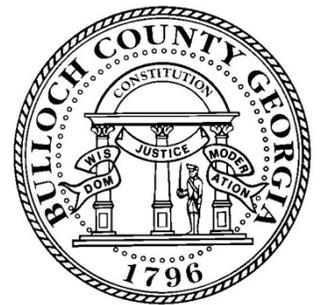


# Bulloch County



# Budget

## Fiscal Year 2019-2020



# Fiscal Year 2020

## Budget

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Roy Thompson

### County Commissioners

Curt Deal

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### County Manager

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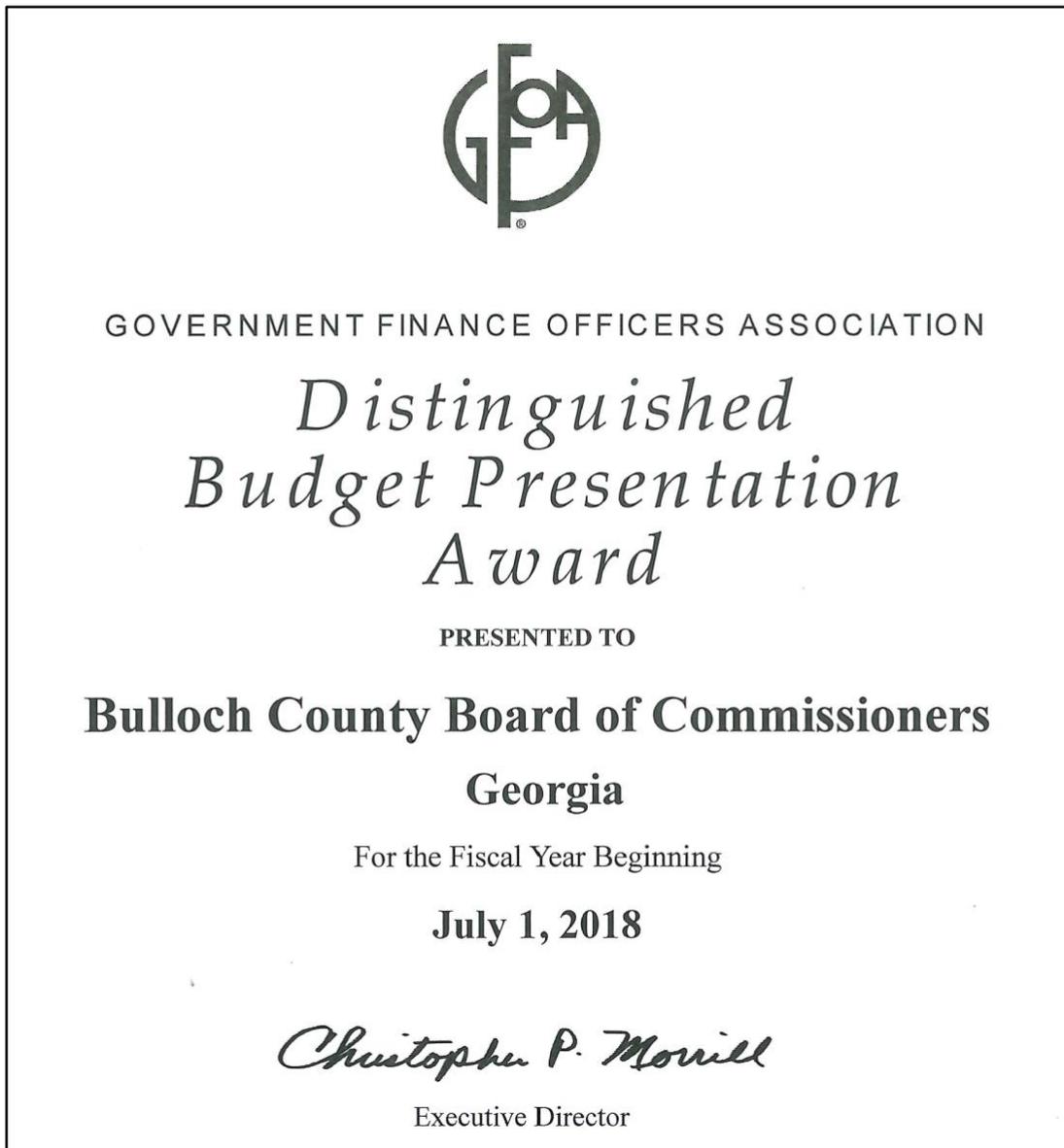
Kristie King, Assistant Chief Financial Officer

Cindy Steinmann, Special Projects Manager

# GFOA Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Bulloch County, Georgia for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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



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# Reader's Guide

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## Summary of the Budget

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

### **Introduction and Overview (pages 8-53)**

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

### **Financial Structure, Policy, and Process (pages 54-71)**

- Fund descriptions
- Budget creation
- Financial policies

### **Financial Summaries (pages 72-86)**

- Overview of total revenues and expenditures
- Detailed financial summaries

### **Department and Fund Details (pages 87-340)**

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

### **Debt Service (pages 341-353)**

### **Appendix (pages 354-406)**

- Statistics
- Informational studies
- FTE tables
- Acronym list and glossary
- Budget resolution

The majority of the budget is dedicated to detailing 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 a basic understanding of the budget and an overview of County objectives. For ease of use in navigating the budget, please refer to the Table of Contents or Quick Reference Guide to direct you to specific areas of the budget.

# Quick Reference Guide

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The quick reference guide is organized alphabetically by topic and will direct you to different sections according to the type of information you are seeking.

Information	Section (Page #)
Acronyms	Acronyms (390)
Basis of Budgeting	Basis of Budgeting (63)
Budget Amendments	Budget Amendments (68)
Budget Changes (Major)	FY 2020 Major Factors (44); Consolidated Financials (82)
Budget Creation	Budget Process (64); Budget Message (23)
Calendar for Budget	Budget Calendar (66)
Capital Improvements	Capital Improvements (318)
County Organization	County Officials (20); County Organization Chart (21)
Consolidated Financials	Consolidated Financials (82)
Debt	Debt Service Funds (341)
Detailed Financial Information	Individual Fund Descriptions (80)
Employee Breakdown	Personnel Summary (73); FTE Tables (368)
Enterprise Fund	Enterprise Fund (304)
Factors – Budget Creation	FY 2020 Major Factors (44); Budget Message (23)
Financial Summaries	Expenditures (79); Revenues (75)
Five-Year Plan	Five-Year Plan (34)
Forecasting	Five-Year Plan (34); Revenue Forecasting (76)
Fund Balance	Fund Balance (86)
Fund Description	Fund Description (55)
Fund Structure	Fund Structure (58)
General County Information	County Profile (14); Demographics (355)
General Fund	General Fund (87)
Glossary	Glossary (391)
Internal Service Funds	Internal Service Funds (297)
Issues – Budget Creation	Budget Message (30); FY 2020 Major Factors (44)
Personnel Changes	Personnel Summaries (73); FTE Graph (368)
Policies – Financial	Financial Policies (69)
Schedule of Fees	Fee Schedule (376)
Special Revenue Fund	Special Revenue Fund (264)
Vision, Mission, and Objectives	Vision, Mission, and Objectives (13)

# Reader's Guide

## Spreadsheet Guide

The budget contains many spreadsheets. This guide will help you interpret the spreadsheets and find the information you are looking for. The spreadsheets consist of two main parts: a summary sheet and detailed sheet.

## Summary Spreadsheet

The summary provides an overview of the department or fund. Key elements are circled below.

Fund Name	Department Name	Last Year's Budget		Current Year's Budget	
Fund 100	General Department - 15100	Prior Year Projected Total			
Finance Summary					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	375,766	390,683	441,160	415,776	477,984
Materials, Supplies & Services	107,368	136,645	122,820	173,752	170,170
Capital Outlay	293,807	68,578		240	
Other Financing Uses	69,533	69,533	69,534	69,534	69,534
<b>Total Expenditures</b>	<b>846,475</b>	<b>665,439</b>	<b>633,514</b>	<b>659,301</b>	<b>717,688</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Taxes	107,668	102,221	100,000	117,296	120,000
Charge for Services	602				
Investment	1,313	58,363	2,000	288,000	325,000
Miscellaneous Revenue	12,368	11,600	9,000	104,210	8,500
Other Financing Sources	702,190	183,690	295,000	185,000	276,340
<b>Total Revenues</b>	<b>824,141</b>	<b>355,874</b>	<b>406,000</b>	<b>694,506</b>	<b>729,840</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	6	6	6	6	6
<b>Total FTE</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

The above budget example is from the Finance Department in the General Fund in FY 2020. There are three sections to the summary: expenditures, revenues, and personnel. Expenditures list the totals for four categories of spending: personnel; materials, supplies and services; capital outlay; and other financing uses. Personnel services are the cost for salaries, benefits, etc. related to employees. Capital outlay is money spent on long-term equipment or infrastructure, such as vehicles and computers. Debt Service is for payment on a loan used to purchase enterprise software. Materials, supplies and services is a category where all other expenses are placed. The revenue section lists all the sources of revenue. Lastly, the personnel summary lists how many full-time equivalents are paid from each department.

# Detailed Spreadsheet

The detailed spreadsheet provides all the detail not found in the summary spreadsheet.

Same four expenditure categories  
found in the summary section

Fund 100 – General Department – 15100 – Finance					
<b>Personnel Services</b>	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
511100 Salaries – Full-time	289,756	306,058	338,270	352,532	368,020
511300 Overtime		40	75	24	100
512100 Health and Life Insurance	49,805	47,167	53,417	48,722	56,107
512200 Social Security	19,820	21,405	25,878	22,814	28,161
512400 Retirement	14,913	14,803	21,988	17,497	23,928
512700 Workers' Compensation	1,201	1,210	1,533	1,187	1,668
<b>Total Personnel Services</b>	<b>375,766</b>	<b>390,683</b>	<b>441,160</b>	<b>415,776</b>	<b>477,984</b>
<b>Materials, Supplies &amp; Services</b>	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
521200 Professional Services	65,664	65,700	66,000	67,233	55,000
521201 Professional Services – IT	1,717	1,770	1,650	1,877	1,750
522203 Equipment Maintenance	637	994	485	1,110	1,100
522204 Software Maintenance	17,503	44,534	30,100	56,793	56,200
522320 Equipment Rental	5,423	6,319	5,600	6,947	6,960
523201 Telephone	1,340	1,293	635	571	960
523203 Postage	2,776	2,597	2,700	2,903	2,700
523300 Advertising	1,114	488	1,000	363	1,350
523500 Travel	1,060	960	2,000	1,081	2,000
523601 Dues - Professional	718	771	1,000	1,628	2,500
523610 Bank Fee	2,003	4,097	2,000	21,149	26,000
523700 Education and Training	2,659	3,021	4,300	3,327	8,000
523900 Other Purchased Services	194	105	250	1,131	550
531101 Supplies and Materials	3,275	3,992	3,500	7,639	4,500
531270 Gasoline / Diesel	120	5			
531600 Small Equipment	1,165		1,600		600
<b>Total Materials, Supplies &amp; Services</b>	<b>107,368</b>	<b>136,645</b>	<b>122,820</b>	<b>173,752</b>	<b>170,170</b>
<b>Capital Outlay</b>	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
542400 Computers	1,165	1,250			
542401 Software	253,683	67,328		240	
542500 Equipment	38,959				
<b>Total Capital Outlay</b>	<b>293,807</b>	<b>68,578</b>		<b>240</b>	
<b>Other Financing Uses</b>	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
581101 Principal	69,533	65,694	65,634	66,634	66,634
582101 Interest		3,839	2,900	2,900	2,900
<b>Total Other Financing Uses</b>	<b>69,533</b>	<b>69,533</b>	<b>69,534</b>	<b>69,534</b>	<b>69,534</b>
<b>Total Expenditures</b>	<b>846,475</b>	<b>665,439</b>	<b>633,514</b>	<b>659,301</b>	<b>717,688</b>

Missing lines are common. These line items are not being used this year.

The detailed spreadsheet provides detail for the four expense categories found in the summary section. It also contains all the line item expenditures for the department's budget. All expenditures must be placed within one of these line items. Totals can be found at the bottom of each section.

# Vision, Mission and Objectives

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## VISION

First in Safety and Service

## MISSION

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

## COUNTY OBJECTIVES

1. Provide Quality Services
2. Improve Customer Service and Public Image
3. Provide Transparency and Accountability for County Funds
4. Promote Economic Development
5. Foster Community Involvement
6. Prioritize Safety for County Employees

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

# County Profile

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## History of Bulloch County

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

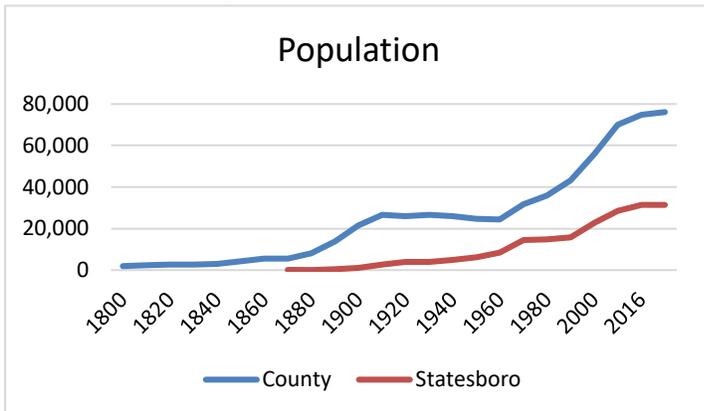
## Bulloch County Today

While traditionally an agricultural community hosting a small teacher's college, everything changed when a man named "Erk (short for Erskine)" Russell came to town to coach football at Georgia Southern College in 1982. After his arrival, Statesboro and Bulloch County were never the same. County residents are proud to be the home of Georgia Southern University, the flagship post-secondary institution of South Georgia with an enrollment approaching 20,500 students. The impact of Georgia Southern University cannot be underestimated for Statesboro, Bulloch County and the region. A study has estimated the regional impact of the University for Bulloch and surrounding counties to be over \$748 million and is responsible for creating over 10,000 jobs above its direct employment base of over 1,800 workers.

Bulloch County and its county seat of Statesboro has positioned itself to provide an exceptional quality of life that includes abundant cultural amenities and ample economic and educational opportunities to its citizenry, a southern charm to its visitors, and a progressive, yet, conservative county government. It is also one of the largest counties geographically in the state having 682 square miles, supporting a rich legacy of agriculture, forestry and precious natural resources.



Bulloch County, located on the fringe of the expanding Savannah metro area, is now home to approximately 76,149 residents, thus nearly doubling its population since 1980. Bulloch County is the Coastal Region’s third fastest growing county behind Bryan and Effingham, and is the third most populous behind Chatham and Glynn. Its annual growth rate is twice as fast that of the region as a whole, and outpaces the state’s overall growth rate. Bulloch County also ranks in the top 20% of Georgia’s fastest growing counties. It is estimated that 45,000 persons reside within



three miles of the very center of the City of Statesboro. According to current census data, Statesboro’s population is now estimated to be over 31,379. This poses the likelihood that Statesboro and adjoining areas may reach the status of a small metropolitan statistical area (MSA) in coming years. MSA status would bring a mix of new opportunities and responsibilities.

The Board of Commissioners, as the policy-making governing body of the county, consists of a part-time Chairperson (elected at large) and six part-time district commissioners elected from two districts (two from District 1 and four from District 2) for four-year, staggered terms. A Vice-Chairman position is filled each year for a one-year term in succession as described in local legislation. They hold regular meetings on the first and third Tuesday of each month, and hold special called meetings, as required. They are responsible for both executive and legislative functions including establishing ordinances, passing resolutions, setting the annual budget and tax rates, property control and other internal and external policy.

In addition to the Board of Commissioners, The Georgia Constitution provides for each county to have four elected officers with certain special powers: Sheriff, Tax Commissioner, Clerk of the Superior Court and Judge of the Probate Court. The Board of Commissioners may set annual appropriations for each official, but, does not have operating authority over their affairs, except for those offices where employees are governed under county personnel rules and to provide annual appropriations. There are also various other elected or appointed officials in the judiciary where they are treated similarly by the Board.

As the form of government is a Commission-Manager model (which corresponds to a municipal

council-manager form), Bulloch County citizens can boast of their professionally run county government. This allows the Commission to transfer the day-to-day executive functions and implementation of Board policies to a trained and qualified expert. Starting under the leadership of then Chairman Robert Cox, in 1991, the county hired its first county manager, Scott Wood, who immediately began building a cadre of professional administrators that included initially a County Engineer, County Planner and Staff Attorney. He was furthered tasked with building an organizational structure from the ground up. After serving for 13 years, Tom Couch took over the helm as 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 a number of governmental services for an urbanizing population. The county now offers services for E-911, animal control, solid waste recycling, Geographic Information Systems (GIS), planning and zoning, recreation and EMS-rescue, among others.

Financially, Bulloch County's annual budget is now over \$84 million, and the county manages assets of over \$85 million. The county has among the lowest base ad valorem tax rates for county services in Georgia at 12.34 mills. Including constitutional offices, there are 416 full time-employees budgeted. However, the reliance on part-time employees in recreation and solid waste increases the full-time equivalent to 571. Add the unpaid labor factor of inmates from the County Correctional Institute, and the number goes to over 695.

Structurally, the Board of Commissioners and the County Manager directly oversee five operational divisions that include public safety (animal control, E-911, EMS-Rescue, Correctional Institute, adult probation and rural fire), public works (roads, solid waste and fleet management), community services (recreation, health and human services), development services (planning and zoning, building inspections and economic development).

There are also traditional state-based services delivered at the county level including elections, tax assessment and collections, the Sheriff and Jail, the criminal justice system at a circuit level which includes, Effingham, Jenkins and Screven Counties, cooperative extension services, family and children services and a county health department. The County also funds services at the regional level including a library, dial-a-ride transit services, aging services and more.

Improving public safety services has taken a front seat during the past decade, as the county has had to furnish a higher level of service with the population growth. The \$12 million addition to

the Akins Public Safety Complex (named after long-time Sheriff Arnold Akins) in 2008 added 220 beds to the jail and also a new E-911 and Emergency Operations Center. Both facilities are state of the art in terms functionality and technology. The E-911/EOC serves as both a local and regional facility as Bulloch's E-911 serves Candler and Evans County. Bulloch County also boasts a state of the art 800 MHz communications system, and received over a \$1 million grant award to implement communications interoperability with surrounding jurisdictions. In 2010, the county also constructed a new Animal Shelter. The county has also spent several hundred thousand dollars in courthouse security upgrades and additional personnel. In 2019-2020, the County will deploy an additional ten full-time employees to build rural fire capability which will enable better response and lower hazard insurance rates for many rural residents.

Bulloch County has progressively become a leader in southeast Georgia and statewide in environmental management and solid waste recycling. In 2009, the County was awarded a \$380,000 grant from the Georgia Department of Community Affairs to become a regional recycling hub for surrounding communities. In addition to twenty convenience centers located county-wide, the county has a recycling processing center that diverts approximately 5,000 tons per year annually. To illustrate the success of the convenience centers, since 1970, the county now has only a handful of "green box" dumpsters serving the most remote areas, which is a far cry from the former 450 dumpsters serving the entire county at that time.

Surface transportation and road improvements have always been a critical challenge in Bulloch County given its 1,200-mile road system. Yet, the road network overall is very functional and well maintained. Interstate 16 has become a major economic and travel corridor since its construction in 1972. Both U.S. 301 and State Route 67 offer quick access to Statesboro. Veterans Memorial Parkway, a four-lane perimeter road with a divided median encircling most of Statesboro, opened in 1994. The Parkway extends south from Highway 80 West then circles north to Highway 301 North. This parkway is becoming Bulloch County's major corridor providing not only a means to divert large truck traffic from downtown Statesboro, but allows quick access to GSU, the local airport and the city's emerging commercial and industrial areas.

While Bulloch County is among others owning the most paved roads of any county in the state, it also has the most dirt road mileage of any other county in Georgia. Therefore, the county has invested significant funds in road maintenance and construction equipment. Since county forces can construct roads to pavement ready status, this brings substantial cost savings for local road improvement projects.

As a part of its master greenway plan, a major transportation project was the initial \$2 million, 3.1-mile phase, of the S & S Greenway, an eight-mile multi-use vehicle-pedestrian corridor between Statesboro and the town of Brooklet. This project connects to Statesboro's multi-use pedestrian trail, and eventually a multi-use trail being developed by GSU.

The airport, located just north of Statesboro, has emerged as an important transportation and economic development element. The airport now handles over 22,000 aviation operations annually. It is progressively becoming one of Georgia's best Level III general aviation public airports. An aggressive expansion program began in the mid-1990's which included modern 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 hanger 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, 10 tennis courts, 2 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 which was funded through a 1% Special Purpose Local Option Sales Tax. Mill Creek has hosted hundreds of softball and baseball tournaments including multiple national tournaments. The facility has also hosted the Georgia State Special Olympics. It also hosts the annual GSU International Festival and Fourth of July Firecracker Festival. It is not uncommon for attendance to run as high as 20,000 daily for these events. In late 2011, Mill Creek added a 10-court lighted tennis center that includes spectator and changing facilities and concessions.



Mill Creek also features SPLASH in the 'Boro, its marquee attraction. Splash in the 'Boro Family Aquatic Center, Splash, was built in 2004 with an initial investment of \$5.4. At the time, the Board of Commissioners hoped it would at least break even. It currently consists of an 800-foot long lazy river, a 7,000 square foot play pool with a maximum depth of 18 inches and with spray features; a leisure pool six feet deep at the deepest; three water slides, concessions facilities and shade structures. There are also lap pools and a therapy pool. In 2007, another major expansion added features including a new tot slide and spray ground in the existing island area of the leisure pool. The river area was expanded on the west side of the park to add a zero beach entry and sunning area. Additionally, a new four-lane mat racer slide and a simulation "surf-rider" was installed which will provide extreme thrill rides for the teen market. The expansion cost approximately \$4 million and was finished in 2009. The expansion was funded by debt service to be paid from generated revenues. In 2017, a wave pool, expanded entrance and other features were added.

Bulloch County's vast geography guarantees its place as a leader in agribusiness in Georgia, even if Statesboro and southern Bulloch County evolve as a small metropolitan area. The County is ranked 3<sup>rd</sup> highest in the state in total farm acreage with over 206,000 acres, and ranks 8<sup>th</sup> in farm gate value for timber and forestry products. The county's farms provide a venerable mix of row

crops, livestock and poultry. New products have also been introduced in the last generation including sweet carrots and onions.

As horses have become a leading form of livestock in the county and the region, interest has been generated in proceeding with successive phase development for the Center for Agriculture located just south of Statesboro. Completion of the first of successive phases of a long-term development plan of the 50-acre tract provided a \$2 million, 30,000 square-foot office and professional center for local, state and federal agencies serving agribusiness in the area that includes county extension offices, USDA and the NRCS. A second phase, including a covered arena, practice arena and stalls, opened in May 2019. Several studies have indicated that this venue, while serving multiple uses, would be best supported financially for statewide and regional equestrian events.

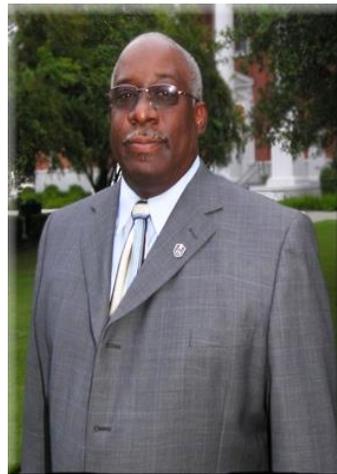


# County Commissioners

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**Roy Thompson**  
*Chairman*



**Anthony Simmons**  
*Commissioner*



**Walter Gibson**  
*Commissioner*



**Timmy Rushing**  
*Commissioner*



**Ray Mosley**  
*Commissioner*

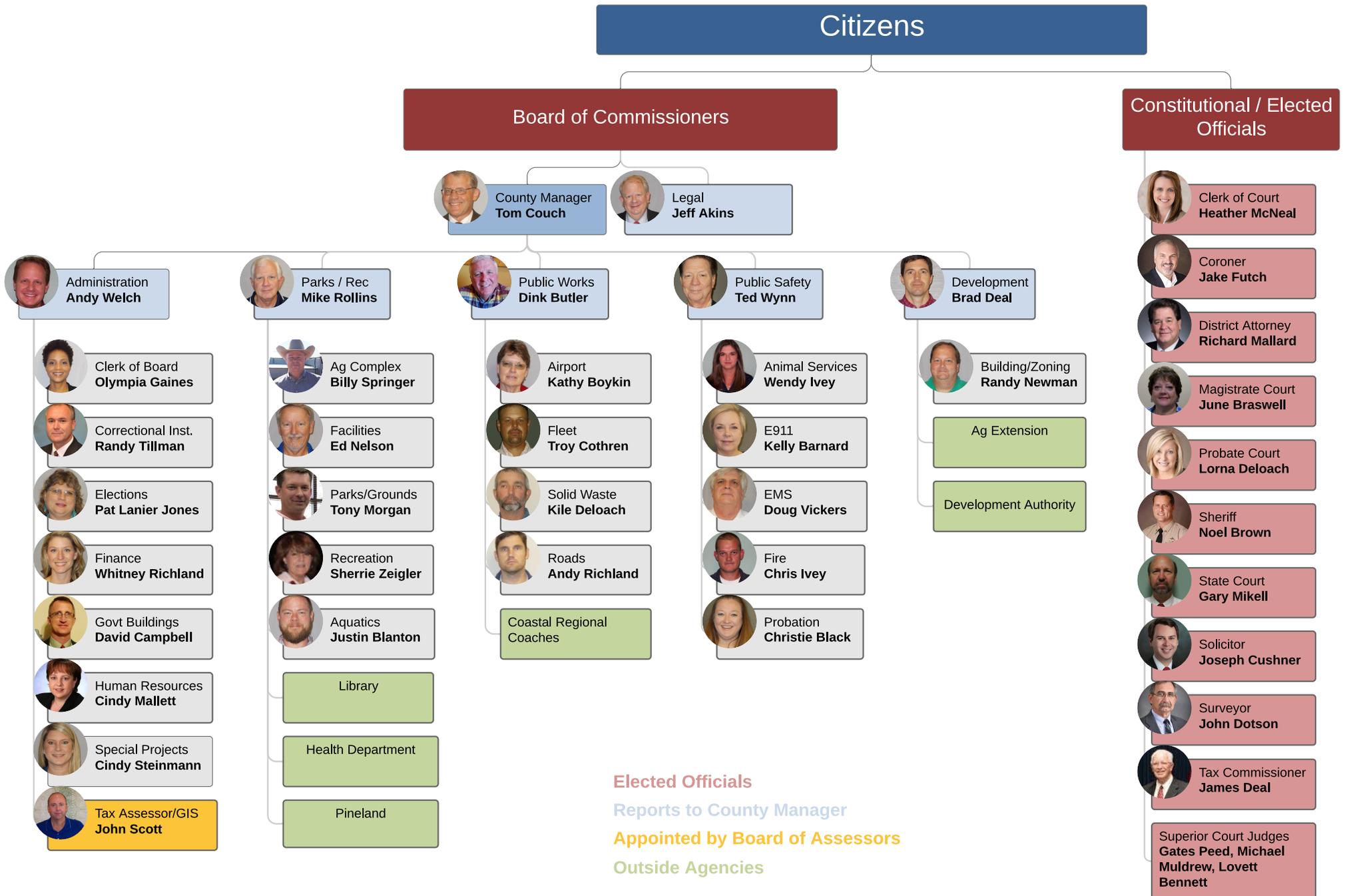


**Jappy Stringer**  
*Commissioner*



**Curt Deal**  
*Commissioner*

# Organization Chart



Elected Officials  
Reports to County Manager  
Appointed by Board of Assessors  
Outside Agencies

## II. Priorities and Strategies

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# Budget Message

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## County Manager's Executive Summary

### Recommended FY 2020 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) 2020 Budget. After rigorous review and assessment by the Budget Review Team (BRT - consisting of the Assistant County Manager, Chief Financial Officer, Assistant Chief Financial Officer, and Special Projects Manager), we have determined that the budget will enable the County to accomplish the following major priorities.

- Improve the positive financial operating position of the County using conservative fiscal practices.
- Increase and maintain the levels of operating service consistent with the growth of the community, while ensuring peak performance and efficiency.
- Continue the fulfillment of obligations to Bulloch County's voters with regard to successful implementation of Special Purpose Local Option Sales Tax and Transportation Special Local Option Sales Tax projects and a comprehensive Capital Improvements Program thus preserving or improving capital assets.
- Continue to implement various master planning strategies.
- Facilitate local and regional economic growth.

Strategically, these broad priorities will aid long-term objectives to expand the tax base and minimize property tax burdens on residents, while at the same time lowering the future operating costs of government. Ultimately, we must do these things within the scope of providing superior customer-oriented service for the taxpayers.

The FY 2020 Budget for Bulloch County vests over \$96 million dollars across 32 different funds. The following sections of the executive summary will explain the budgeting process, key economic and financial assumptions as well as recommended action strategies to carry out the work plan.

#### **Major Budget and Financial Assumptions**

The following represents the major underlying assumptions considered in preparing and adopting the FY 2020 Budget. The economic assessment below reflects the baseline budget assumptions used by the Budget Review Team.

**Performance of the Economy:** The overall economic outlook for FY 2020 is expected to be positive at the local, state and national level. Economic growth is dependent on the avoidance of negative or unforeseen macro-economic influences. The following observations generally summarize consensus economic forecasts.

Macro-economic level growth and output statewide and nationwide will increase moderately through the end of Calendar Year (CY) 2020 and throughout FY 2020 (2.5 to 2.9% GDP growth). The immediate prospects for a recession within the next two years are relatively low (21% probability by the end of 2020), but concerns are rising with increasing treasury bond yields which has occurred in recent months. This is sometimes an indicator of a pending recession. The State of Georgia is expected to have higher growth and output than the nation for the third straight year. Labor supply statewide and locally has reached below frictional employment levels. Nationwide unemployment is expected to stay below 4.0% for the next 18 months. Unemployment rates for Georgia and Bulloch County will still trail state and national rates, but continue to close. The tightening labor supply may pressure wages upward. Short-term and long-term inflation rate forecasts are marginally rising. Favorable credit from financial institutions still exists for strong customers. However, the Federal Reserve remains committed to raising interest rates throughout 2020 to check inflation (Fed Funds Rate expected to grow to 2.5% from the current level of 2.0%). Capital investments, profits, personal income and investment will grow at pace with economic output as the result of continued frugality by businesses and consumers, and improved productivity. Global growth will be stable, though recent trade issues are now on the radar. In all, broader economic growth will be dependent on income and employment growth rates, monetary policy and actors in the global market place.

Bulloch County uses three primary local indicators to measure economic performance: residential housing starts, sales tax receipts and unemployment. The following projections generally summarize short-term future performance.

While the surge in multi-family housing waned a couple years ago, single-family residential housing starts have decreased from a high of 326 in 2018 to a projected 290 in 2019. There are good prospects for continuing commercial and industrial development. By December 2019, Bulloch County's annual unemployment rate is expected to fall below 4.5%, from 5.0% in December 2018. When the data is segregated from the City of Statesboro where there is a greater concentration of unemployed residents, the balance of Bulloch County has a current unemployment rate that is below regional, state and national rates at 2.9%. Sales tax receipts are expected to increase slightly to \$10.5 million annually, but consistent with the last four years, there is no net growth after inflation. Overall, collections for the 2013 Special Purpose Local Option Sales Tax (SPLOST) program are 20% below what was projected in 2011 when approved by the voters. Adverse state sales tax legislation, untaxed internet retail sales, and the retail growth in West Chatham County (Pooler) where more retail choices are available has been largely responsible for static SPLOST collections.

**Impact on the General Fund:** Until the 2009 recession, Bulloch County revenue growth benefited from robust population and economic growth. The County's budget and financial position became strained during this period due to revenue erosion and increasing costs. However,

Bulloch County has seen improved growth over the last two fiscal years providing a positive fiscal impact.

In FY 2016, a 1.91 mill property tax increase was needed to meet specific goals of a five-year financial plan to fix the County's declining financial condition, and to provide additional resources that were immediately needed for personnel in law enforcement, judicial support and emergency first responders. Now entering the fourth year of the five-year plan – and thanks to resurgent local economic performance since that time - all additional resource goals have been met, and a return to an ideal fund reserve ratio is within reach. Meanwhile, Bulloch County's resident population has resumed accustomed annual growth rates after a brief decline in 2012.

Prior to the FY 2016 general tax rate increase, the Board of Commissioners had used over \$3 million dollars of General Fund reserves (rainy-day funds) to balance prior year budgets, rather than raising the millage rate to weather the effects of the recession in sensitivity to economic burdens placed on the citizens. Consequently, the County's financial position needed to improve to avoid using its reserves to fund operations. That strategy risks lowering the County's credit ratings and also affects cash flows and increases costs by creating the need to borrow in anticipation of property tax receipts. The five-year financial plan created in FY 2016 called for annual targets between \$500,000-\$600,000 to restore fund reserves to a more ideal level. The FY 2020 fund reserve targets should be achieved, which will approach 25.0% of current revenues. This is the ideal minimum ratio typically recommended for a local government general fund as a best practice. The County should maintain at a minimum level, even under duress, no less than an 18%-20% fund balance to avoid the need to borrow money for cash flow, and to sustain acceptable creditworthiness.

For FY 2020, General Fund revenues are projected to increase by 4.8%, bolstered by growth in the real property tax digest. Real property taxes account for half of the General Fund revenues. Elastic revenue sources also show some growth, for example in licenses and permits. However, various charges for services are growing at a slower pace and unevenly, which may indicate supply/demand or full-cost pricing imbalances.

Broader inflation indices are expected to remain low for most goods and services. Significant cost increases that have occurred in prior years for various commodities has subsided (except for recent spikes in gasoline and construction materials), but consumption and usage by County employees and facilities has remained steady – resulting in stable expenditures in these areas. The County will continue to be vigilant by monitoring such costs, and vigorous with competitive bidding. Most cost increases in recent years for the County have resulted from the five-year plan to add additional personnel. However, the ratio of non-personnel costs remains proportional.

**Major Special Revenue and Enterprise Funds:** Special revenue, internal service and enterprise funds will have sufficient operating proceeds, or cash reserves (planned deficit) to balance budgets – but, there are areas to watch. Splash in the 'Boro should remain stable and self-sufficient without needing a transfer from the General Fund. The impact of the Splash in the 'Boro expansion may create a temporary "paper loss" due to the additional debt service and depreciation expenditures, especially with the conclusion of the recent \$7.3 million expansion and debt refunding in FY 2017. The net operating position should remain positive if attendance

targets are achieved. Other major special revenue funds including the Statesboro-Bulloch County Airport and E-911 Communications should remain financially stable and, as applicable, self-sufficient to which there is no impact expected on the General Fund.

**Capital Projects Initiatives:** The County will continue leveraging sales tax revenue for capital outlays according to its CIP. The 2013 and 2019 SPLOST capital projects fund will avail over \$3.4 million for capital spending during FY 2020 for Bulloch County. The 2013 SPLOST will expire in November 2019, while the 2019 SPLOST will begin immediately thereafter. Bulloch County voters also approved in May of 2018 a Transportation Special Purpose Local Option Sales Tax (TSPLOST) which will collect between \$48 million and \$60 million over a five-year period, beginning in November 2018. Major purchases and projects are illustrated below.

**Grants and Outside Funding:** Approximately \$4.21 million in major outside grant funding is anticipated, or has been awarded, by various funding agencies largely for capital outlays, which have been incorporated into the FY 2020 Budget. Of significant note are the following:

- \$1,823,750 from FEMA/GEMA disaster recovery funds as a result of Hurricanes Matthew and Irma in the fall of 2016 and 2017, and tornadoes in January 2017.
- \$1,500,000 from the FY 2019 Georgia Department of Transportation for the Local Maintenance Improvement Program, which will be used for road resurfacing.
- \$300,000 for design of the next phase of the S&S Greenway.
- \$496,478 to construct a new senior citizens center on Grenade Street in Statesboro.

**Compensation and Benefits:** Proposed compensation adjustments are in line with current employment cost indices for state and local government workers. In FY 2019, implementation of a proposed compensation and classification plan adjustment for full-time employees resulted in 40% of classified positions being raised to the minimum of the new pay ranges. In FY 2020, the second phase of the compensation and classification plan will be implemented to relieve wage compression resulting from bringing employees to the minimum of their pay range. Employee health care costs in plan administration and design are in control at the unit level and in compliance with the Affordable Care Act. The County's grandfathered self-funded status allows more flexibility to control costs, and there have been no adverse budgetary impacts as a result. Meanwhile, periodic internal expenditure audits are conducted to ensure that payroll, goods and services are not overpaid for and to find opportunities to combine purchases for improved buying power.

### **FY 2020 Major Fiscal Impacts**

#### *Compensation and Benefits:*

- Compensation and classification plan adjustment for longer tenured employees as part of phase 2 of the pay study will be implemented on July 1.
- Constitutional Officer salary increase - statutory mandate due to COLA.
- There will be no employee health care premium increases.

#### *Additional Personnel:*

General Fund:

- Probation: 1 PTE to 1 FTE conversion (Probate Clerk I)
- Roads: 1 PTE to 1 FTE conversion (Truck Drivers, CDL)
- Sheriff: 1 FTE (Dispatcher); 1 FTE (Deputy SRO)

Special Revenue Funds:

- E911: 1 FTE (Dispatcher)
- Fire: 9 FTE (Firefighter); 1 FTE (Administrative Assistant)
- Accountability Court: 1 PTE to 1 FTE conversion (Case Manager)

*Non-Personnel Operating Expenditures:*

- Risk Management: Property/Liability Insurance for Ag Arena
- Government Buildings and Plant: Higher Maintenance Costs from Project Deferrals and Inflation of Goods and Services
- Accountability Court: Switch from General Fund to Special Revenue Fund – 10% cash match
- District Attorney/Indigent Defense: Circuit-wide Population Cost Allocation increase
- Ogeechee Judicial Circuit: Addition of Juvenile Court.
- Ag Arena: First full-year of operations.
- Recreation and Roads: Service Shifts to Contract Mowing and Boom-Axe Debris Cutting to Avoid Additional Personnel with No Budget Impact

*Contingency and Reserve:*

- Unused funds would roll into additional fund reserve.

*Major Capital Expenditures:*

- Dirt road paving for Miller Street Extension/Colfax Station subdivision and Highpoint Circle.
- County cost of traffic light at Bypass and Cypress Lake Road.
- 13-15 miles of network and neighborhood road resurfacing.
- Road striping for one-sixth of county paved roads.
- Various medical equipment for EMS to improve emergency patient care and transport.
- Seven vehicles for Sheriff's Department to retire aging fleet and reduce maintenance costs.
- Personal protective equipment for Fire Department.
- Construction of a new Senior Citizens Center with the acquisition of Community Development Block Grant funds.
- Construction of a new Transportation Muster Facility.
- Various technology improvements (computers and telephones) to retire aging equipment and reduce maintenance costs.
- Various parks improvements and upgrades at all existing recreation complexes countywide.
- Complete Jail Renovations/additions, and public safety radio communications improvements.

### **Forward Concerns**

While the County's present condition is good, going forward a modicum of fiscal discipline will be required with headwinds of a recession looming by late Calendar Year 2020. Also, there are new variables that include the complete implementation of a new compensation and classification plan for full-time employees, a planned partial-transition of the County Correctional Institute, and other undetermined, or unforeseen demands in the future – such as emerging school safety needs.

The FY 2020 Budget provides a sound strategy of service delivery for the current year. The passage of a TSPLOST and SPLOST referendum will stabilize capital needs for the next four to six years. However, forward operating budgets after FY 2020 will require a more disciplined approach based on the following factors.

- **Revenue Development:** Because taxpayers have low tolerance for tax increases, the County should review all discretionary fee or user revenue for possible increases to cover the full cost of user related activities that the property tax does not cover. This should be done in advance of a future economic recession to balance costs related to demand-supply effects.
- **Unfunded Mandates:** High levels of government at the state and federal level continue to reduce cost-sharing obligation, or create new rules, policies or laws that lower intergovernmental revenues or increase costs to the local taxpayer.
- **Economic Development Incentives:** The County needs to review policies for incentives to attract and retain business and commerce. Deliberation and due diligence must be performed before offering incentives including cost-benefit and fiscal impact analyses that shows favorable economic and fiscal advantages to the community and revenue base.
- **Workforce Development:** The implementation of phase 2 of the Classification and Compensation Plan will not be cheap but must be looked at as an investment rather than an expenditure. The County is competing in a hot labor market and must get the best labor available. However, retaining good employees is a key to higher productivity and fomenting a positive organizational culture that the community can take pride in.
- **Fire Services:** The Board of Commissioners also has a one-year agreement with the City of Statesboro for fire protections within the Statesboro Fire District (5-mile district). The current property tax rate is 1.8 mills in the district, which will remain the same in FY 2020. The extension of this agreement is needed in order to negotiate a longer-term plan. Meanwhile, the Rural Fire District Fund is expected to hire 10 full-time employees in FY 2020 and move to a millage rate from the existing fee structure.

### **Concluding Remarks**

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

The recommendation for the FY 2020 General Fund budget is based on a proposal to maintain the general property tax rate or millage to 12.34 mills, where one (1.0) mill generates approximately \$1.8 million in revenue. The Board of Commissioners must set the rate before the

tax digest is adopted by the Georgia Department of Revenue. This tax rate assumes a collection rate of 97.5% and will produce nearly \$22,661,000 in ad valorem property tax revenues needed to structurally balance the General Fund budget.

This year's budget plan pursues the goal of promoting the fiscal responsibility and to keep general property taxes at the lowest feasible rate. Should the proposed revenue measures, combined with planned cost-efficiency and productivity gains occur as desired, the county's fiscal stability will continue to improve. Unfortunately, not all needs and requests were met. However, great care was taken to assess where to apply additional resources in an equitable way.

Heretofore, I present the FY 2020 Budget to the Bulloch County Board of Commissioners, for your consideration. As always, I owe great thanks to the governing body, other elected county officials, the County staff and the citizens in exercising patience and due diligence during the budget preparation process. In particular, I owe gratitude to the Budget Review Team who exerted strenuous effort and excellent analysis in forming this annual work plan.

**Thomas M. Couch, ICMA-CM, AICP**  
**County Manager**  
**June 4, 2019**

# Budget Message

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## Chairman's Budget Message

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

Dear Commissioners, Citizens, and Personnel of Bulloch County,

It is a pleasure to present the Fiscal Year 2020 (July 1, 2019 – June 30, 2020) Budget as a document that will be utilized to guide the growth and success of Bulloch County.

The Budget is one of the most important documents the County prepares each year. In pursuit of providing an appropriate amount and variety of County services, we must also exercise fiscal restraint. This budget document is the means by which we can most efficiently communicate the way in which we strike that balance. With only a moderate investment of time, this document will allow the reader to understand the financial resources required to fund each department and function. This budget was created to ensure County resources are managed responsibly, enable the County to identify the quality services it provides residents, and allocate the funding necessary for the continued existence of services as the County grows.

With each additional FY budget, our aim is to improve fiscal policies, create a financial plan for the County's future, establish an operational guide for present use, and clearly 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 standards of the Government Financial Officers Association (GFOA) and will submit the document for consideration for GFOA's Distinguished Budget Award. By integrating GFOA standards into the County's budgetary process, we can benchmark our performance against other counties and continually improve our quality of service and the standard of living in Bulloch County.

In the following budget message, you will find a brief overview of: (1) principal issues facing the County in developing the FY 2019-20 budget; (2) actions the County will take to address these issues; and (3) a description of priorities that have guided budget development. Also included is a document with a description of our Five-Year Capital Improvement Plan.

## Principal Issues in Budget Development

As Bulloch County navigated the budget process, it experienced some challenges primarily associated with the growth of the County. These issues include:

- Increasing needs for the development of infrastructure brought on by development;
- Maintaining or improving employee efficiency and service levels, while development continues to stretch resources;
- Funding capital improvements, specifically to repair aging roads, pave dirt roads, improve park and open space areas, and improve public safety services;
- Ensuring that financial reserves remain adequate for future needs.

Each issue is related to expected (or desired) increases or decreases in growth – whether population or economic – and is sensitive to the demands of residents and private commercial needs.

## Addressing Principal Challenges and Issues

We have used several tools to address these principal challenges and avoid potential pitfalls that may otherwise result from fiscal neglect. These guiding restraints and provisions include:

### **Improving Revenue Collections**

Bulloch County is one of seven Counties in Georgia that does not receive the Local Option Sales Tax (LOST), which limits revenue growth from an improving economy. Therefore, the County must be diligent in collecting property taxes and charging an appropriate cost for services provided to citizens.

### **Investing in Strategic Assets**

As the Special Purpose Local Option Sales Tax is the primary source for capital improvements and growth has been mostly flat for number of years, the County must invest in high priority capital improvements and in technology that will lower operating costs. In May 2018, voters approved a new transportation sales tax (TSPLOST) to help maintain transportation systems in the County, which was followed later with a six-year continuation of the Special Purpose Local Option Sales Tax.

### **Providing for Economic Development**

Bulloch County needs to actively market industrial park development and encourage commercial development in order to boost revenue streams and thereby increase the quality of life for its residents.

### **Planning for the Future**

As the national economy has slowly recovered from the effects of the Great Recession, Bulloch County is nearing growth rates similar to pre-recession levels. In order to best prepare for continued growth, the County has taken a proactive approach to prevent increasing long-term operational expenses through investments in preventative maintenance. Nowhere is this more apparent than in our investment in our roads.

### **Maintaining Service Levels**

One facet of future planning involves the service levels Bulloch County is capable of providing. The County carefully considers and evaluates the staffing levels of each department and determines how to best allocate departmental workload. As growth continues, Bulloch County

uses short-term historical growth figures along with short-term and intermediate-term growth projections to estimate staffing needs. We seek to meet all increased needs through the most effective means available. Both contract services and internal employment are considered in our pursuit of maintaining high quality and cost-effective services in the face of growth.

## Priorities and Goals in Budget Development

The budget process greatly influences and affects the level of services and development the County provides. Each year, the County Commission appropriates funds for the upcoming fiscal year; at the end of the budget year, all appropriations lapse, and the budget process begins anew. The County's purpose is to meet the needs of Bulloch County residents. For this reason, Bulloch County strives to maintain and improve services in an effort to improve the quality of life for residents.

In order to more comprehensively improve, Bulloch County has expanded its county-wide objectives. Objectives, goals, and performance measures for Bulloch County and its operating departments are developed each year. This is done to ensure a common direction, effectively link efforts and resources, and identify future goals.

### County Objectives

1. Promote High Quality Services
2. Improve Customer Service and Public Image
3. Provide Transparency and Accountability for County Funds
4. Promote Economic Development
5. Foster Community Involvement
6. Prioritize Safety Measures for County Employees

In order to fulfill these objectives, Bulloch County has done the following in the FY 2020 Budget:

- Updated certain policies and practices in the budget document in order to provide greater transparency and clarity.
- Hired additional staff in order to maintain service levels and ensure that County infrastructure and assets are properly maintained and cared for.
- Budgeted for expected growth, while ensuring Bulloch County has enough available resources.

We hope these changes enable Bulloch County to accomplish its stated goals and pursue both vision and mission.

## Long-term Planning

As is customary, departments and budget preparers consult existing planning and policy documents including, but not limited to the following Bulloch County plans:

- Comprehensive Plan
- Transportation Plan
- Capital Improvements Plan

- Master Greenways and Greenspace Plans
- Emergency Operations and Hazard Mitigation Plans
- Master Recreation Plan and Splash in the 'Boro Enterprise Plan
- Solid Waste Management Plan
- Other various operating plans and documents managed by individual departments

## Conclusion

Our growth will continue to present challenges for our budgeting process. In spite of these challenges, I believe our financial outlook is as bright as it has ever been. As the County matures as an organization, our staff has proven time and time again that we not only cope with challenges resulting from growth, we thrive under the pressure. Strategic decision making, strong long-range planning and strategic positioning are all strengths of our County Manager and department heads. These strengths enable Bulloch County to mitigate and absorb the impact of population growth on its operations while extending the benefits derived from associated increases in sales and property taxes. While property taxes are increasing, and sales taxes are flat, we are mindful that economic trends are not permanent, we must continue to operate under conservative budgeting principles. For this reason, we will focus on investing funds in capital projects which add value and equity into our County without drastically increasing long-term expenses.

### **Budget Overview**

We present a balanced budget for Fiscal Year 2019-20 that meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2019-20 is \$84 million, with \$40 million for General Fund operations. There are no proposed increases in County taxes. Based on the budget presented in this document, we are confident that services provided to residents will be maintained or increased at the current tax rate.

### **Budget Achievements**

After much consideration of revenue sources and forecasts for future revenues, I believe the budget expenditures will be funded within the scope of anticipated revenues. The budget as presented will continue to allow the County to provide the highest levels of services and meet the needs of citizens and visitors of Bulloch County while respecting current and potential fiscal constraints.

Respectfully submitted,

Roy Thompson, Chairman

# Five-Year County Plan

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## Introduction

The five-year County plan is designed to provide common 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 development and overall growth.

## Methodology

In order to assess the financial future of Bulloch County, we have provided revenue and expenditure projections for each fund. We have focused primarily on the General Fund because it comprises most the County’s revenues and expenditures. Considering building permit trends, we project growth of three percent per year. In order to be fiscally conservative, we implanted a two percent yearly growth rate into our projections. We relied on five-year trends to determine future revenues and expenditures.

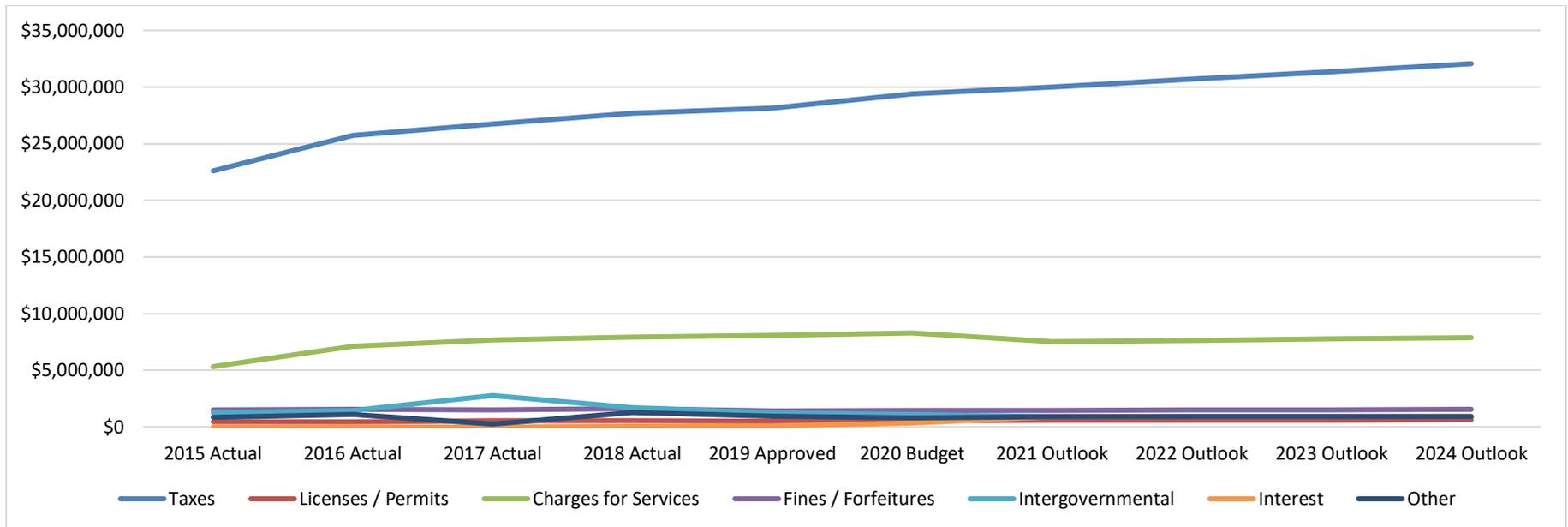
Aside from using estimated population growth, we worked with department heads to factor in anticipated changes in personnel and capital; we anticipate these two costs will have significant impact on future expenditures.

The following are five-year revenue and expenditure projection charts and graphs for the County’s major funds. We feel the County is experiencing a fairly consistent pattern of growth that can reasonably be expected to continue through the foreseeable future. In order 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 allow us to anticipate and prepare for future growth and all the costs that accompany it.

## General Fund Revenue Projection

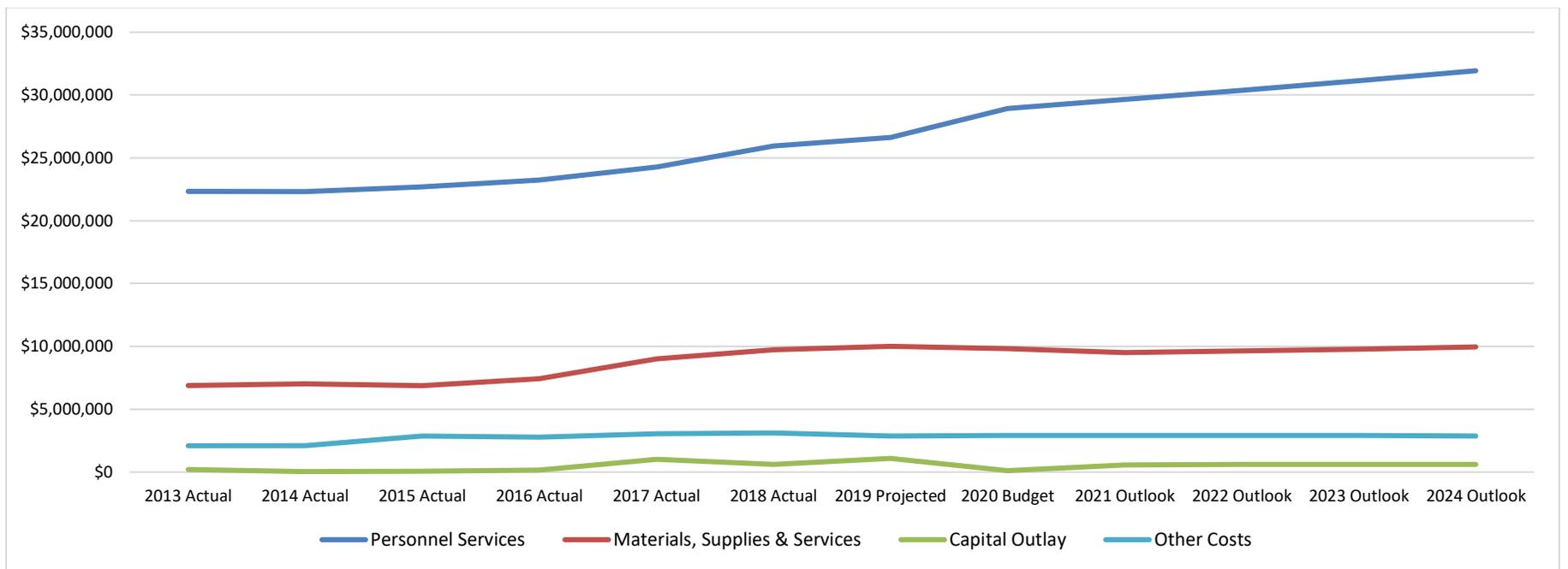
Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Taxes										
Property Tax	19,658,772	22,558,671	23,669,886	24,472,390	25,461,368	25,921,837	26,440,274	26,969,079	27,508,461	28,058,630
Alcoholic Beverage	285,609	271,638	277,778	267,065	255,839	260,000	260,000	260,000	260,000	260,000
Insurance Premium	1,941,100	2,078,615	2,211,755	2,373,439	2,559,205	2,620,000	2,739,713	2,876,698	3,020,533	3,171,560
Other	715,985	800,023	558,828	598,619	606,067	602,000	570,000	570,000	570,000	570,000
Licenses / Permits	453,932	454,243	517,587	526,605	514,639	521,500	576,281	593,569	611,376	629,718
Charges for Services	5,315,297	7,129,207	7,678,508	7,934,348	8,020,230	8,278,375	7,522,250	7,635,083	7,749,610	7,865,854
Fines / Forfeitures	1,512,295	1,534,733	1,508,066	1,611,151	1,522,350	1,421,700	1,446,054	1,474,975	1,504,475	1,534,564
Intergovernmental	1,251,415	1,457,657	2,766,078	1,710,793	1,496,739	1,098,400	902,088	920,130	938,532	957,303
Interest	3,375	3,185	3,769	60,491	291,020	327,000	900,000	900,000	900,000	900,000
Other	840,090	1,076,065	249,086	1,264,099	768,745	780,280	900,000	900,000	900,000	900,000
<b>Total Revenues</b>	<b>31,977,870</b>	<b>37,364,037</b>	<b>39,441,341</b>	<b>40,818,400</b>	<b>41,496,202</b>	<b>41,831,092</b>	<b>42,256,660</b>	<b>43,099,534</b>	<b>43,962,987</b>	<b>44,847,629</b>



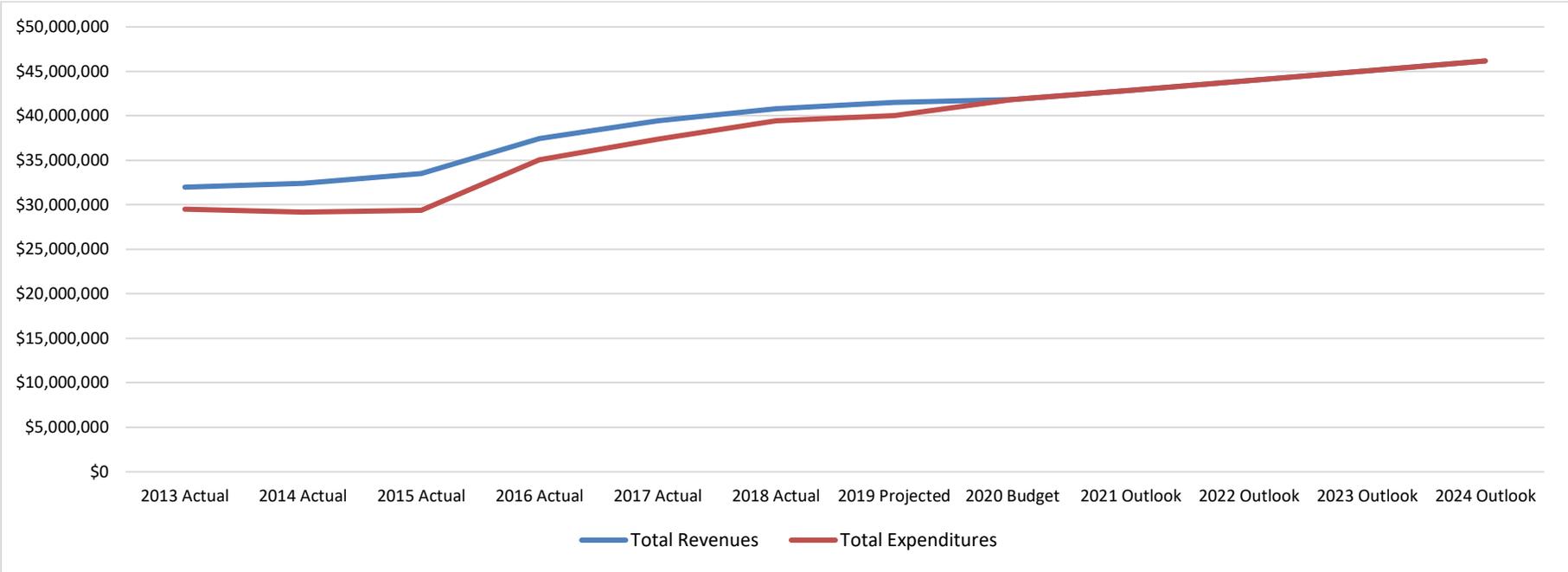
## General Fund Expenditure Projection

Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	22,684,714	23,248,066	24,195,098	25,966,495	26,606,511	28,931,005	28,183,059	28,610,294	29,044,006	29,484,293
Materials, Supplies, & Services	6,878,251	7,429,361	8,909,491	9,730,374	10,008,624	9,842,260	9,510,336	9,654,506	9,800,862	9,949,436
Capital Outlay	51,310	172,132	1,014,870	608,387	1,088,369	127,765	587,804	596,715	605,761	614,944
Other Costs*	2,884,692	2,797,800	4,251,203	3,112,485	2,876,006	2,930,062	2,934,352	2,917,914	2,901,396	2,884,803
<b>Total Expenditures</b>	<b>32,498,967</b>	<b>33,647,359</b>	<b>38,370,662</b>	<b>39,417,741</b>	<b>40,579,511</b>	<b>41,831,092</b>	<b>41,215,552</b>	<b>41,779,430</b>	<b>42,352,025</b>	<b>42,933,476</b>

\* Includes transfers and costs to operate outside agencies (e.g., Superior Court, DA, Indigent Defense, Health Department, BOE bond payment, Library, Development Authority) and Solid Waste tippage fees.



# General Fund Revenue and Expenditure Comparison



# Enterprise Fund

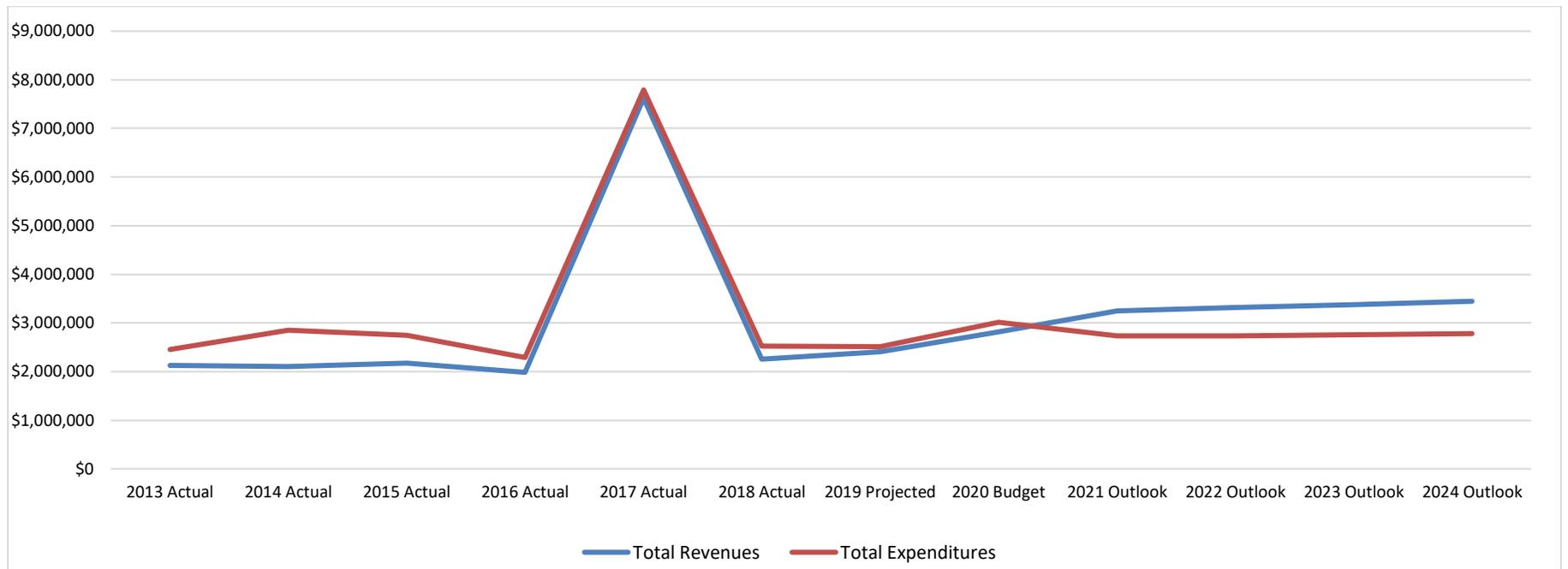
## Enterprise Fund Revenue Projection

Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Charges for Services	2,082,126	1,857,920	1,928,371	2,169,202	2,350,733	2,809,500	3,230,442	3,295,051	3,360,952	3,428,171
Interest	83,350	90,064		13,062	835					
Contributions	12,125	6,612	6,000	15,193		9,000	9,884	10,081	10,283	10,489
Miscellaneous	455	418	436	2,539		500	6,763	6,898	7,036	7,177
Interfund Transfer		28,847	5,687,981	50,000	50,000					
<b>Total Revenues</b>	<b>2,178,056</b>	<b>1,983,862</b>	<b>7,622,788</b>	<b>2,249,996</b>	<b>2,401,568</b>	<b>2,819,000</b>	<b>3,247,089</b>	<b>3,312,030</b>	<b>3,378,271</b>	<b>3,445,837</b>

## Enterprise Fund Expenditure Projection

Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Service	805,106	797,595	845,080	992,401	1,009,837	1,021,204	1,027,671	1,037,948	1,048,327	1,058,811
Materials, Supplies, & Services	890,102	787,496	964,827	855,871	855,204	900,500	947,724	957,201	966,773	976,441
Capital Outlay	6,940	25,818	5,798,622	513,678	30,889	376,500	59,166	59,757	60,355	60,959
Inter-fund Transaction	150,100	150,100	90,000			90,000	90,000	90,000	90,000	90,000
Debt Service	891,662	527,882	219,369	157,302	619,400	620,500	614,175	585,750	587,325	588,450
<b>Total Expenditures</b>	<b>2,743,909</b>	<b>2,288,892</b>	<b>8,363,290</b>	<b>2,519,252</b>	<b>2,515,330</b>	<b>3,008,704</b>	<b>2,738,736</b>	<b>2,730,656</b>	<b>2,752,780</b>	<b>2,774,661</b>

## Enterprise Fund Revenue and Expenditure Comparison



## Internal Service Funds

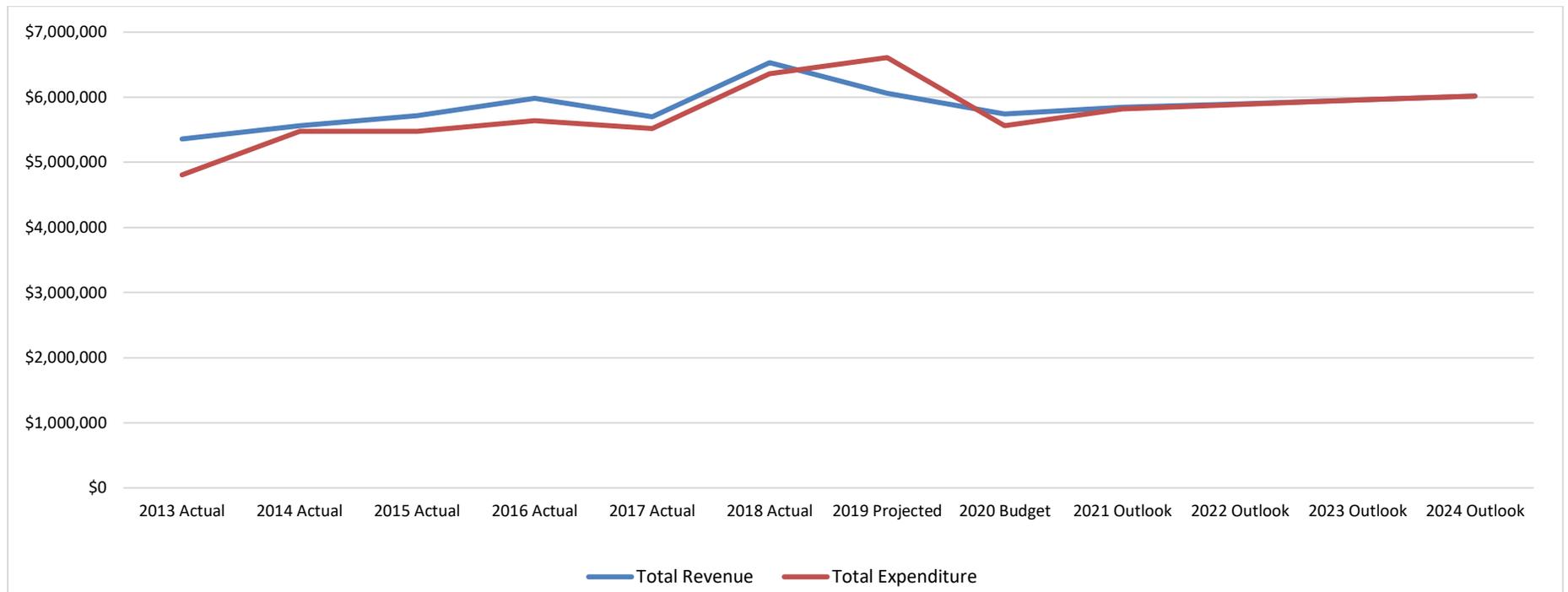
### Internal Service Funds Revenue Projection

Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Charges for Services	858,727	951,523	868,387	963,818	970,932	774,000	777,000	778,000	781,000	784,000
Miscellaneous	256,902	501,806	262,448	717,067	124,500	133,000	128,000	128,000	128,000	128,000
Interfund Transfer	4,598,971	4,531,915	4,573,061	4,851,178	4,962,350	4,835,000	4,945,445	4,994,899	5,045,951	5,109,305
<b>Total Revenues</b>	<b>5,714,600</b>	<b>5,985,244</b>	<b>5,703,897</b>	<b>6,532,063</b>	<b>6,057,782</b>	<b>5,742,000</b>	<b>5,850,445</b>	<b>5,900,899</b>	<b>5,954,951</b>	<b>6,021,305</b>

### Internal Service Funds Expenditure Projection

Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	114,546	116,448	124,626	110,653	12,112	38,780				
Materials, Supplies, & Services	895,272	843,523	1,303,919	852,933	971,620	735,446	750,155	765,158	780,461	795,070
Capital Outlay	729			232						
Inter-fund Transaction	4,463,383	4,682,214	3,813,455	5,397,565	5,626,143	4,791,106	5,072,532	5,123,258	5,174,490	5,226,235
<b>Total Expenditures</b>	<b>5,473,930</b>	<b>5,642,186</b>	<b>5,242,000</b>	<b>6,361,382</b>	<b>6,609,875</b>	<b>5,565,332</b>	<b>5,822,687</b>	<b>5,888,416</b>	<b>5,954,951</b>	<b>6,021,305</b>

## Internal Service Funds Revenue and Expenditure Comparison



## Special Revenue Funds

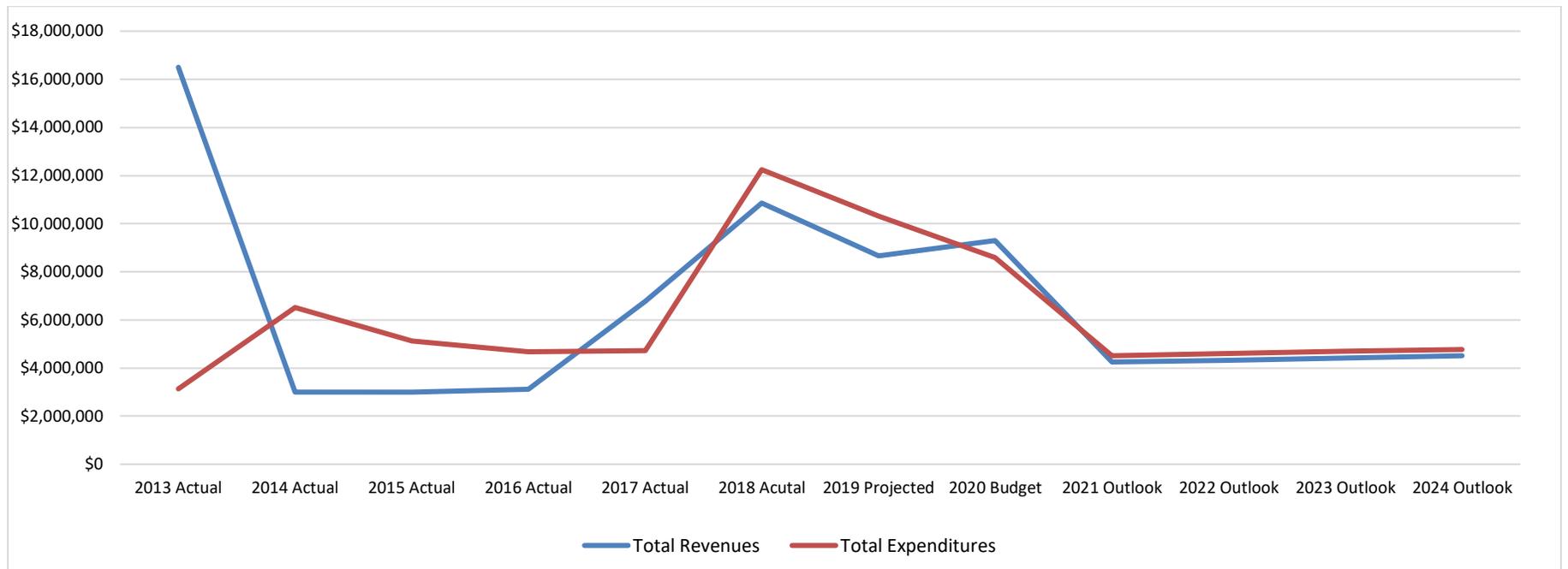
### Special Revenue Funds Revenue Projection

Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Taxes	961,627	980,723	1,009,445	1,740,666	1,773,548	2,460,705	2,509,919	2,560,117	2,611,320	2,663,546
Intergovernmental	20,835	99,224	2,211,316	12,212	16,572	219,258	223,643	228,116	232,678	237,332
Charges for Services	1,730,128	1,798,130	2,351,404	2,499,866	2,587,901	2,492,982	2,542,842	2,593,698	2,645,572	2,698,484
Fines and Forfeitures	239,637	249,444	250,375	264,597	323,562	292,200	298,044	304,005	310,085	316,287
Interest	1,259	455		36	815	37	38	38	39	40
Contributions	2,180		1,250	650	750	750	765	780	796	812
Miscellaneous	64,165	93,318	115,034	142,598	293,087	253,463	258,532	263,703	268,977	274,357
Interfund Transfer			825,000		72,176					
<b>Total Revenues</b>	<b>2,998,995</b>	<b>3,122,071</b>	<b>6,763,825</b>	<b>4,660,625</b>	<b>5,068,411</b>	<b>5,719,395</b>	<b>5,833,783</b>	<b>5,950,459</b>	<b>6,069,468</b>	<b>6,190,857</b>

### Special Revenue Funds Expenditure Projection

Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	1,003,017	1,028,847	1,049,886	1,084,421	1,098,915	1,897,518	1,163,675	1,186,949	1,210,688	1,234,902
Materials, Supplies, & Services	1,293,343	1,392,256	1,700,156	1,798,195	1,755,750	1,619,795	1,1514,019	1,544,300	1,575,186	1,606,689
Capital Outlay	2,648,269	270,595	2,317,045	323,065	655,021	1,136,553	312,431	318,680	325,053	331,554
Inter-fund Transaction	99,033	99,451	48,430	106,340	116,847	151,695	1,75,635	179,148	182,731	186,385
Other Costs	888,063	979,237	1,001,502	1,032,367	1,078,398	1,014,570	1,036,993	1,057,733	1,078,887	1,100,465
Debt Service	487,126	2,307,082	173,355	169,719	169,719	169,719	176,576	180,107	183,709	187,383
Other Financing Uses							126,341	128,868	131,445	134,074
<b>Total Expenditures</b>	<b>5,125,508</b>	<b>4,685,212</b>	<b>6,290,373</b>	<b>4,514,104</b>	<b>4,874,650</b>	<b>5,989,850</b>	<b>4,505,670</b>	<b>4,595,783</b>	<b>4,687,699</b>	<b>4,781,453</b>

## Special Revenue Funds Revenue and Expenditures Comparison



# FY 2020: Major Factors

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## Introduction

The following section examines economic, political, and administrative factors that have influenced the development of the budget. This section will focus on numerous issues affecting previous and next year's budget. Actions and strategies to address these issues have also been presented.

## Revenue Erosion and Unfunded Mandates

### *Issue*

The last two national and state recessions introduced irregular revenue growth over the last several years. While the county has realized marginal tax revenue growth, the growth in the county elastic (economy-influenced) revenue sources such as permits, fees and fines have been uneven offsetting gains in tax revenues. Revenue erosion has been compounded by the increasing costs of unfunded or under-funded mandates by the state and the federal government to provide services at local expense. *The following are examples of such catalysts and their measurable impacts:*

- Special interest property tax exemptions are passed by the Georgia General Assembly each year that continue chipping away at revenue while creating additional administrative costs.
- Since FY 2009, it is estimated that the decline in the local economy will result in a loss of \$1,000,000 of elastic revenues sources tied primarily to the decline in real estate and construction. Real estate construction has increased in the past three to four years.
- In FY 2007, a court decision ruled in favor of petitioners seeking a mandate for the State Department of Agriculture to enforce a statute requiring local animal shelters to euthanize unwanted and unclaimed animal by lethal injections as opposed to gassing. This mandate has resulted in an additional cost to County Animal Control services of approximately \$80,000 annually.
- In FY 2006, the Bulloch County Judiciary mandated additional court security, which costs an additional \$200,000+ annually.
- In FY 2005, Medicare-Medicaid reform has reduced insurance reimbursement rates to the County EMS-Rescue Units for ambulance calls. This represents a loss to Bulloch County of \$50,000 annually.
- Inmate reimbursements from the State remain at \$22 per day, per inmate for state prisoners at the County Jail and the Correctional Institute when the costs are typically \$45 per day. This represents a loss to Bulloch County of over \$200,000 annually.

Since 1998, the County assumed over \$1,000,000 annually in additional costs to replace funding by the City of Statesboro for the Library, Recreation, Airport, Animal Control and the Development Authority after the County assumed these services under the Bulloch County Service Delivery Strategy.

### *Strategy*

Develop New Revenue Sources: Conduct the following initiatives:

- Continue periodic audits to ensure full collection of unreported or underreported revenues.
- Review cash procedures for prompt deposits.
- Check status of grant receivables.
- Seek adoption of user fee adjustments for various services.
- Stiffening penalties for non-payment or late-payment of fees, permits and licenses.
- Sell surplus real property no longer used.

## Increasing Costs for Essential Goods and Services

### *Issue*

Escalating costs for basic goods and services along with unplanned and unfunded mandates by higher levels of government to meet service requirements can influence the County from hitting its initial annual budget targets. Over the past several years, uncontrollable and accelerating annual percentage cost increases for such items as:

- Gasoline and petroleum related products resulting from price versus consumption increases.
- Radio equipment maintenance and replacement for Public Safety units.
- Various maintenance supplies and parts, largely driven by transport delivery costs.
- Outside building maintenance performed by contractors and increasing building materials costs.
- Utility costs, resulting from price versus consumption increases.

### *Strategy*

Strategic Cost Control: Continue to be aggressive in offsetting costs of essential goods and services with similar proactive measures already taken that have included:

- Control of authorized jobs or positions within operating budgets and departments.
- Centralizing the purchasing function.
- Monitoring capital projects with a project management approach.
- Monitoring overtime and travel.
- Institute improved risk management and safety program.
- Minimize the use of take-home vehicles.
- Monitor energy efficiency in County facilities and vehicle fleet.
- Improving productivity through technology.

- Continue to work with our state and federal legislative delegations to preserve home rule approaches to revenue development and to not shed the load of higher levels of government to the local level.

## Financial Structure

### *Issue*

Structural budget deficits occurring from FY 2011 to FY 2014 previously damaged the County's operating position (i.e. fund balance or 'rainy-day' fund). Responsible financial policies along with aggressive revenue enhancement and cost control strategies have been implemented to correct the County's operating position and maximize resource deployment. Bulloch County's ability to keep taxes low will be challenged in coming years due to a number of critical needs resulting from increased population growth and service demands by more citizens.

### *Strategy*

Reserve Fund Stabilization Plan: As a part of the general property tax increase in FY 2016, the County developed a five-year reserve fund stabilization plan to rebuild its rainy-day fund to an ideal level, while at the same time improving service, through FY 2020. The County met this goal in FY 2018.

## Unmet Needs

### *Issue*

Annually, there is typically as much as \$2.5 million dollars in recurring annual budget requests that are justifiable unmet needs for the operation of Bulloch County government largely resting in the need for new staffing or equipment to maintain a level of service consistent with population growth.

### *Strategy*

Annually Update Unmet Needs: Continue to examine and analyze future unmet needs of the organization and its assets.

## Asset Management

### *Issue*

While the County continually addresses building and facility issues related to space and storage constraints, on-going maintenance needs and security issues need to be further examined, too. Planning and scheduling for the on-going replenishment of exhaustible fixed assets, particularly fleet vehicles, computers and telecommunication equipment is also important.

### *Strategy*

Maintain a Long-Term Asset Replacement Plan: Continue to update and maintain asset inventories and adhere to replacement plans for key fixed exhaustible assets before they

experience decline and begin to increase operating costs – while ensuring that disposal of under-utilized or unused assets are disposed of to recoup salvage costs and to take off of insurance rolls.

## Workforce Development

### *Issue*

Over ten years ago, the county made major changes by implementing new personnel and accountability policies and appointed a Human Resources Director. With those key instruments in place, labor market conditions demand that Bulloch County develop its existing and future workforce by providing adequate pay and training to be competitive for qualified and efficient workers.

### *Strategy*

Improve Capacity of Human Resources: Since this office was initiated, capacity building in terms of proper staffing and resources will take some time. However, the relevant actions that must be taken this year are to 1) revise job-descriptions and pay plans for all employees; 2) focus on improving county-wide employee morale through health and safety programs, coaching and team-building; and, 3) concentrate on ways to improve the retirement system.

## Planning for Levels of Service

### *Issue*

The increased service demands for a growing population (now at 76,149) have affected all operating departments who continue to make adjustments in the provision and levels of service to meet the needs of a growing population.

### *Strategy*

Annually Review Level of Service Requirements: Continue to assess the levels of services the citizens require in-lieu of steady population growth and measure their willingness and ability to pay for them.

## Infrastructure and Facilities

### *Issue*

Bulloch County's growing population will demand more infrastructure and community facilities, particularly roads, expanded criminal justice facilities, additional law enforcement, along with the expansion of emergency operations such as fire services and EMS-Rescue. The County should also work with its cities to economically extend their water and sewer utilities to intelligently service growth.

### *Strategy*

Annually Update the Capital Improvements Plan: Continue to annually update the five-year Capital Improvements Plan to ensure orderly planning of key infrastructure and facilities while ensuring a method for determining operating impacts.

## Land Use and Growth Management

### *Issue*

Effective code enforcement services are needed to accommodate expected future population and commercial growth. The various master planning documents adopted in 2009 and 2019 serve as an effective tool for growth management. However, this needs to be followed by revisions in our development ordinances to respond to sprawling development patterns and new building technologies.

### *Strategy*

Implement of Master Planning Documents: The County must carry out the process of implementing key planning documents to meet the needs of a growing population.

## Economic Development

### *Issue*

Bulloch County's tax base is becoming more increasingly residential, thus increasing the cost of service faster than revenues received to support them. There is an urgent need to become aggressive in industrial and economic development. The long-term development of the local economy will be greatly influenced by the ability to attract new economic development to Statesboro and Bulloch County.

### *Strategy*

Aggressively Attract New Industry. Assist the Development Authority of Bulloch County in attracting new industry and in retention and expansion of existing industry. Carry out existing plans to develop industrial land and the Tax Allocation District at the I-16/US 301 interchange.

## Environmental Protection

### *Issue*

Bulloch County's growth puts its citizens in the position to be good stewards of the environment. It's highly likely that the State of Georgia, through the Coastal Georgia Regional Commission, will require us to increase our responsibilities in this area within the next several years.

### *Strategy*

Proactively Prepare for Future Environmental Mandates: Prepare for increased environmental mandates that will be required in the Coastal Georgia Regional Master Plan and Water Management Plan, by being proactive in planning for measures to protect its most sensitive environmental.

# Major Budget Changes

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As with all previous fiscal years, as the County approached FY 2020, the County encountered difficult decisions regarding how to best appropriate funds in order to accomplish its goals and move forward on a fiscally conservative path. The County has sought to provide departments with the resources required to preserve adequate service levels, while ensuring that current services, programs, and infrastructure are maintained. This section will provide a summary of major changes in budgeted expenditures from FY 2019, by fund type.

## Total Budget

- Increase of \$13,693,306 from FY 2019 projected.

## General Fund

- Increase of \$1,251,581 from FY 2019 projected.

## Enterprise Fund

- Increase of \$409,504 from FY 2019 projected.

## Special Revenue Fund

- Decrease of \$1,734,813 from FY 2019 projected.

## Capital Improvement Fund

- Increase of \$15,819,192 from FY 2019 projected.

## Internal Service Fund

- Decrease of \$2,133,158 from FY 2019 projected.

# Goals and Objectives

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## Economic Development

- Provide incentives to businesses for higher paying jobs and capital investment based on positive cost-benefit analysis. (ED-08)
- Encourage the location of small-to-moderate scale business development near existing or future neighborhoods, small rural centers or future mixed-use developments. (ED-09)
- Encourage the location of major commercial activity along suburban corridors or interstate-gateway character areas. (ED-10)
- Encourage the location of large businesses and industrial facilities at the employment, interstate-gateway or airport character areas. (ED-11)
- Encourage mixed-use development at appropriate scales and in appropriate character areas. (ED-12)
- Leverage and promote resources available from local workforce organizations to improve resident workers skills training. (ED-13)
- Leverage and promote resources from local workforce organizations to improve resident workers access to finding higher paying local jobs. (ED-14)
- Leverage and promote resources available from local technical assistance organizations to establish and sustain small businesses. (ED-15)
- Aggressively pursue leveraged funding opportunities that support infrastructure to expand economic development opportunities. (ED-16)

## Transportation

- Utilize technology and increased frequency of service to improve dirt road drainage and maintenance. (TR-04)
- Develop qualifying criteria for new dirt road construction to maximize resources to construct 3.0 miles of roads annually. (TR-05)
- Improve existing dirt roads with asphalt resurfacing and pavement preservation techniques to maximize resources treating 20.0 miles of roads annually. (TR-06)
- Maintain all bridges to a good or excellent standard according to the state bridge inventory report. (TR-07)

- Continue to expand road infrastructure at the I-16 Tax Allocation District as development occurs according to the 2011 Redevelopment Plan. (TR-08)
- Develop programs or acquire specialized traffic devices to improve roadway safety and to reduce vehicle and pedestrian safety crashes, injuries and fatalities. (TR-09)
- Improve intersection safety with enhanced geometrics, signalization or with innovative designs such as roundabouts or RCUTS. (TR-10)
- Use traffic calming designs in new and existing subdivisions to reduce speeding in residential neighborhoods. (TR-11)
- Coordinate with local educational institutions on existing and future site development to minimize traffic congestion and pedestrian conflicts during peak periods. (TR-12)
- Develop a program to link the greenway system while providing bike and pedestrian amenities. (TR-13)
- Continue to provide leveraged funding support for the Airport to maintain its status as a Level III general aviation facility. (TR-14)
- Continue to support Coastal Regional Coaches demand-response paratransit service that can be coordinated with a future fixed-route/flex-route transit system serving the City of Statesboro. (TR-15)
- Continue to support existing policies requiring real estate developers to provide traffic impact studies when warranted and to install required improvements to serve such sites. (TR-16)
- Assess safety countermeasures at railroad crossings on local roads and implement measures. (TR-17)
- Utilize the Transportation Special Local Option Sales Tax for transportation maintenance and enhancements. (TR-18)

## Broadband

- Assess public safety interoperability and coordination. (BB-04)
- Construct and operate a P-25 public safety radio communication system county-wide. (BB-05)
- Monitor policy developments and legislation to align state goals with local initiatives. (BB-06)

## Land Use

- Enforce flood hazard, river corridor protection and groundwater recharge protection ordinances. (LU-07)
- Pursue government purchase of environmentally sensitive lands to create of wildlife areas, nature preserves, and public parks. (LU-08)
- Establish a land conservation program to create and promote conservation easements or similar tools that preserve important natural areas. (LU-09)
- Update the Countywide Greenways Master Plan and define priorities for development. (LU-10)
- Incorporate design principles into development ordinances or by zoning conditions. (LU-11)
- Encourage the use of planned unit developments (PUD's). (LU-12)
- Develop and promote incentives for amenities, aesthetics, and infill. (LU-13)
- Promote development in surrounding areas that is compatible with airport uses. (LU-14)
- Review rezoning requests to ensure compatibility with airport district character area and Federal Aviation Administration requirements. (LU-15)

## Intergovernmental

- Update the Service Delivery Strategy with all municipalities with every Comprehensive Plan update, or when needed. (IG-01)
- Coordinate planning and development efforts in the region with the Coastal Regional Commission. (IG-02)
- Coordinate and refer information on key land use proposals and impacts with appropriate units of local government, school districts and the Coastal Regional Commission, when appropriate. (IG-03)
- Coordinate the planning, development and siting of schools with the Bulloch County Board of Education. (IG-04)
- Coordinate the planning, development and construction of municipal utilities when appropriate. (IG-05)
- Coordinate with state agencies regarding legislation and regulatory issues, and also to identify funding sources for operating and capital projects. (IG-06)

- Coordinate with federal agencies regarding legislation and regulatory issues and identify funding sources for operating and capital projects. (IG-07)
- Utilize Community Development Block Grant (CDBG) and related HUD funding for infrastructure, economic development, housing, and innovative projects. (IG-08)

## Community Facilities

- Annually update the six-year capital improvements program and budget. (CF-01)
- Update specific master plans affecting community facilities including, but not limited to transportation, recreation, public safety, solid waste, redevelopment, land use, when needed. (CF-02)
- Optimize the use and availability of SPLOST and TSPLOST as a capital funding source for community facilities projects. (CF-03)
- Optimize the use and availability of private, state and federal funding sources to leverage local funding sources for community facilities projects. (CF-04)
- Utilize existing Enterprise Resource Planning software to annually evaluate the need to restore, replenish, or add community facility assets. (CF-05)

### III. Financial Structure, Policy and Process

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# Fund Categories, Types and Descriptions

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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 of private individuals, organizations or other governments.

Within these three fund categories are various fund types, each having its own unique purpose. Under governmental funds, there are the General fund, Special Revenue funds, Capital Projects funds, Debt Service funds and Permanent funds. Under proprietary funds, there are Enterprise funds and Internal Service funds. Under fiduciary funds, there are Agency funds, Investment Trust funds, Pension Trust funds and Private Purpose Trust funds. All County funds budgeted are on an annual basis and subject to appropriation by the Board of Commissioners, even though some projects may span multiple fiscal years. To the extent that the project revenues and expenditures can be assigned to a fiscal year, the budget amounts and documents reflect this. The exceptions are fiduciary funds held primarily by Constitutional Offices, and those belonging to component units of the County, such as the Bulloch County Board of Health and the Development Authority.

Further, a fund may be reported as a major fund or nonmajor fund, depending on whether the fund meets specific criteria. The reason for this distinction is to ensure that a government's most important funds are separately identified. One fund that is always reported as a major fund is the General fund. Other funds meeting the following criteria should also be separately identified as a major fund:

1. Total assets and deferred outflows of resources, total liabilities and deferred inflows of resources, revenues or expenditures/expenses of the individual fund are at least 10% of the corresponding totals of assets, liabilities, revenues or expenditures for all funds of that category or type, and
2. Total assets and deferred outflows of resources, total liabilities and deferred inflows of resources, revenues or expenditures/expenses of the individual fund are at least 5% of the corresponding total for all governmental and proprietary funds combined.

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

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

## County Fund Types

### 1. GENERAL FUND (43.3% of expenditures)

The General Fund is the County's primary operating fund. It accounts for the majority of the County's activities; it derives a large portion of its revenues from property tax and charges for services, and spends resources on most County departments, chief among them are the Sheriff, Emergency Medical Services, Public Works, Culture and Recreation, Planning and the Courts.

The criteria for determining whether an activity is accounted for in the General Fund is simply that the activity is not required to be accounted for and reported under any other fund. Thus, the General Fund acts as a catch-all for any activity that cannot be placed in a different fund. Additionally, Georgia state law requires the County to maintain a balanced budget for the General Fund and therefore, the General Fund is subject to annual appropriation by the governing body.

Since the resources of the General Fund are not typically restricted to specific purposes like the resources of Special Revenue, Capital Projects, or Fiduciary funds, they may be accumulated in the form of a fund balance (assets exceeding liabilities) for "rainy day" events such as emergencies, catastrophes, or other unforeseen demands. In fact, the County's fiscal policy is to maintain a healthy fund balance whereby citizens are guarded from 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 (8.9% of expenditures)

The Special Revenue Funds are those whose revenue sources are legally restricted or committed to expenditure for specific purposes, other than debt service or capital projects. In Georgia, local governments are legally required to establish special funds for E-911 activities. Other Special Revenue Funds maintained by Bulloch County include the Airport, Statesboro Fire District, Rural Fire, Drug Education, Jail Add-on Fee, Juvenile Services, Street Lighting District, Tourism and Grants. Additionally, the Sheriff and Correctional Institute have discretionary funds such as Inmate Phone funds, Commissary funds, Forfeiture, Seized Assets, and Employee Benefit funds.

### 3. CAPITAL PROJECTS FUNDS (38.1% of expenditures)

Capital Projects Funds must be used when resources are legally mandated or otherwise restricted, committed or assigned by regulations or covenants to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets but exclude those outlays that are financed by proprietary funds or for assets held in trust under fiduciary funds. For more information on the definition of a capital asset, see the glossary in this document.

Bulloch County's primary funding source for the acquisition and construction of capital facilities and assets for numerous years has been the Special Purpose Local Option Sales Tax (SPLOST), which has been approved by its citizens since 1997, though they also approved the issuance of general obligation bonds in 2012. Citizens most recently approved an additional sales tax specifically for Transportation, or T-SPLOST, in May 2018. The Capital Projects section of this

budget shows some of the projects scheduled for this fiscal year. When comparing expenditures between years, figures vary greatly due to the number and timing of projects appropriated.

#### 4. ENTERPRISE FUND (3.8% of expenditures)

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

While other governments may have Enterprise Funds for water, gas and electricity, the County's sole Enterprise Fund is for Splash in the 'Boro Water Park. Revenues in this fund consist of user's admission to the water park, rental of facilities or equipment not included in the cost of admission, retail goods from the gift shop such as personal protective products like sunscreen, lip balm or sunglasses, and concessions.

In the past, SPLASH revenues have been sufficient to cover all capital and operating costs, including depreciation and debt service, and to accumulate a fund balance. However, in recent years, due to a much larger facility expansion and consequently, increased debt service and depreciation expense of the new assets, revenues have not covered all costs. Moreover, current revenue projections fell short of budgeted expenses for fiscal year 2019, due to a delayed opening of the expansion and bad weather. Although depreciation is not an expense for which cash must be paid, it is still included in the budget for this fund to aid staff in long term planning. It is the County's hope that patron attendance will continue to increase, thus boosting revenues once again to a level sufficient to cover all costs. However, if this does not happen, the County may need to borrow funds in the future to replace depreciated assets.

#### 5. INTERNAL SERVICE FUNDS (5.9% 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 profit.

The County has two Internal Service Funds to accumulate revenue and expenditures relating to Employee Health Insurance and Food Service. The charges associated with these funds are assessed based upon the usage of the Insurance and Food Services that each fund or department uses. Since the General Fund accounts for the majority of the County's personnel costs, most of the incoming revenue for the Employee Health Insurance fund is from the General Fund. Similarly, since the County Jail and the Correctional Institute are accounted for in the General Fund, the only revenue into the Food Service fund is from the General Fund.

# Fund Structure

Revenue Source	Fund Name	Departments	Fund Uses
<ul style="list-style-type: none"> <li>• Taxes</li> <li>• Licenses / Permits</li> <li>• Intergovernmental</li> <li>• Charges for Services</li> <li>• Fines / Forfeitures</li> <li>• Investment Income</li> <li>• Contributions / Donations</li> <li>• Miscellaneous</li> <li>• Other Financing Sources</li> </ul>	<p><b>General Fund</b> (Major Fund)</p>	<ul style="list-style-type: none"> <li>• County Commission</li> <li>• County Manager</li> <li>• Clerk of the Board</li> <li>• Elections</li> <li>• Finance</li> <li>• Attorney</li> <li>• Human Resources</li> <li>• Personnel Services*</li> <li>• Tax Commissioner</li> <li>• Tax Assessor</li> <li>• Geographic Information System</li> <li>• Risk Management*</li> <li>• Government Buildings</li> <li>• Public Relations</li> <li>• Engineering</li> <li>• General Administrative Fees*</li> <li>• Superior Court</li> <li>• Clerk of Court</li> <li>• District Attorney</li> <li>• State Court</li> <li>• Solicitor</li> <li>• Magistrate Court</li> <li>• Probate Court</li> <li>• Indigent Defense</li> <li>• Public Safety Administration</li> <li>• Sheriff</li> <li>• Seized Drugs*</li> <li>• Criminal Investigations</li> <li>• Crime Suppression</li> <li>• Jail</li> <li>• Court Services</li> <li>• Adult Probation</li> <li>• EMS</li> <li>• Coroner</li> <li>• Animal Control</li> <li>• Animal Shelter</li> <li>• Roads</li> <li>• Solid Waste</li> <li>• Fleet Management</li> <li>• Public Health, Mental Health, DFACS, Pauper Burials, DFACS Building, Transportation Services, Concerted Services, High Hope*</li> <li>• Library</li> <li>• Recreation: Administration, Athletics, Concessions, Facility Operations, Agricultural Complex, Community Recreation, Parks and Grounds</li> <li>• Agricultural Resources</li> <li>• Building Inspection</li> <li>• Planning and Zoning</li> <li>• Development Authority</li> </ul>	<p>Capital</p> <p>General Operations</p> <p>Inter-fund Contributions</p>

\* Activity

Revenue Source	Fund Name	Departments	Fund Uses
<ul style="list-style-type: none"> <li>• Taxes</li> <li>• Intergovernmental</li> <li>• Charges for Services</li> <li>• Fines / Forfeitures</li> <li>• Investment Income</li> <li>• Miscellaneous</li> <li>• Other Financing Sources</li> </ul>	<p><b>Special Revenue Fund</b> (Non-major Fund)</p>	<ul style="list-style-type: none"> <li>• BCCI Telephone*</li> <li>• Jail Add-on*</li> <li>• Drug Education*</li> <li>• Accountability Court</li> <li>• Juvenile Services*</li> <li>• E911</li> <li>• BCCI Inmate*</li> <li>• Sheriff Telephone*</li> <li>• Jail Commissary*</li> <li>• Confiscated Assts*</li> <li>• Sheriff Fingerprint*</li> <li>• Grants*</li> <li>• Airport</li> <li>• Street Lighting*</li> <li>• Statesboro Fire District*</li> <li>• Rural Fire</li> <li>• Tourism*</li> </ul>	<ul style="list-style-type: none"> <li>• Capital</li> <li>• General Operations</li> <li>• Inter-fund</li> <li>• Contributions</li> <li>• Public Safety</li> <li>• Maintenance</li> <li>• Airport</li> </ul>
<ul style="list-style-type: none"> <li>• Charges for Services</li> <li>• Miscellaneous</li> <li>• Other Financing Sources</li> </ul>	<p><b>Internal Service Fund</b> (Major Fund)</p>	<ul style="list-style-type: none"> <li>• Employee Health Insurance*</li> <li>• Food Service</li> </ul>	<ul style="list-style-type: none"> <li>• Health Insurance</li> </ul>
<ul style="list-style-type: none"> <li>• Charges for Services</li> <li>• Investment Income</li> <li>• Contributions / Donations</li> <li>• Miscellaneous</li> <li>• Other Financing Sources</li> </ul>	<p><b>Enterprise Fund</b> (Major Fund)</p>	<ul style="list-style-type: none"> <li>• Aquatic Center – Summer</li> <li>• Aquatic Center – Winter</li> <li>• Aquatic Center – Concessions</li> <li>• Aquatic Center – Expansion</li> </ul>	<ul style="list-style-type: none"> <li>• Provision of Waterpark Services</li> </ul>
<ul style="list-style-type: none"> <li>• Special Purpose Option Sales Tax</li> </ul>	<p><b>Capital Improvement Fund</b> (Major Fund)</p>	<ul style="list-style-type: none"> <li>• Airport</li> <li>• Economic Development</li> <li>• Elections</li> <li>• Facilities</li> <li>• Multi-purpose Arena</li> <li>• Public Safety</li> <li>• Recreation</li> <li>• Roads</li> <li>• Solid Waste</li> </ul>	<ul style="list-style-type: none"> <li>• Construction and Acquisition of Capital Facilities or Items</li> </ul>

\* Activity

## Fund Structure by Activity

Department / Activity	Fund	Primary Revenue Source
Accountability Court	Special Revenue	Grants and Forfeitures
Adult Probation	General	Taxes and Other Revenue
Agricultural Complex	General	Taxes and Other Revenue
Agricultural Resources	General	Taxes and Other Revenue
Airport	Special Revenue	User Fees
Animal Control	General	Taxes and Other Revenue
Animal Shelter	General	Taxes and Other Revenue
Athletics	General	Taxes and Other Revenue
Attorney	General	Taxes and Other Revenue
Board of Commissioners	General	Taxes and Other Revenue
Building Inspection	General	Taxes and Other Revenue
Clerk of Board	General	Taxes and Other Revenue
Clerk of Court	General	Taxes and Other Revenue
Community Recreation	General	Taxes and Other Revenue
Concerted Services Rent	General	Taxes and Other Revenue
Concessions	General	Taxes and Other Revenue
Confiscated Assets	Special Revenue	Fines and Forfeitures
Coroner	General	Taxes and Other Revenue
Correction Institute Inmate	Special Revenue	User Fees and Other Revenue
Correction Institute Phone	Special Revenue	Miscellaneous
County Manager	General	Taxes and Other Revenue
Court Services	General	Taxes and Other Revenue
Crime Suppression	General	Taxes and Other Revenue
Criminal Investigation	General	Taxes and Other Revenue
Development Authority	General	Taxes and Other Revenue
DFACS	General	Taxes and Other Revenue
DFACS Building and Plant	General	Taxes and Other Revenue
District Attorney	General	Taxes and Other Revenue
Drug Education	Special Revenue	Forfeitures
E911	Special Revenue	User Fees
Elections	General	Taxes and Other Revenue
Emergency Medical Service	General	Taxes and Other Revenue
Employee Health Insurance	Internal Service	Taxes and Other Revenue
Engineering	General	Taxes and Other Revenue
Facility Operations	General	Taxes and Other Revenue
Finance	General	Taxes and Other Revenue
Fleet Management	General	Taxes and Other Revenue
General Administrative Fee	General	Taxes and Other Revenue
GIS	General	Taxes and Other Revenue

Department / Activity	Fund	Primary Revenue Source
Government Buildings	General	Taxes and Other Revenue
Grants	Special Revenue	Intergovernmental
High Hope	General	Taxes and Other Revenue
Human Resources	General	Taxes and Other Revenue
Indigent Defense	General	Taxes and Other Revenue
Jail	General	Taxes and Other Revenue
Jail Add-on	Special Revenue	Fines and Forfeitures
Jail Commissary	Special Revenue	User Fees
Juvenile Services	Special Revenue	Fines and Forfeitures
Magistrate Court	General	Taxes and Other Revenue
Mental Health	General	Taxes and Other Revenue
Parks and Grounds	General	Taxes and Other Revenue
Pauper Burials	General	Taxes and Other Revenue
Personnel Services	General	Taxes and Other Revenue
Planning and Zoning	General	Taxes and Other Revenue
Probate Court	General	Taxes and Other Revenue
Public Health	General	Taxes and Other Revenue
Public Relations	General	Taxes and Other Revenue
Public Safety Administration	General	Taxes and Other Revenue
Recreation Administration	General	Taxes and Other Revenue
Risk Management	General	Taxes and Other Revenue
Roads	General	Taxes and Other Revenue
Rural Fire	Special Revenue	Taxes
Seized Drugs	General	Taxes and Other Revenue
Sheriff	General	Taxes and Other Revenue
Sheriff Fingerprint	Special Revenue	Licenses and Permits
Sheriff Phone	Special Revenue	User Fees
Solicitor	General	Taxes and Other Revenue
Solid Waste	General	Taxes and Other Revenue
SPLASH	Enterprise	User Fees
State Court	General	Taxes and Other Revenue
Statesboro Fire District	Special Revenue	Tax
Statesboro Regional Library	General	Taxes and Other Revenue
Street Lighting District	Special Revenue	User Fees
Superior Court	General	Taxes and Other Revenue
Tax Assessor	General	Taxes and Other Revenue
Tax Commissioner	General	Taxes and Other Revenue
Tourism	Special Revenue	Taxes
Transportation Services	General	Taxes and Other Revenues
Zoning	General	Taxes and Other Revenues

# Service Delivery

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

# Basis of Budgeting

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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 thereafter 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

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP) except for certain items that are 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 on a monthly basis through reports generated by the accounting system. The differences between the budgetary basis and GAAP are as follows:

- Certain expenditures, such as compensated absences, are not recognized for budgetary purposes but are accrued within the Proprietary Funds.
- Principal payments on long-term debt within the Proprietary Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.
- Capital outlays within the Proprietary Funds are capitalized as assets on a GAAP basis, however, they are treated as expenditures on a budget basis.
- Bond and lease purchase proceeds in the Proprietary Funds are recognized as liabilities on a GAAP basis but are treated as revenues for budget purposes.

# Budget Process

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## Preparation

Preparation of the FY 2019-2020 Budget represents the culmination of a yearlong process that integrates financial planning, trend analysis, accounting enhancements, goals and objectives and strategic planning into service delivery. In so doing, the Bulloch County's budget continues its conformance with the four basic 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 comprehensive set of financial management policies, financial trends and fiscal forecasts. The information contained in these documents allows the policy makers an opportunity to review policies and goals that address long-term concerns and issues of the County and evaluate County services.

### Operations Guide

The budget describes activities, services and functions carried out through departmental goals and objectives and continuation/enhancement of performance indicators. The document includes an organizational layout for the County and a three-year analysis on the levels of staffing.

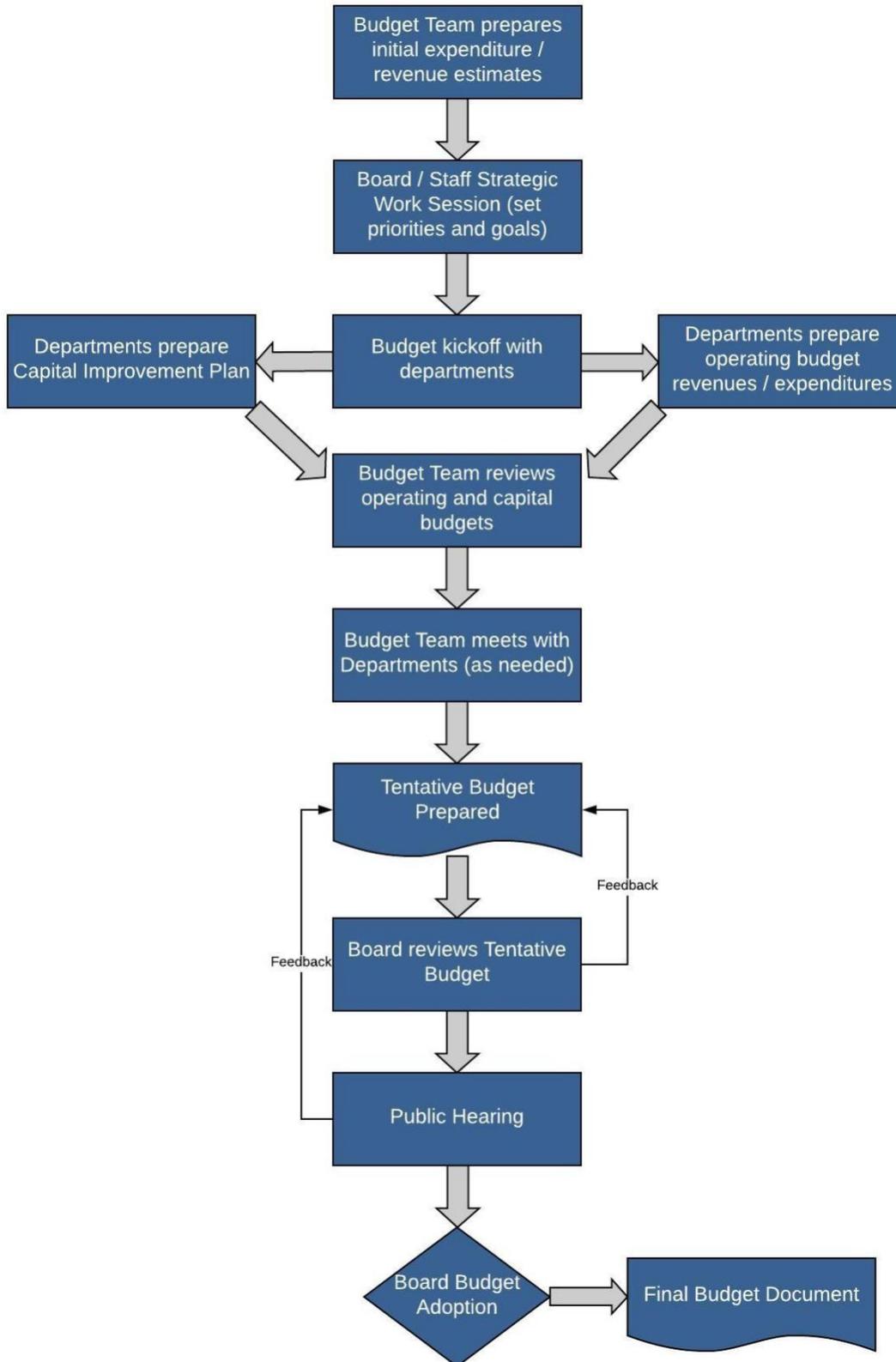
### Financial Plan

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

### Communications Device

The budget seeks to communicate summary information, including an overview of significant budgetary issues, trends and resource choices to a diverse audience. It describes the process for preparing, reviewing and adopting the budget for the ensuing fiscal year. The document has been formatted with the focus on ease of understanding and access.

# Budget Process Steps

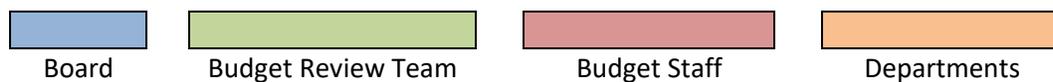


## Budget Calendar

Date	Action
February 11, 2019	Finalize fiscal impact of phase 2 of Pay and Compensation Plan
February 26, 2019	Begin training on new online budget system (OpenGov)
March 2019	Staff develop proposed major revenue and expenditure assumptions
March 29, 2019	Training on budget expectations and preparation guidelines
April 15, 2019	Deadline for budget submissions
April 16-21, 2019	Budget Review Team reviews department submissions
April 22-29, 2019	Budget Review Team meet with departments
May 1, 2019	Insurance quotes due
May 1-24, 2019	Employee open enrollment
May 29, 2019	Tentative budget delivered to Board and available for public inspection
May 29, 2019	Staff present operating budget proposal to the Board
June 4, 2019	Public hearing on budget
June 18, 2019	Board approves Budget
August 6, 2019	Board approves Tax Digest
August 20, 2019	Board approves final budget document

## Budget Development Schedule

Task	Feb	Mar	Apr	May	Jun	Jul	Aug
Budget kickoff (revenue/expenditure estimates)							
Provide budget training							
Departments develop budgets							
Reviews budget submissions							
Develop final budget document							
Board reviews budget							
Public hearing on proposed budget							
Budget adoption							
Budget document distributed							
Approve Tax Digest							
Board approves final budget document							



## 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 then balanced against the opportunities and challenges facing the county in the pending fiscal year planning period. Each operating department and budget unit is given 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.

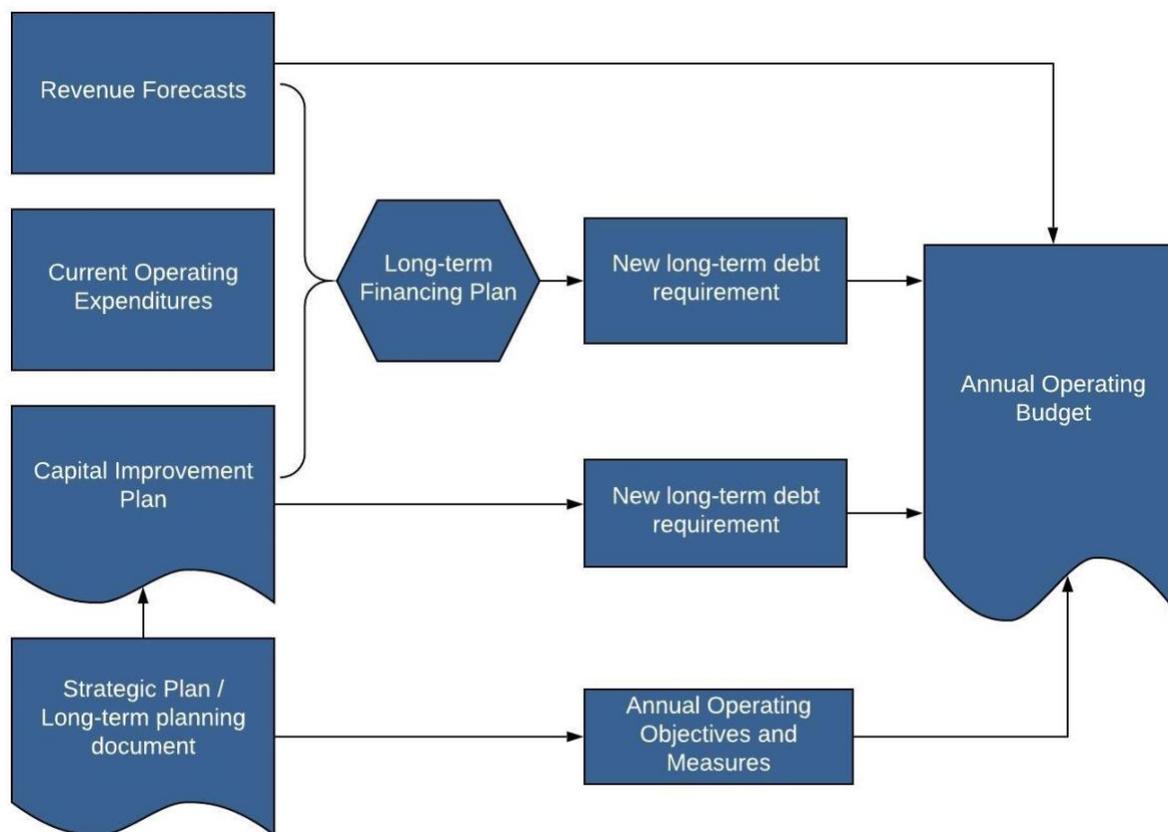
The Board of Commissioners determines priority-funding considerations for service functions for FY 2020 in the following rank-ordered context:

- 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 needs
- 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 computerized budget status reports, which compare budgeted amounts on a line item by line item basis with actual expenditures throughout the year. The Budget Office also prepares monthly reports to monitor funds to assist the departments with monitoring their own budgets. The online monthly expenditure reports show budget vs. actual for each fund by category, compared to spending at that time of year for the previous budget cycles.

### Amendments

Following 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 in order to complete the projects. Once the bid/purchase is awarded by the Commissioners and it results in the need to appropriate more funding, Finance staff will bring an amendment to a subsequent County Commission meeting for approval.

# Financial Policies

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## Purpose of Budgetary and Financial Policies

The construction of the budget is guided by entity-wide, long-term budgetary and financial policies. 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

In addition, 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 Commissioner meeting. The County's established budgetary and financial policies govern the general budget, revenues, expenditures, fund balance, debt, investment, capital facilities, reporting and accounting.

## General Budget Policies

As a part of the General Budgeting Policies, the County will:

- **Receive citizen input** to meet both the existing and future needs of residents.
- **Pursue economy and efficiency** in providing basic services. County services should not cost more than similar services provided by private industry.
- **Adopt a balanced budget** in the General Fund in accordance with the requirements of Georgia Law.
- **Maintain a stable property tax rate.** The Commissioners will usually not increase property taxes unless: (a) inflation forces operating costs upward faster than tax growth, or (b) essential services needs 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 man-made disasters; to provide additional funds for limited unexpected 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 make adjustments in 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 a 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 credit worthiness.

## 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 with 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 annually. Operating budgets are funded to adequately operate and maintain new capital improvements.
- **Begin maintaining an Economic Analysis Study** and update it annually so that the funding of Capital Improvements is not outpaced by inflation or 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 can be monitored.
- **Prepare and submit financial reports required by the State** in a timely manner.

## Accounting Policies

As a part of the Accounting Policies, the County will:

- **Establish and maintain a high degree of accounting practices** so that accounting systems will conform to accepted principles of standards of the Government Finance Officers Association.
- **Apply to the Government Finance Officers Association (GFOA)** for its certificate and awards for financial documents.
- **Prepare audit by an independent public accounting firm.**

## IV. Financial Overview

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# Personnel Summaries

## FY 2020 Staffing Overview

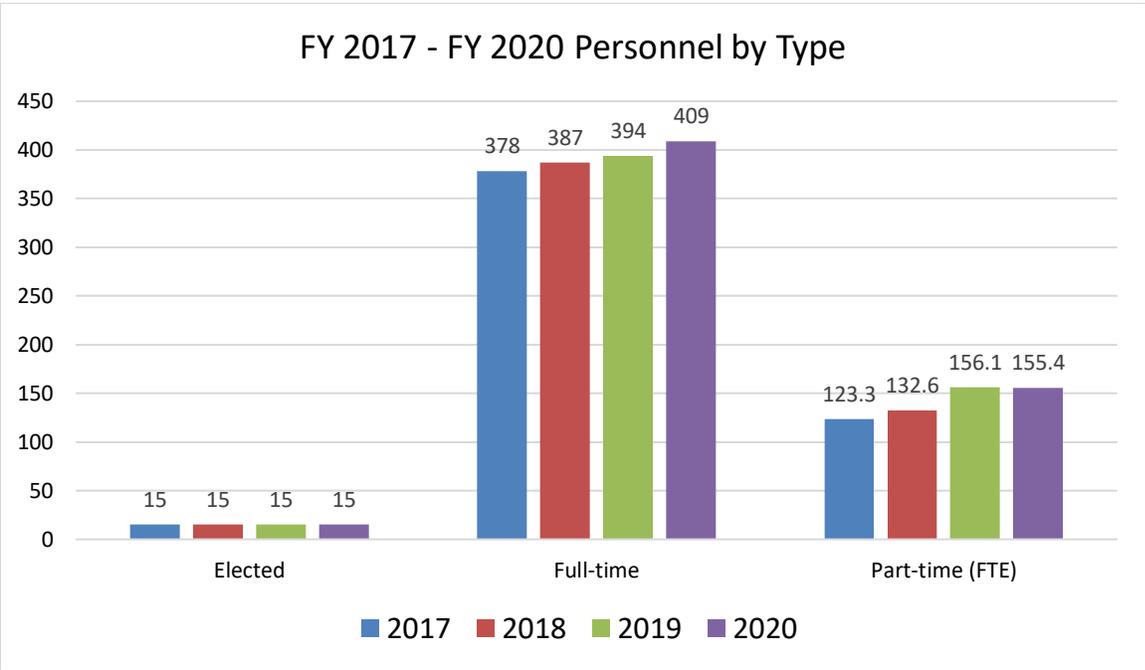
Funding for personnel costs within the County increased this fiscal year. Full-time equivalents (FTE's) increased this fiscal year. The County continues to experience growth and has added positions to maintain service levels.

## Personnel Trends

The County will add approximately 14.3 FTEs overall in FY 2020. The General Fund experienced four additional FTE's and increases in three departments (Roads, Sheriff, Probate Court). The Enterprise Fund remained the same as last year. The Special Revenue Fund increased 12 FTEs (10 – Rural Fire, 1 – E911, 1 – Accountability Court), while the Internal Service Fund will not have any FTEs in FY 2020. Specific changes will be detailed on the following page.

## Personnel Summary

Bulloch County has 48 departments with the majority falling within the General Fund (43). In addition, the General Fund is where the majority of the full-time employees (370) are funded. The County also has 15 elected positions, some are full-time (Tax Commissioner, Clerk of Court, State Court Judge, Solicitor, Magistrate Court Judge, Probate Court Judge and Sheriff), while others are part-time (County Commissioners and Coroner).

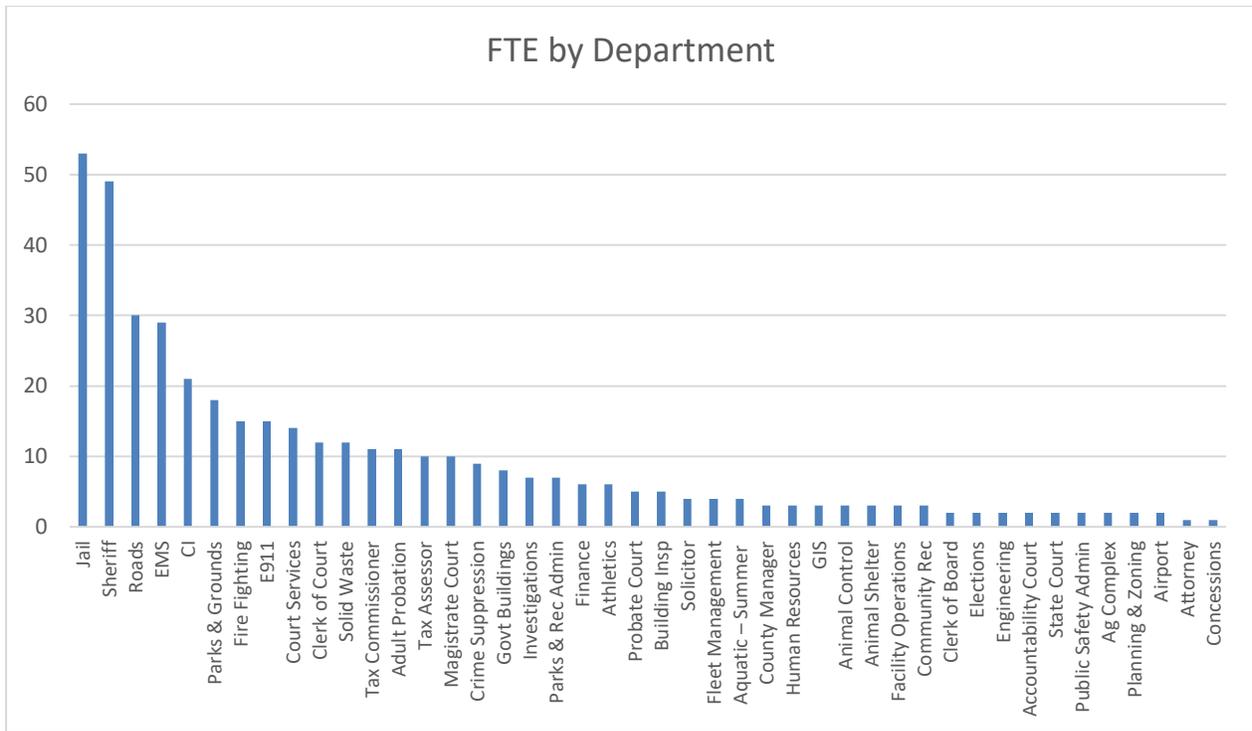


# Staffing Changes in FY 2020

Department FTE Decreases: Correctional Institute (2)  
Food Service (2)

Department FTE Increases: Probate Court (1); Sheriff (2); Roads (1); E-911 (1); Fire (10);  
Accountability Court (1)

Above information includes part-time positions.



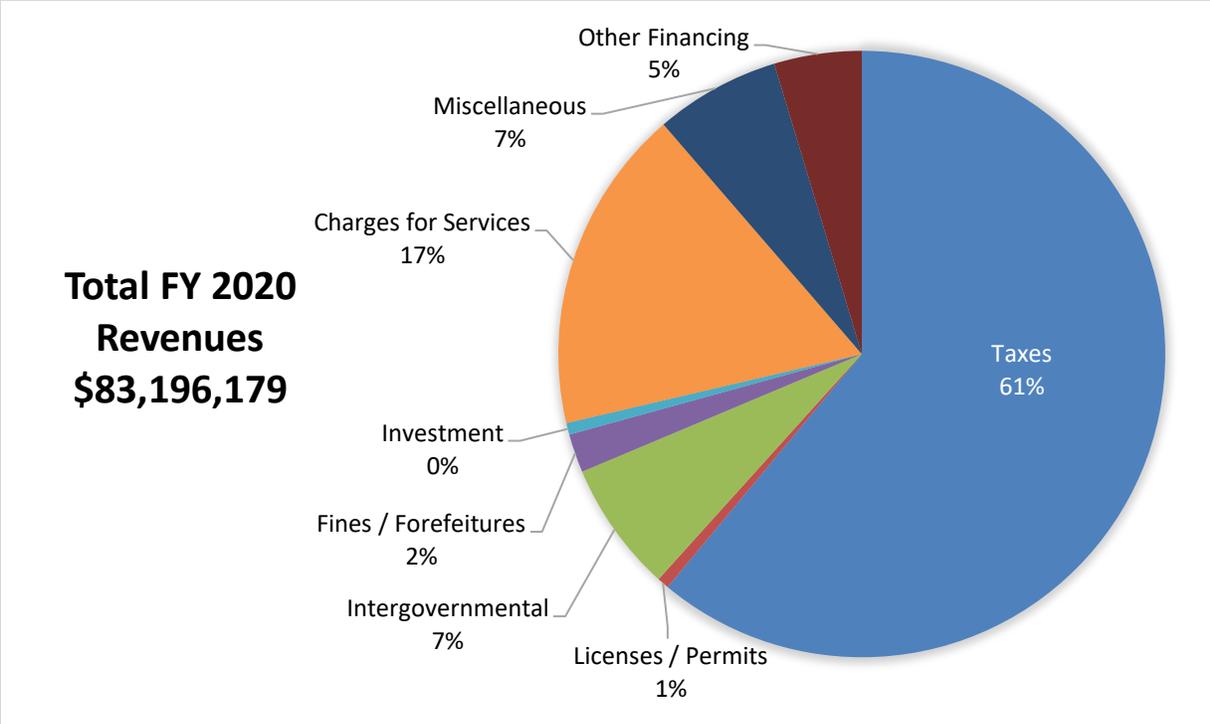
# Revenue Overview

## Introduction

The total budget for Bulloch County’s combined funds for Fiscal Year 2020 amounts to \$83,196,179, a decrease of 14.8% over the \$93,383,031 projection for FY 2019. The decrease incurred primarily because of debt proceeds that were received in the current year for capital projects that will continue into the next fiscal year.

## Summary of Total Revenue Sources

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



## Total Revenue Categories

- Charges for Services – consists of charges for services for recreation, ambulance, solid waste, etc.
- Taxes – consists mostly of property, insurance premium, occupation and alcohol taxes
- Licenses / Permits – consists mostly of building, alcoholic beverage and late tag penalty permits
- Intergovernmental – consists mostly of grants and funding from other government agencies
- Fines / forfeitures – consists mostly of fines from Superior, State, Magistrate, and Probate Court
- Investment Income – consists mostly of interest earned on investments of idle cash
- Miscellaneous – consists mostly of rent of county owned property/buildings
- Other Finance Sources – consists of transfers between County funds and debt proceeds

## Revenue Projection Methodology

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

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

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

The County recognizes that a considerable amount of uncertainty surrounds all economic forecasts, and that the actual performance of the economy could be somewhat better or worse than estimated. Minimal revenue growth related to disposable income seems to reflect a cautious mood in consumers, while property tax revenue increased about 4.9% reflecting an improving housing market.

Taking all the factors into account, the County's total General Fund revenues are projected to increase by approximately 0.8% over the current fiscal year 2019 year-end estimate. These estimates are based on our current revenue experience and, as much as can be determined, what is likely to occur over the next twelve months.

## Fund Revenue Summaries

What follows are brief summaries of revenue changes for each fund in the budget. The funds to be discussed are the General Fund, Enterprise Fund, Special Revenue Funds, Capital Improvement Funds and Internal Service Funds.

### General Fund

The General Fund is the largest fund in the budget, accounting for 50.3% of total revenues. General Fund revenues will increase in FY 2020 by 0.8% from \$41.49 million projected in FY 2019 to \$41.83 million in FY 2020. This increase can be attributed to increases in property tax, licenses/permits, intergovernmental and charges for services.

### Enterprise Fund

The Enterprise Fund is the smallest of the funds in the budget, comprising 3.4% of total revenues. Enterprise Fund revenues will increase in FY 2020 by 19.5% from \$2.40 million projected for FY 2019 to \$2.87 million in FY 2020. The large increase is related to replacing the dome for Splash in the 'Boro.

### Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds, accounting for 11.2% of total revenues. The Special Revenue Fund includes the CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, Multiple Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire and Tourism funds. These funds are proposed to increase 7.7% from \$8.67 million projected for FY 2019 to \$9.34 million in FY 2020. The increase can be attributed to moving the Accountability Court from the General Fund to the Special Revenue Fund.

### Capital Improvement Funds

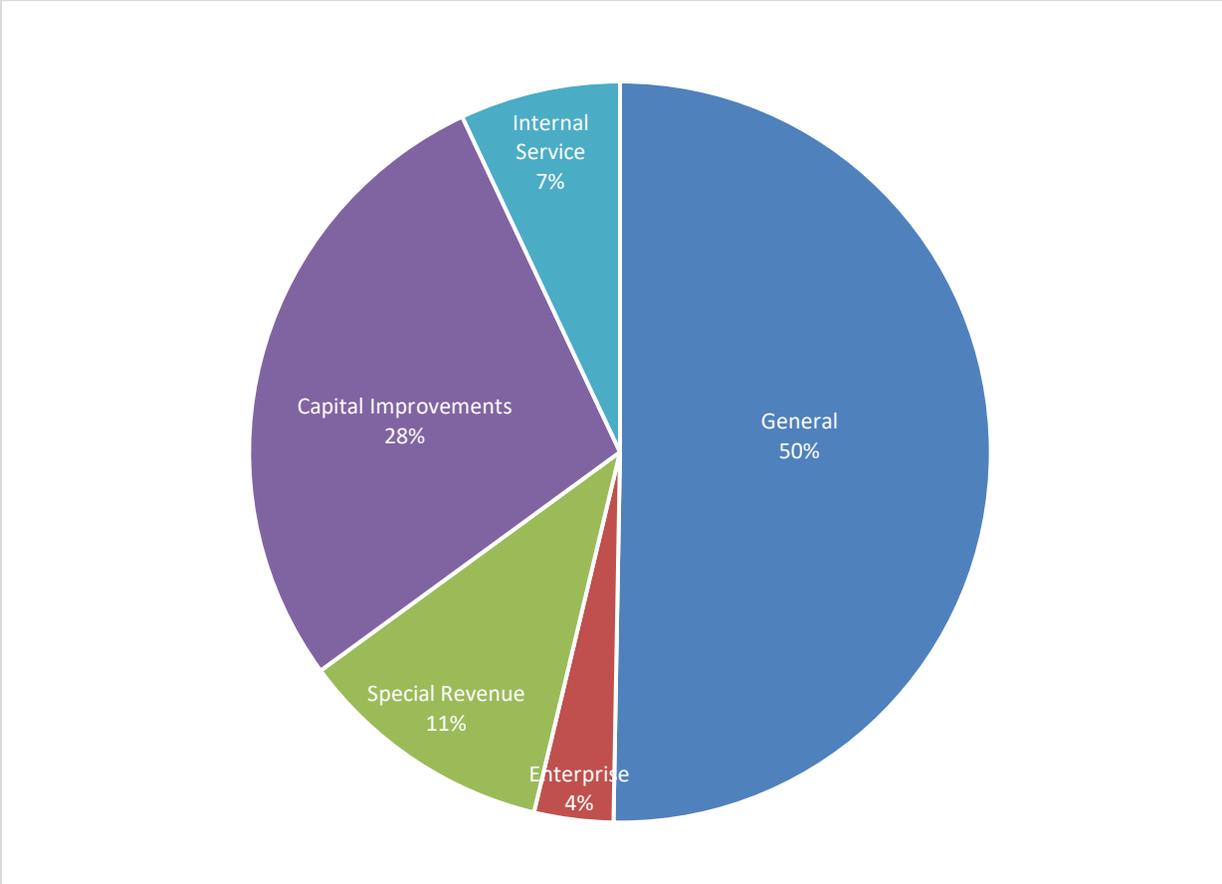
The Capital Improvement Funds comprise 28.0% of the total budget. Capital revenues are expected to decrease 32.9% from \$34.76 million in FY 2019 to \$23.34 million in FY 2020. The majority of the decrease is due to receipt of debt proceeds in FY 2019 for projects that will continue in FY 2020. The revenue in these funds includes sales tax revenues collected for and distributed to the municipalities within the County.

### Internal Service Fund

The Internal Service Funds comprise 7.0% of the total budget. Internal Service revenues are expected to decrease 3.9% from \$6.06 million in FY 2019 to \$5.82 million in FY 2020. The majority of the decrease is from cost saving from contracting out the Food Service department.

# Portion of Total Revenue by Fund

The chart represents the percentage of total revenue that each fund type brings into to County. The General Fund and Capital Improvement Funds bring in the majority of the revenue.



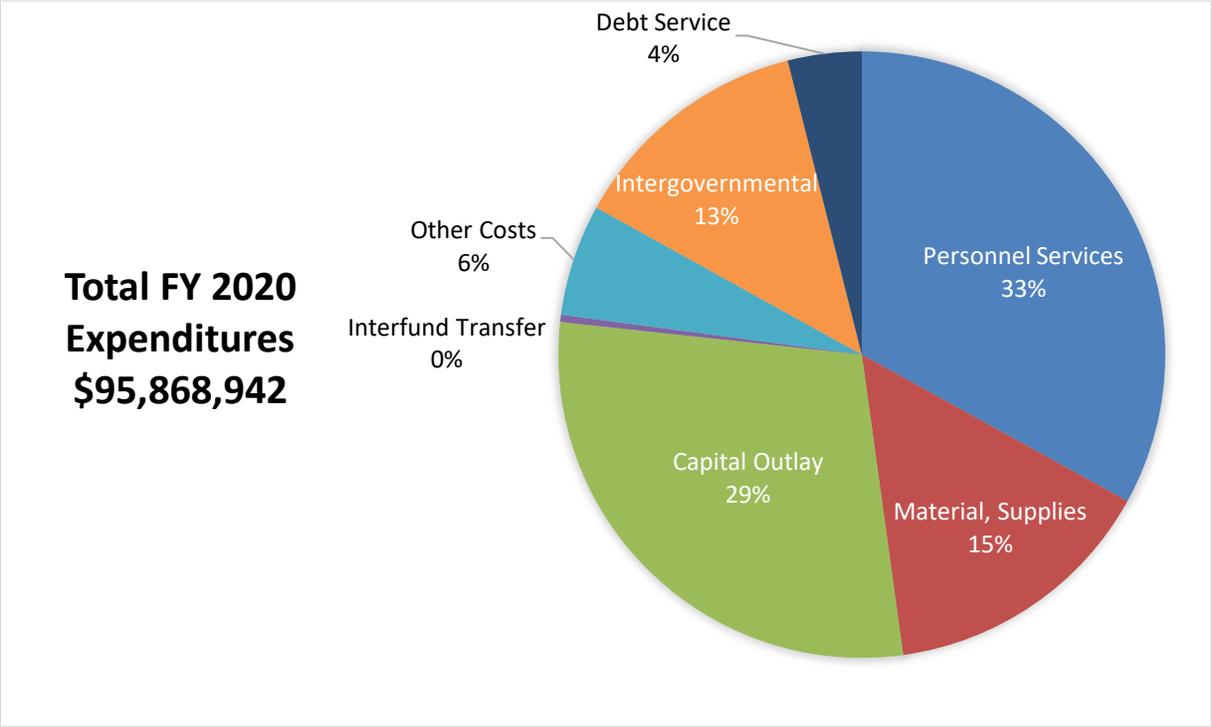
# Expenditure Overview

## Introduction

The total expenditures for Bulloch County’s combined funds for Fiscal Year 2020 amounts to \$96.5 million, an increase of 18.0% from the 2019 projection of \$81.8 million. The increase occurred primarily from the increase in Capital Improvement expenditures.

## Summary of Total Expenditure Categories

The following chart details the various expenditure categories for the County across all the funds. We will explore expenditures broken down by fund throughout the budget in the department sections. This chart gives an overall picture of the money the County spends. The intergovernmental expenditures category accounts for the distribution of sales tax funds that are collected by the County for the municipalities within the County.



## Expenditure Projection Methodology

Expenditures estimates are developed after revenue projections have been completed. Each department is asked to report its expenditure requests for the upcoming fiscal year. These include all financial needs for each department, except personnel costs, which are calculated by the Finance Department. The Budget Committee, which consist of the Finance Department, County Manager, Assistant County Manager and Capital Projects Manager, then meets with most department heads to verify if the requests fall within projected revenues, or if some items need to be eliminated for the particular fiscal year. Following these meetings, a draft budget is completed and distributed to the County Commission for its changes and approval.

The County recognizes that there will be uncertainty and changes throughout the fiscal year that may alter the projected expenditures. However, because the County forecasts and budgets conservatively, the budget should remain balanced, regardless of unexpected changes.

## Fund Expenditures Summaries

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

### General Fund

The General Fund is the largest fund in the budget accounting for 43.4% of total expenditures. General Fund expenditures will increase in FY 2020 by 3.1% from \$40.58 million projected for FY 2019 to \$41.83 million in FY 2020. This increase is primarily due to increased costs for 4 additional employees and costs associated with fully implementing the compensation plan.

### Enterprise Fund

The Enterprise Fund is the smallest fund in the budget accounting for 3.8% of total County expenditures. Enterprise expenditures are expected to increase by 15.6% from \$3.14 million projected in FY 2019 to \$3.63 million in FY 2020. The increase is due to additional costs for the Splash in the Boro dome replacement and full-summer operation of Splash in the 'Boro.

### Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds in the overall budget comprising 8.9% of the total County expenditures. The Special Revenue Fund includes the CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, Multiple Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire and Tourism funds. These funds are proposed to decrease 16.8% from \$10.31 million projected for FY 2019 to \$8.58 million in FY 2020. This decrease is primarily due to capital outlays.

### Capital Improvement Funds

The cumulative Capital Improvements Funds are the second largest funds in the budget accounting for 38.1% of total expenditures. Capital expenditures are expected to increase by 75.4% from \$20.97 million projected in FY 2019 to \$36.79 million in FY 2020. The majority of the increase is due to expected completion of the jail renovation and public safety radio

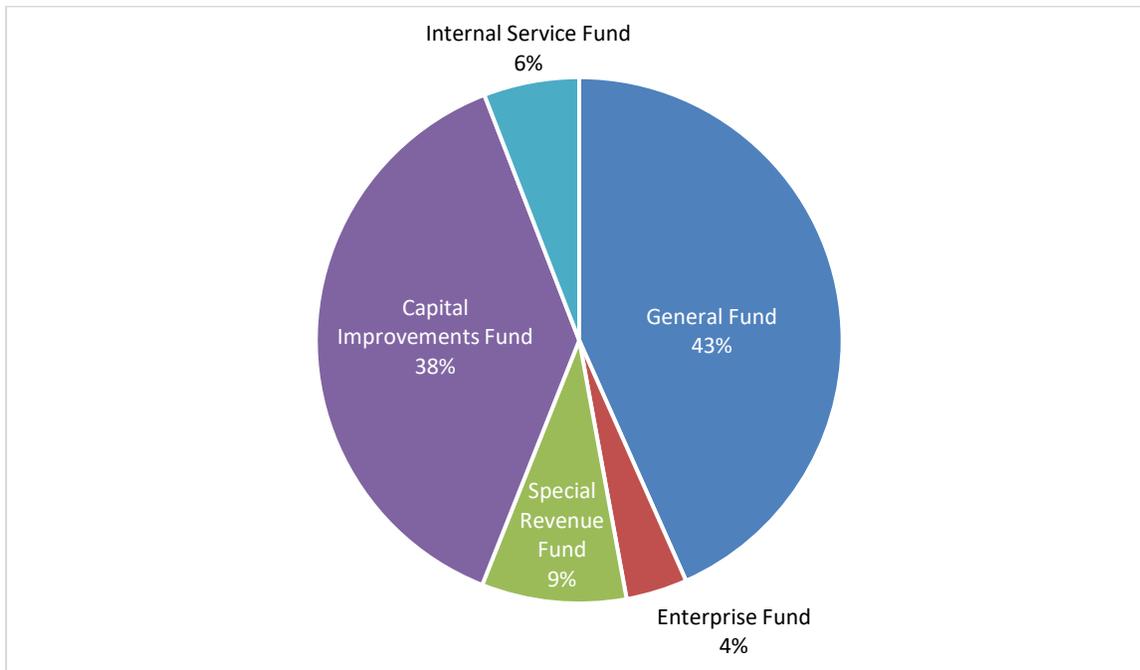
infrastructure. Additionally, the passage of the TSPLOST increased funding for road projects this fiscal year.

### Internal Service Funds

The cumulative Internal Service Funds are the fourth largest funds and account for 5.9% of total spending. The Internal Service Fund consists of the Employee Health and Kitchen funds. Internal Service expenditures are proposed to decrease 16.7% from \$6.80 million projected for FY 2019 to \$5.66 million in FY 2020. The decrease is primarily due to contracting out Food Service for the Jail and Correctional Institute.

### Portion of Total Expenditures by Fund

This chart represents the percentage of total expenditures for each fund. The General Fund and Capital Improvement Fund account for the majority of the County's expenditures.

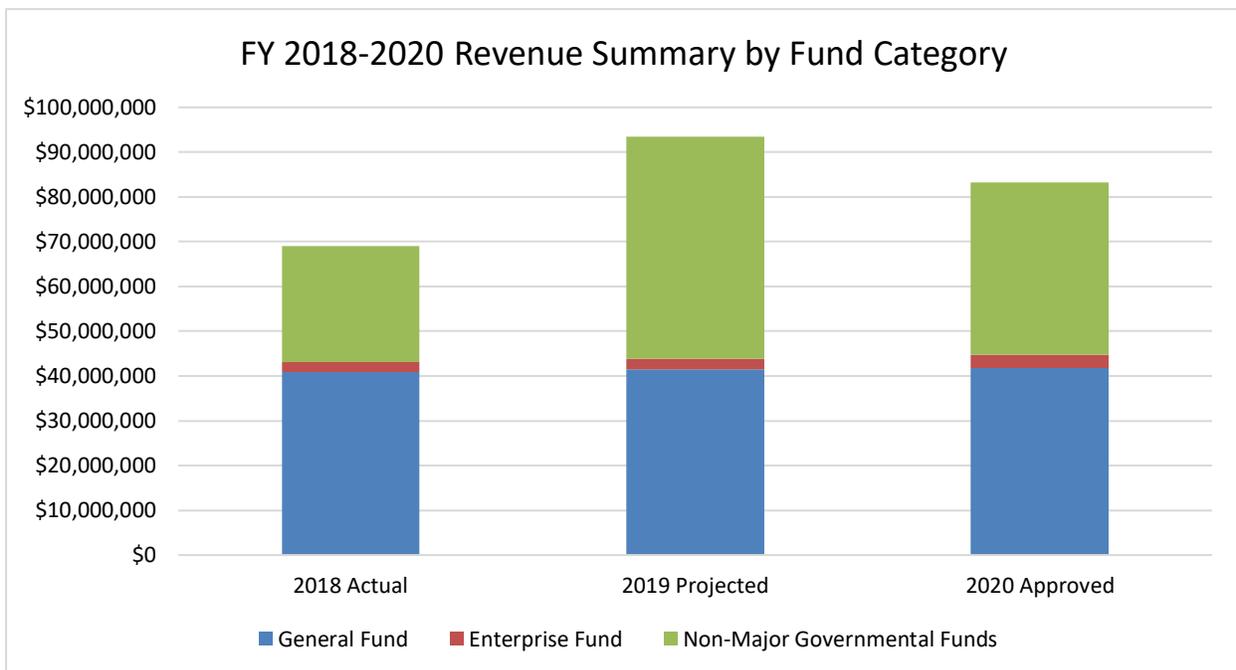


# Consolidated Financials

## Three-Year Consolidated Financials & Fund Financial Schedule

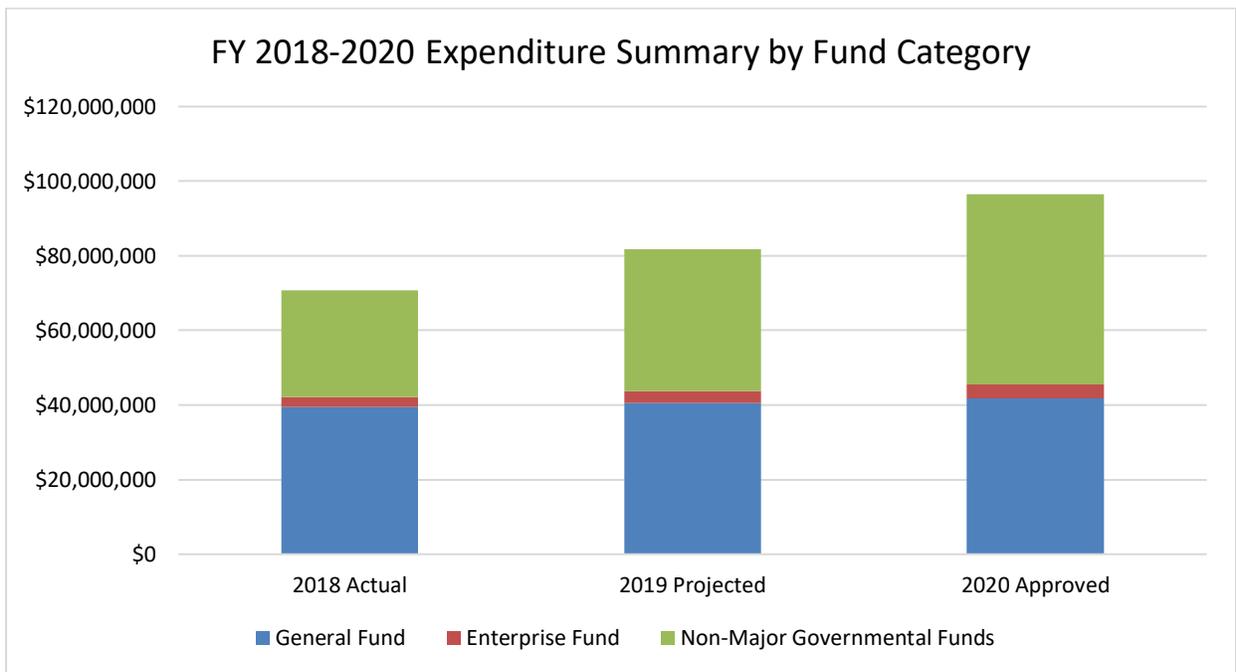
For all funds in FY 2020, we anticipate \$83,196,179 in total revenue, an increase of 20.6% from FY 2018 of \$69,006,361. The table below summarizes total revenue from FY 2018 to FY 2020. The graph illustrates FY 2018 to FY 2020 revenues and includes other financing sources.

FY 2018-2019 Revenue Summary by Fund				
Fund	2018 Actual	2019 Projected	2020 Budget	2018-2020 Increase / Decrease
General	40,819,000	41,496,202	41,831,092	1,012,092
Enterprise	2,249,996	2,401,568	2,869,000	619,004
Special Revenue	7,414,753	8,668,490	9,339,622	1,924,869
Capital Improvements	11,990,550	34,758,989	23,335,470	11,344,920
Internal Service	6,532,062	6,057,782	5,820,995	(711,067)
<b>Total</b>	<b>69,006,361</b>	<b>93,383,031</b>	<b>83,196,179</b>	<b>14,189,818</b>



Based on expenditures from all funds (General, Enterprise, Capital Improvements, Internal Services, and Special Revenue), the County’s total adopted budget for FY 2020 is \$96,493,942, an increase of 36.3% from FY 2018 of \$70,770,816. The reason for the significant increase is the expected completion of the sheriff/jail renovation and public safety radio infrastructure. Additionally, the passage of the TSPLOST increased funding for road projects this fiscal year. The table below summarizes total expenditures from FY 2018 to FY 2020. The graph illustrates FY 2018 to FY 2020 expenditures.

FY 2018-2020 Expenditure Summary by Fund				
Fund	2018 Actual	2019 Projected	2020 Budget	2018-2020 Increase / Decrease
General	39,417,741	40,579,511	41,831,092	2,413,351
Enterprise	2,638,172	3,142,100	3,632,604	994,432
Special Revenue	7,688,357	10,314,890	8,580,077	891,720
Capital Improvements	14,665,164	20,968,226	36,787,418	22,122,254
Internal Service	6,361,382	6,795,909	5,662,751	(698,631)
<b>Total</b>	<b>70,770,816</b>	<b>81,800,636</b>	<b>96,493,942</b>	<b>25,723,126</b>



## FY 2020 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2020 revenue and expenditures for individual funds. The Non-Major Governmental Funds are all grouped together. Note that sales tax revenues collected for the municipalities within the County are included with the County tax revenues in the Capital Improvement Funds and then are expended through Intergovernmental expenditures in those funds.

FY 2020 Revenue/Expenditure Summary by Fund							
Fund	Major Funds				Non-Major Funds		2019-2020 Totals
	General Fund	Capital Improvement Funds	Special Revenue Fund (Grants)	Enterprise Fund (SPLASH)	Special Revenue Funds	Internal Service Funds	
<b>FY 2020 Revenue</b>							
Taxes	29,403,837	18,929,342			2,460,705		50,793,884
Licenses / Permits	521,500						521,500
Intergovernmental	1,098,400	2,391,478	2,096,477		219,258		5,805,613
Charges for Services	8,278,375			2,869,000	2,492,982	774,000	14,414,357
Fines / Forfeitures	1,421,700				292,200		1,713,900
Investment	327,000	190,900			37		517,937
Miscellaneous	328,440				254,213	4,968,000	5,550,653
Other Financing	451,840	1,823,750	1,523,750			78,995	3,878,335
<b>Total</b>	<b>41,831,092</b>	<b>23,335,470</b>	<b>3,620,227</b>	<b>2,869,000</b>	<b>5,719,395</b>	<b>5,820,995</b>	<b>83,196,179</b>
<b>FY 2020 Expenditures</b>							
Personnel Services	28,931,005			1,021,204	1,897,518	18,725	31,868,452
Materials, Supplies	9,842,260	491,133	9,293	900,500	1,619,795	1,412,711	14,275,692
Capital Outlay	127,765	23,663,998	2,580,934	376,500	1,136,553		27,885,750
Interfund Transfer				90,000	151,695	130,000	371,695
Other Costs					1,014,570	4,101,315	5,115,885
Intergovernmental	2,736,590	9,823,024					12,559,614
Debt Service	193,472	2,809,263		619,000	169,719		3,791,454
<b>Total</b>	<b>41,831,092</b>	<b>36,787,418</b>	<b>2,590,227</b>	<b>3,007,604</b>	<b>5,989,850</b>	<b>5,662,751</b>	<b>95,868,942</b>
<b>Balance Summary</b>							
Excess / (Deficiency)	0	(13,451,948)	1,030,000	(138,604)	(270,455)	158,244	(12,672,763)
Fund Balance (Begin*)	11,944,512	21,591,951	299,218	2,088,335	2,294,044	1,437,700	39,655,760
Fund Balance (End)	11,944,512	8,140,003	1,329,218	1,949,731	2,023,589	1,595,944	26,982,997
Fund Balance % Change	0%	(6.6%)	344.2%	(36.6%)	(11.8%)	11.0%	(34.6%)

- SPLASH excludes \$625,000 depreciation expense.
- The Beginning Fund Balance for FY2019-2020 is a projection and does not reflect actual fund performance for the 2018-2019 fiscal year.

## FY 2018-2020 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2018 – FY 2020 revenues and expenditures for all funds.

Category	2018	2019 Projected	2020 Budget
<b>Revenue</b>			
Taxes	40,234,342	49,722,047	50,793,884
Licenses and Permits	526,605	514,639	521,500
Intergovernmental	4,374,635	5,826,220	5,805,613
Charges for Services	13,584,965	13,929,796	14,414,357
Fines / Forfeitures	1,875,748	1,845,912	1,713,900
Investment	75,240	349,237	517,937
Miscellaneous	6,185,707	5,836,625	5,550,653
Other Financing	2,149,119	15,358,625	3,878,335
<b>Total</b>	<b>69,006,361</b>	<b>93,383,031</b>	<b>83,196,179</b>
<b>Expenditures</b>			
Personnel Services	28,158,837	28,830,118	31,868,452
Materials, Supplies	13,940,599	15,036,444	14,275,692
Capital Outlay	10,241,694	15,181,713	27,885,750
Interfund Transfer	701,150	244,197	371,695
Other Costs	8,169,322	8,399,883	5,740,885
Debt Service	3,372,334	4,016,170	3,791,454
Intergovernmental	6,186,880	10,092,111	12,559,614
<b>Total</b>	<b>70,770,816</b>	<b>81,800,636</b>	<b>96,493,942</b>
<b>Balance Summary</b>			
Excess (Deficiency of Revenue over Expenditures)	(1,764,455)	11,582,395	(13,297,763)
Fund Balance – Ending	28,073,365	39,655,760	26,357,997

# Fund Balance

## Fund Balance Overview

An important part of the financial well-being of a county is having a sufficient fund balance. In this budget document, a fund balance is defined as the excess of an entity’s revenues over its expenditures. Bulloch County accumulates fund balances in its various funds for the following reasons: (1) to avoid short-term debt that might be needed to provide working capital; (2) to meet unexpected expenditures as the result of an emergency; (3) to secure the County’s debt and its bond rating; (4) to accumulate funding for planned capital expenditures including the replacement of capital assets, and (5) to meet reserve requirements for liabilities already incurred, but not yet paid. All excess funds are invested consistent with the State law. The resulting interest income is used as an additional revenue source in each fund.

## Projected Changes in Fund Balance from Fiscal Year 2018 to 2019

Unfilled positions and a continued growth in revenues will result in an 8.3% increase in General Fund – Fund Balance. The Enterprise Fund balance will decrease approximately 36.6% due to payment for the Aquatic Center expansion, a very wet summer and delay in opening the expanded portion of Splash. Capital Improvements Fund Balance will increase by 119% due to delay in completion of large projects in FY 2019. Internal Service Fund Balance is expected to increase by 11% as a result of growth in the Employee Health Insurance fund balance.

## Projected Changes in Fund Balance from Fiscal Year 2019 to 2020

In Fiscal Year 2020, there are expected changes in fund balance as seen at the bottom of the table on page 80. Capital Funds will increase largely due to receipt of TSPLOST funds and debt issuance proceeds that will not be fully spent until FY 2020. The Enterprise Fund shows an increase because estimated depreciation expense on the Expansion was not included in the fund balance projection. Otherwise, the fund would likely show a decrease in fund balance for the year. Special Revenue Funds will decrease because of numerous planned capital outlays.

Fund Balance				
Fund	Ending Fund Balance (7/1/18)	Ending Fund Balance (6/30/19)	Increase / (Decrease)	Percent Change
General	11,027,821	11,944,512	916,691	8.3%
Enterprise	2,828,867	2,088,335	(740,532)	(26.2%)
Special Revenue	4,239,662	2,593,262	(1,646,400)	(38.8%)
Capital Improvements	7,801,188	21,591,951	13,790,763	176.8%
Internal Service	2,175,827	1,437,700	(738,127)	(33.9%)
<b>Total</b>	<b>28,073,365</b>	<b>39,655,760</b>	<b>11,582,395</b>	<b>41.3%</b>

# V. General Fund

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# General Fund Overview

## General Fund Description and Major Changes

### Description

The General Fund is the County's primary operating fund. It accounts for all financial resources, except those required to be accounted for in other funds and is commonly considered to represent the ordinary operations of a County. Therefore, the General Fund budget is usually the object of primary interest to citizens because it envelopes the core aspect of the County.

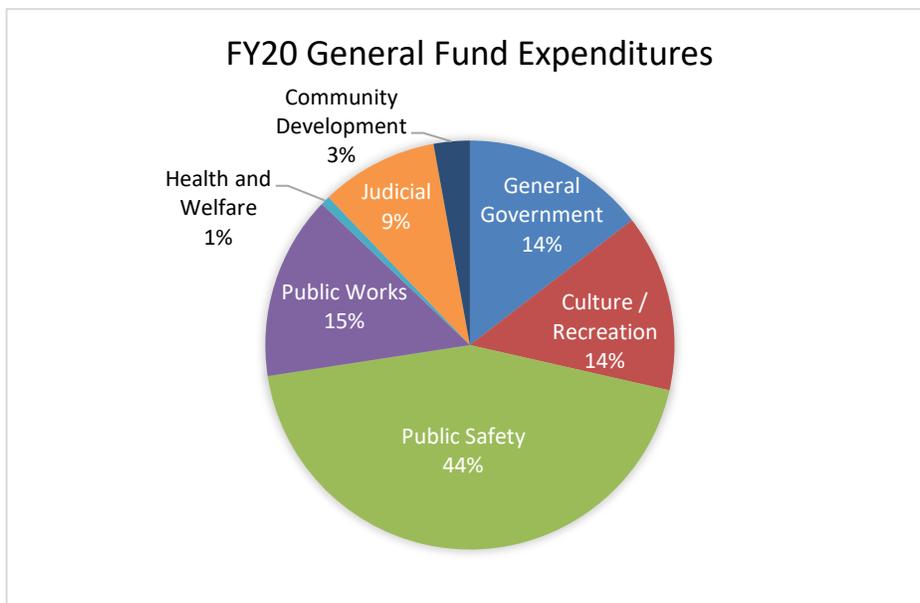
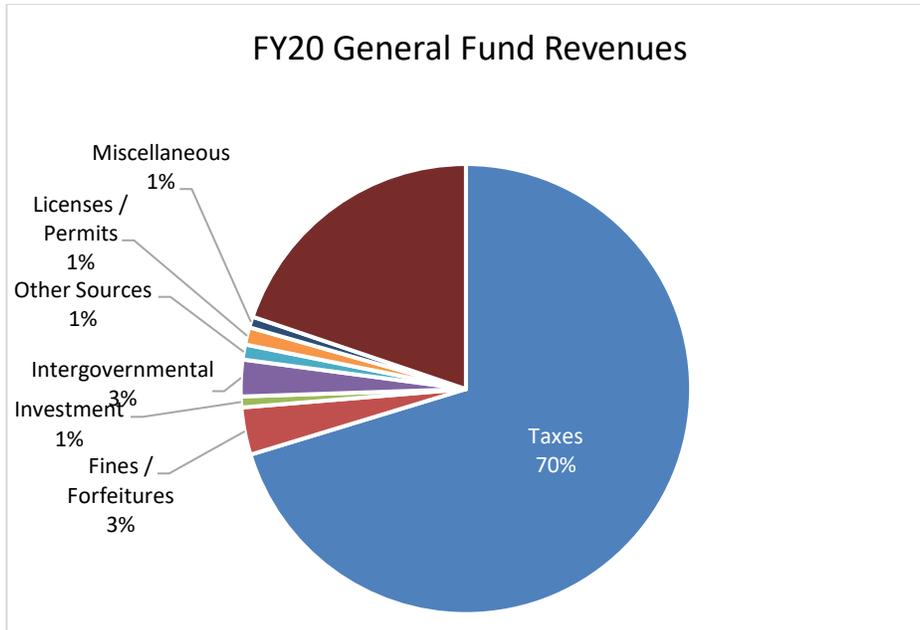
### Major Changes

There have been few structural changes through the years in the General Fund. In FY 2020, the Mental Health Court will be renamed the Accountability Court to reflect a change in funding and function and moved to a Special Revenue Fund. The Board of Education function ended in FY 2018, upon completion of a 20-year agreement. In addition, the Senior Companion program was no longer funded in FY 2018. Both of these functions will continue to be shown in the budget for the next two years for historical purposes.

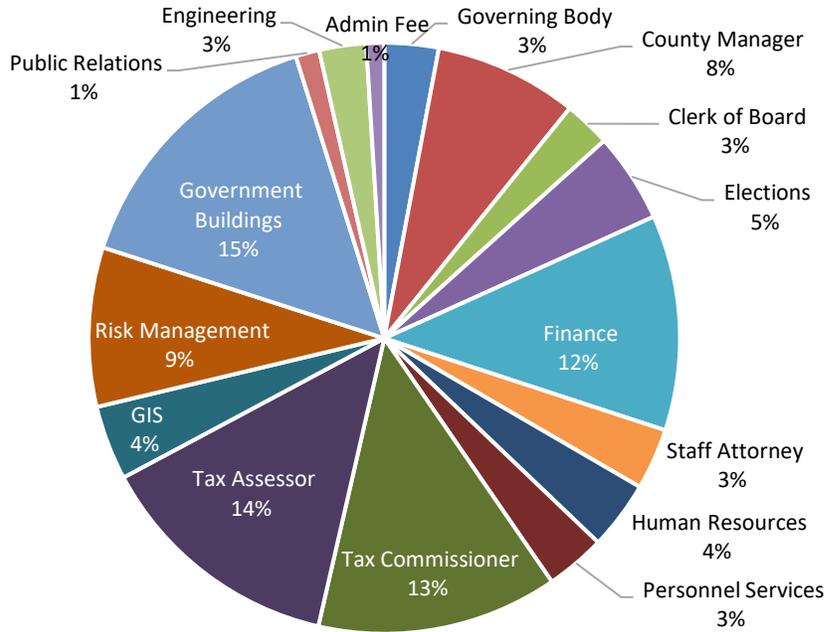
## General Fund Summary

Fund 100 – General Fund Revenue and Expenditure Summary					
<b>General Fund Summary Expenditures</b>					
	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Personnel Services	23,248,066	24,195,098	25,966,495	27,395,798	28,931,005
Materials, Supplies and Services	7,429,361	8,909,491	9,730,374	9,204,400	9,842,260
Capital Outlay	172,132	1,014,870	608,387	642,880	127,765
Interfund Transactions	16,160	1,210,250	467,460		
Other Costs	3,028,197	2,833,977	2,441,557	2,739,295	2,736,590
Debt Service		206,977	193,468	89,799	193,472
Miscellaneous	28,847		10,000	306,870	
<b>Total Expenditures</b>	<b>35,079,551</b>	<b>38,370,662</b>	<b>39,417,741</b>	<b>40,379,041</b>	<b>41,831,092</b>
<b>General Fund Summary Revenues</b>					
	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Taxes	25,708,947	26,718,247	27,711,513	28,118,647	29,403,837
Licenses and Permits	454,243	517,587	526,605	515,000	521,500
Intergovernmental	1,457,657	2,766,078	1,710,793	1,264,047	1,098,400
Charges for Services	7,129,207	7,678,508	7,934,348	8,049,260	8,278,375
Fines and Forfeitures	1,534,733	1,508,066	1,611,151	1,406,200	1,421,700
Investment Income	3,185	3,769	60,491	104,200	327,000
Miscellaneous	701,860	507,532	340,210	328,379	328,440
Other Finance Sources	374,205	(258,446)	923,889	593,308	451,840
<b>Total Revenues</b>	<b>37,364,037</b>	<b>39,441,341</b>	<b>40,819,000</b>	<b>40,379,041</b>	<b>41,831,092</b>
<b>General Fund Balance Summary</b>					
	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Summary of Revenue Over Expenditures	2,284,486	3,152,957	1,401,259	0	0
<b>Fund Balance Ending</b>	<b>7,557,980</b>	<b>9,626,562</b>	<b>11,027,821</b>	<b>11,027,821</b>	<b>11,027,821</b>

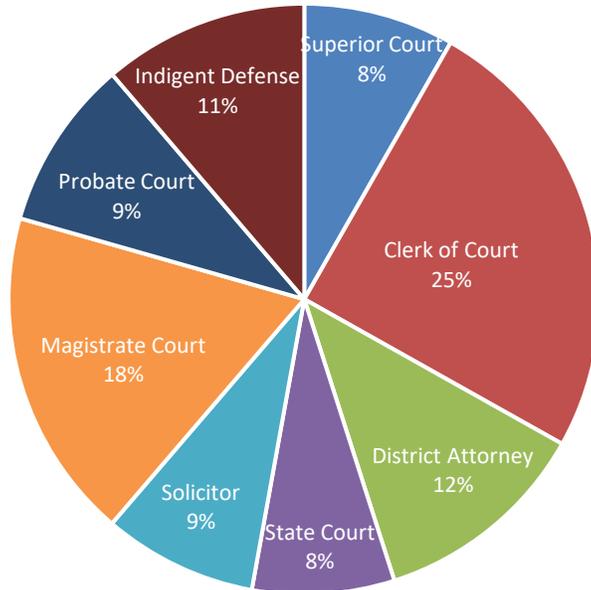
Revenues	2020 Approved	% of Total	Expenditures	2020 Approved	% of Total
Taxes	29,403,837	70.3	General Government	6,085,180	14.5
Licenses and Permits	521,500	1.2	Judicial	3,885,814	9.3
Intergovernmental	1,098,400	2.6	Public Safety	18,413,555	44.0
Charges for Services	8,282,375	19.8	Public Works	6,086,293	14.5
Fines and Forfeitures	1,421,700	3.4	Health and Welfare	307,410	0.7
Investment Income	327,000	0.8	Culture and Recreation	5,858,651	14.0
Miscellaneous	328,440	0.8	Community Development	1,194,189	2.9
Other Financing Sources	451,840	1.1	Reserve - Contingency		
<b>Total Revenues</b>	<b>41,831,092</b>		<b>Total Expenditures</b>	<b>41,831,092</b>	



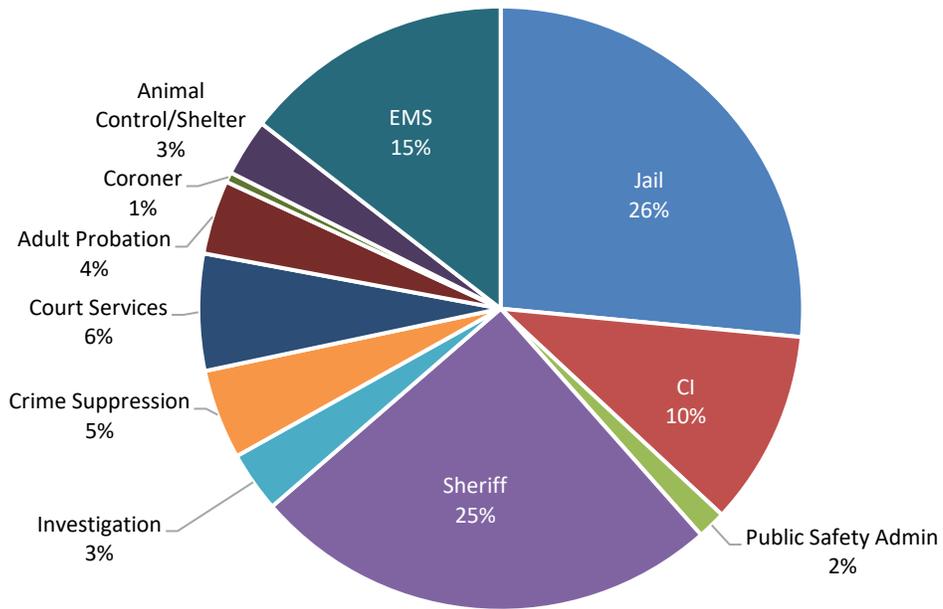
### General Government



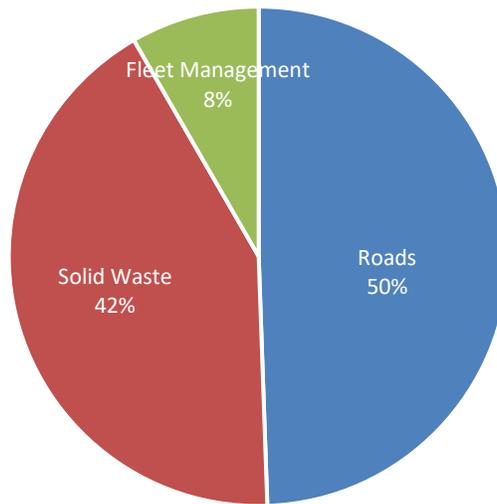
### Judicial



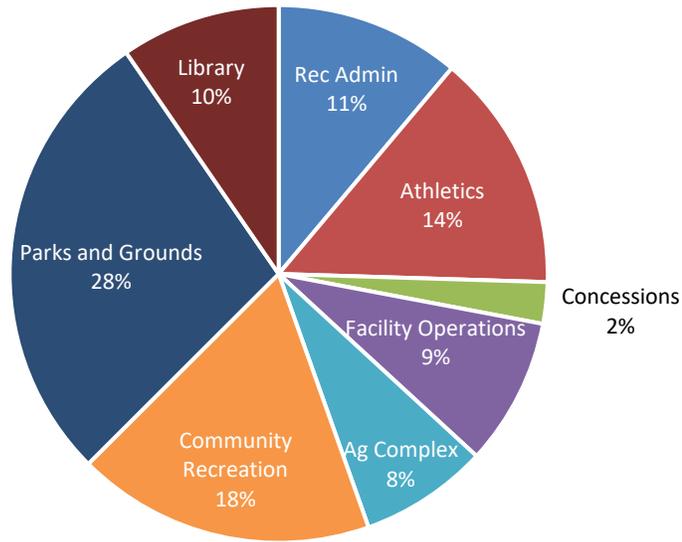
### Public Safety



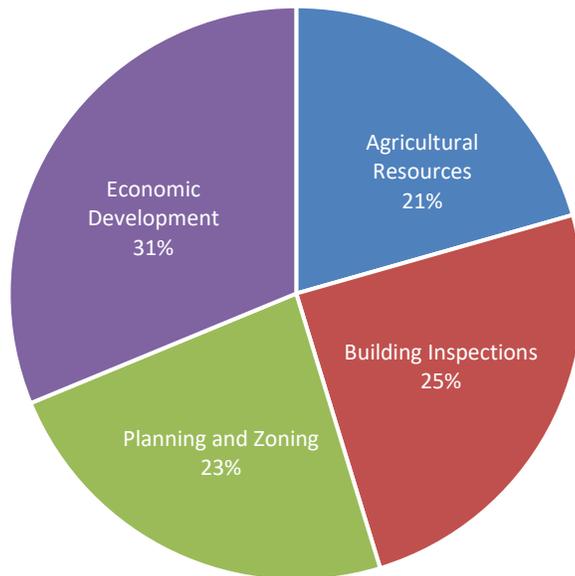
### Public Works



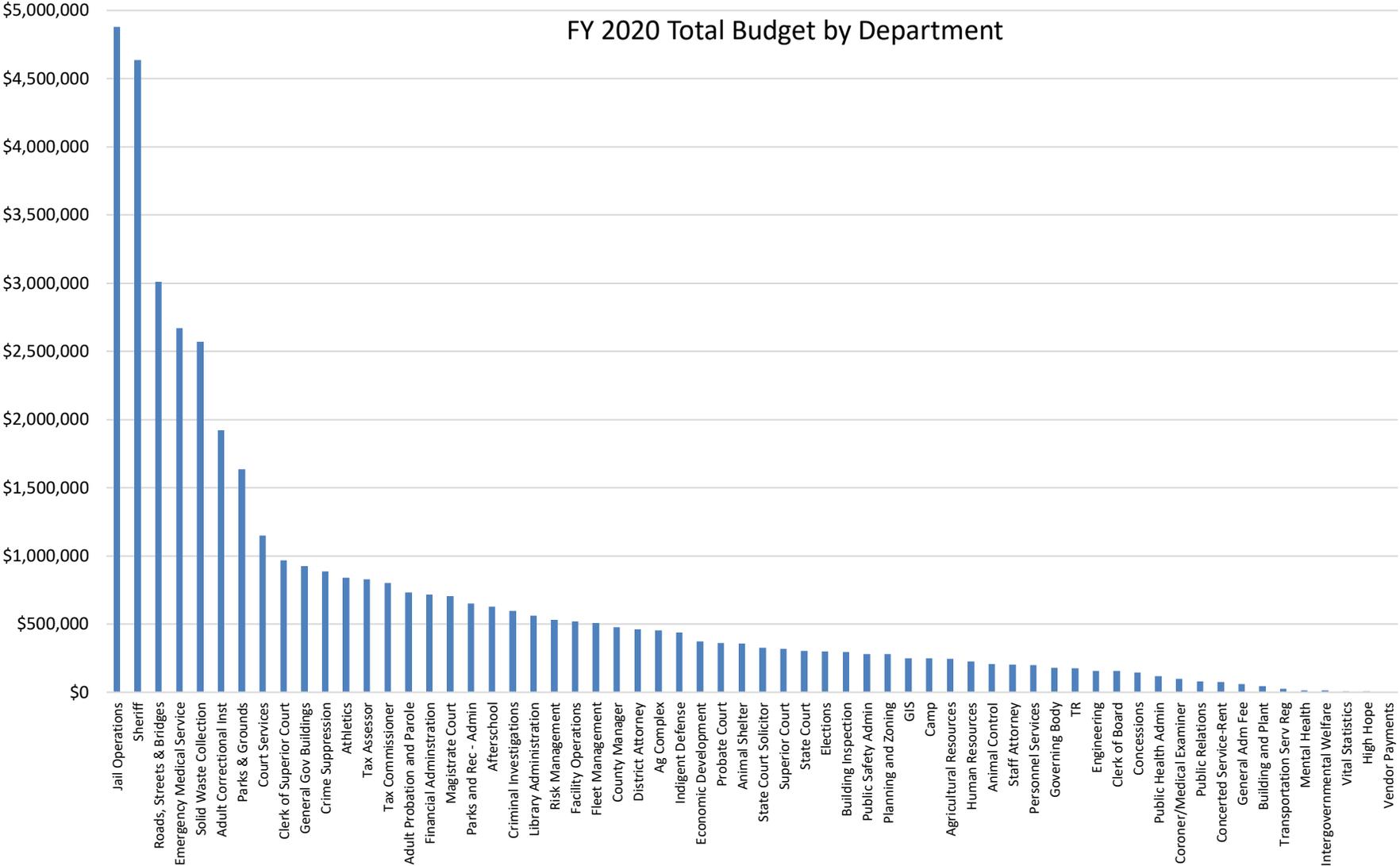
### Leisure Services



### Development Services



FY 2020 Total Budget by Department



# General Fund Revenues

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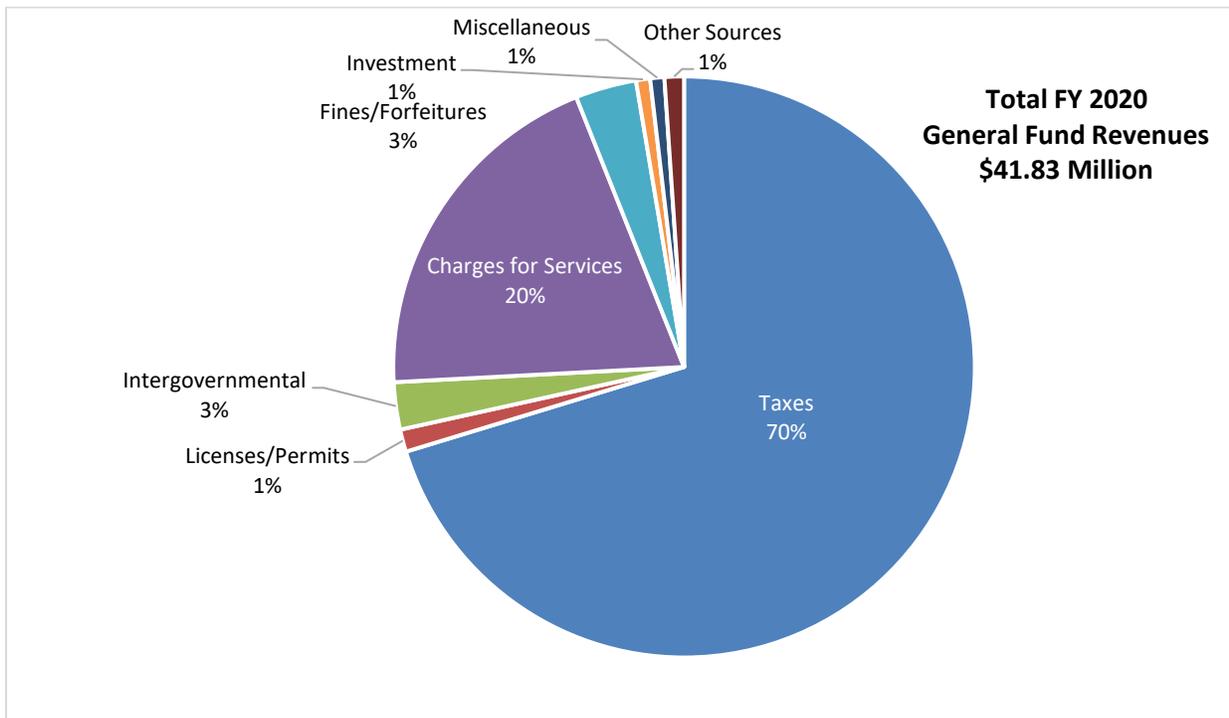
## General Fund Revenue Overview

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

Departmental revenues are typically related to the services and programs provided by a department. As a general rule, increased departmental revenues will be related to increased expenditures, while decreased revenues will likely result in decreased expenditures. This close interdependence needs to be reviewed in the context of the department's overall budget and will be monitored periodically to ensure the department is operating within budget constraints.

General Fund revenues are not received in equal monthly distributions or payments. Many revenues are cyclical throughout the fiscal year while others are received quarterly or annually. The varying nature of revenue sources result in an uneven cash flow throughout the fiscal year. For example, the County's lowest cash balance generally occurs in September, before property taxes begin trickling in during the fall to replenish the cash balance. Where appropriate, this fluctuating intake of revenues has been taken into consideration when developing estimates for each revenue category.

## General Fund Revenues by Source FY 2020



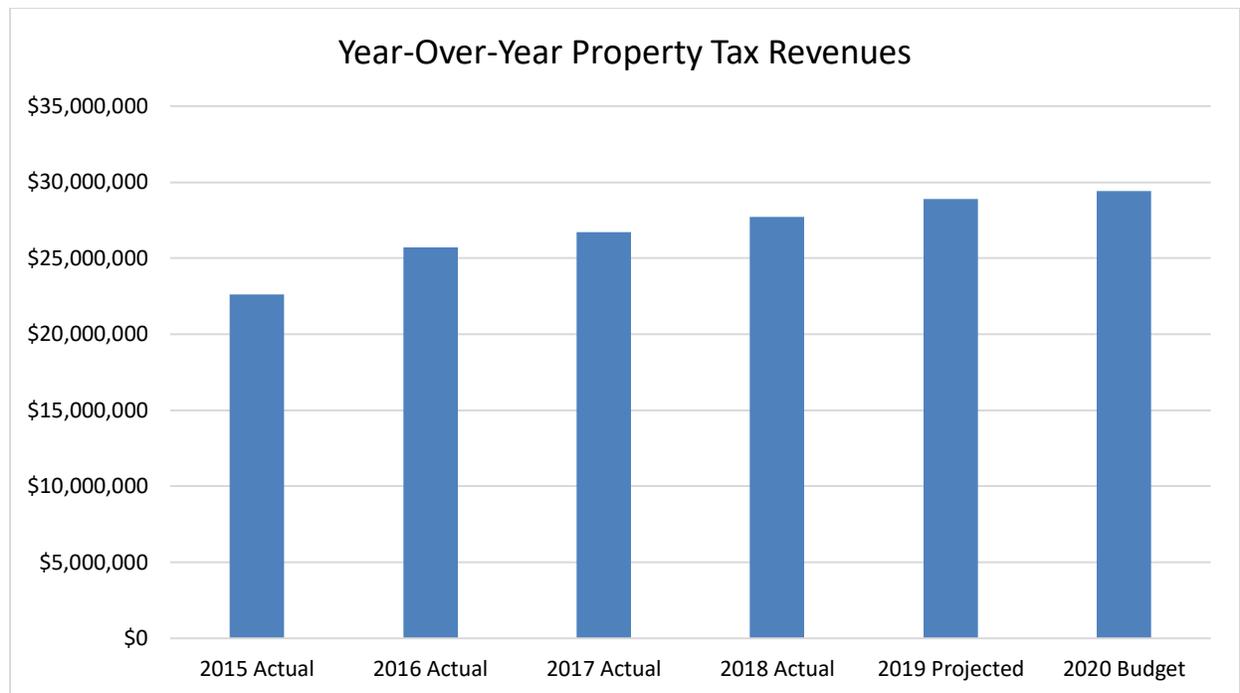
### General Fund Revenue Categories

- Charges for Services – consist of charges for services for recreation, ambulance, solid waste, etc.
- Taxes – consist mostly of property, insurance premium, occupation and alcohol excise taxes
- Licenses / Permits – consist mostly of building, alcoholic beverage and late tag penalty permits
- Intergovernmental – consists mostly of grants and funding from other government agencies
- Fines / forfeitures – consist mostly of fines from the Superior, State, Magistrate and Probate Courts
- Investment Income – consists mostly of interest earnings on the Old Hospital corpus
- Contributions – consist mostly of recreation contributions
- Miscellaneous – consists mostly of rental of county owned property/buildings
- Other Finance Sources – consist mostly of transfers from other County funds

## General Fund Revenue Sources

### Property Tax

Property Tax is Bulloch County's largest source of tax revenue for the General Fund, and it is collected by the Tax Commissioner. This tax is an ad-valorem (value-based) tax imposed on real property and tangible personal property which Bulloch County property owners pay at a rate of 40% of the assessed value of the property. The County's property tax rate is currently 12.34 mills, the same as last year.

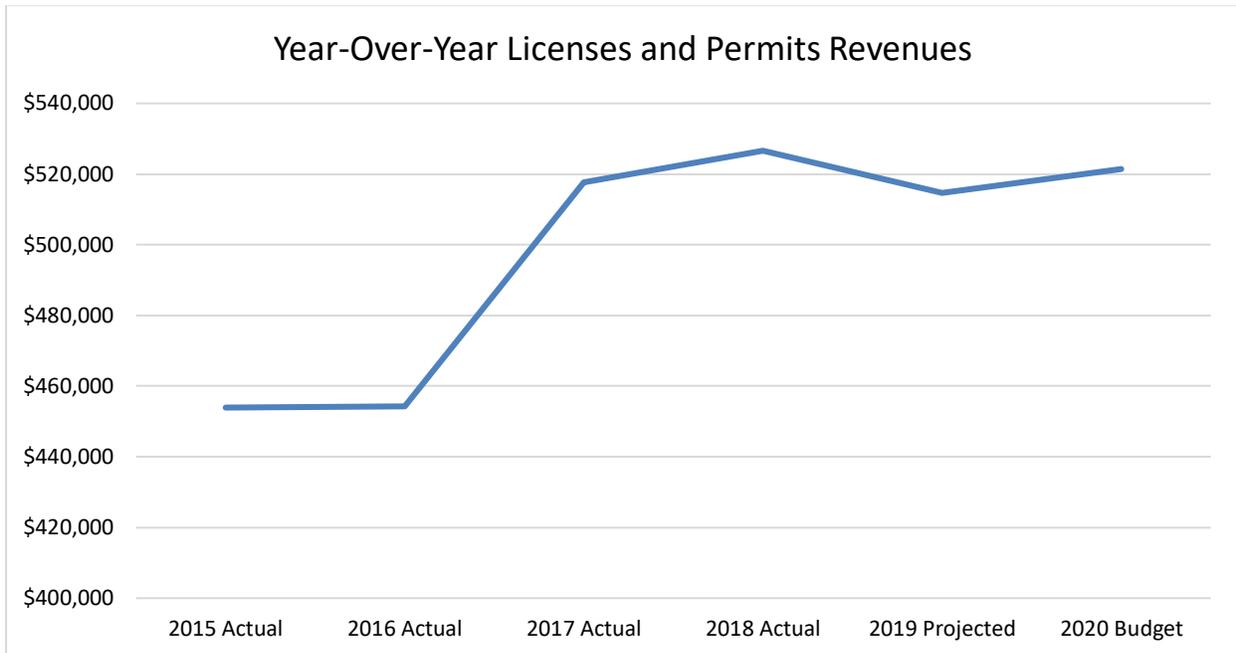


\* Includes Current Year Real Property Taxes

The millage rate was increased in 2015 to fund additional Public Safety employees and to fund a five-year fund reserve stabilization initiative.

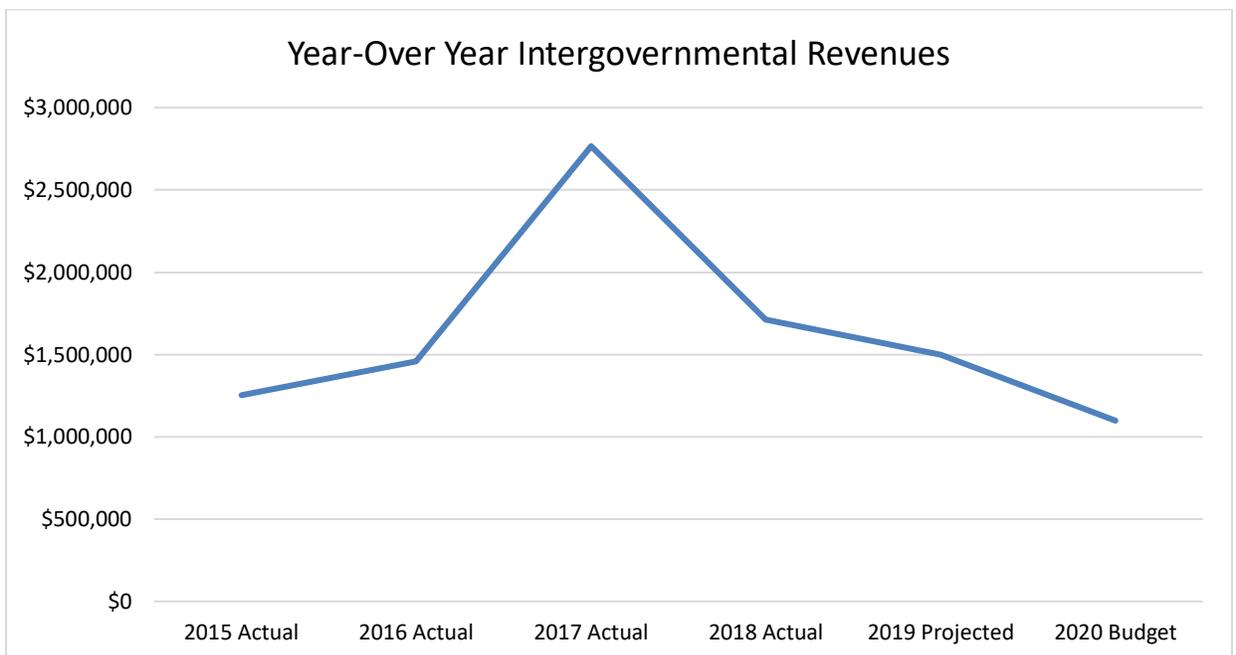
### Licenses and Permits

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



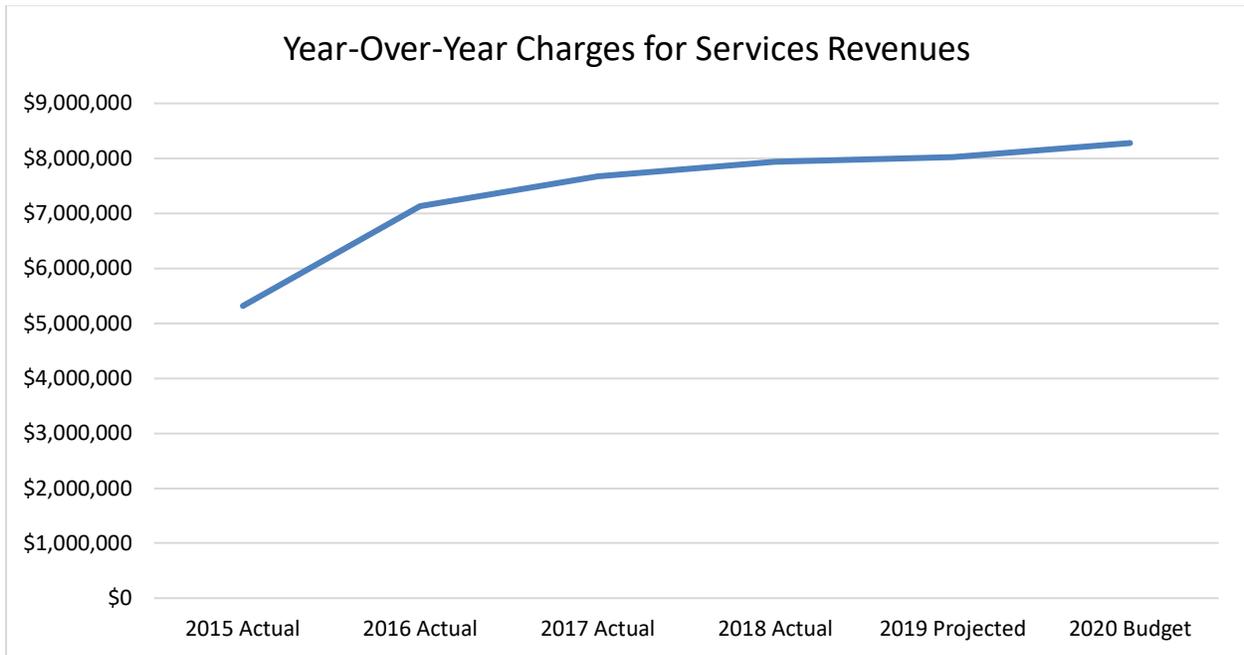
### Intergovernmental Revenues

Intergovernmental Revenues have been fairly stable, except for 2017. In FY 2017, the County received reimbursement (\$1.16 million) from FEMA for costs incurred for hurricane cleanup. One of the larger sources for this revenue is derived from housing for the US Marshall Service.



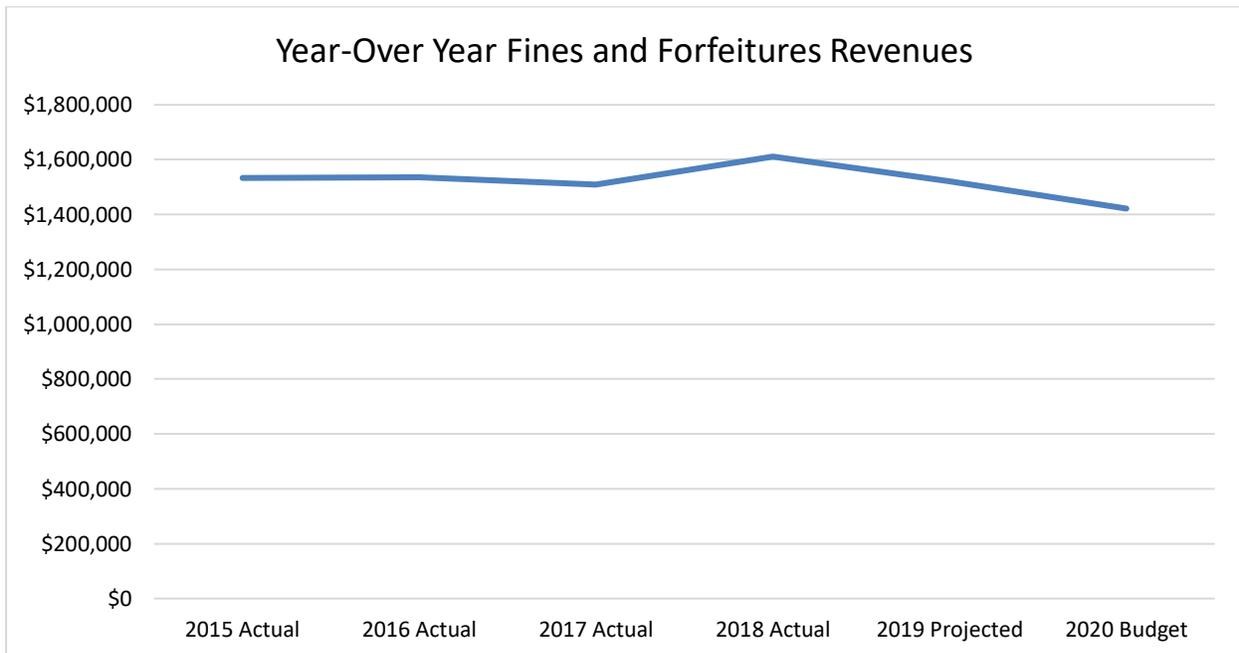
### Charges for Services

Charges for Services continues to trend upward at a modest rate. The largest source of Charges for Services is Ambulance Fees, Prisoner Housing, Recreation Fees and Probation Fees.



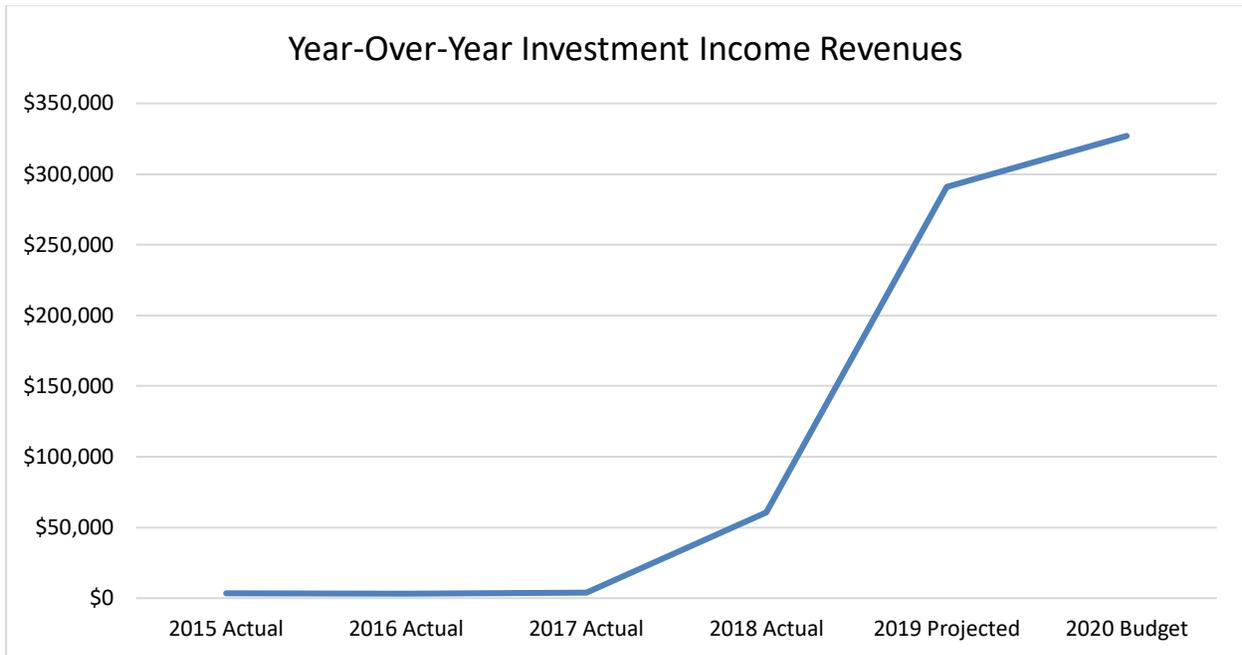
### Fines and Forfeitures

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



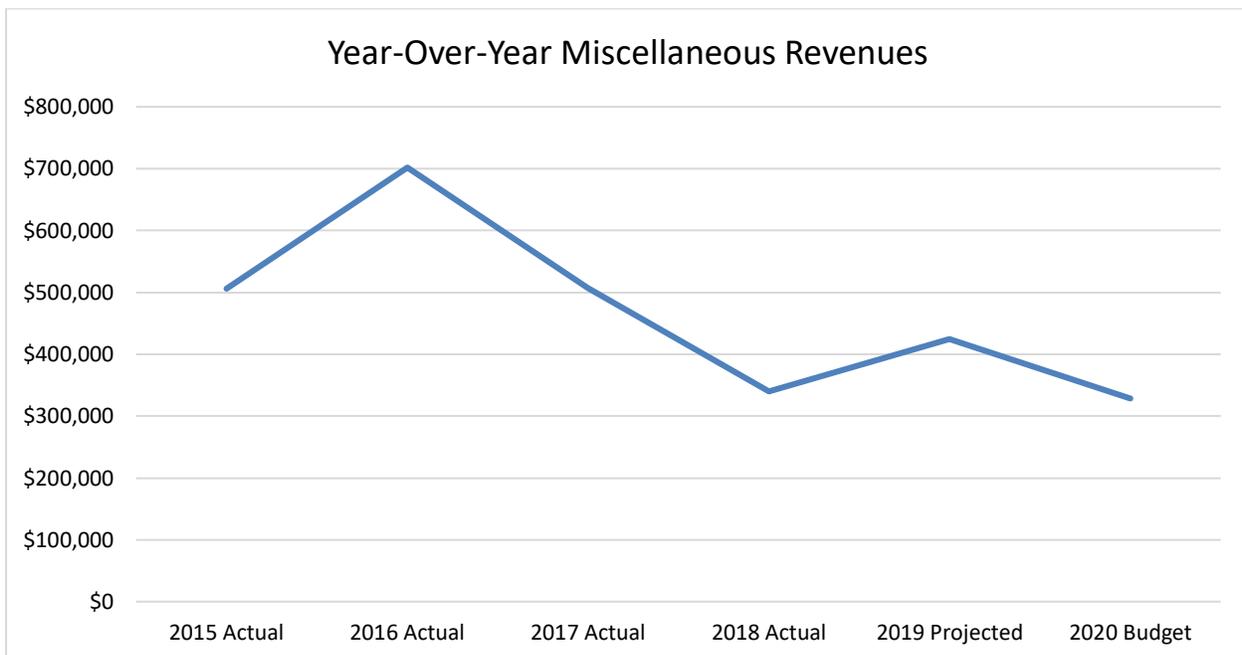
### Investment Income

Investment Income continues to trend upward at a robust rate. Investment earnings on idle cash is responsible for the recent increase.



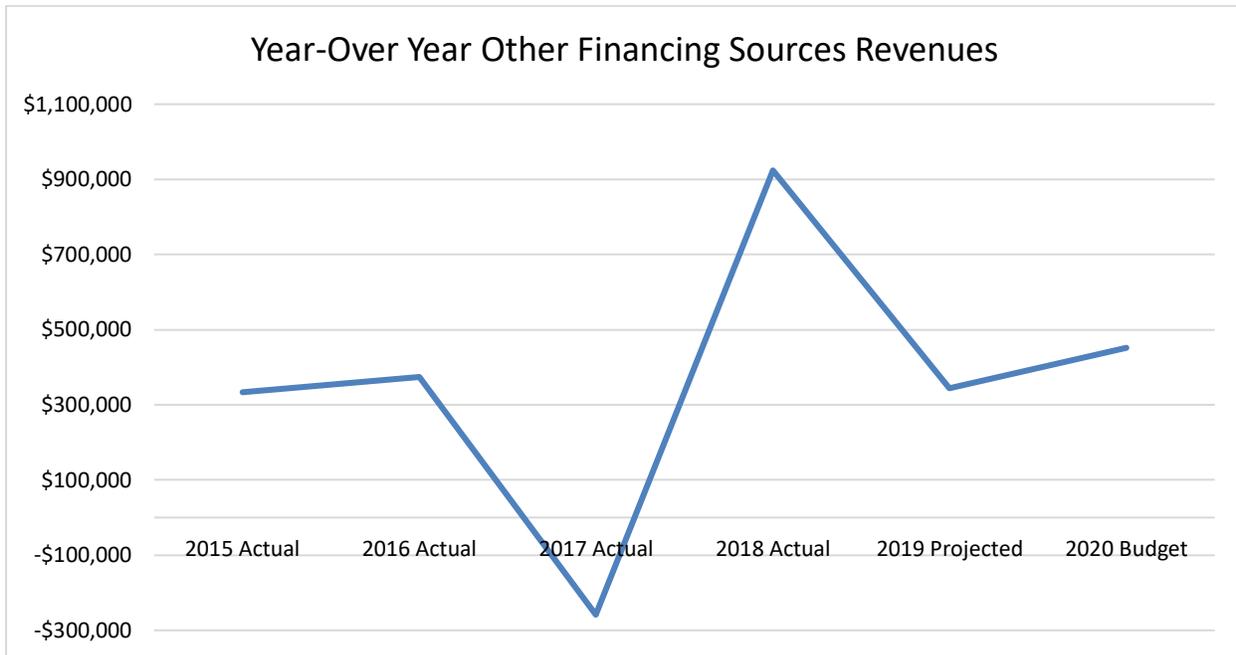
### Miscellaneous Revenue

Miscellaneous Revenue is fairly volatile. The large increases in 2016 and 2017 were related to Reimbursement for Damaged Property and Other Revenue.



### Other Financing Sources

Other Financing Sources are volatile. The major source of revenues are transfers into and out of the General Fund. The largest decrease in FY 2017 related to reimbursement of FEMA hurricane funds that were transferred into a Special Revenue Fund.



## General Fund Revenue Details

Taxes	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
311101 Real Property Taxes – Current Year	20,153,075	21,118,562	21,606,000	22,207,648	22,661,837
311120 Real Property Timber – Current Year	99,686	103,919	95,000	119,120	120,000
311200 Real Property Taxes – Prior Year	372,803	356,535	375,000	366,334	360,000
311310 Personal Property – Motor Vehicle	1,545,131	1,540,246	1,539,147	1,508,364	420,000
311315 Title Ad Valorem Tax (TAVT)	423,050	456,654	425,000	465,605	1,525,000
311316 Alternative Ad Valorem Tax (AAVT)	38,145	35,637	36,000		36,000
311320 Personal Property Manufactured Home	202,397	281,018	218,000	235,000	230,000
311340 Intangible Recording Tax	633,966	404,444	375,000	380,000	375,000
311350 Railroad Equipment	12,843	17,295	11,500	15,000	15,000
311390 Personal Property Tax – Other	2,134	2,768	2,000	1,800	2,000
311500 Property Not on Digest	21,004	21,229	15,000	32,497	57,000
311600 Real Estate Transfer	165,652	134,083	110,000	130,000	120,000
311750 Franchise Tax – Cable Television	171,116	175,737	178,000	185,772	186,000
314200 Alcoholic Beverage Excise	277,778	267,065	260,000	255,839	260,000
316100 Occupation Tax	35,493	38,169	38,000	38,000	38,000
316200 Insurance Premium Tax	2,211,755	2,373,439	2,485,000	2,559,205	2,620,000
316300 Financial Institution Tax	107,668	102,221	100,000	117,296	120,000
319110 Real Property – Penalties and Interest	184,569	229,699	200,000	215,000	210,000
319500 Fees-FIFA					10,000
391205 TAVT Administration Fee	59,982	52,793	50,000	50,000	38,000
<b>Total Taxes</b>	<b>26,718,247</b>	<b>27,711,513</b>	<b>28,118,647</b>	<b>28,882,480</b>	<b>29,403,837</b>
Licenses and Permits	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
321101 Alcoholic Beverage License	71,745	74,990	75,000	77,000	76,500
322210 Zoning and Land Use	29,216	26,510	26,000	32,000	32,000
322400 Marriage License	24,641	22,316	23,000	25,000	25,000
322910 Pistol Permit	39,320	40,231	35,000	43,639	40,000
322990 Other Permits – Engineering				3,639	
323120 Building Inspection Permit	227,703	247,506	250,000	230,000	240,000
323121 Manufactured Home Inspection Permit	26,249	24,134	22,000	24,000	25,000
323125 Non-Permit Inspections	10,000	8,900	9,000	8,000	8,000
324300 Late Tag Penalty	88,713	82,018	75,000	75,000	75,000
<b>Total Licenses and Permits</b>	<b>517,587</b>	<b>526,605</b>	<b>515,000</b>	<b>514,639</b>	<b>521,500</b>
Intergovernmental	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
331111 Law Enforcement		15,314	9,500	9,000	10,500
331150 Federal Grant	1,160,447	467,460		273,697	
331151 Federal Grant - BPV		4,784		3,150	
334100 Emergency Management – Georgia			24,400	21,065	
334110 Grant EMA	5,000	12,108			24,400
334114 EMS - DCA Grant	7,943				
334122 Mental Health Court	111,793	116,074	166,647	125,000	
334215 Grants	37,903	1,248			
335200 PILOT – Forest Land Protection Grant		24,372			
336001 Environmental Management - Statesboro	122,000	122,000	122,000	122,000	122,000
336001 Mill Creek Dugouts – BOE	125,869				
336002 Mill Creek Batting Cages – BOE	262,991				
336003 Law Library		750		1,010	
336004 Animal Control – Statesboro	55,172	56,041	60,000	55,000	60,000
336011 Emergency Management – Statesboro	21,565	5,000	5,000	5,000	5,000
361003 Interest – Hospital Authority	838,795	855,124	860,000	865,317	860,000
389100 Reimburse FICA Expenditure	16,600	30,518	16,500	16,500	16,500
<b>Total Intergovernmental</b>	<b>2,766,078</b>	<b>1,710,793</b>	<b>1,264,047</b>	<b>1,496,739</b>	<b>1,098,400</b>

Charges for Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
322911 Fingerprinting - GBI Fees	17,608	32,666	28,200	35,000	35,000
331112 US Marshall Housing	539,050	595,400	575,000	800,000	575,000
331113 US Marshal Transport	51,743	71,167	60,000	60,000	60,000
334215 Grants		27,360	34,000	25,000	15,000
336013 Elections – Other Cities		60,338	2,500	11,838	12,500
341100 Court Costs	6,272	1,121	1,500	26,745	1,500
341110 Court Costs – Bond Administration	53,630	35,760	40,000	43,000	45,000
341120 Court Costs – Probation Fee	290,144	338,068	300,000	375,000	345,000
341130 Probation Transfer	1,224	215	1,000		1,000
341190 Serving Civil / Criminal	23,478	23,813	22,000	17,000	17,000
341200 Recording of Legal Liens Instrument	171,508	193,042	160,000	172,000	160,000
341203 Deed Scanning / Scanned Images		6,925	8,000		8,000
341204 Attorney / Filing Fees	1,243	516	250	125	250
341301 Subdivision Plan Fees	5,068	6,410	6,000	2,500	1,500
341390 Addressing Fees	5,180	4,206	4,000	3,500	4,000
341600 Motor Vehicle Tag Collection	91,862	92,139	90,000	90,000	90,000
341702 Concerted Services Administration	602	65			
341910 Election Qualifying Fees	9,585		5,000		28,000
341930 Sale of Maps and Publications	2,320	2,620	2,400	1,850	2,400
341931 Photocopies		86	50	15	50
341940 Commission – Tax Collections	550,398	548,781	550,000	555,000	550,000
341945 Collection Fee – Hotel / Motel Tax	602	456	600	600	375
341946 Collection Fee – Lighting District	11,500	11,620	11,620	11,620	10,540
341947 Collection Fee – Fire District	17,067	18,041	16,200	16,200	32,400
341975 Miscellaneous Revenue/Mail Fees	16,231	4,755	5,000	250	14,500
342100 School Resource Office – BOE	53,265	54,187	79,900	79,900	252,000
342101 Special Police Services		44,242	30,000	36,000	45,000
342320 Inmate Medical Reimbursement	710	90	120		
342330 Prisoner Housing	1,130,564	1,136,080	1,100,000	975,000	965,850
342331 Jail Fees	147,721	155,500	140,000	186,000	180,000
342333 Clothing Reimbursement	3,657	2,572	2,000	1,500	
342600 Ambulance Fee	1,681,983	1,772,438	1,800,000	1,775,000	1,800,000
342900 Radio Maintenance – BOE	59,043	59,043	59,000	59,000	59,000
343001 Pipe Sale / Installation	49,522	52,062	45,000	65,000	100,000
343010 Streets/Public Improvement Services	2,440	4,470	2,500	275	2,500
343300 DOT Inmate Crew	30,318	29,625	35,000	6,583	
344110 Roll-off Dumpsters	527,287	539,523	525,000	580,000	565,000
344130 Recycled Material Sale	286,491	209,185	245,000	160,000	160,000
346000 Animal Shelter	28,606	20,096	15,000	17,000	17,500
347210 Facility Rentals	66,693	83,538	75,000	85,000	85,000
347211 Gym Rentals	9,308	7,878	8,000	6,000	6,000
347212 Field Rentals	11,132	11,875	12,000	10,000	10,000
347300 Tournament Gate Fees	43,262	33,607	35,000	30,000	35,000
347511 Registration Fees – Fall Youth / TR	66,766	55,918	64,700	60,000	68,440
347512 Registration Fees – Winter	21,996	21,940	27,900	21,000	25,200
347513 Registration Fees – Spring/Summer	133,527	139,307	146,000	120,000	151,170
347514 Registration TR	35,187	52,088	29,000	21,000	34,000
347515 Registration Fees – Our Time	922,412	864,699	925,000	1,000,000	998,000
347516 Registration Fees – Tennis	23,514	19,603	20,000	15,000	23,000
347518 Registration Fees – Summer Camp	144,425	166,529	145,000	145,000	160,000
347520 Adult Player Contract Fees	4,440	4,585	4,800	3,000	4,800
347521 Registration Fees – Tournament	86,160	64,434	85,000	60,000	85,000
347525 Registration – Senior	4,104	3,228	4,200	3,000	4,200
347526 Adult Team Entry Fees	9,589	9,330	15,000	10,000	15,000
347530 Registration Fees – Instructional	29,049	35,987	30,000	30,000	32,000
347531 Youth Uniform Fees	5,674	6,625	3,900	8,500	3,900
347910 Concession Sales	79,542	70,161	100,000	65,000	100,000

Charges for Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
347930 Recreation – Program Fees	29,635	19,529	10,000	36,129	12,500
347930 Ag Complex Revenues			200,000		200,000
347935 Summer Camp Misc Fees		6,608	18,120	10,000	2,000
347941 Miscellaneous Fees – Tennis	2,676	1,568	2,300	2,100	2,300
371000 Participant Fees – Accountability Court				8,000	
371000 Donations	1,738				
371101 Sponsorship	42,755	45,550	45,000	40,000	45,000
371101 Sponsorship		17,345	5,000	2,000	5,000
371101 Sponsorship	33,209	37,213	33,500	41,000	15,000
389001 Road Cost Reimbursement	3,793	520	3,000		
<b>Total Charges for Services</b>	<b>7,678,508</b>	<b>7,934,348</b>	<b>8,049,260</b>	<b>8,020,230</b>	<b>8,278,375</b>
Fines and Forfeitures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
341191 Forfeiture	40,733	22,862	30,500	2,000	
341192 Restitution	8,083	12,079	8,000	3,505	4,000
351110 Superior Court – Fines / Posts	220,607	219,107	200,000	160,000	160,000
351111 Superior Court – Civil / Filing Fees	37,762	41,692	35,000	38,000	35,000
351112 Superior Court – County Misc / Adjustment	18,048	11,065	10,000	15,000	12,000
351113 Superior Court – Other Revenues	215	50	200		200
351120 State Court – Fines / Posts	643,264	739,542	650,000	730,000	680,000
351121 State Court – Civil Filing	11,629	13,485	12,000	12,500	12,000
351122 State Court – County Misc / Adjustment	4,495	2,093	2,500	17,315	2,500
351123 State Court – Criminal	34,650	9,903	12,000	3,000	12,000
351124 State Court – IDAF	684	3,737	500	7,500	6,000
351130 Magistrate Court – Filing / Fee Service	357,240	370,308	315,000	370,000	370,000
351131 Magistrate Court – Check Recovery	2,786	4,185	4,000	4,500	4,000
351132 Magistrate Court – Trust Account	28,510	33,352	27,500	50,000	40,000
351150 Probate Court	85,514	75,106	75,000	80,000	80,000
351160 Juvenile Court	5,607	4,618	4,000	8,000	4,000
351361 Seized Drug Funds	8,239	47,969	20,000	21,030	
<b>Total Fines and Forfeitures</b>	<b>1,508,066</b>	<b>1,611,151</b>	<b>1,406,200</b>	<b>1,522,350</b>	<b>1,421,700</b>
Investment Income	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
361001 Interest		19		820	
361102 Interest – Tax Commissioner	2,456	2,109	2,200	2,200	2,000
362010 Interest – Investment	1,313	58,363	102,000	288,000	325,000
<b>Total Investment Income</b>	<b>3,769</b>	<b>60,491</b>	<b>104,200</b>	<b>291,020</b>	<b>327,000</b>
Miscellaneous	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
371000 Donations		11,882		460	
381001 Rent – Pineland	24,000	24,000	24,000	24,000	24,000
381002 Rent – DFACS	155,100	155,100	155,100	155,100	155,100
381003 Rent – Department of Audits	17,170	17,170	17,170	17,170	17,170
381004 Rent – College St	24,000	24,000	24,000	24,000	24,000
381005 Rent – Federal Agencies	82,584	82,584	82,584	82,584	82,580
381006 Rent – State Soil and Water	8,823				
381010 Rent – Air Evac	15,000	15,000	16,300	16,300	16,880
381011 Rent – Misyte, LLC	900	(1,425)			8,500
381050 Rent – Miscellaneous	1	71		200	
383000 Reimbursement for Damaged Property	155,933				
389000 Other Miscellaneous Revenue	23,795	11,600	9,000	104,362	
389101 Vendor Comp on Sale Tax	86	93	85	105	70
389101 Vendor Comp on Sale Tax	140	135	140	115	140
<b>Total Miscellaneous</b>	<b>507,532</b>	<b>340,210</b>	<b>328,379</b>	<b>424,396</b>	<b>328,440</b>

Other Financing Sources	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Approved
341701 SPLOST – Project Reimbursement	93,822				
383000 Reimbursement for Damaged Property		81,702	5,000	23,759	5,000
391200 Transfer-In	(1,191,012)				
391200 Transfer CDBG Administration			37,500		37,500
391201 Indirect Cost (Non-General Funds)	265,690	183,690	295,000	185,000	276,340
391206 Transfer Jail Add-on	99,286	110,031	105,700	90,000	98,000
391207 Transfer Drug Education			21,435		
391208 Transfer FEMA			103,673		
392100 Sale of Fixed Assets	37,268	49,504	25,000	45,590	35,000
393500 Proceeds from Capital Lease	436,500	498,962			
<b>Total Other Financing Sources</b>	<b>(258,446)</b>	<b>923,889</b>	<b>593,308</b>	<b>344,349</b>	<b>451,840</b>
<b>Total Revenues</b>	<b>39,441,341</b>	<b>40,819,000</b>	<b>40,379,041</b>	<b>41,496,202</b>	<b>41,831,092</b>

# General Fund Departments

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The following section will include a thorough look into the various departments that are financially grouped within the General Fund. This means that the revenues for each of these departments are pooled into the General Fund, and the expenditures from each of the following departments will be funded by the General Fund. Unlike Special Revenue Funds, the revenues from a department do not necessarily equal the expenditures for the department. This allows the County to maintain departments that may be costly to operate.

This section will also include department accomplishments, organizational and personnel descriptions, and a detailed expenditure analysis. For many departments, performance or workload measurements are based on County objectives defined in the Budget Message.

# General Government

# County Commission

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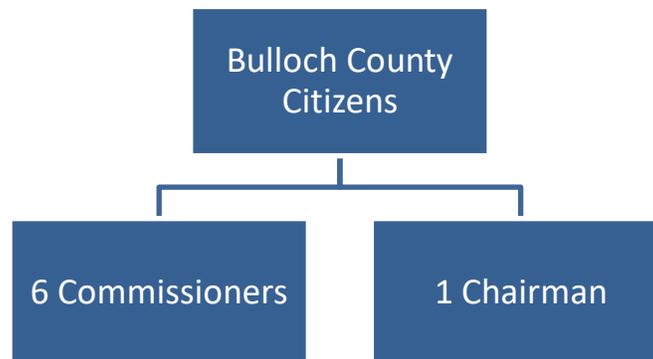
## Department Description

The Board of Commissioners serves as the governing authority for Bulloch County government by setting public policy, enacting local laws and regulations, administering county property, setting the annual tax rate and exercising general financial management. The Commissioners partner with citizens to make Bulloch County a community of pride and choice for people to live, work and recreate. The Commission consists of a Chairman elected county-wide and six-members (four from District 2 and two from District 1). In FY 2020, the Board's major initiatives will be to strengthen its relationships with the state and federal government, focus on economic development, and stewardship of the County's finances.

Performance Measurement	2016	2017	2018	2019	2020
Work Session Hours	4.5	3.5	3	5	3
Regular-called Meetings	24	24	24	24	24
Special-called Meetings	7	4	5	5	4
Training Hours	28	144	56	86	72
Resolutions	26	23	25	22	24
Ordinances	3	1	2	2	2
Proclamations	9	7	6	9	8
Appointments	9	14	26	18	8

## County Commission Organization Chart

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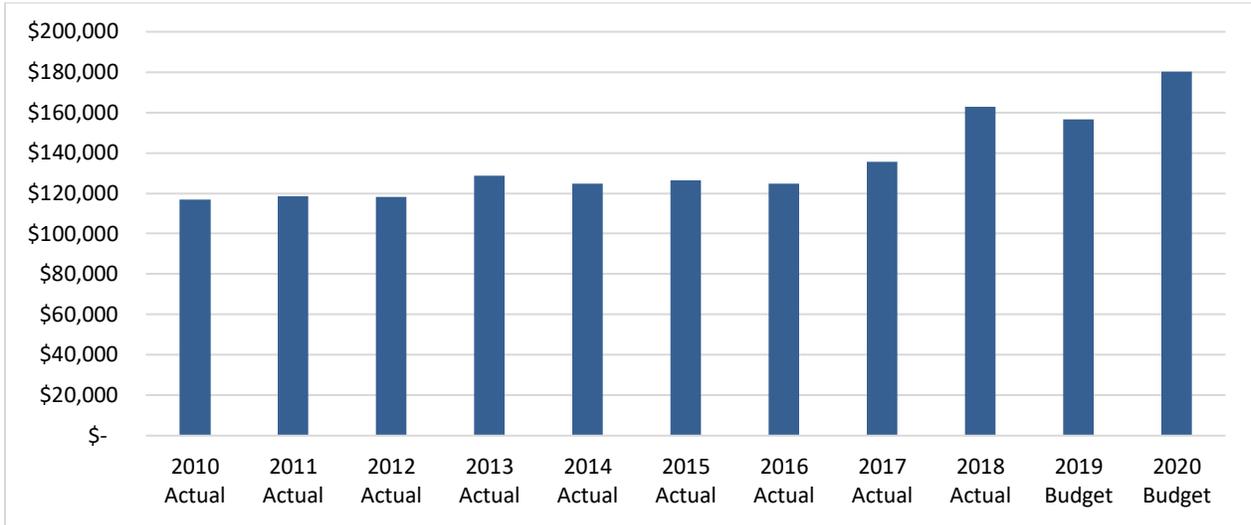
\* The number before the job indicates how many people fill the position.

## County Commission Personnel Changes

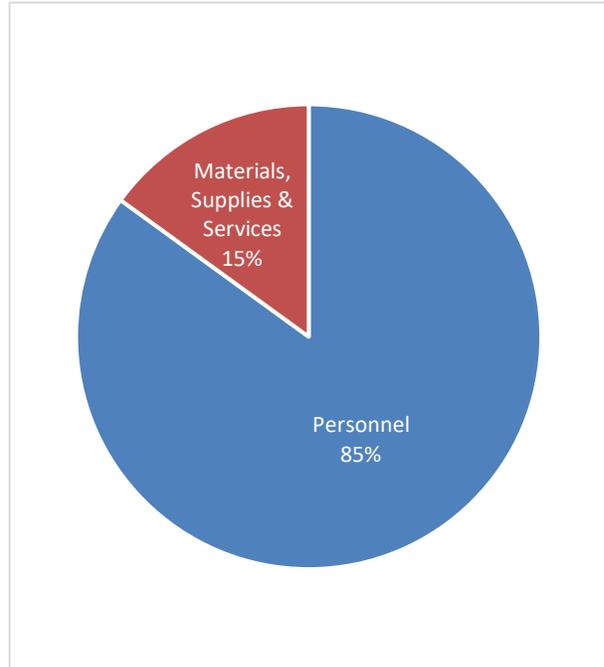
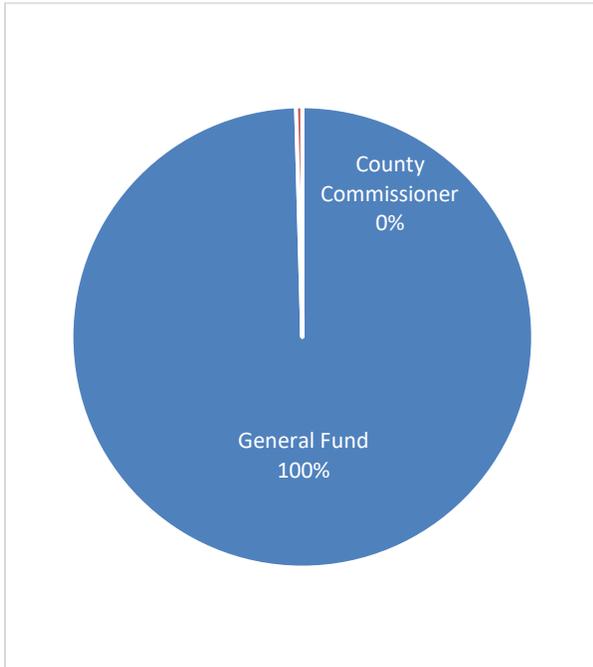
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There are no changes to personnel for fiscal year 2020.

## County Commission Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 11100 – County Commission Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	105,787	135,792	133,802	148,933	153,164
Materials, Supplies and Services	29,751	27,094	22,900	26,151	27,024
Capital Outlay	193				
<b>Total Expenditures</b>	<b>135,731</b>	<b>162,886</b>	<b>156,702</b>	<b>175,084</b>	<b>180,189</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Elected	7	7	7	7	7
<b>Total FTE</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

<b>Fund 100 – General</b>					
<b>Department 11100 – County Commission Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511101 Salaries – Part-time	91,816	96,562	98,061	94,653	96,724
512100 Health and Life Insurance	633	25,102	19,763	40,084	40,680
512200 Social Security	7,024	6,863	7,502	6,432	7,399
512400 Retirement	4,626	5,413	6,374	5,875	6,287
512700 Workers' Compensation	1,687	1,852	2,102	1,889	2,074
<b>Total Personnel Services</b>	<b>105,787</b>	<b>135,792</b>	<b>133,802</b>	<b>148,933</b>	<b>153,164</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	23	667	650	1,911	1,700
522202 Vehicle Maintenance				39	
522203 Equipment Maintenance	637	994	500	1,197	1,000
522320 Equipment Rental	149				150
523201 Telephone	1,593	1,948	1,700	2,445	2,000
523203 Postage	1	76	100	8	125
523300 Advertising	1,003	1,152	1,000	2,367	2,000
523500 Travel	12,360	10,146	7,500	7,410	9,000
523700 Education and Training	9,208	7,920	7,000	7,753	7,500
523900 Other Expenses	277	206	250	952	250
531101 Supplies and Materials	2,117	1,961	2,000	1,667	2,000
531155 Vehicle Parts	129		100		
531270 Gasoline / Diesel		41	150	91	100
531300 Food	1,758	1,803	1,750	312	1,000
531400 Books and Periodicals	497	180	200		200
<b>Total Materials, Supplies &amp; Services</b>	<b>29,751</b>	<b>27,094</b>	<b>22,900</b>	<b>26,151</b>	<b>27,025</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment	193				
<b>Total Capital Outlay</b>	<b>193</b>				
<b>Total Expenditures</b>	<b>135,731</b>	<b>162,886</b>	<b>156,702</b>	<b>175,084</b>	<b>180,189</b>

# County Manager

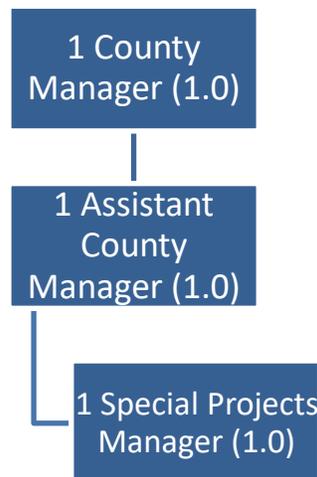
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## Department Description

The County Manager is given the executive role to direct the daily operations of county departments under the direction of the Board of Commissioners. The County Manager and Assistant County Manager advise and confer with other county officers by administering and implementing policies, regulations and the annual budget and work plan to achieve the Board's vision of the community and on improving their operations. The County Manager and his immediate staff carry out and coordinate Board policies.

## County Manager Organization Chart

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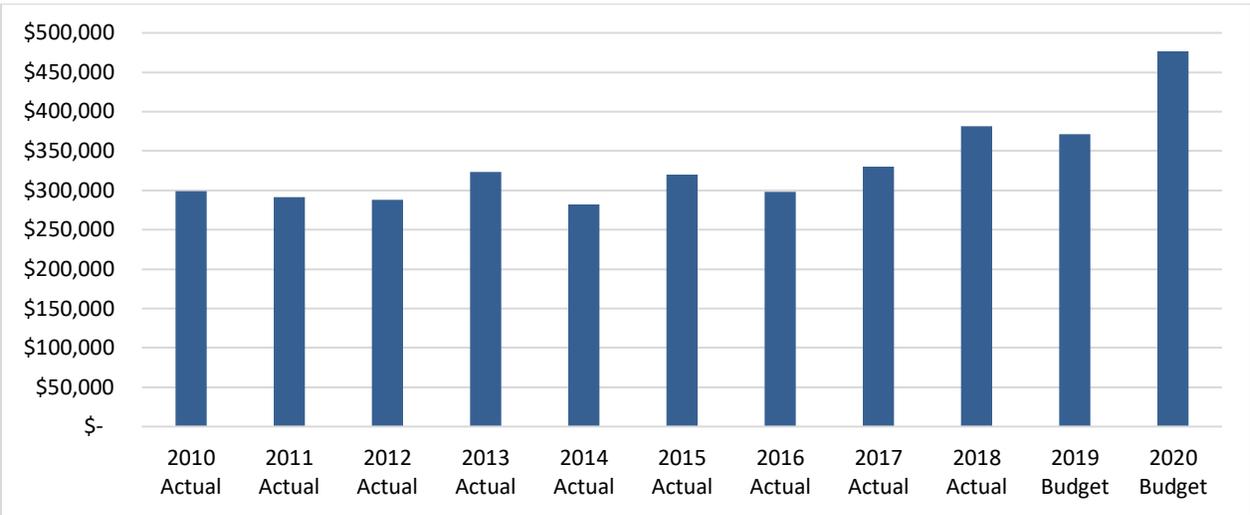
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## County Manager Personnel Changes

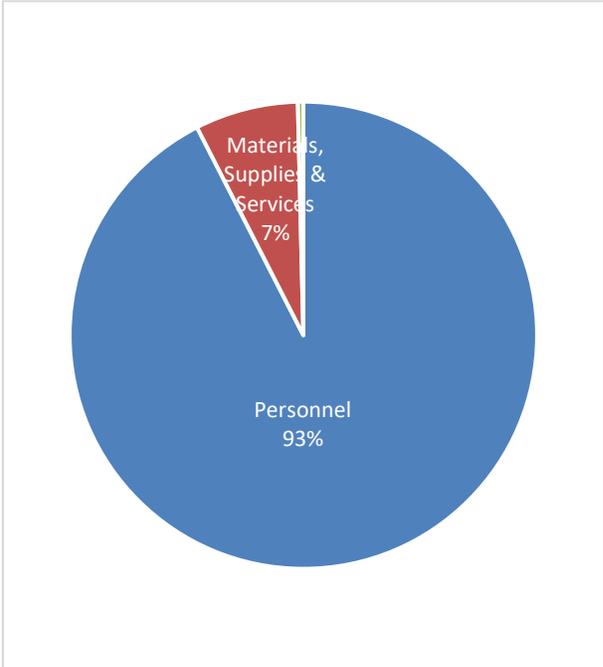
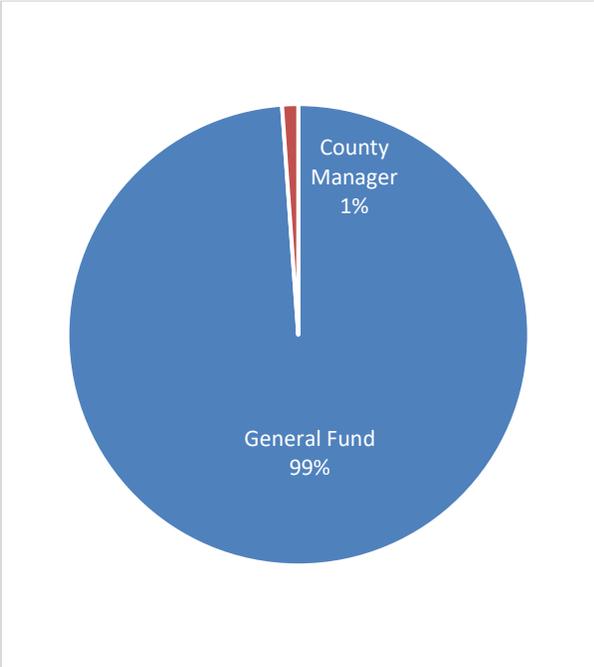
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The Special Projects Manager was moved from the Zoning Department to the County Manager Budget for fiscal year 2020.

## County Manager Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 13200 – County Manager Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	303,618	349,690	342,223	354,135	440,636
Materials, Supplies and Services	24,925	30,840	27,200	27,773	34,050
Capital Outlay	1,682	1,307	1,600	811	1,800
<b>Total Expenditures</b>	<b>330,225</b>	<b>381,837</b>	<b>371,023</b>	<b>382,718</b>	<b>476,486</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Revenues	37,268	49,504	25,000	43,090	35,000
<b>Total Revenues</b>	<b>37,268</b>	<b>49,504</b>	<b>25,000</b>	<b>43,090</b>	<b>35,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	2	2	2	3
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

<b>Fund 100 – General</b>					
<b>Department 13200 – County Manager Details</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salaries – Full-time	250,607	265,167	258,248	265,374	338,154
511101 Salaries – Part-time		1,828		1,733	
512100 Health and Life Insurance	18,935	46,242	46,262	49,975	53,100
512200 Social Security	17,355	18,669	19,756	18,216	25,869
512400 Retirement Contributions	15,753	16,805	16,786	17,876	21,980
512700 Workers' Compensation	968	979	1,171	962	1,533
<b>Total Personnel Services</b>	<b>303,618</b>	<b>349,690</b>	<b>342,223</b>	<b>354,135</b>	<b>440,636</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	250				
521201 Professional Services – IT	720	1,011	1,000	1,272	1,600
522201 Equipment Maintenance	637	994	750	1,218	1,000
522211 Software Maintenance	959	1,196			
523201 Telephone	2,131	1,696	1,700	1,639	2,700
523203 Postage	86	31	50	25	50
523500 Travel	11,029	10,602	11,500	12,738	13,000
523601 Dues	2,574	4,713	3,300	1,959	3,800
523700 Education and Training	2,510	6,232	6,200	6,332	9,000
523900 Other Purchased Services	9	28		29	
531101 Supplies and Materials	3,078	2,962	1,900	2,145	2,200
531270 Gasoline / Diesel	152	152	200	161	200
531300 Food	289	514	600	253	500
531600 Small Equipment	502	707			
<b>Total Materials, Supplies &amp; Services</b>	<b>24,925</b>	<b>30,840</b>	<b>27,200</b>	<b>27,773</b>	<b>34,050</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542401 Software	1,682	1,307	1,600	811	1,800
<b>Total Capital Outlay</b>	<b>1,682</b>	<b>1,307</b>	<b>1,000</b>	<b>811</b>	<b>1,800</b>
<b>Total Expenditures</b>	<b>330,225</b>	<b>381,837</b>	<b>371,023</b>	<b>382,718</b>	<b>476,486</b>

# Clerk of the Board

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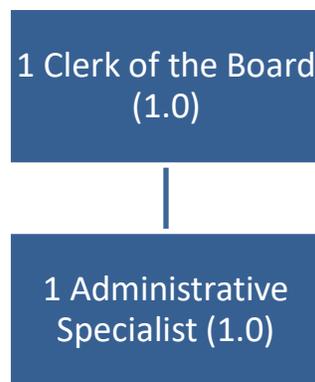
## Department Description

The Clerk of the Board serves the Board of Commissioners as executive secretary by recording its official actions, preparing correspondence and reports and maintaining county records; preparing and administering official minutes and proceedings of the Board of Commissioners; and, acting as a liaison to the County Manager.

Performance Measurement	2016	2017	2018	2019	2020
Meeting Minutes Prepared	50	44	73	86	88
Open Records Requests	23	35	24	21	20
Alcoholic Beverage Licenses Issued	41	41	45	53	60
Occupation Tax Certificates	453	474	465	479	475

## Clerk of the Board Organization Chart

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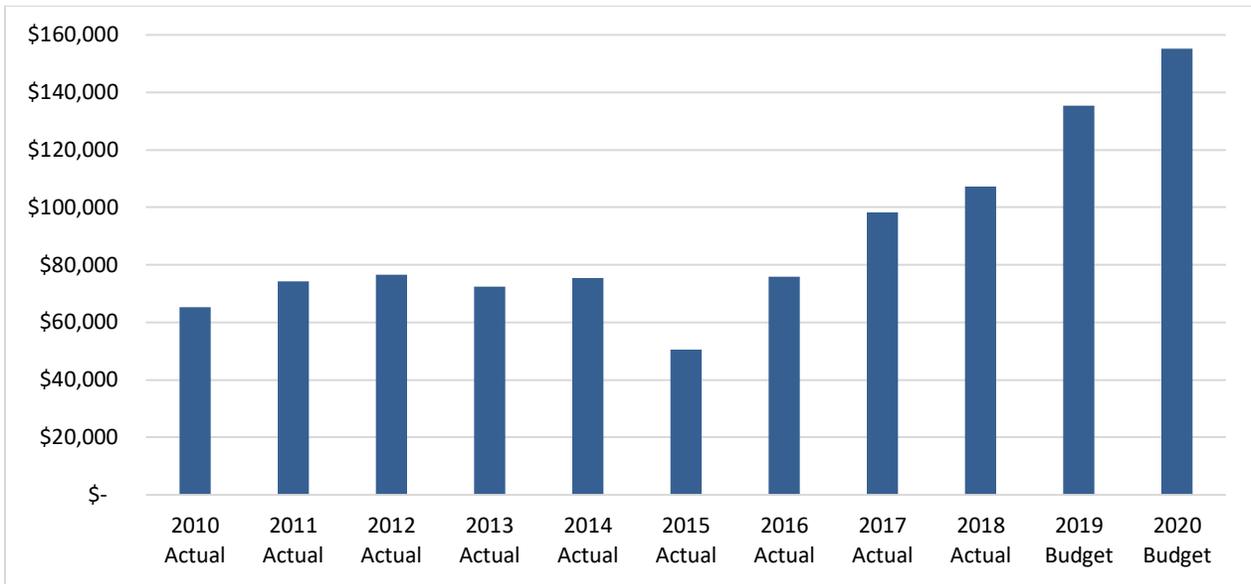
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Clerk of the Board Personnel Changes

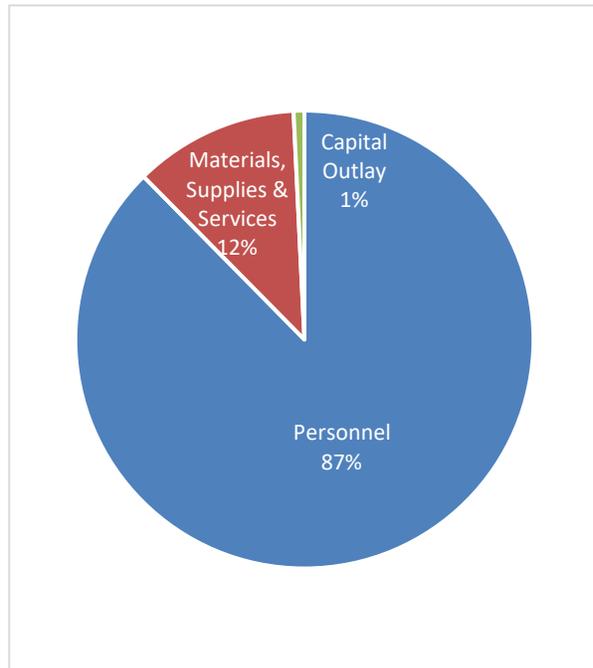
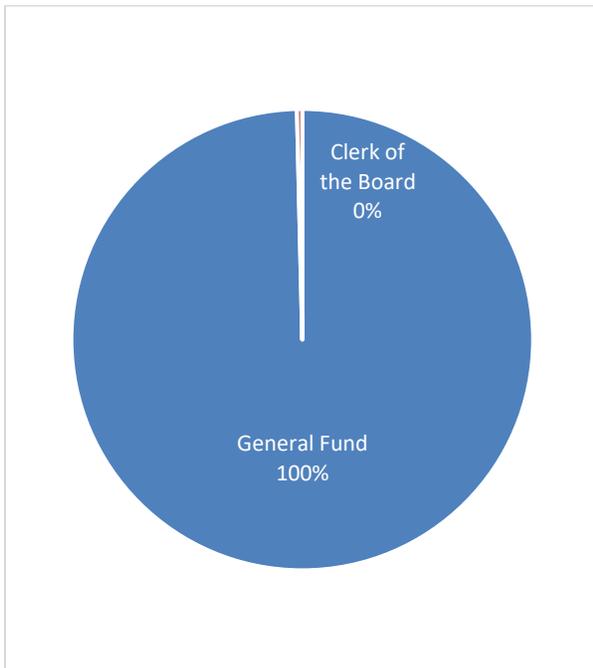
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There are no changes to personnel for fiscal year 2020.

## Clerk of the Board Department Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 13300 – Clerk of the Board Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	71,775	86,246	116,689	118,979	135,967
Materials, Supplies and Services	10,873	19,478	18,650	9,064	18,050
Capital Outlay	15,506	1,612			1,175
<b>Total Expenditures</b>	<b>98,154</b>	<b>107,337</b>	<b>135,339</b>	<b>128,043</b>	<b>155,192</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	385,016	380,224	373,000	370,839	374,500
<b>Total Revenues</b>	<b>385,016</b>	<b>380,224</b>	<b>373,000</b>	<b>374,528</b>	<b>374,500</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	1	1.3	2	2	2
<b>Total FTE</b>	<b>1</b>	<b>1.3</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>Fund 100 – General</b>					
<b>Department 13300 – Clerk of the Board Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	44,632	55,948	77,001	72,399	81,949
511300 Overtime	1,702	2,130	1,600	4,954	1,600
512100 Health and Life Insurance	19,215	20,930	26,617	29,590	40,225
512200 Social Security	3,080	3,955	6,013	5,223	6,391
512400 Retirement Contributions	2,953	3,094	5,109	3,507	5,431
512700 Workers' Compensation	193	188	349	205	371
<b>Total Personnel Services</b>	<b>71,775</b>	<b>86,246</b>	<b>116,689</b>	<b>115,880</b>	<b>135,967</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	251	275	275	661	275
522201 Equipment Maintenance	637	994	650	1,085	650
522204 Software Maintenance	320	10,780	9,300	1,567	9,300
523201 Telephone	92				
523203 Postage	333	202	325	137	300
523400 Printing and Binding	1,876	1,175	1,600	759	1,200
523500 Travel	2,040	970	1,775	838	1,675
523601 Dues			125	107	100
523610 Bank Fee	1,093	1,222	1,250	1,910	1,250
523700 Education and Training	1,789	1,321	1,550		1,500
531101 Other Purchased Services	212	723		691	
531101 Supplies and Materials	1,592	1,783	1,550	1,469	1,450
531300 Food	466	33	125	330	225
531600 Small Equipment	172		125		125
<b>Total Materials, Supplies &amp; Services</b>	<b>10,873</b>	<b>19,478</b>	<b>18,650</b>	<b>9,553</b>	<b>18,050</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542300 Furniture and Fixtures		1,073			1,175
542400 Computers	6,290				
542401 Software	9,216	540			
<b>Total Capital Outlay</b>	<b>15,506</b>	<b>1,612</b>			<b>1,175</b>
<b>Total Expenditures</b>	<b>98,154</b>	<b>107,337</b>	<b>135,339</b>	<b>125,433</b>	<b>155,192</b>

# Elections

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## Department Description

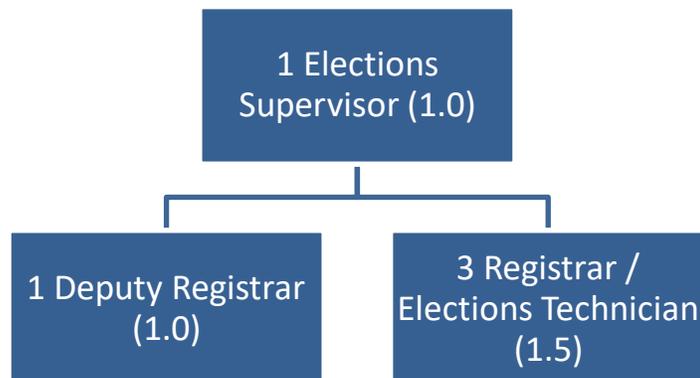
Governed by three members of the Board of Elections and Registration appointed by the County Commission, this office provides eligible residents of Bulloch County the opportunity to register and exercise their right to vote.

Performance Measurement	2016	2017	2018	2019	2020
Elections (municipal / countywide)	0 / 2	0 / 2	3/2	1/3	1/2
Active Voters*	29,461	32,626	38,640	39,983	41,000
Early Voting*	7.3	23.9	6.0	30.7	10.0
Election Day Voting*	28.1	28.6	14.0	28.3	28.2
Voter Turnout*	36.2	58.3	20.3	57.9	36.0

\* Average all Countywide elections (percent).

## Elections Organization Chart

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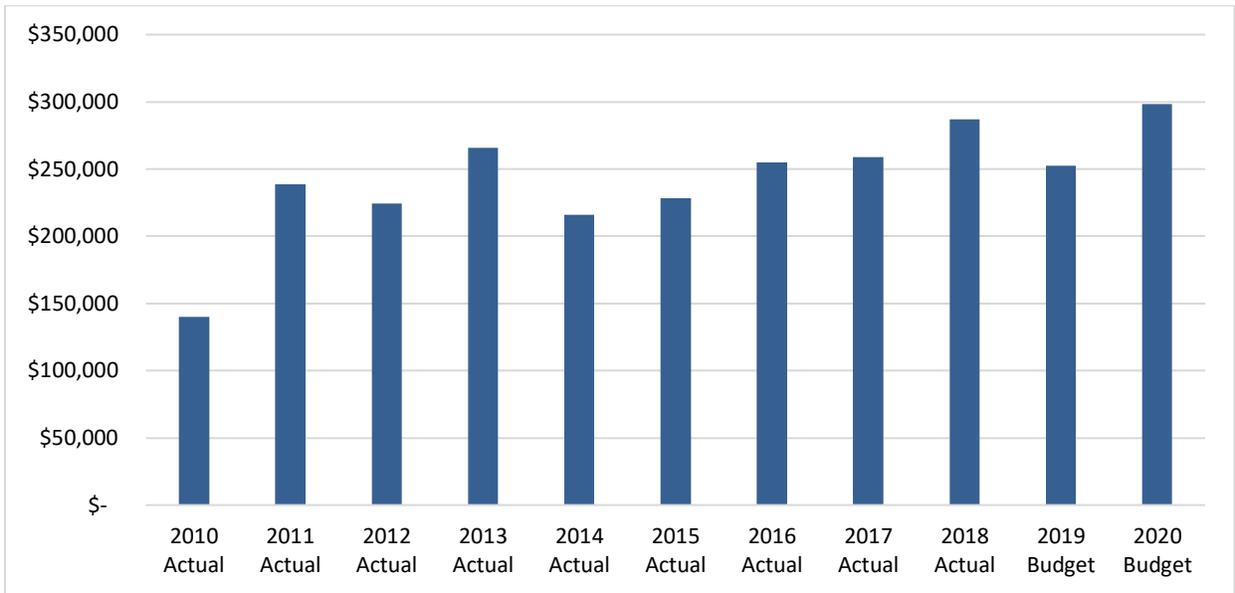
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## Elections Personnel Changes

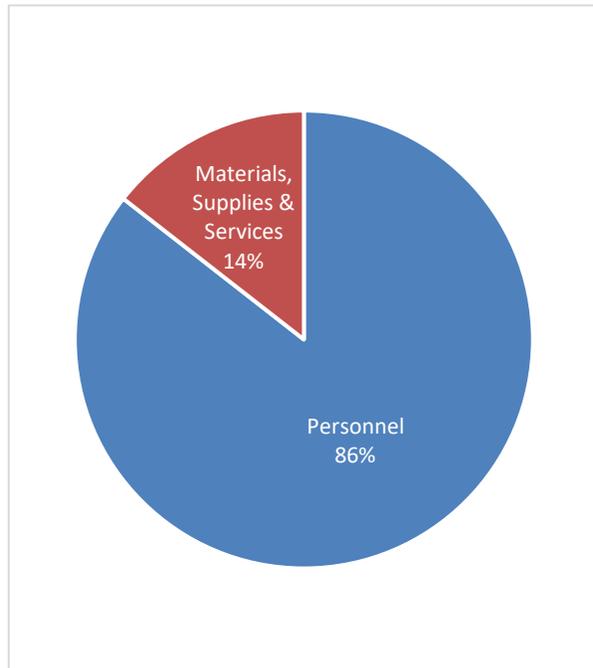
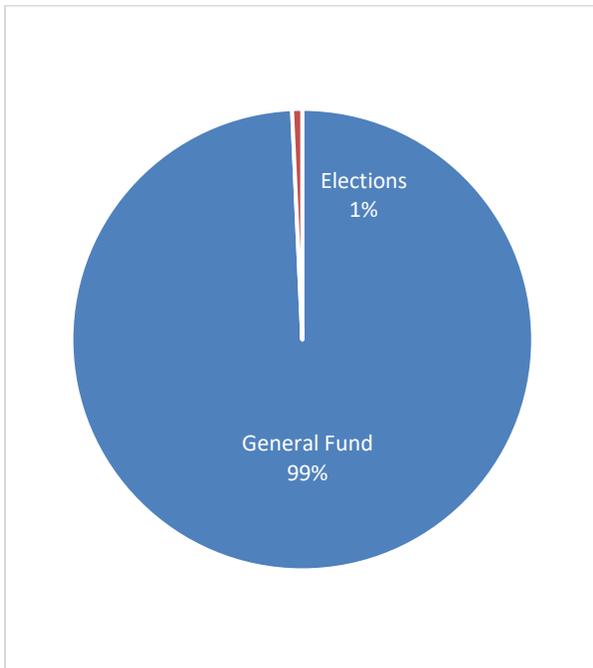
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There are no changes to personnel for fiscal year 2020.

## Elections Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 14000 – Elections Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	226,687	252,600	217,484	256,006	255,263
Materials, Supplies & Services	30,234	34,228	34,815	35,824	43,115
Capital Outlay	1,875				
<b>Total Expenditures</b>	<b>258,796</b>	<b>286,828</b>	<b>252,299</b>	<b>291,830</b>	<b>298,378</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	9,585	60,338	7,500	11,838	40,500
<b>Total Revenues</b>	<b>9,585</b>	<b>60,338</b>	<b>7,500</b>	<b>11,838</b>	<b>40,500</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	2	2	2	2
Part-time	2.9	2.9	3.4	3.4	4.4
<b>Total FTE</b>	<b>4.9</b>	<b>4.9</b>	<b>5.4</b>	<b>5.4</b>	<b>6.4</b>

<b>Fund 100 – General</b>					
<b>Department 14000 – Elections Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	99,849	118,771	103,097	109,568	110,681
511201 Salary – Part-time	82,525	96,267	75,000	102,555	95,000
511300 Overtime	9,612	4,450	4,000	8,331	10,000
512100 Health and Life Insurance	13,404	13,668	13,669	14,085	13,676
512200 Social Security	14,037	11,925	13,930	12,483	16,500
512400 Retirement Contributions	6,610	6,877	6,961	8,389	7,844
512700 Workers' Compensation	650	643	825	594	1,562
<b>Total Personnel Services</b>	<b>226,687</b>	<b>252,600</b>	<b>217,484</b>	<b>256,006</b>	<b>255,263</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521100 Board of Elections	2,460	2,180	2,500	2,118	2,750
521201 Professional Services – IT	1,015	1,066	1,100	1,185	1,100
522201 Equipment Maintenance	1,357	3,566	1,400	1,458	2,000
522204 Software Maintenance		1,500	3,000		3,000
522310 Rental – Land and Building	2,000	1,500	2,500	3,349	3,000
523201 Telephone	1,330	688	500	761	1,300
523203 Postage	7,961	5,443	7,500	6,449	8,000
523300 Advertising	2,045	3,382	2,500	2,816	3,500
523400 Printing and Binding	200				
523500 Travel	1,114	3,255	2,500	2,274	2,500
523601 Dues	130	50	90	100	140
523700 Education and Training	1,820	900	1,500	1,005	2,500
523900 Other Purchased Services	47	549	325	180	325
531101 Supplies and Materials	2,636	2,701	2,400	2,424	3,000
531103 Election Supplies	6,118	7,449	7,000	11,704	10,000
<b>Total Materials, Supplies &amp; Services</b>	<b>30,234</b>	<b>34,228</b>	<b>34,815</b>	<b>35,824</b>	<b>43,115</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542401 Software	1,875				
<b>Total Capital Outlay</b>	<b>1,875</b>				
<b>Total Expenditures</b>	<b>258,796</b>	<b>286,828</b>	<b>252,299</b>	<b>291,830</b>	<b>298,378</b>

# Finance

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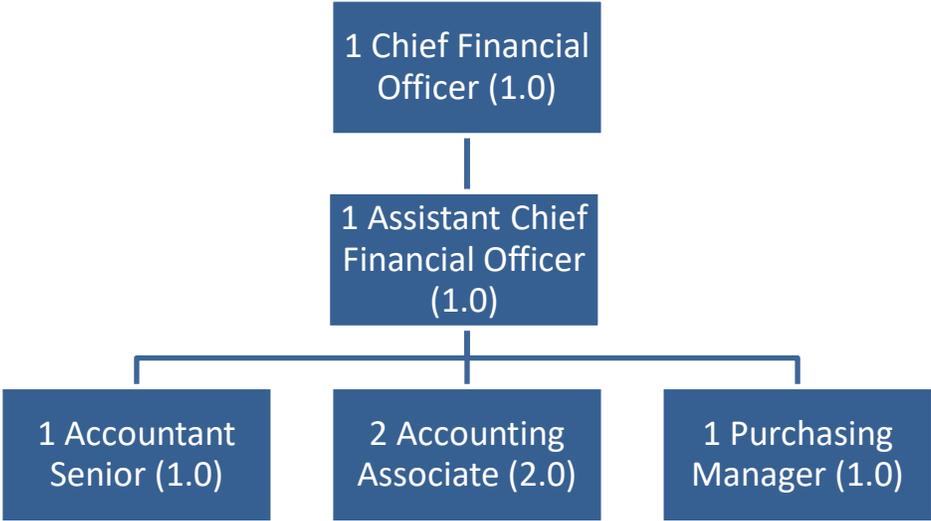
**Department Description**

To establish, conduct and maintain the financial operations and reporting system of Bulloch County in accordance with all applicable laws and standards and Generally Accepted Accounting Principles as prescribed by legal and regulatory oversight bodies; to ensure the effective and economical use of public resources through proper budgeting and prudent cash management, procurement and debt issuance; and to generate and distribute timely, accurate and meaningful financial information to management. In FY17, a new financial software system was purchased to streamline processing invoices and increase efficiency.

Performance Measurement	2016	2017	2018	2019	2020
Receive the GFOA’s Distinguished Budget Award				1	
Major Findings in Audit	2	0	0	1	

## Finance Organization Chart

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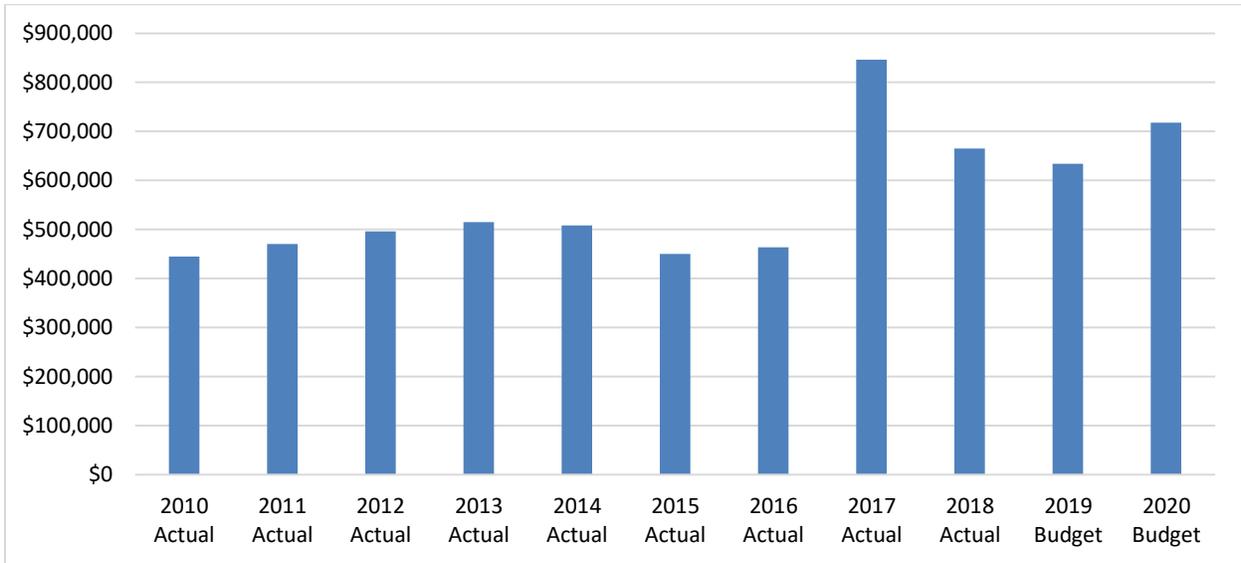
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Finance Personnel Changes

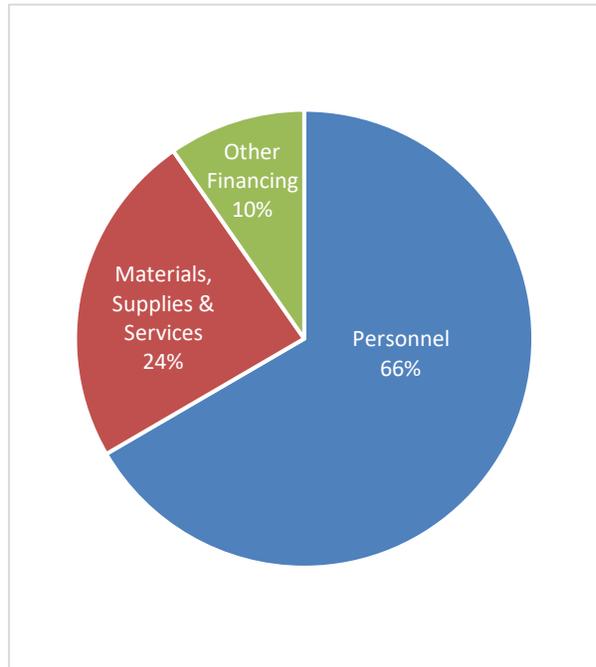
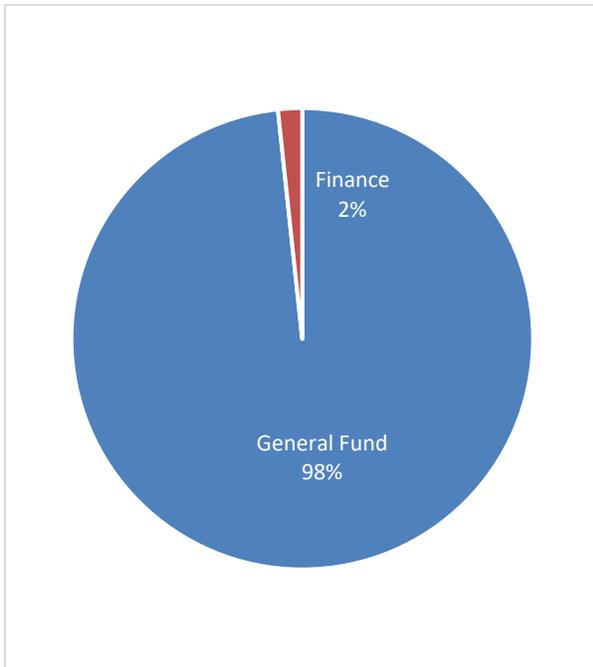
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There are no changes to personnel for fiscal year 2020.

## Finance Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 15100 – Finance Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	375,766	390,683	441,160	425,628	477,984
Materials, Supplies & Services	107,368	136,645	122,820	158,621	170,170
Capital Outlay	293,807	68,578		201	
Other Financing Uses	69,533	69,533	69,534	69,534	69,534
<b>Total Expenditures</b>	<b>846,475</b>	<b>665,439</b>	<b>633,514</b>	<b>653,982</b>	<b>717,688</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	824,141	851,789	441,000	694,506	729,840
<b>Total Revenues</b>	<b>824,141</b>	<b>851,789</b>	<b>441,000</b>	<b>694,506</b>	<b>729,840</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	6	6	6	6	6
<b>Total FTE</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

<b>Fund 100 – General</b>					
<b>Department 15100 – Finance Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	289,756	306,058	338,270	334,120	368,020
511300 Overtime	272	40	75	20	100
512100 Health and Life Insurance	49,805	47,167	53,417	48,717	56,107
512200 Social Security	19,820	21,405	25,878	23,454	28,161
512400 Retirement Contributions	14,913	14,803	21,988	18,228	23,928
512700 Workers' Compensation	1,201	1,210	1,533	1,087	1,668
<b>Total Personnel Services</b>	<b>375,766</b>	<b>390,683</b>	<b>441,160</b>	<b>425,628</b>	<b>477,984</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	65,664	65,700	66,000	56,288	55,000
521201 Professional Services – IT	1,717	1,770	1,650	1,925	1,750
522201 Equipment Maintenance	637	994	485	1,197	1,100
522204 Software Maintenance	17,503	44,534	30,100	54,163	56,200
522320 Rental – Equipment	5,423	6,319	5,600	7,755	6,960
523201 Telephone	1,340	1,293	635	705	960
523203 Postage	2,776	2,597	2,700	2,728	2,700
523300 Advertising	1,114	488	1,000	304	1,350
523500 Travel	1,060	960	2,000	905	2,000
523601 Dues	718	771	1,000	1,363	2,500
523610 Bank Fee	2,003	4,097	2,000	20,929	26,000
523700 Education and Training	2,659	3,021	4,300	3,778	8,000
523900 Other Purchased Services	194	105	250	953	550
531101 Supplies and Materials	3,275	3,992	3,500	5,090	4,500
531700 Gasoline / Diesel	120	5			
531600 Small Equipment	1,165		1,600	537	600
<b>Total Materials, Supplies &amp; Services</b>	<b>107,368</b>	<b>136,645</b>	<b>122,820</b>	<b>158,621</b>	<b>170,170</b>
Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers	1,165	1,250			
542401 Software	253,683	67,328		201	
542500 Equipment	38,959				
<b>Total Capital Outlays</b>	<b>293,807</b>	<b>68,578</b>		<b>201</b>	
Other Financing Uses	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
581101 Principal	69,533	65,694	66,634	66,634	66,634
582101 Interest		3,839	2,900	2,900	2,900
<b>Total Other Financing Uses</b>	<b>69,533</b>	<b>69,533</b>	<b>69,534</b>	<b>69,534</b>	<b>69,534</b>
<b>Total Expenditures</b>	<b>846,475</b>	<b>665,439</b>	<b>633,514</b>	<b>653,982</b>	<b>717,688</b>

# Attorney

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## Department Description

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

Performance Measurement	2016	2017	2018	2019	2020
Contracts, Lease and Other Agreements	239	239	231	247	250
BOC Minutes Reviewed	24	24	24	24	24
P&Z Minutes Reviewed	12	12	12	12	12
Opinions Issued	219	217	213	230	240
Litigation Notices Received	24	19	13	15	20
Open Records Requests	40	36	47	50	60
Research Items	218	217	208	224	230

## Attorney Organization Chart

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1 Attorney (1.0)

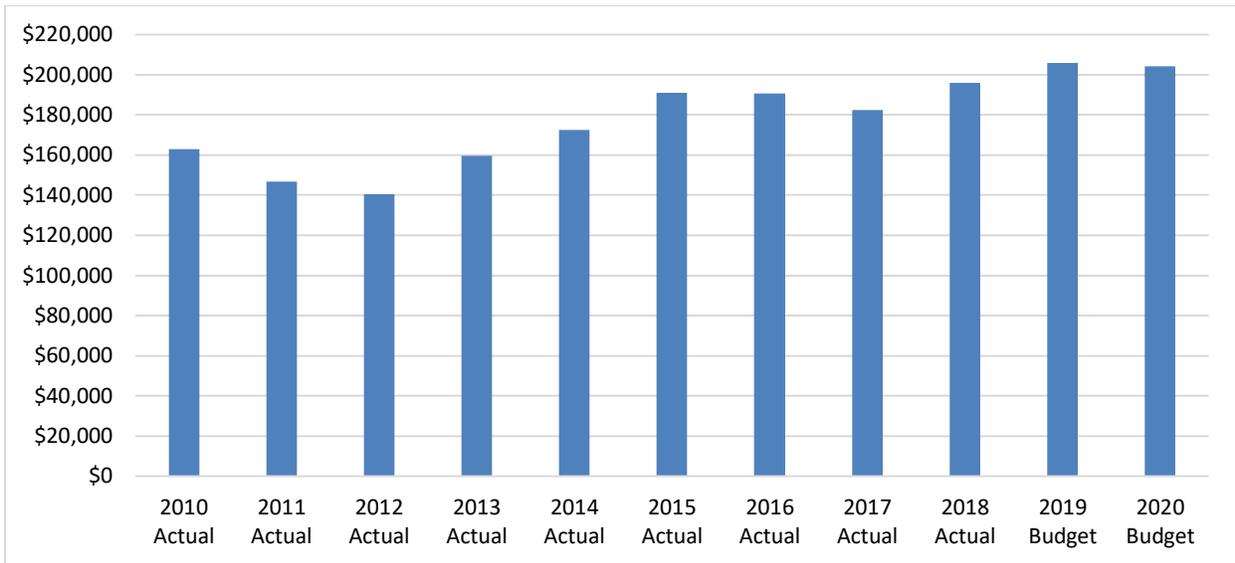
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Attorney Personnel Changes

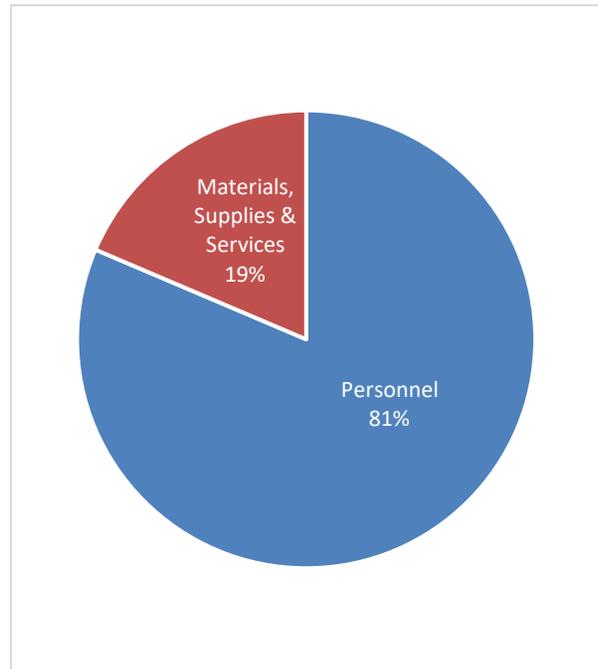
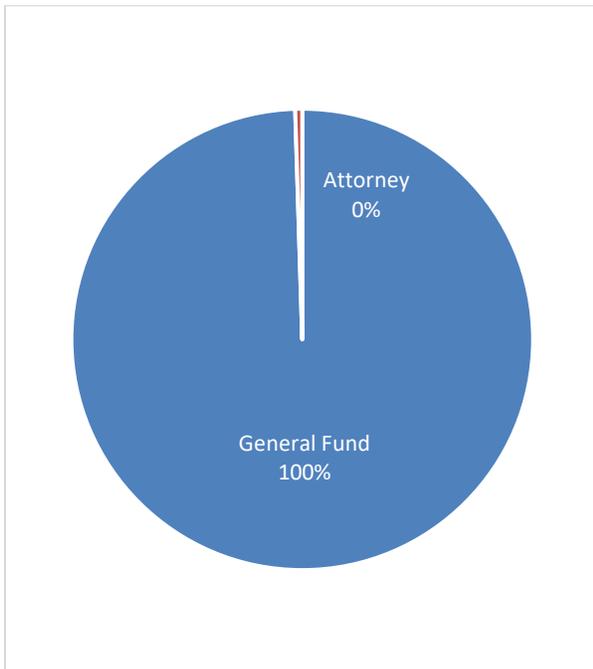
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There are no changes to personnel for fiscal year 2020.

## Attorney Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 15300 – Attorney Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	149,807	165,839	160,471	160,976	166,149
Materials, Supplies & Services	32,540	30,262	45,450	28,180	37,950
<b>Total Expenditures</b>	<b>182,346</b>	<b>196,102</b>	<b>205,921</b>	<b>189,156</b>	<b>204,099</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues		86	50	15	50
<b>Total Revenues</b>		<b>86</b>	<b>50</b>	<b>15</b>	<b>50</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	1	1	1	1	1
<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>Fund 100 – General</b>					
<b>Department 15300 – Attorney Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	114,860	129,052	123,646	123,746	128,616
512100 Health and Life Insurance	19,214	19,208	19,217	19,798	19,217
512200 Social Security	8,321	9,403	9,459	8,979	9,839
512400 Retirement Contributions	7,316	8,087	8,037	8,380	8,360
512700 Workers' Compensation	96	89	112	73	117
<b>Total Personnel Services</b>	<b>149,807</b>	<b>165,839</b>	<b>160,471</b>	<b>160,976</b>	<b>166,149</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	11,203	6,344	22,500	7,237	15,000
521201 Professional Services – IT	229	384	400	443	400
522201 Equipment Maintenance	637	1,051	750	1,309	750
523201 Telephone	516	368	350	366	350
523203 Postage	130	53	125	88	125
523400 Printing and Binding	178	152	125	299	125
523500 Travel	1,142	3,122	3,000	879	3,000
523601 Dues	415	969	500	479	500
523700 Education and Training	1,235	372	1,200	469	1,200
523900 Other Purchased Services		12		6	
531101 Supplies and Materials	1,528	1,298	1,500	745	1,500
531400 Books and Periodicals		15,617	15,000	15,860	15,000
531600 Small Equipment	525	520			
<b>Total Materials, Supplies &amp; Services</b>	<b>32,540</b>	<b>30,262</b>	<b>45,450</b>	<b>28,180</b>	<b>37,950</b>
<b>Total Expenditures</b>	<b>182,346</b>	<b>196,102</b>	<b>205,921</b>	<b>189,156</b>	<b>204,099</b>

# Human Resources

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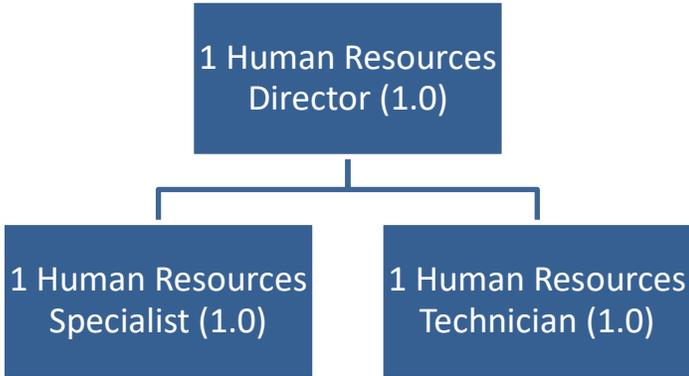
**Department Description**

To create and sustain an empowered workforce through proper administration of county personnel policies in the areas of recruitment and selection, classification and compensation, benefits management and employee training and development while observing all federal, state and local statutory duties. The focus in FY 2020 is the use of technology to: improve business processes, strengthen customer service to existing and potential employees, and reduce inefficiency and duplication of effort. Additional focus will be placed on the final phases of updates to the employee compensation and classification plan and on improving employee engagement, involvement, and communications.

Performance Measurement	2016	2017	2018	2019	2020
# of Employees Hired (FT and PT)	418	531	577	585	600
Employees with 20+ Years of Service	55	53	57	60	60

## Human Resources Organization Chart

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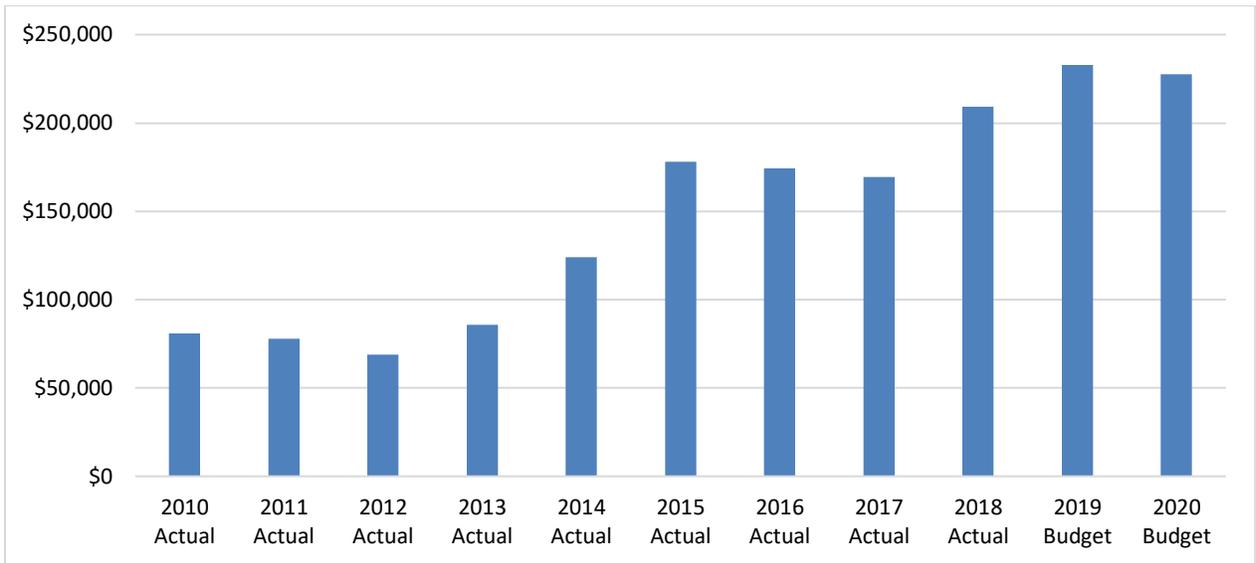
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Human Resources Personnel Changes

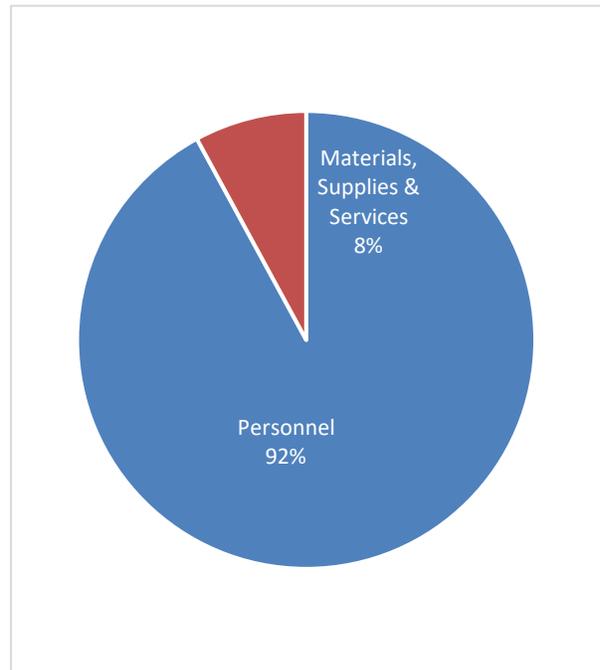
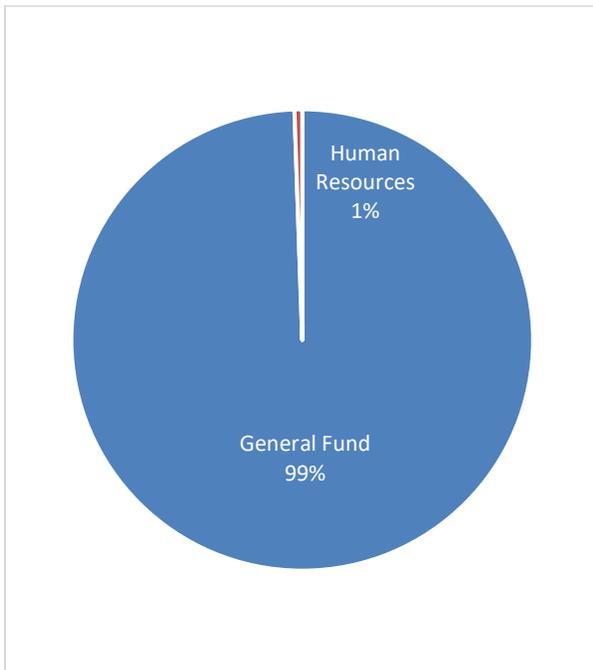
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There are no changes to personnel for fiscal year 2020.

## Human Resources Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 15400 – Human Resources Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	148,094	187,354	208,343	195,300	209,636
Materials, Supplies & Services	21,408	20,247	24,600	19,944	18,040
Capital Outlays		1,620			
<b>Total Expenditures</b>	<b>169,502</b>	<b>209,221</b>	<b>232,943</b>	<b>215,244</b>	<b>227,676</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	3	3	3	3
Part-time	.6				
<b>Total FTE</b>	<b>2.6</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>Fund 100 – General</b>					
<b>Department 15400 – Human Resources Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	106,828	148,529	155,931	156,990	168,933
511101 Salary – Part-time	11,559	2,571			
511300 Overtime	4,115	2,375	1,000	471	1,000
512100 Health and Life Insurance	12,250	14,914	28,499	15,332	14,891
512200 Social Security	9,494	11,522	12,005	11,743	13,000
512400 Retirement Contributions	3,343	6,910	10,201	10,262	11,046
512700 Workers' Compensation	505	534	707	502	766
<b>Total Personnel Services</b>	<b>148,094</b>	<b>187,354</b>	<b>208,343</b>	<b>195,300</b>	<b>209,636</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	697	854	850	962	900
522201 Equipment Maintenance	637	994	650	1,176	1,000
522204 Software Maintenance	9,547	7,081	6,000	8,055	
523201 Telephone	683	456	600	424	1,440
523203 Postage	290	212	350	412	350
523400 Printing and Binding		33	750		400
523500 Travel	1,669	2,390	2,850	1,286	4,000
523601 Dues	737	768	900	919	900
523700 Education and Training	740	2,219	2,400	2,376	3,300
523900 Other Purchased Service	14	199	250	285	250
531101 Supplies and Materials	6,393	4,836	9,000	4,049	5,500
531400 Books and Periodicals				160	
531600 Small Equipment		205			
<b>Total Materials, Supplies &amp; Services</b>	<b>21,408</b>	<b>20,247</b>	<b>24,600</b>	<b>19,944</b>	<b>18,040</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542300 Furniture and Fixtures		1,620			
<b>Total Capital Outlay</b>		<b>1,620</b>			
<b>Total Expenditures</b>	<b>169,502</b>	<b>209,221</b>	<b>232,943</b>	<b>215,244</b>	<b>227,676</b>

# Personnel Services

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**Department Description**

The Personnel Services Adjustment account is used to budget for Annual Leave Conversions. Eligible employees may cash-out up to 40 hours of annual leave but must retain a balance of at least 40 hours. Once the cash-out has been processed, the Personnel Services Adjustment is allocated to each department accordingly, which is why there are no amounts seen in fiscal years 2017 and 2018 in the table below.

Fund 100 – General					
Department – 15410 – Personnel Services					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511112 Annual Leave Conversions			155,000		199,155
<b>Total Personnel Services</b>			<b>155,000</b>		<b>199,155</b>
<b>Total Expenditures</b>			<b>155,000</b>		<b>199,155</b>

# Tax Commissioner

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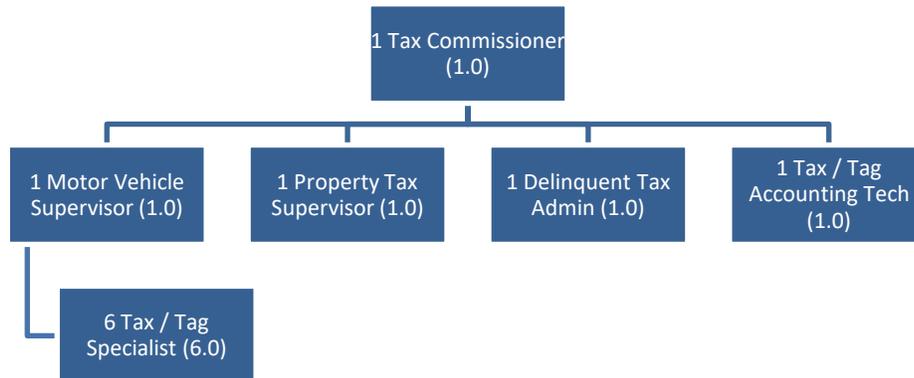
## Department Description

To provide for the collection of ad valorem taxes for real and personal property, timber, heavy duty equipment, manufactured homes and motor vehicles for Bulloch County units of local government; and to issue motor vehicle tags and titles from the State of Georgia for County citizens. The Tax Commissioner works closely with the Tax Assessor to determine annual needs and projections for tax administration.

Performance Measurement	2016	2017	2018	2019	2020
Vehicle Tag Renewals	66,724	67,302	68,058	69,079	70,115
% Collected – Real and Personal Property	99.87	99.63	97.64	97.5	97.5
Total Real and Personal Property Tax to Collect	38,972,642	39,666,883	41,511,219	42,341,443	43,188,271
Total Revenue from all Sources Collected	53,864,753	54,240,319	54,789,089	55,400,000	56,231,000

## Tax Commissioner Organization Chart

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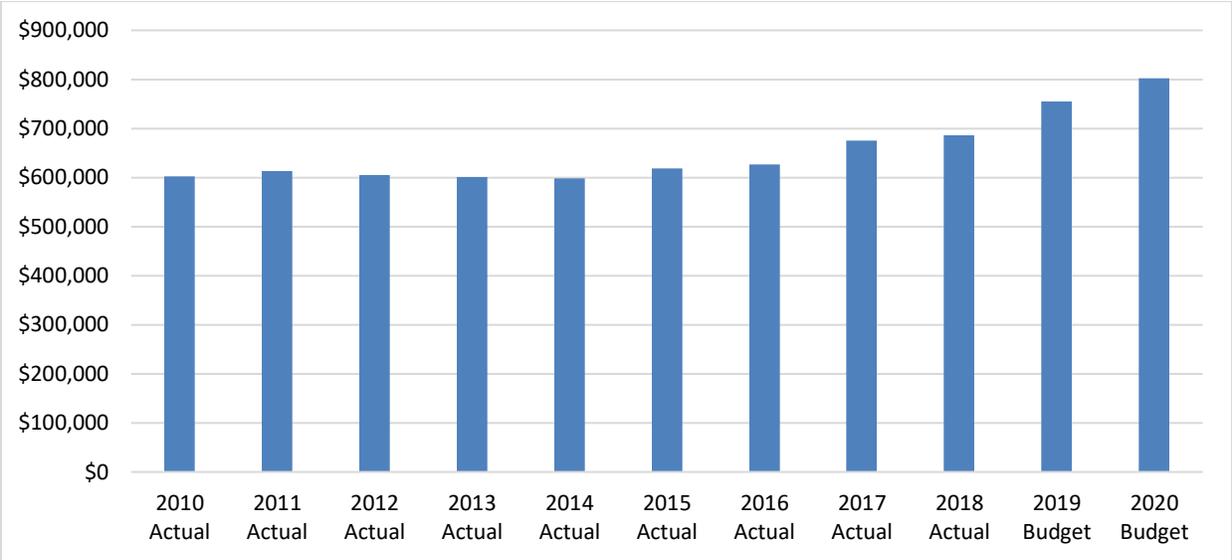
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Tax Commissioner Personnel Changes

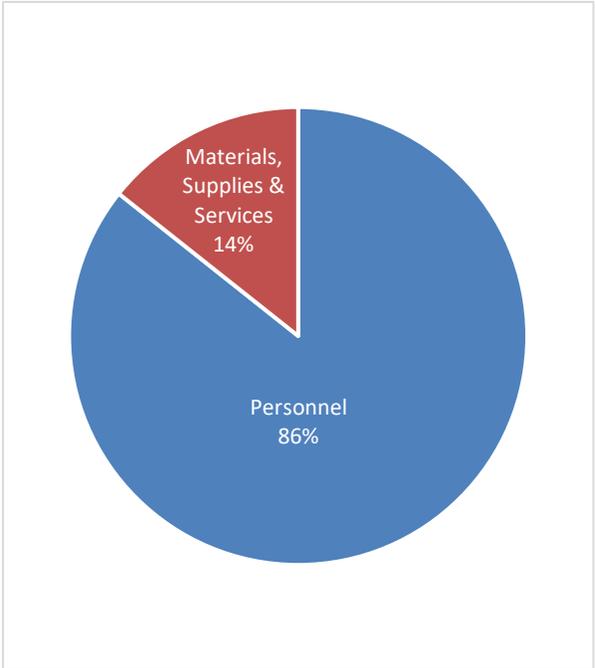
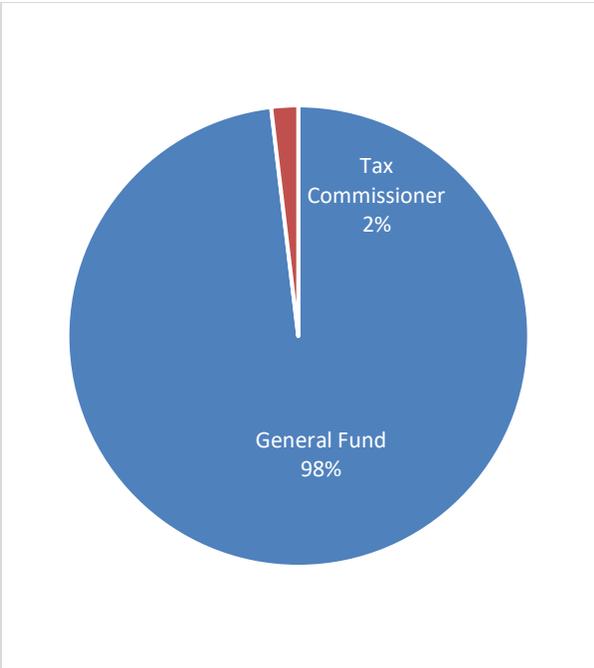
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There are no changes to personnel for fiscal year 2020.

## Tax Commissioner Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 15450 – Tax Commissioner Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	590,781	599,804	660,727	608,595	686,985
Materials, Supplies & Services	84,651	86,097	92,400	95,469	114,800
Capital Outlays	195		2,500		
<b>Total Expenditures</b>	<b>675,627</b>	<b>685,901</b>	<b>755,627</b>	<b>704,064</b>	<b>801,785</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	26,105,772	27,399,849	27,819,767	28,542,693	28,779,725
<b>Total Revenues</b>	<b>26,105,772</b>	<b>27,399,849</b>	<b>27,819,767</b>	<b>28,542,693</b>	<b>28,779,725</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Elected	1	1	1	1	1
Full-time	10	10	10	10	10
<b>Total FTE</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

<b>Fund 100 – General</b>					
<b>Department – 15450 – Tax Commissioner Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	405,083	398,345	433,356	421,540	467,458
511300 Overtime	1,158	5,068	4,500	5,957	5,000
512100 Health and Life Insurance	129,662	141,191	158,950	122,191	145,555
512200 Social Security	28,404	27,803	33,496	29,816	36,143
512400 Retirement Contributions	24,791	25,754	28,461	27,648	30,710
512700 Workers' Compensation	1,683	1,644	1,964	1,443	2,119
<b>Total Personnel Services</b>	<b>590,781</b>	<b>599,804</b>	<b>660,727</b>	<b>608,595</b>	<b>686,985</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services		1,049		(781)	
521201 Professional Services – IT	1,415	1,708	2,000	2,054	2,000
521300 Technical	51,783	50,842	55,000	60,650	76,800
522203 Equipment Maintenance	931	981	1,500	1,224	1,500
522320 Rental – Equipment	3,361	5,062	4,700	4,949	4,700
523201 Telephone	2,228	997	900	455	600
523202 Website			300		
523203 Postage	10,411	10,145	10,500	8,376	10,500
523300 Advertising	289	289	400	323	300
523400 Printing and Binding		277	500	329	500
523500 Travel	1,841	1,772	2,500	4,224	2,500
523601 Dues	590	595	850	670	850
523700 Education and Training	765	660	1,250	1,060	1,550
523900 Other Purchased Service	61	394	400	238	400
531101 Supplies and Materials	10,330	10,849	11,000	10,720	11,500
531400 Books and Periodicals	433	478	600	482	600
531600 Small Equipment	211			497	500
<b>Total Materials, Supplies &amp; Services</b>	<b>84,651</b>	<b>86,097</b>	<b>92,400</b>	<b>95,469</b>	<b>114,800</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers	195				
542500 Equipment			2,500		
<b>Total Capital Outlay</b>	<b>195</b>		<b>2,500</b>		
<b>Total Expenditures</b>	<b>675,627</b>	<b>685,901</b>	<b>755,627</b>	<b>704,064</b>	<b>801,785</b>

# Tax Assessor

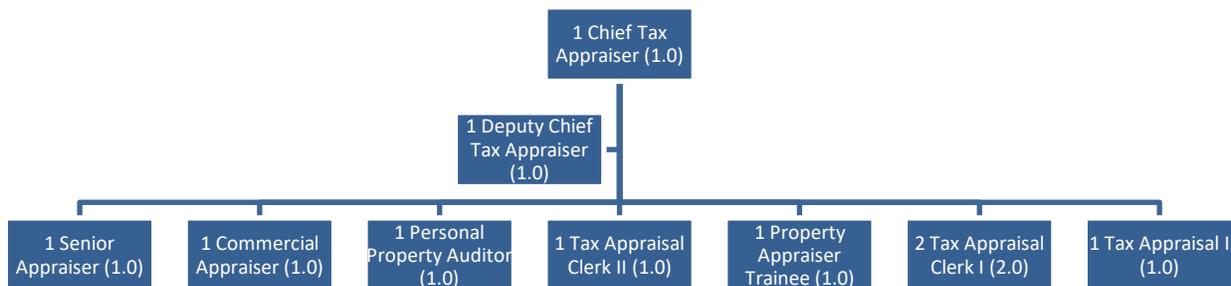
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## Department Description

To annually produce a value digest (inventory) of all taxable property located within Bulloch County in a fair, efficient and professional manner to be furnished to the units of local governments. The Tax Assessor works closely with the Tax Commissioner to determine annual needs and projections for tax administration. This office, like the Tax Commissioner’s office, is also highly subject to state mandates in its operations. The state has passed key property tax reform bills in recent years that have adversely affected the department's ability to maintain uniformity in taxation. Despite these trends, the Property Tax remains the largest source of revenue for County Government. Automation utilized and spurred by GIS investment has increased office efficiency and reduced customer traffic and congestion, resulting in improved customer service. A significant annual function is to complete the tax digest for submission to Georgia Department of Revenue by the first of August.

## Tax Assessor Organization Chart

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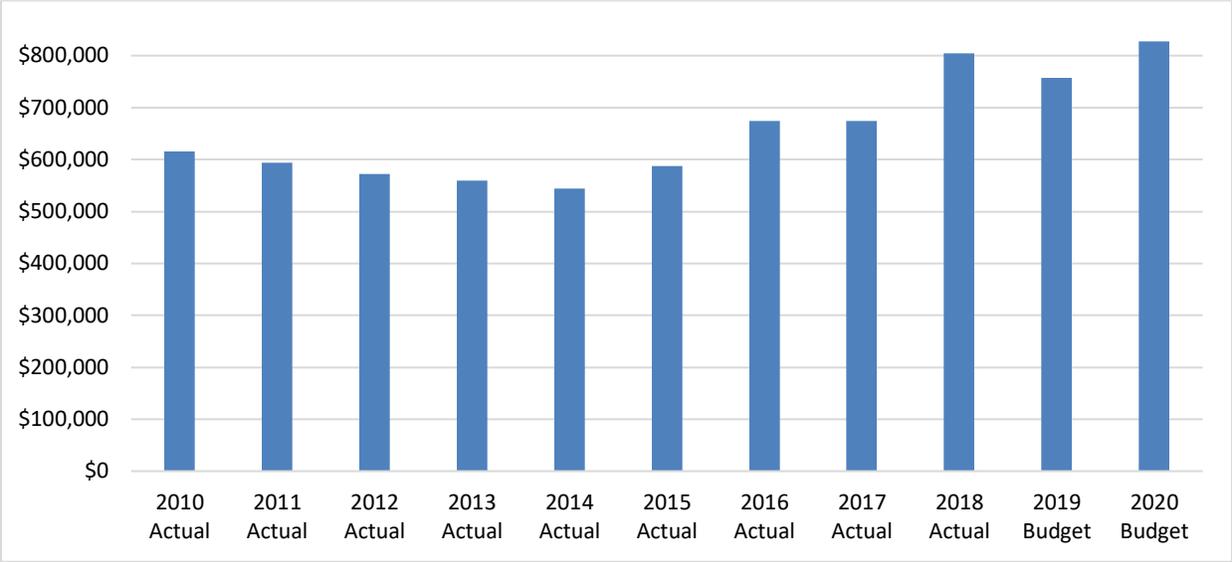
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Tax Assessor Personnel Changes

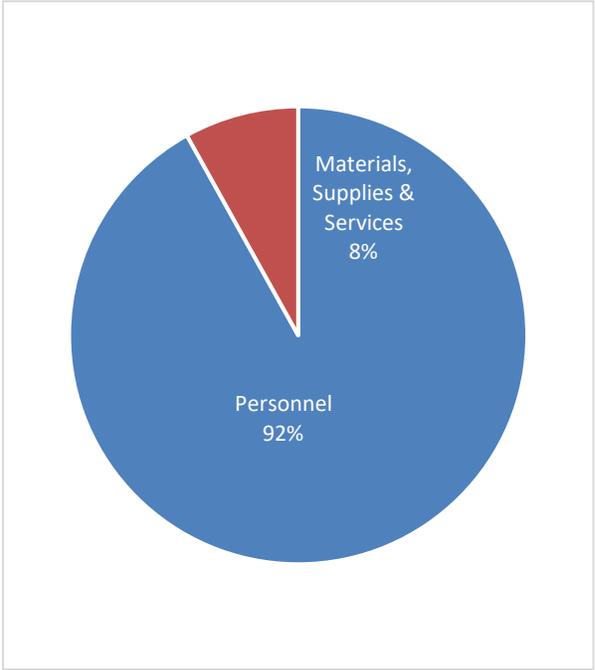
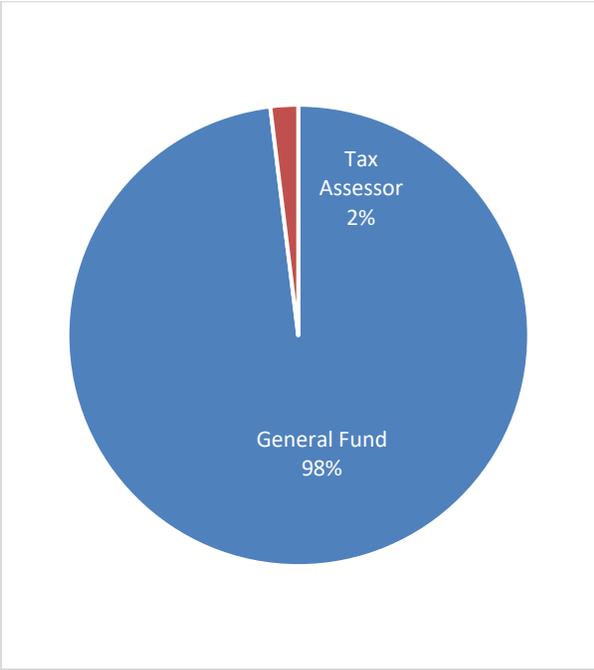
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There are no changes to personnel for fiscal year 2020.

## Tax Assessor Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 15500 – Tax Assessor Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	615,906	715,773	717,770	726,028	761,041
Materials, Supplies & Services	56,443	59,352	39,900	52,671	66,930
Capital Outlays	1,910	28,845			
<b>Total Expenditures</b>	<b>674,259</b>	<b>803,971</b>	<b>757,670</b>	<b>778,699</b>	<b>827,971</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	10	10	10	10	10
Part-time		.5			
<b>Total FTE</b>	<b>10</b>	<b>10.5</b>	<b>10</b>	<b>10</b>	<b>10</b>

<b>Fund 100 – General</b>					
<b>Department 15500 – Tax Assessor Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	447,395	510,105	509,111	510,284	541,707
511101 Salary – Part-time			1,000		
511300 Overtime	43	651		205	
512100 Health and Life Insurance	107,117	135,330	131,344	142,426	138,260
512200 Social Security	31,648	36,007	39,024	35,560	41,441
512400 Retirement Contributions	26,550	29,922	33,092	33,473	35,211
512700 Workers' Compensation	3,153	3,758	4,199	4,080	4,422
<b>Total Personnel Services</b>	<b>615,906</b>	<b>715,773</b>	<b>717,770</b>	<b>726,028</b>	<b>761,041</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521103 Board of Assessors	900	5,400	6,000	5,526	7,200
521201 Professional Services – IT	2,436	2,733	2,500	2,743	2,800
521300 Technical	35,276	26,842	11,000	27,000	27,000
522201 Equipment Maintenance	599	652	500	605	6,230
522202 Vehicle Maintenance			400	93	1,000
522204 Software Maintenance		1,139		1,675	
522320 Rental – Equipment		112		67	
523201 Telephone	1,532	240	500	179	900
523203 Postage	800	1,139	1,200	685	1,500
523400 Printing and Binding		289			
523500 Travel	2,944	1,983	4,500	2,380	5,500
523601 Dues	543	2,371	1,000	1,098	1,000
523700 Education and Training	3,636	4,160	3,500	2,627	5,000
523900 Other Purchased Services	200	920	600	382	600
531101 Supplies and Materials	5,477	5,329	4,200	4,774	5,200
531155 Vehicle Parts	187	3,009	500		
531270 Gasoline / Diesel	1,479	2,070	2,300	2,272	2,300
531400 Books and Periodicals	435	709	1,200	564	700
<b>Total Materials, Supplies &amp; Services</b>	<b>56,443</b>	<b>59,352</b>	<b>39,900</b>	<b>52,671</b>	<b>66,930</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles		26,624			
542400 Computers	1,910				
542401 Software		3,221			
<b>Total Capital Outlay</b>	<b>1,910</b>	<b>28,845</b>			
<b>Total Expenditures</b>	<b>674,259</b>	<b>803,971</b>	<b>757,670</b>	<b>778,699</b>	<b>827,971</b>

# Geographic Information System (GIS)

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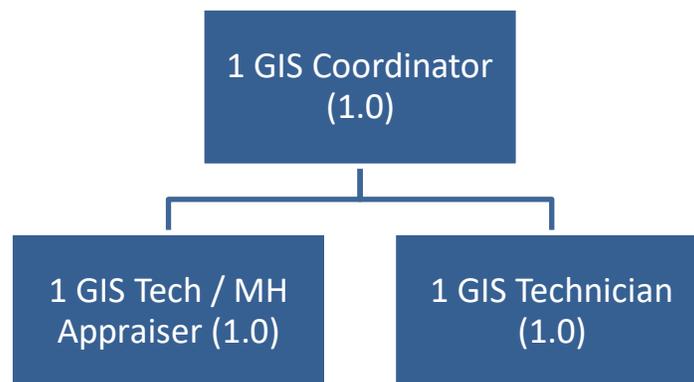
## Department Description

To cost-effectively collect, develop, and maintain an automated system of relational data to be used for analysis, decision-making and public information consisting currently of more than 20 map layers as well as associated information for tax assessment, roads, zoning and land use, political boundaries, utilities and other purposes; to acquire imagery and other technology for the county in various formats and types at the highest level possible that integrate with the layers the office maintains; to work with all departments to integrate GIS technologies into their work to improve efficiency at the lowest cost.

Performance Measurement	2016	2017	2018	2019	2020
Parcel Splits	167	362	605	635	667
Addresses Issued	737	788	763	780	819

## GIS Organization Chart

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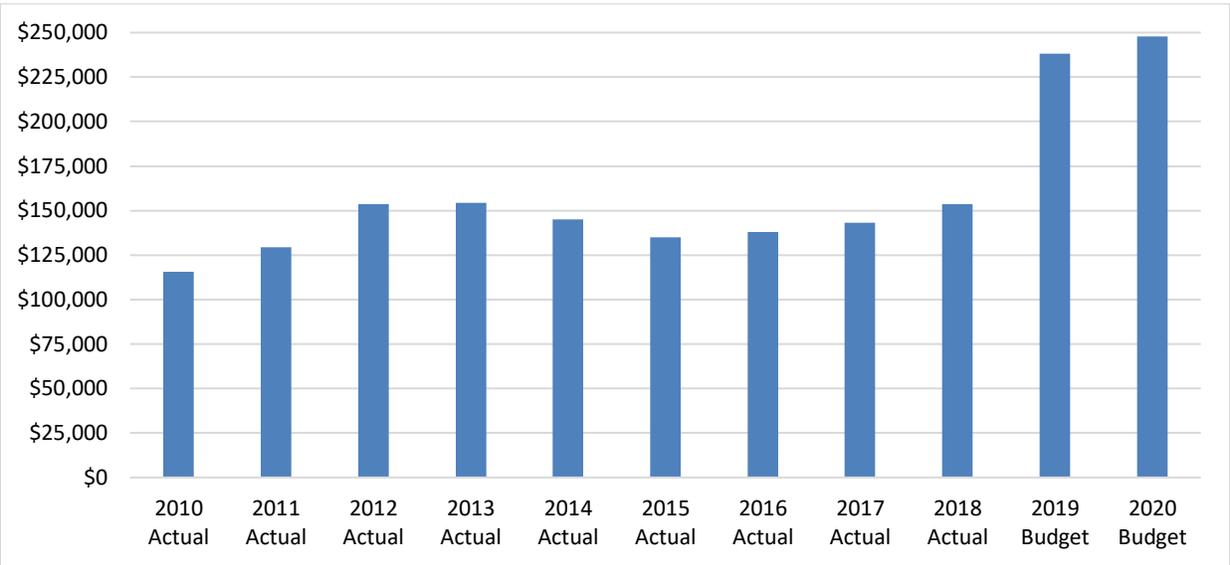
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## GIS Personnel Changes

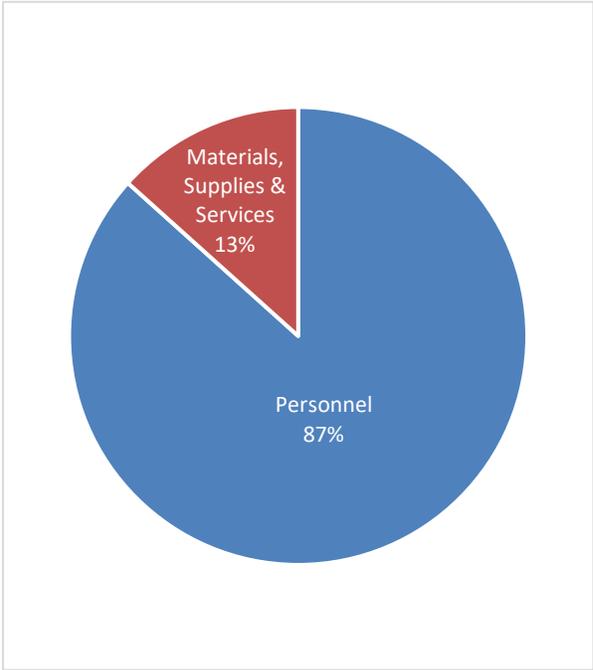
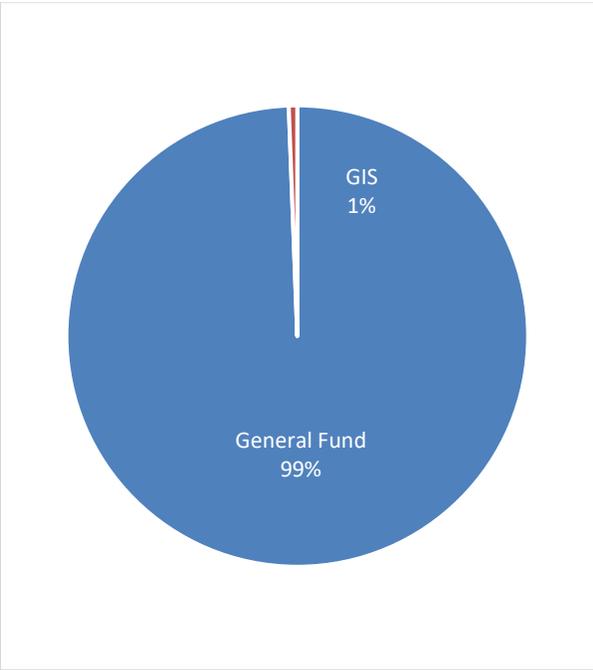
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There are no changes to personnel for fiscal year 2020.

## GIS Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 15510 – GIS Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	122,629	131,099	205,723	187,561	214,934
Materials, Supplies & Services	20,391	22,533	32,600	32,738	33,100
<b>Total Expenditures</b>	<b>143,020</b>	<b>153,633</b>	<b>238,323</b>	<b>203,541</b>	<b>248,034</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	7,500	6,826	6,400	5,350	6,400
<b>Total Revenues</b>	<b>7,500</b>	<b>6,826</b>	<b>6,400</b>	<b>5,350</b>	<b>6,400</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	2	3	3	3
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>Fund 100 – General</b>					
<b>Department 15510 – GIS Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	95,309	103,219	149,244	138,169	157,282
512100 Health and Life Insurance	13,923	13,667	34,684	30,313	34,684
512200 Social Security	6,879	7,287	11,417	9,462	12,032
512400 Retirement Contributions	6,111	6,533	9,701	9,256	10,223
512700 Workers' Compensation	405	393	677	360	713
<b>Total Personnel Services</b>	<b>122,629</b>	<b>131,099</b>	<b>205,723</b>	<b>187,561</b>	<b>214,934</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	652	706	700	739	700
521300 Technical	13,400	17,400	25,000	27,237	25,000
522201 Equipment Maintenance			500		500
523201 Telephone	456	456	400	424	400
523203 Postage	331	2	300	40	300
523500 Travel	499	1,700	2,000	9	2,000
523601 Dues	527	487	700	298	700
523700 Education and Training	1,524	548	1,500		1,500
523900 Other Purchased Service	6	23		23	
531101 Supplies and Materials	822	1,208	1,000	1,437	1,500
531155 Vehicle Parts	226	4			
531600 Small Equipment	1,949		500	635	500
<b>Total Materials, Supplies &amp; Services</b>	<b>20,391</b>	<b>22,533</b>	<b>32,600</b>	<b>32,738</b>	<b>33,100</b>
<b>Total Expenditures</b>	<b>143,020</b>	<b>153,633</b>	<b>238,323</b>	<b>220,299</b>	<b>248,034</b>

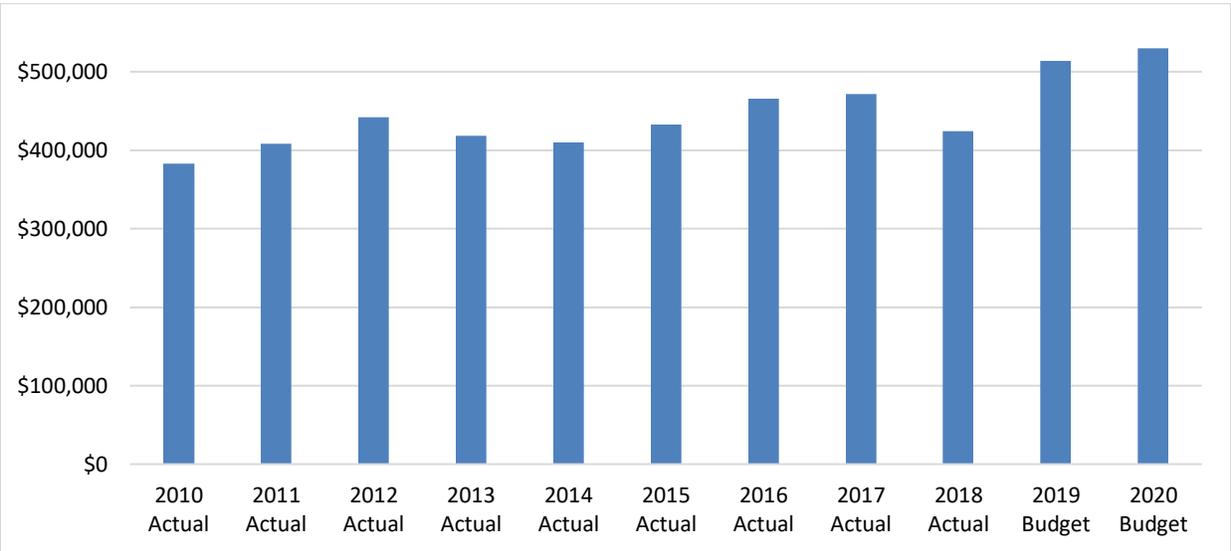
# Risk Management

### Department Description

To provide funding for risk management activities through payment of insurance premiums for general property and liability, workers’ compensation, fidelity bonds and other insurance products to protect the County against extreme financial losses. Risk management strives to serve County government through the reduction of liability risks, as well as ensure a safe working environment for County employees. Risk Management accomplishes this objective through the provision of risk assessment, safety awareness and internal analysis services. Risk management responsibilities for Bulloch County are shared among key appointed officials but works in conjunction with the Human Resources Director and a County employee safety committee.

Performance Measurement	2016	2017	2018	2019	2020
# of Employee Injuries	49	39	56	50	50
Average Cost (incurred) per Employee Injury	\$3,460	\$889	\$1,706	\$2,000	\$2,000
# of Property and Liability Claims	42	41	29	35	35

### Risk Management Expenditure Trends



Fund 100 – General					
Department 15550 – Risk Management Detail					
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
523101 Insurance – Liability, Property & Casual	407,331	377,008	458,995	523,256	475,000
523102 Insurance Deductibles	64,355	47,294	55,000	39,807	55,000
<b>Total Materials, Supplies &amp; Services</b>	<b>471,686</b>	<b>424,302</b>	<b>513,995</b>	<b>563,062</b>	<b>530,000</b>
<b>Total Expenditures</b>	<b>471,686</b>	<b>424,302</b>	<b>513,995</b>	<b>563,062</b>	<b>530,000</b>

# Government Buildings

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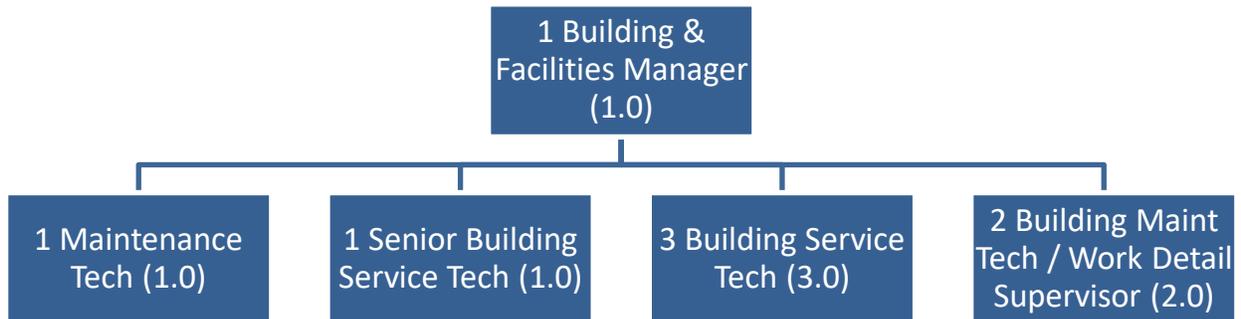
## Department Description

To maintain the appearance, structural integrity, safety and functionality of all county-owned buildings in a cost-effective manner. The personnel supported in this department are mostly responsible for light maintenance, custodial and janitorial duties for county administrative buildings and courtrooms. Heavy maintenance is reliant on contractor labor and skilled inmate laborers from the Correctional Institute. With several new administrative buildings proposed over the next several years, consideration will be given to either increasing staff levels or alternatively providing technical resources to execute job responsibilities more efficiently.

Performance Measurement	2016	2017	2018	2019	2020
# of Building Maintained	164	164	164	167	167
Building Square Footage	596,996	596,996	596,996	737,246	737,246
Work Orders	230	246	232	300	320

## Government Buildings Organization Chart

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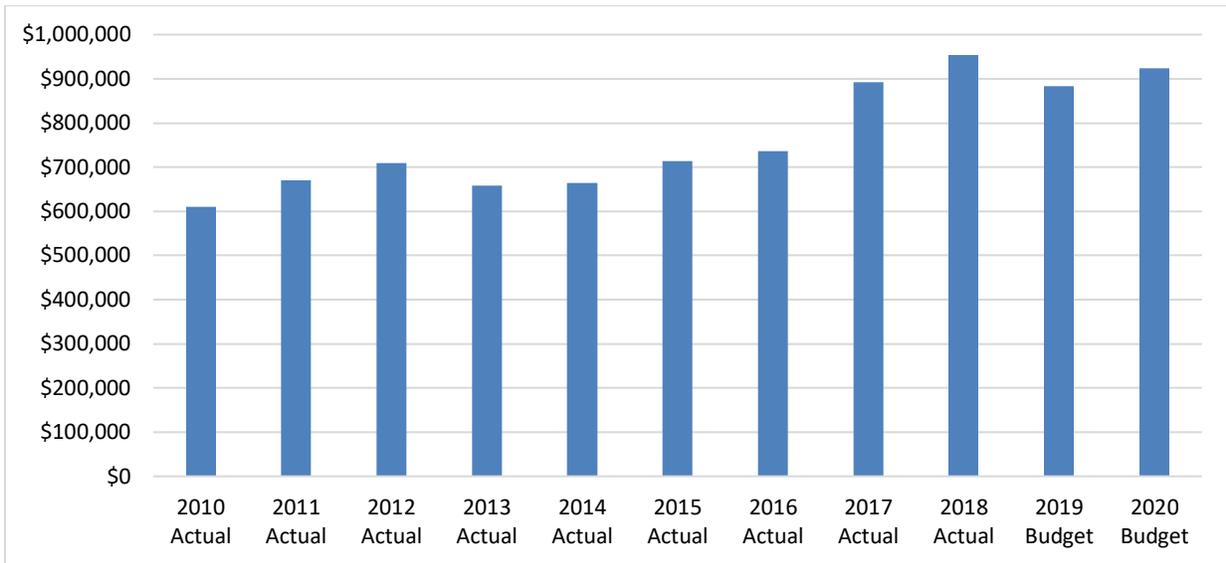
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Government Buildings Personnel Changes

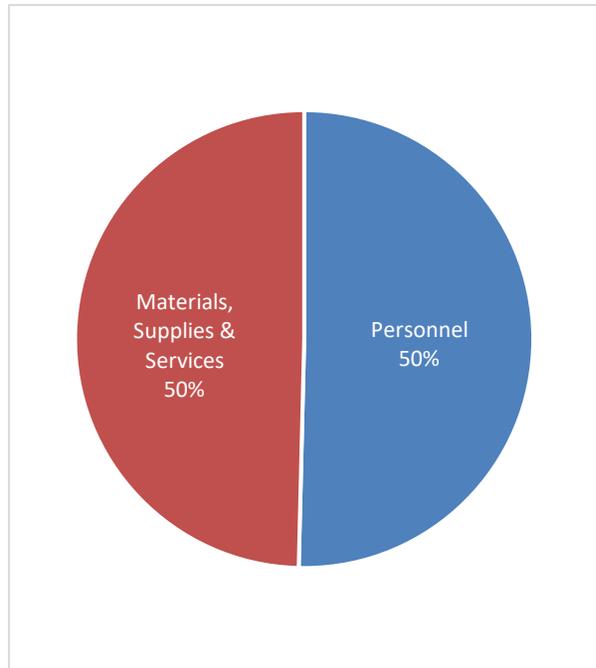
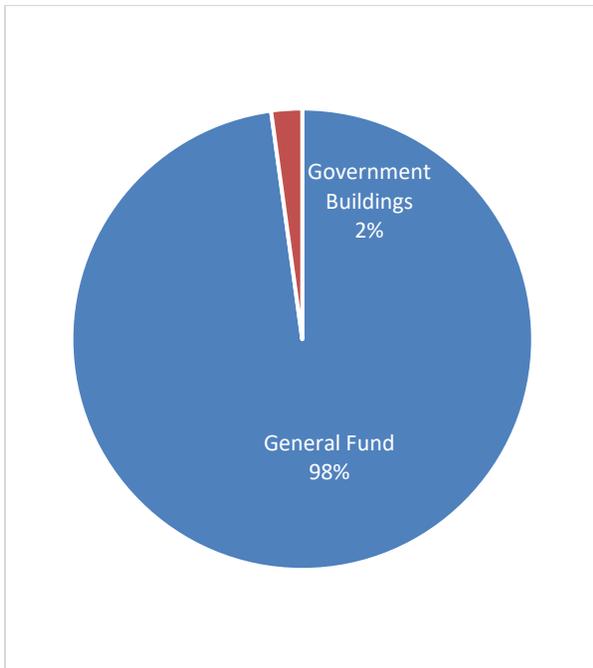
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There is a re-opening of a vacant position for fiscal year 2020.

## Government Buildings Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 15650 – Government Buildings Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	397,391	422,183	445,271	406,890	465,660
Materials, Supplies & Services	484,901	511,656	438,175	431,112	458,575
Capital Outlays	9,468	20,102		6,144	
<b>Total Expenditures</b>	<b>891,759</b>	<b>953,941</b>	<b>883,446</b>	<b>829,422</b>	<b>924,235</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	172,478	161,400	164,054	164,054	164,630
<b>Total Revenues</b>	<b>172,478</b>	<b>161,400</b>	<b>164,054</b>	<b>164,054</b>	<b>164,630</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	8	8	8	7	8
<b>Total FTE</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>7</b>	<b>8</b>

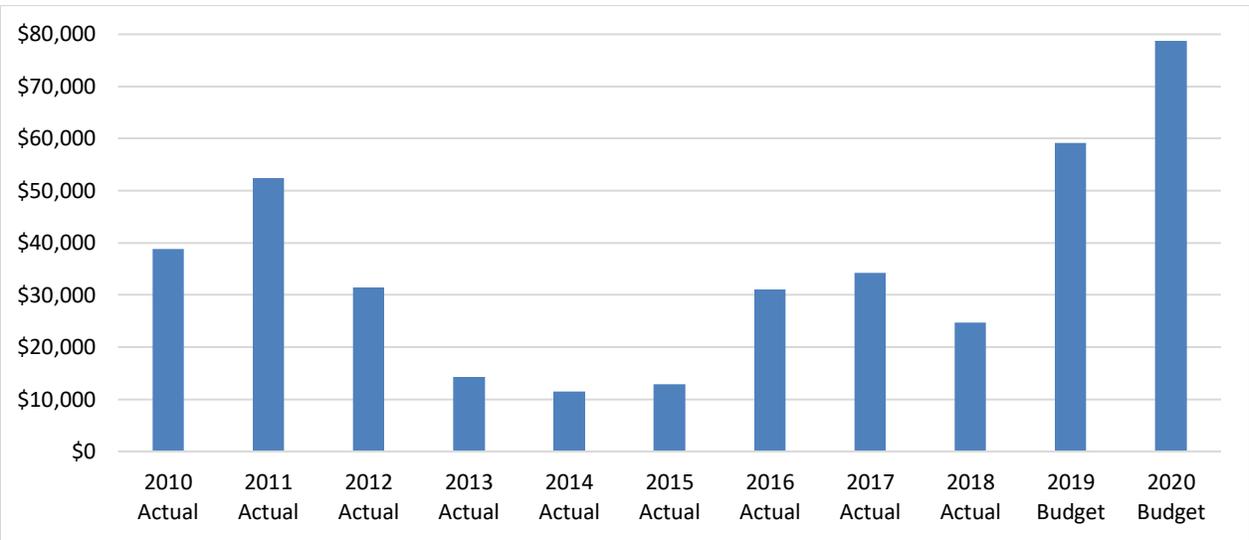
<b>Fund 100 – General</b>					
<b>Department 15650 – Government Buildings Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	271,419	286,487	295,755	269,616	296,355
511300 Overtime	15,459	16,150	20,000	15,376	20,000
512100 Health and Life Insurance	67,185	71,796	76,194	80,957	95,880
512200 Social Security	20,382	21,503	24,155	20,157	24,201
512400 Retirement Contributions	15,232	18,427	20,524	15,163	20,563
512700 Workers' Compensation	7,714	7,821	8,643	5,621	8,661
<b>Total Personnel Services</b>	<b>397,391</b>	<b>422,183</b>	<b>445,271</b>	<b>406,890</b>	<b>465,660</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services		1,714			
521201 Professional Services – IT	206	360	375	369	375
522100 Cleaning Services	16,704	16,738	11,000	9,952	11,000
522201 Equipment Maintenance	661	320	500		500
522202 Vehicle Maintenance	6,459	997	2,000	494	5,000
522203 Building Maintenance	59,006	86,233	50,000	72,483	70,000
522204 Software Maintenance		1,089		1,675	
522310 Rental – Land & Buildings	3,008	3,074	3,000	3,223	3,000
522320 Rental – Equipment	1,080	4,440	1,500	1,591	1,500
523201 Telephone	6,085	9,056	3,800	4,441	3,800
523203 Postage	1			8	
523205 Internet	85,003	81,397	85,000	79,654	85,000
523500 Travel				502	
523700 Education and Training					4,000
523900 Other Purchased Services	132	6,758	500	834	500
531101 Supplies and Materials	673	1,488	500	2,173	1,500
531120 Janitorial Supplies	14,821	16,858	15,000	20,263	17,000
531137 Signs	3,355	1,897	2,000		2,000
531143 Landscaping Supplies	2,317	4,735	2,700	1,447	2,700
531150 Building Maintenance Materials	20,230	1,375	10,000		
531155 Vehicle Repair	5,507	2,495	3,000		
531210 Water / Sewerage	40,200	36,732	35,000	39,107	35,000
531230 Electricity	202,227	213,385	195,000	179,325	195,000
531270 Gasoline / Diesel	14,113	15,991	14,000	9,398	15,500
531600 Small Equipment		325	300	1,311	1,000
531610 Tools	2,043	2,966	2,000	1,541	3,000
531710 Uniforms	1,022	1,236	1,000	1,162	1,200
<b>Total Materials, Supplies &amp; Services</b>	<b>484,901</b>	<b>511,656</b>	<b>438,175</b>	<b>431,112</b>	<b>458,575</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
541200 Site Improvements	8,051				
542300 Furniture and Fixtures	117	20,102		6,144	
542500 Equipment	1,300				
<b>Total Capital Outlay</b>	<b>9,468</b>	<b>20,102</b>		<b>6,144</b>	
<b>Total Expenditures</b>	<b>891,759</b>	<b>953,941</b>	<b>883,446</b>	<b>844,146</b>	<b>924,235</b>

# Public Relations

## Department Description

To keep Bulloch County citizens informed of programs, services and activities of County government so they may participate in and gain full benefit from County government, and so they are aware of how their local taxes and public funds are managed; to provide services to meet the internal and external customer communication needs regarding County government and government-related issues; to facilitate the exchange of information between Bulloch County residents and County government; to increase awareness and confidence in the professionalism and efficiency of Bulloch County government; to recognize, engage, and support employees as they contribute to the success of Bulloch County. The expenditures for budget primarily pay for special events and activities that carry out this mission.

## Public Relations Expenditure Trends



Fund 100 – General					
Department 15700 – Public Relations Detail					
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511101 Salary – Part-time			15,000	6,782	15,673
512200 Social Security			1,148	519	1,199
512700 Workers’ Compensation					71
521201 Professional Services - IT				118	365
523202 Website	10,463	2,690	5,000	5,012	5,500
523300 Advertising		150	200		
523900 Other Purchased Services	1,301	1,168	500	1,587	6,100
531101 Supplies and Materials	1,589	181	2,500	3,223	13,400
531300 Food	7,112	5,213	9,000	3,009	10,000
531701 Awards / Presentation	13,740	15,257	25,800	17,157	26,500
<b>Total Materials, Supplies &amp; Services</b>	<b>34,204</b>	<b>24,660</b>	<b>59,148</b>	<b>30,106</b>	<b>78,808</b>
<b>Total Expenditures</b>	<b>34,204</b>	<b>24,660</b>	<b>59,148</b>	<b>37,407</b>	<b>78,808</b>

# Engineering

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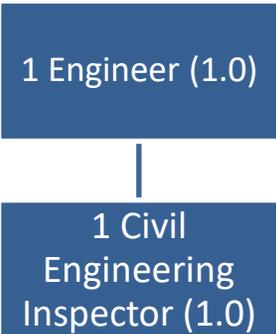
**Department Description**

Perform complex and professional engineering work for environmental, water, sewer, street, and other community development projects and programs ensuring competence and compliance with all current codes and criteria. Reviews private project development plans and makes site inspections for compliance with codes, regulations, and standards, adequacy of applications for permits and compliance with approved plans.

Performance Measurement	2016	2017	2018	2019	2020
Miles of County Roads Resurfaced			18	13	20
# of Subdivision Roads Subgrade / Base Proof Roll Inspections			5	17	20
Miles of County Road Restriping			50	0	50
Intersection Improvement Projects Completed			0	1	1

## Engineering Organization Chart

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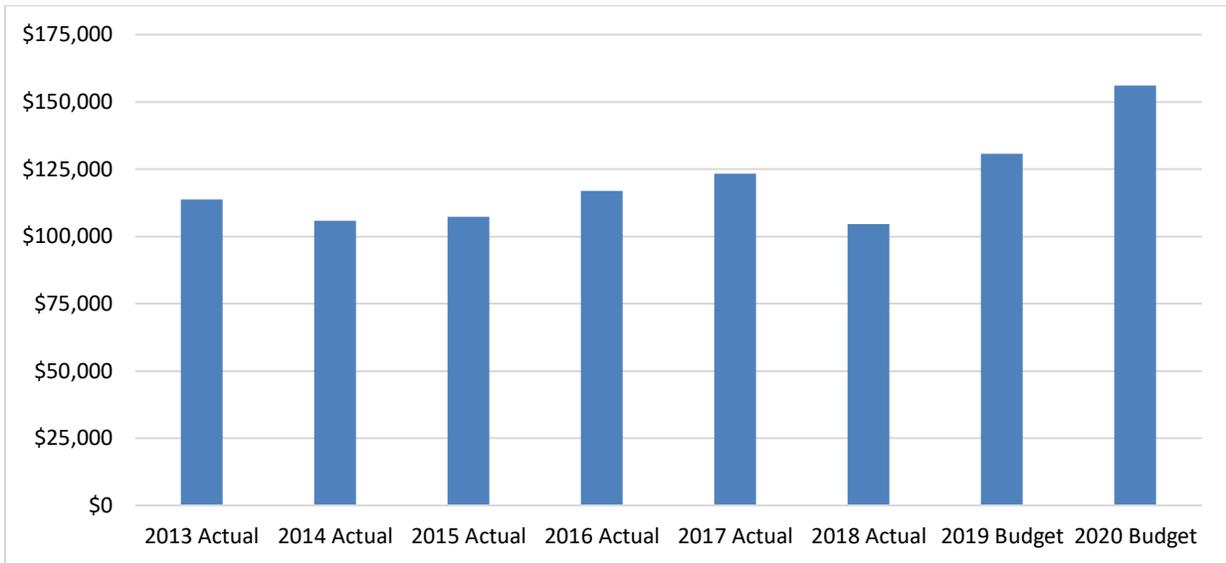
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Engineering Personnel Changes

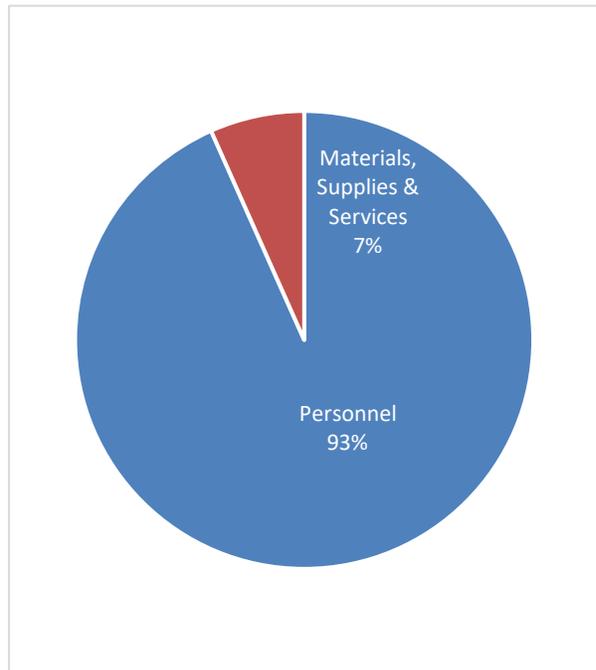
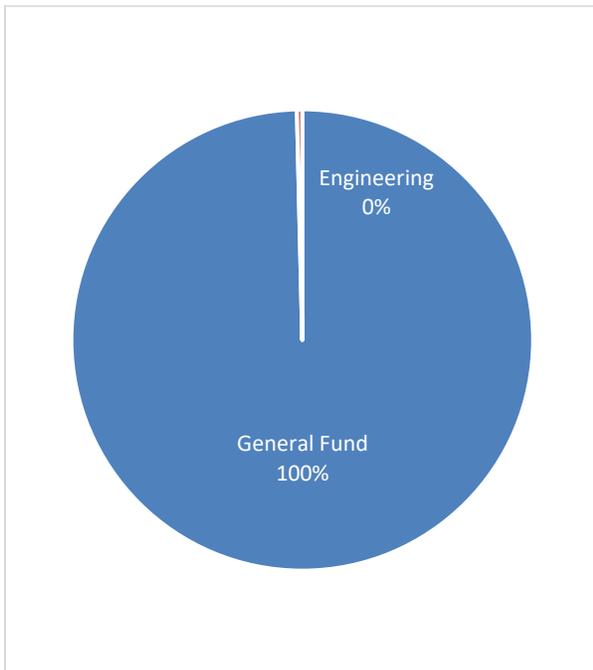
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There are no changes to personnel for fiscal year 2020.

## Engineering Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 15750 – Engineering Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	118,105	88,409	96,080	113,798	145,584
Materials, Supplies & Services	4,390	13,100	7,850	8,257	10,400
Capital Outlays	907	3,000	27,500	31,338	
<b>Total Expenditures</b>	<b>123,402</b>	<b>104,509</b>	<b>131,430</b>	<b>153,394</b>	<b>155,984</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	1	1	1	1.6	2
<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1.6</b>	<b>2</b>

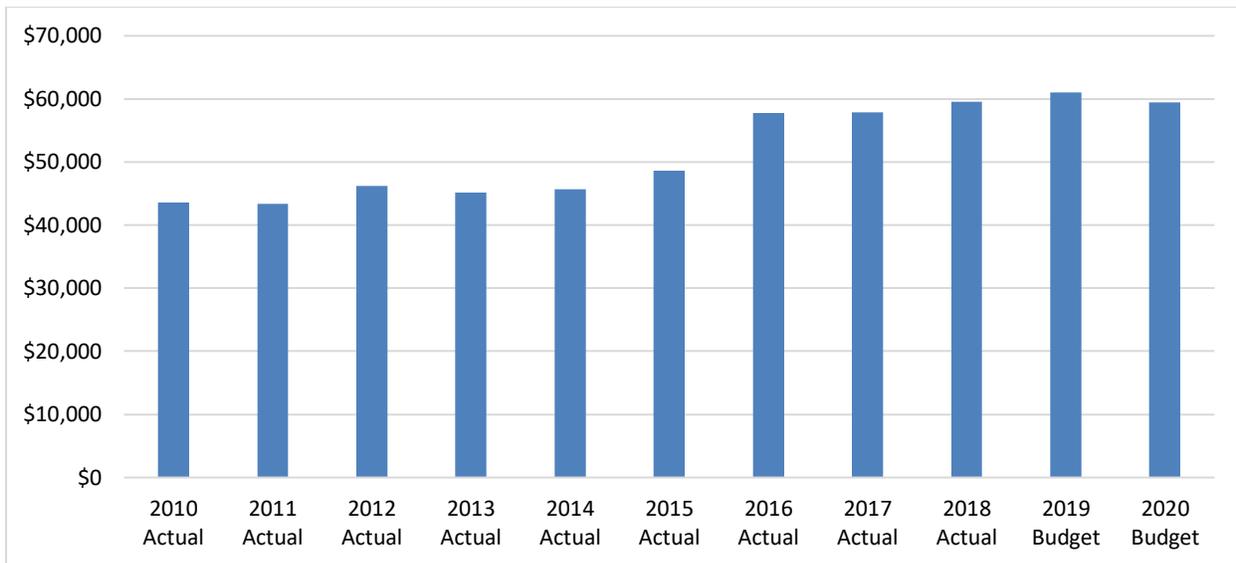
<b>Fund 100 – General</b>					
<b>Department 15750 – Engineering Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	85,704	74,920	82,540	99,054	119,229
512100 Health and Life Insurance	19,214	4,058	91	3,028	6,929
512200 Social Security	6,227	5,649	6,314	7,517	9,121
512400 Retirement Contributions	5,457	1,970	5,365	2,311	7,750
512700 Workers' Compensation	1,503	1,812	1,770	1,888	2,556
<b>Total Personnel Services</b>	<b>118,105</b>	<b>88,409</b>	<b>96,080</b>	<b>113,798</b>	<b>145,584</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	206	275	250	392	300
522201 Equipment Maintenance	637	1,071	400	1,197	900
522204 Software Maintenance			800		1,000
523201 Telephone	959	663	1,000	842	1,800
523203 Postage	11	18	25	17	25
523500 Travel		393	600	355	700
523601 Dues	612		375	419	375
523700 Education and Training	128	200	600	713	800
531101 Supplies and Materials	1,039	4,106	2,000	2,192	2,000
531270 Gasoline / Diesel	797	1,088	1,300	2,058	2,000
531400 Books and Periodicals				33	
531600 Small Equipment		5,286	500	39	500
<b>Total Materials, Supplies &amp; Services</b>	<b>4,390</b>	<b>13,100</b>	<b>7,850</b>	<b>8,257</b>	<b>10,400</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles			27,500	30,362	
542400 Computer	907			977	
542401 Software		3,000			
<b>Total Capital Outlay</b>	<b>907</b>	<b>3,000</b>	<b>27,500</b>	<b>31,338</b>	
<b>Total Expenditures</b>	<b>123,402</b>	<b>104,509</b>	<b>131,430</b>	<b>153,394</b>	<b>155,984</b>

# General Administrative Fees

## Department Description

To provide funding for association dues which benefit and advocate the interests of the county governing body. The fee for this service is set by the State of Georgia and based on population.

## General Administrative Fees Expenditure Trends



Fund 100 – General					
Department 15950 – General Administrative Fees Detail					
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
523601 Dues – Professional	57,904	59,568	61,000	59,294	59,500
<b>Total Materials, Supplies &amp; Services</b>	<b>57,904</b>	<b>59,568</b>	<b>61,000</b>	<b>59,294</b>	<b>59,500</b>
<b>Total Expenditures</b>	<b>57,904</b>	<b>59,568</b>	<b>61,000</b>	<b>59,294</b>	<b>59,500</b>

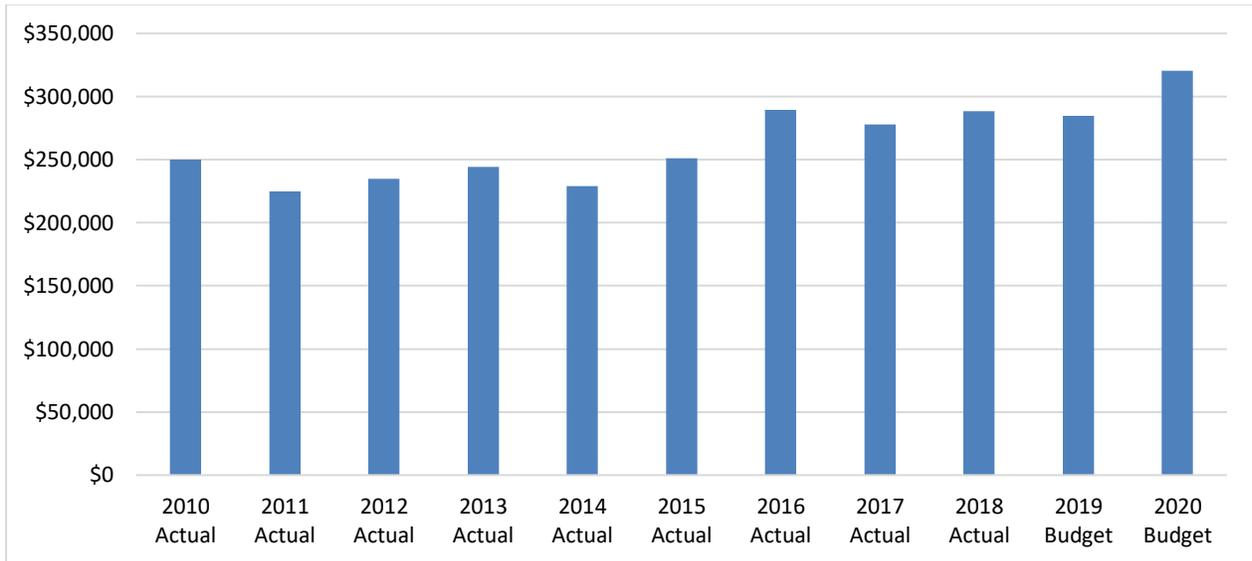
# Judicial

# Superior Court

## Department Description

To provide a judicial forum for civil and criminal proceedings for the adult and juvenile citizens of Bulloch County as prescribed by the State Constitution and for a functional judiciary as prescribed by law. Funding is provided to the Circuit by a population-based formula to support salaries, operating expenses and capital outlays. The population growth of the judicial circuit, fueled largely by Bulloch and Effingham Counties has increased caseloads and subsequent hearings. This phenomenon is likely to continue. A juvenile court will be started in FY 2020.

## Superior Court Expenditure Trends



Fund 100 – General					
Department 21500 – Superior Court Detail					
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521306 Court Recorders	93,161	98,306	100,000	81,706	100,000
<b>Total Materials, Supplies &amp; Services</b>	<b>93,161</b>	<b>98,306</b>	<b>100,000</b>	<b>81,706</b>	<b>100,000</b>
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571100 Superior Court	184,785	190,000	184,785	189,082	220,525
<b>Total Other Costs</b>	<b>184,785</b>	<b>190,000</b>	<b>184,785</b>	<b>189,082</b>	<b>220,525</b>
<b>Total Expenditures</b>	<b>277,946</b>	<b>288,306</b>	<b>284,785</b>	<b>270,788</b>	<b>320,525</b>

# Clerk of Court

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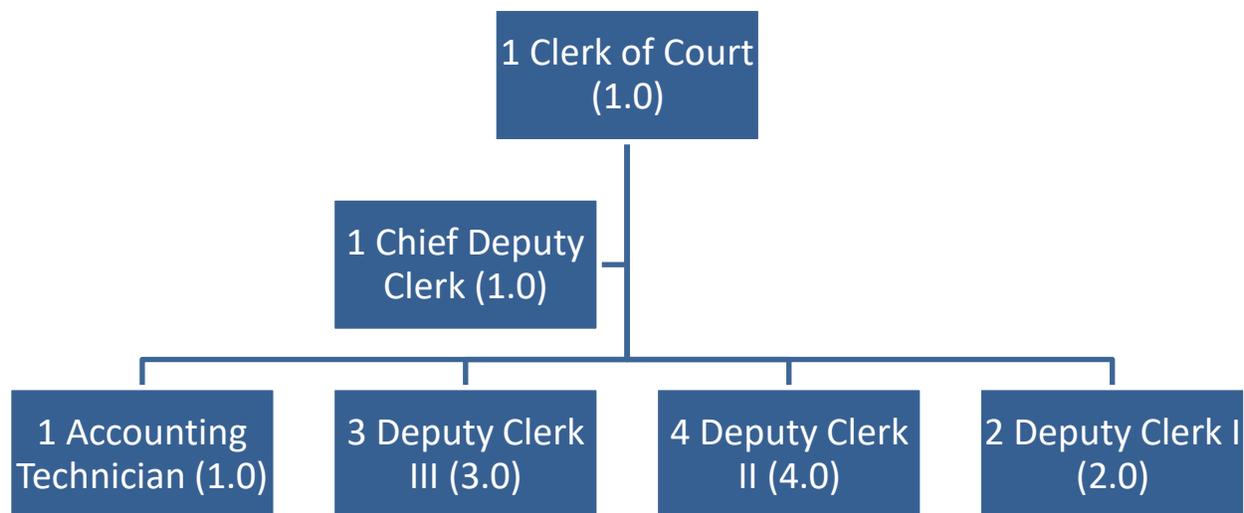
## Department Description

To file and record all real estate and personal property records for the county, while aiding the public in records searches; file and record all proceedings for civil and criminal issues for the Superior, State, and Juvenile Courts; to issue notary public commissions and passports, and to record military discharges. This budget division also supports incidental court services for jury management. This budget function is likely to require increasing automation and technology expenditures in the future in order to minimize space for records storage. This service is further affected by increasing caseloads and hearings for the courts that it serves.

Performance Measurement	2016	2017	2018	2019	2020
Civil Superior Cases Filed	1,060	744	800	1,043	1,000
Criminal Superior Cases Filed	600	586	678	657	660
Civil State Cases Filed	216	225	235	183	190
Criminal State Cases Filed	2,292	2,085	2,106	1,844	1,900
Deed Instruments	9,260	10,004	9,839	8,273	8,300
Plats	151	276	285	273	275
Uniform Commercial Code Financing Statements	1,672	2,168	2,291	2,097	2,100
Liens	6,353	5,826	11,798	7,721	7,700
Civil Domestic Filings	571	424	409	332	330
Traffic Tickets	2,819	3,424	3,547	2,684	2,700

## Clerk of Court Organization Chart

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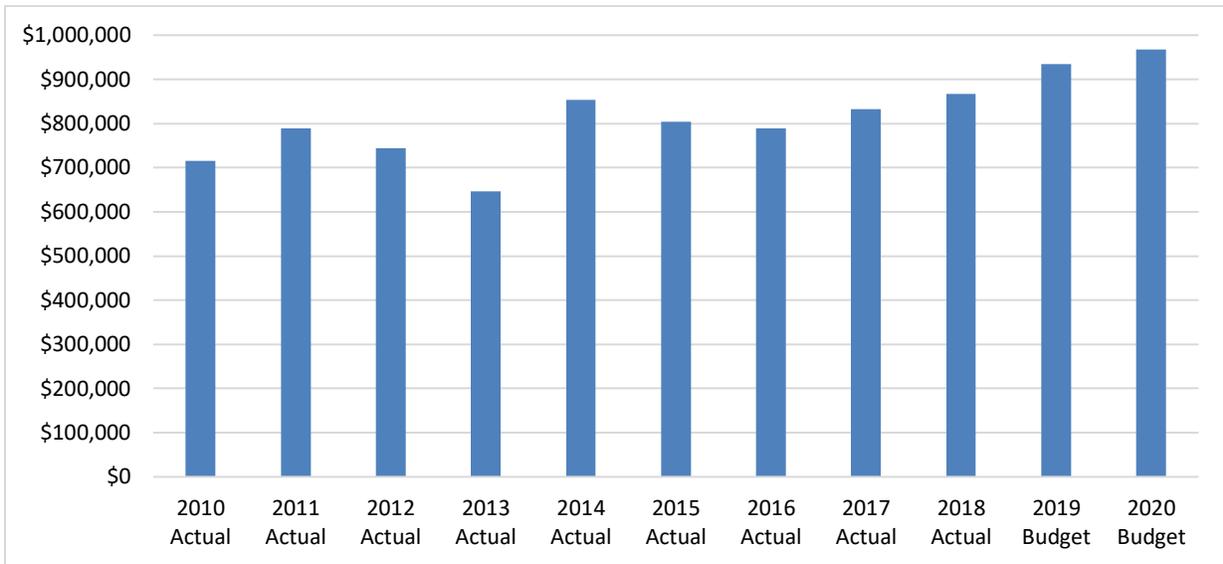


\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

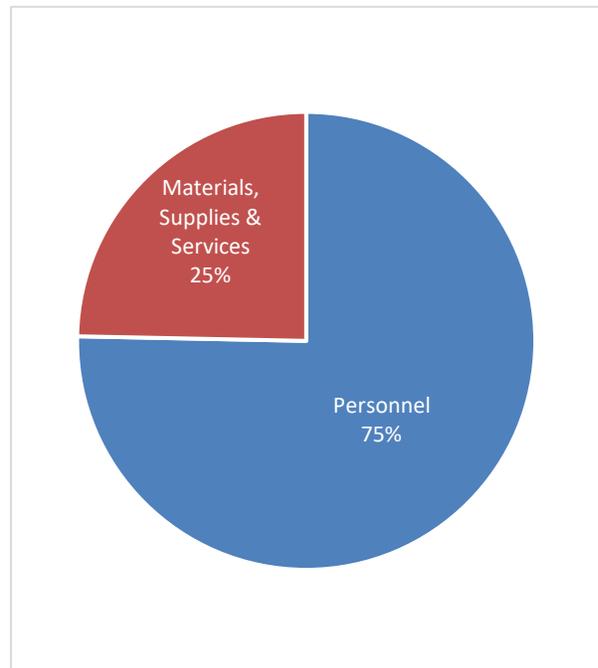
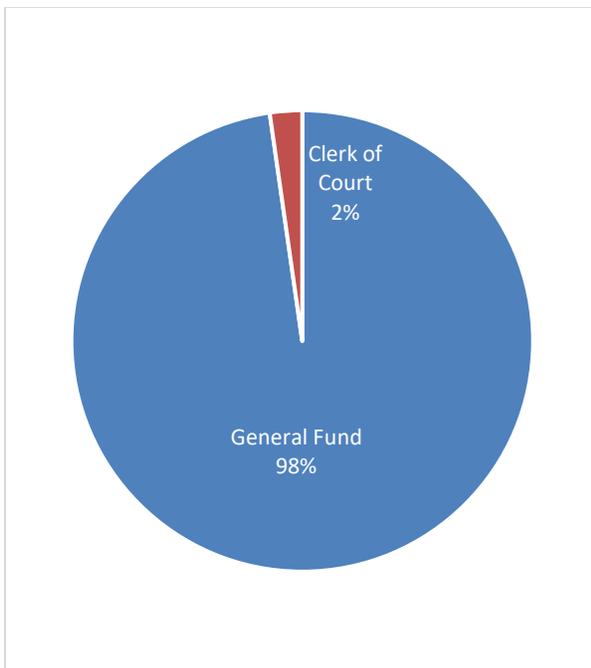
## Clerk of Court Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Clerk of Court Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 21800 – Clerk of Court Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	608,855	639,377	672,812	648,008	728,653
Materials, Supplies & Services	220,735	219,863	262,385	234,664	238,750
Capital Outlays	3,400	8,172		140	
<b>Total Expenditures</b>	<b>832,990</b>	<b>867,411</b>	<b>935,197</b>	<b>882,812</b>	<b>967,403</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	1,998,811	1,816,991	1,615,450	1,317,689	2,083,235
<b>Total Revenues</b>	<b>1,998,811</b>	<b>1,816,991</b>	<b>1,615,450</b>	<b>1,620,418</b>	<b>2,083,235</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	1	1	1	1	1
Part-time	11	11	11	11	11
<b>Total FTE</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

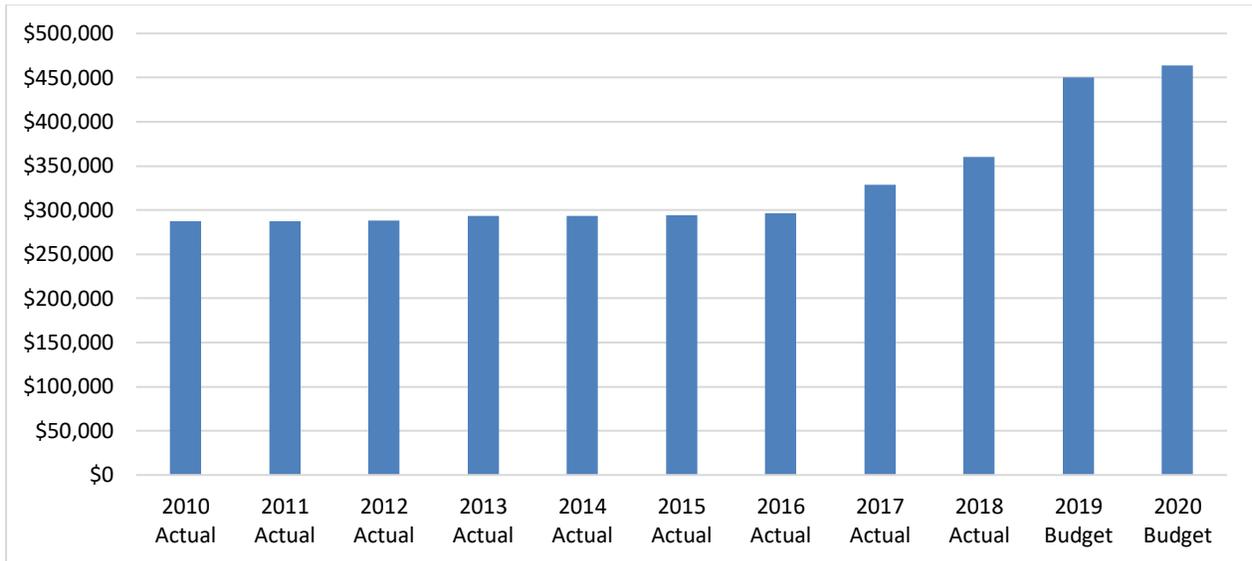
<b>Fund 100 – General</b>					
<b>Department 21800 – Clerk of Court Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	391,707	436,064	459,407	447,692	494,785
511101 Salary – Part-time	22,923	5,690			
511300 Overtime	43	49		109	7,000
512100 Health and Life Insurance	146,292	146,277	146,316	149,775	153,622
512200 Social Security	27,964	30,819	35,145	31,113	38,387
512400 Retirement Contributions	18,216	18,738	29,861	17,806	32,616
512700 Workers' Compensation	1,710	1,740	2,083	1,513	2,243
<b>Total Personnel Services</b>	<b>608,855</b>	<b>639,377</b>	<b>672,812</b>	<b>648,008</b>	<b>728,653</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521100 Board of Equalization	874	1,956	4,000	440	4,000
521201 Professional Services – IT	4,258	4,530	4,350	3,817	4,350
522201 Equipment Maintenance	4,559	5,242	5,000	6,686	5,000
522204 Software Maintenance	16,277	70,999	98,935	91,927	86,000
522320 Rental – Equipment	10,910	10,298	9,000	10,466	9,150
523201 Telephone	6,613	1,784	1,700	1,902	1,700
523203 Postage	12,813	9,605	12,000	10,502	10,500
523300 Advertising	1,294	476	400	445	400
523400 Printing and Binding	40,524				
523500 Travel	4,406	4,182	5,000	1,847	5,000
523601 Dues	754	900	1,000	1,395	1,250
523606 Fees – Jurors / Bailiffs	84,548	75,522	95,000	69,626	85,000
523610 Bank Fee	(226)	133		-179	
523700 Education and Training	1,725	700	2,000	223	2,000
523850 Contract Labor	8,467	4,943	5,000	17,489	5,000
523900 Other Purchased Services	304	7,321		714	
531101 Supplies and Materials	20,420	20,281	17,500	18,688	17,500
531300 Food	700	153	350		350
531400 Books and Periodicals	921	244	650	850	800
531600 Small Equipment	594	594	500	824	750
<b>Total Materials, Supplies &amp; Services</b>	<b>220,735</b>	<b>219,863</b>	<b>262,385</b>	<b>234,664</b>	<b>238,750</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers	3,400	1,248		140	
542500 Equipment		6,924			
<b>Total Capital Outlay</b>	<b>3,400</b>	<b>8,172</b>		<b>140</b>	
<b>Total Expenditures</b>	<b>832,990</b>	<b>867,411</b>	<b>935,197</b>	<b>882,812</b>	<b>967,403</b>

# District Attorney

## Department Description

To provide fair, efficient and expeditious investigation and prosecution of civil and criminal proceedings under state jurisdiction; to assemble and inform grand juries of matters pending investigation to determine indictments; to provide child support enforcement to families and children; prosecute welfare fraud to provide assistance and representation to victims of crimes, and to work with law enforcement, elected officials, citizens and the judiciary of the circuit to ensure public respect and confidence in the criminal justice system. Funding is provided to the Circuit by a population-based formula to support salaries, expenses and capital outlay.

## District Attorney Expenditure Trends



Fund 100 – General					
Department 22000 – District Attorney Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571200 District Attorney	328,700	360,000	450,000	450,000	463,500
<b>Total Other Costs</b>	<b>328,700</b>	<b>360,000</b>	<b>450,000</b>	<b>450,000</b>	<b>463,500</b>
<b>Total Expenditures</b>	<b>328,700</b>	<b>360,000</b>	<b>450,000</b>	<b>450,000</b>	<b>463,500</b>

# State Court

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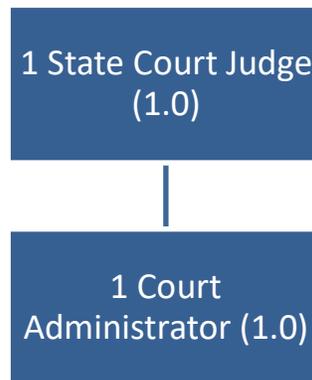
## Department Description

To provide a judicial forum for civil cases not reserved by the Constitution for the Superior Court and for which there is no limit on the amount in controversy; all misdemeanor criminal offenses alleged in Bulloch County; traffic offenses in the unincorporated portions of Bulloch County, and for traffic cases filed in any Municipal Court in Bulloch County where a jury trial is demanded; and appeals from Magistrate Court civil decisions.

Performance Measurement	2016	2017	2018	2019	2020
Civil Case Filings	216	225	235	235	235
Traffic Cases Filed	2,819	3,424	3,547	3,500	3,500
Misdemeanor Case Filings	2,292	2,085	2,010	2,100	2,100
Probation Revocations	173	224	296	300	300

## State Court Organization Chart

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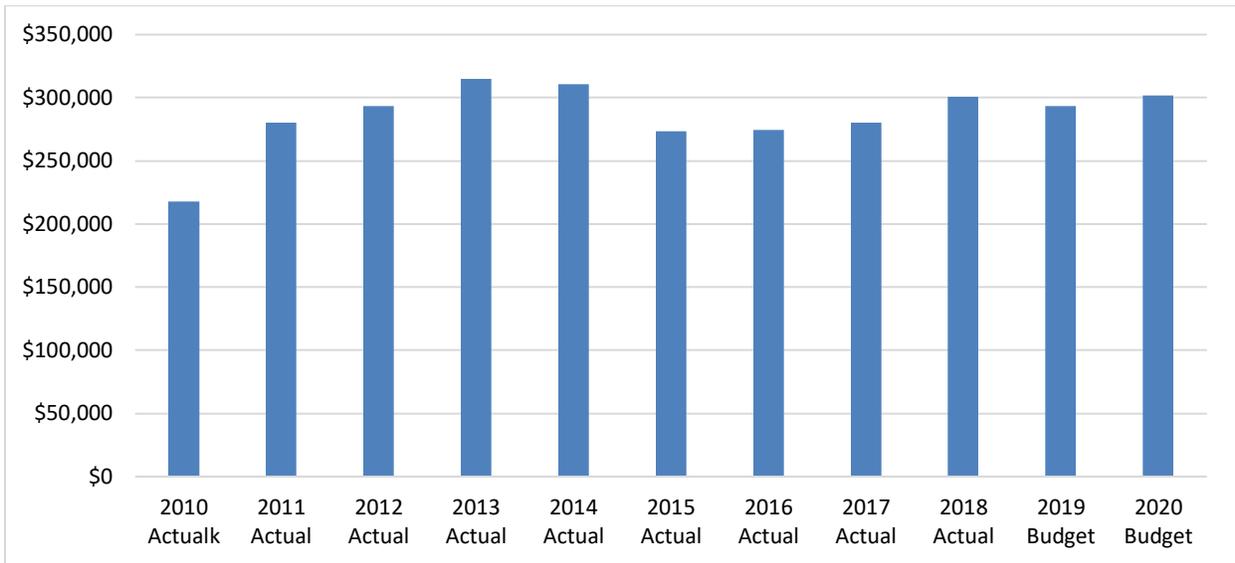
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## State Court Personnel Changes

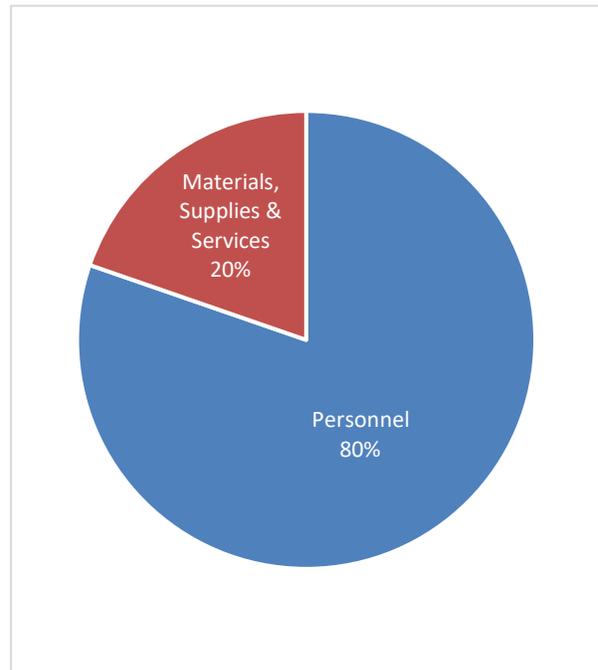
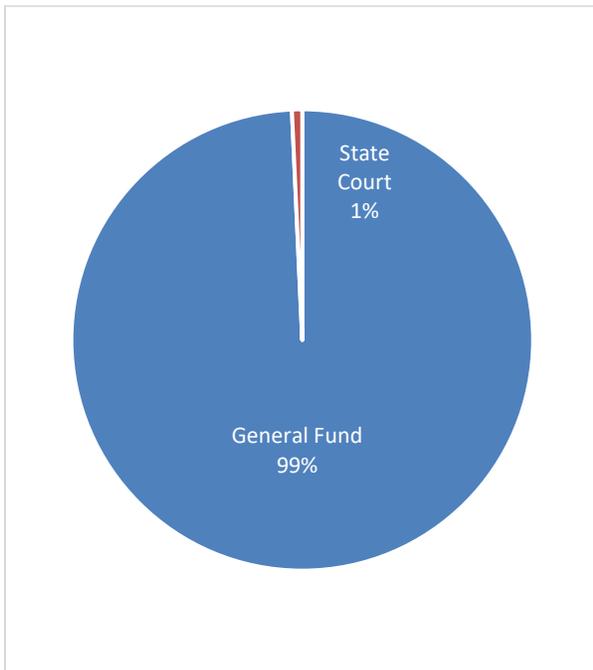
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There are no changes to personnel for fiscal year 2020.

## State Court Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 23000 – State Court Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	224,602	238,270	235,994	233,088	242,541
Materials, Supplies & Services	55,581	62,308	57,330	61,433	59,480
<b>Total Expenditures</b>	<b>280,182</b>	<b>300,577</b>	<b>293,324</b>	<b>294,521</b>	<b>302,021</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Elected	1	1	1	1	1
Full-time	1	1	1	1	1
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>Fund 100 – General</b>					
<b>Department 23000 – State Court Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	167,474	179,840	176,785	174,000	182,648
512100 Health and Life Insurance	42,011	41,997	42,017	43,285	42,016
512200 Social Security	11,728	12,675	13,524	12,195	13,973
512400 Retirement Contributions	2,663	3,064	2,868	3,009	3,076
512700 Workers' Compensation	725	694	801	599	828
<b>Total Personnel Services</b>	<b>224,602</b>	<b>238,270</b>	<b>235,994</b>	<b>233,088</b>	<b>242,541</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	5,469	9,319	5,400	5,903	6,000
521201 Professional Services – IT	468	626	600	510	600
521300 Technical	38,506	45,000	45,000	46,047	45,000
522201 Equipment Maintenance	455	162	500	1,595	1,200
523201 Telephone	258	30	30	31	30
523203 Postage	587	1,100	1,000	716	1,000
523500 Travel	2,625	2,664	2,000	3,692	2,700
523601 Dues	610	367	300	159	300
523700 Education and Training	574	1,005	500	827	650
523900 Other Purchased Services	1,087			184	
531101 Supplies and Materials	2,771	2,035	2,000	1,769	2,000
531600 Small Equipment	2,171				
<b>Total Materials, Supplies &amp; Services</b>	<b>55,581</b>	<b>62,308</b>	<b>57,330</b>	<b>61,433</b>	<b>59,480</b>
<b>Total Expenditures</b>	<b>280,182</b>	<b>300,577</b>	<b>293,324</b>	<b>294,521</b>	<b>302,021</b>

# Solicitor

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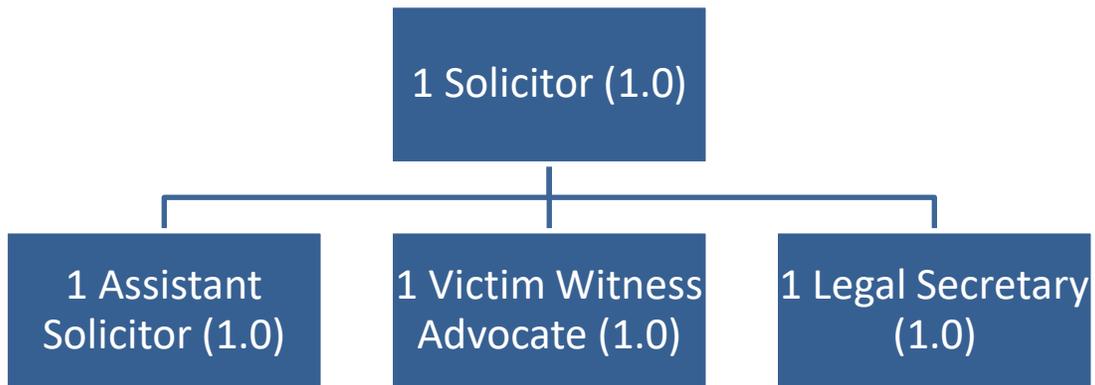
## Department Description

To support the State Court by prosecuting misdemeanor criminal offenses; traffic offenses in the unincorporated area of Bulloch County including Brooklet, Register and Portal as well as the Magistrate Court when demanded; and appeals for Magistrate Court decisions.

Performance Measurement	2016	2017	2018	2019	2020
Revenue	\$1,066,236	\$1,165,202	\$1,324,894	\$1,350,000	\$1,136,000
Criminal Cases	2,292	2,791	2,106	2,264	2,300
Traffic Cases	2,819	3,464	3,547	3,228	3,300

## Solicitor Organization Chart

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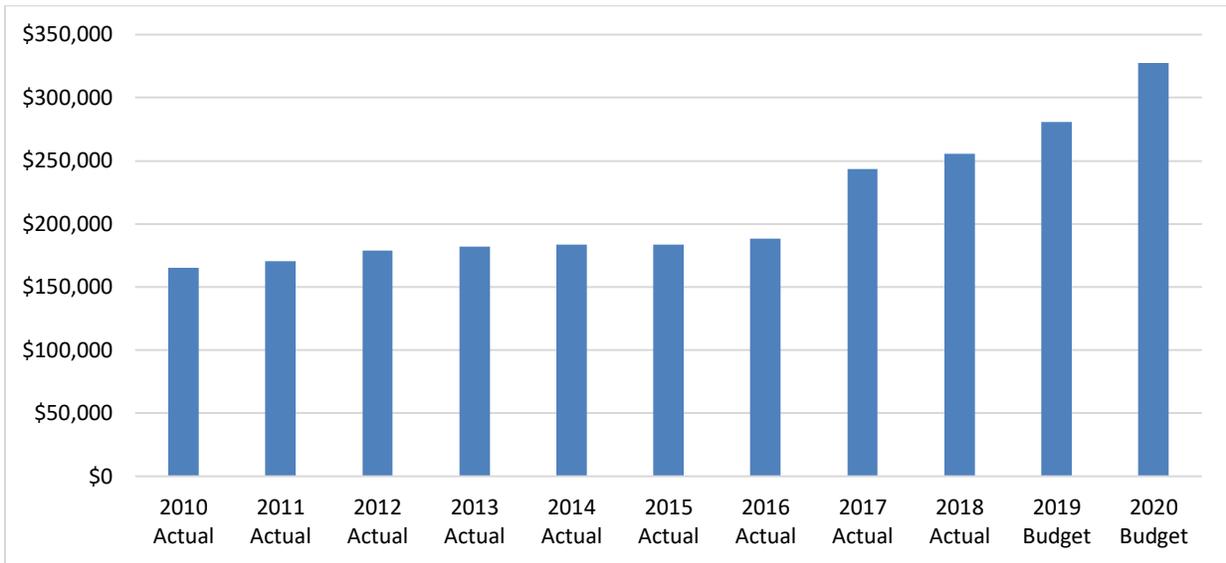
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Solicitor Personnel Changes

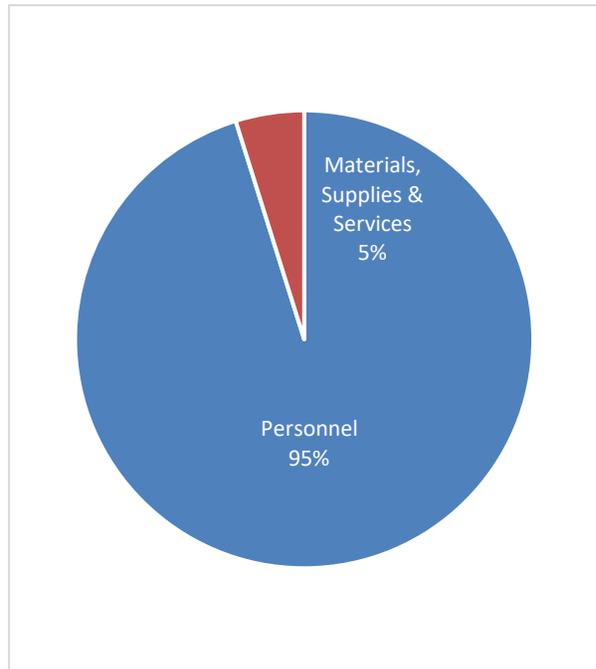
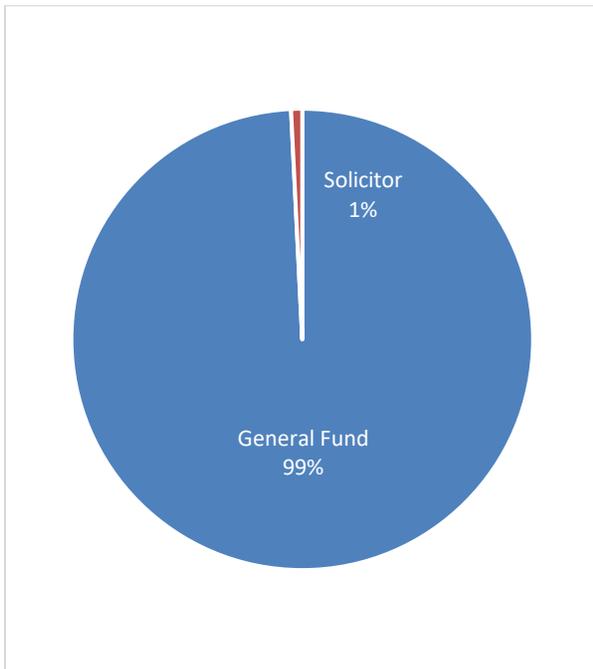
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There are no changes to personnel for fiscal year 2020.

## Solicitor Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 23100 – Solicitor Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	232,962	246,924	266,992	264,298	311,850
Materials, Supplies & Services	10,479	8,826	13,850	10,914	15,850
Capital Outlays				1,756	
<b>Total Expenditures</b>	<b>243,441</b>	<b>255,750</b>	<b>280,842</b>	<b>276,968</b>	<b>327,700</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Elected	1	1	1	1	1
Full-time	2	2	3	3	3
<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>Fund 100 – General</b>					
<b>Department 23100 – Solicitor Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	195,963	204,375	211,484	211,659	250,769
511300 Overtime	140	9		244	
512100 Health and Life Insurance	20,350	26,127	32,893	33,890	32,893
512200 Social Security	14,191	14,647	16,179	15,577	19,184
512400 Retirement Contributions	1,602	1,007	5,478	2,214	7,867
512700 Workers' Compensation	715	759	959	714	1,137
<b>Total Personnel Services</b>	<b>232,962</b>	<b>346,924</b>	<b>266,992</b>	<b>264,298</b>	<b>311,850</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	652	857	600	935	1,000
522201 Equipment Maintenance	119	99	800	461	500
523201 Telephone	808	716	800	645	2,050
523203 Postage	778	327	1,000	469	800
523500 Travel	1,779	1,280	4,000	1,730	3,000
523601 Dues	500	814	1,000	984	1,000
523700 Education and Training	195	256	600	207	600
523900 Other Purchased Service	41	305	50	619	900
531101 Supplies and Materials	4,992	2,519	3,500	3,410	3,500
531400 Books and Periodicals	614	1,652	1,500	1,455	2,500
<b>Total Materials, Supplies &amp; Services</b>	<b>10,479</b>	<b>8,826</b>	<b>13,850</b>	<b>10,914</b>	<b>15,850</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers				1,756	
<b>Total Capital Outlay</b>				<b>1,756</b>	
<b>Total Expenditures</b>	<b>243,441</b>	<b>255,750</b>	<b>280,842</b>	<b>276,698</b>	<b>327,700</b>

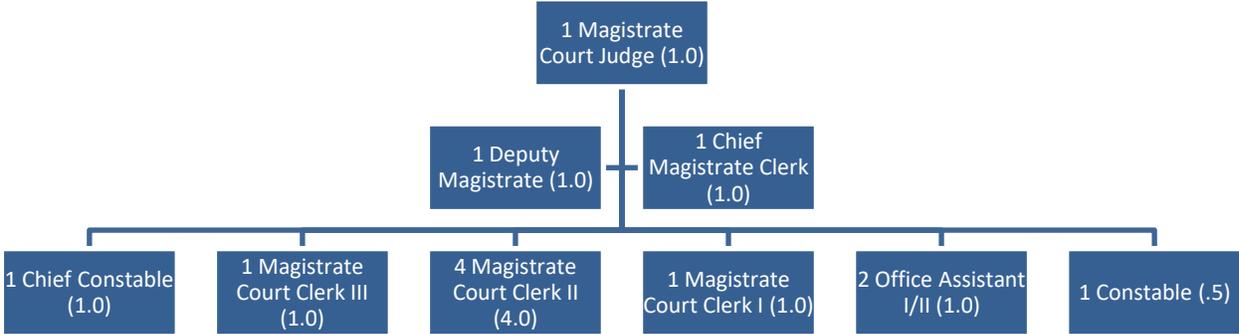
# Magistrate Court

**Department Description**

To assist the public with civil and criminal filings as allowed by law and as prescribed in the Official Code of Georgia Annotated in a prompt, courteous and professional manner; civil filings including claims of \$15,000 or less, dispossessory warrants, garnishments of wages or bank accounts, personal property foreclosure and writs of possession, interrogatories, levies, and abandoned motor vehicles; county ordinance violation hearings, criminal filings including bad check warrants, probable cause hearings, warrant processing for law enforcement and private citizens, search warrants and bonds for good behavior.

Performance Measurement	2016	2017	2018	2019	2020
Civil Claims	4,109	4,041	3,976	3,956	4,286
Other Criminal Warrants	3,319	2,946	3,077	3,968	4,158
County Ordinance Hearings	242	165	218	118	124
Other Civil Hearings	875	918	735	957	1,005
Criminal Hearings including Private Checks	1,281	1,316	1,344	1,310	1,461
Constable Assisted Move Outs	210	225	230	260	280
Search Warrants	180	168	214	201	211

## Magistrate Court Organization Chart

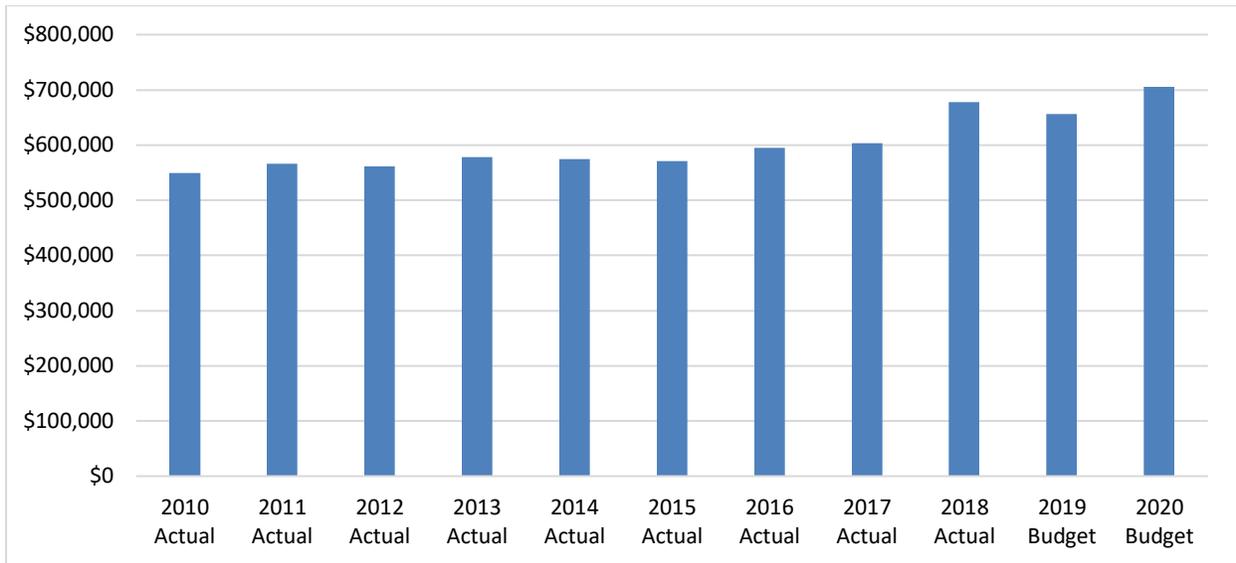


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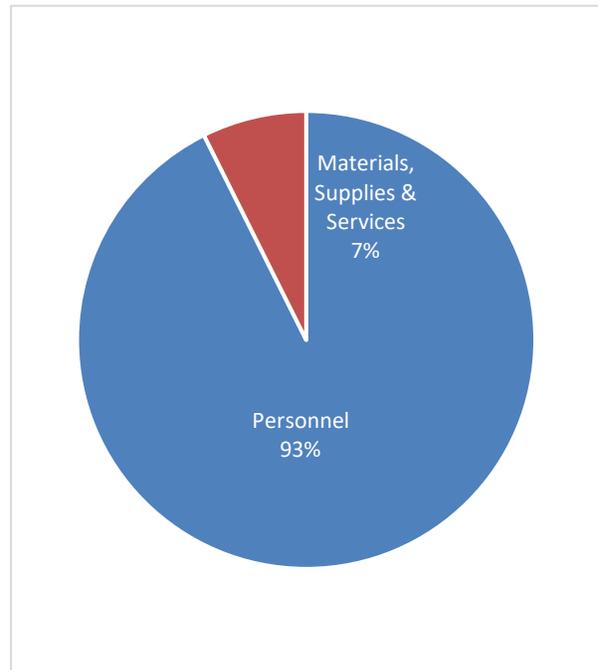
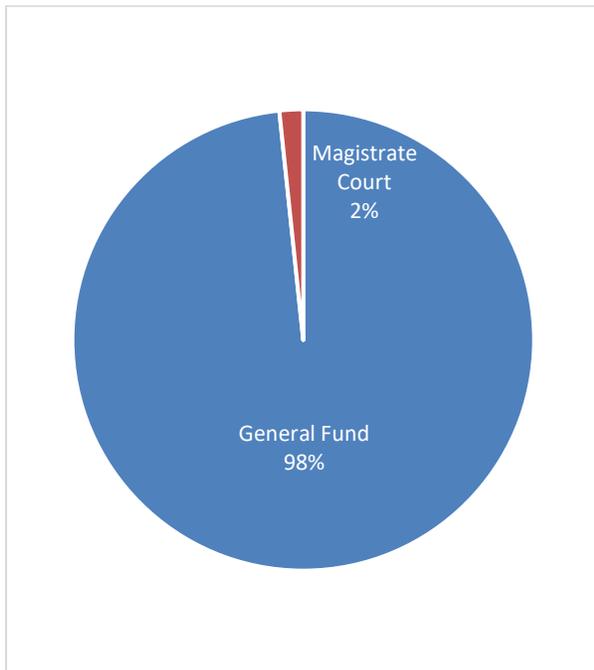
## Magistrate Court Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Magistrate Court Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 24000 – Magistrate Court Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	555,310	600,844	609,766	612,419	652,927
Materials, Supplies & Services	47,650	51,220	46,050	62,674	51,950
Capital Outlays	794	26,130		1,033	
<b>Total Expenditures</b>	<b>603,754</b>	<b>678,194</b>	<b>655,816</b>	<b>676,126</b>	<b>704,877</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	388,536	407,846	346,500	424,500	414,000
<b>Total Revenues</b>	<b>388,536</b>	<b>407,846</b>	<b>346,500</b>	<b>424,500</b>	<b>414,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Elected	1	1	1	1	1
Full-time	9	9	9	9	9
Part-time	1.1	1.1	1.6	1.6	1.9
<b>Total FTE</b>	<b>11.1</b>	<b>11.1</b>	<b>11.6</b>	<b>11.6</b>	<b>11.9</b>

<b>Fund 100 – General</b>					
<b>Department 24000 – Magistrate Court Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	389,023	422,663	426,044	419,154	454,064
511101 Salary – Part-time	27,694	40,523	39,184	49,929	49,476
512100 Health and Life Insurance	82,127	76,404	77,718	80,039	77,717
512200 Social Security	29,267	32,836	35,590	33,179	38,521
512400 Retirement Contributions	24,110	25,483	27,693	27,470	29,514
512700 Workers' Compensation	3,089	2,935	3,538	2,648	3,635
<b>Total Personnel Services</b>	<b>555,310</b>	<b>600,844</b>	<b>609,766</b>	<b>612,419</b>	<b>652,927</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	2,977	3,360	3,400	3,027	3,500
522201 Equipment Maintenance	1,920	1,519	1,800	2,680	1,800
522202 Vehicle Maintenance	122	912	1,000	6,148	2,000
522204 Software Maintenance	12,000	11,285	12,000	12,279	12,000
523201 Telephone	8,844	12,005	6,000	10,630	7,200
523203 Postage	4,200	2,227	3,300	4,912	4,000
523300 Advertising	289	289	500	323	500
523400 Printing and Binding	1,516	2,391	2,500	3,796	2,500
523500 Travel	1,574	732	1,000	2,373	1,500
523601 Dues	40	345	350	163	350
523700 Education and Training	735	694	1,100	703	2,000
531101 Supplies and Materials	6,264	6,596	5,000	6,849	5,500
531155 Vehicle Parts	382	1,522	1,000		
531270 Gasoline / Diesel	3,442	4,229	4,000	5,395	6,000
531400 Books and Periodicals	1,464	2,278	2,100	854	2,100
531600 Small Equipment	826			2,150	
531710 Uniforms	1,055	835	1,000	392	1,000
<b>Total Materials, Supplies &amp; Services</b>	<b>47,650</b>	<b>51,220</b>	<b>46,050</b>	<b>62,674</b>	<b>51,950</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles		25,270			
542300 Furniture and Fixtures	794	308			
542400 Computer		552			
<b>Total Capital Outlay</b>	<b>794</b>	<b>26,130</b>			
<b>Total Expenditures</b>	<b>603,754</b>	<b>678,194</b>	<b>655,816</b>	<b>676,126</b>	<b>704,877</b>

# Probate Court

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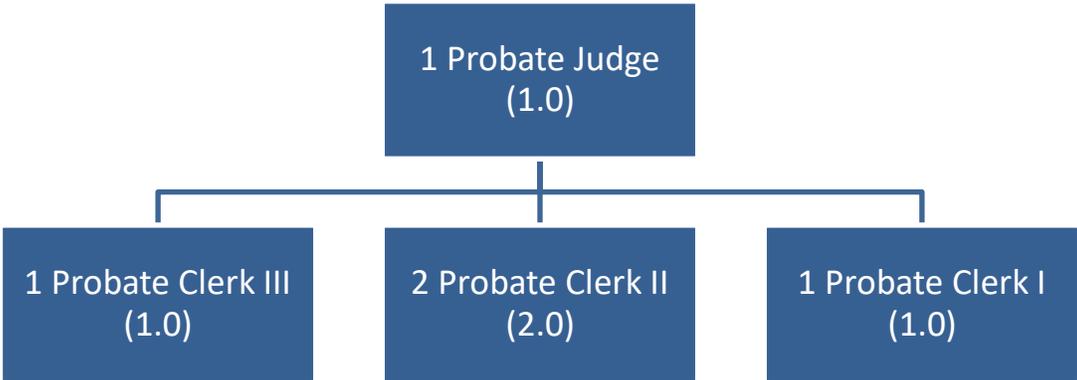
**Department Description**

To serve the citizens of Bulloch County by providing the administration of estates for deceased persons, guardianships and conservatorships of minors and incapacitated adults, commitment hearings for the mentally ill and persons with substance abuse issues, and to authorize issuance of firearms permits, marriage licenses, explosives permits, and birth certificate amendments.

Performance Measurement	2016	2017	2018	2019	2020
Marriage Licenses	472	449	458	450	450
Firearm Licenses	1,568	1,312	1,550	1,580	1,600
Guardianships	170	200	138	200	200
Estates	441	489	693	750	750
Marriage License Certificates	670	742	692	700	700
Mental Health Filings	38	52	37	40	40

## Probate Court Organization Chart

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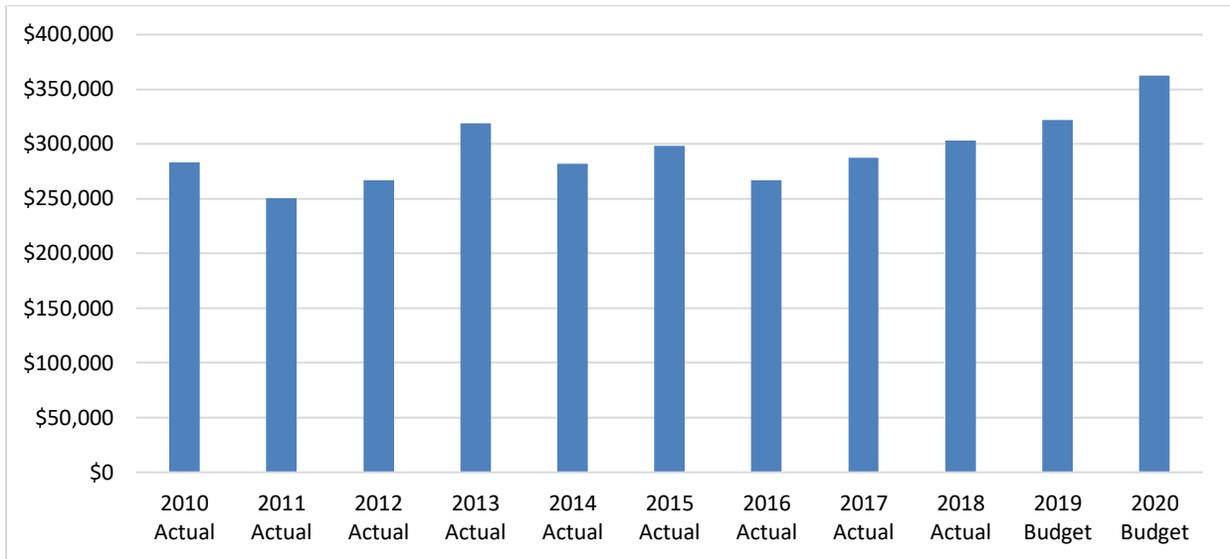
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Probate Court Personnel Changes

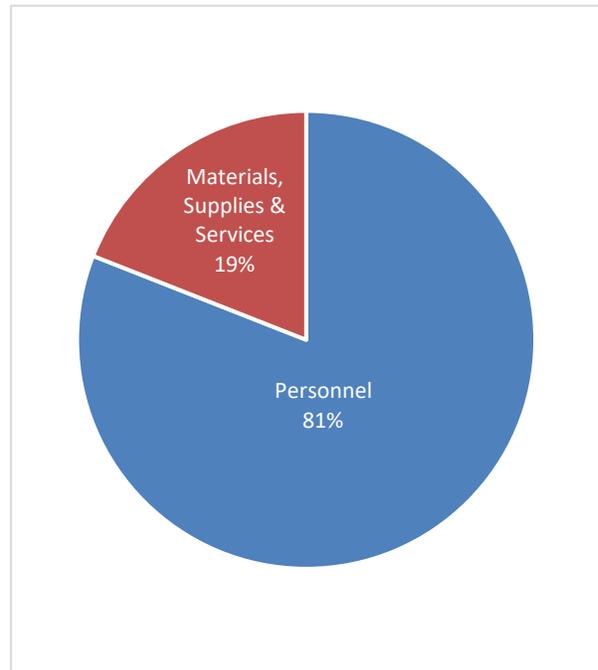
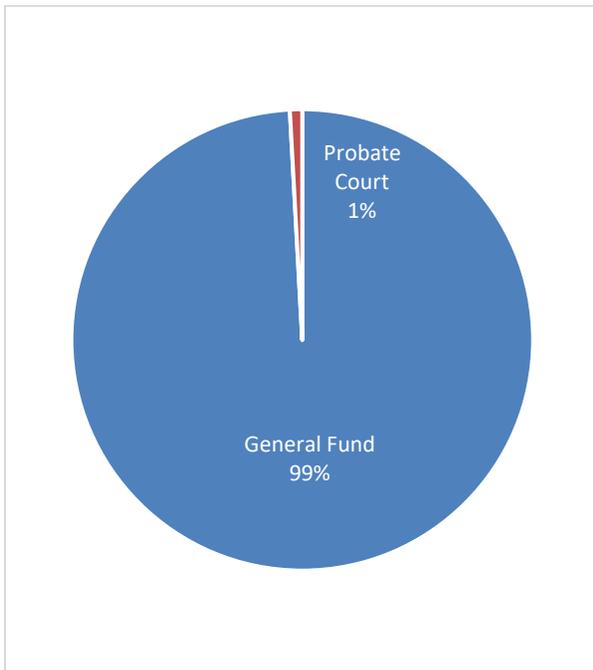
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A part-time clerk position will transition to a full-time clerk position in fiscal year 2020.

## Probate Court Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 24500 – Probate Court Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	224,584	233,355	262,737	243,504	293,688
Materials, Supplies & Services	60,273	68,574	59,060	71,466	69,000
Capital Outlays	2,490	1,114		1,129	
<b>Total Expenditures</b>	<b>287,522</b>	<b>303,043</b>	<b>321,797</b>	<b>316,098</b>	<b>362,688</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	167,083	170,318	161,200	183,639	180,000
<b>Total Revenues</b>	<b>167,083</b>	<b>170,318</b>	<b>161,200</b>	<b>183,639</b>	<b>180,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Elected	1	1	1	1	1
Full-time	3	3	3	3	4
Part-time	.6	.6	.8	.8	
<b>Total FTE</b>	<b>4.6</b>	<b>4.6</b>	<b>4.8</b>	<b>4.8</b>	<b>5</b>

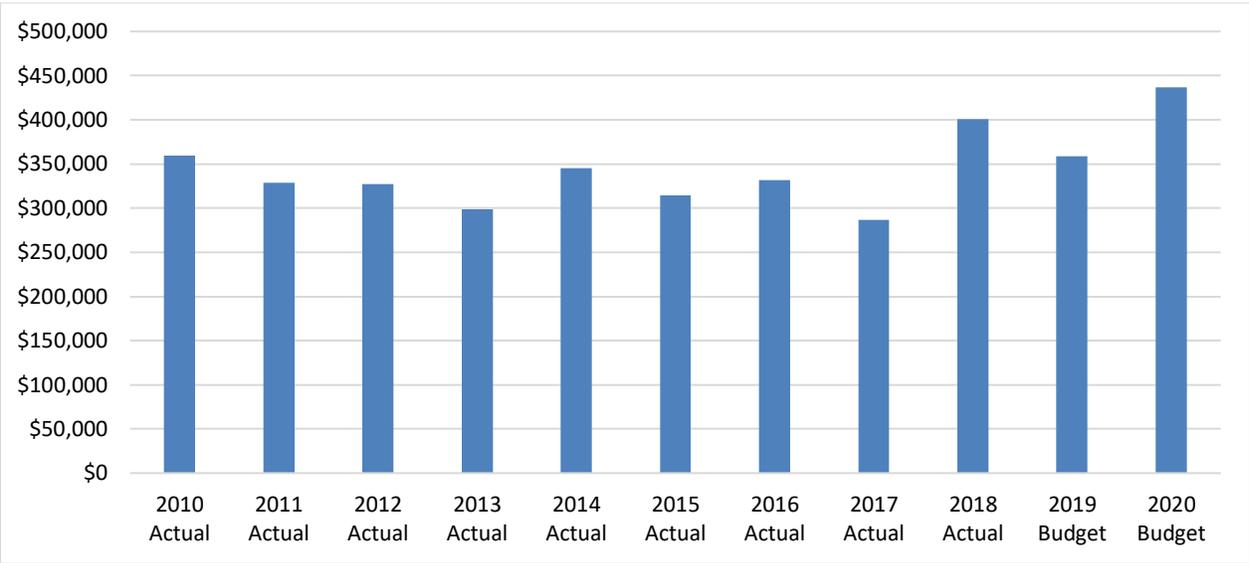
<b>Fund 100 – General</b>					
<b>Department 24500 – Probate Court Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	169,234	165,228	179,824	160,893	207,196
511101 Salary – Part-time	10,656	13,481	12,818	16,613	
511300 Overtime	1,744	780		1,049	
512100 Health and Life Insurance	22,438	34,227	42,028	47,723	56,234
512200 Social Security	14,113	12,885	14,737	12,449	15,851
512400 Retirement Contributions	5,582	6,020	11,689	4,165	13,468
512700 Workers' Compensation	818	734	1,641	612	939
<b>Total Personnel Services</b>	<b>224,584</b>	<b>233,355</b>	<b>262,737</b>	<b>243,504</b>	<b>293,688</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	1,466	5,285	5,000	2,090	5,000
521304 Weapons Permit ID	221	(311)		1,485	
522201 Equipment Maintenance	6,039	935	500	5,982	6,100
522203 Building Maintenance	6,222	120			
522204 Software Maintenance	3,079	5,201	4,300	2,980	3,250
522320 Rental – Equipment	1,006	1,220		839	1,025
523201 Telephone	2,167	1,530	1,500	1,443	1,500
523203 Postage	3,952	3,257	2,500	2,908	3,650
523300 Advertising	354	272	700	267	500
523400 Printing and Binding	7,060	3,769	4,500	1,1011	4,500
523500 Travel	2,726	2,448	3,200	3,502	3,200
523601 Dues	520	535	510	3,502	550
523700 Education and Training	1,460	900	1,500	1,933	1,750
523900 Other Purchased Services	5,079	9,399	200	304	200
523900 GBI	11,567	27,630	28,000	36,052	28,000
531101 Supplies and Materials	6,321	5,389	4,500	8,585	6,500
531400 Books and Periodicals	1,033	995	2,150	1,588	2,150
531600 Small Equipment	175				1,125
<b>Total Materials, Supplies &amp; Services</b>	<b>60,449</b>	<b>68,574</b>	<b>59,060</b>	<b>71,466</b>	<b>69,000</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542300 Furnitures and Fixtures		772			
542400 Computers	2,315	342			
542500 Equipment	175			1,129	
<b>Total Capital Outlay</b>	<b>2,490</b>	<b>1,114</b>		<b>1,129</b>	
<b>Total Expenditures</b>	<b>287,522</b>	<b>303,043</b>	<b>321,797</b>	<b>316,098</b>	<b>362,688</b>

# Indigent Defense

## Department Description

To provide funding through a population-based formula to the Ogeechee Circuit Public Defender's Office pursuant to the provisions of the Georgia Indigent Defense Act of 2003 for the provision of criminal defense for indigent persons accused of violating local or state laws. Funding is provided for staffing and expenses, for other outside counsel to indigent clients where a conflict of interest may exist, and an administrative fee of 10% to the state. Though this service has been well managed at the circuit level, state funding issues continue to place pressure on local governments to contribute more to the service.

## Indigent Defense Expenditure Trends



Fund 100 – General Department 28000 – Indigent Defense Detail					
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521202 Professional – Lawyers	239,414	353,419	312,000	373,125	390,000
<b>Total Materials, Supplies &amp; Services</b>	<b>239,414</b>	<b>353,419</b>	<b>312,000</b>	<b>373,125</b>	<b>390,000</b>
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571300 Indigent Defense Administration	47,100	47,100	47,100	48,195	47,100
<b>Total Other Costs</b>	<b>47,100</b>	<b>47,100</b>	<b>47,100</b>	<b>48,195</b>	<b>47,100</b>
<b>Total Expenditures</b>	<b>286,514</b>	<b>400,519</b>	<b>359,100</b>	<b>421,321</b>	<b>437,100</b>

# Public Safety

# Public Safety Administration

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**Department Description**

To lead and direct the five different departments in the area of public safety and emergency management including a regional E-911 center, EMS-Rescue, county fire services, emergency management/homeland security, and animal services; to create an environment where jobs can be performed at peak levels; to help promote partnership between citizens, elected officials and employees; to seek outside funding to leverage operations; and, to save lives and protect property.

## Public Safety Administration Organization Chart

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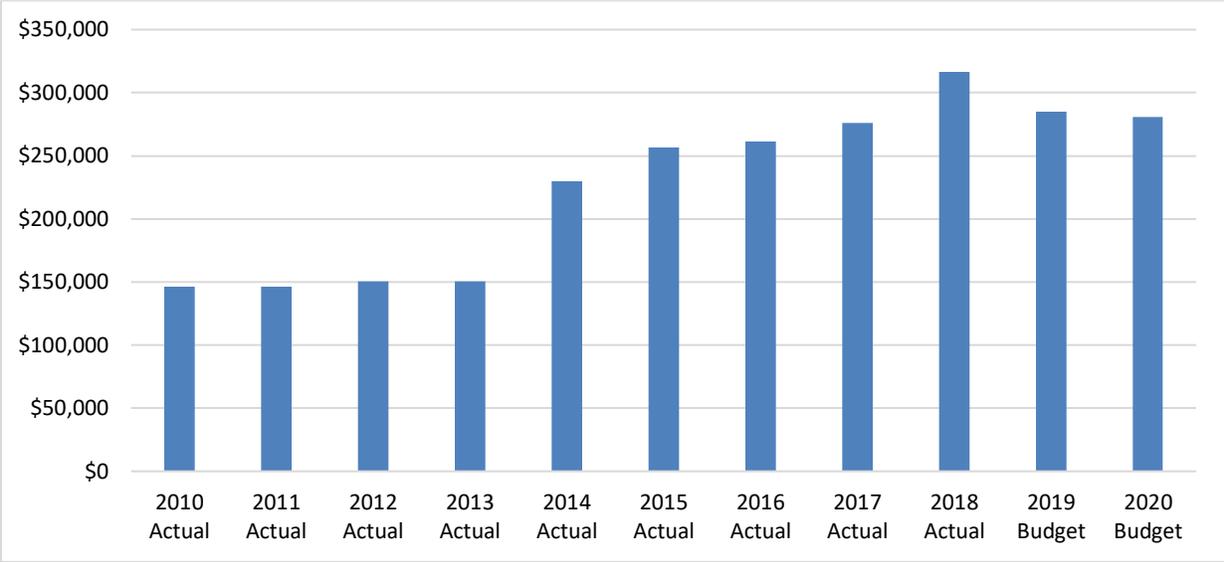
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Public Safety Administration Personnel Changes

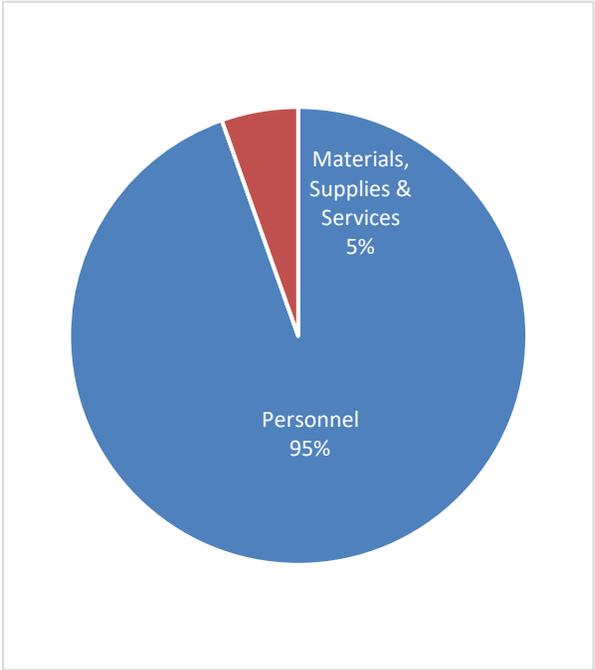
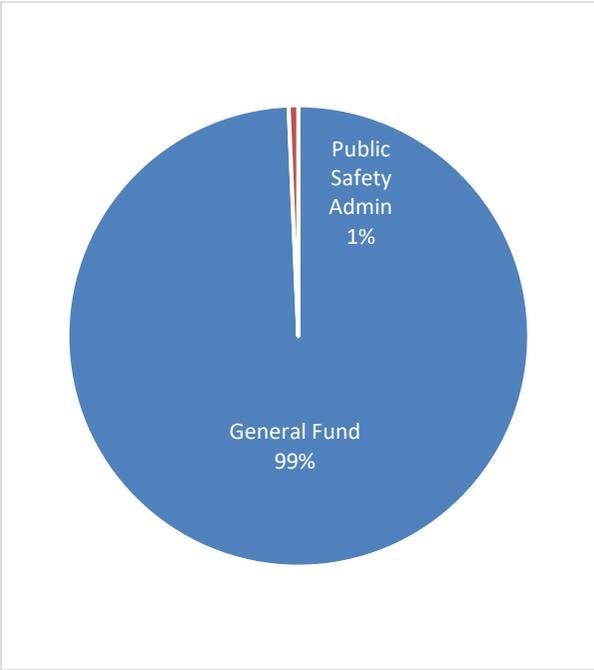
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There are no changes to personnel for fiscal year 2020.

## Public Safety Administration Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 31000 – Public Safety Administration Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	258,409	279,449	270,407	265,487	265,826
Materials, Supplies & Services	17,394	15,415	14,650	13,321	15,220
Capital Outlay		21,428			
<b>Total Expenditures</b>	<b>275,803</b>	<b>316,292</b>	<b>285,057</b>	<b>278,808</b>	<b>281,046</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	1,246,055	76,151	88,400	85,065	88,400
<b>Total Revenues</b>	<b>1,246,055</b>	<b>76,151</b>	<b>88,400</b>	<b>85,065</b>	<b>88,400</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	2	2	2	2
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>Fund 100 – General</b>					
<b>Department 31000 – Public Safety Administration Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	186,480	204,678	196,390	198,442	204,637
512100 Health and Life Insurance	42,011	42,017	42,017	35,985	27,846
512200 Social Security	12,745	14,138	15,024	13,790	15,655
512400 Retirement Contributions	11,874	12,855	12,765	13,395	13,301
512700 Workers' Compensation	5,299	5,760	4,210	3,874	4,387
<b>Total Personnel Services</b>	<b>258,409</b>	<b>279,449</b>	<b>270,407</b>	<b>265,487</b>	<b>265,826</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	2,279	2,371	2,300	1,805	2,300
522201 Equipment Maintenance				78	
522202 Vehicle Maintenance	2,806	389	1,500	504	1,000
523201 Telephone	3,495	3,592	3,350	3,531	3,520
523203 Postage	9	32		9	
523204 Weather Service	3,967	3,666	3,500	3,181	3,700
523300 Advertising	585		350		
523500 Travel	614	1,524	900	1,482	2,000
523601 Dues	188	190	300	441	300
523700 Education and Training		519			
523900 Other Purchased Services	36	12	50	45	50
531101 Supplies and Materials	546	945	400	381	400
531155 Vehicle Repair Parts	(33)	288	300		
531270 Gasoline / Diesel	1,488	1,495	1,400	1,858	1,650
531300 Food	1,414	392	300	7	300
531710 Uniforms					
<b>Total Materials, Supplies &amp; Services</b>	<b>17,394</b>	<b>15,415</b>	<b>14,650</b>	<b>13,321</b>	<b>15,220</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment		21,248			
<b>Total Capital Outlay</b>		<b>21,248</b>			
<b>Total Expenditures</b>	<b>275,803</b>	<b>316,292</b>	<b>285,057</b>	<b>278,808</b>	<b>281,046</b>

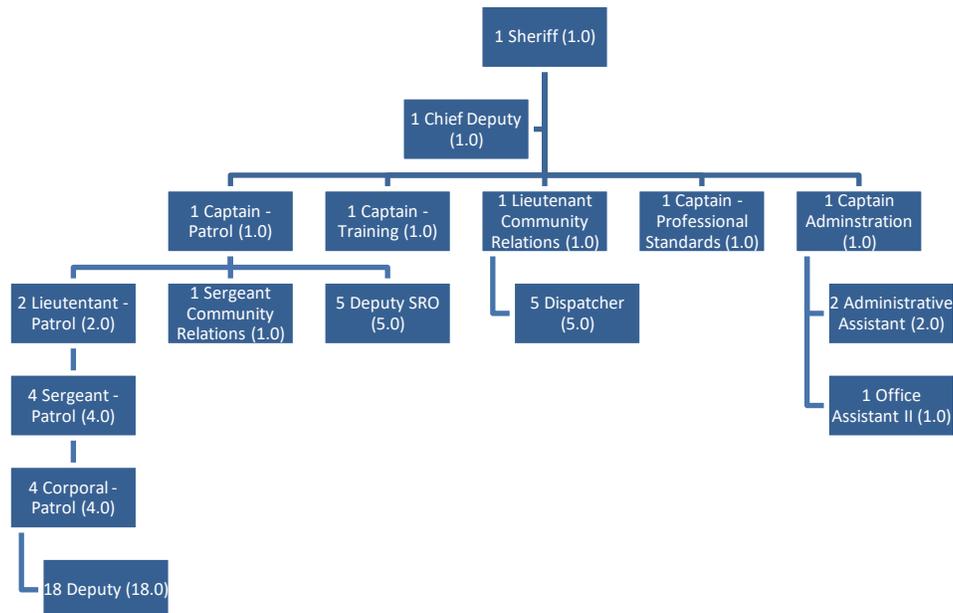
# Sheriff

## Department Description

To protect the citizens of Bulloch County by providing professional and secure detention facilities, enforcing civil and criminal laws; providing outstanding public service with integrity and upholding the constitutionality of the Sheriff's Office; to maintain social order within prescribed ethical and constitutional limits while providing professional law enforcement services; to act in the capacity as the chief law enforcement agency for Bulloch County's citizens and guests in an effort to protect life and property; to maintain public order; provide traffic control and to promote community service.

Performance Measurement	2016	2017	2018	2019	2020
Calls for Service	23,119	23,984	24,976	30,672	36,368
Incident Reports	4,213	4,015	4,032	4,357	4,682
Family Violence Incidents	452	428	337	215	230
Incidents Cleared by Arrest	596	741	962	978	994
Total Arrests	1,745	1,262	1,185	1,197	1,209
Accident Reports	164	178	124	181	238
Citations	2,506	1,934	1,952	2,163	2,374
Firearms Background Checks	1,416	1,457	1,520	1,600	1,680
GCIC Data Entries	33,851	37,174	40,497	43,865	47,233

## Sheriff Organization Chart

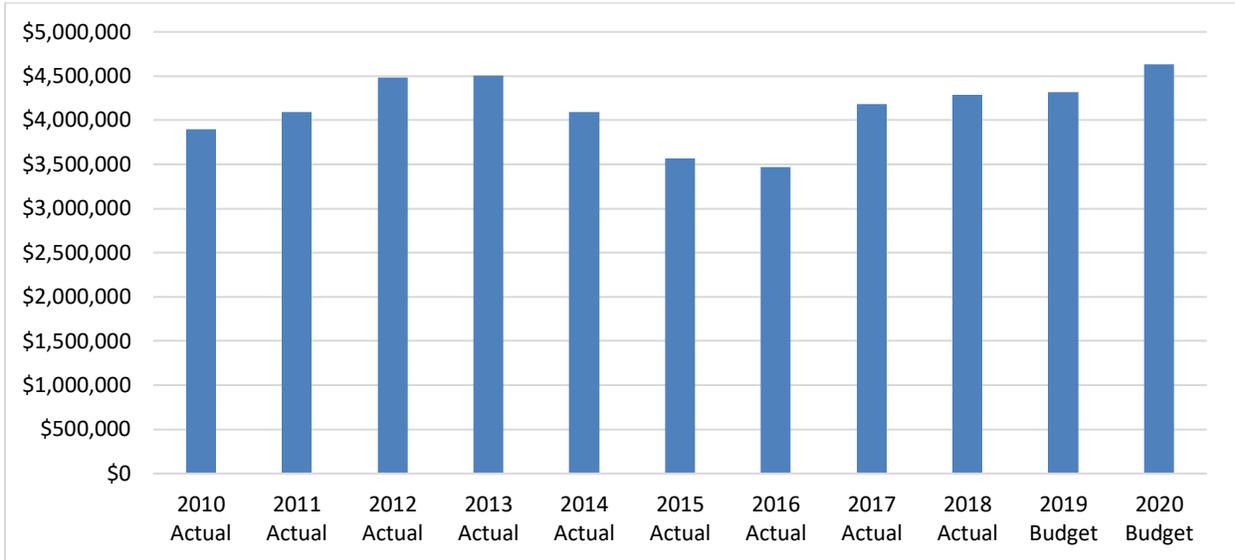


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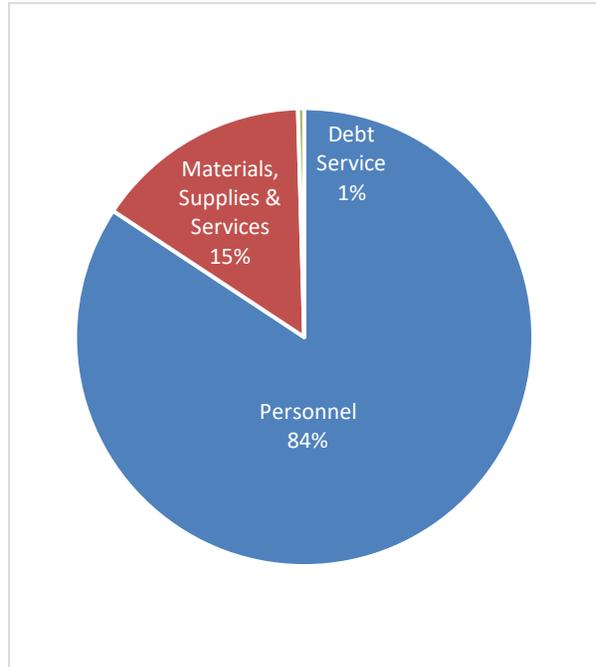
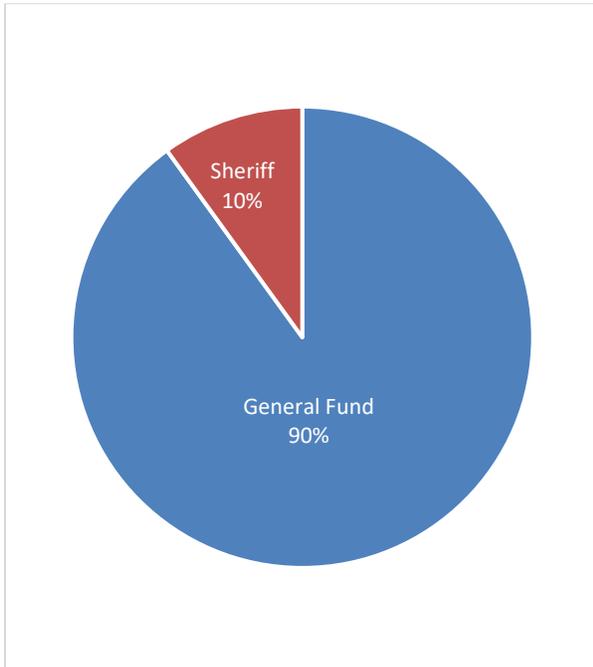
## Sheriff Personnel Changes

A Dispatcher and School Resource Officer will be added in fiscal year 2020.

## Sheriff Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 33010 – Sheriff Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	3,237,322	3,443,901	3,588,350	3,540,732	3,906,926
Materials, Supplies & Services	676,561	785,239	707,400	778,445	707,400
Capital Outlays	126,757	35,131		428	
Debt Service	137,443	20,263	20,265	20,265	20,265
<b>Total Expenditures</b>	<b>4,179,333</b>	<b>4,284,534</b>	<b>4,316,015</b>	<b>4,339,868</b>	<b>4,634,591</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	98,817	178,088	119,400	144,655	307,500
<b>Total Revenues</b>	<b>98,817</b>	<b>178,088</b>	<b>119,400</b>	<b>124,381</b>	<b>307,500</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Elected	1	1	1	1	1
Full-time	44	44	45	46	48
<b>Total FTE</b>	<b>45</b>	<b>45</b>	<b>46</b>	<b>47</b>	<b>49</b>

<b>Fund 100 – General</b>					
<b>Department 33010 – Sheriff Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	1,923,389	2,079,773	2,097,124	2,159,217	2,349,965
511300 Overtime	490,004	529,872	526,204	488,168	530,000
512100 Health and Life Insurance	473,218	457,467	533,715	496,346	569,629
512200 Social Security	173,313	188,777	200,685	191,585	220,317
512400 Retirement Contributions	133,524	140,846	170,516	159,092	187,198
512700 Workers' Compensation	43,874	47,165	60,106	46,323	49,817
<b>Total Personnel Services</b>	<b>3,237,322</b>	<b>3,443,901</b>	<b>3,588,350</b>	<b>3,470,656</b>	<b>3,906,926</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	1,250		1,000		1,000
521201 Professional Services – IT	38,008	27,512	22,100	25,235	22,100
522201 Equipment Maintenance	19,452	27,718	26,000	35,897	26,000
522202 Vehicle Maintenance	84,654	103,457	90,000	135,416	137,500
522203 Building Maintenance	1,598	290		381	
522204 Software Maintenance		5,783	5,000	3,351	5,000
522320 Rental – Equipment	7,092	1,669		2,168	
523201 Telephone	32,909	56,150	47,100	57,331	47,100
523203 Postage	3,059	2,617	3,000	1,756	3,000
523300 Advertising	3,118	1,715	2,000	1,021	2,000
523500 Travel	36,365	39,258	30,000	45,945	30,000
523601 Dues	1,746	1,974	5,000	1,730	5,000
523610 Bank Fee	10				
523700 Education and Training	11,241	5,659	5,000	5,338	5,000
523900 Other Purchased Services	2,244	4,814	4,200	13,343	4,200
531101 Supplies and Materials	51,376	37,083	45,000	58,431	45,000
531115 Inmate Food		4,275		2,060	
531120 Janitorial Supplies	35	53			
531150 Building Maintenance Material	849				
531155 Vehicle Parts	43,191	61,084	47,500		
531210 Water / Sewerage	64,236	66,996	63,000	65,052	63,000
531220 Natural Gas	16,010	15,635	14,500	16,406	14,500
531230 Electricity	30,086	29,996	27,000	29,143	27,000
531270 Gasoline / Diesel	184,823	236,722	220,000	218,145	220,000
531300 Food	96				
531600 Small Equipment		1,090		1,395	
531710 Uniforms	44,363	53,689	50,000	58,899	50,000

Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>Total Materials, Supplies &amp; Services</b>	<b>677,811</b>	<b>785,239</b>	<b>707,400</b>	<b>778,445</b>	<b>707,400</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles	54,362	34,906			
542400 Computers		225		428	
542500 Equipment	72,395				
<b>Total Capital Outlay</b>	<b>126,757</b>	<b>35,131</b>		<b>428</b>	
Debt Service	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
581101 Principal (D1003)	20,263	19,145	19,149	19,149	19,149
581101 Principal	98,745				
582101 Interest	18,435	1,119	846	846	846
<b>Total Debt Service</b>	<b>137,443</b>	<b>20,263</b>	<b>20,265</b>	<b>20,265</b>	<b>20,265</b>
<b>Total Expenditures</b>	<b>4,179,333</b>	<b>4,284,534</b>	<b>4,316,015</b>	<b>4,339,868</b>	<b>4,634,591</b>

# Criminal Investigation

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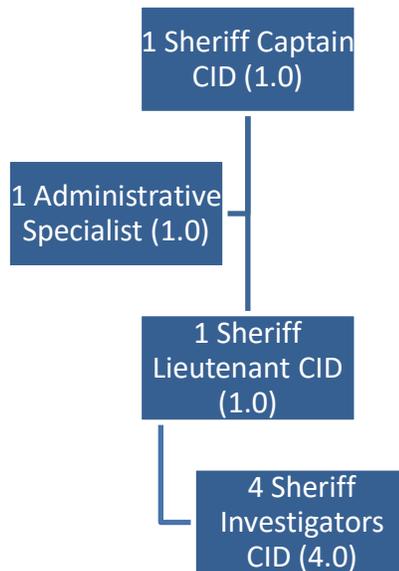
## Department Description

To provide additional resources to Sheriff's Investigators as an aid in prosecuting and apprehending offenders by detecting, investigating and preventing criminal activity, and to recover property.

Performance Measurement	2016	2017	2018	2019	2020
Active Investigations	370	375	436	475	514
Clearance Rate	35%	62%	41%	50%	59%
Stolen Property			\$1,672,716	\$1,500,000	\$1,586,000
Recovered Property			\$417,200	\$500,000	\$500,000
Sex Offenders Registered Per Month	8	10	14	16	17
Total Sex Offenders on Registry	85	100	108	115	120

## Criminal Investigation Organization Chart

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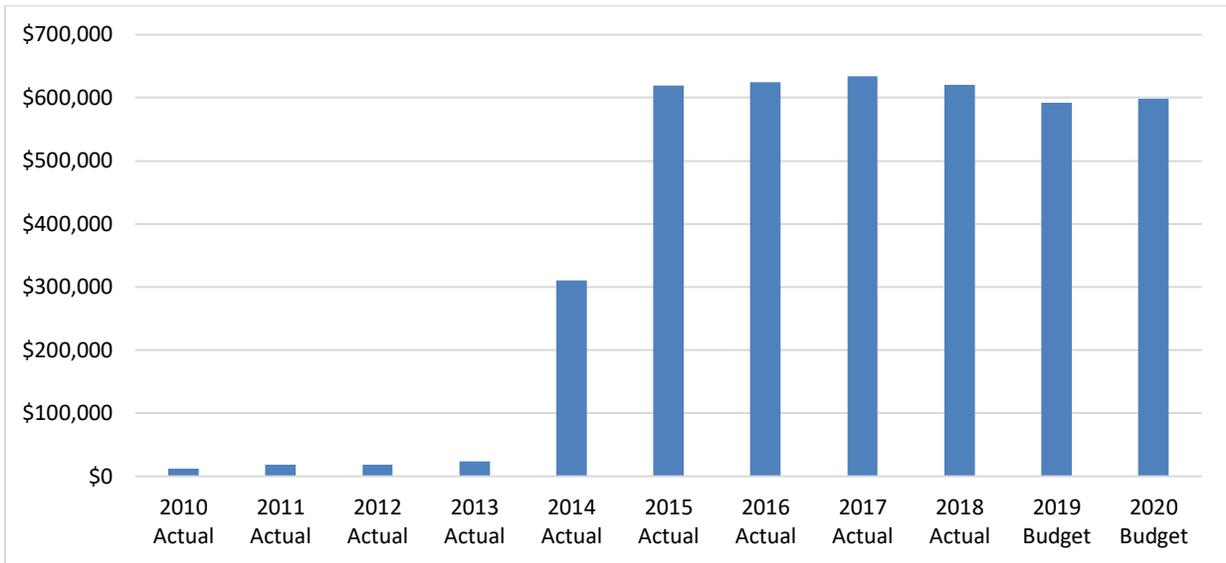
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Criminal Investigation Personnel Changes

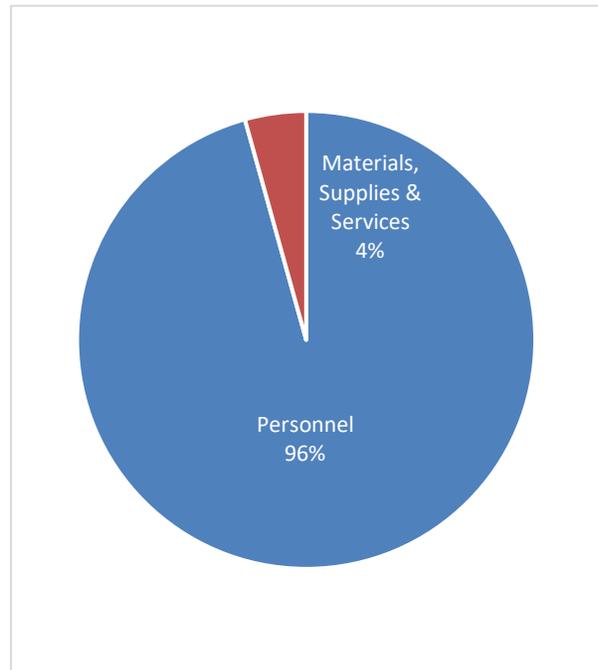
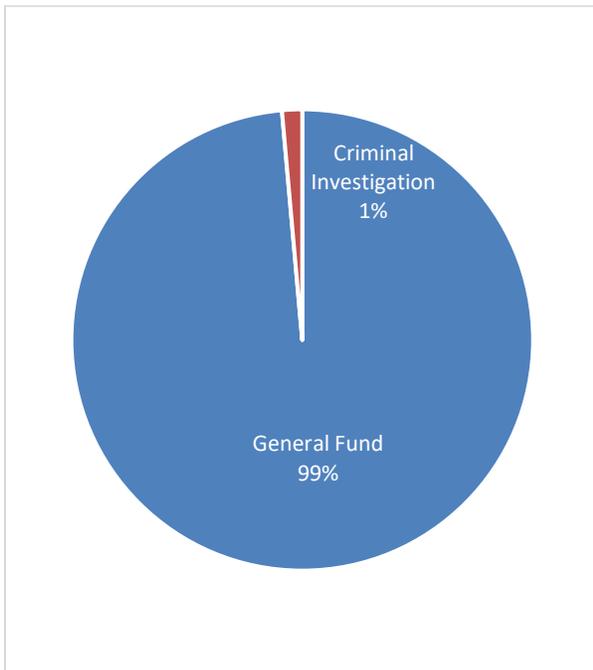
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There are no changes to personnel for fiscal year 2020.

## Criminal Investigation Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 33210 – Criminal Investigation Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	616,116	600,555	565,424	530,347	572,189
Materials, Supplies & Services	18,003	20,211	26,400	31,479	25,800
<b>Total Expenditures</b>	<b>634,120</b>	<b>620,766</b>	<b>591,824</b>	<b>561,826</b>	<b>597,989</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	7	7	7	7	7
<b>Total FTE</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

<b>Fund 100 – General</b>					
<b>Department 33210 – Criminal Investigation Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	363,832	362,977	329,411	332,082	354,026
511300 Overtime	120,951	114,643	108,360	99,378	108,360
512100 Health and Life Insurance	55,789	46,795	54,175	28,632	35,048
512200 Social Security	34,955	34,672	33,490	31,742	35,373
512400 Retirement Contributions	30,696	31,216	28,455	29,258	30,055
512700 Workers' Compensation	9,894	10,253	11,533	9,254	9,327
<b>Total Personnel Services</b>	<b>616,116</b>	<b>600,555</b>	<b>565,424</b>	<b>530,347</b>	<b>572,189</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
522201 Equipment Maintenance				192	
522202 Vehicle Maintenance	595	451	5,000	4,591	1,500
523201 Telephone	3,152	3,551	3,200	2,437	2,800
523203 Postage	28	98			
523500 Travel	78	112		138	
523900 Other Purchased Services	3,164	7,873	6,200	11,903	12,000
531101 Supplies and Materials	8,649	7,161	10,000	6,558	7,500
531300 Food	117	37			
531710 Uniforms	2,219	928	2,000	5,658	2,000
<b>Total Materials, Supplies &amp; Services</b>	<b>18,003</b>	<b>20,211</b>	<b>26,400</b>	<b>31,479</b>	<b>25,800</b>
<b>Total Expenditures</b>	<b>634,120</b>	<b>620,766</b>	<b>591,824</b>	<b>561,826</b>	<b>597,989</b>

# Crime Suppression

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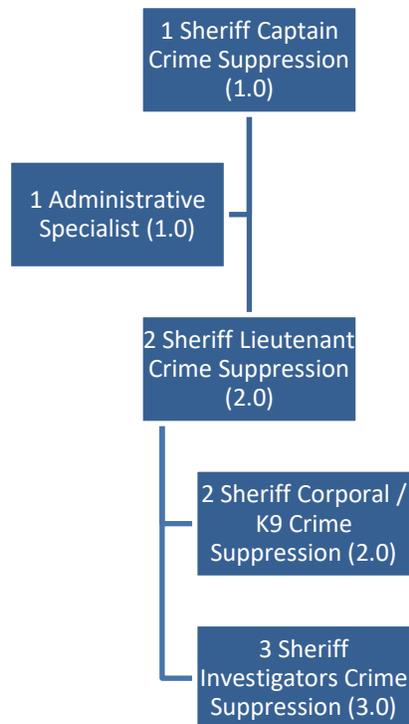
## Department Description

To provide intensive law enforcement services directed at interdiction and intervention of the trade and consumption of illegal drugs, using tactics to reduce both the supply and demand of illegal drugs in Bulloch County.

Performance Measurement	2016	2017	2018	2019	2020
Drug Related Arrests	587	182	178	205	215
Deployments	43	283	233	731	745
Public Demonstrations	4	24	45	78	80
Drug Detections	21	117	210	486	492
Canine Apprehensions	7	78	130	348	351

## Crime Suppression Organization Chart

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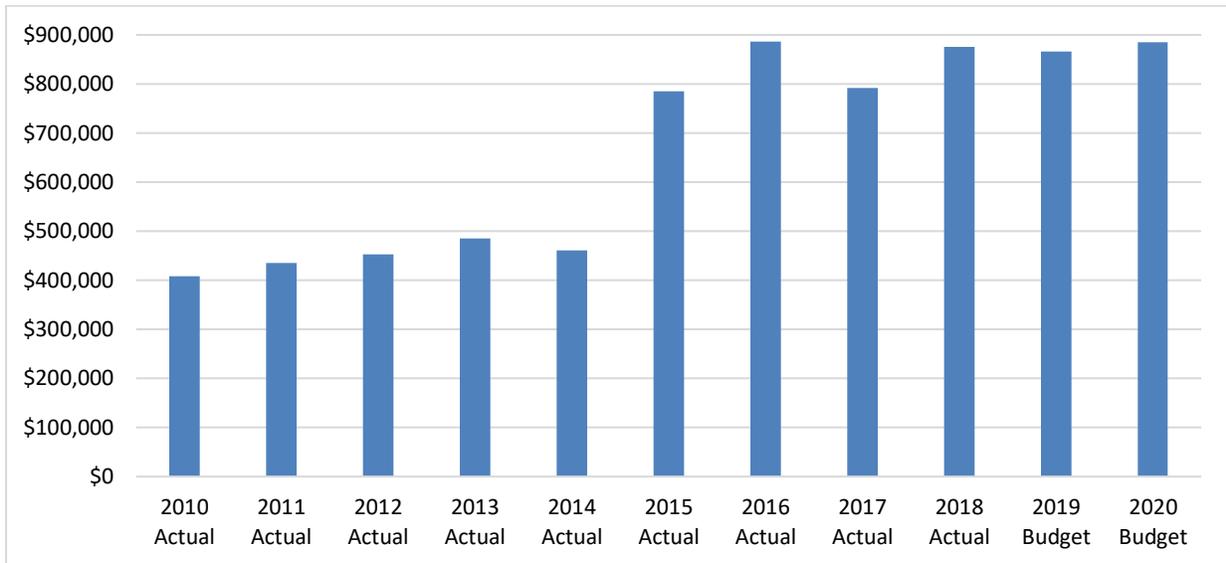
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Crime Suppression Personnel Changes

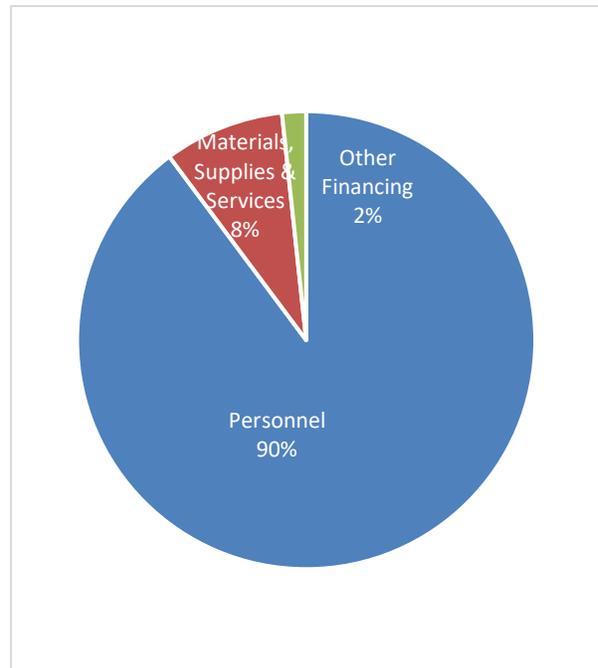
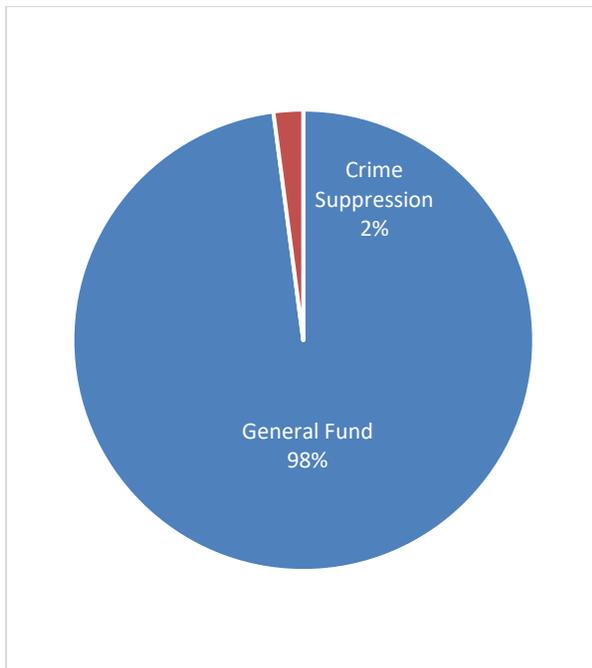
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There are no changes to personnel for fiscal year 2020.

## Crime Suppression Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 33220 – Crime Suppression Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	675,205	759,139	769,074	774,936	794,446
Materials, Supplies & Services	101,052	107,110	82,525	80,563	75,125
Other Financing Uses	15,001	10,000	15,000	10,000	15,000
<b>Total Expenditures</b>	<b>791,658</b>	<b>876,249</b>	<b>866,599</b>	<b>865,499</b>	<b>884,571</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	9	9	9	9	9
<b>Total FTE</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

<b>Fund 100 – General</b>					
<b>Department 33220 – Crime Suppression Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	365,276	418,579	425,085	445,600	461,571
511300 Overtime	120,570	142,980	135,000	129,812	135,000
512100 Health and Life Insurance	111,171	108,875	115,914	108,164	102,270
512200 Social Security	34,822	40,693	42,847	41,803	45,638
512400 Retirement Contributions	31,088	36,434	36,406	38,778	38,777
512700 Workers' Compensation	12,279	11,578	13,823	10,779	11,190
<b>Total Personnel Services</b>	<b>675,205</b>	<b>759,139</b>	<b>769,074</b>	<b>761,709</b>	<b>794,446</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT				540	
522201 Equipment Maintenance	400			511	
522202 Vehicle Maintenance	20,544	13,672	10,000	3,778	10,000
522203 Building Maintenance	1,662	1,154	2,000	895	2,000
523201 Telephone	10,553	10,614	11,000	5,193	3,600
523500 Travel	272				
523601 Dues	23	24	25	27	25
523700 Education and Training		508			
523900 Other Purchased Services	40	325		56	
531101 Supplies and Materials	23,130	34,783	13,500	28,763	13,500
531155 Vehicle Parts	86	458			
531210 Water / Sewerage	563	503	500	468	500
531230 Electricity	4,265	4,187	4,500	4,056	4,500
531270 Gasoline / Diesel	27,620	27,025	28,000	20,899	28,000
531600 Small Equipment				2,752	
531701 Canine Supplies	7,201	4,924	10,000	9,063	10,000
531710 Uniforms	5,093	8,933	3,000	3,562	3,000
<b>Total Materials, Supplies &amp; Services</b>	<b>101,452</b>	<b>107,110</b>	<b>82,525</b>	<b>80,563</b>	<b>75,125</b>
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
573000 PE-PI Fund	15,000	10,000	15,000	10,000	15,000
<b>Total Other Costs</b>	<b>15,000</b>	<b>10,000</b>	<b>15,000</b>	<b>10,000</b>	<b>15,000</b>
<b>Total Expenditures</b>	<b>791,657</b>	<b>876,249</b>	<b>866,599</b>	<b>865,499</b>	<b>884,571</b>

# Jail

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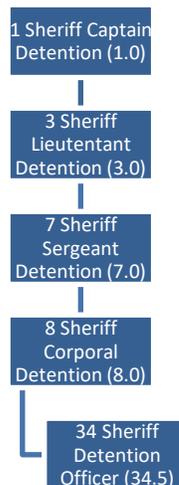
## Department Description

To provide and maintain a common county jail in which to house prisoners who have pending court hearings or are being held after sentencing. This budget division faces many challenges. The long-term challenge will be estimating future capacity at the presently expanded facility. In FY 2009, an expansion of the present jail facility built in 1989 increased capacity from 120 to 381 beds, with a current capacity count of 340. The housing of federal inmates daily is likely to help offset total operating costs. There are increasing cost impacts related to inmate medical care. Jail activities include the transport of prisoners, substance abusers and mental patients to and from medical care facilities. Such transport is mandated by the criminal justice system, as is the cost of inmate medical care. While Bulloch County insures itself from catastrophic risk and provides lower level nursing care, medical and dental care for inmates having higher level conditions remain the financial responsibility of the county. The Jail works diligently to minimize medical costs by ensuring that eligible prisoners utilize Medicaid or other insurance benefits. However, most of the inmate population does not have any insurance benefits. Finally, there is the issue of housing state prisoners. The State of Georgia, by mandate is supposed to provide reimbursements for state inmates housed in county jails, which is less than the total cost.

Performance Measurement	2016	2017	2018	2019	2020
Average Daily Jail Population	433	391	400	448	418
Average Bookings Per Day	14	12	11	13	13
Total Inmates Booked into Jail	5,487	4,434	4,149	4,920	4,748
Lowest/Highest Inmate Count	380/487	350/433	356/454	376/497	368/468

## Jail Organization Chart

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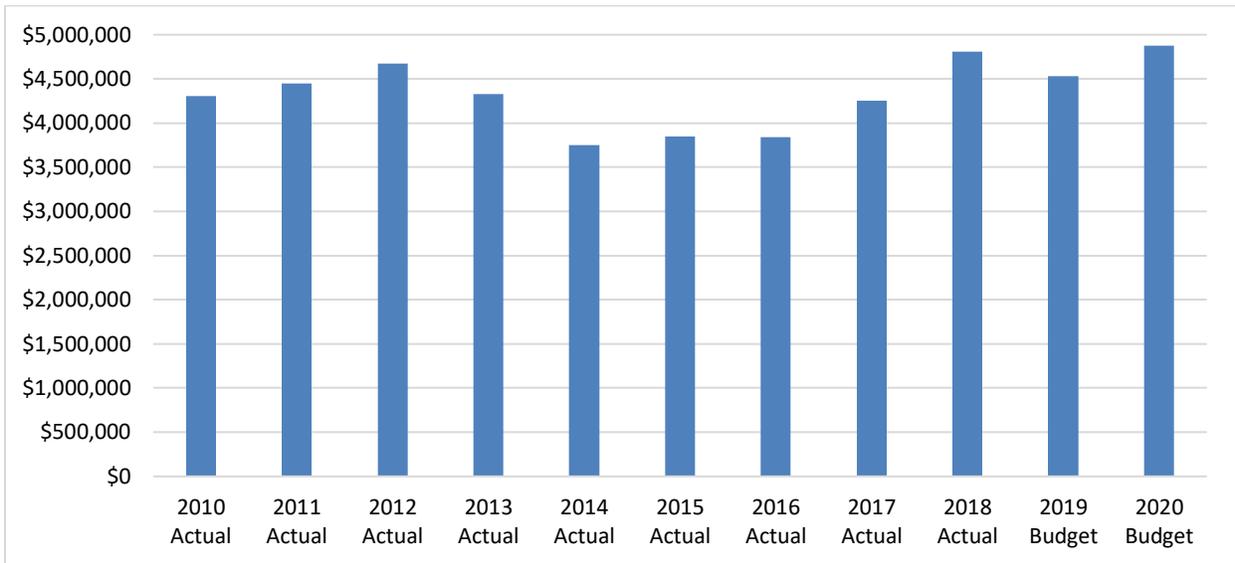


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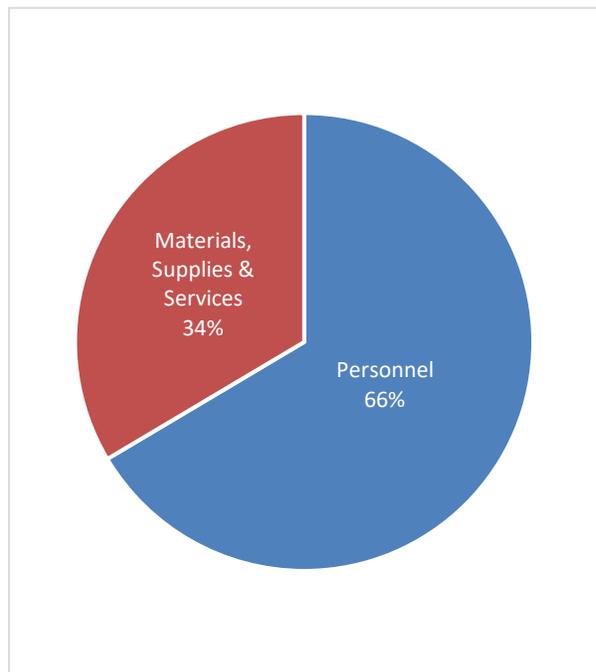
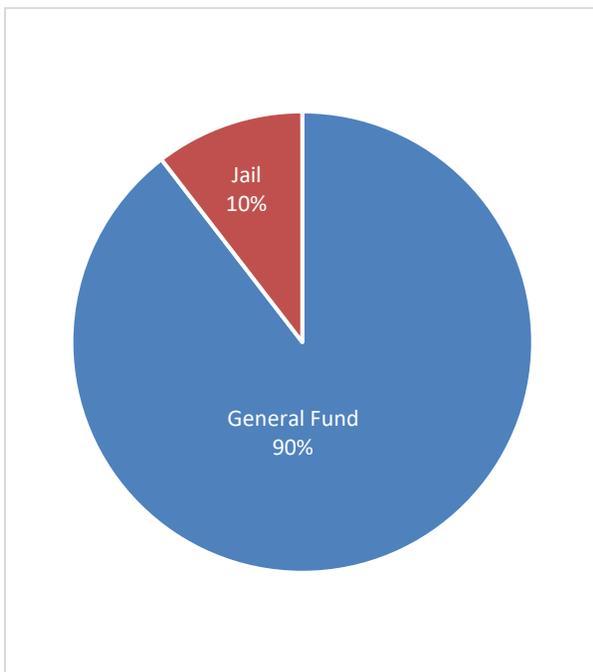
## Jail Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Jail Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 33260 – Jail Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	2,640,507	3,105,268	3,022,970	3,134,981	3,243,032
Materials, Supplies & Services	1,615,117	1,700,289	1,507,700	1,849,749	1,636,500
<b>Total Expenditures</b>	<b>4,255,624</b>	<b>4,805,557</b>	<b>4,530,670</b>	<b>4,984,729</b>	<b>4,879,532</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	914,908	991,672	942,700	1,312,000	975,000
<b>Total Revenues</b>	<b>914,908</b>	<b>991,672</b>	<b>942,700</b>	<b>1,312,000</b>	<b>975,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	53	53	53	53	53
Part-time			.6	0.6	0.6
<b>Total FTE</b>	<b>53</b>	<b>53</b>	<b>53.6</b>	<b>53.6</b>	<b>0.6</b>

<b>Fund 100 – General</b>					
<b>Department 33260 – Jail Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	1,675,564	1,863,293	1,836,450	1,934,878	2,031,545
511101 Salary – Part-time	21,515	17,696	8,944	20,403	18,897
511300 Overtime	279,912	395,335	255,000	357,822	255,000
512100 Health and Life Insurance	392,024	520,997	570,852	547,490	558,580
512200 Social Security	143,796	163,843	160,680	166,356	176,366
512400 Retirement Contributions	87,102	100,992	135,944	125,537	148,625
512700 Workers' Compensation	40,593	43,112	55,099	43,740	54,019
<b>Total Personnel Services</b>	<b>2,640,507</b>	<b>3,105,268</b>	<b>3,022,970</b>	<b>3,196,224</b>	<b>3,243,032</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	550,269	582,402	440,000	750,719	690,000
521201 Professional Services – IT				3,936	
522201 Equipment Maintenance	11,375	16,257	10,000	3,850	10,000
522202 Vehicle Maintenance	3,722	560	1,000		1,000
522203 Building Maintenance	31,700	20,455	35,200	17,506	25,000
522320 Rental – Equipment	5,998	2,475	5,000	3,438	4,000
523201 Telephone	2,343	3,160	3,000	2,713	3,000
523500 Travel		158		17	
523900 Other Purchased Services	4,987	4,390	2,500	3,569	3,500
531101 Supplies and Materials	37,385	25,256	17,000	29,580	27,000
531115 Inmate Food	605,052	688,433	662,000	739,490	550,000
531116 Bedding and Clothing	14,412	4,240	5,000	3,939	5,000
531117 Laundry	9,088	6,799	10,000	452	7,000
531120 Janitorial Supplies	44,281	51,090	40,000	31,268	40,000
531150 Building Maintenance Material	25,130	13,475	15,000		
531210 Water / Sewerage	122,808	128,328	122,000	125,362	122,000
531220 Natural Gas	32,020	31,063	30,000	32,813	30,000
531230 Electricity	99,021	99,859	90,000	100,308	99,000
531710 Uniforms	15,536	21,891	20,000	20,595	20,000
<b>Total Materials, Supplies &amp; Services</b>	<b>1,615,117</b>	<b>1,700,289</b>	<b>1,507,700</b>	<b>1,869,554</b>	<b>1,636,500</b>
<b>Total Expenditures</b>	<b>4,255,624</b>	<b>4,805,557</b>	<b>4,530,670</b>	<b>5,065,779</b>	<b>4,879,532</b>

# Court Services

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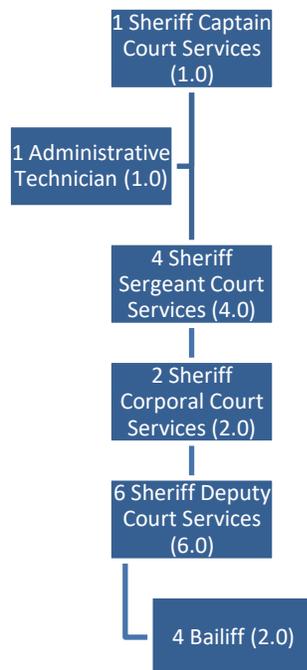
## Department Description

To protect the users of Bulloch County Court facilities including court officials and county personnel doing business with the county judiciary and citizens. The Sheriff, in consultation with the County Judiciary, is responsible for Court Security by law. Currently, this provides a system of adequate coverage for the Courthouse, Judicial Annex and Magistrate Court Buildings.

Performance Measurement	2016	2017	2018	2019	2020
Civil Papers Served or Attempted	249	798	1,779	1,882	1,985
Subpoenas Served or Attempted	37	609	1,339	1,473	1,607
Misdemeanor and Felony Warrants	3,271	2,323	2,299	2,488	2,677
Mental Health Transports	113	82	120	105	115

## Court Services Organization Chart

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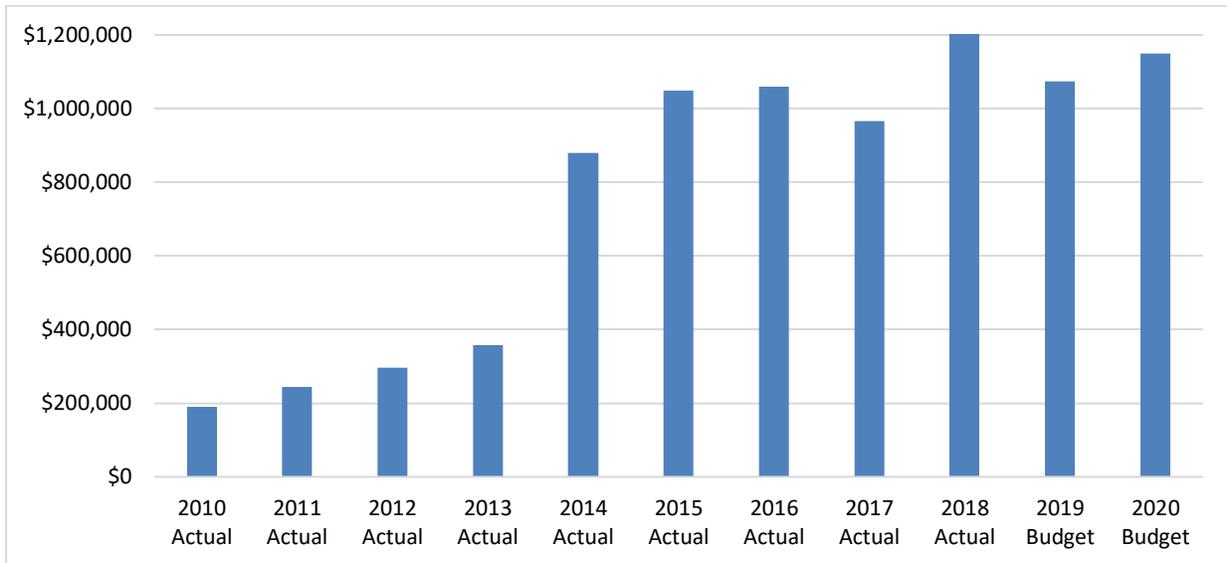
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Court Services Personnel Changes

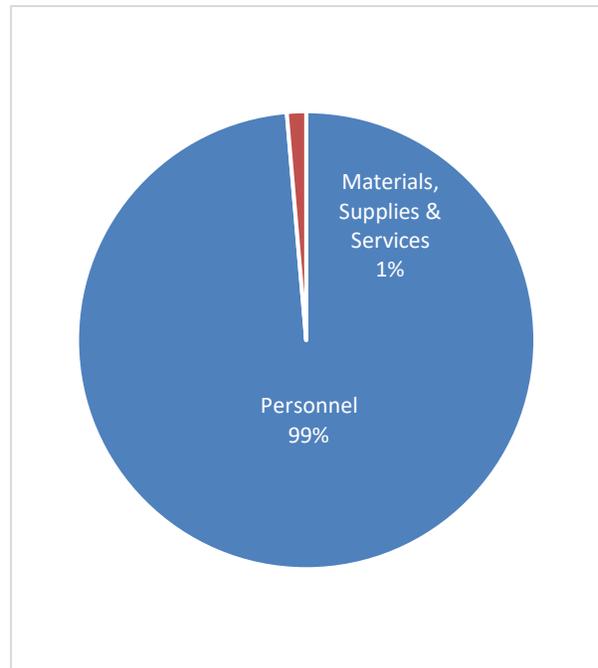
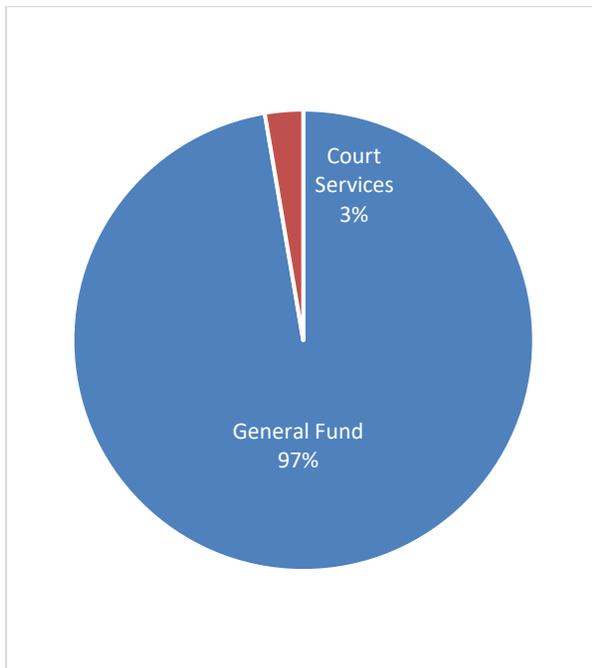
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There are no changes to personnel for fiscal year 2020.

## Court Services Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 33600 – Court Services Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	957,502	1,184,887	1,058,762	1,178,295	1,134,409
Materials, Supplies & Services	8,662	24,254	15,600	18,438	15,600
<b>Total Expenditures</b>	<b>966,186</b>	<b>1,209,141</b>	<b>1,074,362</b>	<b>1,196,733</b>	<b>1,150,009</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	13	14	14	14	14
Part-time	2.9	2.5	2.2	2.2	2.2
<b>Total FTE</b>	<b>15.9</b>	<b>16.5</b>	<b>16.2</b>	<b>16.2</b>	<b>16.2</b>

<b>Fund 100 – General</b>					
<b>Department 33600 – Court Services Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	499,052	601,659	581,383	626,816	647,546
511101 Salary – Part-time	57,240	62,765	51,025	64,009	55,279
511300 Overtime	144,142	227,340	136,320	186,842	136,320
512100 Health and Life Insurance	151,685	163,019	169,872	170,102	163,685
512200 Social Security	49,961	63,934	58,808	62,387	64,195
512400 Retirement Contributions	39,103	48,970	46,651	51,893	50,951
512700 Workers' Compensation	16,318	17,201	14,704	16,245	16,433
<b>Total Personnel Services</b>	<b>957,502</b>	<b>1,184,887</b>	<b>1,058,762</b>	<b>1,178,295</b>	<b>1,134,409</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	23			1,003	
522202 Vehicle Maintenance		6,260	5,000	2,071	5,000
522203 Building Maintenance	718	3,089	1,000	1,120	1,000
523201 Telephone	4,324	7,448	4,600	5,937	4,600
523900 Other Purchased Services	120	140		268	
531710 Uniforms	3,499	7,317	5,000	8,038	5,000
<b>Total Materials, Supplies &amp; Services</b>	<b>8,684</b>	<b>24,254</b>	<b>15,600</b>	<b>18,438</b>	<b>15,600</b>
<b>Total Expenditures</b>	<b>966,186</b>	<b>1,209,141</b>	<b>1,074,362</b>	<b>1,196,733</b>	<b>1,150,009</b>

# Correctional Institute

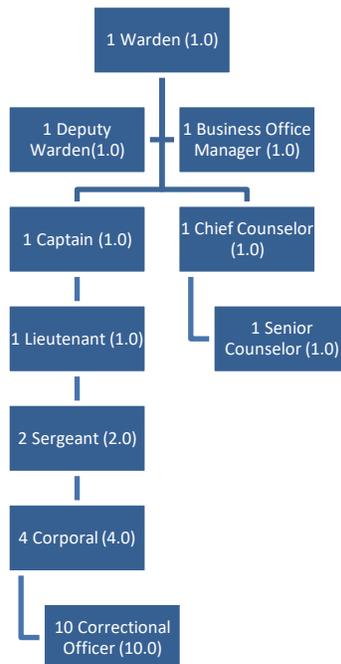
## Department Description

To provide safe and secure prisoner housing, primarily for state inmates under contract with the Georgia Department of Corrections, and for a limited number of county inmates; to provide an inmate labor force working daily for county departments including public works, solid waste, recreation and facilities management, and for other agencies upon request. Since 1946, this facility has been used as a work camp primarily for state prisoners (160 of the 170 prisoners housed are state prisoners). Therefore, this budget division principally reflects the costs for basic housing, in-house supervision and facility care. However, the camp does place additional focus on anti-recidivist behavior. The State of Georgia, by mandate provides reimbursements of \$22 per day for state inmates housed in county jails. This rate provides less than two-thirds of the total cost.

Performance Measurement	2016	2017	2018	2019	2020
Average Daily Census	157	157	160	135*/165	135*/165
Average # of Daily Outside Work Details	44	53	53	57*	59*
Inmate to Guard Staffing Standard	1 to 56	1 to 60	1 to 60	1 to 60	1 to 60

\* Depends on ratio of County and state inmates. Average reflects one dorm assigned to Sheriff.

## Correctional Institute Organization Chart

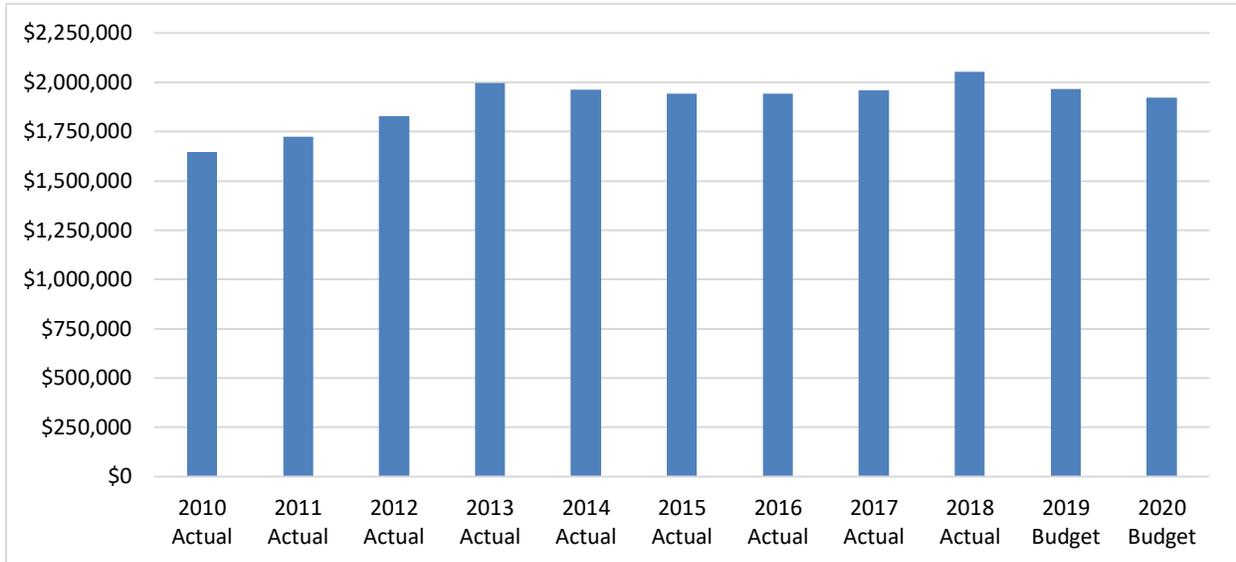


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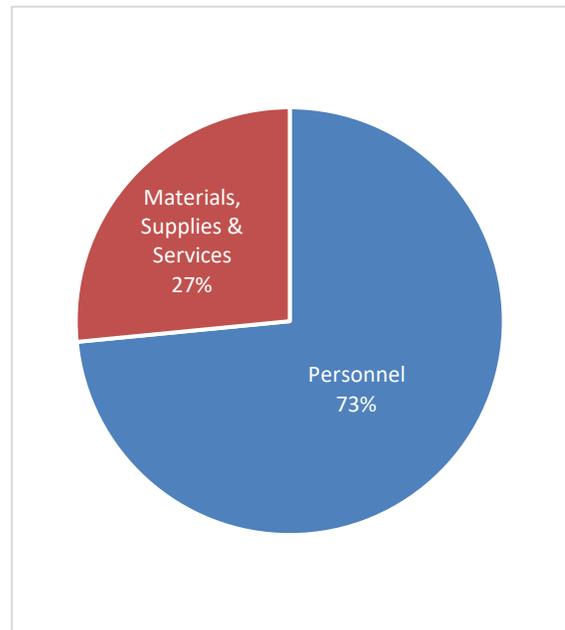
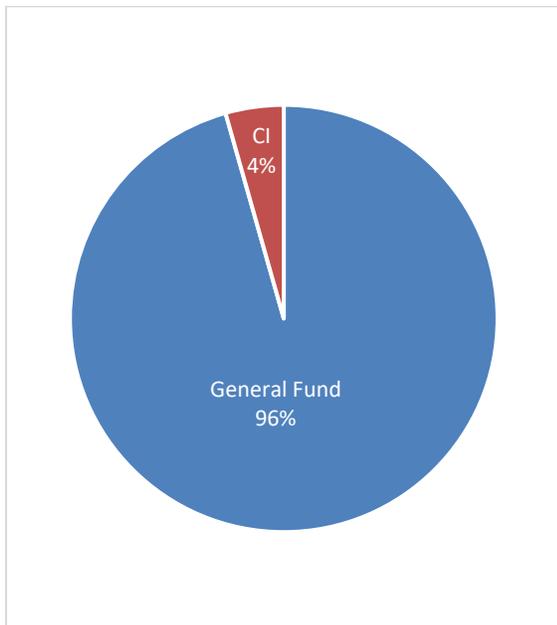
## Correctional Institute Personnel Changes

There is a decrease of two full-time positions (replaced by part-time personnel) for fiscal year 2020.

## Correctional Institute Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 34200 – Correctional Institute Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	1,338,318	1,401,839	1,414,685	1,292,229	1,412,463
Materials, Supplies & Services	536,807	649,734	551,150	508,092	510,400
Capital Outlays	771		1,500	39,184	
Interfund Transfer	19,239				
<b>Total Expenditures</b>	<b>1,979,137</b>	<b>2,051,572</b>	<b>1,967,335</b>	<b>1,839,505</b>	<b>1,922,863</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	1,151,162	1,143,497	1,107,120	1,007,000	967,850
<b>Total Revenues</b>	<b>1,151,162</b>	<b>1,143,497</b>	<b>1,107,120</b>	<b>1,007,000</b>	<b>967,850</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	24	23	23	23	21
Part-time	1.4	1.4	1.2	1.2	3.9
<b>Total FTE</b>	<b>25.4</b>	<b>24.4</b>	<b>24.2</b>	<b>24.2</b>	<b>24.9</b>

<b>Fund 100 – General</b>					
<b>Department 34200 – Correctional Institute Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	840,823	865,182	885,350	627,769	732,532
511101 Salary – Part-time	44,931	30,968	45,000	142,490	58,283
511300 Overtime	140,046	155,222	124,000	232,097	248,000
512100 Health and Life Insurance	167,496	199,723	188,199	148,008	209,610
512200 Social Security	74,427	75,818	80,658	73,055	79,469
512400 Retirement Contributions	49,269	52,724	65,608	48,004	63,735
512700 Workers' Compensation	21,327	22,201	25,870	20,805	20,834
<b>Total Personnel Services</b>	<b>1,338,318</b>	<b>1,401,839</b>	<b>1,414,685</b>	<b>1,292,229</b>	<b>1,412,463</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	84,002	94,327	55,000	56,367	55,000
521201 Professional Services – IT	3,773	3,938	3,800	6,158	3,800
521300 Technical	638			201	
522201 Equipment Maintenance	1,072	4,266	3,500	5,769	4,200
522202 Vehicle Maintenance	694	986	1,500	7,484	9,000
522203 Building Maintenance	7,519	11,838	2,500	18,691	7,000
522320 Rental – Equipment	2,692	4,786	3,500	5,235	3,500
523201 Telephone	10,850	10,073	9,500	8,164	9,500
523203 Postage	295	170	200	89	200
523400 Printing and Binding	225	81	250	39	300
523500 Travel	2,301	1,833	2,500	266	2,500
523601 Dues	418	24	500	27	500
523700 Education and Training	679	206	800		800
523900 Other Purchased Services	1,405	1,157	1,100	3,172	1,100
531101 Supplies and Materials	14,219	12,072	12,000	9,971	13,000
531115 Inmate Food	283,165	289,931	270,000	214,521	224,000
531116 Bedding and Clothing	45,828	42,665	33,000	40,255	33,000
531117 Laundry	5,171	3,390	5,000	1,225	5,000
531120 Janitorial Supplies	18,845	19,305	17,500	13,425	17,500
531150 Building Maintenance Materials	6,113	23,933	2,500		
531155 Vehicle Parts	6,871	6,712	7,500		
531210 Water / Sewerage	39,265	41,606	40,000	40,255	40,000
531220 Natural Gas	13,867	12,005	12,000	13,044	12,000
531230 Electricity	53,296	50,287	49,000	46,794	49,000
531270 Gasoline / Diesel	11,953	13,020	13,000	15,988	13,000
531600 Small Equipment	893	575	1,000	98	2,500

Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531710 Uniforms	4,758	550	4,000	762	4,000
<b>Total Materials, Supplies &amp; Services</b>	<b>620,809</b>	<b>649,734</b>	<b>551,150</b>	<b>508,092</b>	<b>510,400</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles	771				
542300 Furniture				458	
542400 Computers				465	
542500 Equipment			1,500	38,260	
<b>Total Capital Outlay</b>	<b>771</b>		<b>1,500</b>	<b>39,184</b>	
Interfund Transaction	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
551100 Transfer Other Fund	19,239				
<b>Total Interfund Transaction</b>	<b>19,239</b>				
<b>Total Expenditures</b>	<b>1,959,899</b>	<b>2,051,572</b>	<b>1,967,335</b>	<b>1,839,505</b>	<b>1,922,863</b>

# Adult Probation

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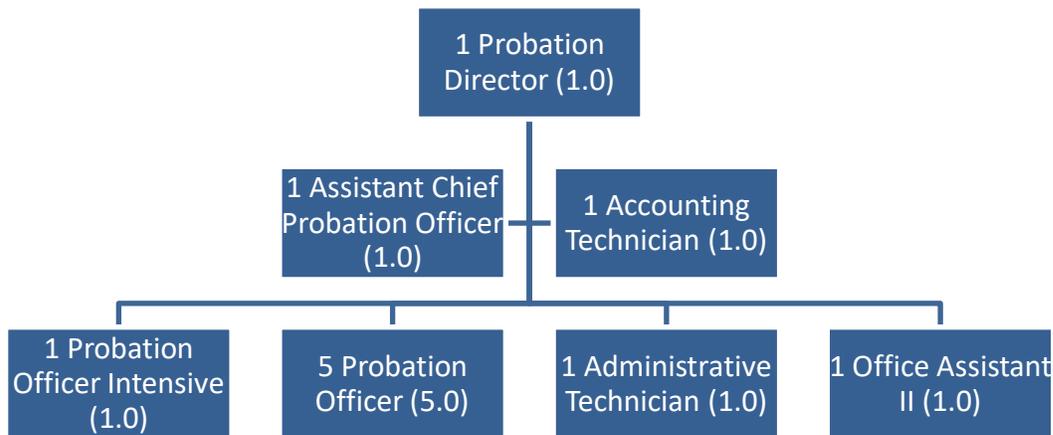
## Department Description

The Probation Department enforces probation sentencing and conditions for misdemeanor offenders. The Department serves State and Superior Court of Bulloch County, and the Town of Portal. Services provided includes; collecting fines, fees, and restitution, detour further criminal activity, and to assure restitution is distributed to the victims. The Department collaborates with other criminal justice agencies in protecting the public. Officers assist in the rehabilitation of criminal offender through individual assessment and professional guidance. The court utilizes probation to relieve overcrowded jails and shift the burden from incarceration to supervision.

Performance Measurement	2016	2017	2018	2019	2020
Average Open Caseload	1,349	1,381	1,351	1,360	1,380
Per Office Caseload	192	197	193	195	200
Hours of Community Service Labor Provided	36,343	25,891	31,572	32,462	32,541
New Warrants Issued (monthly)	24	27	20	22	27

## Adult Probation Organization Chart

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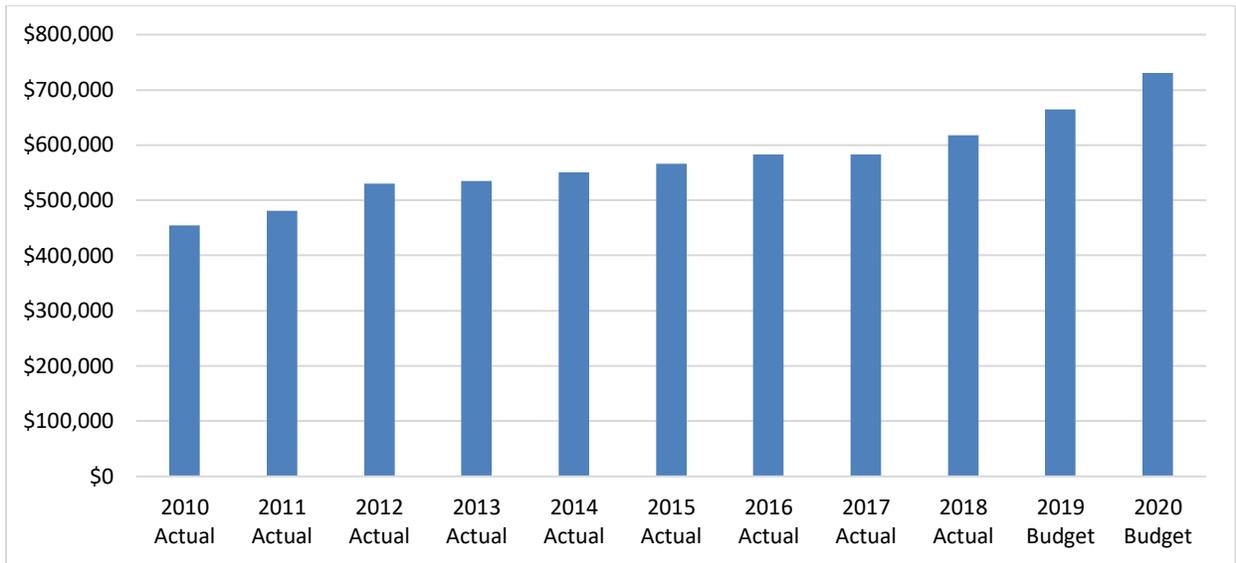
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Adult Probation Personnel Changes

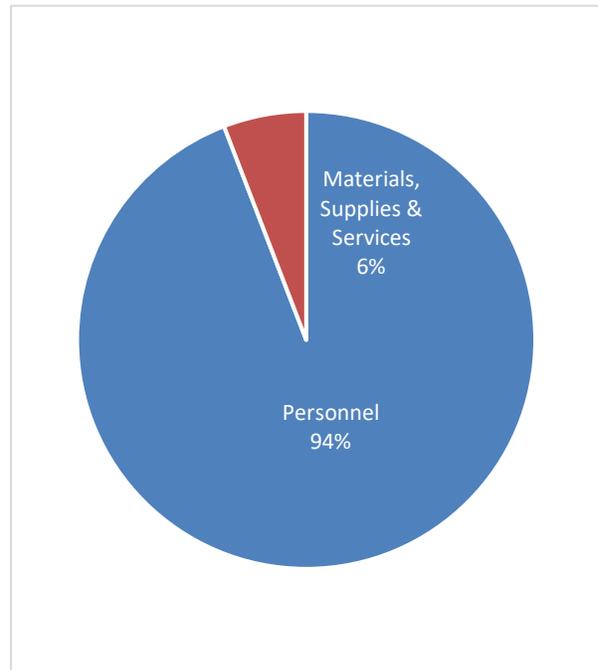
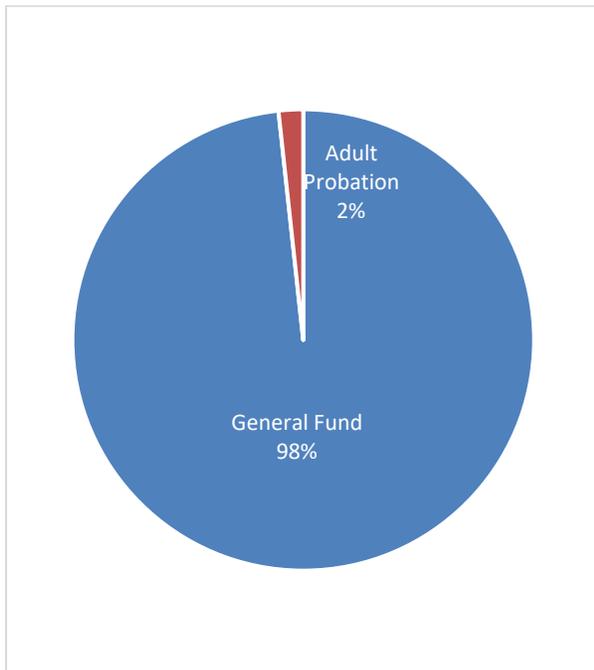
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There are no changes to personnel for fiscal year 2020.

## Adult Probation Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 34500 – Adult Probation Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	554,724	579,794	622,477	598,588	687,444
Materials, Supplies & Services	25,183	38,343	42,370	38,618	42,650
Capital Outlays	144				
<b>Total Expenditures</b>	<b>582,748</b>	<b>618,137</b>	<b>664,847</b>	<b>628,206</b>	<b>730,094</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	291,368	338,284	301,000	350,000	346,000
<b>Total Revenues</b>	<b>291,368</b>	<b>338,284</b>	<b>301,000</b>	<b>350,000</b>	<b>346,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	11	11	11	11	11
<b>Total FTE</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

<b>Fund 100 – General</b>					
<b>Department 34500 – Adult Probation Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	395,756	406,081	425,876	408,847	461,873
511300 Overtime	6,579	3,588	7,000	4,066	10,000
512100 Health and Life Insurance	90,984	109,721	118,235	114,496	138,759
512200 Social Security	27,937	28,009	33,115	28,247	36,098
512400 Retirement Contributions	24,812	23,753	28,137	26,4003	30,672
512700 Workers' Compensation	8,655	8,643	10,114	7,530	10,042
<b>Total Personnel Services</b>	<b>554,724</b>	<b>579,794</b>	<b>622,477</b>	<b>589,588</b>	<b>687,444</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	2,697	3,221	3,000	3,480	3,400
522201 Equipment Maintenance	2,586	2,001	2,500	3,138	3,100
522202 Vehicle Maintenance	69	517	1,000	440	1,000
522204 Software Maintenance		1,089	1,620	1,675	1,000
522320 Rental – Equipment	2,480	3,327	1,500	820	1,500
523201 Telephone	3,599	3,061	3,000	2,692	5,000
523203 Postage	1,262	1,269	1,500	420	1,500
523500 Travel	3,805	2,893	5,000	5,239	5,000
523601 Dues	100	100	450	112	450
523700 Education and Training	1,465	585	2,000	1,797	2,000
523900 Other Purchased Services	583	1,623	500	6,404	5,500
531101 Supplies and Materials	7,664	8,995	16,500	8,389	8,500
531270 Gasoline / Diesel	732	804	1,500	807	1,500
531400 Books and Periodicals	613	657	800	766	800
531600 Small Equipment	225	7,202	1,500	2,438	2,400
<b>Total Materials, Supplies &amp; Services</b>	<b>27,880</b>	<b>38,343</b>	<b>42,370</b>	<b>38,618</b>	<b>42,650</b>
Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers	144				
<b>Total Capital Outlays</b>	<b>144</b>				
<b>Total Expenditures</b>	<b>582,748</b>	<b>618,137</b>	<b>664,847</b>	<b>628,206</b>	<b>730,094</b>

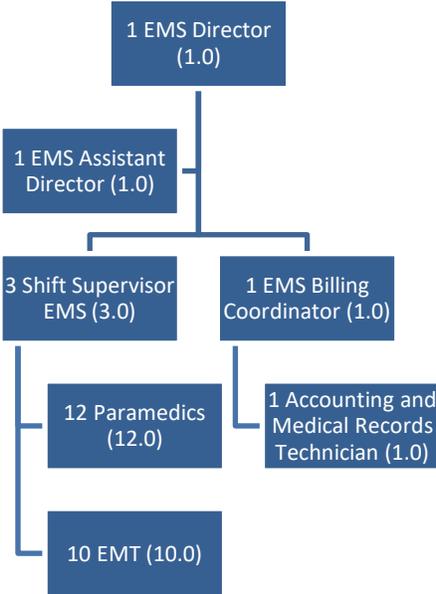
# Emergency Medical Service (EMS)

**Department Description**

To provide advanced life support response from dispatch to arrival in 10 minutes or less providing pre-hospital treatment; to provide both emergency and non-emergency patient transport to medical facilities both locally and out-of-town; to maintain medical and billing records; to provide on-site presence at heavily attended community events and assemblies; to provide critical support and mutual-aid for seven counties, fire services and law enforcement; and to provide educational and training opportunities at health fairs, career days and similar activities. Revenue collection is an on-going issue. Offsetting reductions for Medicaid is a continuing trend. The county will only be reimbursed for managed care rates and not actual full cost. The collection rate is favorable compared to other counties. However, it is unlikely that full cost recovery will ever be possible.

Performance Measurement	2016	2017	2018	2019	2020
Service Requests	8,872	8,846	9,094	9,275	9,460
Local Transports	5,519	5,348	5,826	5,942	6,060
Out-of-Town Transports	739	678	555	511	471
No Transport Calls	2,352	2,465	2,659	2,712	2,766
Average Revenue per Call	\$270	\$299	\$247	\$194	\$190

## EMS Organization Chart

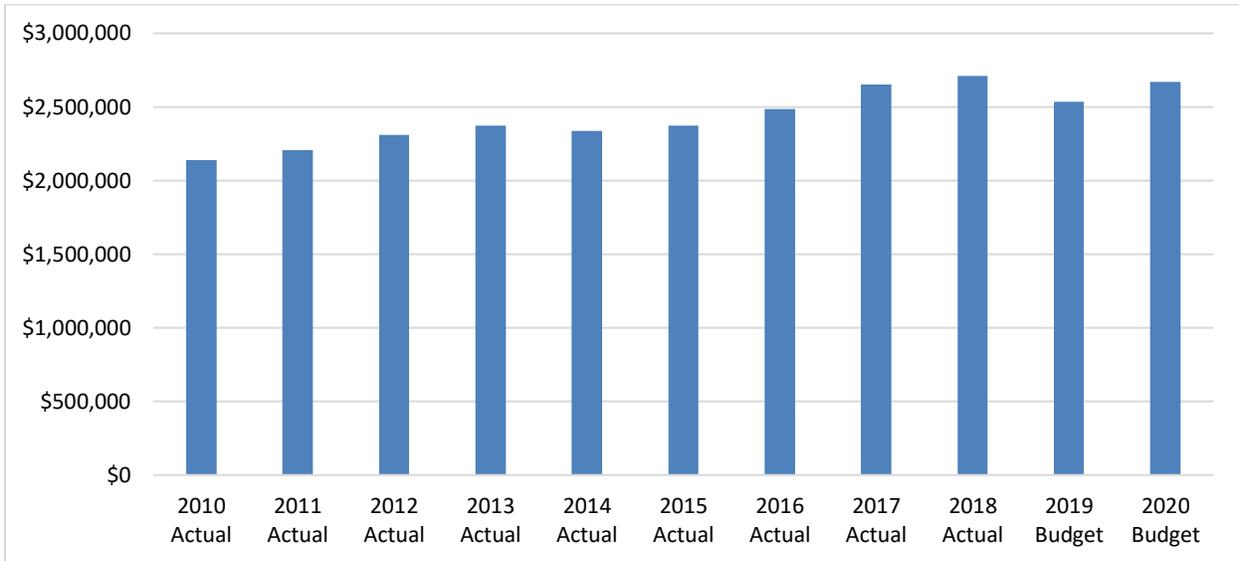


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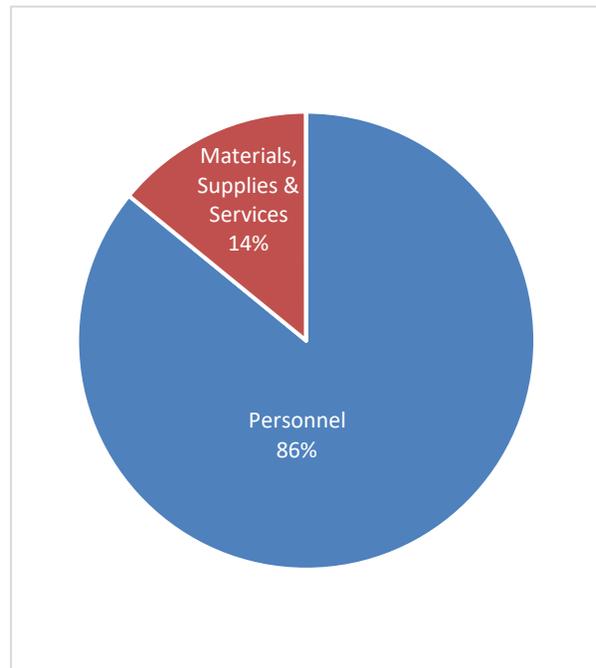
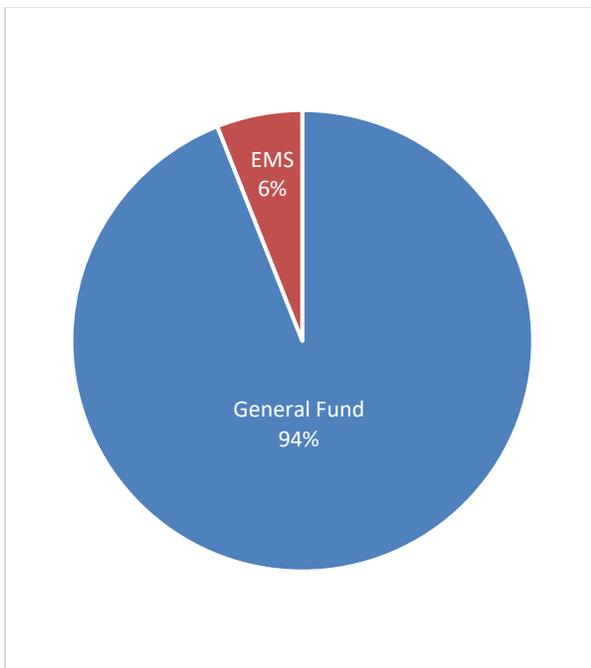
## EMS Personnel Changes

There are no changes to personnel for fiscal year 2020.

## EMS Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 36000 – EMS Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	2,216,470	2,326,249	2,161,465	2,368,461	2,294,148
Materials, Supplies & Services	391,141	383,950	373,620	343,111	376,120
Capital Outlays	3,295	625		12,400	
Other Costs		150	150	150	150
<b>Total Expenditures</b>	<b>2,653,894</b>	<b>2,710,974</b>	<b>2,535,235</b>	<b>2,724,123</b>	<b>2,670,418</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	1,690,256	1,772,438	1,800,000	1,785,000	1,800,000
<b>Total Revenues</b>	<b>1,690,256</b>	<b>1,772,438</b>	<b>1,800,000</b>	<b>1,785,000</b>	<b>1,800,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	25	29	29	29	29
Part-time	5.7	5.7	5.7	5.7	4.4
<b>Total FTE</b>	<b>30.7</b>	<b>34.7</b>	<b>34.7</b>	<b>34.7</b>	<b>33.4</b>

<b>Fund 100 – General</b>					
<b>Department 36000 – EMS Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	1,078,566	1,094,542	1,074,104	1,113,507	1,189,203
511101 Salary – Part-time	124,441	104,414	130,000	118,707	103,748
511300 Overtime	442,350	508,961	337,000	489,789	337,000
512100 Health and Life Insurance	373,641	362,854	358,870	389,176	399,000
512200 Social Security	115,463	120,779	117,894	120,696	123,502
512400 Retirement Contributions	82,010	86,253	91,722	90,985	99,203
512700 Workers' Compensation	42,837	48,447	51,875	45,602	42,492
<b>Total Personnel Services</b>	<b>2,259,307</b>	<b>2,326,249</b>	<b>2,161,465</b>	<b>2,368,461</b>	<b>2,294,148</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	4,523	4,612	13,700	12,779	13,700
521201 Professional Services – IT	8,694	7,084	7,500	6,623	7,500
522110 Medical Waste Disposal	2,860	2,275	2,500	1,887	2,500
522201 Equipment Maintenance	8,497	12,527	16,700	5,583	16,700
522202 Vehicle Maintenance	88,614	69,813	70,000	60,248	75,000
522203 Building Maintenance	5,783	3,933	4,000	4,797	5,000
522204 Software Maintenance		13,647	18,420	3,708	18,420
522320 Rental – Equipment	7,957	6,947	6,750	7,755	6,750
523201 Telephone	14,808	13,475	10,000	6,452	10,000
523203 Postage	6,524	10,380	9,500	14,990	12,000
523204 Pagers	1,589	1,520	1,600	879	1,600
523300 Advertising	742	605	750		750
523400 Printing and Binding	4,494	636	750		750
523500 Travel	1,177	3,868	1,700	621	1,700
523601 Dues				720	
523610 Bank Fee	2,125	3,546	3,100	5,033	3,100
523700 Education and Training	2,254	2,836	3,500	2,824	3,500
523800 Licenses	16,500	16,500	16,500	16,856	16,500
523900 Other Purchased Services	6,662	4,052	2,000	9,564	2,000
531101 Supplies and Materials	10,562	14,429	12,000	12,799	12,000
531111 Medical Supplies	54,032	55,914	55,000	59,447	55,000
531112 Drugs	15,703	19,719	20,500	10,539	20,500
531120 Janitorial Supplies	6,961	7,505	6,500	3,199	6,500
531150 Building Maintenance Material	1,356	1,026	1,000		
531155 Vehicle Parts	29,390	10,333	5,000		
531210 Water / Sewerage	4,276	3,396	3,000	3,197	3,000

Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531220 Natural Gas	721	1,069	1,000	764	1,000
531230 Electricity	14,054	13,816	14,000	12,647	14,000
531270 Gasoline / Diesel	52,965	64,053	55,000	69,832	55,000
531600 Small Equipment	9,176	3,002	1,550	371	1,550
531710 Uniforms	8,143	11,432	10,100	8,998	10,100
<b>Total Materials, Supplies &amp; Services</b>	<b>391,141</b>	<b>383,950</b>	<b>373,620</b>	<b>343,111</b>	<b>376,120</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542300 Furniture and Fixtures				4,785	
542400 Computers	3,098	625		638	
542401 Software	197			6,977	
<b>Total Capital Outlay</b>	<b>3,295</b>	<b>625</b>		<b>12,400</b>	
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571000 Intergovernmental Fees	150	150	150	150	150
<b>Total Other Costs</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Total Expenditures</b>	<b>2,653,894</b>	<b>2,710,974</b>	<b>2,535,235</b>	<b>2,724,123</b>	<b>2,670,418</b>

# Coroner

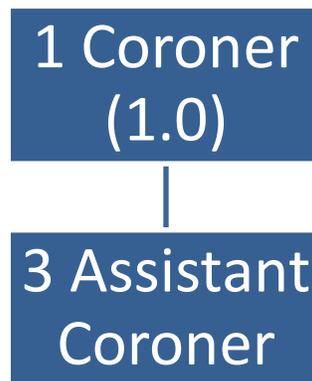
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## Department Description

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

## Coroner Organization Chart

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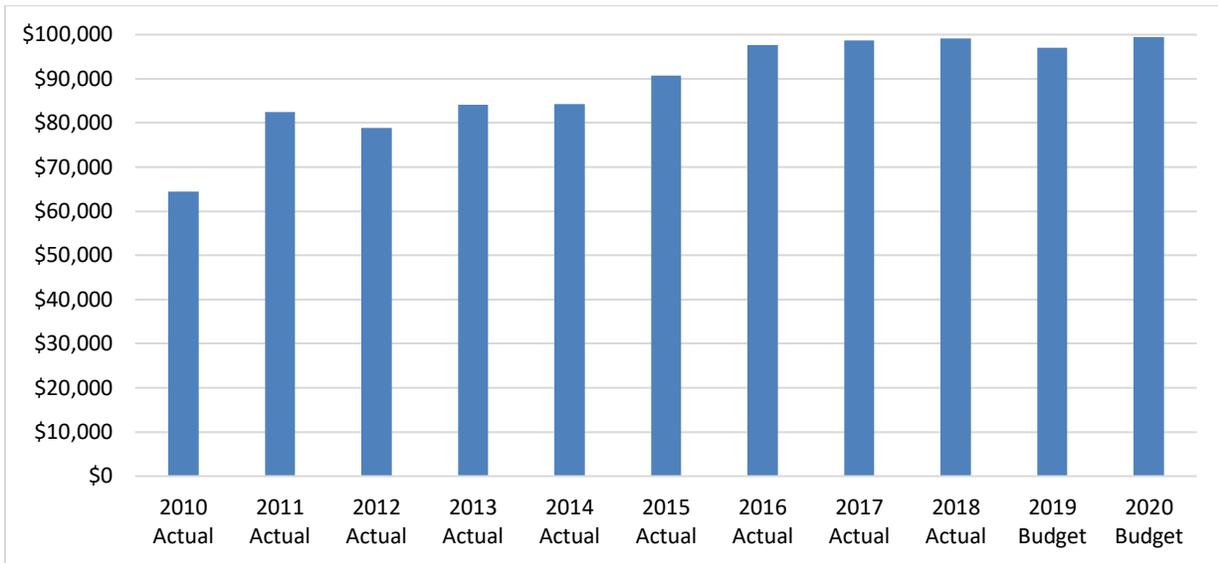
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Coroner Personnel Changes

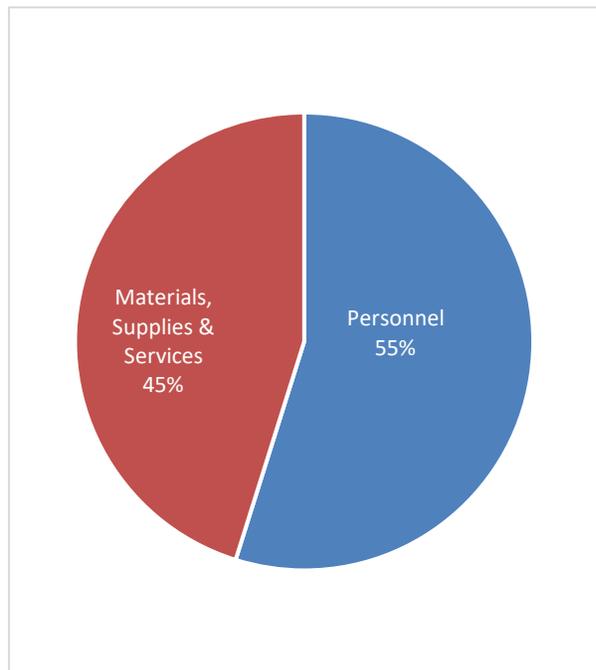
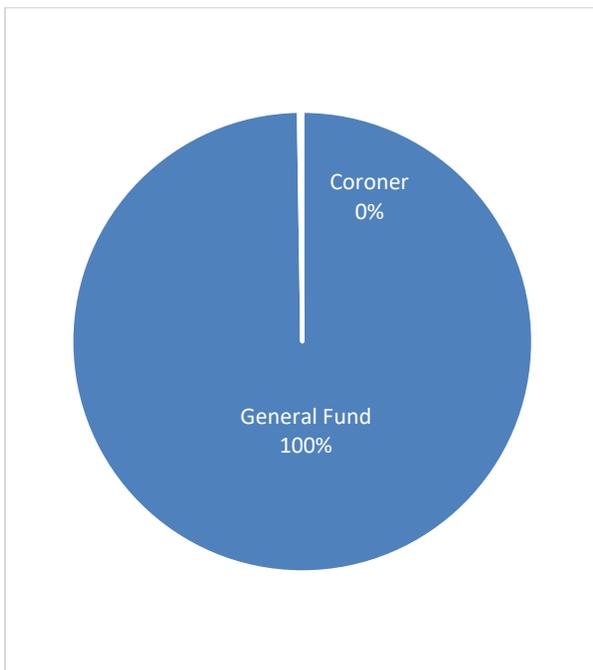
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There are no changes to personnel for fiscal year 2020.

## Coroner Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 37000 – Coroner Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	49,211	34,166	54,495	58,025	54,495
Materials, Supplies & Services	49,226	64,902	42,500	44,924	44,875
<b>Total Expenditures</b>	<b>98,665</b>	<b>99,068</b>	<b>96,995</b>	<b>102,949</b>	<b>99,370</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Elected	1	1	1	1	1
<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>Fund 100 – General</b>					
<b>Department 37000 – Coroner Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	27,825	5,075	30,500		
511101 Salary – Part-time		9,500		33,628	30,500
512100 Health and Life Insurance	19,263	17,967	21,008	21,553	21,008
512200 Social Security	1,652	930	2,333	2,136	2,333
512700 Workers' Compensation	471	694	654	708	654
<b>Total Personnel Services</b>	<b>49,211</b>	<b>34,166</b>	<b>54,495</b>	<b>58,025</b>	<b>54,495</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	229	275	275	274	275
522201 Equipment Maintenance	4,899	41	300		200
522202 Vehicle Maintenance	851		1,200	167	750
523201 Telephone	2,561	1,927	1,800	4,184	3,600
523203 Postage		8	25		10
523500 Travel	9,443	10,235	10,000	8,841	10,000
523601 Dues	300	300	300		300
523700 Education and Training	1,800	1,440	1,800	1,607	1,440
523850 Contract Labor	7,000	26,425	7,000	5,274	6,000
523900 Other Purchased Services	20,245	20,260	17,500	23,062	20,500
531101 Supplies and Materials	1,654	1,786	1,200	510	700
531600 Small Equipment	300	1,305	300		300
531710 Uniforms	173	901	800	1,002	800
<b>Total Materials, Supplies &amp; Services</b>	<b>49,454</b>	<b>64,902</b>	<b>42,500</b>	<b>44,924</b>	<b>44,875</b>
<b>Total Expenditures</b>	<b>98,665</b>	<b>99,068</b>	<b>96,995</b>	<b>102,949</b>	<b>99,370</b>

# Animal Control

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## Department Description

To provide animal control service in a cost-effective and professional manner by active enforcement of state and local laws and ordinances, humane sheltering, handling and disposal of unwanted animals and the promotion of responsible pet ownership. The advent of this service several years ago has provided an effective means for managing the nuisances associated for stray and unwanted animal populations, while at the same time, providing a public safety and public health element caused by dangerous animals. The growth of Bulloch County's population has increased the need and demand for animal control services, where they previously had not existed. This has created a higher level of service demanded by the residents. Prior to FY16, two Humane Enforcement officers were accounted for in Animal Shelter. They were moved into the Animal Control Department beginning in FY16.

Performance Measurement	2016	2017	2018	2019	2020
Animal Control Calls/Complaints	2,069	2,146	2,065	20,94	2,101
Citations Given	339	303	251	297	283

## Animal Control Organization Chart

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1 Animal Control  
Supervisor (1.0)

2 Animal Control  
Officer (2.0)

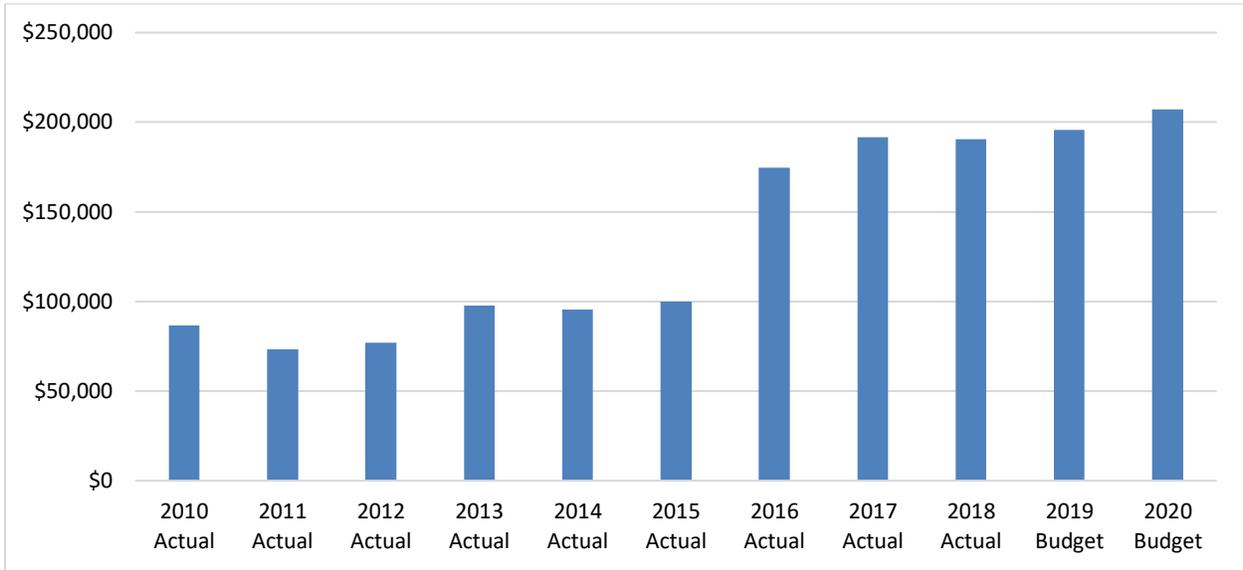
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## Animal Control Personnel Changes

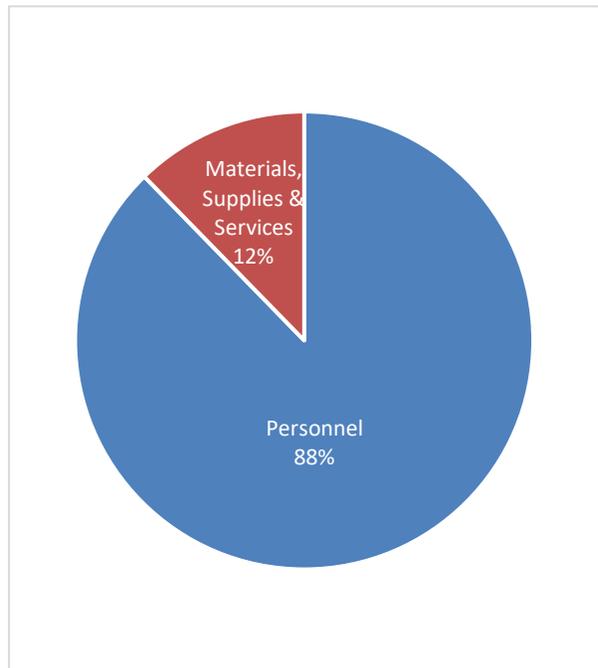
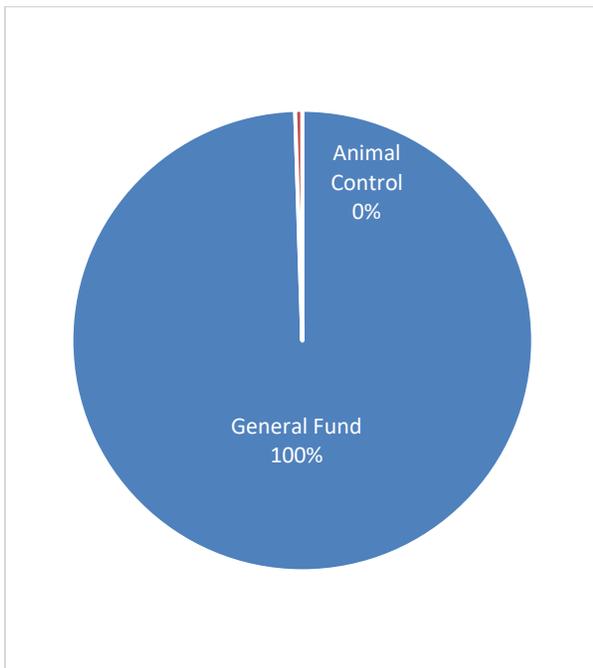
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There are no changes to personnel for fiscal year 2020.

## Animal Control Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 39100 – Animal Control Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	165,232	166,347	169,703	156,711	181,814
Materials, Supplies & Services	24,457	23,309	26,095	19,260	25,495
Capital Outlays	1,935	725			
<b>Total Expenditures</b>	<b>191,624</b>	<b>190,381</b>	<b>195,798</b>	<b>175,971</b>	<b>207,309</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	55,172	56,041	60,000	55,000	60,000
<b>Total Revenues</b>	<b>55,172</b>	<b>56,041</b>	<b>60,000</b>	<b>55,000</b>	<b>60,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	3	3	3	3	3
<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>Fund 100 – General</b>					
<b>Department 39100 – Animal Control Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	89,368	90,145	96,516	92,093	106,634
511300 Overtime	19,083	15,460	10,000	14,979	10,000
512100 Health and Life Insurance	41,906	46,017	47,064	35,486	47,625
512200 Social Security	7,209	6,948	8,147	7,308	8,922
512400 Retirement Contributions	6,816	6,847	6,924	5,974	7,581
512700 Workers' Compensation	848	931	1,051	871	1,052
<b>Total Personnel Services</b>	<b>165,232</b>	<b>166,347</b>	<b>169,703</b>	<b>156,711</b>	<b>181,814</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services					
521201 Professional Services – IT	607	680	675	685	675
522201 Equipment Maintenance				130	
522202 Vehicle Maintenance	391	793	1,500	772	3,500
522203 Building Maintenance	238	236	200		200
523201 Telephone	2,023	1,956	1,700	2,321	1,700
523500 Travel	1,479		1,700	996	700
523610 Bank Fee	1				
523700 Education and Training	1,100			88	
523900 Other Purchased Services	80	25	120	89	120
531101 Supplies and Materials	677	807	1,000	122	1,000
531155 Vehicle Parts	2,666	1,605	2,000		
531270 Gasoline / Diesel	14,311	14,441	15,000	12,823	15,000
531600 Small Equipment	191	2,196	1,000		1,000
531710 Uniforms	692	569	1,200	1,234	1,600
<b>Total Materials, Supplies &amp; Services</b>	<b>24,457</b>	<b>23,309</b>	<b>26,095</b>	<b>19,260</b>	<b>25,495</b>
Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment	1,935	725			
<b>Total Capital Outlays</b>	<b>1,935</b>	<b>725</b>			
<b>Total Expenditures</b>	<b>191,624</b>	<b>190,381</b>	<b>195,798</b>	<b>175,971</b>	<b>207,309</b>

# Animal Shelter

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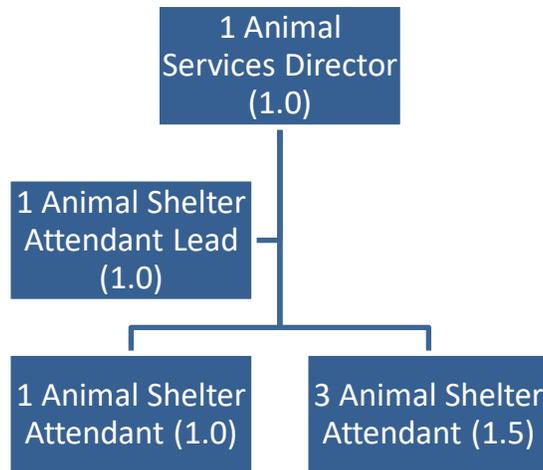
## Department Description

To provide a comprehensive, life affirming, and compassionate temporary care shelter for stray or unwanted animals; to provide safety and education on proper care of animals adopted at the shelter by individuals. The advent of this service several years ago has provided an effective means for managing the nuisances associated for stray and unwanted animal populations, while at the same time providing a public safety and public health element caused by dangerous and unwanted animals. The growth of Bulloch County's population has increased the need and demand for animal shelter services, where they previously had not existed. This has created a higher level of service demanded by the residents.

Performance Measurement	2016	2017	2018	2019	2020
Intakes/Housing of Homeless Animals	2,101	2,126	2,137	1,935	1,835
Adoptions/Rescues	533	614	936	1,000	1,050
Return to Owners	170	190	223	250	250
Euthanasia	1,041	999	705	500	400

## Animal Shelter Organization Chart

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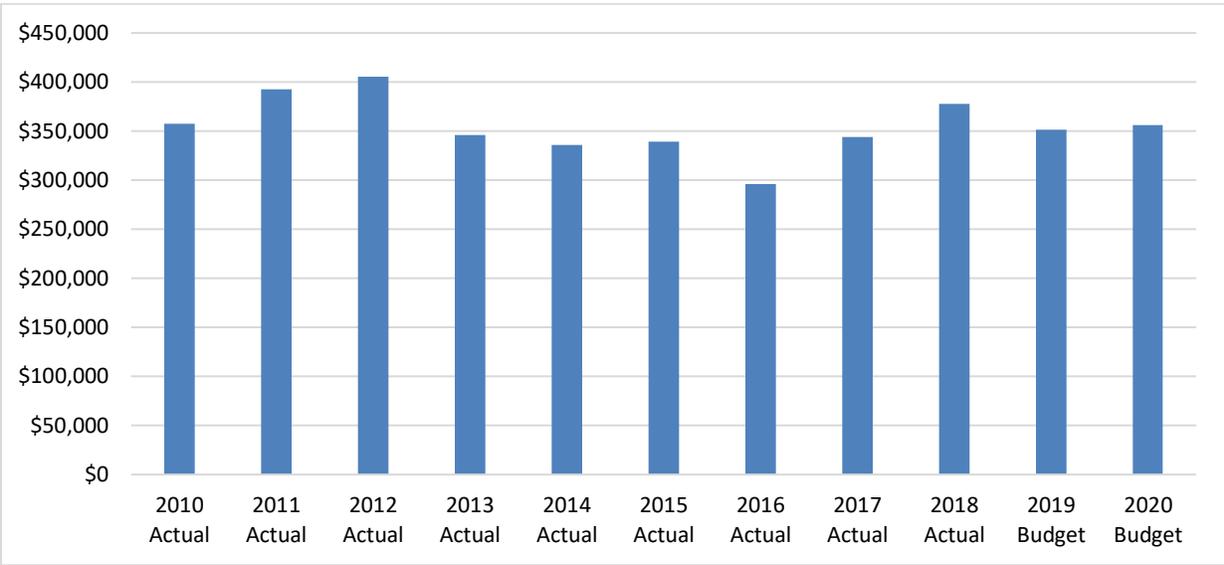
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Animal Shelter Personnel Changes

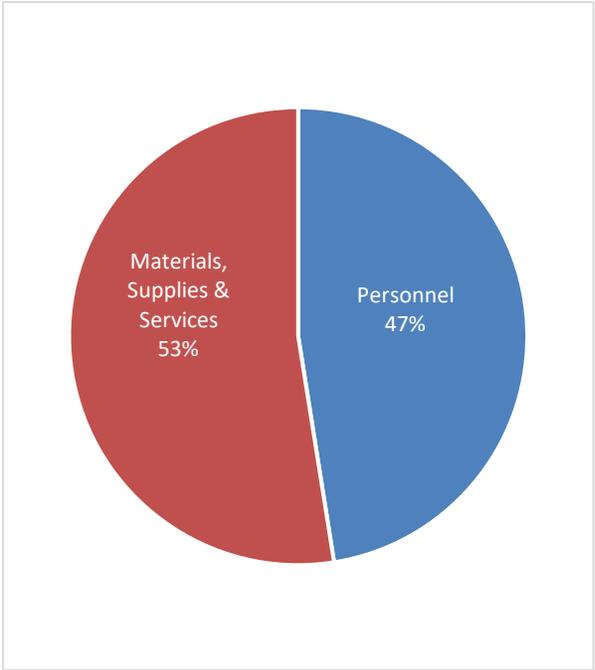
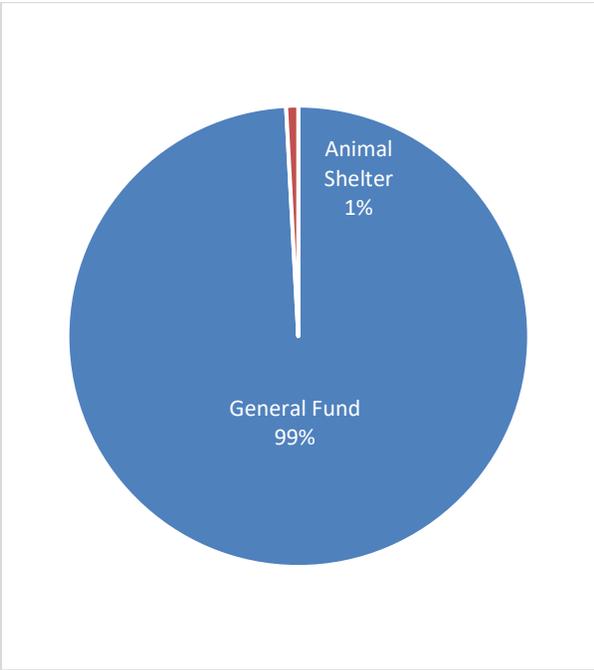
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There are no changes to personnel for fiscal year 2020.

## Animal Shelter Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 39110 – Animal Shelter Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	124,948	149,323	158,999	151,355	168,962
Materials, Supplies & Services	219,057	227,891	192,300	183,981	186,800
Capital Outlays		450		3,549	
Other Financing Uses	244	280		151	
<b>Total Expenditures</b>	<b>344,249</b>	<b>377,944</b>	<b>351,299</b>	<b>339,036</b>	<b>355,762</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	28,606	23,369	15,000	17,500	17,500
<b>Total Revenues</b>	<b>28,606</b>	<b>23,369</b>	<b>15,000</b>	<b>17,500</b>	<b>17,500</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	3	3	3	3	3
Part-time	.5	1.5	1.5	1.5	1.5
<b>Total FTE</b>	<b>3.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

<b>Fund 100 – General</b>					
<b>Department 39110 – Animal Shelter Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	74,851	85,446	86,053	82,698	102,335
511101 Salary – Part-time	7,671	25,550	25,272	33,725	30,000
511300 Overtime	3,799	3,382	5,000	1,948	3,000
512100 Health and Life Insurance	28,257	20,377	26,708	16,252	14,618
512200 Social Security	6,165	8,205	8,899	8,574	10,353
512400 Retirement Contributions	3,481	4,253	5,918	5,607	7,350
512700 Workers' Compensation	723	2,110	1,148	2,550	1,306
<b>Total Personnel Services</b>	<b>124,948</b>	<b>149,323</b>	<b>158,999</b>	<b>151,355</b>	<b>168,962</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	62,118	74,139	60,000	47,126	56,000
521201 Professional Services – IT	1,303	1,438	1,350	1,522	1,350
522201 Equipment Maintenance	1,088	1,333	700	1,954	700
522202 Vehicle Maintenance	330	210	500	3,887	500
522203 Building Maintenance	4,383	10,167	5,000	9,889	5,100
522204 Software Maintenance		245			
523201 Telephone	8,057	2,034	2,500	886	2,500
523203 Postage	9	4	100	13	100
523500 Travel	426	240	500	381	2,000
523610 Bank Fee	963	856	950	974	950
523800 Licenses	1,041	3,065	4,000	3,555	4,000
523900 Other Purchased Services	155	379	1,000	429	500
531101 Supplies and Materials	16,114	16,503	13,000	16,256	13,000
531120 Janitorial Supplies	10,177	9,374	9,000	10,446	9,000
531141 Medical Supplies	86,829	85,032	67,000	57,302	63,000
531150 Building Maintenance Material	699	(29)	100		
531210 Water / Sewerage	6,016	3,127	6,400	5,298	6,400
531220 Natural Gas	567	1,296	1,200	1,094	1,200
531230 Electricity	18,415	19,554	18,000	21,317	19,500
531600 Small Equipment		905			
531710 Uniforms	368	1,019	1,000	1,653	1,000
<b>Total Materials, Supplies &amp; Services</b>	<b>219,057</b>	<b>227,891</b>	<b>192,300</b>	<b>183,981</b>	<b>186,800</b>
Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542300 Furniture and Fixtures				3,549	
542400 Computers		450			

Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>Total Capital Outlays</b>		<b>450</b>		<b>3,549</b>	
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571400 City of Statesboro	244	280		151	
<b>Total Other Costs</b>	<b>244</b>	<b>280</b>		<b>151</b>	
<b>Total Expenditures</b>	<b>344,249</b>	<b>377,944</b>	<b>351,299</b>	<b>339,0366</b>	<b>355,762</b>

# Public Works

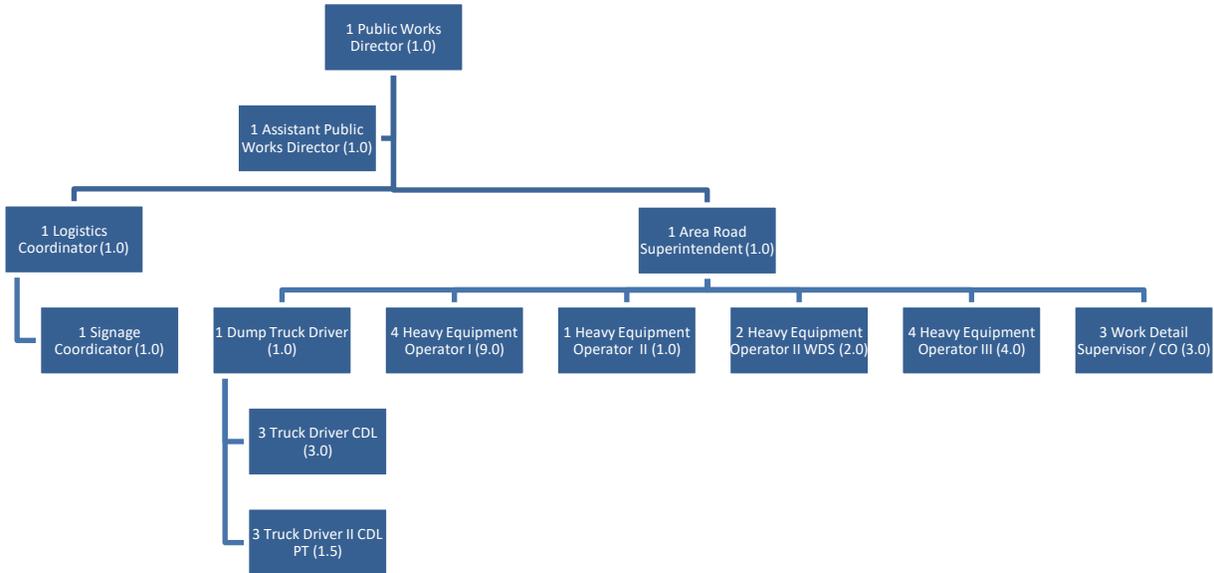
# Roads

**Department Description**

To maintain all County owned roadway infrastructure and to provide the traveling public with safe, reliable and aesthetically pleasing public ways; to construct new roads and perform general civil work on special construction projects. Population increases have vastly impacted the maintenance responsibilities for the county road system (new subdivisions, wear on existing roads, expansion of school bus routes and mail delivery, and increased traffic flow on low volume design roads). This has increased costs, and created the demand for new paved roads, bridges and major improvements to certain road segments and intersections. Bulloch County has the most dirt roads in the State of Georgia to care for. The use of inmate labor has minimized these costs, yet, the increased traffic and periods of inclement weather escalate the maintenance effort. The department is also charged with right-of-way management which requires a focus on engineering and regulatory functions. Increases in new development will require that a greater focus be placed on shifting the costs of these functions to the private entities that spur development rather than the general taxpayer.

Performance Measurement	2016	2017	2018	2019	2020
Paved Road Maintenance (Mileage)	500	500	500	500	500
Dirt Road Maintenance (Mileage)	657	657	657	654	654
Storm Recovery	Matthew	Irma			

## Roads Organization Chart

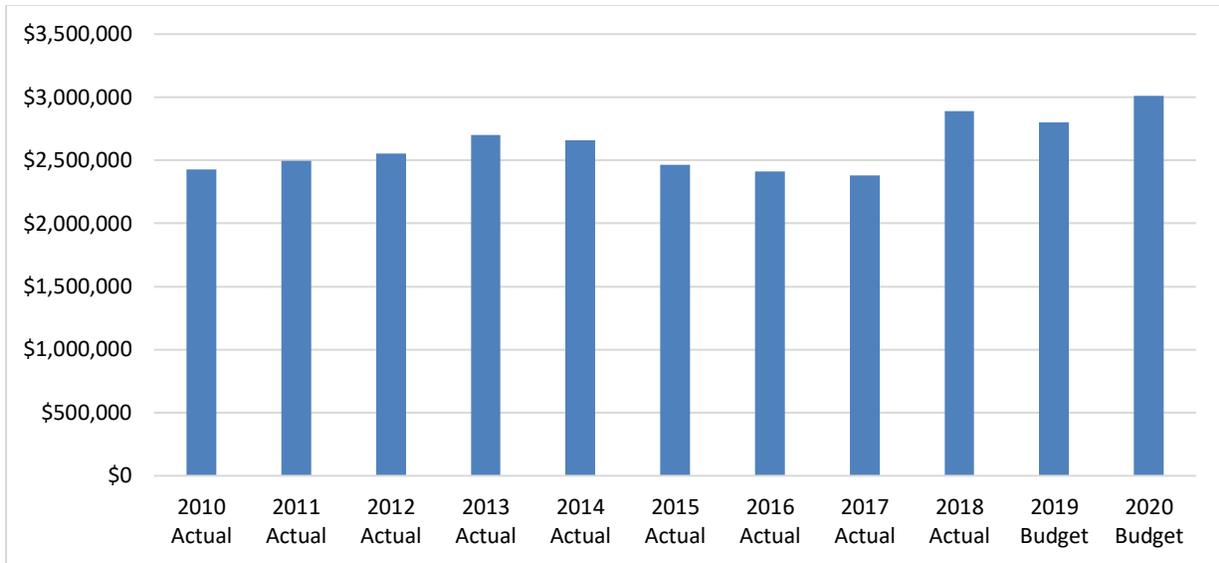


\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

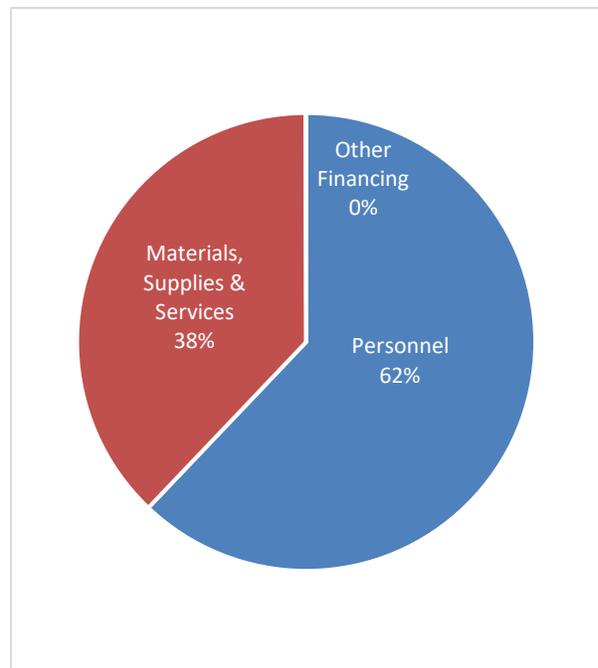
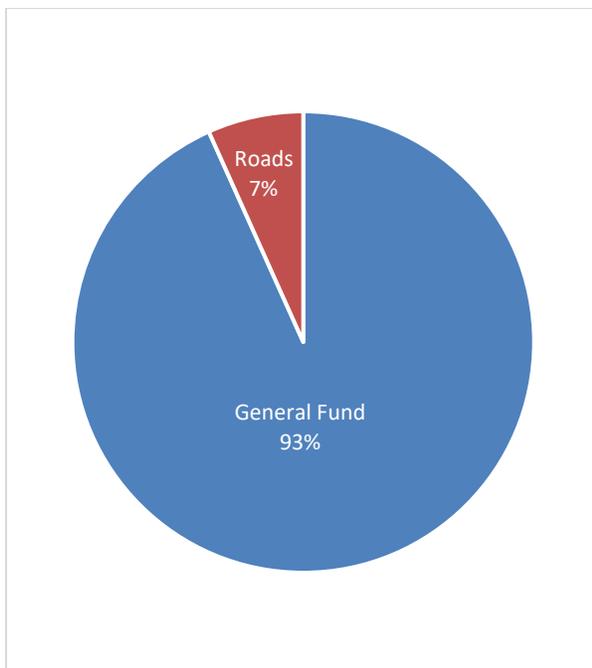
## Roads Personnel Changes

One part-time dump truck driver position will be converted to full-time in FY 2020.

## Roads Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 42010 – Roads Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	1,391,281	1,398,685	1,752,347	1,553,685	1,745,151
Materials, Supplies & Services	936,407	1,022,266	1,045,000	1,316,618	906,172
Capital Outlays	50,908	2,600		983	
Other Financing Uses	1,050	1,050	1,050	1,050	1,050
Interfund Transfer		467,460			
<b>Total Expenditures</b>	<b>2,379,646</b>	<b>2,892,061</b>	<b>2,798,397</b>	<b>2,872,335</b>	<b>2,652,373</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	(839,915)	729,966	263,585	257,735	288,570
<b>Total Revenues</b>	<b>(839,915)</b>	<b>729,996</b>	<b>263,585</b>	<b>257,735</b>	<b>288,570</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	26	30	29	29	29
Part-time	2.4	2.4	2.2	2.2	2.3
<b>Total FTE</b>	<b>28.4</b>	<b>32.4</b>	<b>31.2</b>	<b>31.2</b>	<b>31.3</b>

<b>Fund 100 – General</b>					
<b>Department 42010 – Roads Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	805,664	837,317	1,040,656	960,949	1,158,095
511101 Salary – Part-time	72,119	75,696	90,480	69,429	25,266
511300 Overtime	114,735	87,541	74,700	100,180	84,700
512100 Health and Life Insurance	219,313	228,320	316,216	249,117	313,845
512200 Social Security	70,175	71,284	92,246	80,712	97,007
512400 Retirement Contributions	52,396	44,764	72,498	55,986	0,782
512600 Unemployment Insurance		981			
512700 Workers' Compensation	56,879	52,782	65,551	37,311	66,238
<b>Total Personnel Services</b>	<b>1,391,281</b>	<b>1,398,685</b>	<b>1,752,347</b>	<b>1,553,685</b>	<b>1,745,151</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	9,238	11,246		1,163	
521201 Professional Services – IT	765	833	1,000	1,398	1,500
522201 Equipment Maintenance	14,257	76,680	40,000	240,545	260,000
522202 Vehicle Maintenance	19,922	13,055	15,000	266,154	40,000
522203 Building Maintenance	300	906	2,500	3,094	2,500
522204 Software Maintenance		4,403	4,500	4,636	8,500
522320 Rental – Equipment	11,283	6,166	1,000	30,278	6,000
523201 Telephone	4,184	5,913	11,000	13,135	16,000
523203 Postage		3		11	
523300 Advertising	360	150	500	435	500
523500 Travel	2,570	1,609	2,500	1,635	3,000
523601 Dues	245	710	1,000	507	1,000
523700 Education and Training	1,105	2,236	2,500	1,087	3,000
523800 Licenses	4,653		5,000	445	
523852 Contract Labor	139,177		165,000	88,169	
523900 Other Purchased Services	30,250	232,683	4,000	134,024	8,672
531101 Supplies and Materials	106,423	95,104	5,000	148,321	125,000
531120 Janitorial Supplies	1,631	1,939	2,500	1,331	2,500
531135 Road Repair Material			120,000		
531137 Road Signs	5,477	18,026	25,000	9,035	25,000
531145 Roadside Spraying / Mowing					
531150 Building Maintenance Material	2,299	857	1,000		
531155 Vehicle Parts	268,852	181,552	265,000		
531210 Water / Sewerage	6,441	3,525	3,000	3,077	3,500

Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531230 Electricity	30,186	37,463	32,000	37,008	38,000
531270 Gasoline / Diesel	259,578	316,313	325,000	324,893	350,000
531600 Small Equipment	8,274	5,482	1,000	1,280	3,000
531610 Tools	3,854	1,366	4,000	3,528	5,500
531710 Uniforms	5,084	4,049	6,000	1,429	3,000
<b>Total Materials, Supplies &amp; Services</b>	<b>936,407</b>	<b>1,022,266</b>	<b>1,045,000</b>	<b>1,316,618</b>	<b>906,172</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers				122	
542500 Equipment	50,908	2,600		860	
<b>Total Capital Outlay</b>	<b>50,908</b>	<b>2,600</b>		<b>983</b>	
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571000 Intergovernmental Fee	1,050	1,050	1,050	1,050	1,050
<b>Total Other Costs</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>
Interfund Trasfer	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
611005 Interfund Transfer		467,460			
<b>Total Interfund Transfer</b>		<b>467,460</b>			
<b>Total Expenditures</b>	<b>2,379,646</b>	<b>2,892,061</b>	<b>2,798,397</b>	<b>2,872,335</b>	<b>2,652,373</b>

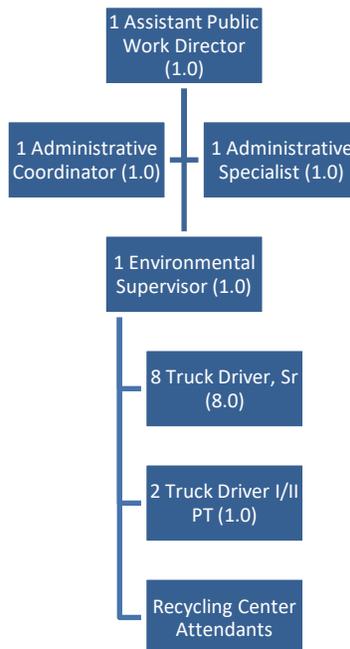
# Solid Waste

## Department Description

The Solid Waste Department is charged with providing waste and recycling collection throughout the county. These collection efforts are accomplished by providing the citizens a choice of 19 strategically placed, manned, multipurpose collection centers and 1 centrally located, manned, recyclables only collection center and 2, unmanned, refuse only sites. Refuse collection services are provided, free of charge, to other county and state government offices/agencies, as well as service to multiple containers at the Ogeechee Technical Institute. There are an additional 142, unmanned, cardboard only collection sites located at local businesses who donate cardboard for recycling. An added aspect of the recyclable collections is the processing, selling, and shipping of these materials. The Department also operates a refuse container rental service, in which it currently provides refuse collection and dumping services to 106 customers.

Performance Measurement	2016	2017	2018	2019	2020
Solid Waste Tonnage	19,640	20,095	20,583	20,474	21,000
Recycle Cardboard Tonnage	1,732	933	933	1,122	1,325
Recycled Glass Tonnage	46	39	40	41	42
Recycled Metal Tonnage	807	981	456	390	400

## Solid Waste Organization Chart

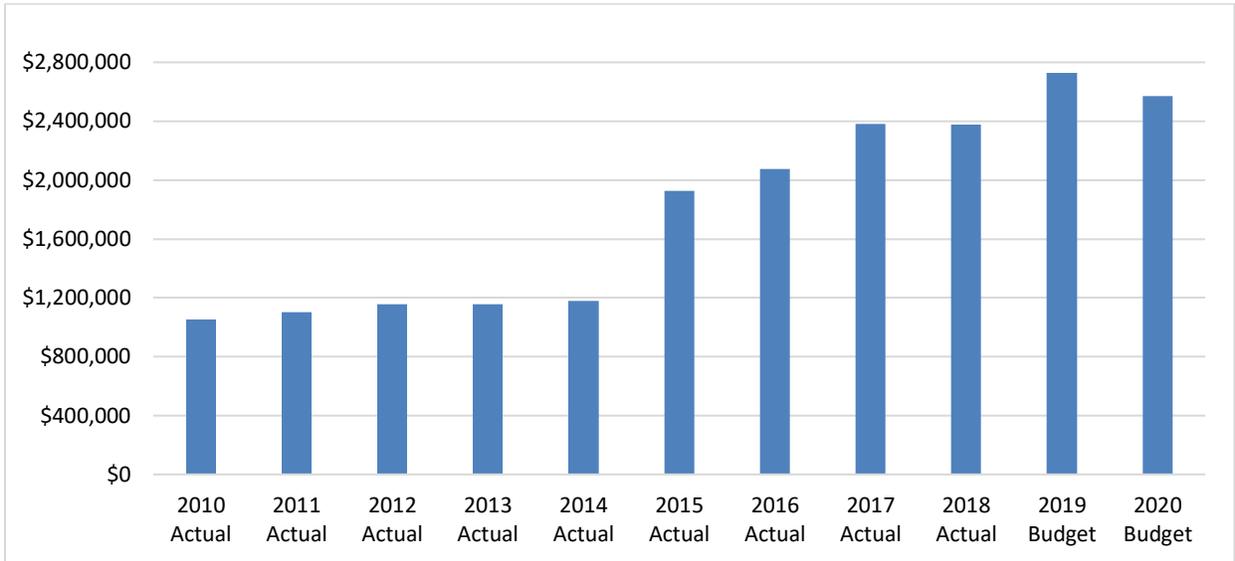


\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

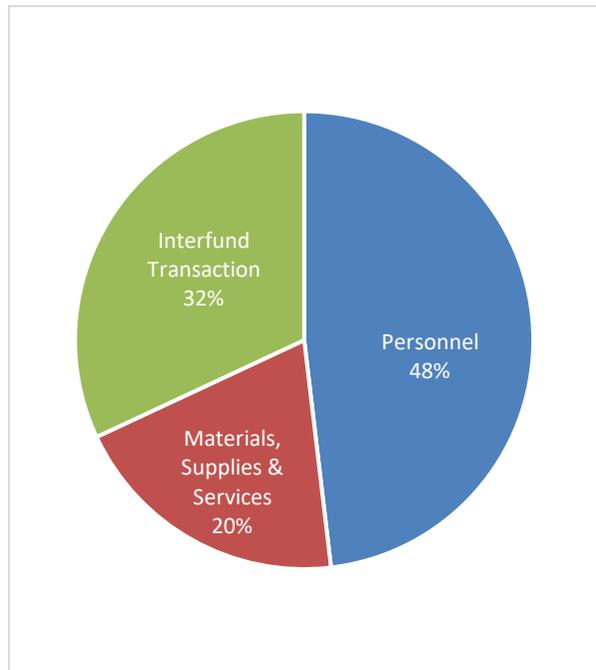
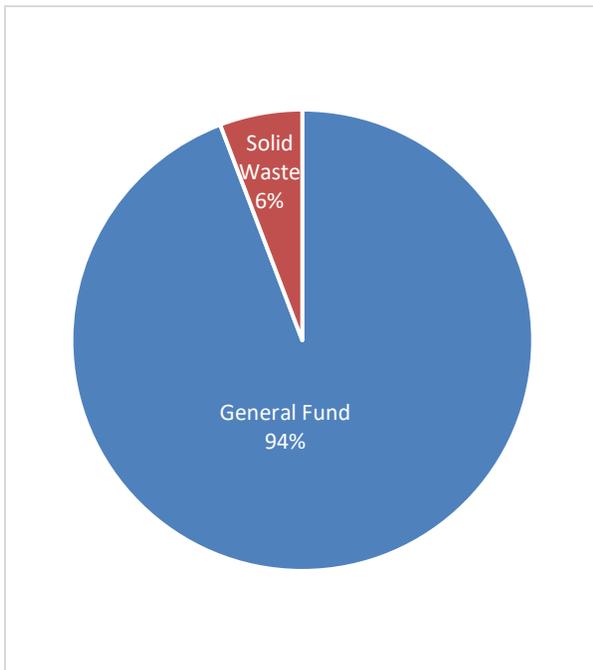
## Solid Waste Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Solid Waste Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 45200 – Solid Waste Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	1,187,282	1,163,377	1,216,072	1,187,970	1,279,955
Materials, Supplies & Services	428,373	429,617	388,400	446,329	511,880
Capital Outlays			361,000	362,830	233,329
Interfund Transactions	766,956	784,909	761,100	780,265	821,100
<b>Total Expenditures</b>	<b>2,383,331</b>	<b>2,377,902</b>	<b>2,726,572</b>	<b>2,777,395</b>	<b>2,846,264</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	935,778	870,708	892,000	847,000	847,000
<b>Total Revenues</b>	<b>935,778</b>	<b>870,708</b>	<b>892,000</b>	<b>847,000</b>	<b>847,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	11	12	12	12	13
Part-time	27.6	27.6	26.8	26.8	27.9
<b>Total FTE</b>	<b>38.6</b>	<b>39.6</b>	<b>38.8</b>	<b>38.8</b>	<b>40.9</b>

<b>Fund 100 – General</b>					
<b>Department 45200 – Solid Waste Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	419,920	412,210	450,392	427,835	473,877
511101 Salary – Part-time	429,967	422,372	430,000	428,132	430,000
511300 Overtime	96,526	111,724	100,000	110,918	115,000
512100 Health and Life Insurance	108,691	93,025	103,489	93,994	105,988
512200 Social Security	69,411	69,955	75,000	71,343	77,944
512400 Retirement Contributions	28,874	20,982	35,775	29,348	38,277
512700 Workers' Compensation	33,894	33,110	21,415	26,401	38,869
<b>Total Personnel Services</b>	<b>1,187,282</b>	<b>1,163,377</b>	<b>1,216,072</b>	<b>1,187,970</b>	<b>1,279,955</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	720	833	850	1,019	910
522201 Equipment Maintenance	37,153	55,233	45,000	32,809	65,000
522202 Vehicle Maintenance	11,433	30,925	11,000	148,828	98,450
522203 Building Maintenance	10,309	6,996	5,500	6,155	6,540
523201 Telephone	15,534	11,757	11,000	13,427	20,800
523203 Postage	506	611	550	809	680
523203 Advertising	621	1,552	1,300	45	500
523500 Travel	1,751	2,788	2,500	1,320	2,500
523601 Dues	730	673	600		600
523610 Bank Fees	1,666	2,008	1,700	2,485	2,200
523700 Education and Training	300	1,847	2,500	1,011	2,500
523900 Other Purchased Services	1,194	1,954	1,200	10,084	34,000
531101 Supplies and Materials	10,745	12,277	5,000	37,734	15,000
531120 Janitorial Supplies	3,024	3,364	3,000	1,800	3,500
531137 Signs					10,000
531143 Landscaping Supplies		87			
531150 Building Maintenance Supplies	3,913	7,559			
533115 Vehicle Parts	144,638	64,683	50,000		
531210 Water / Sewerage	3,399	3,563	3,000	4,205	4,500
531230 Electricity	39,149	38,692	38,000	34,395	40,000
531270 Gasoline / Diesel	138,447	178,514	200,000	148,365	200,000
531593 Supplies - Resale	660	717		869	
531600 Small Equipment	842	1,324	700	324	700
531700 Uniforms	2,361	1,662	5,000	644	3,500
<b>Total Materials, Supplies &amp; Services</b>	<b>429,093</b>	<b>429,617</b>	<b>388,400</b>	<b>446,329</b>	<b>511,880</b>

Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers				1,830	
542500 Equipment			361,000	361,000	233,329
<b>Total Capital Outlay</b>			<b>361,000</b>	<b>362,830</b>	<b>233,329</b>
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571000 Intergovernmental Fee	1,100	900	1,100	1,100	1,100
572001 Tippage Fees	765,856	784,009	760,000	779,165	820,000
<b>Total Other Costs</b>	<b>766,956</b>	<b>784,909</b>	<b>761,100</b>	<b>780,265</b>	<b>821,100</b>
<b>Total Expenditures</b>	<b>2,383,331</b>	<b>2,377,902</b>	<b>2,726,572</b>	<b>2,777,395</b>	<b>2,846,264</b>

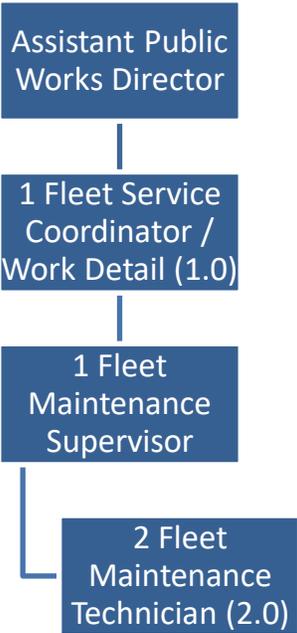
# Fleet Management

**Department Description**

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

Performance Measurement	2016	2017	2018	2019	2020
Total Number of Vehicles in Fleet			301	305	310
Number of Sheriff Vehicles			81	82	85
Number of Pickup Trucks			125	129	130
Number of Fire Trucks			34	34	34
Number of Ambulances			10	9	9
Number of Roll-off Trucks			6	6	6
Average Age of Fleet			8	8.5	8.5

## Fleet Management Organization Chart

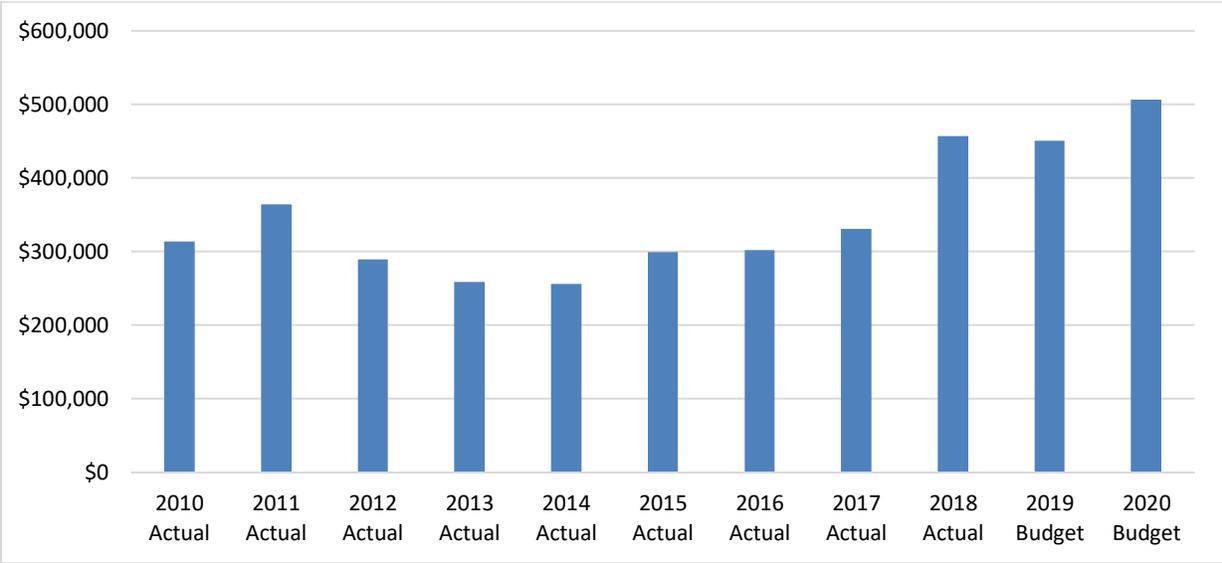


\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

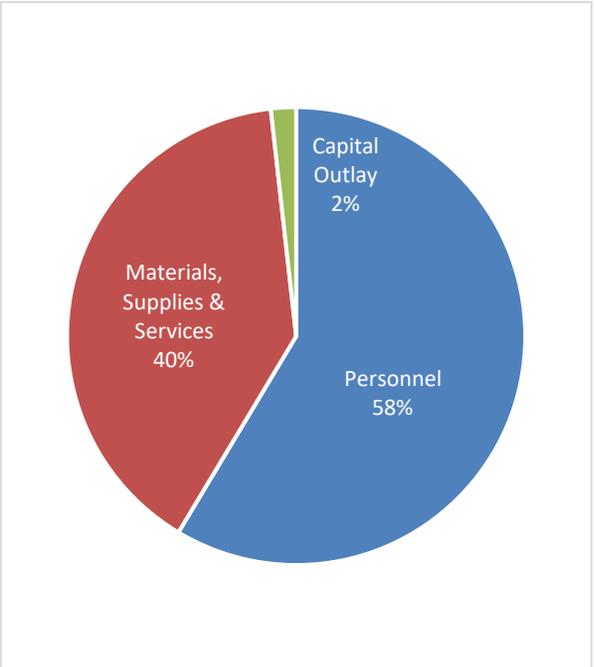
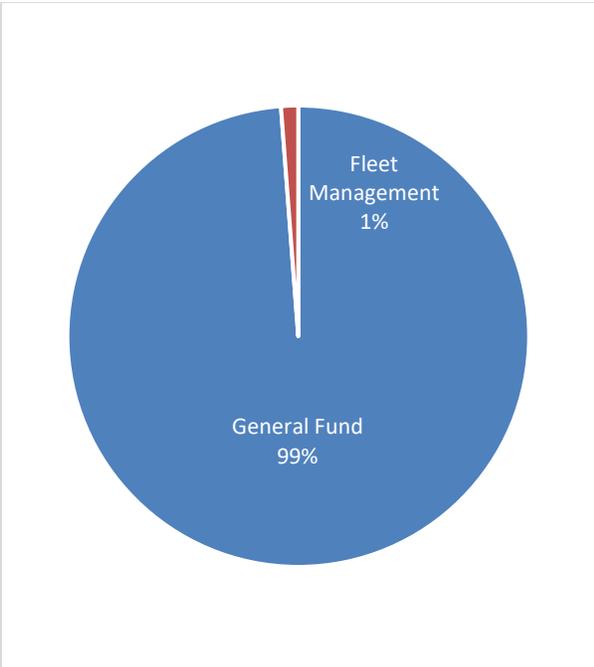
## Fleet Management Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Fleet Management Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 49100 – Fleet Management Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	230,862	231,843	308,734	221,942	297,025
Materials, Supplies & Services	99,021	192,361	141,750	208,460	200,850
Capital Outlays	850	32,621		6,106	9,000
<b>Total Expenditures</b>	<b>330,733</b>	<b>456,825</b>	<b>450,484</b>	<b>436,507</b>	<b>506,875</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	4	4	5	4	4
<b>Total FTE</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>4</b>

<b>Fund 100 – General</b>					
<b>Department 49100 – Fleet Management Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	141,542	160,382	198,295	121,395	153,652
511300 Overtime	24,200	18,166	25,000	37,047	57,142
512100 Health and Life Insurance	41,305	32,962	49,485	44,020	53,404
512200 Social Security	12,048	13,008	17,082	11,259	16,126
512400 Retirement Contributions	8,817	4,415	14,514	3,931	13,702
512700 Workers' Compensation	2,949	2,909	4,358	2,287	2,999
<b>Total Personnel Services</b>	<b>230,862</b>	<b>231,843</b>	<b>308,734</b>	<b>221,942</b>	<b>297,025</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	400	412	400	542	500
522201 Equipment Maintenance	1,830	7,362	5,000	8,159	7,500
522202 Vehicle Maintenance	814	613	1,000	21,053	1,000
522203 Building Maintenance	2,942	5,041	3,000	6,630	11,500
522204 Software Maintenance	2,624	2,015	5,000	1,658	2,500
523201 Telephone	3,586	3,393	2,500	4,098	3,500
523203 Postage		51			
523300 Advertising	100	150	250		250
523500 Travel	147		2,000		2,000
523700 Education and Training			2,500		2,500
523900 Other Purchased Services	1,828	40	1,000	2,229	2,600
531101 Supplies and Materials	17,815	38,801	20,000	65,284	66,000
531120 Janitorial Supplies	339	3,427		(394)	
531150 Building Maintenance Material	1,579	1,726	1,600		
531155 Vehicle Parts	10,009	35,535	9,000		
531210 Water / Sewerage	1,046				
531220 Natural Gas	2,414	4,311	3,500	3,917	3,500
531230 Electricity	8,939	10,014	10,000	9,941	10,000
531270 Gasoline / Diesel	24,974	22,158	20,000	20,934	20,000
531270 Oil and Grease	11,504	42,162	40,000	34,384	40,000
531600 Small Equipment	839	4,733		10,331	
531601 Shop Supplies			12,500		
531610 Tools	3,802	8,859		19,243	24,500
531710 Uniforms	1,491	1,557	2,500	452	3,000
<b>Total Materials, Supplies &amp; Services</b>	<b>99,021</b>	<b>192,361</b>	<b>141,750</b>	<b>208,460</b>	<b>200,850</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542401 Software					9,000
542500 Equipment	850	32,621		6,106	
<b>Total Capital Outlay</b>	<b>850</b>	<b>32,621</b>		<b>6,106</b>	<b>9,000</b>
<b>Total Expenditures</b>	<b>330,733</b>	<b>456,825</b>	<b>450,484</b>	<b>436,507</b>	<b>506,875</b>

# Health and Welfare

# Public Health

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**Program Description**

To promote and protect the public's health by determining community health needs, providing leadership to develop policies and plans and assuring the public these policies and plans result in improved community outcomes. An allocation is provided to the Bulloch County Health Department for these services.

Fund 100 – General Department 51100 – Public Health Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571500 Health Department	166,000	158,200	158,200	158,200	118,650
<b>Total Other Costs</b>	<b>166,000</b>	<b>158,200</b>	<b>158,200</b>	<b>158,200</b>	<b>118,650</b>
<b>Total Expenditures</b>	<b>166,000</b>	<b>158,200</b>	<b>158,200</b>	<b>158,200</b>	<b>118,650</b>

Fund 100 – General Department 51200 – Health Dept – Vital Statistics Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571501 Vital Statistics	8,843	5,119	6,000	4,428	6,000
<b>Total Other Costs</b>	<b>8,843</b>	<b>5,119</b>	<b>6,000</b>	<b>4,428</b>	<b>6,000</b>
<b>Total Expenditures</b>	<b>8,843</b>	<b>5,119</b>	<b>6,000</b>	<b>4,428</b>	<b>6,000</b>

# Mental Health

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**Program Description**

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

Fund 100 – General Department 51110 – Mental Health Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571600 Pineland Mental Health	14,500	14,500	14,500	14,500	14,500
<b>Total Other Costs</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
<b>Total Expenditures</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>

# DFACS

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## Program Description

An Electronic Benefit Transfer system is in place for food stamp issuance and each county in the State contracts with the Georgia Department of Human Resources to provide food stamps issuance to qualified residents. The cost to the County remains at 50% of the original price and the difference between the Federal Government and the County Government payments will be picked up by the State.

Fund 100 – General Department 54400 – DFACS Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571700 DFACS	15,000	15,000	15,000	15,000	14,000
<b>Total Other Costs</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>14,000</b>
<b>Total Expenditures</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>14,000</b>

# Pauper Burials

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## Program Description

Funds for pauper burials in an amount not greater than \$500 are provided for families confirmed by DFACS and the County Coroner who are in need.

Fund 100 – General Department 54520 – Pauper Burials Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521220 Pauper Burials	1,500	2,000	750	2,500	2,000
<b>Total Other Costs</b>	<b>1,500</b>	<b>2,000</b>	<b>750</b>	<b>2,500</b>	<b>2,000</b>
<b>Total Expenditures</b>	<b>1,500</b>	<b>2,000</b>	<b>750</b>	<b>2,500</b>	<b>2,000</b>

# DFACS Building and Plant

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## Program Description

The purpose for this budget division is to account for funds expended on this building facility. In 1996, Bulloch County entered into an agreement with the Georgia Department of Human Resources to construct and maintain this building for the Department of Family and Children Services, with reimbursement through rental payments.

Fund 100 – General Department 54600 – Building & Plant Detail					
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
522205 Building Maintenance	15,160	18,192	15,160	15,231	15,160
531120 Janitorial Supplies	1,741	1,856	1,800	1,863	1,800
531210 Water / Sewerage	4,296	4,008	3,600	3,673	4,000
531220 Natural Gas	1,270	2,791	2,500	4,044	3,500
531230 Electricity	20,162	24,895	22,000	17,653	22,000
<b>Total Materials, Supplies &amp; Services</b>	<b>42,628</b>	<b>51,742</b>	<b>45,060</b>	<b>42,463</b>	<b>46,460</b>
<b>Total Expenditures</b>	<b>42,628</b>	<b>51,742</b>	<b>45,060</b>	<b>42,463</b>	<b>46,460</b>

## Transportation Services

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### Program Description

The purpose for this budget division is to provide a matching grant for participation in a regional transit system – Coastal Regional Coaches that provides dial-a-ride transit services within Bulloch County.

Fund 100 – General Department 55400 – Transportation Services Detail					
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
523900 Other Purchased Services	36,559	47,794	26,000	27,579	26,000
<b>Total Materials, Supplies &amp; Services</b>	<b>36,559</b>	<b>47,794</b>	<b>26,000</b>	<b>27,579</b>	<b>26,000</b>
<b>Total Expenditures</b>	<b>36,559</b>	<b>47,794</b>	<b>26,000</b>	<b>27,579</b>	<b>26,000</b>

## Concerted Services Rent

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### Program Description

The purpose for this budget division is to provide cash assistance in the form of rental payments on behalf of the Concerted Services, Inc., for a facility where community action-based activities helping lower income and disadvantaged activities can take place. Funding was also established to help meet state and federal grant requirements pursuant to the Older Americans Act to enable a facility for community-based services to be open for 250 days per year for the elderly including meals, congregate center and other support services for low-to-middle income persons over 60 years old. Such services include congregate and home delivered meals, two hours per day of planned activities at the congregate facility, and health education, promotion and wellness activities.

Fund 100 – General Department 55500 – Concerted Services Rent Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
572100 Concerted Services	9,600	9,600	9,600	9,600	9,600
572101 Concerted Services Programs	66,000	66,000	66,000	66,000	66,000
<b>Total Other Costs</b>	<b>75,600</b>	<b>75,600</b>	<b>75,600</b>	<b>75,600</b>	<b>75,600</b>
<b>Total Expenditures</b>	<b>75,600</b>	<b>75,600</b>	<b>75,600</b>	<b>75,600</b>	<b>75,600</b>

## High Hope

### Program Description

High Hope is a part of the Pineland Community Service Board. Bulloch County has a service center with four other counties. Employment for adults is offered both within the centers through contracted work and in the community through the Supported Employment Program. Training, rehabilitation services and case management are also offered in the home and community.

Fund 100 – General Department 55600 – High Hope Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
572200 High Hope	4,200	4,200	4,200	4,200	4,200
<b>Total Other Costs</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
<b>Total Expenditures</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>

## Senior Companion Program

### Program Description

To provide meaningful retirement opportunities for low-income persons over 60 by assisting other adults and seniors who need person-to-person non-medical support because of loneliness, disability or illness. This budget division represented a grant of appropriations for Georgia Southern University's Senior Companion Program. The program is federally funded by the Corporation for National Service and the county contribution provides a non-federal share of funding as required by grant regulations.

Fund 100 – General Department 55700 – Senior Companion Program Detail	
Other Costs	2017 Actual
572300 Georgia Southern University	1,000
<b>Total Other Costs</b>	<b>1,000</b>
<b>Total Expenditures</b>	<b>1,000</b>

# Board of Education

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**Program Description**

The purpose of this transfer is for intergovernmental purposes to provide funding from the Bulloch County Hospital Authority Investment corpus for tax relief for the Bulloch County Board of Education. The Board of Education share 50% of the proceeds generated up to 1.6 million dollars (\$800,000). The county receives any difference above 1.6 million dollars. The final payment to the Bulloch County Board of Education was in FY 2017.

Fund 100 – General	
Department 56010 – Board of Education Detail	
Other Costs	2017 Actual
571000 Transfer Government Agency	419,398
<b>Total Other Costs</b>	<b>419,398</b>
<b>Total Expenditures</b>	<b>419,398</b>

# Culture / Recreation

# Library

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**Program Description**

To provide organized access to information and services for the community's educational, informational, recreational and cultural needs. This library is the main branch and provides access to books, computers and associated media. This branch also provides a genealogy and local history department and supportive educational programs, especially in the summer for children. This budget division represents a grant of appropriations to subsidize the projected annual budgeted balance for the regional library.

Fund 100 – General Department 65100 – Library Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571800 Statesboro Regional Library	535,300	535,300	562,065	562,065	562,065
<b>Total Other Costs</b>	<b>535,300</b>	<b>535,300</b>	<b>562,065</b>	<b>562,065</b>	<b>562,065</b>
<b>Total Expenditures</b>	<b>535,300</b>	<b>535,300</b>	<b>562,065</b>	<b>562,065</b>	<b>562,065</b>

# Recreation Administration

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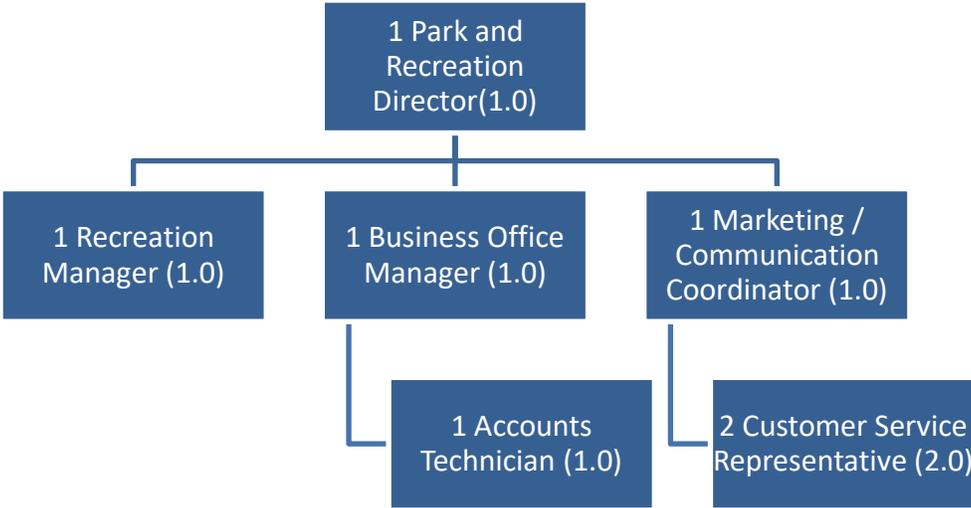
**Department Description**

The Department provides administrative support to program activities and to facility and parks maintenance functions. This Department manages the marketing and promotion of all departmental activities and services. The mission is to effectively promote Parks and Recreation activities and services to help the citizens of the community strive for more healthy lifestyles through sports, exercise, leisure programs and other amenities. The Department uses different forms of communications such as a website, several different social media sites, and text app to keep people informed of activities, delays and cancellations.

Performance Measurement	2016	2017	2018	2019	2020
<a href="http://www.bullochrec.com">www.bullochrec.com</a> website visits	80,344	78,924	74,190	55,346	57,000
Mobile app downloads (new users)	348	460	220	N/A	N/A
Social Media Impressions	51,482	61,705	71,206	81,453	83,000
Online Registrations	1,570	1,550	1,339	751	1,000

## Recreation Administration Organization Chart

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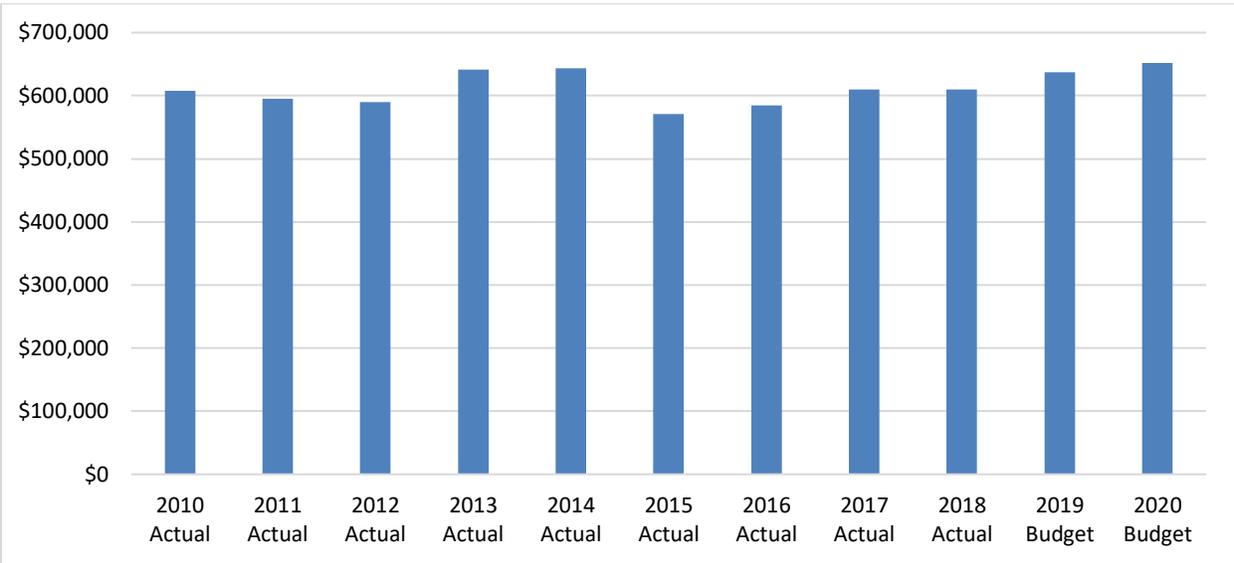
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## Recreation Administration Personnel Changes

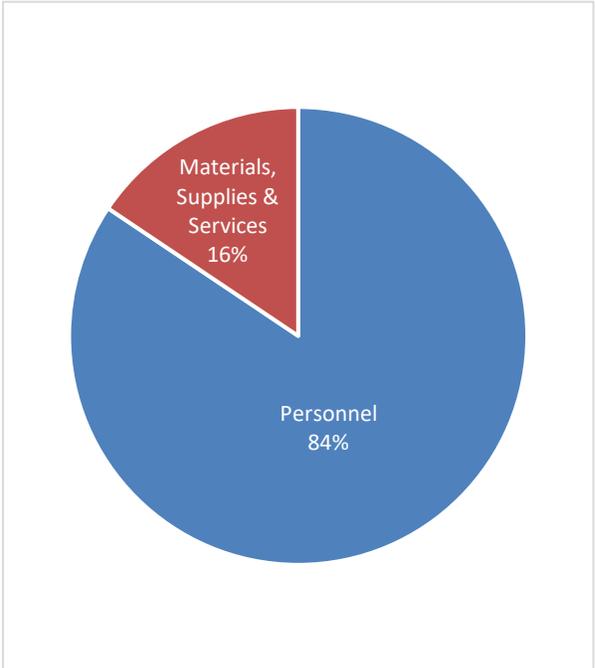
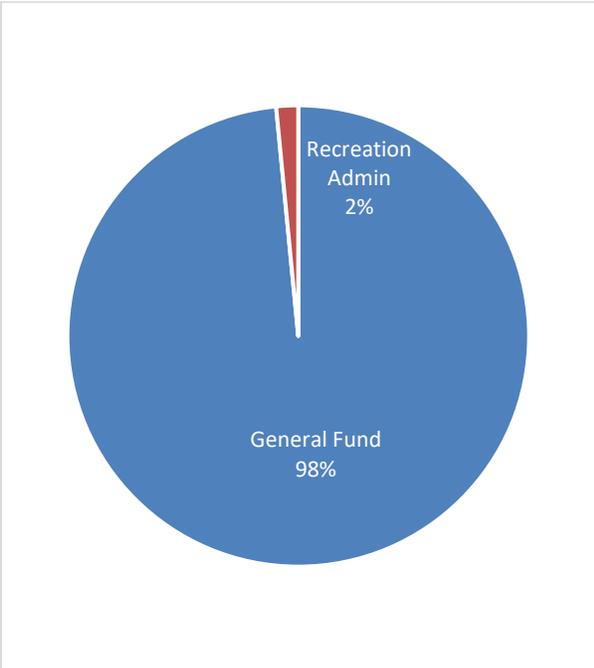
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There are no changes to personnel for fiscal year 2020.

## Recreation Administration Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 61100 – Recreation Administration Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	499,507	507,406	523,368	517,776	550,277
Materials, Supplies & Services	102,043	102,074	112,750	97,249	101,600
Capital Outlays	8,519	628	1,500	1,242	
<b>Total Expenditures</b>	<b>610,069</b>	<b>610,107</b>	<b>637,618</b>	<b>616,267</b>	<b>651,877</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	11,565	3,248	140	75	140
<b>Total Revenues</b>	<b>11,565</b>	<b>3,248</b>	<b>140</b>	<b>75</b>	<b>140</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	7	7	7	7	7
Part-time	.4	.4	.5	.5	.5
<b>Total FTE</b>	<b>7.4</b>	<b>7.4</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>

<b>Fund 100 – General</b>					
<b>Department 61100 – Recreation Administration Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	359,645	369,357	376,232	374,794	398,989
511101 Salary – Part-time	7,325	7,518	6,800	5,302	6,800
511300 Overtime	1,025	736	500	1,033	1,000
512100 Health and Life Insurance	79,364	77,984	79,944	82,347	79,942
512200 Social Security	25,906	26,911	29,340	27,161	31,119
512400 Retirement Contributions	22,924	23,264	24,488	24,159	25,999
512700 Workers' Compensation	3,318	1,636	6,065	2,980	6,428
<b>Total Personnel Services</b>	<b>499,507</b>	<b>507,406</b>	<b>523,368</b>	<b>517,776</b>	<b>550,277</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	1,478			98	
521201 Professional Services – IT	7,406	8,913	9,800	7,894	9,800
522201 Equipment Maintenance	7,863	5,619	6,250	2,278	4,800
522204 Software Maintenance	3,500	1,789	8,000	6,994	8,000
522320 Rental - Equipment		444			
523203 Postage	3,458	2,246	3,500	1,603	2,500
523300 Advertising	15,499	18,254	18,500	13,649	18,500
523400 Printing and Binding	7,769	8,989	12,500	10,783	9,500
523500 Travel	4,147	3,813	6,000	3,784	4,500
523610 Bank Fee	32,472	36,938	33,000	38,776	31,000
523700 Education and Training	1,522	1,080	2,000	1,300	2,000
531101 Supplies and Materials	11,662	9,163	10,000	8,584	10,000
531104 Program Materials	2,039	3,168	2,200	549	
531600 Small Equipment		1,045		167	
531710 Uniforms	2,664	614	1,000	789	1,000
<b>Total Materials, Supplies &amp; Services</b>	<b>102,043</b>	<b>102,074</b>	<b>112,750</b>	<b>97,249</b>	<b>101,600</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers	8,519	628		240	
542500 Equipment			1,500	1,002	
<b>Total Capital Outlay</b>	<b>8,519</b>	<b>628</b>	<b>1,500</b>	<b>1,242</b>	
<b>Total Expenditures</b>	<b>610,069</b>	<b>610,107</b>	<b>637,618</b>	<b>616,267</b>	<b>651,877</b>

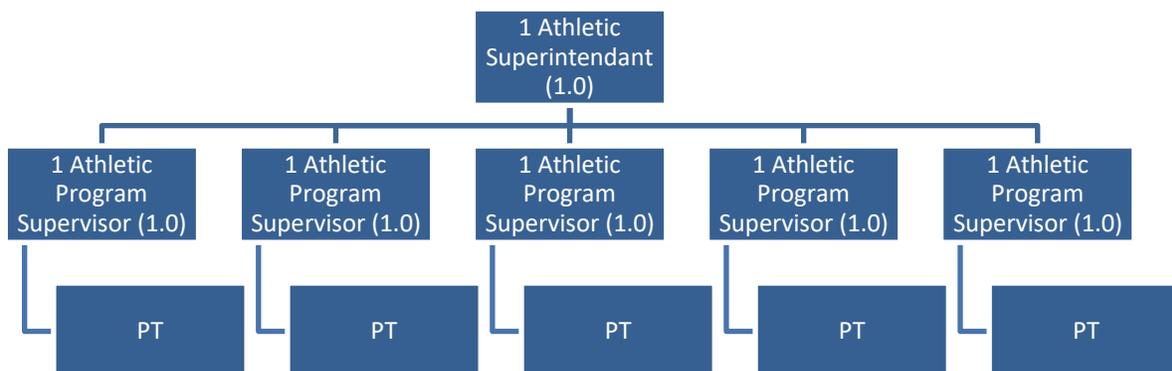
# Athletics

## Department Description

Athletic programs provide a diversified service of sports opportunities for youth and adults of all ages. Youth athletic league play includes baseball, softball, basketball, football and soccer. Specialized sports include archery, kayaking, bass fishing, volleyball, tennis, track and field and wrestling. In addition, sports camps are offered throughout the summer months. Youth and adult baseball and softball tournaments are scheduled throughout the year at Mill Creek Regional Park and Brooklet Community Park. The Department provides both indoor and outdoor programs for the community at its five community buildings, eight parks, and public-school sites. A wide variety of programming opportunities are available for adults through team sports leagues including softball, flag football, kickball, wiffle ball, indoor soccer, basketball and soccer. Individual competitions and tournaments are also available for adults. Youth and Adult Athletic programming is faced with the challenges of building on its successes and expanding programming diversity to an expanded and more individualized constituency. A long-standing policy of the department has been that no child be denied access to basic recreation services because of inability to pay. The department considers fee waiver requests for children up to age 17, wishing to participate in youth sports league and summer camp activities.

Performance Measurement	2016	2017	2018	2019	2020
Youth League and Specialized Sports Participation	3,520	3,680	3,117	3,346	3,500
Youth Events, Camps and Clinics	1,355	1,425	462	574	615
Adult League Play Participation	567	572	476	557	570

## Athletics Organization Chart

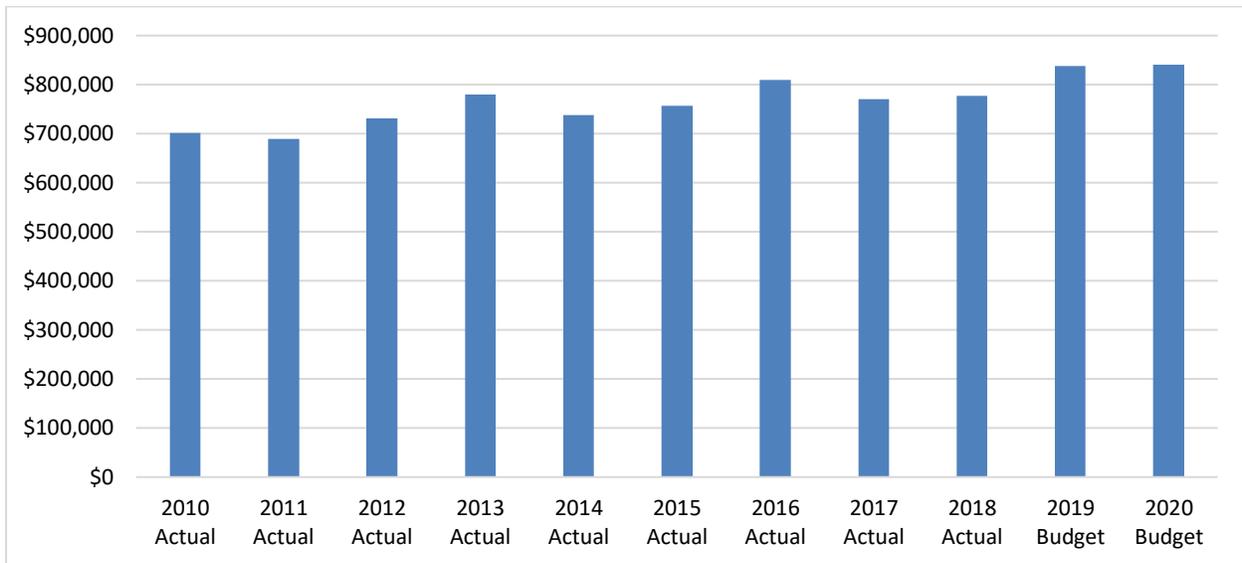


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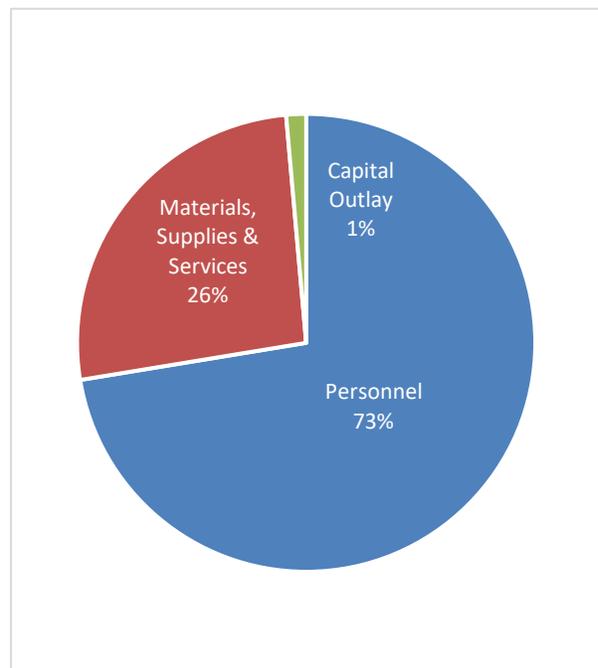
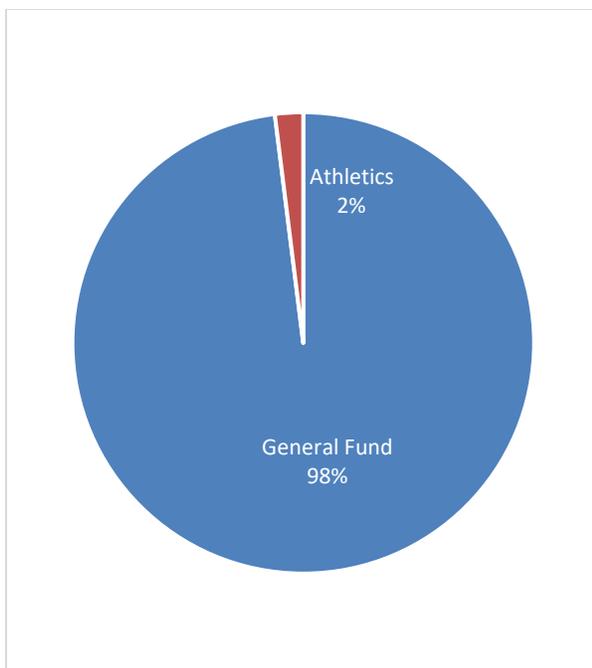
## Athletics Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Athletics Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 61200 – Athletics Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	549,093	565,074	585,240	577,578	608,994
Materials, Supplies & Services	211,136	211,462	231,560	185,575	220,300
Capital Outlays	10,795		21,700	12,722	11,800
<b>Total Expenditures</b>	<b>771,025</b>	<b>776,535</b>	<b>838,500</b>	<b>775,875</b>	<b>841,094</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	452,789	409,723	458,100	354,082	467,310
<b>Total Revenues</b>	<b>452,789</b>	<b>409,723</b>	<b>458,100</b>	<b>354,082</b>	<b>467,310</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	6	6	6	6	6
Part-time	9.1	9.1	9.8	9.8	9.8
<b>Total FTE</b>	<b>15.1</b>	<b>15.1</b>	<b>15.8</b>	<b>15.8</b>	<b>15.8</b>

<b>Fund 100 – General</b>					
<b>Department 61200 – Athletics Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	265,961	284,136	280,025	283,248	306,472
511101 Salary – Part-time	186,226	182,791	201,485	169,701	195,000
511300 Overtime		285		37,045	
512100 Health and Life Insurance	35,504	35,800	35,520	33,750	35,519
512200 Social Security	33,395	34,676	36,836	18,203	38,363
512400 Retirement Contributions	17,558	15,986	18,202	9,968	19,921
512700 Workers' Compensation	10,450	11,399	13,173	25,663	13,719
<b>Total Personnel Services</b>	<b>549,093</b>	<b>565,074</b>	<b>585,240</b>	<b>577,578</b>	<b>608,994</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	31,933	30,698	43,500	1,236	38,500
521201 Professional Services - IT		352	350		1,200
523203 Postage		7	10		
523500 Travel	6,436	7,281	5,500	7,250	8,000
523510 Team Travel	315	1,673	500	790	1,500
523620 Team Entry Fee	34,193	32,949	33,300	33,300	33,300
523700 Education and Training	1,450	2,260	1,750	1,741	1,750
523900 Other Purchased Services		100		179	
531102 Athletic Supplies	136,051	134,705	145,000	141,081	135,800
531104 Program Materials	471	1,289	800		
531270 Gasoline / Diesel	287	148	850		250
<b>Total Materials, Supplies &amp; Services</b>	<b>211,136</b>	<b>211,462</b>	<b>231,560</b>	<b>185,575</b>	<b>220,300</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
541200 Site Improvements	2,828			5,318	
542500 Equipment	7,967		21,700	7,404	11,800
<b>Total Capital Outlay</b>	<b>10,795</b>		<b>21,700</b>	<b>12,722</b>	<b>11,800</b>
<b>Total Expenditures</b>	<b>771,025</b>	<b>776,535</b>	<b>838,500</b>	<b>775,875</b>	<b>841,094</b>

# Concessions

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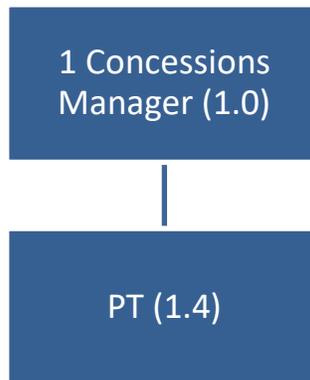
## Department Description

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

Performance Measurement	2016	2017	2018	2019	2020
Athletic Concession Revenue (February – October)	\$90,949	\$79,542	\$70,163	\$64,142	\$65,000

## Concessions Organization Chart

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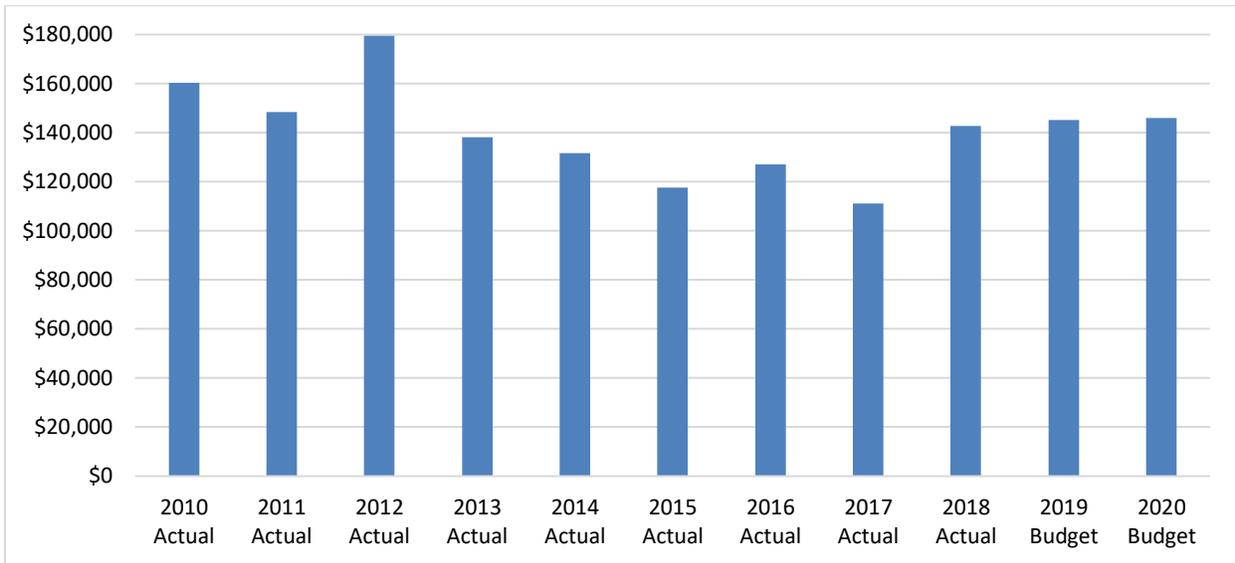
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Concessions Personnel Changes

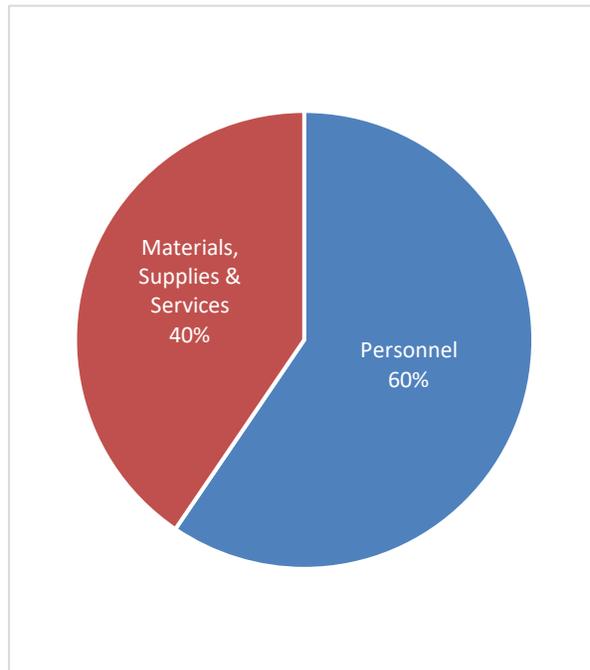
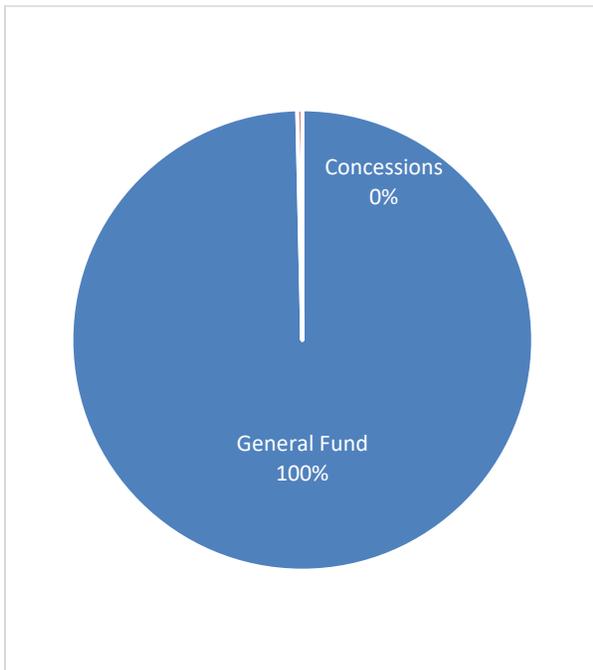
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There are no changes to personnel for fiscal year 2020.

## Concessions Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 61310 – Concessions Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	59,085	75,297	83,469	70,071	86,938
Materials, Supplies & Services	52,187	67,600	45,125	58,165	59,150
Capital Outlays			16,500	5,014	
<b>Total Expenditures</b>	<b>111,272</b>	<b>142,897</b>	<b>145,094</b>	<b>133,250</b>	<b>146,088</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	79,542	87,508	105,000	83,000	105,000
<b>Total Revenues</b>	<b>79,542</b>	<b>87,508</b>	<b>105,000</b>	<b>83,000</b>	<b>105,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	1	1	1	1	1
Part-time	1.4	1.4	1.4	1.4	1.4
<b>Total FTE</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>

<b>Fund 100 – General</b>					
<b>Department 61310 – Concessions Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	23,923	19,749	37,931	27,464	40,197
511101 Salary – Part-time	29,317	47,885	30,000	31,717	30,000
512100 Health and Life Insurance	88	1,120	6,838	5,010	6,838
512200 Social Security	4,035	5,134	5,197	4,436	5,370
512400 Retirement Contributions	40	312	2,466	479	2,613
512700 Workers' Compensation	1,681	1,098	1,038	966	1,920
<b>Total Personnel Services</b>	<b>59,085</b>	<b>75,297</b>	<b>83,469</b>	<b>70,071</b>	<b>86,938</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	321	2,850	1,500	1,609	2,000
521201 Professional Services - IT		87	75	155	250
522201 Equipment Maintenance		2,374	350	2,170	1,500
522320 Rental - Equipment	5,454	6,301	5,000	5,217	5,000
523700 Education and Training	45		200		
523900 Other Purchased Services		571		250	
531101 Supplies and Materials	955	5,046	2,000	2,974	3,000
531300 Food	45,411	48,619	36,000	45,789	45,000
531600 Small Equipment		1,754			2,400
<b>Total Materials, Supplies &amp; Services</b>	<b>52,187</b>	<b>67,600</b>	<b>45,125</b>	<b>58,165</b>	<b>59,150</b>
Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment			16,500	5,014	
<b>Total Capital Outlays</b>			<b>16,500</b>	<b>5,014</b>	
<b>Total Expenditures</b>	<b>111,272</b>	<b>142,897</b>	<b>145,094</b>	<b>133,250</b>	<b>146,088</b>

# Facility Operations

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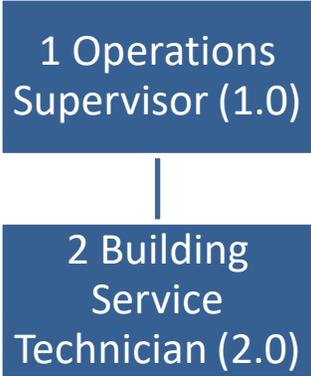
**Department Description**

The Department provides and oversees janitorial services for all facilities that are used by staff, recreation participants, Bulloch County Citizens and their guests, with some janitorial services being contracted out for other detailed cleaning. Overseeing and management of County property through an in-house work order system. The Department oversees all facility rentals for meeting rooms, athletic fields, and pavilions; this includes over 14 recreational facilities.

Performance Measurement	2016	2017	2018	2019	2020
Facility Rental Revenues	\$103,975	\$91,412	\$110,896	\$103,488	\$102,500
Facility Meeting Room Occupancy (avg) Weekends	30 %	23%	48%	54%	50%

## Facility Operations Organization Chart

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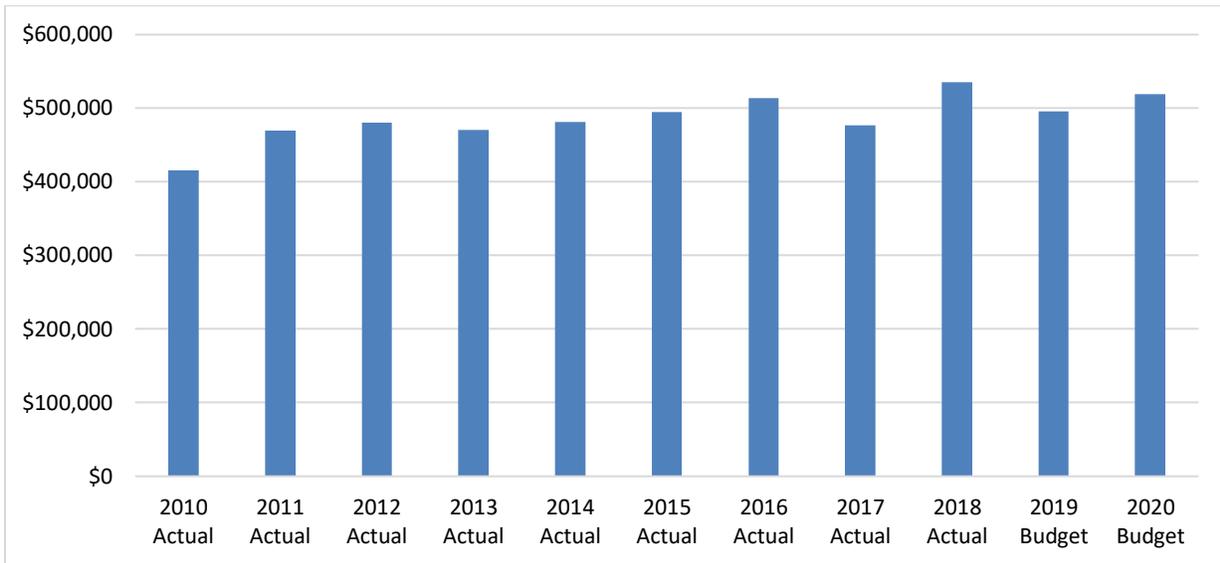
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## Facility Operations Personnel Changes

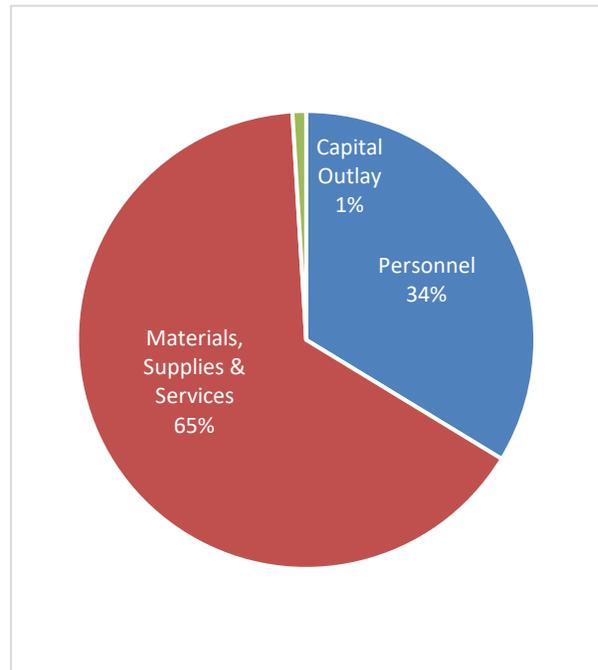
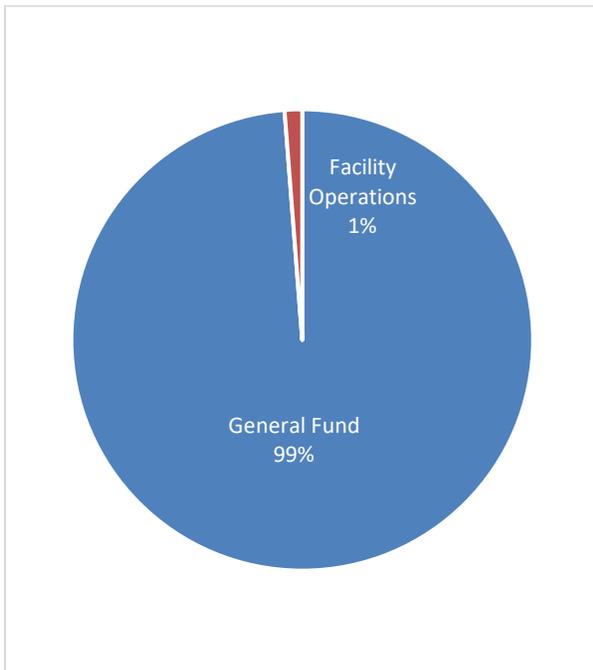
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There are no changes to personnel for fiscal year 2020.

## Facility Operations Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 61490 – Facility Operations Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	151,543	172,653	169,695	185,115	175,123
Materials, Supplies & Services	295,378	350,527	321,000	299,254	339,400
Capital Outlays	3,256	12,081	5,000		5,000
<b>Total Expenditures</b>	<b>477,266</b>	<b>535,261</b>	<b>495,695</b>	<b>484,368</b>	<b>519,523</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	87,962	105,019	96,500	104,500	85,000
<b>Total Revenues</b>	<b>87,962</b>	<b>105,019</b>	<b>96,500</b>	<b>104,500</b>	<b>85,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	3	3	3	3	3
Part-time	0.2	0.2	0.2	0.2	
<b>Total FTE</b>	<b>3.2</b>	<b>3.2</b>	<b>3.2</b>	<b>3.2</b>	<b>3</b>

<b>Fund 100 – General</b>					
<b>Department 61490 – Facility Operations Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	103,239	126,398	120,335	133,527	124,476
511101 Salary – Part-time	9,630	2,726	3,000		
511300 Overtime	920	2,085	3,500	2,914	7,000
512100 Health and Life Insurance	20,212	21,095	21,638	21,779	21,638
512200 Social Security	8,221	9,495	9,703	9,923	10,058
512400 Retirement Contributions	6,394	7,896	8,049	9,248	8,546
512700 Workers' Compensation	2,927	2,956	3,470	7,724	3,405
<b>Total Personnel Services</b>	<b>151,543</b>	<b>172,653</b>	<b>169,695</b>	<b>185,115</b>	<b>175,123</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT				118	
522203 Building Maintenance	27,088	50,024	30,000	60,007	48,000
523201 Telephone	24,424	18,516	17,500	17,057	17,500
523500 Travel	3,005	3,342	3,500	3,555	4,000
523700 Education and Training	528	560	700	413	700
523855 Contract Labor	20,068	19,533	20,500	15,224	25,000
531101 Supplies and Materials	228	632	600	659	700
531120 Janitorial Supplies	18,850	15,133	17,000	11,927	17,000
531150 Building Material	7,043	15,294	9,000		
531210 Water / Sewerage	34,185	31,340	27,000	30,867	32,000
531211 Stormwater Fee	8,154	8,907	8,000	7,789	8,000
531220 Natural Gas	2,180	1,403	2,200	721	1,500
531230 Electricity	176,715	185,843	185,000	150,915	185,000
<b>Total Materials, Supplies &amp; Services</b>	<b>322,467</b>	<b>350,527</b>	<b>321,000</b>	<b>299,254</b>	<b>339,400</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment	3,256	12,081	5,000		5,000
<b>Total Capital Outlay</b>	<b>3,256</b>	<b>12,081</b>	<b>5,000</b>		<b>5,000</b>
<b>Total Expenditures</b>	<b>477,266</b>	<b>535,261</b>	<b>495,695</b>	<b>484,368</b>	<b>519,523</b>

# Agriculture Complex

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## Department Description

The Bulloch County Agricultural Complex (BCAC) is a multi-purpose complex that was built with Special Purpose Local Option Sales Tax (SPLOST) revenue. The Complex consists of a 54,000-sq. foot Main/Show Arena with seating for 1,500 people, a 38,500-square foot Practice Arena, a Stall Barn with 218 stalls and 20 wash bays, and an RV Campsite with 54 hookups. While the Complex may operate some of its own programs or shows, the facility will mainly be rented out to organizations for public and private events for uses such as Equine shows, Livestock shows, Trade shows, Flower shows, Equipment expos, Field trials, and more.

Performance Measurement	2019	2020
Weekend Event Rentals	12	24
Weekday and Night Rentals	6	10
Program Participation	200	300
Facility Ratio of Cost vs. Revenue	50%	75%

## Agriculture Complex Organization Chart

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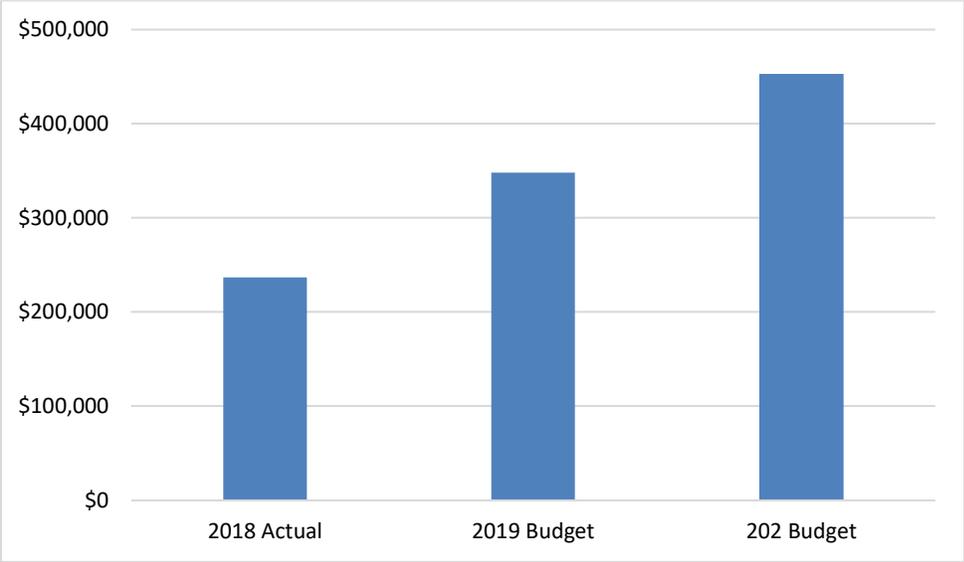
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Agriculture Complex Personnel Changes

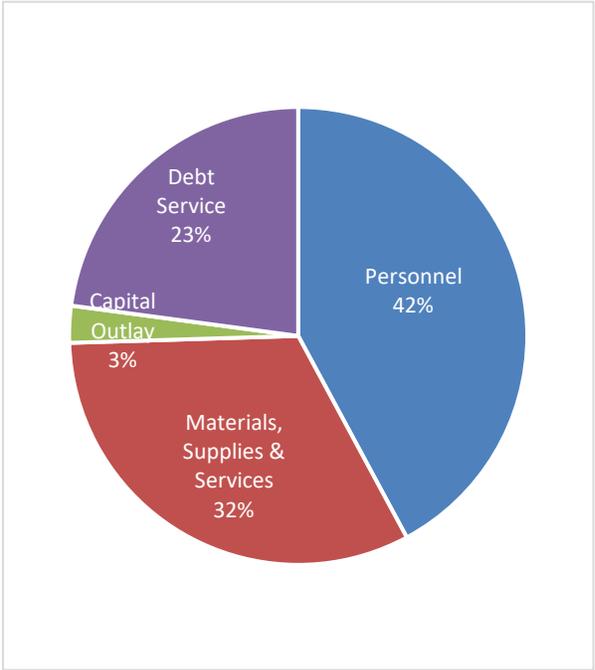
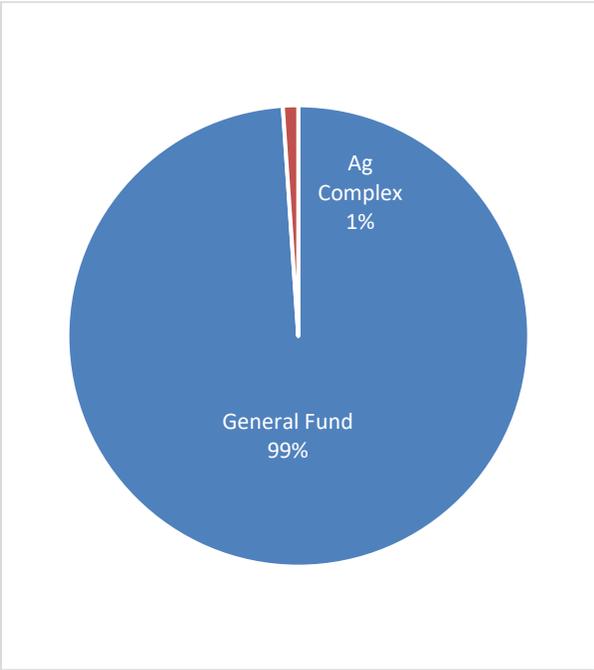
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There are no changes to personnel for fiscal year 2020.

## Agriculture Complex Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>				
<b>Department 61800 – Agriculture Complex Summary</b>				
Expenditures	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	15,086	154,545	134,852	190,915
Materials, Supplies & Services	44,050	87,550	86,963	146,690
Capital Outlays	74,002	2,000	359,687	11,790
Debt Service	103,672	103,673	103,672	103,673
<b>Total Expenditures</b>	<b>236,810</b>	<b>347,768</b>	<b>685,174</b>	<b>453,068</b>
Revenues	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues		303,673		200,000
<b>Total Revenues</b>		<b>303,673</b>		<b>200,000</b>
Personnel Summary (FTE)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time		2	2	2
Part-time		1	.5	1.5
<b>Total FTE</b>		<b>3</b>	<b>2.5</b>	<b>3.5</b>

<b>Fund 100 – General</b>				
<b>Department 61800 – Agriculture Complex Detail</b>				
Personnel Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	12,640	81,909	74,125	84,957
511101 Salary – Part-time		29,440	23,102	58,880
511300 Overtime			3,122	
512100 Health and Life Insurance	1,501	26,308	26,600	26,617
512200 Social Security	945	8,518	7,236	11,004
512400 Retirement Contributions		5,324	292	5,522
512700 Workers' Compensation		3,046	375	3,935
<b>Total Personnel Services</b>	<b>15,086</b>	<b>154,545</b>	<b>134,852</b>	<b>190,915</b>
Materials, Supplies & Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	23,299	5,000	2,380	15,000
521201 Professional Services – IT		1,200	118	1,200
522201 Equipment Maintenance			2,751	
522202 Vehicle Maintenance			112	
522203 Building Maintenance		1,200	5,059	3,500
522320 Lease Equipment			7,535	
523201 Telephone	114	1,250	2,347	2,300
523203 Postage		500	467	500
523300 Advertising	8,105		201	
523400 Printing and Binding		4,000	2,036	6,000
523500 Travel	333	1,500	136	1,500
523610 Bank Fee		250		250
523700 Education and Training		250	39	250
523900 Other Purchased Services			112	
531101 Supplies and Materials	803		17,024	
531104 Program Materials		42,500		44,000
531120 Janitorial Supplies		1,000	618	2,400
531130 Concession Supplies		1,500		
531142 Chemical and Fertilizer		1,500	1,009	10,500
531143 Landscaping Supplies		1,250	16,300	1,250
531144 Grounds Maintenance Supplies	9,196	3,750	6,144	3,750
531150 Building Material		500		
531210 Water / Sewage		1,800		4,000
531211 Stormwater Fee		600		
531230 Electricity	487	3,000	13,330	24,000
531270 Gasoline / Diesel		2,000	1,556	5,000

Materials, Supplies & Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531300 Food and Drink		12,500	158	12,500
531600 Small Equipment	1,712		6,695	7,790
531710 Uniforms		500	34	1,000
<b>Total Materials, Supplies &amp; Services</b>	<b>44,050</b>	<b>87,550</b>	<b>86,963</b>	<b>146,690</b>
Capital Outlays	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles	72,577		83,349	
542300 Furniture and Fixtures				
542400 Computers	1,425			
542500 Equipment		2,000	276,338	11,790
<b>Total Capital Outlays</b>	<b>74,002</b>	<b>2,000</b>	<b>359,687</b>	<b>11,790</b>
Debt Service	2018 Actual	2019 Budget	2019 Projected	2020 Budget
581101 Principal	103,672	95,988	95,987	95,988
582101 Interest		7,685	7,684	7,685
<b>Total Debt Service</b>	<b>103,672</b>	<b>103,673</b>	<b>103,672</b>	<b>103,673</b>
<b>Total Expenditures</b>	<b>236,810</b>	<b>347,768</b>	<b>685,174</b>	<b>453,068</b>

# Community Recreation

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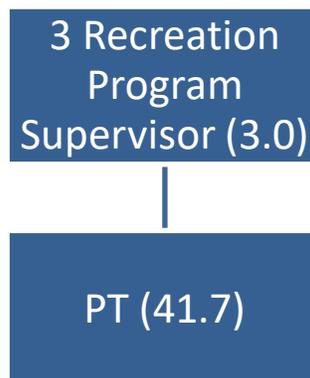
## Department Description

The Our Time and RECES after school programs offer a structured, supervised after school program for the students enrolled in the Bulloch County School System in grades Pre-k - 5th grades. Activities include games, homework time, snacks, free play, club settings and field trips. Camp Cherokee is a traditional summer day camp that runs for 9 weeks and is for children who have completed Pre-K to 5th grade. In this camp setting part-time staff provide participants with engaging and enrichment activities as well as field trips and swim time. Kids Zone is designed to help children learn a specific hobby or skill. Both settings focus on full day child care for all youth in Bulloch County. The Department’s responsibilities include organizing community events such as the Firecracker Festival, Arts Festival, Trick or Treat at Mill Creek, Spring and Fall Opening Sport activities and year-round seasonal events. Community Recreation programming strives to provide quality individualized care for children with disabilities based on the specific needs of the child. The Specialist child care program is an inclusive program, which meets in conjunction with the Our Time, RECES and summer camp programs. The Specialists program provides recreational and enrichment activities which allow children with disabilities to participate as they can, making adaptations and modifications to accommodate special needs.

Performance Measurement	2016	2017	2018	2019	2020
Childcare Programming	6,927	7,136	9,935	10,085	10,525
Events	23,089	23,431	20,291	17,100	18,300
Instructional Programming	3,964	3,819	2,740	3,310	3,400
Senior Adults	5,295	5,347	4,794	4,380	4,420

## Community Recreation Organization Chart

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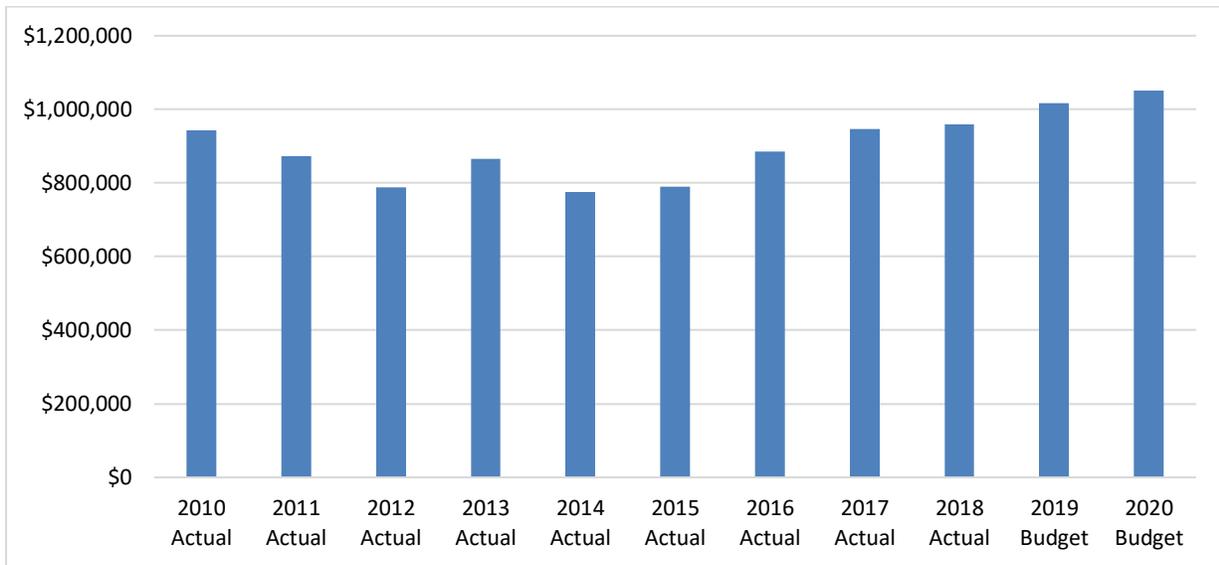


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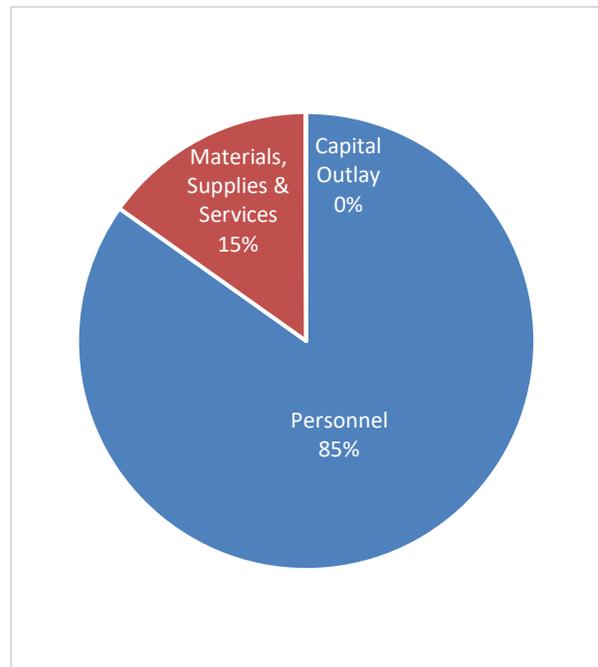
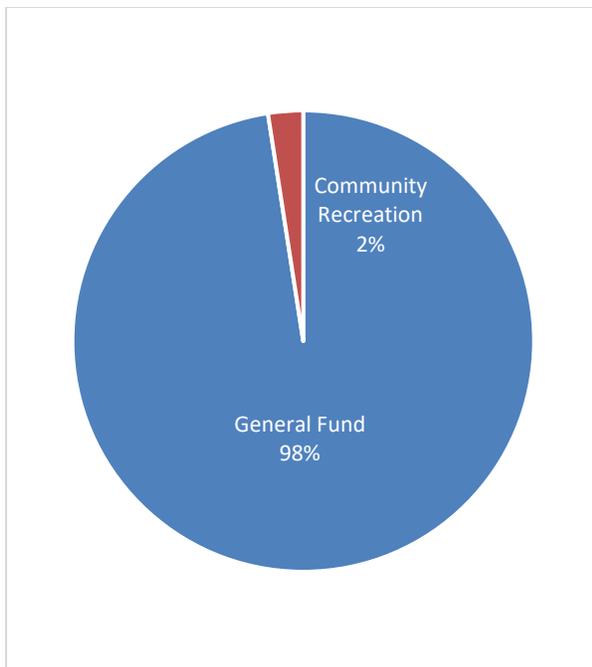
## Community Recreation Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Community Recreation Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 61900 – Community Recreation Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	805,609	818,906	869,909	847,789	891,303
Materials, Supplies & Services	75,282	139,007	146,375	150,742	158,880
Capital Outlays		501	500		500
<b>Total Expenditures</b>	<b>880,891</b>	<b>958,413</b>	<b>1,016,784</b>	<b>998,531</b>	<b>1,050,683</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	1,224,404	1,203,655	1,218,820	1,235,629	1,262,700
<b>Total Revenues</b>	<b>1,224,404</b>	<b>1,203,655</b>	<b>1,218,820</b>	<b>1,235,629</b>	<b>1,262,700</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	3	3	3	3	3
Part-time	33	33	41.7	41.7	41.7
<b>Total FTE</b>	<b>36.0</b>	<b>36.0</b>	<b>44.7</b>	<b>44.7</b>	<b>44.7</b>

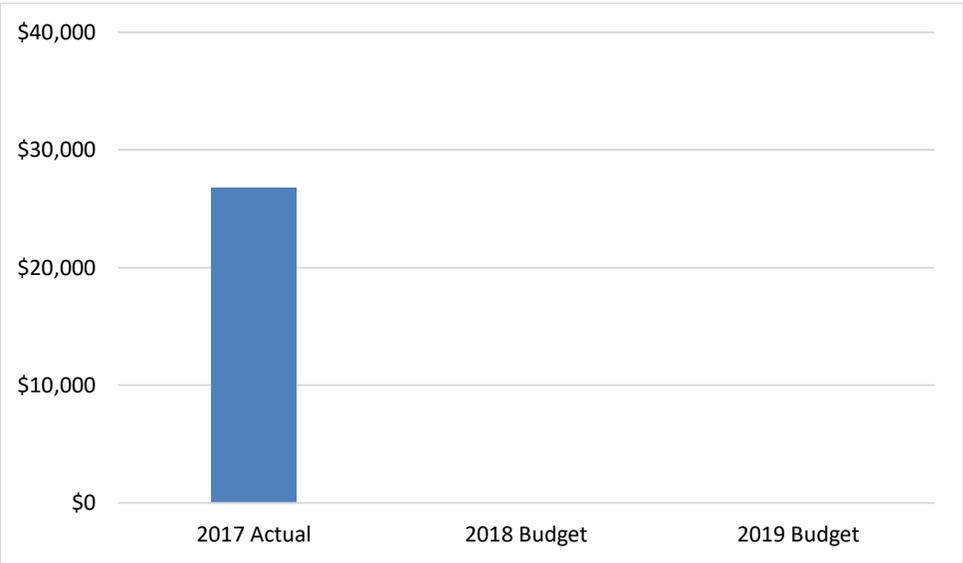
<b>Fund 100 – General</b>					
<b>Department 61900 – Community Recreation Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	122,356	129,503	132,795	130,574	141,404
511101 Salary – Part-time	572,142	567,765	606,400	591,736	616,700
512100 Health and Life Insurance	35,062	45,416	45,272	44,443	45,272
512200 Social Security	52,256	52,352	56,548	54,197	57,995
512400 Retirement Contributions	7,685	7,216	8,632	8,214	9,191
512700 Workers' Compensation	16,107	16,654	20,262	18,625	20,741
<b>Total Personnel Services</b>	<b>805,609</b>	<b>818,906</b>	<b>869,909</b>	<b>847,789</b>	<b>891,303</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT		140	125	563	125
522203 Building Maintenance		125	150		150
522320 Equipment Rental		2,566	2,500	8,034	5,965
523500 Travel	2,030	1,938	2,200	2,105	2,315
523700 Education and Training	625	1,657	2,000	2,237	7,000
523855 Contract Labor	70,822	13,231	15,000	44,249	36,625
523900 Other Purchased Services	1,805	43,838	52,000	20,685	37,025
531101 Supplies and Materials	71	888	1,000	72,836	69,020
531104 Program Materials	64,994	71,718	71,000		
531270 Gasoline / Diesel		157	400	33	655
531600 Small Equipment		2,747			
<b>Total Materials, Supplies &amp; Services</b>	<b>140,347</b>	<b>139,007</b>	<b>146,375</b>	<b>150,742</b>	<b>158,880</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542300 Furniture and Fixtures		501	500		500
<b>Total Capital Outlay</b>		<b>501</b>	<b>500</b>		<b>500</b>
<b>Total Expenditures</b>	<b>945,957</b>	<b>958,413</b>	<b>1,016,784</b>	<b>998,531</b>	<b>1,050,683</b>

# Recreation Memorial Fund

**Department Description**

The goal of this budgetary activity is to manage the Recreation Memorial Fund.

## Recreation Memorial Fund Expenditure Trends



Fund 100 – General				
Department 61910 – Recreation Memorial Fund Detail				
<hr/>				
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2020 Budget
531104 Professional Material	12,700			
<b>Total Materials, Supplies &amp; Services</b>	<b>12,700</b>			
<hr/>				
Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2020 Budget
542500 Equipment	14,058			
<b>Total Capital Outlays</b>	<b>14,058</b>			
<b>Total Expenditures</b>	<b>26,758</b>			

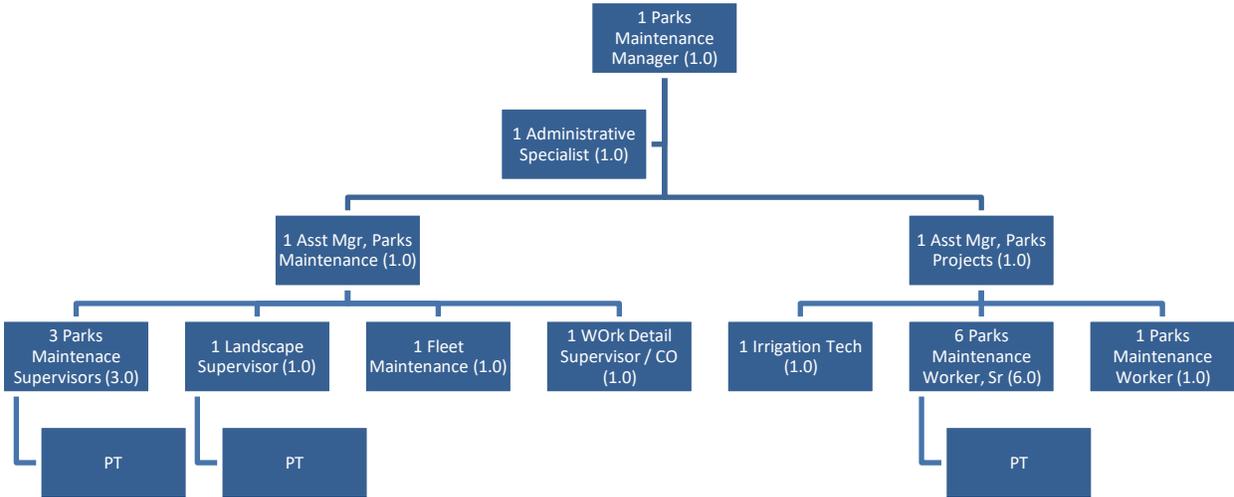
# Parks and Grounds

### Department Description

The Department maintains all Bulloch County Parks and Public Spaces at a level that makes them safe, efficient, playable and aesthetically pleasing for public use. These facilities consist of 14 parks, with a total of 250 acres maintained. In addition to recreational facilities this department is responsible for maintaining 54 county owned facilities including, but not limited to, Fire Departments, Voting Precincts, Recycling Centers, North Main Annex, Courthouse, Magistrate Court, and Judicial Annex. Of the 250 park acres maintained, 78 acres are fine turf (athletic fields). A rigorous mowing schedule is needed to keep the turf at the desired height. The recreational facilities have 23 irrigation systems with nearly 3,100 heads. In addition to the recreational facilities there are 4 county buildings with irrigation systems that have 510 heads. This is a total of 3,610 heads that are maintained. There are over 145,000 square feet of landscape beds over the entire county that house shrubs and annual flowers that are pruned and refreshed with pine straw or mulch throughout the year. In addition to the beds, over 500 trees are also maintained.

Performance Measurement	2016	2017	2018	2019	2020
General Maintenance work orders completed	225	237	217	220	245
Fleet Maintenance work orders completed	205	209	175	241	275

### Parks and Grounds Organization Chart

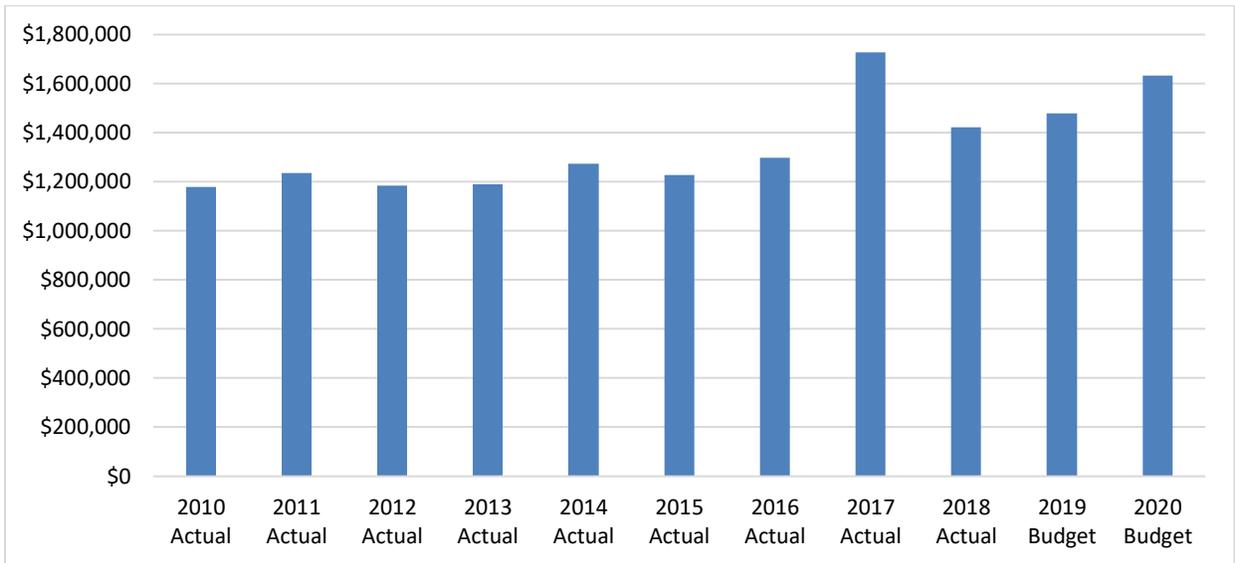


\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

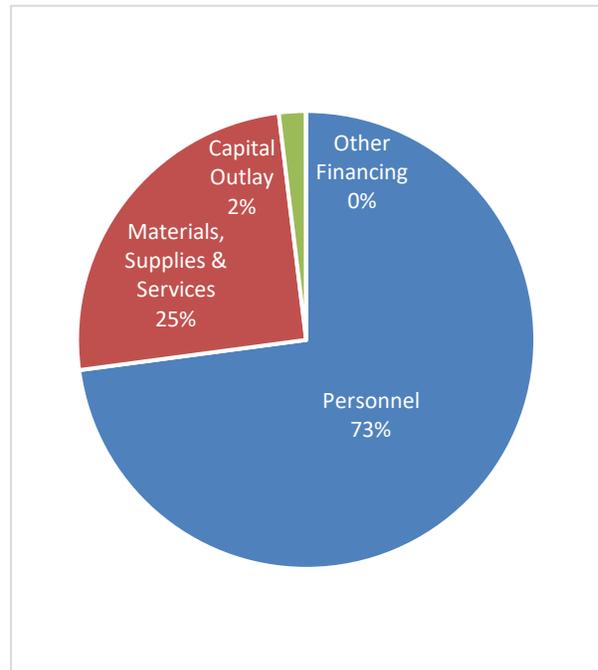
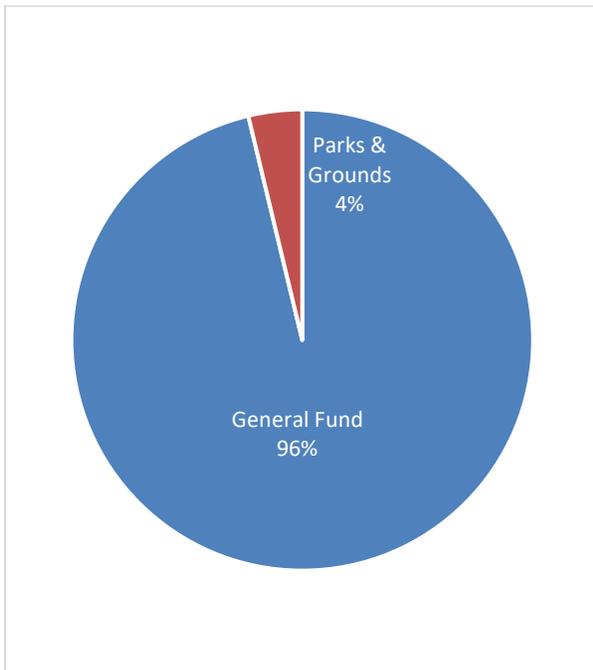
### Parks and Grounds Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Parks and Grounds Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 62200 – Parks and Grounds Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	961,529	932,710	1,058,102	881,202	1,191,203
Materials, Supplies & Services	388,083	427,491	405,700	396,786	411,700
Capital Outlays	713	62,584	21,255	15,036	31,200
Other Financing Uses	150	150	150	150	150
<b>Total Expenditures</b>	<b>1,727,067</b>	<b>1,422,935</b>	<b>1,485,207</b>	<b>1,293,174</b>	<b>1,634,253</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	18	17	18	18	18
Part-time	8.6	8.6	11.4	11.4	11.6
<b>Total FTE</b>	<b>26.7</b>	<b>25.6</b>	<b>29.4</b>	<b>29.4</b>	<b>29.6</b>

<b>Fund 100 – General</b>					
<b>Department 62200 – Parks and Grounds Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	545,953	533,182	601,769	519,902	652,094
511101 Salary – Part-time	146,962	153,652	150,000	129,732	150,000
511300 Overtime	29,031	26,097	35,000	24,676	70,000
512100 Health and Life Insurance	137,316	117,040	148,903	109,679	1984,269
512200 Social Security	53,218	52,198	60,188	49,400	66,715
512400 Retirement Contributions	31,799	32,197	41,390	31,577	46,936
512700 Workers' Compensation	17,250	18,345	20,852	16,235	21,189
<b>Total Personnel Services</b>	<b>961,529</b>	<b>932,710</b>	<b>1,058,102</b>	<b>881,202</b>	<b>1,191,203</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT		247	250	1,348	250
522140 Contract Service & Maintenance	20,080	22,156	23,500	28,602	23,500
522201 Equipment Maintenance	100	6,985		4,025	
522202 Vehicle Maintenance	26,031	18,327	10,000	54,446	35,000
522320 Lease Equipment	32,253	41,190	38,000	40,175	39,000
523203 Postage	125	53			
523500 Travel	568	219	750	271	750
523700 Education and Training	2,115	1,480	2,200	1,681	2,200
523855 Contract Labor	37,981	36,841	68,500	56,886	68,500
523900 Other Purchased Services	30	3,715			
531101 Supplies	11	254		74	
531102 Athletic Supplies	23,063	18,879	25,000	24,748	25,000
531137 Signs	414	294	1,000	373	1,000
531142 Chemical and Fertilizer	44,983	42,398	50,000	46,884	50,000
531143 Landscaping Supplies	36,914	46,341	35,000	23,262	40,000
531144 Grounds Maintenance Supplies	66,725	87,879	50,000	43,489	50,000
531157 Equipment Parts	31,473	23,590	25,000		
531270 Gasoline / Diesel	57,056	70,264	70,000	64,095	70,000
531600 Small Equipment		1,639		653	
531710 Uniforms	8,162	4,742	6,500	5,773	6,500
<b>Total Materials, Supplies &amp; Services</b>	<b>388,083</b>	<b>427,491</b>	<b>405,700</b>	<b>396,786</b>	<b>411,700</b>
Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
541201 Mill Creek – Batting Cages	373,608				
542500 Equipment	713	62,584		15,036	31,200

Capital Outlays	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>Total Capital Outlays</b>	<b>377,305</b>	<b>62,584</b>		<b>15,036</b>	<b>31,200</b>
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571000 Intergovernmental Fee	150	150	150	150	150
<b>Total Other Costs</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Total Expenditures</b>	<b>1,727,067</b>	<b>1,422,935</b>	<b>1,485,207</b>	<b>1,293,174</b>	<b>1,634,253</b>

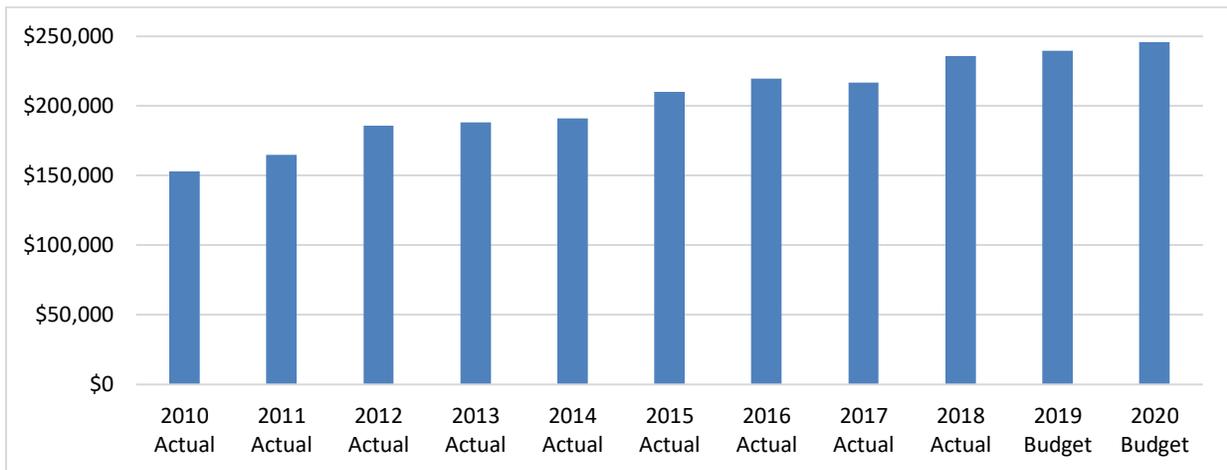
# Housing and Development

# Agricultural Resources

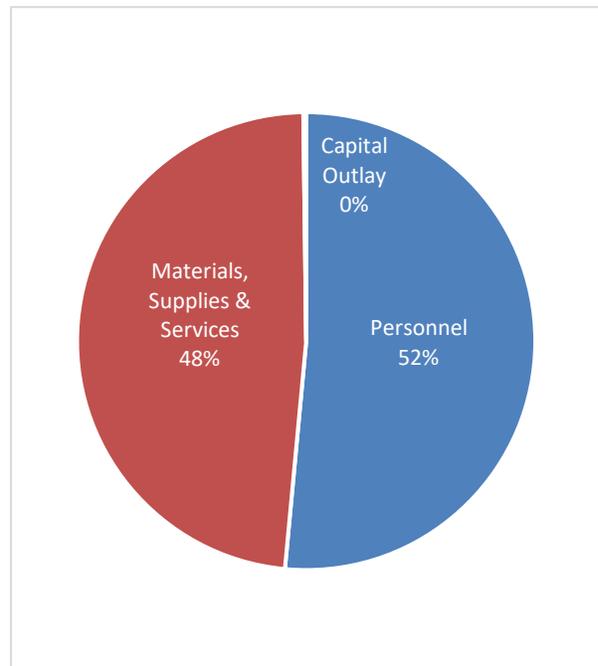
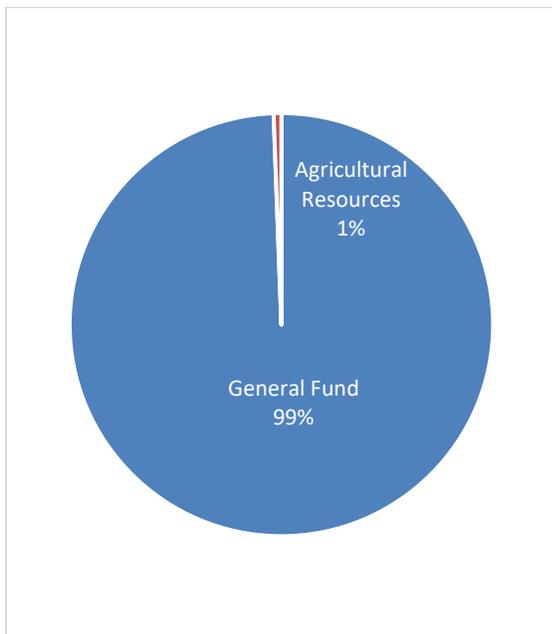
## Department Description

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

## Agricultural Resources Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 71300 – Agricultural Resources Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	74,343	104,173	117,807	117,483	126,577
Materials, Supplies & Services	142,588	129,702	121,100	97,415	118,790
Capital Outlays		2,167	500		500
<b>Total Expenditures</b>	<b>216,931</b>	<b>236,042</b>	<b>239,407</b>	<b>214,898</b>	<b>245,867</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues					
<b>Total Revenues</b>					
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Part-time	.5	.5	.5	.5	.5
Paid Unit Supplement	1.5	1.5	1.5	1.5	1.5
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>Fund 100 – General</b>					
<b>Department 71300 – Agricultural Resources Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	51,831	72,798	82,932	56,488	86,582
511101 Salary – Part-time	11,215	9,163	10,400	39,224	14,560
512200 Social Security	4,501	6,270	7,140	7,407	7,532
512400 Retirement Contributions	6,796	15,827	17,335	14,128	17,902
512700 Workers' Compensation		115		237	
<b>Total Personnel Services</b>	<b>74,343</b>	<b>104,173</b>	<b>117,807</b>	<b>117,483</b>	<b>126,577</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
522201 Equipment Maintenance	938	535	1,000	1,053	1,000
522202 Vehicle Maintenance			100	2,664	1,500
522203 Building Maintenance					250
523201 Telephone	12,099	12,363	11,400	11,647	11,400
523203 Postage	62	639	500	770	750
523400 Printing and Binding	3,286	2,677	3,000	3,848	3,500
523500 Travel	10,901	10,250	12,000	10,035	10,000
523601 Dues	283	283	300	380	340
523855 Contract Labor	105,368	94,547	81,350	60,260	81,350
523900 Other Purchased Services		50			
531101 Supplies and Materials	3,335	2,775	5,000	1,486	2,500
531125 AG Demo Supplies	2,500	2,500	3,000	2,794	3,000
531126 Home Demo Supplies	460				
531150 Building Maintenance Material			250		
531155 Vehicle Parts	854	23			
531270 Gasoline / Diesel	2,501	3,061	3,200	2,403	3,200
531300 Food				76	
<b>Total Materials, Supplies &amp; Services</b>	<b>142,588</b>	<b>129,702</b>	<b>121,100</b>	<b>97,415</b>	<b>118,790</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment		2,167	500		500
<b>Total Capital Outlay</b>		<b>2,167</b>	<b>500</b>		<b>500</b>
<b>Total Expenditures</b>	<b>216,931</b>	<b>236,042</b>	<b>239,407</b>	<b>214,898</b>	<b>245,867</b>

# Building Inspection

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**Department Description**

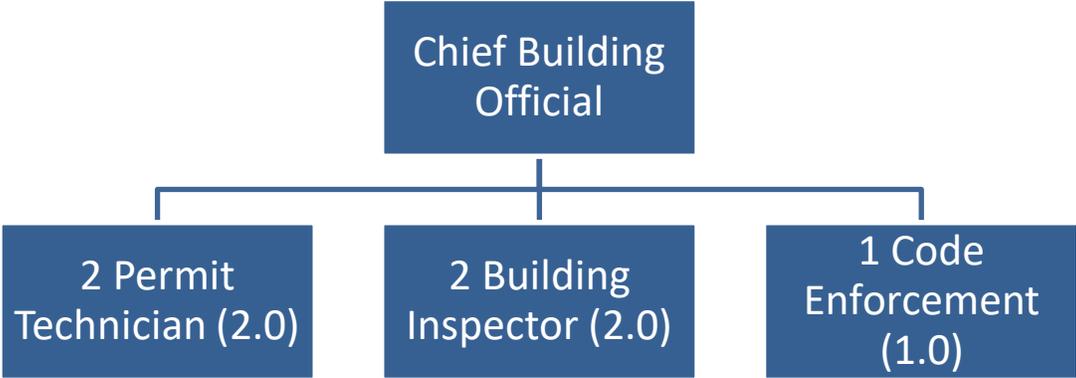
To protect public health, safety, and general welfare by ensuring compliance with adopted codes that regulate structural strength, stability, sanitation, lighting, ventilation, fire safety and other hazards associated with construction, alteration, removal, demolition, use or occupancy of buildings, structures, or property; provide quality plan review, helpful counter service and friendly and accurate inspections. Being a highly regulated fee-based activity, this function relies on maximum efficiency recognizing that builders and developers have time and money invested in development while at the same time providing a service that protects the consumer of the development industry product. To minimize future personnel costs, the department is continually converting to automation to achieve this balance.

Performance Measurement	2016	2017	2018	2019*	2020
Single-family Home Permits	187	251	326	290	300
Manufactured Home Permits	118	126	106	110	110
Total Building Permits	551	650	769	696	700
Single Family Permit Valuation	\$29,226,000	\$49,976,000	\$60,382,392	\$62,260,832	\$62,618,653
Building Inspections	2,465	3,199	3,836	7,800	8,100
Land Disturbing Inspections	190	272	280	295	315
Code Inspections	209	370	278	320	350

\* Software change keeps track of all inspections performed.

## Building Inspection Organization Chart

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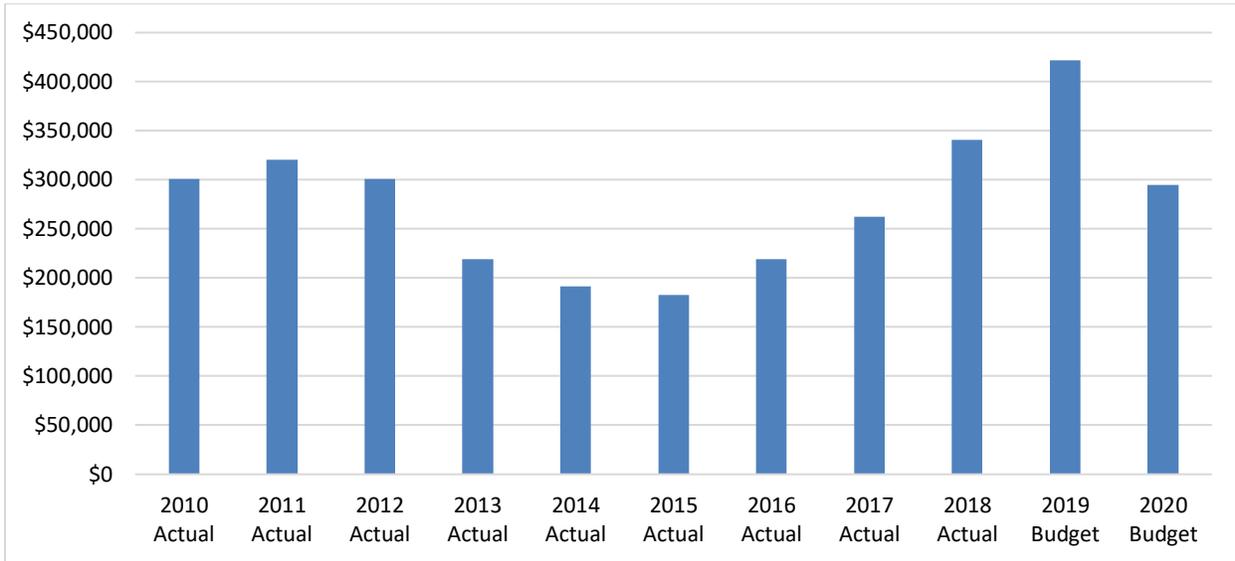
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents. Chief Building Official is budgeted for in the Planning and Zoning Department.

## Building Inspection Personnel Changes

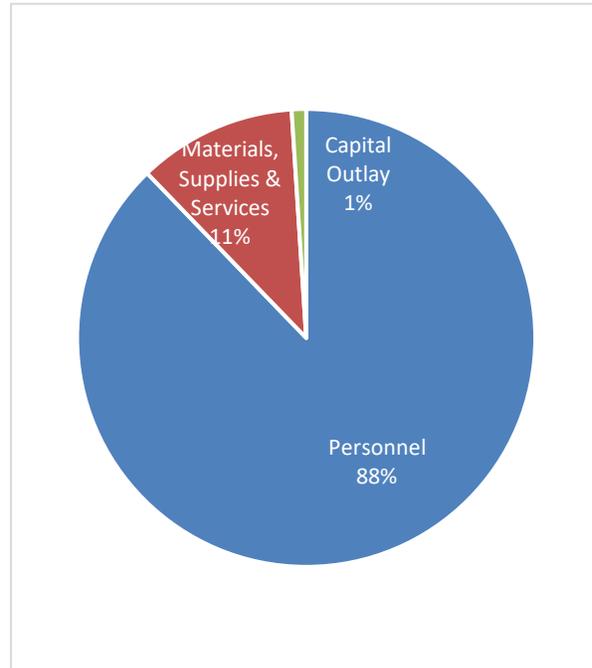
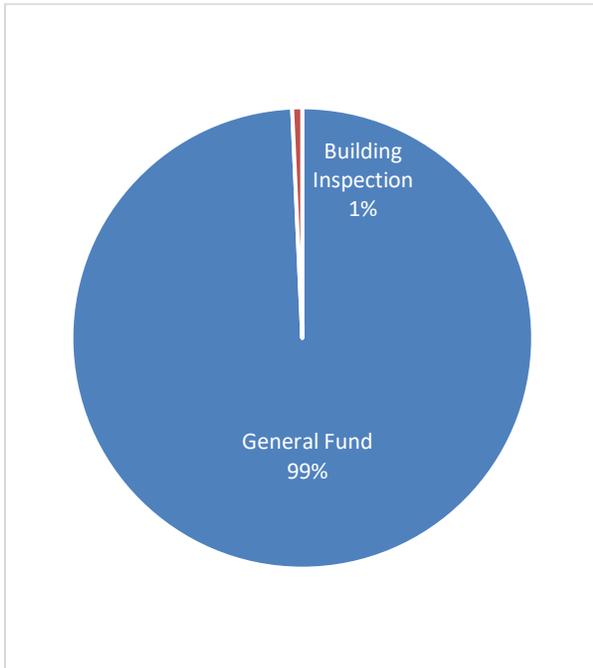
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A development inspector will be added in FY 2020.

## Building Inspection Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 72200 – Building Inspection Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	211,162	228,837	306,170	256,758	258,870
Materials, Supplies & Services	23,256	27,862	31,100	24,291	33,025
Capital Outlays	28,254	83,970	84,500	74,845	3,000
<b>Total Expenditures</b>	<b>262,672</b>	<b>340,669</b>	<b>421,770</b>	<b>356,894</b>	<b>294,895</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	263,952	280,540	281,000	273,000	273,000
<b>Total Revenues</b>	<b>263,952</b>	<b>280,540</b>	<b>281,000</b>	<b>273,000</b>	<b>273,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	5	5	6	5	5
<b>Total FTE</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b>5</b>

<b>Fund 100 – General</b>					
<b>Department 72200 – Building Inspection Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	168,348	179,494	221,584	197,506	199,099
512100 Health and Life Insurance	21,808	24,632	49,576	31,924	28,567
512200 Social Security	12,342	13,194	16,951	14,428	15,231
512400 Retirement Contributions	7,297	10,037	14,403	11,015	12,941
512700 Workers' Compensation	1,366	1,480	3,655	1,885	3,032
<b>Total Personnel Services</b>	<b>211,162</b>	<b>228,837</b>	<b>306,170</b>	<b>256,758</b>	<b>258,870</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	1,098	1,221	1,200	1,258	1,200
522201 Equipment Maintenance	565	451	475	819	475
522202 Vehicle Maintenance	24	26	500	723	1,500
522204 Software Maintenance	3,668	3,813	3,825	3,423	6,800
523201 Telephone	1,650	1,368	3,600	2,034	3,600
523203 Postage		3	100	5	50
523500 Travel	1,139	899	1,500	1,402	1,500
523601 Dues	775	670	775	151	775
523700 Education and Training	1,100	2,336	2,000	1,485	2,000
523900 Other Purchased Services	17	64	75	121	75
531101 Supplies and Materials	4,014	4,018	4,000	3,390	4,000
531155 Vehicle Parts	213	2,374	2,000		
531270 Gasoline / Diesel	8,300	9,214	9,500	8,283	9,500
531400 Books and Periodicals		397	600		600
531600 Small Equipment				414	
531612 Tools	(43)	231	200	177	200
531710 Uniforms	735	777	750	607	750
<b>Total Materials, Supplies &amp; Services</b>	<b>23,256</b>	<b>27,862</b>	<b>31,100</b>	<b>24,291</b>	<b>33,025</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles	27,347	27,932	27,500	34,512	
542400 Computers	907		6,000	2,265	2,000
542401 Software		55,238	50,000	38,898	
542500 Equipment		800	1,000	169	1,000
<b>Total Capital Outlay</b>	<b>28,254</b>	<b>83,970</b>	<b>84,500</b>	<b>75,845</b>	<b>3,000</b>
<b>Total Expenditures</b>	<b>262,672</b>	<b>340,669</b>	<b>421,770</b>	<b>356,894</b>	<b>294,895</b>

# Planning and Zoning

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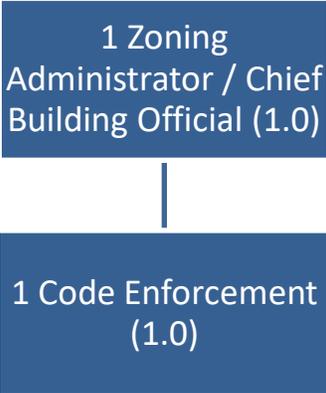
**Department Description**

To promote orderly growth, development, redevelopment and preservation of the unincorporated areas; to administer the following ordinances and plans related to development: Comprehensive Land Use Plan, Zoning Ordinance, Subdivision Ordinance, Flood Ordinance, Tower Ordinance, Sign Ordinance, Soil Erosion and Sedimentation Ordinance, Building Ordinance and Manufactured Home Ordinance. With regard to current zoning and development issues, the staff will focus on implementing the growth management measures recommended in the Comprehensive Plan. In FY20, a Capital Projects Manager will be moved from the Planning and Zoning Budget to the County Manager’s Budget.

Performance Measurement	2016	2017	2018	2019	2020
Conditional Use Applications	17	20	35	37	40
Variance Applications	11	28	10	18	18
Rezone Applications	7	9	35	32	34
Sketch Plan Application	18	15	4	12	13
Department Reviews	23	26	29	30	32

## Planning and Zoning Organization Chart

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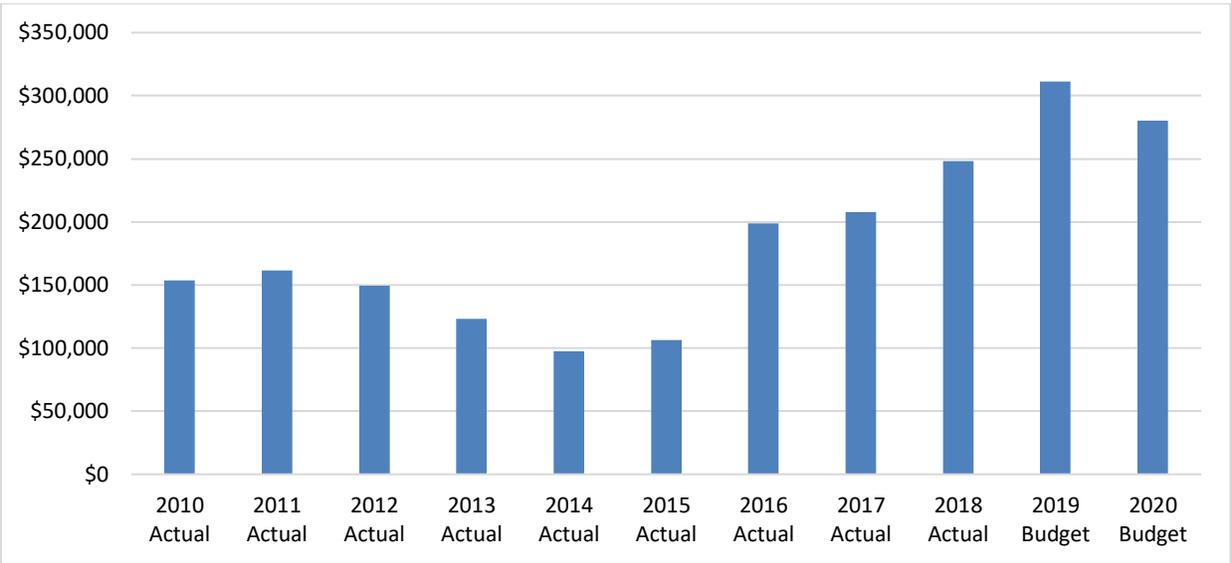
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Planning and Zoning Personnel Changes

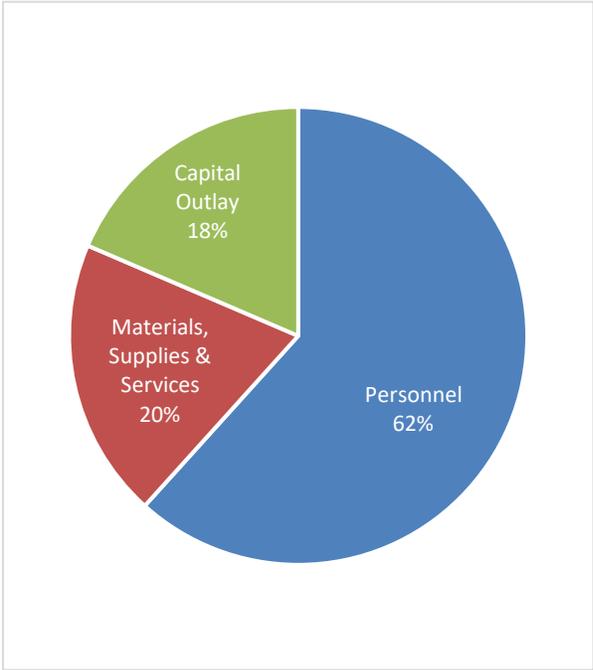
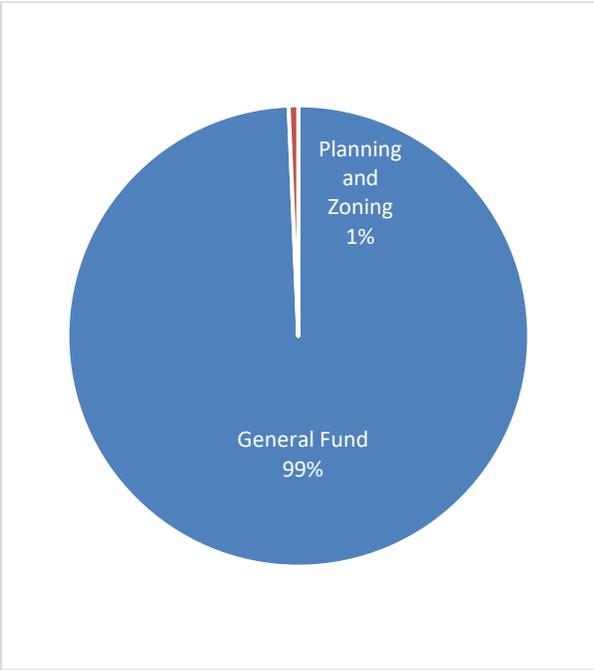
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There are no changes to personnel for fiscal year 2020.

## Planning and Zoning Expenditure Trends



## Department vs General Fund Expenditures / Expenditure Breakdown



<b>Fund 100 – General</b>					
<b>Department 74100 – Planning and Zoning Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	156,498	164,980	166,303	168,132	172,977
Materials, Supplies & Services	41,550	33,533	94,425	55,331	55,450
Capital Outlays	9,662	49,606	50,325	39,982	52,000
<b>Total Expenditures</b>	<b>207,710</b>	<b>248,119</b>	<b>311,053</b>	<b>263,445</b>	<b>280,427</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	34,284	32,920	32,000	33,500	33,500
<b>Total Revenues</b>	<b>34,284</b>	<b>32,920</b>	<b>32,000</b>	<b>33,500</b>	<b>33,500</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	2	2	2	2
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

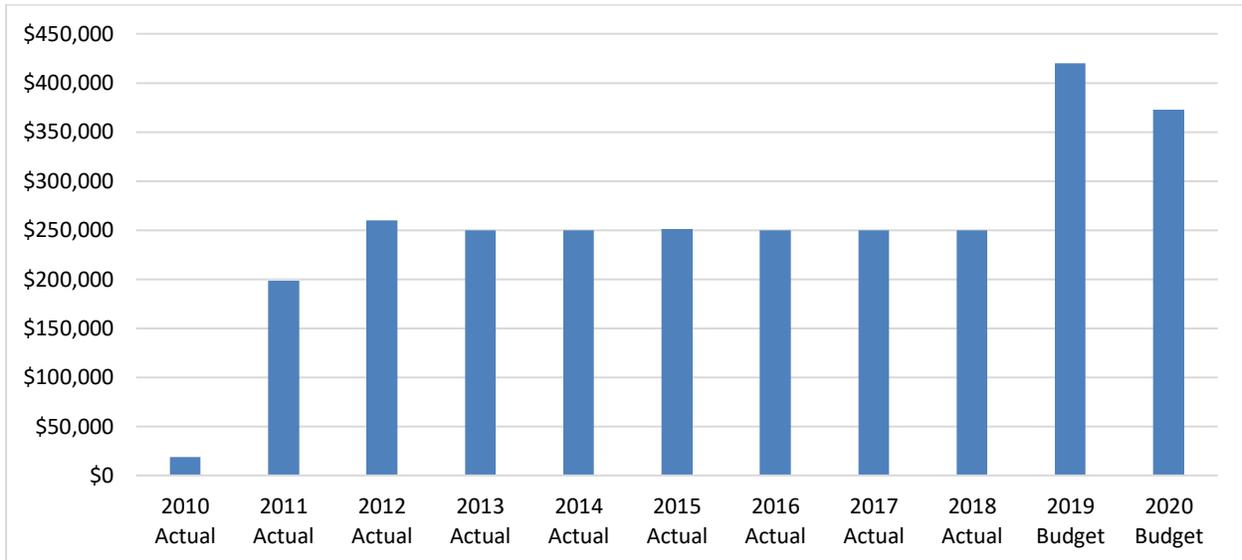
<b>Fund 100 – General</b>					
<b>Department 74100 – Planning and Zoning Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	110,664	119,764	119,419	122,138	124,374
511300 Overtime	3,000	2,513	2,000	1,753	2,000
512100 Health and Life Insurance	26,331	25,528	26,055	26,342	26,055
512200 Social Security	8,221	8,683	9,289	8,877	9,668
512400 Retirement Contributions	7,138	7,771	7,892	8,383	8,214
512700 Workers' Compensation	1,144	723	1,649	640	2,666
<b>Total Personnel Services</b>	<b>156,498</b>	<b>164,980</b>	<b>166,303</b>	<b>168,132</b>	<b>172,977</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521100 Planning and Zoning Commission	10,500	11,250	11,500	10,744	11,500
521200 Professional Services	825		50,000	2,233	5,000
521201 Professional Services – IT	468	450	500	505	500
522201 Equipment Maintenance	565	451	350	1,324	1,300
522202 Vehicle Maintenance				810	850
522204 Software Maintenance	3,664	3,813	3,825	3,978	6,800
523201 Telephone	1,424	1,196	1,600	1,178	1,600
523203 Postage	456	353	600	393	450
523300 Advertising	3,630	4,470	3,800	5,241	5,000
523400 Printing and Binding				232	
523500 Travel	4,906	4,145	5,000	5,562	5,000
523601 Dues	920	742	1,500	1,277	1,500
523700 Education and Training	9,229	2,425	9,000	4,877	9,000
523850 Contract Labor				11,183	
531101 Supplies and Materials	3,255	2,752	3,200	4,562	3,500
531155 Vehicle Parts	60	150	100		
531270 Gasoline / Diesel	1,114	(76)	1,500	984	1,500
531400 Books and Periodicals		180	450		450
531600 Small Equipment		800	1,000	248	1,000
531710 Uniforms	534	432	500		500
<b>Total Materials, Supplies &amp; Services</b>	<b>41,550</b>	<b>33,533</b>	<b>94,425</b>	<b>55,331</b>	<b>55,450</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles				1,084	
542400 Computers	907		325		
542401 Software		49,606		38,897	37,000
542500 Equipment	8,755		50,000		15,000
<b>Total Capital Outlay</b>	<b>9,662</b>	<b>49,606</b>	<b>50,325</b>	<b>39,982</b>	<b>52,000</b>
<b>Total Expenditures</b>	<b>207,710</b>	<b>248,119</b>	<b>311,053</b>	<b>263,445</b>	<b>280,427</b>

# Development Authority

## Department Description

To maintain and create jobs and capital investment for new and existing business and industry, thereby improving the quality of life for all Bulloch County citizens. A major focus and priority of the Board of Commissioners is to work with the Development Authority to attract and retain new major industry to the county's three existing industrial and business parks to broaden the county tax base. New land for an industrial park has been located adjacent to I-16 and US-301 with plans underway for development. In FY19, Bulloch County agreed to begin making payments to the City of Statesboro for the Tax Allocation District(s) to help incentivize development.

## Development Authority Expenditure Trends



Fund 100 – General					
Department 75200 – Development Authority Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571400 Statesboro Tax Allocation District			170,000	117,000	123,000
572500 Industrial Development Authority	170,000	170,000	170,000	170,000	170,000
572501 Industrial Park Development	80,000	80,000	80,000	80,000	80,000
<b>Total Other Costs</b>	<b>250,000</b>	<b>250,000</b>	<b>420,000</b>	<b>367,000</b>	<b>373,000</b>
<b>Total Expenditures</b>	<b>250,000</b>	<b>250,000</b>	<b>420,000</b>	<b>367,000</b>	<b>373,000</b>

# Other Financing Uses

# Reserve / Contingency

---

**Department Description**

This is used to account for contingencies, capital projects (not covered by SPLOST) and to stabilize the reserve fund to a level recommended for local governments.

Fund 100 – General					
Department 90000 – Reserve / Contingency Detail					
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
579000 Contingency			200,000	38,658	
612000 Other Financing Use - Capital			106,870		
<b>Total Other Costs</b>			<b>306,870</b>	<b>38,658</b>	
<b>Total Expenditures</b>			<b>306,870</b>	<b>38,658</b>	

# VI. Special Revenue Funds

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# 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 account for each revenue source rather than putting the revenue into a general pool of funds.

The following discussion explains how Special Revenue Funds provide transparency: Taxes are received into the General Fund along with several other revenue streams. Because taxes are pooled together with other revenue streams, when the pool of revenues is used for an activity, it is not clear exactly the amount of taxes being used for this activity. In contrast, earmarked revenues such as event revenue are not placed into a pool of revenues. Instead, the event revenues stay within the events fund and are solely to fund event expenses.

## Overview of Special Revenue Funds

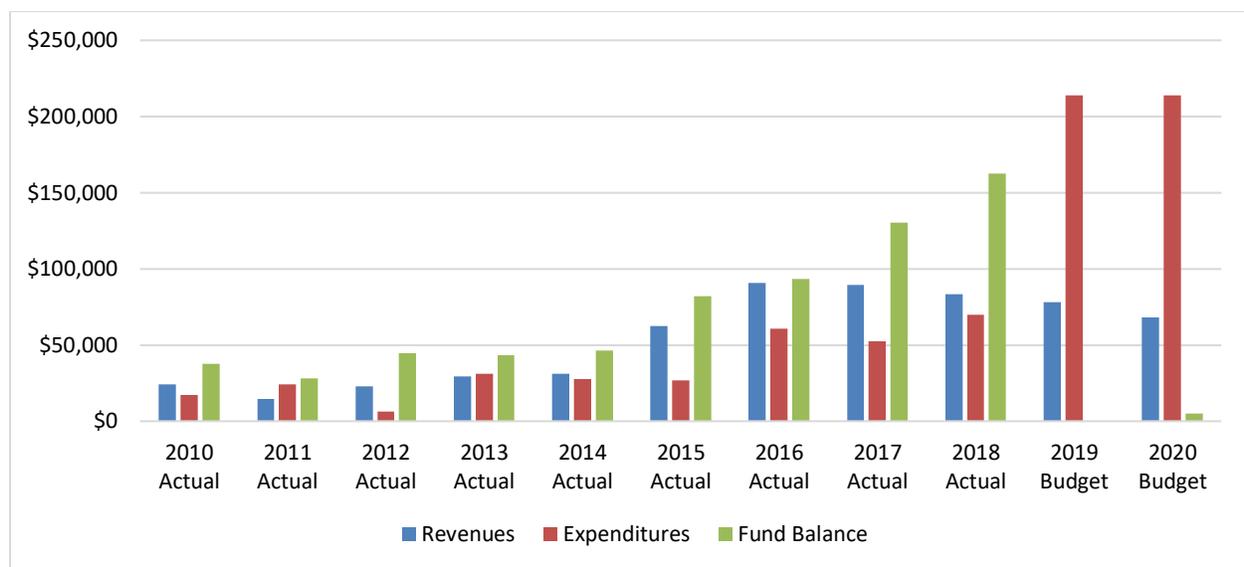
The County has 17 Special Revenue Funds: CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff Fingerprint, Grants, Airport, Street Lighting, Statesboro Fire District, Rural Fire, and Tourism. Many of the Special Revenue Funds are assessed an administration fee from the general fund to provide necessary administrative support.

# CI Phone

## Fund Description

Originating from phone commissions proceeds at the County Correctional Institute, these funds are used to fund designated special projects for the Correctional Institute as determined by the Board of Commissioners and Warden to address needs. The amount charged for phone calls decreased from .17 to .11 per minute in FY17 with a 73% commission rate.

## CI Phone Revenue - Expenditure Trends



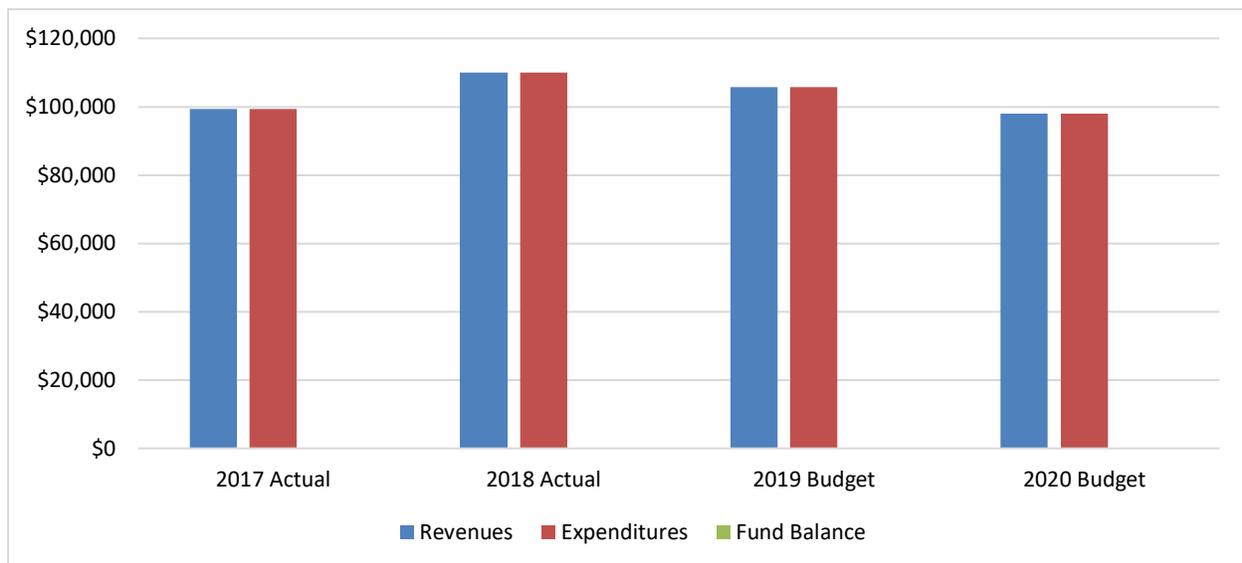
Fund 125 – Special Revenue					
Department 34200 – CI Phone Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
382000 CI – Phone Commissions	89,257	83,241	78,000	92,924	68,000
<b>Total Revenues</b>	<b>89,257</b>	<b>83,241</b>	<b>78,000</b>	<b>92,924</b>	<b>68,000</b>
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
522201 Equipment Maintenance	606			5,717	
522203 Building Maintenance	4,487	10,145		500	
531101 Supplies and Materials	3,951				
531116 Bedding and Clothing	4,320				
531150 Building Maintenance Material	11,475				
531600 Small Equipment	349				
542500 Equipment	21,636	54,150	208,599	102,709	124,547
551100 Indirect Cost Allocation	5,500	5,500	5,500	5,500	5,500
611005 Interfund Transfer					78,995
<b>Total Expenditures</b>	<b>52,324</b>	<b>69,795</b>	<b>214,099</b>	<b>114,426</b>	<b>209,042</b>
<b>Fund Balance</b>	<b>149,099</b>	<b>162,544</b>	<b>0</b>	<b>141,042</b>	<b>0</b>

# Jail Add-on

## Fund Description

These are funds allocated for the operation and maintenance of the county jail generated through fees added on to fines (see O.C.G.A. 15-21-93) and are transferred to the General Fund to reimburse for maintenance and operation. The preponderance of funding is to reimburse the General Fund for meals prepared for inmates at the County Jail.

## Jail Add-on Revenue – Expenditure Trends



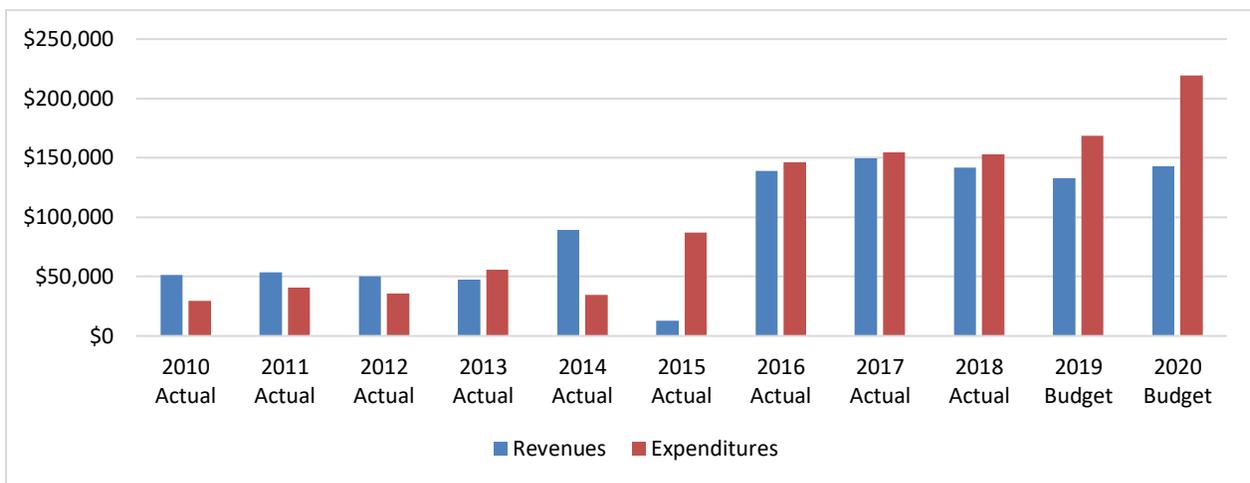
Fund 211 – Special Revenue					
Department 21800 – Jail Add-On Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
351110 Superior Court	28,208	26,432	30,000	24,080	24,000
351120 State Court	70,270	82,770	75,000	77,570	72,000
351160 Juvenile Court	808	830	700	1,283	2,000
<b>Total Revenues</b>	<b>99,286</b>	<b>110,031</b>	<b>105,700</b>	<b>102,933</b>	<b>98,000</b>
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Inmate Meals	99,286	110,031	105,700	102,933	98,000
<b>Total Expenditures</b>	<b>99,286</b>	<b>110,031</b>	<b>105,700</b>	<b>102,933</b>	<b>98,000</b>
<b>Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Drug Education

## Fund Description

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

## Drug Education Revenue - Expenditure Trends



Fund 212 – Special Revenue					
Department 33900 – Drug Education Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
351110 Superior Court	70,003	61,141	55,000	59,426	65,000
351120 State Court	78,296	80,302	78,000	69,800	78,000
389000 Miscellaneous Revenue	1,090	510			
<b>Total Revenues</b>	<b>149,389</b>	<b>141,952</b>	<b>133,000</b>	<b>129,226</b>	<b>143,000</b>
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
522202 Vehicle Maintenance	9,265	4,139	15,750	4,383	15,750
523500 Travel	5,773	3,246	5,700	1,596	10,700
523700 Education and Training	2,756	1,952	3,775	1,000	3,775
523850 Contract Labor	4,810	4,665	4,050	4,863	4,050
531101 Supplies and Materials	49,483	22,134	22,450	31,916	22,450
531104 Program Materials		12,933			
531600 Small Equipment	200	3,312	7,850	2,000	7,850
531710 Uniforms	322	14,389	14,000		19,000
542200 Vehicles	56,891	68,320	60,700	69,251	101,200
551100 Indirect Cost Allocation	2,000	2,000	2,000	2,000	2,000
573000 Programs	23,342	16,042	14,000	7,620	14,000
612000 Other Financing Uses (Drug Court)			8,507	18,507	
<b>Total Expenditures</b>	<b>154,843</b>	<b>153,131</b>	<b>168,782</b>	<b>143,136</b>	<b>200,775</b>

# Accountability Court

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## Department Description

The Accountability Court positively impacts persons with mental illness by facilitating stabilization and promoting self-sufficiency through a combined effort of the Court and community resources, and, with this blended effort, to see reduced recidivism, which will make for a safer community, and to assist participants in becoming independent, self-sufficient contributors to the welfare of the community. The Program is a specialty court designed to assist individuals with drug-related illnesses who have pending criminal charges to change their lives through an understanding of their drug-related illness, the need for medication, and assist the individual change their current behavior to law abiding behavior. Prior to FY19, the Accountability Court was called the Mental Health Court. This service was moved from the General Fund in FY20 to comply with requirements of the Chart of Accounts.

Performance Measurement	2016	2017	2018	2019	2020
Number of Individuals Reviewed	43	20	62	68	150
Denied Entry	20	12	23	15	40
Declined Entry	8	4	9	4	10
Total Accepted (Active and Inactive)	15	4	30	31	100

## Accountability Court Organization Chart

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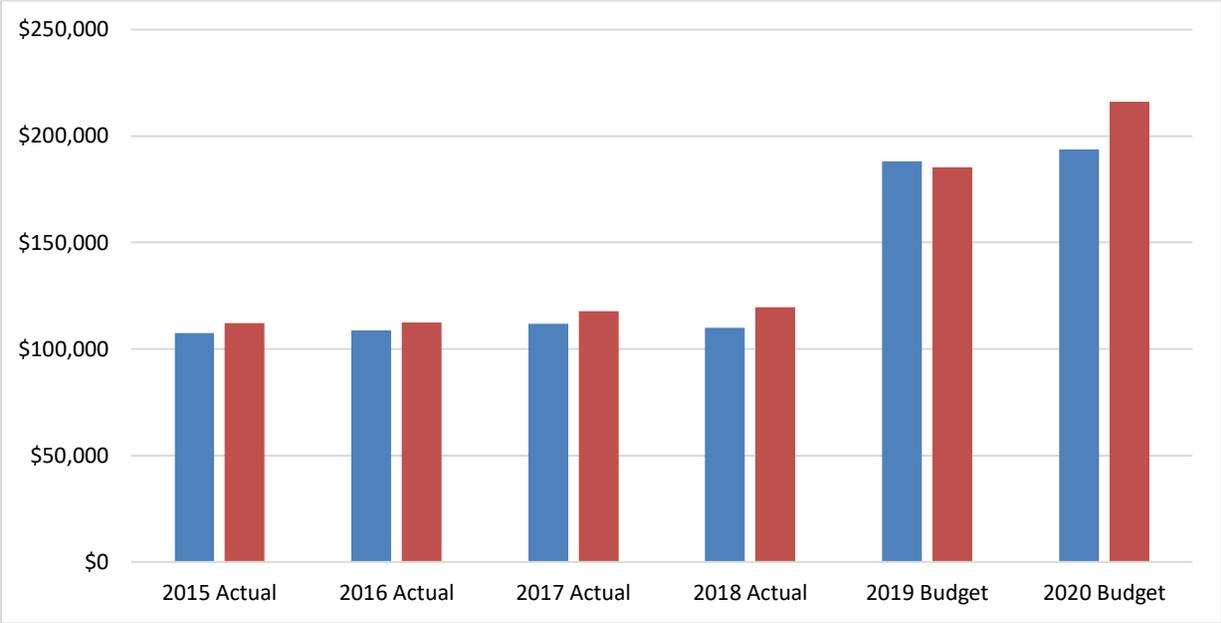
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Accountability Court Personnel Changes

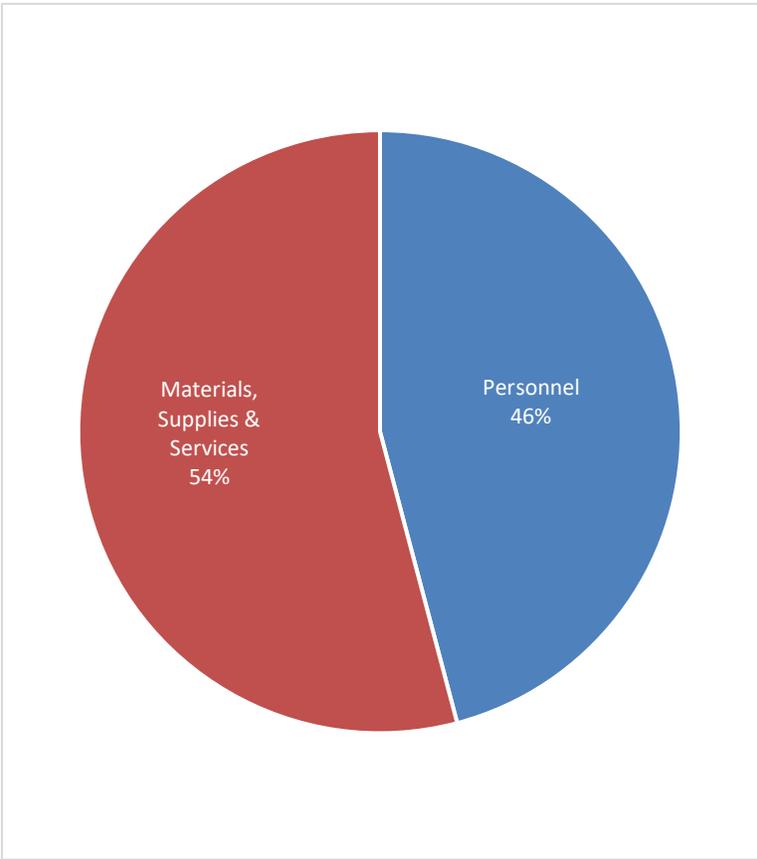
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There is a conversion of one part-time position to a full-time position for fiscal year 2020.

# Accountability Court Expenditure Trends



# Expenditure Breakdown



<b>Fund 212 – Drug Education</b>					
<b>Department 21520 – Accountability Court Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	61,666	72,310	84,955		138,223
Materials, Supplies & Services	56,243	47,313	100,212		77,991
<b>Total Expenditures</b>	<b>117,909</b>	<b>119,623</b>	<b>185,167</b>		<b>216,214</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Accountability Court Grant	111,793	116,074	188,082		193,692
Intergovernmental Revenues					11,406
Participant Fees					1,000
<b>Total Revenues</b>	<b>111,793</b>	<b>116,074</b>	<b>188,082</b>		<b>206,098</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	1	1	1	1.5	2
<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1.5</b>	<b>2</b>

<b>Fund 212 – Drug Education</b>					
<b>Department 21520 – Accountability Court Detail</b>					
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	48,084	51,691	51,437		83,124
511101 Salary – Part-time		6,198	17,732		
512100 Health and Life Insurance	6,836	6,827	6,838		44,842
512200 Social Security	3,428	4,082	5,291		6,335
512400 Retirement Contributions	3,113	3,304	3,343		3,415
512700 Workers' Compensation	207	208	314		507
<b>Total Personnel Services</b>	<b>61,666</b>	<b>72,310</b>	<b>84,955</b>		<b>138,223</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	423	1,082	500		625
522201 Equipment Maintenance		181	750		1,250
523201 Telephone	1,144	1,346	1,200		1,300
523203 Postage	16	50	50		350
523500 Travel	5,546	4,019	1,000		5,000
523700 Education and Training	22		2,489		6,249
523900 Other Purchased Services	39,043	31,509	83,223		27,580
531101 Supplies and Materials	10,050	9,125	11,000		35,637
<b>Total Materials, Supplies &amp; Services</b>	<b>56,243</b>	<b>47,313</b>	<b>100,212</b>		<b>77,991</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computers					
<b>Total Capital Outlay</b>					
<b>Total Expenditures</b>					<b>216,214</b>
<b>Fund Balance</b>	<b>117,909</b>	<b>119,623</b>	<b>185,167</b>		<b>10,115</b>

For FY 2017 thru 2019, this department was located in the General Fund.

**Fund 212 – Drug Education  
Consolidated Fund Summary**

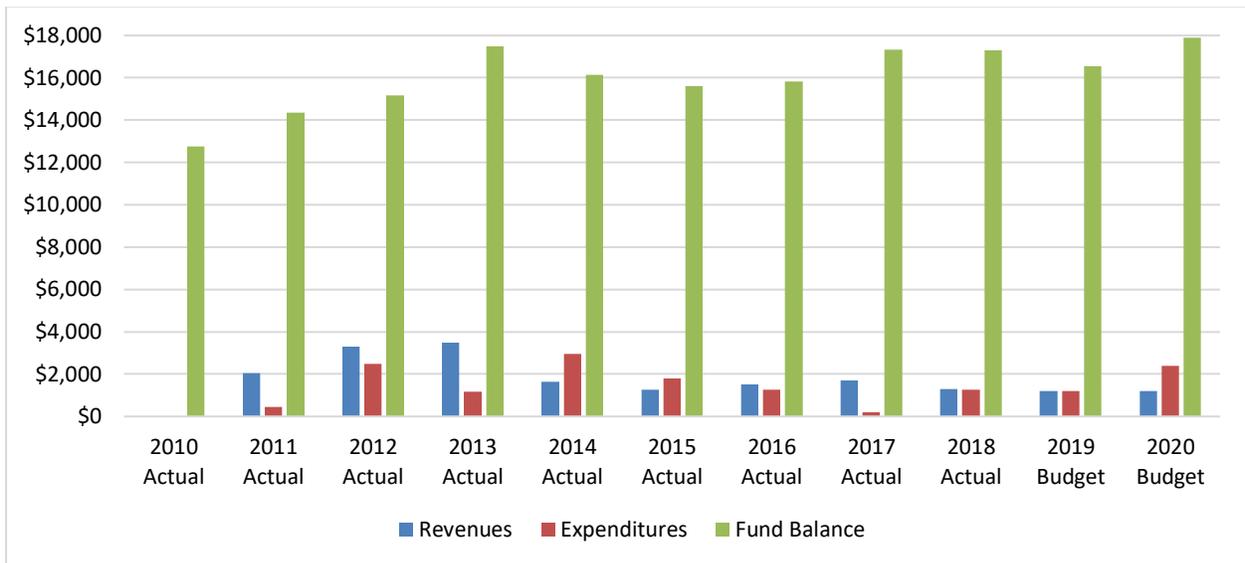
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Drug Task Force	154,843	153,131	168,782	143,136	200,775
Accountability Court					216,214
<b>Total Expenditures</b>	<b>154,843</b>	<b>153,131</b>	<b>168,782</b>	<b>143,136</b>	<b>416,989</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Drug Task Force	149,389	141,952	133,000	129,226	143,000
Accountability Court					206,098
<b>Total Revenues</b>	<b>149,389</b>	<b>141,952</b>	<b>133,000</b>	<b>129,226</b>	<b>349,098</b>
<b>Fund Balance</b>	<b>183,265</b>	<b>172,086</b>	<b>147,380</b>	<b>158,176</b>	<b>90,285</b>

# Juvenile Services

## Fund Description

This fund is used upon order by the juvenile division of the Bulloch County Superior Court to provide support services to juvenile offenders.

## Juvenile Services Revenue - Expenditure Trends



Fund 213 – Special Revenue					
Department 26000 – Juvenile Services Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
351160 Juvenile Court Fees	1,700	1,300	1,200	1,920	1,200
<b>Total Revenues</b>	<b>1,700</b>	<b>1,300</b>	<b>1,200</b>	<b>1,920</b>	<b>1,200</b>
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
523850 Supplemental Services		800	1,000		2,200
531101 Supplies and Materials		255			
551100 Indirect Cost Allocation	200	200	200	200	200
<b>Total Expenditures</b>	<b>200</b>	<b>1,255</b>	<b>1,200</b>	<b>200</b>	<b>2,400</b>
<b>Fund Balance</b>	<b>17,333</b>	<b>17,378</b>	<b>16,533</b>	<b>19,098</b>	<b>17,898</b>

# E911

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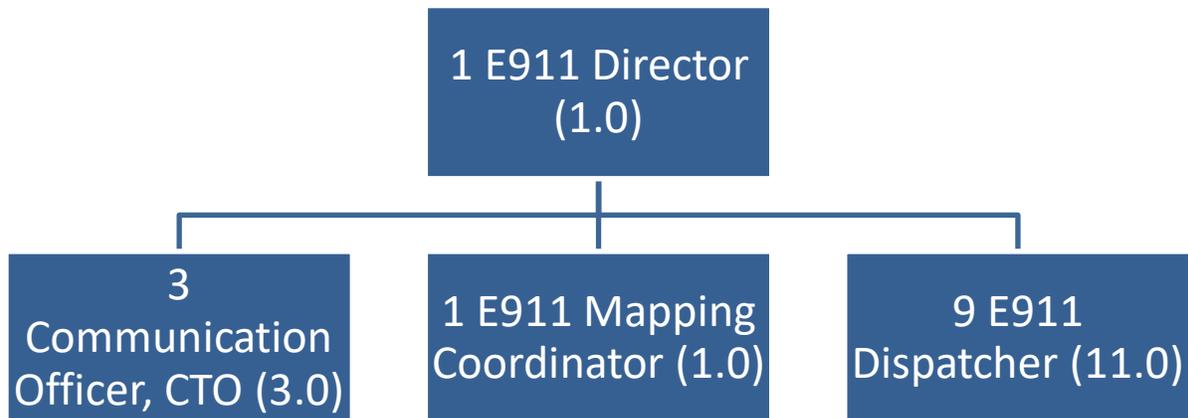
## Department Description

To provide Bulloch, Evans, and Candler Counties with a reliable, cost effective and state of the art Enhanced 911 Emergency Telephone System, to maintain the system with complete public confidence and accountability and to provide residents of these counties with demonstrated life-saving responsiveness in any emergency.

Performance Measurement	2016	2017	2018	2019	2020
Call Volume	78,826	82,440	93,412	115,198	127,316
Bulloch County Service Effort	58,732	54,642	47,010	48,976	45,724
Candler County Service Effort	4,913	4,501	4,463	5,806	8,039
Evans County Service Effort	2,509	2,716	2,691	3,878	5,627

## E911 Organization Chart

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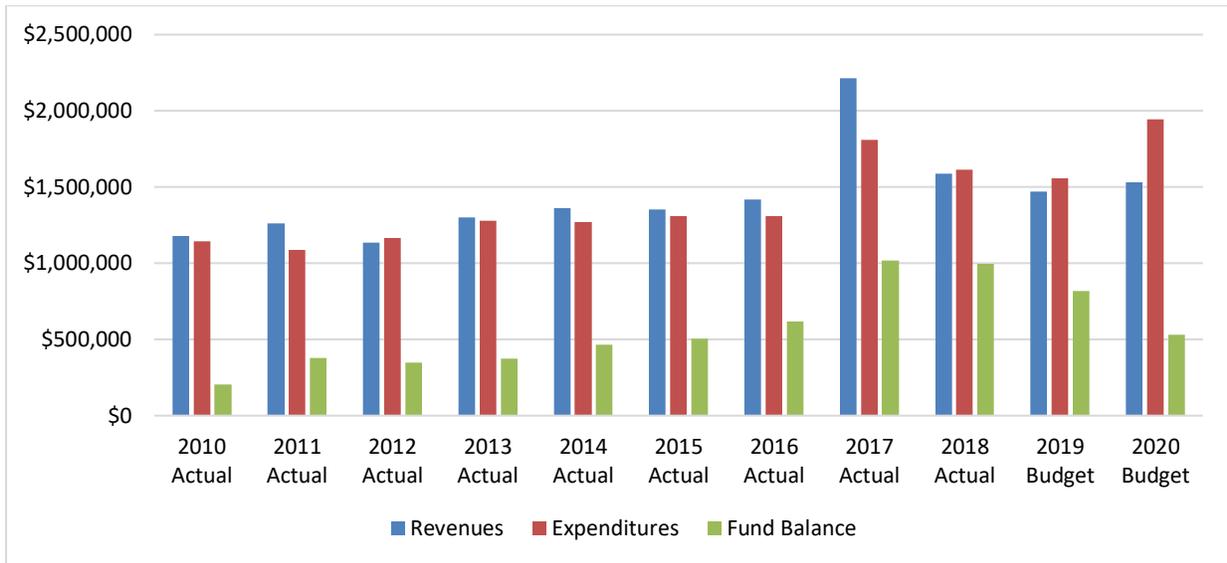
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## E911 Personnel Changes

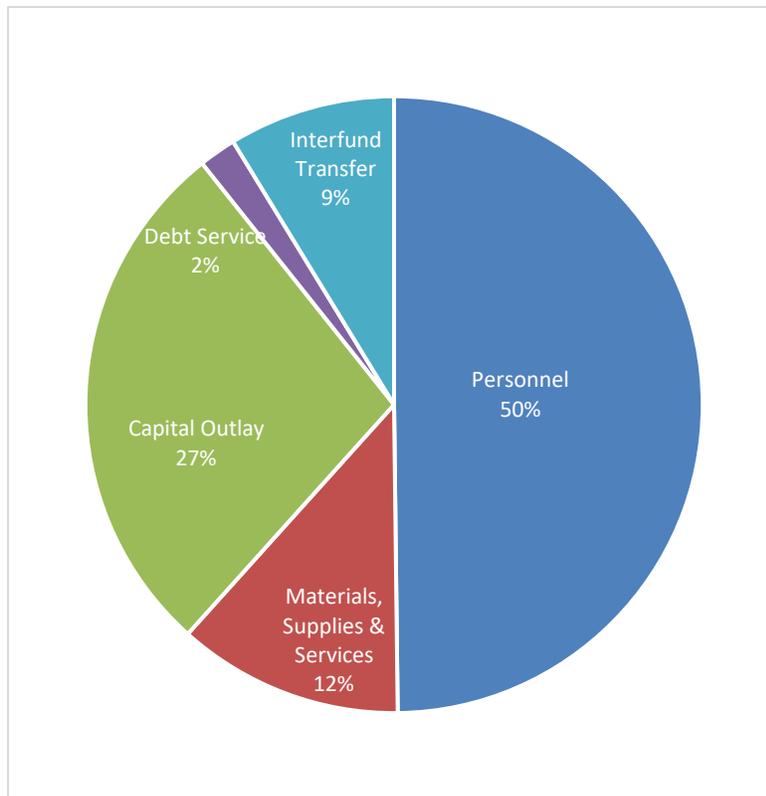
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There will be an additional full-time Dispatcher added for fiscal year 2020.

## E911 Department Revenue - Expenditure Trends



## Department Expenditures by Type



<b>Fund 215 – Special Revenue</b>					
<b>Department 38000 – E911 Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	786,118	811,075	829,649	819,823	948,140
Materials, Supplies & Services	528,466	529,661	525,278	571,590	230,158
Capital Outlays	288,479	64,949	2,500	168,142	537,500
Interfund Transfer	30,000	38,000	30,000	30,000	38,000
Debt Service	169,719	169,719	169,719	169,719	169,719
<b>Total Expenditures</b>	<b>1,810,282</b>	<b>1,613,404</b>	<b>1,557,146</b>	<b>1,759,274</b>	<b>1,923,517</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	2,211,865	1,589,096	1,470,200	1,690,976	1,529,295
<b>Total Revenues</b>	<b>2,211,865</b>	<b>1,589,096</b>	<b>1,470,200</b>	<b>1,690,976</b>	<b>1,529,295</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	14	14	14	14	15
Part-time	1.4	1.4	1.9	1.9	1.4
<b>Total FTE</b>	<b>15.4</b>	<b>15.4</b>	<b>15.9</b>	<b>15.9</b>	<b>16.4</b>

<b>Fund 215 – Special Revenue</b>					
<b>Department 38000 – E911 Detail</b>					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
334100 Georgia Prepaid Wireless	140,907	106,473	190,000	406,156	510,235
336006 City of Statesboro	85,109	76,738	80,000	90,699	
342500 E-911 Fees (wired and wireless)				427,493	
342501 Frontier Telephone	131,416	108,639	112,000	48,383	659,460
342502 Bulloch Rural Telephone	157,583	160,686	161,400	66,739	
342503 Pembroke Telephone	4,037	4,142	4,000	2,065	
342504 Wireless	23,553	27,394	625,800	89,547	
342506 Verizon / Alternadev	408,015	430,863		225,304	
342508 T-Mobile	18,979	21,842		12,645	
342509 Sprint	20,469	17,555		8,681	
342510 Southern Company	1,069	943			
342512 AT&T Wireless	129,918	124,936		44	
342513 Northland	4,455	27,107	27,000	13,220	
342550 Evans County	139,285	130,965	135,000	150,000	179,800
342551 Candler County	122,068	343,507	135,000	150,000	179,800
383000 Reimbursement for Damaged Property		6,761			
389000 Miscellaneous Revenue		546			
393500 Lease Proceeds	825,000				
<b>Total Revenues</b>	<b>2,211,865</b>	<b>1,589,096</b>	<b>1,470,200</b>	<b>1,690,976</b>	<b>1,529,295</b>
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	490,798	495,490	489,010	485,121	568,040
511101 Salary – Part-time	15,318	26,125	46,336	43,099	45,000
511300 Overtime	71,567	74,175	70,000	78,584	78,000
512100 Health and Life Insurance	129,297	138,603	138,512	135,716	159,000
512200 Social Security	40,935	42,055	46,309	42,787	52,900
512400 Retirement Contributions	35,290	32,070	36,336	32,365	42,000
512700 Workers' Compensation	2,912	2,558	3,147	2,151	3,200
<b>Total Personnel Services</b>	<b>786,118</b>	<b>811,075</b>	<b>829,649</b>	<b>819,823</b>	<b>948,140</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	7,500	20,104		5,000	
521201 Professional Services – IT	5,421	9,377	1,000	449	1,000
522201 Equipment Maintenance	341,997	318,011	350,000	366,653	50,000

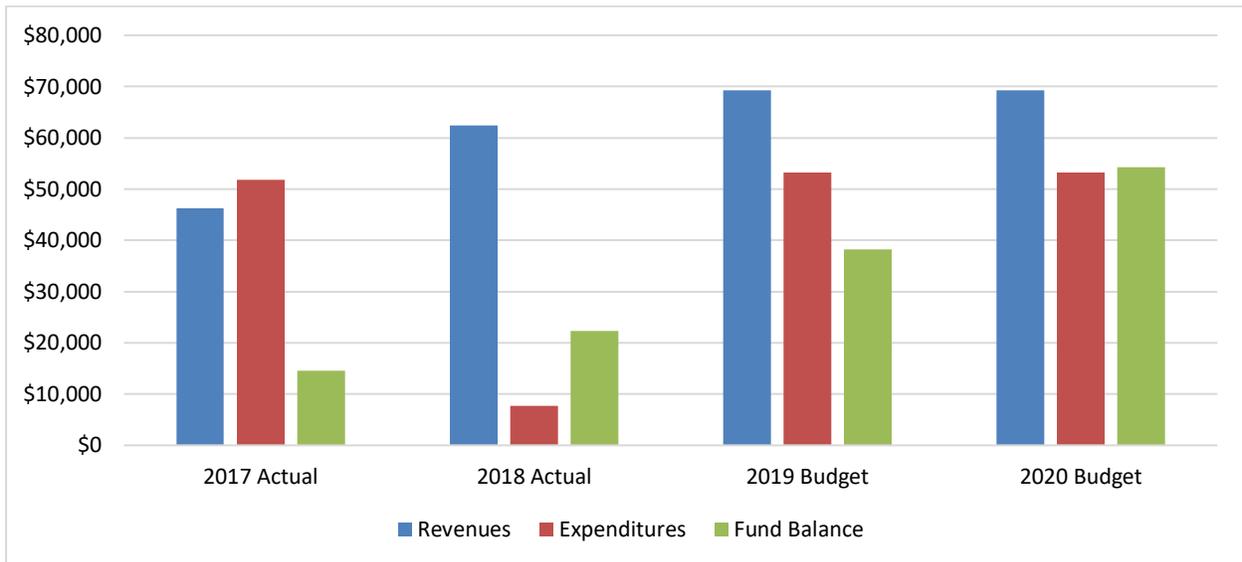
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
522202 Vehicle Maintenance	2,559	1,681	2,500	3,543	2,900
522203 Building Maintenance	6,406	5,308	4,500	18,300	6,155
522204 Software Maintenance	62,718	61,834	62,378	47,813	62,378
523201 Telephone	67,265	66,772	60,000	63,597	60,000
523203 Postage	9	15	25	7	25
523500 Travel	2,026	7,785	6,000	9,000	8,000
523601 Dues	296	287	275	416	500
523700 Education and Training	3,426	1,725	2,000	5,300	3,000
523900 Other Purchased Services	717	804	600	2,094	600
531101 Supplies and Materials	5,170	6,075	6,000	11,245	6,000
531120 Janitorial Supplies	1,508	1,643	1,000	1,654	1,000
531155 Vehicle Parts	112	1,252	400		
531230 Electricity	17,803	20,291	19,000	23,331	19,000
531270 Gasoline / Diesel	3,391	2,719	3,600	9,198	3,600
531600 Small Equipment	7,524	969	2,000		2,000
531710 Uniforms	117	3,007	4,000	3,990	4,000
<b>Total Materials, Supplies &amp; Services</b>	<b>535,966</b>	<b>529,661</b>	<b>525,278</b>	<b>571,590</b>	<b>230,158</b>
<b>Capital Outlay</b>					
	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
541000 Property				62,536	
541300 Building and Building Improvements		4,281			
542200 Vehicles		25,011			25,000
542300 Furniture & Fixtures				101,421	
542400 Computers	1,781	9,457	2,500	3,745	2,500
542401 Software	14				
542500 Equipment	286,684	26,200		440	510,000
<b>Total Capital Outlay</b>	<b>288,479</b>	<b>64,949</b>	<b>2,500</b>	<b>168,142</b>	<b>537,500</b>
<b>Interfund Transactions</b>					
	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
551100 Indirect Cost Allocation	30,000	38,000	30,000	30,000	38,000
<b>Total Interfund Transactions</b>	<b>30,000</b>	<b>38,000</b>	<b>30,000</b>	<b>30,000</b>	<b>38,000</b>
<b>Debt Service</b>					
	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
581101 Principal	169,719	160,348	160,348	162,641	162,641
582101 Interest		9,371	9,371	7,078	7,078
<b>Total Capital Outlay</b>	<b>169,719</b>	<b>169,719</b>	<b>169,719</b>	<b>169,719</b>	<b>169,719</b>
<b>Total Expenditures</b>	<b>1,810,282</b>	<b>1,613,404</b>	<b>1,557,146</b>	<b>1,759,274</b>	<b>1,923,517</b>
<b>Fund Balance</b>	<b>1,019,419</b>	<b>995,111</b>	<b>815,688</b>	<b>926,814</b>	<b>532,592</b>

# CI Inmate

## Department Description

This account is used to account for funds received from vending commissions. Typically, this funding is used by the Correction Institute Department to purchase equipment and supplies for the benefit of the inmates.

## CI Inmate Revenue - Expenditure Trends



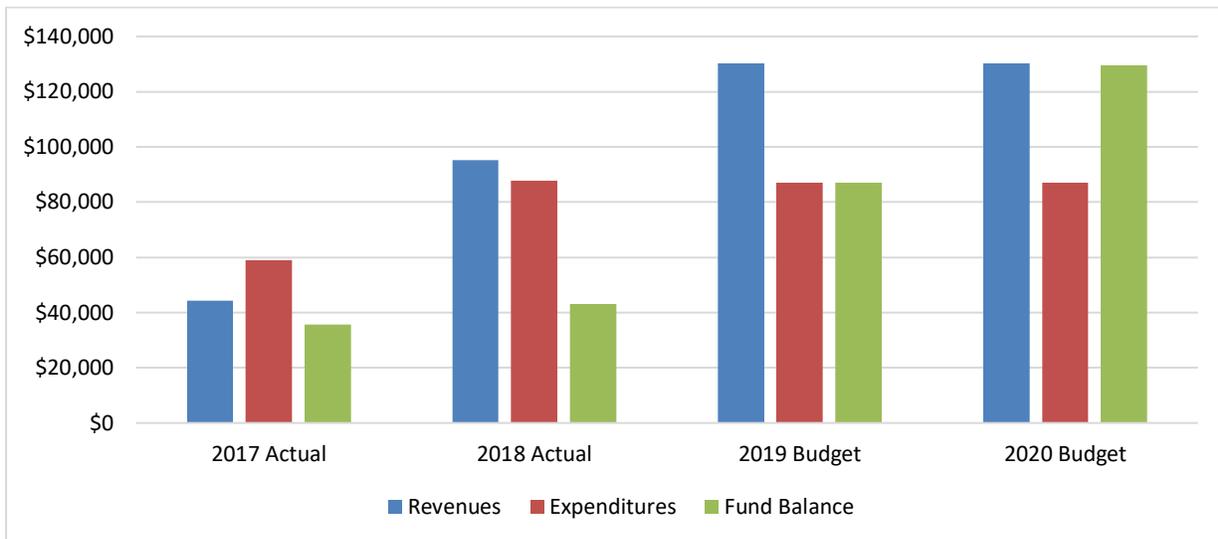
Fund 224 – Special Revenue					
Department 34200 – CI Inmate Fund Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
331100 Intergovernmental		9,800	14,160	14,160	14,160
342350 Vending Commissions	46,261	52,596	55,116	55,116	55,116
361000 Interest	2	1	2	2	2
<b>Total Revenues</b>	<b>46,262</b>	<b>62,397</b>	<b>69,278</b>	<b>69,278</b>	<b>69,278</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531101 Supplies	36,206	38,550	48,267	48,267	48,267
<b>Total Materials, Supplies &amp; Services</b>	<b>36,206</b>	<b>38,550</b>	<b>48,267</b>	<b>48,267</b>	<b>48,267</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment	15,618	16,111	5,000	5,000	5,000
<b>Total Capital Outlay</b>	<b>15,618</b>	<b>16,111</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Expenditures</b>	<b>51,824</b>	<b>7,736</b>	<b>53,267</b>	<b>53,267</b>	<b>53,267</b>
<b>Fund Balance</b>	<b>14,547</b>	<b>22,283</b>	<b>38,294</b>	<b>38,294</b>	<b>54,305</b>

# Sheriff Phone

## Department Description

Originating from phone commissions proceeds at the County Jail, these revenues are used to fund needs for the Jail as determined by the Sheriff or his designee.

## Sheriff Phone Fund Revenue - Expenditure Trends



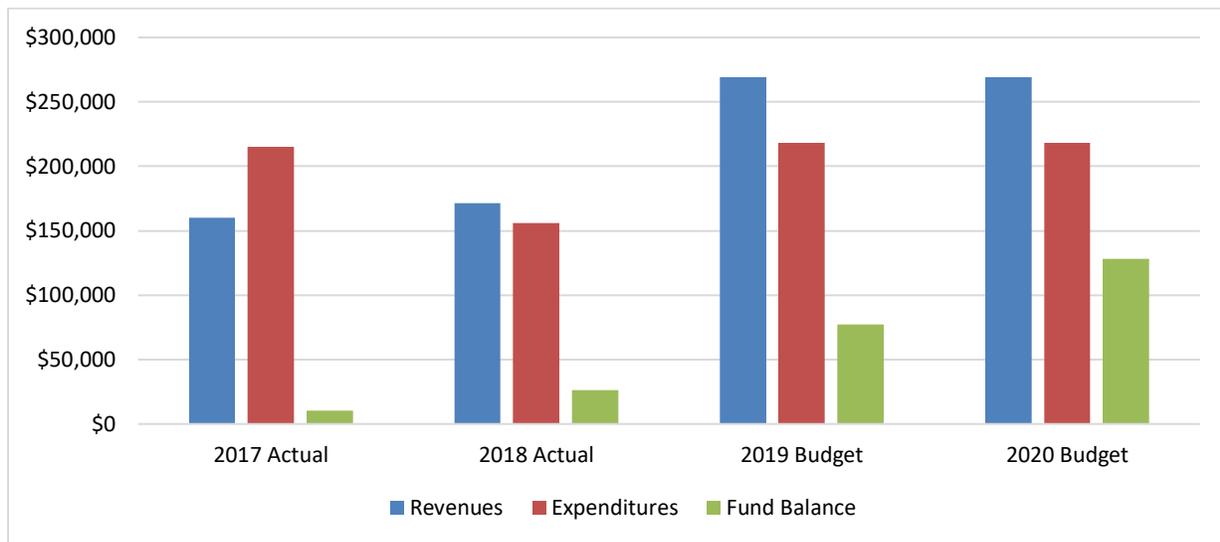
Fund 225 – Special Revenue					
Department 33260 – Sheriff Phone Fund					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
382000 Telecommunication	39,203	95,160	130,347	130,347	130,347
389000 Miscellaneous	5,028				
<b>Total Revenues</b>	<b>44,231</b>	<b>95,160</b>	<b>130,347</b>	<b>130,347</b>	<b>130,347</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
523201 Telephone	28,952	38,550	12,244	12,244	12,244
<b>Total Materials, Supplies &amp; Services</b>	<b>24,322</b>	<b>38,550</b>	<b>12,244</b>	<b>12,244</b>	<b>12,244</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment	26,314	16,111	74,901	74,901	74,901
<b>Total Capital Outlay</b>	<b>26,314</b>	<b>16,111</b>	<b>74,901</b>	<b>74,901</b>	<b>74,901</b>
Debt Service	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
582000 Interest	3,636				
<b>Total Debt Service</b>	<b>3,636</b>				
<b>Total Expenditures</b>	<b>58,902</b>	<b>87,650</b>	<b>87,145</b>	<b>87,145</b>	<b>87,145</b>
<b>Fund Balance</b>	<b>35,627</b>	<b>43,137</b>	<b>87,145</b>	<b>86,339</b>	<b>129,541</b>

# Jail Commissary

## Department Description

This account is used to account for funds received as vending commissions in the Jail. Typically, this funding is used by the Sheriff's Department for supplies and equipment.

## Jail Commissary Revenue - Expenditure Trends



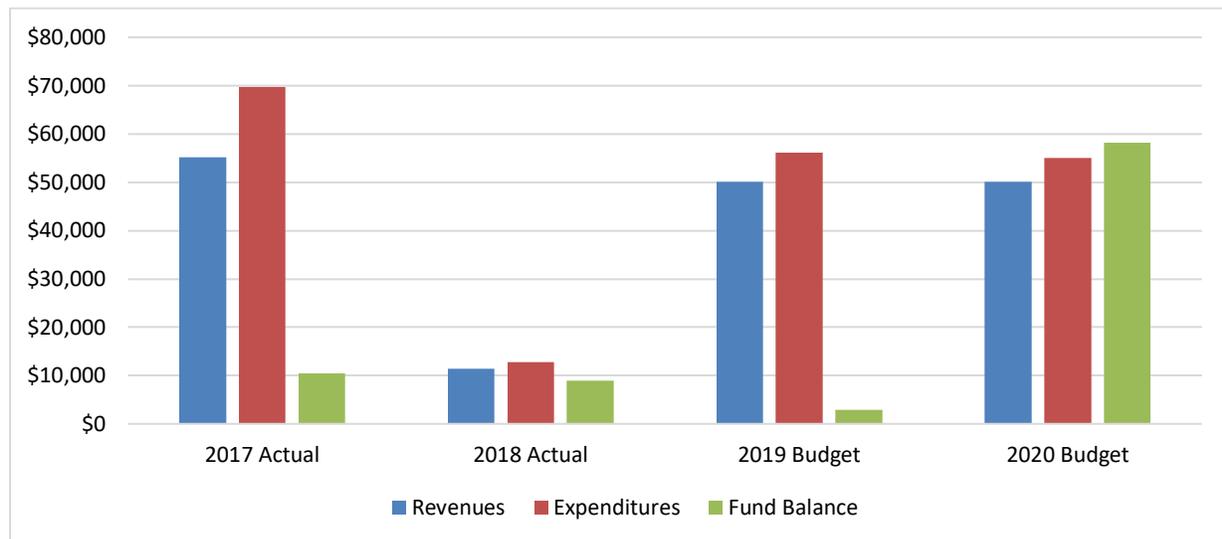
Fund 226 – Special Revenue					
Department 33260 – Jail Commissary Fund Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
342350 Vending Commissions	160,144	171,506	269,332	269,332	269,332
<b>Total Revenues</b>	<b>160,144</b>	<b>171,506</b>	<b>269,332</b>	<b>269,332</b>	<b>269,332</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services			5,137	5,137	5,137
522203 Building Maintenance			12,335	12,335	12,335
531101 Supplies	73,477	76,774	87,406	87,406	87,406
<b>Total Materials, Supplies &amp; Services</b>	<b>73,477</b>	<b>104,878</b>	<b>104,878</b>	<b>104,878</b>	<b>104,878</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542200 Vehicles	27,887	35,058	100,474	100,474	100,474
542500 Equipment	114,004	44,009	12,982	12,982	12,982
<b>Total Capital Outlay</b>	<b>141,891</b>	<b>79,067</b>	<b>113,456</b>	<b>113,456</b>	<b>113,456</b>
<b>Total Expenditures</b>	<b>215,368</b>	<b>155,841</b>	<b>218,334</b>	<b>218,334</b>	<b>218,334</b>
<b>Fund Balance</b>	<b>10,481</b>	<b>26,146</b>	<b>77,144</b>	<b>77,144</b>	<b>128,142</b>

# Confiscated Assets

## Department Description

This account is used to account for funds received as part of drug seizures and forfeited assets seized by County and Federal investigations. Typically, this funding is used by the Sheriff's Department to purchase equipment.

## Confiscated Assets Revenue - Expenditure Trends



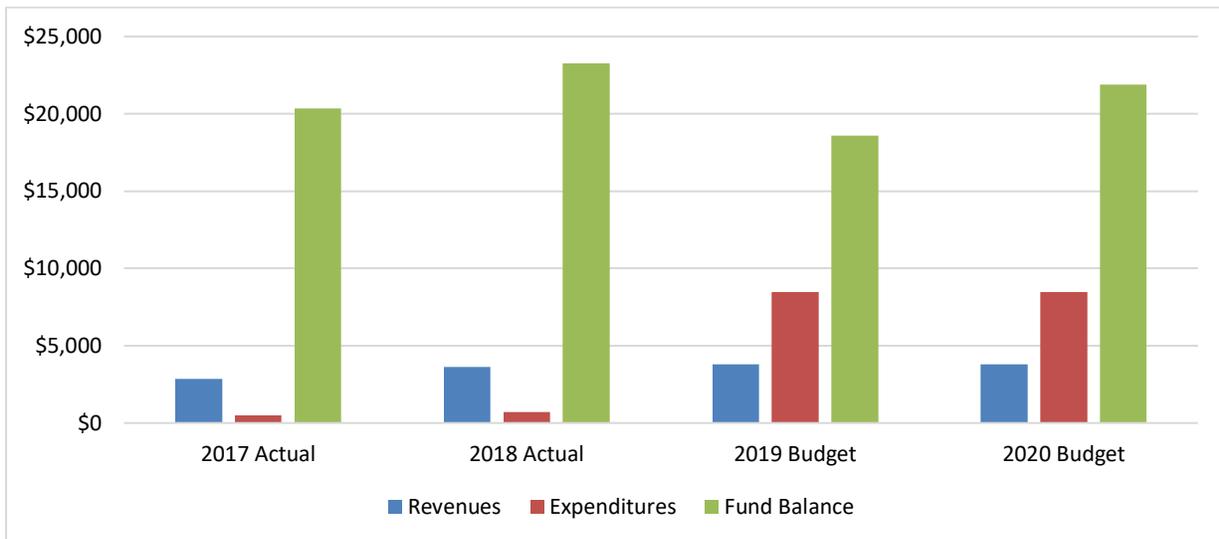
Fund 227 – Special Revenue					
Department 33150 – Confiscated Assets Fund Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
351300 Confiscations	55,077	11,314	50,000	89,483	50,000
362010 Interest	35	35	35	35	35
391000 Interfund Transfer				32,495	
392000 Sale of Capital Assets				39,681	
<b>Total Revenues</b>	<b>55,112</b>	<b>11,349</b>	<b>50,035</b>	<b>161,694</b>	<b>50,035</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531101 Supplies	38,140	12,825	6,099	6,099	5,000
<b>Total Materials, Supplies &amp; Services</b>	<b>38,140</b>	<b>12,825</b>	<b>6,099</b>	<b>6,099</b>	<b>5,000</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment	31,631		50,000	101,363	50,000
<b>Total Capital Outlay</b>	<b>31,631</b>		<b>50,000</b>	<b>101,363</b>	<b>50,000</b>
<b>Total Expenditures</b>	<b>69,771</b>	<b>12,825</b>	<b>56,099</b>	<b>107,462</b>	<b>55,000</b>
<b>Fund Balance</b>	<b>10,389</b>	<b>8,913</b>	<b>2,849</b>	<b>63,145</b>	<b>58,180</b>

# Sheriff Fingerprint

## Department Description

This account is used to account for funds received for fingerprinting. Typically, this funding is used by the Sheriff's Department to purchase supplies and equipment.

## Sheriff's Fingerprint Revenue - Expenditure Trends



Fund 228 – Special Revenue					
Department 33010 – Fingerprint Fund Detail					
<b>Revenues</b>					
	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
322911 Fingerprinting	2,850	3,634	3,780	3,780	3,780
<b>Total Revenues</b>	<b>2,850</b>	<b>3,634</b>	<b>3,780</b>	<b>3,780</b>	<b>3,780</b>
<b>Materials, Supplies &amp; Services</b>					
	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531101 Supplies	486	721	477	477	477
<b>Total Materials, Supplies &amp; Services</b>	<b>486</b>	<b>721</b>	<b>477</b>	<b>477</b>	<b>477</b>
<b>Capital Outlay</b>					
	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment			7,995	7,995	
<b>Total Capital Outlay</b>			<b>7,995</b>	<b>7,995</b>	
<b>Total Expenditures</b>	<b>486</b>	<b>721</b>	<b>8,472</b>	<b>8,472</b>	<b>477</b>
<b>Fund Balance</b>	<b>20,349</b>	<b>23,262</b>	<b>18,570</b>	<b>18,570</b>	<b>21,873</b>

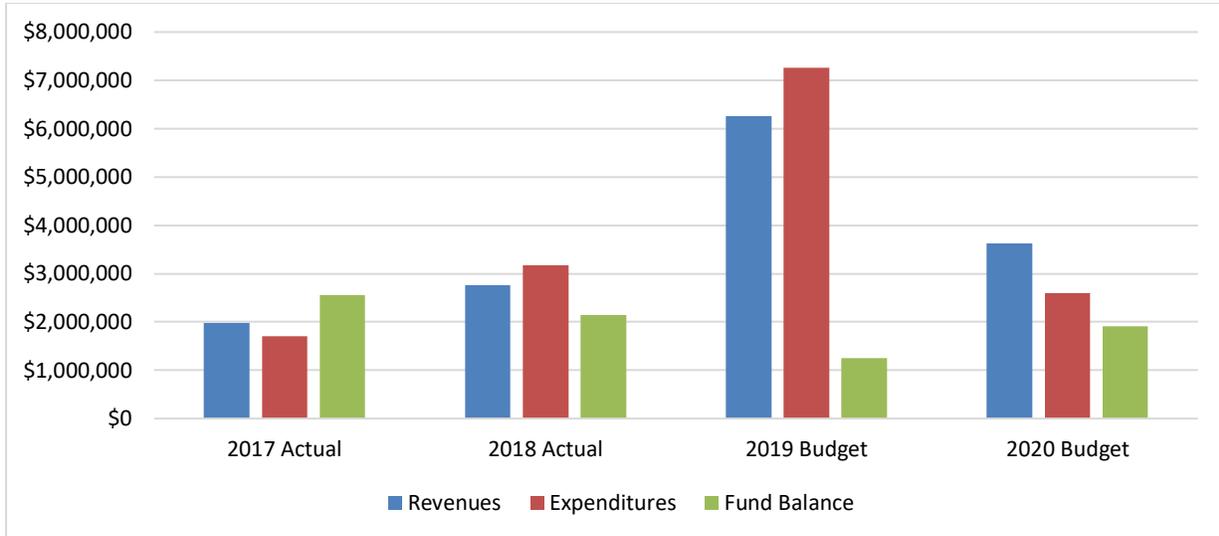
# Grants

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## Department Description

This account is used to account for grants.

## Grants Revenue - Expenditure Trends



<b>Fund 250 – Special Revenue</b>					
<b>Department Multiple – Detail</b>					
<b>Revenues</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
15660 334310 State Grant – Capital			750,000	453,523	296,477
15660 336003 Grant – Law Library			1,875		
15660 391200 Interfund Transfer			1,304,810	273,700	593,750
30000 331150 Federal Grant			180,000		
30000 331151 Federal Grant – BPV			10,000		
30000 391200 Interfund Transfer			337,376		
35200 334215 Grants		18,400			
36000 334215 Grants		15,604		7,780	
36000 371000 Donations				17,287	
39110 334111 State Georgia		5,000			
39110 371000 Donations				6,405	
42010 334313 GA Dept of Transportation		1,654,725	1,492,000	1,533,923	1,800,000
42010 391200 Interfund Transfer		467,460	680,975	398,400	930,000
75200 334310 State Grant – Capital		592,939	1,500,000	909,061	
<b>Total Revenues</b>	<b>1,983,364</b>	<b>2,754,127</b>	<b>6,257,036</b>	<b>3,600,079</b>	<b>3,620,227</b>
<b>Materials, Supplies &amp; Services</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
15660 521200 Professional Services		73,540	110,000	66,850	
15660 521200 G1581 Professional Services		32,471		46,362	9,293
15660 523900 Other Purchased Services			8,270		
15660 531600 Small Equipment				1,201	
39110 521200 Professional Services		5,000			
36000 531600 Small Equipment		15,604		7,780	
39110 531101 Supplies & Materials				1,939	
39110 531710 Uniforms				748	
<b>Total Materials, Supplies &amp; Services</b>		<b>126,615</b>	<b>118,270</b>	<b>124,880</b>	<b>9,293</b>
<b>Capital Outlay</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
42010 541000 Property				114,969	
15660 541200 Site Improvements			224,500	202,082	
75200 541200 S7900 Site Improvements		592,939	3,383,000	2,413,986	
42010 541200 G7910 Site Improvements		50,000		4,900	
42010 541227 Resurfacing		1,392,864	1,492,000	1,492,000	1,500,000
15660 541300 Building Improvements		146,192	193,713	168,099	
15660 541300 G1581 Building Improvements (Senior Center)			913,846	453,547	1,080,934
15660 541300 S700 Building Improvements		13,927	12,000		
15660 541300 S7100 Building Improvements		25	50,000	56,178	
15660 541300 S7103 Building Improvements		250,800			
42010 541300 Building Improvements			500,000		
30000 541400 Infrastructure		69,376			
42010 541400 Infrastructure		11,235			
75630 541400 Infrastructure		6,345			
30000 542200 S3801 Vehicles		150,070			
15660 542200 Vehicles		30,634			
42010 542200 Vehicles		141,609			
15660 542300 Furniture and Fixtures		24,657	95,000	76,061	
15660 542300 S7102 Furniture and Fixtures			45,500	41,230	
15660 542400 Computers		69,909	51,800	48,094	
15660 542401 Software		78,655	15,000	41,560	
40010 542401 Software			30,975	91,835	
15660 542500 Equipment			135,372	97,689	
35200 542500 Equipment		18,400			
36000 542500 Equipment				13,130	
<b>Total Capital Outlay</b>		<b>3,047,637</b>	<b>7,142,706</b>	<b>5,315,350</b>	<b>2,580,934</b>
<b>Total Expenditures</b>	<b>1,701,109</b>	<b>3,174,250</b>	<b>7,260,976</b>	<b>5,440,240</b>	<b>2,590,227</b>
<b>Fund Balance</b>	<b>2,559,501</b>	<b>2,139,379</b>	<b>1,253,709</b>	<b>299,218</b>	<b>1,329,218</b>

# Airport

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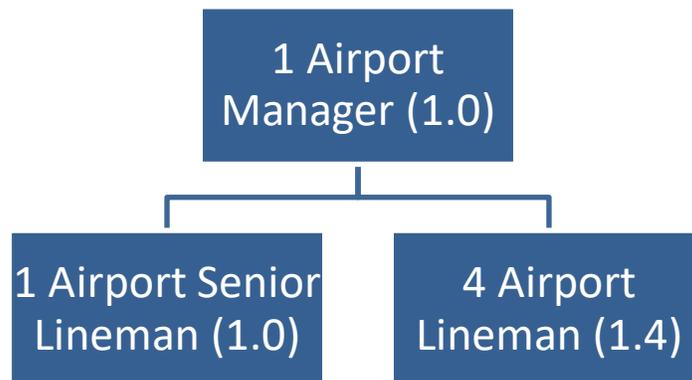
## Department Description

The Statesboro-Bulloch County Airport operates in a safe, efficient, environmentally responsible manner while maintaining a customer friendly atmosphere. The airport benefits Bulloch County citizens and businesses by providing access to a modern general aviation facility, enabling transport of people, equipment, and goods in and out of the region. The airport has a 6,000-foot runway with a state-of-the-art navigation system allowing larger corporate jets to make use of the airport, thus creating a valuable economic development tool. Most of the airport's income is made by selling aviation fuel and renting hangars. Professional planning, management and oversight have enabled the facility to become financially self-sufficient.

Performance Measurement	2016	2017	2018	2019	2020
Aviation Gas Gallons Sold	79,936	71,115	70,916	59,000	70,000
Jet Fuel Gallons Sold	43,467	68,116	74,423	70,000	75,000
Hangar Occupancy Rate	100%	100%	100%	100%	100%
Runway in Fair or Better Condition	100%	75%	100%	100%	100%
Charter Services Available	1	2	3	3	3

## Airport Organization Chart

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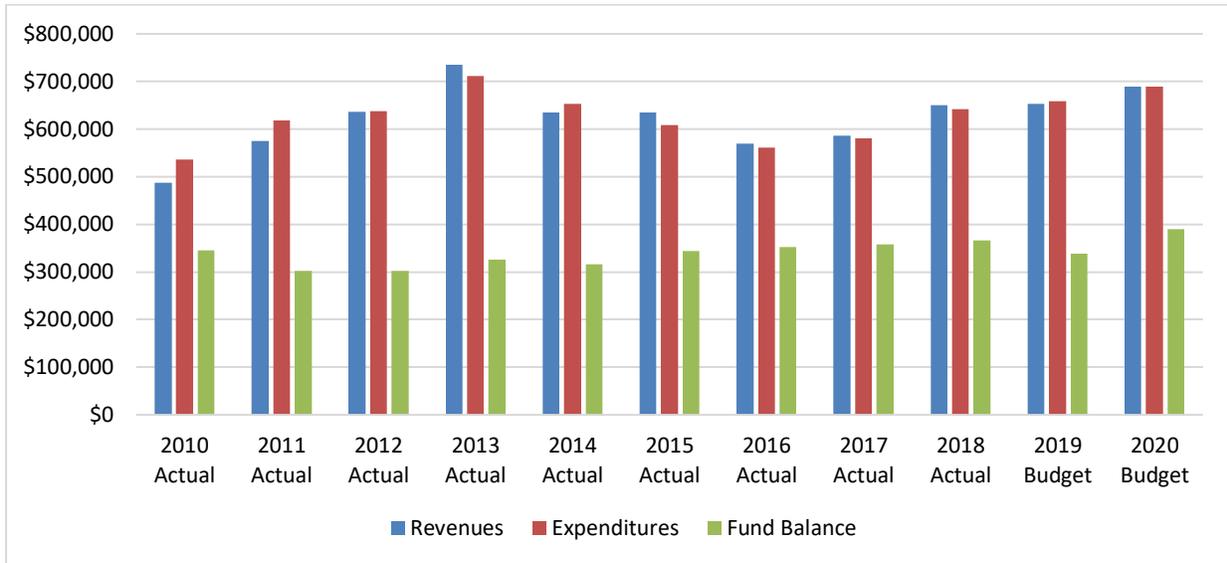
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Airport Personnel Changes

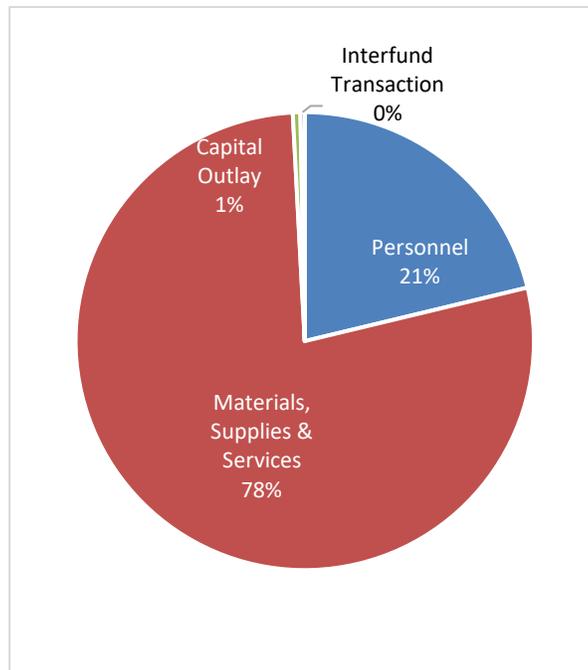
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There are no changes to personnel for fiscal year 2019.

## Airport Revenue - Expenditure Trends



## Department Expenditures by Type



<b>Fund 260 – Special Revenue</b>					
<b>Department 75630 – Airport Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	108,090	109,466	139,847	113,379	178,465
Materials, Supplies & Services	466,229	525,397	513,000	478,417	502,800
Capital Outlays	4,722	4,290	3,500	9,374	6,250
Interfund Transfer	2,000	2,000	2,000	2,000	2,000
Intergovernmental		50	60	50	50
<b>Total Expenditures</b>	<b>581,302</b>	<b>641,203</b>	<b>658,407</b>	<b>603,220</b>	<b>689,565</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	586,031	649,643	652,800	628,165	689,575
<b>Total Revenues</b>	<b>586,031</b>	<b>649,643</b>	<b>652,800</b>	<b>628,165</b>	<b>689,575</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	2	2	2	2
Part-time	1.4	1.4	1.4	1.4	1.4
<b>Total FTE</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>

<b>Fund 260 – Special Revenue</b>					
<b>Department 75630 – Airport Detail</b>					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
331110 Federal Tree Program	2,412	2,412		2,412	
345311 Hanger Rent	119,924	123,337	120,000	123,512	130,000
345312 AV Gas Sales	274,463	300,115	300,000	254,695	280,000
345313 Jet Fuel Sales	177,473	214,975	221,333	223,480	266,333
345315 Pilot Supply Sales	4,904	4,799	6,667	4,531	8,667
345317 Miscellaneous Sales	5,089	2,188	3,000	17,169	3,000
345319 Display Case Rent	1,400	1,400	1,500	1,425	1,500
389100 Vendor's Compensation – Sales Tax	365	417	300	778	75
<b>Total Revenues</b>	<b>586,031</b>	<b>649,643</b>	<b>652,800</b>	<b>628,165</b>	<b>689,575</b>
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	68,794	72,051	81,874	72,347	90,286
511101 Salary – Part-time	26,545	24,098	41,690	26,188	48,499
511300 Overtime		229		402	
512100 Health and Life Insurance	177	174	182	1,853	21,099
512200 Social Security	7,293	7,373	9,453	7,536	11,114
512400 Retirement Contributions	4,456	4,674	5,322	4,329	5,869
512700 Workers' Compensation	825	866	1,327	724	1,598
<b>Total Personnel Services</b>	<b>108,090</b>	<b>109,466</b>	<b>139,847</b>	<b>113,379</b>	<b>178,465</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521201 Professional Services – IT	630	706	700	712	700
521209 Public Relations	1,078	1,212	1,000	1,038	1,000
521210 Public Service – AWOS	4,580	10,131	5,000	5,750	5,000
522201 Equipment Maintenance	4,676	2,016	3,500	(2,000)	6,000
522202 Vehicle Maintenance	2,295	1,719	1,000	2,559	2,000
522203 Building Maintenance	9,234	17,558	10,000	11,894	10,000
522205 Fuel Equipment Maintenance	6,772	4,312	7,000	6,188	7,000
523101 Insurance	5,535	5,535	6,500	6,089	6,500
523201 Telephone	6,411	3,922	5,000	5,298	5,000
523203 Postage	416	472	600	421	600
523300 Advertising	552	525	600	659	600
523500 Travel	2,049	2,204	1,200	1,895	1,200
523601 Dues	875	775	650	888	950

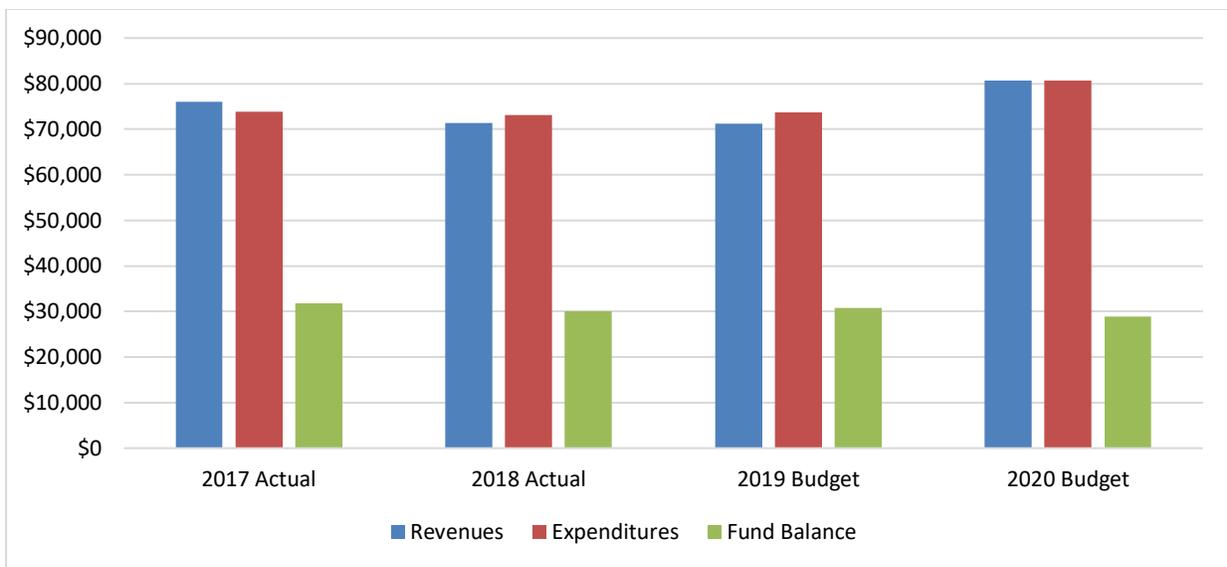
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
523610 Bank Fee	10,070	12,528	12,000	12,867	13,500
523700 Education and Training	1,185	2,260	1,200	300	1,200
523850 Contract Labor	200	(435)	500		500
531101 Supplies and Materials	4,165	7,859	6,000	9,671	7,000
531120 Janitorial Supplies	1,412	1,271	1,500	914	1,500
531155 Equipment Parts	10,077	1,868	1,500		
531210 Water / Sewerage	1,700	1,745	1,800	1,744	1,800
531230 Electricity	27,375	24,050	26,000	22,947	26,000
531270 Gasoline / Diesel	6,118	5,037	6,150	6,954	6,150
531300 Food	1,921	1,363	1,900	1,568	1,900
531521 AV Gas Cost	218,392	241,243	240,000	203,662	205,000
531522 Jet Fuel Cost	133,872	169,329	166,000	171,533	186,000
531590 Merchandise	4,640	5,192	5,000	3,916	5,000
531600 Small Equipment	211	1,001	700	940	700
<b>Total Materials, Supplies &amp; Services</b>	<b>466,440</b>	<b>525,397</b>	<b>513,000</b>	<b>478,417</b>	<b>502,800</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
541201 Site Improvements	1,494	780	500	3,600	1,500
541301 Building Improvement			500	4,743	1,250
542200 Vehicles	1,835				
542300 Furniture	398	3,510	1,500	1,031	1,500
542400 Computers	995		500		1,500
542500 Equipment			500		500
<b>Total Capital Outlay</b>	<b>4,722</b>	<b>4,290</b>	<b>3,500</b>	<b>9,374</b>	<b>6,250</b>
Interfund Transaction	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
551100 Indirect Cost Allocation	2,000	2,000	2,000	2,000	2,000
<b>Total Interfund Transactions</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
Other Costs	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571000 Intergovernmental Fee	50	50	60	50	50
<b>Total Other Costs</b>	<b>50</b>	<b>50</b>	<b>60</b>	<b>50</b>	<b>50</b>
<b>Total Expenditures</b>	<b>581,302</b>	<b>641,203</b>	<b>658,407</b>	<b>603,220</b>	<b>689,565</b>
<b>Fund Balance</b>	<b>357,688</b>	<b>365,036</b>	<b>339,013</b>	<b>389,981</b>	<b>389,991</b>

# Street Lighting

## Fund Description

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

### Street Lighting Revenue - Expenditure Trends



**Fund 270 – Special Revenue  
Department 42600 – Street Lighting Detail**

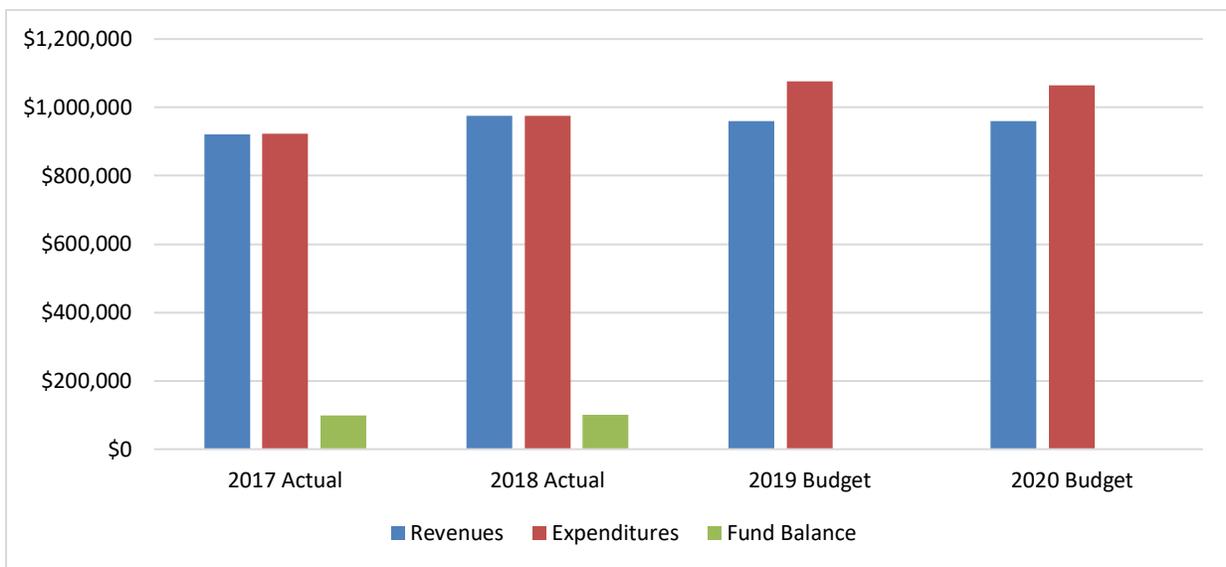
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
311110 TLD01 Cypress Crossing	1,859	1,859	1,860	2,045	2,045
311110 TLD02 Hammocks	2,566	2,491	2,550	2,485	2,485
311110 TLD03 Cottages	2,777	2,769	2,700	2,900	2,900
311110 TLD04 Amberwood	4,623	4,607	4,600	4,600	4,600
311110 TLD05 Westridge	2,030	1,908	2,175	1,960	1,960
311110 TLD06 Pine Needle	3,364	3,310	2,950	3,315	3,315
311110 TLD07 Iron Gate	25,276	21,429	21,000	22,080	22,080
311110 TLD08 Grove Lake	11,246	10,914	11,250	11,800	11,800
311110 TLD09 Turkey Trail	3,397	3,329	3,395	3,335	3,335
311110 TLD10 Pretoria Station	2,306	2,381	2,225	2,515	2,515
311110 TLD11 Westover	2,292	2,225	2,275	2,515	2,515
311110 TLD12 Timber Ridge	2,482	2,432	2,475	2,430	2,430
311110 TLD13 Saddle Creek	2,155	2,096	2,100	2,210	2,210
311110 TLD14 Plantation Pointe	1,966	2,001	1,950	2,170	2,170
311110 TLD15 Stonebrook	7,076	6,980	7,100	7,015	7,015
311110 TLD16 Birdie Court	635	635	635	690	690
311110 TLD17 Weatherstone				6,640	6,640
<b>Total Revenues</b>	<b>76,052</b>	<b>71,368</b>	<b>71,240</b>	<b>80,705</b>	<b>80,705</b>
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531230 TLD01 Cypress Crossing	1,618	1,614	1,615	1,775	1,775
531230 TLD02 Hammocks	2,181	2,150	2,175	2,160	2,160
531230 TLD03 Cottages	2,433	2,400	2,400	2,520	2,520
531230 TLD04 Amberwood	3,992	3,951	4,000	4,000	4,000
531230 TLD05 Westridge	1,735	1,708	1,750	1,705	1,705
531230 TLD06 Pine Needle	2,773	2,751	2,700	2,880	2,880
531230 TLD07 Irongate	18,623	18,614	18,950	19,200	19,200
531230 TLD08 Grove Lakes	9,583	9,574	9,500	10,260	10,260
531230 TLD09 Turkey Trail	2,956	2,715	2,900	2,900	2,900
531230 TLD10 Pretoria Station	2,033	2,003	1,800	2,185	2,185
531230 TLD11 Westover	1,992	1,826	1,990	2,185	2,185
531230 TLD12 Timber Ridge	2,120	2,094	2,100	2,115	2,115
531230 TLD13 Saddle Creek	1,835	1,784	1,850	1,920	1,920
531230 TLD14 Plantation Pointe	1,728	1,728	1,725	1,885	1,885
531230 TLD15 Stonebrook	6,023	6,024	6,000	6,100	6,100
531230 TLD16 Birdie Court	552	552	555	600	600
531230 TLD17 Weatherstone				5,775	5,775
551000 Indirect Cost Allocation	11,620	11,620	11,620	11,620	10,540
<b>Total Expenditures</b>	<b>73,798</b>	<b>73,107</b>	<b>73,630</b>	<b>81,785</b>	<b>80,705</b>
<b>Fund Balance</b>	<b>31,761</b>	<b>30,021</b>	<b>30,752</b>	<b>28,942</b>	<b>28,942</b>

# Statesboro Fire District

## Fund Description

The Fire District originated in 1978 as an agreement between Bulloch County and the City of Statesboro, providing for the city to act as first responder for fire calls in a five-mile radius of Statesboro. This arrangement provides enhanced fire service response and lower fire hazard insurance rates for homeowners and businesses in this area. However, these benefits are the result of additional resources funded through an additional millage rate on district property owners. The special district tax represents approximately 25% of the cost of the City of Statesboro's Fire Department. The cost impact of the millage by property owners is offset by a reduction in fire hazard premiums due to a lower insurance rating for the higher level of service provided by the city. The millage rate for FY20 is proposed to remain at 1.8 mills.

## Statesboro Fire District Revenue - Expenditure Trends



Fund 271 – Special Revenue					
Department 35210 – Statesboro Fire District Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
311100 Fire District Tax	921,346	976,381	960,000	1,035,000	960,000
<b>Total Revenues</b>	<b>921,346</b>	<b>976,381</b>	<b>960,000</b>	<b>1,035,000</b>	<b>960,000</b>
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment			115,347		103,699
551100 Indirect Cost Allocation	17,067	18,041	16,200	16,200	16,200
572100 Fire Protection	905,484	957,135	943,800	1,015,853	943,800
<b>Total Expenditures</b>	<b>922,551</b>	<b>975,176</b>	<b>1,075,347</b>	<b>1,032,053</b>	<b>1,063,699</b>
<b>Fund Balance</b>	<b>99,547</b>	<b>100,752</b>	<b>0</b>	<b>103,699</b>	<b>0</b>

# Rural Fire

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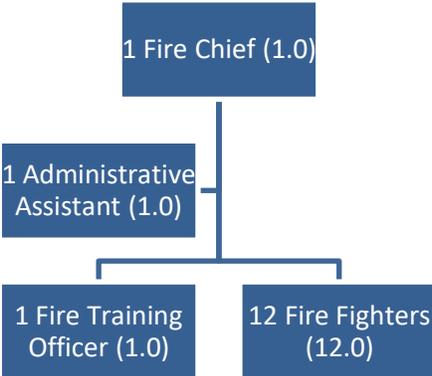
**Department Description**

To provide responsive fire protection in seventeen (17) rural fire stations and sub-stations while assisting in various mutual aid agreements with other jurisdictions. This department will face increasing challenges as Bulloch County's population continues to grow. Meanwhile, the Board of Commissioners has made a long-term commitment to improve the service levels for rural fire protection. In FY10, the county was successful in lowering the insurance rating for many rural homeowners through an evaluation by the Insurance Services Organization (ISO) to determine community fire-fighting capabilities for equipment, facilities and training. Bulloch County has implemented most of these measures and will continue to invest in rural sub-stations. In FY 20, the County Commission plans to switch from a fee to a tax to more equitably charge for this service. In addition, ten additional full-time employees will be added this year to help improve fire protection, reduce response time and lower/maintain favorable ISO ratings.

Performance Measurement	2016	2017	2018	2019	2020
Total Dispatched Calls	1,582	1,217	1,555	2,759	2,000
Structure Calls	42	43	30	76	40
1 <sup>st</sup> Responder (EMS) Call	182	202	240	163	300
Rescue Calls	28	24	20	31	45

## Rural Fire Organization Chart

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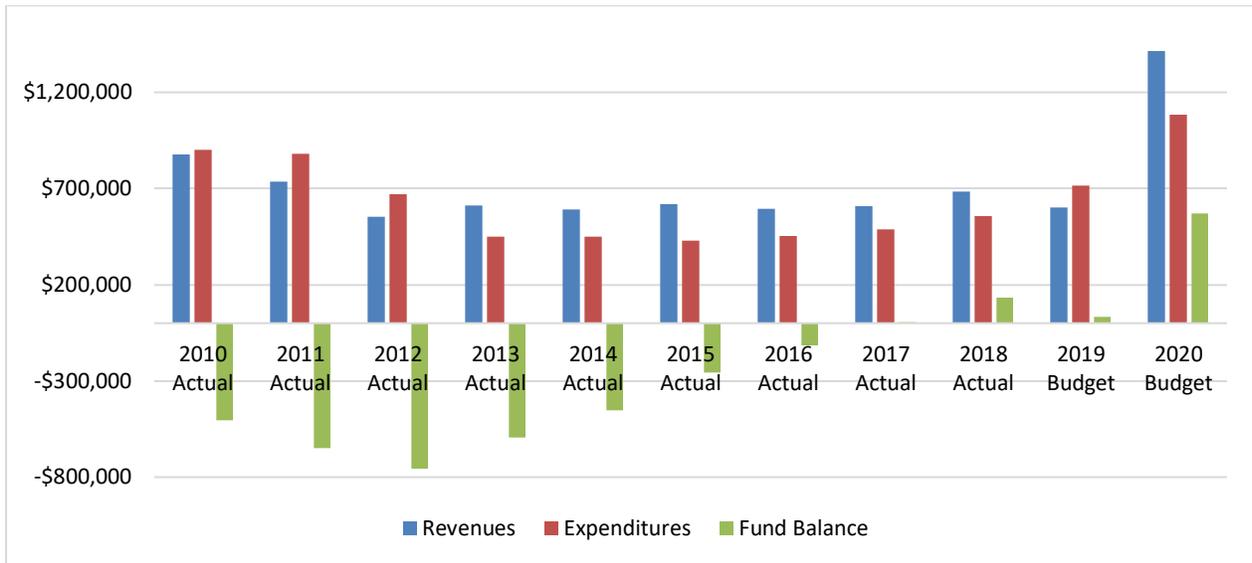
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Rural Fire Personnel Changes

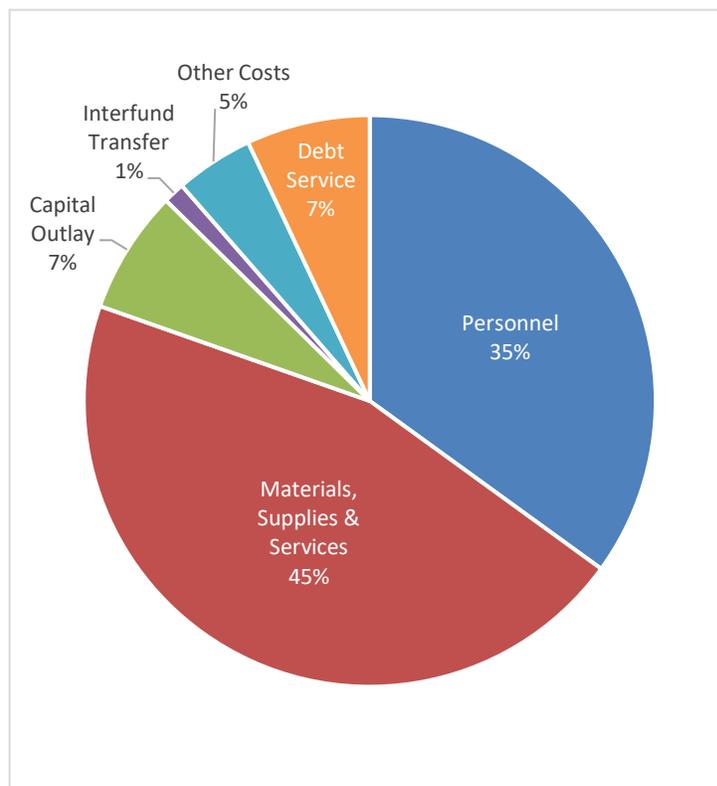
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Nine additional Fire Fighters and an Administrative Assistant will be added by January 2020.

## Rural Fire Department Revenue - Expenditure Trends



## Department Expenditures by Type



<b>Fund 272 – Special Revenue</b>					
<b>Department 35200 – Rural Fire Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	60,037	163,881	250,185	165,713	632,690
Materials, Supplies & Services	258,227	298,579	324,575	297,085	373,500
Capital Outlays	40,393	3,110	50,000	2,830	25,000
Interfund Transfer	31,982	8,640	8,640	58,640	20,000
Other Costs		31,982	31,600	30,832	33,020
Debt Service		50,000	50,000		
<b>Total Expenditures</b>	<b>486,280</b>	<b>556,192</b>	<b>715,000</b>	<b>555,100</b>	<b>1,084,210</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	608,076	684,450	600,750	664,288	1,413,250
<b>Total Revenues</b>	<b>608,076</b>	<b>684,450</b>	<b>600,750</b>	<b>664,288</b>	<b>1,413,250</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	2	5	2.2	15
Part-time	0.3	0.3	0.3	0.3	0.3
<b>Total FTE</b>	<b>2.3</b>	<b>2.3</b>	<b>5.3</b>	<b>2.5</b>	<b>15.3</b>

<b>Fund 272 – Special Revenue</b>					
<b>Department 35200 – Rural Fire Detail</b>					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
311100 Property Tax					1,412,500
331110 Charges for Services	25			13,531	
346900 Fire Fee	607,301	683,798	600,000	650,000	
346901 Fire Fee-Insurance/Private		2		7	
371000 Donations	750	650	750	750	750
<b>Total Revenues</b>	<b>608,076</b>	<b>684,450</b>	<b>600,750</b>	<b>664,288</b>	<b>1,413,250</b>
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	95,641	104,405	159,422	102,057	384,425
511300 Overtime	10,693	9,117	8,924	7,563	44,775
512100 Health and Life Insurance	24,219	31,293	47,334	33,630	133,800
512200 Social Security	7,676	7,933	12,878	7,862	29,315
512400 Retirement Contributions	6,385	1,780	10,942	6,948	7,475
512700 Workers' Compensation	11,064	9,352	10,684	7,653	30,000
<b>Total Personnel Services</b>	<b>155,678</b>	<b>163,881</b>	<b>250,185</b>	<b>165,713</b>	<b>632,690</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services				35,000	
521201 Professional Services – IT	2,837	3,055	2,900	3,029	2,900
522201 Equipment Maintenance	24,331	13,248	20,000	16,853	25,000
522202 Vehicle Maintenance	37,547	41,328	40,000	69,947	80,000
522203 Building Maintenance	4,172	3,912	5,000	918	35,000
523201 Telephone	13,083	13,003	12,000	13,762	15,000
523203 Postage	245	160	200	319	250
523300 Advertising		525	175	186	250
523500 Travel	1,911	3,554	2,500	4,272	3,125
523700 Education and Training	1,927	1,750	1,900	2,721	7,000
523852 Contract Labor – Fire Fighters	92,406	110,273	105,000	99,150	85,000
523900 Other Purchased Services	441	289	3,100		11,875
531101 Supplies and Materials	10,890	6,255	7,000	4,989	8,750
531120 Janitorial Supplies	56	494	400	77	2,000
531150 Building Maintenance Material	3,860	1,044	38,000		
31155 Vehicle Parts	15,699	36,467	16,000		

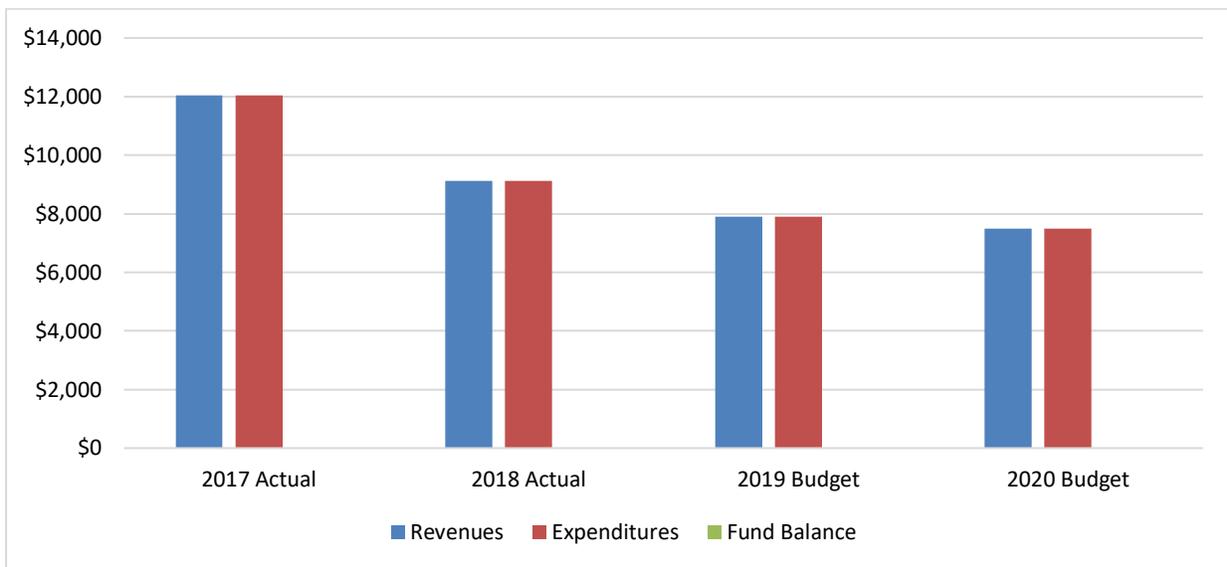
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
531230 Electricity	19,531	19,177	25,800	17,816	32,250
531240 Bottled Gas	3,275	6,100	4,500	4,130	5,625
531270 Gasoline / Diesel	12,867	20,596	18,000	13,660	25,000
531300 Food	4,111	2,444	3,500	2,674	4,375
531600 Small Equipment	2,767	5,050	3,500	1,571	10,000
531612 Tools	693	310	700	416	5,000
531710 Uniforms	5,579	9,545	14,400	5,595	18,000
<b>Total Materials, Supplies &amp; Services</b>	<b>258,227</b>	<b>298,579</b>	<b>324,575</b>	<b>297,085</b>	<b>373,500</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542300 Furniture and Fixtures		2,700			10,000
542500 Equipment	31,753	410	50,000	2,830	15,000
<b>Total Capital Outlay</b>	<b>31,753</b>	<b>3,110</b>	<b>50,000</b>	<b>2,830</b>	<b>25,000</b>
Interfund Transactions	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
551100 Indirect Cost Allocation	8,640	8,640	8,640	8,640	20,000
<b>Total Interfund Transactions</b>	<b>8,640</b>	<b>8,640</b>	<b>8,640</b>	<b>8,640</b>	<b>20,000</b>
Other Costs and Interfund Transfer	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
571000 Intergovernmental Fee	1,600	1,600	1,600	1,400	1,600
571901 Georgia Forestry	30,382	30,382	30,000	29,432	31,420
621005 Interfund Transfer (SPLASH)		50,000	50,000	50,000	
<b>Total Other Costs</b>	<b>31,982</b>	<b>81,982</b>	<b>81,600</b>	<b>80,832</b>	<b>33,020</b>
<b>Total Expenditures</b>	<b>486,280</b>	<b>556,192</b>	<b>715,000</b>	<b>555,100</b>	<b>1,084,210</b>
<b>Fund Balance</b>	<b>5,353</b>	<b>133,613</b>	<b>31,321</b>	<b>242,800</b>	<b>571,840</b>

# Tourism

## Fund Description

To provide funding for the purpose of promoting tourism and attracting consumers who will lodge and consume goods and services in Bulloch County. The current tax rate is 5% levied on persons who use short-term lodging accommodations in Bulloch County. The funds are allocated to the Statesboro Convention and Visitors Bureau (SCVB) and Arts Council.

## Tourism Revenue - Expenditure Trends



Fund 275 – Special Revenue					
Department 75400 – Tourism Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
314100 Hotel / Motel Tax	12,047	9,117	7,900	7,842	7,500
<b>Total Revenues</b>	<b>12,047</b>	<b>9,117</b>	<b>7,900</b>	<b>7,842</b>	<b>7,500</b>
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
551100 Indirect Cost Allocation	602	456	575	392	375
572400 Convention & Visitors Bureau	9,156	6,929	5,860	5,960	5,700
572401 Arts Council	2,289	1,732	1,465	1,490	1,425
<b>Total Expenditures</b>	<b>12,047</b>	<b>9,117</b>	<b>7,900</b>	<b>7,842</b>	<b>7,500</b>
<b>Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# VII. Internal Service Funds

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# Internal Service Funds Overview

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To promote efficiency, the County has centralized revenues and expenditures relating to services that span across several different departments and funds. Accounting for a centralized service within a governmental agency is done through an Internal Service Fund; however, the use of Internal Service Funds is not required by Generally Accepted Accounting Principles (GAAP). The Internal Service Fund received revenue (reimbursement) to pay for expenses through the transferring in of monies from County funds. Bulloch County has two Internal Services Funds: Employee Health Insurance and Food Service.

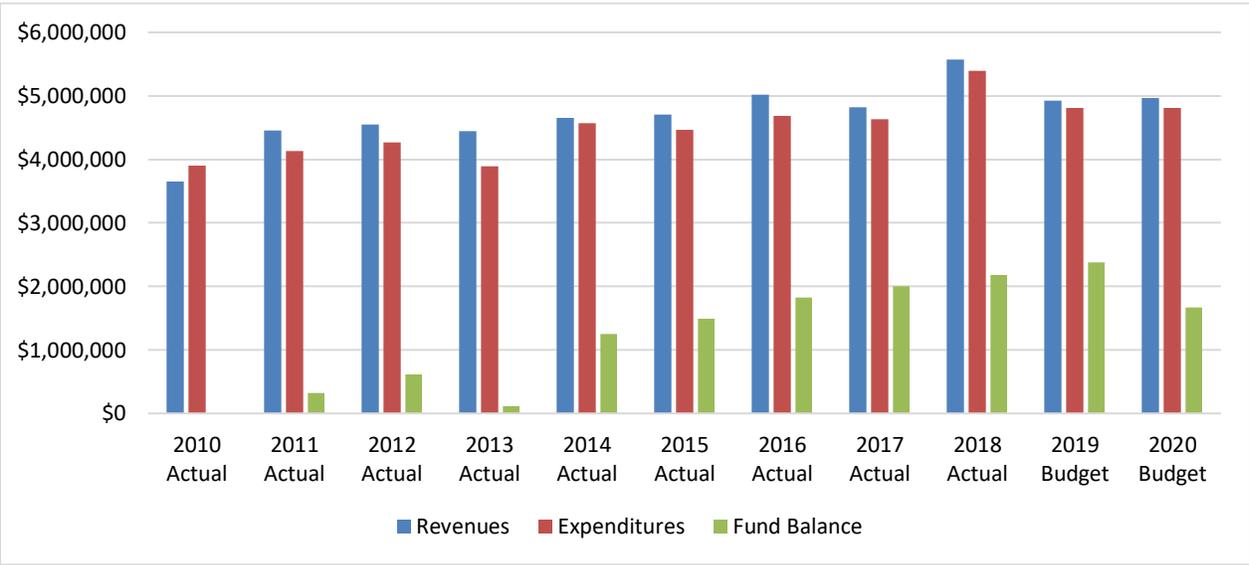
# Employee Health Insurance

## Fund Description

This Internal Service Fund accounts for the County's group health insurance fund administrative contract premiums and self-insured claims. It is a self-insured plan currently administered by Covenant Services Group. Also included, but separately handled, are life insurance, dental and prescription drug benefits. The revenue that funds the County's Group Health Insurance Plan is derived primarily from a cost share between the County and its employees (including elected Constitutional Officers) and is received through a payroll charge. Revenue to the fund is also received from employees for families, spouses and children additionally covered in the plan. The County engages a health care consultant to provide advice on health care markets and trends, review claims management and other forms of expertise not available on staff.

Performance Measurement	2016	2017	2018	2019	2020
# of Employees with Health Insurance	291	284	313	310	310
# with Dependent with Health Insurance	305	320	354	362	362
# of Health Insurance Claims	10,278	9,171	9,237	7,878	9,000

## Employee Health Insurance Revenue - Expenditure Trends



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

Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
389002 Stop Loss	254,895	700,819	115,000	85,000	115,000
389003 Claim Refunds	7,553	6,499	5,000	7,500	5,000
389004 Discounts		9,749	8,000	32,000	13,000
391100 Premiums – County	3,619,508	3,874,342	3,850,000	3,958,940	3,860,000
391101 Premiums – Employees	934,315	976,836	950,000	1,003,410	975,000
<b>Total Revenues</b>	<b>4,816,271</b>	<b>5,568,245</b>	<b>4,928,000</b>	<b>5,086,850</b>	<b>4,968,000</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
512901 Wellness Initiative		4,868	10,000	3,387	10,000
531100 Indirect Cost Allocation	127,350	127,350	127,350	127,350	130,000
551500 Employee Assistance Program			6,000	5,620	6,000
552100 Fixed Cost – Health	540,919	555,607	552,441	579,029	552,441
552110 Fixed Cost – County Life		11,217	10,000	2,960	10,000
552201 Claims – United Benefit	3,967,792	4,698,523	4,101,315	5,038,534	4,101,315
<b>Total Expenditures</b>	<b>4,636,061</b>	<b>5,397,565</b>	<b>4,807,107</b>	<b>5,756,880</b>	<b>4,809,756</b>
<b>Fund Balance</b>	<b>2,005,147</b>	<b>2,175,827</b>	<b>2,373,089</b>	<b>1,505,797</b>	<b>1,664,041</b>

# Food Service

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## **Department Description**

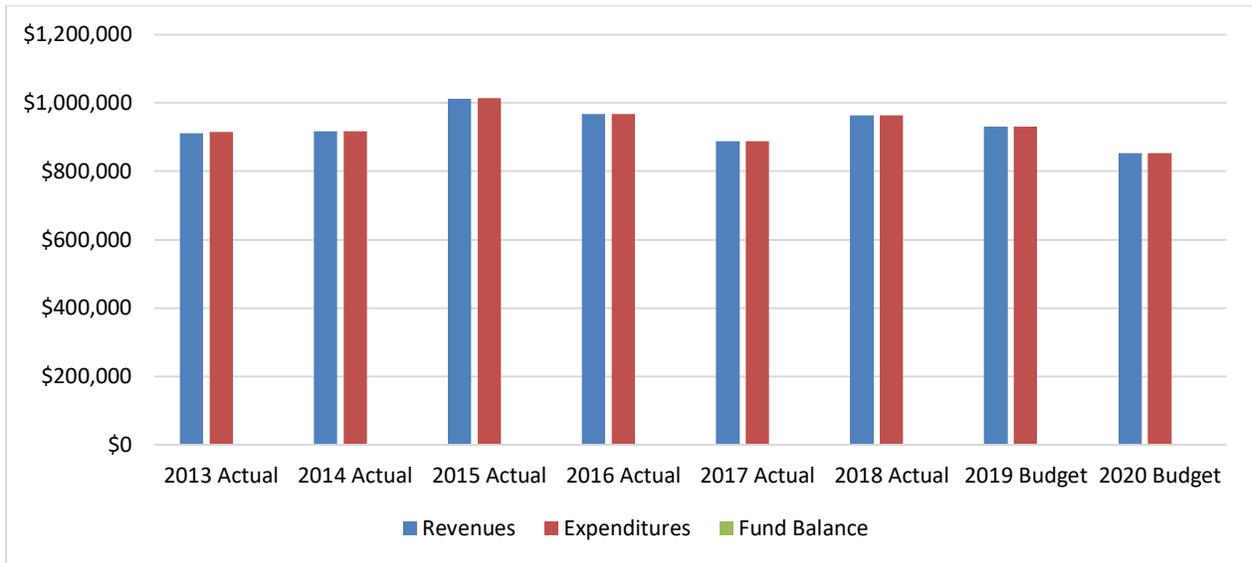
To safely prepare and provide approximately 1,600 quality meals for prisoners at Bulloch County Correctional Institution and Bulloch County Jail daily. The Bulloch County Correctional Institute kitchen is supervised by one staff member that oversees the meal preparation, maintain the budget, maintain inventory, and ensure that the kitchen complies with the health department sanitation guidelines. This service will be contracted out in August or September.

## Food Service Personnel Changes

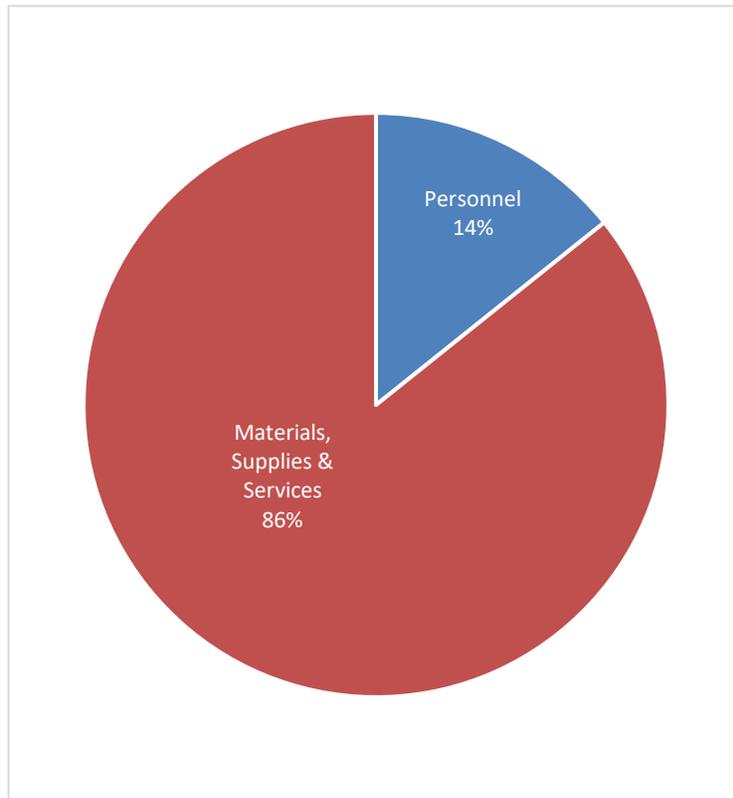
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This service will be contracted out in August 2020.

## Food Service Revenue - Expenditure Trends



## Department Expenditures by Type



<b>Fund 610 – Internal Service</b>					
<b>Department 34210 – Food Service Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	124,626	110,653	131,900	111,468	8,725
Materials, Supplies & Services	752,844	852,933	793,391	927,561	844,270
Capital Outlay		232			
<b>Total Expenditures</b>	<b>887,626</b>	<b>963,817</b>	<b>931,791</b>	<b>1,039,029</b>	<b>852,995</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	887,626	963,818	932,000	970,932	852,995
<b>Total Revenues</b>	<b>887,626</b>	<b>963,818</b>	<b>932,000</b>	<b>970,932</b>	<b>852,995</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	2	2	2	2	
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	

<b>Fund 610 – Internal Service</b>					
<b>Department 34210 – Food Service Detail</b>					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341750 County Jail Meals	597,751	677,041	662,000	739,370	550,000
341751 Correctional Institute Meals	270,636	286,776	270,000	231,562	224,000
391005 Interfund Transfer (CI Phone Fund)	19,239				78,995
<b>Total Revenues</b>	<b>887,626</b>	<b>963,818</b>	<b>932,000</b>	<b>970,932</b>	<b>852,995</b>
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	85,520	66,459	82,633	64,061	4,781
511300 Overtime	9,277	10,382	8,000	11,976	1,000
512100 Health and Life Insurance	14,540	21,037	26,055	22,961	2,000
512200 Social Security	7,006	5,545	6,933	5,400	442
512400 Retirement Contributions	6,091	5,023	5,891	5,154	376
512700 Workers' Compensation	2,191	2,207	2,388	1,916	126
<b>Total Personnel Services</b>	<b>124,626</b>	<b>110,653</b>	<b>131,900</b>	<b>111,468</b>	<b>8,725</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
522201 Equipment Maintenance	10,156	5,499	6,500	6,482	6,500
522203 Building Maintenance	1,008	1,373	1,200	6,272	1,500
523201 Telephone	870	889	850	652	900
523601 Dues	23	24	25	26	
523700 Education and Training		545	700		
523900 Other Purchased Services	86	21	120	22	
531101 Supplies and Materials	2,119	2,939	3,500	1,069	3,000
531115 Inmate Food	685,096	780,955	720,846	846,694	771,020
531117 Laundry	192	44	150	426	150
531120 Janitorial Supplies	3,272	2,037	2,500	5,040	
531150 Building Maintenance Material	505	403	750		
531155 Vehicle Parts	(1,331)				
531210 Water / Sewerage	18,812	20,803	19,000	19,735	20,000
531220 Natural Gas	6,523	6,002	7,000	6,407	7,000
531230 Electricity	34,228	29,814	35,000	32,942	33,000
531600 Small Equipment	958	1,263	1,250	1,794	1,200
531710 Uniforms	482	322	500		
<b>Total Materials, Supplies &amp; Services</b>	<b>763,000</b>	<b>852,933</b>	<b>799,891</b>	<b>927,561</b>	<b>844,270</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment		232			
<b>Total Capital Outlay</b>		<b>232</b>			
<b>Total Expenditures</b>	<b>887,626</b>	<b>963,817</b>	<b>931,791</b>	<b>1,039,029</b>	<b>852,995</b>
<b>Profit / (Loss)</b>	<b>0</b>	<b>0</b>	<b>209</b>	<b>(68,097)</b>	<b>0</b>

# VIII. Enterprise Fund

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# Enterprise Fund Overview

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Enterprise revenues constitute 4.3% of total budgeted revenues. Enterprise funds are established to account for the operation of business-type enterprises. One key difference from other fund types is that depreciation is included as part of the budget. Bulloch County has one Enterprise Fund: Splash in the 'Boro.

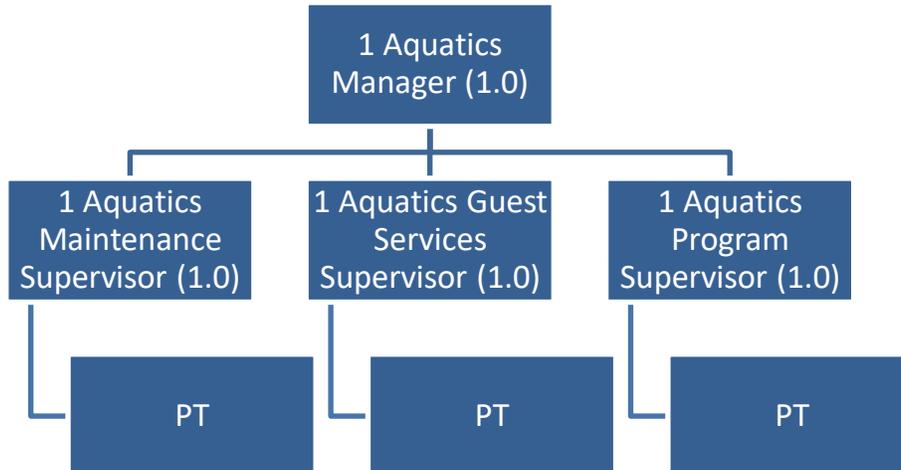
# Aquatic Center - Summer

## Department Description

Splash in the 'Boro Family Waterpark is a state-of-the-art aquatic facility with a variety of attractions for all ages and ability levels. The waterpark is open from one week before Memorial Day through Labor Day each year. In the summer of 2017, the waterpark opened a new 33,000 sq ft. wave pool with a pavilion overlooking it. This addition included a new interactive play structure. Other attractions include a 10-lane competition pool with diving board, a heated therapy pool, an 800 foot lazy river, one inner tube slide, one enclosed body flume, one open body flume, the tree house interactive play structure with a beach entry play pool, a beach entry leisure pool with mushroom spray fountain and two lily pad walks, a 6,600 square foot spray pad with kiddie pool and tot slides, a 5-lane toboggan style mat racer slide, and a dual flow rider wave simulator for surfing or body boarding.

Performance Measurement	2016	2017	2018	2019	2020
Total Revenue	\$1,353,570	\$1,429,615	\$1,630,665	\$1,844,999	\$2,000,000
Waterpark Summer Season Attendance	117,978	80,549	105,039	115,000	125,000
Swim Lesson Participants	634	694	604	650	700
Water Aerobic Participants	2,655	2,242	2,916	3,200	3,500
Lap Swim Participants	4,216	3,276	3,700	4,000	4,250

## Aquatic Center - Summer Organization Chart

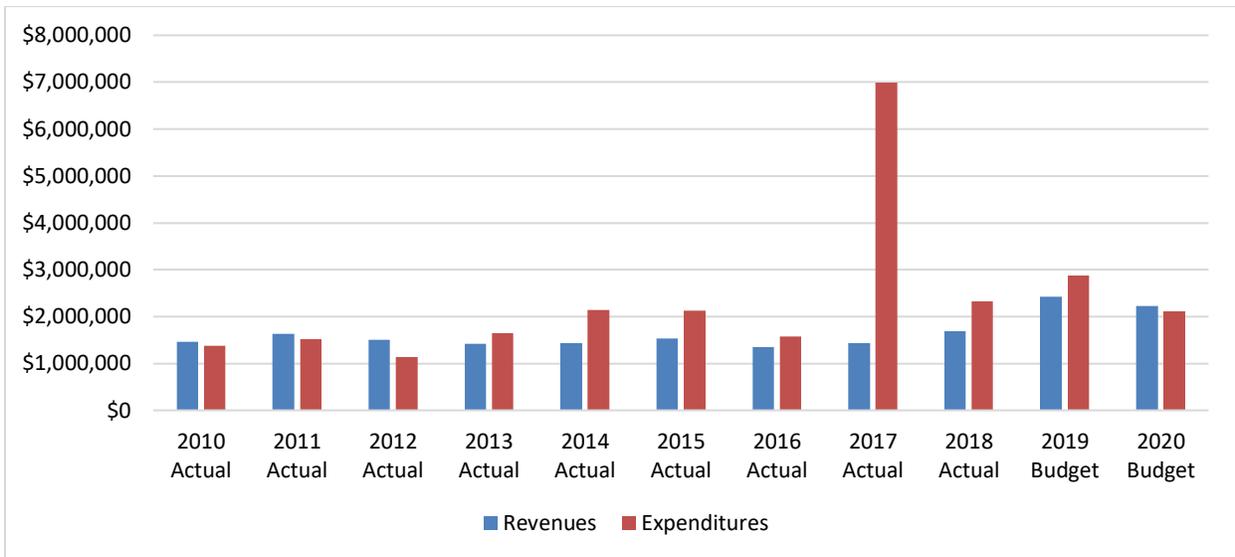


\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Aquatic Center - Summer Personnel Changes

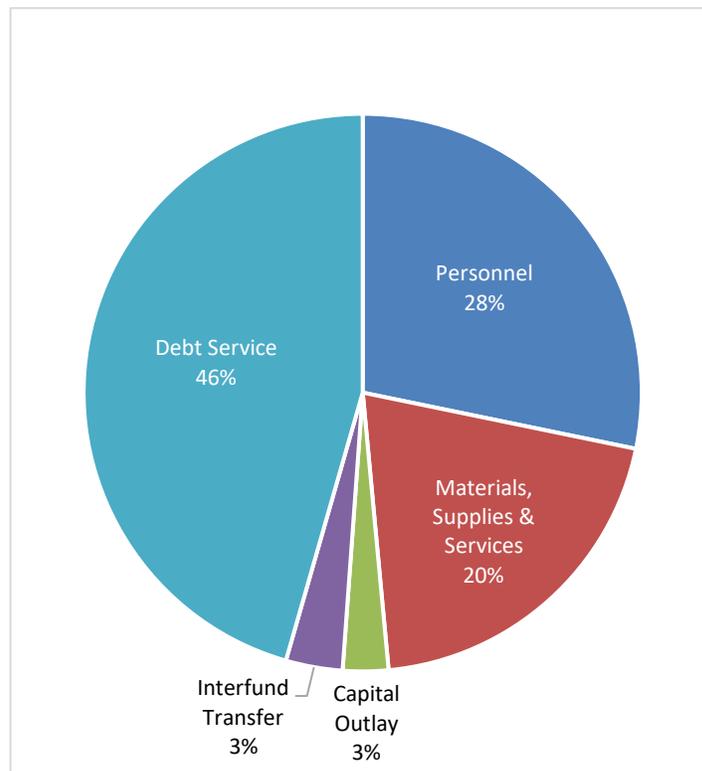
There are no changes to personnel for fiscal year 2020.

## Aquatic Center - Summer Revenue - Expenditure Trends



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

## Department Expenditures by Type



<b>Fund 556 – Enterprise</b>					
<b>Department 61241 – Aquatic Center – Summer Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	595,258	685,566	772,429	691,128	771,918
Materials, Supplies & Services	504,640	492,450	587,500	489,379	554,500
Capital Outlays	5,798,622	513,678	58,000	30,889	72,000
Interfund Transfer	90,000		90,000		90,000
Debt Service/Depreciation		632,599	1,369,400	1,246,170	1,245,500
<b>Total Expenditures</b>	<b>6,988,520</b>	<b>2,324,292</b>	<b>2,877,329</b>	<b>2,457,566</b>	<b>2,733,918</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	1,429,615	1,686,311	2,428,000	1,816,278	2,226,000
<b>Total Revenues</b>	<b>1,429,615</b>	<b>1,686,311</b>	<b>2,428,000</b>	<b>1,816,278</b>	<b>2,226,000</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Full-time	4	4	4	4	4
Part-time	17.7	18	23.9	23.9	23.7
<b>Total FTE</b>	<b>21.7</b>	<b>22</b>	<b>27.9</b>	<b>27.9</b>	<b>27.7</b>

<b>Fund 556 – Enterprise</b>					
<b>Department 61241 – Aquatic Center - Summer Detail</b>					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
347210 Contract / Rentals	112,201	138,522	130,000	146,024	150,000
347215 Admissions	1,119,027	1,318,791	2,010,000	1,445,122	1,825,000
347217 Season Passes	128,790	137,231	125,000	140,307	145,000
347510 Swim Team – Competitive	540	590	3,000	500	1,000
347515 Instruction Programming	23,681	10,628	45,000	1,000	25,000
347915 Retail	33,893	23,047	60,000	29,225	30,000
371101 Sponsorship		5,645		4,100	
377930 Miscellaneous Income	11,484	1,856	5,000		
391000 Interfund Transfer		50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>1,429,615</b>	<b>1,686,311</b>	<b>2,428,000</b>	<b>1,816,278</b>	<b>2,226,000</b>
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time	148,177	178,039	178,983	155,372	183,889
511101 Salary – Part-time	356,966	406,545	461,856	418,106	461,856
511300 Overtime	174	3,200		2,128	
512100 Health and Life Insurance	33,085	34,749	53,901	47,092	47,154
512200 Social Security	38,201	43,973	48,753	44,034	49,399
512400 Retirement Contributions	4,805	3,915	11,404	7,128	11,953
512600 Unemployment Insurance		(21)			
512700 Workers' Compensation	13,849	15,166	17,532	17,268	17,667
<b>Total Personnel Services</b>	<b>595,258</b>	<b>685,566</b>	<b>772,429</b>	<b>691,128</b>	<b>771,918</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	5,035	10,405	21,500	19,827	21,500
521201 Professional Services – IT	7,963	8,507	5,000	6,765	5,000
522201 Equipment Maintenance	31,045	17,499	35,000	15,287	35,000
522203 Building Maintenance	20,392	21,062	16,000	10,637	16,000
522204 Software Maintenance	3,500	1,294			
523101 Insurance	60,000	60,000	60,000	60,000	60,000
523201 Telephone	802	874	2,200	1,890	2,200
523203 Postage	34	184	450	470	450
523300 Advertising	56,068	67,862	65,000	48,483	35,000
523400 Printing and Binding	7,558	8,448	5,500	9,719	5,500
523500 Travel	4,045	3,798	3,500	2,757	3,500

Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
523510 Team Entry – Travel		545	1,500		1,000
523601 Dues		670			
523610 Bank Fee		33,841	34,000	26,516	34,000
523700 Education and Training		3,047	4,000	9,488	5,000
523900 Other Purchased Services	3,120	3,285	150	4,425	150
521101 Supplies & Materials	3,903	6,136	3,200	53,922	
531104 Program Materials	41,261	17,974	65,000	8,141	68,200
531120 Janitorial Supplies	10,316	7,932	8,500	5,524	8,500
531142 Chemicals	39,816	33,283	58,000	45,563	45,000
531143 Landscaping Supplies	2,482	9,698	3,000	7,005	3,000
531210 Water / Sewerage	80,914	66,683	75,000	32,693	70,000
531211 Stormwater	657	2,587	2,000	328	3,000
531220 Natural Gas	461	15,634		1,064	16,000
531230 Electricity	47,530	60,042	65,000	48,219	60,000
531590 Merchandise – Resale	19,114	7,928	40,000	46,526	40,000
531600 Small Equipment	7,631	6,715	4,000	4,000	4,000
531710 Uniforms	18,624	16,515	10,000	10,130	12,500
<b>Total Materials, Supplies &amp; Services</b>	<b>504,640</b>	<b>492,450</b>	<b>587,500</b>	<b>489,379</b>	<b>554,500</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
541200 Site Improvements	5,687,981	507,730			
542300 Furniture and Fixtures		4,780			
542400 Computers		668	2,500	2,517	2,500
542401 Software	457	500	500	1,271	500
542500 Equipment	110,184		55,000	27,101	69,000
<b>Total Capital Outlay</b>	<b>5,798,622</b>	<b>513,678</b>	<b>58,000</b>	<b>30,889</b>	<b>72,000</b>
Interfund Transaction	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
551100 Indirect Cost Allocation	90,000		90,000		90,000
<b>Total Interfund Transaction</b>	<b>90,000</b>		<b>90,000</b>		<b>90,000</b>
Debt Service	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
561100 Depreciation		632,599	750,000	626,770	625,000
581000 Debt Service – Principal			440,000	440,000	440,000
582000 Debt Service – Interest			179,400	179,400	179,400
<b>Total Debt Service</b>		<b>632,599</b>	<b>1,369,400</b>	<b>1,246,170</b>	<b>1,245,500</b>
<b>Total Expenditures</b>	<b>6,988,520</b>	<b>2,324,292</b>	<b>2,877,329</b>	<b>2,457,566</b>	<b>2,733,918</b>
<b>Profit / (Loss)</b>	<b>(5,558,905)</b>	<b>(637,981)</b>	<b>(449,329)</b>	<b>(641,288)</b>	<b>(507,918)</b>

# Aquatic Center - Winter

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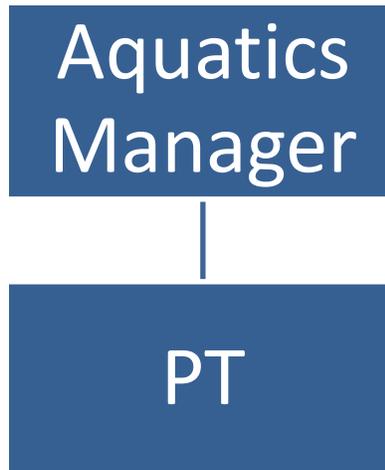
## Department Description

The Aquatic Center – Winter Department offers outstanding facilities for our patrons to enjoy year-round aquatic opportunities that promote health, wellness, and water safety in a safe, clean, fun, and friendly atmosphere. Splash in the ‘Boro Family Aquatic Center offers year-round programming for all ages including lap/exercise swim, Aerobic classes, Arthritis Therapy classes, Learn to Swim classes, and Swim Team opportunities. The pools are also available for family fun recreational swim on Saturdays as well as birthday packages and private rentals.

Performance Measurement	2016	2017	2018	2019	2020
Revenue	\$105,921	\$114,066	\$126,004	\$110,000	\$120,000
Swim Lesson Participants	587	768	683	600	700
Lap Swim Participants	5,591	5,460	4,361	4,000	4,500
Water Aerobics Participants	2,881	2,228	2,539	2,500	2,750

## Aquatic Center - Winter Organization

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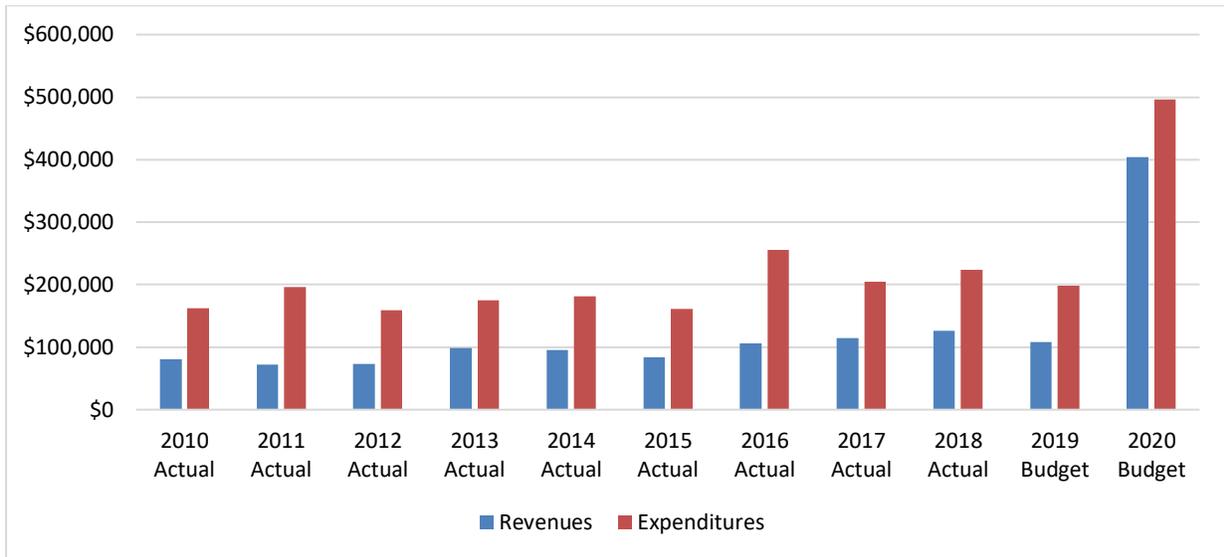
\* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Aquatic Center - Winter Personnel Changes

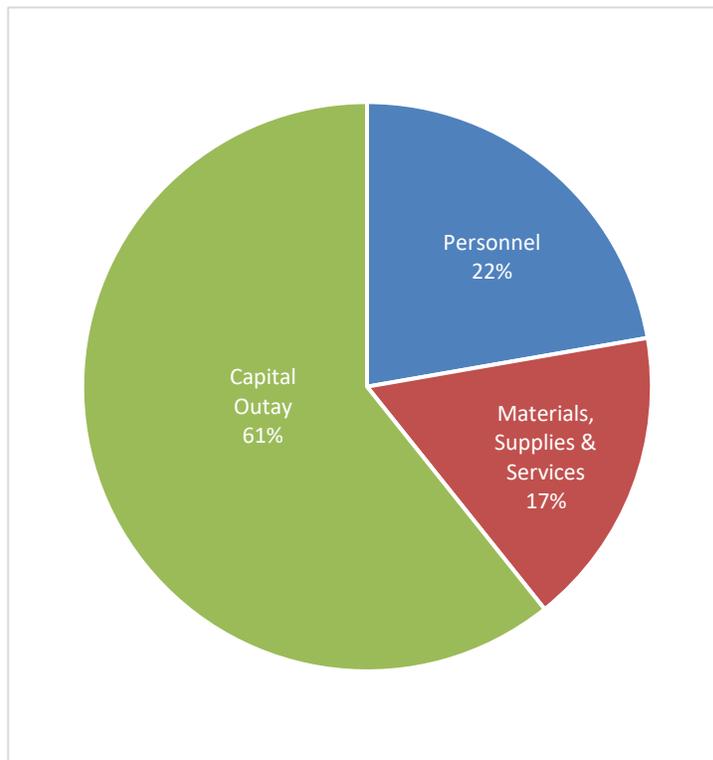
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There are no changes to personnel for fiscal year 2020.

## Aquatic Center - Winter Revenue - Expenditure Trends



## Department Expenditures by Type



<b>Fund 556 – Enterprise</b>					
<b>Department 61242 – Aquatic Center - Winter Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	103,445	106,964	116,824	124,371	116,823
Materials, Supplies & Services	101,736	117,133	81,050	100,546	83,000
Capital Outlay					296,000
<b>Total Expenditures</b>	<b>205,181</b>	<b>224,096</b>	<b>197,874</b>	<b>224,917</b>	<b>495,823</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	114,066	126,003	108,000	101,259	108,500
<b>Total Revenues</b>	<b>114,066</b>	<b>126,003</b>	<b>108,000</b>	<b>101,259</b>	<b>108,500</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Part-time	6.1	6.1	5.0	5.0	5.0
<b>Total FTE</b>	<b>6.1</b>	<b>6.1</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

<b>Fund 556 – Enterprise</b>					
<b>Department 61242 – Aquatic Center - Winter Detail</b>					
Revenue	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
347210 Contract / Rentals	10,125	7,411	12,000	4,025	7,000
347215 Admissions	21,821	12,376	21,000	8,473	15,000
347217 Season Passes	14,190	47,891	15,000	30,864	30,000
347510 Swim Team - Competitive	399	25	2,000		500
347515 Instruction Programming	66,029	57,969	55,000	56,897	55,000
347915 Retail		47	2,000		1,000
377930 Miscellaneous Income	1,501	285	1,000	1,000	
<b>Total Revenues</b>	<b>114,066</b>	<b>126,003</b>	<b>108,000</b>	<b>101,259</b>	<b>108,500</b>
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511101 Salary – Part-time	94,545	99,096	105,832	115,122	105,832
512200 Social Security	7,233	7,589	8,096	8,807	8,096
512700 Workers' Compensation	818	278	2,895	442	2,895
<b>Total Personnel Services</b>	<b>102,595</b>	<b>106,964</b>	<b>116,824</b>	<b>124,371</b>	<b>116,823</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
521200 Professional Services	850	1,655	1,000	1,240	1,000
522201 Equipment Maintenance	4,919	2,735	5,000	6,930	5,000
522202 Vehicle Maintenance		22		91	500
522203 Building Maintenance	1,944	5,682	2,500	3,710	3,500
523201 Telephone	2,064				
523300 Advertising	4,101	2,145	2,900	1,977	2,500
523400 Printing and Binding	940	1,995	1,000	493	1,000
523900 Other Purchased Services	40	140			
521101 Supplies & Materials	638	2,977	1,250	7,195	10,000
531104 Program Materials	3,942	6,594	10,000		
531120 Janitorial Supplies	1,146	2,486	2,000	2,247	2,500
531142 Chemicals	1,428	12,189	4,000	3,004	4,000
531150 Facilities Maintenance	105		400		
531210 Water / Sewerage	32,157	23,176	10,000	23,365	10,000
531211 Stormwater	1,095	1,022		1,022	
531220 Natural Gas	6,916	12,020	10,000	14,256	12,000
531230 Electricity	39,988	41,338	30,000	34,018	30,000
531600 Small Equipment	141	96		128	
531710 Uniforms	171	861	1,000	870	1,000
<b>Total Materials, Supplies &amp; Services</b>	<b>102,586</b>	<b>117,133</b>	<b>81,050</b>	<b>100,546</b>	<b>83,000</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542500 Equipment (SPLASH Dome)					296,000

Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>Total Capital Outlay</b>					<b>296,000</b>
<b>Total Expenditures</b>	<b>205,181</b>	<b>224,096</b>	<b>197,874</b>	<b>224,917</b>	<b>495,823</b>
<b>Profit / (Loss)</b>	<b>(91,115)</b>	<b>(98,093)</b>	<b>(89,874)</b>	<b>(123,658)</b>	<b>(387,323)</b>

# Aquatic Center - Concessions

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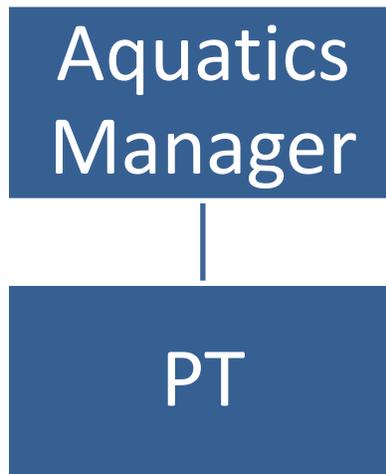
## Department Description

Our mission for concessions is to provide outstanding quality and service while offering a variety of food and drink options that meet the needs of our guests at an affordable price. Splash in the Boro offers three full-service concessions stands during the waterpark season. Splashy’s Snack Shack offers a traditional concessions menu including, Hamburgers, hotdogs, chicken fingers, and fries while Splashy’s Sandwich Shoppe offers a lighter menu such as Hot and cold sandwiches and salads. Splashy’s Tiki Hut is our newest addition to our concession operations that was included in the wave pool expansion which offers personal pan pizzas.

Performance Measurement	2016	2017	2018	2019	2020
Revenue	\$405,459	\$404,111	\$424,600	\$483,196	\$534,500

## Aquatic Center - Winter Organization

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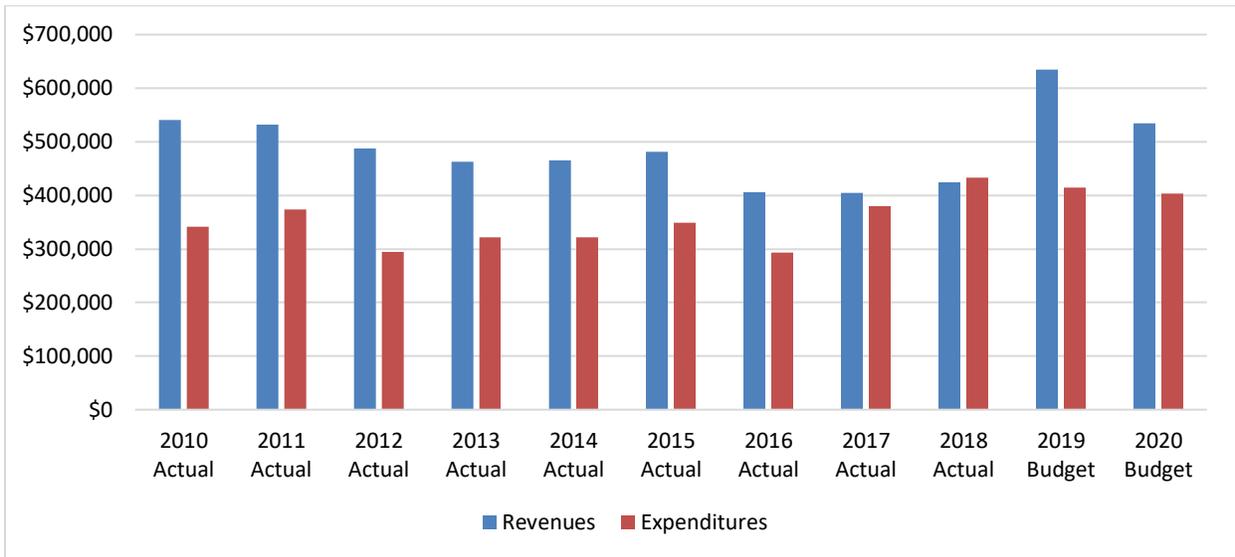


## Aquatic Center - Concessions Personnel Changes

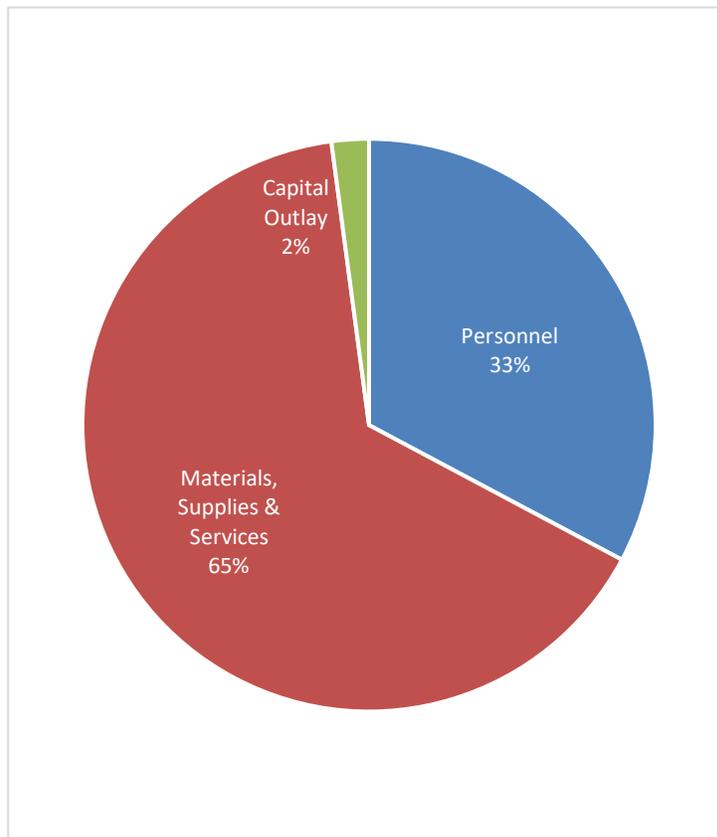
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There are no changes to personnel for fiscal year 2020.

## Aquatic Center - Concessions Revenue - Expenditure Trends



## Department Expenditures by Type



<b>Fund 556 – Enterprise</b>					
<b>Department 61243 – Aquatic Center - Concessions Summary</b>					
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Personnel Services	149,134	199,871	153,663	194,338	132,463
Materials, Supplies & Services	230,771	232,682	260,500	265,279	263,000
Capital Outlays					8,500
<b>Total Expenditures</b>	<b>379,905</b>	<b>432,554</b>	<b>414,163</b>	<b>459,617</b>	<b>403,963</b>
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General Taxes and Revenues	404,111	424,620	634,500	483,196	534,500
<b>Total Revenues</b>	<b>404,111</b>	<b>424,620</b>	<b>634,500</b>	<b>483,196</b>	<b>534,500</b>
Personnel Summary (FTE)	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Part-time	6.5	6.5	11.6	11.6	8.0
<b>Total FTE</b>	<b>6.5</b>	<b>6.5</b>	<b>11.6</b>	<b>11.6</b>	<b>8.0</b>

<b>Fund 556 – Enterprise</b>					
<b>Department 61243 – Aquatic Center - Concessions Detail</b>					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
347910 Concessions	397,675	414,674	625,000	481,623	525,000
371101 Sponsorship	6,000	9,547	9,000	1,073	9,000
389101 Vendor's Comp on Sales Tax	436	398	500	500	500
<b>Total Revenues</b>	<b>404,111</b>	<b>424,620</b>	<b>634,500</b>	<b>483,196</b>	<b>534,500</b>
Personnel Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
511100 Salary – Full-time		4,451	20,000	10,425	
511101 Salary – Part-time	133,322	174,302	120,000	170,081	120,000
511300 Overtime	1,225	2,434		3,313	
512100 Group Insurance		489		1,972	
512200 Social Security	10,293	13,851	9,180	3,753	9,180
512400 Retirement		21	1,200	199	
512700 Workers' Compensation	2,387	4,323	3,283	4,595	3,83
<b>Total Personnel Services</b>	<b>147,227</b>	<b>199,871</b>	<b>153,663</b>	<b>194,338</b>	<b>132,463</b>
Materials, Supplies & Services	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
522201 Equipment Maintenance	1,907	1,794	2,000	4,500	2,000
522320 Rental Equipment	2,160	2,285		2,160	2,500
531101 Supplies & Materials	7,280	6,229	3,500	3,619	3,500
531300 Food and Drink	221,331	222,374	255,000	255,000	255,000
<b>Total Materials, Supplies &amp; Services</b>	<b>232,678</b>	<b>232,682</b>	<b>260,500</b>	<b>265,279</b>	<b>263,000</b>
Capital Outlay	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
542400 Computer					2,000
542500 Equipment					6,500
<b>Total Capital Outlay</b>					<b>8,500</b>
<b>Total Expenditures</b>	<b>379,905</b>	<b>432,554</b>	<b>414,163</b>	<b>459,617</b>	<b>403,963</b>
<b>Profit / Loss</b>	<b>24,206</b>	<b>(7,934)</b>	<b>220,337</b>	<b>23,579</b>	<b>130,537</b>

# Aquatic Center - Expansion

Fund 556 – Enterprise					
Department 61244 – Aquatic Center - Expansion Summary Detail					
Revenues	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
361000 Interest		13,062		835	
<b>Total Revenues</b>		<b>13,062</b>		<b>835</b>	
Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
523610 Bank Fee		2,688			
582101 Interest – Sea Island Bank	15,882	157,302			
584000 Debt Issuance Cost	203,487				
<b>Total Expenditures</b>	<b>219,369</b>	<b>159,990</b>			
<b>Profit / (Loss)</b>	<b>(219,369)</b>	<b>(146,928)</b>		<b>835</b>	

# IX. Capital Improvement Fund

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# Capital Improvement Fund Overview

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## Capital vs. Operating Budgets

There are two types of budgets with which the County Commissioners appropriate: the operating budget and the capital budget. These two budgets are interconnected with providing services to citizens. The operating budget addresses the planning and financing of the County's day-to-day activities. The capital budget contains capital expenditures, which are used by the County to purchase or upgrade property. Capital expenditures are used to add value to the County.

The Capital Projects Budget is the schedule for the next five fiscal years of major public construction projects and purchases. Some examples of capital projects are the construction of buildings, streets, parks, infrastructure and the purchase of equipment. The scheduling of capital projects is established in the Capital Improvement Fund.

The County has generally funded Capital Projects through Special Purpose Local Option Sales Tax, Transportation Special Purpose Local Option Sales Tax, bonds, grants from state and federal government, and appropriations from the General Fund.

## Capital Projects Plan

Bulloch County has experienced significant growth in the past 30 years. The County's challenge with capital projects is the construction of new facilities and purchase of equipment to ensure that there is adequate capacity to serve the residents.

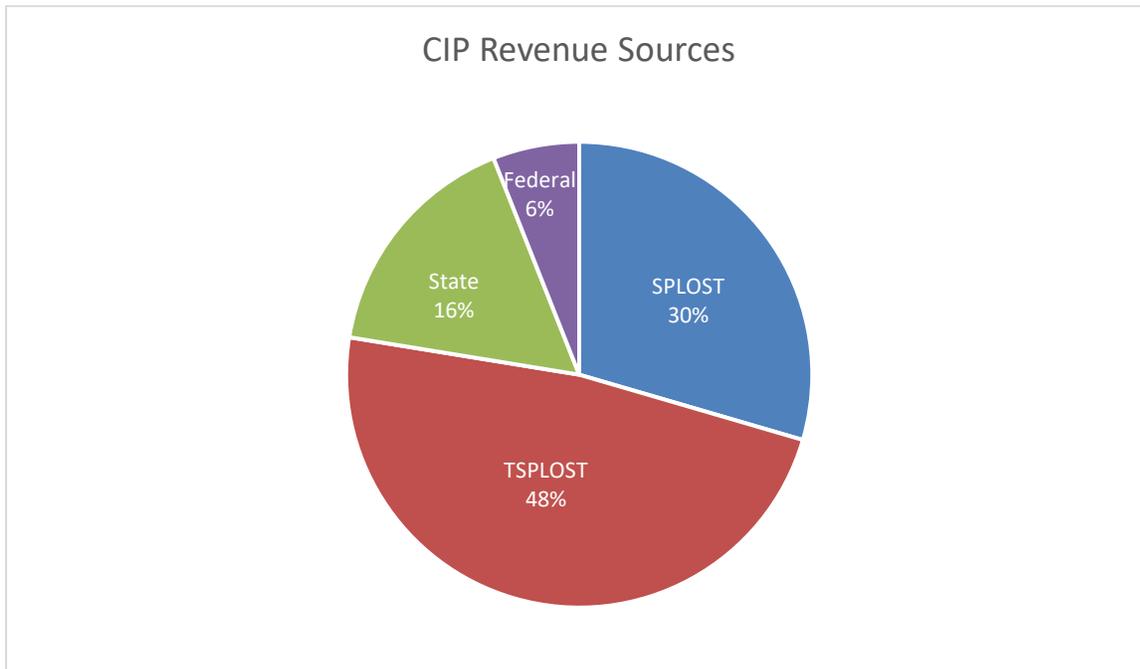
Bulloch County has adopted a detailed Capital Improvement Plan which evaluates the County's infrastructure and equipment needs. Specifically, the Capital Improvement Plan addresses roads, public safety, recreation, facilities, solid waste, economic development, airport, and elections. The County periodically revisits the County's Capital Improvement Plan in order to ensure that it is accumulating the appropriate funds for the construction of these future facilities and thus reduce the likelihood of, or the amount of, funds the County must borrow. The County also has the proceeds from FEMA reimbursement related to hurricane cleanup and intends to use these funds for capital projects this year and in coming years.

## Summary

The FY 2020 Capital Budget is the product of the 2024 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 current SPLOST 2013 initiative (Bulloch County's sixth since 1989) was approved by voter referendum in November 2011, with collections that began in December 2013 and expire in November 2019 (FY 2020), when the next SPLOST – 2019 will begin. The Transportation

Special Purpose Local Option Sales Tax (TSPLOST) was approved by voters in May 2018 to fund transportation related projects. The TSPLOST has been programmed into the CIP and will provide a steady funding source for the next five years.

As elastic revenue sources, SPLOST and TSPLOST collections are dependent on economic conditions and requires monitoring throughout the CIP period. Should SPLOST and TSPLOST collections accelerate or decline as the result of economic circumstances, projects would be either expanded or scaled back. During the annual CIP update, the county staff evaluate projections and any necessary revisions are submitted to the Board of Commissioners for approval. Similarly, should any changes occur in future years, proceeds will be reallocated accordingly.



The SPLOST proceeds can also be re-allocated and maximized through leveraging of outside funding sources. At this time, outside funding from the state and federal government in the form of grants-in-aid for county needs is limited. Nonetheless, the county staff will become very aggressive in seeking leveraged funding to accomplish project goals. As the CIP is updated annually, project allocations and budgets may change if leveraged funding is realized. In most cases, leveraging existing projects can preserve SPLOST and TSPLOST proceeds for use toward new or additional projects.

## Project Schedules

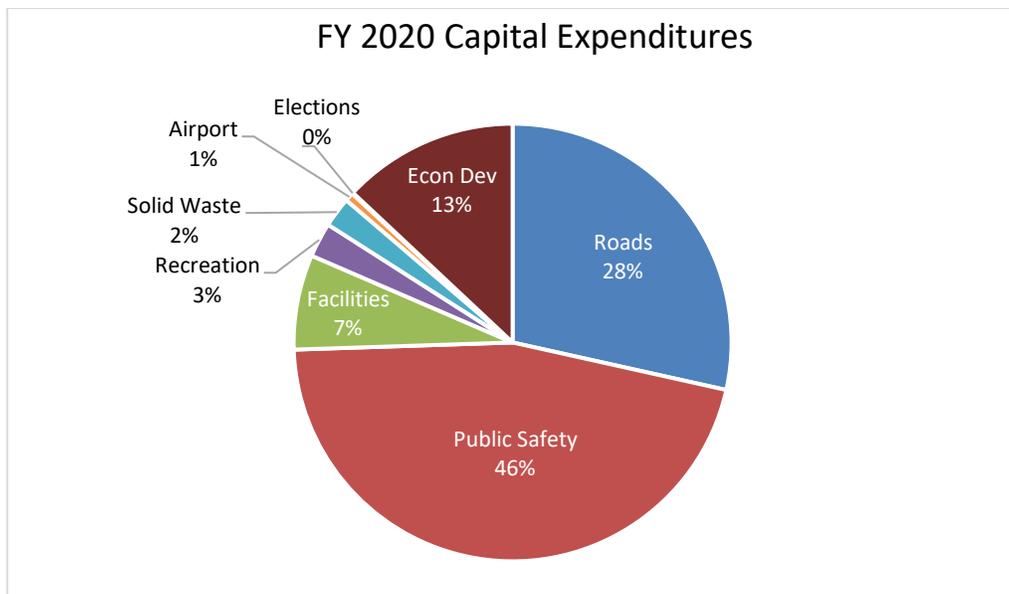
The following illustrate the project investment schedule for numerous projects through FY 2023. It should be noted that the current SPLOST 2013 collection period expires approximately mid-year in FY 2020 (or, October 2019).

Approximately 30% of CIP 2020 funding will be generated by SPLOST collections, TSPLOST an additional 48%, with the balance leveraged by both committed and non-committed state and federal grants. Currently, Roads, Radio Tower and Sheriff facility upgrades consist of 73% of the forward project spending, seen in the graph below.

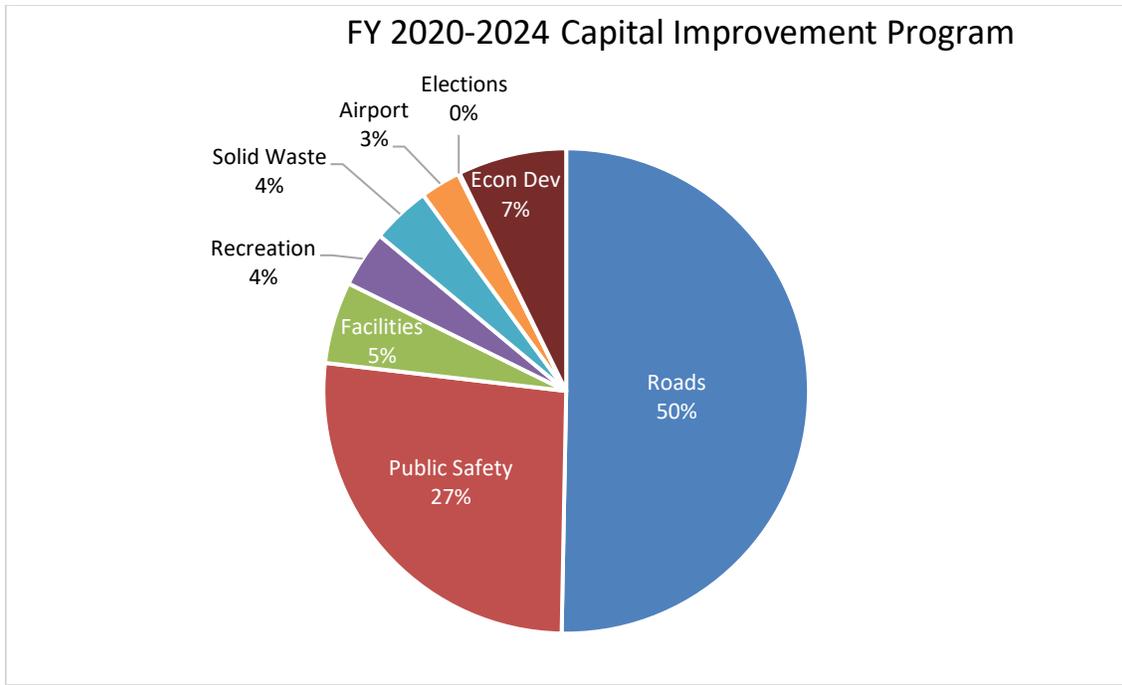
SPLOST collections have been significantly restrained since FY 2012 as a result of special interest tax exemptions approved by the Georgia General Assembly. Therefore, as the CIP 2024 program progresses, securing leveraged funding and stimulating commercial development that generates sales tax will be critical.

The total Capital Projects budget for FY 2020 is \$26.96 million, which represents a 1.1% increase from FY 2019's \$26.68 million budget. All of the projects for this fiscal year are to come from the General Fund Capital Projects Fund.

### Current and Future Capital Expenditures



The pie charts above provide a visual from FY 2020 capital improvements expenditures by category (above) and an estimated cost over the next 5 years (below).



## Capital Budget Impact on Operating Budget

The impact of capital project operating costs on the annual budget requires careful consideration. Operating costs are a fundamental element of the County's Capital Improvement Program and the overall budget development process.

Reliable operating cost estimates are necessary from the onset of each budget cycle, as the County must determine specific ongoing expense it will incur once a project has been completed. For example, once the Ag Complex was completed it requires staff (personnel), operating supplies, electricity, fuel, and ongoing maintenance costs to operate. And, since project components are often completed in phases, partially constructed projects generally have associated operating costs which will need to be funded in future fiscal years.

Factors such as location, size, and use of a facility determine the number of personnel and operating costs. A structure such as the new Public Safety Training Facility may require no additional personnel and minimal additional operating costs, while a facility such as an additional Recycling Center would require an investment in new personnel. In terms of budgeting, the project's initial operational impact may begin before completion of the project in its entirety.

Typically, recurring capital projects have minimal operating impact on the County's current or future budgets. Such projects may be scheduled for replacement or refurbishment. On occasion, there may be some operational cost savings for recurring projects. For example, a Street

Maintenance Program may reduce operating expenditures associated with repairing potholes, etc. Many of the new construction or major improvements do require some additional operating costs such as mowing, electricity, fuel, and various other maintenance costs such as equipment rental and contractual services.

On the following pages are estimated impacts of operating costs for several capital projects / purchases for FY 2020. Amounts represent an addition to or reduction of operating costs.

Fiscal Year 2020 Capital Budget Impact on Operating Budget					
Capital Budget		Annual Operating Budget Impact			Project Start Date
Department / Project Title	Amount	Personnel Costs	Other Operating Costs	Total	
<b>Roads</b>					
<b>Roads Maintenance</b>					
Roads Striping and Signage	160,000	-	-	-	Mar-20
Bridges	350,000	-	-	-	Nov-19
Resurfacing	2,500,000	-	-	-	Mar-20
Parking Resurfacing	15,000	-	-	-	Mar-20
<b>Intersection</b>	485,000	-	-	-	Apr-20
Cypress Lake	515,000	-	-	-	Oct-19
<b>Paving</b>	217,100	-	-	-	Mar-20
Miller St / Colfax Station	332,900	100,000	5,000	105,000	Jul-19
Highpoint Circle	250,000	-	-	-	Mar-20
New Public Works Entrance	200,000	50,000	2,000	52,000	Jul-19
<b>Bike and Pedestrian</b>					
Design	375,000	-	-	-	Sep-19
<b>Equipment</b>					
Equip Lease (US Bancorp 5)	147,057	-	-	-	Dec-19
Equip Lease (US Bancorp 6)	330,021	-	-	-	Apr-20
Equipment Allocation	450,000	-	-	-	Oct-19
Portable Changeable Signs	50,000	-	-	-	Aug-19
<b>Other</b>					
Roadside / Boom Axe Mowing	483,328	-	-	-	Jul-19
Work Order Software	10,000	2,000	-	2,000	Jul-19
Training Building	930,000	10,000	1,000	11,000	Oct-19
Pictometry (aerial photo update)	33,598	-	-	-	Feb-20
	<b>7,914,004</b>	<b>162,000</b>	<b>8,000</b>	<b>170,000</b>	
<b>Public Safety</b>					
<b>Animal Control</b>					
Car	27,750	-	-	-	Feb-20
Equipment	5,000	-	-	-	Feb-20
<b>Animal Shelter</b>					
Computers	2,000	-	-	-	Jan-20
Traps	2,500	-	-	-	Jan-20
Renovation	10,000	2,000	-	2,000	Aug-19
<b>EMS</b>					
Heart Compression	55,000	-	-	-	Jan-20
Stretchers	50,000	-	-	-	Feb-20
Heart Monitor	56,000	-	-	-	Jan-20
Computers	2,000	-	-	-	Jan-20
<b>Fire</b>					
Turnout Gear	25,000	-	-	-	Jan-20
Breathing Appartus	18,750	-	-	-	Jan-20
Rescue Tools	25,000	-	-	-	Jun-20
Hose	19,000	-	-	-	Jun-20
Technology (HW/SW)	10,000	-	-	-	Mar-20
Cascade	80,000	-	-	-	Jan-20
Generators	3,600	-	-	-	Jun-20
Chainsaw	1,800	-	-	-	Jun-20
<b>Sheriff</b>					
Equipment	38,500	-	-	-	Jul-19
Vehicles	245,000	-	-	-	Jul-19
Laptops	13,000	-	-	-	Jan-20

Fiscal Year 2020 Capital Budget Impact on Operating Budget					
Capital Budget		Annual Operating Budget Impact			Project Start Date
Department / Project Title	Amount	Personnel Costs	Other Operating Costs	Total	
Facility Expansion	5,500,000	10,000	5,000	15,000	Oct-19
Court Metal Detectors	3,685	1,000	1,000	2,000	Feb-20
<b>Other</b>					
Radio Infrastructure	6,178,101	10,000	10,000	20,000	Jul-19
	<b>12,401,686</b>	<b>23,000</b>	<b>16,000</b>	<b>39,000</b>	
<b>Recreation</b>					
<b>Parks</b>					
F-250 Diesel Pickup Truck	30,000	-	-	-	Oct-19
8 Cylinder Crewcab Pickup Truck	30,000	-	-	-	Oct-19
Exmark Mill Creek	5,800	-	-	-	Mar-20
Dump Truck	18,000	-	-	-	Jan-20
Utility Vehicle	14,000	-	-	-	Apr-20
Interim Playground Upgrade	35,000	2,000	1,000	3,000	Oct-19
Sidewalk Repairs – Mill Creek	17,500	-	-	-	Jul-19
Benches / Trash Cans – Plygrd	20,000	1,000	200	1,200	Dec-19
Benches / Trash Cans – Pond	15,000	1,000	200	1,200	Dec-19
Fletcher Park	50,000	-	-	-	Jan-20
<b>Athletics</b>					
Field Pad Surface	7,500	1,000	-	1,000	Jan-20
Batting Cage Surface	6,000	-	-	-	Jan-20
Wind Screen MC Tennis	8,000	500	-	500	Jan-20
30 x 16 Mobile Stage	9,300	2,000	1,000	3,000	Oct-19
MC – Scoreboard Replacement	14,000	250	100	350	Jan-20
MC – Field 2 Backstop Netting	16,000	200	-	200	Nov-19
<b>Facilities</b>					
Park Banners	8,000	-	-	-	Oct-19
<b>Administration</b>					
Computers	5,000	-	-	-	Jan-20
Copier	10,000	-	-	-	Sep-19
<b>Concessions</b>					
Ice Machine	8,000	-	-	-	Jan-20
<b>SPLASH</b>	232,000	-	-	-	Oct-19
<b>Ag Complex</b>					
Front Rotary Mower	8,000	-	-	-	Aug-19
Dump Trailer	8,000	-	-	-	Aug-19
Main Sign – 301	85,000	-	-	-	Nov-19
Roadway Lighting	22,000	-	-	-	Oct-19
Wetlands Consulting	7,500	-	-	-	Aug-19
	<b>689,600</b>	<b>7,950</b>	<b>2,500</b>	<b>10,450</b>	
<b>Facility Improvement</b>					
Ag Center – Roof	30,000	-	-	-	Nov-19
HVAC Escrow	200,000	-	-	-	Jul-19
Signage	25,000	-	-	-	Oct-19
Truck	36,750	-	-	-	Oct-19
Shop Relocation	15,000	5,000	2,000	7,000	Jul-19
DA – Remove Skylight	6,000	1,000	500	1,500	Nov-19
Water Heater – County Annex	500	200	-	200	Aug-19
Awnings at DA, Judicial Annex	6,500	-	-	-	Jan-20
HVAC Controls – Ag Center	70,000	-	-	-	Jan-20
Magistrate Court Furniture	9,500	-	-	-	Jul-19
Computers	50,000	-	-	-	Jan-20

Fiscal Year 2020 Capital Budget Impact on Operating Budget					
Capital Budget		Annual Operating Budget Impact			Project Start Date
Department / Project Title	Amount	Personnel Costs	Other Operating Costs	Total	
Judicial Annex Renovation	50,000	-	-	-	Apr-20
Fleet Building Upgrade	200,000	5,000	-	5,000	Jan-20
Fuel System Replacement	100,000	-	-	-	Jun-20
CDBG – Senior Center	1,090,227	30,000	-	30,000	Jul-19
Bank Fee	1,000	-	-	-	Jul-19
	<b>1,890,447</b>	<b>41,200</b>	<b>2,500</b>	<b>43,700</b>	
<b>Solid Waste</b>					
Vehicle Equipment Pool	27,000	-	-	-	Oct-19
Grapple Truck	16,671	-	-	-	Aug-19
Roll-off Container	60,000	-	-	-	Oct-19
Container Rehabilitation	20,000	5,000	2,000	7,000	Jul-19
Convenience Center Upgrade	155,000	10,000	5,000	15,000	Oct-19
Processing Center Debt Payment +	44,000	-	-	-	Jun-20
GEFA Loan (Principal)	26,872	-	-	-	July-19
GEFA Loan (Interest)	16,563	-	-	-	Jul-19
	<b>366,106</b>	<b>15,000</b>	<b>7,000</b>	<b>22,000</b>	
<b>Economic Development</b>					
Debt Service (Principal)	2,190,000	-	-	-	Sep-19
Debt Service (Interest)	54,750	-	-	-	Sep-19
Economic Development Projects	1,115,570	-	-	-	Jul-19
US 301 Improvements	145,000	-	-	-	Jul-19
Bank Fee	305	-	-	-	Jul-19
	<b>3,505,625</b>	-	-	-	
<b>Airport</b>					
Fuel Pump Upgrade	13,245	-	-	-	Jul-19
Self-serve Fuel System	12,000	-	-	-	Oct-19
Scissor Lift	5,000	-	-	-	Dec-19
Security Cameras	2,000	-	-	-	Aug-19
Lighting – Terminal/Hangar	1,000	-	-	-	Jan-20
Signage	400	-	-	-	Feb-20
Pave Parking Lot	25,000	-	-	-	Oct-19
ALP Update	100,000	-	-	-	Sep-19
John Deere M887 Ztrak Mower	14,000	-	-	-	Jun-20
Hubert Generator	15,000	-	-	-	Aug-19
	<b>173,645</b>	-	-	-	
<b>Elections</b>					
Voting Equipment	15,000	-	-	-	Jan-20
Technology Improvements	7,500	-	-	-	Jan-20
	<b>22,500</b>	-	-	-	
<b>Grand Total</b>	<b>26,964,394</b>	<b>249,150</b>	<b>36,000</b>	<b>285,150</b>	

# Major Capital Projects Impacts

FY 2019 Capital Projects	Proposed Capital	Funding Source	Description	Budget Impact
Radio Infrastructure	6,178,101	SPLOST	Update and expand radio system	Additional maintenance costs will be shared with users
Road Resurfacing	2,500,000	TSPLOST	Resurfacing paved roads	Maintain service level
Road Paving	1,000,000	SPLOST	Pave Miller St Ext, Highpoint Circle	Improve service level
Sheriff Vehicles	245,000	SPLOST	Purchase 7 vehicles	Replace aging fleet, lower maintenance costs
CDBG – Senior Center	1,090,227	Federal	New Senior Center	Replace aging facility, lower maintenance costs
Sheriff Building Upgrade	5,500,000	SPLOST	Additional Jail and Sheriff facility	Additional space for inmate intake, evidence storage and training
Public Works Building	930,000	FEMA	New Public Works Building	Replace facility so that the Sheriff can move into existing space

# Capital Improvement Program Summary

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
SPLOST 2013	1,309,818					1,309,818
SPLOST – Portal Loan Proceeds	28,900	28,900	28,900	28,900	28,900	144,500
TSPLOST 2018	5,614,100	5,581,500	5,549,000	5,516,500	2,363,200	24,624,300
SPLOST 2019	2,182,400	3,381,7300	3,404,730	3,302,802	3,302,802	15,574,464
TSPLOST 2024					3,095,500	3,095,500
LMIG	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Greenway Grant	300,000	650,000	670,000			1,620,000
STIB Loan / Grant			500,000			500,000
CDBG – Senior Center	496,478					496,478
State GDOT Grant	5,000	3,750	532,500	40,000		581,250
Federal FAA Grant	90,000	67,500	585,000	720,000		1,462,500
FEMA Hurricane Funds	1,823,750					1,823,750
Insurance Premium Tax		68,805	264,435	96,933		430,173
Interest	162,000	33,000	6,500			201,500
<b>Total Revenues</b>	<b>13,512,446</b>	<b>41,750,755</b>	<b>13,041,065</b>	<b>11,205,135</b>	<b>10,290,402</b>	<b>59,364,233</b>
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Roads	7,914,004	7,365,578	7,238,078	5,961,119	5,825,000	34,303,779
Public Safety	12,402,436	2,509,150	952,498	1,308,650	811,650	17,984,384
Recreation	689,600	1,191,500	455,700	116,200	85,700	2,538,700
Facility Improvements	1,890,477	485,188	450,000	460,000	408,598	3,694,263
Solid Waste	366,106	4007,435	494,935	660,435	492,933	2,421,844
Economic Development	3,505,625	300,000	300,000	400,000	400,000	4,905,625
Elections	22,500	13,000	13,000	13,000	13,000	74,500
Airport	173,645	96,700	687,200	853,700		1,811,245
<b>Total Expenditures</b>	<b>26,964,394</b>	<b>15,968,551</b>	<b>10,591,411</b>	<b>9,773,104</b>	<b>8,036,881</b>	<b>67,734,341</b>
<b>Fund Balance</b>	<b>7,030,768</b>	<b>5,908,597</b>	<b>7,662,621</b>	<b>9,262,154</b>	<b>11,612,608</b>	

The table illustrates the SPLOST 2013, TSPLOST and SPLOST 2019 collections through the end of the referendum period in mid FY 2024.

Meanwhile, many SPLOST categorical accounts currently have carryover balances that reflect the excess of revenues over expenditures prior to FY 2020. However, there are categories that will encounter annual deficits as these balances are spent down over time.

# Roads

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
SPLOST Portal Loan Proceeds	28,900	28,900	28,900	28,900	28,900	144,500	32442010-361004
SPLOST 2013	340,100					340,100	32442010-313200
TSPLOST 2018	5,511,500	5,479,500	5,447,500	5,415,500	2,320,000	24,174,000	33542010-313400
TSPLOST 2024					3,095,500	3,095,500	33642010-313400
LMIG (State DOT)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	25042010-334313
Greenway Grants	300,000	550,000	550,000			1,400,000	25042010-334313
State Infrastructure Grants			500,000			500,000	25075200-334310
FEMA Hurricane Funds	930,000					930,000	25042010-391200
<b>Total Revenues</b>	<b>8,610,500</b>	<b>7,558,400</b>	<b>8,026,400</b>	<b>6,944,400</b>	<b>6,944,400</b>	<b>38,084,100</b>	
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
Road Striping and Signage	160,000	160,000	160,000	160,000	160,000	800,000	33542010-541468
Bridges	350,000	350,000	350,000	350,000	350,000	1,750,000	33542010-541454
Resurfacing	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000	33542010-541227
Parking Resurfacing	15,000	15,000	15,000	15,000	15,000	75,000	33542010-541227
<b>Intersection</b>	485,000	100,000	100,000	1,000,000	1,000,000	2,685,000	33542010-541400
Cypress Lake	515,000					515,000	33542010-541400
Langston Chapel / Lanier		900,000				900,000	33542010-541400
Langston Chapel / Old Register			900,000			900,000	33542010-541400
<b>Paving</b>	217,100			722,500		939,600	33542010-541400
Miller St/Colfax Station	332,900					332,900	33542010-541400
Clark Farm		502,500				502,500	33542010-541400-S7900
Highpoint Circle	250,000					250,000	33542010-541400
Josh Hagin			1,000,000			1,000,000	33542010-541400
Two Chop					1,000,000	1,000,000	33542010-541400
Hood		575,000				575,000	33542010-541400
JA Hart		200,000				200,000	33542010-541400
New Public Works Entrance	200,000					200,000	33542010-541400
<b>Bike and Pedestrian</b>							
Design	375,000					375,000	33542010-541400
Construction		886,000	886,000			1,772,000	33542010-541400
<b>Equipment</b>							
Equip Lease (US Bancorp 5)	147,057	147,057	147,057			441,171	32442010-581101/582101-D1002/D1004
Equip Lease (US Bancorp 6)	330,021	330,021	330,021	330,021		1,320,084	32542010-581101/582101-D1002/D100X
Equipment Allocation	450,000	450,000	450,000	450,000	450,000	2,250,000	33542010-542500

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
Portable Changeable Signs	50,000					50,000	33542010-542500
Roadside / Boom Axe Mowing	483,328	250,000	250,000	300,000	300,000	1,583,328	33542010-523900
Work Order, Fleet, Fac Software	10,000					10,000	25042010-542401
Training Building	930,000					930,000	25042010-541300
Land Acquisition (Borrow Pit)			50,000		50,000	100,000	33542010-541463
Pictometry Allocation	33,598			33,598		67,196	33542010-542401
Transportation Plan Update				100,000	100,000	200,000	33542010-521200
<b>Total Expenditures</b>	<b>7,914,004</b>	<b>7,365,578</b>	<b>7,238,078</b>	<b>5,961,119</b>	<b>5,825,000</b>	<b>34,303,779</b>	
<b>Fund Balance</b>	<b>4,582,521</b>	<b>4,775,343</b>	<b>5,563,665</b>	<b>6,546,946</b>	<b>7,666,346</b>		

FY 2020 Budget Highlights:

- Approximately 25 miles of resurfacing on network roads and in selected subdivisions.
- Complete paving of Miller Street Extension/Colfax Station, High Point Circle and a new road to access the Public Works building.
- Begin design for extension of the S&S Greenway

# Public Safety

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
SPLOST 2013	122,000					122,000	32430000-313200
SPLOST 2019	769,500	1,213,000	1,213,000	1,177,000	1,177,000	5,549,500	32530000-313200
Interest	162,000	33,000	6,500			201,500	
<b>Total Revenues</b>	<b>1,053,500</b>	<b>1,246,000</b>	<b>1,219,500</b>	<b>1,177,000</b>	<b>1,177,000</b>	<b>5,873,000</b>	
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
<b>Adult Probation</b>							
Car		30,000			30,000	60,000	32530000-542200
<b>Animal Control</b>							
Car	27,750	29,250	30,500	32,250	32,250	152,000	32530000-542200-S3002
Equipment	5,000	5,000	5,000	5,000	5,000	25,000	32530000-542500-S3001
<b>Animal Shelter</b>							
Computers	2,000		2,000		2,000	6,000	25015660-542400
Traps	2,500	2,500	2,500	2,500	2,500	12,500	32530000-542500
Sewer Upgrade		50,000				50,000	32530000-541400
Washer		15,000				15,000	32530000-542500
CCTV System		5,000				5,000	32530000-542500
Copier		3,500				3,500	32530000-542500
Ventilation			42,000			42,000	32530000-541300
Spay Room			35,000			35,000	32530000-541300
Renovation	10,000			50,000		60,000	32530000-541300
Intake/Adoption				30,000		30,000	32530000-541300
<b>EMS</b>							
Ambulances		200,000	200,000	200,000	200,000	800,000	32530000-542200-S3401
Heart Compression	55,000					55,000	32530000-542500-S3400
Stretchers	50,000	32,000	32,000	32,000		146,000	32530000-542500-S3400
Heart Monitor	56,000					56,000	32530000-542500-S3400
Computers	2,000		2,000		2,000	6,000	32530000-542400
Defibrillators		42,000				42,000	32530000-542500-S3400
Copier		5,000				5,000	32530000-542500
Floor Replacement		15,000				15,000	32530000-541300
Software				50,000		50,000	32530000-542401
<b>Fire</b>							
Turnout Gear	25,000	25,000	25,000	25,000	25,000	125,000	32530000-542500-S3503
Breathing Apparatus	18,750	10,000	10,000	10,000	10,000	58,750	32530000-542500-S3500

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
Rescue Tools	25,000	15,000	15,000	10,000	10,000	75,000	32530000-542500-S3504
Hose	19,000	19,000	19,000	19,000	19,000	95,000	32530000-542500-S3502
Technology (HW/SW)	10,000	10,000	10,000	10,000	10,000	50,000	32430000-542400
Water Trucks (3)		150,000				150,000	32530000-542200
Apparatus		330,000		330,000		660,000	32530000-542200
Cascade	80,000		80,000			160,000	32530000-542500
Thermal Imaging		55,000			55,000	110,000	32530000-542500
Generators	3,600	3,600	3,600	3,600	3,600	18,000	32530000-542500
Chainsaw	1,800	1,800	1,800	1,800	1,800	9,000	32530000-542500
Jaws of Life		27,000		27,000		54,000	32530000-542500
Emergency Trailer				12,000		12,000	32530000-542500
Fire Station Improvements		55,000		55,000		110,000	32530000-541300
Equipment		60,000	60,000	60,000	60,000	240,000	32530000-542500
<b>Sheriff</b>							
Equipment	38,500	38,500	38,500	38,500	38,500	192,500	324/32542010-542200-S3801
Vehicles	245,000	245,000	245,000	245,000	245,000	1,225,000	324/32530000-542200-S3801
Laptops	13,000					13,000	32530000-542400
Facility Expansion	5,500,000	1,000,000				6,500,000	32530000-542500
Court Metal Detectors	3,685					3,685	32530000-542500
<b>Public Safety</b>							
Radios Infrastructure	6,178,101					6,178,101	32530000-541400
Communications		60,000	60,000	60,000	60,000	240,000	32430000-542500
Pictometry			33,598			33,598	32530000-542401
<b>Total Expenditures</b>	<b>12,401,686</b>	<b>2,509,150</b>	<b>952,498</b>	<b>1,308,650</b>	<b>811,650</b>	<b>17,983,634</b>	
<b>Fund Balance</b>	<b>1,058,454</b>	<b>(237,696)</b>	<b>22,806</b>	<b>(108,844)</b>	<b>256,506</b>		

FY 2020 Budget Highlights:

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

# Recreation

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
SPLOST 2013	180,000					180,000	32462200-313200
SPLOST 2019	511,000	806,000	806,000	781,500	781,500	3,686,000	32562200-313200
Greenway Grants		100,000	120,000			220,000	
<b>Total Revenues</b>	<b>691,000</b>	<b>906,000</b>	<b>926,000</b>	<b>781,500</b>	<b>781,500</b>	<b>4,086,000</b>	
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
<b>Parks</b>							
Dump Truck				65,000		65,000	32562200-542200
8 Cylinder Pickup Truck		20,000		20,000	20,000	60,000	32462200-542200
F-250 Diesel Pickup Truck	30,000		28,000			58,000	32462200-542200
8 Cylinder Crewcab Pickup Truck	30,000		27,000			57,000	32462200-542200
Front Rotary Mower		16,000		17,000		33,000	324/32562200-542500
Exmark Millcreek	5,800		6,000		6,000	17,800	324/32562200-542500
Heavy Duty Trailer			13,000			13,000	32462200-542500
Dump Truck	18,000					18,000	32462200-542500
Utility Vehicle	14,000					14,000	32462200-542500
Self-propelled Sprayer		12,000				12,000	32462200-542500
Self-propelled Sweeper		35,000				35,000	32562200-542500
50 HP Tractor		50,000				50,000	32462200-542500
Topdresser			24,000			24,000	32562200-542500
Paint Machine		5,000				5,000	32562200-542500
18" Sod Cutter			5,000			5,000	32562200-542500
Verti-cut Dethatcher			7,000			7,000	32562200-542500
Park Accessories					5,000	5,000	32562200-542500
Interim Playground Upgrades	35,000					35,000	32462200-542500
Sidewalk Repairs – Mill Creek	17,500					17,500	32462200-541200
Benches and Trash Cans – Main Plygd	20,000					20,000	32462200-542300
Benches and Trash Cans – Pond	15,000					15,000	32462200-542300
New Park Sign					2,500	2,500	32462200-542300
Fletcher Park	50,000	700,000				750,000	324/32562200-541200
<b>Athletics</b>							
Field Pad Surface MC	7,500		7,500		6,000	21,000	32462200-541200
Batting Cage Surface	6,000	3,500				9,500	324/32562200-541200
Wind Screen MC Tennis	8,000					8,000	32462200-542500-S6006
30 x 16 Mobile Stage	9,300					9,300	32462200-542300
15 Passenger Bus		57,000				57,000	32562200-542200

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
MC – Scoreboard Replacement	14,000					14,000	32462200-542300
MC – Field 2 Backstop Netting	16,000					16,000	32462200-542500
<b>Greenway</b>							
Grimshaw Trailhead		200,000				200,000	32562200-542300
Brooklet Trailhead			240,000			240,000	32562200-542300
<b>Facilities</b>							
Round Aluminum Tables			7,200			7,200	32562200-542300
Park Banners	8,000					8,000	32462200-542500
<b>Administration</b>							
Computers	5,000	5,000	10,000	5,000	15,000	40,000	32462200-542400
Copier	10,000					10,000	32462200-542500
<b>Concessions</b>							
Pizza Oven				5,000		5,000	32562200-542500
Ice Machine Replacement	8,000	8,000	8,000	4,200	4,200	32,400	32462200-542500
<b>SPLASH</b>	232,000	80,000				312,000	32462200-542500
<b>Ag Complex</b>							
Flatbed Dump Truck			65,000			65,000	32562200-542200
8 Cylinder Crew Cab Pickup					27,000	27,000	32562200-542200
Front Rotary Mower	8,000					8,000	32462200-542500
Dump Trailer	8,000					8,000	32462200-542500
Utility Vehicle			8,000			8,000	32562200-542500
Main Sign – 301	85,000					85,000	32462200-542300
Roadway Lighting	22,000					22,000	32662200-542301
Wetlands Consulting	7,500					7,500	32462200-521200
<b>Total Expenditures</b>	<b>689,600</b>	<b>1,191,500</b>	<b>455,700</b>	<b>116,200</b>	<b>85,700</b>	<b>2,538,700</b>	
<b>Fund Balance</b>	<b>768,900</b>	<b>483,400</b>	<b>953,700</b>	<b>1,619,000</b>	<b>2,314,800</b>		

FY 2020 Budget Highlights:

- Various physical improvements, accessories and equipment for numerous parks.
- Design for Fletcher Park and Phase II of the S&S Greenway.

# Facility Improvement

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
SPLOST 2013	46,368					46,368	32415660-313200
SPLOST 2019	369,400	582,230	582,230	564,802	564,802	2,663,464	32515660-313200
CDBG – Senior Center	496,478					496,478	25015660-334310
FEMA Hurricane Funds	593,750					593,750	25015660-391200
<b>Total Revenues</b>	<b>1,505,995</b>	<b>582,230</b>	<b>582,230</b>	<b>564,802</b>	<b>564,802</b>	<b>3,800,059</b>	
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
Ag Center – Roof	30,000					30,000	32515660-541300
HVAC Escrow	200,000	200,000	200,000	200,000	200,000	1,000,000	32515660-541300
Signage	25,000					25,000	32515660-542300
Probation Office Stucco		35,000				35,000	32515660-541300
Truck	36,750	38,590				75,340	32415660-542200
AED		2,000	4,000	4,000	4,000	14,000	32515660-542500
Shop Relocation	15,000					15,000	32515660-541200
Precinct Roof		35,000				35,000	32515660-541300
Roof/Building Maintenance		10,000	10,000	10,000	10,000	40,000	32515660-541300
DA – Remove Skylight	6,000					6,000	32515660-541300
Paint Courthouse Exterior				30,000		30,000	32515660-541300
Security Controls – Ag Center		25,000				25,000	32515660-542500
Security Controls – Annex			25,000			25,000	32515660-542500
Security Contols – Co Annex				35,000		35,000	32515660-542500
Water Heater County Annex	500					500	32515660-542300
Awnings at DA, Judicial Annex	6,500					6,500	32515660-541300
Drainage Behind Magistrate			100,000			100,000	32515660-541200
HVAC Controls - Ag Center	70,000					70,000	32515660-542500
HVAC Controls - County Annex		50,000				50,000	32515660-542500
HVAC Control - Annex			50,000			50,000	32515660-542500
HVAC Control – Prob/Mag Ct					50,000	50,000	32515660-542500
HVAC Control – Judicial Annex				70,000		70,000	32515660-542500
Paint Escrow		5,000	10,000	10,000	10,000	35,000	32515660-541300
Carpet Escrow				50,000	50,000	100,000	32515660-541300
Magistrate Court Furniture	9,500					9,500	32515660-542300
Computers	50,000	50,000	50,000	50,000	50,000	250,000	32515660-542400
Judicial Annex Renovation	50,000					50,000	32515660-541300
Fleet Building Upgrade	200,000					200,000	32515660-541300
Fuel System Replacement	100,000					100,000	25015660-541400

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
Pictometry		33,598			33,598	67,196	32515660-542401
CDBG – Senior Center	1,090,227					1,090,227	25015660-541300-G1581
Bank Fee	1,000	1,000	1,000	1,000	1,000	5,000	32515660-523610
<b>Total Expenditures</b>	<b>1,890,447</b>	<b>485,188</b>	<b>450,000</b>	<b>460,000</b>	<b>408,598</b>	<b>3,694,263</b>	
<b>Fund Balance</b>	<b>(438,257)</b>	<b>(341,215)</b>	<b>(208,985)</b>	<b>(104,183)</b>	<b>52,021</b>		

FY 2020 Budget Highlights:

- Construction of a new Senior Center for Concerted Services.
- Renovation to Judicial Annex, Fleet Maintenance and fueling system

# Solid Waste

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
SPLOST 2019	259,000	408,500	408,500	396,000	396,000	1,868,000	32545200-313200
Insurance Premium Tax			68,805	264,435	96,933	430,173	
<b>Total Revenues</b>	<b>259,000</b>	<b>408,500</b>	<b>477,305</b>	<b>660,435</b>	<b>492,933</b>	<b>2,298,173</b>	
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
Recycling Center Development			100,000		100,000	200,000	32545200-541200
Skidsteer Loader		40,000				40,000	32545200-542200
Vehicle Equipment Pool	27,000			57,000		84,000	32545200-542500-S4507
Grapple Truck	16,671			250,000		266,671	32545200-542200
Roll-off Truck		150,000	150,000	150,000	150,000	600,000	32545200-542200
Roll-off Containers	60,000	60,000	37,000	37,000	40,000	234,000	32445200-542500
Container Rehabilitation	20,000	10,000	10,000	20,000	20,000	80,000	32445200-542500
Convenience Center Upgrades	155,000	40,000	90,000	40,000	90,000	415,000	32445200-542500
Processing Cntr Debt Payment +	44,000	64,000	64,500	63,000	49,500	285,000	32445200-541200
GEFA Loan (Principal)	26,872	27,914	28,996	30,120	31,287	211,449	32445200-581101-D1005
GEFA Loan (Interest)	16,563	15,521	14,439	13,315	12,146	92,590	32445200-582101-D1005
<b>Total Expenditures</b>	<b>366,106</b>	<b>407,435</b>	<b>494,935</b>	<b>660,435</b>	<b>492,933</b>	<b>2,421,844</b>	
<b>Fund Balance</b>	<b>249,894</b>	<b>250,959</b>	<b>233,329</b>	<b>233,329</b>	<b>233,329</b>		

## FY 2020 Budget Highlights:

- Upgrade/expand heavily used convenience centers.
- Replacement of grapple truck and funds for capital maintenance at recycling centers.
- Continued payment of a loan to the Georgia Environmental Facilities Authority for the 2012 expansion of the recycling processing center on Lakeview Road (old landfill).

# Economic Development

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
SPLOST 2013	600,000					600,000	32475200-313200
SPLOST 2019	254,000	341,000	364,000	353,000	353,000	1,665,000	32575200-313200
<b>Total Revenues</b>	<b>854,000</b>	<b>341,000</b>	<b>364,000</b>	<b>353,000</b>	<b>353,000</b>	<b>2,265,000</b>	
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
Debt Service (Principal)	2,190,000					2,190,000	32475200-581101-D1012
Debt Service (Interest)	54,750					54,750	32475200-582101-D1012
Economic Dev Projects	1,115,570	300,000	300,000	400,000	400,000	2,515,570	32575200-541200
US 301 Improvements	145,000					145,000	31075200-541200-S7900
Bank Fee	305					305	31075200-523610
<b>Total Expenditures</b>	<b>3,505,625</b>	<b>300,000</b>	<b>300,000</b>	<b>400,000</b>	<b>400,000</b>	<b>4,905,625</b>	
<b>Fund Balance</b>	<b>195</b>	<b>41,195</b>	<b>105,195</b>	<b>58,195</b>	<b>11,195</b>		

## FY 2020 Budget Highlights:

- These funds are allocated, in part, to pay for general obligation debt for improvements at the I-16/ U.S. 301 Industrial Park.
- Funds are also to complete state funded improvements along the U.S. 301 South corridor adjacent to the industrial park and to develop a service/access road into the new park.

# Airport

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
SPLOST 2013	18,300					18,300	32475630-313200
TSPLOST 2018	102,600	102,000	101,500	101,000	43,200	450,300	33575630-313400
State GDOT Grant	5,000	3,750	32,500	40,000		81,250	32475630-334313
Federal FAA Grant	90,000	67,500	585,000	720,000		1,462,500	32475630-334313
<b>Total Revenues</b>	<b>215,900</b>	<b>173,250</b>	<b>719,000</b>	<b>861,000</b>	<b>43,200</b>	<b>2,012,350</b>	
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
T-Hangar Building, Design				800,000		800,000	33575630-541231
Fuel Pump Upgrade	13,245					13,245	33575630-542500
Self-serve Fuel System	12,000					12,000	33575630-542500
Scissor Lift	5,000					5,000	33575630-542500
Security Cameras	2,000		1,000	3,000		6,000	33575630-542500
Lighting – Terminal/Hangar	1,000	500	500	500		2,500	33575630-541300
Signage	400	200	200	200		1,000	33575630-541300
Pave Parking Lot	25,000					25,000	33575630-541400
ALP Update	100,000					100,000	33575630-521200
John Deere M997 Ztrak Mower	14,000					14,000	33575630-542500
East Access Road		75,000	650,000			725,000	33575630-541400
Hubert Generator	15,000					15,000	33575630-542500
12' Mower		12,000				12,000	33575630-542500
Furniture		9,000				9,000	33575630-542300
6' Woods Mower		3,000				3,000	33575630-542500
Crack Seal Apron and Taxiway			32,500			32,500	33575630-541400
Landscaping			3,000			3,000	33575630-541200
Runway 5/23 Rehabilitation				50,000		50,000	33575630-541232
<b>Total Expenditures</b>	<b>173,645</b>	<b>96,700</b>	<b>687,200</b>	<b>853,700</b>		<b>1,811,245</b>	
<b>Fund Balance</b>	<b>202,725</b>	<b>279,275</b>	<b>311,075</b>	<b>318,37</b>	<b>361,575</b>		

## FY 2020 Budget Highlights:

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

# Elections

---

Revenues	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
SPLOST 2013	3,050					3,050	32414000-313200
SPLOST 2019	19,500	31,000	31,000	30,500	30,500	142,500	32514000-313200
<b>Total Revenues</b>	<b>22,550</b>	<b>31,000</b>	<b>31,000</b>	<b>30,500</b>	<b>30,500</b>	<b>145,550</b>	
Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	Account #
Voting Equipment	15,000	10,000	10,000	10,000	10,000	55,000	32414000-542500
Technology Improvements	7,500	3,000	3,000	3,000	3,000	19,500	32414000-542400
<b>Total Expenditures</b>	<b>22,500</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>74,500</b>	
<b>Fund Balance</b>	<b>40,730</b>	<b>58,730</b>	<b>76,730</b>	<b>94,230</b>	<b>111,730</b>		

## FY 2020 Budget Highlights:

- These funds are used primarily to purchase or replace voting machines, or to acquire technology improvements for both election operations and voter registration, when needed.

# X. Debt Service

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# Debt Service Overview

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## Introduction

Bulloch County uses a combination of debt and a pay-as-you-go approach to financing major projects. Examples include new street construction, building construction, and industrial site development, all of which can cost several million dollars to design and construct. In order to continue to provide routine services in the operating budget such as public safety, road maintenance and recreation, a portion of these projects or purchases are funded by selling bonds or thru lease-purchase financing.

When bonds are sold or lease-purchase financing entered into, the County receives money from the sale which it then uses to fund the project or purchase. The County must then make regular payments to pay off the principal and interest. This is similar to getting a mortgage to purchase a home and then making monthly payment to pay off the loan.

Projects are determined several years in advance of when they actually 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 uses Notes Payable for purchases financed by the Georgia Environmental Finance Authority (GEFA). A Notes Payable is a written promisory note whereby the County obtains a specific amount of money from GEFA and promises to pay it back with interest over a predetermined time period. Finally, the County enters into a Lease-Purchase agreement with companies and banks to finance specific purchases. Lease-Purchase financing is typically used to purchase roads equipment.

Type of Debt	Debt Repayment	Authorized By
General Obligation Bonds	SPLOST	Voters
Certificates of Obligation Bonds	SPLOST, Enterprise Fund	Commissioners
Notes Payable	SPLOST	Commissioners
Lease-Purchase	SPLOST, General Fund	Commissioners

## Rating Agency Analysis

Rating agencies provide an independent assessment of the relative credit worthiness of a municipal security. These agencies provide a letter grade that conveys their assessment of the ability of the borrower to repay the debt. These ratings are also a factor that is considered by the municipal bond market when 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 has ratings from both Moody’s (Aa3) and Standard and Poor (A+). The table below provides a comparison of their rating systems:

	Moody’s	Standard & Poor’s	Fitch
Highest Quality	Aaa	AAA	AAA
Very High Quality	Aa	AA	AA
High Quality	A	A	A
Medium Quality	Baa	BBB	BBB
Speculative Quality	Ba	BB	BB
Highly Speculative Quality	B	B	B
Substantial Risk	Ca	CCC	CCC
Very High Levels of Risk	Caa	CC	CC
Exceptionally High Levels of Risk	C	C	C
Default	N/A	D	D

## Debt Limit

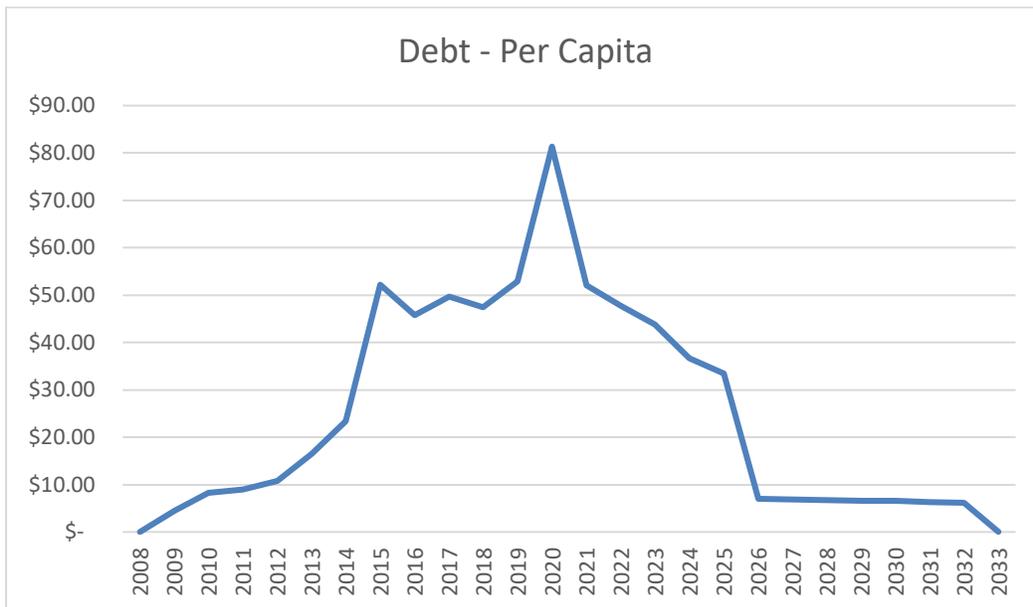
Bulloch County is governed by the State of Georgia’s restrictions on local government debt. According to State statute, “The debt incurred by any county . . . shall never exceed 10% of the assessed value of all taxable property within such county, . . . and no such county . . . shall incur any new debt without the asset 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 2019 is \$2,011,671,304, allowing a debt limit of \$201,167,130. Currently, the County does not have any debt subject to the state limitations. Though the service demands of Bulloch County continues to grow, the County has no intent to ever reach the legal debt limit. In fact, County management adopted financial policies to ensure utilization of debt as a funding source is minimized. One way by which the County achieves this is through adequate planning of capital and operating expenditures during the preparation of the County’s annual budget and 5-year plan. The County does have \$21,000,176

of outstanding debt for projects/purchases approved by the Commissioners and not subject to voter approval or state limitation, which equal 1.0% of assessed value of the County.

## Debt Per Capita

Debt per capita reflects past and future payments for General Obligation Debt, Certificate of Obligation Bonds, Notes Payable and Lease-Purchase. The peak in FY 2021 reflects the last payment on General Obligation debt for infrastructure improvements at the I-16/Highway 301 industrial park and the first payment on the new public safety radio upgrade/Sheriff building project.



## 10-Year History – Debt by Type

Fiscal Year	Governmental Fund Activities				Business-Type Activities	
	General Obligation	Notes Payable	Capital Leases	Revenue Bonds	Notes Payable	Revenue Bonds
2011		15,315	189,227		449,863	
2012		15,315	319,654		449,863	
2013	256,890	55,131	423,482		449,863	
2014	428,150	58,750	764,270		449,863	
2015	2,269,550	58,750	1,040,768		449,863	
2016	2,271,950	58,750	636,121		449,863	
2017	2,273,700	58,750	1,001,529		1,754,683	102,079
2018	2,259,350	54,737	913,256			618,079
2019	2,256,875	43,435	812,504			619,400
2020	2,244,750	43,435	840,265	2,355,512		620,500

## 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
2020	5,347,207	757,254	6,104,461
2021	3,319,519	502,799	3,822,318
2022	3,122,717	416,919	3,539,636
2023	2,956,401	332,725	3,289,126
2024	2,711,287	251,108	2,962,395
2025	2,787,500	176,121	2,963,621
2026	533,760	101,523	635,283
2027	535,069	90,214	625,283
2028	556,429	78,655	635,084
2029	567,842	64,092	631,934
2030	589,309	46,425	635,734
2031	600,833	28,251	629,084
2032	617,416	9,642	627,058
2033	3,609	11	3,620
<b>Total</b>	<b>24,248,898</b>	<b>2,855,739</b>	<b>27,104,637</b>

## County Use of Debt

While there are many types of debt, the County traditionally has entered into agreements for lease-purchases and notes payable or issued bonds to finance large capital items or construction. Since debt service is a contractual obligation, the County includes all principal and interest payments as part of the annual budget. The specific purposes for which debt instruments were used in the past are described in more detail below.

# Debt Service Summary

As of the end of FY 2019, the County had \$24.3 million in outstanding debt. The principal debt payment for this year is \$5.3 million. The table below summarizes each bond/loan the County has.

Debt	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
Industrial Park Development	3/1/2013	9/1/2019	2,190,000	2-5%	2,190,000
Recycling Processing Facility	7/1/12	8/1/32	446,960	3.81%	26,871
SPLASH Water Park Expansion	10/20/16	11/1/31	6,490,000	2-3%	450,000
Sheriff/Finance/E911	8/26/16	8/26/20	508,105	1.43%	252,249
Tran/Rec Equipment Lease	12/29/17	12/29/21	723,861	1.944%	236,657
Transportation Equip Lease	4/15/19	4/15/23	1,234,979	2.72%	296,430
Sales Tax Bonds 2019	1/24/19	6/01/25	12,655,000	2.69%	1,895,000
<b>Total</b>			<b>24,248,905</b>		<b>5,347,207</b>

### FY 2020 Revenue Projection Summary

Source	Revenue
SPLOST 2013 Econ Dev	2,400,000
SPLOST 2013 Solid Waste	-
SPLOST 2013 Transportation	340,100
E-911 Fees	1,529,292
SPLASH Fees	2,869,000
General Fund	41,831,092
TSPLOST '18 Transportation	5,511,500
SPLOST 2019 Public Safety	2,706,219
<b>Total</b>	<b>57,187,203</b>

### FY 2020 Expense Summary\*

Fund	Expenditure
SPLOST 2013 Econ Dev	2,244,750
SPLOST 2013 Solid Waste	43,434
SPLOST 2013 Transportation	147,057
E-911 Fund 215	169,719
SPLASH Fund 556	620,500
General Fund	193,469
TSPLOST '18 Transportation	330,021
SPLOST 2019 Public Safety	2,355,512
<b>Total</b>	<b>6,104,462</b>

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

# US 301 Industrial Park Development

---

## Debt Purpose

In 2012, the County issued General Obligation Bonds, primarily to fund economic development, including but not limited to land acquisition, site development and water and sewer infrastructure for the Industrial Park located at the US301 and I-16 interchange.

## Debt Schedule

The original amount borrowed was \$12,000,000. These bonds require annual installments of principal and interest at rates ranging from 2-5%, beginning March 1, 2013 through September 1, 2019. The total debt service payment this year equals \$2,244,750 of which \$2,190,000 is principal and \$54,750 is interest. Debt service requirements to maturity are as follows:

### US 301 Improvement Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	2,190,000	54,750	2,244,750	0
<b>Total</b>	<b>2,190,000</b>	<b>54,750</b>	<b>2,244,750</b>	

# Recycling Processing Facility

## Debt Purpose

This note payable was used to construct the County’s Recycling Processing Facility.

## Debt Schedule

The original amount borrowed for the Recycling Processing Facility was \$607,292. This loan requires annual installments of principal and interest at a rate of 3.81%, beginning July 1, 2012 through August 1, 2032. The debt service payment this year equals \$43,434, of which \$26,871 is principal and \$16,563 is interest. Debt service requirements to maturity are as follows:

### Recycling Processing Facility Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	26,871	16,563	43,434	420,088
2021	27,913	15,521	43,434	392,175
2022	28,995	14,439	43,434	363,179
2023	30,119	13,314	43,434	333,060
2024	31,287	12,146	43,434	301,772
2025	32,500	10,933	43,434	269,271
2026	33,760	9,673	43,434	235,510
2027	35,069	8,364	43,434	200,441
2028	36,429	7,005	43,434	164,011
2029	37,842	5,592	43,434	126,169
2030	39,309	4,125	43,434	86,860
2031	40,833	2,601	43,434	46,026
2032	42,416	1,017	43,434	3,609
2033	3,609	11	3,620	0
<b>Total</b>	<b>446,960</b>	<b>121,311</b>	<b>568,271</b>	

# SPLASH

---

## Debt Purpose

The Certificates of Participation, a lease-purchase instrument that functions similarly to bonds, were used to expand and improve the Splash in the 'Boro water park. The addition included a wave pool, play structures, upgrading the entryway and other customer enhancements.

## Debt Schedule

The original amount borrowed for this lease was \$7,360,000. This lease requires annual installments of principal and interest at rates ranging from 2-3%, beginning October 20, 2016 through November 1, 2031. The debt service payment this year equals \$620,500 of which \$450,000 is principal and \$170,500 is interest. Debt service requirements to maturity are as follows:

### SPLASH Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	450,000	170,500	620,500	6,040,000
2021	455,000	159,175	614,175	5,585,000
2022	440,000	145,750	585,750	5,145,000
2023	455,000	132,325	587,325	4,690,000
2024	470,000	118,450	588,450	4,220,000
2025	485,000	104,125	589,125	3,735,000
2026	500,000	91,850	591,850	3,235,000
2027	500,000	81,850	581,850	2,735,000
2028	520,000	71,650	591,650	2,215,000
2029	530,000	58,500	588,500	1,685,000
2030	550,000	42,300	592,300	1,135,000
2031	560,000	25,650	585,650	575,000
2032	575,000	8,625	583,625	0
<b>Total</b>	<b>6,490,000</b>	<b>1,210,750</b>	<b>7,700,750</b>	

# Sheriff/Finance/E911

---

## Debt Purpose

This lease-purchase agreement was used to purchase Financial software, an E-911 Telephone System and Recorder, an E911 Radio Console Upgrade and to pay off a prior loan at a higher interest rate for Sheriff software.

## Debt Schedule

The original amount borrowed for this lease was \$1,261,500. This lease requires annual installments of principal and interest at a rate of 1.43%, beginning August 26, 2016 through August 26, 2020. The debt service payment this year equals \$259,515, of which \$252,249 is principal and \$7,266 is interest. Debt service requirements to maturity are as follows:

### Sheriff/Finance/E911 Equipment Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	252,249	7,266	259,515	255,856
2021	255,856	3,659	259,515	0
<b>Total</b>	<b>508,105</b>	<b>10,925</b>	<b>519,030</b>	

# Transportation/Recreation Equipment

---

## Debt Purpose

This lease-purchase agreement was used to acquire various pieces of equipment for both the Transportation and Recreation departments. To date, Transportation received three motor graders. The bid process is still underway to obtain other items for which this debt was intended.

## Debt Schedule

The original amount borrowed for this lease was \$1,206,733. This lease requires annual installments of principal and interest at a rate of 1.944%, beginning December 29, 2017 through December 29, 2021. The debt service payment this year equals \$250,729, of which \$236,657 is principal and \$14,072 is interest. Debt service requirements to maturity are as follows:

### Transportation/Recreation Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	236,657	14,072	250,729	487,204
2021	241,257	9,471	250,729	245,947
2022	245,947	4,781	250,729	0
<b>Total</b>	<b>723,861</b>	<b>28,324</b>	<b>752,187</b>	

# Transportation Equipment

---

## Debt Purpose

This lease-purchase agreement will be used to acquire various pieces of equipment for the Transportation department. The equipment that may be purchased with the lease includes: three motorgraders, two backhoes, two culvert cleaning jets, one front end loader, two dump trucks, one tractor and one fuel truck.

## Debt Schedule

The original amount borrowed through this lease was \$1,565,000. This lease requires annual installments of principal and interest at a rate of 2.72%, which began April 15, 2019 and will mature on April 15, 2023. The debt service payment this year equals \$330,021, of which \$296,430 is principal and \$33,591 is interest. Debt service requirements to maturity are as follows:

### Transportation Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	296,430	33,591	330,021	938,549
2021	304,493	25,529	330,021	634,057
2022	312,775	17,246	330,021	321,282
2023	321,282	8,739	330,021	0
<b>Total</b>	<b>1,234,980</b>	<b>85,105</b>	<b>1,320,084</b>	

# Sales Tax Bond – 2019

---

## Debt Purpose

This bond agreement will be used to construct the new public safety radio system as well as improvements to the sheriff department facility (Intake Building, Training Building, Evidence Building, Sheriff/Jail renovation).

## Debt Schedule

The original amount borrowed for these projects was \$12,655,000. The bonds require annual installments of principal and interest at a rate of 2.69%, beginning December 1, 2019 through June 1, 2025. The debt service payment this year equals \$2,355,512, of which \$1,895,000 is principal and \$460,512 is interest. Debt service requirements to maturity are as follows:

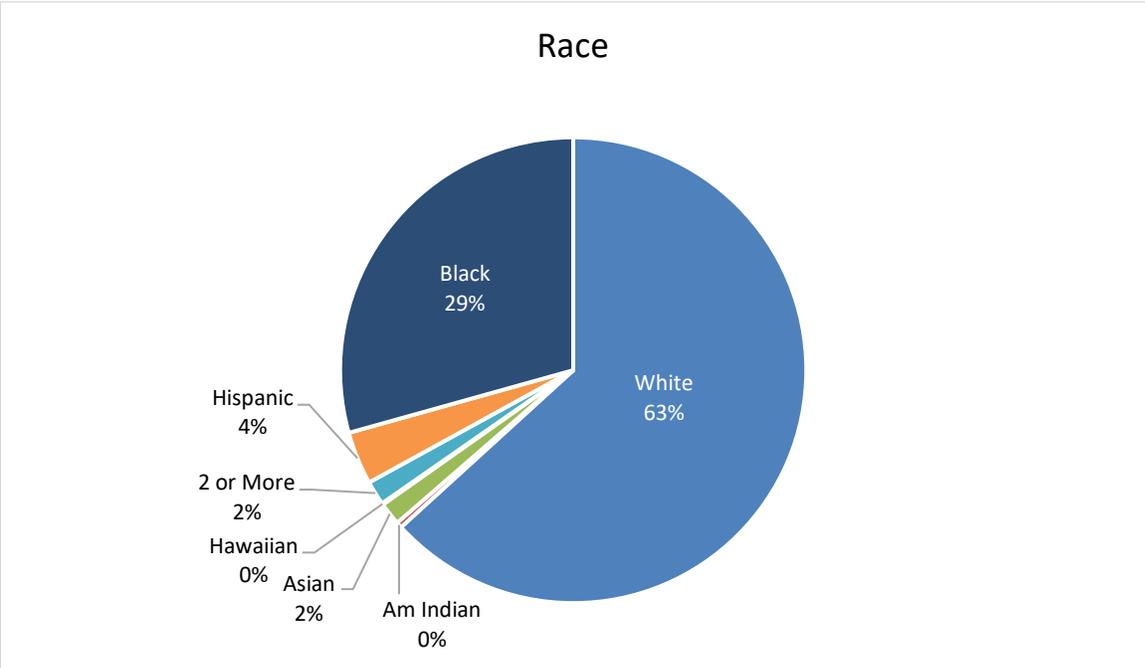
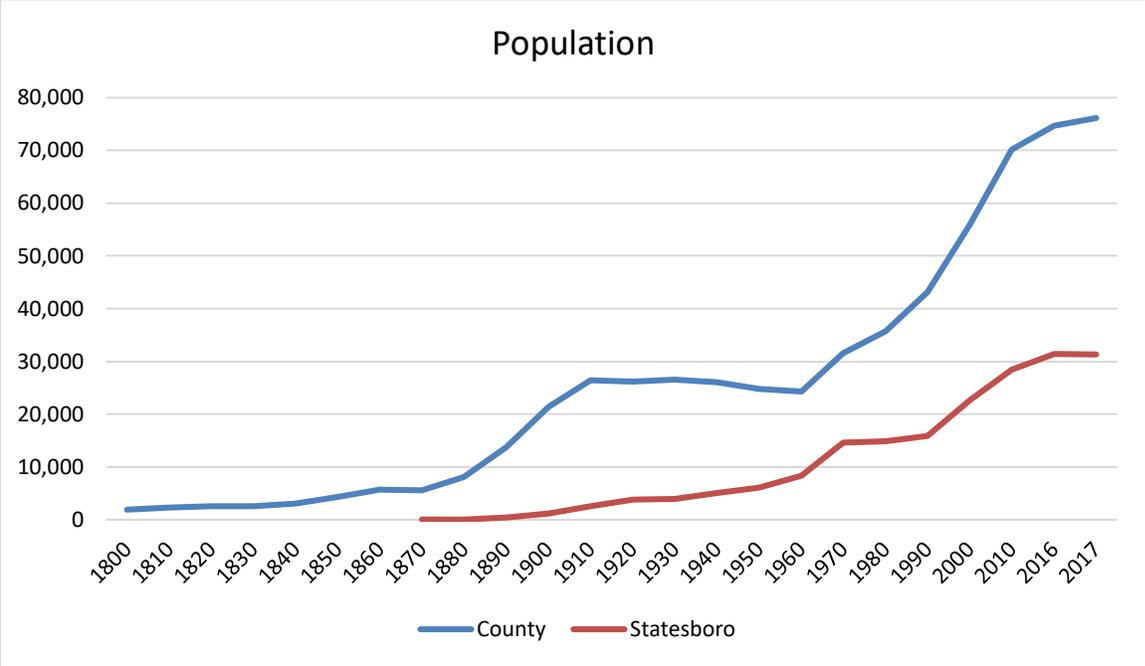
### Sales Tax Bond - 2019 Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	1,895,000	460,512	2,355,512	10,760,000
2021	2,035,000	289,444	2,324,444	8,725,000
2022	2,095,000	234,703	2,329,703	6,630,000
2023	2,150,000	178,347	2,328,347	4,480,000
2024	2,210,000	120,512	2,330,512	2,270,000
2025	2,270,000	61,063	2,331,063	0
<b>Total</b>	<b>12,655,000</b>	<b>1,344,580</b>	<b>13,999,580</b>	

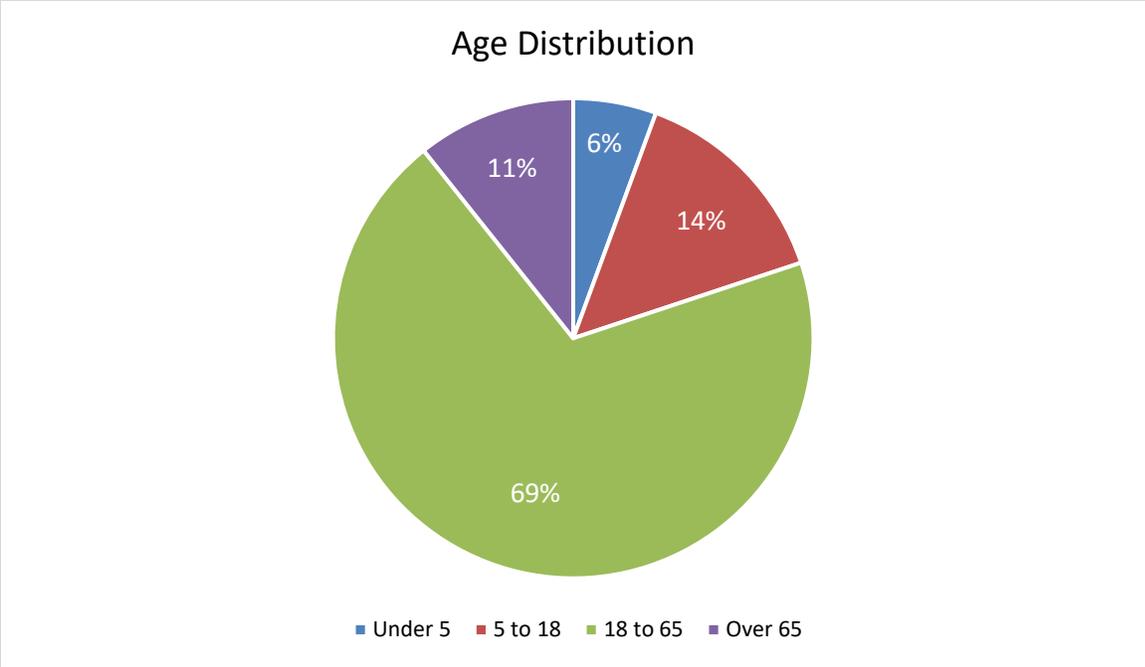
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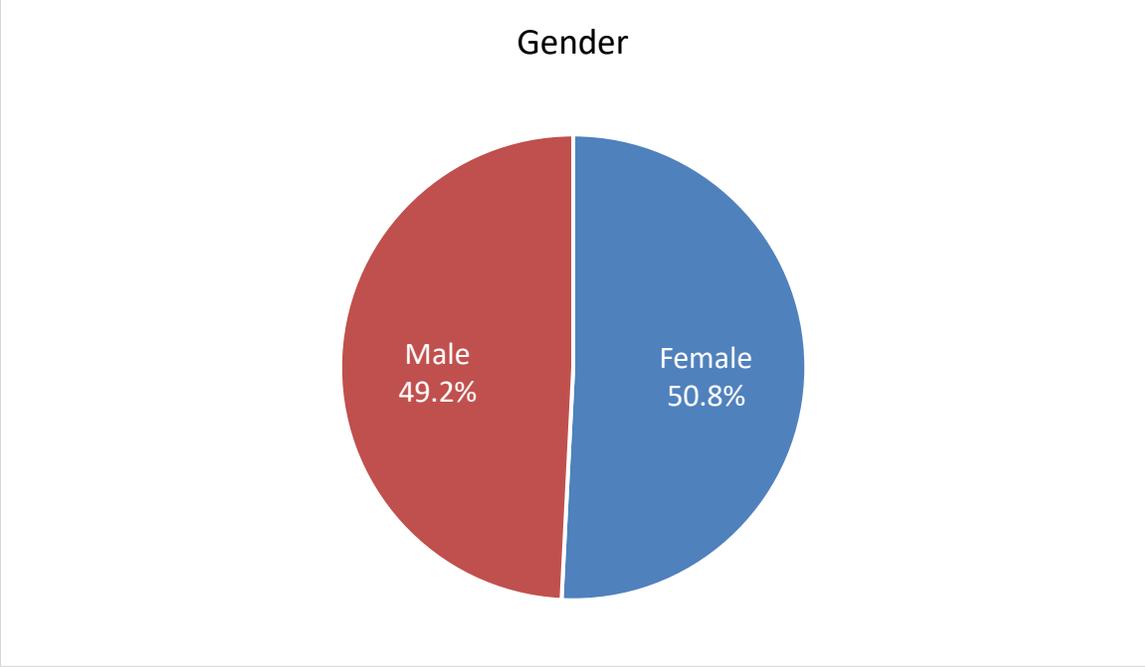
# Demographics



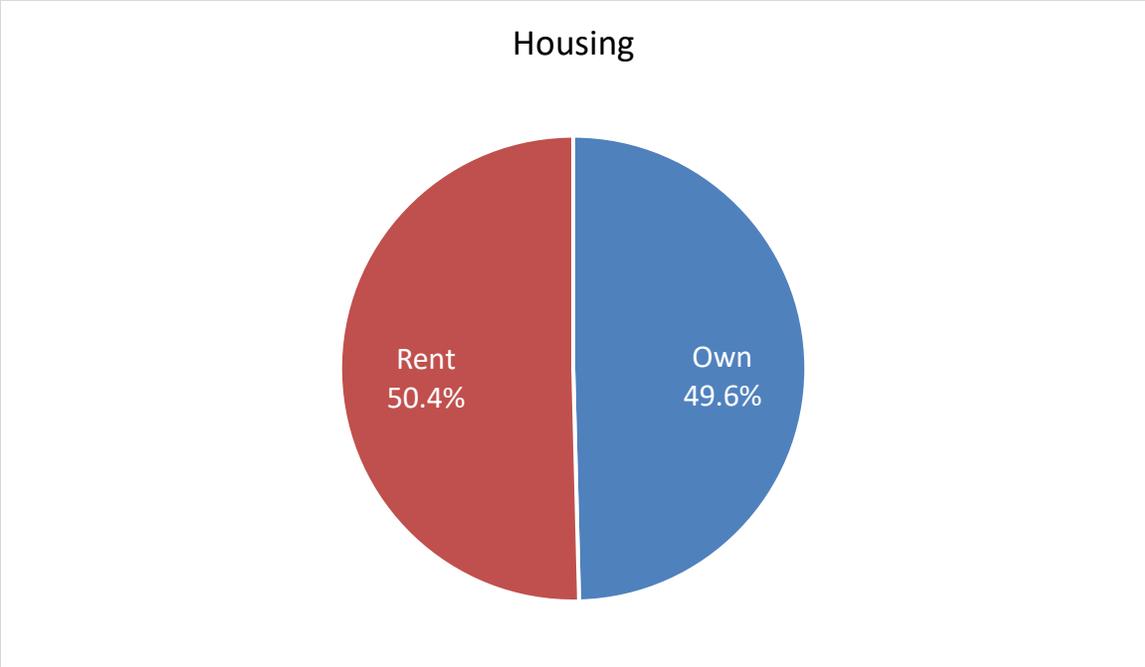
Source: U.S Census Bureau, Quick Facts for Bulloch County



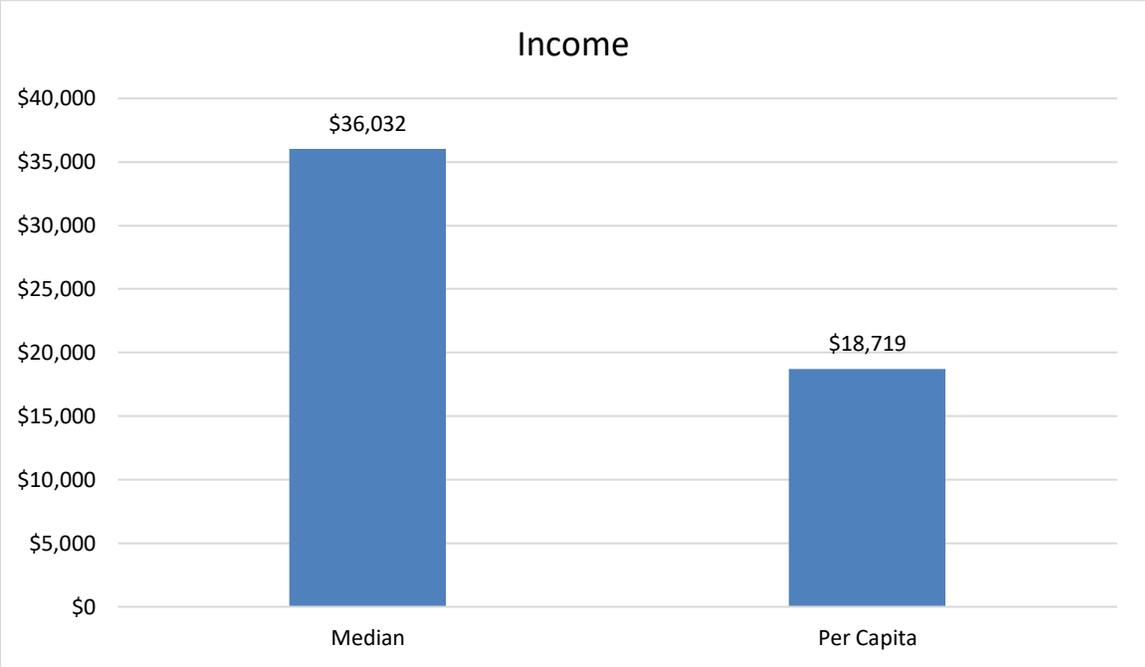
Source: U.S Census Bureau, Quick Facts for Bulloch County



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



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



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

# Community Statistics

Population, Age, Gender, Race		
Statistic	2016	2010
Population	74,722	70,251
Persons Under 5 Years	5.6%	6.0%
Persons Under 18 Years	19.9%	20.5%
Persons 65 Years and Over	10.7%	9.1%
Female	50.8%	50.1%
Male	49.2%	49.9%
White	66.6%	67.2%
Black or African American	27.6%	29.6%
American Indian	0.4%	0.3%
Asian	1.6%	1.5%
Native Hawaiian	0.1%	0.1%
Two or More Races	1.7%	1.7%
Hispanic	3.7%	3.5%
White (non-Hispanic)	63.8%	65.9%

Housing, Family and Living Arrangements	
Statistic	2011-2015
Owner-occupied Housing Unit	49.6%
Median Value of Owner-Occupied Housing Units	\$129,700
Median Selected Monthly Owner Costs – with a Mortgage	\$1,161
Median Selected Monthly Owner Costs – without a Mortgage	\$349
Median Gross Rent	\$773
Households	26,128
Persons per Household	2.54
Living in Same House 1 Year ago	77.1%
Language Other Than English Spoken at Home (% 5+ age)	4.8%

Geography	
Statistic	2010
Population per Square Mile	104.4
Land Area in Square Miles	672.81

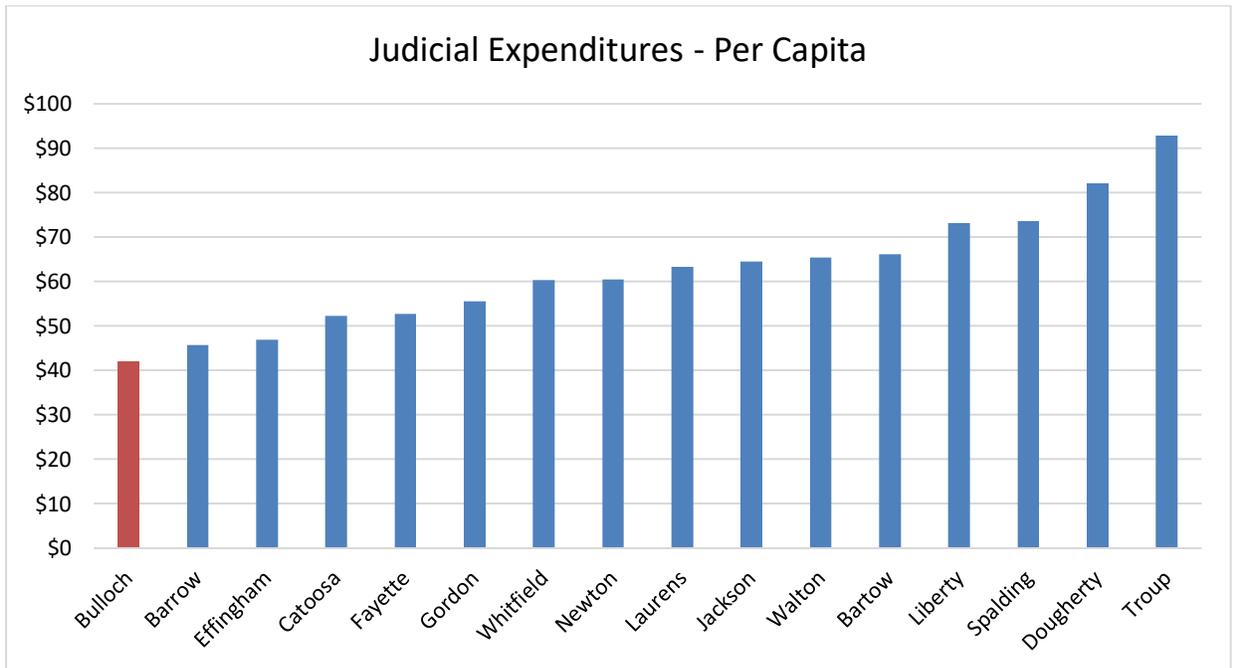
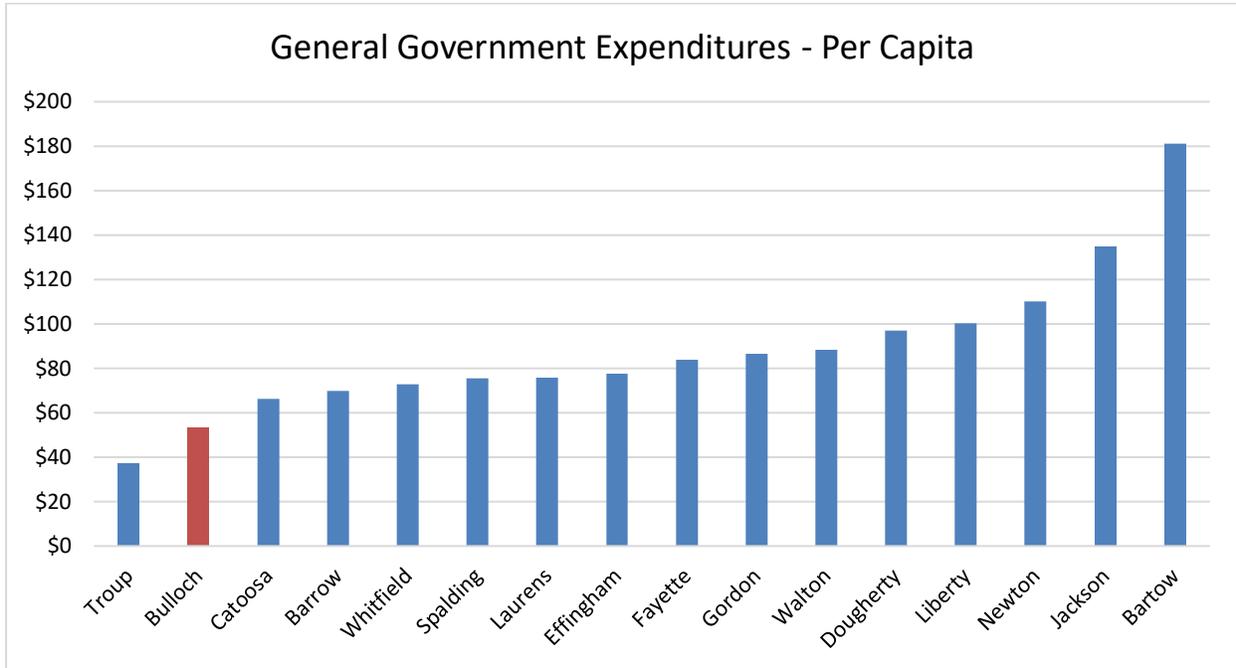
Education, Health, Income, Poverty	
Statistic	2011-2015
High School Graduate	86.8%
Bachelor's Degree or Higher	29.0%
Persons with a Disability (under age 65 years)	8.5%
Persons without Health Insurance (under age 65 years)	17.9%
Median Household Income	\$36,032
Per Capita Income	\$18,719
Persons in Poverty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

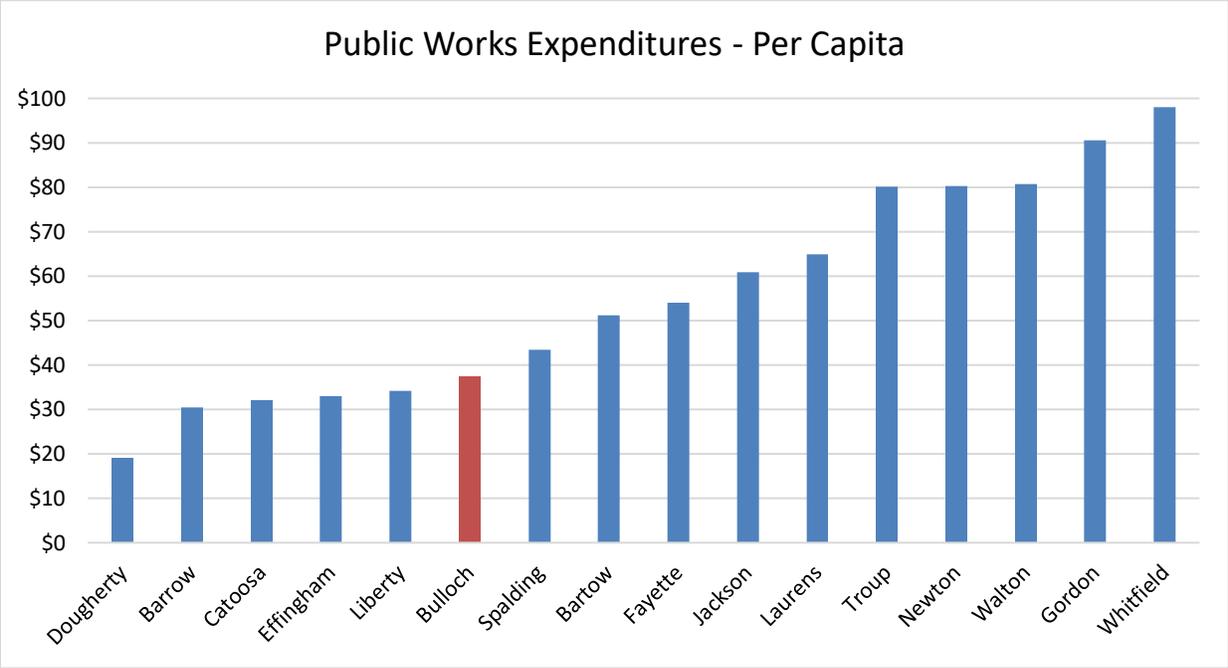
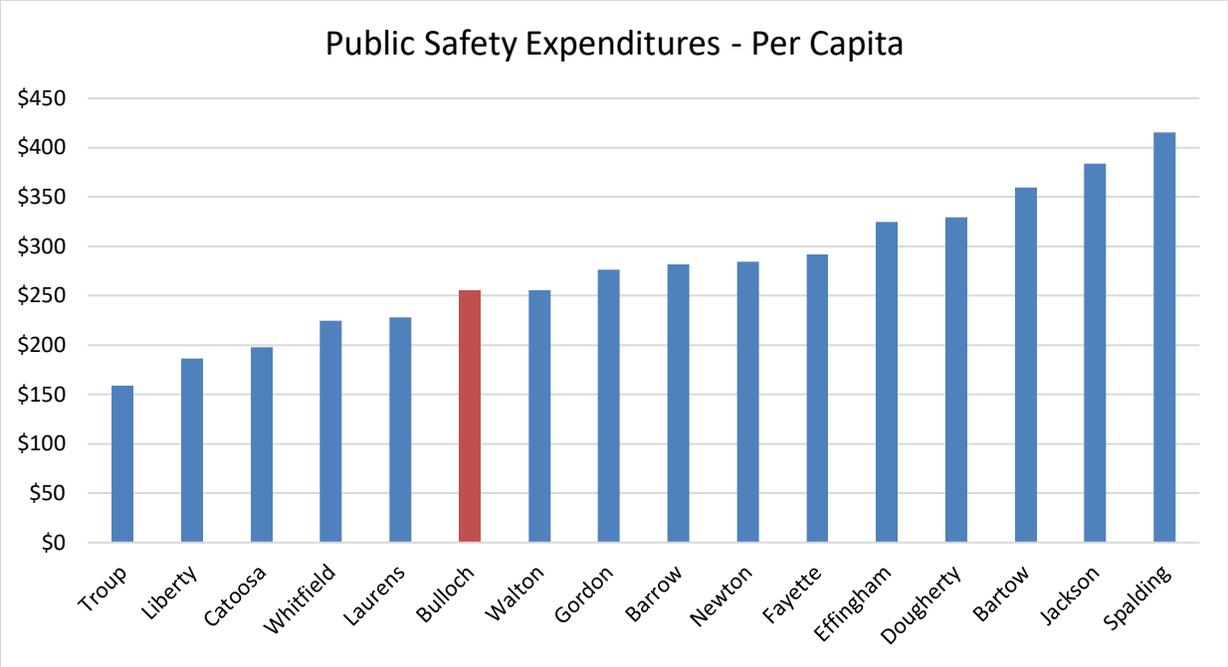
Businesses	
Statistic	2012
Total Employer Establishments*	1,412
Total Employment*	17,385
Total Annual Payroll (\$1,000)*	501,549
Total Employment (percent change)*	3.8%
Total Non-employer Establishments*	4,581
All Firms	5,264
Men-owned Firms	2,504
Women-owned Firms	1,947
Minority-owned Firms	1,283
Nonminority-owned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

\* 2015

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

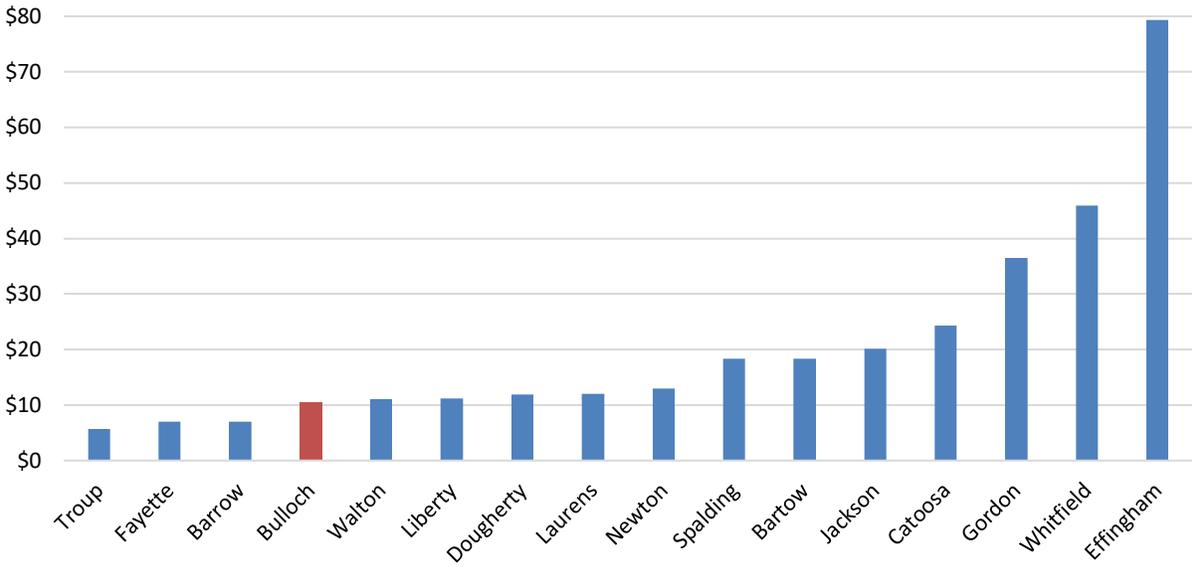
# Cost of Government Services



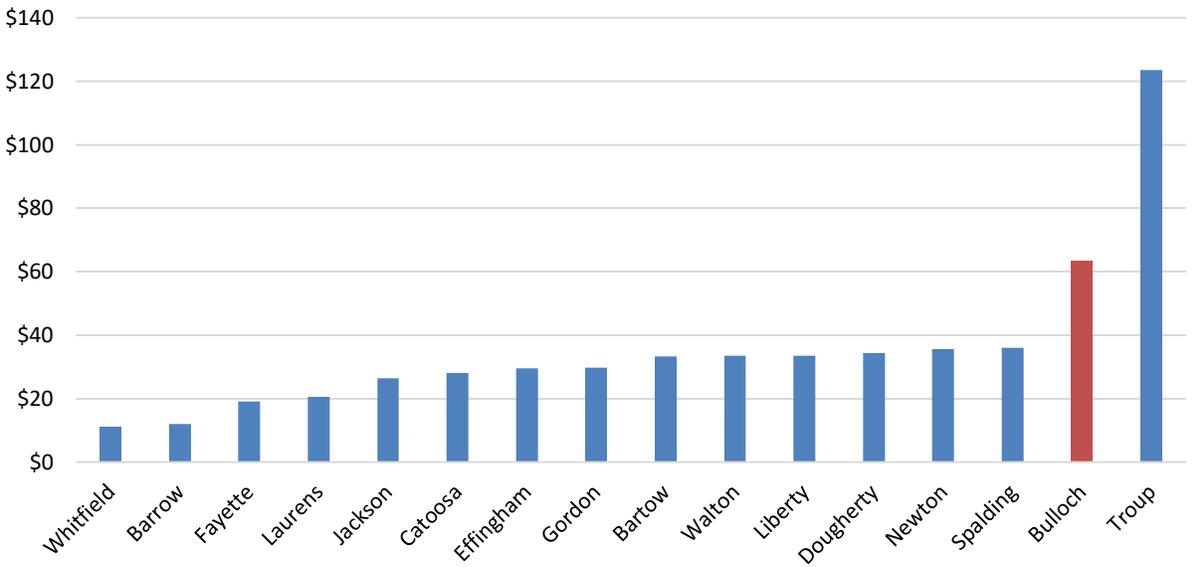


Excludes in order to accurately represent costs, Solid Waste for Bulloch, Liberty, Spalding and Whitfield counties. The other Counties account for these costs in an Enterprise Fund.

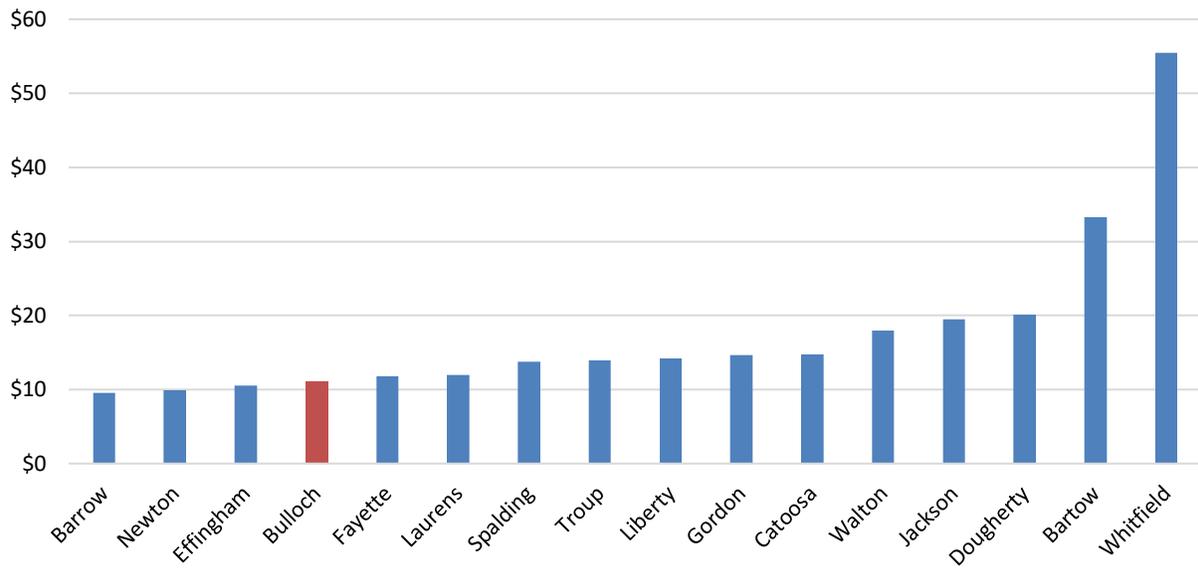
### Health and Welfare Expenditures - Per Capita



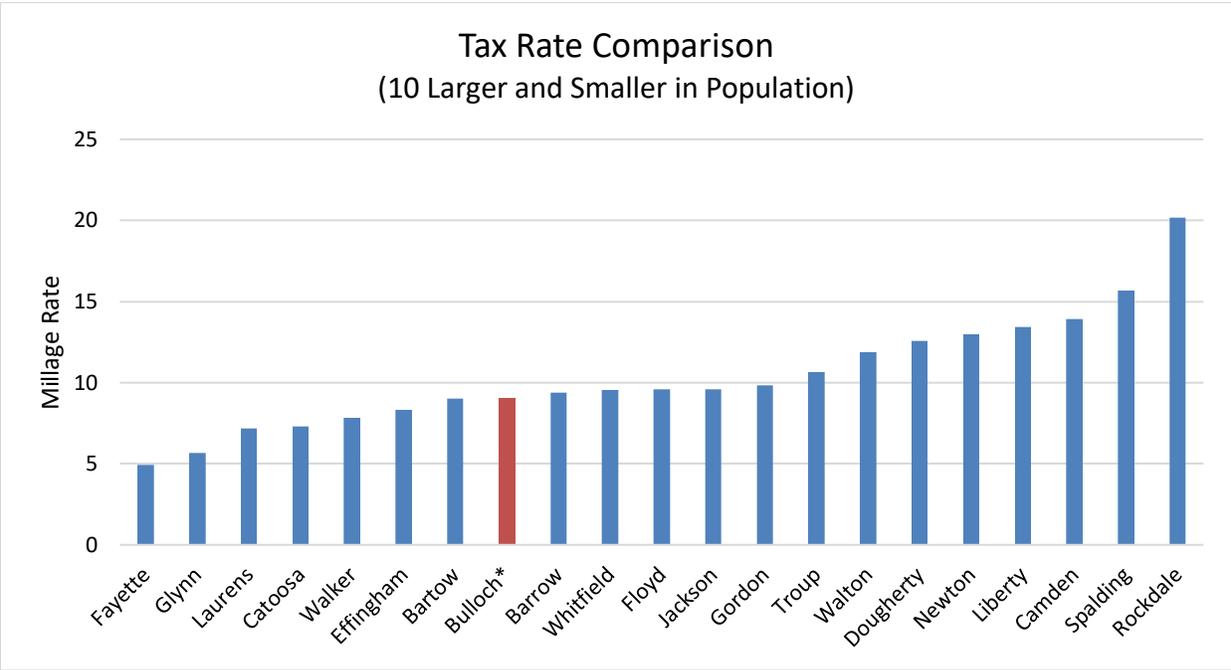
### Culture and Recreation Expenditures - Per Capita



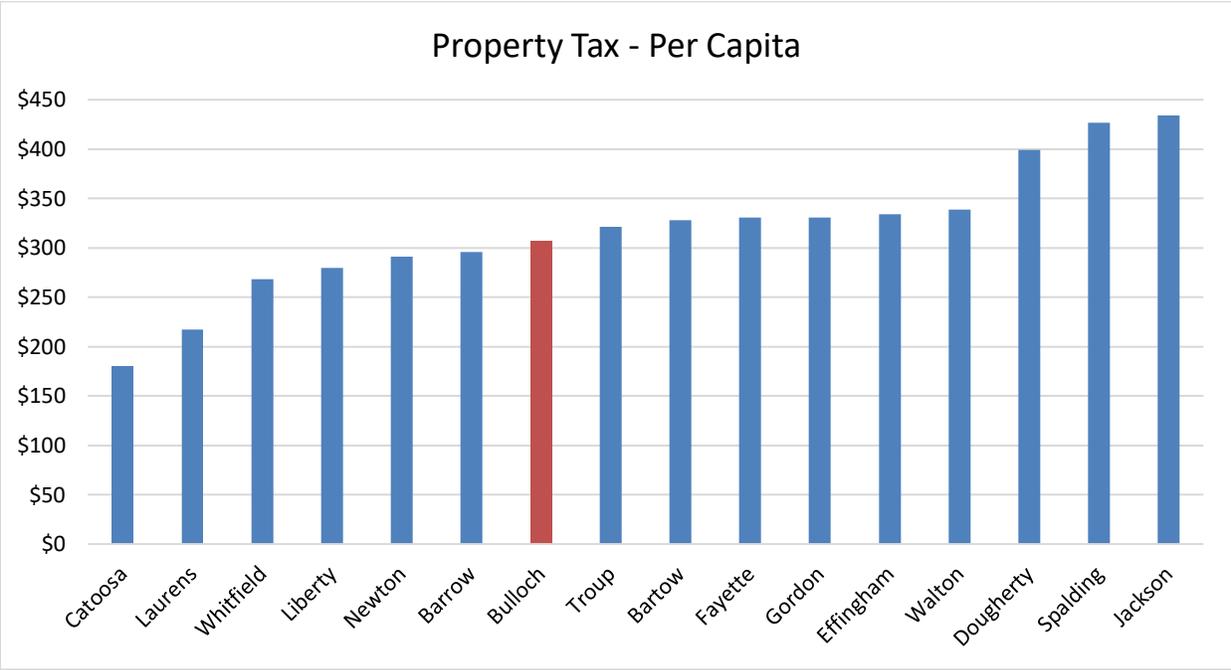
### Housing and Development Expenditures - Per Capita

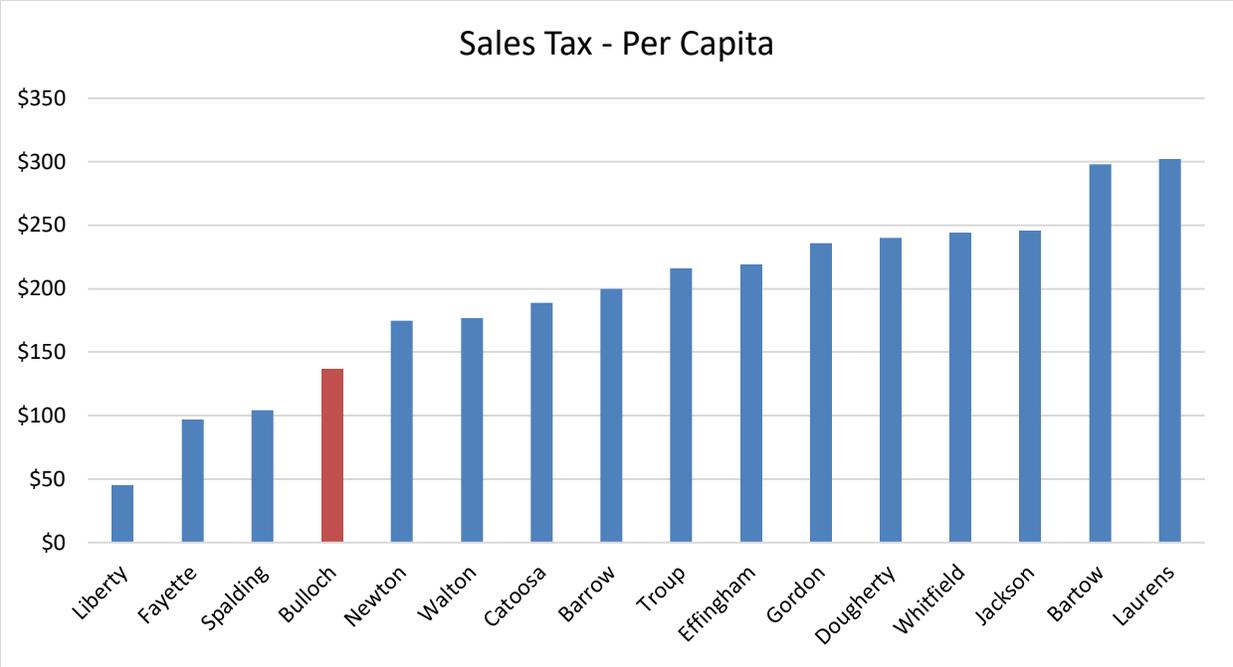


# Revenue Comparison

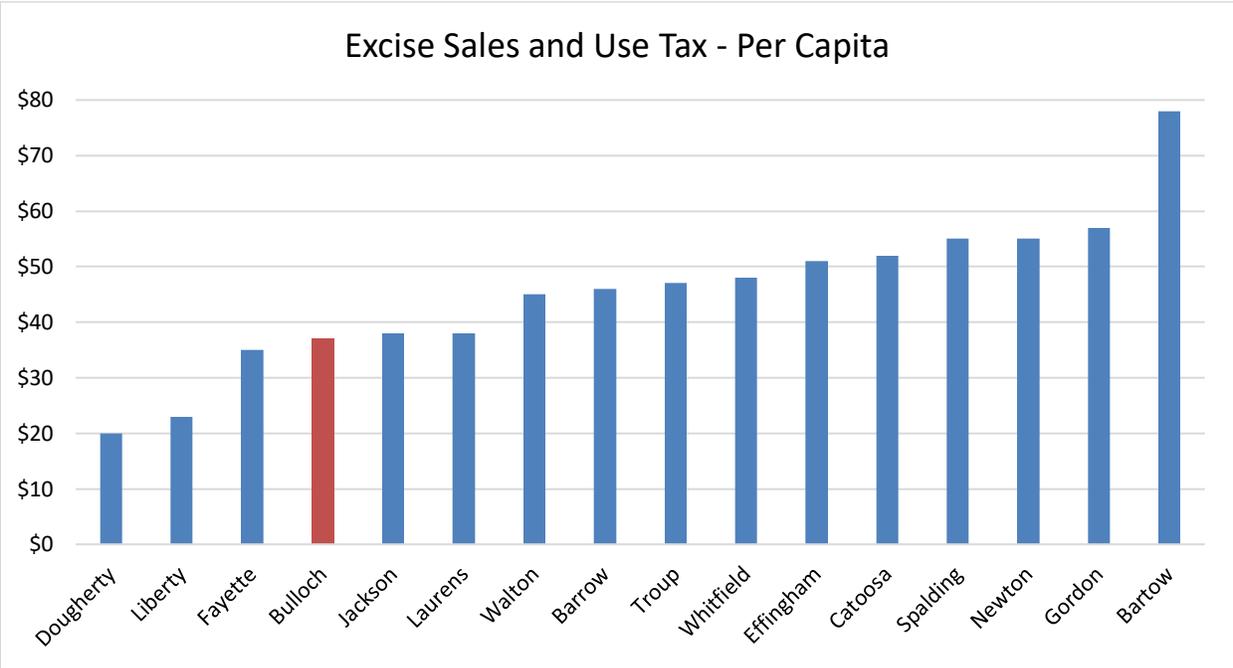


\* Bulloch County’s current Tax Rate is 12.34 mils. However, Bulloch is one of 7 counties that gives the Board of Education the 1% Local Option Sales Tax (LOST), which is used to offset property taxes. In order to make an accurate comparison, the table has been adjusted. If Bulloch County collected the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

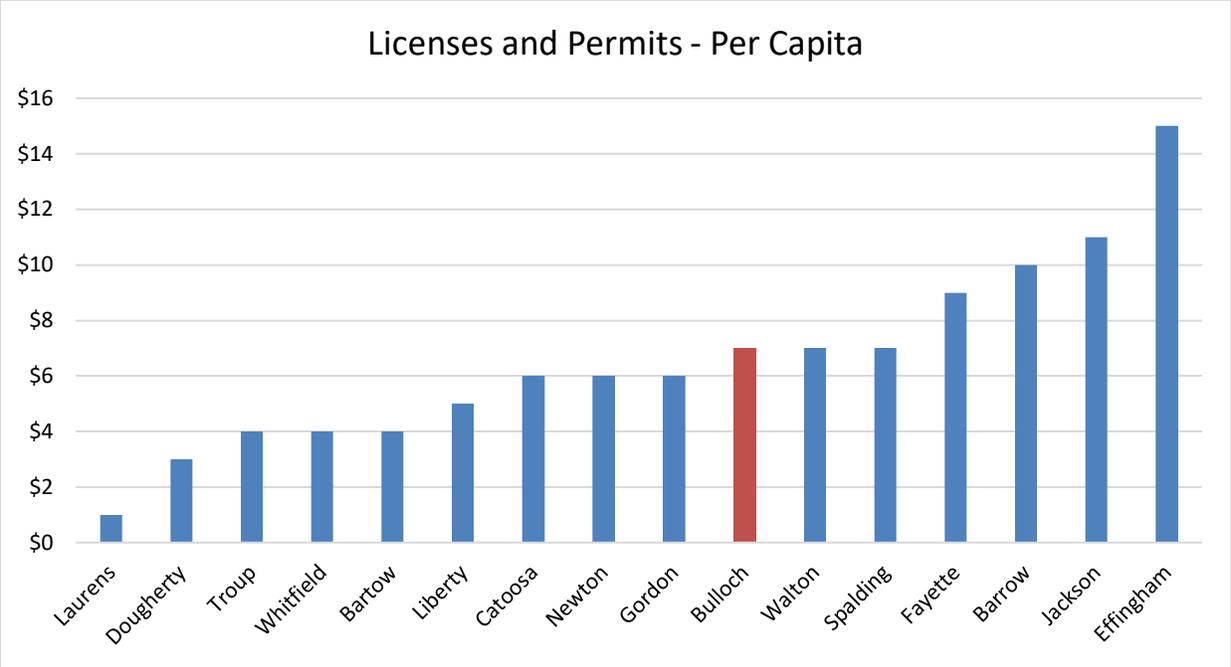




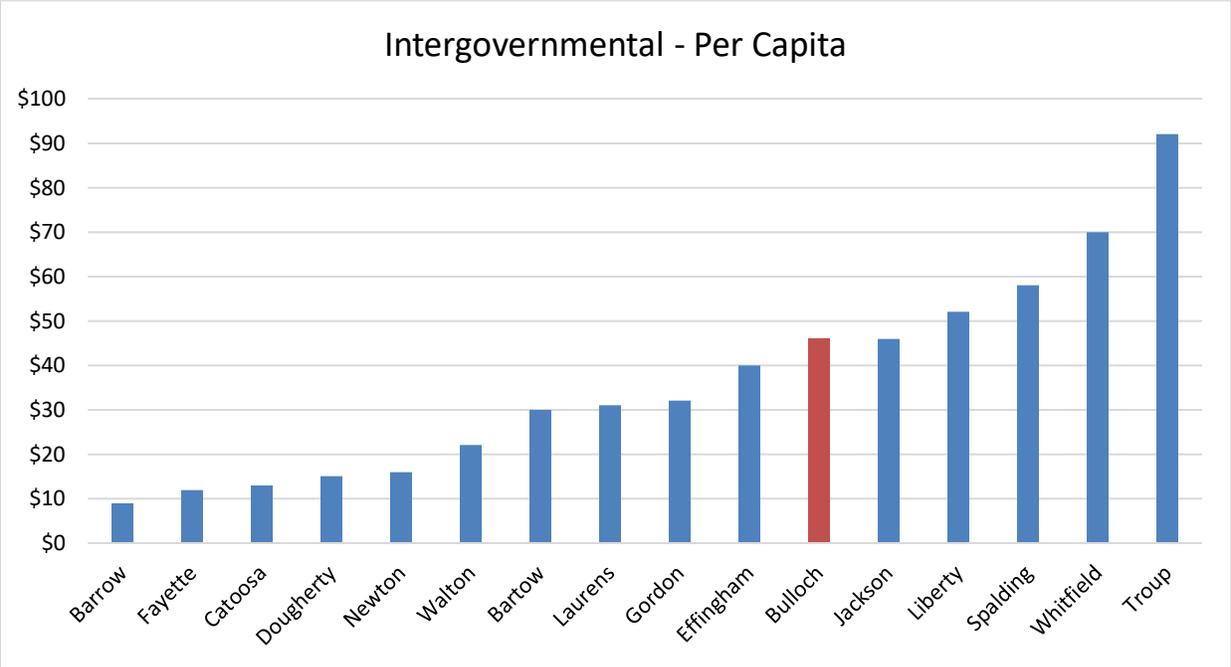
Includes Local Option Sales Tax and Special Purpose Local Option Sales Tax.



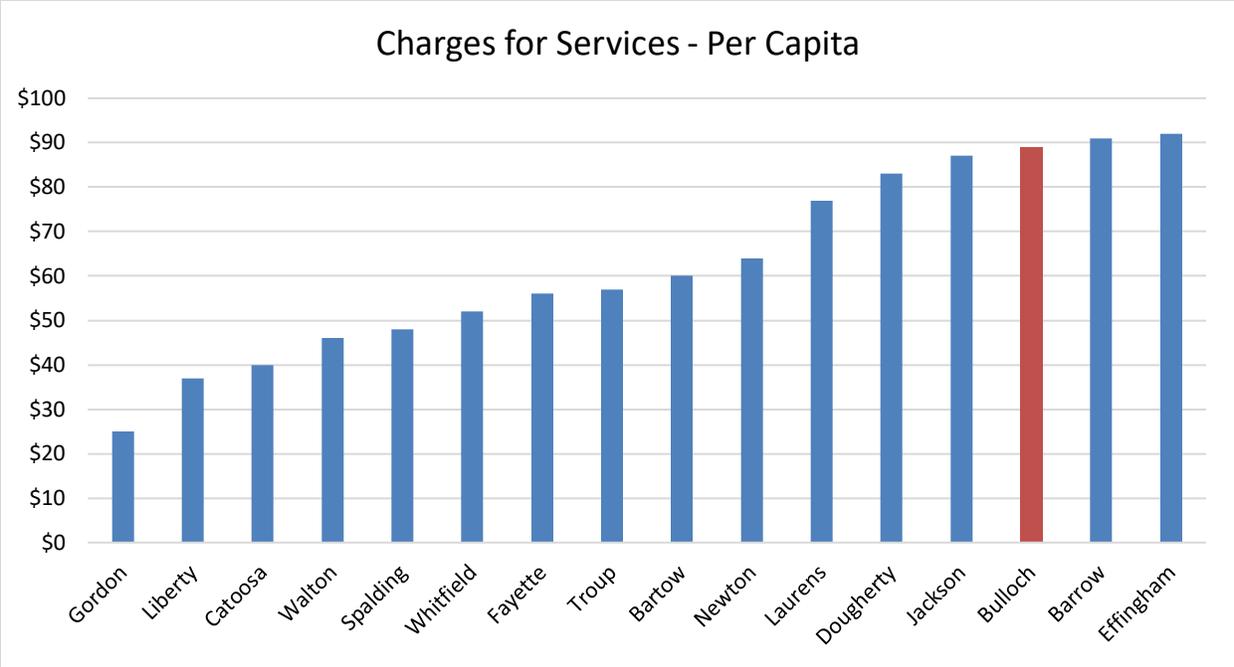
Includes Franchise, Hotel/Motel, Alcoholic Beverage, Occupation and Insurance Premium tax



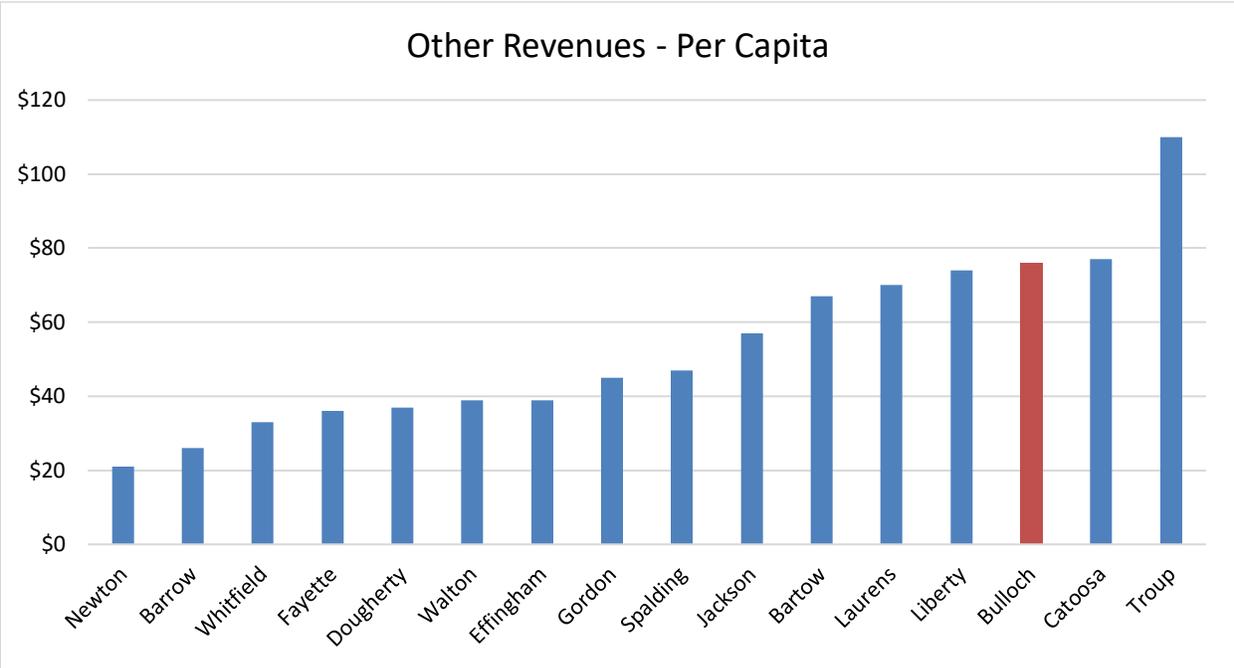
Includes Alcoholic Beverage, Non-Business, Building Permits, etc.



Includes State Grants.



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



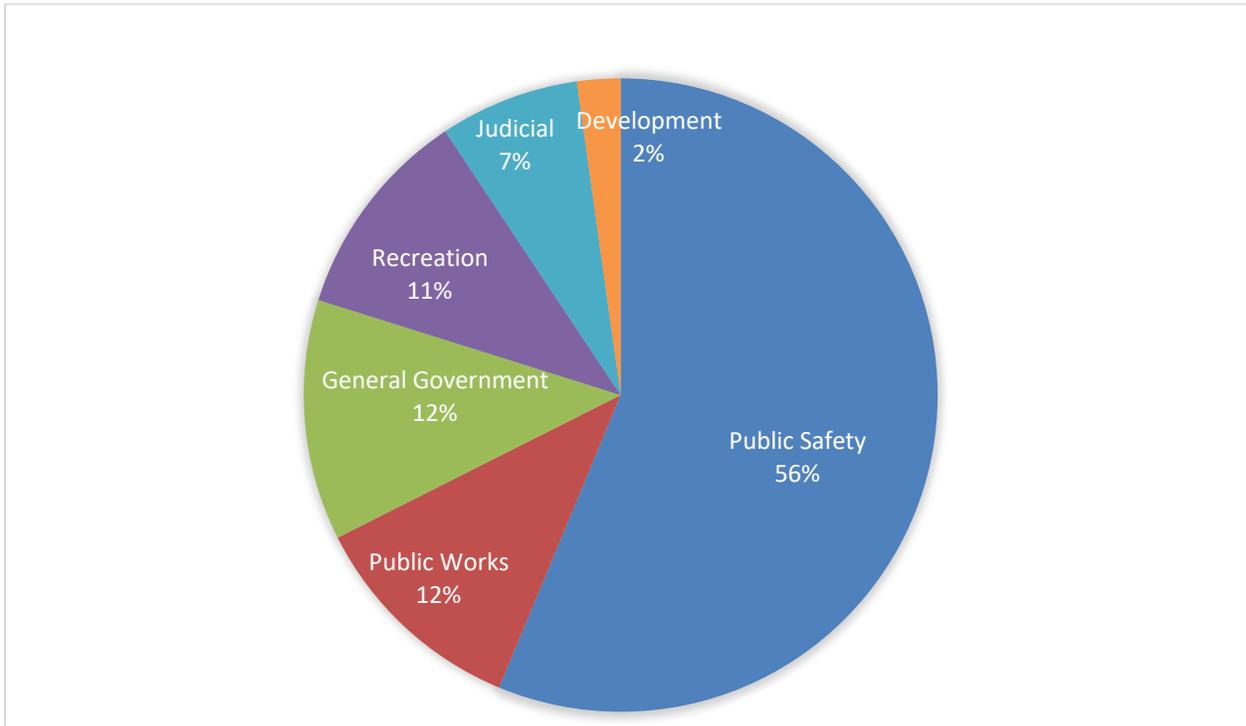
Includes Recreation fees, Fines and Forfeitures, Interest Revenue, Rents and Royalties, etc.

# Full-time Equivalency (FTE) Table\*

Department	FY2018			FY 2019			FY 2020			
	Elected	Full-time	Part-time	Elected	Full-time	Part-time	Elected	Full-time	Part-time	FTE Change
Commissioners	7			7			7			
County Manager		2			2			3		1
Clerk of Board		1			2			2		
Elections		2	2.9		2	3.4		2	4.4	1
Finance		6			6			6		
Attorney		1			1			1		
Human Resources		3			3			3		
Tax Commissioner	1	10		1	10		1	10		
Tax Assessor		10	0.5		10			10		
GIS		3			3			3		
Government Buildings		8			8			8		
Engineering		1			2			2		
Public Relations									0.5	0.5
Accountability Court		1			1	0.5		2		0.5
Clerk of Court	1	11		1	11		1	11		
State Court	1	1		1	1		1	1		
Solicitor	1	2		1	3		1	3		
Magistrate Court	1	9	1.1	1	9	1.6	1	9	1.9	0.3
Probate Court	1	3	0.6	1	3	0.8	1	4		0.2
Public Safety Admin		2			2			2		
Sheriff	1	45		1	46		1	48		2
Investigations		7			7			7		
Crime Suppression		9			9			9		
Jail		53			53	0.6		53	0.7	0.1
Court Services		14	2.5		14	2.2		14	2.2	
Correctional Institute		24	1.4		19	1.2		21	3.9	4.7
Food Service		2			2					-2
Adult Probation		11			11			11		
Fire Fighting		2	0.3		5	0.3		15		9.7
EMS		29	5.7		29	5.7		29	4.4	-1.3
Coroner	1			1			1			
E911		14	1.4		14	1.9		15	1.7	0.8
Animal Control		3			3			3		
Animal Shelter		3	1.5		3	1.5		3	1.9	0.4
Roads		30	2.4		29	2.2		29	2.3	0.1
Solid Waste		12	27.6		13	26.8		13	26.9	0.1
Fleet Management		5			4			4		
Parks & Rec Admin		7	0.4		7	0.5		7	0.5	
Athletics		6	9.1		6	9.8		6	6.1	-3.7
Aquatic – Summer		4	18.0		4	23.9		4	23.7	-0.2
Aquatic – Winter			6.1			5.0			3.1	-1.9
Aquatic – Concession			6.5			11.6			8.0	-3.6
Concessions		1	1.4		1	1.4		1	1.9	0.5
Facility Operations		3	0.2		3	0.2		3		-0.2
Agriculture Complex		1			2	0.5		2	1.5	1
Community Rec (After-School)		3	33.0		3	41.7		3	37	-4.7
Parks & Grounds		17	8.6		18	11.4		18	10	-1.4
Building Inspection		5			6			5		-1
Planning & Zoning		2			2			2		
Airport		2	1.4		2	1.4		2	1.8	0.4
<b>Total</b>	<b>15</b>	<b>391</b>	<b>132.6</b>	<b>15</b>	<b>394</b>	<b>156.1</b>	<b>15</b>	<b>409</b>	<b>144.4</b>	<b>3.3</b>

\* This table shall serve as the Position Allocation Schedule for FY 2020.

## Full-time Employees by Function



# Wage Schedules

Grade	Annual Salary (Exempt, Salaried)			2,080 Annual Hours		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
1	18,705	23,382	28,058	8.99	11.24	13.49
2	19,970	24,962	29,955	9.60	12.00	14.40
3	21,234	26,542	31,851	10.21	12.76	15.31
4	22,498	28,123	33,747	10.82	13.52	16.22
5	23,762	29,703	35,644	11.42	14.28	17.14
6	25,027	31,283	37,540	12.03	15.04	18.05
7	26,291	32,864	39,436	12.64	15.80	18.96
8	27,555	34,444	41,333	13.25	16.56	19.87
9	28,819	36,024	43,229	13.86	17.32	20.78
10	30,083	37,604	45,125	14.46	18.08	21.69
11	31,348	39,185	47,022	15.07	18.84	22.61
12	32,612	40,765	48,918	15.68	19.60	23.52
13	33,876	42,345	50,814	16.29	20.36	24.43
14	35,140	43,925	52,711	16.89	21.12	26.34
15	36,405	45,506	54,607	17.50	21.88	26.25
16	37,669	47,086	56,503	18.11	22.64	27.17
17	38,933	48,666	58,400	18.72	23.40	28.08
18	40,197	50,247	60,296	19.33	24.16	28.99
19	42,094	52,617	63,140	20.24	25.30	30.36
20	44,622	55,778	66,933	21.45	26.82	32.18
21	47,151	58,938	70,726	22.67	28.34	34.00
22	49,679	62,099	74,518	23.88	29.86	35.83
23	52,207	65,259	78,311	25.10	31.37	37.65
24	54,736	68,420	82,104	26.32	32.89	39.47
25	57,264	71,580	85,896	27.53	34.41	41.30
26	59,793	74,741	89,689	28.75	35.93	43.12
27	62,321	77,902	93,482	29.96	37.45	44.94
28	66,114	82,642	99,171	31.79	39.73	47.68
29	71,171	88,964	106,756	34.22	42.77	51.33
30	76,228	95,285	114,342	36.65	45.81	54.97
31	81,285	101,606	121,927	39.08	48.85	58.62
32	86,342	107,927	129,512	41.51	51.89	62.27

Grade	2,223 Annual Hours - Sheriff				2,920 Annual Hours - Fire		
	Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum
1	8.41	10.52	12.62		7.27	8.01	9.61
2	8.98	11.23	13.47		7.27	8.55	10.26
3	9.55	11.94	14.33		7.27	9.09	10.91
4	10.12	12.65	15.18		7.70	9.63	11.56
5	10.69	13.36	16.03		8.14	10.17	12.21
6	11.26	14.07	16.89		8.57	10.71	12.86
7	11.83	14.78	17.74		9.00	11.25	13.51
8	12.40	15.49	18.59		9.44	11.80	14.15
9	12.96	16.21	19.45		9.87	12.34	14.80
10	13.53	16.92	20.30		10.30	12.88	15.45
11	14.10	17.63	21.15		10.74	13.42	16.10
12	14.67	18.34	22.01		11.17	13.96	16.75
13	15.24	19.05	22.86		11.60	14.50	17.40
14	15.81	19.76	23.71		12.03	15.04	18.05
15	16.38	20.47	24.56		12.47	15.58	18.70
16	16.95	21.18	25.42		12.90	16.13	19.35
17	17.51	21.89	26.27		13.33	16.67	20.00
18	18.08	22.60	27.12		13.77	17.21	20.65
19	18.94	23.67	28.40		14.42	18.02	21.62
20	20.07	25.09	30.11		15.28	19.10	22.92
21	21.21	26.51	31.82		16.15	20.18	24.22
22	22.35	27.93	33.52		17.01	21.27	25.52
23	23.49	29.36	35.23		17.88	22.35	26.82
24	24.62	30.78	36.93		18.75	23.43	28.12
25	25.76	32.20	38.64		19.61	24.51	29.42
26	26.90	33.62	40.35		20.48	25.60	30.72
27	28.03	35.04	42.05		21.34	26.68	32.01
28	29.74	37.18	44.61		22.64	28.30	33.96
29	32.02	40.02	48.02		24.37	30.47	36.56
30	34.29	42.86	51.44		26.11	32.63	39.16
31	36.57	45.71	54.85		27.84	34.80	41.76
32	38.84	48.55	58.26		29.57	36.96	44.35

# Position Control

Department	Position Description	Grade	Positions
Commissioners	Commission Chairman	Elected	1
Commissioners	Commissioner	Elected	6
County Manager	County Manager	N/A	1
County Manager	Assistant County Manager	32E	1
County Manager	Special Projects Manager	24E	1
Clerk of Board	Clerk of Board	21H	1
Clerk of Board	Administrative Specialist	10H	1
Elections	Elections Supervisor	23E	1
Elections	Deputy Registrar	10H	1
Finance	Chief Financial Officer	30E	1
Finance	Assistant Chief Financial Officer	25E	1
Finance	Senior Accountant	20E	1
Finance	Purchasing Manager	18E	1
Finance	Accounting Associate	13H	2
Attorney	County Attorney	32E	1
Human Resources	HR Director	29E	1
Human Resources	HR Specialist	17H	1
Human Resources	HR Technician	12H	1
Tax Commissioner	Tax Commissioner	Elected	1
Tax Commissioner	Motor Vehicle Supervisor	14H	1
Tax Commissioner	Property Tax Supervisor	14H	1
Tax Commissioner	Delinquent Tax Administrator	13H	1
Tax Commissioner	Tax/Tag/Accounting Technician	11H	1
Tax Commissioner	Tax/Tag Specialist II	9H	4
Tax Commissioner	Tax/Tag Specialist I	8H	2
Tax Assessor	Chief Tax Appraiser	28E	1
Tax Assessor	Deputy Chief Tax Appraiser	24E	1
Tax Assessor	Senior Appraiser	20E	1
Tax Assessor	Commercial Appraiser	16H	1
Tax Assessor	Personal Property Auditor	16H	1
Tax Assessor	Appraiser II	13H	1
Tax Assessor	Property Appraiser Trainee	11H	1
Tax Assessor	Tax Appraisal Clerk II	9H	2
Tax Assessor	Tax Appraisal Clerk I	8H	1
GIS	GIS Coordinator	21E	1
GIS	GIS Technician/Manufactured Home Appraiser	13H	1
GIS	GIS Technician	12H	1
Govt Buildings	Building & Facilities Manager	23E	1
Govt Buildings	Building Maintenance Technician/Work Detail	12H	2
Govt Buildings	Building Maintenance Technician	11H	1
Govt Buildings	Building Service Technician, Senior	7H	1
Govt Buildings	Building Service Technician	4H	3
Engineering	County Engineer	25E	1
Engineering	Civil Engineering Inspector	15H	1
Accountability Court	Accountability Court Coordinator	21E	1
Accountability Court	Program Case Manager	9H	1
Clerk of Court	Clerk of Court	Elected	1
Clerk of Court	Chief Deputy Clerk	17H	1
Clerk of Court	Accounting Technician	11H	1
Clerk of Court	Deputy Clerk III	10H	3
Clerk of Court	Deputy Clerk II	9H	4
Clerk of Court	Deputy Clerk I	8H	2
State Court	State Court Judge	Elected	1
State Court	Court Administrator, State Court	15E	1
Solicitor	Solicitor	Elected	1
Solicitor	Assistant Solicitor	24E	1
Solicitor	Victim Witness Advocate	15H	1
Solicitor	Legal Secretary	11H	1
Magistrate Court	Magistrate Court Judge	Elected	1
Magistrate Court	Deputy Magistrate Judge	N/A	1

Department	Position Description	Grade	Positions
Magistrate Court	Chief Constable	18H	1
Magistrate Court	Chief Magistrate Clerk	16H	1
Magistrate Court	Magistrate Court Clerk III	10H	1
Magistrate Court	Magistrate Court Clerk II	9H	4
Magistrate Court	Magistrate Court Clerk I	8H	1
Probate Court	Probate Court Judge	Elected	1
Probate Court	Probate Clerk III	11H	1
Probate Court	Probate Clerk II	10H	2
Probate Court	Probate Clerk I	9H	1
Public Safety Admin	Public Safety Director	30E	1
Public Safety Admin	Public Safety Assistant Director	27E	1
Sheriff	Sheriff	Elected	1
Sheriff	Chief Deputy Sheriff	27E	1
Sheriff	Sheriff Captain, Administration	25E	1
Sheriff	Sheriff Captain, Patrol	25E	1
Sheriff	Sheriff Captain, Professional Standards	25E	1
Sheriff	Sheriff Captain, Training	25E	1
Sheriff	Sheriff Lieutenant, Communications	21S	1
Sheriff	Sheriff Lieutenant, Patrol	21S	2
Sheriff	Sheriff Sergeant, Community Relations	20S	1
Sheriff	Sheriff Sergeant, Patrol	20S	4
Sheriff	Sheriff Corporal, Patrol	17S	4
Sheriff	Sheriff Deputy, Patrol	16S	18
Sheriff	Sheriff Deputy, SRO	16S	5
Sheriff	Administrative Assistant	12H	2
Sheriff	Sheriff Dispatcher	11H	5
Sheriff	Office Assistant II	6H	1
Investigations	Sheriff Captain, CID	25E	1
Investigations	Sheriff Lieutenant, CID	21S	1
Investigations	Sheriff Investigator, CID	18S	4
Investigations	Administrative Specialist	10H	1
Crime Suppression	Sheriff Captain, Crime Suppression	25E	1
Crime Suppression	Sheriff Lieutenant, Crime Suppression	21S	2
Crime Suppression	Sheriff Investigator, Crime Suppression	18S	3
Crime Suppression	Sheriff Corporal, K9/Crime Suppression	17S	2
Crime Suppression	Administrative Specialist	10H	1
Jail	Sheriff Captain, Detention	25E	1
Jail	Sheriff Lieutenant, Detention	21S	3
Jail	Sheriff Sergeant, Detention	18S	7
Jail	Detention Corporal	13S	8
Jail	Detention Officer	12S	34
Court Services	Sheriff Captain, Court Services	25E	1
Court Services	Sheriff Sergeant, Court Services	20S	4
Court Services	Sheriff Corporal, Court Services	17S	2
Court Services	Sheriff Deputy, Court Services	16S	6
Court Services	Administrative Technician	8H	1
Correctional Institute	Warden	28E	1
Correctional Institute	Deputy Warden	27E	1
Correctional Institute	Corrections Captain	24H	1
Correctional Institute	Corrections Lieutenant	19H	2
Correctional Institute	Corrections Sergeant, Detail Supervisor	16H	3
Correctional Institute	Licensed Practical Nurse (LPN)	16H	1
Correctional Institute	Corrections Corporal	15H	4
Correctional Institute	Corrections Counselor	15H	1
Correctional Institute	Corrections Officer	12H	7
Adult Probation	Probation Director	25E	1
Adult Probation	Assistant Chief Probation Officer	21E	1
Adult Probation	Probation Officer, Intensive	17H	1
Adult Probation	Probation Officer	15H	5
Adult Probation	Accounting Technician	11H	1
Adult Probation	Administrative Technician	8H	1
Adult Probation	Office Assistant II	6H	1
Fire	Fire Chief	27E	1
Fire	Fire Training Officer	21H	1
Fire	Firefighter	15F	12

Department	Position Description	Grade	Positions
Fire	Admin Position - TBD	TBD	1
EMS	Ems Director	27E	1
EMS	Ems Assistant Director	23E	1
EMS	Ems Shift Supervisor	21H	3
EMS	Ems Billing Coordinator	14H	1
EMS	Paramedic	14H	12
EMS	Emergency Medical Technician	12H	9
EMS	Paramedic (Temp EMT)	12H	1
EMS	Accounting & Medical Records Technician	11H	1
Coroner	Coroner	Elected	1
E911	E911 Director	26E	1
E911	E911 Communications Officer, CTO	14H	3
E911	E911 Mapping Coordinator	12H	1
E911	E911 Communications Officer	11H	10
Animal Control	Animal Control Supervisor	15H	1
Animal Control	Animal Control Officer	10H	2
Animal Shelter	Animal Services Director	23E	1
Animal Shelter	Animal Shelter Attendant, Lead	7H	1
Animal Shelter	Animal Shelter Attendant	5H	1
Roads	Public Works Director	30E	1
Roads	Public Works Assistant Director	25E	1
Roads	Roads District Superintendent	22E	2
Roads	Roads Projects Superintendent	22E	1
Roads	Logistics Coordinator	15H	1
Roads	Roads Dump Truck Supervisor	15H	1
Roads	Heavy Equipment Operator II/Work Detail Supervisor	13H	2
Roads	Heavy Equipment Operator III	13H	4
Roads	Heavy Equipment Operator II	12H	1
Roads	Signage Coordinator/Work Detail Supervisor	12H	1
Roads	Work Detail Supervisor/CO	11H	3
Roads	Heavy Equipment Operator I	10H	8
Roads	Truck Driver II	8H	3
Solid Waste	Public Works Assistant Director	25E	1
Solid Waste	Environmental Supervisor	17H	1
Solid Waste	Administrative Coordinator	14H	1
Solid Waste/Roads	Work Detail Supervisor/CO	11H	1
Solid Waste	Administrative Specialist	10H	1
Solid Waste	Truck Driver II/Work Detail Supervisor	9H	1
Solid Waste	Truck Driver II	8H	7
Fleet	Fleet Maintenance Supervisor	17H	1
Fleet	Fleet Service Coordinator/Work Detail Supervisor	17H	1
Fleet	Fleet Maintenance Technician	13H	2
Parks & Rec Admin	Parks and Recreation Director	28E	1
Parks & Rec Admin	Recreation Manager	25E	1
Parks & Rec Admin	Marketing & Communications Coordinator	18E	1
Parks & Rec Admin	Business Office Manager	14H	1
Parks & Rec Admin	Accounting Technician	11H	1
Parks & Rec Admin	Customer Service Representative	6H	2
Athletics	Athletic Superintendent	22E	1
Athletics	Athletic Programs Supervisor	16E	4
Aquatics	Aquatics Manager	25E	1
Aquatics	Aquatics Maintenance Supervisor	18E	1
Aquatics	Aquatics Guest Services Supervisor	17E	1
Aquatics	Aquatics Program Supervisor	16E	1
Concessions	Concession Manager	18E	1
Facility Operations	Operations Supervisor, Parks & Recreation	18E	1
Facility Operations	Building Service Technician	4H	2
Ag Complex	Agriculture Center Manager	22E	1
Ag Complex	Building & Grounds Maintenance Supervisor	12H	1
Community Rec	Recreation Programs Supervisor	16E	4
Parks & Grounds	Parks Maintenance Manager	24E	1
Parks & Grounds	Assistant Manager, Park Projects	19E	1
Parks & Grounds	Assistant Manager, Parks Maintenance	19E	1
Parks & Grounds	Landscape Supervisor	15H	1
Parks & Grounds	Parks Maintenance Supervisor	15H	3

Department	Position Description	Grade	Positions
Parks & Grounds	Fleet Maintenance Technician	13H	1
Parks & Grounds	Work Detail Supervisor/CO	11H	1
Parks & Grounds	Administrative Specialist	10H	1
Parks & Grounds	Irrigation Technician	10H	1
Parks & Grounds	Parks Maintenance Worker, Senior	7H	6
Parks & Grounds	Parks Maintenance Worker	6H	1
Building Inspection	Building Inspector	16H	2
Building Inspection	Code Enforcement Officer II	14H	1
Building Inspection	Permit Technician	11H	2
Planning & Zoning	Zoning Administrator/ Chief Building Official	25E	1
Planning & Zoning	Code Enforcement Officer I	13H	1
Airport	Airport Manager	24E	1
Airport	Airport Senior Lineman	10H	1

# Schedule of Fees

## Adult Entertainment Establishment Licenses

Type	Rate	Reference
Employee Investigation Fee	\$100	Sec. 4.5-31(b)
Application	\$2,500	Sec. 4.5-32(a)
Renewal	\$500	Sec. 4.5-38
Change of Location Application and Fee	\$500	Sec. 4.5-40

## Alcoholic Beverage Licenses

Type	Rate	Reference
Retail Package (Beer-Wine)	\$1,525	Sec. 3-26(b)
Retail Consumption (Beer-Wine)	\$1,525	
Retail Consumption (Distilled Liquor)	\$3,000	
Retail Consumption (Beer-Wine + Distilled Liquor)	\$4,500	
Farm Winery	\$2,275	
Alcoholic Beverage Catering License	\$500	
Event Permit	\$75	
Wholesale License	\$1,200 (resident) \$100 (non-resident)	
Application Fee	\$275	Sec. 3-26(d)
Transfer Fee	\$275	Sec. 3-26(e)
Temporary Permit	\$275	Sec. 3-31(d)
Temporary Permit Extension	\$275	
Late Fee	30% of license	

## Cable Franchises

Type	Rate	Reference
Application	\$5,000	Sec. 5-22(b)(4)
Franchise Fee	5% of gross revenue	Sec. 5-23(c)(1)
Security Fund	\$15,000 + Annual CPI	Sec. 5-23(o)(1)

## General Administration / Legislative Fees

Type	Rate	Reference
Photocopy Charge	\$.10 per 8" x11" page	Sec. 2-1
Notary Public Stamp	\$4	
Research and Retrieval (Open Records Requests)	Hourly salary of lowest paid full-time employee with the necessary skill to fulfill the request for the first fifteen minutes	
Research and Retrieval (Non-Open Records Requests)	\$25 per hour	

Type	Rate	Reference
Appeal (e.g., home occupation, right-of-way, road closure application, pre-application conference, penalties for non-compliance)	\$100	

### General Facilities – Rental Fees

Type	Rate
North Main Annex Community Room and Conference Room	\$5 per hour
Judicial Facilities	\$5 per hour
Statesboro-Bulloch County Airport	\$5 per hour
Agribusiness Center	\$5 per hour
Court House Square	\$0
After Hours/Weekend Surcharge (mandatory, with rental fee)	\$35
Deposit (where food or beverages are served)	\$50
Deposit (where food or beverages are served)	\$50

\*\* Any activity sponsored by local, state or federal or governments for meetings that benefit the general public are exempt. County Manager may reduce or waive fees for community service or youth organizations, on non-sectarian religious activities.

### Probation Fees

Type	Rate
Monthly Probationer Fee	\$44

### Planning and Zoning Fees

Type	Rate	Rate Description	Reference
Rezone: AG, R-15, R-25, R-40, R-80, CP	\$225	0-5.9x acre	Appendix C – Sec. 417
	\$275	6-10.9x acre	
	\$325	11-20.9x acre	
	\$375	21-50.9x acre	
	\$425	51-99.9x acre	
	\$425 + \$20 for each additional acre	100 + acre	
Rezone: R-2, R-3	\$325	0-5.9x acre	
	\$375	6-10.9x acre	
	\$425	11-20.9x acre	
	\$475	21-50.9x acre	
	\$525	51-99.9x acre	
	\$525 + \$50 for each additional acre	100 + acre	
Rezone: MHP, PUD, HC, GC, NC, LI, HI	\$525	0-5.9x acre	
	\$625	6-10.9x acre	
	\$725	11-20.9x acre	
	\$825	21-50.9x acre	
	\$925	51-99.9x acre	
	\$925 + \$75 for each additional acre	100 + acre	

Type	Rate	Reference	
Conditional Use: Principal Use in Ag and Res Districts	\$275	Appendix C – Sec. 417	
Conditional Use: Principal Use in Other Districts	\$300		
Conditional Use: Accessory Use in Ag and Res Districts	\$225		
Conditional Use: Accessory Use in Other Districts	\$275		
Variance	\$175		
Variance: Administrative	\$125		
Applicant Initiated Tabling or Deferral	\$200		
Development of Regional Impact Surcharge	\$5 per acre		
Independent Expert Review: Tower	\$2,000	Appendix C – Sec. 2606(d)	
Independent Expert Review: Global Positioning Satellite Tower for Agricultural Purposes	\$600	Appendix C – Sec. 2606(d)	
New Tower Permit	\$1,000 + \$5 per foot above 100 feet	Appendix C – Sec. 2606(a)	
Addition to Height of an Existing Tower Permit	\$500	Appendix C – Sec. 2606(a)	
Co-location Permit	\$500	Appendix C – Sec. 2606(a)	
Existing Antenna Replacement Review	\$500	Appendix C – Sec. 2606(a)	
Annual Report Filing Fee	\$100	Appendix C – Sec. 2608(c)	
Sign: Billboards / Outdoor Advertising	\$750	Appendix C – Sec. 2204(c)	
Sign: Permanent (other than billboards)	\$150		
Sign: Temporary, Special Events, Spectacular Signs	\$40		
Sketch Plan: AG5 District	\$100 + \$1 per acre	Appendix B – Section 10.5	
Sketch Plan: CP District	\$100 + \$2 per acre		
Sketch Plan: R-80 District	\$100 + \$3 per acre		
Sketch Plan: R-40 District	\$100 + \$4 per acre		
Sketch Plan: All Other Districts	\$100 + \$5 per acre		
Preliminary Plat	\$150 + \$10 per acre (per phase)		
Conceptual Site Plan	\$300		
Conceptual Site Plan: Amendment	\$150		
Final Plat	\$100 per phase		
Amend Approved Subdivision	50% of original fee		
Minor Subdivisions (no new streets)	\$15		
Planned Development	\$250 + \$10 per acre		
Planned Development: Amendment	\$250 + \$5 per acre		
Appeals	\$150		
Applicant Initiated Text Amendment	\$225		
Land Disturbing – Local Permitting Fee / Disturbance Fee	\$100 + \$2 per acre + \$40 per disturbed acre		Sec. 6.5-30(b)(3) and (4)
Land Disturbing – State Fee (paid to State)	\$40 per disturbed acre		
Streetlight District Application: New or Existing Subdivision (100% of petitions signed)	\$100 + \$5 per lot	Sec. 12-107(g) Sec. 12-108 (d)	
Streetlight District Application: Existing (75 to 99% of petitions signed)	\$100 + \$6 per lot	Sec. 12-107(g)	
Streetlight Termination	\$100	Sec. 12.111(b)	
Special Event Permit	\$50	Sec. 10-139(a)(1)	
Temporary Land Use Permit for a Campground for Seasonal Workers	\$100	Admin. Order #2009-001	

## Building Inspection and Permitting

Type	Rate	Reference	
Single Family Dwelling: Climate Controlled	\$.23 per sq ft	Sec. 4-51(b)	
Single Family Dwelling: Non-climate Controlled	\$.10 per sq ft		
Multiple Unit Dwelling: Climate Controlled	\$.23 per sq ft		
Multiple Unit Dwelling: Non-climate Controlled	\$.10 per sq ft		
Manufactured Home	\$.15 per sq ft	Sec. 9.5(g)	
Commercial: Climate Controlled	\$.27 per sq ft	Sec. 4-51(b)	
Commercial: Non-climate Controlled	\$.22 per sq ft		
Warehouse: 0 – 50,000 sq ft	\$.12 per sq ft		
Warehouse: > 50,000 sq ft (additional)	\$.05 per sq ft		
Addition: Climate Controlled	\$.23 per sq ft		
Addition: Non-climate Controlled	\$.10 per sq ft		
Renovation: Cost \$0 - \$1,000	\$60		
Renovation: Cost \$1,001 - \$5,000	\$70		
Renovation: Cost \$5,001 - \$10,000	\$110		
Renovation: Cost per additional \$1,000 above \$10,000	\$3		
Barns/Storage with Electricity and/or Plumbing	\$.10 per sq ft		
Barns/Storage without Electricity and/or Plumbing	\$.06 per sq ft		
Pole Barn	\$.05 per sq ft		
House Moving	\$125		
Education, Government and Religious	\$.17 per sq ft		
All Other Structures	\$.17 per sq ft		
Non-permitted Inspection	\$50 per inspection		
Re-inspections	\$50 per inspection		
Same Day Inspection	\$100 per inspection		
Safety and Aesthetic Inspection (Pre-inspect)	\$50 per inspection		
Certificate of Occupancy	\$20		
Non-residential Building and Site Plan Review	Building permit + 5%		
Flood Zone Verification Letter (require GPS site visit)	\$50		Sec. 7-19
Flood Zone Verification Letter	\$20		
Solar Power General Facility			Sec. 4-51(b)
1-10 acres	\$250		
11-25 acres	\$300		
26-50 acres	\$350		
51-75 acres	\$400		
76-100 acres	\$450		
101-125 acres	\$500		
Over 125 acres	\$550		
Swimming Pool	\$200	Sec. 4-51(b)	
Deck	\$150	Sec. 4-51(b)	

## Rural Fire District Fees

Type	Rate	Reference
Residential Structures	\$53 Per annum	Annual Resolution
Commercial Structures	\$75 Per Annum	

## Mapping and Addressing (Geographic Information Systems)

Map Size	Rate
8.5" X 11"	\$5
11" X 17"	\$7
17" X 22"	\$10
22" X 34"	\$20
28" X 40"	\$25
34" X 44"	\$30
Custom	\$2 sq ft + \$40 hour

Data	Rate
Property (with tax assessors data attached)	\$1,000
Road Centerline Layer	\$500
Zoning	\$500
Flood	\$500
Subdivisions	\$500
Building and Structures	\$500
Soils	\$500
Towers	\$100
Schools	\$100
Land Use	\$100
County Facilities	\$100
Emergency Network Zones	\$100
Administrative	\$50
Miscellaneous	\$50
GMD	\$50
Bulloch County	\$25
Photo Tile Index	\$25
Census	\$25

Addressing	Rate	Reference
1-2 addresses	\$10 each	Sec. 4-81(d) & (e)
3+ addresses	\$11 each	
Road Naming	\$1 per name	
Road Naming (rename existing road)	\$75 per road	

## Occupation Tax

Administration Fee Plus Fee Based on Number of Employees

Type	Rate	Reference
Administration Fee	\$25 Per Annum	Sec. 12-131
1-3 Employees	\$25 Per Annum	Sec. 12-132
4-7 Employees	\$75 Per Annum	Sec. 12-132
8-12 Employees	\$125 Per Annum	Sec. 12-132
13-18 Employees	\$175 Per Annum	Sec. 12-132
19-25 Employees	\$225 Per Annum	Sec. 12-132
26 & Above Employees	\$275 +\$1 Per Employee Over 26 Per Annum	Sec. 12-132

## Pawnbrokers, Pawnshops, Secondhand Dealer, and Dealer in Precious Metals and Gems

Type	Rate	Reference
Regulatory License Fee	\$50 Per annum	4.5-63

## Animal Control Services

Type	Rate	Reference
<b>Adoption</b>		
Unaltered Dog	\$45	
Unaltered Puppy	\$55	
Altered (Both)	\$75	
Unaltered Cat	\$35	
Unaltered Kitten	\$45	
Altered (Both)	\$65	
Other Animals	\$35	
<b>Animal Surrender: Brought to Shelter</b> (personal animals only)		
Per animal	\$15	
Litter up to 8	\$15	
Littler 6 months of age to 1 year	\$20	
Litter 9 to 13, additional	\$5	
Litter 14 to18, additional	\$5	
Repeated litters after 3 <sup>rd</sup> , additional	\$10	
<b>Animal Surrender: Picked up by Humane Enforcement</b> (personal animals only)		
Pick-up per location (first time)	\$30	
Personal surrender per animal	\$15	
After hours non-emergency pick-up	\$35	
<b>Euthanasia</b>		Sec. 8-151(g)
Beuthanasia	\$30	
Personal Surrender	\$15	
<b>Return to Owner</b>		
1 <sup>st</sup> Animal (1 <sup>st</sup> /2 <sup>nd</sup> /3 <sup>rd</sup> Offense)	\$30/\$35/\$45	
1 <sup>st</sup> Animal (4 <sup>th</sup> Offense)	Citation	
2 <sup>nd</sup> Animal each, additional	\$15	
Litter	\$30	
Cat (with vaccination)	\$45	
Dog (with vaccination)	\$55	
Other Animal (with vaccination)	\$20	
Livestock (with vaccination) (1 <sup>st</sup> /2 <sup>nd</sup> Offense)	\$25/\$35	
With Use of Trailer	\$55	
<b>Holding / Board Fees</b>		
Domestic Animal (per day)	\$10	
Livestock (per day)	\$15	
<b>Rabies Observation &amp; Holding</b>		
Quarantine Holding	\$75	
Return to Owner Fee (1 <sup>st</sup> /2 <sup>nd</sup> /3 <sup>rd</sup> Offense)	\$30/\$35/\$45	
Temporary Carriers	\$5	
Leashes	\$3	

## Emergency Medical Services

Type	Rate	Reference
ALS Level 1 Emergency	\$600	Sec. 6-40
ALS Level 2	\$675	
BLS Emergency	\$550	
BLS Non-emergency	\$450	
Mileage Reimbursement	\$13 per mile	
Special Event	\$450 + \$100 per hour	

## Solid Waste Service Fees

Type	Rate	Reference
Drop Fee	\$80	Sec. 8-70
Deposit (per container)	\$250 Residential / \$500 Commercial	
Tippage Fee (no tires)	\$47.25 per ton bulk / \$29.75 per ton inert	
Relocation of Container at Existing Site	\$80	
Monthly Rental (after first 30 days)	\$60	
Hauling Fee – per ton over 8 tons	\$50	
Flat Rate Hauling Fee	\$160	
Late Fees (31 days, 61 days)	\$25	
Credit Card Fees	3%	

## E-911 Fees

Type	Rate	Reference
Emergency Telephone Subscriber: Landline	\$1.50 per subscriber account per month	O.C.G.A. 46-5-134 (1)(A)
Emergency Telephone Subscriber: Wireless	\$1.50 per subscriber account per month	O.C.G.A. 46-5-134 (2)(A)
Emergency Telephone Subscriber: VOIP	\$1.50 per subscriber account per month	O.C.G.A. 46-5-134 (2)(A)
Prepaid Wireless Fees	\$1.50 per retail transaction	O.C.G.A. 46-5-134 (2)(A)
Road Naming (rename existing road)	\$75 per road	
Record Release (tape recordings)	\$25	

## Transportation Service Fees

Type	Rate	Reference
Equipment Charges	Charges to external Agencies shall apply at prevailing reimbursement schedule promulgated by the Federal Emergency Management Agency (FEMA); County Manager given discretion to discount to 25% of FEMA Schedule.	Roads Policy – 1.0
Labor Charge (including overhead)	\$31 per hour	
Transportation Charge (inmates only with no equipment or tools)	\$25 per day, unless waived or reduced by the County Manager	
Driveway Permit (waived if county installs pipes resident)	\$25	Roads Policy – 7.2-.5
15" Culvert Pricing Installed (24') CMP/RCP	\$850.56 / \$850.56	Roads Policy – 7.1
18" Culvert Pricing Installed (24') CMP/RCP	\$920.16 / \$943.92	
24" Culvert Pricing Installed (24') CMP/RCP	\$1,055.76 / \$1,192.08	
30" Culvert Pricing Installed (24') CMP/RCP	\$1,295.76 / \$1,596.24	
36" Culvert Pricing Installed (24') CMP/RCP	\$1,522.80 / \$1,939.92	
42" Culvert Pricing Installed (24') CMP/RCP	\$1,786.56 / \$2,414.72	
48" Culvert Pricing Installed (24') CMP/RCP	\$1,962.48 / \$2,882.88	
15" Safety Flared Ends Installed CMP/RCP	\$280 / \$400	
18" Safety Flared Ends Installed CMP/RCP	\$433 / \$600	
24" Safety Flared Ends Installed CMP/RCP	\$693 / \$900	
Soap – 30 pounds	\$40	
Load Rock	Cost + 10%	
Load Dirt	\$80	
Culvert Relocate	\$200	
Temporary Road Closing Permit	\$25	Roads Policy 14.1(1)
Road Abandonment Application	\$350	Roads Policy 13.1(2)
Right of Way Permit (plus second tariff below)	\$50 base	Sec. 11.5-32
Paved Road Cut (per linear foot)	\$1.00	
Dirt Road Cut (per linear foot )	\$0.50	
Farm Driveway (\$0.00 per linear foot)	\$0.00	
Open Trench Shoulder Cut (per linear foot)	\$0.25	
Jack and Bore (per linear foot)	\$0.25	
Directional Bore (per linear foot)	\$1.00	
Sidewalks (per linear foot)	\$1.00	
Re-Inspection (per inspection)	\$50	
Blanket Utility Permit (annual)	\$1,000	
Bond (Surety)	As directed by the County Engineer	
Penalty for Failure to Apply for Permit	Double Original Fee or Citation	

## Parks and Recreation – Programs

Type	Rate
Pee Wee Baseball	\$45
Co-ed Play	
T-Ball	\$45
Rookie	\$65
Youth Baseball	\$65
Youth Fast Pitch Softball	\$65
All-Star Baseball and Softball	\$75
Around the Horn	\$400
Pee Wee Basketball	\$45
Short Stuff Basketball	\$40
Youth Basketball	\$55
Youth Wrestling	\$60
Football, Basketball, Softball Camp	\$65
Adult Athletic Team Sports – Softball, Basketball, Flag, Football, Soccer, KickBall Team Maintenance & Team Utility Fee is built into team fees - varies each season Player Contract Fee	\$20
Youth Adult Tournament Sponsor	\$500
Flag Football	\$40
Tackle Football	\$75
Youth Volleyball	\$45
Junior Golf Schools	\$65
Soccer	\$65
Soccer: Training	\$65
Soccer: Select Program Tryouts	\$15
Soccer in the Boro Camp	\$75
British Soccer Camp	\$86 / \$96 / \$134 / 142
Impact Soccer Academy	\$260
Summer Sizzler Soccer Camp	\$75
Cheerleading	\$55
Youth Wrestling	\$60
Wrestling Camp	\$65
Youth Tennis Lessons	\$45
Adult Tennis Lessons	\$35
Tennis League	
Youth	\$70
High School/Middle	\$35
Adult	\$45
Our Time	
5 days / 2 weeks	\$40 per week
2 days / week	\$25 per week
Registration Fee	\$25
Recreation Education Care Every School Day (RECES)	\$20 per week
Activity-Days	\$110 weekly rate
Camp Adventure	\$25 per day
Tumbling – Beginners	\$65
Tumbling – Preschool	\$65
Horseback Riding Lessons	\$150
Horseback Riding Birthday Bash	

Type	Rate
Lil' Wrangler Package	\$200
Each Additional over 12 attendees	\$5
Horseback Riding Birthday Bash	\$250
Buckaroo Bonanza Package	\$250
Each Additional over 12 attendees	\$5
Therapeutic Horseback Riding Program	
Bulloch County Resident	\$80
Non-Bulloch County Resident	\$90
Camp Cherokee and Tomahawk	
Registration	\$15
Camp Fee – Option I (7:30-6:00)	\$125
Camp Fee – Option II (7:30-2:00)	\$90
Evening Line Dancing	\$2 per class
Sit Fit	\$2 per session (free with \$20 membership)
Piano Lessons	
Per Lesson	\$18
Four Lesson	\$65
Adults 50+ Club	\$20

## Parks and Recreation – Facility Rentals

Type	Rate
<b>Friday – Sunday Rental Rates Meeting Rooms</b>	
Senior Citizens Multipurpose Room, Civic Room, Jones-Love Center, Brooklet:	
4 Hours or Less	\$150
>4 and < 6 hours	\$200
>6 and < 8 Hours	\$250
>8 Hours	\$300
Security Deposit for All Meeting Rooms	\$100
<b>Monday – Thursday Rental Rates Meeting Rooms</b>	
Senior Citizens Multipurpose Room, Civic Room, Jones-Love Center, Brooklet:	
2 Hour Minimum	\$60
>2 and < 4 Hours	\$110
>4 and < 6 Hours	\$160
>6 and <8 Hours	\$210
>8 Hours	\$260
Security Deposit for All Meeting Rooms	\$100
<b>Monday – Sunday Rental Rates Meeting Rooms</b>	
Stilson and Portal Community Buildings: 4 Hour Minimum	
Stilson and Portal Community Buildings: > 4 and < 6 Hours	\$75
Stilson and Portal Community Buildings: > 6 and < 8 Hours	\$120
Stilson and Portal Community Buildings: > 8 Hours	\$150
Stilson and Portal Community Buildings: > 8 Hours	\$180
Security Deposit	\$50
William James Gym	\$15 per hour
Field Rentals without Lights	\$10 per hour
Field Rentals with Lights	\$15 per hour
MC Soccer Field Rentals without Lights	\$12 per hour
MC Soccer Field Rentals with Lights	\$17 per hour
Large Group Pavilion at Mill Creek	\$15 per hour
Large Group Pavilion: Security Deposit	\$100
Individual Pavilions: Mill Creek, Brooklet, Stilson, Nevils	\$10 per hour
Individual Pavilions: Security Deposit	\$50
Tent Rentals	\$150
Tent Rentals: Additional Day	\$5
Tent Rentals: Security Deposit	\$50
Mill Creek Tennis Center: up to Eight Courts—Four Hour Minimum	\$25/court
Mill Creek Tennis Center: up to Eight Courts—Over Four Hours (Full Day)	\$32/court
Mill Creek Tennis Center: up to Ten Courts—Four Hour Minimum	\$25/court
Mill Creek Tennis Center: up to Ten Courts—Over Four Hours (Full Day)	\$32-court
<b>Athletic Fields and Complex Rental Fees (Tournaments and Groups)</b>	
<b>Mill Creek Field 2 Rental Fees</b>	
Hourly Rate without Lights (Resident/Non-Resident)	\$15 /\$20 per Hour
Hourly Rate with Lights (Resident/Non-Resident)	\$25/\$35 Per Hour
Daily Rate (9 AM to 11 PM) (Resident/Non-Resident)	\$200/\$250
Half Day: >6 and < 10 without lights (Resident/Non-Resident)	\$100/\$125

Half Day: >6 and < 10 with lights (Resident/Non-Resident)	\$125/\$175
<b>Mill Creek Five Field Complex</b>	
Hourly Rate Without Lights Per Field	\$15
Hourly Rate with Lights Per Field	\$20
Daily Rate with Lights Per field	\$200
Complex Daily Fee	\$750
Field Prep Fees/Each Time	\$40
Damage Security Deposit Per Field	\$250
Damage Security Deposit for Complex	\$450
<b>Mill Creek Four and Three Field Complex</b>	
Hourly Rate Without Lights Per Field	\$15
Hourly Rate with Lights per Field	\$20
Daily Rate with Lights per Field	\$175
Complex Daily Rate (Four Field Complex – \$650/Three Field Complex–\$500)	\$650/\$500
Field Prep Each Time	\$40
Damage Security Deposit Per Field	\$250
Damage Security Deposit Per Complex	\$400
<b>Soccer/Football Complex</b>	
Hourly Rate Without Lights per Field	\$15
Hourly Rate with Lights	\$20
Daily Rate with Lights Per Field	\$175
Complex Daily Rate	\$400
Field Prep Including layout	\$78.50
Damage Security Deposit Per Field	\$250
Damage Security Deposit Complex	\$400
<b>Single Field/Complex Fee: Brooklet, Stilson, Nevils, and Portal</b>	
Hourly Rate Without Lights Per Field	\$15
Hourly Rate with Lights Per Field	\$20
Daily Rate with Lights Per Field	\$150
Complex Daily Rate	\$300
Field Prep Baseball/Softball	\$40
Field Prep Soccer	\$60–\$78.50
<b>Travel/Private Teams Baseball and Softball</b>	
Yearly Registration Fee— (August thru July)	\$100
Hourly Rate Without Lights	\$5
Hourly Rate With lights	\$10
Game Fee: One Game	\$75
Game Fee: Each additional Games (2 or more)	\$50/Game

## Parks and Recreation – Splash in the ‘Boro

Type	Rate
Daily Admission Over 48" (Regular)	\$13.99
Daily Admission Over 48" (Discounted)	\$10.99
Daily Admission Under 48" (Regular)	\$10.99
Daily Admission Under 48" (Discounted)	\$8.99
2 and Under	Free
After 4pm (Sunday thru Wednesday & Friday)	\$7
After 6pm (Thursday & Saturday)	\$7
Seniors 60+	\$7
Season Pass (1 <sup>st</sup> person)	\$60
Season Pass (each additional person)	\$50
Group Rates 20+ (Sunday thru Friday)	\$10
Group Rates 50+ (Sunday thru Friday)	\$9
Group Rates 100+ (Sunday thru Friday)	\$8
Splash in the Boro Waterpark – 2½ hours (6:30 thru 9:00 pm) - Includes play pool, spray pad, leisure pool, lazy river, slide trio	\$2,000
Mat Racer – 2 hours (cannot be rented alone)	\$300
Flow Rider – 2 hours (can be rented alone)	\$400
Competition Pool – 2 hours (can be rented alone)	\$300
Therapy Pool – 2 hours (can be rented alone)	\$150
Flowrider stand-up (all day wristband – must get in line)	\$10
Group Pavilion (per hour)	\$25
Cabanas	\$70 per day
Water Aerobics	\$5 per visit
Water Aerobics	\$125 (30 visits)
Fitness and Exercise Swim / Lap Swim	\$2 per visit
Fitness and Exercise Swim / Lap Swim	\$50 (30 visits)
Arthritis Therapy	\$5 per visit
Arthritis Therapy	\$125 (30 visits)
Family Recreational Swimming (2 years and younger)	\$3 FREE
Parent and Tot Swim	\$2 per swimmer
Splashy's Fit Pass Under 55 years old	\$275
55 years and older	\$250
Sharks Swim Program (year-round program) Senior Group (monthly fee)	\$50
Junior Group (monthly fee)	\$40
Summer Swim Team (June and July) Enrollment fee (swimmers also pay monthly fees based on Sharks swim program fees)	\$100
Swim Lessons (Group Classes) First person	\$45
Each Additional Child	\$40
Private Swim Lessons (1/2 hour) Private (1 student to 1 instructor)	\$25
Semi-Private (2 students to 1 instructor)	\$40
Beginner Diving Lessons	\$40
Under the Dome Birthday Party Package – 15 attendees	\$150

Type	Rate
Under the Dome Birthday Party Package – per additional attendee over 15	\$10
Lifeguard Training	\$150
Lifeguard Instructor Course	\$150
Water Safety Instructor Course	\$150

# Acronyms

Term	Stands For
AAVT	Alternative Ad Valorem Tax
ADA	America with Disabilities Act
ALS	Advanced Life Support
AFG	Assistance to Firefighters Grant
AICP	American Institute of Certified Planners
ALP	Airport Layout Plan
AV	Aviation
AWOS	Automated Weather Observation System
BCCI	Bulloch County Correctional Institute
BOC	Board of Commissioners
BOE	Board of Education
BRT	Budget Review Team
CAFR	Comprehensive Annual Financial Report
CBO	Chief Budget Officer
CFO	Chief Financial Officer
CFP	Capital Financial Plan/Project
CIP	Capital Improvement Plan
COLA	Cost of Living Adjustment
CY	Calendar Year
DFACS	Department of Family and Children Services
EAP	Employee Assistance Program
EMS	Emergency Medical Services
FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FMLA	Family and Medical Leave Act
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	General Accepted Accounting Principles
GAB	General Appropriation Budget
GASB	Government Accounting Standard Board
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association

Term	Stands For
GIS	Geographic Information System
GO	General Obligation
GPFS	General Purpose Finance Statement
GSU	Georgia Southern University
HIPPA	Health Insurance Portability and Accountability Act
HR	Human Resources
ICC	International Code Council
ICMA	International City/County Management Association
IDAF	Indigent Defense Application Fee
IP	Industrial Park
IPT	Insurance Premium Tax
ISO	Insurance Services Organization
IT	Information Technology
LMIG	Local Maintenance and Improvement Grant
LOS	Level of Service
MC	Mill Creek
NFPA	National Fire Protection Association
NMA	North Main Annex
OCGA	Official Code of Georgia
OFA	Object Free Area
OJP	Office of Justice Programs
OJT	On-the-Job
PILOT	Payment in Lieu of Taxes
PTE	Part-time Equivalent
RSA	Runway Safety Area
SPLASH	Splash in the 'Boro (Aquatic Center)
SPLOST	Special Purpose Local Option Sales Tax
STIB	State Infrastructure Bank
TAVT	Title Ad Valorem Tax
TSPLOST	Transportation Special Purpose Local Option Sales Tax
UFTD	Urban Fire Tax District
VOIP	Voice Over Internet Protocol
YEC	Year-end Closing
YEO	Year-end Opening

# Glossary

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**ACCOUNTING PERIOD:** A period of time 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 or not 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 out of 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 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.

**BALANCE 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 State 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 at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**BUDGET:** A plan of organizational operations embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes, it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally

approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**BUDGET CALENDAR:** The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

**BUDGET COMMITTEE:** The Budget Committee is made up of the County Manager, Assistant County Manager, Chief Financial Officer, Assistant Chief Financial Officer, and Special Projects Manager who prepares the draft budget document.

**BUDGET DOCUMENT:** The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

**BUDGET MESSAGE:** A general discussion of the proposed budget presented in writing as a part of, or supplement, to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive.

**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUDGETARY EXPENDITURES:** Expenses incurred that were budgeted.

**CAPITAL ASSETS:** Assets of significant value and having a useful life of several years.

**CAPITAL BUDGET:** A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays.

The capital budget should be based on a capital facility plan.

**CAPITAL IMPROVEMENT PLAN (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAYS:** Expenditures for the acquisition of capital assets.

**CAPITAL PROJECTS:** Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CASH:** An asset account reflecting currency, coin, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements.

**CASH BASIS:** A basis of accounting under which transactions are recognized.

**CERTIFICATE OF DEPOSIT:** A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

**COMBINED STATEMENTS-OVERVIEW:** The five basic financial statements, comprising the first of the financial reporting pyramid's three reporting levels containing GAAP basic financial statements, include: (1) Combined Balance Sheet – All Fund Types and Account Groups; (2) Combined Statement of Revenues, Expenditures, and Changes in Fund Types; (3) Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -

Budget and Actual - General and Special Revenue Fund Types (and similar governmental fund types for which annual budgets have been legally adopted); (4) Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (or Equity) – All Proprietary Fund Types; (5) Combined Statement of Changes in Financial Position – All Proprietary Fund Types; and (6) Notes to the Financial Statements. Trust Fund operation may be reported in (2), (4), and (5) above, as appropriate, or separately. The Combined Statements-Overview are also referred to as the "liftable" general purpose financial statements (GPFS).

**COST:** (1) The amount of money or other consideration exchanged for property or services. (2) An expense.

**COST ACCOUNTING:** A method of accounting which provides for assembling and recording of all the elements of cost.

**COST ANALYSIS:** The process of defining a service and establishing the cost of providing the service.

**COST BENEFIT ANALYSIS:** Evaluation technique that compares a service's costs with its monetary effects and derives a "cost benefit ratio." For example, a cost benefit analysis of a burglary unit might compare its personnel and non-personnel costs with the monetary value of the stolen property it 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 particular 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 1<sup>st</sup> to June 30<sup>th</sup> 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 encompass 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 provide 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. 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 are available for use in providing an organization's services; e.g. paper, or office supplies.

**INVESTMENT:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

**INVESTMENT INSTRUMENT:** The specific type of security which a government purchases and holds.

**JOINT FINANCING:** The provision of funds for a project from two or more sources (such as other governmental agencies, authorities, or special districts).

**JOURNAL:** An accounting record which lists financial transactions chronologically as they occur. It usually organizes these transactions by the object for which they were incurred, e.g. personnel salaries, materials and supplies, or fixed assets.

**LEASE-PURCHASE FINANCING:** Local governments utilizing the lease/purchase

method prepare specifications for a needed public works project and take steps to have it constructed by a private company or authority. The facility is then leased by the municipality at an annual or monthly rental. At the end of the lease period, the title to the facility can be conveyed to the municipality without any future payments. The rental over the years will have paid the total original cost plus interest.

**LEDGER (ACCOUNTING):** An accounting record which lists financial transactions by the organization unit or service which incurred them.

**LIABILITY:** Debt or other legal obligations (not including encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**LIFE-CYCLE COST:** The total of all costs associated with ownership of an item, including acquisition, operation, and maintenance, less the resale value (if any) over the life of the equipment.

**LIMITED LIABILITY BONDS:** When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

**LINE ITEM BUDGET:** A budget prepared along departmental lines that focuses on what is to be bought.

**LIQUIDITY:** The ability to convert an investment to cash promptly with minimum risk to 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 properly 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 upon 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 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 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 particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular 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 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.

**START UP COST:** Cost of planning and organizing a service (or new approach to an existing service) and obtaining the human, financial, and physical resources required for its operation.

**SUPPLIES AND SERVICES:** All supplies and services such as: office supplies, professional services, and intergovernmental services.

**SUNK COST:** The cost that has already been incurred. For example, the cost of a previously purchased computer system.

**TAX ANTICIPATION NOTES:** Notes issued in anticipation of taxes which are usually retired from taxes collected.

**TAX RATE LIMIT:** The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular 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 trustee capacity for individuals, private organizations, other governments or other funds.

**UNIT COST:** The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

**VARIABLE COST:** A cost that increases / decreases with increases / decreases in the amount of service provided, such as the payment of a salary.

**VOUCHER:** A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

**WARRANT:** An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

**YIELD:** The rate earned on an investment, based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

# FY 2020 Budget Submission

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**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 2020 General Appropriations Budget Resolution for Bulloch County, Georgia (hereinafter referred to as the “tentative budget”) has been prepared with the intent to provide the governing authority, other elected officials of the county, and the general public an opportunity and a mechanism to gain information concerning the purposes for which local revenues are proposed to be spent; with further intent to provide appropriate information to assist the governing authority and other elected officials of the County in carrying out their lawful responsibilities; and, with further intent to provide for the collection and reporting of information so as to assist local policymakers and taxpayers in understanding and evaluating county government service delivery and operations.

**SUBMISSION AND REVIEW:** Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget has been submitted to said governing authority for consideration of adoption, pending any changes so directed, and is available upon the date referenced below for public inspection beginning Tuesday, June 4, 2019 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](http://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 6:30 P.M., Tuesday, June 11, 2019, 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, 2019, at the Bulloch County North Main Annex, North Wing Community Room, 115 North Main Street, Statesboro, Georgia.

**REASONABLE ACCOMODATIONS:** It is County policy to provide reasonable accommodations for individuals with disabilities with advance notice of need. If an accommodation is needed, please contact Olympia F. Gaines, Clerk of the Board at 912.764.6245. If assistance is needed for individuals with auditory or visual disabilities, contact 7-1-1 for TDD services, Georgia Relay Services at 1-866-787-6710, or [www.georgiarelay.org](http://www.georgiarelay.org).

**DULY SUBMITTED TO THE LEGAL ORGAN OF THE COUNTY AS PRESCRIBED,  
THIS 30th DAY OF MAY 2019  
THOMAS M. COUCH  
COUNTY MANAGER**

# Budget Resolution

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**State of Georgia - County of Bulloch**

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

**Resolution #2019 – 15**

**To Adopt the General Appropriations Budget and Work Program for Fiscal Year 2020 with Subject Provisions Herein**

**WHEREAS**, the Official Code of Georgia Annotated, Title 36, Chapter 81, Section 3 requires that each local unit of government adopt a balanced budget for all required funds; and

**WHEREAS**, the Bulloch County Board of Commissioners has established a General Fund to serve as the primary financial reporting instrument for current governmental operations; and

**WHEREAS**, the Bulloch County Board of Commissioners has established Enterprise Funds that periodically account for revenues earned, expenditures incurred, and retain net income as earned for capital maintenance, public policy, management control, accountability, or other purposes to facilitate the operation of the Aquatic Center; and

**WHEREAS**, the Bulloch County Board of Commissioners has established Internal Service Funds to assign costs directly to functions, activities and departments benefitting from these costs for partially self-funded employee health insurance coverage and claims management, 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 2020 Fiscal Year to the County Manager as the appointed Budget Officer for review and recommendation; and

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

Commissioners; and

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

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

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

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

**NOW THEREFORE, BE IT RESOLVED**, that the Fiscal Year 2020 Bulloch County General Appropriations Budget and Work Program be officially adopted on a basis consistent with Bulloch County’s Budget Policies and subject to all county policies regarding the expenditure of funds and the conditions set forth in such resolution, including all revenues, expenditures and operating transfers in amounts as attached, incorporated by reference herein; and

**BE IT FURTHER RESOLVED**, that it is assumed that the Insurance Premium Tax (“IPT”) will be collected at a rate of \$2,620,000 and, in accordance with the provisions of O.C.G.A. § 33-8-8.3, shall be separated from other county funds and shall be expended for the following authorized services provided for the primary benefit of the inhabitants of the unincorporated area of the county, and that other funds shall also be expended for such purposes as follows:

Service Provided	FY 20 Expenditures	FY 20 Revenues			Department Funding Source(s)
		Insurance Premium Tax	Department Revenues	Total	
Solid Waste Disposal, Collection & Recycling Services	\$2,846,264	\$1,999,264	\$847,000	\$2,846,264	Dumpster Fees, Recyclables Sales
Animal Control	\$194,930	\$134,930	\$60,000	\$194,930	Municipal Service Contract
Planning and Zoning	\$280,427	\$246,927	\$33,500	\$280,427	Development Application and Permit Fees
Engineering	\$155,984	\$155,984	\$0	\$155,984	
Building Inspections	\$294,895	\$21,895	\$273,000	\$294,895	Development Application and Permit Fees
Regional Commission Dues	\$61,000	\$61,000	\$0	\$61,000	
<b>Total</b>	<b>\$3,833,500</b>	<b>\$2,620,000</b>	<b>\$1,213,500</b>	<b>\$3,833,500</b>	

**BE IT FURTHER RESOLVED**, that as referenced in Phase 2 of the Pay and Compensation Study, all full-time employees employed on or before January 1, 2017 shall receive pay adjustments as outlined in the Archer Company report; across the board adjustments (COLA's) and merit pay increases will not be paid this year; however, performance evaluations should be completed as normal, and

**BE IT FURTHER RESOLVED**, that as referenced in the Bulloch County Personnel Policies, all employees who accrue annual leave shall be eligible to request personnel service adjustments in the form of annual leave cash-outs up to forty (40) hours; and

**BE IT FURTHER RESOLVED**, that county elected and appointed officials including the Board of Commissioners, the Probate Judge, the Magistrates, the Tax Commissioner, the Sheriff and the Superior Court Clerk, shall receive compensation adjustments this year as approved during the 2019 session of the Georgia General Assembly; and

**BE IT FURTHER RESOLVED**, that the State Court Judge and the Solicitor-General shall be eligible to receive a compensation adjustment to become effective on January 1, 2020 at a rate of three percent (3%); and

**BE IT FURTHER RESOLVED**, that pending the availability of funding, the County Manager, and/or the Board of Commissioners where appropriate, 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; and

**BE IT FURTHER RESOLVED**, that the adopted Position Allocation Schedule contained in such budget shall limit the number of regular full and part-time positions and employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any additional positions or employees or shall be approved without an amendment to the General Appropriations Budget by the Board of Commissioners; and

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

**BE IT FURTHER RESOLVED**, that in the event the Board imposes a hiring freeze and vacancies occur during the existence of that hiring freeze, the vacancies shall be considered and are hereby declared to be vacated positions and shall not be refilled, except by specific Board authorization; and

**BE IT FURTHER RESOLVED**, that certain positions contained in the Position Allocation Schedule which are supported in some part by a grant, cost sharing, reimbursement, or some other source of outside funding are only adopted contingent upon the county receiving the budgeted revenues; and

**BE IT FURTHER RESOLVED**, that in the event that such anticipated outside funding is not received or the county is notified that it will not be received, said positions shall be considered not funded and removed from the adopted Position Allocation Schedule upon a reduction-in-force pursuant to the County Personnel Policies; and

**BE IT FURTHER RESOLVED**, that the Schedule of Fees as included is adopted for FY 2020 and until otherwise changed by resolution; and

**BE IT FURTHER RESOLVED**, that the Chairman of the Board of Commissioners, or the County Manager as his designee, upon the majority vote of the Board of Commissioners is authorized to sign agreements, contracts, and/or other documents related to the grant programs and other county appropriations which are contained in the adopted budget and provided in the county financial policies, subject to review by the County Attorney as to form and to verification by the County Manager that the total amount of revenues and expenditures and the net obligation to the County is not greater than what is budgeted, that there is no change in employee status and no additional employees other than as authorized in the adopted budget; and, that any grant adjustment shall be approved as an amendment to the General Appropriations Budget by the Board of Commissioners; and

**BE IT FURTHER RESOLVED**, that all transfers (including contingency accounts) and amendments shall only be made according to the financial policies of the Bulloch County Board of Commissioners as adopted, and as amended from time-to-time, subject to any internal procedures imposed by the County Manager to ensure proper controls.

**RESOLUTION APPROVED AND ADOPTED** this 18<sup>th</sup> day of June, 2019.

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

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Roy Thompson, Chairman

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Olympia Gaines, Clerk of Board