

Bulloch County



Budget

Fiscal Year 2018-2019



Fiscal Year 2019

Budget

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Reader's Guide

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 6-50)

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

Financial Structure, Policy, and Process (pages 51-67)

- Fund descriptions
- Budget creation
- Financial policies

Financial Summaries (pages 68-82)

- Overview of total revenues and expenditures
- Detailed financial summaries

Department and Fund Details (pages 83-326)

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

Appendix (pages 327-377)

- 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

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

Information	Section (Page #)
Acronyms	Acronym (361)
Basis of Budgeting	Basis of Budgeting (60)
Budget Amendments	Budget Amendments (64)
Budget Changes (Major)	FY 2019 Major Factors (45); Consolidated Financials (78)
Budget Creation	Budget Process (61); Budget Message (23)
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Consolidated Financials	Consolidated Financials (78)
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Personnel Changes	Personnel Summaries (69); FTE Graph (341)
Policies – Financial	Financial Policies (65)
Schedule of Fees	Fee Schedule (347)
Special Revenue Fund	Special Revenue Fund (255)
Vision, Mission, and Objectives	Vision, Mission, and Objectives (11)

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	Finance Summary		Prior Year Projected Total	
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	353,468	375,766	390,603	387,250	441,160
Materials, Supplies & Services	109,481	107,368	55,590	104,070	122,820
Capital Outlay	1,198	293,807	2,200	68,000	
Debt Service		69,533	69,535	69,540	69,534
Total Expenditures	464,148	846,475	585,928	628,860	633,514
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Taxes	93,231	107,668	100,000	102,221	100,000
Charge for Services		602		65	
Investment		1,313		2,520	2,000
Miscellaneous Revenue	124,083	12,368	7,500	10,520	9,000
Other Financing Sources	325,790	702,190	294,085	763,963	295,000
Total Revenues	543,104	824,141	401,585	879,289	406,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	6	6	6	6	6
Total FTE	6	6	6	6	6

The above budget example is from the Finance Department in the General Fund in FY 2019. 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 fund.

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					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salaries – Full-time	270,838	289,756	300,947	300,000	338,270
511300 Overtime				50	75
512100 Health and Life Insurance	17,517	49,805	46,108	48,000	53,417
512200 Social Security	18,845	19,820	23,022	23,100	25,878
512400 Retirement	15,385	14,913	19,562	15,000	21,988
512700 Workers' Compensation	883	1,201	964	1,100	1,533
Total Personnel Services	353,468	375,766	390,603	387,250	441,160
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	62,428	65,664	68,000	65,700	66,000
521201 Professional Services – IT	1,321	1,717	1,355	1,700	1,650
522203 Equipment Maintenance	742	637	450	450	485
522204 Software Maintenance	20,292	17,503	27,575	14,000	30,100
522320 Equipment Rental	6,751	5,423	6,500	6,200	5,600
523201 Telephone	1,507	1,340	1,500	300	635
523203 Postage	2,756	2,776	2,800	2,600	2,700
523300 Advertising	459	1,114	1,000	1,000	1,000
523500 Travel	26	1,060	2,300	1,500	2,000
523601 Dues - Professional	624	718	800	750	1,000
523610 Bank Fee	2,562	2,003	800	4,000	2,000
523700 Education and Training	1,975	2,659	5,000	2,500	4,300
523900 Other Purchased Services		194	150	150	250
531101 Supplies and Materials	3,584	3,275	2,100	3,200	3,500
531270 Gasoline / Diesel	170	120	200	20	
531600 Small Equipment	4,285	1,165	3,060		1,600
Total Materials, Supplies & Services	109,481	107,368	123,590	104,070	122,820
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers	600	1,165	2,200		
542401 Software	598	253,683		68,000	
542500 Equipment		38,959			
Total Capital Outlay	1,198	293,807	2,200	68,000	
Other Financing Uses	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
581101 Principal		69,533	69,535	65,700	65,634
582101 Interest				3,840	2,900
Total Other Financing Uses		69,533	69,535	69,540	69,534
Total Expenditures	464,148	846,475	585,928	628,860	633,514

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

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 to fulfill our mission as a County.

County Profile

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. The appellation which the Legislature chose for St. Philip's Parish was 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. Ever since that historic event, residents of Bulloch County have celebrated "Archibald Bulloch Day" on August 10th.

On February 8, 1796, Bulloch County was created by the Georgia Legislature from parts of Screven and Bryan County. The very first commissioner's 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, but the vice chairperson would be selected by the commissioners. That same arrangement exists today.

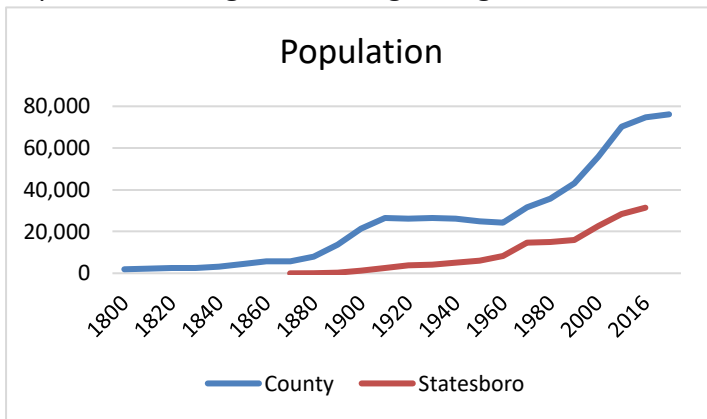
Bulloch County Today

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. Yet, 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, still yet, 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 28,000. 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 fourteen-years with the county. Under Couch's tenure, the county established its first positions for Human Resources Director, Capital Projects Director and Chief Financial Officer.

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 general appropriations budget is now over \$68.5 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 370 full time-employees budgeted. However, the reliance on part-time employees in recreation and solid waste increases the full-time equivalent to 600. Add the unpaid labor factor of inmates from the County Correctional Institute, and the number goes to over 750.

Structurally, the Board of Commissioners and the County Manager directly oversee five operational divisions that include public safety (animal control, E-911, EMS-Rescue and rural fire), public works (solid waste, building and facilities, and environmental code enforcement), community services (recreation, health and human services), development services (planning and zoning, building inspections and economic development), and corrections (prison and probation).

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. Since 2008, the County has deployed additional resources to build rural fire capability which has enabled 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 seventeen 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 Statesboro-Bulloch County 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 Statesboro-Bulloch County 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 Bulloch County 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 to hundreds of softball and baseball tournaments including multiple national tournaments. The facility has also recently hosted the Georgia State Special Olympics. It also hosts the annual GSU International Festival and Fourth of July Firecracker Festival. It is not uncommon for attendance to run as high as 20,000 daily for these events. In late 2011, Mill Creek added a 10-court lighted tennis center that includes spectator and changing facilities and concessions.



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

Bulloch County's vast geography guarantees its place as a leader in agribusiness in Georgia, even if Statesboro and southern Bulloch County evolve as a small metropolitan area. The County is

ranked 3rd highest in the state in total farm acreage with over 206,000 acres, and ranks 8th in farm gate value for timber and forestry products. The county's farms provide a venerable mix of row crops, livestock and poultry. New products have also been introduced in the last generation including sweet carrots and onions.

As horses have become a leading form of livestock in the county and the region, interest has been generated in proceeding with successive phase development for the Center for Agriculture located just south of Statesboro. Completion of the first of successive phases of a long-term development plan of the 50-acre tract



provided a \$2 million, 30,000 square-foot office and professional center for local, state and federal agencies serving agribusiness in the area that includes county extension offices, USDA and the NRCS. A second phase, including a covered arena, practice arena and stalls, is under construction. Architectural plans have been developed and construction is expected to be completed in late fall 2018. Several studies have indicated that this venue, while serving multiple uses, would be best supported financially for statewide and regional equestrian events.

County Officials



Roy Thompson
Chairman



Anthony Simmons
Commissioner



Walter Gibson
Commissioner



Robert Rushing
Commissioner



Ray Mosley
Commissioner



Jappy Stringer
Commissioner



Curt Deal
Commissioner

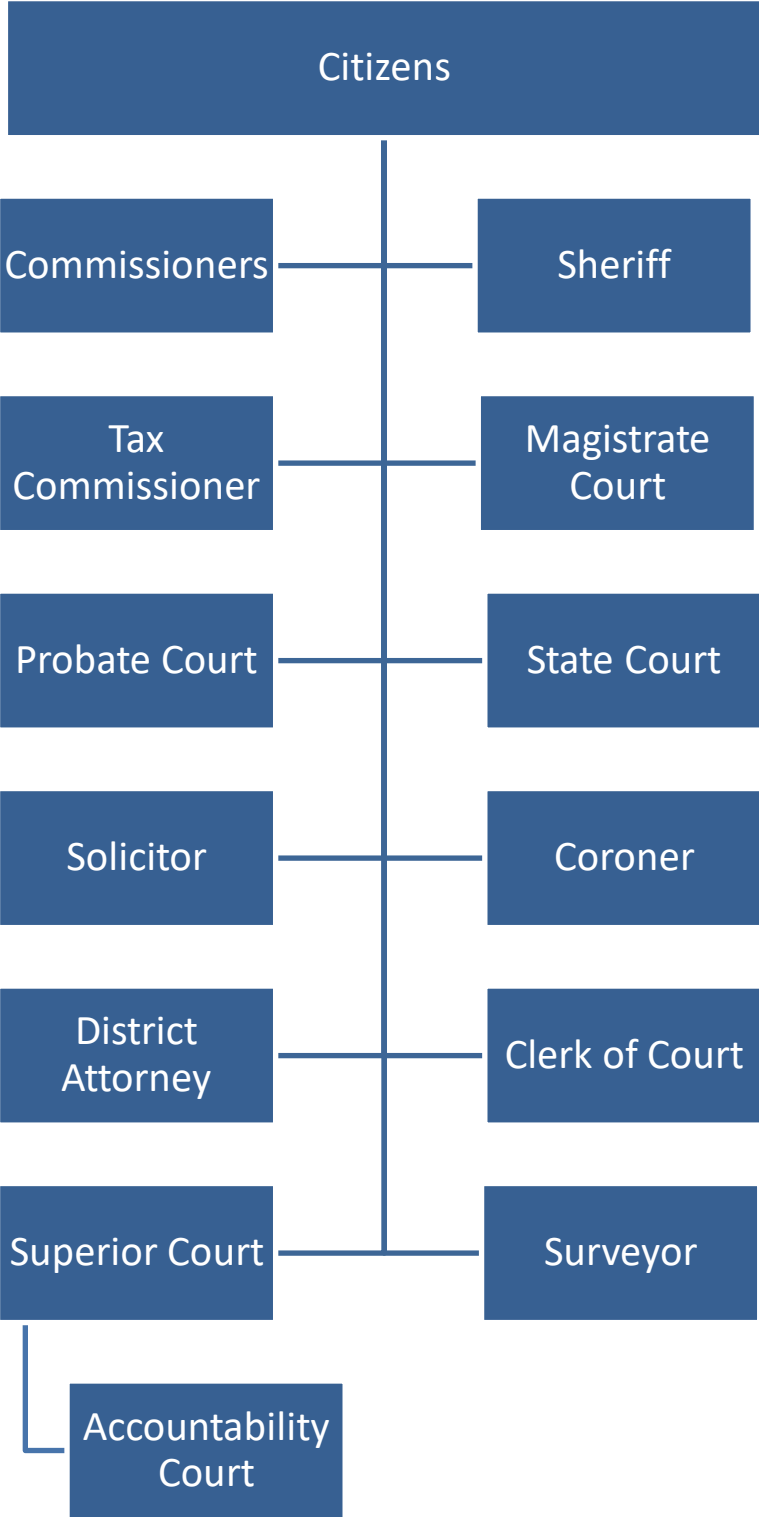
Elected Officials

Clerk of Courts	Heather McNeal
Coroner	Jake Futch
District Attorney	Richard Mallard
Magistrate Court Judge	June Braswell
Probate Court Judge	Lorna DeLoach
Sheriff	Noel Brown
Solicitor General	Joseph Cushner
State Court Judge	Gary Mikell
Chief Superior Court Judge	William Woodrum
Tax Commissioner	James Deal
Surveyor	John Dotson

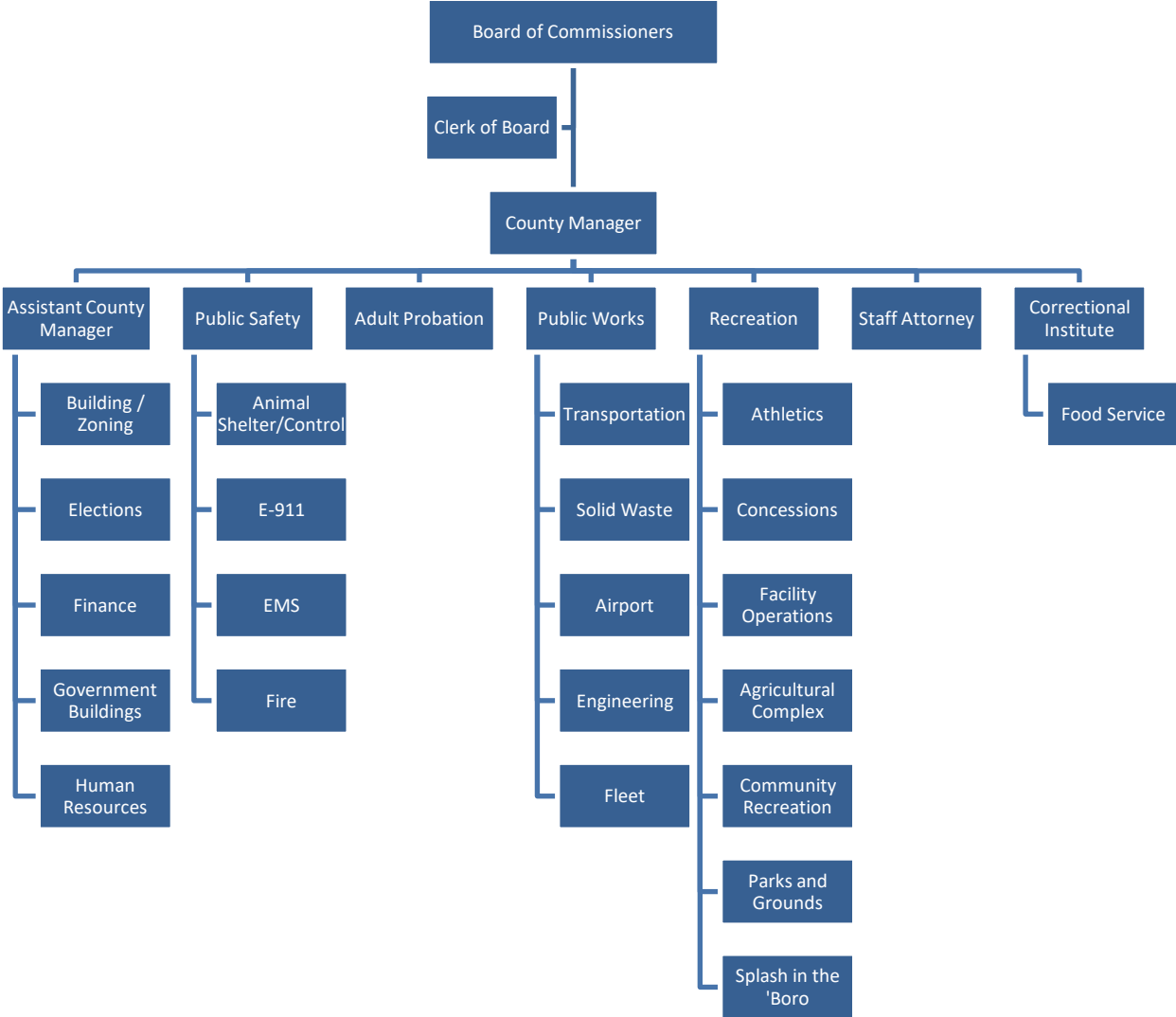
Appointed Officials

County Manager	Thomas Couch
Assistant County Manager	Andy Welch
County Attorney	Jeff Akins
Chief Financial Officer	Whitney Richland
Clerk of the Board	Olympia Gaines
Elections Supervisor	Pat Lanier Jones
Tax Assessor	John Scott
Accountability Court Director	Karen McClain
Buildings & Facilities Manager	Bob Hook
Public Safety Director	Ted Wynn
E911 Director	Kelly Barnard
Animal Shelter Director	Wendy Ivey
EMS Director	Doug Vickers
Fire Chief	Chris Ivey
Warden	
Probation Director	Christie Black
Parks and Recreation Director	Mike Rollins
Public Works Director	Dink Butler
Airport Director	Kathy Boykin
Fleet Management Director	Billy Cornelius
County Extension Director	Billy Tyson
Building Official / Zoning Administrator	Randy Newman

Organization Chart



Organization Chart



II. Priorities and Strategies

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Budget Message

County Manager's Executive Summary **Recommended FY 2019 General Appropriations Budget**

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

Introduction

As the county's Chief Budget Officer, I am pleased to present the recommended Fiscal Year (FY) 2019 General Appropriations Budget (GAB). 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 Management Analyst), we have determined that the GAB 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 2019 General Appropriations Budget for Bulloch County vests over \$80 million dollars across 20 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 2019 GAB. 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 2019 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) 2019 and throughout FY 2019 (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 2019), 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 2019 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.

With the surge in multi-family housing waned, single-family residential housing starts will increase consistent with state-wide projections, by 15%; however, this will result in approximately 53 more new residential units than in CY 2017, countywide (357 to increasing to 415). There are good prospects for continuing commercial and industrial development. By December 2018, Bulloch County's annual unemployment rate is expected to fall below 4.5%, from 5.0% in December 2017. 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, now surpassing 75,000 (76,149).

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 2018 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 2019, 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. However, they are an important indicator of economic trends. 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 SPLOST capital projects fund will avail over \$10.5 million for capital spending during FY 2019 for Bulloch County and its municipalities. This tax will expire in November 2019 with a planned renewal referendum in November 2018. 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. Budget amendments are expected for this fiscal year to program, or re-program, sales tax funds as determined by the referendum. Major purchases and projects are illustrated below in the Major Fiscal Warrants section.

Grants and Outside Funding: Approximately \$7.72 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 2019 GAB. Of significant note are the following:

- \$2,300,000 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 Georgia Transportation Infrastructure Bank for median and access improvements to the Southern Gateway Industrial Park at I-16 and US 301 South, as part of a \$5.6 million improvement.
- \$1,502,000 from the FY 2019 Georgia Department of Transportation for the Local Maintenance Improvement Program, which will be used for road resurfacing.
- \$1,484,000 at the Statesboro-Bulloch County Airport for obstruction clearance, new T-hangars, perimeter fencing and design services for forward projects.
- \$750,000 to construct a new senior citizens center on Grenade Street in Statesboro.
- \$185,163 from the Georgia Criminal Justice Coordinating Council for the Bulloch County Drug Accountability Court Program.

Compensation and Benefits: Proposed compensation adjustments are in line with current employment cost indices for state and local government workers. Implementation of a proposed compensation and classification plan adjustment for full-time employees will also impact the expenditure budget as 40% of classified positions will also be raised to the minimum of the new pay ranges. 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 2019 Major Fiscal Warrants for the General Appropriations Budget

Compensation and Benefits:

- 1.5% cost-of-living adjustment for all full-time personnel – July 1.
- Up to a 2.0% performance increase for all full-time personnel – January 1.
- Compensation and classification plan adjustment for approximately 40% of full-time classified positions to the minimum of the new pay ranges – January 1.
- Increase in Part-Time After-School and Lifeguard personnel - recruitment and retention
- Constitutional Officer salary increase - statutory mandate due to population increase.
- There will be no employee health care premium increases.

Additional Personnel:

General Fund:

- Public Relations/Marketing: 1 PTE (Likely an Intern; Assist in Public Information/Social Media)
- Roads: 2 PTE to FTE Conversions (Truck Drivers)
- Roads: 1 FTE (Motor Grader Operator)
- Ag Arena: 1 FTE (Maintenance Technician)
- Solicitor: 1 FTE (Victims Assistance – Probable State Grant Funding 10/1)
- Building Inspections: 1 FTE (Development Inspector)

Special Revenue Funds:

- E-911: 1 PTE
- Rural Fire: 3 FTE

Non-Personnel Operating Expenditures:

- Risk Management: Property/Liability Insurance for Splash Expansion and Ag Arena
- Government Buildings and Plant: Higher Maintenance Costs from Project Deferrals and Inflation of Goods and Services
- Accountability Court: Switch from Mental Health Court to Drug Court – 10% cash match
- Clerk of Court: Software Upgrade (helps eliminate additional position request)
- District Attorney: Accelerate “True-Up” for Circuit-wide Population Cost Allocation
- Library: 5% increase (No Increase in Several Years)
- Economic Development: Assign Costs for Statesboro Tax Allocation District Agreement
- Ag Arena: Establish Initial Operating Budget
- Recreation and Roads: Service Shifts to Contract Mowing and Boom-Axe Debris Cutting to Avoid Additional Personnel with No Budget Impact

Contingency and Reserve:

- Provide \$200,000 for contingent operating expenditures based on emergencies, or unexpected events.
- Provide \$150,000 for purchases that provide unique opportunities for service improvements or cost savings.
- Unused funds would roll into additional fund reserve.

Major Capital Expenditures:

- Dirt road paving for Miller Street Extension/Colfax Station subdivision.
- 13-15 miles of network and neighborhood road resurfacing.
- Completion of I-16/US 301 road improvements at new industrial park.
- Road striping for one-sixth of county paved roads.
- One ambulance for EMS to retire aging fleet and reduce maintenance costs.
- Various medical equipment for EMS to improve emergency patient care and transport.
- Six vehicles for Sheriff's Department to retire aging fleet and reduce maintenance costs.
- Personal protective equipment for Fire and Sheriff's Departments.
- 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 construction of the Multipurpose Agricultural Arena.
- Pending passage of SPLOST, begin Jail Renovations/additions, and public safety radio communications improvements.
- Finish construction of a new recycling and waste convenience center in south Bulloch County at Nevils-Groveland Road.
- Begin runway improvements and obstruction removal at the Statesboro-Bulloch County Airport.

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 2019. Also, there are new variables that include the pending implementation of a new compensation and classification plan for full-time employees, a planned transition to de-commission the County Correctional Institute, and other undetermined, or unforeseen demands in the future – such as emerging school safety needs.

The FY 2019 General Appropriations Budget provides a sound strategy of service delivery for the current year. The passage of a TSPLOST referendum, and the hope for early renewal of a SPLOST referendum will stabilize capital needs for the next five to seven years. However, forward operating budgets after FY 2019 will require a more disciplined approach based on the following factors.

- Transitioning the Correctional Institute: The County plans to operate the Correctional Institute until June 30, 2019 before transitioning out state inmate to make room for low risk offenders from the County Jail. The FY 2019 budget contemplates an initial phase of backfilling state inmate labor with paid personnel in a budget neutral plan.
- 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 a Classification and Compensation Plan in FY 2019 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 in place a one-year extension of a five-year agreement with the City of Statesboro in FY 2013 for the Statesboro unincorporated Urban Fire Tax District (UFTD). The current property tax rate is 1.8 mills in the UFTD, which will remain the same in FY 2019. The extension of this agreement is needed in order to negotiate a longer-term plan. Meanwhile, the Rural Fire District Fund which is expected to maintain the existing fee structure is fiscally deficient to upgrade the level of service demanded by the citizens served. An immediate forward and long-term strategy is needed.

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 2019 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 99% and will produce nearly \$21,000,000 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 2019 General Appropriations Budget to the Bulloch County Board of Commissioners, for your consideration. As always, I owe great thanks to the governing body, other elected county officials, the County staff and the citizens in exercising patience and due diligence during the budget preparation process. In particular, I owe gratitude to the Budget Review Team who exerted strenuous effort and excellent analysis in forming this annual work plan.

Thomas M. Couch, ICMA-CM, AICP
County Manager
June 5, 2018

Budget Message

Chairman's Budget Message

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

Dear Commissioners, Citizens, and Personnel of Bulloch County,

It is a pleasure to present the Fiscal Year 2019 (July 1, 2018 – June 30, 2019) 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 2018-19 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 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.

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 increase 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 2019 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 2018-19 that meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2018-19 is \$85 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

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.

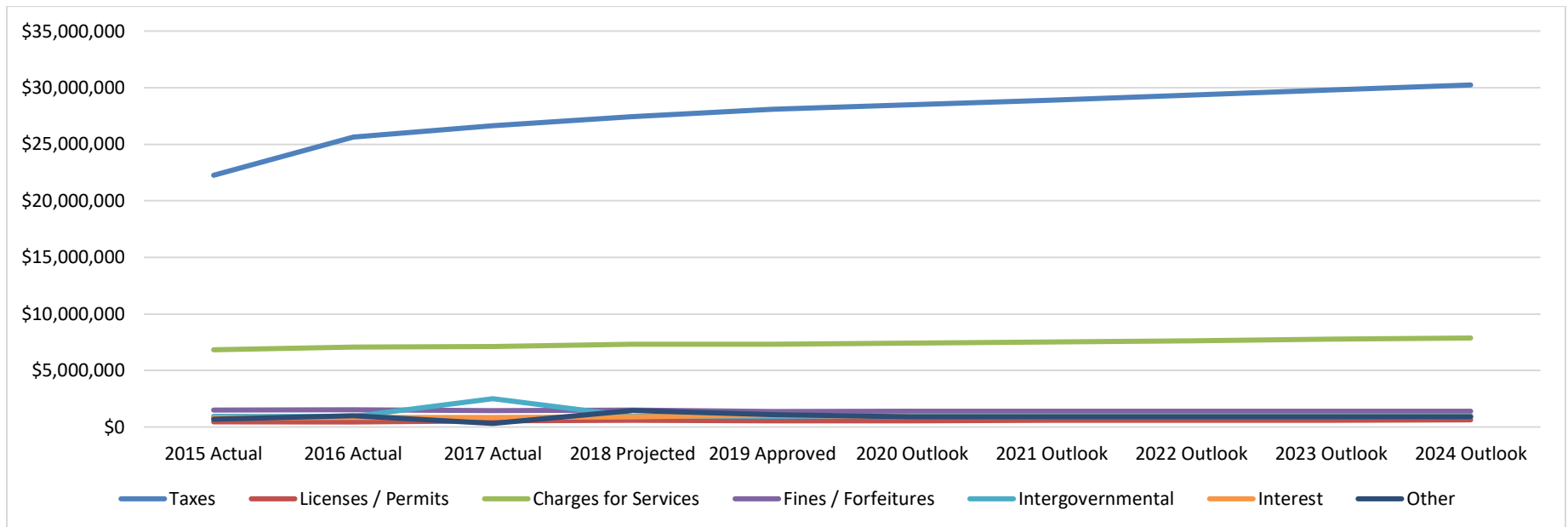
Aside from using estimated population growth, we worked with department heads to factor in anticipated changes in personnel and capital; we anticipate these two costs will have significant impact on future expenditures.

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

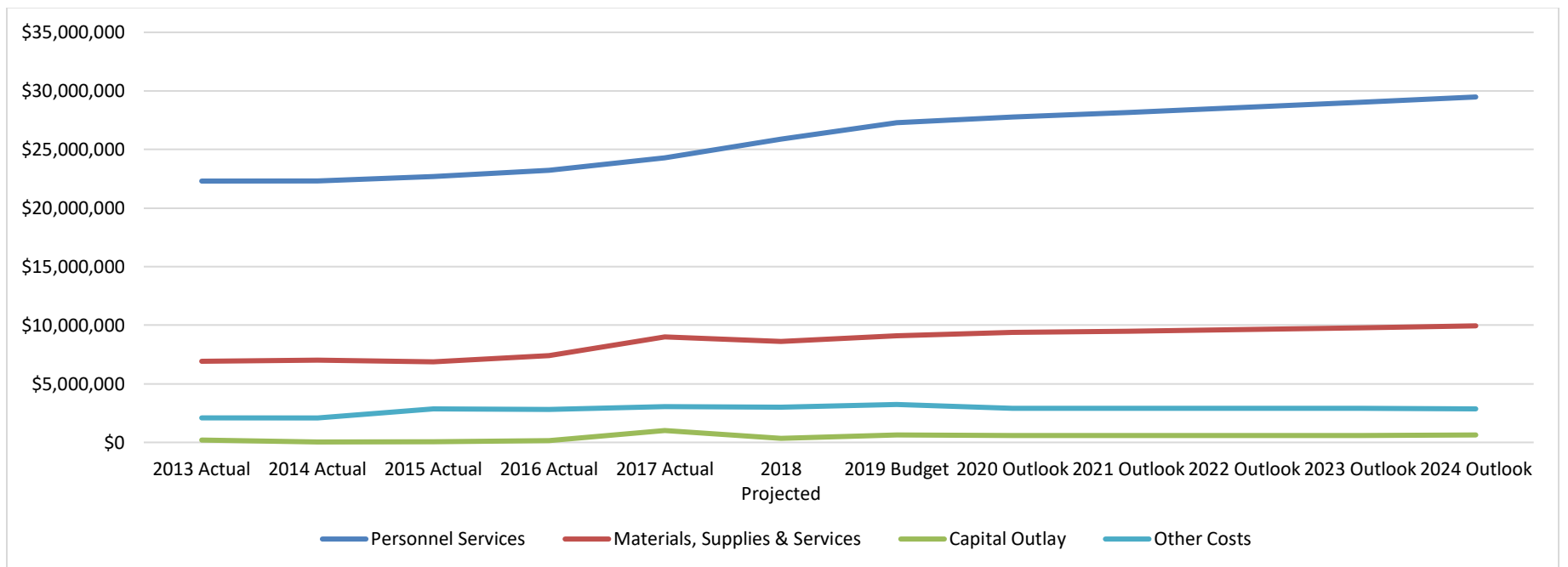
General Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Approved	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Taxes										
Property Tax	19,347,302	22,622,206	23,504,234	24,091,380	24,607,647	24,573,207	25,064,671	25,565,965	26,077,284	26,598,830
Alcoholic Beverage	285,609	271,638	277,778	263,324	260,000	260,000	260,000	260,000	260,000	260,000
Insurance Premium	1,941,100	2,078,615	2,211,755	2,373,439	2,485,000	2,609,250	2,739,713	2,876,698	3,020,533	3,171,560
Other	677,841	664,000	679,563	709,793	716,000	685,000	685,000	685,000	685,000	685,000
Licenses / Permits	453,932	454,243	535,195	581,723	543,200	559,496	576,281	593,569	611,376	629,718
Charges for Services	6,826,180	7,062,650	7,131,251	7,296,152	7,301,560	7,411,083	7,522,250	7,635,083	7,749,610	7,865,854
Fines / Forfeitures	1,512,295	1,521,098	1,459,250	1,510,905	1,367,700	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Intergovernmental	953,896	926,749	2,501,476	962,661	964,200	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest	809,870	866,655	842,564	887,993	1,059,047	900,000	900,000	900,000	900,000	900,000
Other	679,427	970,984	313,340	1,454,981	1,074,687	900,000	900,000	900,000	900,000	900,000
Revenue Total	33,487,452	37,454,399	39,441,341	40,132,352	40,379,041	40,660,256	41,215,552	41,779,430	42,352,025	42,933,476



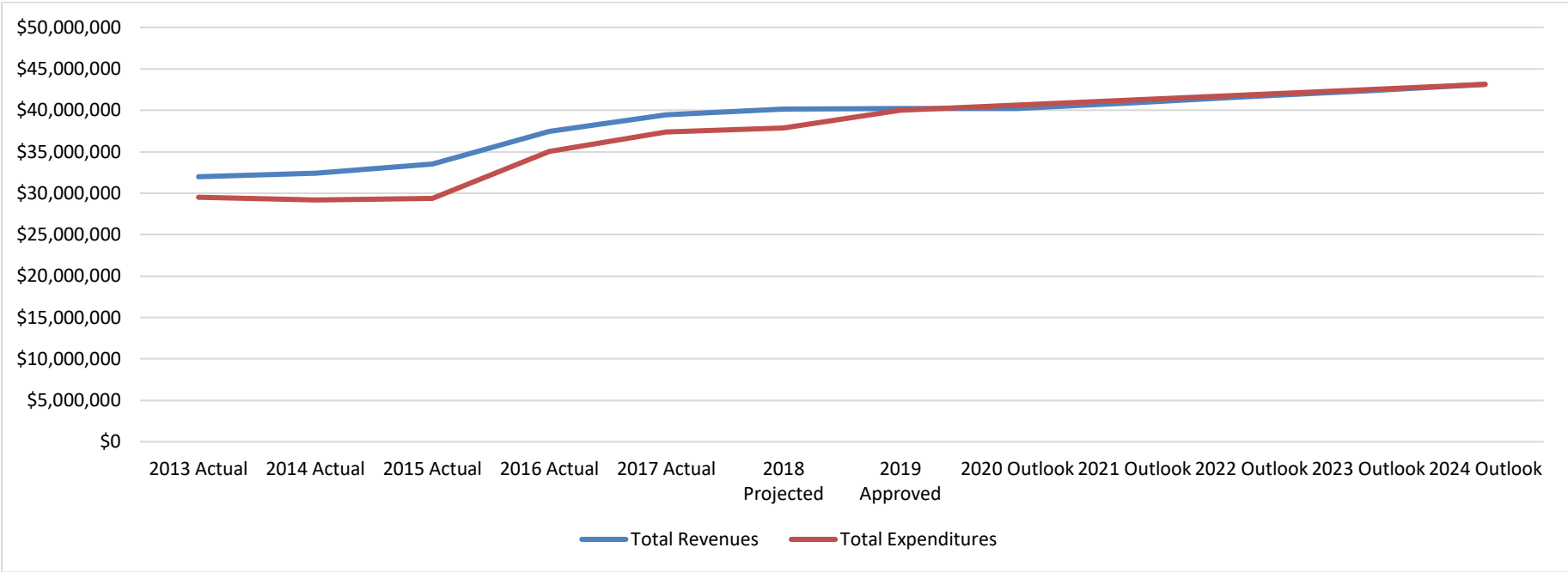
General Fund Expenditure Projection

General Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budget	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	22,684,714	23,248,066	24,195,098	25,676,582	27,299,810	27,762,204	28,183,059	28,610,294	29,044,006	29,484,293
Materials, Supplies, & Services	6,878,251	7,429,361	8,909,491	8,616,013	9,199,400	9,368,319	9,510,336	9,654,506	9,800,862	9,949,436
Capital Outlay	51,310	172,132	1,014,870	355,093	642,880	579,027	587,804	596,715	605,761	614,944
Other Costs*	2,884,692	2,797,800	4,251,203	3,017,927	3,236,951	2,905,502	2,934,352	2,917,914	2,901,396	2,884,803
Expenditure Total	32,498,967	33,647,359	38,370,662	37,895,886	40,379,041	40,615,052	41,215,552	41,779,430	42,352,025	42,933,476

* 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

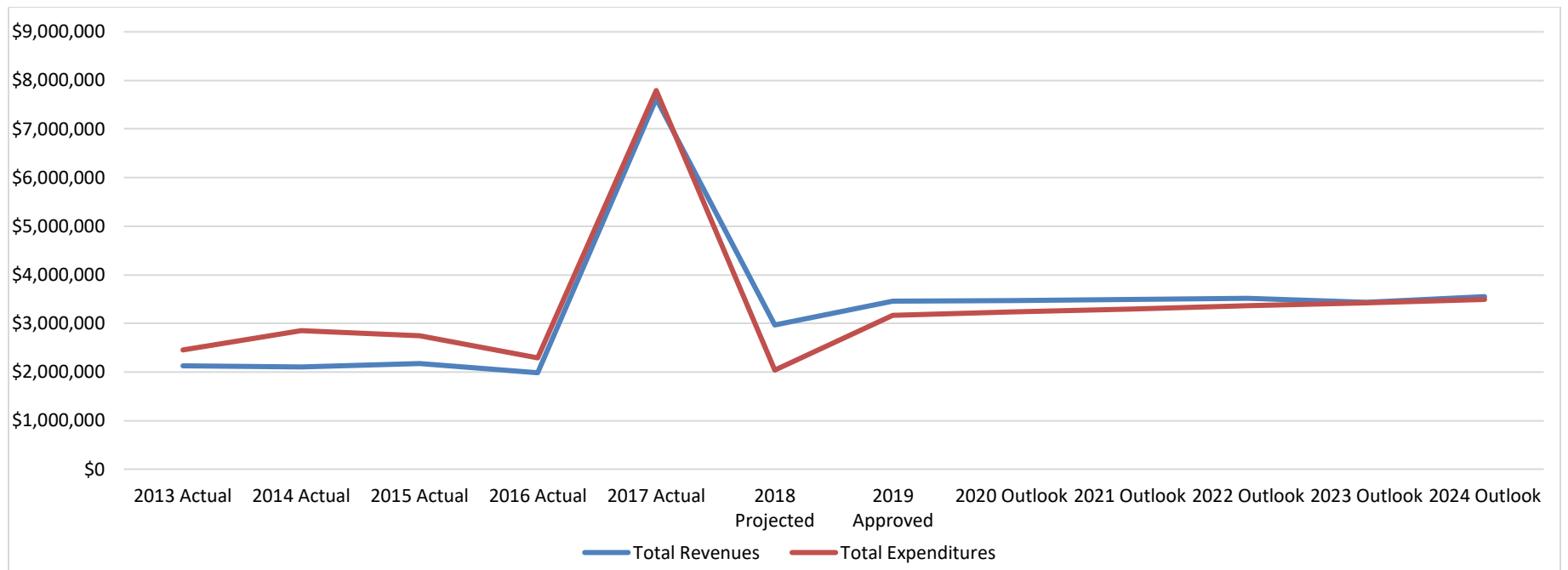
Enterprise Fund Revenue Projection

Enterprise Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budget	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Charges for Services	2,082,126	1,857,920	1,928,371	2,038,429	3,105,000	3,167,100	3,230,442	3,295,051	3,360,952	3,428,171
Interest	83,350	90,064								
Contributions	12,125	6,612	6,000	7,756	9,500	9,690	9,884	10,081	10,283	10,489
Miscellaneous	455	418	436	7,737	6,500	6,630	6,763	6,898	7,036	7,177
Interfund Transfer		28,847	5,687,981	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Revenue	2,178,056	1,983,862	7,622,788	2,103,922	3,171,000	3,233,420	3,297,088	3,362,030	3,428,271	3,495,836

Enterprise Fund Expenditure Projection

Enterprise Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budget	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Service	805,106	797,595	845,080	924,411	1,007,422	1,017,496	1,027,671	1,037,948	1,048,327	1,058,811
Materials, Supplies, & Services	890,102	787,496	964,827	838,309	929,050	9,38,341	947,724	957,201	966,773	976,441
Capital Outlay	6,940	25,818	5,798,622	32,780	58,000	58,580	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	90,000	90,000
Debt Service	891,662	527,882	219,369	1,078,100	1,369,400	1,369,400	1,369,400	1,369,400	1,369,400	1,369,400
Total Expenditures	2,743,909	2,288,892	8,363,290	2,963,600	3,453,872	3,473,817	3,493,961	3,514,306	3,534,855	3,555,610

Enterprise Fund Revenue and Expenditure Comparison



Internal Service Funds

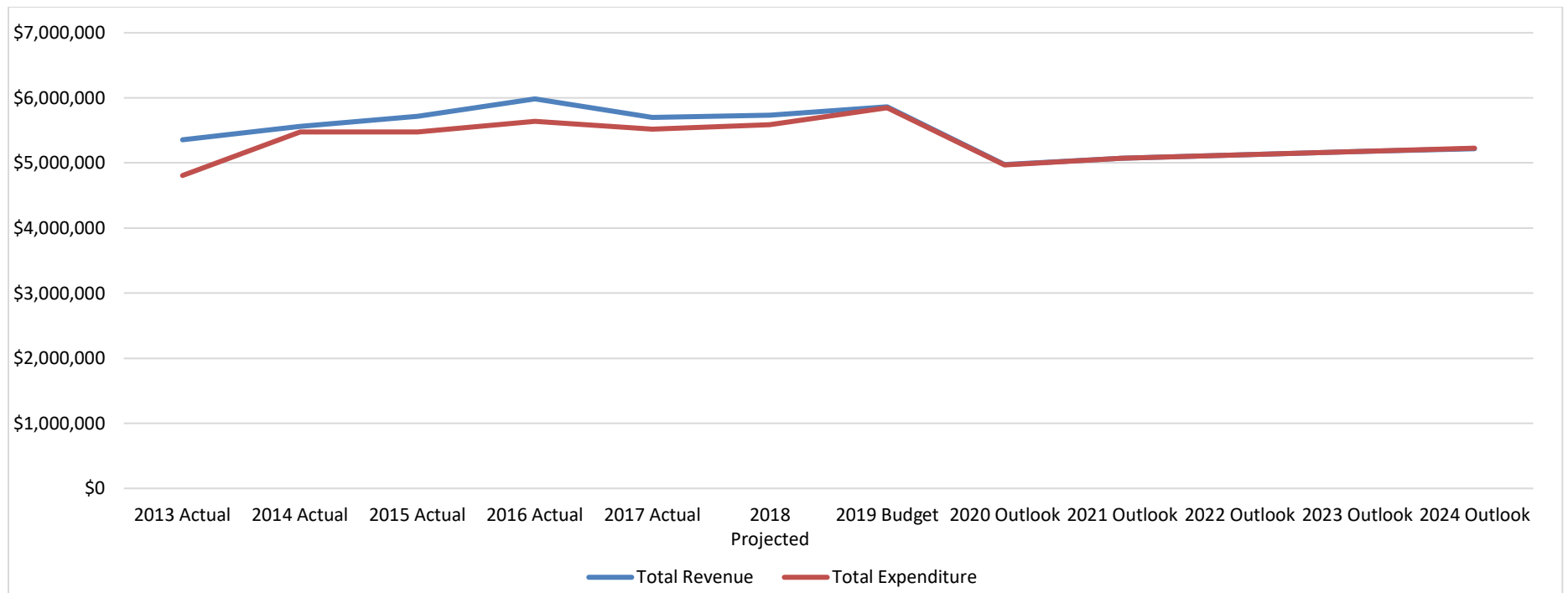
Internal Service Funds Revenue Projection

Internal Service Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budget	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Charges for Services	858,727	951,523	868,387	790,709	932,000					
Miscellaneous	256,902	501,806	262,448	77,098	128,000	128,000	128,000	128,000	128,000	128,000
Interfund Transfer	4,598,971	4,531,915	4,573,061	4,866,160	4,800,000	4,848,000	4,945,445	4,994,899	5,044,848	5,095,297
Revenue Total	5,714,600	5,985,244	5,703,897	5,733,967	5,860,000	4,976,000	5,073,445	5,122,899	5,172,848	5,223,297

Internal Service Funds Expenditure Projection

Internal Service Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budget	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	114,546	116,448	124,626	122,551	127,891					
Materials, Supplies, & Services	895,272	843,523	1,303,919	769,395	797,545					
Capital Outlay	729									
Inter-fund Transaction	4,463,383	4,682,214	3,813,455	4,696,208	4,923,350	4,972,581	5,072,532	5,123,258	5,174,490	5,226,235
Expenditure Total	5,473,930	5,642,186	5,242,000	5,588,154	5,848,786	4,972,584	5,072,532	5,123,258	5,174,490	5,226,235

Internal Service Funds Revenue and Expenditure Comparison



Special Revenue Funds

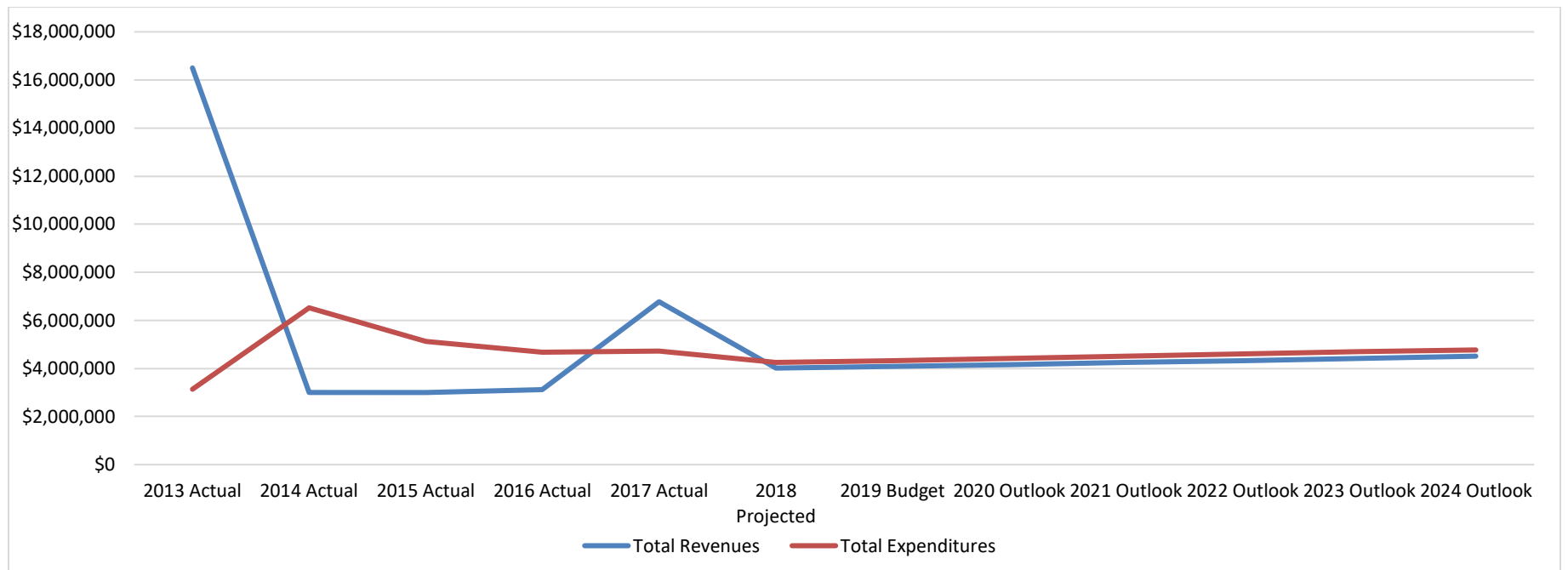
Special Revenue Funds Revenue Projection

Special Revenue Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budget	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Taxes	961,627	980,723	1,009,445	1,040,765	1,039,140	1,059,923	1,081,121	1,102,744	1,124,799	1,147,295
Intergovernmental	20,835	99,224	2,211,316	212,412	270,000	275,400	280,908	286,526	292,257	298,102
Charges for Services	1,730,128	1,798,130	2,351,404	2,476,777	2,452,700	2,501,754	2,551,789	2,602,825	2,654,881	2,707,979
Fines and Forfeitures	239,637	249,444	250,375	225,800	239,900	244,698	249,592	254,584	259,675	264,869
Interest	1,259	455								
Contributions	2,180		1,250	650	750	765	780	796	812	828
Miscellaneous	64,165	93,318	115,034	67,758	78,300	79,866	81,463	83,093	84,754	86,450
Interfund Transfer			825,000							
Revenue Total	2,998,995	3,122,071	6,763,825	4,024,162	4,080,790	4,162,406	4,245,654	4,330,567	4,417,178	4,505,522

Special Revenue Funds Expenditure Projection

Special Revenue Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budget	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	1,003,017	1,028,847	1,049,886	1,063,510	1,118,488	1,140,858	1,163,675	1,186,949	1,210,688	1,234,902
Materials, Supplies, & Services	1,293,343	1,392,256	1,700,156	1,464,053	1,455,228	1,484,333	1,1514,019	1,544,300	1,575,186	1,606,689
Capital Outlay	2,648,269	270,595	2,317,045	224,363	300,299	306,305	312,431	318,680	325,053	331,554
Inter-fund Transaction	99,033	99,451	48,430	170,935	168,815	172,191	1,75,635	179,148	182,731	186,385
Other Costs	888,063	979,237	1,001,502	1,112,854	996,725	1,016,660	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	173,113	176,576	180,107	183,709	187,383
Other Financing Uses				50,000	121,435	123,864	126,341	128,868	131,445	134,074
Expenditure Total	5,125,508	4,685,212	6,290,373	4,255,434	4,330,709	4,417,324	4,505,670	4,595,783	4,687,699	4,781,453

Special Revenue Funds Revenue and Expenditures Comparison



FY 2019: Major Factors

Introduction

The following section examines economic, political, and administrative factors that have influenced the development of the budget. This section will focus on numerous issues affecting 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 two to three 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 \$20 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. It appears that the County will meet 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 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

Again, 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

As with all previous fiscal years, as the County approached FY 2019, 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 2018, by fund type.

Total Budget

- Increase of \$18,677,568 from FY 2018 projected.

General Fund

- Increase of \$2,464,409 from FY 2018 projected.

Special Revenue Fund

- Increase of \$971,708 from FY 2018 projected.

Internal Service Fund

- Increase of \$252,076 from FY 2018 projected.

Enterprise Fund

- Decrease of \$224,235 from FY 2018 projected.

Capital Improvement Fund

- Increase of \$15,213,610 from FY 2018 projected.

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Fund Categories, Types and Descriptions

Fund Description Overview

There are three categories of funds within government: governmental funds, proprietary funds and fiduciary funds. Governmental funds are where most governmental functions such as general administration, judicial, public safety, public works, transportation, health and welfare and culture and recreation are financed. Proprietary funds are those where business-type activities are budgeted from revenues for user fees and charges rather than general revenues such as taxes, fines, licenses or permits. Fiduciary funds are used when government is entrusted with resources for the benefit 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 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 major 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 (50.0% 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 (6.3% 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 (33.1% 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 (3.4% 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 fall short of budgeted expenses for fiscal year 2019. 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 (7.2% of expenditures)

Internal Service Funds are used to account for business-type activities of the government whereby goods or services are provided to customers internal to the government, such as other funds, departments or agencies of the government on a cost-reimbursement basis. In other words, the goal of the fund over time is to generate revenues in the form of user fees and charges that are sufficient to cover the costs of providing the goods or services to break-even, but not make 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"> • Taxes • Licenses / Permits • Intergovernmental • Charges for Services • Fines / Forfeitures • Investment Income • Contributions / Donations • Miscellaneous • Other Financing Sources 	<p style="text-align: center;">General Fund (Major Fund)</p>	<ul style="list-style-type: none"> • County Commission • County Manager • Clerk of the Board • Elections • Finance • Attorney • Human Resources • Personnel Services • Tax Commissioner • Tax Assessor • Geographic Information System • Risk Management • Government Buildings • Public Relations • Engineering • General Administrative Fees • Superior Court • Accountability Court • Clerk of Court • District Attorney • State Court • Solicitor • Magistrate Court • Probate Court • Indigent Defense • Public Safety Administration • Sheriff • Seized Drugs • Criminal Investigations • Crime Suppression • Jail • Court Services • Correctional Institute • Adult Probation • EMS • Coroner • Animal Control • Animal Shelter • Roads • Solid Waste • Fleet Management • Public Health, Mental Health, DFACS, Pauper Burials, DFACS Building, Transportation Services, Concerted Services, High Hope • Library • Recreation: Administration, Athletics, Concessions, Facility Operations, Agricultural Complex, Community Recreation, Parks and Grounds • Agricultural Resources • Building Inspection • Planning and Zoning • Development Authority 	<p style="text-align: center;">Capital</p> <p style="text-align: center;">General Operations</p> <p style="text-align: center;">Inter-fund Contributions</p>

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

Fund Structure by Activity

Department / Activity	Fund	Primary Revenue Source
Accountability Court	General	Grants and Tax Revenue
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
BCCI Telephone	Special Revenue	User Fees
Board of Commissioners	General	Taxes and Other Revenue
Bond	Special Revenue	SPLOST
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
Coroner	General	Taxes and Other Revenue
Correctional Institute	General	Taxes and Other Revenue
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
Food Service	Internal Service	Transfers from General Fund
General Administrative Fee	General	Taxes and Other Revenue

Department / Activity	Fund	Primary Revenue Source
GIS	General	Taxes and Other Revenue
Government Buildings	General	Taxes and Other Revenue
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
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	Fire Fee
Seized Drugs	General	Taxes and Other Revenue
Sheriff	General	Taxes and Other Revenue
Sheriff Telephone	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
Streetlight 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>General Government <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 Tax Assessor Tax Commissioner
<p>Judicial Services <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>	District Attorney Public Defender Superior Court Clerk of Courts Accountability Court	Magistrate Court Probate Court State Court Judge Solicitor
<p>Public Safety <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 Coroner Correctional Institute Jail Public Safety Admin Sheriff	Animal Control Animal Shelter EMS Statesboro Fire District Rural Fire
<p>Public Works <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>Community Services <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>	Center for Agriculture Extension Service Recreation Splash in the ‘Boro Health Department	DFACS Library
<p>Community Development <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 Greenspace Tourism
<p>Capital Projects <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

While budgeting is a different discipline than accounting, the two are intimately joined through Generally Accepted Accounting Principles (GAAP). For example, some entities may prepare their budget on a cash basis, while accounting for transactions on an accrual or modified accrual basis, and whereby GAAP prescribes a reconciliation between the two. However, Bulloch County's practice is to prepare the budget for each fund in a manner that is consistent with the basis of accounting upon which the financial statements are prepared and audited.

At the fund level, all governmental fund budgets are prepared on the modified accrual basis and the proprietary fund budget is prepared on the accrual basis. The difference in these two accounting methods requires a reconciliation between the fund level financial statements and the government-wide financial statements, as reflected in the comprehensive annual report for items such as revenue recognition, the acquisition and depreciation of capital assets, the issuance and amortization of long-term debt, and accumulated items such as fringe benefits to employees for annual leave.

Bulloch County takes great care each year when preparing the budget, a documented pledge of the governing body's intent to address the virtually unlimited wants and competing demands of its citizens for specific programs and purposes by providing as many services as possible to achieve general welfare of all citizens while being financially responsible in doing so. In other words, Bulloch County's budget is the governing body's promise to prioritize the needs of its citizens and to live within its means from current resources so that the expense of the present is not shifted as a financial burden to future generations. For more detail on how this is accomplished, see the following section on the Budget Process.

Budget Process

Preparation

Typically, in March of each calendar year (or, 120 days before the close of the fiscal year), the County Manager calls for supplemental estimates and requests after the budget review team sets baseline budget targets for each department and budget unit. The baseline provides what is estimated to be necessary for continuing operations, without regard to capital outlays and extraordinary costs, which is done separately.

The budget instruction package explains the schedule, and policies and procedures for submission of supplemental requests. The County's departments and externally funded agencies and functions then begin to engage in preparing the succeeding fiscal year General Appropriations Budget. Using a blend of program and performance budgeting techniques, administrators, department heads, and other elected officials of County government are asked to:

- Identify prior year service accomplishments.
- Identify key issues and activity measures.
- Project workforce staffing levels.
- Set service delivery priorities that could be used to measure or benchmark future progress.
- Explain service delivery needs and fiscal warrants (justifications) for supplemental expenditures.

Budget hearings are then held to afford the department or budgetary unit an opportunity to elaborate on its request and to inform the budget review team of any necessary capital outlays or anticipated extraordinary costs. The collaborative effort taken by all parties to articulate and justify their programs cannot be understated and is to be praised.

Methods to Prioritize Funding: 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 countywide service functions for FY 2019 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

Review

The following are the dates and actions the Commissioners took to review the FY 2018-19 budget:

- On May 30, 2018, the Commissioners held a work session to review the proposed budget before the distribution to the public.
- On June 5, 2018, the Commissioners posted the tentative budget and set a public hearing for June 12, 2018 to receive public input on the adoption of the final budget.

Adoption

- Following review, the proposed final budget was made available and a final public hearing was held on June 19, 2018. At this time, the budget was once again considered by the County Commission and adopted as the final budget for the 2018-2019 fiscal year.

Summary

1

Board of Commissioners sets budget priorities and goals. Budget Committee discusses financial state of the County. Committee distributes budget workbooks to department heads.

2

Department heads complete budget workbooks containing fund request, reasoning and project funding.

3

Budget Committee and Department heads meet to review fund requests and create the first draft of the budget.

4

Board of Commissioners reviews the budget and seeks public input at budget hearings.

5

The final budget is adopted and presented to citizens.

Calendar

January 15	Update FY17 Actual figures after Audit adjustments (revenues and expenditures)
March 1	Update Personnel file
March 30	Distribute budget instructions and baseline budget estimates to internal department and external agencies
April 6	Question and Answer sessions with internal departments and external agencies
April 16	Deadline for return of budget requests
April 16	Send out Fee Schedule for review
April 23-30	Budget hearings: Send schedule to outside agencies for May 3 Budget Review team meeting
May 6	Health insurance quotes due
May 9 – 25	Employee open enrollment
May 30	County Manager submits tentative budget to Board of Commissioners
May 30	Submit FY 2019 Budget Notice to Newspaper
May 30	FY 2019 Budget Workshop
June 5	Post FY 2019 Tentative Budget on website
June 5	FY 2019 Budget available for public review
June 12	FY 2019 Budget Public Hearing
June 19	FY 2019 Budget Adoption

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

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 executive 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 use of reserves do not exceed projected revenues.

The County’s established budgetary and financial policies govern: general budget, revenues, expenditures, debt, capital facilities, reporting and accounting. These have been set forth below:

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, of (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.

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.

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 2019 Staffing Overview

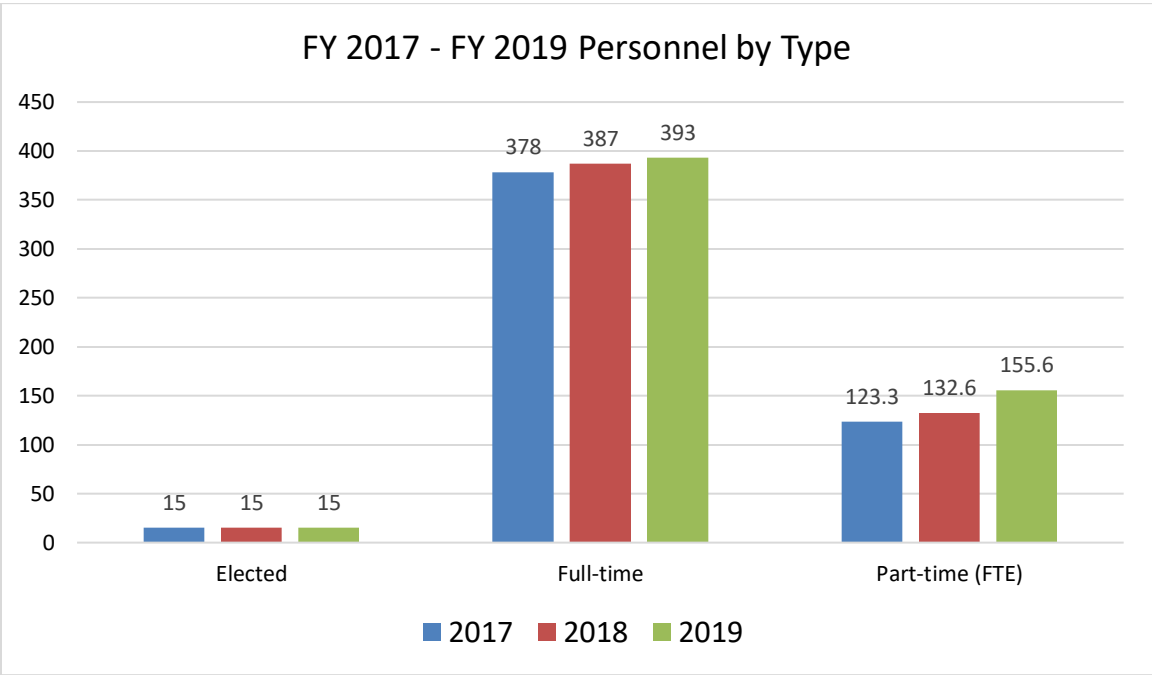
Funding for personnel costs within the County increased this fiscal year. Full-time equivalents (FTE's) increased this fiscal year. The County continues to experience growth and has added positions to maintain service levels.

Personnel Trends

The County will add approximately 8.5 FTEs overall in FY 2019. The General Fund experienced five additional FTE's and increases in four departments (Roads, Building Inspection, Ag Complex, Solicitor). The Enterprise Fund remained the same as last year. The Special Revenue Fund increased 3.5 FTEs, while the Internal Service Fund was the same as last year. 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 (364) and part-time employees FTEs (111.5). 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).

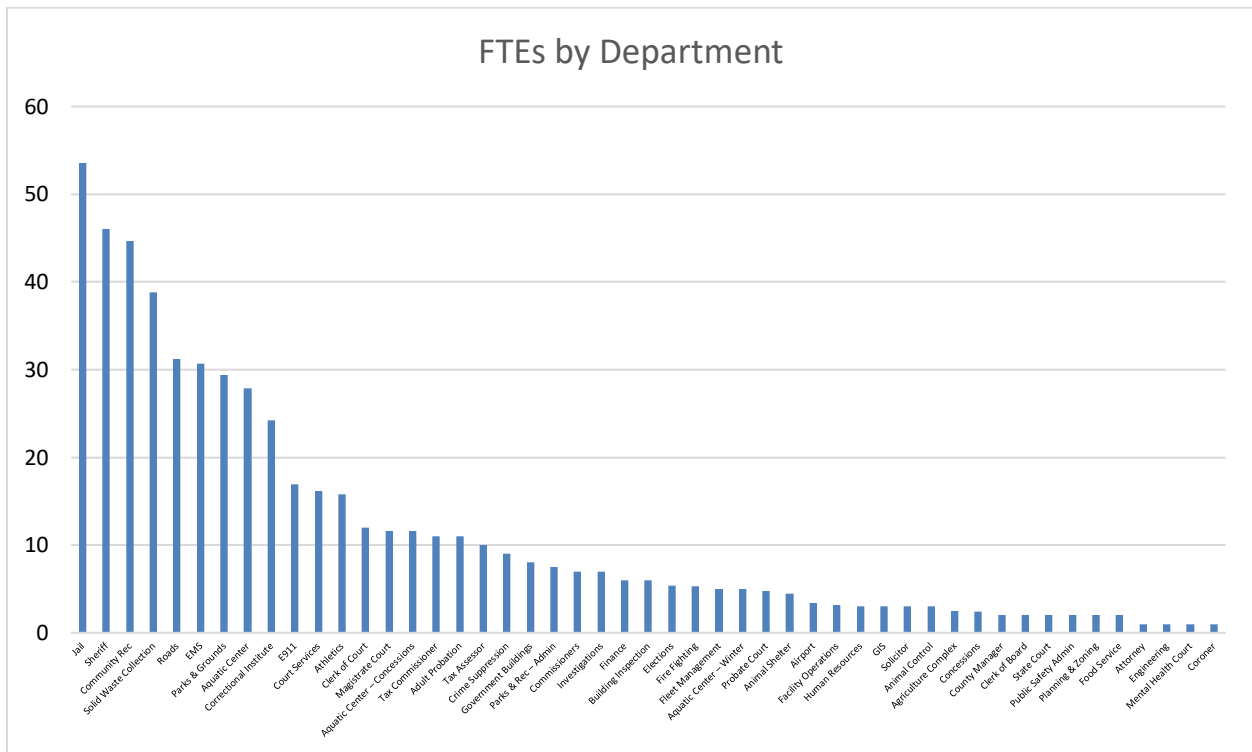


Staffing Changes in FY 2019

Department FTE Decreases: Tax Assessor (0.5)
 Court Services (0.3)
 Correctional Institute (1.2)
 Roads (1.2)
 Solid Waste (0.8)
 Aquatic Center – Winter (1.1)

Department FTE Increases: Clerk of Board (1.0) Elections (0.5)
 Magistrate Court (0.5) Probate Court (0.2)
 Jail (0.6) Athletics (0.7)
 Community Recreation (8.7) Agriculture Complex (1.5)
 Parks and Grounds (3.8) Building Inspection (1.0)
 E911 (0.5) Rural Fire (3.0)
 Aquatic – Summer (5.9) Aquatic – Concessions (5.1)

Above information includes part-time positions.



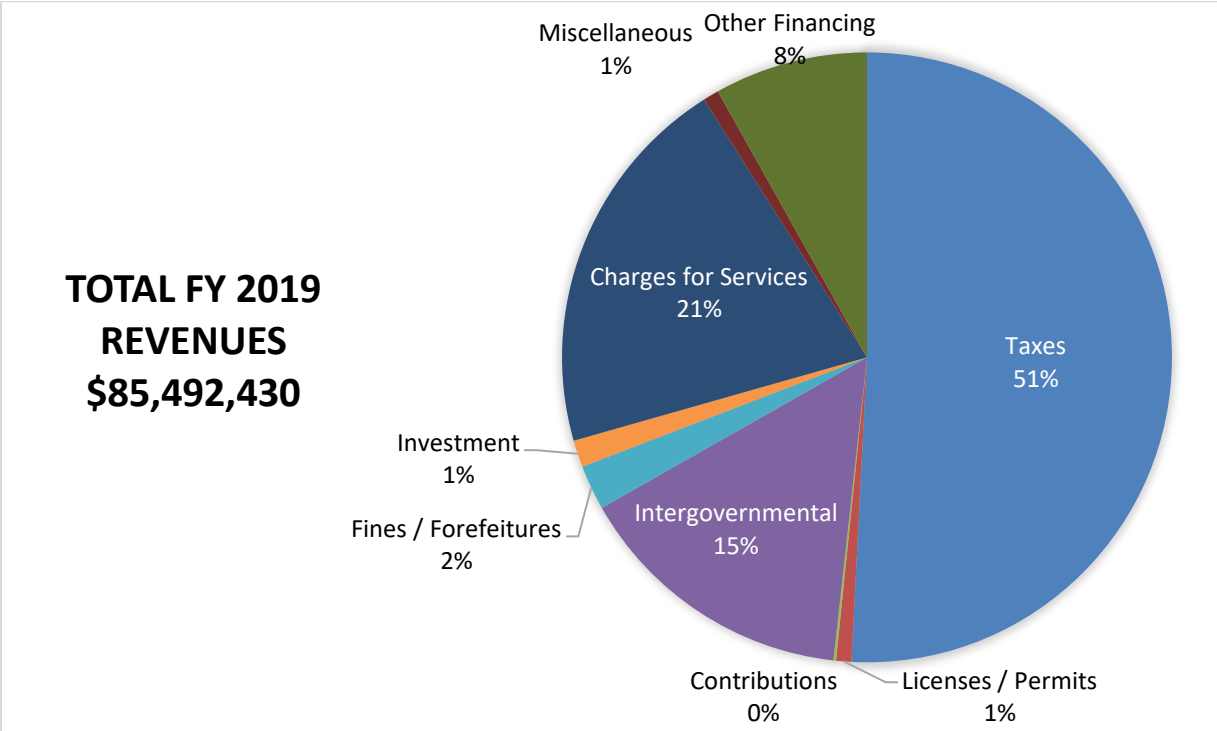
Revenue Overview

Introduction

The total budget for Bulloch County’s combined funds for Fiscal Year 2019 amounts to \$85,492,430, an increase of 34.1% over the \$63,747,170 projection for FY 2018. The increase incurred primarily because of passage of TSPLOST, SPLOST funding being used to complete the Agribusiness Complex and grant funding being used to improve the intersection at US 301 and I-16.

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 investment from the sale of the Old Hospital corpus
- Contribution – consists mostly of recreation contributions
- Miscellaneous – consists mostly of rent of county owned property/buildings
- Other Finance Sources – consists mostly of transfers from other County funds

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 related to disposable income seems to reflect a cautious mood in consumers (flat sales tax revenue), while property tax revenue increased about 4% reflecting an improving housing market.

Taking all the factors into account, the County's total General Fund revenues are projected to increase by approximately 4.8% over the current fiscal year 2018 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 47.2% of total revenues. General Fund revenues will increase in FY 2019 by 1.3% from \$39.87 million projected in FY 2018 to \$40.38 million in FY 2019. 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 3.7% of total revenues. Enterprise Fund revenues will increase in FY 2019 by 50.7% from \$2.1 million projected for FY 2018 to \$3.17 million in FY 2019. The large increase is related to Splash in the 'Boro being open for an entire season.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds, accounting for 4.7% of total revenues. The Special Revenue Fund includes the CI Phone, Jail Add-on, Drug Education, E911, Airport, Lightning District, Statesboro Fire, Rural Fire and Tourism funds. This Fund is proposed to increase 1.4% from \$4.02 million projected for FY2018 to \$4.08 million in FY 2019. The increase can be attributed to an increase in E911 charges and Telephone Commissions at the Correctional Institute.

Capital Improvement Funds

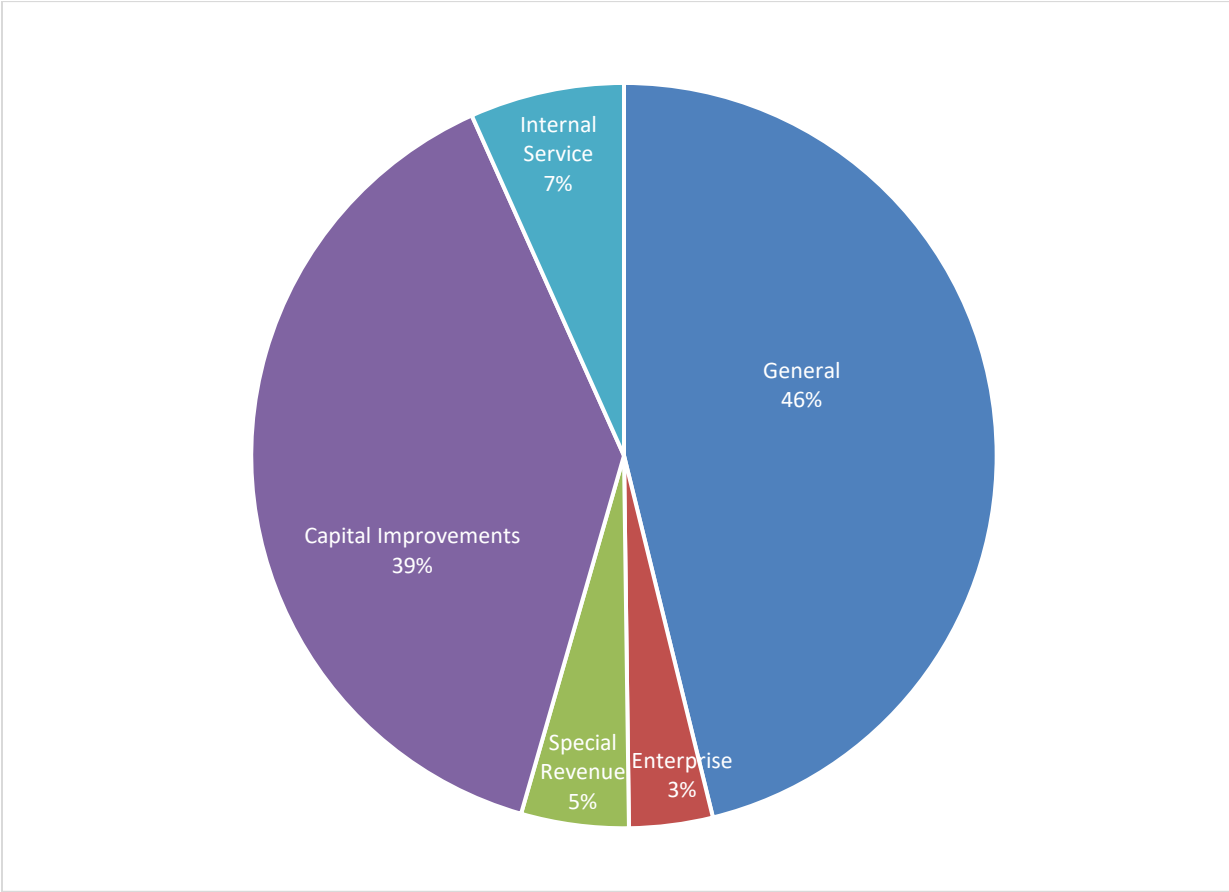
The Capital Improvement Funds comprise 37.4% of the total budget. Capital revenues are expected to increase 168.7% from \$11.91 million in FY 2018 to \$32 million in FY2019. The majority of the increase is due to recovery of FEMA funds, grant-funded road improvements at I16-US301, and the planned issuance of debt for expenditure on a jail renovation and public safety infrastructure. Additionally, the passage of the TSPLOST increased funding this Fiscal Year.

Internal Service Fund

The Internal Service Funds comprise 6.9% of the total budget. Capital revenues are expected to increase 0.3% from \$5.84 million in FY 2018 to \$5.86 million in FY2019. The majority of the increase is due to additional employees selecting County health insurance.

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.



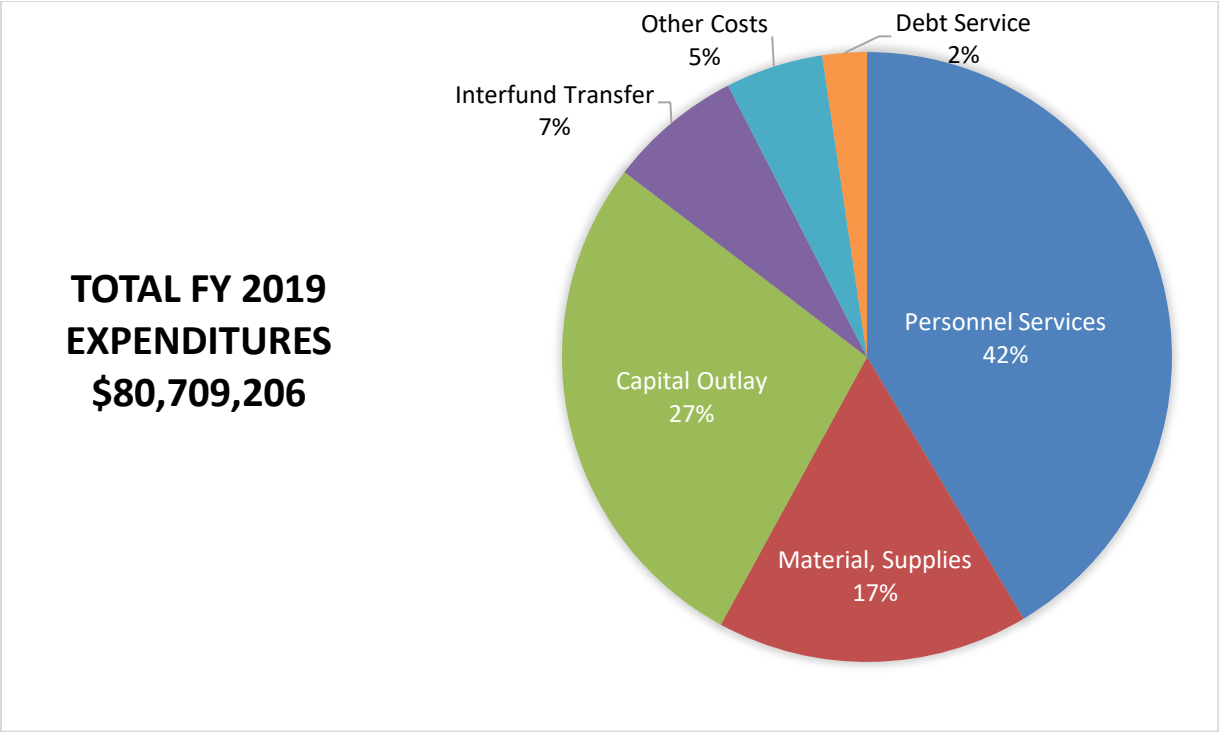
Expenditure Overview

Introduction

The total expenditures for Bulloch County’s combined funds for Fiscal Year 2019 amounts to \$80.71 million, an increase of 30.1% from the 2018 projection of \$62.03 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.



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 Management Analyst, 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 50.0% of total expenditures. General Fund expenditures will increase in FY 2019 by 6.5% from \$37.91 million projected for FY 2018 to \$40.38 million in FY 2019. This increase is primarily due to increased costs for 3 additional Roads Employees and costs associated with partially implementing a compensation plan.

Enterprise Fund

The Enterprise Fund is the smallest fund in the budget accounting for 3.4% of total County expenditures. Enterprise expenditures are expected to decrease by 7.6% from \$2.96 million projected in FY 2018 to \$2.74 million in FY 2019. The increase is due to additional costs for employees, depreciation expense and debt service related to the expansion of Splash in the 'Boro.

Special Revenue Funds

The cumulative Special Revenue Funds are a Non-Major fund in the overall budget comprising 6.3% of the total County expenditures. The Special Revenue Fund includes the CI Telephone, Jail Add-on, Drug Education, Sheriff Telephone, E911, Airport, Lightning District, Statesboro Fire, Rural Fire and Tourism funds. This Fund is proposed to increase 23.8% from \$4.09 million projected for FY 2018 to \$5.06 million in FY 2019. This increase is primarily due to capital outlays.

Capital Improvement Funds

The cumulative Capital Improvements Funds are the second largest funds in the budget accounting for 33% of total expenditures. Capital expenditures are expected to increase by 132.7% from \$11.46 million projected in FY 2018 to \$26.68 in FY 2019. The majority of the increase is due to expected completion of the Ag Complex and road improvements at I16-US301

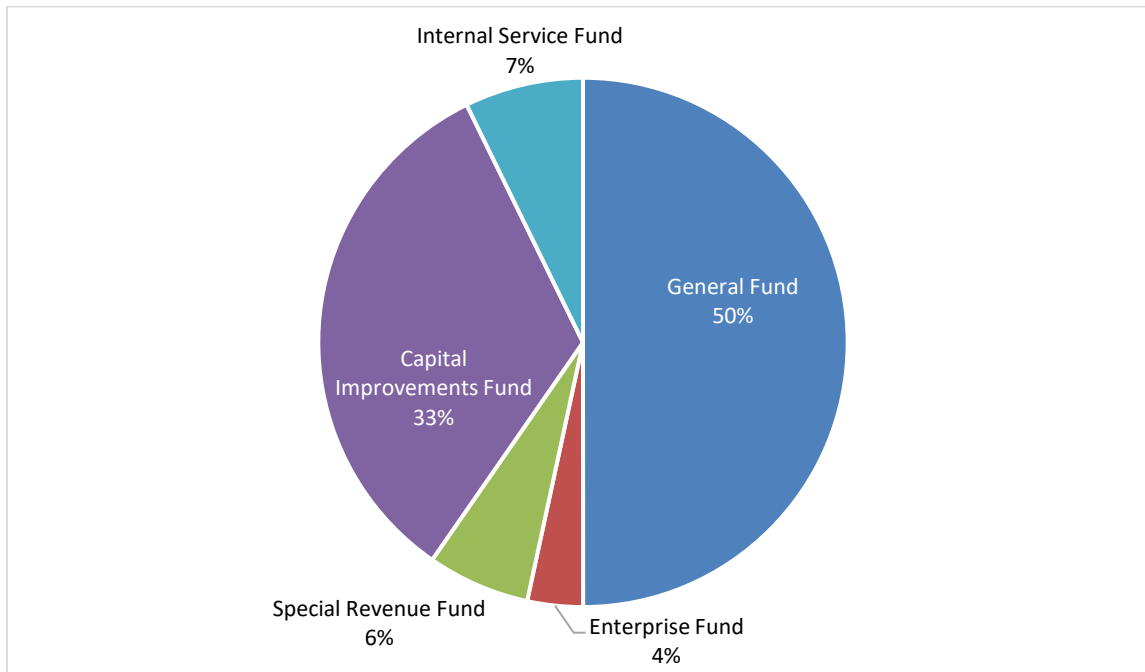
in addition to a jail renovation and public safety infrastructure. Additionally, the passage of the TSPLOST increased funding for road projects this fiscal year.

Internal Service Funds

The cumulative Internal Service Funds are the third largest funds and account for 8% of total spending. The Internal Service Fund consists of the Employee Health and Food Service Fund. Internal Service expenditures are proposed to increase 1.3% from \$5.6 million projected for FY 2018 to \$5.85 million in FY 2019. The increase is primarily due to additional health insurance claims.

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.

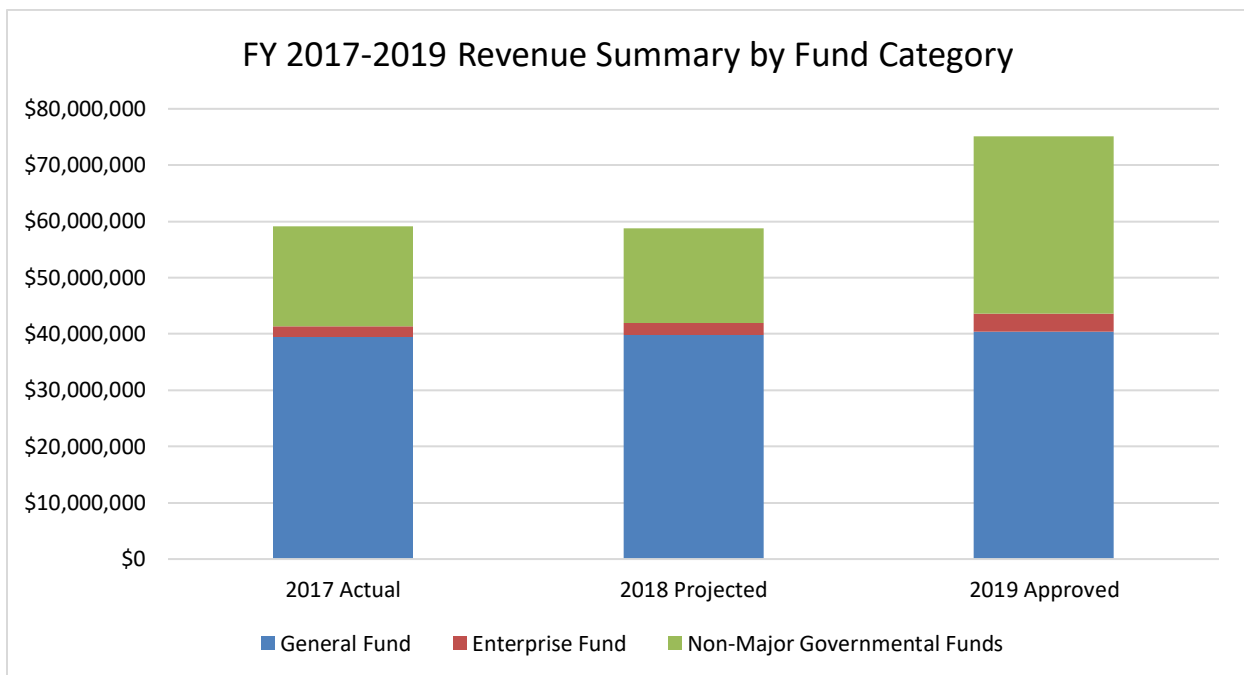


Consolidated Financials

Three-Year Consolidated Financials & Fund Financial Schedule

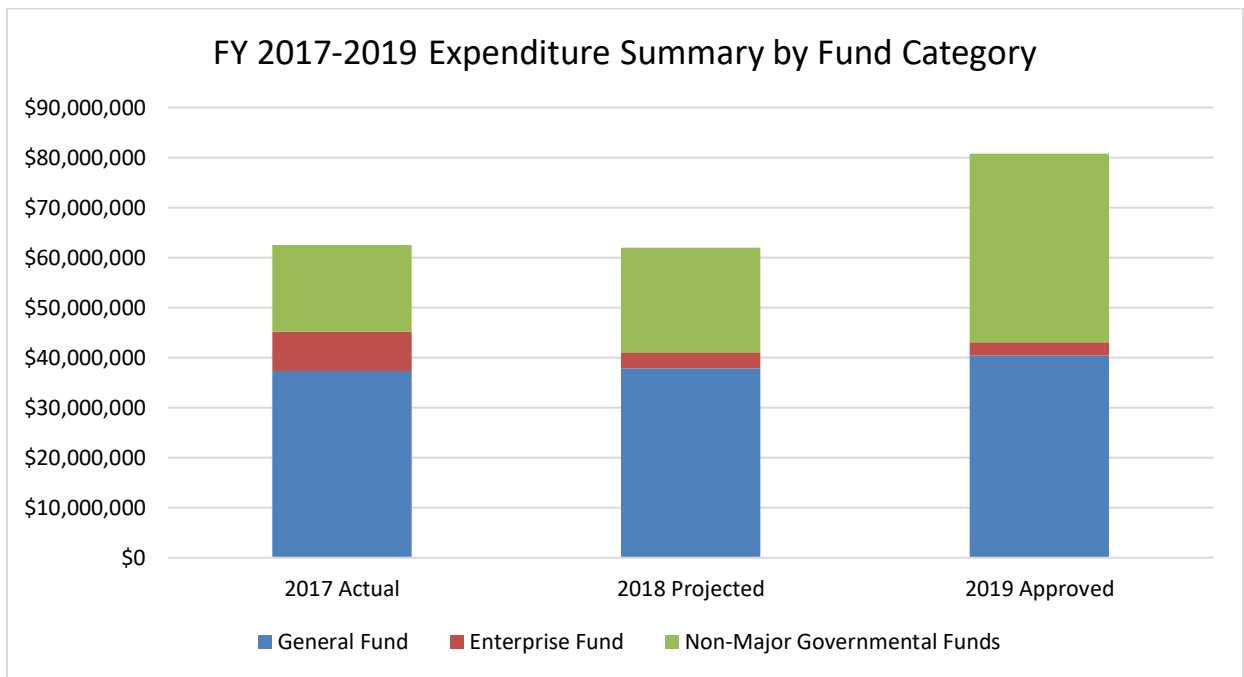
For all funds in FY 2019, we anticipate \$85,492,430 in total revenue, an increase of 28.25% from FY 2017 of \$66,660,777. The table below summarizes total revenue from FY 2017 to FY 2019. The graph illustrates FY 2017 to FY 2019 revenues, and does include other financing sources.

FY 2017-2019 Revenue Summary by Fund				
Fund	2017 Actual	2018 Projected	2019 Approved	2017-2019 Increase / Decrease
General	40,439,244	39,869,027	40,379,041	(60,203)
Enterprise	1,947,792	2,103,422	3,170,500	1,222,708
Special Revenue	8,238,023	4,024,162	4,080,790	(4,157,233)
Capital Improvements	10,613,509	11,910,004	32,002,099	21,388,590
Internal Service	5,422,210	5,840,555	5,860,000	437,790
Total	66,660,777	63,747,170	85,492,430	18,831,652



Based on expenditures from all funds (General, Enterprise, Capital Improvements, Internal Services, and Special Revenue), the County’s total adopted budget for FY 2019 is \$80,709,206, an increase of 24.1% from FY 2017 of \$65,015,702. The reason for the significant increase is the expected completion of the Ag Complex and road improvements at I16-US301 in addition to a jail renovation and public safety infrastructure. Additionally, the passage of the TSPLOST increased funding for road projects this fiscal year. The table below summarizes total expenditures from FY 2017 to FY 2019. The graph illustrates FY 2017 to FY 2019 expenditures.

FY 2017-2019 Expenditure Summary by Fund				
Fund	2017 Actual	2018 Projected	2019 Approved	2017-2019 Increase / Decrease
General	38,370,662	38,794,675	40,379,041	2,008,379
Enterprise	2,564,668	2,963,600	2,739,365	174,697
Special Revenue	6,290,373	4,089,211	5,060,919	(1,229,454)
Capital Improvements	12,547,999	10,582,937	26,676,590	14,128,591
Internal Service	5,242,000	5,601,215	5,853,291	611,291
Total	65,015,702	62,031,638	80,709,206	15,693,504



FY 2019 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2019 revenue and expenditures for individual funds. The Non-Major Governmental Funds are all grouped together.

FY 2019 Revenue/Expenditure Summary by Fund						
Fund	Major Funds			Non-Major Funds		2018-2019 Totals
	General Fund	Capital Improvement Funds	Enterprise Fund (SPLASH)	Special Revenue Funds	Internal Service Funds	
FY 2019 Revenue						
Taxes	28,068,647	8,708,002		1,039,140		37,887,789
Licenses / Permits	543,200					543,200
Intergovernmental	1,059,047	6,829,671		270,000		8,158,718
Charges for Services	7,301,560		3,105,000	2,452,700	932,000	13,791,260
Fines / Forfeitures	1,367,700			239,900		1,607,600
Investment	964,200	50				964,250
Contributions	83,500		9,000	750		93,250
Miscellaneous	352,879		6,500	78,300	128,000	565,679
Other Financing	638,308	16,392,376	50,000		4,800,000	21,880,684
TOTAL	40,379,041	32,002,099	3,171,500	4,080,790	5,860,000	85,492,430
FY 2019 Expenditures						
Personnel Services	27,395,798		1,042,915	1,219,681	259,900	29,918,294
Materials, Supplies	9,199,400		929,050	1,499,713	793,391	12,421,554
Capital Outlay	642,880	23,926,962	58,000	940,646		25,568,488
Interfund Transfer			90,000	184,435	4,800,000	5,074,435
Other Costs	3,051,165			996,725		4,047,890
Debt Service	89,799	2,749,628	619,400	219,719		3,782,219
TOTAL	40,379,041	26,676,590	2,739,365	5,060,919	5,853,291	80,709,206
Balance Summary						
Excess / (Deficiency)	0	5,325,509	431,635	(980,129)	6,709	4,783,174
Fund Balance (Begin*)	10,700,914	11,802,869	2,356,865	4,448,217	2,244,487	31,553,352
Fund Balance (End)	10,700,914	17,128,378	2,788,000	3,648,088	2,251,196	36,336,56
Fund Balance % Change	0%	45.12%	18.29%	22%	.3%	

- SPLASH excludes \$750,000 depreciation expense.

- The Beginning Fund Balance for FY2018-2019 is a projection and does not reflect actual fund performance for the 2017-2018 fiscal year.

FY 2017-2019 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2017 – FY 2019 revenues and expenditures for all funds.

Category	2017	2018 Projected	2019 Approved
Revenue			
Taxes	38,855,474	29,206,979	37,887,789
Licenses and Permits	517,588	581,723	543,200
Intergovernmental	4,843,418	4,419,498	8,158,718
Charges for Services	17,223,581	15,642,787	13,791,260
Fines / Forfeitures	1,813,516	1,736,705	1,607,600
Investment	4,770	887,993	964,250
Contributions		113,665	93,250
Miscellaneous	646,960	652,840	565,679
Other Financing	2,755,470	10,774,980	21,880,684
TOTAL	66,660,777	63,747,170	85,492,430
Expenditures			
Personnel Services	26,214,689	27,998,752	29,725,071
Materials, Supplies	12,904,102	11,522,954	12,539,749
Capital Outlay	7,588,089	11,462,980	25,568,488
Interfund Transfer	2,46,541	5,002,205	5,381,305
Other Costs	5,609,555	3,341,107	996,725
Debt Service	3,255,426	2,703,640	3,782,219
Intergovernmental	9,197,302		2,715,650
TOTAL	65,015,702	62,031,638	80,709,206
Balance Summary			
Excess (Deficiency of Revenue over Expenditures)	1,645,073	1,715,532	4,783,174
Fund Balance – Ending	29,837,820	31,553,352	36,336,56

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 2017 to 2018

Unfilled positions and a continued growth in revenues will result in an 11% increase in General Fund – Fund Balance. The Enterprise Fund balance will decrease approximately 27% 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 13% due to delay in completion of large projects in FY 2018. Internal Service Fund Balance is expected to increase by 12% as a result of growth in the Employee Health Insurance fund balance.

Projected Changes in Fund Balance from Fiscal Year 2018 to 2019

In fiscal year 2019, 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 (7/1/17)	Ending Fund Balance (6/30/18)	Increase / (Decrease)	Percent Change
General	9,626,562	10,700,914	1,074,352	11%
Enterprise	3,217,043	2,356,865	(860,178)	(27%)
Special Revenue	4,513,266	4,448,217	(65,049)	(1%)
Capital Improvements	10,475,802	11,802,869	1,327,067	13%
Internal Service	2,005,147	2,244,487	239,340	12%
Total	29,837,820	31,553,352	1,715,532	6%

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.

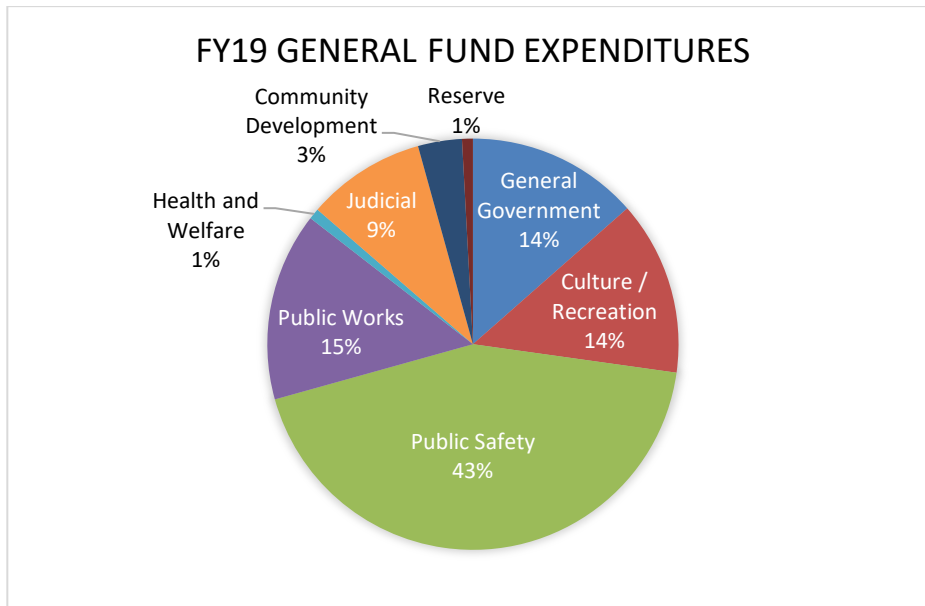
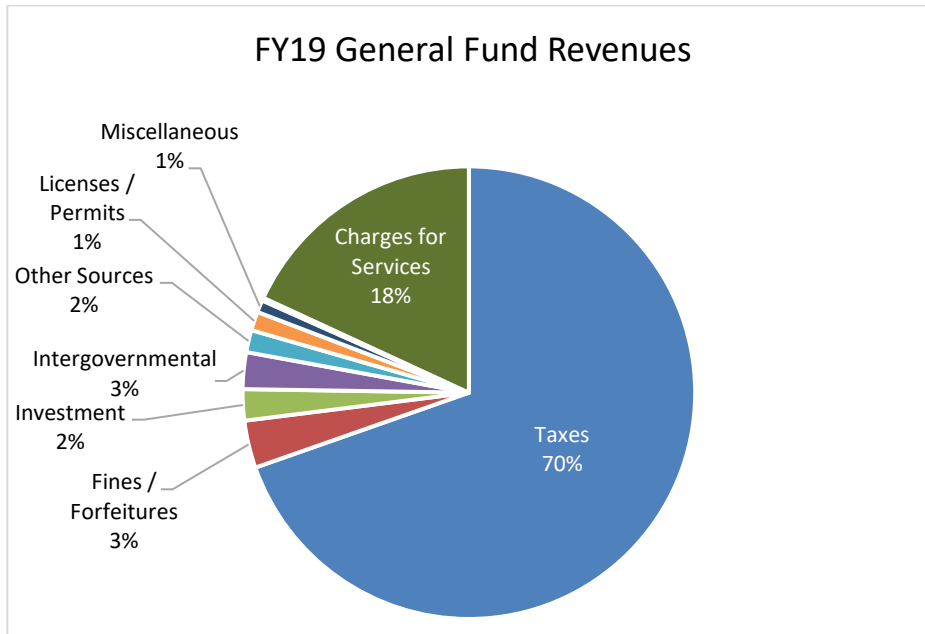
Major Changes

There have been few structural changes through the years in the General Fund. In FY 2019, the Mental Health Court will be renamed the Accountability Court to reflect a change in funding and function. The Board of Education function ended in FY 2017, upon completion of a 20-year agreement. In addition, the Senior Companion program was no longer funded in FY 2017. Both of these functions will continue to be shown in the budget for the next two years for historical purposes.

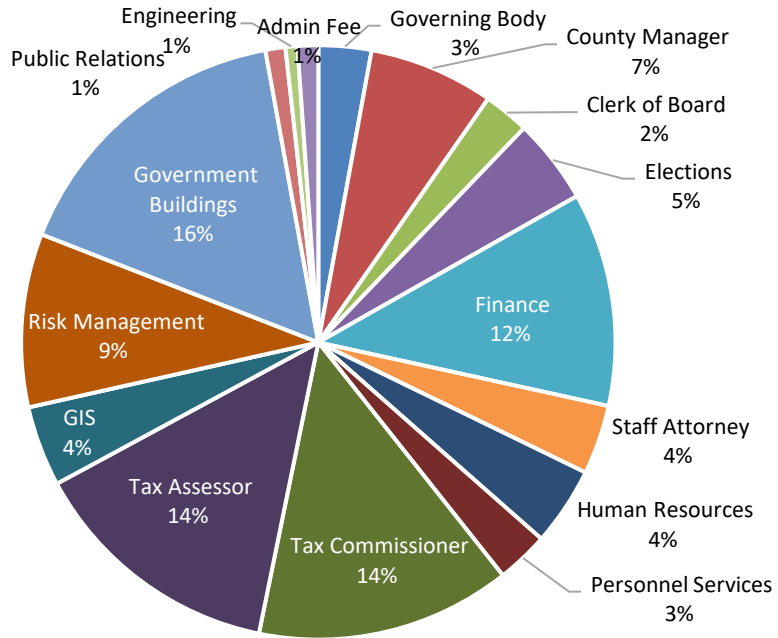
General Fund Summary

Fund 100 – General Fund Revenue and Expenditure Summary					
General Fund Summary Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Personnel Services	22,684,714	23,248,066	24,195,098	25,676,582	27,395,798
Materials, Supplies and Services	6,878,251	7,429,361	8,909,491	8,441,603	9,204,400
Capital Outlay	51,310	172,132	1,014,870	338,944	642,880
Interfund Transactions	153,322	16,160	1,210,250		
Other Costs	2,731,370	2,781,640	2,833,977	2,435,200	2,739,295
Debt Service			206,977	89,798	89,799
Miscellaneous	821,207	28,847		766,861	306,870
Total Expenditures	34,611,746	34,832,994	38,370,662	38,544,074	40,379,041
General Revenues Summary Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Taxes	22,251,852	25,652,023	26,658,265	26,903,000	28,068,647
Licenses and Permits	453,932	454,243	535,195	478,000	543,200
Intergovernmental	953,896	926,749	2,501,476	908,565	1,059,047
Charges for Services	6,826,180	7,062,650	7,131,251	7,092,635	7,301,560
Fines and Forfeitures	1,512,295	1,521,095	1,459,250	1,411,800	1,367,700
Investment Income	809,870	866,655	842,564	843,325	964,200
Contributions and Donations	64,248	79,511	77,702	81,954	83,500
Miscellaneous	249,174	392,151	527,924	358,060	352,879
Other Finance Sources	366,006	499,322	(292,286)	466,735	638,308
Total Revenues	33,487,452	37,454,399	39,441,341	38,544,074	40,379,041
General Fund Balance Summary	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Summary of Revenue Over Expenditures	988,485	3,807,040	3,152,957	0	0
Fund Balance Ending	5,175,304	7,557,980	9,626,562	9,262,562	9,262,562

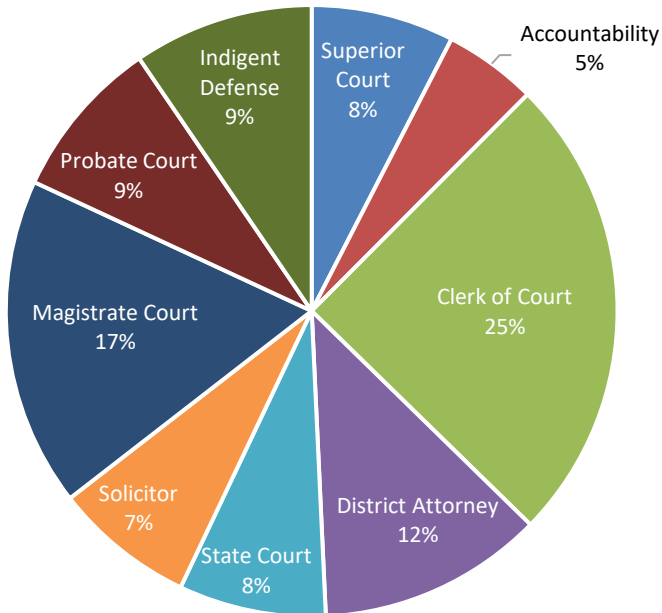
Revenues	2019 Approved	% of Total	Expenditures	2019 Approved	% of Total
Taxes	28,068,647	69.5	General Government	5,543,379	13.7
Licenses and Permits	543,200	1.3	Judicial	3,766,029	9.3
Intergovernmental	1,059,047	2.6	Public Safety	17,521,037	43.4
Charges for Services	7,301,560	18.1	Public Works	5,975,453	14.8
Fines and Forfeitures	1,367,700	3.4	Health and Welfare	345,310	0.9
Investment Income	964,200	2.2	Culture and Recreation	5,528,733	13.7
Contributions and Donations	83,500	0.2	Community Development	1,392,230	3.4
Miscellaneous	352,879	0.9	Reserve - Contingency	306,870	0.8
Other Financing Sources	638,308	1.6			
Total Revenues	40,379,041		Total Expenditures	40,379,041	



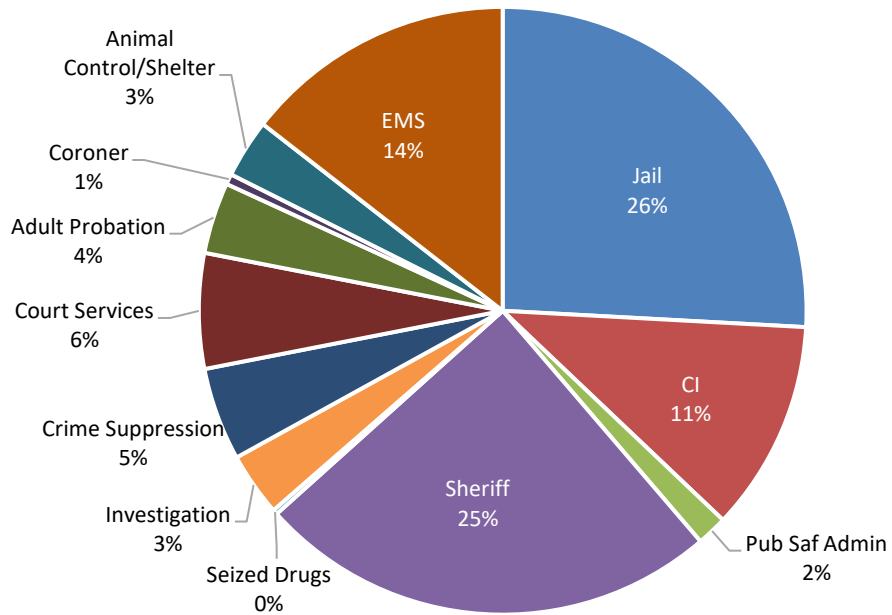
General Government



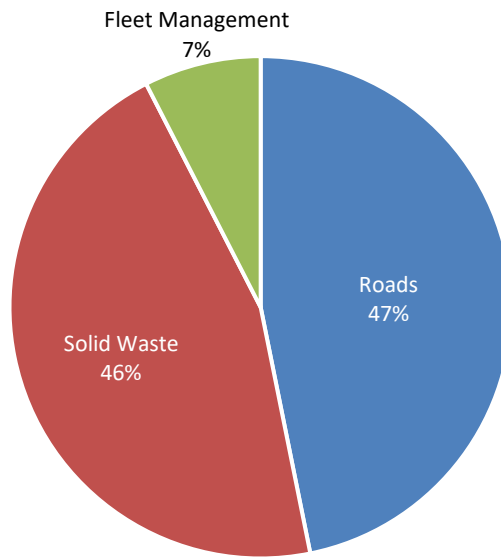
Judicial



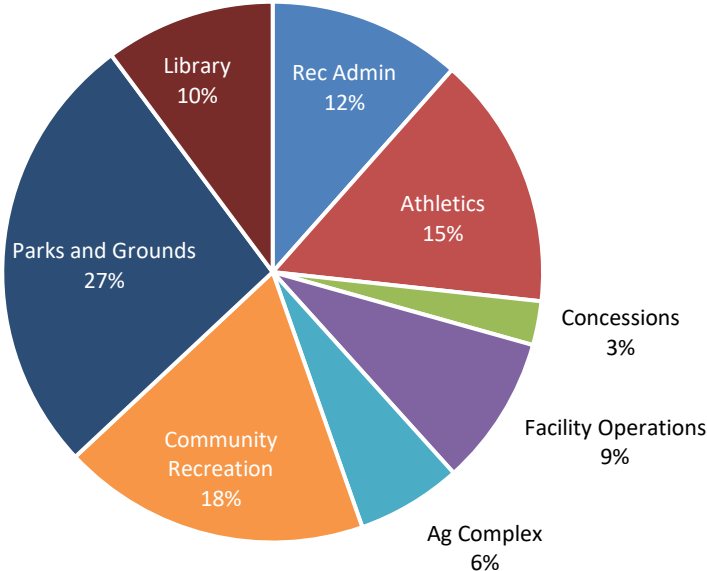
Public Safety



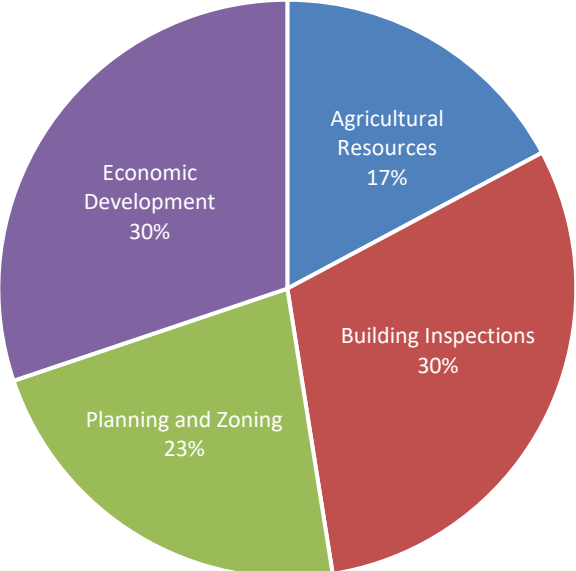
Public Works



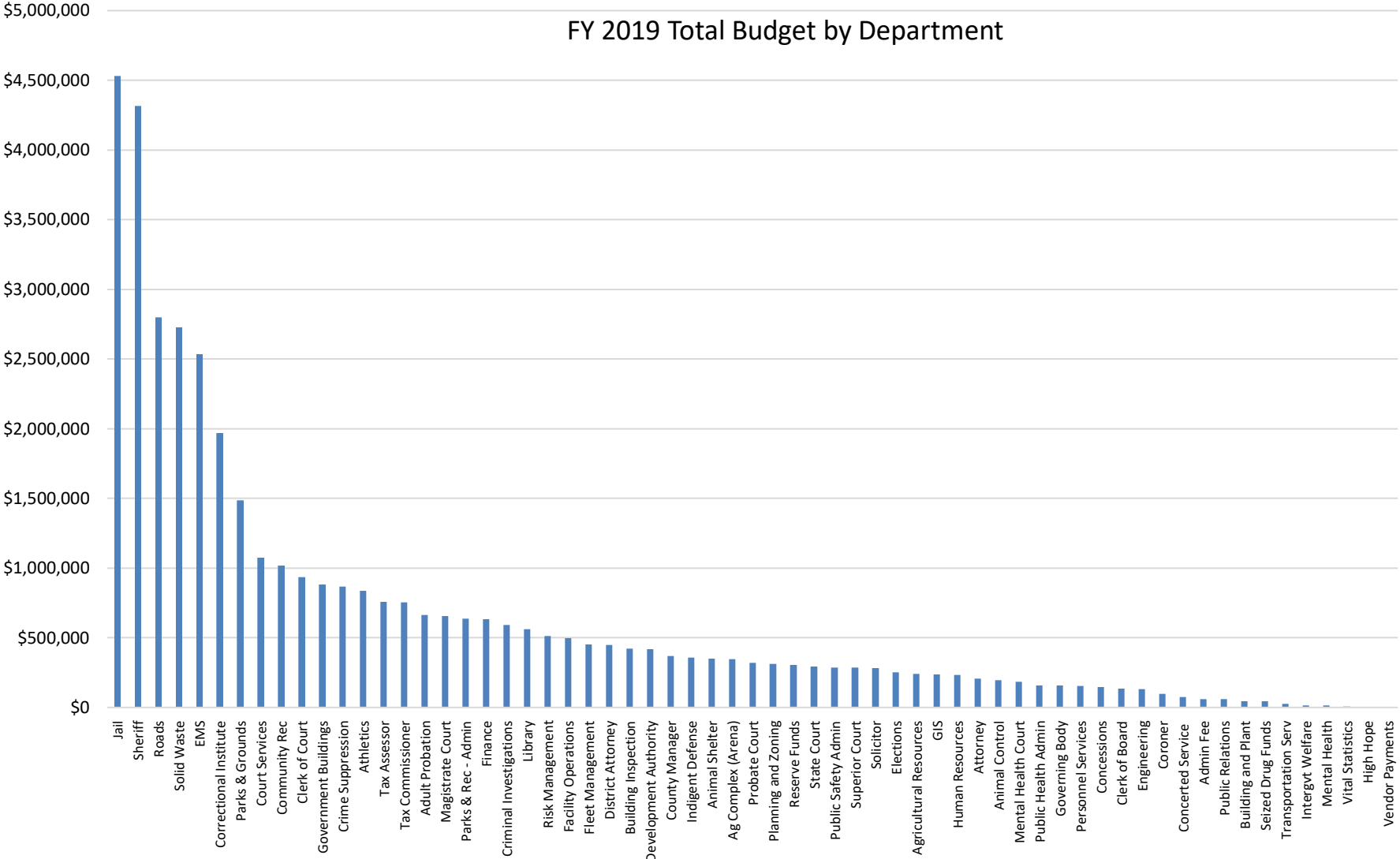
Leisure Services



Development Services



FY 2019 Total Budget by Department



General Fund Revenues

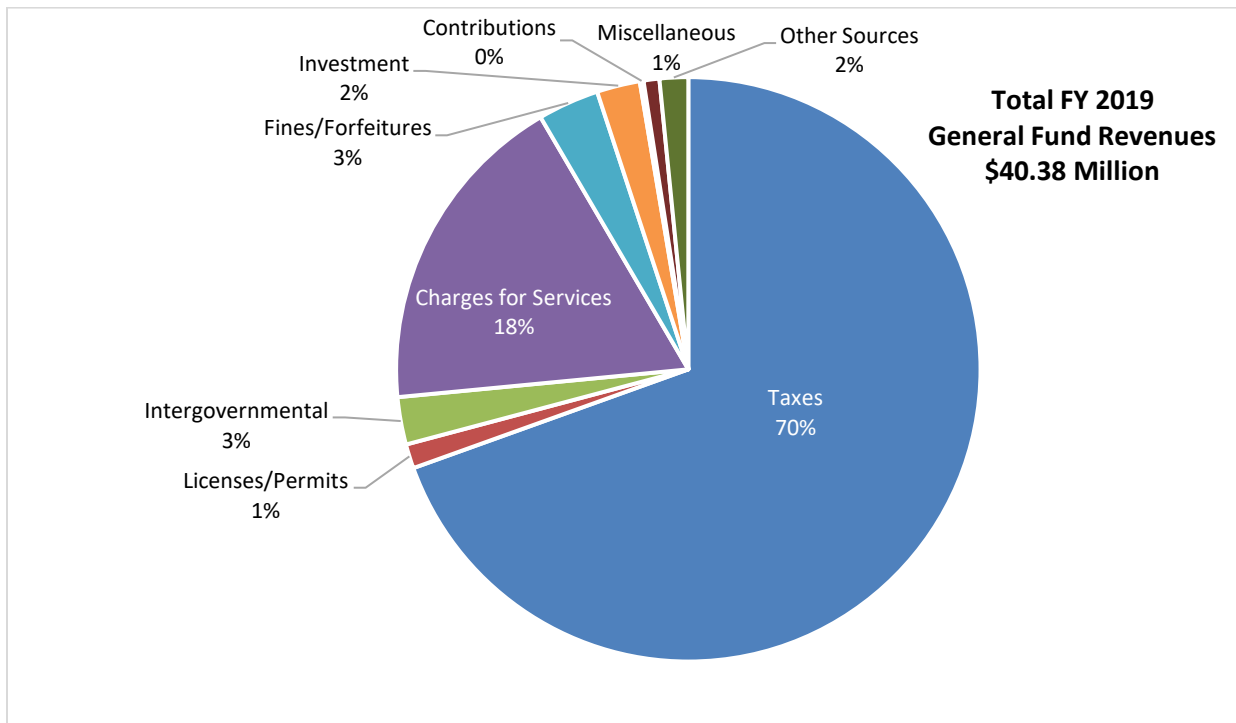
General Fund Revenue Overview

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

Departmental revenues are typically related to the services and programs provided by a department. 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 2019



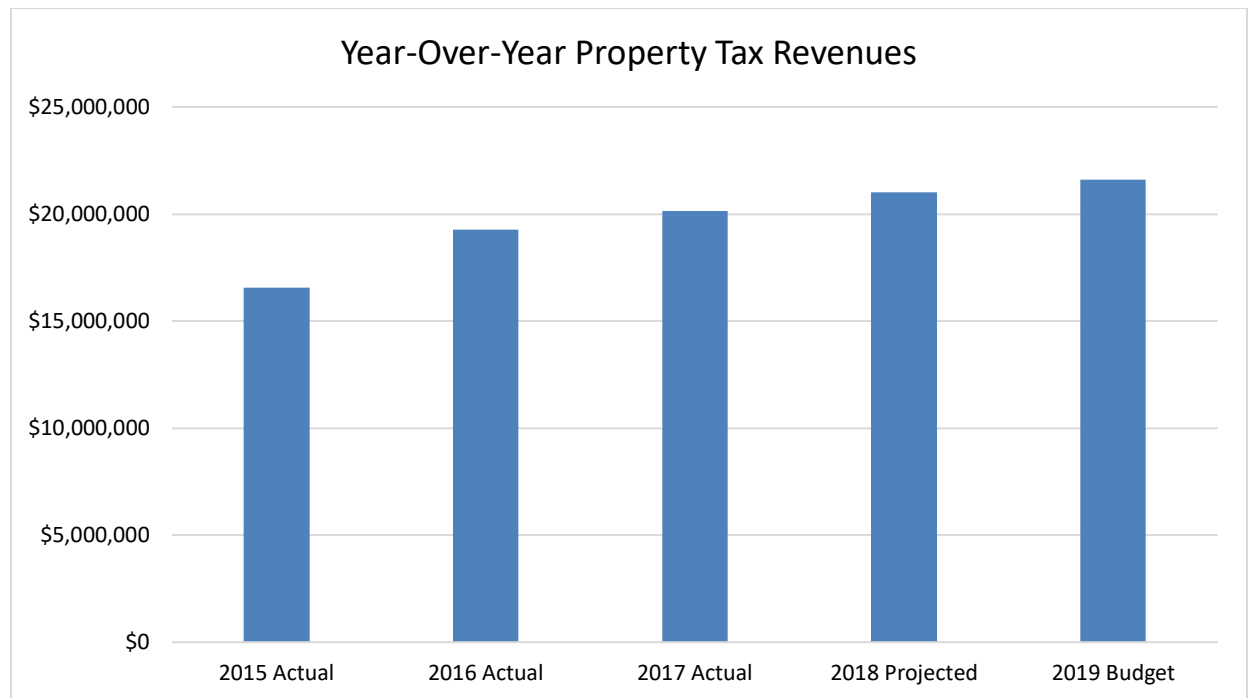
General Fund Revenue Categories

- 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.

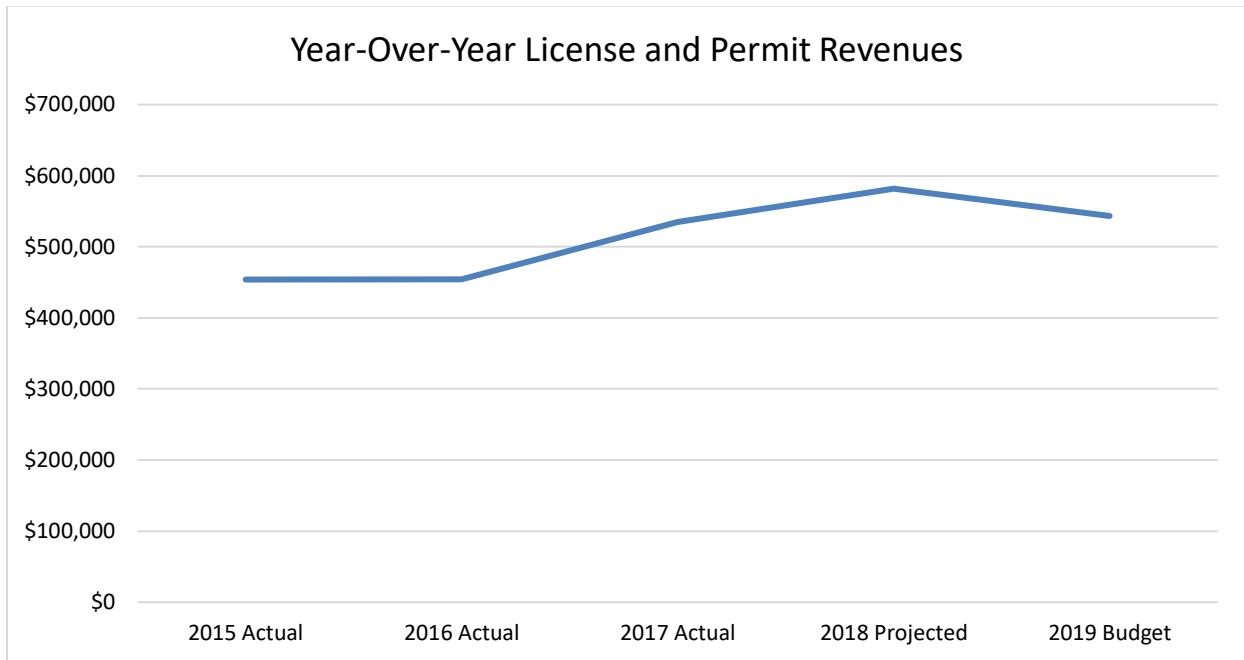


* Includes Current Year Real Property Taxes

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

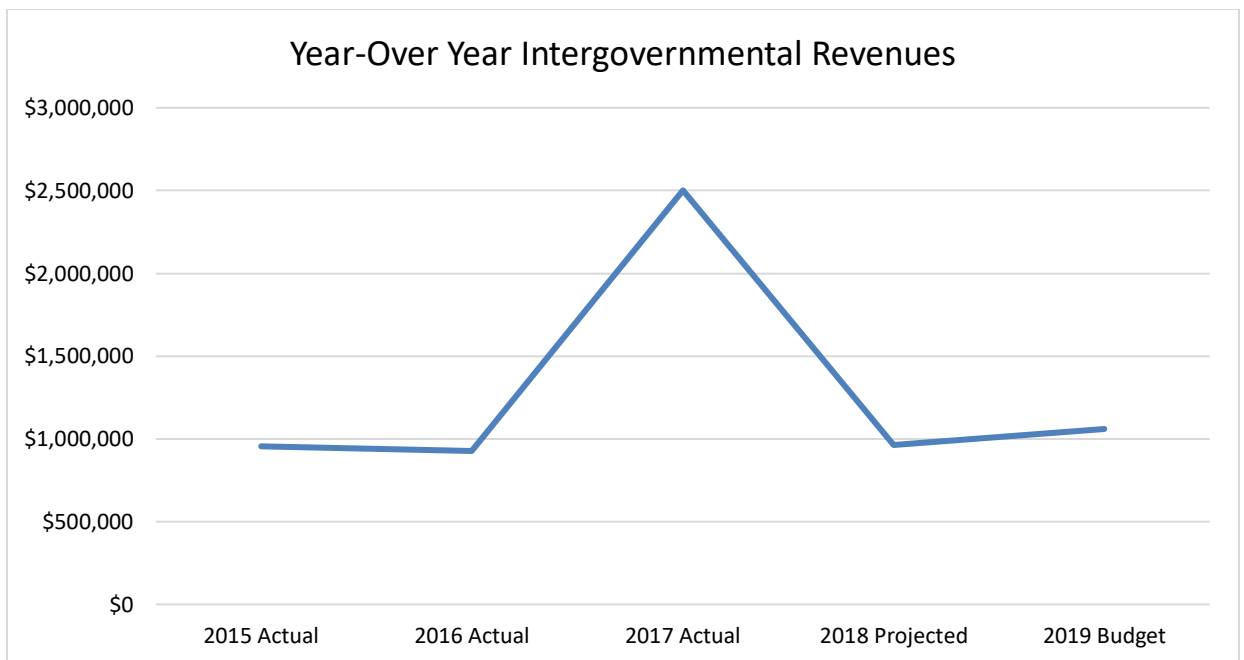
Licenses and Permits

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.



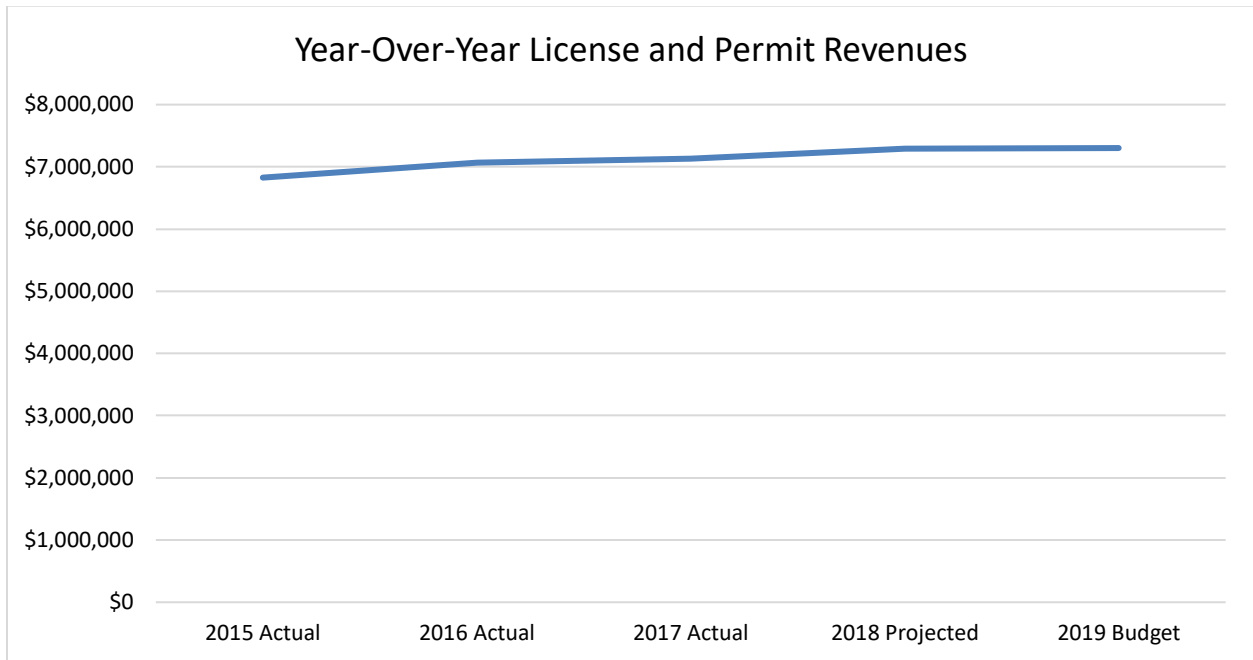
Intergovernmental Revenues

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.



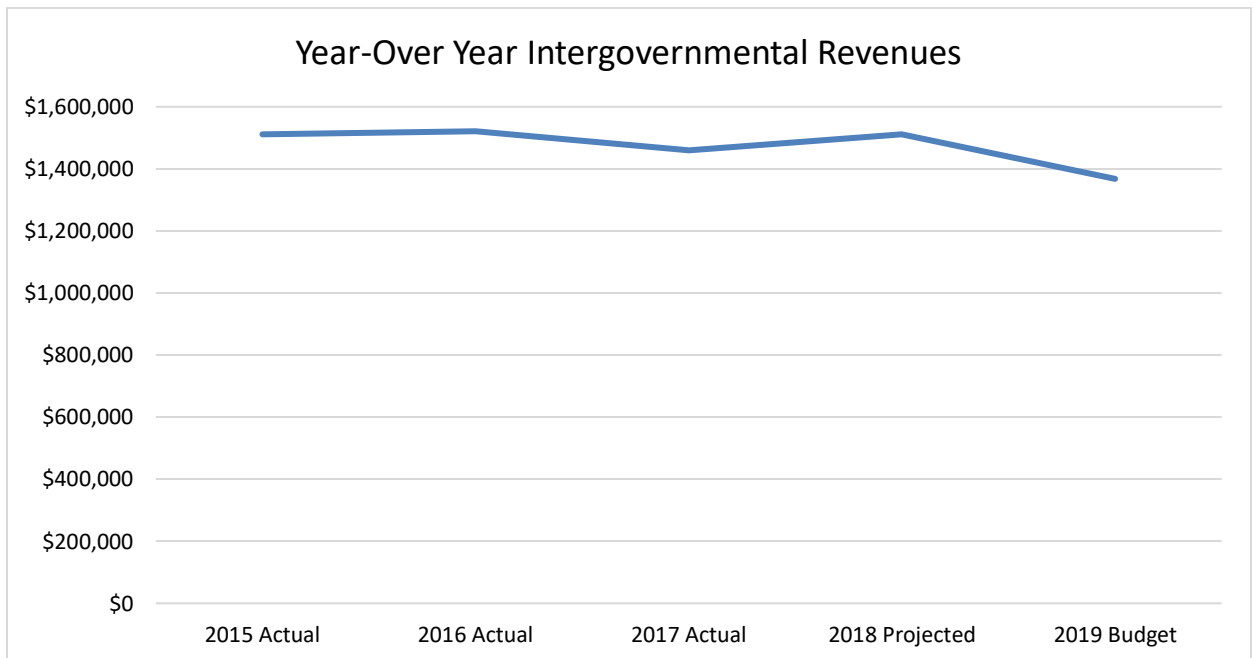
Charges for Services

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.



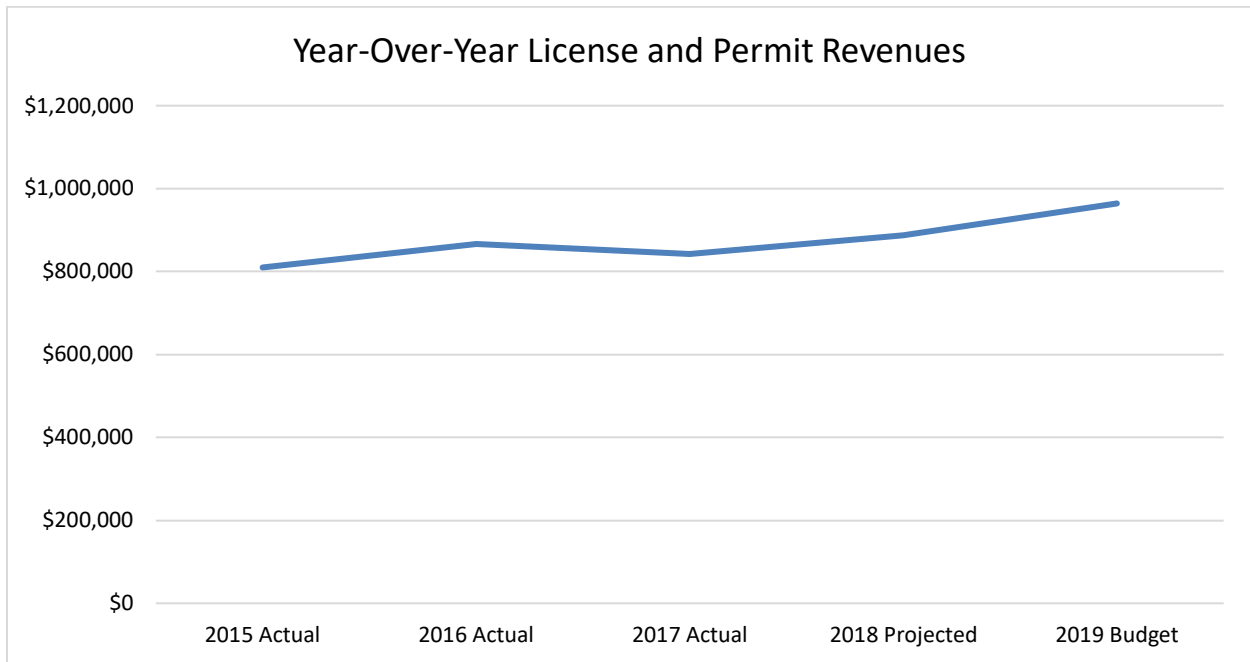
Fines and Forfeitures

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.



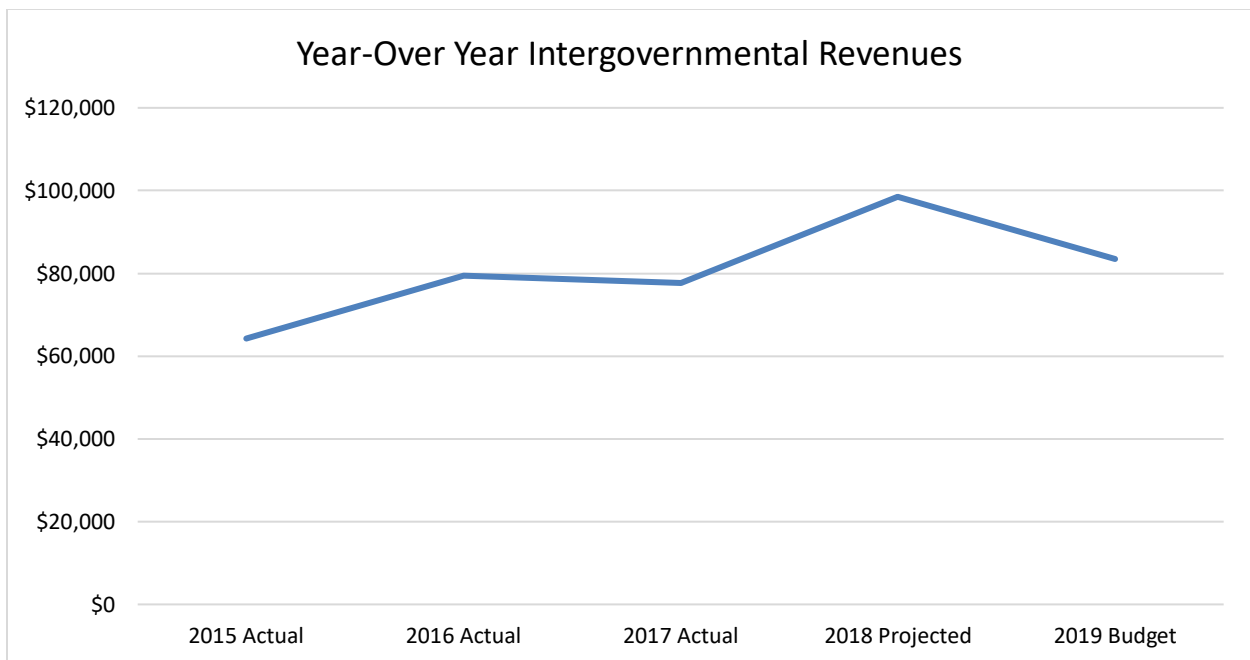
Investment Income

Investment Income continues to trend upward at a modest rate. The largest source of Investment Income comes from the interest earnings on the corpus from the sale of the Old Bulloch Memorial Hospital.



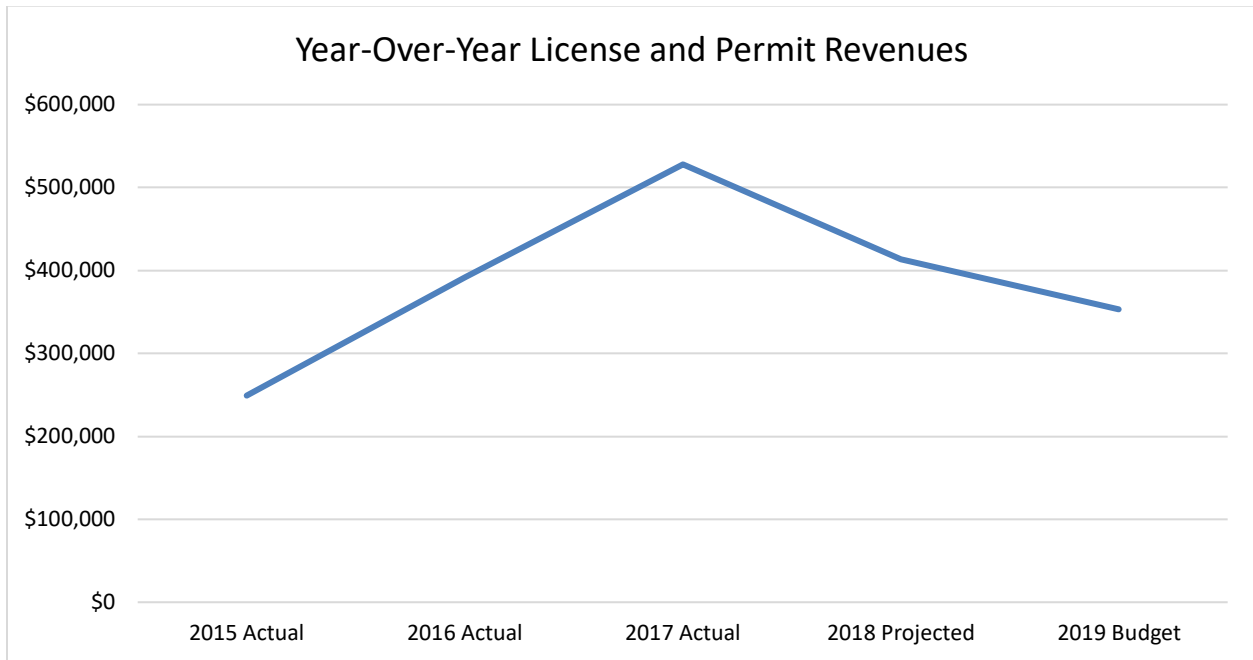
Contributions and Donations

Contributions and Donations are a minor funding source and are generally trending upward. Sponsorship for recreation activities is the primary source.



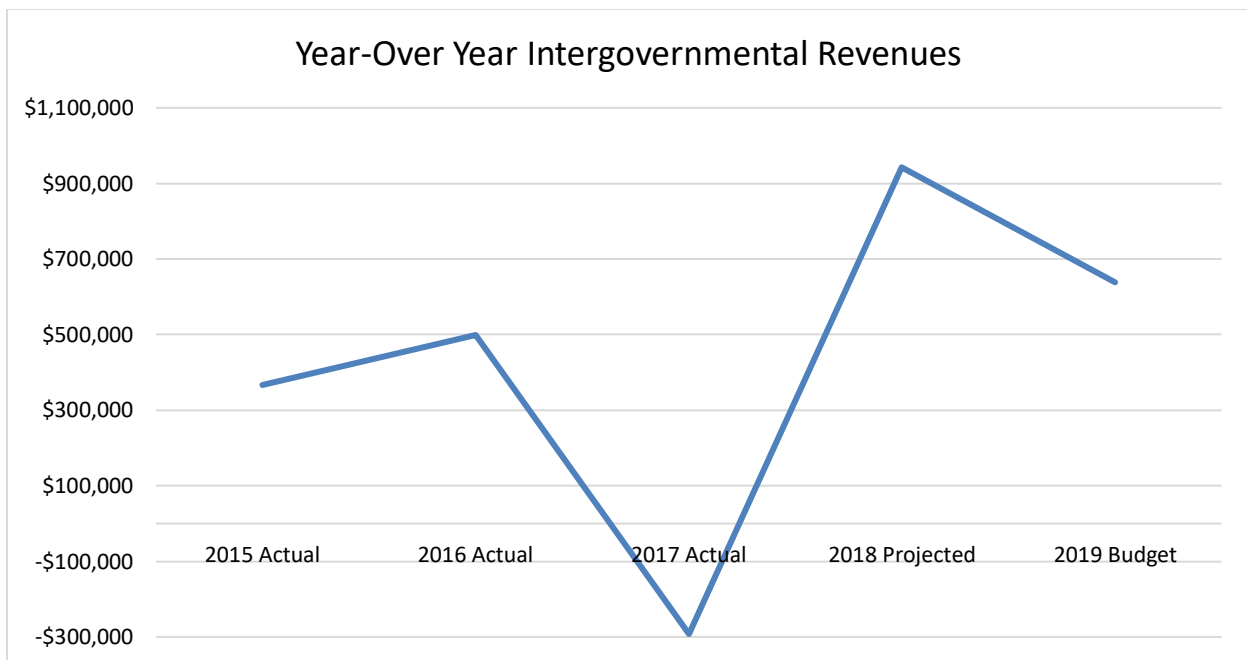
Miscellaneous Revenue

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	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
311101 Real Property Taxes – Current Year	19,276,084	20,153,075	20,775,000	21,000,000	21,606,000
311120 Real Property Timber – Current Year	103,778	99,686	100,000	90,000	95,000
311200 Real Property Taxes – Prior Year	416,415	372,803	400,000	365,000	375,000
311310 Personal Property – Motor Vehicle	1,539,147	1,545,131	1,539,000	1,400,000	1,539,147
311315 Title Ad Valorem Tax (TAVT)	400,628	423,050	400,000	370,000	425,000
311316 Alternative Ad Valorem Tax (AAVT)	44,017	38,145	44,000	40,000	36,000
311320 Personal Property Manufactured Home	182,356	202,397	190,000	243,000	218,000
311340 Intangible Recording Tax	357,530	633,966	375,000	325,000	375,000
311350 Railroad Equipment		12,843	11,500	11,500	11,500
311390 Personal Property Tax – Other	890	2,134	1,000	2,849	2,000
311500 Property Not on Digest	279,515	21,004	30,000	19,031	15,000
311600 Real Estate Transfer	117,994	165,652	105,000	123,871	110,000
311750 Franchise Tax – Cable Television	169,949	171,116	172,500	175,737	178,000
314200 Alcoholic Beverage Excise	271,638	277,778	240,000	263,324	260,000
316100 Occupation Tax	39,482	35,493	40,000	44,640	38,000
316200 Insurance Premium Tax	2,078,615	2,211,755	2,250,000	2,373,439	2,485,000
316300 Financial Institution Tax	93,231	107,668	100,000	102,221	100,000
319110 Real Property – Penalties and Interest	258,907	184,569	130,000	225,000	200,000
Total Taxes	25,640,175	26,658,265	26,903,000	27,174,612	28,068,647
Licenses and Permits					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
321101 Alcoholic Beverage License	79,455	71,745	75,000	88,602	75,000
322210 Zoning and Land Use	16,804	29,216	25,000	24,912	26,000
322400 Marriage License	24,764	24,641	23,000	22,162	23,000
322910 Pistol Permit	38,969	39,320	28,000	43,226	35,000
322911 Fingerprinting	(40)	72		158	200
322911 GBI Fees		17,536		34,825	28,000
323120 Building Inspection Permit	165,638	227,703	200,000	253,056	250,000
323121 Manufactured Home Inspection Permit	26,315	26,249	25,000	22,292	22,000
323125 Non-Permit Inspections	8,600	10,000	9,000	8,640	9,000
324300 Late Tag Penalty	93,738	88,713	93,000	83,849	75,000
Total Licenses and Permits	454,243	535,196	478,000	581,723	543,200
Intergovernmental					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
331111 Law Enforcement	7,423			11,227	9,500
331112 US Marshall Housing	290,250	539,050	500,000	517,725	575,000
331113 US Marshal Transport	59,566	51,743	40,000	68,835	60,000
331150 Federal Grant		1,160,447			
334100 Emergency Management – Georgia	21,565		21,565	12,200	24,400
334110 Grant EMA		5,000			
334114 EMS - DCA Grant	23,718	7,943			
334122 Mental Health Court	108,693	111,793	110,000	78,267	166,647
334215 Grants	34,470	37,903	34,000	35,248	34,000
335200 PILOT – Forest Land Protection Grant	12,084			32,496	
336001 Environmental Management - Statesboro	122,000	122,000	122,000	122,000	122,000
336001 Mill Creek Dugouts – BOE	50,000	125,869			
336002 Mill Creek Batting Cages – BOE	110,617	262,991			
336003 Law Library	5,000			750	
336004 Animal Control – Statesboro	73,239	55,172	48,000	58,998	60,000
336011 Emergency Management – Statesboro	5,000	21,565	5,000	5,556	5,000
336013 Elections – Other Cities	3,124		28,000	19,359	2,500
Total Intergovernmental	926,749	2,501,475	908,565	962,661	1,059,047

Charges for Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
341100 Court Costs	2,623	6,272	3,500	1,495	1,500
341110 Court Costs – Bond Administration	132,990	53,630	50,000	35,573	40,000
341120 Court Costs – Probation Fee	301,606	290,144	300,000	301,810	300,000
341130 Probation Transfer	66	1,224	1,000	48,072	1,000
341190 Serving Civil / Criminal	20,725	23,478	21,000	24,831	22,000
341191 Forfeiture	54,580	40,733	47,000	30,482	30,500
341192 Restitution	13,638	8,083	7,100	13,150	8,000
341200 Recording of Legal Liens Instrument	159,617	171,508	145,000	179,427	160,000
341203 Deed Scanning / Scanned Images				6,925	8,000
341204 Attorney / Filing Fees	4,041	1,243		583	250
341301 Subdivision Plan Fees	4,125	5,068	6,000	7,572	6,000
341390 Addressing Fees	6,161	5,180	6,000	4,254	4,000
341600 Motor Vehicle Tag Collection	89,336	91,862	90,000	92,577	90,000
341701 SPLIT – Project Reimbursement	22,103	83,822	40,000		
341702 Concerted Services Administration	218	602	500	65	
341910 Election Qualifying Fees	24,798	9,585	5,000		5,000
341930 Sale of Maps and Publications	2,130	2,320	2,000	3,144	2,400
341931 Photocopies	245			103	50
341940 Commission – Tax Collections	558,766	550,398	560,000	685,887	550,000
341945 Collection Fee – Hotel / Motel Tax	632	602	600	400	600
341946 Collection Fee – Lighting District	10,460	11,500	11,620	11,620	11,620
341947 Collection Fee – Fire District	16,619	17,067	16,200	16,200	16,200
341975 Miscellaneous Revenue	1,769	16,231	27,000	1,321	5,000
342100 School Resource Office – BOE		53,265	79,900	45,332	79,900
342320 Inmate Medical Reimbursement	25,636	710		108	120
342330 Prisoner Housing	1,112,950	1,130,564	1,100,000	1,135,680	1,100,000
342331 Jail Fees	191,315	147,721	128,000	152,943	140,000
342333 Clothing Reimbursement	3,687	3,657	4,000	2,112	2,000
342600 Ambulance Fee	1,796,833	1,681,983	1,750,000	1,791,084	1,800,000
342900 Radio Maintenance – BOE	52,143	59,043	59,043	59,042	59,000
342101 Special Police Service				34,976	30,000
343001 Pipe Sale / Installation	49,980	49,522	45,000	46,948	45,000
343010 Streets/Public Improvement Services	2,847	2,440		3,414	2,500
343300 DOT Inmate Crew	38,980	30,318	37,000	27,650	35,000
344110 Roll-off Dumpsters	437,728	527,287	480,000	542,484	525,000
344130 Recycled Material Sale	230,667	286,491	244,000	226,711	245,000
346000 Animal Shelter	26,689	28,606	27,000	21,128	15,000
347210 Facility Rentals	80,480	66,693	74,000	74,800	75,000
347211 Gym Rentals	9,216	9,308	5,500	7,800	8,000
347212 Field Rentals	10,805	11,132	12,500	12,000	12,000
347300 Tournament Gate Fees	42,789	43,262	42,700	35,000	35,000
347511 Registration Fees – Fall Youth / TR	104,930	66,766	105,000	54,693	64,700
347512 Registration Fees – Winter	23,904	21,996	21,900	21,875	27,900
347513 Registration Fees – Spring/Summer	145,597	133,527	148,000	146,000	146,000
347514 Registration TR		35,187		29,060	29,000
347515 Registration Fees – Our Time	805,627	922,412	925,000	925,000	925,000
347516 Registration Fees – Tennis	19,168	23,514	22,000	20,000	20,000
347518 Registration Fees – Summer Camp	146,032	144,425	142,000	147,000	145,000
347520 Adult Player Contract Fees	7,240	4,440		4,800	4,800
347521 Registration Fees – Tournament	87,425	86,160	95,800	85,000	85,000
347525 Registration – Senior		4,104		4,200	4,200
347526 Adult Team Entry Fees	15,960	9,589	21,000	15,000	15,000
347530 Registration Fees – Instructional	40,151	29,049	40,100	29,500	30,000
347531 Youth Uniform Fees	3,616	5,674	4,000	3,900	3,900
347910 Concession Sales	90,949	79,542	102,000	95,000	100,000
347930 Recreation – Program Fees	29,875	29,636	12,800	10,000	10,000
347930 Ag Complex Revenues			4,172		200,000
347935 Summer Camp Misc Fees			18,000	18,120	18,120
347941 Miscellaneous Fees – Tennis	2,186		2,700	2,300	2,300
Total Charges for Services	7,062,650	7,131,250	7,092,635	7,296,152	7,301,560

Fines and Forfeitures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
351110 Superior Court – Fines / Posts	287,161	220,607	270,000	202,953	200,000
351111 Superior Court – Civil / Filing Fees	44,610	37,762	35,000	39,047	35,000
351112 Superior Court – County Misc / Adjustment	15,332	18,048	15,000	10,433	10,000
351113 Superior Court – Other Revenues	1,631	215	1,000	67	200
351120 State Court – Fines / Posts	624,400	643,264	600,000	736,751	650,000
351121 State Court – Civil Filing	11,764	11,629	10,000	13,628	12,000
351122 State Court – County Misc / Adjustment	13,774	4,495	13,000	2,585	2,500
351123 State Court – Criminal	31,118	34,650	30,000	11,527	12,000
351124 State Court – IDAF	378	684	300	2,166	500
351130 Magistrate Court – Filing / Fee Service	344,510	357,240	315,000	329,651	315,000
351131 Magistrate Court – Check Recovery	4,278	2,786	4,500	4,507	4,000
351132 Magistrate Court – Trust Account	25,415	28,510	23,000	31,621	27,500
351150 Probate Court	72,203	85,514	75,000	74,458	75,000
351160 Juvenile Court	4,772	5,607	5,000	4,428	4,000
351361 Seized Drug Funds	39,749	8,239	15,000	47,083	20,000
Total Fines and Forfeitures	1,521,095	1,459,249	1,411,800	1,510,905	1,367,700
Investment Income	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
361001 Interest	821		825		
361102 Interest – Tax Commissioner	2,364	2,456	2,500	2,349	2,200
361003 Interest – Hospital Authority	863,470	838,795	840,000	855,124	860,000
362010 Interest – Investment				30,520	102,000
Total Investment Income	866,655	842,564	843,325	887,993	964,200
Contributions and Donations	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
371000 Donations		1,738		1,625	
371101 Sponsorship	39,050	42,755	45,000	40,667	45,000
371101 Sponsorship			5,454	22,711	5,000
371101 Sponsorship	40,461	33,209	31,500	33,500	33,500
Total Contributions and Donations	79,511	77,702	81,954	98,503	83,500
Miscellaneous	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
381001 Rent – Pineland	24,000	24,000	24,000	26,667	24,000
381002 Rent – DFACS	155,100	155,100	155,100	172,333	155,100
381003 Rent – Department of Audits	17,170	17,170	17,170	19,144	17,170
381004 Rent – College St	22,000	24,000	24,000	26,667	24,000
381005 Rent – Federal Agencies		82,584	81,240	100,936	82,584
381006 Rent – State Soil and Water		8,823	8,820		
381010 Rent – Air Evac	13,750	15,000	15,900	18,333	16,300
381011 Rent – Misyte, LLC	675	900	900		
381050 Rent – Miscellaneous	71	1		41	
383000 Reimbursement for Damaged Property	9,992	155,933	5,000	18,639	5,000
389000 Other Miscellaneous Revenue	125,930	23,795	7,800	14,005	9,000
389001 Road Cost Reimbursement	5,973	3,793			
389100 Reimburse FICA Expenditure	17,255	16,600	18,000	16,236	16,500
389001 Road Cost Reimbursement				693	3,000
389101 Vendor Comp on Sale Tax	85	86	60	94	85
389101 Vendor Comp on Sale Tax	151	139	70	69	140
Total Miscellaneous	392,151	527,925	358,060	413,858	352,879
Other Financing Sources	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Approved
391200 Transfer-In		(1,191,012)			
391200 Transfer CDBG Administration					37,500
391201 Indirect Cost (Non-General Funds)	325,790	265,690	294,085	265,000	295,000

391205 TAVT Administration Fee	56,932	59,982	47,000	53,367	50,000
391206 Transfer Jail Add-on	111,700	99,286	100,650	93,000	105,700
391207 Transfer Drug Education					21,435
391208 Transfer FEMA					103,673
392100 Sale of Fixed Assets	4,900	37,268	25,000	32,290	25,000
393500 Proceeds from Capital Lease		436,500		498,963	
Total Other Financing Sources	499,322	(292,286)	466,735	942,620	638,308
Total Revenues	37,442,551	39,441,341	38,544,074	39,869,027	40,379,041

General Fund Departments

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

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

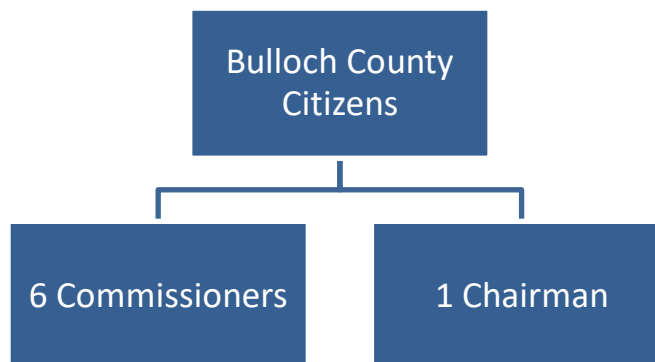
County Commission

Department Description

The Board of Commissioners serves as the governing authority for Bulloch County government by setting public policy, enacting local laws and regulations, administering county property, setting the annual tax rate and exercising general financial management. The Commissioners partner with citizens to make Bulloch County a community of pride and choice for people to live, work and recreate. The Commission consists of a Chairman elected county-wide and six-members (four from District 2 and two from District 1). In FY 2019, 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
Work Session Hours	4.5	3.5	4	4
Regular-called Meetings	24	24	24	24
Special-called Meetings	7	4	5	5
Training Hours	28	144	30	120
Resolutions	26	23	20	20
Ordinances	3	1	1	1
Proclamations	9	7	8	8
Appointments	9	14	10	10

County Commission Organization Chart

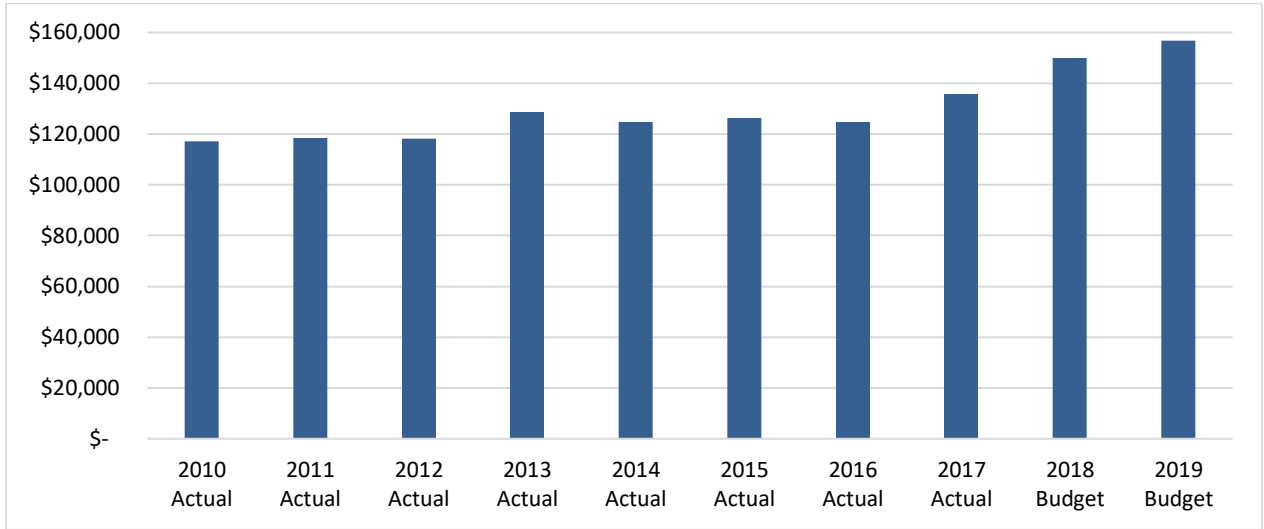


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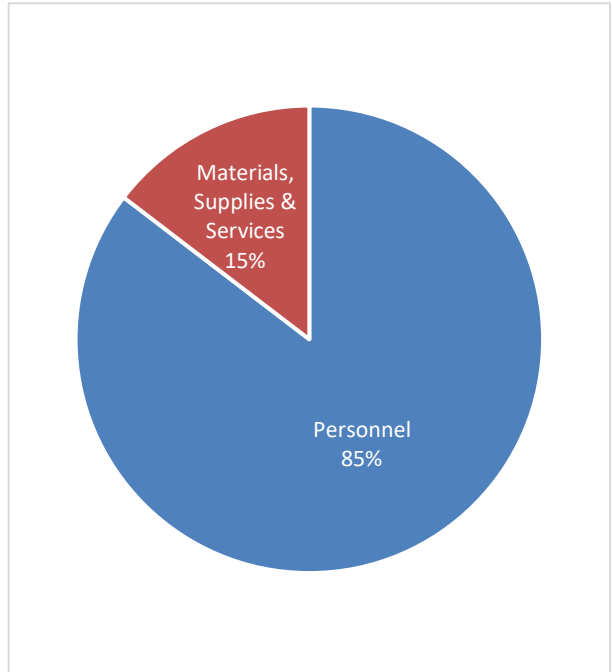
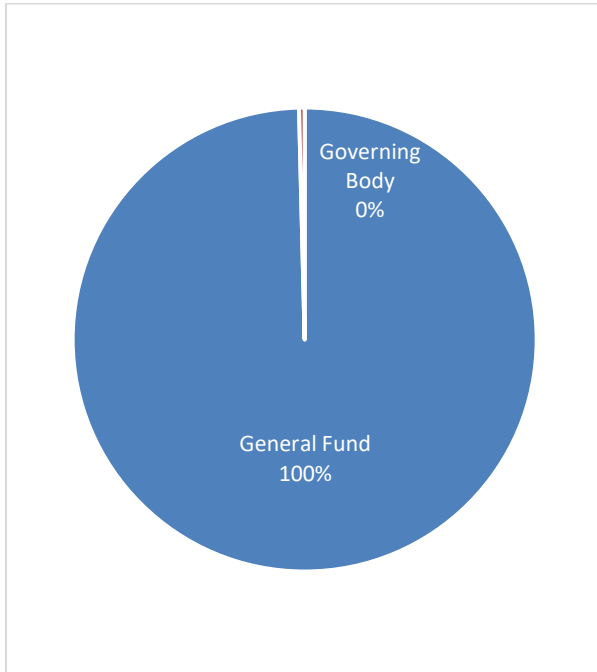
County Commission Personnel Changes

There are no changes to personnel for fiscal year 2019.

County Commission Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 11100 – County Commission Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	107,401	105,787	128,584	128,800	133,802
Materials, Supplies and Services	17,473	29,751	21,340	25,075	22,900
Capital Outlay		193			
Total Expenditures	124,874	135,731	149,924	153,875	156,702
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Elected	7	7	7	7	7
Total FTE	7	7	7	7	7

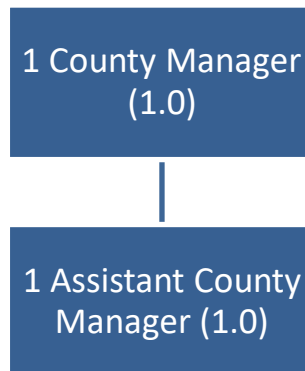
Fund 100 – General					
Department 11100 – County Commission Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511101 Salaries – Part-time	91,348	91,816	93,884	94,000	98,061
512100 Health and Life Insurance	643	633	19,763	19,775	19,763
512200 Social Security	6,988	7,024	7,182	7,200	7,502
512400 Retirement	5,933	4,626	6,102	6,125	6,374
512700 Workers' Compensation	2,488	1,687	1,653	1,700	2,102
Total Personnel Services	107,401	105,787	128,584	128,800	133,802
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	23	23	390	675	650
522203 Equipment Maintenance	742	637	750	750	500
522320 Equipment Rental		149			
523201 Telephone	1,791	1,593	1,700	1,700	1,700
523203 Postage	343	1	350	100	100
523300 Advertising	930	1,003	1,000	1,100	1,000
523400 Printing and Binding	50				
523500 Travel	6,070	12,360	7,500	7,500	7,500
523700 Education and Training	3,960	9,208	5,000	9,000	7,000
523900 Other Expenses	650	277	250	250	250
531101 Supplies and Materials	925	2,117	2,050	2,000	2,000
531155 Vehicle Parts		129	150		100
531270 Gasoline / Diesel			250	50	150
531300 Food	1,810	1,758	1,750	1,750	1,750
531400 Books and Periodicals	180	497	200	200	200
Total Materials, Supplies & Services	17,473	29,751	21,340	25,075	22,900
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542500 Equipment		193			
Total Capital Outlay		193			
Total Expenditures	124,874	135,731	149,924	153,875	156,702

County Manager

Department Description

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

County Manager Organization Chart

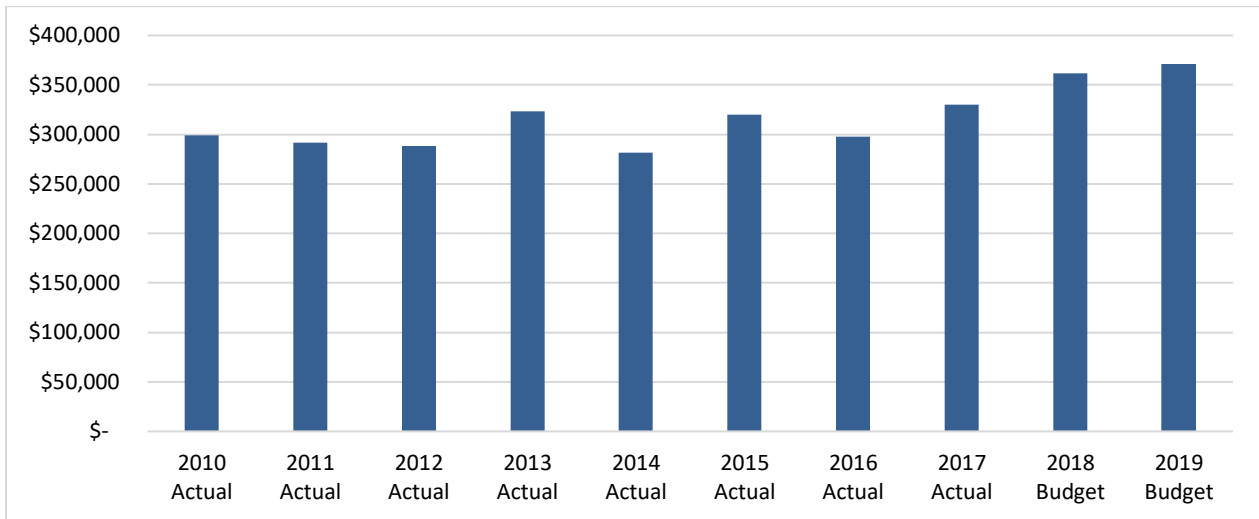


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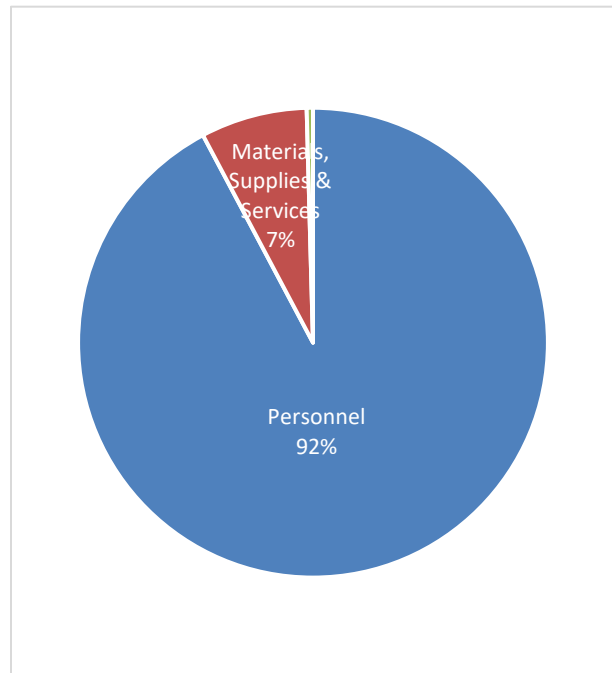
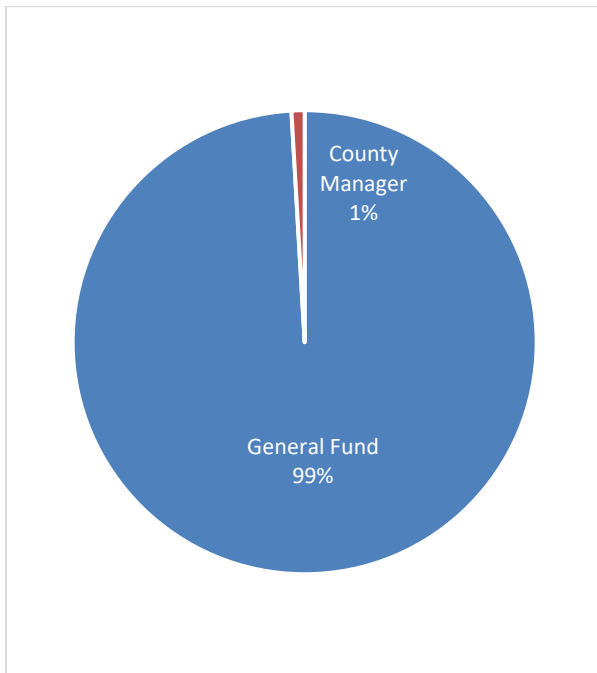
County Manager Personnel Changes

There are no changes to personnel for fiscal year 2019.

County Manager Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 13200 – County Manager Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	270,050	303,618	332,263	336,695	342,223
Materials, Supplies and Services	25,848	24,925	28,865	29,825	27,200
Capital Outlay	1,569	1,682	1,000	1,600	1,600
Other Costs	500				
Total Expenditures	297,967	330,225	362,128	368,120	371,023
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Revenues	4,900	37,268	25,000	32,290	25,000
Total Revenues	4,900	37,268	25,000	32,290	25,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	2	2	2
Total FTE	2	2	2	2	2

Fund 100 – General					
Department 13200 – County Manager Details					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salaries – Full-time	220,084	250,607	249,677	253,000	258,248
512100 Health and Life Insurance	19,402	18,935	46,262	46,750	46,262
512200 Social Security	15,652	17,355	19,100	19,200	19,756
512400 Retirement Contributions	14,017	15,753	16,229	16,750	16,786
512700 Workers' Compensation	895	968	995	995	1,171
Total Personnel Services	270,050	303,618	332,263	336,698	342,223
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services		250	4,000		
521201 Professional Services – IT	612	720	580	1,000	1,000
522201 Equipment Maintenance	770	637	750	500	750
522211 Software Maintenance	926	959		650	
523201 Telephone	2,409	2,131	2,100	1,650	1,700
523203 Postage	61	86	60	50	50
523500 Travel	8,230	11,029	11,500	11,000	11,500
523601 Dues	4,100	2,574	3,025	3,500	3,300
523700 Education and Training	2,665	2,510	3,500	7,000	6,200
523900 Other Purchased Services		9		25	
531101 Supplies and Materials	1,337	3,078	1,900	3,000	1,900
531270 Gasoline / Diesel	359	152	450	200	200
531300 Food	933	289	1,000	800	600
531600 Small Equipment	3,448	502		450	
Total Materials, Supplies & Services	25,848	24,925	28,865	29,825	27,200
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542401 Software	1,569	1,682	1,000	1,600	1,600
Total Capital Outlay	1,569	1,682	1,000	1,000	1,000
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
573000 Payments to Others	500				
Total Other Costs	500				
Total Expenditures	297,967	330,225	362,128	368,120	371,023

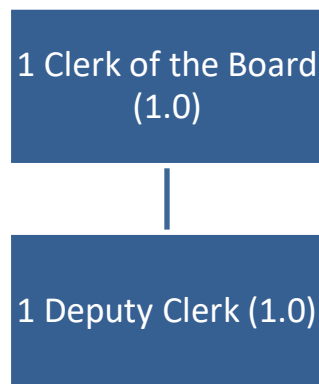
Clerk of the Board

Department Description

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

Performance Measurement	2016	2017	2018	2019
Meeting Minutes Prepared	50	44	50	50
Open Records Requests	23	35	42	45
Alcoholic Beverage Licenses Issued	41	41	40	40
Occupation Tax Certificates	453	474	495	500

Clerk of the Board Organization Chart

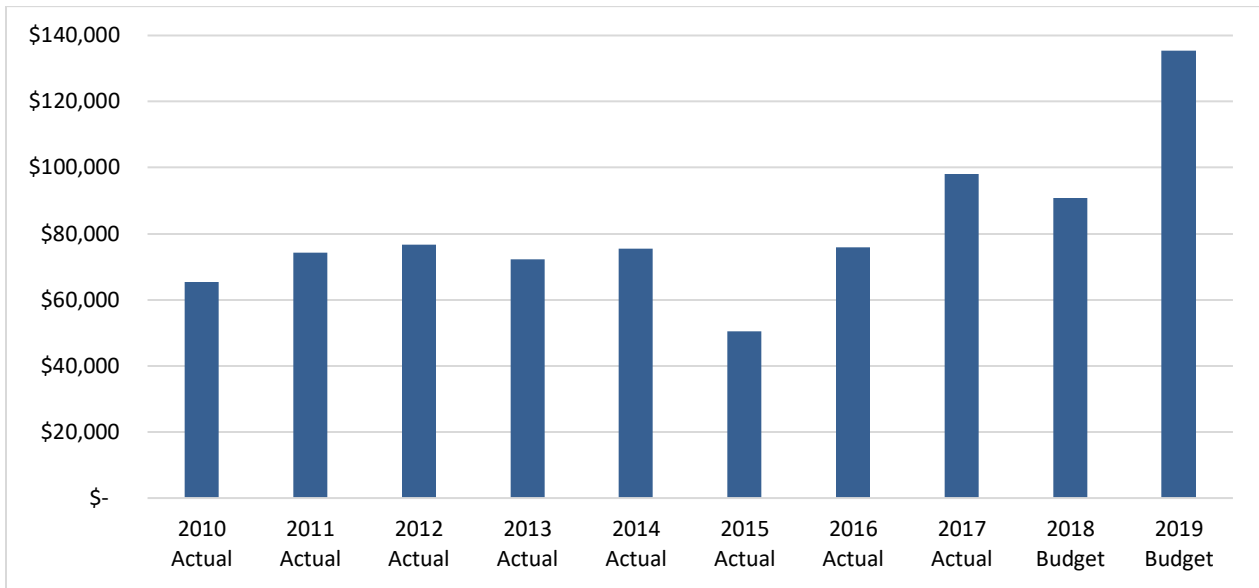


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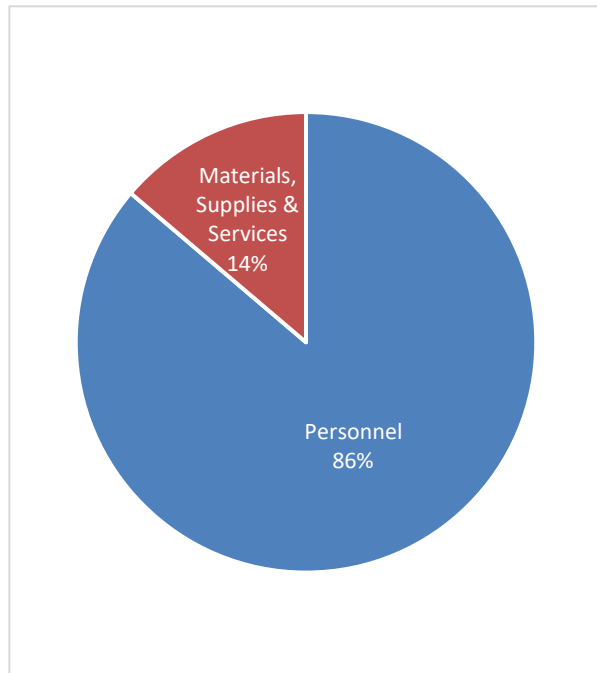
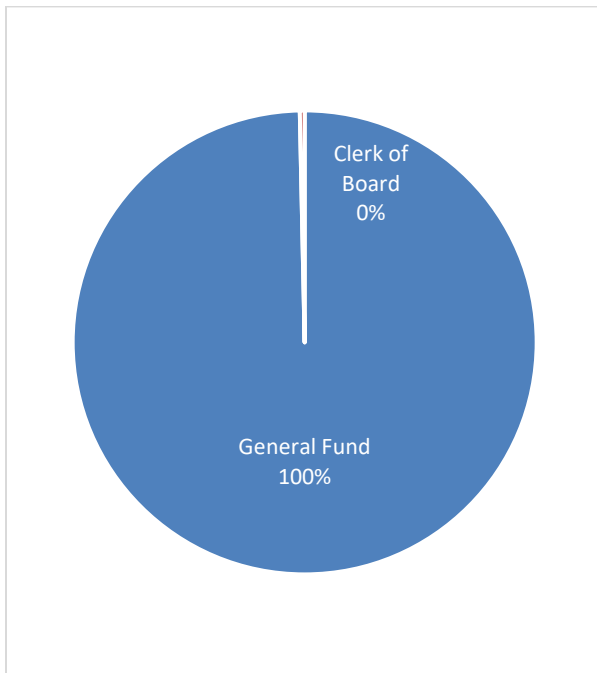
Clerk of the Board Personnel Changes

A Deputy Clerk was added in FY 2018. There are no changes to personnel for FY 2019.

Clerk of the Board Department Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 13300 – Clerk of Board Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	67,370	71,775	73,003	118,380	116,689
Materials, Supplies and Services	8,439	10,873	17,986	19,525	18,650
Capital Outlay		15,506			
Total Expenditures	75,809	98,154	90,989	137,905	135,339
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	390,575	385,016	355,000	396,566	373,000
Total Revenues	390,575	385,016	355,000	396,566	373,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	1	1	1	2	2
Total FTE	1	1	1	2	2

Fund 100 – General					
Department 13300 – Clerk of the Board Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	42,038	44,632	45,394	88,550	77,001
511300 Overtime	1,655	1,702	1,600	2,000	1,600
512100 Health and Life Insurance	19,218	19,215	19,217	19,225	26,617
512200 Social Security	2,908	3,080	3,595	4,515	6,013
512400 Retirement Contributions	1,421	2,953	3,055	3,940	5,109
512700 Workers' Compensation	131	193	141	150	349
Total Personnel Services	67,370	71,775	73,003	118,380	116,689
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	212	251	195	275	275
522201 Equipment Maintenance	742	637	500	500	650
522204 Software Maintenance	1,128	320	9,216	9,300	9,300
523201 Telephone	138	92	150		
523203 Postage	251	333	375	250	325
523400 Printing and Binding	1,599	1,876	1,800	1,600	1,600
523500 Travel	653	2,040	1,150	1,300	1,775
523601 Dues	50		50		125
523610 Bank Fee	936	1,093	1,125	1,300	1,250
523700 Education and Training	973	1,789	1,400	1,000	1,550
531101 Other Purchased Services	50	212	225	800	
531101 Supplies and Materials	1,596	1,592	1,400	2,000	1,550
531300 Food	83	466	250	100	125
531600 Small Equipment	29	172	150	1,100	125
Total Materials, Supplies & Services	8,439	10,873	17,986	19,525	18,650
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers		6,290			
542401 Software		9,216			
Total Capital Outlay		15,506			
Total Expenditures	75,809	98,154	90,989	137,905	135,339

Elections

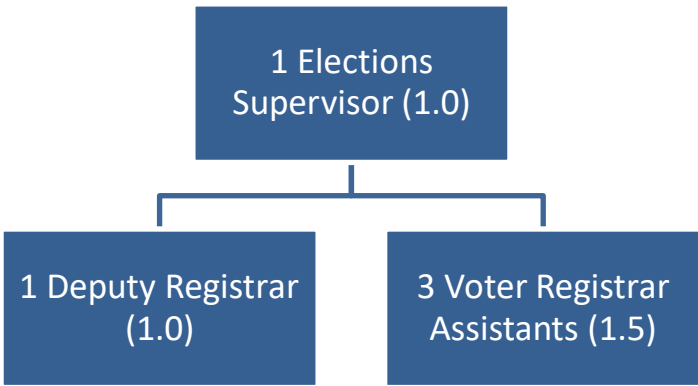
Department Description

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

Performance Measurement	2016	2017	2018	2019
Elections (municipal / countywide)	0 / 2	0 / 2	1 / 2	1/2
Active Voters*	29,461	32,626	33,000	33,000
Early Voting*	7.3	23.9	24.0	24.0
Election Day Voting*	28.1	28.6	28.5	28.5
Other Voting*	0.8	5.9	5.9	5.9
Voter Turnout*	36.2	58.3	36.5	36.5

* Average all Countywide elections (percent).

Elections Organization Chart

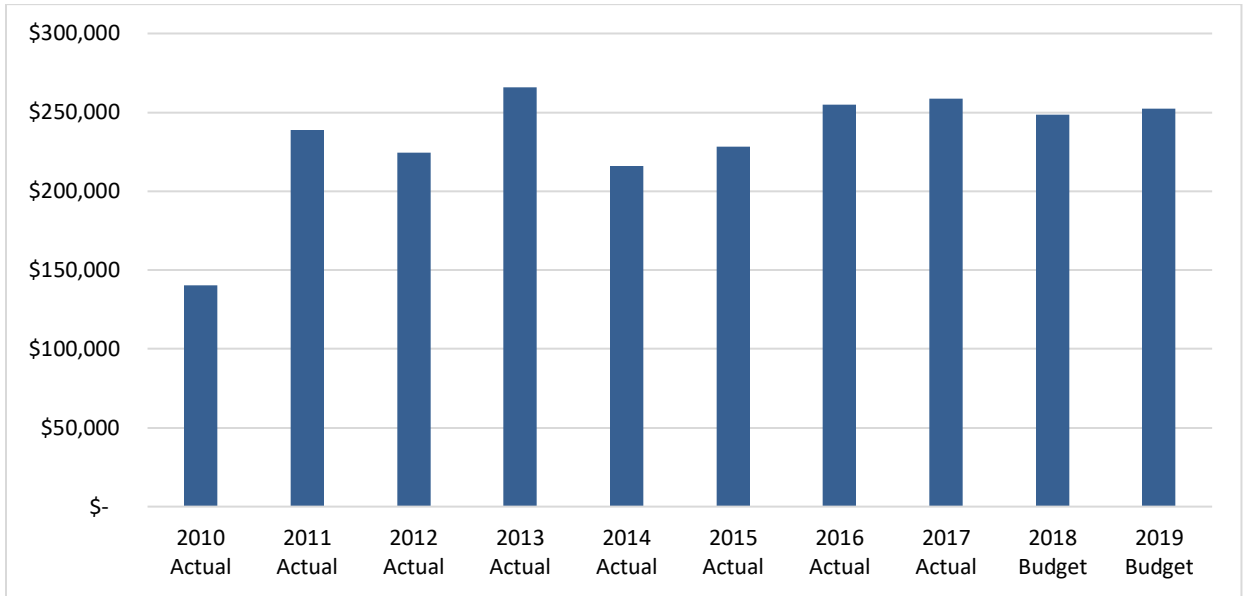


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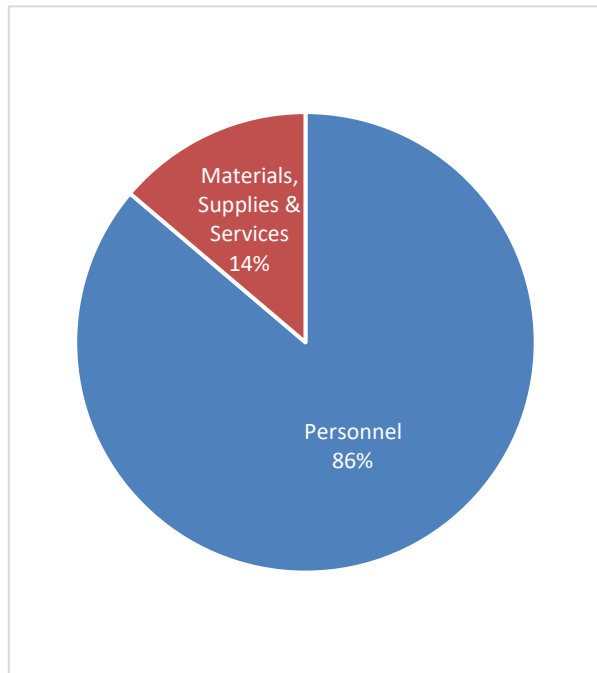
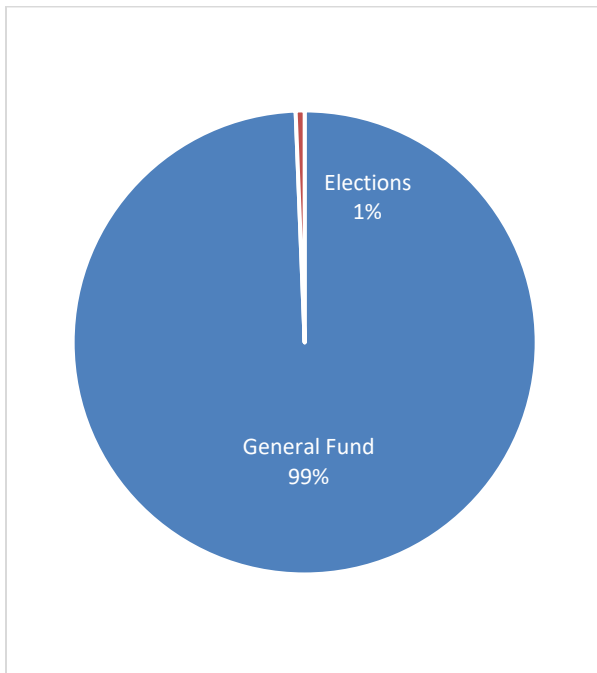
Elections Personnel Changes

There are no changes to personnel for fiscal year 2019.

Elections Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 14000 – Elections Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	219,687	226,687	214,060	213,945	217,484
Materials, Supplies & Services	34,929	30,234	34,815	24,080	34,815
Capital Outlay	311	1,875		600	
Total Expenditures	254,927	258,796	248,875	238,625	252,299
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	27,922	9,585	33,000	19,359	7,500
Total Revenues	27,922	9,585	33,000	19,359	7,500
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	2	2	2
Part-time	2.9	2.9	2.9	3.4	3.4
Total FTE	4.9	4.9	4.9	5.4	5.4

Fund 100 – General					
Department 14000 – Elections Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	96,460	99,849	100,022	100,100	103,097
511201 Salary – Part-time	84,871	82,525	75,000	75,000	75,000
511300 Overtime	4,719	9,612	4,000	4,000	4,000
512100 Health and Life Insurance	13,152	13,404	13,669	13,750	13,669
512200 Social Security	13,611	14,037	13,695	13,695	13,930
512400 Retirement Contributions	6,078	6,610	6,761	6,700	6,961
512700 Workers' Compensation	796	650	912	700	825
Total Personnel Services	219,687	226,687	214,060	213,945	217,484
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521100 Board of Elections	2,483	2,460	3,000	2,500	2,500
521201 Professional Services – IT	867	1,015	2,525	1,100	1,100
522201 Equipment Maintenance	1,714	1,357	1,400	1,400	1,400
522204 Software Maintenance					3,000
522310 Rental – Land and Building	1,000	2,000	2,000	2,000	2,500
523201 Telephone	2,655	1,330	2,000	500	500
523203 Postage	7,350	7,961	7,500	4,000	7,500
523300 Advertising	3,985	2,045	3,000	2,200	2,500
523400 Printing and Binding		200			
523500 Travel	2,071	1,114	2,100	2,100	2,500
523601 Dues	90	130	90	80	90
523700 Education and Training	870	1,820	1,500	1,300	1,500
523900 Other Purchased Services		47		600	325
531101 Supplies and Materials	2,820	2,636	2,400	1,300	2,400
531103 Election Supplies	9,024	6,118	7,000	5,000	7,000
Total Materials, Supplies & Services	34,929	30,234	34,815	24,080	34,815
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542300 Furniture and Fixtures	311			200	
542400 Computer				400	
542401 Software		1,875			
Total Capital Outlay	311	1,875		600	
Total Expenditures	254,927	258,796	248,875	238,625	252,299

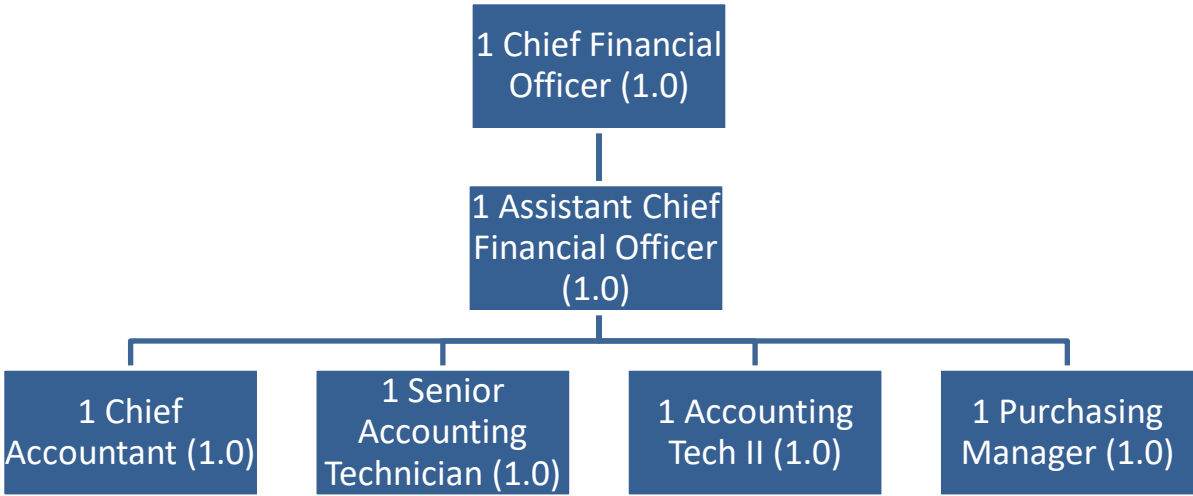
Finance

Department Description

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

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

Finance Organization Chart

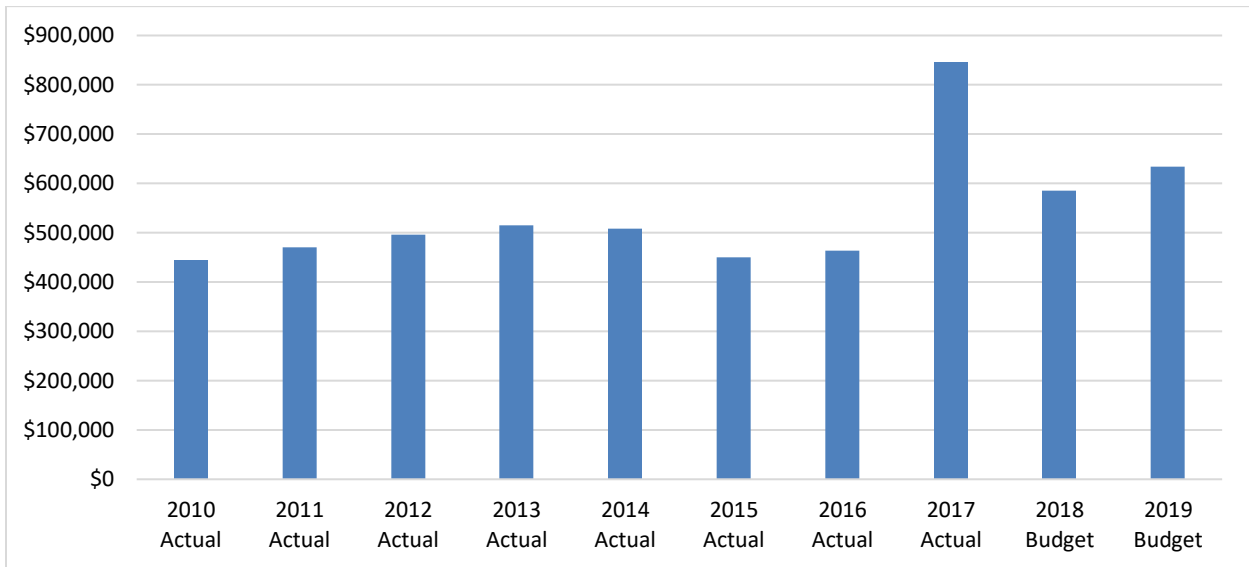


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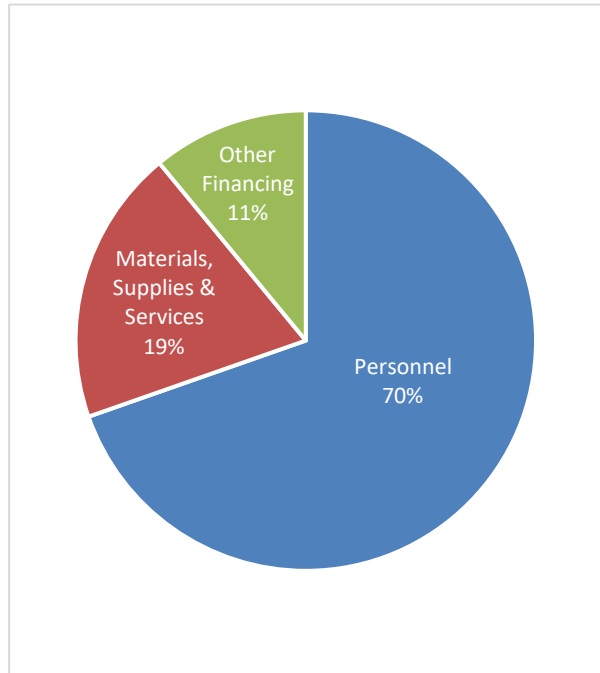
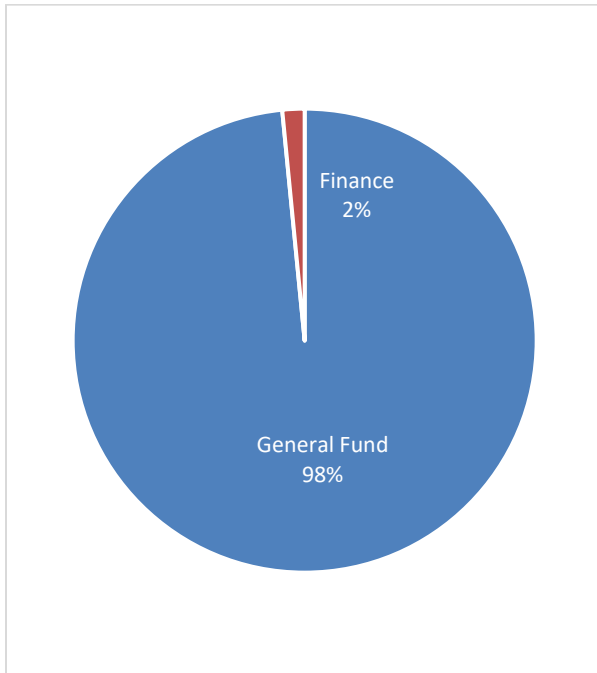
Finance Personnel Changes

There are no changes to personnel for fiscal year 2019.

Finance Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 15100 – Finance Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	353,468	375,766	390,603	387,250	441,160
Materials, Supplies & Services	109,481	107,368	123,590	104,070	122,820
Capital Outlay	1,198	293,807	2,200	68,000	
Other Financing Uses		69,533	69,535	69,540	69,534
Total Expenditures	464,148	846,475	585,928	628,860	633,514
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	543,322	824,141	402,085	907,289	441,000
Total Revenues	543,322	824,141	402,085	907,289	441,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	6	6	6	6	6
Total FTE	6	6	6	6	6

Fund 100 – General					
Department 15100 – Finance Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	270,838	289,756	300,947	300,000	338,270
511300 Overtime		272		50	75
512100 Health and Life Insurance	47,517	49,805	46,108	48,000	53,417
512200 Social Security	18,845	19,820	23,022	23,100	25,878
512400 Retirement Contributions	15,385	14,913	19,562	15,000	21,988
512700 Workers' Compensation	883	1,201	964	1,100	1,533
Total Personnel Services	353,468	375,766	390,603	387,250	441,160
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	64,428	65,664	68,000	65,700	66,000
521201 Professional Services – IT	1,321	1,717	1,355	1,700	1,650
522201 Equipment Maintenance	742	637	450	450	485
522204 Software Maintenance	20,292	17,503	27,575	14,000	30,100
522320 Rental – Equipment	6,751	5,423	6,500	6,200	5,600
523201 Telephone	1,507	1,340	1,500	300	635
523203 Postage	2,756	2,776	2,800	2,600	2,700
523300 Advertising	459	1,114	1,000	1,000	1,000
523500 Travel	26	1,060	2,300	1,500	2,000
523601 Dues	624	718	800	750	1,000
523610 Bank Fee	2,562	2,003	800	4,000	2,000
523700 Education and Training	1,975	2,659	5,000	2,500	4,300
523900 Other Purchased Services		194	150	150	250
531101 Supplies and Materials	3,584	3,275	2,100	3,200	3,500
531700 Gasoline / Diesel	170	120	200	20	
531600 Small Equipment	4,285	1,165	3,060		1,600
Total Materials, Supplies & Services	109,481	107,368	123,590	104,070	122,820
Capital Outlays	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers	600	1,165	2,200		
542401 Software	598	253,683		68,000	
542500 Equipment		38,959			
Total Capital Outlays	1,198	293,807	2,200	68,000	
Other Financing Uses	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
581101 Principal		69,533	69,535	65,700	66,634
582101 Interest				3,840	2,900
Total Other Financing Uses		69,533	69,535	69,540	69,534
Total Expenditures	464,148	846,475	585,928	628,860	633,514

Attorney

Department Description

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

Performance Measurement	2016	2017	2018	2019
Contracts, Lease and Other Agreements	239	239	240	240
BOC Minutes Reviewed	24	24	24	24
P&Z Minutes Reviewed	12	12	12	12
Opinions Issued	219	217	220	220
Litigation Notices Received	24	19	20	20
Open Records Requests	40	36	40	40
Research Items	218	217	217	217

Attorney Organization Chart



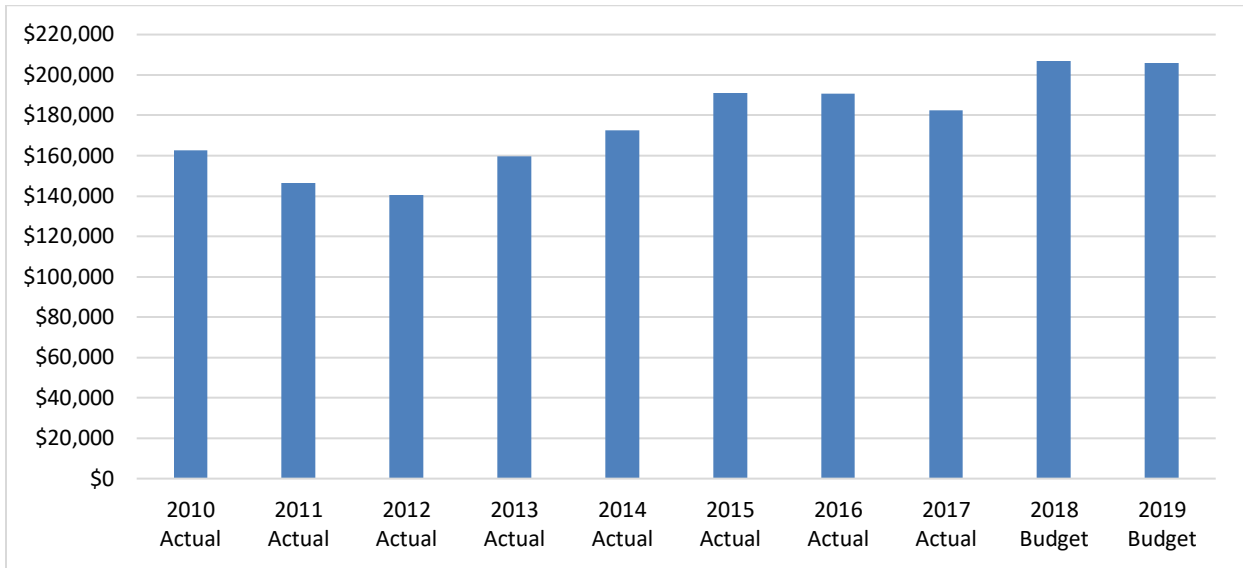
1 Attorney (1.0)

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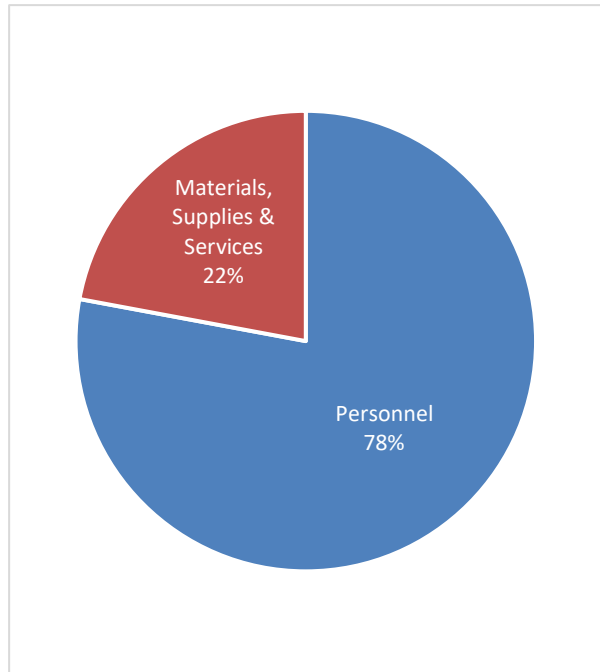
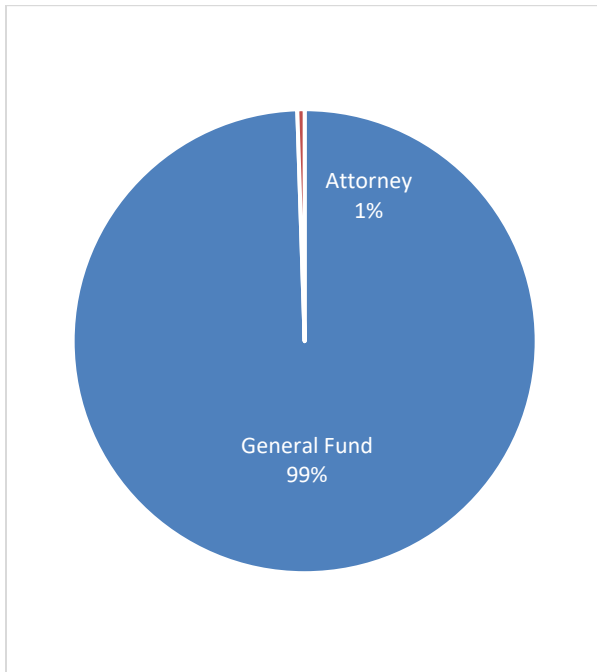
Attorney Personnel Changes

There are no changes to personnel for fiscal year 2019.

Attorney Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 15300 – Attorney Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	142,600	149,807	155,974	156,320	160,471
Materials, Supplies & Services	48,168	32,540	51,240	28,050	45,450
Total Expenditures	190,768	182,346	207,214	184,370	205,921
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	245			103	50
Total Revenues	245			103	50
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	1	1	1	1	1
Total FTE	1	1	1	1	1

Fund 100 – General					
Department 15300 – Attorney Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	108,521	114,860	119,704	120,000	123,646
512100 Health and Life Insurance	19,218	19,214	19,217	19,220	19,217
512200 Social Security	7,836	8,321	9,157	9,175	9,459
512400 Retirement Contributions	6,912	7,316	7,781	7,800	8,037
512700 Workers' Compensation	114	96	115	125	112
Total Personnel Services	142,600	149,807	155,974	156,320	160,471
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	25,533	11,203	30,000	6,000	22,500
521201 Professional Services – IT	189	229	195	400	400
522201 Equipment Maintenance	742	637	575	425	750
523201 Telephone	529	516	530	400	350
523203 Postage	79	130	200	75	125
523400 Printing and Binding	169	178	150	125	125
523500 Travel	1,628	1,142	1,550	3,000	3,000
523601 Dues	583	415	640	500	500
523700 Education and Training	990	1,235	1,300	800	1,200
523900 Other Purchased Services				25	
531101 Supplies and Materials	1,104	1,528	1,100	1,300	1,500
531400 Books and Periodicals	16,621		15,000	15,000	15,000
531600 Small Equipment		525			
Total Materials, Supplies & Services	48,168	32,540	51,240	28,050	45,450
Total Expenditures	190,768	182,346	207,214	184,370	205,921

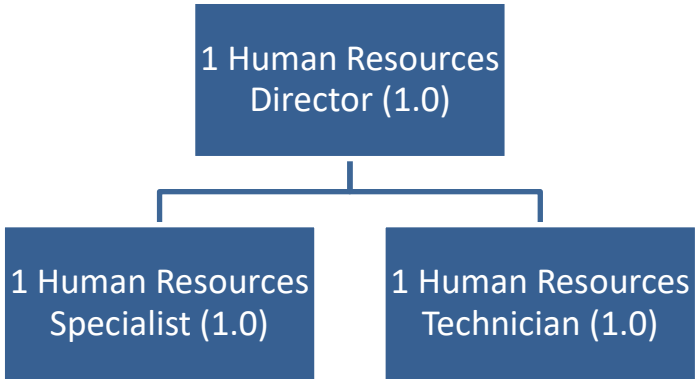
Human Resources

Department Description

To create and sustain an empowered workforce through proper administration of county personnel policies with regard to recruitment and selection, classification and compensation, benefits management and employee training and development while at the same time observing federal, state and local statutory duties. The focus in FY19 is to revise the employee compensation and classification plan, followed by the retirement plan. Additional focus will be placed on an employee health, occupational safety and wellness program to encourage healthy lifestyles and reduce workers' compensation liability and health insurance costs.

Performance Measurement	2016	2017	2018	2019
# of Employees Hired (FT and PT)	418	600	500	500
Employees with 20+ Years of Service	55	53	55	55
# of Employees with Health Insurance	291	284	292	295
# with Dependent with Health Insurance	305	320	322	325
# of Health Insurance Claims	10,278	9,171	10,000	10,000
# of Employee Injuries	60	35	48	45
Average Cost (incurred) per Employee Injury	\$2,795	\$2,072	\$1,337	\$1,300

Human Resources Organization Chart

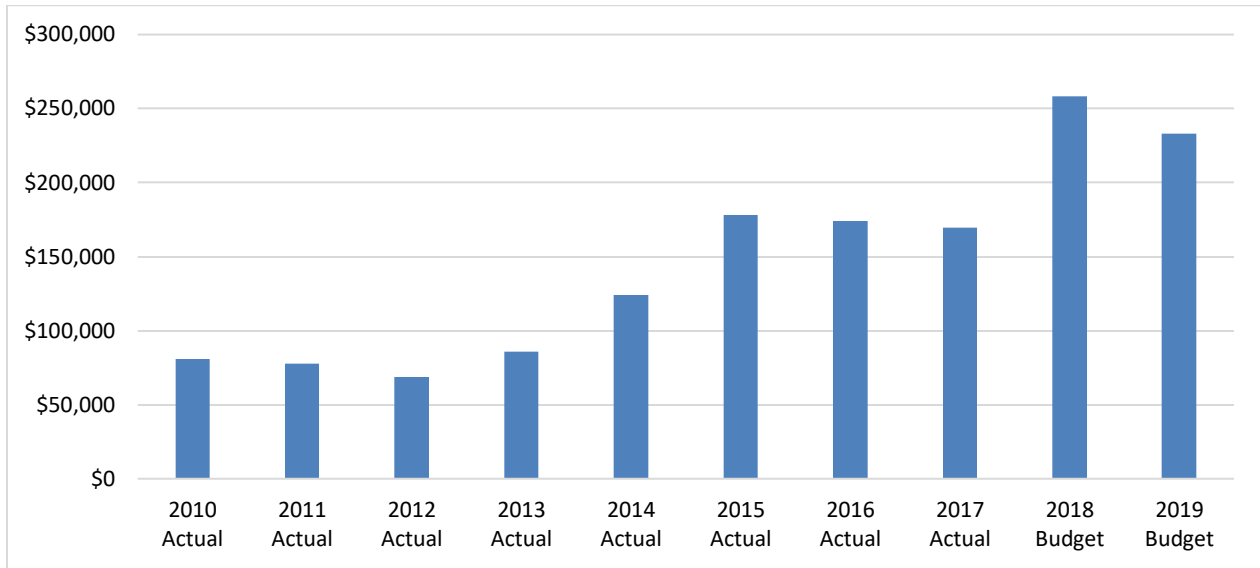


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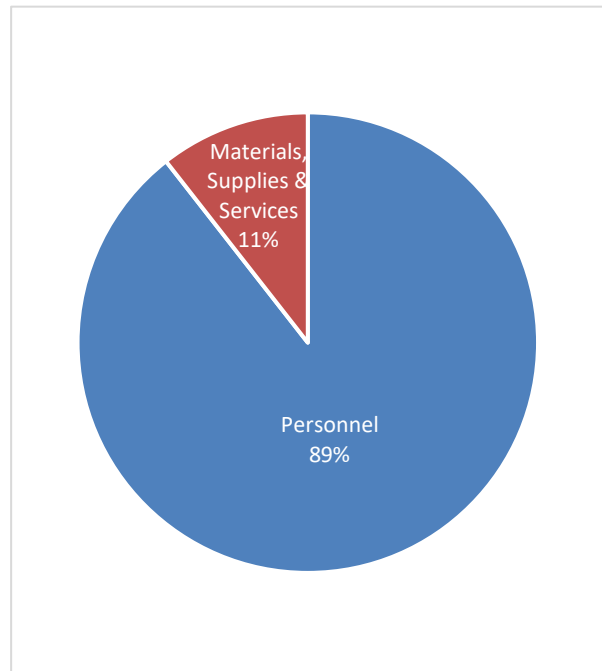
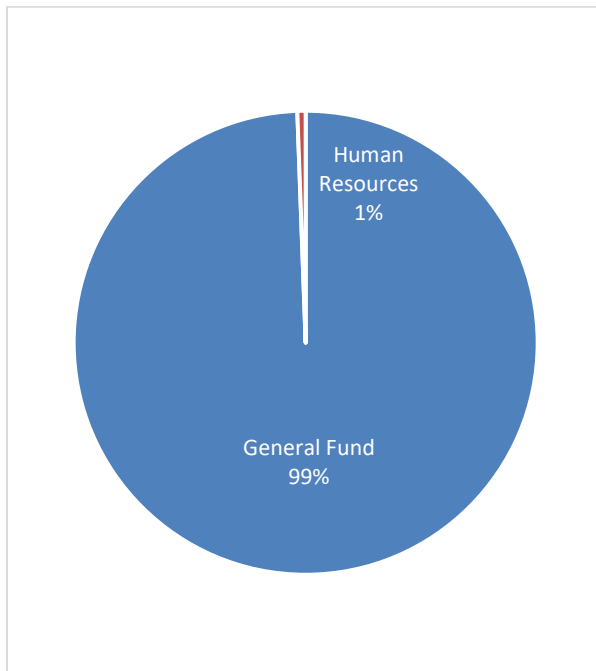
Human Resources Personnel Changes

There are no changes to personnel for fiscal year 2019.

Human Resources Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General Department 15400 – Human Resources Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	147,577	148,094	229,139	185,050	208,343
Materials, Supplies & Services	26,429	21,408	29,230	22,175	24,600
Capital Outlays	128			1,400	
Total Expenditures	174,134	169,502	258,369	208,625	232,943
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	2	3	3
Part-time	.5	.6	.1		
Total FTE	2.5	2.6	2.1	3	3

Fund 100 – General Department 15400 – Human Resources Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	105,389	106,828	156,044	145,000	155,931
511101 Salary – Part-time	11,409	11,559		2,600	
511300 Overtime	1,226	4,115	1,000	2,500	1,000
512100 Health and Life Insurance	13,706	12,250	49,416	15,500	28,499
512200 Social Security	8,577	9,494	12,014	12,000	12,005
512400 Retirement Contributions	6,857	3,343	10,208	7,000	10,201
512700 Workers' Compensation	414	505	456	450	707
Total Personnel Services	147,577	148,094	229,139	185,050	208,343
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	589	697	580	850	850
522201 Equipment Maintenance	837	637	950	450	650
522204 Software Maintenance	10,091	9,547	10,000	7,000	6,000
523201 Telephone	823	683	1,350	400	600
523203 Postage	321	290	350	250	350
523400 Printing and Binding	871		1,000	400	750
523500 Travel	1,977	1,669	2,850	2,000	2,850
523601 Dues	340	737	750	750	900
523700 Education and Training	2,155	740	2,400	2,000	2,400
523800 Tax Penalty	2,897				
523900 Other Purchased Service		14		75	250
531101 Supplies and Materials	4,628	6,393	9,000	8,000	9,000
531600 Small Equipment	900				
Total Materials, Supplies & Services	26,429	21,408	29,230	22,175	24,600
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers	128				
542401 Software				1,400	
Total Capital Outlay	128			1,400	
Total Expenditures	174,134	169,502	258,369	208,625	232,943

Personnel Services

Department Description

The Personnel Services Adjustment account is used to budget for Annual Leave Conversions. Full-time 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 2016 and 2017 in the table below.

Fund 100 – General					
Department – 15410 – Personnel Services					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511112 Annual Leave Conversions			150,000	150,000	155,000
Total Personnel Services			150,000	150,000	155,000
Total Expenditures			150,000	150,000	155,000

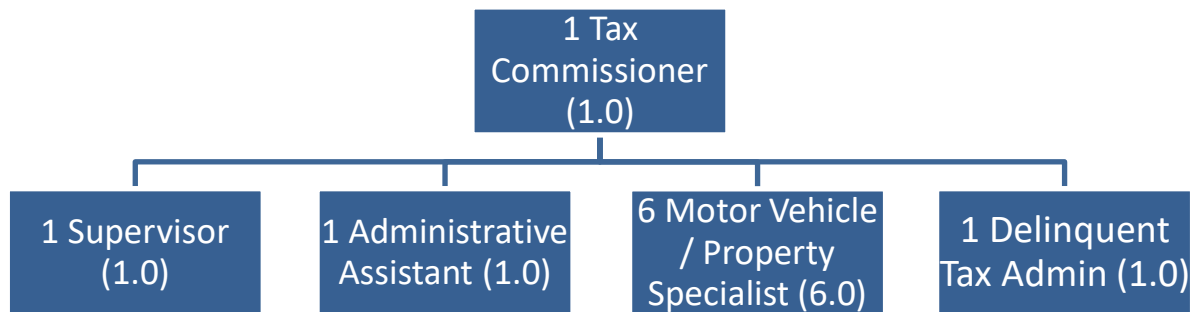
Tax Commissioner

Department Description

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

Performance Measurement	2016	2017	2018	2019
Vehicle Tag Renewals	66,724	67,302	68,214	68,800
% Collected – Real and Personal Property	99.89	99.58	98.05	98.06
Total Real and Personal Property Tax to Collect	37,927,584	38,979,396	39,656,613	40,846,208
Total Revenue from all Sources Collected	53,864,753	54,240,319	54,550,000	54,750,000

Tax Commissioner Organization Chart

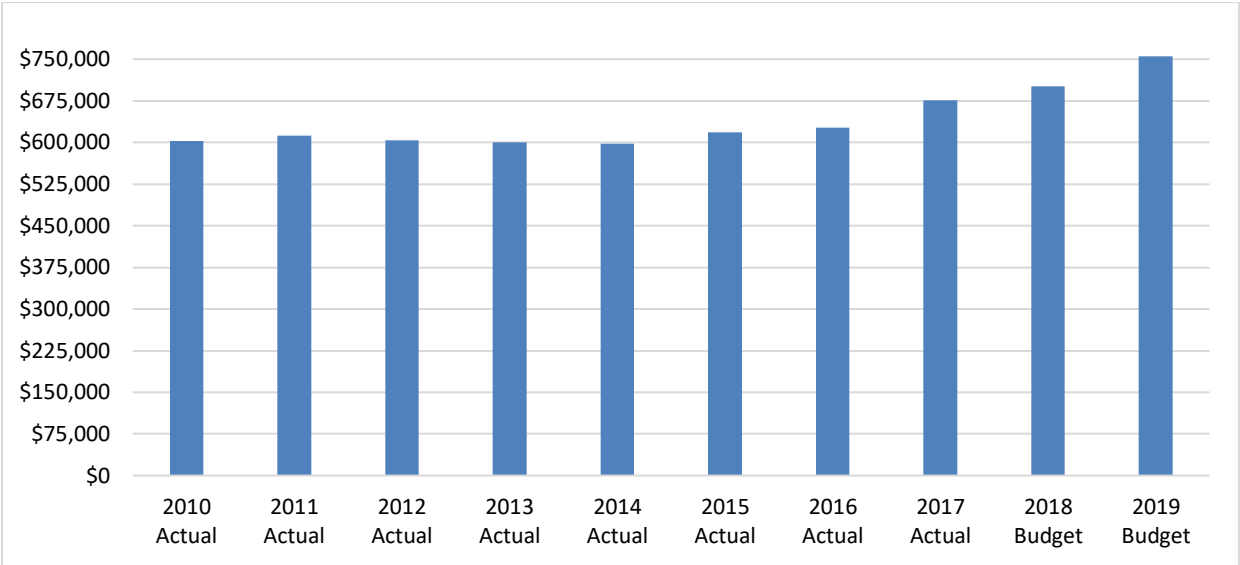


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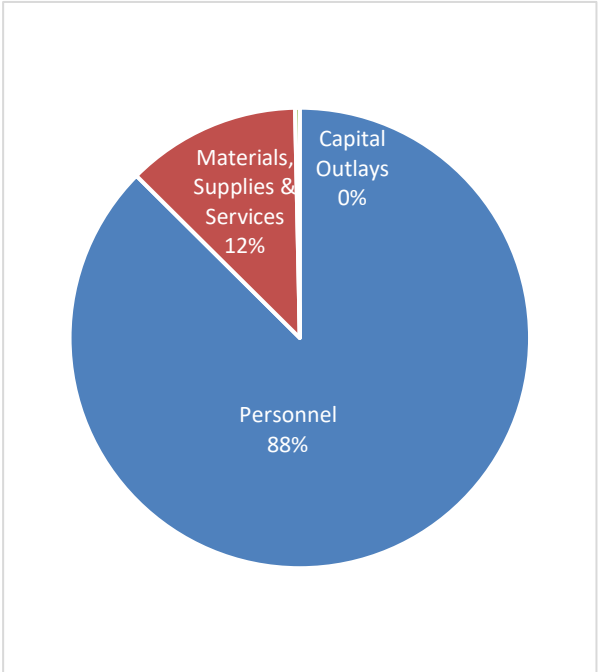
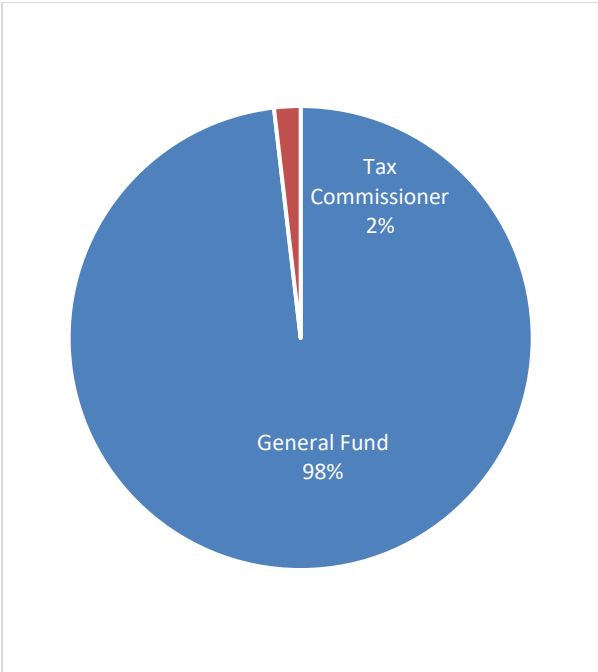
Tax Commissioner Personnel Changes

There are no changes to personnel for fiscal year 2019.

Tax Commissioner Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 15450 – Tax Commissioner Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	542,420	590,781	603,852	608,600	660,727
Materials, Supplies & Services	83,851	84,651	98,200	87,150	92,400
Capital Outlays	320	195			2,500
Total Expenditures	626,590	675,627	702,052	695,750	755,627
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	25,450,385	26,105,772	26,709,420	27,134,799	27,819,767
Total Revenues	25,450,385	26,105,772	26,709,420	27,134,799	27,819,767
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Elected	1	1	1	1	1
Full-time	10	10	10	10	10
Total FTE	11	11	11	11	11

Fund 100 – General					
Department – 15450 – Tax Commissioner Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	374,004	405,083	419,525	395,000	433,356
511300 Overtime	2,934	1,158	4,500	4,500	4,500
512100 Health and Life Insurance	111,136	129,662	116,261	150,000	158,950
512200 Social Security	26,451	28,404	32,438	30,500	33,496
512400 Retirement Contributions	23,668	24,791	27,562	27,000	28,461
512700 Workers' Compensation	4,227	1,683	3,565	1,600	1,964
Total Personnel Services	542,420	590,781	603,852	608,600	660,727
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services			9,100		
521201 Professional Services – IT	1,200	1,415	2,325	1,800	2,000
521300 Technical	45,513	51,783	51,000	52,000	55,000
522203 Equipment Maintenance	1,214	931	1,500	1,400	1,500
522320 Rental – Equipment	4,245	3,361	4,700	4,500	4,700
523201 Telephone	2,773	2,228	2,725	900	900
523202 Website	269		300		300
523203 Postage	11,347	10,411	10,500	10,500	10,500
523300 Advertising	443	289	350	350	400
523400 Printing and Binding	586		500	500	500
523500 Travel	2,583	1,841	2,100	2,000	2,500
523601 Dues	585	590	850	800	850
523700 Education and Training	910	765	1,000	750	1,250
523900 Other Purchased Service		61		400	400
531101 Supplies and Materials	11,774	10,330	10,750	10,750	11,000
531400 Books and Periodicals	409	433	500	500	600
531600 Small Equipment		211			
Total Materials, Supplies & Services	83,851	84,651	98,200	87,150	92,400
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers		195			
542500 Equipment	320				2,500
Total Capital Outlay	320	195			2,500
Total Expenditures	626,590	675,627	702,052	695,750	755,627

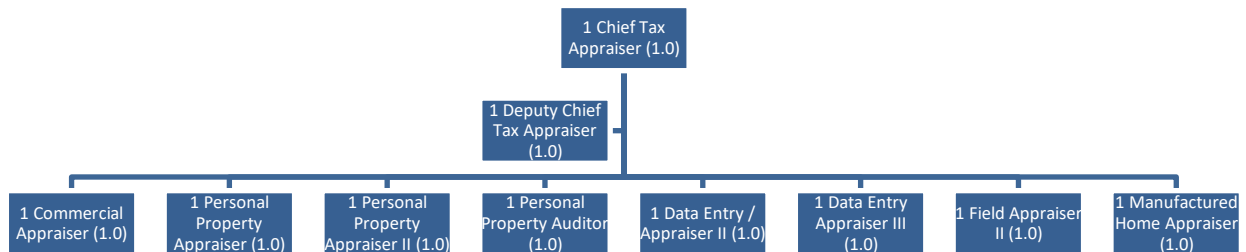
Tax Assessor

Department Description

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

Performance Measurement	2016	2017	2018	2019

Tax Assessor Organization Chart

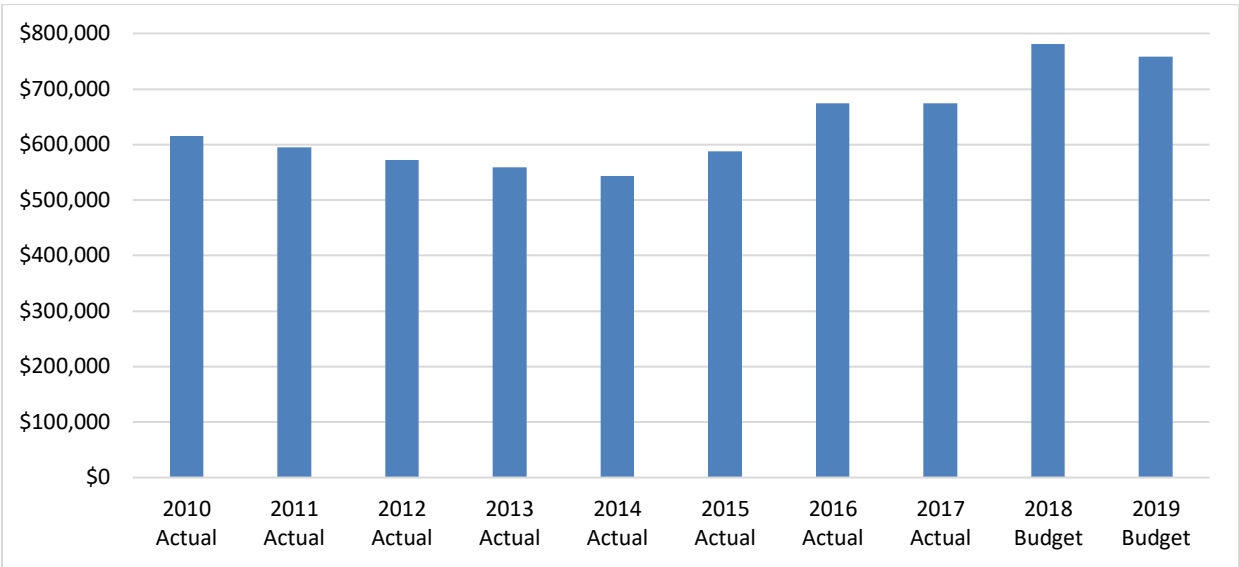


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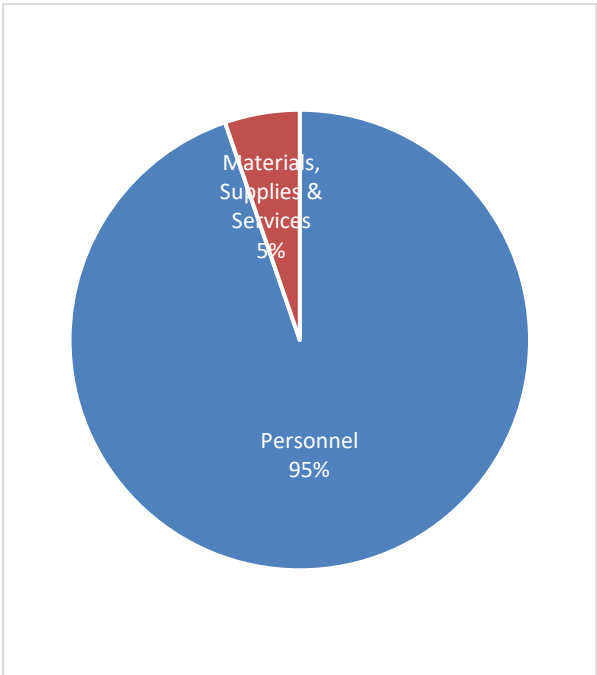
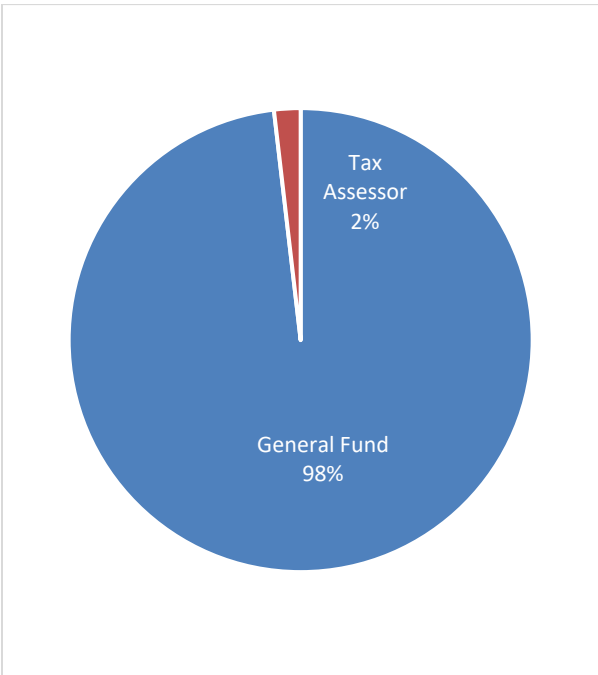
Tax Assessor Personnel Changes

There are no changes to personnel for fiscal year 2019.

Tax Assessor Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 15500 – Tax Assessor Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	557,184	615,906	740,838	714,500	717,770
Materials, Supplies & Services	116,775	56,443	38,475	44,450	39,900
Capital Outlays		1,910	3,225		
Total Expenditures	673,959	674,259	782,538	758,950	757,670
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	8	10	10	10	10
Part-time			.5		
Total FTE	8	10	10.5	10	10

Fund 100 – General					
Department 15500 – Tax Assessor Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	404,704	447,395	503,746	500,000	509,111
511101 Salary – Part-time			15,600		1,000
511300 Overtime		43		800	
512100 Health and Life Insurance	97,177	107,117	147,305	140,000	131,344
512200 Social Security	28,518	31,648	39,730	38,500	39,024
512400 Retirement Contributions	25,295	26,550	32,743	32,500	33,092
512700 Workers' Compensation	1,490	3,153	1,714	2,700	4,199
Total Personnel Services	557,184	615,906	740,838	714,500	717,770
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521103 Board of Assessors		900	5,400	5,400	6,000
521201 Professional Services – IT	2,397	2,436	2,325	2,700	2,500
521300 Technical	81,192	35,276	11,000	17,000	11,000
522201 Equipment Maintenance	12,513	599	500	600	500
522202 Vehicle Maintenance	842		400		400
522204 Software Maintenance				900	
522320 Rental – Equipment	98			125	
523201 Telephone	2,179	1,532	2,150	225	500
523203 Postage	1,020	800	800	1,100	1,200
523400 Printing and Binding				300	
523500 Travel	4,708	2,944	4,500	2,000	4,500
523601 Dues	2,044	543	600	1,000	1,000
523700 Education and Training	2,365	3,636	3,000	3,000	3,500
523900 Other Purchased Services		200		700	600
531101 Supplies and Materials	4,306	5,477	4,200	4,200	4,200
531155 Vehicle Parts	409	187	300	2,000	500
531270 Gasoline / Diesel	1,140	1,479	1,800	2,200	2,300
531400 Books and Periodicals	1,560	435	1,500	1,000	1,200
Total Materials, Supplies & Services	116,775	56,443	38,475	44,450	39,900
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers		1,910			
542401 Software			3,225		
Total Capital Outlay		1,910	3,225		
Total Expenditures	673,959	674,259	782,538	758,950	757,670

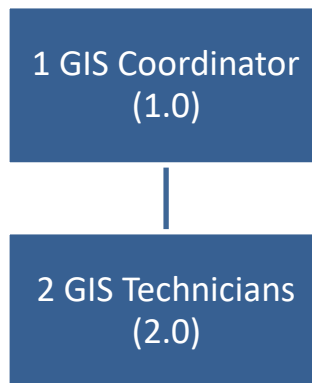
Geographic Information System (GIS)

Department Description

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

Performance Measurement	2016	2017	2018	2019
Parcel Splits	167	362	431	450
Addresses Issued	737	788	900	950

GIS Organization Chart

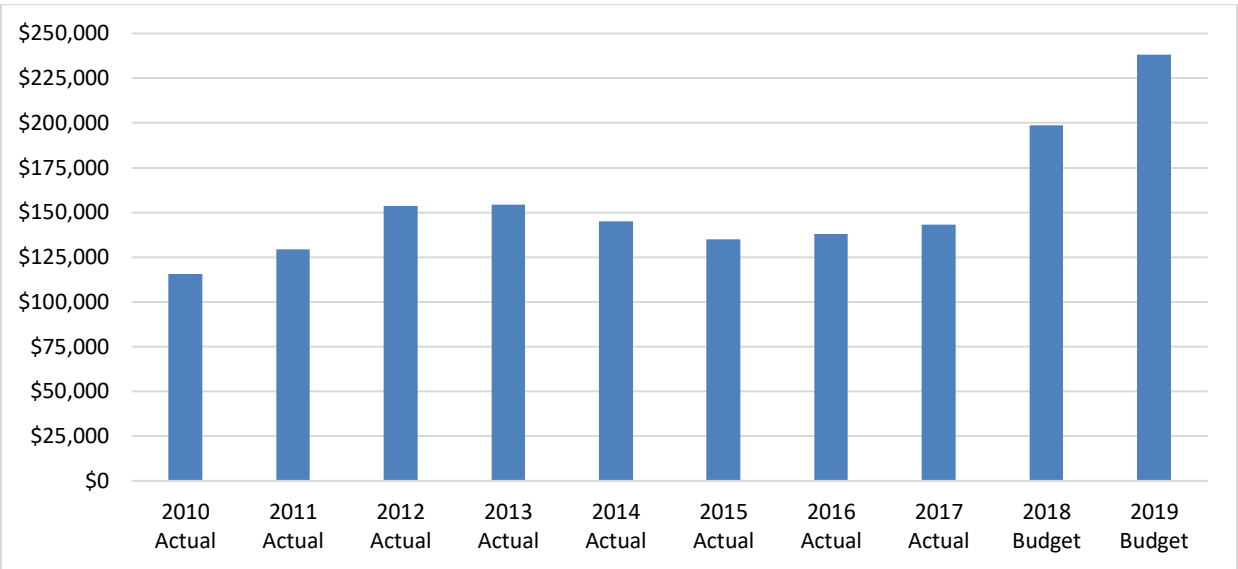


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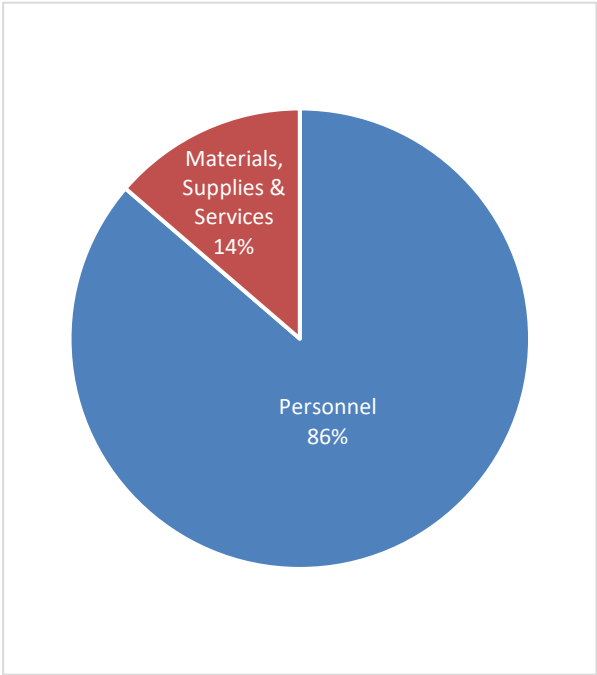
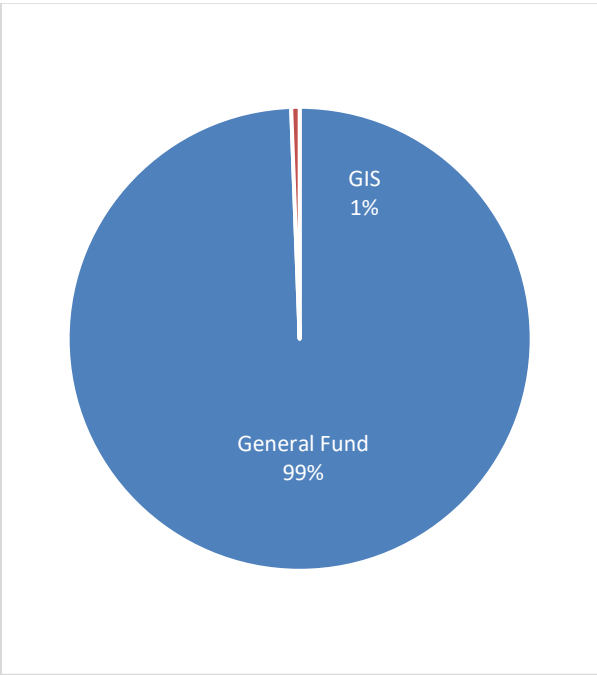
GIS Personnel Changes

There are no changes to personnel for fiscal year 2019.

GIS Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 15510 – GIS Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	118,095	122,629	178,413	130,950	205,723
Materials, Supplies & Services	19,704	20,391	20,380	19,075	32,600
Total Expenditures	137,799	143,020	198,793	150,025	238,323
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	8,291	7,500	8,000	7,398	6,400
Total Revenues	8,291	7,500	8,000	7,398	6,400
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	3	2	3
Total FTE	2	2	3	2	3

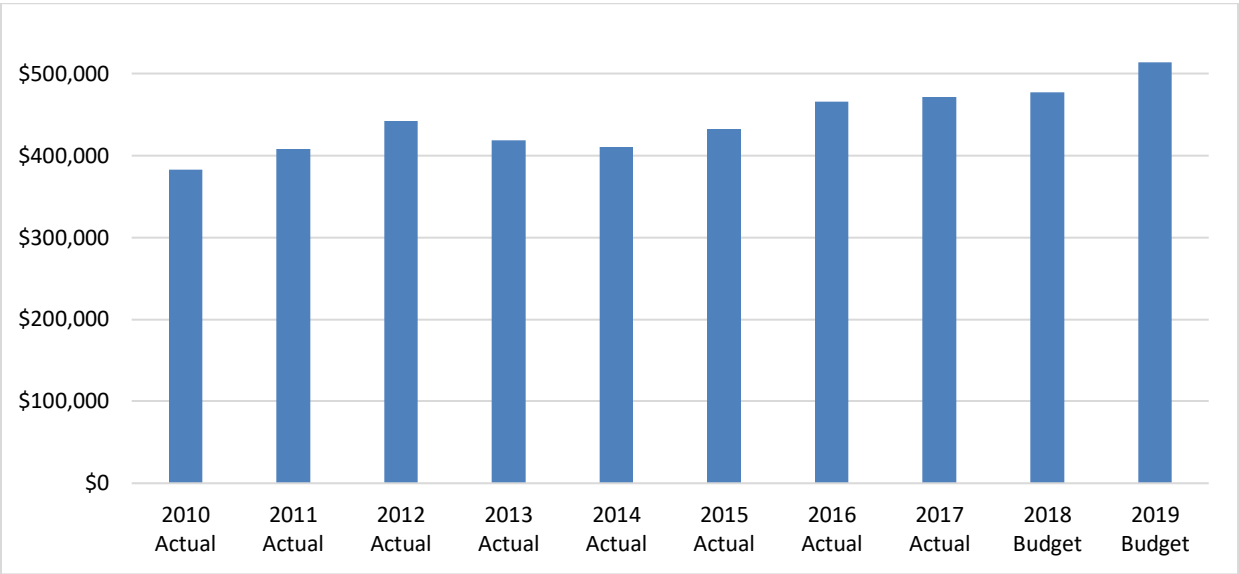
Fund 100 – General					
Department 15510 – GIS Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	91,581	95,309	131,600	103,000	149,244
512100 Health and Life Insurance	13,671	13,923	27,760	13,750	34,684
512200 Social Security	6,594	6,879	10,067	7,200	11,417
512400 Retirement Contributions	5,861	6,111	8,554	6,700	9,701
512700 Workers' Compensation	387	405	431	300	677
Total Personnel Services	118,095	122,629	178,413	130,950	205,723
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	544	652	580	700	700
521300 Technical	13,400	13,400	13,400	13,400	25,000
522201 Equipment Maintenance			500		500
522202 Vehicle Maintenance	1,057				
523201 Telephone	456	456	400	400	400
523203 Postage	23	331	300		300
523500 Travel	940	499	2,000	2,000	2,000
523601 Dues	607	527	700	650	700
523700 Education and Training	150	1,524	1,500	900	1,500
523900 Other Purchased Service		6		25	
531101 Supplies and Materials	1,190	822	1,000	1,000	1,000
531155 Vehicle Parts	460	226			
531600 Small Equipment	876	1,949			500
Total Materials, Supplies & Services	19,704	20,391	20,380	19,075	32,600
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542500 Equipment					
Total Capital Outlay					
Total Expenditures	137,799	143,020	198,793	150,025	238,323

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 Manager and a County employee safety committee. The County Attorney and the Chief Financial Officer administer the County's property and casualty insurance program and various liability matters relating to the County and its employees and provides loss control services while coordinating administration of the Workers’ Compensation Program. In FY19, special focus will be given to continue improving the employee safety program with on-going education and training.

Risk Management Expenditure Trends



Fund 100 – General					
Department 15550 – Risk Management Detail					
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
523101 Insurance – Liability, Property & Casual	416,172	407,331	417,000	425,000	458,995
523102 Insurance Deductibles	49,504	64,355	60,000	55,000	55,000
Total Materials, Supplies & Services	465,676	471,686	477,000	480,000	513,995
Total Expenditures	465,676	471,686	477,000	480,000	513,995

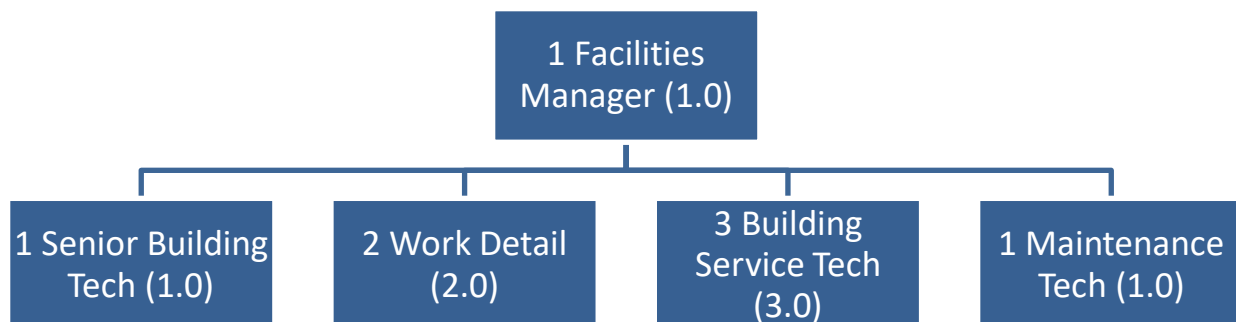
Government Buildings

Department Description

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

Performance Measurement	2016	2017	2018	2019
# of Building Maintained	164	164	164	167
Building Square Footage	596,996	596,996	596,996	737,246
Work Orders	230	246	289	300

Government Buildings Organization Chart

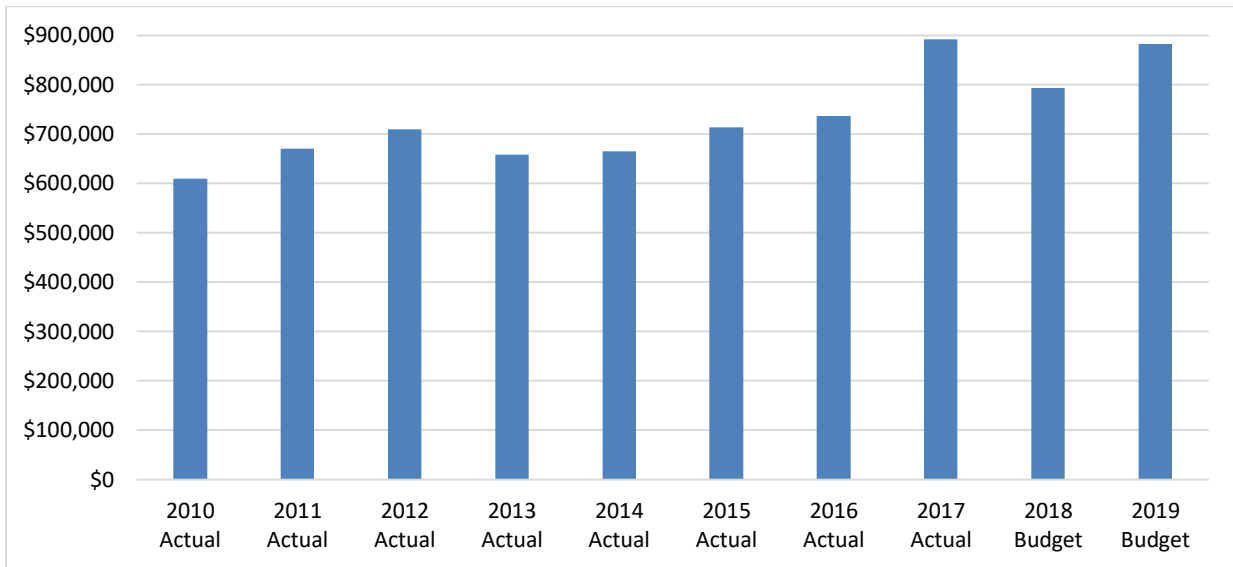


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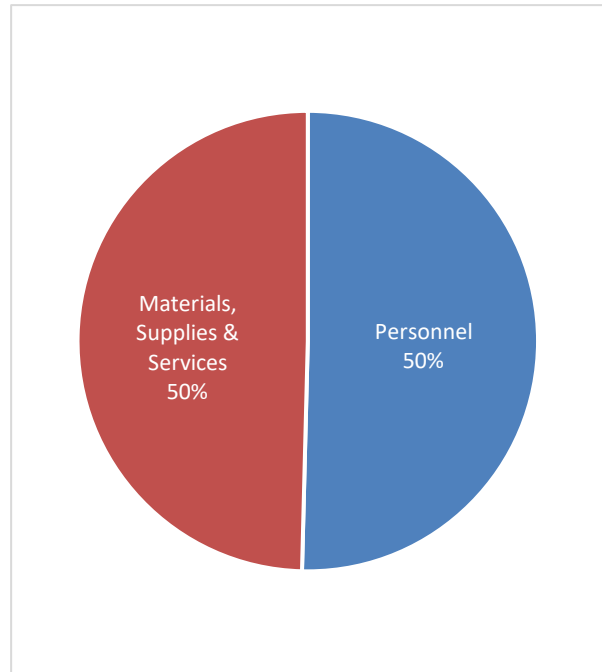
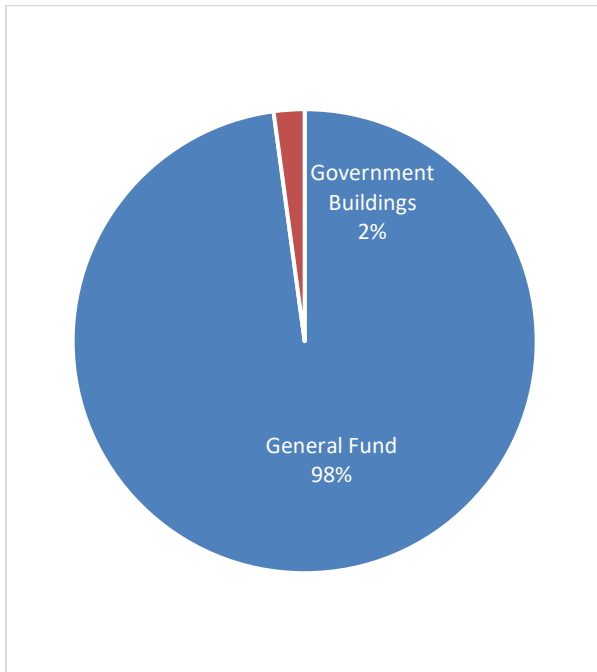
Government Buildings Personnel Changes

There are no changes to personnel for fiscal year 2019.

Government Buildings Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 15650 – Government Buildings Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	397,686	397,391	398,349	421,300	445,271
Materials, Supplies & Services	329,689	484,901	405,330	444,725	438,175
Capital Outlays	8,703	9,468	125	15,500	
Total Expenditures	736,468	891,759	803,804	881,525	883,446
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	77,666	172,478	172,030	191,789	164,054
Total Revenues	77,666	172,478	172,030	191,789	164,054
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	8	8	8	8	8
Total FTE	8	8	8	8	8

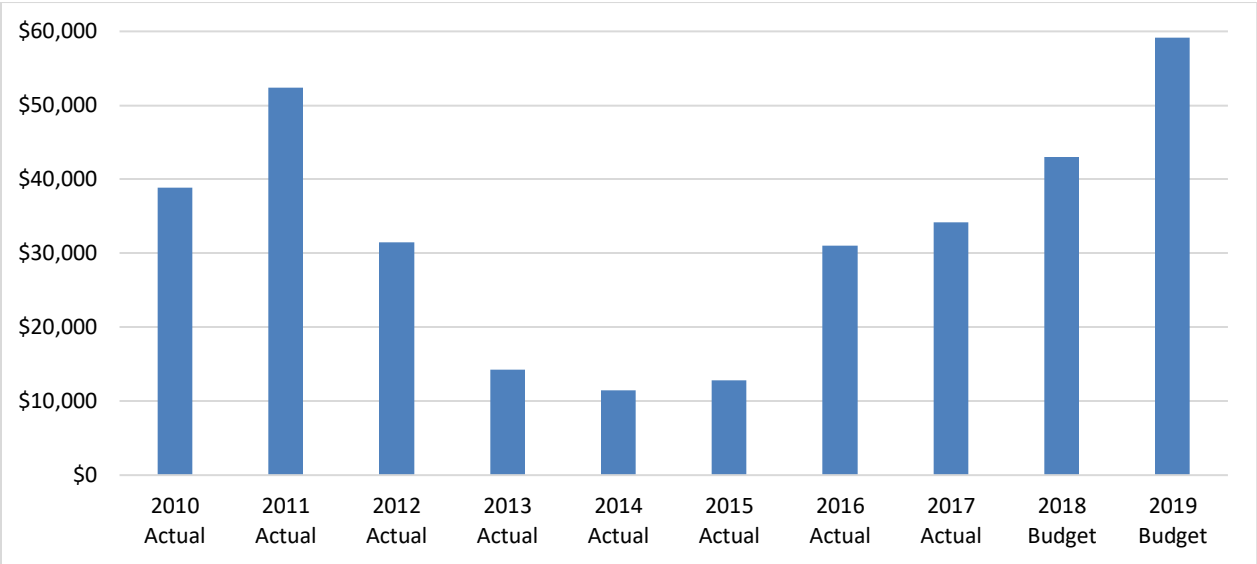
Fund 100 – General					
Department 15650 – Government Buildings Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	265,566	271,419	261,379	284,000	295,755
511300 Overtime	17,726	15,459	20,000	16,000	20,000
512100 Health and Life Insurance	69,768	67,185	68,794	74,500	76,194
512200 Social Security	20,137	20,382	21,526	21,500	24,155
512400 Retirement Contributions	17,482	15,232	18,290	18,000	20,524
512700 Workers' Compensation	7,008	7,714	8,361	7,300	8,643
Total Personnel Services	397,686	397,391	398,349	421,300	445,271
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	390			2,300	
521201 Professional Services – IT	167	206	200	375	375
522100 Cleaning Services	4,877	16,704	3,500	11,000	11,000
522201 Equipment Maintenance	566	661	500	450	500
522202 Vehicle Maintenance	419	6,459	3,000	750	2,000
522203 Building Maintenance	40,437	59,006	38,000	59,000	50,000
522204 Software Maintenance				800	
522310 Rental – Land & Buildings	5,646	3,008	3,000	3,000	3,000
522320 Rental – Equipment		1,080	1,080	4,500	1,500
523201 Telephone	3,943	6,085	3,800	6,000	3,800
523203 Postage	22	1			
523205 Internet	38,400	85,003	85,000	85,000	85,000
523900 Other Purchased Services	1,700	132	150	6,700	500
531101 Supplies and Materials	357	673	600	350	500
531120 Janitorial Supplies	14,553	14,821	15,000	15,000	15,000
531137 Signs		3,355	1,500	2,000	2,000
531143 Landscaping Supplies	1,301	2,317	2,700	2,700	2,700
531150 Building Maintenance Materials	14,622	20,230	20,000	500	10,000
531155 Vehicle Repair	3,034	5,507	4,000	2,000	3,000
531210 Water / Sewerage	28,002	40,200	32,000	32,000	35,000
531230 Electricity	155,799	202,227	175,000	193,000	195,000
531270 Gasoline / Diesel	13,619	14,113	13,500	14,000	14,000
531600 Small Equipment	114			400	300
531610 Tools	1,571	2,043	1,600	2,000	2,000
531710 Uniforms	542	1,022	1,200	900	1,000
Total Materials, Supplies & Services	329,689	484,901	405,330	444,725	438,175
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
541200 Site Improvements		8,051			
542300 Furniture and Fixtures	8,498	117	125	15,500	
542500 Equipment	205	1,300			
Total Capital Outlay	8,703	9,468	125	15,500	
Total Expenditures	736,468	891,759	803,804	881,525	883,446

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 of confidence in the professionalism and efficiency of Bulloch County government. The proceeds from this 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	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511101 Salary – Part-time					15,000
512200 Social Security					1,148
523202 Website	10,906	10,463	6,200	2,900	5,000
523300 Advertising	882			200	200
523400 Printing and Binding	99				
523900 Other Purchased Services	500	1,301	300	650	500
531101 Supplies and Materials	1,336	1,589	2,500	2,000	2,500
531300 Food	6,225	7,112	9,000	7,500	9,000
531701 Awards / Presentation	11,084	13,740	25,000	23,000	25,800
Total Materials, Supplies & Services	31,031	34,204	43,000	36,250	59,148
Total Expenditures	31,031	34,204	43,000	36,250	59,148

Engineering

Department Description

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

Performance Measurement	2016	2017	2018	2019
Miles of County Roads Resurfaced			10	20
# of Subdivision Roads Subgrade / Base Proof Roll Inspections			5	7
Miles of County Road Restriping			50	50
Traffic Studies Conducted			1	2
Intersection Improvement Projects Completed			0	1

Engineering Organization Chart

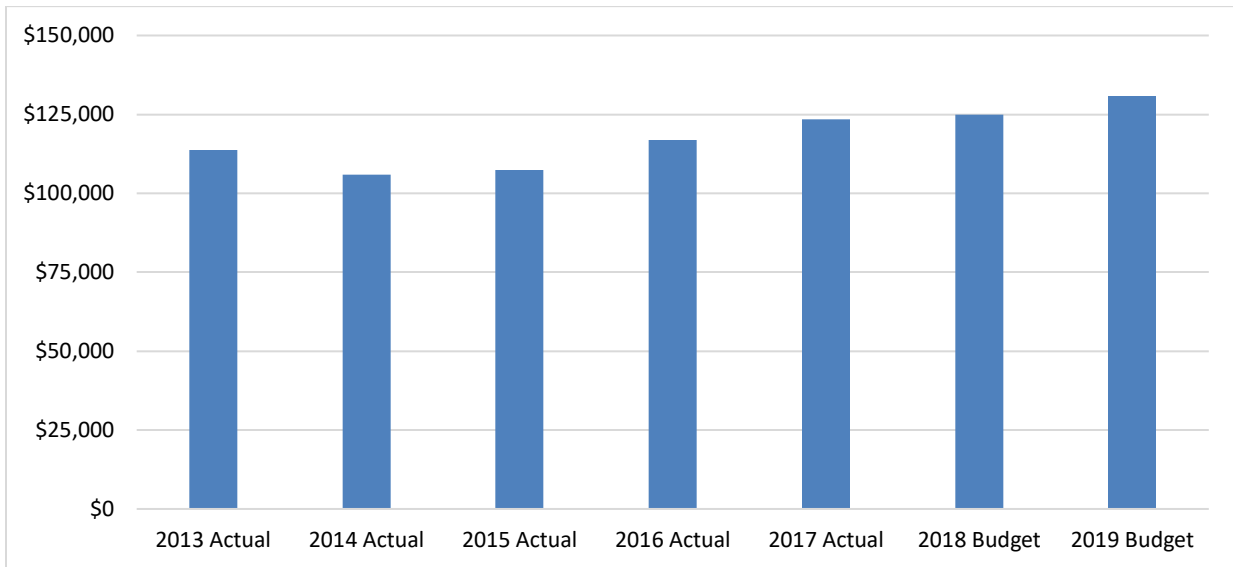


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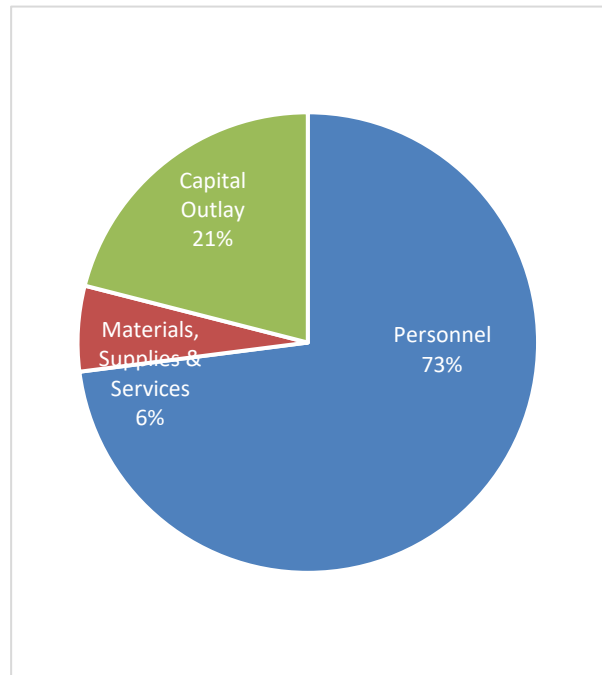
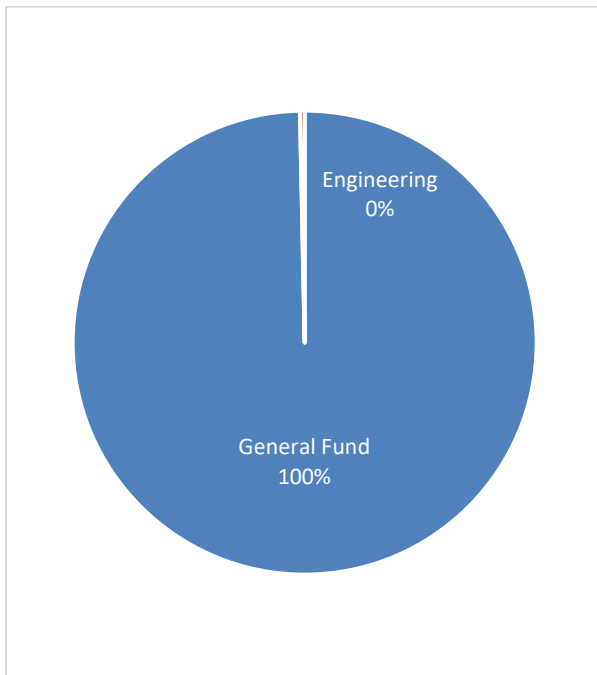
Engineering Personnel Changes

There are no changes to personnel for fiscal year 2019.

Engineering Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 15750 – Engineering Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	113,565	118,105	120,106	89,325	96,080
Materials, Supplies & Services	3,409	4,390	5,100	5,025	7,850
Capital Outlays		907		150	27,500
Total Expenditures	116,974	123,402	125,206	95,250	131,430
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	1	1	1	1	1
Total FTE	1	1	1	1	1

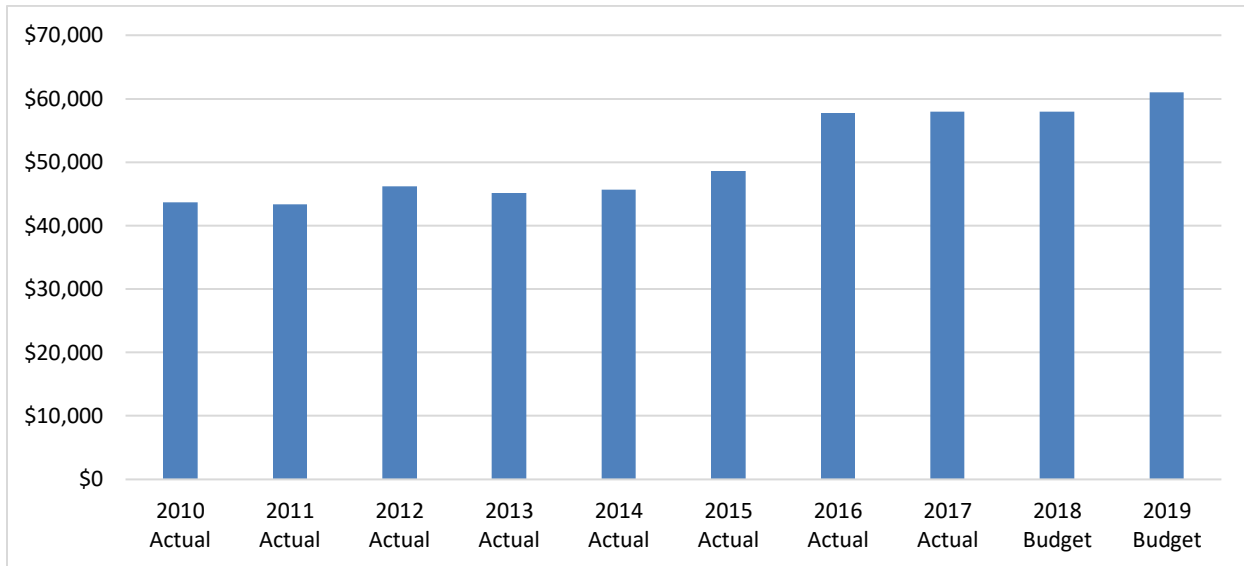
Fund 100 – General					
Department 15750 – Engineering Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	83,599	85,704	87,103	75,000	82,540
512100 Health and Life Insurance	16,264	19,214	19,217	5,000	91
512200 Social Security	6,138	6,227	6,663	5,800	6,314
512400 Retirement Contributions	5,323	5,457	5,662	2,000	5,365
512700 Workers' Compensation	2,241	1,503	1,461	1,525	1,770
Total Personnel Services	113,565	118,105	120,106	89,325	96,080
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	167	206	200	275	250
522201 Equipment Maintenance	261	637	300	550	400
522204 Software Maintenance					800
523201 Telephone	1,095	959	1,000	600	1,000
523203 Postage	41	11	25	25	25
523500 Travel					600
523601 Dues		612	325	325	375
523700 Education and Training		128	500	400	600
531101 Supplies and Materials	1,033	1,039	2,000	1,900	2,000
531270 Gasoline / Diesel	813	797	750	950	1,300
531600 Small Equipment				750	500
Total Materials, Supplies & Services	3,409	4,390	5,100	5,775	7,850
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542200 Vehicles					27,500
542400 Computer		907		150	
Total Capital Outlay		907		150	27,500
Total Expenditures	116,974	123,402	125,206	95,250	131,430

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



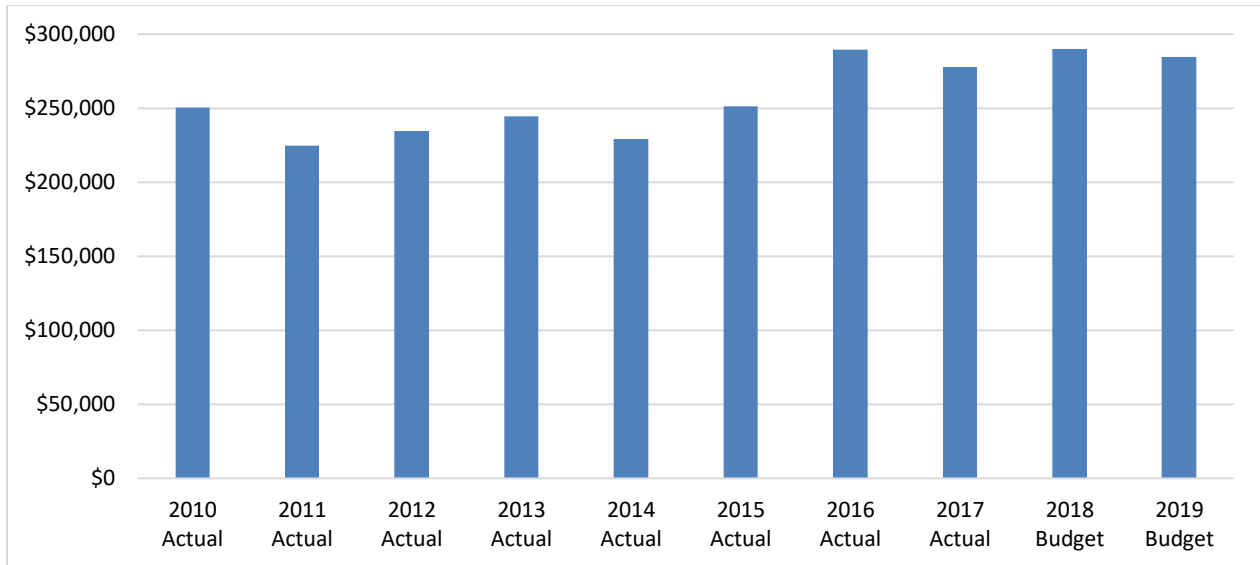
Fund 100 – General					
Department 15950 – General Administrative Fees Detail					
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
523601 Dues – Professional	57,732	57,904	58,000	60,000	61,000
Total Materials, Supplies & Services	57,732	57,904	58,000	60,000	61,000
Total Expenditures	57,732	57,904	58,000	60,000	61,000

Superior Court Judges

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.

Superior Court Judges Expenditure Trends



Fund 100 – General					
Department 21500 – Superior Court Judges Detail					
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521306 Court Recorders	108,589	93,161	100,000	85,000	100,000
Total Materials, Supplies & Services	108,589	93,161	100,000	85,000	100,000
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571100 Superior Court Judges	181,000	184,785	190,000	190,000	184,785
Total Other Costs	181,000	184,785	190,000	190,000	184,785
Total Expenditures	289,589	277,946	290,000	275,000	284,785

Accountability Court

Department Description

It is the goal of the Bulloch County Accountability Court to positively impact 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 our 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.

Performance Measurement	2016	2017	2018	2019
Number of Individuals Reviewed	43	20	31	35
Denied Entry	20	12	21	20
Declined Entry	8	4	4	5
Total Accepted (Active and Inactive)	15	4	6	10

Accountability Court Organization Chart

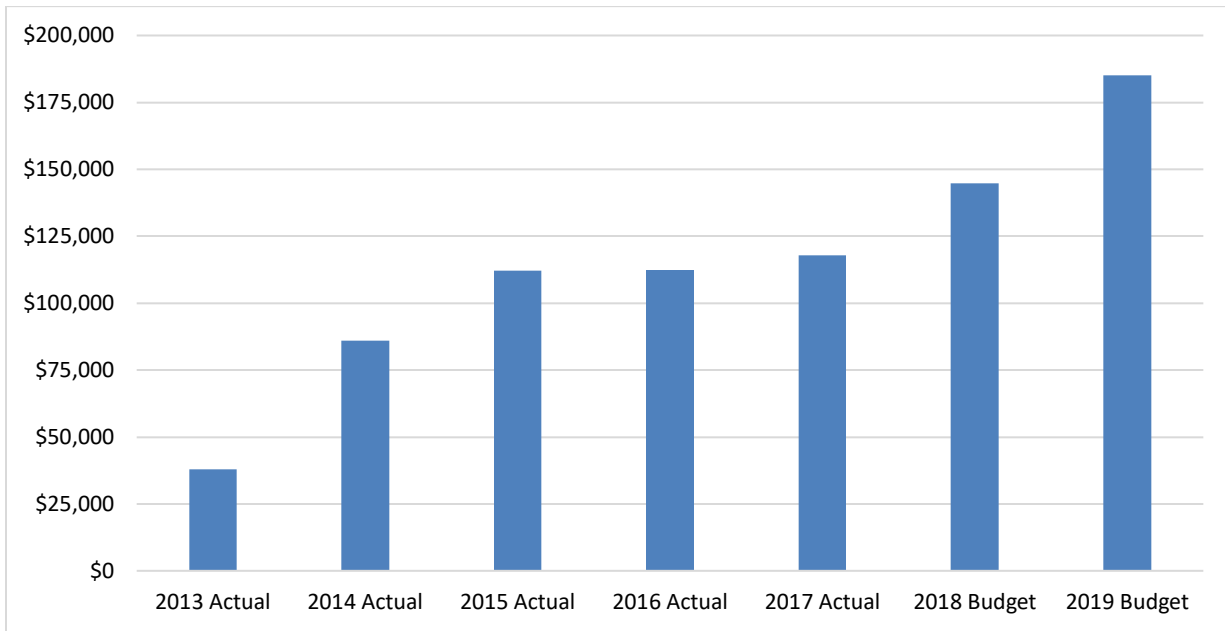


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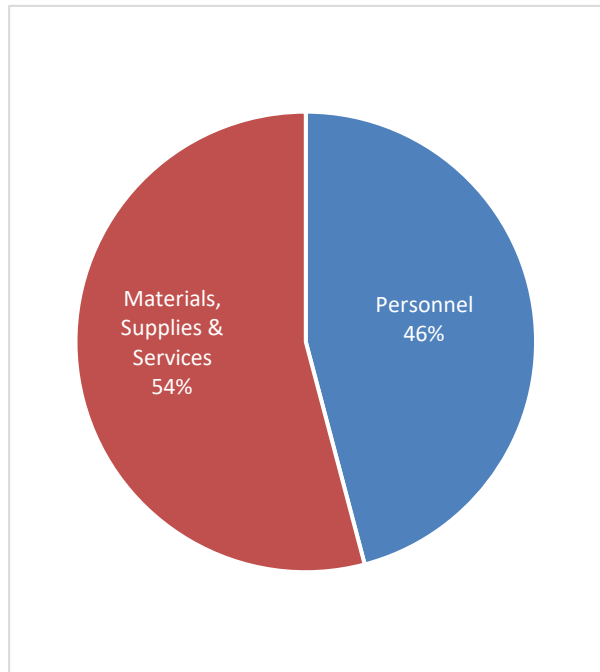
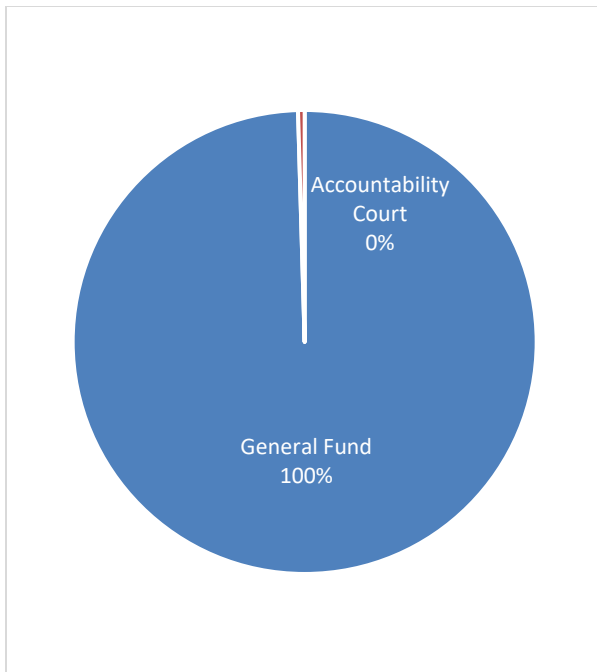
Accountability Court Personnel Changes

There are no changes to personnel for fiscal year 2019.

Accountability Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 21520 – Accountability Court Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	59,651	61,666	85,876	71,975	84,955
Materials, Supplies & Services	50,830	56,243	58,927	48,400	100,212
Capital Outlays	2,000				
Total Expenditures	112,482	117,909	144,803	120,375	185,167
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	108,693	111,793	110,000	78,267	188,082
Total Revenues	108,693	111,793	110,000	78,267	188,082
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	1	1	1	1	1
Part-time				.2	.5
Total FTE	1	1	1	1.2	1.5

Fund 100 – General					
Department 21520 – Accountability Court Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	46,259	48,084	70,043	51,000	51,437
511101 Salary – Part-time					17,732
512100 Health and Life Insurance	6,839	6,836	6,838	6,200	6,838
512200 Social Security	3,368	3,428	5,358	6,850	5,291
512400 Retirement Contributions	2,988	3,113	3,253	4,400	3,343
512700 Workers' Compensation	197	207	384	3,300	314
Total Personnel Services	59,651	61,666	85,876	71,975	84,955
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	421	423	390	1,300	500
522201 Equipment Maintenance			500	250	750
523201 Telephone	1,171	1,144	1,200	1,300	1,200
523203 Postage		16		50	50
523500 Travel	1,853	5,546	910	4,500	1,000
523700 Education and Training		22	3,927		2,489
523900 Other Purchased Services	34,986	39,043	37,000	36,000	83,223
531101 Supplies and Materials	12,400	10,050	15,000	5,000	11,000
Total Materials, Supplies & Services	50,830	56,243	58,927	48,400	100,212
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers	2,000				
Total Capital Outlay	2,000				
Total Expenditures	112,482	117,909	144,803	120,375	185,167

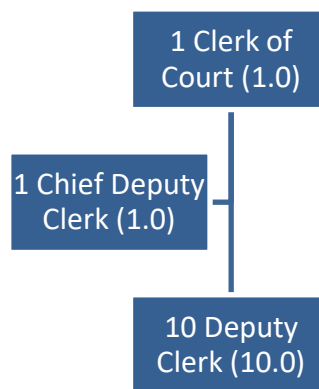
Clerk of Court

Department Description

To file and record all real estate and personal property records for the county, while aiding the public in records searches; file and record all proceedings for civil and criminal issues for the Superior, State, and Juvenile Courts; to issue notary public commissions and passports, and to record military discharges. This budget division also supports incidental court services for jury management. This budget function is likely to require increasing automation and technology expenditures in the future 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
Civil Superior Cases Filed	1,060	744	750	750
Criminal Superior Cases Filed	600	586	575	575
Civil State Cases Filed	216	225	230	235
Criminal State Cases Filed	2,292	2,085	2,000	1,950
Deed Instruments	9,260	10,004	10,500	10,750
Plats	151	276	300	325
Uniform Commercial Code Financing Statements	1,672	2,168	2,300	2,400
Liens	6,353	5,826	5,750	5,600
Civil Domestic Filings	571	424	400	400
Traffic Tickets	2,819	3,424	3,500	3,550

Clerk of Court Organization Chart

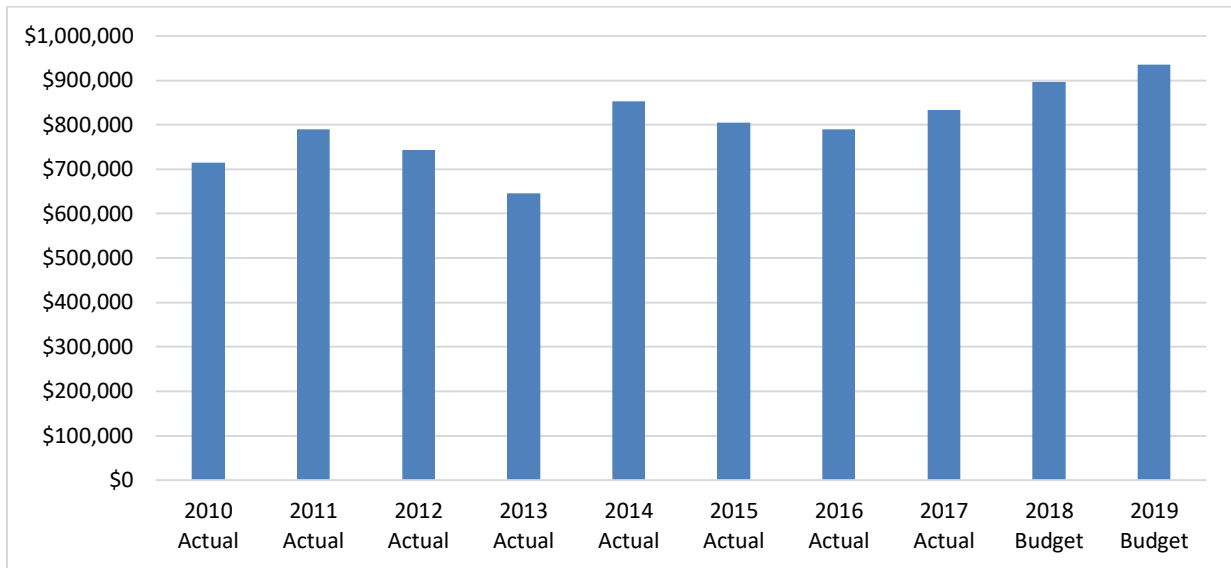


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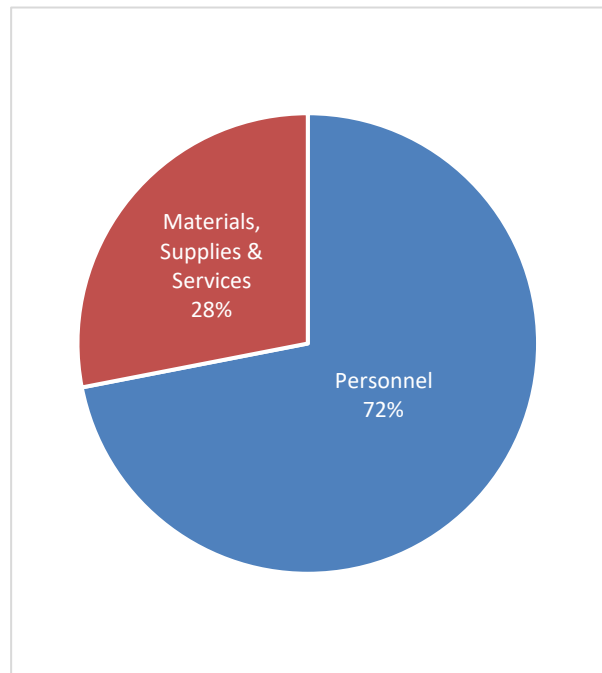
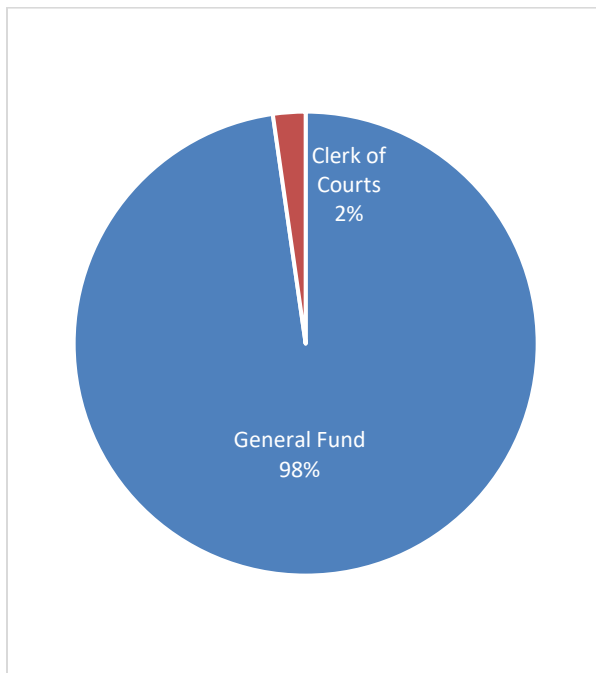
Clerk of Court Personnel Changes

There are no changes to personnel for fiscal year 2019.

Clerk of Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 21800 – Clerk of Court Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	563,397	608,855	658,290	640,200	672,812
Materials, Supplies & Services	225,674	220,735	239,010	207,650	262,385
Capital Outlays	123	3,400		1,300	
Total Expenditures	789,194	832,990	897,300	849,150	935,197
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	1,750,189	1,998,811	1,656,900	1,701,337	1,615,450
Total Revenues	1,750,189	1,998,811	1,656,900	1,701,337	1,615,450
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	1	1	1	1	1
Part-time	10	11	11	11	11
Total FTE	11	12	12	12	12

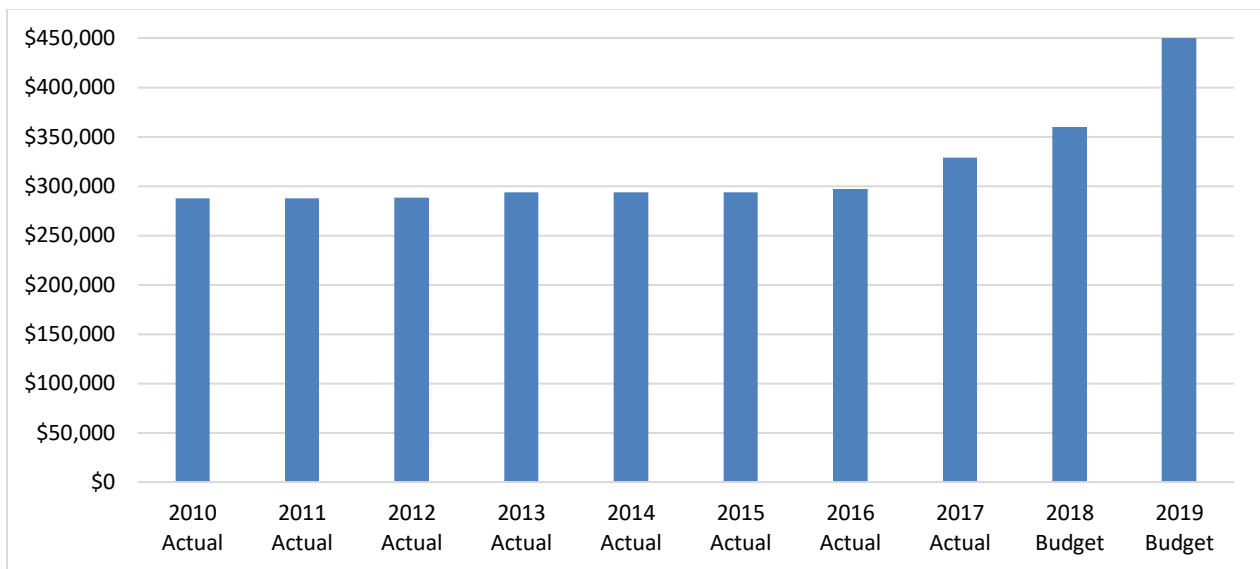
Fund 100 – General					
Department 21800 – Clerk of Court Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	373,355	391,707	428,526	426,000	459,407
511101 Salary – Part-time		22,923		7,500	
511300 Overtime		43			
512100 Health and Life Insurance	146,677	146,292	167,233	150,000	146,316
512200 Social Security	25,724	27,964	32,782	33,000	35,145
512400 Retirement Contributions	15,513	18,216	27,854	22,000	29,861
512700 Workers' Compensation	2,129	1,710	1,894	1,700	2,083
Total Personnel Services	563,397	608,855	658,290	640,200	672,812
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521100 Board of Equalization	3,973	874	4,000	4,000	4,000
521200 Professional Services	455				
521201 Professional Services – IT	3,655	4,258	3,675	4,400	4,350
522201 Equipment Maintenance	28,596	4,559	10,000	5,000	5,000
522204 Software Maintenance	302	16,277	62,935	41,000	98,935
522320 Rental – Equipment	7,914	10,910	9,000	10,000	9,000
523201 Telephone	9,169	6,613	9,500	1,700	1,700
523203 Postage	10,388	12,813	12,000	10,000	12,000
523300 Advertising	358	1,294	400	500	400
523400 Printing and Binding	32,637	40,524			
523500 Travel	3,494	4,406	5,000	4,500	5,000
523601 Dues	675	754	1,000	1,000	1,000
523606 Fees – Jurors / Bailiffs	95,349	84,548	95,000	95,000	95,000
523610 Bank Fee	541	(226)	500		
523700 Education and Training	550	1,725	2,000	1,000	2,000
523850 Contract Labor	8,526	8,467	5,000	4,000	5,000
523900 Other Purchased Services	861	304		7,000	
531101 Supplies and Materials	16,832	20,420	17,500	17,500	17,500
531300 Food	520	700	350		350
531400 Books and Periodicals	510	921	650	450	650
531600 Small Equipment	369	594	500	600	500
Total Materials, Supplies & Services	225,674	220,735	239,010	207,650	262,385
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542300 Furniture and Fixtures	123				
542400 Computers		3,400		1,300	
Total Capital Outlay	123	3,400		1,300	
Total Expenditures	789,194	832,990	897,300	849,150	935,197

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	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571200 District Attorney	296,700	328,700	360,000	360,000	450,000
Total Other Costs	296,700	328,700	360,000	360,000	450,000
Total Expenditures	296,700	328,700	360,000	360,000	450,000

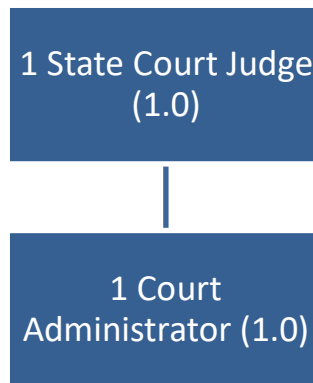
State Court

Department Description

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

Performance Measurement	2016	2017	2018	2019
Civil Case Filings	216	225	220	220
Traffic Cases Filed	2,819	3,424	3,100	3,100
Misdemeanor Case Filings	2,292	2,085	2,100	2,100
Probation Revocations	173	224	200	200

State Court Organization Chart

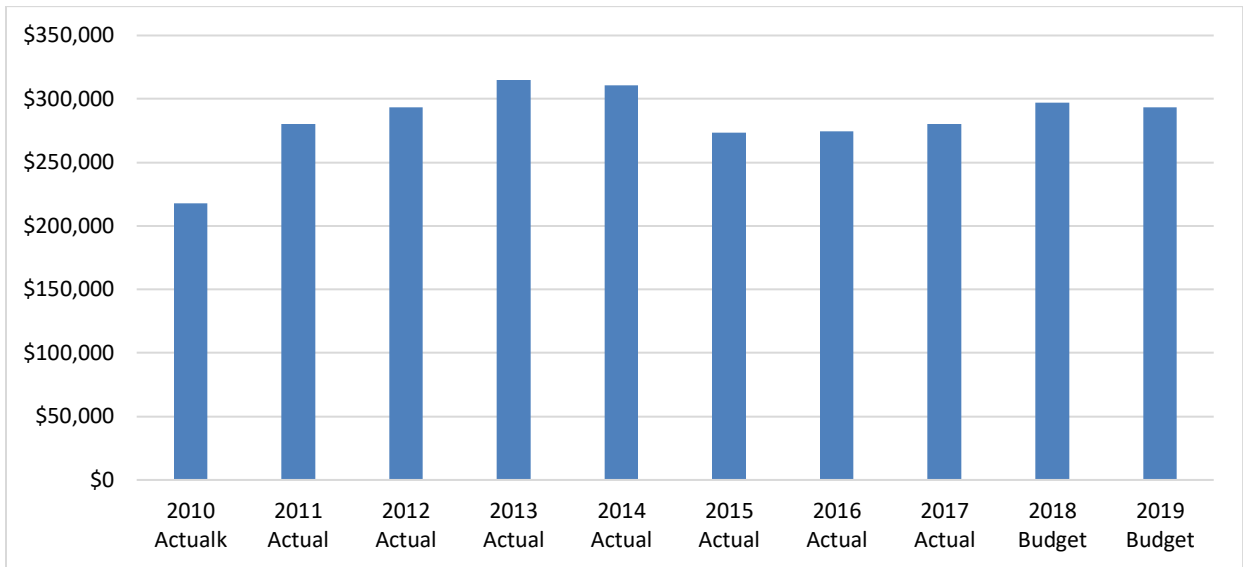


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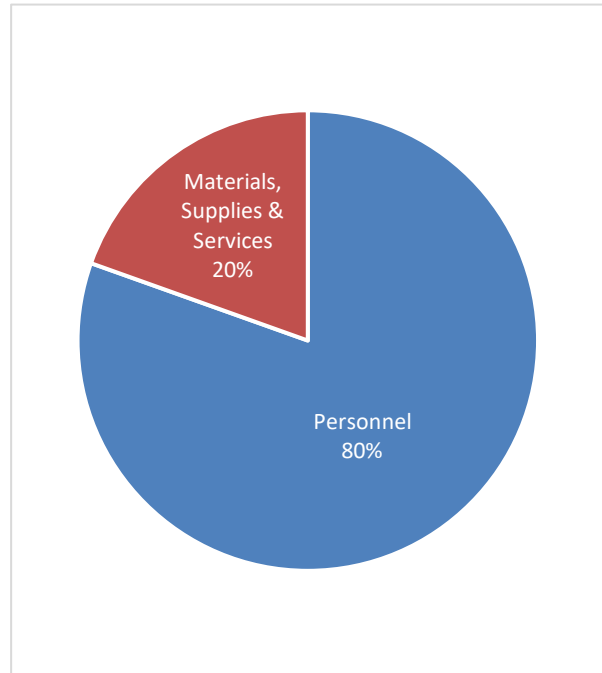
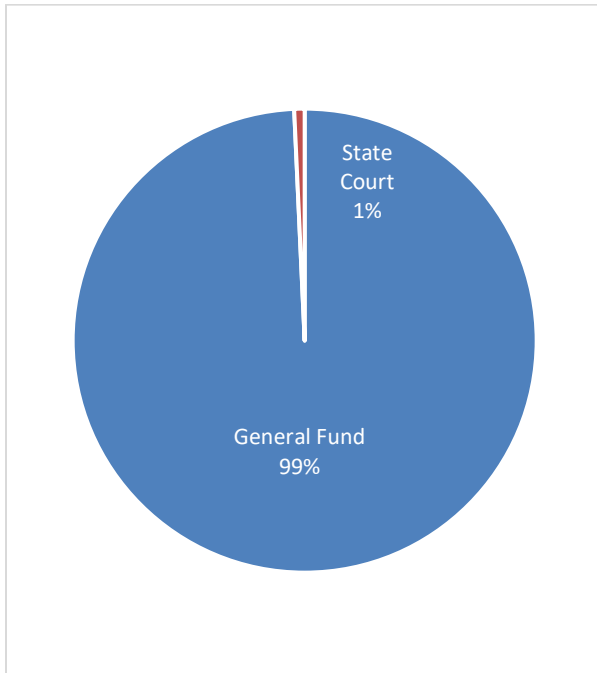
State Court Personnel Changes

There are no changes to personnel for fiscal year 2019.

State Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 23000 – State Court Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	219,024	224,602	231,558	231,775	235,994
Materials, Supplies & Services	55,430	55,581	59,050	56,905	57,330
Total Expenditures	274,453	280,182	290,608	288,680	293,324
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Elected	1	1	1	1	1
Full-time	1	1	1	1	1
Total FTE	2	2	2	2	2

Fund 100 – General					
Department 23000 – State Court Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	162,376	167,474	172,777	173,000	176,785
512100 Health and Life Insurance	42,018	42,011	42,017	42,025	42,017
512200 Social Security	11,384	11,728	13,217	13,250	13,524
512400 Retirement Contributions	2,553	2,663	2,776	2,800	2,868
512700 Workers' Compensation	692	725	771	700	801
Total Personnel Services	219,024	224,602	231,558	231,775	235,994
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	5,819	5,469	5,400	5,400	5,400
521201 Professional Services – IT	625	468	400	625	600
521300 Technical	38,411	38,506	45,000	45,000	45,000
522201 Equipment Maintenance	985	455	700	300	500
523201 Telephone	793	258	1,000	30	30
523203 Postage	960	587	1,000	750	1,000
523301 Advertising / Offender	20				
523500 Travel	2,033	2,625	2,100	1,900	2,000
523601 Dues	2,491	610	300	200	300
523700 Education and Training		574	300	700	500
523900 Other Purchased Services	400	1,087	850		
531101 Supplies and Materials	2,677	2,771	2,000	2,000	2,000
531600 Small Equipment	107	2,171			
Total Materials, Supplies & Services	55,430	55,581	59,050	56,905	57,330
Total Expenditures	274,453	280,182	290,608	288,680	293,324

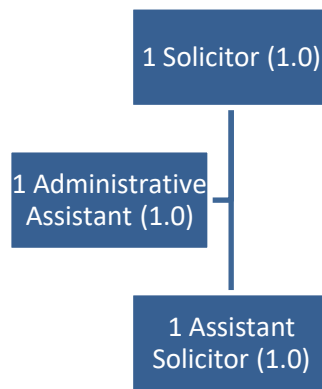
Solicitor

Department Description

To support the State Court by prosecuting civil cases not reserved by the Constitution or the Superior Court; 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
Revenue	\$1,066,236	\$1,165,202	\$1,170,000	\$1,180,000
Criminal Cases	2,292	2,791	2,800	2,850
Traffic Cases	2,819	3,464	3,500	3,550

Solicitor Organization Chart

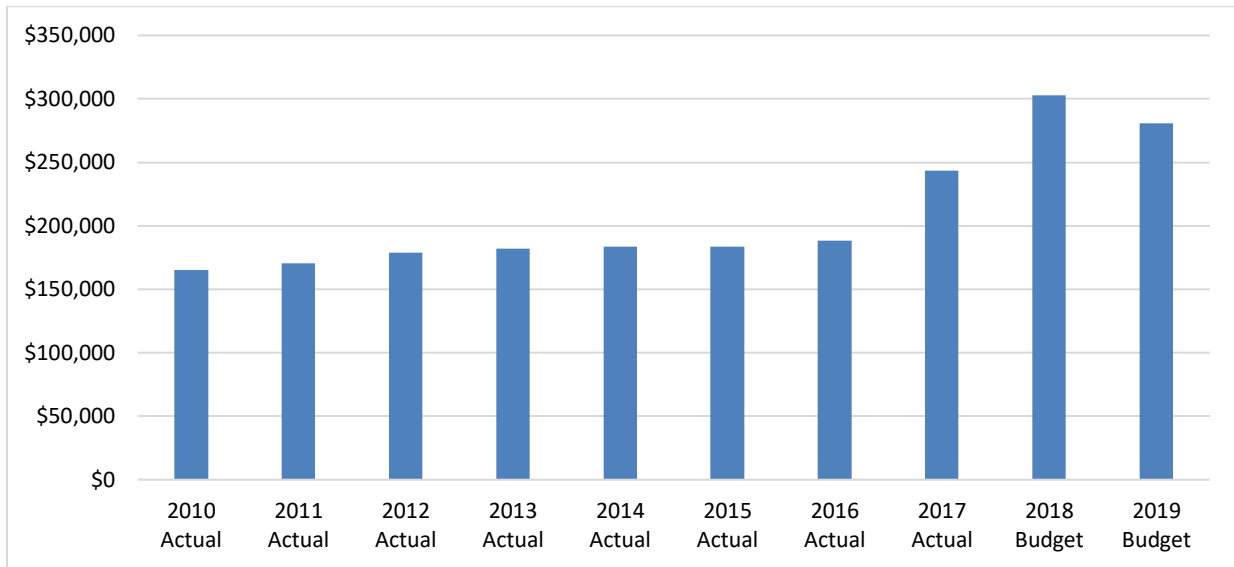


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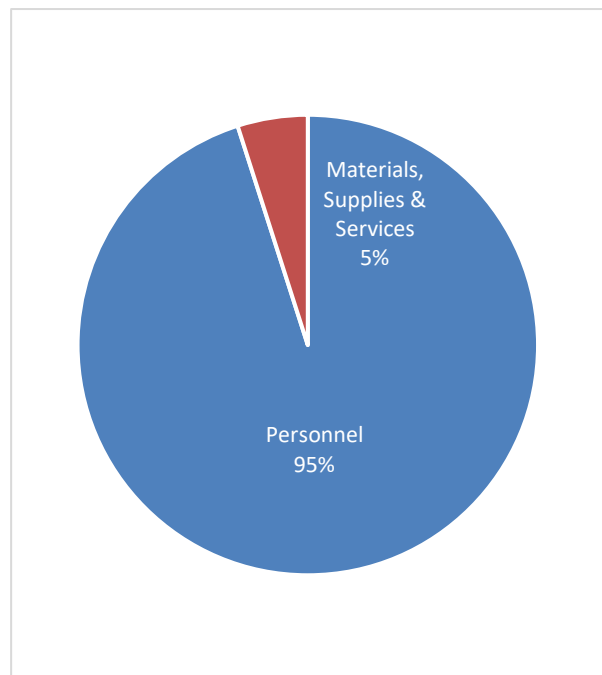
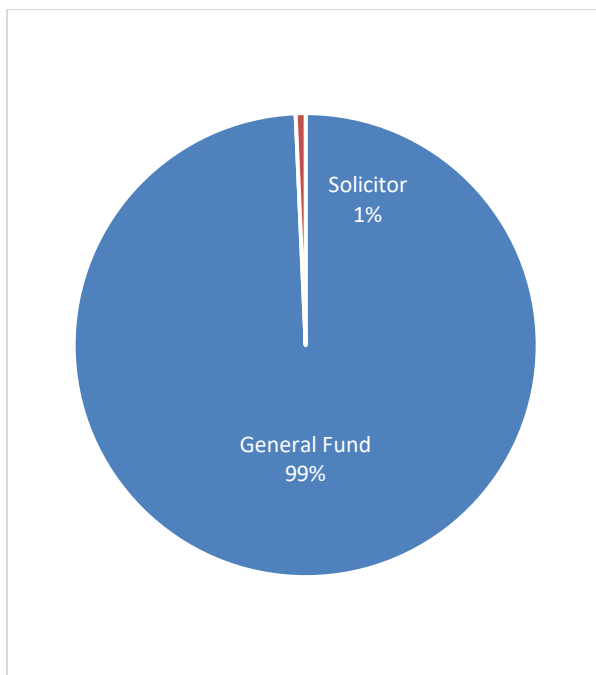
Solicitor Personnel Changes

The County plans to apply for grant funding for a Victim Witness Advocate in FY19. If the grant is successful and matching funding is required, the County will use Contingency funds for the match. If unsuccessful, the County will consider a mid-year budget amendment to fund the position.

Solicitor Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 23100 – Solicitor Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	182,063	232,962	287,205	253,130	266,992
Materials, Supplies & Services	6,157	10,479	15,300	8,400	13,850
Total Expenditures	188,221	243,441	302,505	261,530	280,842
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Elected	1	1	1	1	1
Part-time	1	2	2	2	3
Total FTE	2	3	3	3	4

Fund 100 – General					
Department 23100 – Solicitor Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	159,857	195,963	204,395	204,500	211,484
511300 Overtime		140		25	
512100 Health and Life Insurance	7,493	20,350	61,233	27,000	32,893
512200 Social Security	11,815	14,191	15,636	15,700	16,179
512400 Retirement Contributions	2,215	1,602	5,180	5,180	5,478
512700 Workers' Compensation	683	715	761	725	959
Total Personnel Services	182,063	232,962	287,205	253,130	266,992
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	544	652	600	850	600
522201 Equipment Maintenance	734	119	800	200	800
523201 Telephone	1,447	808	3,300	800	800
523203 Postage	758	778	1,000	250	1,000
523500 Travel	342	1,779	4,000	2,000	4,000
523601 Dues	248	500	1,000	500	1,000
523700 Education and Training	719	195	600	250	600
523900 Other Purchased Service		41		150	50
531101 Supplies and Materials	1,080	4,992	3,500	2,500	3,500
531400 Books and Periodicals	285	614	500	900	1,500
Total Materials, Supplies & Services	6,157	10,479	15,300	8,400	13,850
Total Expenditures	188,221	243,441	302,505	261,530	280,842

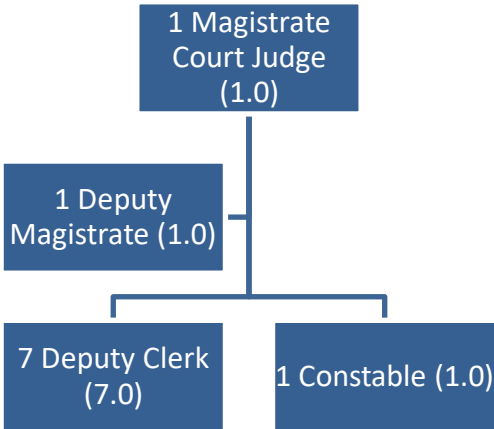
Magistrate Court

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
Civil Claims	4,109	4,041	4,150	4,225
Other Criminal Warrants	3,319	2,946	3,050	3,150
County Ordinance Hearings	242	165	300	425
Other Civil Hearings	875	918	970	1,045
Criminal Hearings including Private Checks	1,281	1,316	1,382	1,462
Constable Assisted Move Outs	210	225	233	250
Search Warrants	180	168	185	200

Magistrate Court Organization Chart

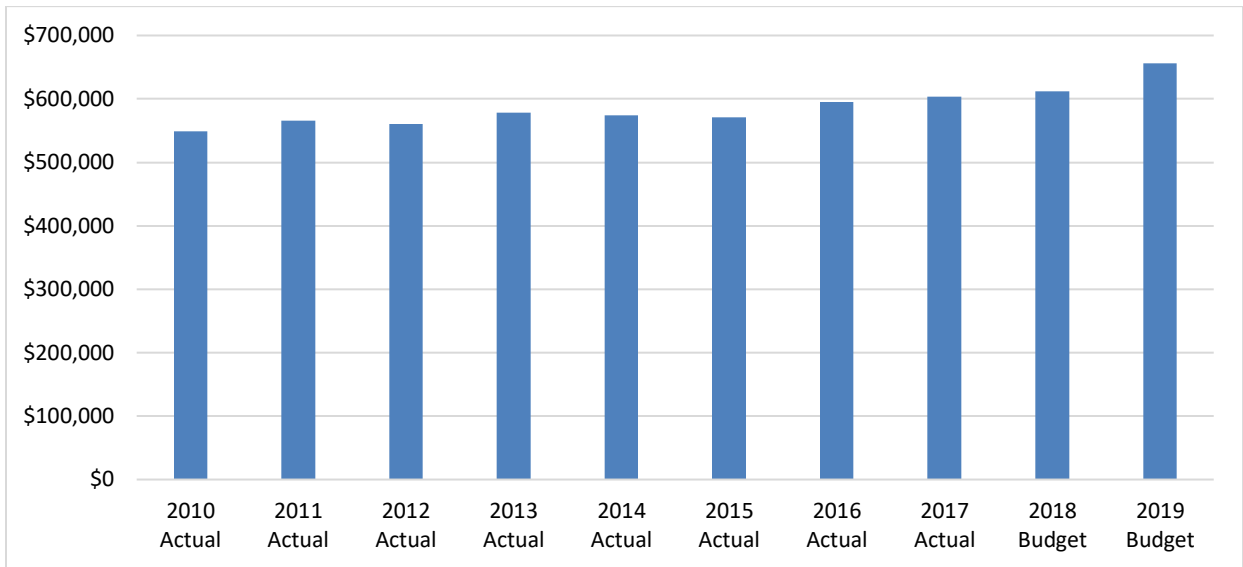


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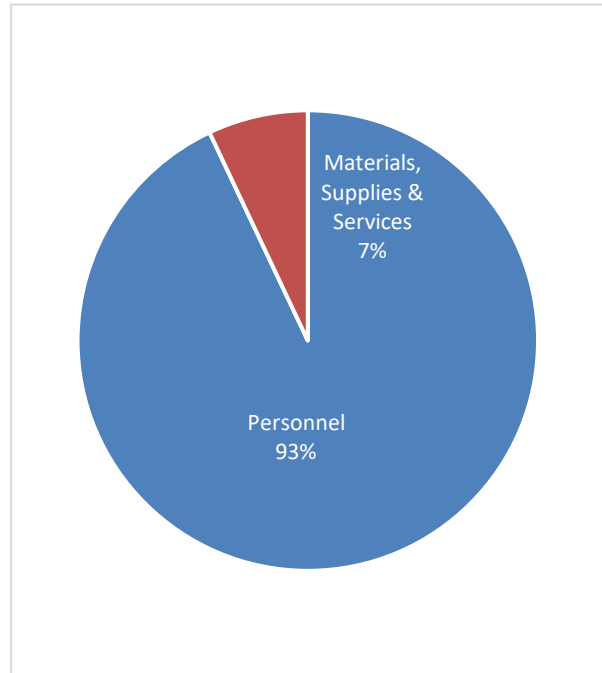
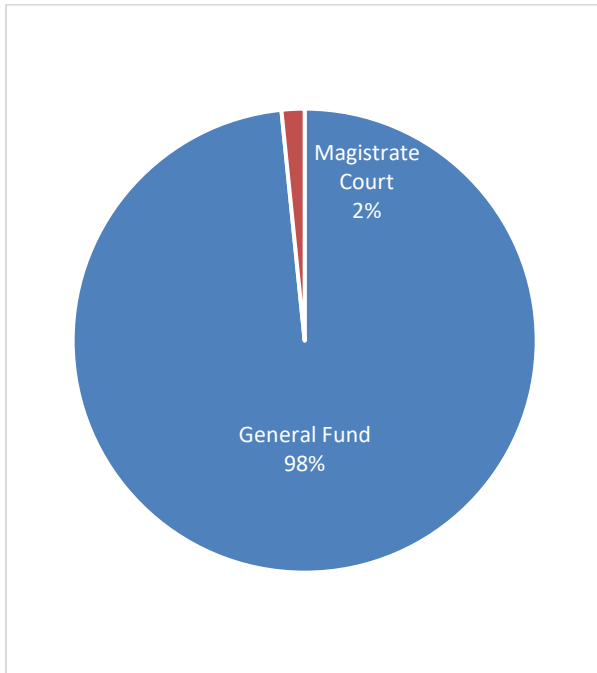
Magistrate Court Personnel Changes

There are no changes to personnel for fiscal year 2019.

Magistrate Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 24000 – Magistrate Court Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	541,236	555,310	572,635	594,100	609,766
Materials, Supplies & Services	49,207	47,650	43,950	47,850	46,050
Capital Outlays	5,000	794		550	
Total Expenditures	595,442	603,754	616,585	642,500	655,816
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	374,204	388,536	342,500	365,779	346,500
Total Revenues	374,204	388,536	342,500	365,779	346,500
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Elected	1	1	1	1	1
Full-time	9	9	9	9	9
Part-time	.8	1.1	1.1	1.6	1.6
Total FTE	10.8	11.1	11.1	11.6	11.6

Fund 100 – General					
Department 24000 – Magistrate Court Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	382,981	389,023	410,957	412,000	426,044
511101 Salary – Part-time	20,468	27,694	39,184	39,000	39,184
512100 Health and Life Insurance	82,855	82,127	59,609	80,000	77,718
512200 Social Security	28,557	29,267	34,436	35,000	35,590
512400 Retirement Contributions	23,173	24,110	25,095	25,100	27,693
512700 Workers' Compensation	3,200	3,089	3,354	3,000	3,538
Total Personnel Services	541,236	555,310	572,635	594,100	609,766
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	2,505	2,977	1,950	3,400	3,400
522201 Equipment Maintenance	2,540	1,920	1,800	1,800	1,800
522202 Vehicle Maintenance	250	122	500	900	1,000
522204 Software Maintenance	7,500	12,000	12,000	12,000	12,000
523201 Telephone	8,240	8,844	8,100	10,000	6,000
523203 Postage	5,000	4,200	3,300	2,500	3,300
523300 Advertising	239	289		300	500
523400 Printing and Binding	2,036	1,516	2,200	2,500	2,500
523500 Travel	592	1,574	1,000	1,000	1,000
523601 Dues	423	40	300	350	350
523700 Education and Training	868	735	1,000	950	1,100
531101 Supplies and Materials	5,325	6,264	4,700	4,300	5,000
531155 Vehicle Parts	1,068	382	500	1,050	1,000
531270 Gasoline / Diesel	3,664	3,442	3,500	3,700	4,000
531400 Books and Periodicals	2,156	1,464	2,100	2,100	2,100
531600 Small Equipment	6,799	826			
531710 Uniforms		1,055	1,000	1,000	1,000
Total Materials, Supplies & Services	49,207	47,650	43,950	47,850	46,050
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computer				550	
542401 Software	5,000				
542300 Furniture and Fixtures		794			
Total Capital Outlay	5,000	794		550	
Total Expenditures	595,442	603,754	616,585	642,500	655,816

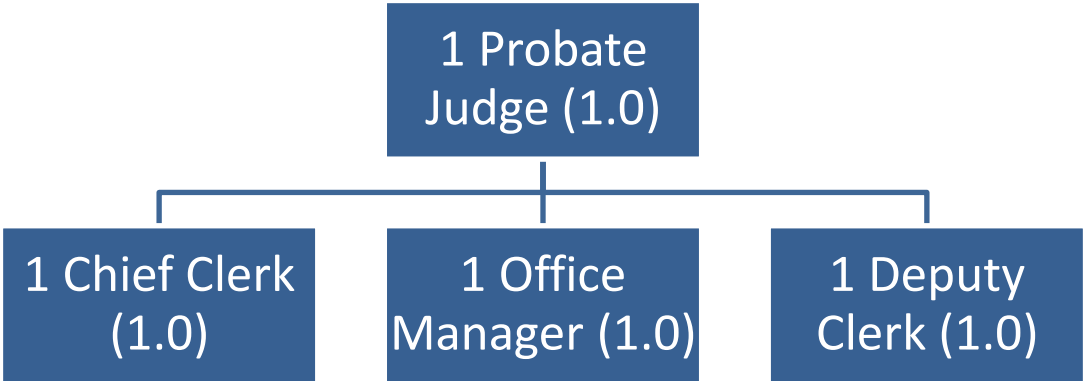
Probate Court

Department Description

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

Performance Measurement	2016	2017	2018	2019
Marriage Licenses	472	449	450	450
Firearm Licenses	1,568	1,312	1,600	1,600
Guardianships	170	200	230	230
Estates	441	489	525	525
Marriage License Certificates	670	742	800	800
Mental Health Filings	38	52	70	70

Probate Court Organization Chart

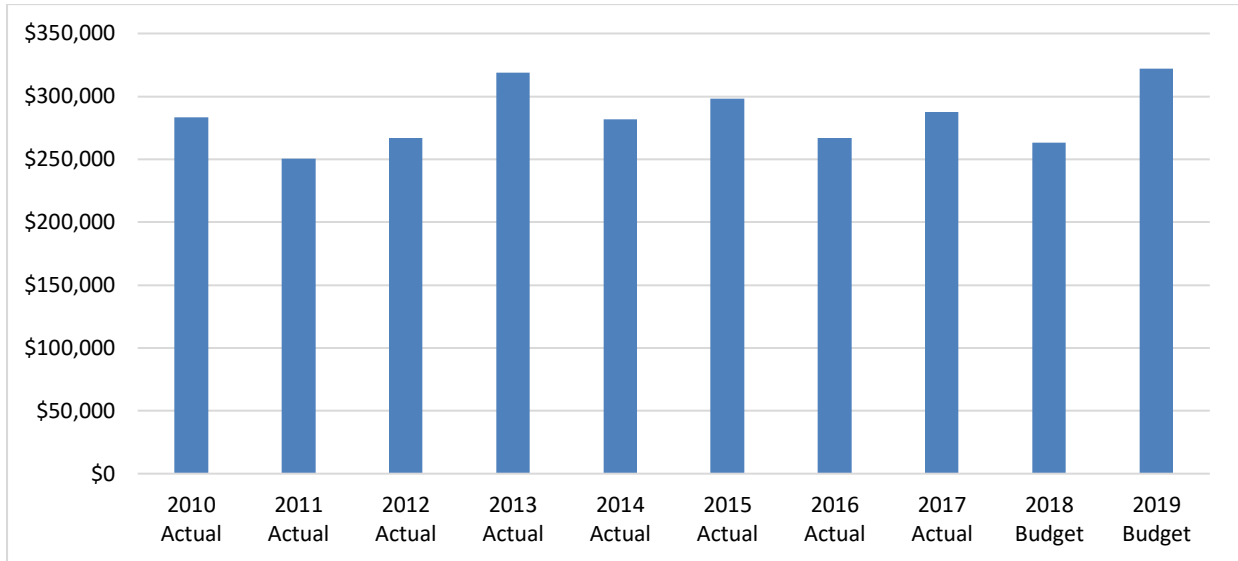


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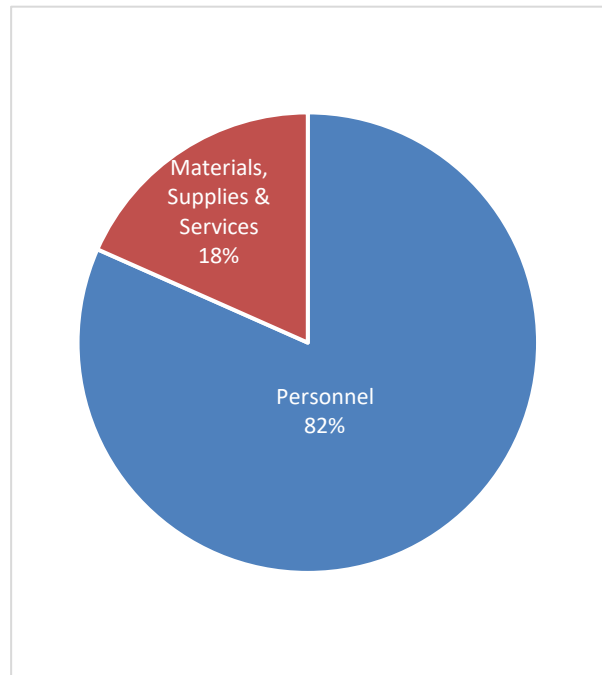
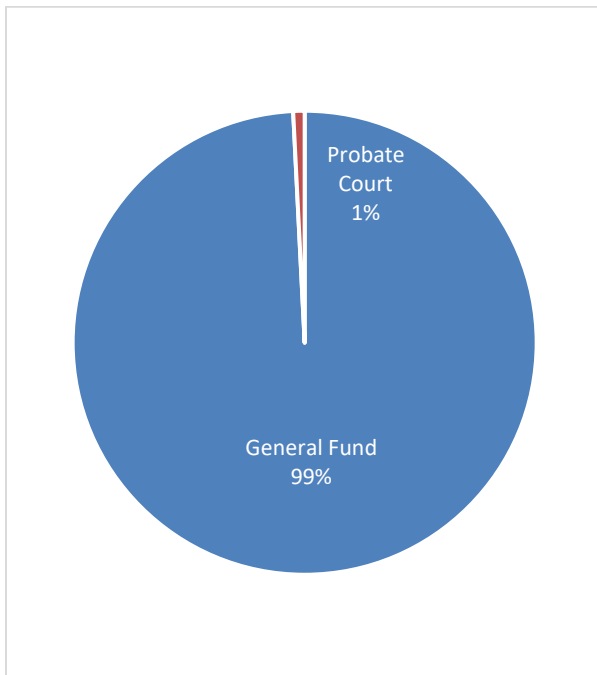
Probate Court Personnel Changes

There are no changes to personnel for fiscal year 2019.

Probate Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 24500 – Probate Court Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	223,548	224,584	236,260	235,530	262,737
Materials, Supplies & Services	42,319	60,273	28,825	67,075	59,060
Capital Outlays	880	2,490		350	
Total Expenditures	266,748	287,522	265,085	303,280	321,797
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	135,896	167,083	126,000	174,829	161,200
Total Revenues	135,896	167,083	126,000	174,829	161,200
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Elected	1	1	1	1	1
Full-time	3	3	3	3	3
Part-time	.7	.6	.6	.8	.8
Total FTE	4.7	4.6	4.6	4.8	4.8

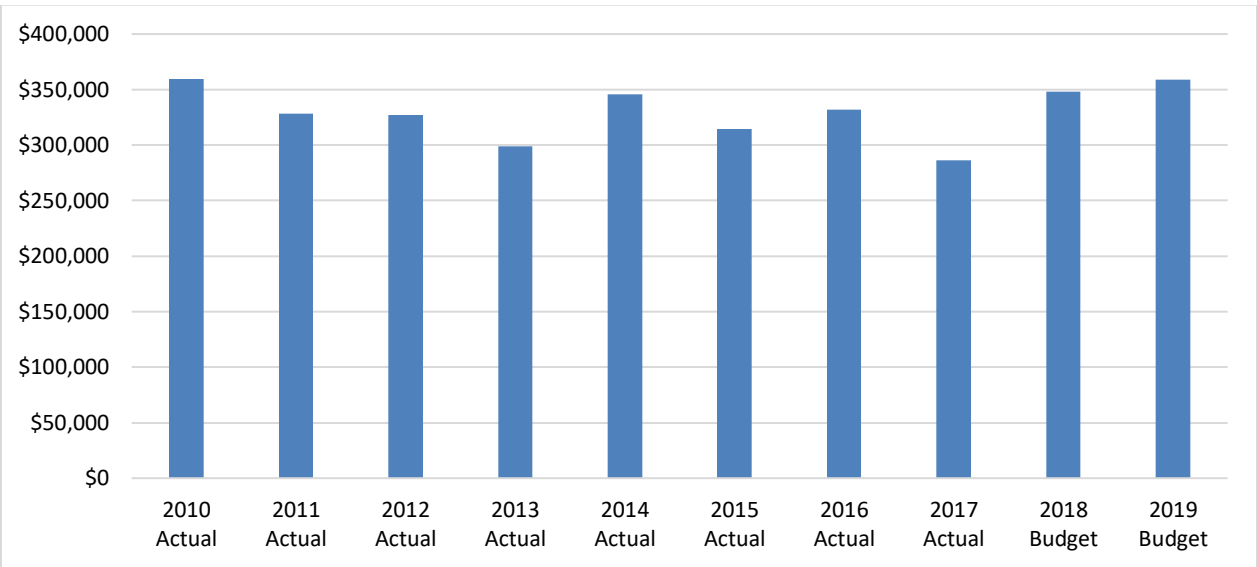
Fund 100 – General					
Department 24500 – Probate Court Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	174,656	169,234	163,533	162,000	179,824
511101 Salary – Part-time	12,007	10,656	12,818	12,000	12,818
511300 Overtime	1,344	1,744		600	
512100 Health and Life Insurance	16,283	22,438	34,776	36,000	42,028
512200 Social Security	13,814	14,113	13,491	13,500	14,737
512400 Retirement Contributions	4,211	5,582	10,630	10,630	11,689
512700 Workers' Compensation	1,233	818	1,012	800	1,641
Total Personnel Services	223,548	224,584	236,260	235,530	262,737
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	1,155	1,466	1,175	5,000	5,000
521304 Weapons Permit ID	2,399	221		750	
522201 Equipment Maintenance	11,022	6,039	4,500	500	500
522203 Building Maintenance	2,445	6,222		125	
522204 Software Maintenance	1,750	3,079	1,750	4,500	4,300
522320 Rental – Equipment	1,368	1,006	1,000	1,100	
523201 Telephone	3,652	2,167	3,500	1,400	1,500
523203 Postage	1,610	3,952	2,500	2,900	2,500
523300 Advertising	699	354	700	500	700
523400 Printing and Binding	3,697	7,060	4,500	4,500	4,500
523500 Travel	2,650	2,726	2,000	2,000	3,200
523601 Dues	997	520	460	400	510
523700 Education and Training	325	1,460	1,500	1,200	1,500
523900 Other Purchased Services		5,079		37,000	200
523900 GBI		11,567			28,000
531101 Supplies and Materials	3,290	6,321	3,175	4,000	4,500
531400 Books and Periodicals	5,260	1,033	2,065	1,200	2,150
531600 Small Equipment		175			
Total Materials, Supplies & Services	42,319	60,449	28,825	67,075	59,060
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542300 Small Equipment				325	
542400 Computers	880	2,315		350	
542500 Equipment		175			
Total Capital Outlay	880	2,490		675	
Total Expenditures	266,748	287,522	265,085	303,280	321,797

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



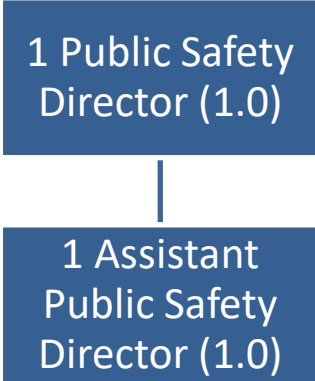
Fund 100 – General					
Department 28000 – Indigent Defense Detail					
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521202 Professional – Lawyers	284,936	239,414	301,223	301,223	312,000
Total Materials, Supplies & Services	284,936	239,414	301,223	301,223	312,000
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571300 Indigent Defense Administration	47,100	47,100	47,100	47,100	47,100
Total Other Costs	47,100	47,100	47,100	47,100	47,100
Total Expenditures	332,036	286,514	348,323	348,323	359,100

Public Safety Administration

Department Description

To lead and direct the five different departments in the area of public safety and emergency management including a regional E-911 center, EMS-Rescue, county volunteer 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

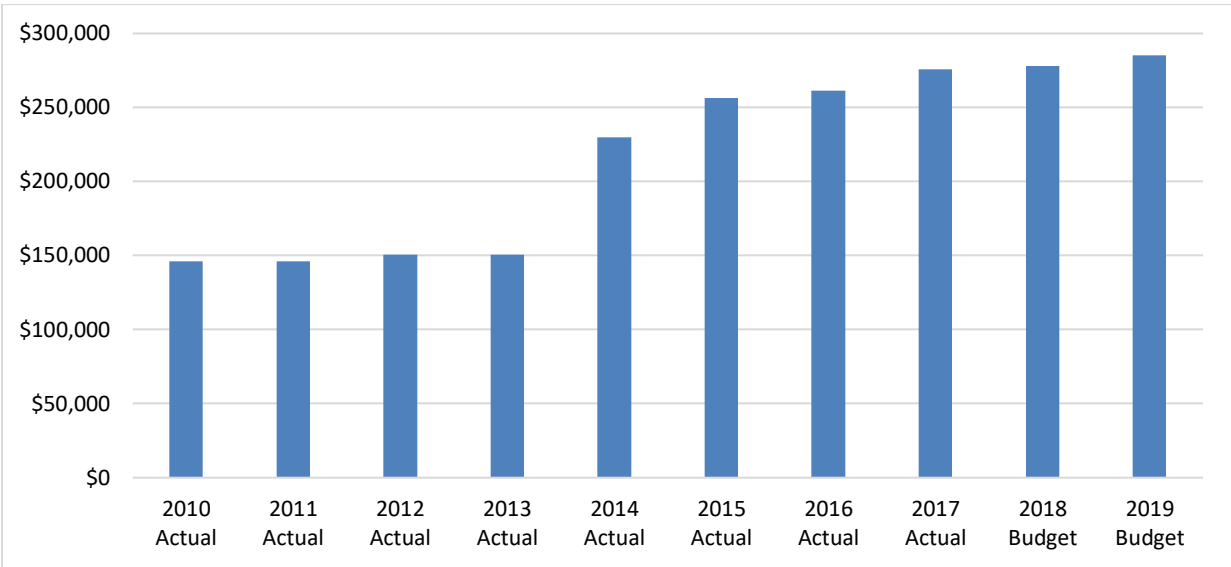


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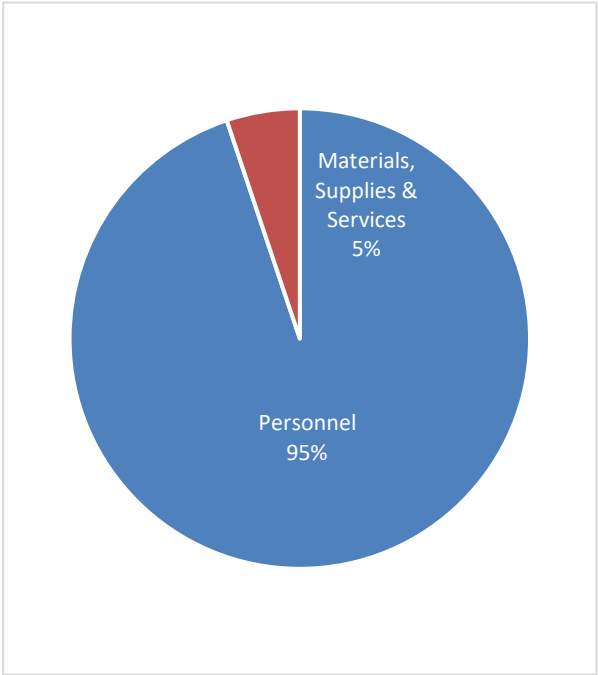
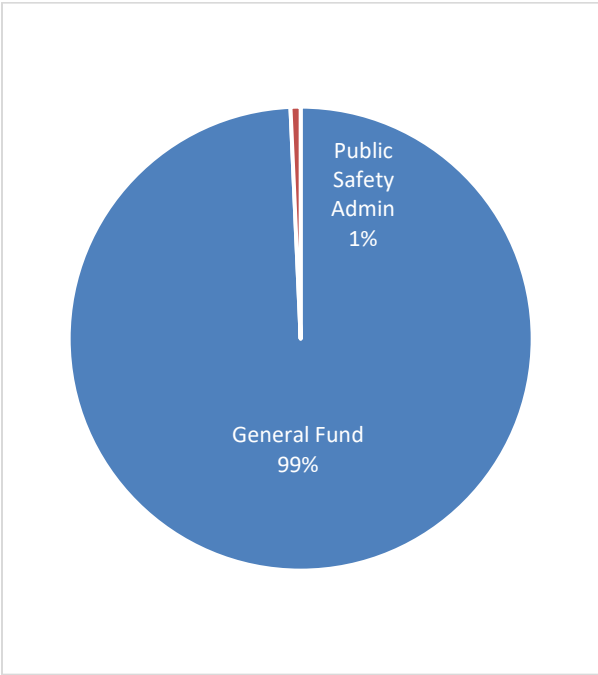
Public Safety Administration Personnel Changes

There are no changes to personnel for fiscal year 2019.

Public Safety Administration Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 31000 – Public Safety Administration Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	248,895	258,409	264,066	267,125	270,407
Materials, Supplies & Services	12,652	17,394	14,350	12,630	14,650
Total Expenditures	261,547	275,803	278,416	279,755	285,057
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	78,708	1,246,055	85,608	76,798	88,400
Total Revenues	78,708	1,246,055	85,608	76,794	88,400
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	2	2	2
Total FTE	2	2	2	2	2

Fund 100 – General					
Department 31000 – Public Safety Administration Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	178,758	186,480	190,473	192,500	196,390
512100 Health and Life Insurance	42,018	42,011	42,017	42,100	42,017
512200 Social Security	12,156	12,745	14,571	14,725	15,024
512400 Retirement Contributions	11,385	11,874	12,381	12,500	12,765
512700 Workers' Compensation	4,578	5,299	4,624	5,300	4,210
Total Personnel Services	248,895	258,409	264,066	267,125	270,407
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	1,874	2,279	400	2,300	2,300
522202 Vehicle Maintenance	705	2,806	3,500	500	1,500
523201 Telephone	2,985	3,495	3,000	3,300	3,350
523203 Postage	12	9		5	
523204 Weather Service	3,510	3,967	3,500	3,700	3,500
523300 Advertising	301	585	350		350
523500 Travel	874	614	1,200	300	900
523601 Dues	49	188	200	200	300
523900 Other Purchased Services	406	36	50	25	50
531101 Supplies and Materials	123	546	150	400	400
531155 Vehicle Repair Parts		(33)	200	300	300
531270 Gasoline / Diesel	1,693	1,488	1,600	1,200	1,400
531300 Food		1,414	200	4,000	300
531710 Uniforms	72				
Total Materials, Supplies & Services	12,652	17,394	14,350	12,630	14,650
Total Expenditures	261,547	275,803	278,416	279,755	285,057

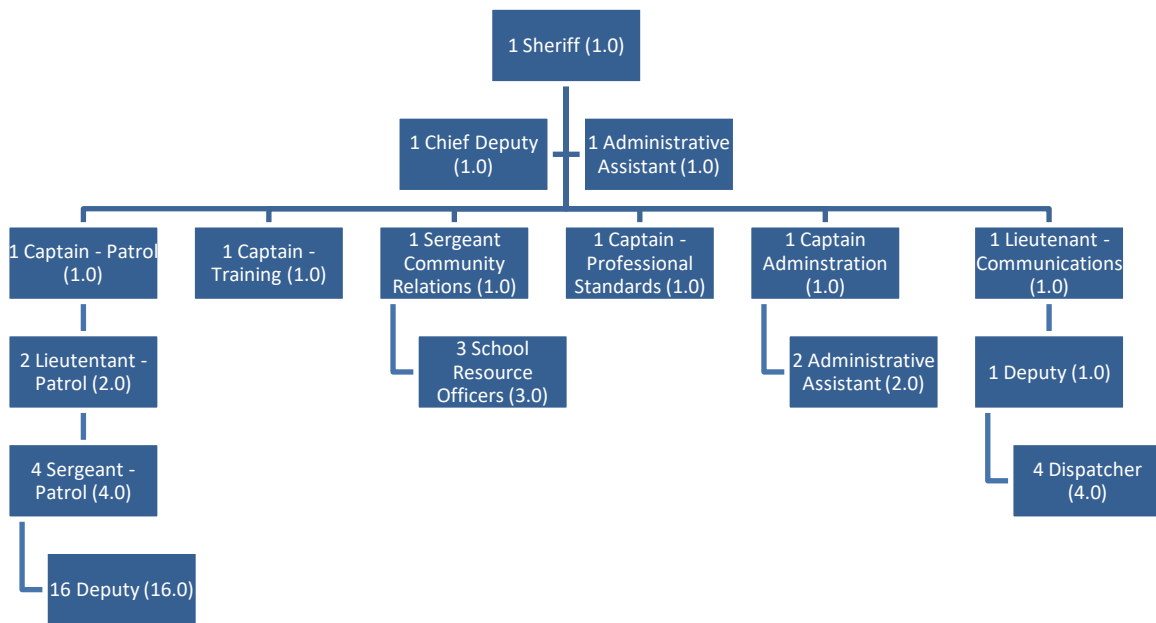
Sheriff

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
Calls for Service	23,119	23,984	24,976	25,500
Incident Reports	4,213	4,015	3,926	3,900
Incidents Cleared by Arrest	596	741	788	800
Firearms Background Checks	1,416	1,457	1,520	1,550
GCIC Data Entries	33,851	37,174	40,497	43,000

Sheriff Organization Chart

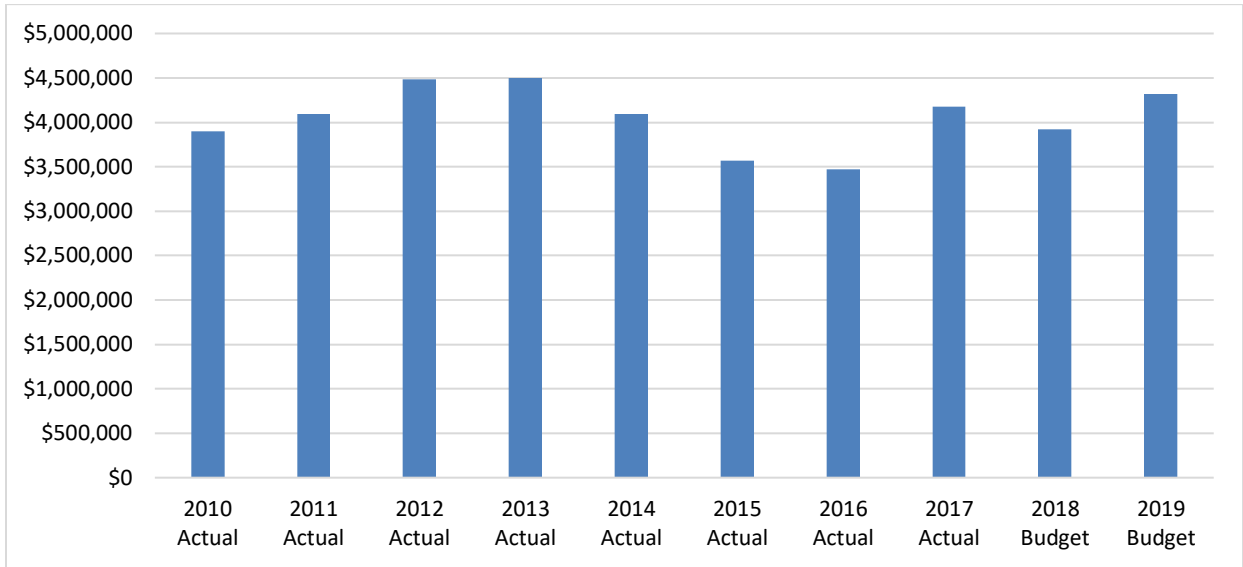


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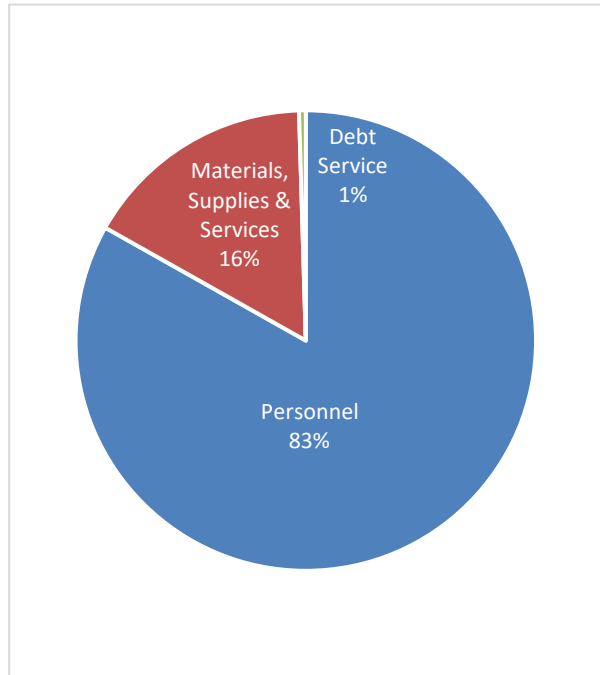
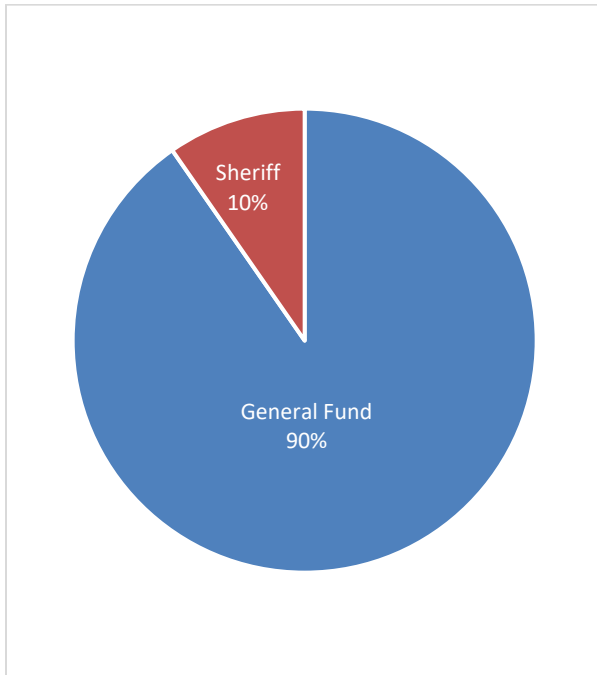
Sheriff Personnel Changes

There are no changes to personnel for fiscal year 2019.

Sheriff Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 33010 – Sheriff Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	2,869,119	3,237,322	3,190,133	3,349,000	3,588,350
Materials, Supplies & Services	598,609	676,561	713,400	720,250	707,400
Capital Outlays	4,425	126,757		25	
Debt Service		137,443	20,263	20,275	20,265
Total Expenditures	3,472,153	4,179,333	3,924,796	4,089,550	4,316,015
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	11,722	98,817	79,900	99,835	119,400
Total Revenues	11,722	98,817	79,900	99,835	119,400
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Elected	1	1	1	1	1
Full-time	40	44	45	45	45
Total FTE	41	45	46	46	46

Fund 100 – General					
Department 33010 – Sheriff Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	1,761,991	1,923,389	1,930,237	1,980,000	2,097,124
511300 Overtime	369,860	490,004	463,257	530,000	526,204
512100 Health and Life Insurance	426,467	473,218	476,616	475,000	533,715
512200 Social Security	152,310	173,313	147,663	180,000	200,685
512400 Retirement Contributions	111,307	133,524	125,465	140,000	170,516
512700 Workers' Compensation	47,175	43,874	46,895	44,000	60,106
Total Personnel Services	2,869,119	3,237,322	3,190,133	3,349,000	3,588,350
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services		1,250	1,000		1,000
521201 Professional Services – IT	21,816	38,008	22,100	27,000	22,100
522201 Equipment Maintenance	25,581	19,452	40,000	26,000	26,000
522202 Vehicle Maintenance	79,545	84,654	90,000	88,000	90,000
522203 Building Maintenance	2,723	1,598	6,100	250	
522204 Software Maintenance				4,900	5,000
522320 Rental – Equipment	3,200	7,092	7,000	1,000	
523201 Telephone	30,415	32,909	40,000	54,000	47,100
523203 Postage	3,033	3,059	4,000	3,000	3,000
523300 Advertising	1,714	3,118	3,000	2,000	2,000
523500 Travel	14,331	36,365	25,000	45,000	30,000
523601 Dues	1,065	1,746	5,000	2,200	5,000
523610 Bank Fee	80	10			
523700 Education and Training	2,897	11,241	5,000	5,000	5,000
523900 Other Purchased Services	1,520	2,244	1,200	3,000	4,200
531101 Supplies and Materials	38,406	51,376	45,000	42,000	45,000
531115 Inmate Food				1,900	
531120 Janitorial Supplies		35			
531150 Building Maintenance Material	262	849			
531155 Vehicle Parts	44,424	43,191	45,000	48,000	47,500
531210 Water / Sewerage	62,162	64,236	57,000	61,000	63,000
531220 Natural Gas	15,576	16,010	16,000	5,000	14,500
531230 Electricity	33,204	30,086	32,000	30,000	27,000
531270 Gasoline / Diesel	173,839	184,823	220,000	220,000	220,000
531300 Food	13	96			
531600 Small Equipment	65			1,000	
531710 Uniforms	42,738	44,363	50,000	50,000	50,000

Total Materials, Supplies & Services	598,609	677,811	713,400	720,250	707,400
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542200 Vehicles	20	54,362		25	
542400 Computers	220				
542500 Equipment	4,185	72,395			
Total Capital Outlay	4,425	126,757		25	
Debt Service	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
581101 Principal (D1003)		20,263	20,263	19,150	19,149
581101 Principal		98,745			
582101 Interest		18,435		1,125	846
Total Debt Service		137,443	20,263	20,275	20,265
Total Expenditures	3,472,153	4,179,333	3,924,796	4,089,550	4,316,015

Seized Drug Funds

Department Description

This account is used to account for funds received as part of drug seizures. Typically, this funding is used by the Sheriff's Department to purchase equipment.

Fund 100 – General					
Department 33150 – Seized Drug Funds Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Materials, Supplies & Services		190			
Capital Outlays	43,507	46,134	15,000	45,000	45,000
Total Expenditures	43,507	46,324	15,000	45,000	45,000
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	39,749	8,239	15,000	47,083	20,000
Total Revenues	39,749	8,239	15,000	47,083	20,000

Fund 100 – General					
Department 33150 – Seized Drug Funds Detail					
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
531101 Supplies		190			
Total Materials, Supplies & Services		190			
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542500 Equipment	43,507	46,134	15,000	45,000	45,000
Total Capital Outlay	43,507	46,134	15,000	45,000	45,000
Total Expenditures	43,507	46,324	15,000	45,000	45,000

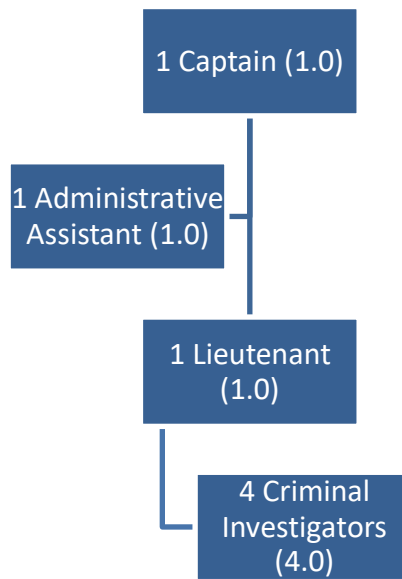
Criminal Investigation

Department Description

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

Performance Measurement	2016	2017	2018	2019
Active Investigations	370	375	425	440
Clearance Rate	35%	62%	65%	67%
Sex Offenders Registered Per Month	8	10	12	14
Total Sex Offenders on Registry	85	100	105	110

Criminal Investigation Organization Chart

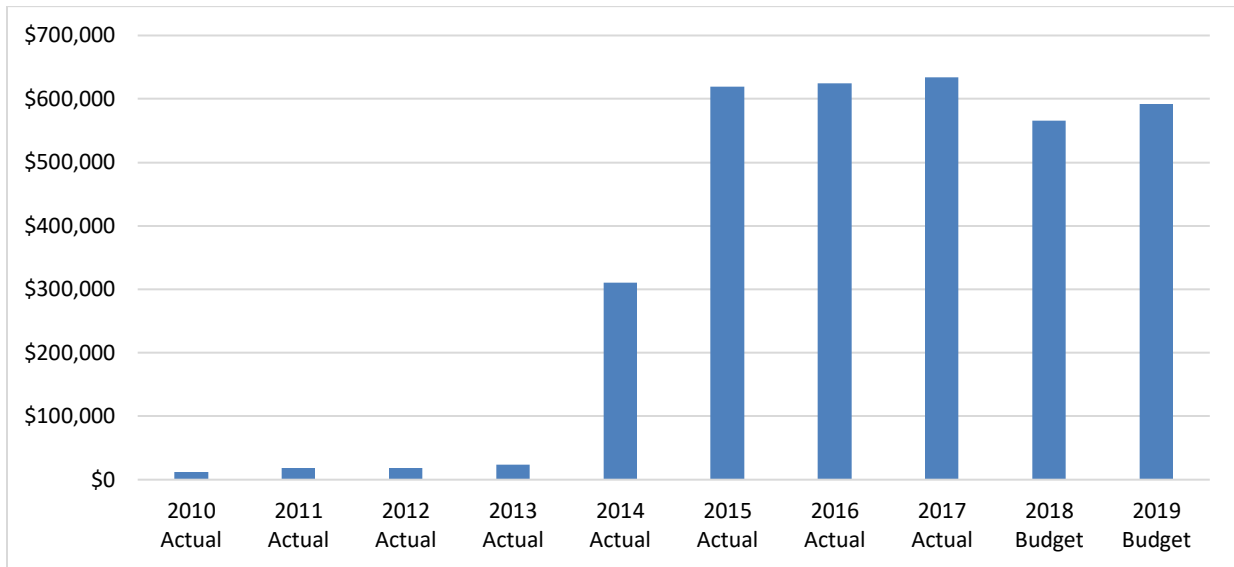


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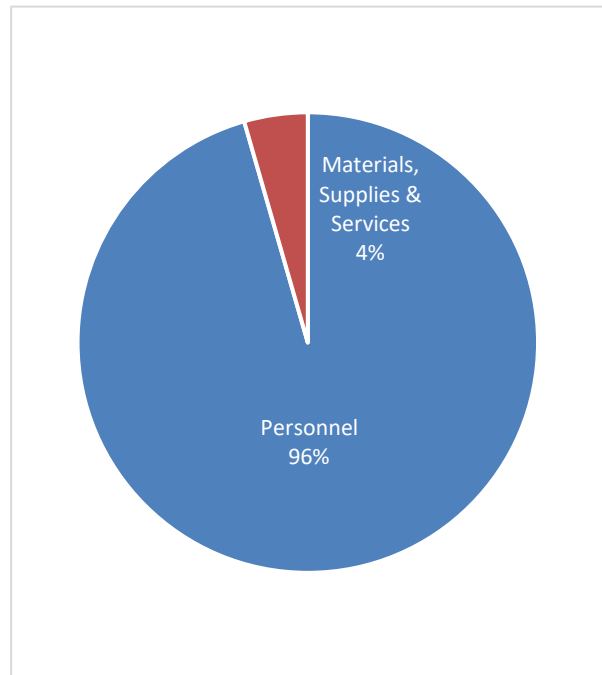
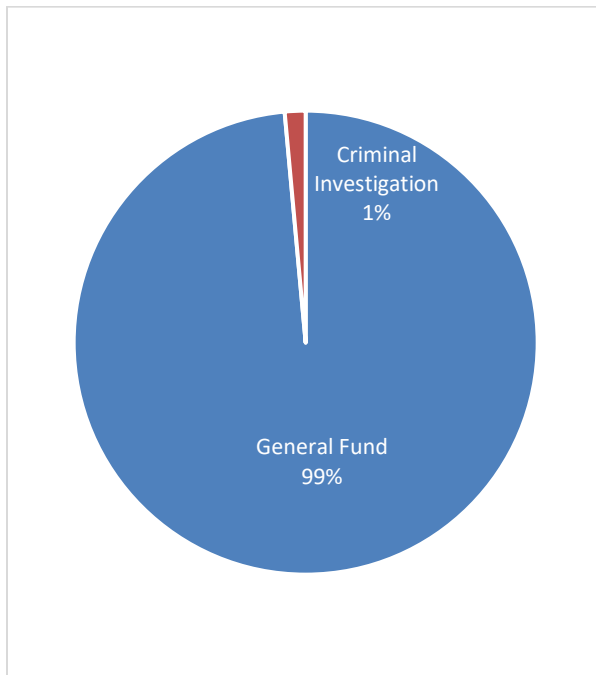
Criminal Investigation Personnel Changes

There are no changes to personnel for fiscal year 2019.

Criminal Investigation Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 33210 – Criminal Investigation Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	599,008	616,116	539,393	609,900	565,424
Materials, Supplies & Services	25,809	18,003	26,900	18,400	26,400
Total Expenditures	624,818	634,120	566,293	628,300	591,824
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	7	7	7	7	7
Total FTE	7	7	7	7	7

Fund 100 – General					
Department 33210 – Criminal Investigation Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	342,733	363,832	319,081	362,000	329,411
511300 Overtime	92,030	120,951	102,011	118,000	108,360
512100 Health and Life Insurance	66,690	55,789	47,428	52,000	54,175
512200 Social Security	31,007	34,955	32,214	35,000	33,490
512400 Retirement Contributions	55,254	30,696	27,371	33,000	28,455
512700 Workers' Compensation	11,294	9,894	11,288	9,900	11,533
Total Personnel Services	599,008	616,116	539,393	609,900	565,424
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
522201 Equipment Maintenance	396				
522202 Vehicle Maintenance	8,152	595	6,400	1,000	5,000
523201 Telephone	3,982	3,152	5,000	3,100	3,200
523203 Postage	13	28		100	
523500 Travel		78			
523900 Other Purchased Services	2,190	3,164	3,500	3,500	6,200
531101 Supplies and Materials	9,667	8,649	10,000	9,000	10,000
531300 Food	16	117			
531710 Uniforms	1,394	2,219	2,000	1,700	2,000
Total Materials, Supplies & Services	25,809	18,003	26,900	18,400	26,400
Total Expenditures	624,818	634,120	566,293	628,300	591,824

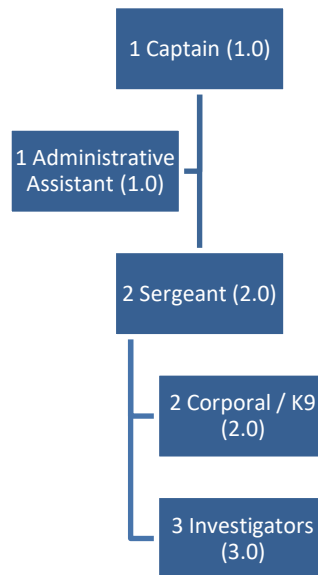
Crime Suppression

Department Description

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

Performance Measurement	2016	2017	2018	2019
Drug Related Arrests	587	182	204	210
Deployments	43	283	233	240
Public Demonstrations	4	24	45	55
Drug Detections	21	117	210	220
Canine Apprehensions	7	78	130	140

Crime Suppression Organization Chart

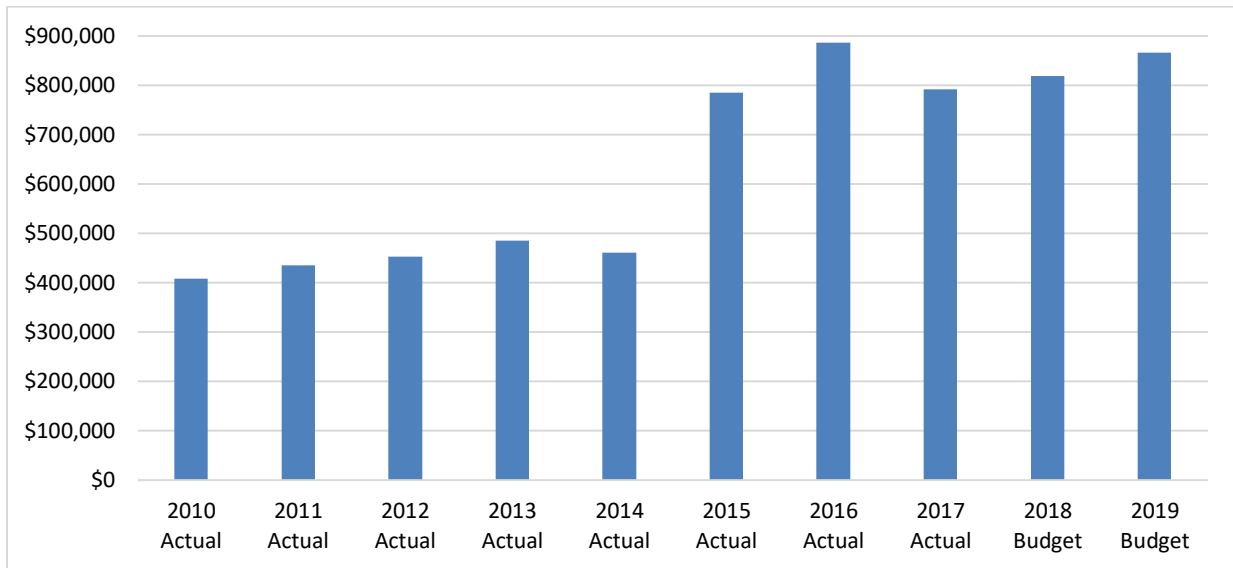


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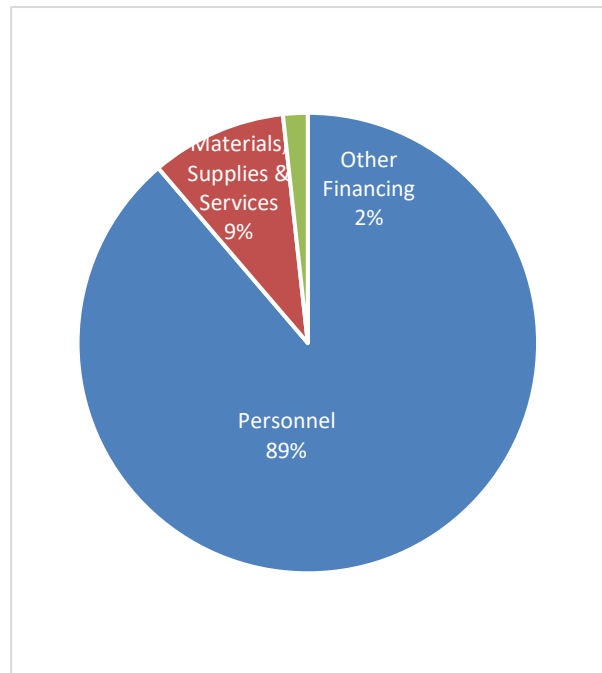
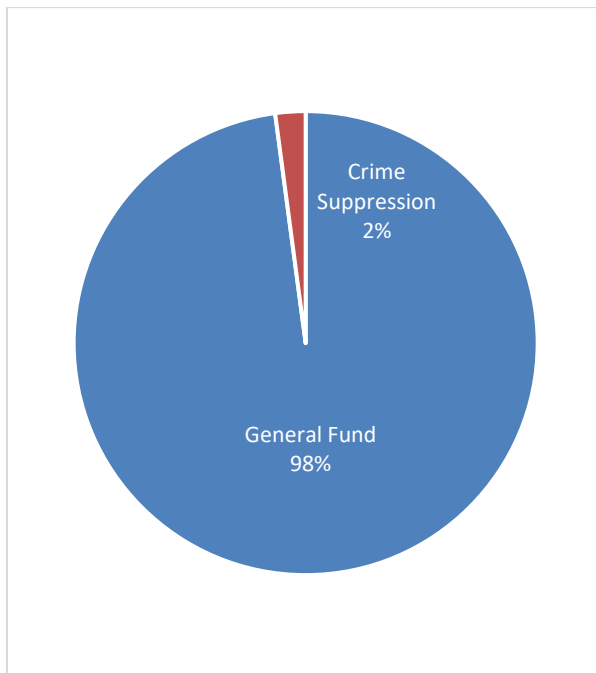
Crime Suppression Personnel Changes

There are no changes to personnel for fiscal year 2019.

Crime Suppression Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 33220 – Crime Suppression Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	794,574	675,205	716,286	746,500	769,074
Materials, Supplies & Services	77,085	101,052	86,850	87,325	82,525
Other Financing Uses	15,000	15,001	15,000	15,000	15,000
Total Expenditures	886,899	791,658	819,886	848,825	866,599
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	9	9	9	9	9
Total FTE	9	9	9	9	9

Fund 100 – General					
Department 33220 – Crime Suppression Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	428,807	365,276	395,417	400,000	425,085
511300 Overtime	141,494	120,570	135,000	145,000	135,000
512100 Health and Life Insurance	135,175	111,171	99,357	112,000	115,914
512200 Social Security	40,621	34,822	40,577	40,000	42,847
512400 Retirement Contributions	36,635	31,088	34,477	38,000	36,406
512700 Workers' Compensation	11,843	12,279	11,458	11,500	13,823
Total Personnel Services	794,574	675,205	716,286	746,500	769,074
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT			1,750		
522201 Equipment Maintenance	240	400			
522202 Vehicle Maintenance	11,223	20,544	10,000	10,000	10,000
522203 Building Maintenance	1,303	1,662	2,800	1,500	2,000
523201 Telephone	12,443	10,553	11,150	10,000	11,000
523500 Travel		272			
523601 Dues	24	23		25	25
523900 Other Purchased Services		40			
531101 Supplies and Materials	10,367	23,130	13,500	22,000	13,500
531155 Vehicle Parts	848	86			
531210 Water / Sewerage	575	563	600	500	500
531230 Electricity	4,866	4,265	4,800	4,300	4,500
531270 Gasoline / Diesel	29,692	27,620	31,000	27,000	28,000
531701 Canine Supplies	4,403	7,201	10,000	7,000	10,000
531710 Uniforms	1,342	5,093	3,000	5,000	3,000
Total Materials, Supplies & Services	77,325	101,452	86,850	87,325	82,525
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
573000 PE-PI Fund	15,000	15,000	15,000	15,000	15,000
Total Other Costs	15,000	15,000	15,000	15,000	15,000
Total Expenditures	886,899	791,657	819,886	848,825	866,599

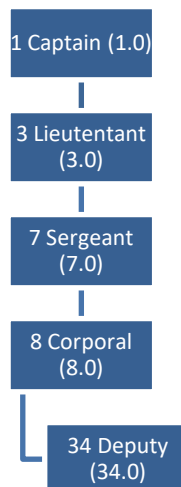
Jail

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. This rate typically provides less than the total cost.

Performance Measurement	2016	2017	2018	2019
Average Daily Jail Population	433	391	410	410
Average Bookings Per Day	14	12	10	10
Total Inmates Booked into Jail	5,487	4,434	4,014	4,000

Jail Organization Chart

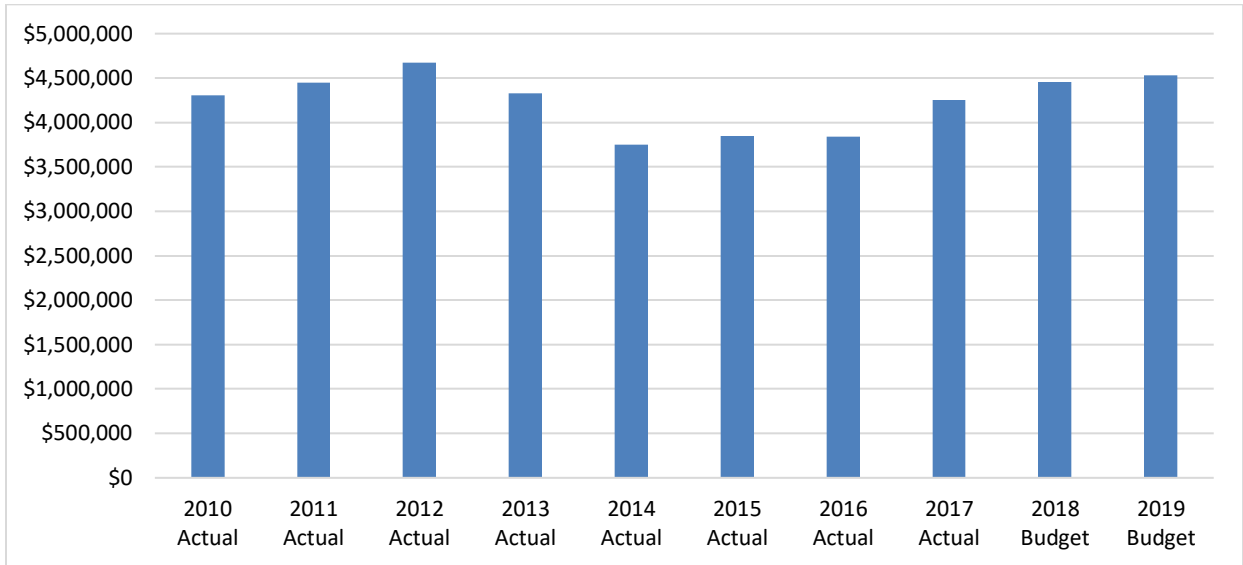


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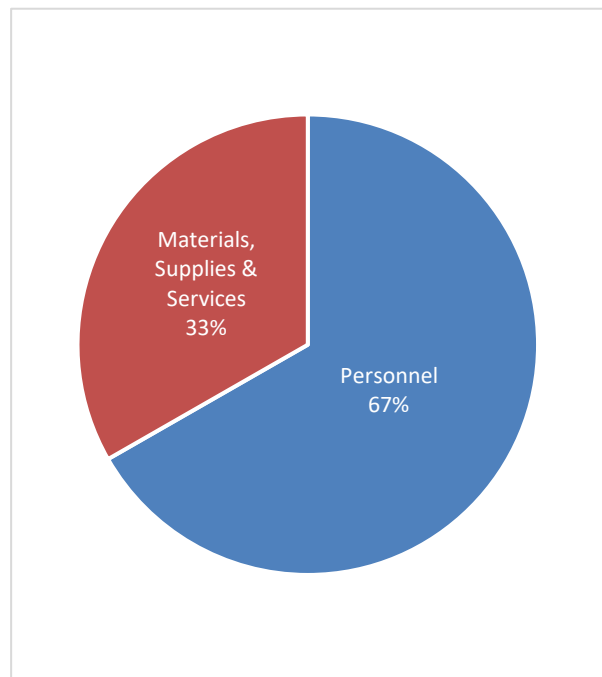
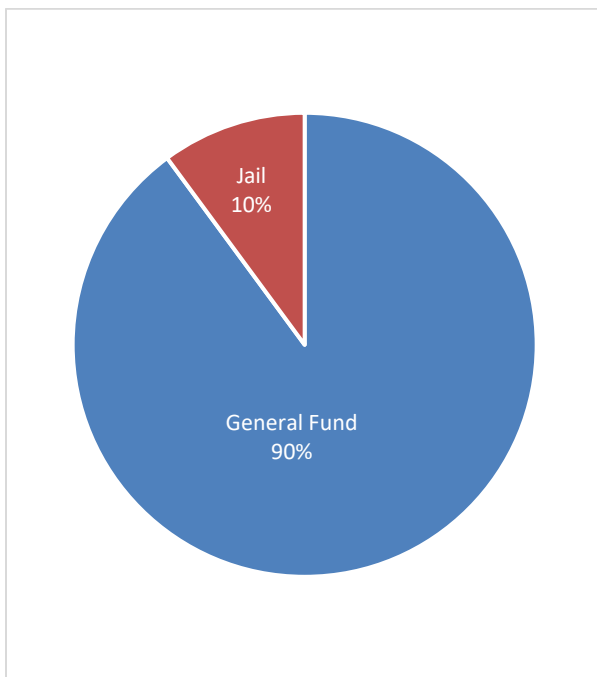
Jail Personnel Changes

There are no changes to personnel for fiscal year 2019.

Jail Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 33260 – Jail Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	2,531,994	2,640,507	2,894,617	3,071,500	3,022,970
Materials, Supplies & Services	1,533,729	1,615,117	1,567,000	1,554,575	1,507,700
Total Expenditures	4,065,723	4,255,624	4,461,617	4,626,075	4,530,670
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	806,546	914,908	839,650	892,907	942,700
Total Revenues	806,546	914,908	839,650	892,907	942,700
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	53	53	53	53	53
Part-time				.6	.6
Total FTE	53	53	53	53.6	53.6

Fund 100 – General					
Department 33260 – Jail Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	1,637,018	1,675,564	1,807,318	1,825,000	1,836,450
511101 Salary – Part-time	15,654	21,515	8,944	16,500	8,944
511300 Overtime	246,417	279,912	255,000	380,000	255,000
512100 Health and Life Insurance	366,905	392,024	488,873	525,000	570,852
512200 Social Security	137,941	143,796	158,452	160,000	160,680
512400 Retirement Contributions	84,767	87,102	134,632	125,000	135,944
512600 Unemployment Insurance	1,320				
512700 Workers' Compensation	41,972	40,593	41,399	40,000	55,099
Total Personnel Services	2,531,994	2,640,507	2,894,617	3,071,500	3,022,970
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	439,988	550,269	440,000	525,000	440,000
522201 Equipment Maintenance	1,255	11,375	10,000	11,000	10,000
522202 Vehicle Maintenance	1,999	3,722	2,500	1,000	1,000
522203 Building Maintenance	48,323	31,700	40,200	25,000	35,200
522320 Rental – Equipment	1,600	5,998	10,000	5,000	5,000
523201 Telephone	2,041	2,343	3,000	2,900	3,000
523500 Travel				175	
523900 Other Purchased Services	1,000	4,987	1,300	5,000	2,500
531101 Supplies and Materials	11,873	37,385	15,000	20,000	17,000
531115 Inmate Food	686,817	605,052	720,000	622,500	662,000
531116 Bedding and Clothing	15,477	14,412	5,000	5,000	5,000
531117 Laundry	5,828	9,088	12,000	9,000	10,000
531120 Janitorial Supplies	38,188	44,281	40,000	45,000	40,000
531150 Building Maintenance Material	11,873	25,130	12,000	14,000	15,000
531210 Water / Sewerage	118,661	122,808	115,000	120,000	122,000
531220 Natural Gas	31,152	32,020	33,000	32,000	30,000
531230 Electricity	105,600	99,021	90,000	90,000	90,000
531710 Uniforms	12,054	15,536	18,000	22,000	20,000
Total Materials, Supplies & Services	1,533,729	1,615,117	1,567,000	1,554,575	1,507,700
Total Expenditures	4,065,723	4,255,624	4,461,617	4,626,075	4,530,670

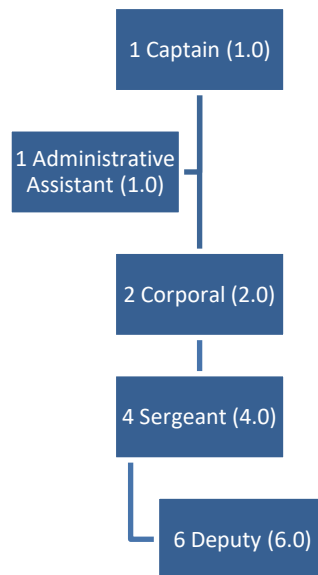
Court Services

Department Description

To protect the users of Bulloch County Court facilities including court officials, county personnel persons 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 Bulloch County Courthouse, Judicial Annex and Magistrate Court Buildings.

Performance Measurement	2016	2017	2018	2019
Civil Papers Served or Attempted	249	798	1,822	1,950
Subpoenas Served or Attempted	37	609	1,836	1,950
Misdemeanor and Felony Warrants	3,271	2,323	2,026	2,000
Mental Health Transports	113	82	120	120

Court Services Organization Chart

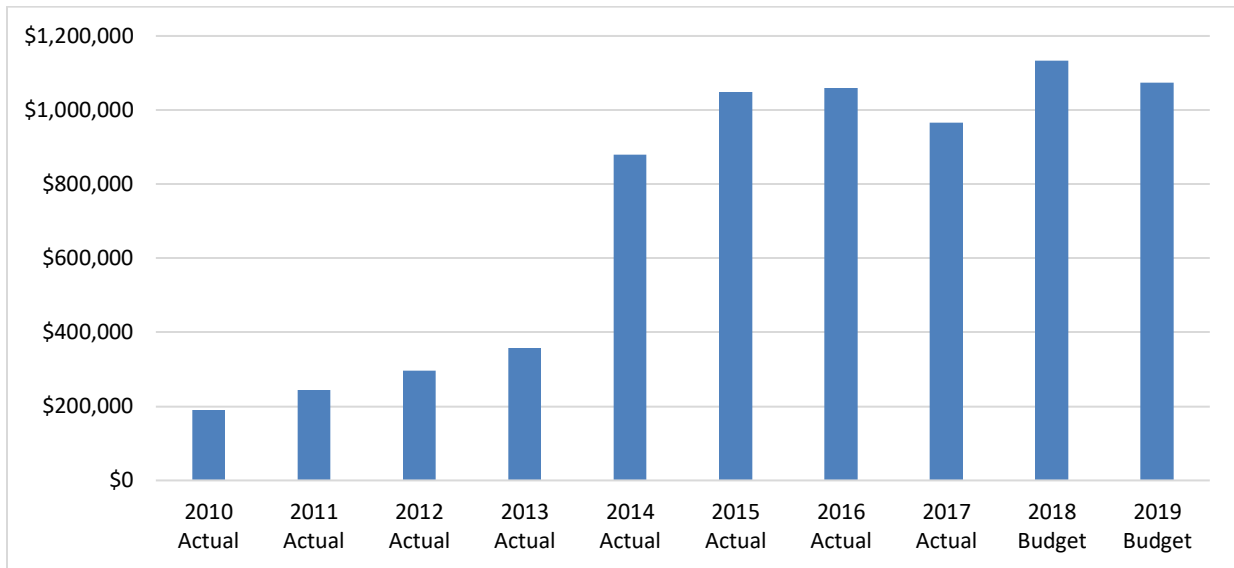


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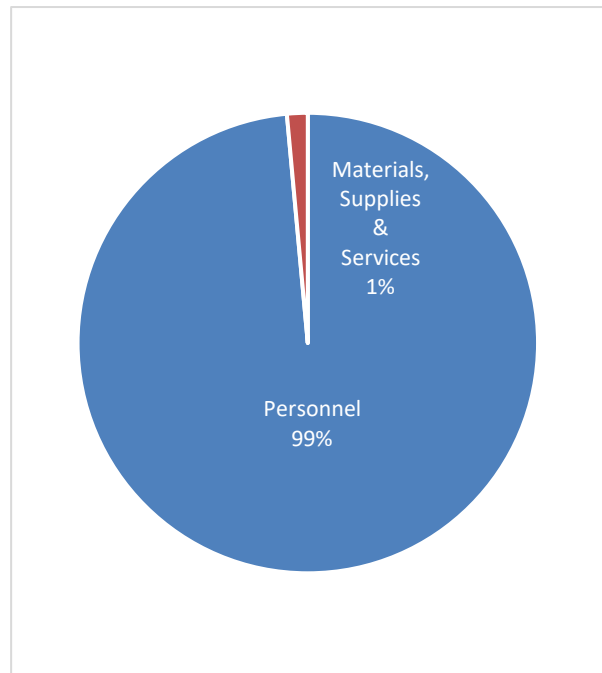
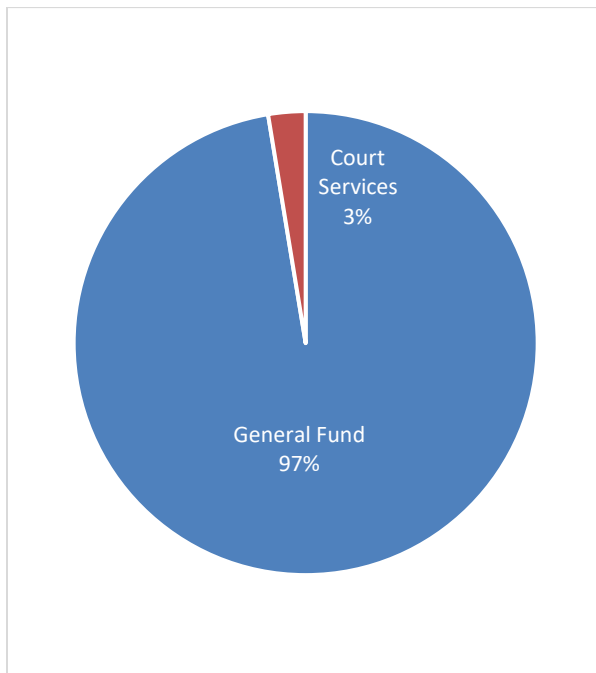
Court Services Personnel Changes

There are no changes to personnel for fiscal year 2019.

Court Services Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 33600 – Court Services Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	1,049,511	957,502	1,119,146	1,168,000	1,058,762
Materials, Supplies & Services	9,505	8,662	15,600	18,450	15,600
Total Expenditures	1,059,039	966,186	1,134,746	1,186,450	1,074,362
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	13	13	14	14	14
Part-time	2.9	2.9	2.5	2.2	2.2
Total FTE	15.9	15.9	16.5	16.2	16.2

Fund 100 – General					
Department 33600 – Court Services Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	553,672	499,052	615,889	592,000	581,383
511101 Salary – Part-time	69,641	57,240	63,018	57,000	51,025
511300 Overtime	140,293	144,142	136,320	225,000	136,320
512100 Health and Life Insurance	173,537	151,685	172,981	165,000	169,872
512200 Social Security	54,065	49,961	62,365	63,000	58,808
512400 Retirement Contributions	40,607	39,103	48,894	50,000	46,651
512700 Workers' Compensation	17,696	16,318	19,680	16,000	14,704
Total Personnel Services	1,049,511	957,502	1,119,146	1,168,000	1,058,762
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	23	23			
522202 Vehicle Maintenance	1,951		5,000	4,000	5,000
522203 Building Maintenance	844	718	1,000	1,500	1,000
523201 Telephone	4,764	4,324	4,600	6,500	4,600
523900 Other Purchased Services		120		150	
531710 Uniforms	1,947	3,499	5,000	6,300	5,000
Total Materials, Supplies & Services	7,577	8,684	15,600	18,450	15,600
Total Expenditures	1,059,039	966,186	1,134,746	1,186,450	1,074,362

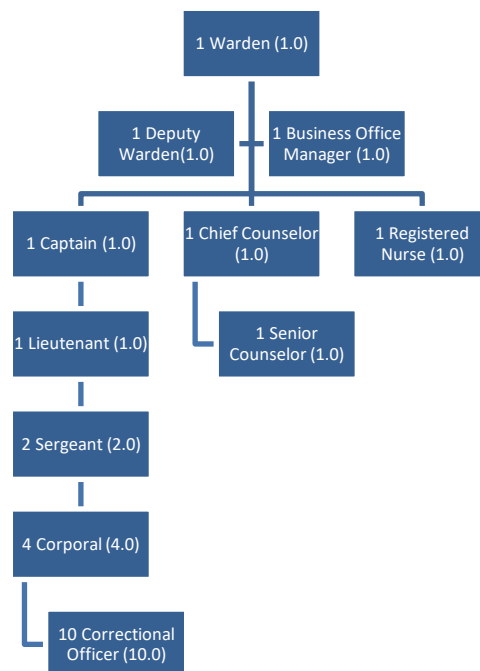
Correctional Institute

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 \$20 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
Average Daily Census	157	157	160	160
Average # of Daily Outside Work Details	44	53	60	60
Inmate to Guard Staffing Standard	1 to 56	1 to 60	1 to 60	1 to 60

Correctional Institute Organization Chart

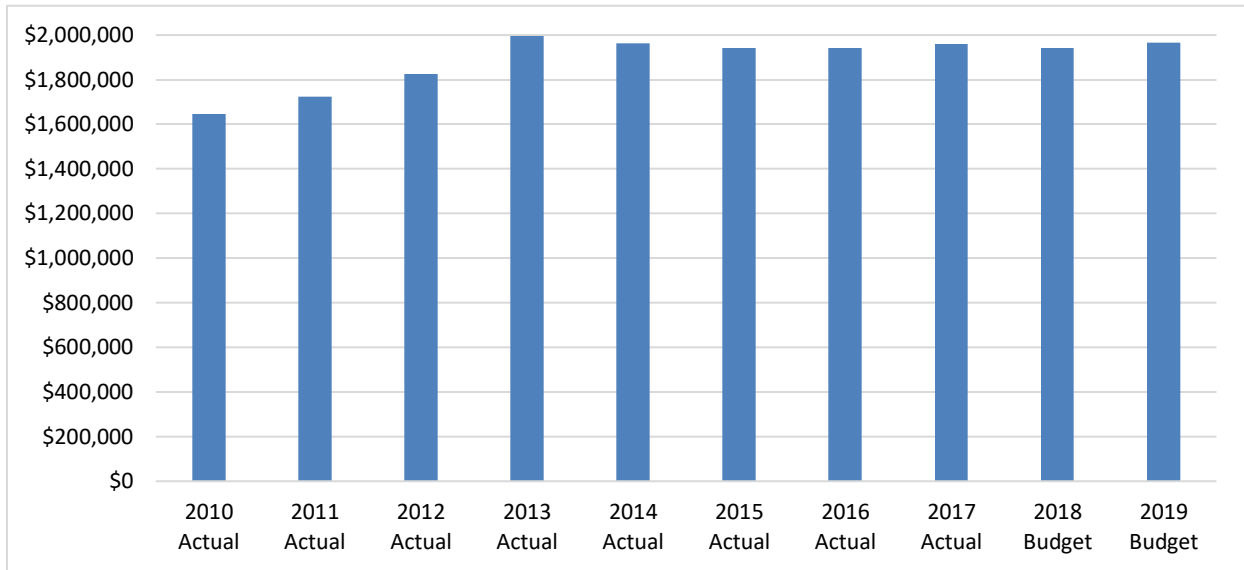


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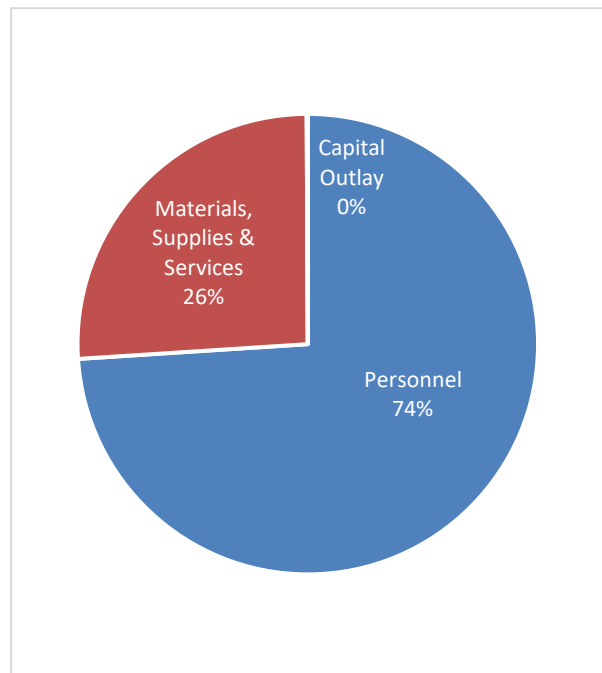
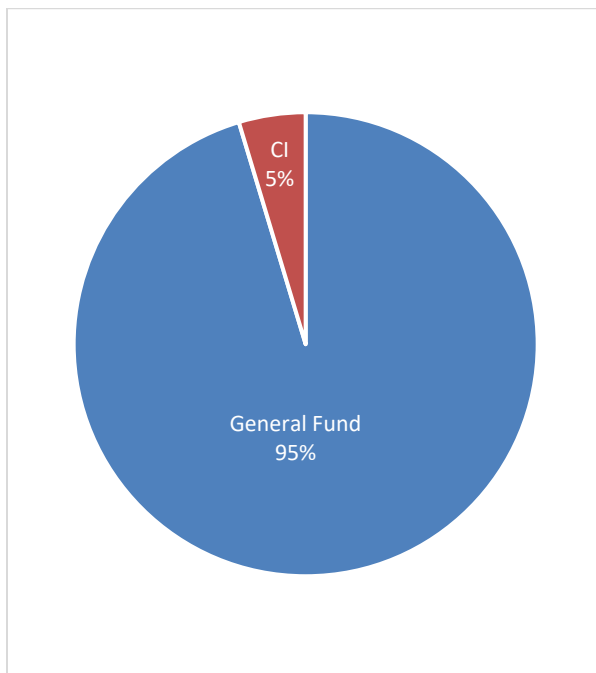
Correctional Institute Personnel Changes

There are no changes to personnel for fiscal year 2019.

Correctional Institute Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 34200 – Correctional Institute Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	1,283,683	1,338,318	1,380,699	1,368,000	1,414,685
Materials, Supplies & Services	499,746	536,807	493,100	504,400	551,150
Capital Outlays	45	771	1,500	75	1,500
Interfund Transfer	16,160	19,239			
Total Expenditures	1,941,713	1,979,137	1,945,299	1,922,475	1,967,335
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	1,144,041	1,151,162	1,131,000	1,139,222	1,107,120
Total Revenues	1,144,041	1,151,162	1,131,000	1,139,222	1,107,120
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	24	24	23	23	23
Part-time	1.3	1.4	1.4	1.2	1.2
Total FTE	25.3	25.4	25.4	24.2	24.2

Fund 100 – General					
Department 34200 – Correctional Institute Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	809,513	840,823	856,332	840,000	885,350
511101 Salary – Part-time	41,825	44,931	45,000	33,000	45,000
511300 Overtime	124,342	140,046	124,000	140,000	124,000
512100 Health and Life Insurance	170,615	167,496	187,808	200,000	188,199
512200 Social Security	71,153	74,427	78,438	75,000	80,658
512400 Retirement Contributions	43,537	49,269	66,647	60,000	65,608
512700 Workers' Compensation	22,698	21,327	22,474	20,000	25,870
Total Personnel Services	1,283,683	1,338,318	1,380,699	1,368,000	1,414,685
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	142,080	84,002	70,000	50,000	55,000
521201 Professional Services – IT	3,227	3,773	2,500	3,900	3,800
521300 Technical	721	638	600		
522201 Equipment Maintenance	2,212	1,072	5,000	3,500	3,500
522202 Vehicle Maintenance	187	694	1,000	1,100	1,500
522203 Building Maintenance	10,506	7,519	2,500	4,000	2,500
522320 Rental – Equipment	2,680	2,692	3,000	3,300	3,500
523201 Telephone	11,282	10,850	10,000	9,500	9,500
523203 Postage	126	295	250	150	200
523300 Advertising	264		250		
523400 Printing and Binding		225	250	50	250
523500 Travel	1,912	2,301	2,500	2,300	2,500
523601 Dues	132	418	500	250	500
523700 Education and Training		679	1,000	50	800
523852 Casual Labor	1,220				
523900 Other Purchased Services		1,405	1,100	700	1,100
531101 Supplies and Materials	11,000	14,219	11,000	12,000	12,000
531115 Inmate Food	265,470	283,165	276,000	274,000	270,000
531116 Bedding and Clothing	36,238	45,828	33,000	33,000	33,000
531117 Laundry	4,642	5,171	5,000	4,500	5,000
531120 Janitorial Supplies	16,740	18,845	17,000	17,000	17,500
531150 Building Maintenance Materials	9,116	6,113	2,500	19,000	2,500
531155 Vehicle Parts	6,717	6,871	7,500	7,000	7,500
531210 Water / Sewerage	35,506	39,265	35,000	37,000	40,000
531220 Natural Gas	13,447	13,867	12,000	12,000	12,000
531230 Electricity	52,037	53,296	49,000	49,000	49,000

531270 Gasoline / Diesel	9,435	11,953	10,000	10,000	13,000
531600 Small Equipment	964	893	650	600	1,000
531710 Uniforms	3,966	4,758	4,000	500	4,000
Total Materials, Supplies & Services	641,826	620,809	493,100	504,400	551,150
Capital Outlay					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542200 Vehicles		771			
542300 Furniture				75	
542500 Equipment	45		1,500		1,500
Total Capital Outlay	45	771	1,500	75	1,500
Interfund Transaction					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
551100 Transfer Other Fund	16,160	19,239			
Total Interfund Transaction	16,160	19,239			
Total Expenditures	1,941,713	1,959,899	1,945,299	1,922,475	1,967,335

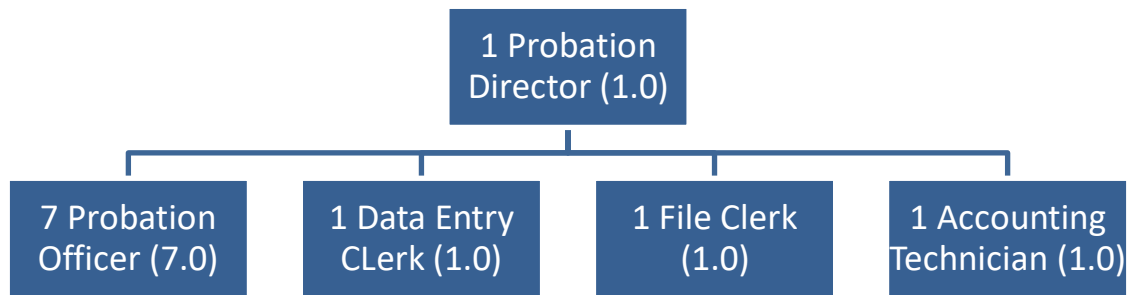
Adult Probation

Department Description

To serve the State and Superior Courts of Bulloch County by enforcing probation sentencing conditions for misdemeanor offenders, and collecting court-ordered fines, fees and restitution; to collaborate with other criminal justice agencies in protecting the public with sentence enforcement and probation conditions; provide surveillance on probationers to protect the community, deter further criminal activity, and assure victim restitution; to assist in the rehabilitation of criminal offenders through individual assessments, counseling and professional guidance, and to provide additional law enforcement capability. The courts utilize probation to relieve overcrowding in jails. This shifts the burden from incarceration to supervision, which in effect provides an alternative by reducing potential daily costs from 45 per day per inmate in jail to 1 per day, per supervised probationer.

Performance Measurement	2016	2017	2018	2019
Average Open Caseload	1,349	1,381	1,425	1,450
Per Office Caseload	192	197	203	206
Hours of Community Service Labor Provided	36,343	25,891	29,840	30,000
New Warrants Issued (monthly)	24	27	30	30

Adult Probation Organization Chart

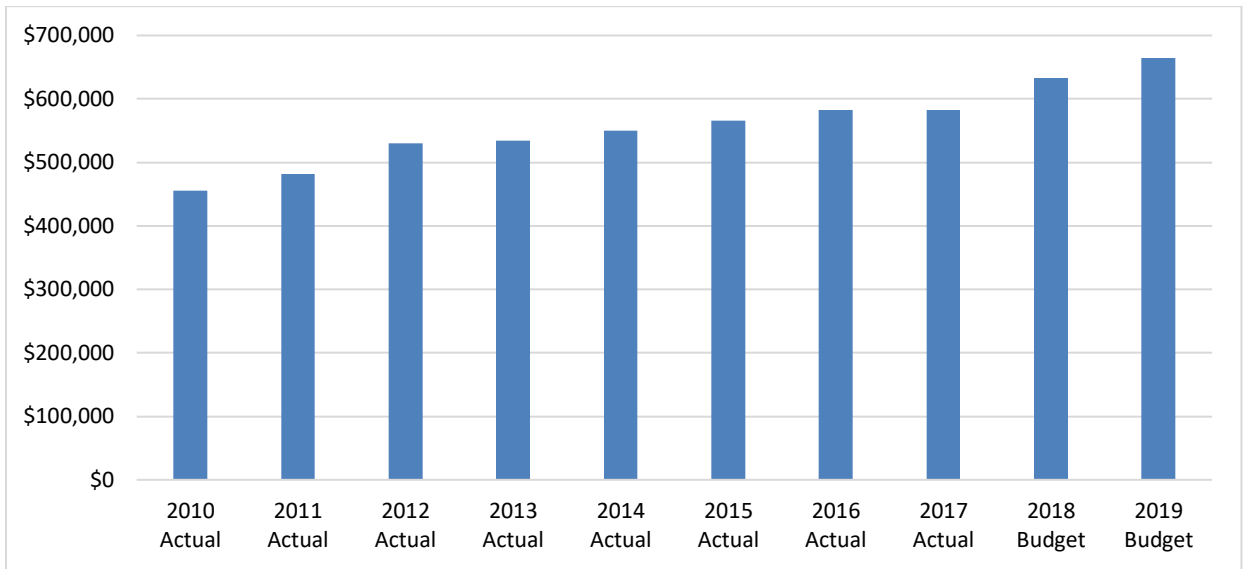


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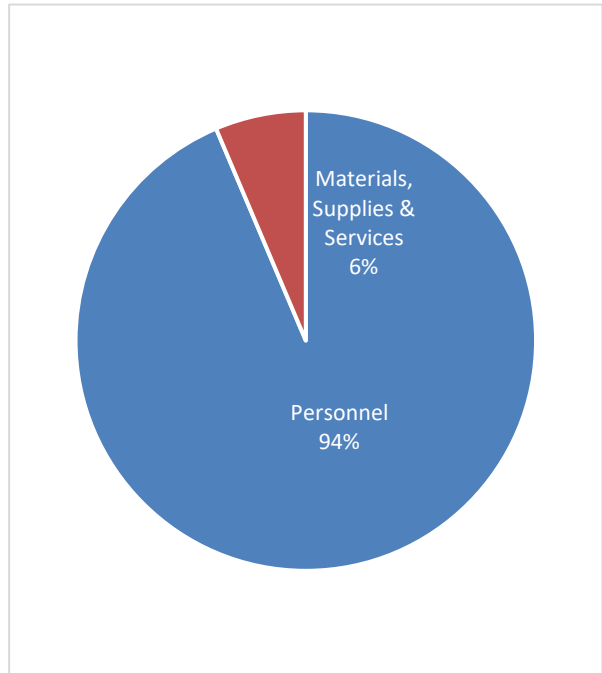
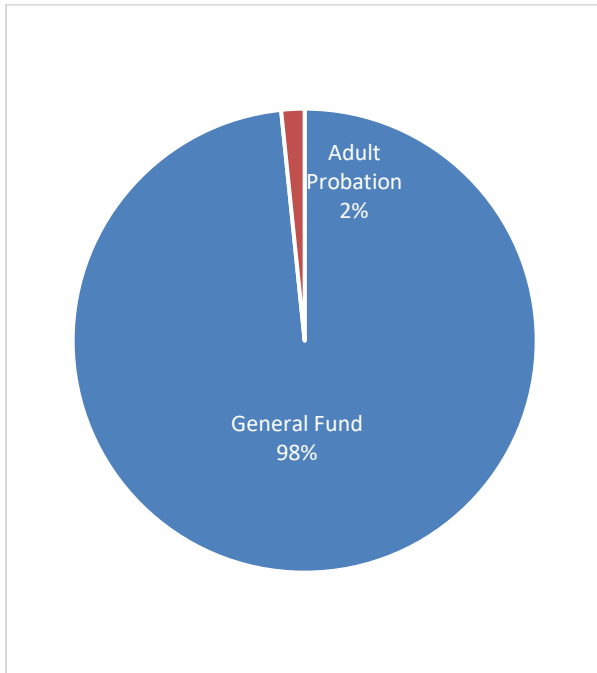
Adult Probation Personnel Changes

There are no changes to personnel for fiscal year 2019.

Adult Probation Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 34500 – Adult Probation Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	548,080	554,724	600,266	582,500	622,477
Materials, Supplies & Services	32,307	25,183	30,900	27,625	42,370
Capital Outlays	321	144			
Total Expenditures	582,974	582,748	634,066	610,125	664,847
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	301,672	291,368	301,000	349,882	301,000
Total Revenues	301,672	291,368	301,000	349,882	301,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	11	11	11	11	11
Total FTE	11	11	11	11	11

Fund 100 – General					
Department 34500 – Adult Probation Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	395,959	395,756	419,045	405,000	425,876
511300 Overtime	5,007	6,579	7,000	4,000	7,000
512100 Health and Life Insurance	84,305	90,984	104,741	112,000	118,235
512200 Social Security	28,017	27,937	32,592	28,000	33,115
512400 Retirement Contributions	25,535	24,812	27,693	25,000	28,137
512700 Workers' Compensation	9,257	8,655	9,194	8,500	10,114
Total Personnel Services	548,080	554,724	600,266	582,500	622,477
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	2,266	2,697	2,900	3,100	3,000
522201 Equipment Maintenance	1,565	2,586	2,550	1,600	2,500
522202 Vehicle Maintenance	2,865	69	1,000	675	1,000
522204 Software Maintenance				850	1,620
522320 Rental – Equipment	3,438	2,480	2,800	3,000	1,500
523201 Telephone	10,256	3,599	4,000	3,000	3,000
523203 Postage	923	1,262	1,500	850	1,500
523300 Advertising	2				
523500 Travel	3,237	3,805	5,400	4,000	5,000
523601 Dues	100	100	450	150	450
523700 Education and Training	1,299	1,465	3,000		2,000
523900 Other Purchased Services	708	583	450	850	500
531101 Supplies and Materials	6,112	7,664	7,300	8,000	16,500
531270 Gasoline / Diesel	914	732	2,000	850	1,500
531400 Books and Periodicals	543	613	700	700	800
531600 Small Equipment	345	225	150		1,500
Total Materials, Supplies & Services	34,573	27,880	30,900	27,625	42,370
Capital Outlays	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542300 Furniture and Fixtures	201				
542400 Computers	120	144			
Total Capital Outlays	321	144			
Total Expenditures	582,974	582,748	634,066	610,125	664,847

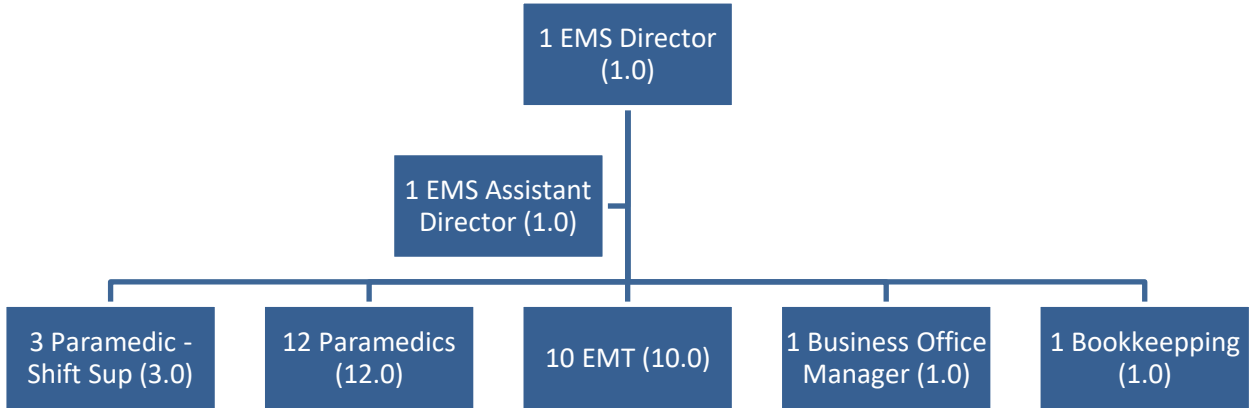
Emergency Medical Service (EMS)

Department Description

To provide on a countywide basis 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 to other counties. However, it is unlikely that full cost recovery will ever be possible.

Performance Measurement	2016	2017	2018	2019
Service Requests	8,872	8,846	8,800	8,800
Local Transports	5,519	5,348	5,340	5,500
Out-of-Town Transports	739	678	670	300
No Transport Calls	2,352	2,465	2,790	2,800
Average Revenue per Call	\$270	\$299	\$308	\$328

EMS Organization Chart

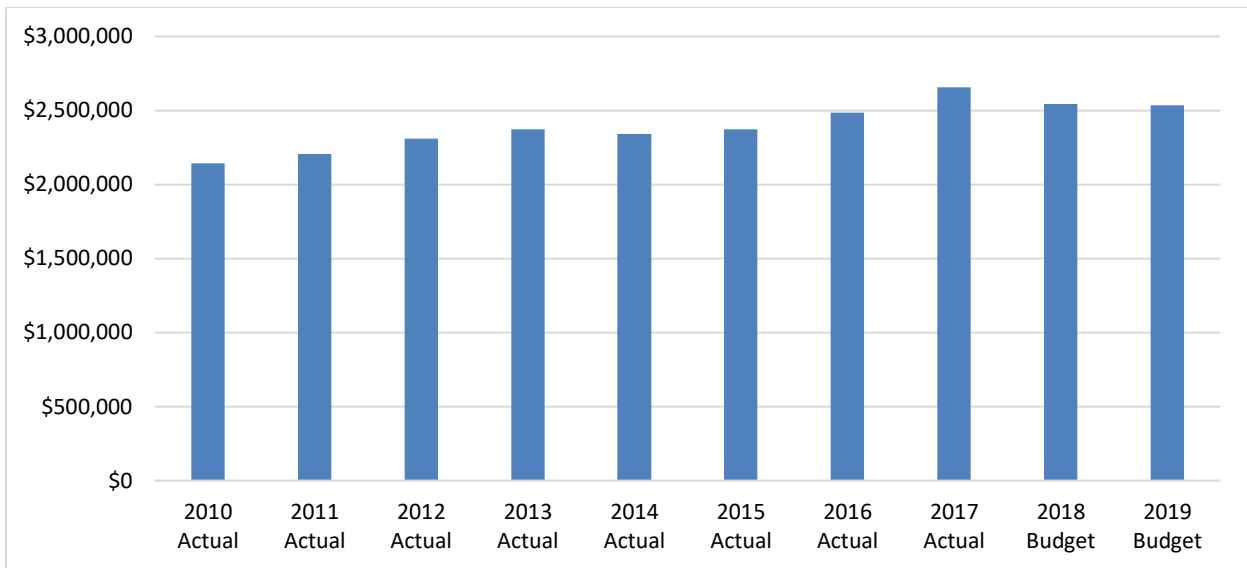


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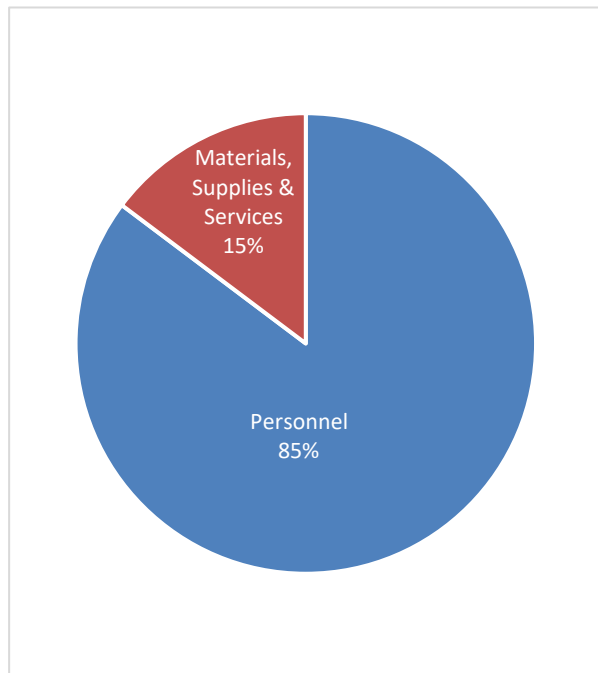
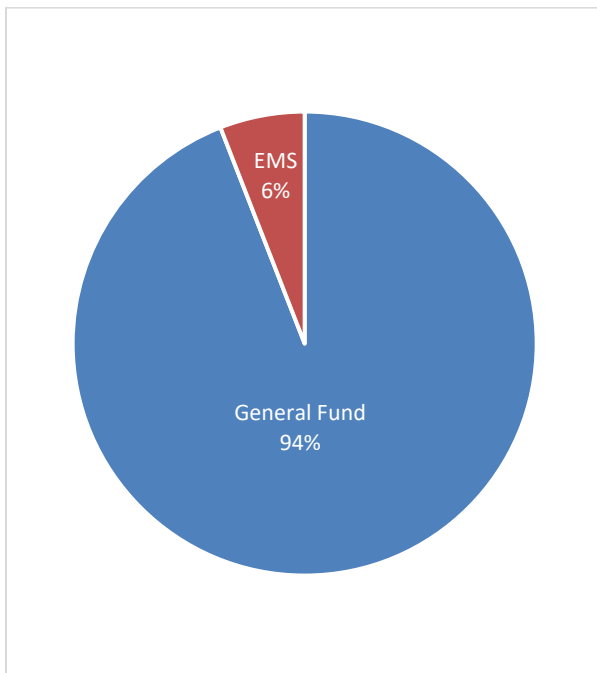
EMS Personnel Changes

There are no changes to personnel for fiscal year 2019.

EMS Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General Department 36000 – EMS Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	2,065,514	2,216,470	2,151,145	2,323,000	2,161,465
Materials, Supplies & Services	409,805	391,141	383,300	355,725	373,620
Capital Outlays	4,999	3,295		675	
Other Costs				150	150
Total Expenditures	2,485,231	2,653,894	2,538,045	2,679,050	2,535,235
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	1,823,462	1,690,256	1,750,000	1,791,084	1,800,000
Total Revenues	1,823,462	1,690,256	1,750,000	1,791,084	1,800,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	25	25	25	29	29
Part-time	6.2	5.7	5.7	3.9	3.9
Total FTE	31.2	30.7	30.7	32.9	32.9

Fund 100 – General Department 36000 – EMS Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	978,453	1,078,566	1,061,714	1,085,000	1,074,104
511101 Salary – Part-time	160,727	124,441	130,000	107,000	130,000
511300 Overtime	381,017	442,350	337,000	505,000	337,000
512100 Health and Life Insurance	334,621	373,641	386,423	370,000	358,870
512200 Social Security	107,565	115,463	113,636	120,000	117,894
512400 Retirement Contributions	64,336	82,010	88,103	92,000	91,722
512700 Workers' Compensation	38,795	42,837	34,268	44,000	51,875
Total Personnel Services	2,065,514	2,259,307	2,151,145	2,323,000	2,161,465
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	4,760	4,523	3,600	4,500	13,700
521201 Professional Services – IT	3,314	8,694	8,650	7,725	7,500
522110 Medical Waste Disposal	2,575	2,860	2,500	2,500	2,500
522201 Equipment Maintenance	8,307	8,497	8,000	10,000	16,700
522202 Vehicle Maintenance	99,384	88,614	100,000	65,000	70,000
522203 Building Maintenance	4,941	5,783	6,100	4,000	4,000
522204 Software Maintenance	4,800		4,800	13,250	18,420
522320 Rental – Equipment	6,751	7,957	6,750	6,750	6,750
523201 Telephone	15,392	14,808	15,000	13,500	10,000
523203 Postage	9,443	6,524	6,000	13,000	9,500
523204 Pagers	2,544	1,589	1,400	1,600	1,600
523300 Advertising	2	742	400	750	750
523400 Printing and Binding	1,633	4,494	2,000	1,000	750
523500 Travel	4,394	1,177	1,500	1,500	1,700
523501 Transport	220		250	100	
523601 Dues	578		600		
523610 Bank Fee	2,041	2,125	2,100	2,400	3,100
523700 Education and Training	4,535	2,254	8,000	3,500	3,500
523800 Licenses	15,100	16,500	16,500	16,500	16,500
523900 Other Purchased Services	1,607	6,662	1,500	3,000	2,000
523905 Claims Processing	3,476		3,000		
531101 Supplies and Materials	9,989	10,562	10,000	11,000	12,000
531111 Medical Supplies	86,956	54,032	62,000	54,000	55,000
531112 Drugs	17,664	15,703	16,000	20,000	20,500

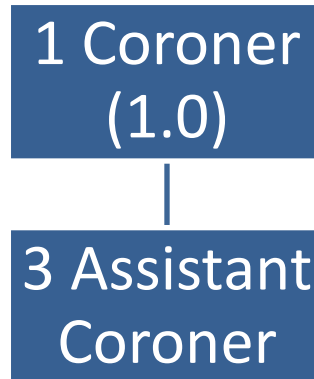
531120 Janitorial Supplies	6,439	6,961	6,500	6,500	6,500
531150 Building Maintenance Material	3,591	1,356	1,500	1,000	1,000
531155 Vehicle Parts	15,727	29,390	12,000	7,500	5,000
531210 Water / Sewerage	2,929	4,276	3,000	3,000	3,000
531220 Natural Gas	909	721	1,000	1,000	1,000
531230 Electricity	14,802	14,054	14,000	14,000	14,000
531270 Gasoline / Diesel	51,876	52,965	55,000	55,000	55,000
531600 Small Equipment	131	9,176	750	1,550	1,550
531710 Uniforms	7,885	8,143	6,500	10,100	10,100
Total Materials, Supplies & Services	410,260	391,141	383,300	355,725	373,620
Capital Outlay					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers	2,476	3,098		675	
542401 Software		197			
542500 Equipment	2,522				
Total Capital Outlay	4,999	3,295		675	
Other Costs					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571000 Intergovernmental Fees	154	150		150	150
Total Other Costs	154	150		150	150
Total Expenditures	2,485,231	2,653,894	2,538,045	2,679,050	2,535,235

Coroner

Department Description

To aid in the investigation, determination and certification of cause and manner of deaths under 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

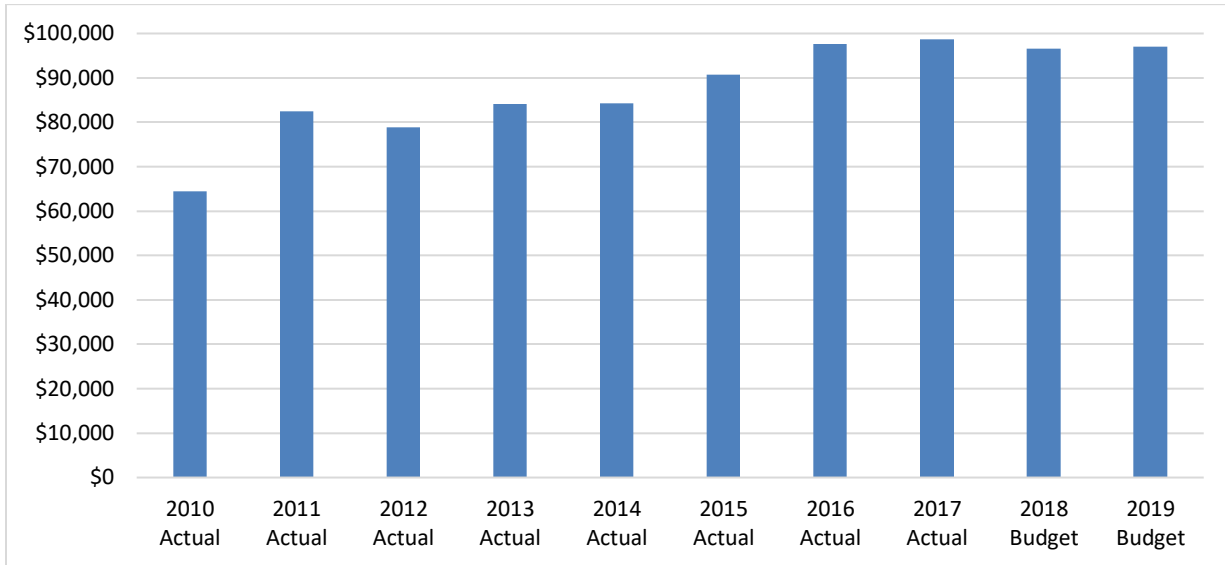


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

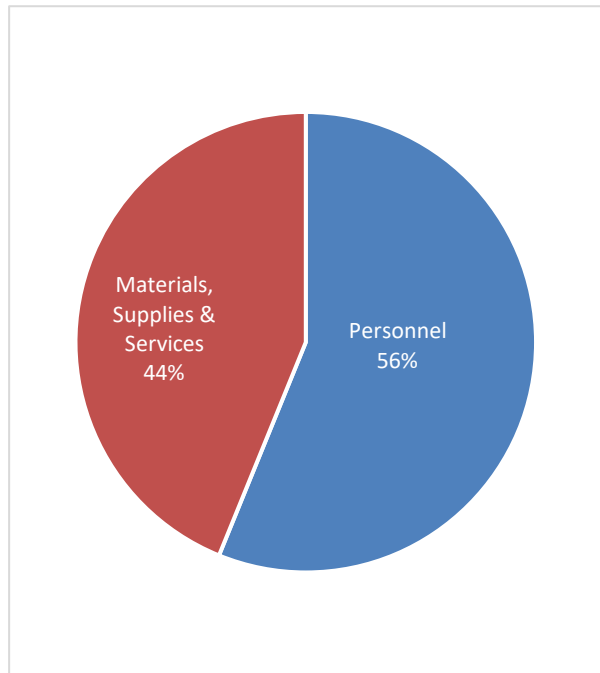
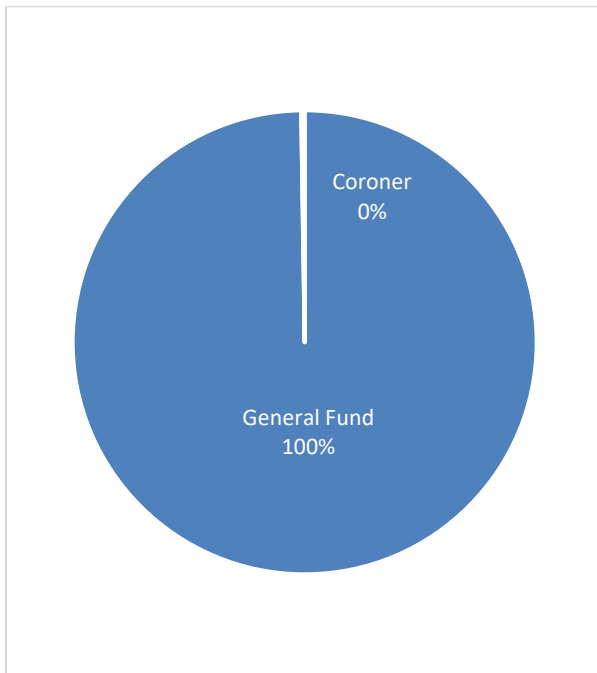
Coroner Personnel Changes

There are no changes to personnel for fiscal year 2019.

Coroner Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 37000 – Coroner Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	48,778	49,211	53,842	9,318	54,495
Materials, Supplies & Services	48,328	49,226	42,550	65,260	42,500
Capital Outlays	376			125	
Total Expenditures	97,670	98,665	96,592	74,906	96,995
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Elected	1	1	1	1	1
Total FTE	1	1	1	1	1

Fund 100 – General					
Department 37000 – Coroner Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	26,250	27,825	30,500	5,075	30,500
512100 Health and Life Insurance	21,009	19,263	21,008	3,500	21,008
512200 Social Security	1,493	1,652	2,333	302	2,333
512700 Workers' Compensation	25	471		441	654
Total Personnel Services	48,778	49,211	53,842	9,318	54,495
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	189	229	200	203	275
522201 Equipment Maintenance	1,532	4,899	300		300
522202 Vehicle Maintenance	2,200	851	1,200		1,200
523201 Telephone	1,990	2,561	2,300	1,725	1,800
523203 Postage	6			10	25
523500 Travel	12,293	9,443	10,500	9,500	10,000
523601 Dues	300	300	300	300	300
523700 Education and Training	1,800	1,800	1,800	1,500	1,800
523850 Contract Labor	7,000	7,000	7,000	32,000	7,000
523900 Other Purchased Services	18,875	20,245	15,000	17,500	17,500
531101 Supplies and Materials	927	1,654	1,700	1,200	1,200
531155 Vehicle Parts			500		
531270 Gasoline / Diesel			1,000		
531600 Small Equipment		300	150	750	300
531710 Uniforms	1,405	173	800	775	800
Total Materials, Supplies & Services	48,517	49,454	42,550	65,463	42,500
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542500 Equipment	376			125	
Total Capital Outlay	376			125	
Total Expenditures	97,670	98,665	96,592	74,906	96,995

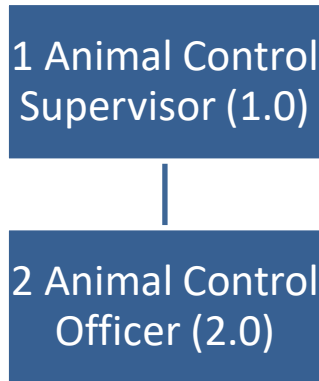
Animal Control

Department Description

To provide countywide 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 Animal Shelter. They were moved into the Animal Control Department beginning in FY16.

Performance Measurement	2016	2017	2018	2019
Animal Control Calls/Complaints	2,069	2,146	1,888	2,000
Citations Given	123	144	109	125

Animal Control Organization Chart

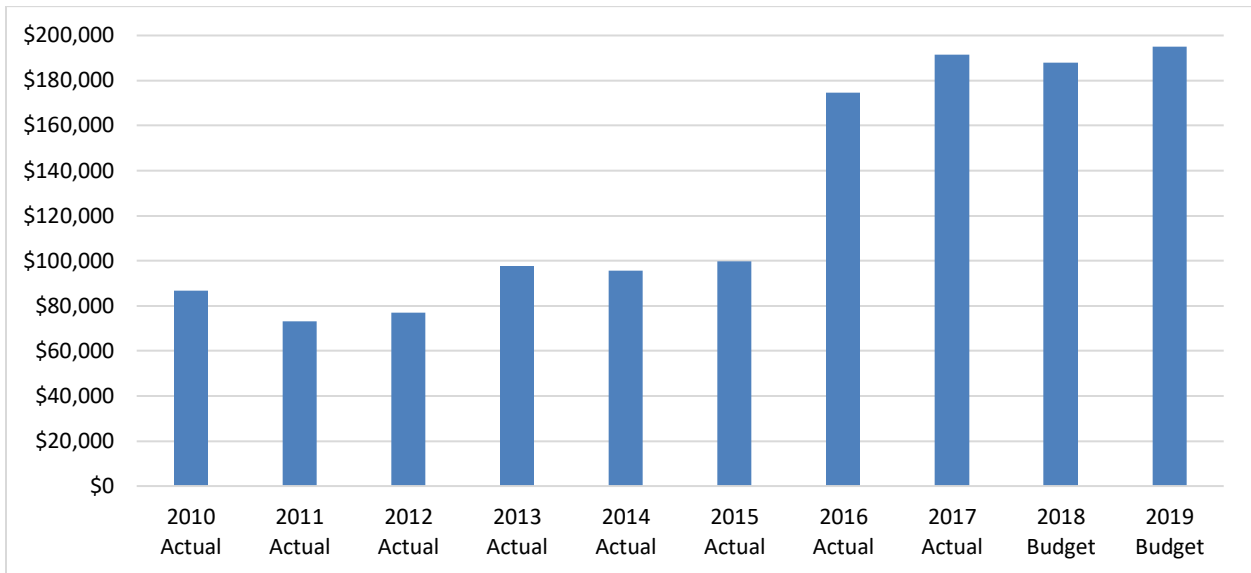


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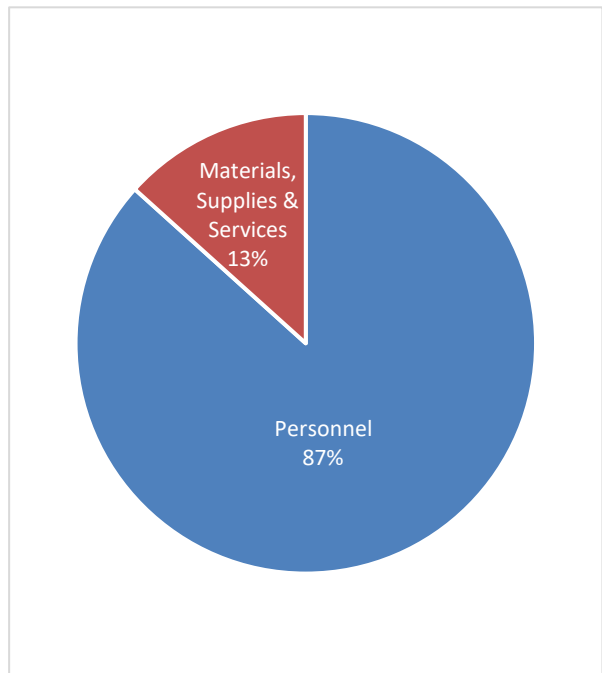
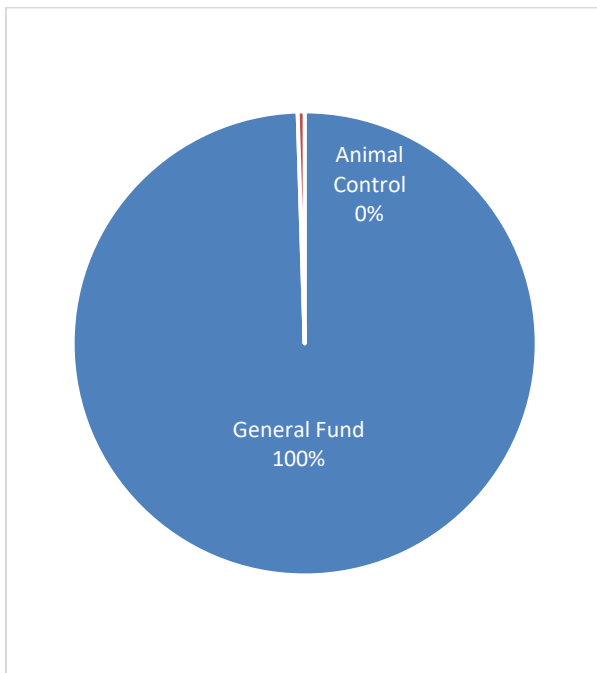
Animal Control Personnel Changes

There are no changes to personnel for fiscal year 2019.

Animal Control Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 39100 – Animal Control Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	150,246	165,232	162,902	170,400	169,703
Materials, Supplies & Services	23,007	24,457	23,270	21,600	26,095
Capital Outlays	1,289	1,935	2,000	1,500	
Total Expenditures	174,541	191,624	188,172	193,500	195,798
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	73,239	55,172	48,000	58,998	60,000
Total Revenues	73,239	55,172	48,000	58,998	60,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	3	3	3	3	3
Total FTE	3	3	3	3	3

Fund 100 – General					
Department 39100 – Animal Control Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	87,791	89,368	91,130	91,000	96,516
511300 Overtime	18,545	19,083	10,000	16,000	10,000
512100 Health and Life Insurance	34,149	41,906	47,064	48,000	47,064
512200 Social Security	5,839	7,209	7,736	7,300	8,147
512400 Retirement Contributions	3,505	6,816	6,573	7,200	6,924
512700 Workers' Compensation	416	848	398	900	1,051
Total Personnel Services	150,246	165,232	162,902	170,400	169,703
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	499	607	400	675	675
522202 Vehicle Maintenance	1,845	391	1,000	750	1,500
522203 Building Maintenance		238	200	250	200
523201 Telephone	2,007	2,023	1,900	1,700	1,700
523300 Advertising	2				
523500 Travel		1,479	1,700		1,700
523610 Bank Fee		1			
523700 Education and Training		1,100			
523900 Other Purchased Services	120	80	120	50	120
531101 Supplies and Materials	502	677	450	1,000	1,000
531155 Vehicle Parts	2,950	2,666	2,000	1,400	2,000
531270 Gasoline / Diesel	13,741	14,311	15,000	14,000	15,000
531600 Small Equipment	761	191		1,200	1,000
531710 Uniforms	580	692	500	575	1,200
Total Materials, Supplies & Services	23,007	24,457	23,270	21,600	26,095
Capital Outlays	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542500 Equipment	1,289	1,935	2,000	1,500	
Total Capital Outlays	1,289	1,935	2,000	1,500	
Total Expenditures	174,541	191,624	188,172	193,500	195,798

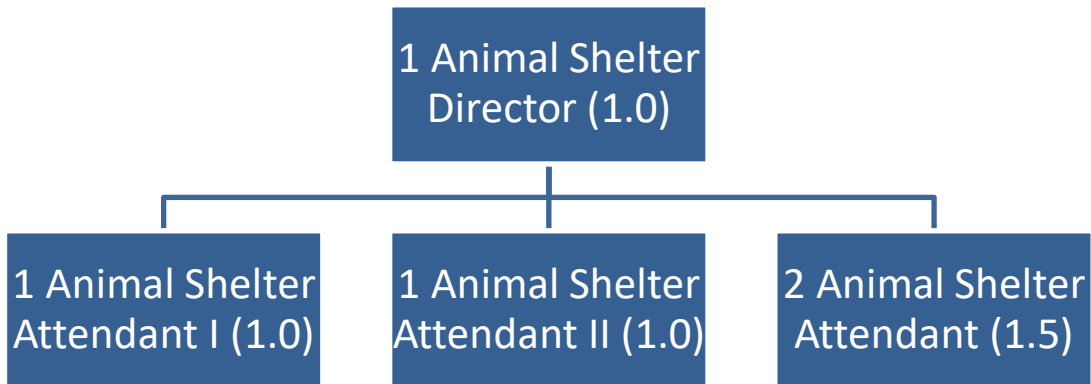
Animal Shelter

Department Description

To provide a comprehensive 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. The Shelter is open to the public from 12:00pm or 12:30 PM to 5:00 PM Monday through Friday.

Performance Measurement	2016	2017	2018	2019
Intakes/Housing of Homeless Animals	2,101	2,126	2,240	2,200
Adoptions/Rescues	533	614	875	950
Return to Owners	170	190	194	200
Euthanasia	1,041	999	845	800

Animal Shelter Organization Chart

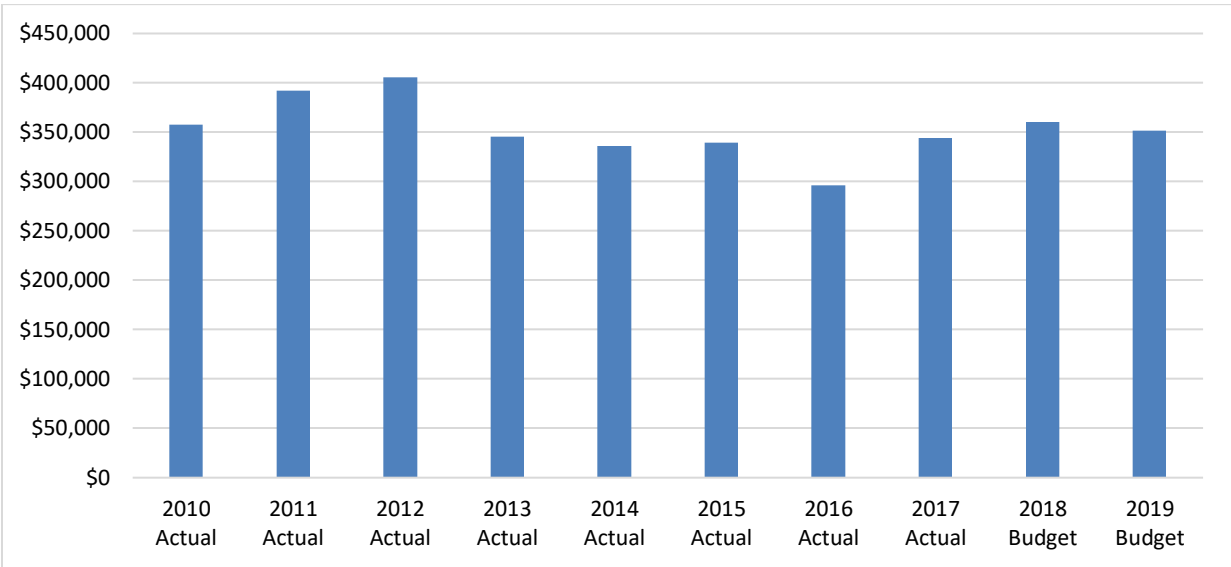


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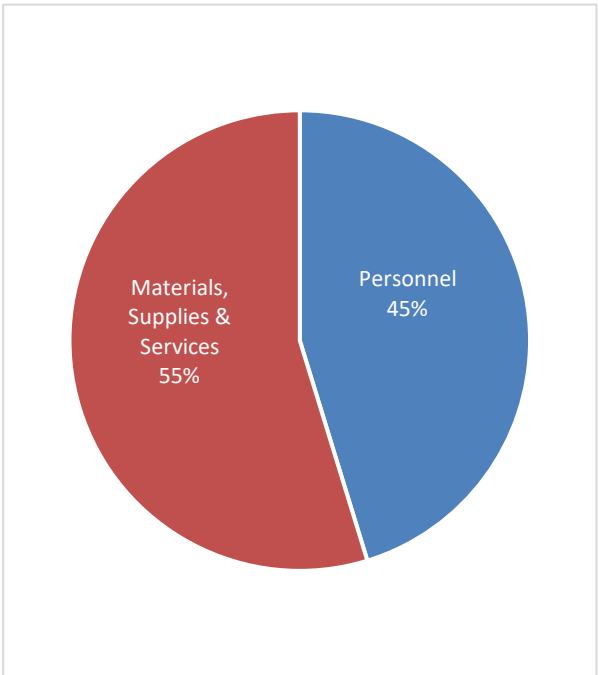
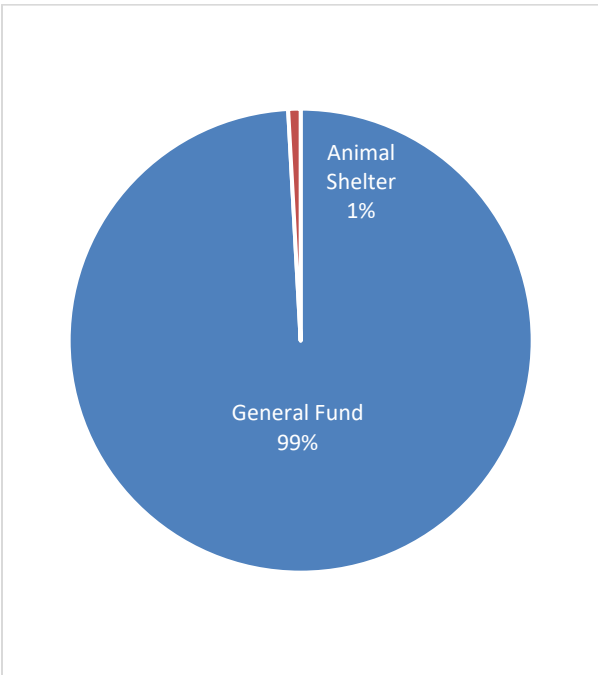
Animal Shelter Personnel Changes

There are no changes to personnel for fiscal year 2019.

Animal Shelter Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 39110 – Animal Shelter Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	107,753	124,948	180,084	140,500	158,999
Materials, Supplies & Services	187,912	219,057	180,305	204,605	192,300
Capital Outlays				450	
Other Financing Uses	307	244	200	200	
Total Expenditures	295,972	344,249	360,589	345,755	351,299
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	26,689	28,606	27,000	22,753	15,000
Total Revenues	26,689	28,606	27,000	22,753	15,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	3	3	3	3	3
Part-time		.5	1.5	1.4	1.5
Total FTE	3	3.5	4.5	4.4	4.5

Fund 100 – General					
Department 39110 – Animal Shelter Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	66,731	74,851	79,767	81,000	86,053
511101 Salary – Part-time	1,599	7,671	25,272	25,000	25,272
511300 Overtime	4,103	3,799	15,000	2,500	5,000
512100 Health and Life Insurance	21,791	28,257	40,316	20,000	26,708
512200 Social Security	6,455	6,165	9,719	8,000	8,899
512400 Retirement Contributions	4,127	3,481	6,615	2,500	5,918
512700 Workers' Compensation	2,945	723	3,394	1,500	1,148
Total Personnel Services	107,753	124,948	180,084	140,500	158,999
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	49,513	62,118	50,000	74,000	60,000
521201 Professional Services – IT	1,332	1,303	1,350	1,400	1,350
522201 Equipment Maintenance	1,004	1,088	700	550	700
522202 Vehicle Maintenance	1,789	330	500	250	500
522203 Building Maintenance	5,397	4,383	3,500	7,500	5,000
522204 Software Maintenance				175	
523201 Telephone	8,086	8,057	7,200	2,500	2,500
523203 Postage	7	9	100	5	100
523500 Travel	98	426	350	75	500
523610 Bank Fee	922	963	950	900	950
523800 Licenses	795	1,041	1,005	2,700	4,000
523900 Other Purchased Services	200	155	150	1,000	1,000
531101 Supplies and Materials	11,279	16,114	13,000	15,000	13,000
531120 Janitorial Supplies	11,073	10,177	9,000	6,500	9,000
531141 Medical Supplies	67,814	86,829	67,000	69,000	67,000
531150 Building Maintenance Material	5,146	699	100	25	100
531210 Water / Sewerage	4,144	6,016	6,400	2,700	6,400
531220 Natural Gas	650	567	500	1,000	1,200
531230 Electricity	17,869	18,415	18,000	18,000	18,000
531600 Small Equipment				450	
531710 Uniforms	794	368	500	875	1,000
Total Materials, Supplies & Services	187,912	219,057	180,305	204,605	192,300
Capital Outlays	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers				450	
Total Capital Outlays				450	

Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571400 City of Statesboro	307	244	200	200	
Total Other Costs	307	244	200	200	
Total Expenditures	295,972	344,249	360,589	345,755	351,299

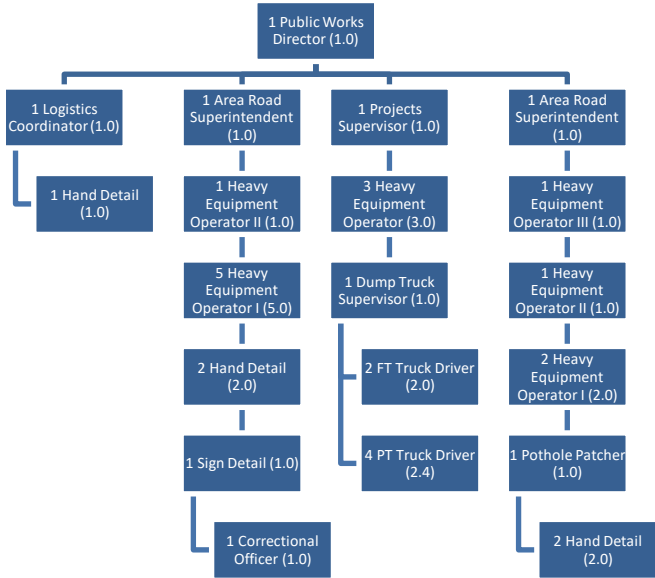
Roads

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 performs general civil work on special construction projects as well as reviews and inspects the development plans of private developers. 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
Paved Road Maintenance (Mileage)	500	500	500	500
Dirt Road Maintenance (Mileage)	800	800	800	800
Storm Recovery	Matthew	Irma		

Roads Organization Chart

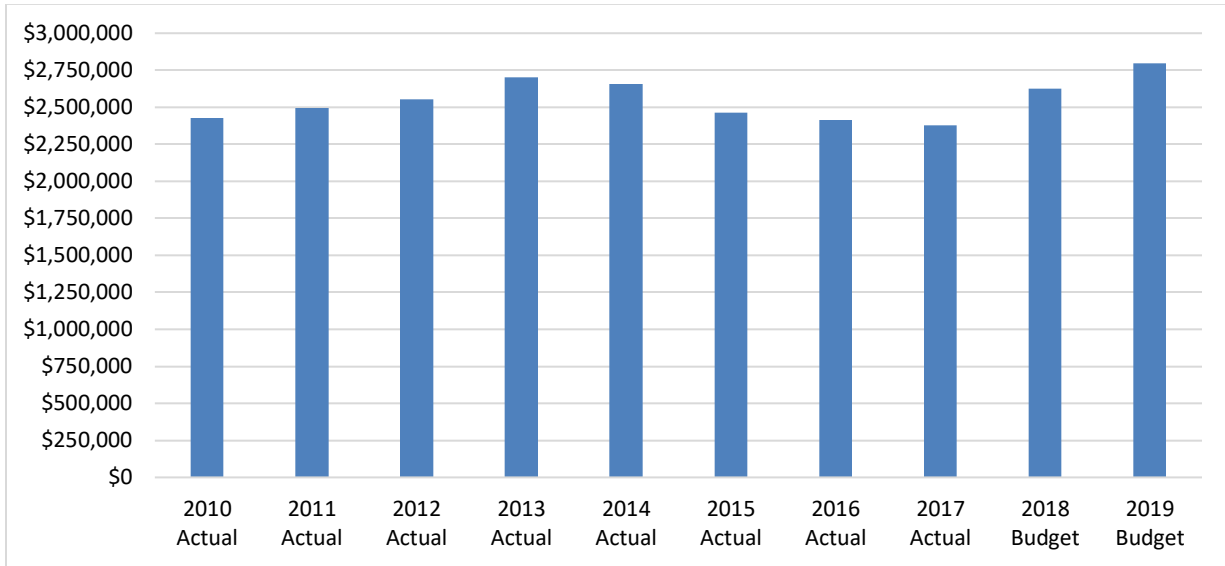


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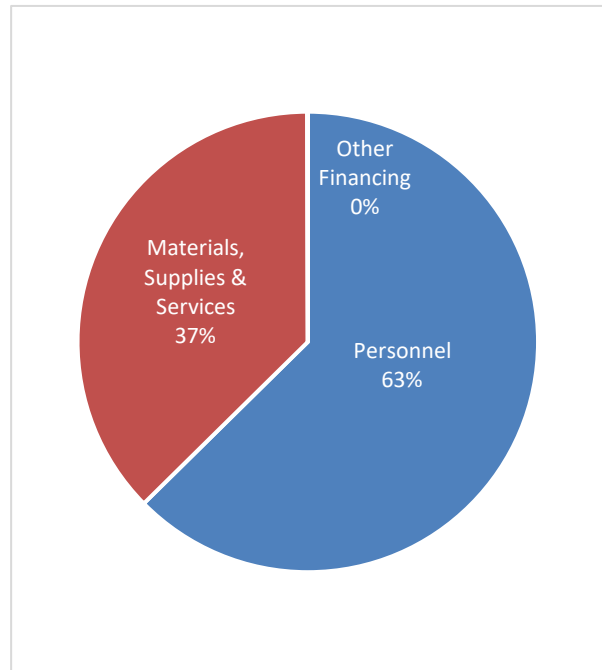
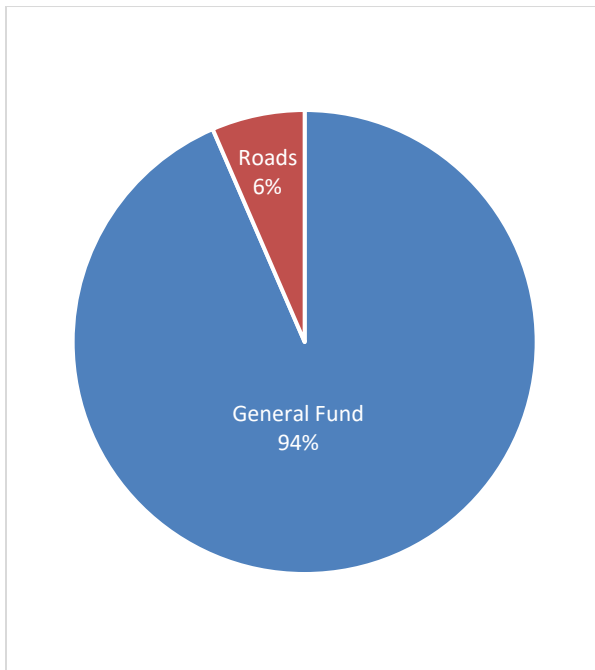
Roads Personnel Changes

Two dump truck drivers and one motor grader operating will be added in FY 2019.

Roads Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 42010 – Roads Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	1,493,493	1,391,281	1,648,085	1,366,000	1,752,347
Materials, Supplies & Services	933,576	936,407	980,930	799,715	1,045,000
Capital Outlays	6,328	50,908		4,000	
Other Financing Uses	1,076	1,050	1,050	1,050	1,050
Total Expenditures	2,434,473	2,379,646	2,630,065	2,170,765	2,798,397
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	289,917	(839,915)	294,560	254,537	263,585
Total Revenues	289,917	(839,915)	294,560	254,537	263,585
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	26	26	26	26	29
Part-time		2.4	2.4	2.2	2.2
Total FTE	26	28.4	28.4	28.2	31.2

Fund 100 – General					
Department 42010 – Roads Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	867,765	805,664	952,324	805,000	1,040,656
511101 Salary – Part-time	79,780	72,119	90,480	75,000	90,480
511300 Overtime	103,726	114,735	74,700	90,000	74,700
512100 Health and Life Insurance	264,089	219,313	309,536	225,000	316,216
512200 Social Security	73,655	70,175	90,141	70,000	92,246
512400 Retirement Contributions	50,764	52,396	64,828	50,000	72,498
512700 Workers' Compensation	53,715	56,879	66,076	51,000	65,551
Total Personnel Services	1,493,493	1,391,281	1,648,085	1,366,000	1,752,347
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services		9,238			
521201 Professional Services – IT	657	765	775	900	1,000
522201 Equipment Maintenance	36,677	14,257	40,000	37,000	40,000
522202 Vehicle Maintenance	1,292	19,922	2,000	15,000	15,000
522203 Building Maintenance	4,804	300	2,400	750	2,500
522204 Software Maintenance	5,653		3,000	4,500	4,500
522320 Rental – Equipment	246	11,283	1,000	500	1,000
523201 Telephone	4,714	4,184	4,000	4,000	11,000
523203 Postage	3			5	
523300 Advertising	386	360	500	100	500
523500 Travel	1,282	2,570	1,700	1,100	2,500
523601 Dues	327	245	500	500	1,000
523700 Education and Training	2,155	1,105	2,000	1,500	2,500
523800 Licenses		4,653	4,655		5,000
523852 Contract Labor		139,177			165,000
523900 Other Purchased Services	3,960	30,250	4,000		4,000
531101 Supplies and Materials	5,152	106,423	4,500	60,000	5,000
531120 Janitorial Supplies	2,935	1,631	2,500	1,500	2,500
531135 Road Repair Material	101,507		110,000		120,000
531137 Road Signs	17,560	5,477	24,500	12,000	25,000
531145 Roadside Spraying / Mowing	134,767		150,000	150,860	
531150 Building Maintenance Material	316	2,299	400	1,000	1,000
531155 Vehicle Parts	261,989	268,852	250,000	175,000	265,000
531210 Water / Sewerage	7,941	6,441	6,000	3,000	3,000
531230 Electricity	31,626	30,186	30,500	34,000	32,000
531270 Gasoline / Diesel	296,339	259,578	325,000	275,000	325,000

531600 Small Equipment	1,538	8,274	1,000	4,000	1,000
531610 Tools	4,228	3,854	4,000	1,500	4,000
531710 Uniforms	5,523	5,084	6,000	5,000	6,000
Total Materials, Supplies & Services	933,576	936,407	980,930	799,715	1,045,000
Capital Outlay					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542200 Vehicles	696			1,400	
542400 Computers	62				
542500 Equipment	5,570	50,908		2,600	
Total Capital Outlay	6,328	50,908		4,000	
Other Costs					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571000 Intergovernmental Fee	1,076	1,050	1,050	1,050	1,050
Total Other Costs	1,076	1,050	1,050	1,050	1,050
Total Expenditures	2,434,473	2,379,646	2,630,065	2,170,765	2,798,397

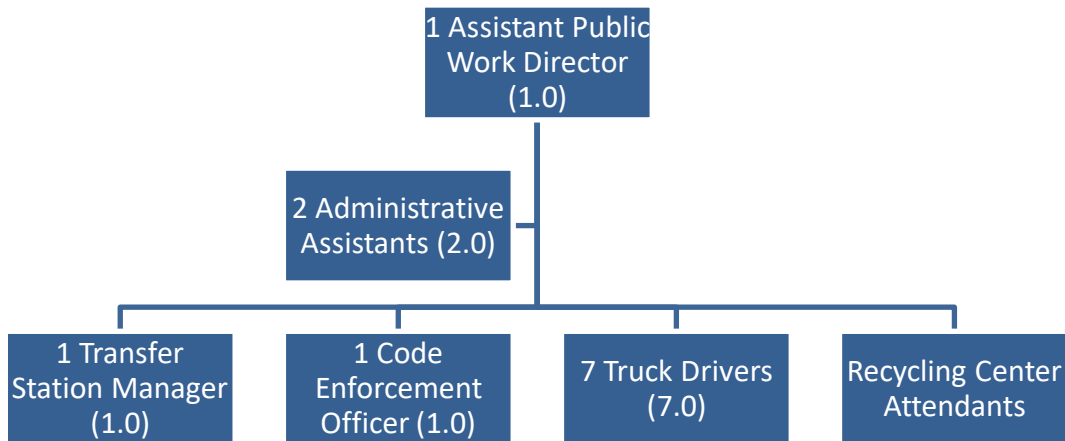
Solid Waste

Department Description

The purpose of the department is to collect solid waste from the county's 35 unmanned collections sites and 17 manned collection and recycling centers; to collect cardboard for recycling from about 200 business throughout the county; and, to operate a waste collection rental service utilizing roll-off containers. This budget function funds the operation of 17 manned recycling centers which cost about 47,000 annually to operate. These centers are operated by a total of 45 part-time personnel. The centers provide several benefits including the reduction of solid total waste disposal costs, a convenient location to deliver solid waste and recycled products which are separated on site, and the reduction of nuisances associated of unmanned sites. In FY15, the Tippage Fees were moved from a Special Revenue Fund into this budget (655,000 in FY15). Additionally, in FY16, an additional Truck Driver was hired, and the Code Enforcement Officer was moved into this budget. In FY17, a part-time Truck Driver was hired.

Performance Measurement	2016	2017	2018	2019
Solid Waste Tonnage	19,640	20,095	19,640	21,000
Recycle Cardboard Tonnage	1,732	933	750	1,000
Recycled Glass Tonnage	46	39	30	42
Recycled Metal Tonnage	807	981	800	1,100

Solid Waste Organization Chart

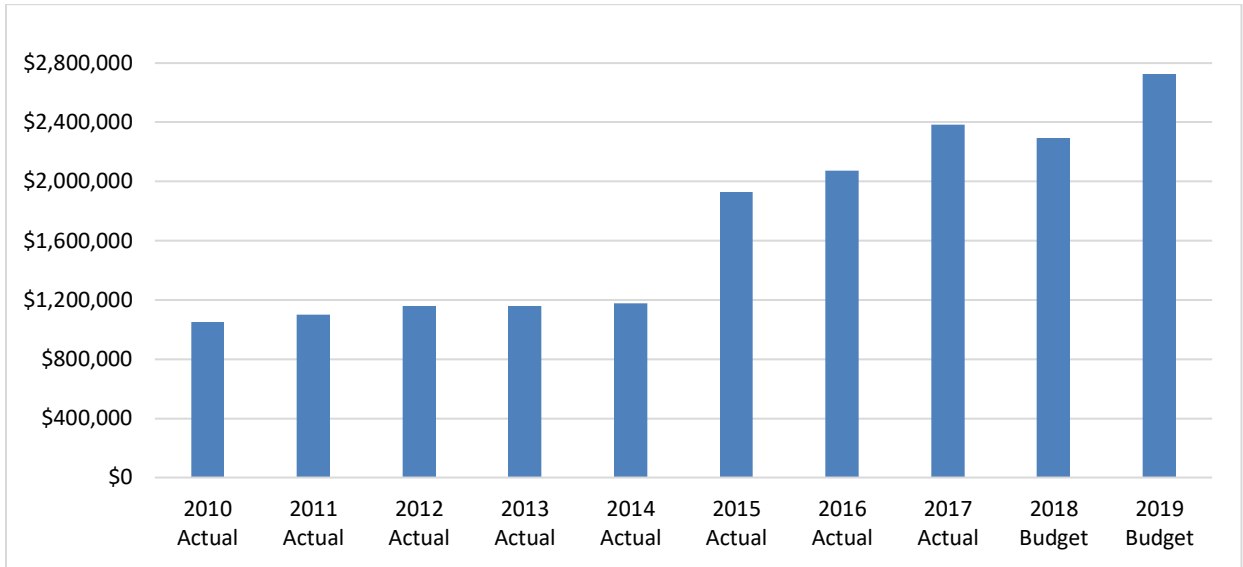


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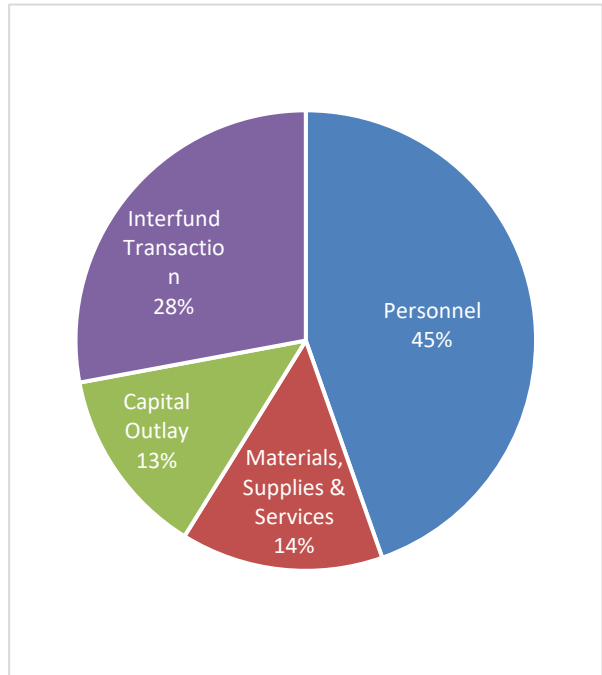
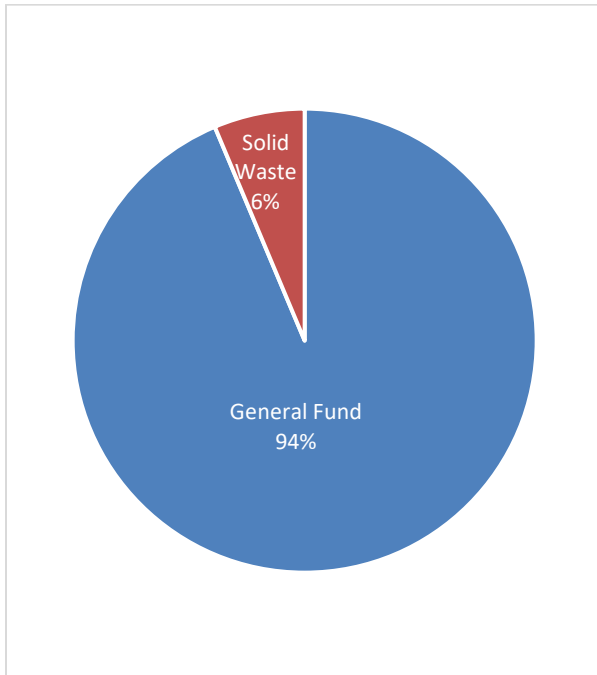
Solid Waste Personnel Changes

There are no changes to personnel for fiscal year 2019.

Solid Waste Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 45200 – Solid Waste Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	1,040,900	1,187,282	1,154,039	1,157,000	1,216,072
Materials, Supplies & Services	278,704	428,373	379,350	378,450	388,400
Capital Outlays	530				361,000
Interfund Transactions	752,209	766,956	761,100	746,100	761,100
Total Expenditures	2,073,839	2,383,331	2,295,464	2,282,450	2,726,572
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	790,395	935,778	846,000	891,196	892,000
Total Revenues	790,395	935,778	846,000	891,196	892,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	11	11	11	12	12
Part-time	26.2	27.6	28.1	26.8	26.8
Total FTE	37.2	38.6	39.1	38.8	38.8

Fund 100 – General					
Department 45200 – Solid Waste Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	319,841	419,920	400,475	405,000	450,392
511101 Salary – Part-time	414,729	429,967	425,000	420,000	430,000
511300 Overtime	100,729	96,526	100,600	110,000	100,000
512100 Health and Life Insurance	92,514	108,691	91,225	95,000	103,489
512200 Social Security	61,274	69,411	73,690	70,000	75,000
512400 Retirement Contributions	21,580	28,874	33,399	25,000	35,775
512600 Unemployment Insurance	1,045				
512700 Workers' Compensation	29,188	33,894	29,651	32,000	21,415
Total Personnel Services	1,040,900	1,187,282	1,154,039	1,157,000	1,216,072
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	1,496	720	975	900	850
522201 Equipment Maintenance	8,782	37,153	35,000	45,000	45,000
522202 Vehicle Maintenance	1,074	11,433	500	12,500	11,000
522203 Building Maintenance	117	10,309	3,250	5,500	5,500
523201 Telephone	450	15,534	14,000	11,000	11,000
523203 Postage	82	506	500	550	550
523203 Advertising	471	621	450	1,300	1,300
523500 Travel	992	1,751	2,300	2,300	2,500
523601 Dues		730	550	550	600
523610 Bank Fees	972	1,666	1,200	1,800	1,700
523700 Education and Training		300	1,000	1,500	2,500
523900 Other Purchased Services	335	1,194	700	1,700	1,200
531101 Supplies and Materials	2,967	10,745	3,000	12,000	5,000
531120 Janitorial Supplies		3,024	2,500	3,100	3,000
531130 Recycling Supplies			6,200		
531143 Recycling Supplies				100	
531150 Building Maintenance Supplies	2,933	3,913	2,500	8,500	
533115 Vehicle Parts	124,623	144,638	125,000	50,000	50,000
531210 Water / Sewerage		3,399	3,000	3,000	3,000
531230 Electricity		39,149	35,000	36,500	38,000
531270 Gasoline / Diesel	134,275	138,447	140,000	180,000	200,000
531593 Supplies - Resale		660	500	550	
531600 Small Equipment	63	842	700	500	700
531700 Uniforms	568	2,361	1,500	500	5,000
Total Materials, Supplies & Services	280,158	429,093	379,350	378,450	388,400

Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers	300				
542500 Equipment	230				361,000
Total Capital Outlay	530				361,000
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571000 Intergovernmental Fee	1,128	1,100	1,100	1,100	1,100
572001 Tippage Fees	751,081	765,856	760,000	745,000	760,000
Total Other Costs	752,209	766,956	761,100	746,100	761,100
Total Expenditures	2,073,839	2,383,331	2,295,464	2,282,450	2,726,572

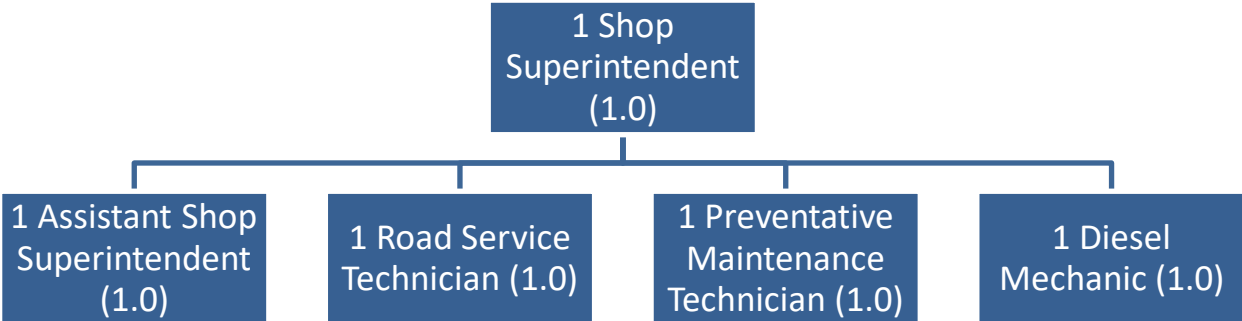
Fleet Management

Department Description

The mission of this department is to maintain county fleet vehicles and heavy equipment for the provision of safe, reliable and economical transportation of county employees in the performance of their job duties. This department performs fuel depot storage and dispensing management, preventive maintenance and major vehicle repairs on heavy equipment and general-purpose vehicles for all departments except the Sheriff's Department, EMS and Public Safety. While Bulloch County attempts to replenish its fleet regularly to minimize maintenance costs, increasing parts, new vehicle and equipment prices influence total costs. A focus of the department has been to establish a 100% standard for preventive maintenance scheduling on all served vehicles and equipment.

Performance Measurement	2016	2017	2018	2019
Total Number of Vehicles in Fleet			301	305
Number of Sheriff Vehicles			81	82
Number of Pickup Trucks			125	129
Number of Fire Trucks			34	34
Number of Ambulances			10	9
Number of Roll-off Trucks			7	7
Average Age of Fleet			8	8.5

Fleet Management Organization Chart

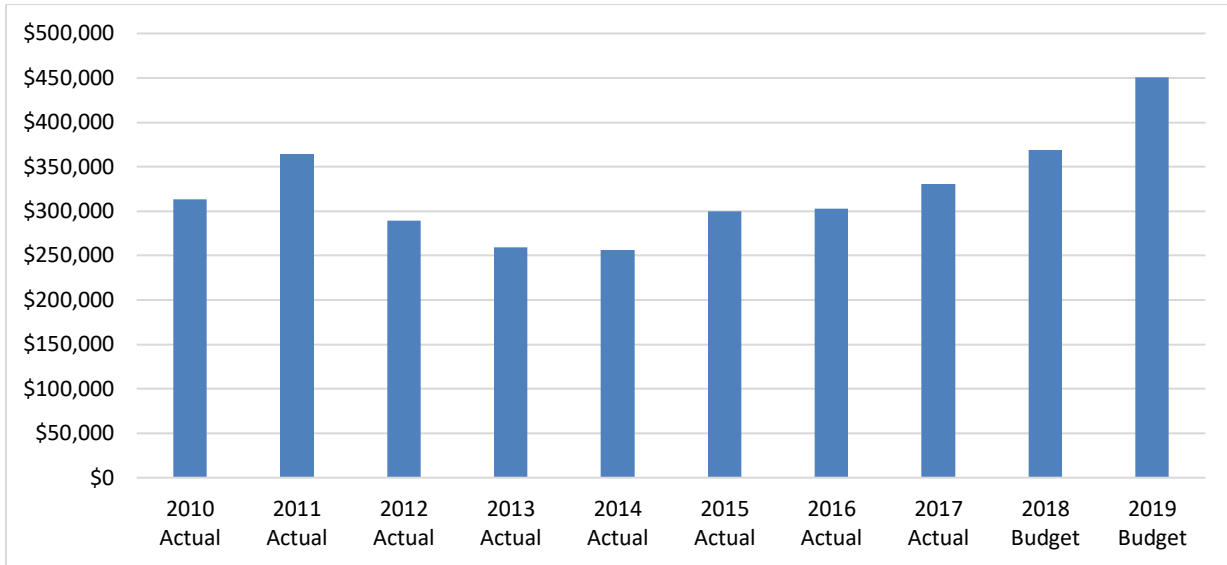


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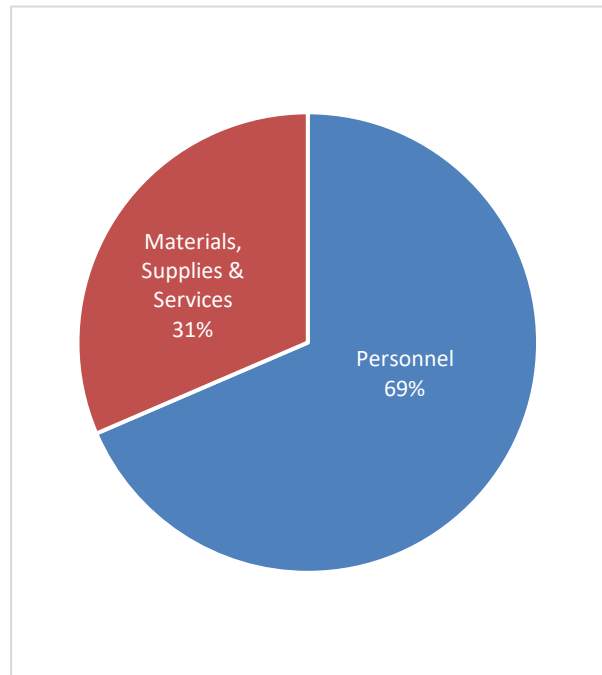
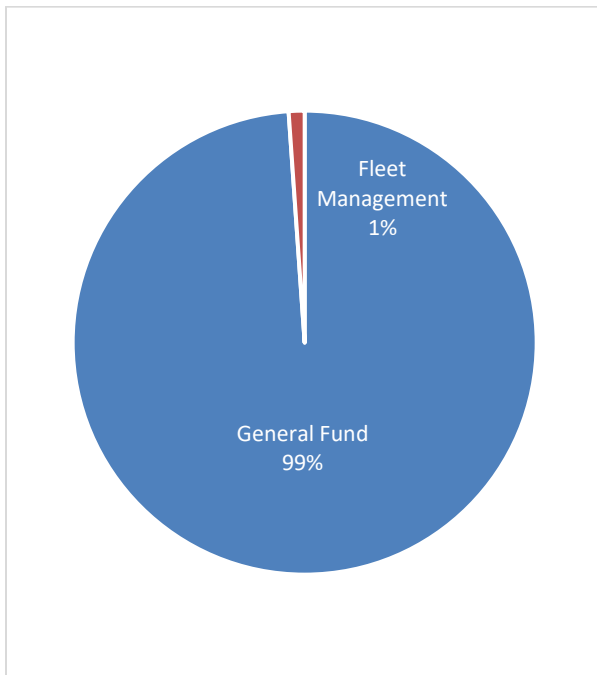
Fleet Management Personnel Changes

There are no changes to personnel for fiscal year 2019.

Fleet Management Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 49100 – Fleet Management Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	246,628	230,862	307,626	228,800	308,734
Materials, Supplies & Services	46,063	99,021	62,000	115,750	141,750
Capital Outlays	9,861	850			
Total Expenditures	302,553	330,733	369,626	344,550	450,484
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	4	4	5	5	5
Total FTE	4	4	5	5	5

Fund 100 – General					
Department 49100 – Fleet Management Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	145,944	141,542	187,475	156,000	198,295
511300 Overtime	23,699	24,200	25,000	17,000	25,000
512100 Health and Life Insurance	50,858	41,305	61,638	35,000	49,485
512200 Social Security	12,153	12,048	16,254	12,500	17,082
512400 Retirement Contributions	10,876	8,817	13,811	5,200	14,514
512700 Workers' Compensation	3,099	2,949	3,448	3,100	4,358
Total Personnel Services	246,628	230,862	307,626	228,800	308,734
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	333	400	400	400	400
522201 Equipment Maintenance	2,702	1,830	2,100	6,000	5,000
522202 Vehicle Maintenance	226	814	1,000	100	1,000
522203 Building Maintenance		2,942	3,000	350	3,000
522204 Software Maintenance	500	2,624	500	500	5,000
523201 Telephone	3,242	3,586	3,250	2,500	2,500
523300 Advertising	270	100			250
523500 Travel	65	147	250		2,000
523700 Education and Training					2,500
523900 Other Purchased Services	106	1,828	100	50	1,000
531101 Supplies and Materials	970	17,815	1,000	29,000	20,000
531120 Janitorial Supplies	181	339	300	3,000	
531150 Building Maintenance Material	423	1,579	1,600	1,400	1,600
531155 Vehicle Parts	535	10,009	2,000	9,000	9,000
531156 Heavy Equipment Repair Parts	1,430		4,000		
531210 Water / Sewerage		1,046	500		
531220 Natural Gas	3,623	2,414	3,500	3,600	3,500
531230 Electricity	10,205	8,939	10,000	10,000	10,000
531270 Gasoline / Diesel	11,599	24,974	15,000	1,600	20,000
531270 Oil and Grease	804	11,504		35,000	40,000
531600 Small Equipment		839	500	10,000	
531601 Shop Supplies	6,681		10,000		12,500
531610 Tools	1,509	3,802	1,500	2,500	
531710 Uniforms	478	1,491	1,500	750	2,500
Total Materials, Supplies & Services	46,063	99,021	62,000	115,750	141,750
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542500 Equipment	9,861	850			
Total Capital Outlay	9,861	850			
Total Expenditures	302,553	330,733	369,626	344,550	450,484

Public Health

Program Description

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

Fund 100 – General Department 51100 – Public Health Detail					
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571500 Health Department	166,000	166,000	158,200	158,200	158,200
Total Other Costs	166,000	166,000	158,200	158,200	158,200
Total Expenditures	166,000	166,000	158,200	158,200	158,200

Fund 100 – General Department 51200 – Health Dept – Vital Statistics Detail					
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571501 Vital Statistics	6,206	8,843	7,800	6,000	6,000
Total Other Costs	6,206	8,843	7,800	6,000	6,000
Total Expenditures	6,206	8,843	7,800	6,000	6,000

Mental Health

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	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571600 Pineland Mental Health	14,500	14,500	14,500	14,500	14,500
Total Other Costs	14,500	14,500	14,500	14,500	14,500
Total Expenditures	14,500	14,500	14,500	14,500	14,500

DFACS

Program Description

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

Fund 100 – General Department 54400 – DFACS Detail					
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571700 DFACS	15,000	15,000	15,000	15,000	15,000
Total Other Costs	15,000	15,000	15,000	15,000	15,000
Total Expenditures	15,000	15,000	15,000	15,000	15,000

Pauper Burials

Program Description

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

Fund 100 – General Department 54520 – Pauper Burials Detail					
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521220 Pauper Burials	2,000	1,500	2,500	1,000	750
Total Other Costs	2,000	1,500	2,500	1,000	750
Total Expenditures	2,000	1,500	2,500	1,000	750

DFACS Building and Plant

Program Description

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

Fund 100 – General Department 54600 – Building & Plant Detail					
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
522205 Building Maintenance	16,676	15,160	16,500	15,160	15,160
531120 Janitorial Supplies	1,735	1,741	2,400	1,700	1,800
531210 Water / Sewerage	3,660	4,296	3,600	3,600	3,600
531220 Natural Gas	2,129	1,270	2,000	3,000	2,500
531230 Electricity	22,990	20,162	24,500	22,000	22,000
Total Materials, Supplies & Services	47,191	42,628	49,000	45,460	45,060
Total Expenditures	47,191	42,628	49,000	45,460	45,060

Transportation Services

Program Description

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

Fund 100 – General Department 55400 – Transportation Services Detail					
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
523900 Other Purchased Services	21,911	36,559	26,000	26,000	26,000
Total Materials, Supplies & Services	21,911	36,559	26,000	26,000	26,000
Total Expenditures	21,911	36,559	26,000	26,000	26,000

Concerted Services Rent

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	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
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
Total Other Costs	75,600	75,600	75,600	75,600	75,600
Total Expenditures	75,600	75,600	75,600	75,600	75,600

High Hope

Program Description

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

Fund 100 – General Department 55600 – High Hope Detail					
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
572200 High Hope	4,200	4,200	4,200	4,200	4,200
Total Other Costs	4,200	4,200	4,200	4,200	4,200
Total Expenditures	4,200	4,200	4,200	4,200	4,200

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 represents 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. Nine volunteers are provided in Bulloch County and paid a stipend for their service (2.65 per hour, 1.50 per meal, and 0.12 cents per mile for travel). This program saves Medicaid dollars by helping seniors avoid institutionalization.

Fund 100 – General Department 55700 – Senior Companion Program Detail		
Other Costs	2016 Actual	2017 Actual
572300 Georgia Southern University	2,000	1,000
Total Other Costs	2,000	1,000
Total Expenditures	2,000	1,000

Board of Education

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	2016 Actual	2017 Actual
571000 Transfer Government Agency	431,735	419,398
Total Other Costs	431,735	419,398
Total Expenditures	431,735	419,398

Library

Program Description

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

Fund 100 – General Department 65100 – Library Detail					
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
541200 Site Improvements	74				
571800 Statesboro Regional Library	535,300	535,300	535,300	535,300	562,065
Total Other Costs	535,374	535,300	535,300	535,300	562,065
Total Expenditures	535,374	535,300	535,300	535,300	562,065

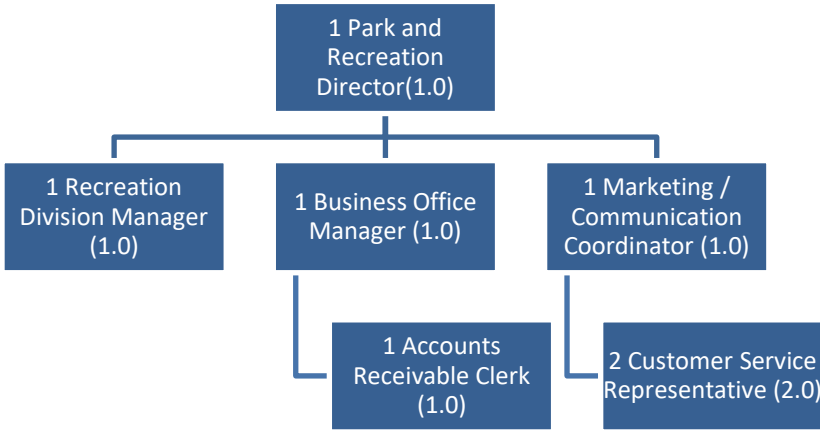
Recreation Administration

Department Description

The chief role of this division is to provide administrative support to program activities and to facility and parks maintenance functions. This division also manages the marketing and promotion of all departmental activities and services. Our 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. Our marketing and customer services manager coordinates this function through all staff utilizing a wide range of marketing outlets. Typically, flyers and brochures now designed and distributed in-house are used for target marketing, primarily with the schools. Some advertising costs are avoided or minimized through sponsorships. Public service announcements are used whenever possible with participating and cooperative media. The department also uses different forms of communications such as a website, 3 different social media sites, a mobile app and telephone contact to keep people informed of activities, delays and cancellations. Along with special events, this function coordinates sponsorships drives where the Recreation staff goes out each January and solicits area businesses. Targeting larger businesses and industry has produced good results. Some business will approach the department. The department is accountable to sponsors for quantifying and validating the use of funds or resources.

Performance Measurement	2016	2017	2018	2019
www.bullochrec.com website visits	80,344	78,924	73,942	75,602
Mobile app downloads (new users)	348	460	212	262
Social Media Impressions	51,482	61,705	70,173	78,198
Online Registrations	1,570	1,550	1,565	1,590

Recreation Administration Organization Chart

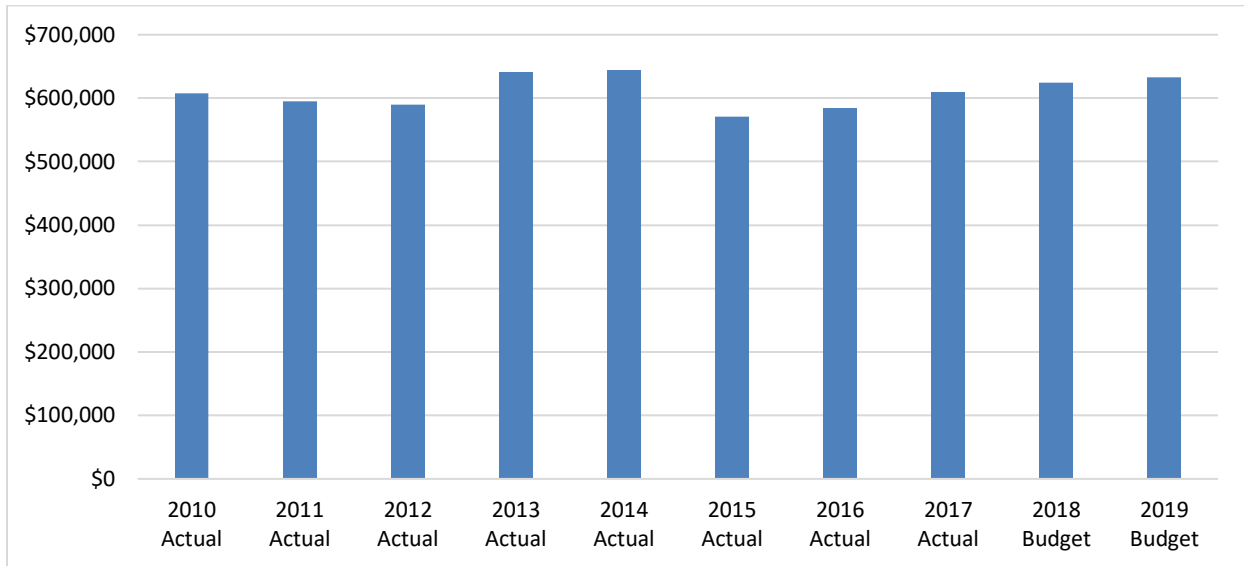


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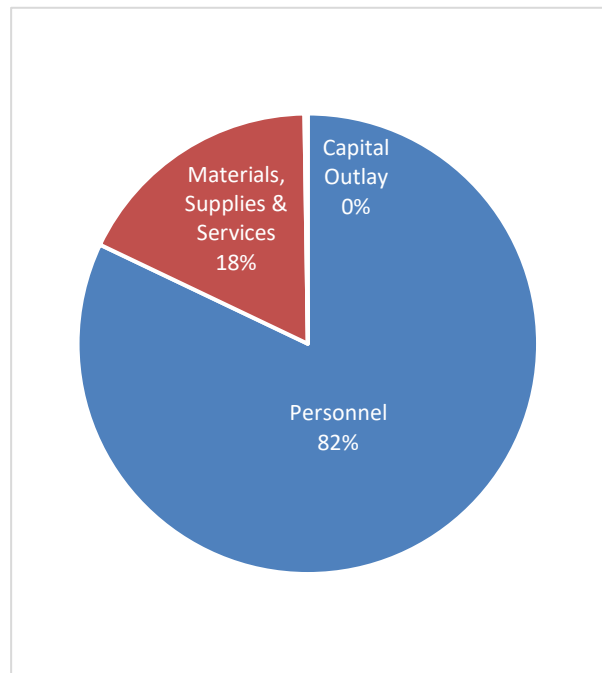
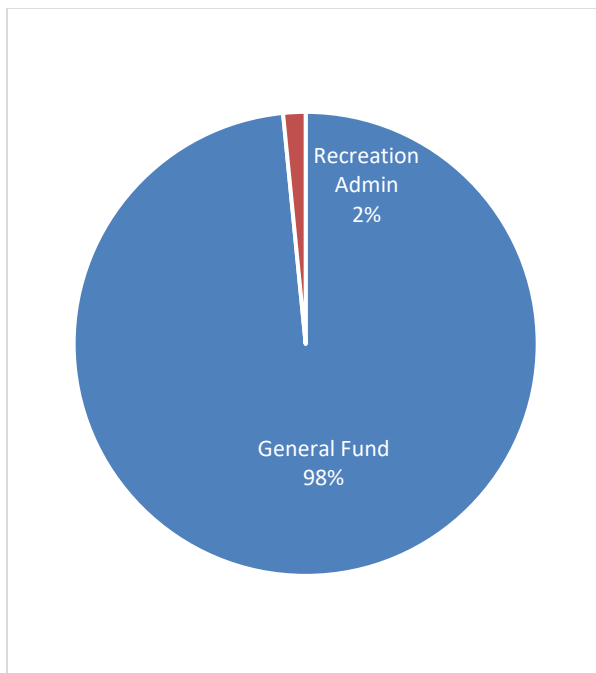
Recreation Administration Personnel Changes

There are no changes to personnel for fiscal year 2019.

Recreation Administration Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 61100 – Recreation Administration Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	483,802	499,507	508,328	508,350	523,368
Materials, Supplies & Services	96,928	102,043	115,550	101,265	112,750
Capital Outlays	3,729	8,519	1,500	1,000	1,500
Total Expenditures	584,459	610,069	625,378	610,615	637,618
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	1,998	11,565	370	3,553	140
Total Revenues	1,998	11,565	370	3,553	140
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	7	7	7	7	7
Part-time	.3	.4	.4	.5	.5
Total FTE	7.3	7.4	7.4	7.5	7.5

Fund 100 – General					
Department 61100 – Recreation Administration Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	345,721	359,645	367,405	365,000	376,232
511101 Salary – Part-time	4,957	7,325	6,800	10,000	6,800
511300 Overtime	844	1,025	500	500	500
512100 Health and Life Insurance	79,384	79,364	79,382	80,000	79,944
512200 Social Security	24,844	25,906	28,665	27,000	29,340
512400 Retirement Contributions	26,361	22,924	23,914	24,250	24,488
512700 Workers' Compensation	1,691	3,318	1,662	1,600	6,065
Total Personnel Services	438,802	499,507	508,328	508,350	523,368
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	1,000	1,478		15	
521201 Professional Services – IT	5,451	7,406	9,800	10,000	9,800
522201 Equipment Maintenance	6,443	7,863	14,250	7,000	6,250
522204 Software Maintenance	3,500	3,500		3,500	8,000
523203 Postage	1,711	3,458	3,800	3,500	3,500
523300 Advertising	20,640	15,499	18,500	15,500	18,500
523400 Printing and Binding	10,622	7,769	12,500	10,500	12,500
523500 Travel	3,793	4,147	6,700	4,000	6,000
523610 Bank Fee	28,466	32,472	33,000	34,000	33,000
523700 Education and Training	1,487	1,522	2,500	1,500	2,000
531101 Supplies and Materials	9,667	11,662	10,000	8,000	10,000
531104 Program Materials	2,707	2,039	2,500	2,500	2,200
531600 Small Equipment				500	
531710 Uniforms	1,462	2,664	2,000	750	1,000
Total Materials, Supplies & Services	96,928	102,043	115,550	101,265	112,750
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542400 Computers	3,729	8,519			
542500 Equipment			1,500	1,000	1,500
Total Capital Outlay	3,729	8,519	1,500	1,000	1,500
Total Expenditures	584,459	610,069	625,378	610,615	637,618

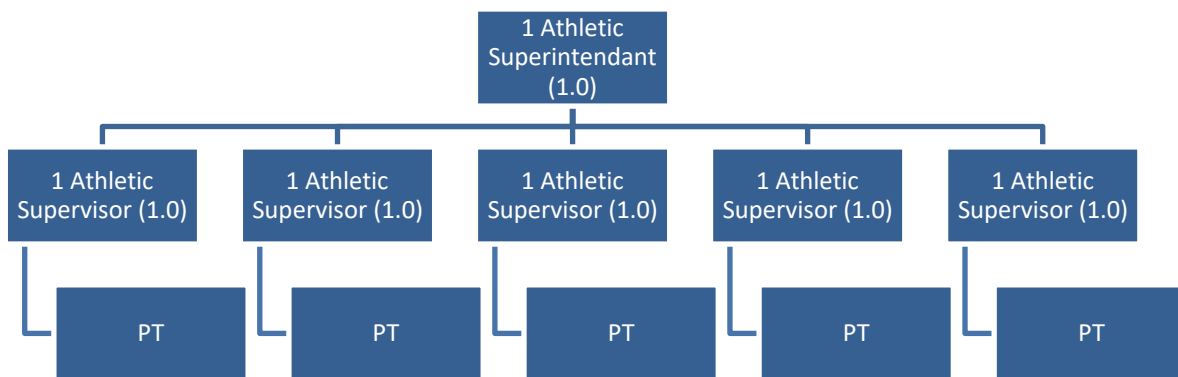
Athletics

Department Description

The goal of the Athletic Division is to provide a diverse offering of sports opportunities for youth and adults of all ages. Youth athletic league play is provided for baseball, softball, basketball, football, golf, soccer, 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, 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. Waiver approval is based on a family's most current financial status.

Performance Measurement	2016	2017	2018	2019
Youth League and Specialized Sports Participation	3,520	3,680	3,735	3,800
Youth Events, Camps and Clinics	1,355	1,425	1,535	1,600
Adult League Play Participation	567	572	616	650

Athletics Organization Chart

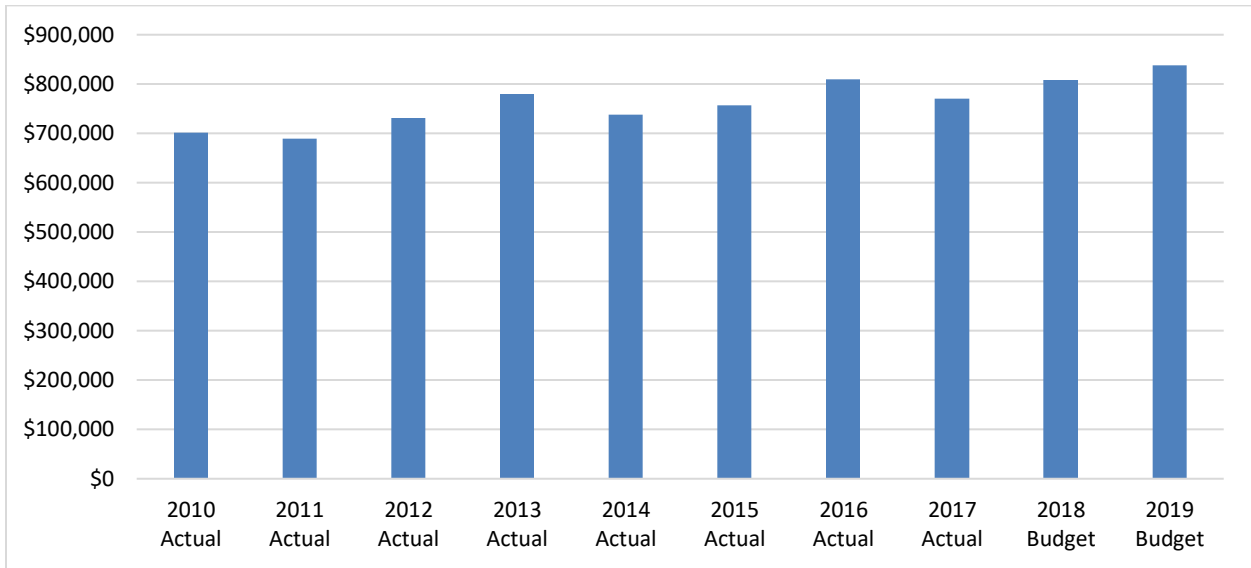


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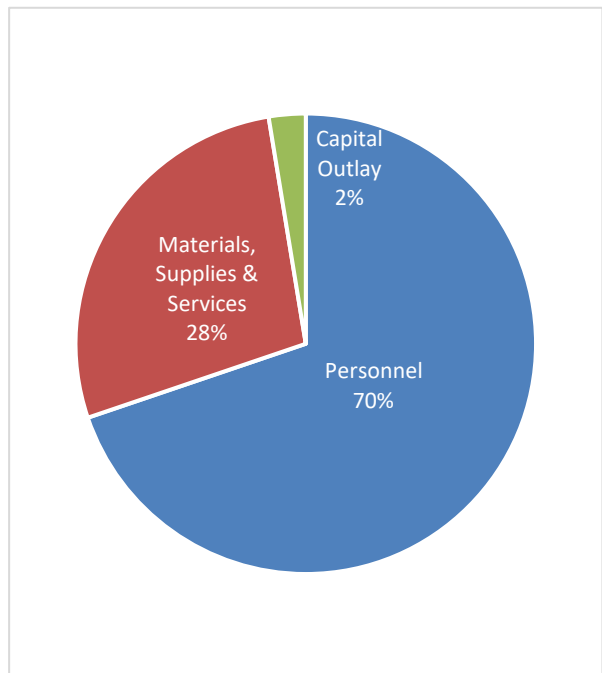
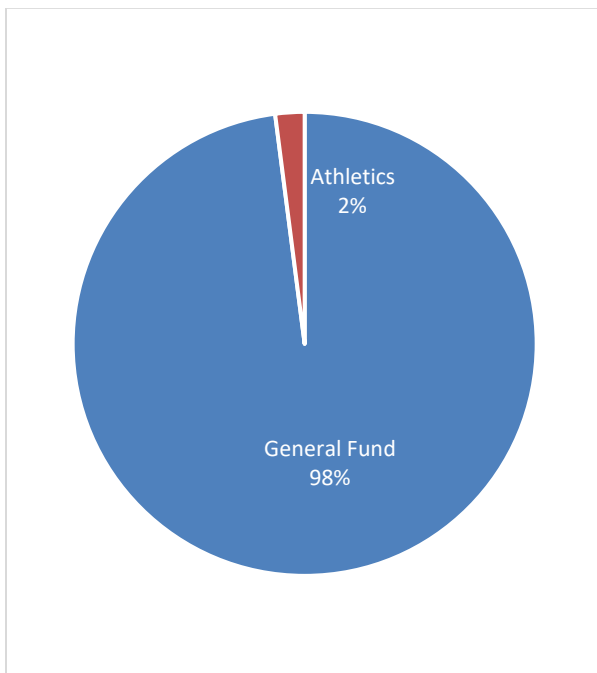
Athletics Personnel Changes

There are no changes to personnel for fiscal year 2019.

Athletics Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 61200 – Athletics Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	554,699	549,093	576,840	574,460	585,240
Materials, Supplies & Services	254,807	211,136	222,940	221,860	231,560
Capital Outlays		10,795	9,500	9,500	21,700
Total Expenditures	809,506	771,025	809,280	805,820	838,500
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	448,977	452,789	476,600	437,735	458,100
Total Revenues	448,977	452,789	476,600	437,735	458,100
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	6	6	6	6	6
Part-time	8.8	9.1	9.1	9.8	9.8
Total FTE	14.8	15.1	15.1	15.8	15.8

Fund 100 – General					
Department 61200 – Athletics Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	258,049	265,961	272,703	272,750	280,025
511101 Salary – Part-time	193,684	186,226	201,485	201,485	201,485
511300 Overtime	105				
512100 Health and Life Insurance	35,524	35,504	35,520	35,500	35,520
512200 Social Security	33,728	33,395	36,275	36,000	36,836
512400 Retirement Contributions	20,298	17,558	17,726	17,725	18,202
512700 Workers' Compensation	13,311	10,450	13,131	11,000	13,173
Total Personnel Services	554,699	549,093	576,840	574,460	585,240
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	38,368	31,933	39,000	39,000	43,500
521201 Professional Services - IT				300	350
523203 Postage				10	10
523500 Travel	4,637	6,436	4,200	5,100	5,500
523510 Team Travel	229	315	1,090	550	500
523620 Team Entry Fee	36,770	34,193	33,300	33,300	33,300
523700 Education and Training	1,440	1,450	1,500	2,400	1,750
523900 Other Purchased Services				100	
531102 Athletic Supplies	173,353	136,051	143,000	140,000	145,000
531104 Program Materials	11	471		1,000	800
531270 Uniforms		287	850	100	850
Total Materials, Supplies & Services	254,807	211,136	222,940	221,860	231,560
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
541200 Site Improvements		2,828			
542500 Equipment		7,967	9,500	9,500	21,700
Total Capital Outlay		10,795	9,500	9,500	21,700
Total Expenditures	809,506	771,025	809,280	805,820	838,500

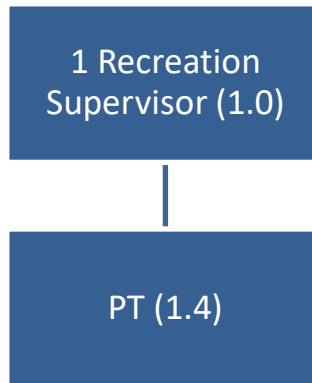
Concessions

Department Description

This budget division was established to provide concessions service to patrons and participants of recreation services. This function generates a modest amount of revenue above expenses while maintaining affordable prices. The logistical challenge to maintain net income is to manage staffing levels with variable events.

Performance Measurement	2016	2017	2018	2019
Athletic Concession Revenue (February – October)	\$90,949	\$79,542	\$95,000	\$100,000

Concessions Organization Chart

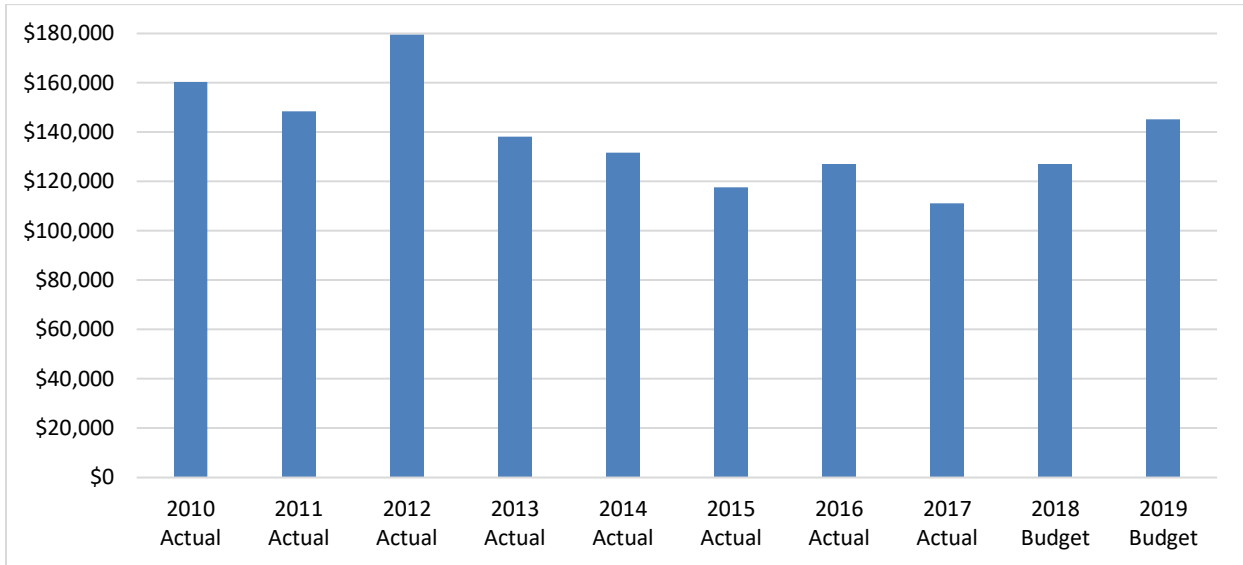


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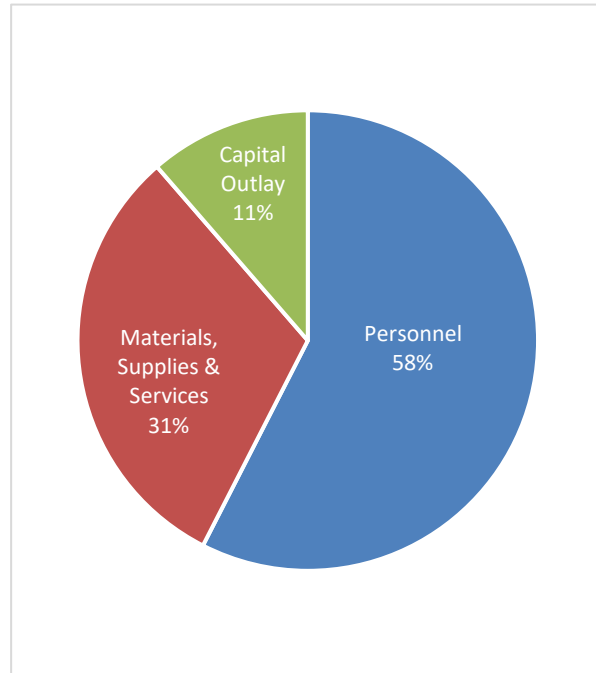
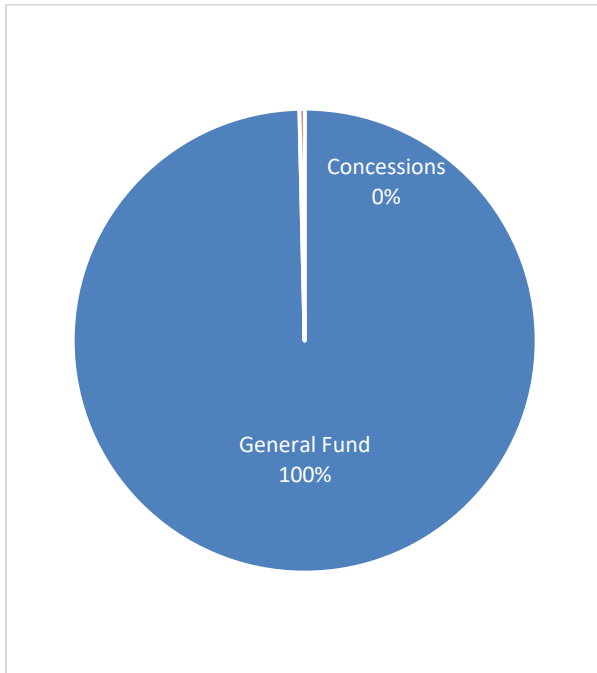
Concessions Personnel Changes

There are no changes to personnel for fiscal year 2019.

Concessions Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 61310 – Concessions Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	70,771	59,085	78,273	78,300	83,469
Materials, Supplies & Services	55,805	52,187	39,800	48,200	45,125
Capital Outlays			9,150	1,500	16,500
Total Expenditures	127,139	111,272	127,223	128,000	145,094
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	90,949	79,542	107,454	117,711	105,000
Total Revenues	90,949	79,542	107,454	117,711	105,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	1	1	1	1	1
Part-time	1.4	1.4	1.4	1.3	1.4
Total FTE	2.4	2.4	2.4	2.3	2.4

Fund 100 – General					
Department 61310 – Concessions Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	31,633	23,923	37,998	38,000	37,931
511101 Salary – Part-time	31,495	29,317	30,000	30,000	30,000
512100 Health and Life Insurance	92	88	91	100	6,838
512200 Social Security	4,829	4,035	5,202	5,200	5,197
512400 Retirement Contributions	162	40	2,470	2,500	2,466
512700 Workers' Compensation	2,559	1,681	2,512	2,500	1,038
Total Personnel Services	70,771	59,085	78,273	78,300	83,469
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	380	321	2,200	1,200	1,500
521201 Professional Services - IT				75	75
522201 Equipment Maintenance				350	350
522320 Rental - Equipment		5,454		6,200	5,000
523700 Education and Training	190	45	400		200
523900 Other Purchased Services				375	
531101 Supplies and Materials	820	955	1,200	4,000	2,000
531300 Food	54,415	45,411	36,000	36,000	36,000
531710 Uniforms	564				
Total Materials, Supplies & Services	55,805	52,187	39,800	48,200	45,125
Capital Outlays	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542500 Equipment			9,150	1,500	16,500
Total Capital Outlays			9,150	1,500	16,500
Total Expenditures	127,139	111,272	127,223	128,000	145,094

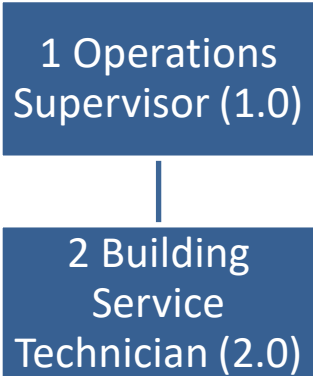
Facility Operations

Department Description

Facility Operations Division includes the overall staffing, scheduling, budgeting, planning, evaluation, and organization in this division. This division 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. Operations Division oversees all facility rentals for meeting rooms, athletic fields, and pavilions; this includes over 14 recreational facilities in Bulloch County. This division develops budget reports on monthly and annual basis to insure proper financial management.

Performance Measurement	2016	2017	2018	2019
Facility Rental Revenues	\$103,975	\$91,412	\$95,904	\$96,500
Facility Meeting Room Occupancy (average) Weekends	30 %	23%	25%	27%

Facility Operations Organization Chart

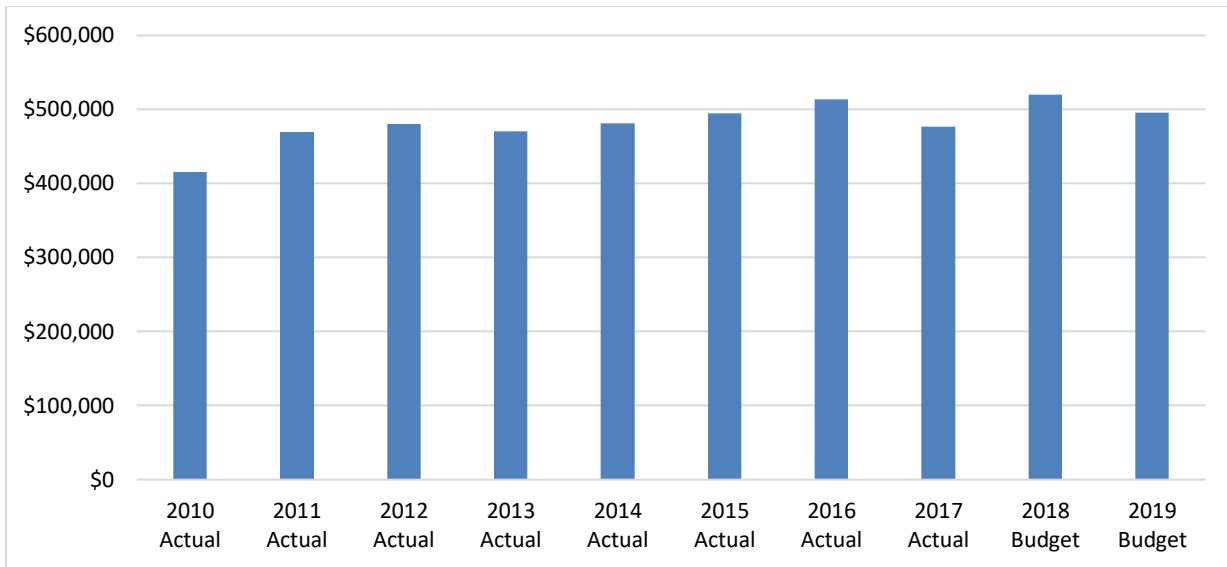


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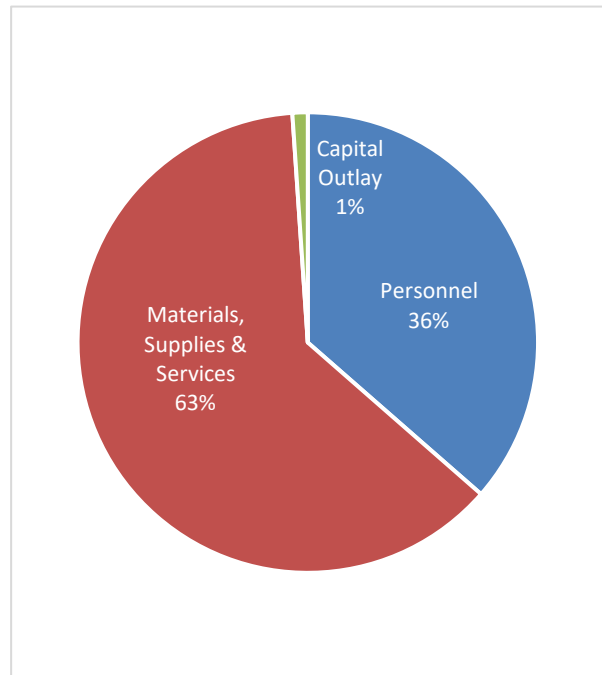
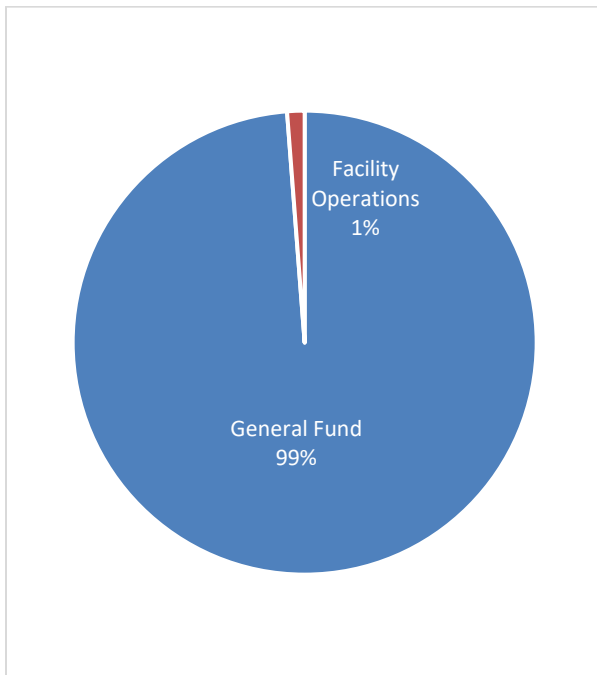
Facility Operations Personnel Changes

There are no changes to personnel for fiscal year 2019.

Facility Operations Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 61490 – Facility Operations Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	183,719	151,543	177,446	170,900	169,695
Materials, Supplies & Services	307,707	295,378	308,720	281,950	321,000
Capital Outlays		3,256	13,500	19,100	5,000
Total Expenditures	513,833	477,266	520,166	506,950	495,695
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	101,960	87,962	93,500	96,100	96,500
Total Revenues	101,960	87,962	93,500	96,100	96,500
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	3	3	3	3	3
Part-time	0.2	0.2	0.2	0.2	0.2
Total FTE	3.2	3.2	3.2	3.2	3.2

Fund 100 – General					
Department 61490 – Facility Operations Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	108,386	103,239	116,773	118,000	120,335
511101 Salary – Part-time	9,335	9,630	3,000	3,700	3,000
511300 Overtime	1,445	920	3,500	3,500	3,500
512100 Health and Life Insurance	45,275	20,212	33,455	25,000	21,638
512200 Social Security	8,163	8,221	9,430	9,200	9,703
512400 Retirement Contributions	7,572	6,394	7,818	8,000	8,049
512700 Workers' Compensation	3,543	2,927	3,470	3,500	3,470
Total Personnel Services	183,719	151,543	177,446	170,900	169,695
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
522203 Building Maintenance	22,407	27,088	20,500	35,000	30,000
523201 Telephone	40,104	24,424	31,000	17,500	17,500
523500 Travel	3,496	3,005	3,500	2,700	3,500
523700 Education and Training	65	528	720	750	700
523855 Contract Labor	17,312	20,068	22,000	18,000	20,500
531101 Supplies and Materials	251	228	500	800	600
531120 Janitorial Supplies	15,359	18,850	17,000	11,000	17,000
531150 Building Material	4,259	7,043	7,500	8,000	9,000
531210 Water / Sewerage	26,645	34,185	25,000	28,000	27,000
531211 Stormwater Fee	8,853	8,154	9,000	8,200	8,000
531220 Natural Gas	1,367	2,180	2,500	2,000	2,200
531230 Electricity	189,996	176,715	190,000	185,000	185,000
Total Materials, Supplies & Services	330,114	322,467	308,720	281,950	321,000
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542300 Furniture and Fixtures				9,100	
542500 Equipment		3,256	13,500	10,000	5,000
Total Capital Outlay		3,256	13,500	19,100	5,000
Total Expenditures	513,833	477,266	520,166	506,950	495,695

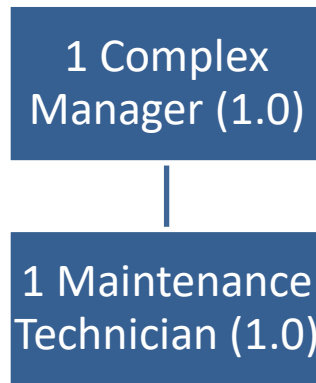
Agriculture Complex

Department Description

The goal of this division is to manage the Agriculture Complex which will open in late 2018.

Performance Measurement	2019
Weekend Event Rentals	NA
Weekday and Night Rentals	NA
Program Participation	NA
Facility Ratio of Cost vs. Revenue	NA

Agriculture Complex Organization Chart

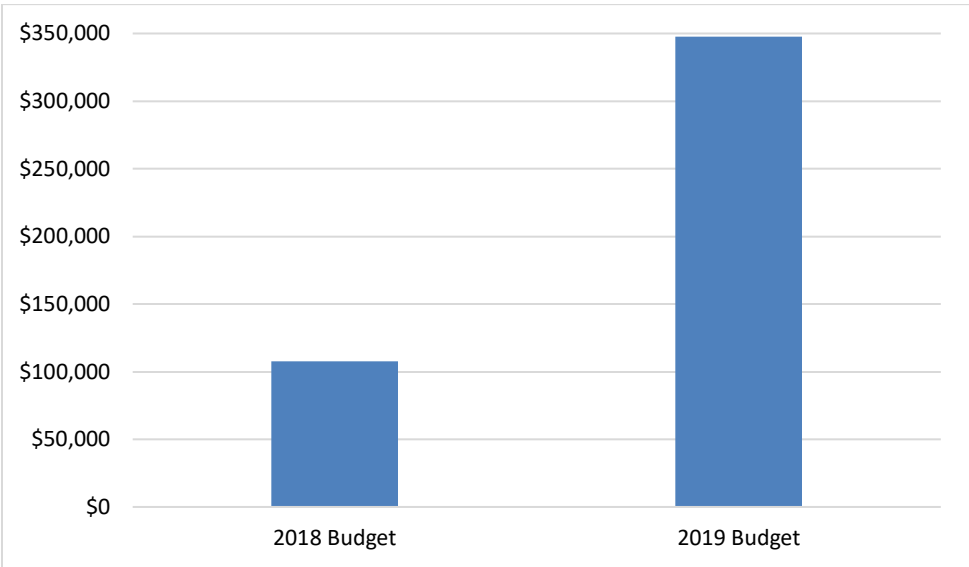


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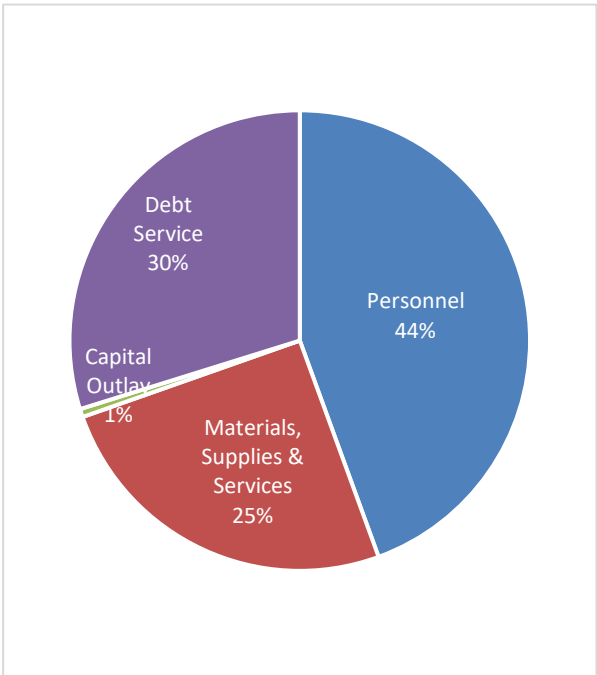
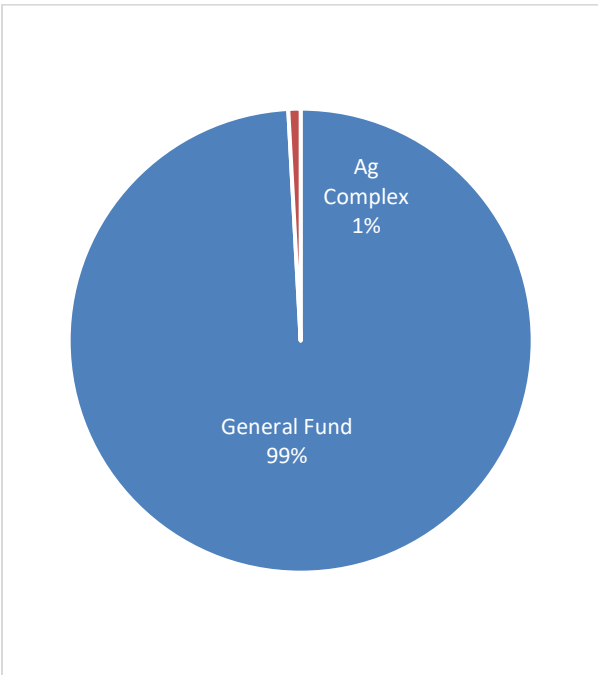
Agriculture Complex Personnel Changes

A Maintenance Technician will be added in FY19 in preparation for the opening of the Ag Complex.

Agriculture Complex Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General			
Department 61800 – Agriculture Complex Summary			
Expenditures	2018 Budget	2018 Projected	2019 Approved
Personnel Services	55,544	11,110	154,545
Materials, Supplies & Services	46,150	23,209	87,550
Capital Outlays	6,000	1,425	2,000
Debt Service			103,673
Total Expenditures	107,694	35,744	347,768
Revenues	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	4,172		303,673
Total Revenues	4,172		303,673
Personnel Summary (FTE)	2018 Budget	2018 Projected	2019 Approved
Full-time	1	1	2
Part-time			1
Total FTE	1	1	3

Fund 100 – General			
Department 61800 – Agriculture Complex Detail			
Personnel Services	2018 Approved	2018 Projected	2019 Approved
511100 Salary – Full-time	35,264	10,000	81,909
511101 Salary – Part-time			29,440
512100 Health and Life Insurance	14,091	60	26,308
512200 Social Security	2,698	1,050	8,518
512400 Retirement Contributions	2,292		5,324
512700 Workers' Compensation	1,199		3,046
Total Personnel Services	55,544	11,110	154,545
Materials, Supplies & Services	2018 Approved	2018 Projected	2019 Approved
521200 Professional Services		22,859	5,000
521201 Professional Services – IT	1,200		1,200
522203 Building Maintenance	250		1,200
523201 Telephone	1,200		1,250
523203 Postage	1,000		500
523300 Advertising	10,000	150	
523400 Printing and Binding	8,000		4,000
523500 Travel	3,000	200	1,500
523610 Bank Fee	500		250
523700 Education and Training	500		250
531104 Program Materials	3,000		42,500
531120 Janitorial Supplies	1,000		1,000
531130 Concession Supplies	1,500		1,500
531142 Chemical and Fertilizer	750		1,500
531143 Landscaping Supplies	500		1,250
531144 Grounds Maintenance Supplies	1,500		3,750
531150 Building Material	250		500
531210 Water / Sewage	1,250		1,800
531211 Stormwater Fee	500		600
531230 Electricity	3,000		3,000
531270 Gasoline / Diesel	1,250		2,000
531300 Food and Drink	5,000		12,500
531710 Uniforms	1,000		500
Total Materials, Supplies & Services	46,150	23,209	87,550
Capital Outlays	2018 Approved	2018 Projected	2019 Approved

542400 Computers	5,000	1,425	
542500 Equipment	1,000		2,000
Total Capital Outlays	6,000	1,425	2,000
Debt Service	2018 Approved	2018 Projected	2019 Approved
581101 Principal			95,988
582101 Interest			7,685
Total Debt Service			103,673
Total Expenditures	107,694	35,744	347,768

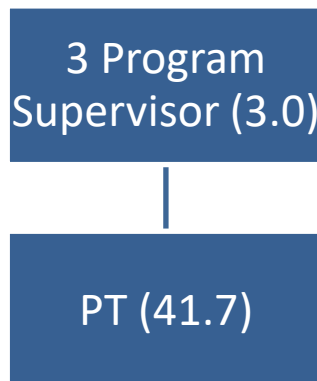
Community Recreation

Department Description

Community Recreation Division strives to provide a diverse offering of recreation programs and special events for citizens of all ages and abilities. Programs are developed specifically for preschoolers, school age children, adults, older adults and persons with disabilities. The Community Recreation division’s responsibilities primarily encompass childcare based after school programming and summer camps, community events such as the Independence Day Celebration, Arts Festival, Trick or Treat at Mill Creek and year-round seasonal events, instructional activities such as horseback riding, cheerleading, tumbling and cultural activities that mainstream children and adults with disabilities into the curriculum. In addition, all senior adult instructional classes, clubs and exercise programs are under the Community Recreation umbrella. Through our partnership with the Board of Education all afterschool and summer camp programs are housed year-round in elementary schools countywide. Paid in-house temporary personnel are used to provide quality supervision for all registered participants. Volunteers are recruited to assist with community events.

Performance Measurement	2016	2017	2018	2019
Childcare Programming	6,927	7,136	7,260	7,450
Events	23,089	23,431	16,000	23,000
Instructional Programming	3,964	3,819	3,834	3,950
Senior Adults	5,295	5,347	5,470	5,600

Community Recreation Organization Chart

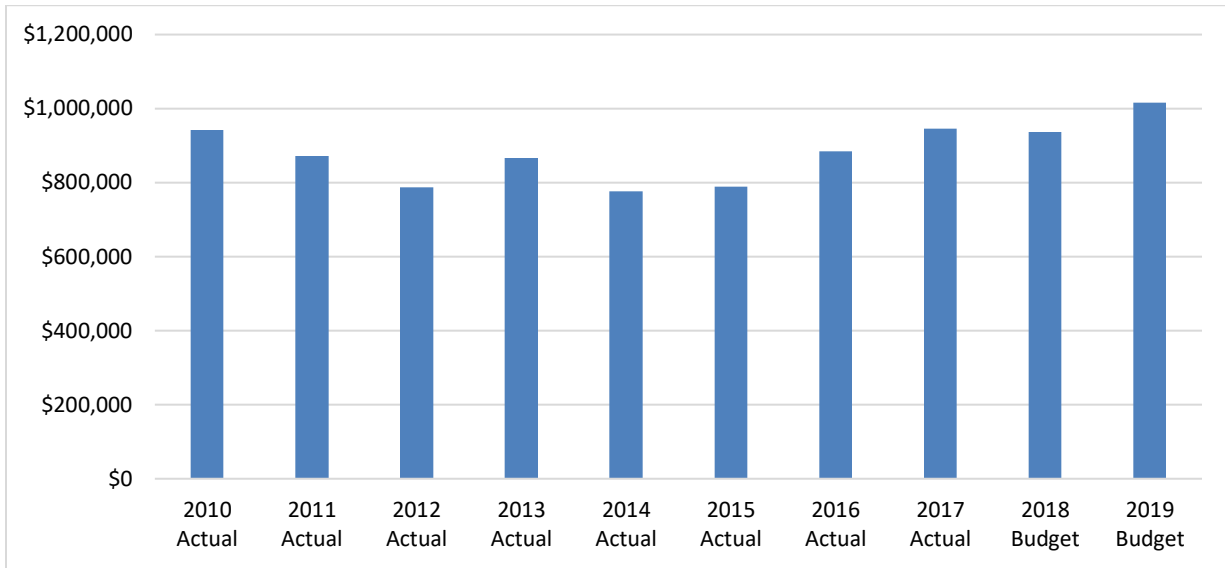


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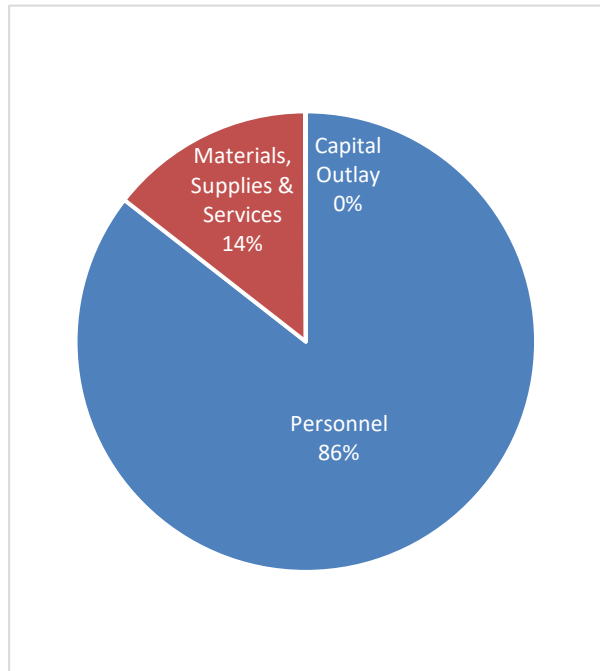
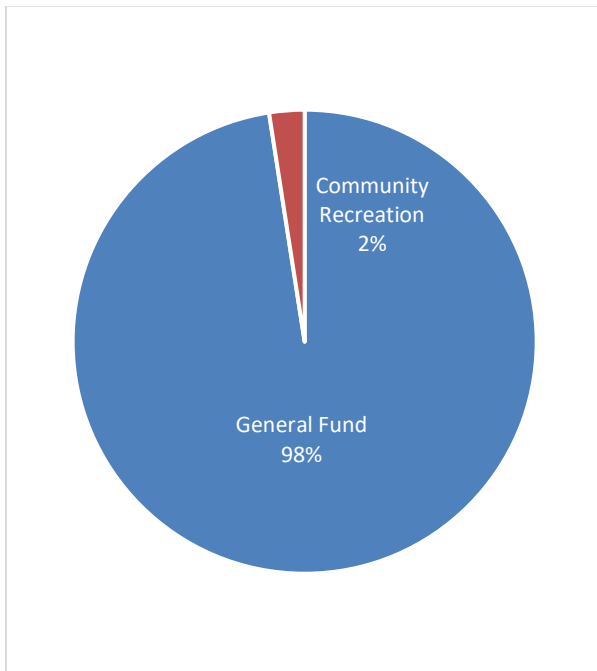
Community Recreation Personnel Changes

There are no changes to personnel for fiscal year 2019.

Community Recreation Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 61900 – Community Recreation Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	742,921	805,609	793,654	800,500	869,909
Materials, Supplies & Services	141,927	75,282	142,600	186,215	146,375
Capital Outlays	428		1,000		500
Total Expenditures	885,277	880,891	937,254	986,715	1,016,784
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	1,138,042	1,224,404	1,233,400	1,220,380	1,218,820
Total Revenues	1,138,042	1,224,404	1,233,400	1,220,380	1,218,820
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	3	3	3	3	3
Part-time	32.6	33	33	41.7	41.7
Total FTE	35.6	36.0	36.0	44.7	44.7

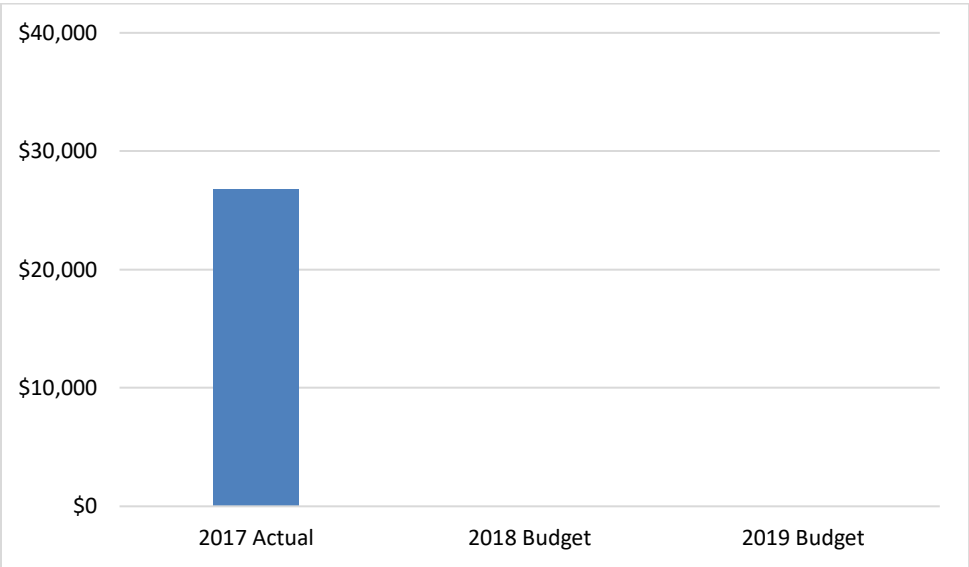
Fund 100 – General					
Department 61900 – Community Recreation Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	124,792	122,356	131,780	130,000	132,795
511101 Salary – Part-time	517,149	572,142	550,000	550,000	606,400
511300 Overtime	369				
512100 Health and Life Insurance	26,711	35,062	34,018	47,000	45,272
512200 Social Security	48,421	52,256	52,156	50,000	56,548
512400 Retirement Contributions	7,881	7,685	8,566	7,500	8,632
512700 Workers' Compensation	17,600	16,107	17,134	16,000	20,262
Total Personnel Services	742,921	805,609	793,654	800,500	869,909
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT				115	125
522203 Building Maintenance				125	150
522320 Equipment Maintenance				1,525	2,500
523500 Travel	2,627	2,030	2,200	1,500	2,200
523700 Education and Training	1,792	625	2,000	2,000	2,000
523855 Contract Labor	56,275	70,822	67,000	67,000	15,000
523900 Other Purchased Services	1,195	1,805		40,000	52,000
531101 Supplies and Materials	952	71		700	1,000
531104 Program Materials	79,044	64,994	71,000	70,000	71,000
531270 Gasoline / Diesel	43		400	250	400
531600 Small Equipment				3,000	
Total Materials, Supplies & Services	141,927	140,347	142,600	186,215	146,375
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542300 Furniture and Fixtures	428		1,000		500
Total Capital Outlay	428		1,000		500
Total Expenditures	885,277	945,957	937,254	986,715	1,016,784

Recreation Memorial Fund

Department Description

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

Recreation Memorial Fund Expenditure Trends



Fund 100 – General				
Department 61910 – Recreation Memorial Fund Detail				
Materials, Supplies & Services				
	2017 Actual	2018 Approved	2018 Projected	2019 Budget
531104 Professional Material	12,700		3,000	
Total Materials, Supplies & Services	12,700		3,000	
Capital Outlays				
	2017 Actual	2018 Approved	2018 Projected	2019 Budget
542500 Equipment	14,058			
Total Capital Outlays	14,058			
Total Expenditures	26,758		3,000	

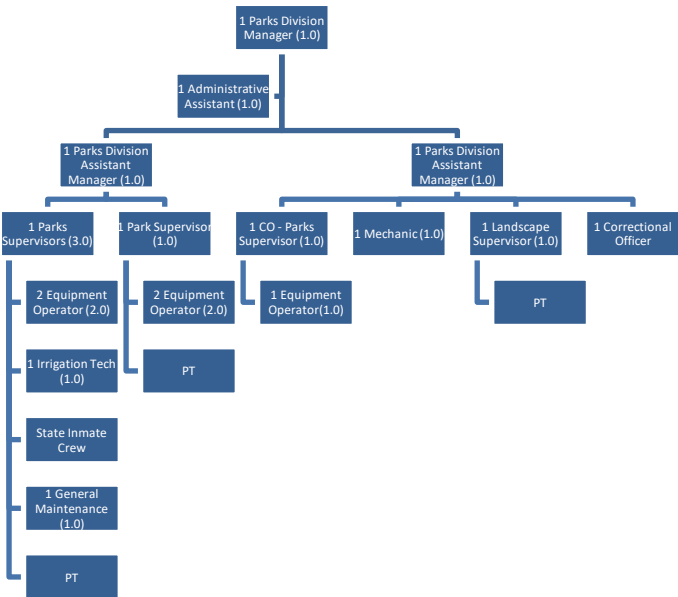
Parks and Grounds

Department Description

The goal of this division is to maintain all Bulloch County Parks and Public Spaces at a level that makes them safe, efficient, playable and aesthetically pleasing for public use. These facilities consist of 14 parks, with a total of 250 acres maintained. In addition to recreational facilities this division is responsible for maintaining 54 county owned facilities including, but not limited to, Fire Departments, Voting Precincts, Recycling Centers, North Main Annex, Courthouse, Magistrate Court, and Judicial Annex. Of the 250 Park acres maintained 78 acres are fine turf (athletic fields). A rigorous mowing schedule is needed to keep the turf at the desired height. All athletic fields are mowed twice a week during the summer (approximately 18 weeks). All other areas are mowed with zero turn mowers weekly during the summer months and as needed during the rest of the year. The recreational facilities have 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 55,000 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
General Maintenance work orders completed	225	237	248	265
Fleet Maintenance work orders completed	205	209	215	225

Parks and Grounds Organization Chart

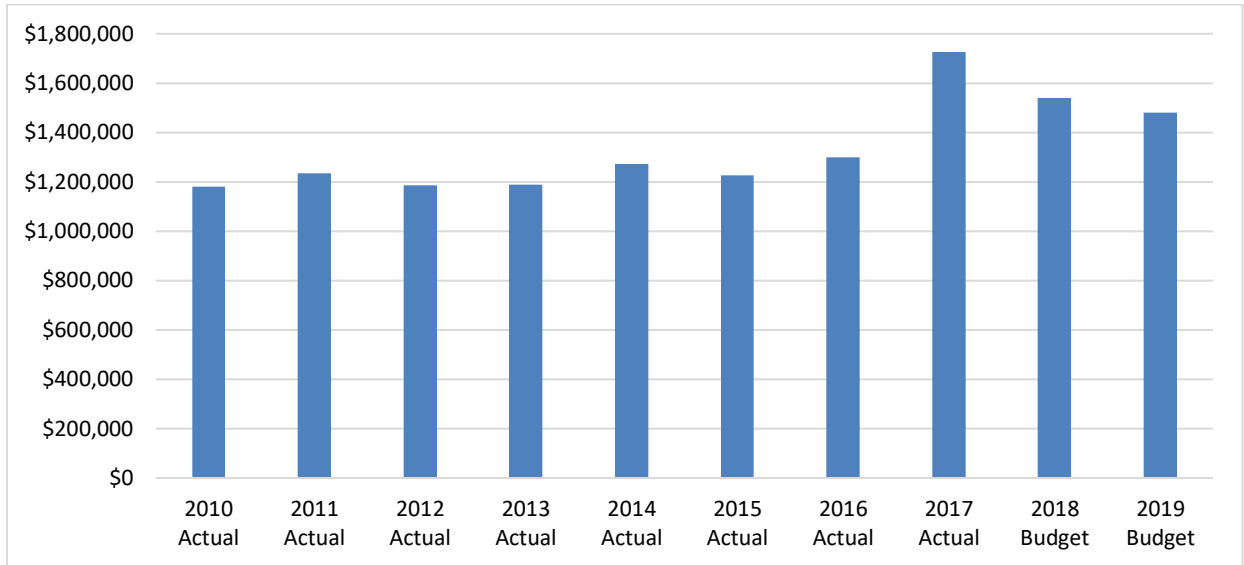


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

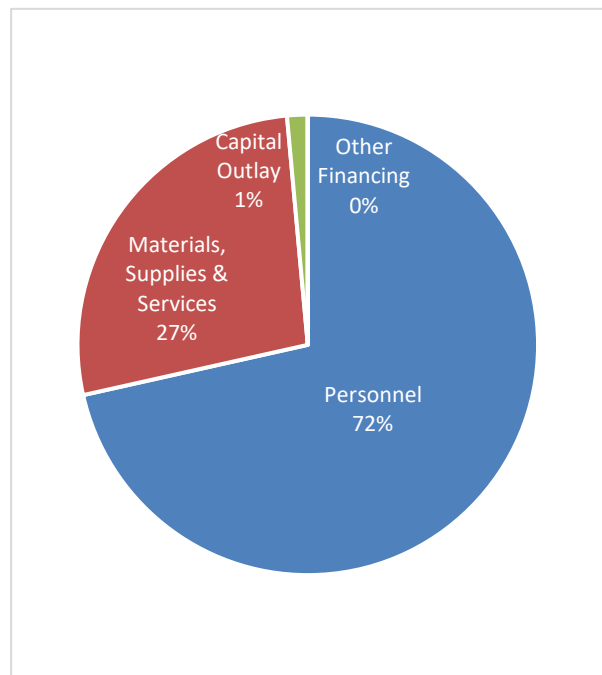
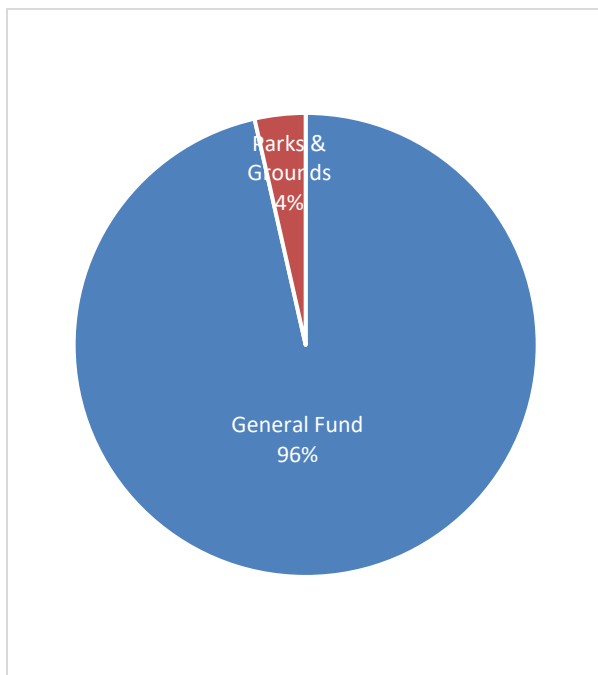
Parks and Grounds Personnel Changes

There are no changes to personnel for fiscal year 2019.

Parks and Grounds Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 62200 – Parks and Grounds Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	949,293	961,529	1,095,213	1,042,500	1,058,102
Materials, Supplies & Services	348,906	388,083	421,750	413,400	405,700
Capital Outlays		713	25,450	25,450	21,255
Other Financing Uses	154	150	150	150	150
Total Expenditures	1,298,353	1,727,067	1,542,563	1,481,725	1,485,207
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	1,652				
Total Revenues	1,652				
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	16	18	18	18	18
Part-time	7.7	8.6	8.6	11.4	11.4
Total FTE	24.7	26.7	26.6	29.4	29.4

Fund 100 – General					
Department 62200 – Parks and Grounds Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	531,677	545,953	599,847	600,000	601,769
511101 Salary – Part-time	133,197	146,962	150,000	150,000	150,000
511300 Overtime	35,905	29,031	35,000	35,000	35,000
512100 Health and Life Insurance	147,912	137,316	188,611	150,000	148,903
512200 Social Security	50,794	53,218	60,041	55,000	60,188
512400 Retirement Contributions	28,275	31,799	41,265	35,000	41,390
512700 Workers' Compensation	21,533	17,250	20,450	17,500	20,852
Total Personnel Services	949,293	961,529	1,095,213	1,042,500	1,058,102
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	15			225	250
522140 Contract Service & Maintenance	24,180	20,080	23,500	21,000	23,500
522201 Equipment Maintenance	14,821	100	15,000	3,000	
522202 Vehicle Maintenance		26,031		8,000	10,000
522320 Lease Equipment	26,515	32,253	38,000	38,000	38,000
523203 Postage		125			
523500 Travel	872	568	3,250		750
523700 Education and Training	1,741	2,115	3,000	2,200	2,200
523855 Contract Labor	38,551	37,981	63,500	63,500	68,500
523900 Other Purchased Services		30		3,000	
531101 Supplies		11			
531102 Athletic Supplies	14,304	23,063	25,000	25,000	25,000
531137 Signs	860	414	2,000	500	1,000
531142 Chemical and Fertilizer	55,662	44,983	62,000	50,000	50,000
531143 Landscaping Supplies	30,988	36,914	35,000	35,000	35,000
531144 Grounds Maintenance Supplies	49,700	66,725	50,000	65,000	50,000
531157 Equipment Parts	23,992	31,473	25,000	24,000	25,000
531270 Gasoline / Diesel	58,196	57,056	70,000	67,000	70,000
531600 Small Equipment				1,700	
531710 Uniforms	8,511	8,162	6,500	6,500	6,500
Total Materials, Supplies & Services	348,906	388,083	421,750	413,400	405,700
Capital Outlays	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
541200 Mill Creek – BOE Dugouts	160,618				
541201 Mill Creek – Batting Cages		373,608			

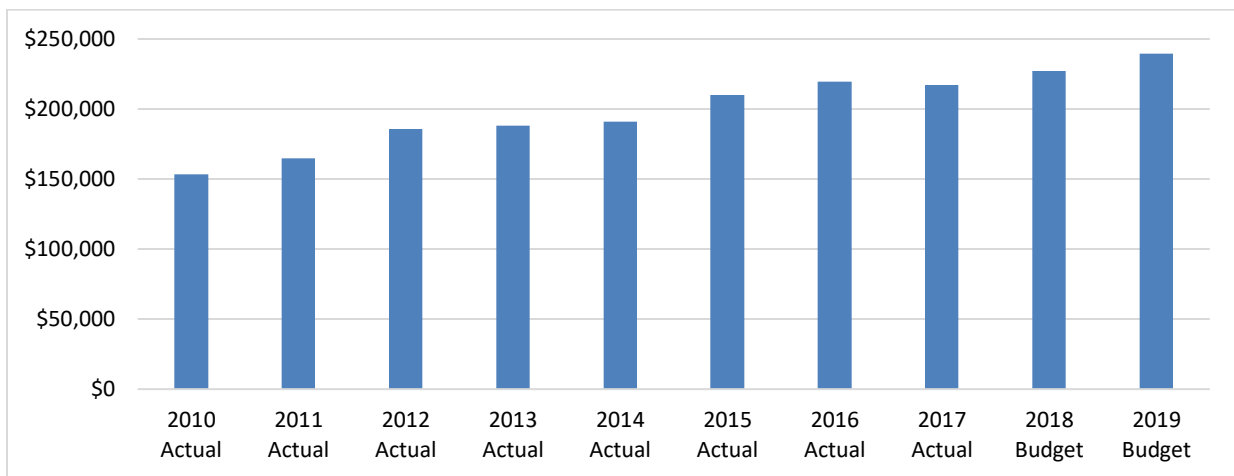
542500 Equipment		713	25,450	25,450	
Total Capital Outlays	160,618	377,305	25,450	25,450	
Other Costs					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571000 Intergovernmental Fee	154	150	150	150	150
Total Other Costs	154	150	150	150	150
Total Expenditures	1,458,971	1,727,067	1,542,563	1,481,725	1,485,207

Agricultural Resources

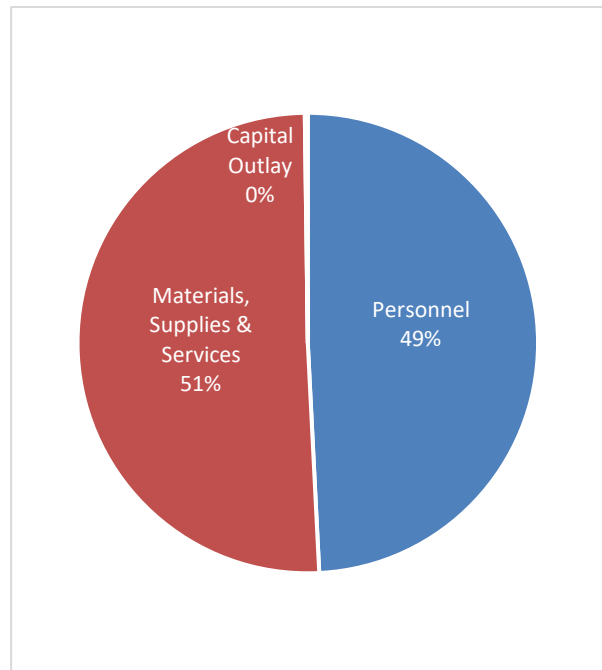
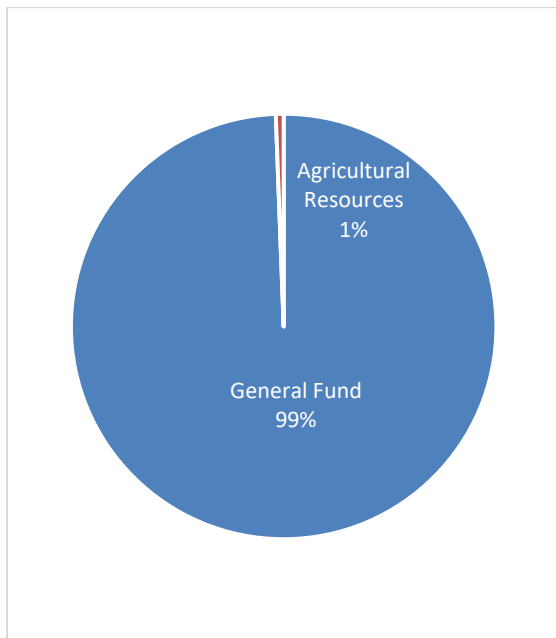
Department Description

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



Fund 100 – General					
Department 71300 – Agricultural Resources Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	69,742	74,343	71,463	116,800	117,807
Materials, Supplies & Services	147,538	142,588	155,069	90,725	121,100
Capital Outlays	2,232		500	2,500	500
Total Expenditures	219,512	216,931	227,032	210,025	239,407
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues					
Total Revenues					
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Part-time	.5	.5	.5	.3	.5
Paid Unit Supplement	1.5	1.5	1.5	1.5	1.5
Total FTE	2	2	2	1.8	2

Fund 100 – General					
Department 71300 – Agricultural Resources Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	47,195	51,831	47,624	85,000	82,932
511101 Salary – Part-time	10,598	11,215	13,400	7,500	10,400
512200 Social Security	4,421	4,501	3,643	5,700	7,140
512400 Retirement Contributions	7,527	6,796	6,796	18,500	17,335
512700 Workers' Compensation				100	
Total Personnel Services	69,742	74,343	71,463	116,800	117,807
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
522201 Equipment Maintenance	883	938	1,000	750	1,000
522202 Vehicle Maintenance				75	100
523201 Telephone	11,404	12,099	11,400	11,400	11,400
523203 Postage	534	62	500	500	500
523300 Advertising	50				
523400 Printing and Binding	2,191	3,286	3,000	1,700	3,000
523500 Travel	14,600	10,901	12,000	11,000	12,000
523601 Dues	250	283	250	300	300
523855 Contract Labor	111,780	105,368	116,419	60,000	81,350
531101 Supplies and Materials	2,287	3,335	5,000	2,000	5,000
531125 AG Demo Supplies	2,683	2,500	3,000		3,000
531126 Home Demo Supplies	31	460			
531150 Building Maintenance Material			250		250
531155 Vehicle Parts		854			
531240 Bottled Gas	2				
531270 Gasoline / Diesel	813	2,501	2,250	3,000	3,200
531300 Food	31				
Total Materials, Supplies & Services	147,538	142,588	155,069	90,725	121,100
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542500 Equipment	2,232		500	2,500	500
Total Capital Outlay	2,232		500	2,500	500
Total Expenditures	219,512	216,931	227,032	210,025	239,407

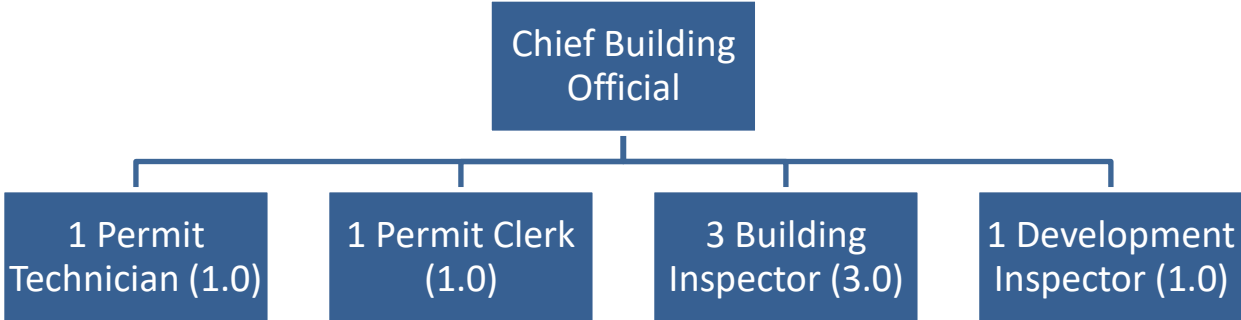
Building Inspection

Department Description

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

Performance Measurement	2016	2017	2018	2019
Single-family Home Permits	187	251	309	320
Manufactured Home Permits	118	126	99	100
Total Building Permits	551	650	778	800
Single Family Permit Valuation	\$29,226,000	\$49,976,000	\$48,000,480	\$48,500,000
Building Inspections	2,465	3,199	3,829	4,000
Land Disturbing Inspections	190	272	300	300
Code Inspections	209	370	370	370

Building Inspection Organization Chart

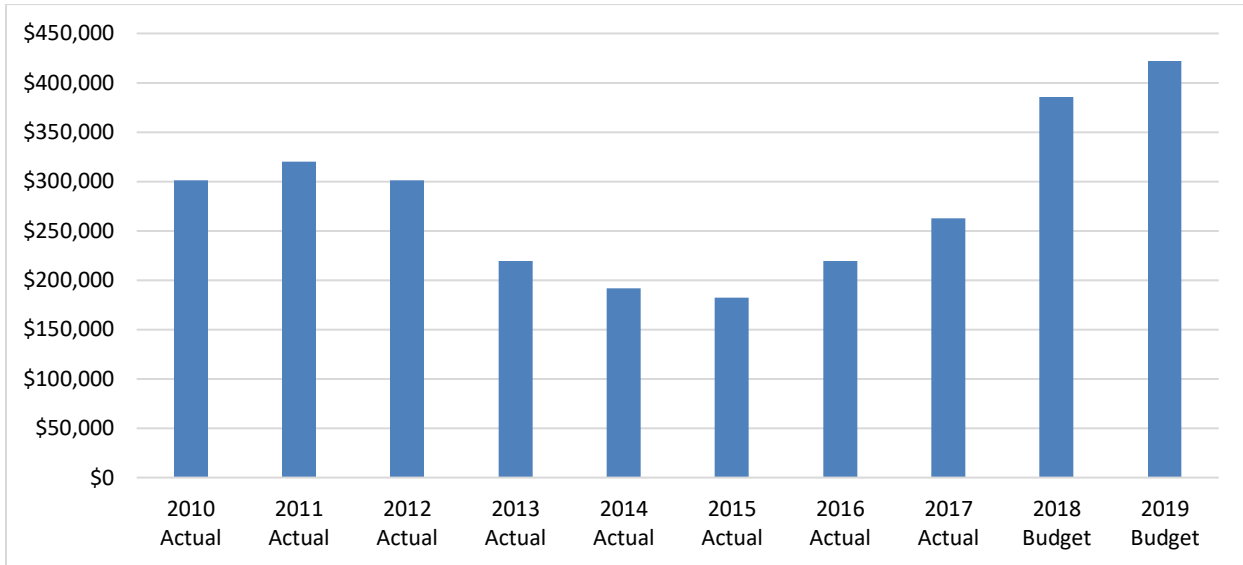


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents. Chief Building Official is budgeted for in the Planning and Zoning Department.

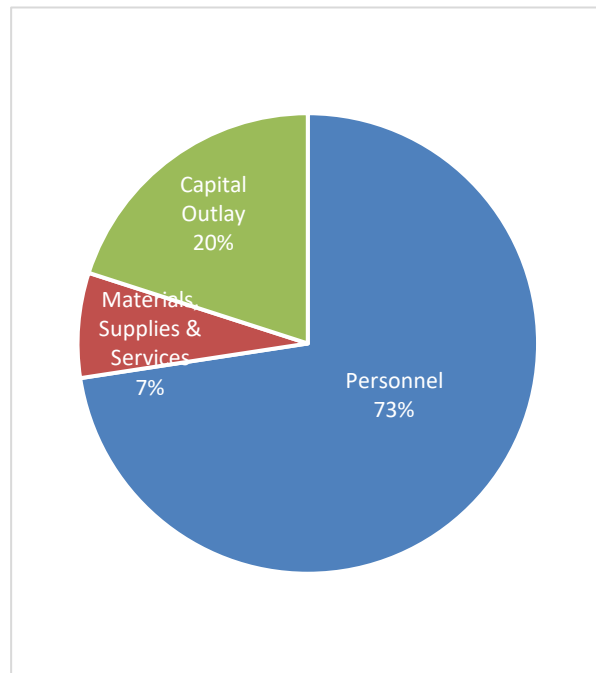
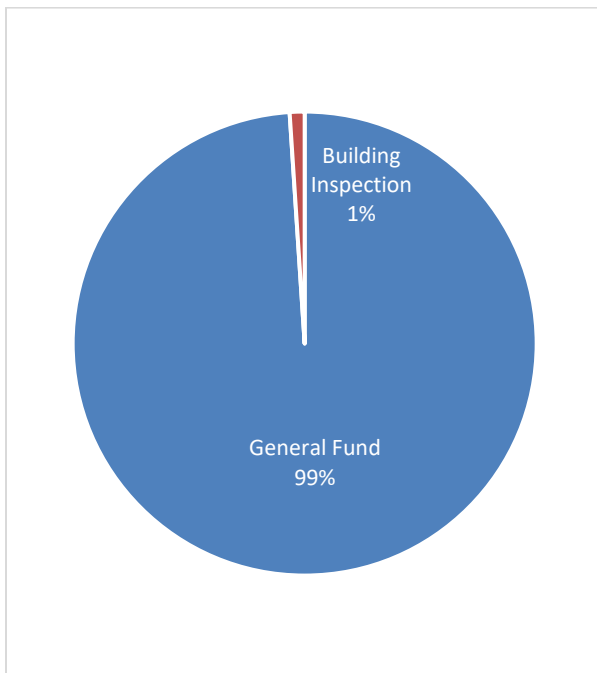
Building Inspection Personnel Changes

A development inspector will be added in FY19.

Building Inspection Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 72200 – Building Inspection Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	151,631	211,162	222,133	222,875	306,170
Materials, Supplies & Services	17,647	23,256	26,300	27,080	31,100
Capital Outlays	50,118	28,254	137,306	95,243	84,500
Total Expenditures	219,396	262,672	385,739	345,198	421,770
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	200,553	263,952	234,000	283,988	281,000
Total Revenues	200,553	263,952	234,000	283,988	281,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	5	5	5	5	6
Total FTE	5	5	5	5	6

Fund 100 – General					
Department 72200 – Building Inspection Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	118,805	168,348	174,438	174,500	221,584
512100 Health and Life Insurance	15,983	21,808	21,821	22,000	49,576
512200 Social Security	8,626	12,342	13,345	13,500	16,951
512400 Retirement Contributions	6,554	7,297	11,388	11,500	14,403
512700 Workers' Compensation	1,663	1,366	1,190	1,375	3,655
Total Personnel Services	151,631	211,162	222,133	222,875	306,170
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	1,011	1,098	1,175	1,225	1,200
522201 Equipment Maintenance	358	565	200	425	475
522202 Vehicle Maintenance	708	24	500	50	500
522204 Software Maintenance	3,243	3,668	3,825	3,825	3,825
523201 Telephone	1,830	1,650	1,800	1,250	3,600
523203 Postage	12		100	5	100
523300 Advertising	317				
523500 Travel	421	1,139	1,500	800	1,500
523601 Dues	135	775	750	775	775
523700 Education and Training		1,100	2,000	2,050	2,000
523900 Other Purchased Services		17		75	75
531101 Supplies and Materials	3,953	4,014	4,000	4,000	4,000
531155 Vehicle Parts	523	213	400	2,500	2,000
531270 Gasoline / Diesel	4,332	8,300	8,500	9,000	9,500
531400 Books and Periodicals			600	300	600
531612 Tools	117	(43)	200	50	200
531710 Uniforms	687	735	750	750	750
Total Materials, Supplies & Services	17,647	23,256	26,300	27,080	31,100
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542200 Vehicles	47,327	27,347	27,500	37,243	27,500
542400 Computers	2,791	907	3,000		6,000
542401 Software			106,806	57,000	50,000
542500 Equipment				1,000	1,000
Total Capital Outlay	50,118	28,254	137,306	95,243	84,500
Total Expenditures	219,396	262,672	385,739	345,198	421,770

Planning and Zoning

Department Description

To promote orderly growth, development, redevelopment and preservation of the unincorporated areas of Bulloch County; 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 FY16, a Capital Projects Planner was moved from the County Manager’s Department to the Planning and Zoning Budget. A new software program will be installed in the current fiscal year.

Performance Measurement	2016	2017	2018	2019
Conditional Use Applications	17	20	26	30
Variance Applications	11	28	19	25
Rezone Applications	7	9	28	20
Sketch Plan Application	18	15	10	15
Department Reviews	23	26	40	38

Planning and Zoning Organization Chart

1 Zoning
Administrator / Chief
Building Official (1.0)

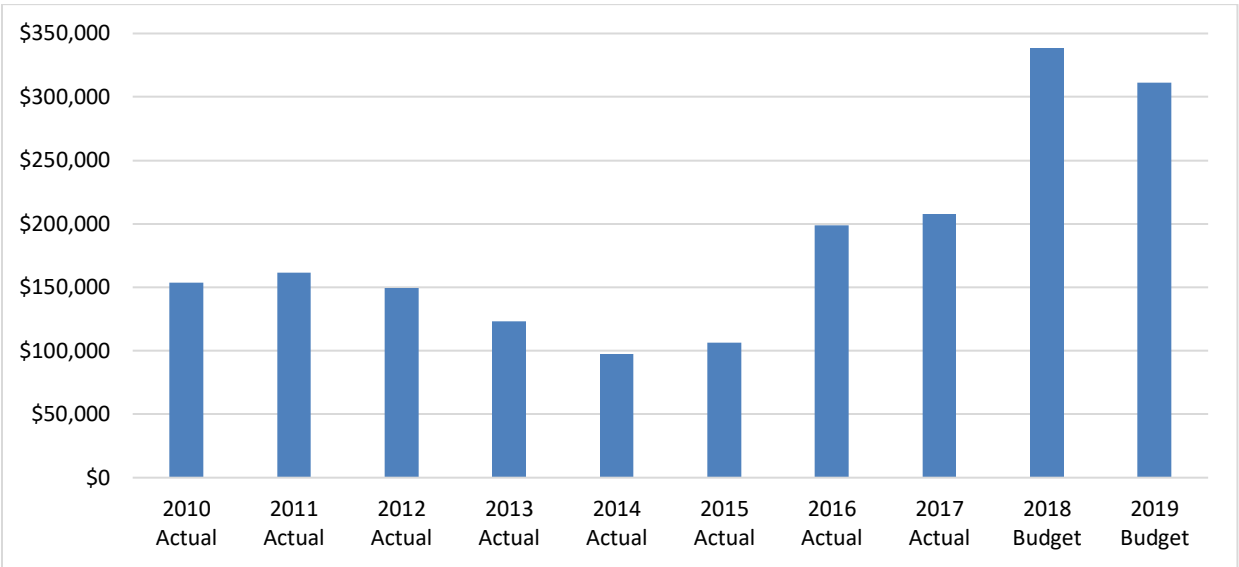
1 Management Analyst (1.0)

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

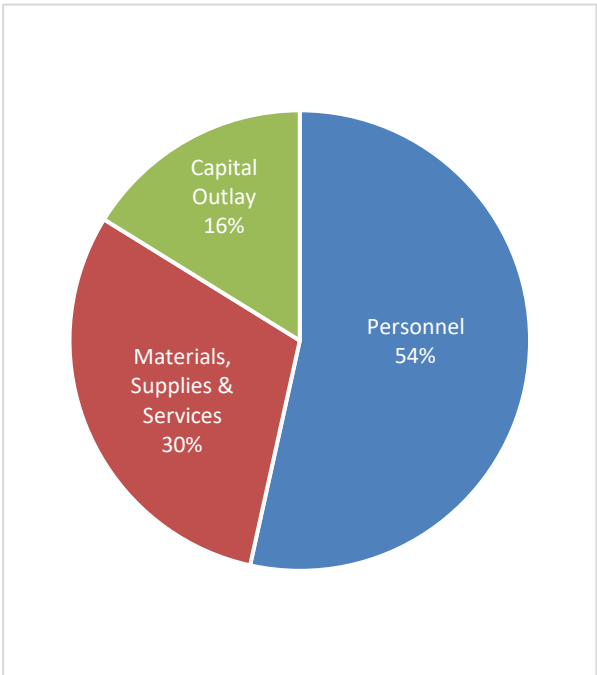
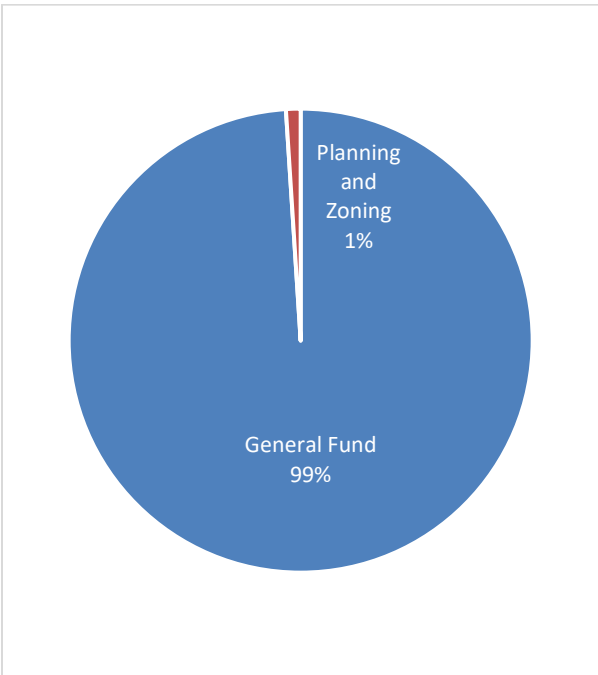
Planning and Zoning Personnel Changes

There are no changes to personnel for fiscal year 2019.

Planning and Zoning Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown



Fund 100 – General					
Department 74100 – Planning and Zoning Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	137,288	156,498	159,549	166,800	166,303
Materials, Supplies & Services	37,730	41,550	70,225	33,200	94,425
Capital Outlays	23,637	9,662	109,306	59,500	50,325
Total Expenditures	198,655	207,710	339,080	259,500	311,053
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	20,929	34,284	31,000	32,484	32,000
Total Revenues	20,929	34,284	31,000	32,484	32,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	2	2	2
Total FTE	2	2	2	2	2

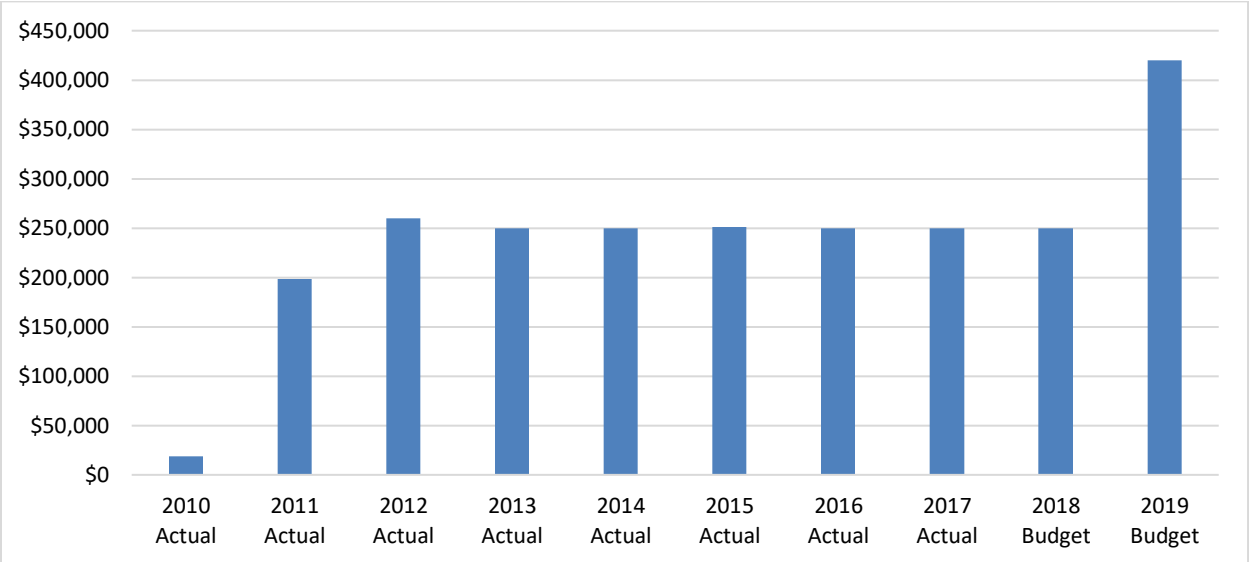
Fund 100 – General					
Department 74100 – Planning and Zoning Detail					
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	95,236	110,664	115,613	120,000	119,419
511300 Overtime	2,134	3,000	500	2,000	2,000
512100 Health and Life Insurance	26,619	26,331	26,055	26,500	26,055
512200 Social Security	6,989	8,221	8,883	9,200	9,289
512400 Retirement Contributions	4,839	7,138	7,547	8,000	7,892
512700 Workers' Compensation	1,470	1,144	952	1,100	1,649
Total Personnel Services	137,288	156,498	159,549	166,800	166,303
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521100 Planning and Zoning Commission	10,740	10,500	11,500	11,500	11,500
521200 Professional Services	6,725	825	30,000		50,000
521201 Professional Services – IT	400	468	400	450	500
522201 Equipment Maintenance	358	565		350	350
522202 Vehicle Maintenance	468		150		
522204 Software Maintenance	4,253	3,664	3,825	3,825	3,825
523201 Telephone	1,038	1,424	1,000	1,000	1,600
523203 Postage	349	456	600	400	600
523300 Advertising	2,239	3,630	3,500	3,600	3,800
523500 Travel	2,562	4,906	3,500	4,025	5,000
523601 Dues	845	920	1,500	1,000	1,500
523700 Education and Training	3,069	9,229	9,000	2,000	9,000
531101 Supplies and Materials	2,853	3,255	3,000	2,800	3,200
531155 Vehicle Parts		60	100	100	100
531270 Gasoline / Diesel	1,174	1,114	1,200	400	1,500
531400 Books and Periodicals	270		450	250	450
531600 Small Equipment				1,000	1,000
531710 Uniforms	387	534	500	5,000	500
Total Materials, Supplies & Services	37,730	41,550	70,225	33,200	94,425
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542200 Vehicles	23,637				
542400 Computers		907	2,500	2,500	325
542500 Equipment		8,755	106,806	57,000	50,000
Total Capital Outlay	23,637	9,662	109,306	59,500	50,325
Total Expenditures	198,655	207,710	339,080	259,500	311,053

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 to help incentivize development.

Development Authority Expenditure Trends



Fund 100 – General					
Department 75200 – Development Authority Detail					
Other Costs	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571400 Statesboro Tax Allocation District					170,000
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
Total Other Costs	250,000	250,000	250,000	250,000	420,000
Total Expenditures	250,000	250,000	250,000	250,000	420,000

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	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
579000 Contingency			200,000	200,000	200,000
579100 Reserve Fund Stabilization			520,000		
612000 Other Financing Use - Capital	28,847		46,861		106,870
Total Other Costs	28,847	0	766,861	200,000	306,870
Total Expenditures	28,847	0	766,861	200,000	306,870

VI. Special Revenue Funds

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Special Revenue Funds Overview

Definition of Special Revenue Funds

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

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

Overview of Special Revenue Funds

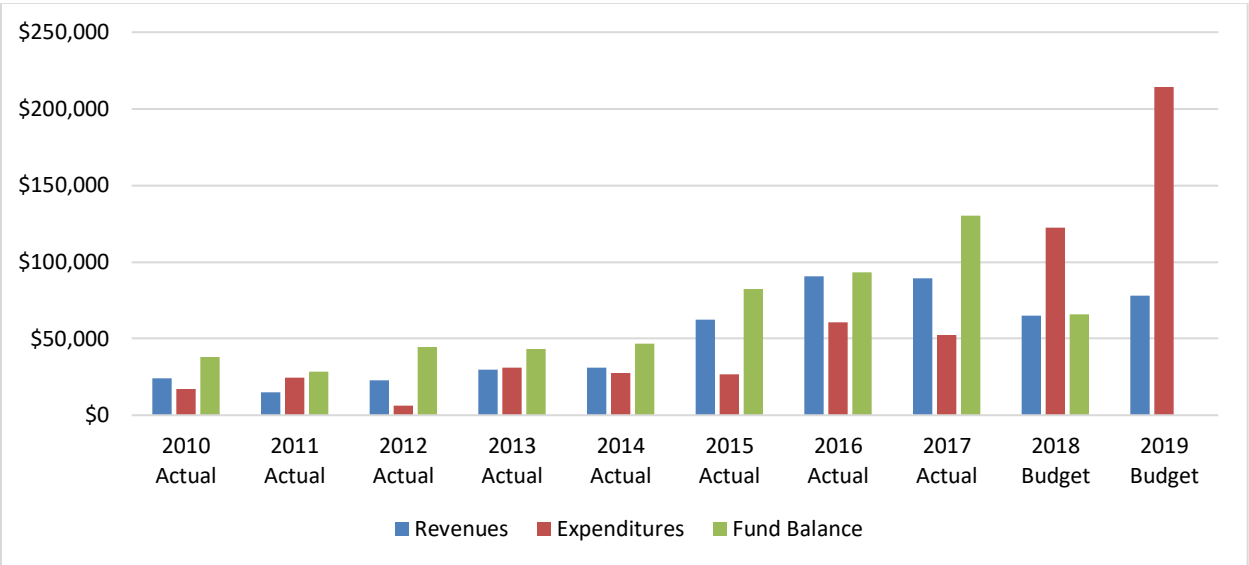
The County has 11 Special Revenue Funds: Correctional Institute Phone, Jail Add-on, Drug Education, Juvenile Services, E911, Airport, Street Lighting, Statesboro Fire District, Rural Fire, Tourism, and Bond. Many of the Special Revenue Funds are assessed an administration fee from the general fund to provide necessary administrative support.

BCCI Telephone

Fund Description

Originating from telephone commissions proceeds at the County Correctional Institute, these funds will be 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.

BCCI Telephone Revenue - Expenditure Trends



Fund 125 – Special Revenue					
Department 34200 – BCCI Telephone Detail					
<hr/>					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
382000 BCCI – Telephone Commissions	90,705	89,257	65,000	62,500	78,000
Total Revenues	90,705	89,257	65,000	62,500	78,000
<hr/>					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
522201 Equipment Maintenance	4,975	606	500		
522203 Building Maintenance	15,519	4,487	5,000		
531101 Supplies and Materials	255	3,951	2,000		
531116 Bedding and Clothing	8	4,320	3,500		
531150 Building Maintenance Material	16,432	11,475	8,000		
531600 Small Equipment	795	349	750		
542300 Furniture and Fixtures	9,950				
542500 Equipment	7,356	21,636	97,200	70,000	208,599
551100 Indirect Cost Allocation	5,500	5,500	5,500	5,500	5,500
Total Expenditures	60,789	52,324	122,450	75,500	214,099
Fund Balance	112,166	149,099	91,649	136,099	0

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 by the Correctional Institute for inmates at the County Jail.

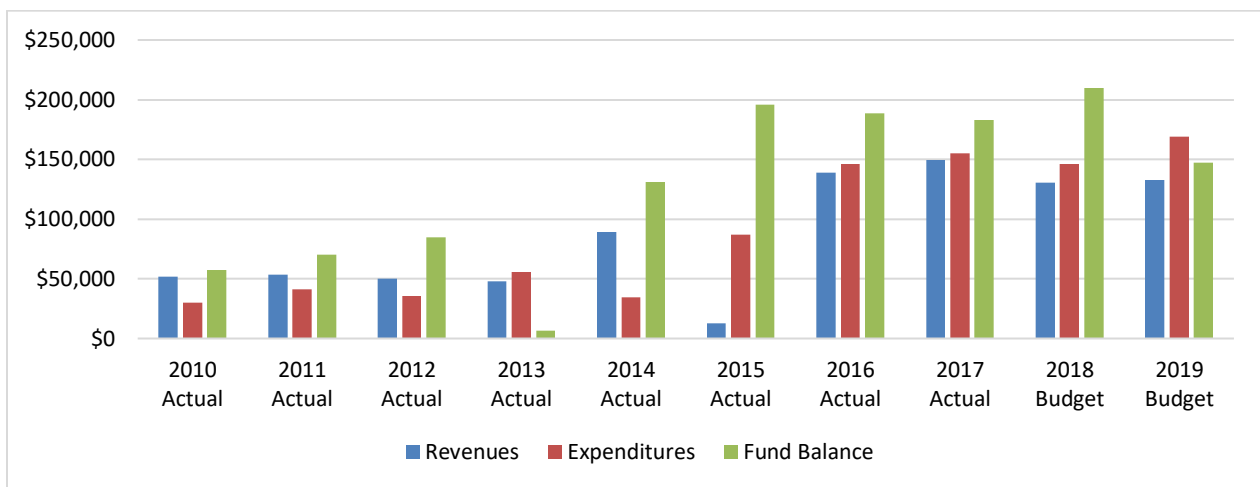
Fund 211 – Special Revenue					
Department 21800 – Jail Add-On Detail					
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Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
351110 Superior Court	44,859	28,208	40,000	24,500	30,000
351120 State Court	66,196	70,270	60,000	71,000	75,000
351160 Juvenile Court	645	808	650	700	700
Total Revenues	111,700	99,286	100,650	96,200	105,700
<hr/>					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Inmate Meals	111,700	99,286	100,650	96,200	105,700
Total Expenditures	111,700	99,286	100,650	96,200	105,700
Fund Balance	0	0	0	0	0

Drug Education

Fund Description

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

Drug Education Revenue - Expenditure Trends



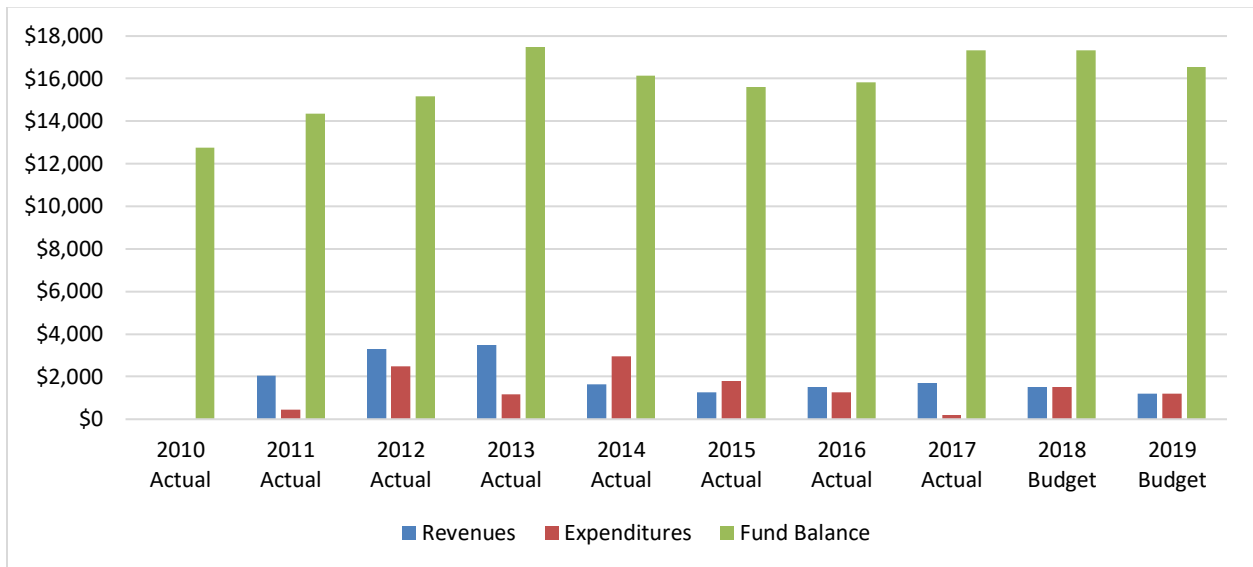
Fund 212 – Special Revenue					
Department 33900 – Drug Education Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
351110 Superior Court	58,201	70,003	55,000	53,000	55,000
351120 State Court	78,043	78,296	75,000	76,000	78,000
389000 Miscellaneous Revenue	2,614	1,090	500	275	
Total Revenues	138,857	149,389	130,500	129,275	133,000
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
522201 Equipment Maintenance	1,975				
522202 Vehicle Maintenance	876	9,265	600	11,800	15,750
523500 Travel	560	5,773	3,650	2,300	5,700
523700 Education and Training		2,756	1,650	2,500	3,775
523850 Contract Labor	4,615	4,810	3,500	4,300	4,050
531101 Supplies and Materials	41,501	49,483	40,000	22,000	22,450
531600 Small Equipment		200	200	(5,227)	7,850
531710 Uniforms	515	322	10,000	15,000	14,000
542200 Vehicles	80,355	56,891	70,000	60,705	60,700
551100 Indirect Cost Allocation	2,000	2,000	2,000	2,000	2,000
573000 Programs	13,582	23,342	14,375	14,000	14,000
612000 Other Financing Uses (Drug Court)					8,507
Total Expenditures	145,979	154,843	145,975	129,378	168,782
Fund Balance	188,719	183,265	209,699	183,162	147,380

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	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
351160 Juvenile Court Fees	1,500	1,700	1,500	600	1,200
Total Revenues	1,500	1,700	1,500	600	1,200
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
523850 Supplemental Services	1,070		1,300	1,200	1,000
551100 Indirect Cost Allocation	200	200	200	200	200
Total Expenditures	1,270	200	1,500	1,400	1,200
Fund Balance	15,833	17,333	17,133	16,533	16,533

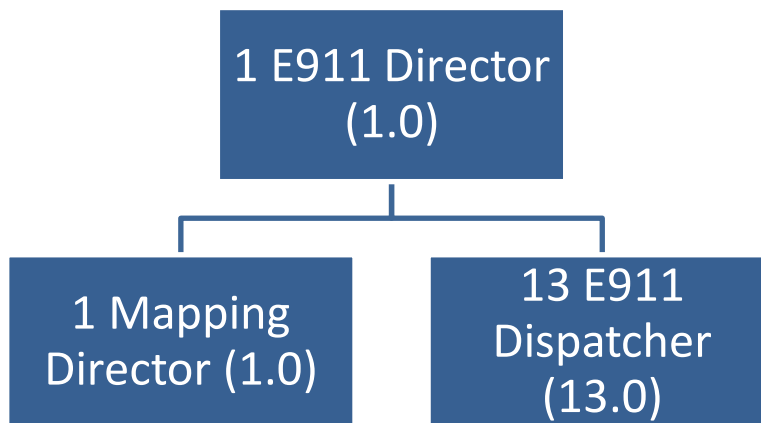
E911

Department Description

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

Performance Measurement	2016	2017	2018	2019
Call Volume	78,826	82,440	94,153	97,000
Bulloch County Service Effort	58,732	54,642	49,776	51,000
Candler County Service Effort	4,913	4,501	6,036	6,200
Evans County Service Effort	2,509	2,716	4,620	4,800

E911 Organization Chart

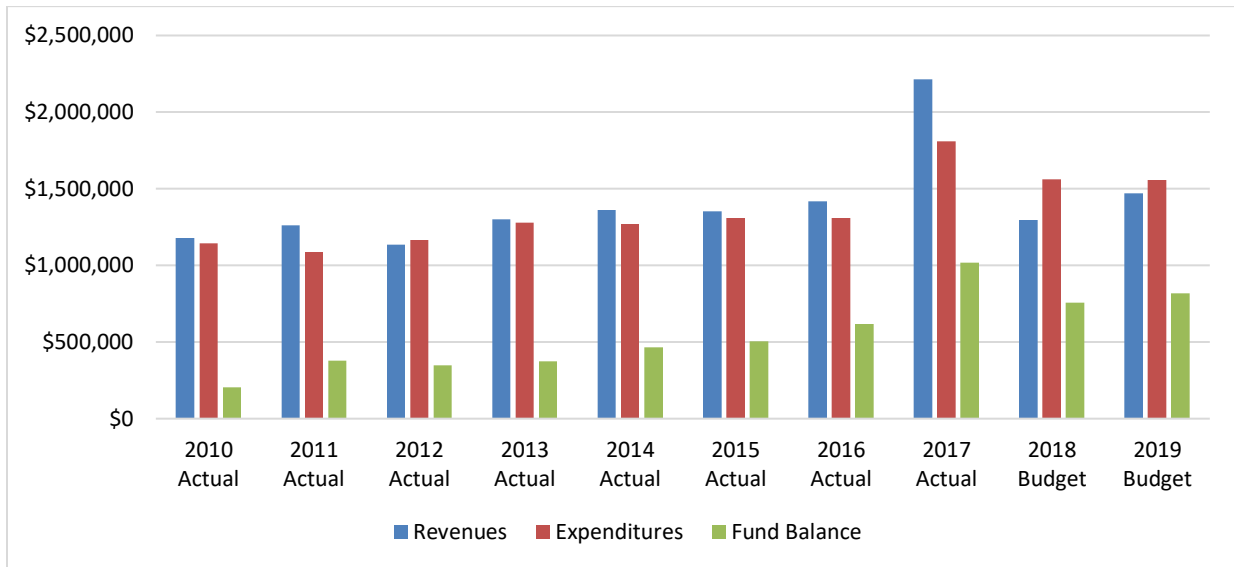


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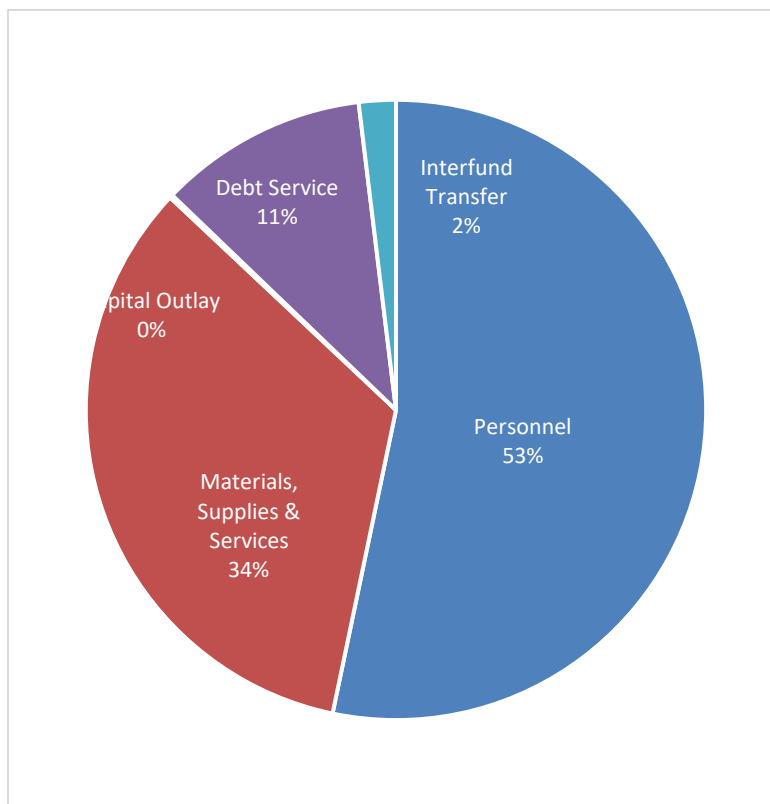
E911 Personnel Changes

There are no changes to personnel for fiscal year 2019.

E911 Department Revenue - Expenditure Trends



Department Expenditures by Type



Fund 215 – Special Revenue Department 38000 – E911 Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	773,808	786,118	789,577	794,618	829,649
Materials, Supplies & Services	504,054	528,466	542,527	520,670	525,278
Capital Outlays		288,479	29,445	42,350	2,500
Interfund Transfer	30,000	30,000	30,000	30,000	30,000
Debt Service		169,719	169,719	169,719	169,719
Total Expenditures	1,307,862	1,810,282	1,561,268	1,595,645	1,557,146
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	1,419,233	2,211,865	1,297,290	1,478,860	1,470,200
Total Revenues	1,419,233	2,211,865	1,297,290	1,478,860	1,470,200
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	15	15	15	15	15
Part-time	0.7	1.4	1.4	1.4	1.9
Total FTE	15.7	16.4	16.4	16.4	16.9

Fund 215 – Special Revenue Department 38000 – E911 Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
334100 Georgia Prepaid Wireless	125,416	140,907	140,000	130,000	190,000
336006 City of Statesboro	89,268	85,109	70,000	80,000	80,000
342501 Frontier Telephone	151,295	131,416	134,000	100,000	112,000
342502 Bulloch Rural Telephone	148,237	157,583	146,500	148,000	161,400
342503 Pembroke Telephone	4,013	4,037	3,500	3,750	4,000
342504 Wireless	19,115	23,553	18,750	68,000	625,800
342506 Verizon / Alternadev	398,369	408,015	375,000	385,000	
342508 T-Mobile	19,698	18,979	16,000	12,250	
342509 Sprint	21,086	20,469	18,000	10,750	
342510 Southern Company	1,692	1,069	1,500	1,100	
342512 AT&T Wireless	133,297	129,918	135,000	73,000	
342513 Northland		4,455		24,400	27,000
342550 Evans County	188,107	139,285	119,520	119,520	135,000
342551 Candler County	119,642	122,068	119,520	318,507	135,000
38900 Miscellaneous Revenue				4,583	
393500 Lease Proceeds		825,000			
Total Revenues	1,419,233	2,211,865	1,297,290	1,478,860	1,470,200
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	480,620	490,798	463,981	470,000	489,010
511101 Salary – Part-time		15,318	30,000	28,000	46,336
511110 Personnel Services Adjustment	15,611				
511300 Overtime	67,813	71,567	70,000	74,000	70,000
512100 Health and Life Insurance	138,009	129,297	142,759	141,000	138,512
512200 Social Security	39,868	40,935	45,440	43,758	46,309
512400 Retirement Contributions	29,592	35,290	34,709	35,360	36,336
512700 Workers' Compensation	2,294	2,912	2,689	2,500	3,147
Total Personnel Services	506,464	786,118	789,577	794,618	829,649
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services		7,500		16,000	
521201 Professional Services – IT	90	5,421	5,000	900	1,000

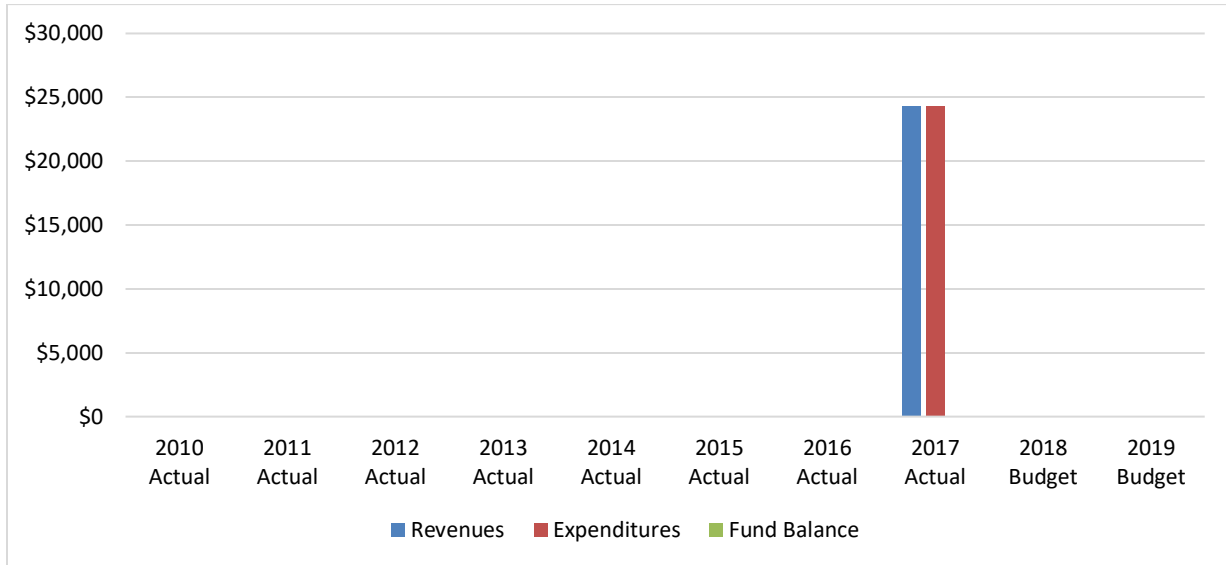
522201 Equipment Maintenance	338,609	341,997	350,000	342,000	350,000
522202 Vehicle Maintenance	1,672	2,559	2,500	2,000	2,500
522203 Building Maintenance	2,808	6,406	22,249	9,000	4,500
522204 Software Maintenance	62,367	62,718	62,378	62,500	62,378
523201 Telephone	62,234	67,265	60,000	61,000	60,000
523203 Postage	18	9	25	20	25
523500 Travel	3,646	2,026	3,000	7,200	6,000
523601 Dues	427	296	275	300	275
523700 Education and Training	936	3,426	2,000	1,600	2,000
523900 Other Purchased Services	757	717	600	900	600
531101 Supplies and Materials	7,840	5,170	6,000	5,800	6,000
531120 Janitorial Supplies	1,504	1,508	1,000	1,600	1,000
531155 Vehicle Parts	422	112	400	850	400
531230 Electricity	17,491	17,803	19,000	18,300	19,000
531270 Gasoline / Diesel	2,725	3,391	3,600	2,500	3,600
531600 Small Equipment		7,524	2,000	1,200	2,000
531710 Uniforms	508	117	2,500	2,900	4,000
Total Materials, Supplies & Services	504,054	535,966	545,527	520,670	525,278
Capital Outlay					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542200 Vehicles				22,288	
542400 Computers		1,781	6,600	15,350	2,500
542401 Software		14			
542500 Equipment		286,684	22,845	27,000	
Total Capital Outlay		288,479	29,445	64,638	2,500
Interfund Transactions					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
551100 Indirect Cost Allocation	30,000	30,000	30,000	30,000	30,000
Total Interfund Transactions	30,000	30,000	30,000	30,000	30,000
Debt Service					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
581101 Principal		169,719	169,719	160,348	160,348
582101 Interest				9,371	9,371
Total Capital Outlay		169,719	169,719	169,719	169,719
Total Expenditures	1,307,862	1,810,282	1,561,268	1,595,645	1,557,146
Fund Balance	617,836	1,019,419	755,440	902,634	815,688

Sheriff Telephone

Department Description

Originating from telephone commissions proceeds at the County Jail, these revenues will be used to fund needs for the Jail as determined by the Sheriff or his designee. This activity typically is not recorded on the County’s books, as it is a discretionary fund maintained by the Sheriff, but it is audited annually and included in the County’s comprehensive annual report.

Sheriff Telephone Fund Revenue - Expenditure Trends



Fund 225 – Special Revenue					
Department 33260 – Sheriff Telephone Fund					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
38200 Telecommunication		24,322			
Total Revenues		24,322			
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
523201 Telephone		24,322			
Total Materials, Supplies & Services		24,322			
Total Expenditures		24,322			
Fund Balance					

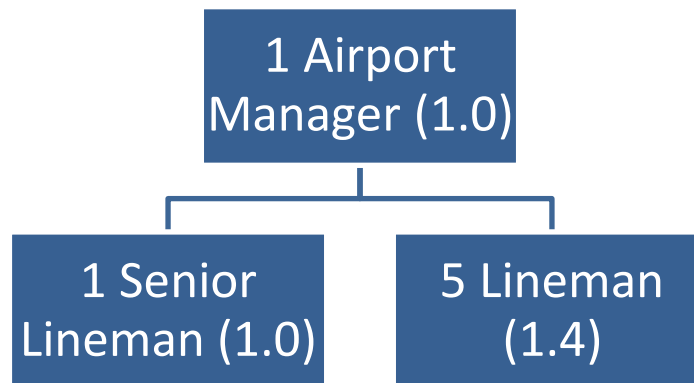
Airport

Department Description

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
Aviation Gas Gallons Sold	79,936	71,115	73,336	75,000
Jet Fuel Gallons Sold	43,467	68,116	72,344	74,000
Hangar Occupancy Rate	100%	100%	100%	100%
Runway in Fair or Better Condition	100%	75%	100%	100%
Charter Services Available	1	2	4+	4+

Airport Organization Chart

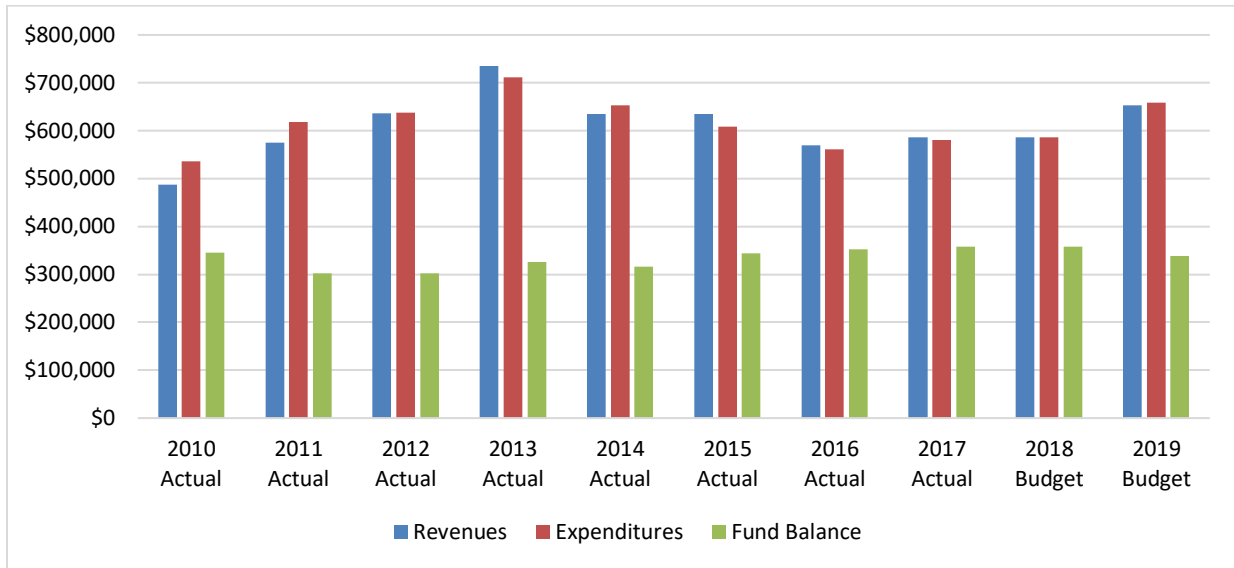


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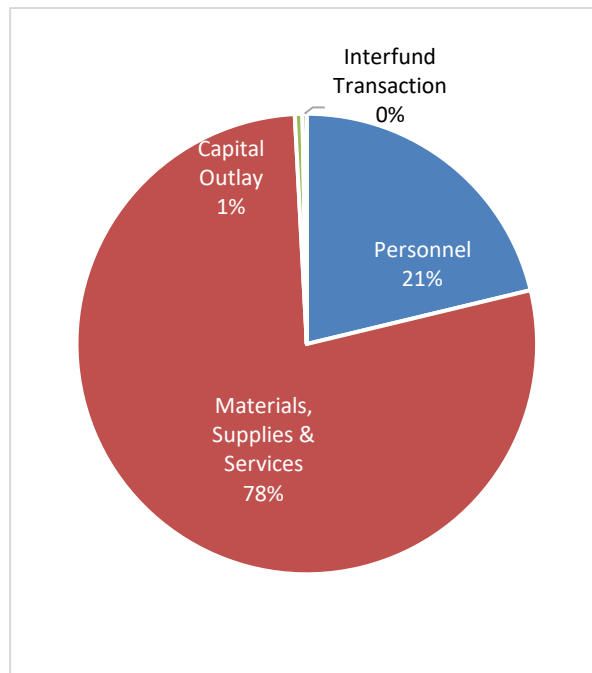
Airport Personnel Changes

There are no changes to personnel for fiscal year 2019.

Airport Revenue - Expenditure Trends



Department Expenditures by Type



Fund 260 – Special Revenue					
Department 75630 – Airport Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	99,174	108,090	131,102	111,270	139,847
Materials, Supplies & Services	428,635	466,229	451,000	508,740	513,000
Capital Outlays	30,217	4,722	2,250	6,320	3,500
Interfund Transfer	2,000	2,000	2,000	2,000	2,000
Total Expenditures	560,077	581,302	586,402	628,380	658,407
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	569,505	586,031	586,012	615,312	652,800
Total Revenues	569,505	586,031	586,012	612,312	652,800
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	2	2	2
Part-time	1.1	1.4	1.4	1.1	1.4
Total FTE	3.1	3.4	3.4	3.1	3.4

Fund 260 – Special Revenue					
Department 75630 – Airport Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
331110 Federal Tree Program	2,412	2,412	2,412	2,412	
345311 Hanger Rent	108,195	119,924	110,000	112,000	120,000
345312 AV Gas Sales	313,929	274,463	287,000	290,000	300,000
345313 Jet Fuel Sales	134,698	177,473	176,800	202,000	221,333
345315 Pilot Supply Sales	5,721	4,904	6,500	5,000	6,667
345317 Miscellaneous Sales	3,911	5,089	1,500	2,000	3,000
345319 Display Case Rent		1,400	1,500	1,500	1,500
389000 Miscellaneous Revenue	367				
389100 Vendor's Compensation – Sales Tax	272	365		400	300
Total Revenues	569,505	586,031	586,012	615,312	652,800
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	67,391	68,794	74,593	74,600	81,874
511101 Salary – Part-time	19,553	26,545	41,690	23,500	41,690
511300 Overtime	101			250	
512100 Health and Life Insurance	183	177	182	220	182
512200 Social Security	6,659	7,293	8,896	7,200	9,453
512400 Retirement Contributions	4,364	4,456	4,849	4,750	5,322
512700 Workers' Compensation	923	825	892	750	1,327
Total Personnel Services	99,174	108,090	131,102	111,270	139,847
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521201 Professional Services – IT	522	630	600	650	700
521209 Public Relations	942	1,078	1,000	870	1,000
521210 Public Service – AWOS	7,620	4,580	6,300	9,500	5,000
522201 Equipment Maintenance	9,757	4,676	3,500	1,500	3,500
522202 Vehicle Maintenance	2,765	2,295	1,000	1,450	1,000
522203 Building Maintenance	3,996	9,234	2,500	15,000	10,000
522205 Fuel Equipment Maintenance		6,772	5,500	5,900	7,000
523101 Insurance	6,099	5,535	6,150	6,150	6,500
523201 Telephone	6,236	6,411	5,250	3,350	5,000
523203 Postage	446	416	500	500	600
523300 Advertising	1,092	552	600	600	600
523500 Travel	800	2,049	1,000	1,300	1,200
523601 Dues	775	875	800	800	650

523610 Bank Fee	10,227	10,070	10,000	11,000	12,000
523700 Education and Training	895	1,185	3,000	2,500	1,200
523850 Contract Labor	600	200		15	500
531101 Supplies and Materials	4,319	4,165	3,500	5,400	6,000
531120 Janitorial Supplies	908	1,412	1,500	850	1,500
531155 Equipment Parts	5,616	10,077	3,000	1,200	1,500
531210 Water / Sewerage	1,760	1,700	1,800	1,580	1,800
531230 Electricity	26,619	27,375	26,000	29,000	26,000
531270 Gasoline / Diesel	2,437	6,118	5,000	4,800	6,150
531271 Fuel & Oil – Tractor	337				
531300 Food	1,666	1,921	1,500	1,425	1,900
531521 AV Gas Cost	242,019	218,392	220,000	240,000	240,000
531522 Jet Fuel Cost	84,990	133,872	136,000	158,000	166,000
531523 Oil & Lubricant Cost	121				
531590 Merchandise	5,193	4,640	5,000	4,400	5,000
531600 Small Equipment		211		1,000	700
531700 Other Supplies					
Total Materials, Supplies & Services	428,635	466,440	451,000	508,740	513,000
Capital Outlay					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
541201 Site Improvements	1,760	1,494	1,000	1,000	500
541301 Building Improvement	293		500	1,370	500
542200 Vehicles		1,835			
542300 Furniture		398			
542400 Computers	150	995	500		500
542500 Equipment	27,138		250		500
542505 Furniture and Fixtures	876			3,950	1,500
Total Capital Outlay	30,217	4,722	2,250	6,320	3,500
Interfund Transaction					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
551100 Indirect Cost Allocation	2,000	2,000	2,000	2,000	2,000
Total Interfund Transactions	2,000	2,000	2,000	2,000	2,000
Other Costs					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571000 Intergovernmental Fee	51	50	50	50	60
Total Other Costs	51	50	50	50	60
Total Expenditures	561,169	581,302	586,402	628,380	658,407
Fund Balance	352,959	357,688	357,298	344,620	339,013

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.

Fund 270 – Special Revenue					
Department 42600 – Street Lighting Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
311110 TLD01 Cypress Crossing	1,857	1,859	1,860	1,860	1,860
311110 TLD02 Hammocks	2,800	2,566	2,700	2,700	2,550
311110 TLD03 Cottages	2,667	2,777	2,900	2,900	2,700
311110 TLD04 Amberwood	4,698	4,623	4,700	4,700	4,600
311110 TLD05 Westridge	2,074	2,030	2,175	2,175	2,175
311110 TLD06 Pine Needle	2,969	3,364	3,015	3,015	2,950
311110 TLD07 Iron Gate	19,073	25,276	22,195	22,195	21,000
311110 TLD08 Grove Lake	11,572	11,246	11,000	11,000	11,250
311110 TLD09 Turkey Trail	3,396	3,397	3,395	3,395	3,395
311110 TLD10 Pretoria Station	1,683	2,306	2,225	2,225	2,225
311110 TLD11 Westover	2,293	2,292	2,260	2,260	2,275
311110 TLD12 Timber Ridge	2,528	2,482	2,500	2,500	2,475
311110 TLD13 Saddle Creek	2,177	2,155	2,155	2,155	2,100
311110 TLD14 Plantation Pointe	1,995	1,966	1,950	1,950	1,950
311110 TLD15 Stonebrook	7,318	7,076	7,200	7,200	7,100
311110 TLD16 Birdie Court	636	635	635	635	635
Total Revenues	69,736	76,052	72,865	72,865	71,240
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
531230 TLD01 Cypress Crossing	1,614	1,618	1,615	1,614	1,615
531230 TLD02 Hammocks	2,229	2,181	2,225	2,075	2,175
531230 TLD03 Cottages	2,400	2,433	2,400	2,400	2,400
531230 TLD04 Amberwood	4,015	3,992	4,015	3,900	4,000
531230 TLD05 Westridge	1,765	1,735	1,765	1,725	1,750
531230 TLD06 Pine Needle	2,707	2,773	1,700	1,600	2,700
531230 TLD07 Irongate	18,961	18,623	18,950	18,600	18,950
531230 TLD08 Grove Lakes	9,822	9,583	9,825	9,500	9,500
531230 TLD09 Turkey Trail	2,953	2,956	2,950	2,625	2,900
531230 TLD10 Pretoria Station	2,039	2,033	1,800	1,850	1,800
531230 TLD11 Westover	1,992	1,992	1,990	1,775	1,990
531230 TLD12 Timber Ridge	2,158	2,120	2,100	2,125	2,100
531230 TLD13 Saddle Creek	1,872	1,835	1,870	1,825	1,850
531230 TLD14 Plantation Pointe	1,728	1,728	1,725	1,725	1,725
531230 TLD15 Stonebrook	6,151	6,023	6,150	6,025	6,000
531230 TLD16 Birdie Court	552	552	450	500	555
551000 Indirect Cost Allocation	10,580	11,620	11,620	11,620	11,620
Total Expenditures	73,538	73,798	73,150	71,484	73,630
Fund Balance	29,508	31,761	31,476	33,142	30,752

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 35% 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 FY18 is proposed to remain at 1.8 mills.

Fund 271 – Special Revenue					
Department 35210 – Statesboro Fire District Detail					
	2016	2017	2018	2018	2019
Revenues	Actual	Actual	Budget	Projected	Approved
311100 Fire District Tax	898,345	921,346	895,000	960,000	960,000
Total Revenues	898,345	921,346	895,000	960,000	960,000
	2016	2017	2018	2018	2019
Expenditures	Actual	Actual	Budget	Projected	Approved
542500 Equipment	2,914		115,552		115,347
551100 Indirect Cost Allocation	16,619	17,067	16,200	16,200	16,200
572100 Fire Protection	921,726	905,484	863,000	828,248	943,800
Total Expenditures	941,259	922,551	994,752	884,448	1,075,347
Fund Balance	100,752	99,547	1,000	115,347	0

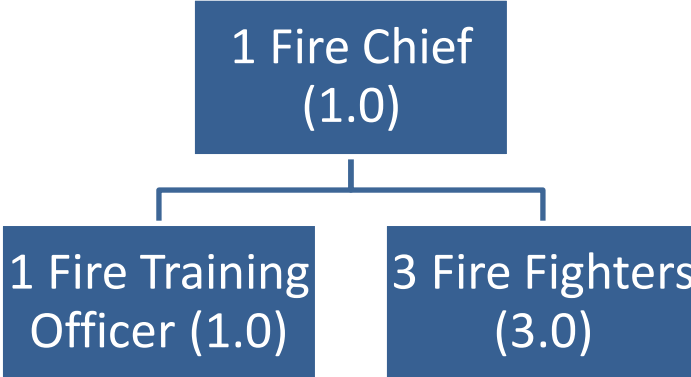
Rural Fire

Department Description

To provide responsive volunteer fire protection in seventeen (17) rural fire stations and sub-stations while assisting in various mutual aid agreements with other jurisdictions. This budget function 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 as volunteer service requires financial support for equipment and technical support from qualified individuals. 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 is now implementing some of these measures and will continue to invest in rural sub-stations, where six of eight have been installed. The County Commission assesses a fee on properties with viable residential and commercial structures that generate over 600,000 annually to improve rural fire services and lower insurance rates for these property owners.

Performance Measurement	2016	2017	2018	2019
Total Dispatched Calls	1,582	1,217	1,500	1,500
Structure Calls	42	43	65	65
1 st Responder (EMS) Call	182	202	248	275
Rescue Calls	28	24	12	12

Rural Fire Organization Chart

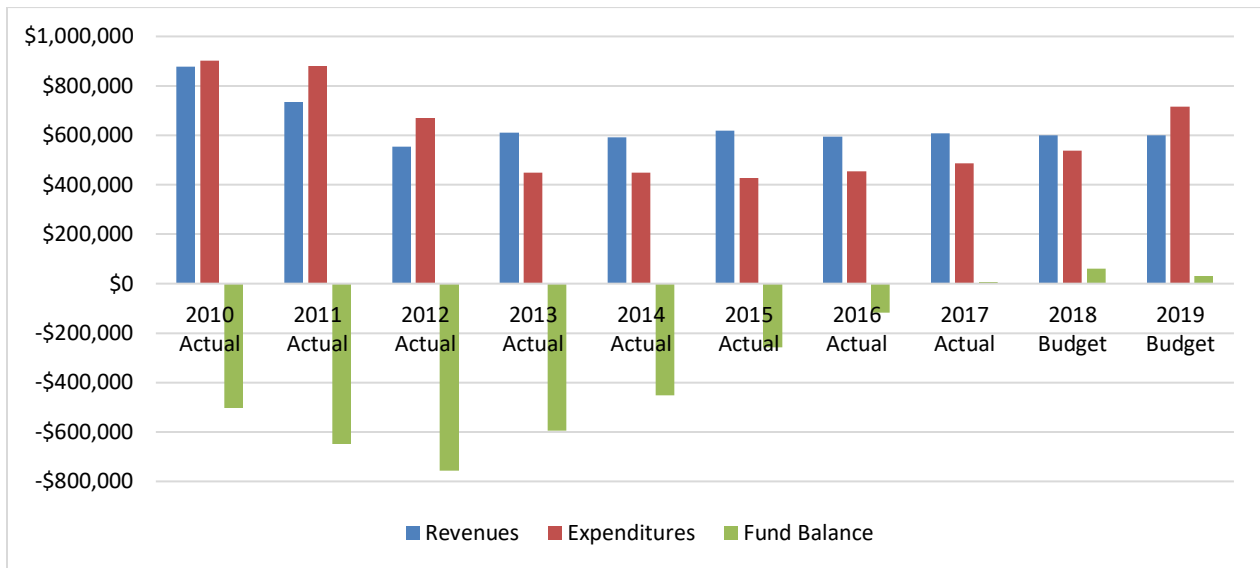


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

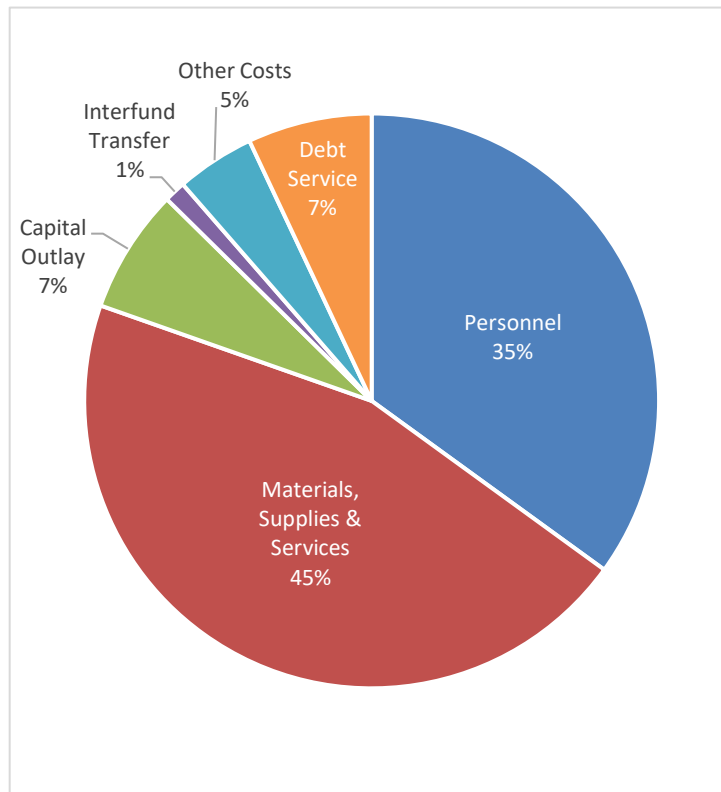
Rural Fire Personnel Changes

Three additional Fire Fighters will be added in January 2019.

Rural Fire Department Revenue - Expenditure Trends



Department Expenditures by Type



Fund 272 – Special Revenue					
Department 35200 – Rural Fire Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	65,810	60,037	65,981	157,622	250,185
Materials, Supplies & Services	250,498	258,227	247,325	252,380	324,575
Capital Outlays	8,640	40,393	43,640	22,700	50,000
Interfund Transfer	31,920	31,982	81,982	8,640	8,640
Other Costs				31,982	31,600
Debt Service				50,000	50,000
Total Expenditures	454,922	486,280	537,111	523,324	715,000
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	595,296	608,076	600,000	600,650	600,750
Total Revenues	595,296	608,076	600,000	600,650	600,750
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	2	2	5
Part-time	0.3	0.3	0.3	0.3	0.3
Total FTE	2.3	2.3	2.3	2.3	5.3

Fund 272 – Special Revenue					
Department 35200 – Rural Fire Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
331110 Charges for Services	200	25			
346900 Fire Fee	595,096	607,301	600,000	600,000	600,000
37100 Donations		750		650	750
Total Revenues	595,296	608,076	600,000	600,650	600,750
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	98,055	95,641	98,183	99,289	159,422
511300 Overtime	7,004	10,693	8,924	9,404	8,924
512100 Health and Life Insurance	26,057	24,219	26,055	28,854	47,334
512200 Social Security	7,571	7,676	8,194	7,582	12,878
512400 Retirement Contributions	6,554	6,385	6,962	3,990	10,942
512700 Workers' Compensation	10,624	11,064	15,846	8,503	10,684
Total Personnel Services	155,865	155,678	164,164	157,622	250,185
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	8,000				
521201 Professional Services – IT	2,365	2,837	3,250	3,000	2,900
522201 Equipment Maintenance	19,646	24,331	30,000	9,500	20,000
522202 Vehicle Maintenance	46,951	37,547	30,000	33,000	40,000
522203 Building Maintenance	6,411	4,172	5,000	2,400	5,000
523201 Telephone	12,855	13,083	12,000	11,800	12,000
523203 Postage	194	245	200	125	200
523300 Advertising	145		175	175	175
523500 Travel	2,239	1,911	2,200	2,650	2,500
523700 Education and Training	2,172	1,927	1,900	1,700	1,900
523852 Contract Labor – Fire Fighters	90,800	92,406	80,000	103,350	105,000
523900 Other Purchased Services	785	441	1,000	300	3,100
531101 Supplies and Materials	4,889	10,890	7,000	6,100	7,000
531120 Janitorial Supplies		56	300	300	400
531150 Building Maintenance Material	2,905	3,860	8,000	1,200	38,000
531155 Vehicle Parts	11,143	15,699	16,000	20,000	16,000
531230 Electricity	18,088	19,531	18,600	18,000	25,800
531240 Bottled Gas	2,212	3,275	4,500	5,900	4,500

531270 Gasoline / Diesel	15,100	12,867	15,000	15,500	18,000
531300 Food	2,752	4,111	3,500	2,500	3,500
531600 Small Equipment	3,498	2,767	3,500	4,000	3,500
531612 Tools	654	693	700	380	700
531710 Uniforms	4,694	5,579	4,500	10,500	14,400
Total Materials, Supplies & Services	258,498	258,227	247,325	252,380	324,575
Capital Outlay					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
542300 Furniture and Fixtures				2,700	
542500 Equipment		31,753	35,000	20,000	50,000
Total Capital Outlay		31,753	35,000	22,700	50,000
Interfund Transactions					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
551100 Indirect Cost Allocation	8,640	8,640	8,640	8,640	8,640
Total Interfund Transactions	8,640	8,640	8,640	8,640	8,640
Other Costs and Interfund Transfer					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
571000 Intergovernmental Fee	1,538	1,600	1,600	1,600	1,600
571901 Georgia Forestry	30,382	30,382	30,382	30,382	30,000
621005 Interfund Transfer (SPLASH)			50,000	50,000	50,000
Total Other Costs	30,382	31,982	81,982	81,982	81,600
Total Expenditures	454,922	486,280	537,111	523,324	715,000
Fund Balance	(116,443)	5,353	68,245	145,571	31,321

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.

Fund 275 – Special Revenue Department 75400 – Tourism Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
314100 Hotel / Motel Tax	12,642	12,047	11,500	7,900	7,900
Total Revenues	12,642	12,047	11,500	7,900	7,900
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
551100 Indirect Cost Allocation	632	602	575	575	575
572400 Convention & Visitors Bureau	9,608	9,156	8,740	5,860	5,860
572401 Arts Council	2,402	2,289	2,185	1,465	1,465
Total Expenditures	12,642	12,047	11,500	7,900	7,900
Fund Balance	0	0	0	0	0

VII. Internal Service Funds

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Internal Service Funds Overview

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

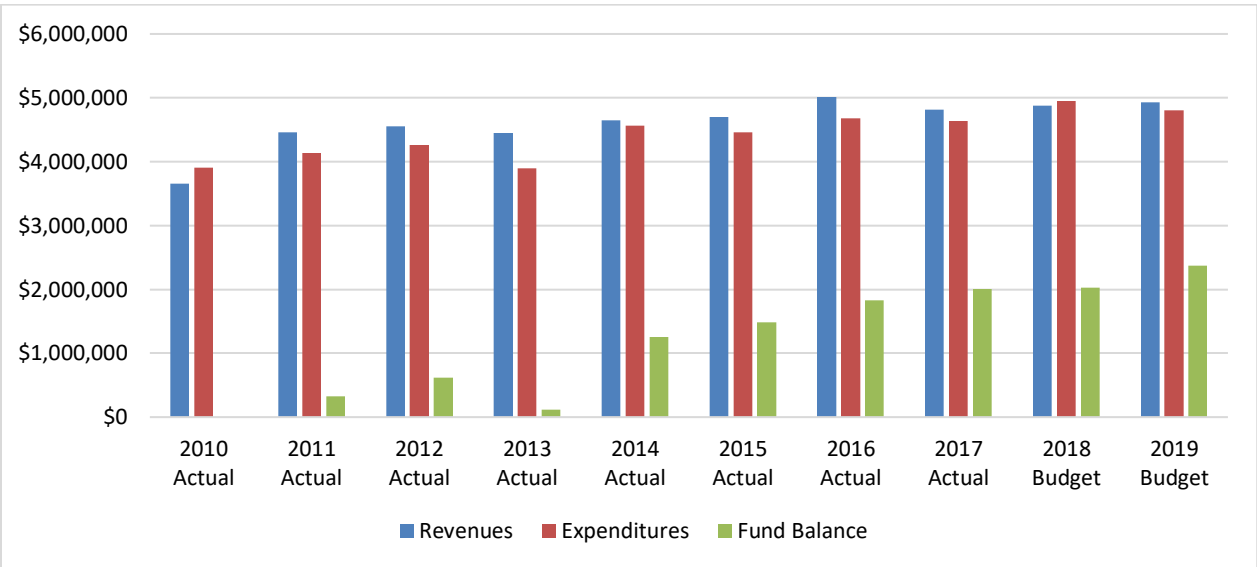
Employee Health Insurance

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 total 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
# of Employees with Health Insurance	291	284	292	295
# with Dependent with Health Insurance	305	320	322	325
# of Health Insurance Claims	10,278	9,171	10,000	10,000

Employee Health Insurance Revenue - Expenditure Trends



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

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
389002 Stop Loss	471,621	254,895	125,000	65,000	115,000
389003 Claim Refunds	12,763	7,553	400	5,250	5,000
389004 Discounts	17,422		20,000	7,625	8,000
391100 Premiums – County	3,573,984	3,619,508	3,786,820	3,880,220	3,850,000
391101 Premiums – Employees	941,771	934,315	950,000	985,960	950,000
Total Revenues	5,017,561	4,816,271	4,882,220	4,944,055	4,928,000
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
531100 Indirect Cost Allocation	127,350	127,350	127,350	127,350	127,350
551500 Employee Assistance Program			6,000	6,000	6,000
551510 Wellness Initiative			10,000	7,000	10,000
552100 Fixed Cost – Health	531,044	540,919	550,000	555,351	552,441
552110 Fixed Cost – County Life			30,000	10,068	10,000
552201 Claims – United Benefit	4,023,821	3,967,792	4,222,805	4,005,000	4,101,315
Total Expenditures	4,682,214	4,636,061	4,946,155	4,710,769	4,807,107
Fund Balance	1,824,937	2,005,147	2,024,152	2,238,487	2,373,089

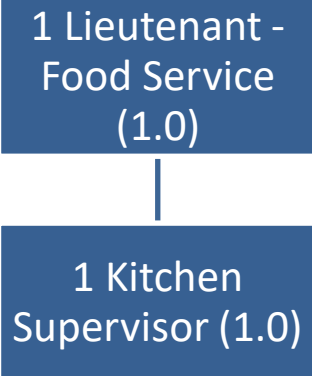
Food Service

Department Description

To safely prepare and provide approximately 1,600 quality meals for prisoners at Bulloch County Correctional Institution and Bulloch County Jail daily. The Bulloch County Correctional Institute kitchen is supervised by two staff members that oversee the meal preparation, maintain the budget, maintain inventory, and ensure that the kitchen complies with the health department sanitation guidelines. There is a twelve (12) acre garden that is maintained by one correctional officer (sergeant) and one inmate. The garden offsets some food costs for the prison inmates as well as the inmates at the Bulloch County Jail. The jail is charged \$4.95 for all three meals that they receive for their inmates.

Performance Measurement	2016	2017	2018	2019

Food Service Organization Chart

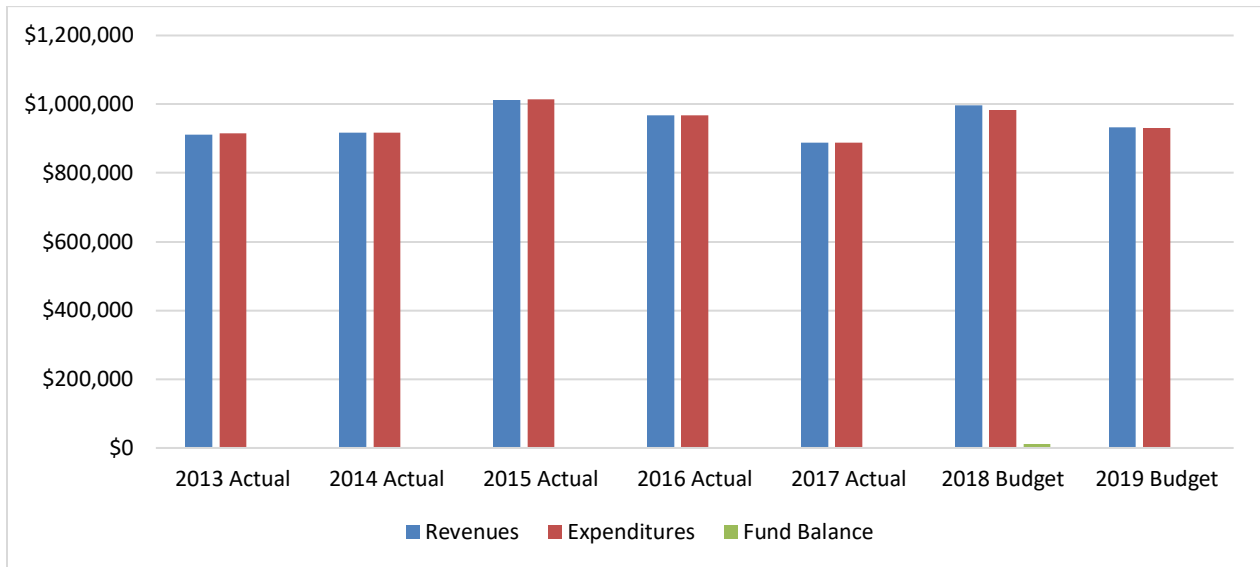


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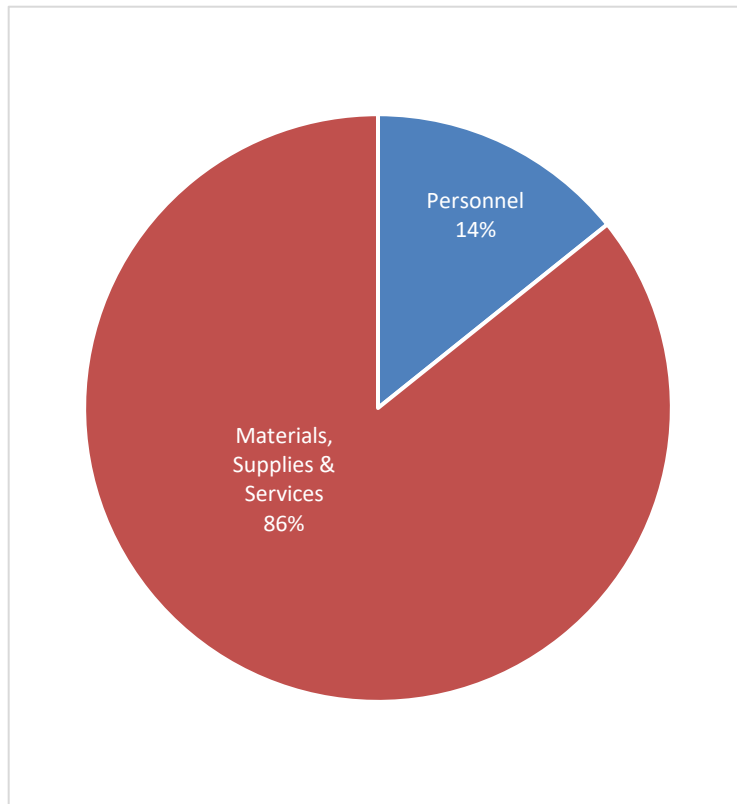
Food Service Personnel Changes

There are no changes to personnel for fiscal year 2019.

Food Service Revenue - Expenditure Trends



Department Expenditures by Type



Fund 610 – Internal Service					
Department 34210 – Food Service Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	116,448	124,626	105,887	122,551	131,900
Materials, Supplies & Services	843,523	752,844	871,520	769,395	793,391
Total Expenditures	967,683	887,626	983,907	896,446	931,791
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	967,683	887,626	996,000	896,500	932,000
Total Revenues	967,683	887,626	996,000	896,500	932,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	2	2	2	2	2
Total FTE	2	2	2	2	2

Fund 610 – Internal Service					
Department 34210 – Food Service Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
341750 County Jail Meals	686,817	597,751	720,000	622,500	662,000
341751 Correctional Institute Meals	262,718	270,636	276,000	274,000	270,000
341752 Other Department Meals	1,988				
391200 Bulloch County Subsidy	16,160	19,239			
Total Revenues	967,683	887,626	996,000	896,500	932,000
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	84,629	85,520	76,640	73,000	82,633
511300 Overtime	9,456	9,277	8,000	11,750	8,000
512100 Health and Life Insurance	6,931	14,540	6,929	24,066	26,055
512200 Social Security	7,055	7,006	6,475	6,085	6,933
512400 Retirement Contributions	6,014	6,091	5,502	5,750	5,891
512700 Workers' Compensation	2,364	2,191	2,342	1,900	2,388
Total Personnel Services	116,448	124,626	105,887	122,551	131,900
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
522201 Equipment Maintenance	7,712	10,156	6,500	4,500	6,500
522202 Vehicle Maintenance	171				
522203 Building Maintenance	443	1,008	1,000	1,300	1,200
523201 Telephone	932	870	850	850	850
523601 Dues	24	23		25	25
523700 Education and Training			500	550	700
523900 Other Purchased Services	767	86	120	20	120
531101 Supplies and Materials	1,717	2,119	2,500	3,000	3,500
531115 Inmate Food	773,939	685,096	800,000	700,000	720,846
531117 Laundry	80	192		50	150
531120 Janitorial Supplies	734	3,272	2,000	2,250	2,500
531150 Building Maintenance Material	35	505	1,000	500	750
531155 Vehicle Parts	1,159	(1,331)			
531210 Water / Sewerage	17,753	18,812	17,000	18,500	19,000
531220 Natural Gas	6,724	6,523	7,000	5,700	7,000
531230 Electricity	38,094	34,228	38,000	35,000	35,000
531600 Small Equipment	951	958	1,250	1,300	1,250
531710 Uniforms		482	300	350	500
Total Materials, Supplies & Services	851,235	763,000	871,520	769,395	799,891
Capital Outlay	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Total Expenditures	967,683	887,626	983,907	896,446	931,791
Profit / (Loss)	0	0	12,093	54	209

VIII. Enterprise Fund

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Enterprise Fund Overview

Enterprise revenues constitute 4.2% of total budgeted revenues. Enterprise funds are established to account for the operation of business-type enterprises. One key difference from other fund types is that depreciation is included as part of the budget. Bulloch County has one Enterprise Fund: Splash in the 'Boro. The Agribusiness Center was moved from an Enterprise Fund to the General Fund in 2016.

Agribusiness Center

Fund Description

To provide a one-stop service center and office complex housing multi-jurisdictional agencies at the county, state and federal level to serve agribusiness needs in Bulloch County. This budget function primarily pays for service requirements for the facility. This facility is considered as Phase I of a two phase multi-purpose agribusiness center that will later provide a mixed-use arena. All the agencies housed are paying rental income to the County, except the County Extension agents' office. In FY 17, this fund was moved into the General Fund.

Fund 555 – Enterprise	
Department 512700 – Agribusiness Center Detail	
Revenues	2016 Actual
361101 Rent – Federal Agencies	81,241
361102 Rent – State Soil & Water	8,823
391200 Transfer In	28,847
Total Revenues	118,911
Materials, Supplies & Services	2016 Actual
522100 Cleaning Services	327
522205 Building Maintenance	19,354
522320 Rental – Equipment	1,080
522400 Pest Control	363
531120 Janitorial Supplies	1,387
531150 Building Maintenance Material	1,624
531210 Water / Sewerage	11,062
531230 Electricity	61,940
Total Materials, Supplies & Services	97,137
Depreciation	2016 Actual
561000 Depreciation	79,202
Total Depreciation	79,202
Total Expenditures	176,339
Fund Balance	0

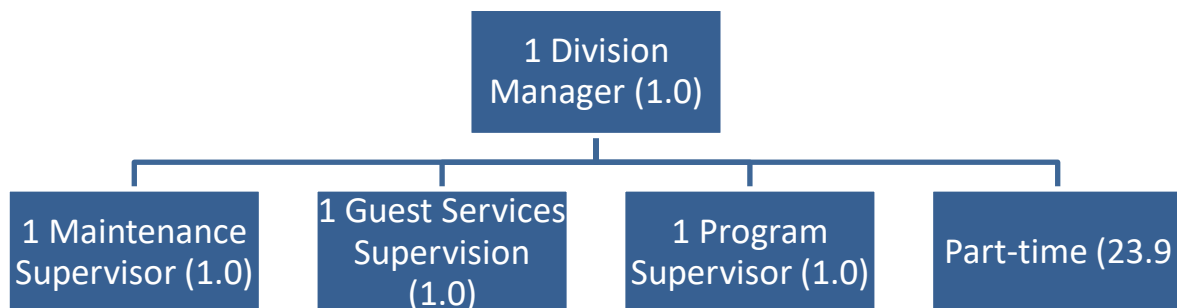
Aquatic Center - Summer

Department Description

Our Mission is to offer a state of the art aquatics facility with a variety of attractions to be considered a destination for guests from up to two hours away. To offer a clean, safe, fun and friendly aquatic facility with exceptional guest services to create outstanding experiences that exceed guest expectations so that they'll want to come back to again and again. 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 33,000sqft. wave pool with a pavilion overlooking it. This additional also included a new interactive play structure. Other attractions include a 10-lane competition pool with diving board, a heated therapy pool, a 800 ft. lazy river, one inner tube slide, one enclosed body flume, one open body flume, the tree house interactive play structure with a beach entry play pool, a beach entry leisure pool with mushroom spray fountain and two lily pad walks, a 6,600 square foot spray pad with kiddie pool and tot slides, a 5-lane toboggan style mat racer slide, and a dual flow rider wave simulator for surfing or body boarding. The park has three concessions stands, men's and women bathhouses, and family changing rooms. Seating and shade structures are located throughout the park for guest convenience. Lifejackets and inner tubes are available a no charge on a first come first serve basis. Lockers are available to rent to secure your personal belongings and for those guests who want their own space, 15 private cabanas are available for daily rental. We also offer birthday party packages and private rental opportunities.

Performance Measurement	2016	2017	2018	2019
Total Revenue	\$1,353,570	\$1,429,615	\$1,554,863	\$2,378,000
Waterpark Summer Season Attendance	117,978	80,549	100,000	125,000
Swim Lesson Participants	634	694	750	800
Water Aerobic Participants	2,655	2,242	2,500	2,750
Lap Swim Participants	4,216	3,276	3,500	4,000

Aquatic Center - Summer Organization Chart

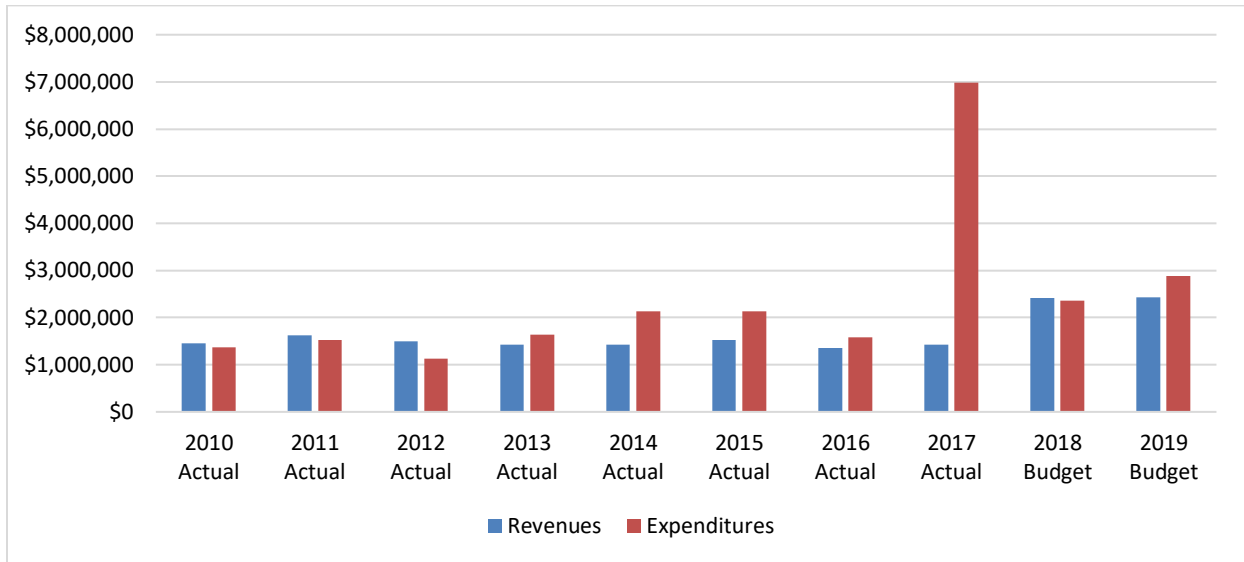


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Aquatic Center - Summer Personnel Changes

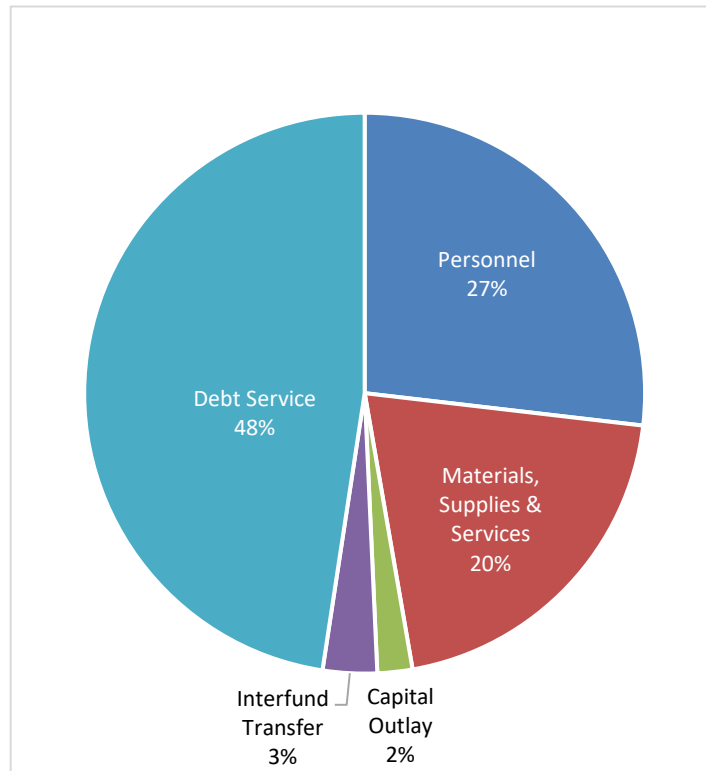
There are no changes to personnel for fiscal year 2019.

Aquatic Center - Summer Revenue - Expenditure Trends



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

Department Expenditures by Type



Fund 556 – Enterprise					
Department 61241 – Aquatic Center – Summer Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	597,576	595,258	738,130	632,321	772,429
Materials, Supplies & Services	355,887	504,640	565,125	509,039	587,500
Capital Outlays	25,818	5,798,622	27,500	32,780	58,000
Interfund Transfer	150,100	90,000	90,000	90,000	90,000
Debt Service	447,233		1,078,100	1,078,100	1,369,400
Total Expenditures	1,576,615	6,988,520	2,520,355	2,342,240	2,877,329
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	1,353,570	1,429,615	2,438,000	1,604,863	2,428,000
Total Revenues	1,353,570	1,429,615	2,438,000	1,604,863	2,428,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Full-time	4	4	4	4	4
Part-time	17.7	17.7	18.0	23.9	23.9
Total FTE	21.7	21.7	22.0	27.9	27.9

Fund 556 – Enterprise					
Department 61241 – Aquatic Center - Summer Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
347210 Contract / Rentals	88,364	112,201	130,000	117,818	130,000
347215 Admissions	1,082,745	1,119,027	2,010,000	1,229,649	2,010,000
347217 Season Passes	100,191	128,790	125,000	119,365	125,000
347510 Swim Team – Competitive	100	540	3,000	825	3,000
347515 Instruction Programming	36,062	23,681	45,000	33,944	45,000
347915 Retail	40,299	33,893	60,000	46,775	60,000
377930 Miscellaneous Income	5,809	11,484	15,000	6,487	5,000
391000 Interfund Transfer			50,000	50,000	50,000
Total Revenues	1,353,570	1,429,615	2,438,000	1,604,863	2,428,000
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time	166,069	148,177	200,000	166,417	178,983
511101 Salary – Part-time	335,719	356,966	420,000	374,525	461,856
511300 Overtime	161	174		1,382	
512100 Health and Life Insurance	37,003	33,085	50,000	35,069	53,901
512200 Social Security	37,371	38,201	47,430	40,843	48,753
512400 Retirement Contributions	7,764	4,805	8,200	2,378	11,404
512700 Workers' Compensation	13,490	13,849	12,500	13,707	17,532
Total Personnel Services	597,576	595,258	738,130	632,321	772,429
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	14,716	5,035	21,500	6,035	21,500
521201 Professional Services – IT	6,533	7,963	4,625	8,029	5,000
522201 Equipment Maintenance	61,096	31,045	35,000	18,821	35,000
522203 Building Maintenance	7,684	20,392	16,000	16,386	16,000
522204 Software Maintenance		3,500			
523101 Insurance	60,000	60,000	60,000	60,000	60,000
523201 Telephone		802	2,200	1,335	2,200
523203 Postage	277	34	450	185	450
523300 Advertising	61,096	56,068	65,000	56,640	65,000
523400 Printing and Binding	239	7,558	5,500	7,200	5,500
523500 Travel	2,406	4,045	3,500	2,948	3,500
523510 Team Entry – Travel	168		1,500	381	1,500
523601 Dues				670	

523610 Bank Fee	24,383		34,000	30,816	34,000
523700 Education and Training	2,341		3,500	4,283	4,000
523900 Other Purchased Services	3,190	3,120	150	3,838	150
521101 Supplies & Materials	3,429	3,903	3,200	4,703	3,200
531104 Program Materials	41,389	41,261	65,000	37,323	65,000
531120 Janitorial Supplies	7,163	10,316	8,500	10,147	8,500
531142 Chemicals	40,948	39,816	58,000	38,943	58,000
531143 Landscaping Supplies	4,747	2,482	3,000	3,723	3,000
531210 Water / Sewerage	4,904	80,914	75,000	75,000	75,000
531211 Stormwater	1,897	657	2,000	2,000	2,000
531220 Natural Gas		461		10,400	
531230 Electricity	7,834	47,530	65,000	65,000	65,000
531590 Merchandise – Resale	21,510	19,114	40,000	17,978	40,000
531600 Small Equipment	919	7,631	4,000	7,631	4,000
531710 Uniforms	7,286	18,624	10,000	18,624	10,000
Total Materials, Supplies & Services	355,887	504,640	586,625	509,039	587,500
Capital Outlay					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
541200 Site Improvements		5,687,981			
542300 Furniture and Fixtures				4,780	
542400 Computers	2,483		2,500	2,500	2,500
542401 Software		457		500	500
542500 Capital Outlay - Equipment	23,336	110,184	25,000	25,000	55,000
Total Capital Outlay	25,818	5,798,622	27,500	32,780	58,000
Interfund Transaction					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
551100 Indirect Cost Allocation	150,100	90,000	90,000	90,000	90,000
Total Interfund Transaction	150,100	90,000	90,000	90,000	90,000
Debt Service					
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
561100 Depreciation	447,233		460,000	460,000	750,000
581000 Debt Service – Principal			430,000	430,000	440,000
582000 Debt Service – Interest			188,100	188,100	179,400
Total Debt Service	447,233		1,078,100	1,078,100	1,369,400
Total Expenditures	1,576,615	6,988,520	2,520,355	2,342,240	2,877,329
Profit / (Loss)	(223,045)	(5,558,905)	(82,355)	(737,377)	(449,329)

Aquatic Center - Winter

Department Description

Our mission is to offer 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
Revenue	\$105,921	\$114,066	\$97,880	\$108,000
Swim Lesson Participants	587	768	613	700
Lap Swim Participants	5,591	5,460	4,249	5,000
Water Aerobics Participants	2,881	2,228	2,845	3,200

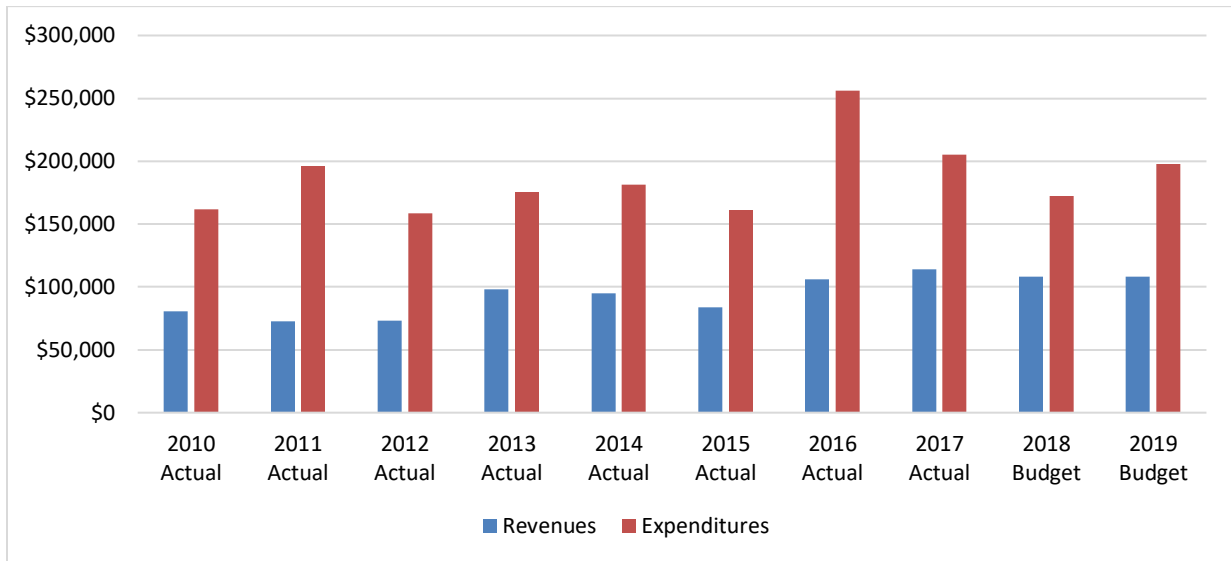
Aquatic Center - Winter Organization

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

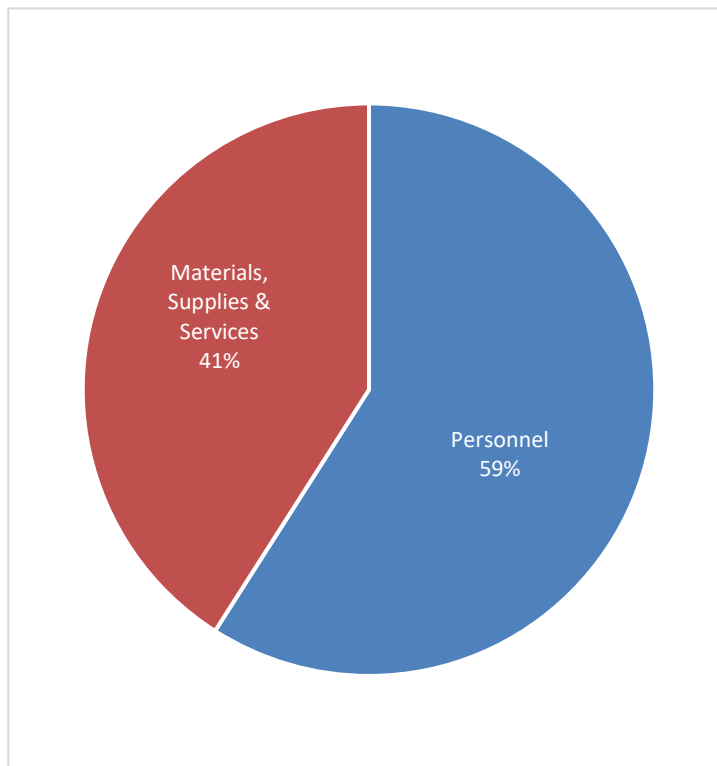
Aquatic Center - Winter Personnel Changes

There are no changes to personnel for fiscal year 2019.

Aquatic Center - Winter Revenue - Expenditure Trends



Department Expenditures by Type



Fund 556 – Enterprise					
Department 61242 – Aquatic Center - Winter Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	97,114	103,445	93,000	103,463	116,824
Materials, Supplies & Services	158,812	101,736	79,550	102,604	81,050
Total Expenditures	255,926	205,181	172,550	206,067	197,874
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	105,921	114,066	108,000	97,880	108,000
Total Revenues	105,921	114,066	108,000	97,880	108,000
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Part-time	5.7	6.1	6.1	5.0	5.0
Total FTE	5.7	6.1	6.1	5.0	5.0

Fund 556 – Enterprise					
Department 61242 – Aquatic Center - Winter Detail					
Revenue	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
347210 Contract / Rentals	11,215	10,125	12,000	9,959	12,000
347215 Admissions	20,065	21,821	21,000	14,921	21,000
347217 Season Passes	14,943	14,190	15,000	20,663	15,000
347510 Swim Team - Competitive	1,731	399	2,000	250	2,000
347515 Instruction Programming	51,137	66,029	55,000	51,287	55,000
347915 Retail	6,027		2,000	50	2,000
377930 Miscellaneous Income	803	1,501	1,000	750	1,000
Total Revenues	105,921	114,066	108,000	97,880	108,000
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511101 Salary – Part-time	85,375	94,545	85,000	95,665	105,832
512200 Social Security	6,551	7,233	6,500	7,326	8,096
512700 Workers' Compensation	5,188	818	1,500	472	2,895
Total Personnel Services	97,114	102,595	93,000	103,463	116,824
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
521200 Professional Services	1,860	850		1,425	1,000
522201 Equipment Maintenance	3,144	4,919	5,000	1,911	5,000
522203 Building Maintenance	1,254	1,944	2,500	4,096	2,500
523201 Telephone	4,567	2,064			
523300 Advertising	1,377	4,101	2,900	2,145	2,900
523400 Printing and Binding	755	940	1,000	2,267	1,000
523510 Team Entry – Travel	980				
523610 Bank Fee	11				
523900 Other Purchased Services	480	40			
521101 Supplies & Materials	2,083	638	1,250	1,304	1,250
531104 Program Materials	5,526	3,942	10,000	6,104	10,000
531120 Janitorial Supplies	1,005	1,146	2,000	1,000	2,000
531142 Chemicals	3,739	1,428	3,500	5,000	4,000
531150 Facilities Maintenance	204	105	400	200	400
531210 Water / Sewerage	80,214	32,157	10,000	32,157	10,000
531211 Stormwater		1,095			
531220 Natural Gas	18,029	6,916	10,000	7,000	10,000
531230 Electricity	32,907	39,988	30,000	37,866	30,000
531600 Small Equipment		141		129	
531710 Uniforms	678	171	1,000		1,000
Total Materials, Supplies & Services	158,812	102,586	79,550	103,463	81,050
Total Expenditures	255,926	205,181	172,550	206,067	197,874
Profit / (Loss)	(150,006)	(91,115)	(64,550)	(108,187)	(89,874)

Aquatic Center - Concessions

Department Description

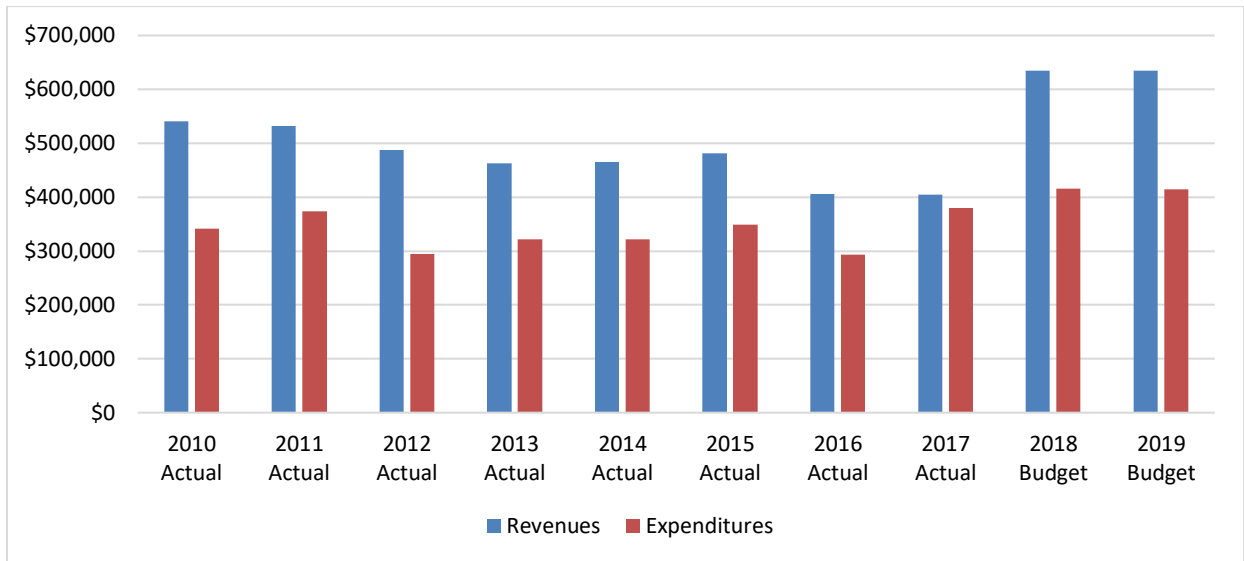
Our mission for concessions is to provide outstanding quality and service while offering a variety of food and drink options that meet the needs of our guests at an affordable price. Splash in the Boro offers three full service concessions stands during the waterpark season. Splashy's Snack Shack offers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

Performance Measurement	2016	2017	2018	2019
Revenue	\$405,459	\$404,111	\$400,679	\$634,500

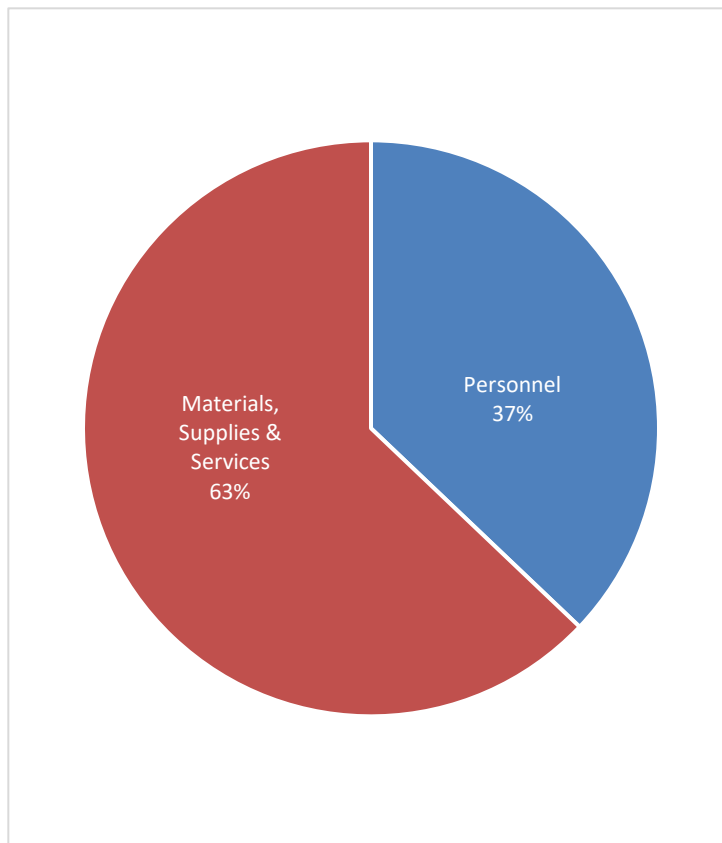
Aquatic Center - Concessions Personnel Changes

There are no changes to personnel for fiscal year 2019.

Aquatic Center - Concessions Revenue - Expenditure Trends



Department Expenditures by Type



Fund 556 – Enterprise					
Department 61243 – Aquatic Center - Concessions Summary					
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Personnel Services	102,905	149,134	134,910	188,627	153,663
Materials, Supplies & Services	190,704	230,771	260,500	226,666	260,500
Total Expenditures	293,608	379,905	415,410	415,293	414,163
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
General Taxes and Revenues	405,459	404,111	634,500	400,679	634,500
Total Revenues	405,459	404,111	634,500	400,679	634,500
Personnel Summary (FTE)	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
Part-time	5.1	6.5	6.5	11.6	11.6
Total FTE	5.1	6.5	6.5	11.6	11.6

Fund 556 – Enterprise					
Department 61243 – Aquatic Center - Concessions Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
347910 Concessions	405,042	397,675	624,000	392,923	625,000
371101 Sponsorship		6,000	9,000	7,256	9,000
389101 Vendor's Comp on Sales Tax	418	436	500	500	500
Total Revenues	405,459	404,111	634,500	400,679	634,500
Personnel Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
511100 Salary – Full-time			20,000	2,500	20,000
511101 Salary – Part-time	92,916	133,322	120,000	168,000	120,000
511300 Overtime	31	1,225		1,889	
512200 Social Security	7,110	10,293	10,710		9,180
512100 Group Insurance				170	
512400 Retirement			1,200	13,063	1,200
512700 Workers' Compensation	2,848	2,387	3,000	21	3,283
Total Personnel Services	102,905	147,227	134,910	188,627	153,663
Materials, Supplies & Services	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
522201 Equipment Maintenance	189	1,907	2,000	1,827	2,000
522320 Rental Equipment		2,160		2,285	
531101 Supplies & Materials	1,249	7,280	3,500	8,992	3,500
531300 Food and Drink	189,266	221,331	255,000	213,562	255,000
Total Materials, Supplies & Services	190,704	232,678	260,500	226,666	260,500
Total Expenditures	293,608	379,905	415,410	415,296	414,163
Profit / Loss	111,851	24,206	219,090	(14,614)	220,337

Aquatic Center - Expansion

Fund 556 – Enterprise					
Department 61245 – Aquatic Center - Expansion Summary Detail					
Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Approved
361000 Interest				12,960	
Total Revenues				12,960	
Expenditures	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Approved
523610 Bank Fee				2,688	
582300 Interest	67,413				
582101 Interest – Sea Island Bank		15,882		188,100	
584000 Debt Issuance Cost		203,487			
Total Expenditures	67,413	219,369		190,788	
Profit / (Loss)	(67,413)	(219,369)		(177,828)	

IX. Capital Improvement Fund

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Capital Improvement Fund Overview

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

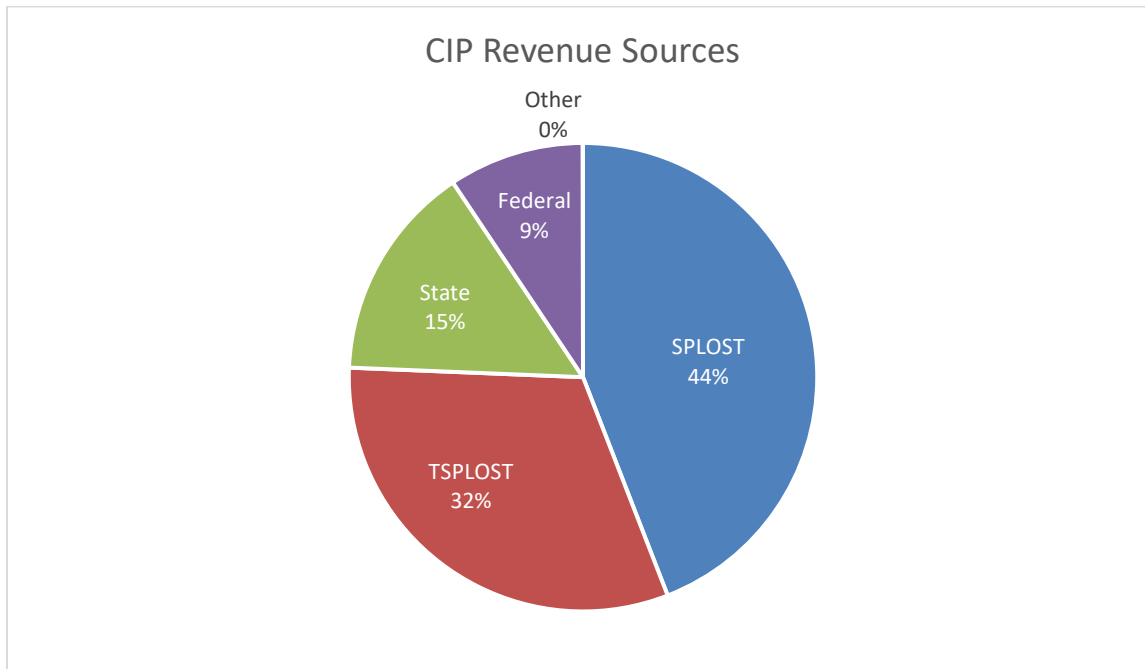
Bulloch County has experienced significant growth in the past 30 years. The County's challenge with capital projects is the construction of new facilities and purchase of equipment to ensure that there is adequate capacity to serve the residents.

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, greenspace, economic development, airport, elections and the multi-purpose arena. 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 Fiscal Year (FY) 2019 Capital Budget is the product of the 2023 Capital Improvements Program (CIP). The primary funding mechanism for the county CIP is the Special Purpose Local Option Sales Tax (SPLOST). This tax is voted for by referendum and has a sunset period of six years. 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). There are also remaining funds in this CIP that have been allocated from previous SPLOST referenda, such as the SPLOST 2002 fund balance of \$4,186,000 for a multi-purpose agricultural arena project. 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 proceeds for use toward new or additional projects.

Project Schedules

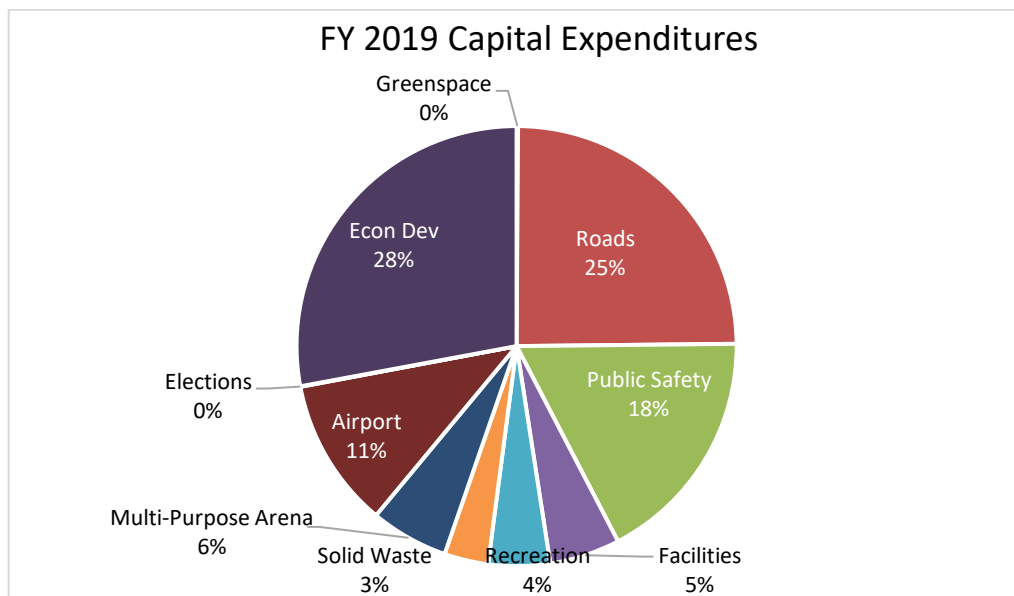
The following illustrate the project investment schedule for numerous projects through FY 2023. It should be noted that the current SPLOST 2013 collection period expires approximately mid-year in FY 2020 (or, October 2019).

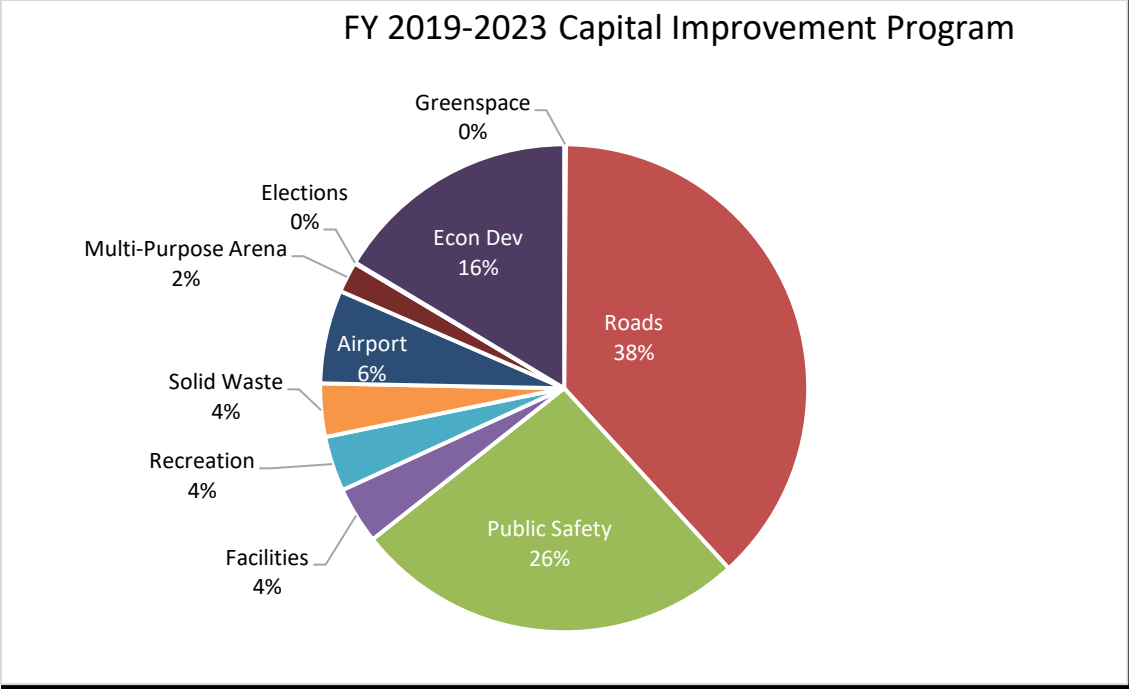
Approximately 44% of CIP 2019 funding will be generated by SPLOST collections, TSPLOST an additional 32%, with the balance leveraged by both committed and non-committed state and federal grants. Currently, Roads, Economic Development and new Agricultural Complex consist of 74% of the forward project 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 2023 program progresses, securing leveraged funding and stimulating commercial development that generates sales tax will be critical.

The total Capital Projects budget for FY 2019 is \$26.68 million, which represents a 132.7% increase from FY 2017's \$11.4 million budget. Approximately \$5.3 million (State grant/local match) will be used to improve US 301 near the new industrial park. 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 2019 capital improvements expenditures by category (above) and an estimated cost over the next 5 years (below).

Major Capital Projects Impacts

FY 2019 Capital Projects	Proposed Capital	Funding Source	Description	Budget Impact
Radio Infrastructure	\$8,000,000	SPLOST	Update and expand radio system	Additional maintenance costs will be shared with users
Road Resurfacing	\$1,130,000	TSPLOST	Resurfacing paved roads	Maintain service level
Road Paving	\$332,900	SPLOST	Pave Miller St Ext	Improve service level
Ambulance	\$152,000	SPLOST	Purchase new Ambulance	Replace aging fleet, lower maintenance costs
Sheriff Vehicles	\$180,000	SPLOST	Purchase 6 vehicles	Replace aging fleet, lower maintenance costs
Memorial Park Improvement	\$450,000	SPLOST	Pavilion, Park improvements	Upgrade equipment, lower maintenance costs
CDBG – Senior Center	\$913,846	Federal	New Senior Center	Replace aging facility, lower maintenance costs
US301 Improvements	\$5,300,000	State	Upgrade 301 access at industrial Park	Enhancement will help development in industrial park
Runway Rehabilitation	\$1,500,000	Federal, State, SPLOST	Rehabilitate runway 14/32	Maintain service level, lower maintenance costs
Multi-purpose Arena	\$1,442,483	SPLOST, FEMA	Complete Ag Arena	Prepare for successful opening and minimize operating costs

Capital Improvement Program Summary

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY2023	Total
SPLOST 2013	4,996,402	1,675,949				6,672,351
SPLOST – Portal Loan Proceeds	28,900	28,900	28,900	28,900	28,900	144,500
TSPLOST	3,783,600	5,014,800	5,014,800	5,014,800	5,014,800	23,842,800
SPLOST 2019		2,436,980	2,706,800	3,037,635	2,797,038	10,978,453
LMIG	1,492,000	1,492,000	1,492,000	1,492,000	1,492,000	7,460,000
STIB Loan / Grant	1,500,000					1,500,000
Federal OJP-Bullet Proof Vests	10,000					10,000
Federal FEMA - AFG	180,000					180,000
CDBG – Senior Center	750,000					750,000
GSU Law Library Grant	12,000					12,000
State GDOT Grant	188,072	3,750	3,750	32,500	40,000	268,072
Federal FAA Grant	2,668,699	67,500	67,500	585,000	720,000	4,108,699
FEMA Hurricane Funds	1,892,376					1,705,000
Total Revenues	32,002,099	10,719,879	9,313,750	10,190,835	10,092,738	72,319,302
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Roads	7,003,146	6,277,555	5,741,457	5,741,457	5,627,998	30,391,613
Public Safety	4,973,731	12,044,200	1,299,250	1,430,024	1,309,276	20,888,631
Recreation	1,301,950	863,600	367,600	400,800	478,000	3,411,950
Facility Improvements	1,420,191	267,000	262,598	619,010	401,000	2,969,799
Solid Waste	43,435	291,435	384,435	521,435	401,435	1,642,175
Greenspace	30,000	23,550	18,614	11,110	11,110	94,384
Economic Development	7,717,150	2,545,025	300,275	300,275	300,275	11,163,000
Elections	10,938	12,004	11,110	11,110	11,110	56,272
Airport	3,120,500	159,645	124,700	687,200	853,700	4,945,745
Multi-purpose Arena	1,055,549					1,055,549
Total Expenditures	26,676,590	22,484,014	8,510,039	9,722,421	9,393,804	76,786,868
Fund Balance	13,209,985	1,445,850	2,249,562	2,717,976	3,416,910	

The table illustrates the SPLOST 2013, TSPLOST and SPLOST 2019 collections through the end of the referendum period in mid FY 2023.

Meanwhile, most SPLOST categorical accounts currently have carryover balances that reflect the excess of revenues over expenditures prior to FY 2019. However, there are categories that will encounter annual deficits as these balances are spent down over time.

Roads

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
SPLOST Portal Loan Proceeds	28,900	28,900	28,900	28,900	28,900	144,500	32442010-361004
SPLOST 2013	1,238,756	402,089				1,640,845	32442010-313200
TSPLOST 2018	3,693,600	4,924,800	4,924,800	4,924,800	4,924,800	23,392,800	33542010-313400
LMIG (State DOT)	1,492,000	1,492,000	1,492,000	1,492,000	1,492,000	7,460,000	25042010-334313
FEMA Hurricane Funds	680,795					680,975	25042010-391200
Total Revenues	7,134,231	6,847,789	6,445,700	6,445,700	6,445,700	33,319,120	
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Road Striping and Signage	160,000	160,000	160,000	160,000	160,000	800,000	334/33542010-541468
Bridges	350,000	350,000	350,000	350,000	350,000	1,750,000	324/33542010-541454
Resurfacing Pool	1,939,600	1,939,600	1,939,600	1,939,600	1,939,600	9,698,000	250/324/33542010-541227
Intersection Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	33542010-541400
Road Paving	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	33542010-541400
US 301 Widening	550,000					550,000	33542010-541400-S7900
Clark Farm Road Paving		502,500				502,500	33542010-541400
Bike and Pedestrian	324,800	324,800	324,800	324,800	324,800	1,624,000	33542010-541400
Equip Lease (US Bancorp 3 and 5)	374,871	147,057	147,057	147,057		816,042	32442010-581101/582101-D1002/D1004
Equipment	100,000	450,000	450,000	450,000	450,000	1,900,000	324/33542010-542500
Boom Axe Mowing Contract	150,000	300,000	300,000	300,000	300,000	1,350,000	33542010-523900
Work Order, Fleet, Fac Software	30,975					30,975	25042010-542401
Training Building	500,000					500,000	25042010-541300
Miller St/Colfax Station Paving	332,900					332,900	33542010-541400
Land Acquisition (Borrow Pit)	150,000	30,000	30,000	30,000	30,000	270,000	324/33542010-541463
Pictometry Allocation		33,598				67,196	33542010-542401
Transportation Plan Update	40,000	40,000	40,000	40,000	40,000	200,000	33542010-521200
Total Expenditures	7,003,146	6,277,555	5,741,457	5,741,457	5,627,998	30,391,613	
Fund Balance	688,795	1,259,029	1,963,272	2,667,515	3,485,217		

FY 2019 Budget Highlights:

- Approximately 25 miles of resurfacing on network roads and in selected subdivisions.
- Complete paving of Key Akins and R.J. Kennedy Roads.
- Begin design for extension of the S&S Greenway

Public Safety

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
SPLOST 2013	444,397	144,247				588,644	32430000-313200
SPLOST 2019		1,334,069	1,265,500	1,394,023	1,273,426	5,267,018	32530000-313200
SPLOST 2019 (Loan Proceeds)	14,500,000					14,500,000	324/33542010-393500
Federal OJP-Bullet Proof Vests	10,000					10,000	25030000-331151
FEMA Hurricane Funds	337,376					337,376	25030000-391200
Federal FEMA-AFG	180,000					180,000	25030000-331150
Total Revenues	15,471,773	1,478,316	1,265,500	1,394,023	1,273,426	20,883,038	
Expenditures	FY 2019	FY 2020	FY 2021	FY2022	FY2023	Total	Account #
Adult Probation – Copier (2)	12,000					12,000	32430000-542500-S3701
Adult Probation – Security Camera	9,000					9,000	32430000-542500-S3701
Adult Probation – Furniture	5,000					5,000	32430000-542300-S3702
Adult Probation – Car		30,000				30,000	32530000-542200
Animal Control – Car	27,000	27,750	29,250	30,500	32,250	146,750	324/32530000-542200-S3002
Animal Control – Equipment	5,000	5,000	5,000	5,000	5,000	25,000	32430000-542500-S3001
Animal Shelter – Computers	4,000	2,000	2,000	3,000	1,000	12,000	25015660-542400
Animal Shelter – Traps		2,500	2,500	2,500	2,500	10,000	32530000-542500
Animal Shelter – Kennel			300,000			300,000	32530000-541300
Animal Shelter – Sewer Upgrade			50,000			50,000	32530000-541400
Animal Shelter – Washer			15,000			15,000	32530000-542500
Animal Shelter – CCTV System			5,000			5,000	32530000-542500
Animal Shelter – Copier			3,500			3,500	32530000-542500
Animal Shelter – Ventilation				42,000		42,000	32530000-541300
Animal Shelter – Spay Room				35,000		35,000	32530000-541300
Animal Shelter – Renovation					50,000	50,000	32530000-541300
Animal Shelter – Intake/Adoption					30,000	30,000	32530000-541300
EMS – Ambulances	152,000	200,000	200,000	200,000	200,000	952,000	324/32530000-542200-S3401
EMS – Heart Compression	63,540					63,540	32430000-542500-S3400
EMS – Stretchers	64,647	32,000	32,000	32,000	32,000	192,647	32430000-542500-S3400
EMS – Computers	12,800	19,200				32,000	25015660-542400
EMS – Defibrillators		42,000				42,000	32430000-542500-S3400
EMS – Copier		5,000				5,000	32530000-542500
EMS – Floor Replacement			15,000			15,000	32530000-541300
EMS – New Facility				300,000	300,000	600,000	32530000-541300
EMS – Software		5,000			50,000	55,000	32530000-542401

Expenditures	FY 2019	FY 2020	FY 2021	FY2022	FY2023	Total	Account #
EMS – Server					8,000	8,000	32530000-542500
Fire – Turnout Gear	25,000	25,000	25,000	25,000	25,000	125,000	32430000-542500-S3503
Fire – Breathing Apparatus	18,750	18,750	10,000	10,000	10,000	67,500	32430000-542500-S3500
Fire – Rescue Tools	25,000	25,000	10,000	10,000	10,000	80,000	32430000-542500-S3504
Fire – Hose	19,000	19,000	19,000	19,000	19,000	95,000	32430000-542500-S3502
Fire – Eagle Cameras	59,949					59,949	32430000-542500
Fire – Apparatus		580,000	330,000	330,000	250,000	1,490,000	32530000-542200
Fire – Radios	105,000	60,000				165,000	324/32530000-542500
Fire – Pagers	20,000	20,000				40,000	32530000-542500
Fire – Cascade		80,000		80,000		160,000	32530000-542500
Fire – Air Pak		35,600	35,600	35,600	35,600	142,400	32530000-542500
Fire – Generators		3,600	3,600	3,600	3,600	14,400	32530000-542500
Fire – Chainsaw		1,800	1,800	1,800	1,800	7,200	32530000-542500
Fire – Jaws of Life				26,426	26,426	52,852	32530000-542500
Fire – Emergency Trailer					12,000	12,000	32530000-542500
Sheriff – Equipment	25,000	25,000	25,000	25,000	25,000	125,000	324/32542010-542200-S3801
Sheriff – Vehicles	180,000	180,000	180,000	180,000	180,000	900,000	324/32530000-542200-S3801
Radios Infrastructure	4,000,000	4,000,000				8,000,000	32430000-541400
Radios – Replacement Pool		100,000				100,000	32430000-542500
Pictometry	33,598			33,598		67,196	32430000-541300-S3402
Sheriff/Jail Facility Expansion		6,500,000				6,500,000	32430000-541300
EMS Equipment Lease	33,000					33,000	32430000-542500-S3400
Fire Truck Lease (US Bancorp 3)	74,447					74,447	32430000-581101/582101-D1002
Total Expenditures	4,973,731	12,044,200	1,229,250	1,430,024	1,309,176	21,056,381	
Fund Balance	10,906,518	340,634	306,884	270,883	235,133		

FY 2019 Budget Highlights:

- Animal Shelter facility improvements, equipment and vehicles.
- One new ambulance for EMS on pay as you go, and continuing lease purchase payments and a discretionary equipment pool.
- Probation Department personal protective equipment and technology.
- Sheriff’s Department vehicles and discretionary equipment.

Recreation

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY2023	Total	Account #
SPLOST 2013	655,485	212,764				868,250	32462200-313200
SPLOST 2019		270,135	399,957	399,957	399,957	1,470,006	32562200-313200
Total Revenues	399,957	482,899	399,957	399,957	399,957	2,338,256	
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Admin – Copier	10,000					10,000	32462200-542500
Admin – 15 Passenger Bus	55,000					55,000	32462200-542200
BP – Athletic Field Bleacher Pads			40,000			40,000	32562200-541200
BP – Remove/Replace Fencing			35,000			35,000	32562200-541200
BP – Turf and Irrigation Improvements			15,000			15,000	32562200-541200
BP – Accessory Replacement			35,000			35,000	32562200-542500
Greenway – Design			75,000			75,000	32562200-521200-S6016
Fletcher – Design		50,000				50,000	32462200-521200
Honey Bowen – Carpet	22,000					22,000	32462200-541300
Luetta Moore – Park Accessories		5,000				5,000	32562200-542500
Luetta Moore – Basketball Court		10,000				10,000	32562200-542500
Memorial – Pavilion		100,000				100,000	32462200-541200-S6025
Memorial – Playground Upgrade		150,000				150,000	32462200-541200-S6024
Memorial – Playground Surfacing		200,000				200,000	32462200-541200-S6037
MCP – Fencing Replacement				300,000		300,000	32562200-541200
MCP – Tennis Court Resurfacing	52,000					52,000	32462200-541200-S6018
MCP – Pond Fountains	32,000					32,000	32462200-542300-S6036
MCP – Exercise Equipment	28,000					28,000	32462200-541200-S6024
MCP – Field Renovations	10,000					10,000	32462200-541200-S6001
MCP – Tennis Windscreens	8,000			8,000		16,000	32562200-542500-S6006
MCP – Bench, Tables, Trashcans	7,200	7,500				14,700	32562200-542300
MCP – Exmark Mower		5,800		5,800		11,600	32562200-541201
MCP – Backstop Netting			11,500			11,500	32562200-541201
MCP – Press Box Carpet				8,000		8,000	32562200-541201
MCP – PA System				21,000		21,000	32562200-541201
MCP – Scoreboard Replacement		14,000				14,000	32562200-541201
Nevils – Park Accessories		5,000				5,000	32562200-541202
Stilson – Scoreboards			12,000			12,000	32562200-541203
Stilson – Irrigation Improvements		5,000				5,000	32562200-541203
Concessions – Pizza Oven		5,000				5,000	32562200-542500
General Parks – Lightning Detection		8,000				8,000	32562200-542500

Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
General Parks – Accessory		35,000				35,000	32562200-542500
General Parks – Portal Tennis Resurface		40,000				40,000	32562200-541200-S6018
General Parks – Old JPB Renovation					478,000	478,000	32562200-541300
Parks – Pickup Truck		26,000				26,000	32462200-542200
Parks – Front Rotary Mower Exmark	18,000		23,000			41,000	32562200-542500
Parks – 30 HP Tractor	23,000					23,000	32462200-542500
Parks – Heavy Duty Equipment Trailer	17,000					17,000	32462200-542500
Parks – Utility Vehicle Replacement	8,750					8,750	32462200-542500
Parks – Flatbed Dump Truck		65,000				65,000	32462200-542200
Parks – 50 HP Tractor Replacement		50,000				50,000	32462200-542500
Parks – F-250 Pickup Truck		22,000				22,000	32462200-542200
Parks – 8 Cylinder Pickup Truck		20,000	20,000	42,000		82,000	32462200-542200
Parks – Topdresser		20,000				20,000	32562200-542500
Parks – Paint Machine		5,000				5,000	32562200-542500
Parks – Light Equipment Trailer		4,000				4,000	32462200-542500
Parks – Self-propelled Sweeper			35,000			35,000	32562200-542500
Parks – Self-propelled Spreader			12,000			12,000	32562200-542500
Athletic – Jugs Pitching Machines		3,300				3,300	32562200-542500
Athletic – Picnic Tables			10,000			10,000	32562200-542300
Athletic – Tennis Windscreens			3,000	8,000		11,000	32562200-542500
Athletic – Trash Receptacles			3,000			3,000	32562200-542300
Athletic – Benches			2,500			2,500	32562200-542300
Athletic – Ball Machine			1,700			1,700	32562200-542500
Athletic – Tennis Shop Furniture			2,500			2,500	32562200-542300
Athletic – Backstop Netting Field			11,500			11,500	32562200-542500
Equipment – Park Banners		8,000				8,000	32562200-542500
Equipment – Fiesta Tents				4,000		8,500	32562200-542500
Equipment – Air/Water Cool Fans				4,000		4,000	32562200-542500
Equipment – 24’ X 24” Portable Stage			12,000			12,000	32562200-542300
Equipment – Stackable Chairs			4,000			4,000	32562200-542300
Equipment – Chair Caddies			1,500			1,500	32562200-542500
Equipment – Floor Machine Duel Speed				2,400		2,400	32562200-542500
Agricultural Arena – Buildings	1,011,000					1,011,000	32462200-541300
Total Expenditures	1,301,950	863,600	367,600	400,800	478,000	3,411,950	
Fund Balance	474,741	94,041	126,398	125,555	47,512		

FY 2019 Budget Highlights:

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

Facility Improvements

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
SPLOST 2013	168,885	54,818				223,703	32415660-313200
SPLOST 2019		345,182	400,000	400,000	400,000	1,545,182	32515660-313200
CDBG – Senior Center	750,000					750,000	25015660-334310
GSU Law Library Grant	12,000					12,000	25015660-336003
FEMA Hurricane Funds	874,025					874,025	25015660-391200
Total Revenues	1,804,910	400,000	400,000	400,000	400,000	3,404,910	
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Ag Center – HVAC System	65,000					65,000	25015660-542300
Ag Center – Roof Repair	10,000					10,000	25015660-541300
Ag Center – Door Upgrade	16,800					16,800	25015660-541300
Ag Center – Clean Exterior	3,270					3,270	25015660-523900
Floor Scrubber	3,000					3,000	25015660-542500
Executime	15,000					15,000	25015660-542401
Signage	10,000					10,000	25015660-541300
NMA – Stair Repair	10,000					10,000	25015660-541300
NMA – Security System	5,000					5,000	25015660-542300
NMA – Door Upgrade	26,000					26,000	25015660-541300
Courthouse – Ground Lights	5,000					5,000	25015660-541200
CA – Security System	4,000					4,000	25015660-541300
CA – Door Upgrade	21,000					21,000	25015660-541300
Judicial – Exterior Cleaning	5,000					5,000	25015660-523900
Scanner (Clerk of Court)	12,000					12,000	25015660-542500
Flooring – Adult Probation	12,000					12,000	25015660-541300-S7000
Flooring – Judicial Annex	50,000					50,000	25015660-541300-S7100
Flooring – Magistrate Court	11,775					11,775	32415660-541300-S7050
Chairs – Judicial Annex	3,000					3,000	25015660-542300-S7102
Courtroom Furniture Jud Annex	42,500					42,500	25015660-542300-S7102
Personal Property Audit (Com)	55,000					55,000	25015660-521200
Cell Tower Audit	55,000					55,000	25015660-521200
Computers (Various Depts)	35,000	20,000	20,000	20,000	20,000	115,000	25015660-542400
Pictometry			33,598			33,598	32515660-542401
HVAC Escrow	30,000	246,000	73,000	15,000	100,000	464,000	25015660-541300
Roofing Escrow				50,000	100,000	150,000	32515660-541300
Flooring Escrow				45,000	60,000	105,000	32515660-541300
Building Renovation				45,000	60,000	105,000	32515660-541300

Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Technology Upgrades				43,010	60,000	103,110	32515660-542500
Ag Center – Roof			120,000			120,000	32515660-541300
Voting – Roof			15,000			15,000	32515660-541300
Courthouse – Waterproofing				400,000		400,000	32515660-541300
CDBG – Senior Center	913,846					913,846	25015660-541300-G1581
Bank Fee	1,000	1,000	1,000	1,000	1,000	5,000	
Total Expenditures	1,420,191	267,000	262,598	619,010	401,000	3,015,799	
Fund Balance	129,488	262,488	399,890	180,880	179,800		

FY 2019 Budget Highlights:

- One HVAC replacements at the Agribusiness Center.
- Carpeting replacements and technology purchases for various county offices.
- Construction of a new Senior Center for Concerted Services (mostly grant funded).

Solid Waste

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
SPLOST 2019		172,586	319,123	521,435	401,435	1,414,579	32545200-313200
Insurance Premium Tax	361,000	150,652	150,000			661,652	10015450-316200
Total Revenues	361,000	323,238	469,123	521,435	401,435	2,414,701	
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Transfer Station Expansion	200,000					200,000	10045200-541200
Recycling Center Development	100,000	50,652	40,000		80,000	270,652	10045200-541200
Containers	61,000					61,000	10045200-542500
Skidsteer Loader		40,000				40,000	32545200-542200
Radios			4,000	4,000	4,000	12,000	32545200-541500
Vehicle Equipment Pool				27,000	57,000	84,000	32545200-542500-S4507
Grapple Truck				152,000		152,000	32545200-542200-S4511
Front Loader Truck			250,000			250,000	32545200-542200
Roll-off Truck		150,000	150,000	150,000	150,000	600,000	32545200-542200
Roll-off Containers		50,000	37,000	37,000	37,000	161,000	10045200-542500
Compactors		50,000		50,000		100,000	10045200-542500
Fork Lift		28,000		28,000		56,000	32545200-542500
Container Rehabilitation		20,000		20,000	20,000	60,000	32545200-541500
Building/Facility Renovation		10,000	10,000	10,000	10,000	40,000	32545200-541500
GEFA Loan (Principal)	25,869	26,872	27,914	28,996	30,120	139,771	32445200-581101-D1005
GEFA Loan (Interest)	17,566	16,563	15,521	14,439	13,315	77,404	32445200-582101-D1005
Total Expenditures	404,435	442,087	534,435	521,435	401,435	2,303,827	
Fund Balance	222,668	103,819	38,507	38,507	38,507		

FY 2019 Budget Highlights:

- Capital expenditures for FY 2019 (\$361,000) and part of FY 2020 (\$150,652) will be paid for in the General Fund.
- Transfer Station expansion.
- Construction of a new convenience center in southeast Bulloch County.
- Various replacements of smaller equipment 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).

Greenspace

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
SPLOST 2013	11,110	3,606				14,716	32462300-313200
SPLOST 2019		7,504	11,110	11,110	11,110	40,834	32562300-313200
Total Revenues	11,110	11,110	11,110	11,110	11,110	55,550	
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Land Acquisition Escrow	30,000	23,550	18,614	11,110	11,110	94,384	324/32562300-541000
Total Expenditures	30,000	23,550	18,614	11,110	11,110	94,384	
Fund Balance	40,277	27,837	20,333	20,333	20,333		

FY 2019 Budget Highlights:

- These funds are escrowed for land acquisition to permanently preserve land or parcels, sensitive environments or strictly passive recreational uses.

Economic Development

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
SPLOST 2013	2,400,000	800,000				3,200,000	32475200-313200
SPLOST 2019		300,000	300,000	300,000	300,000	1,200,000	32575200-313200
Gain on Investment	50					50	32475200-362010
STIB Grant	1,500,000					1,500,000	25075200-334310
Total Revenues	3,900,050	1,100,000	300,000	300,000	300,000	5,900,050	
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Debt Service (Principal)	2,095,000	2,190,000				4,285,000	32475200-581101-D1012
Debt Service (Interest)	161,875	54,750	375			216,625	32475200-582101-D1012
Economic Dev Projects	160,000	300,000	300,000	300,000	300,000	1,360,000	310/32575200-541200
US 301 Improvements/IP Access	5,300,000					5,300,000	32475200 541200 S7901
Bank Fee	275	275	275	275	275	1,375	31075200-523610
Total Expenditures	7,717,150	2,545,025	300,275	300,275	300,275	11,163,000	
Fund Balance	1,771,704	326,679	326,404	326,129	325,854		

FY 2019 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 allocated in anticipation of state grants to improve 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 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
SPLOST 2013	66,660	54,818				121,478	324756300313200
TSPLOST 2018	90,000	90,000	90,000	90,000	90,000	450,000	33575630-313400
State GDOT Grant	188,072	3,750	3,750	32,500	40,000	268,072	32475630-334313
Federal FAA Grant	2,668,699	67,500	67,500	585,000	720,000	4,108,699	32475630-334313
Total Revenues	3,013,431	216,068	161,250	707,500	850,000	4,948,249	
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Rehabilitation Runway 14/32	1,500,000					1,500,000	32475630-541232
T-Hangar Building, Design	800,000				800,000	1,600,000	324/33575630-541231
Security Fence	662,500					662,500	32475630-541200
Obstruction Clearing	100,000					100,000	32475630-521200-S7600
Remark Runway 5/23	50,000					50,000	32475630-541232
Fuel Pump Upgrade		13,245				13,245	33575630-542500
Self-serve Fuel System		12,000				12,000	33575630-542500
Utility Vehicle	8,000					8,000	32475630-542500
Pump AvGas		5,000				5,000	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
Pump – Jet		7,000				7,000	33575630-542500
Pave Parking Lot		25,000				25,000	33575630-541400
ALP Update		75,000				75,000	33575630-521200
John Deer M997 Ztrak Mower		14,000				14,000	33575630-542500
East Access Road			75,000	650,000		725,000	33575630-541400
Hubert Generator			25,000			25,000	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
Total Expenditures	3,120,500	159,645	124,700	687,200	853,700	4,945,745	
Fund Balance	1,851	58,275	94,825	115,125	111,425		

FY 2019 Budget Highlights:

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

Elections

Revenues	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
SPLOST 2013	11,110	3,606				14,716	32414000-313200
SPLOST 2019		7,504	11,110	11,110	11,110	40,834	32514000-313200
Total Revenues	11,110	11,110	11,110	11,110	11,110	55,550	
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total	Account #
Voting Equipment	9,000	4,500	8,000	8,000	8,000	37,500	324/32514000-542500
Technology Improvements	1,938	7,504	3,110	3,110	3,110	18,772	324/32514000-542400
Total Expenditures	10,938	12,004	11,110	11,110	11,110	56,272	
Fund Balance	29,492	28,598	28,598	28,598	28,598		

FY 2019 Budget Highlights:

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

Multi-purpose Arena

Revenues	FY 2019	Account #
SPLOST 2013 (Recreation)	1,011,000	32462200-313200
FEMA Hurricane Funds	430,785	25015660-391200
Total Revenues	1,442,437	
Expenditures	FY 2019	Account #
Building & Building Improvements	624,764	32215660-541356
Building & Building Improvements	1,011,000	32462200-541300
Building & Building Improvements	90,913	25015660-541300
Site Improvements	219,500	25015660-541200
Equipment	120,372	25015660-542500
Total Expenditures	2,066,549	
Fund Balance	-	

FY 2019 Budget Highlights:

- The facility will include a covered main arena, a covered practice arena, stalls, walkways, parking and recreational vehicle water connections.

X. Debt Service

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Debt Service Overview

Introduction

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, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law" (State of Georgia Constitution, Article IX, Section V).

In other words, Bulloch County may not incur or issue debt greater than 10% of its total taxable value. The assessed value of the County in 2017 was \$1,831,788,482, allowing a debt limit of \$183,178,848. 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.

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 2018, the County had \$13.7 million in outstanding debt. The principal debt payment for this year is \$3.34 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	4,285,000	2-5%	2,095,000
Recycling Processing Facility	7/1/12	8/1/32	472,828	3.81%	25,868
Tran/Fire Equipment Lease	6/7/14	3/17/19	300,087	1.446%	300,087
SPLASH Water Park Expansion	10/20/16	11/1/31	6,930,000	2-3%	440,000
Sheriff/Finance/E911	8/26/16	8/26/20	756,798	1.43%	248,693
Tran/Rec Equipment Lease	12/29/17	12/29/21	956,005	1.944%	232,144
Total			13,700,718		3,341,792

FY 2019 Revenue Projection Summary

Source	Revenue
SPLOST 2013 Econ Dev	2,400,000
SPLOST 2013 Solid Waste	255,528
SPLOST 2013 Transportation	1,238,756
SPLOST 2013 Public Safety	444,397
E-911 Fees	1,470,200
SPLASH Fees	3,171,000
General Fund	40,379,041
Total	49,358,922

FY 2019 Expense Summary*

Fund	Expenditure
SPLOST 2013 Econ Dev	2,256,875
SPLOST 2013 Solid Waste	43,434
SPLOST 2013 Transportation	374,869
SPLOST 2013 Public Safety	74,447
E-911 Fund 215	169,719
SPLASH Fund 556	619,400
General Fund	193,469
Total	3,732,213

*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 \$2,256,875 of which \$2,095,000 is principal and \$161,875 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
2019	2,095,000	161,875	2,256,875	2,190,000
2020	2,190,000	54,750	2,244,750	0
Total	6,290,000	470,975	6,760,975	

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 \$25,868 is principal and \$17,566 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
2019	25,868	17,566	43,434	446,959
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
Total	472,828	138,877	611,705	

Transportation/Fire Equipment

Debt Purpose

This lease-purchase agreement was used to acquire various pieces of equipment for both the Transportation and Fire departments. Transportation received one pothole patching machine, five motor graders and two backhoe loaders, while Fire received two fire trucks.

Debt Schedule

The original amount borrowed for this lease was \$1,947,578. This lease requires annual installments of principal and interest at rate of 1.446%, beginning June 17, 2014 through March 17, 2019. The debt service payment this year equals \$302,260 of which \$300,087 is principal and \$2,172 is interest. Debt service requirements to maturity are as follows:

Transportation/Fire Equipment Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2019	300,087	2,172	302,260	0
Total	300,087	2,172	302,260	

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 \$619,400 of which \$440,000 is principal and \$179,400 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
2019	440,000	179,400	619,400	6,490,000
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
Total	7,360,000	1,578,250	8,938,250	

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 \$248,693 is principal and \$10,822 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
2019	248,693	10,822	259,515	508,105
2020	252,249	7,266	259,515	255,856
2021	255,856	3,659	259,515	0
Total	756,798	21,747	778,545	

Transportation/Recreation Equipment

Debt Purpose

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

Debt Schedule

The original amount borrowed for this lease was \$1,206,733. This lease requires annual installments of principal and interest at a rate of 1.944%, beginning December 29, 2017 through December 29, 2021. The debt service payment this year equals \$250,728, of which \$232,144 is principal and \$18,585 is interest. Debt service requirements to maturity are as follows:

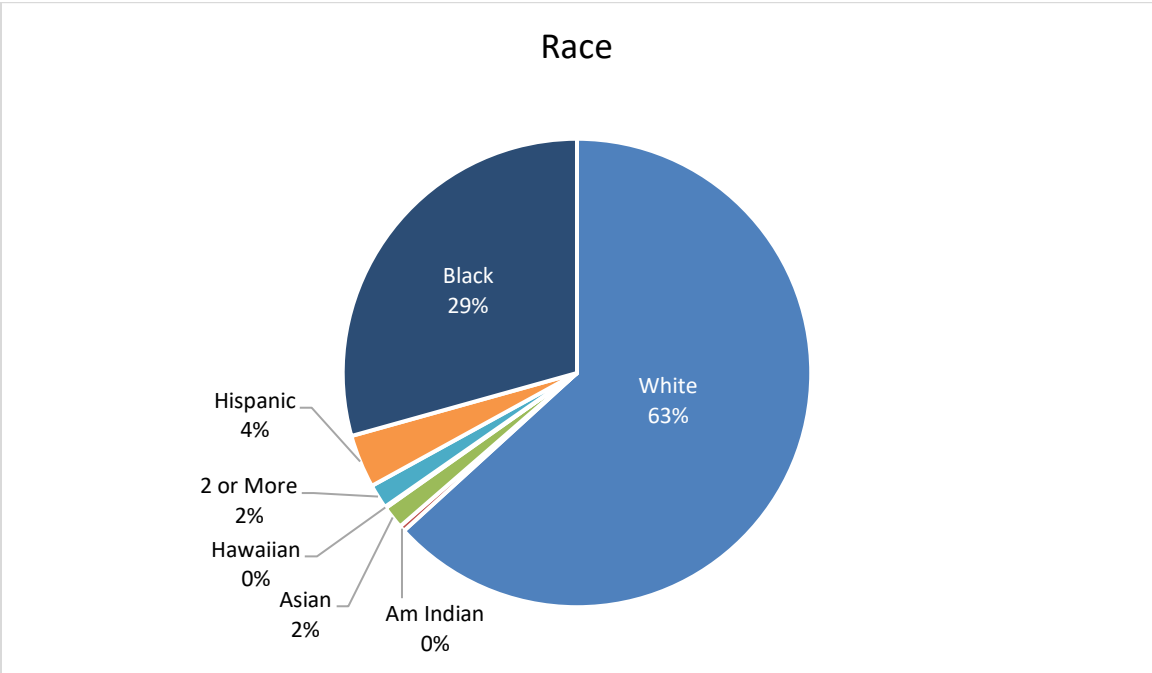
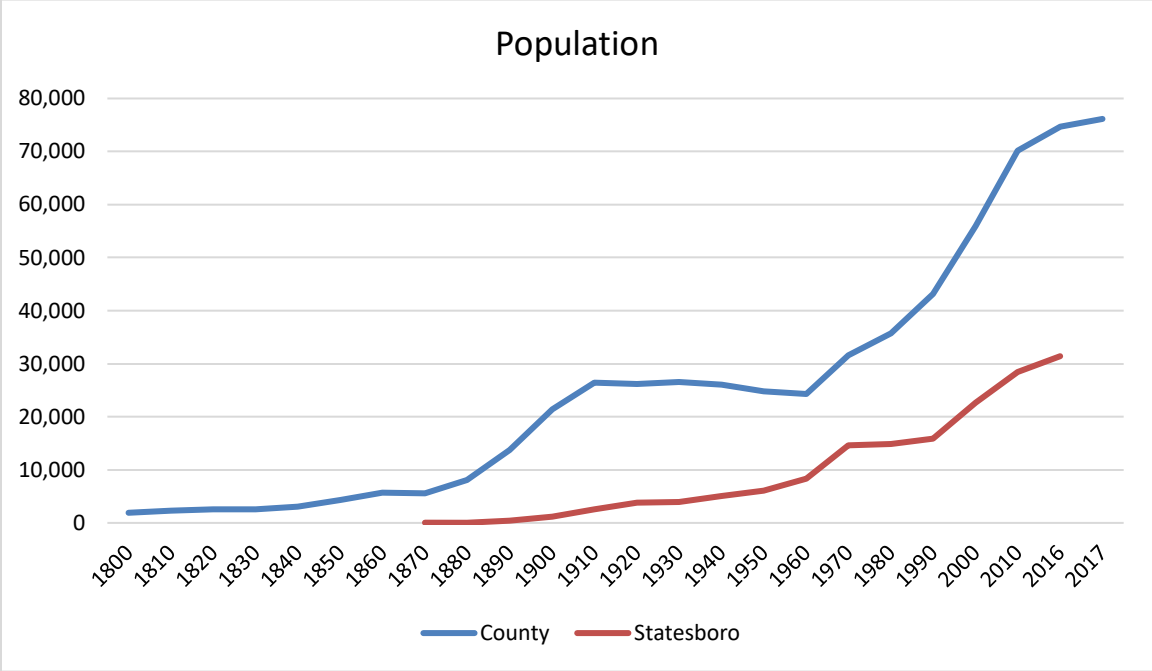
Transportation/Recreation Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2019	232,144	18,585	250,729	723,861
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
Total	956,005	46,909	1,002,914	

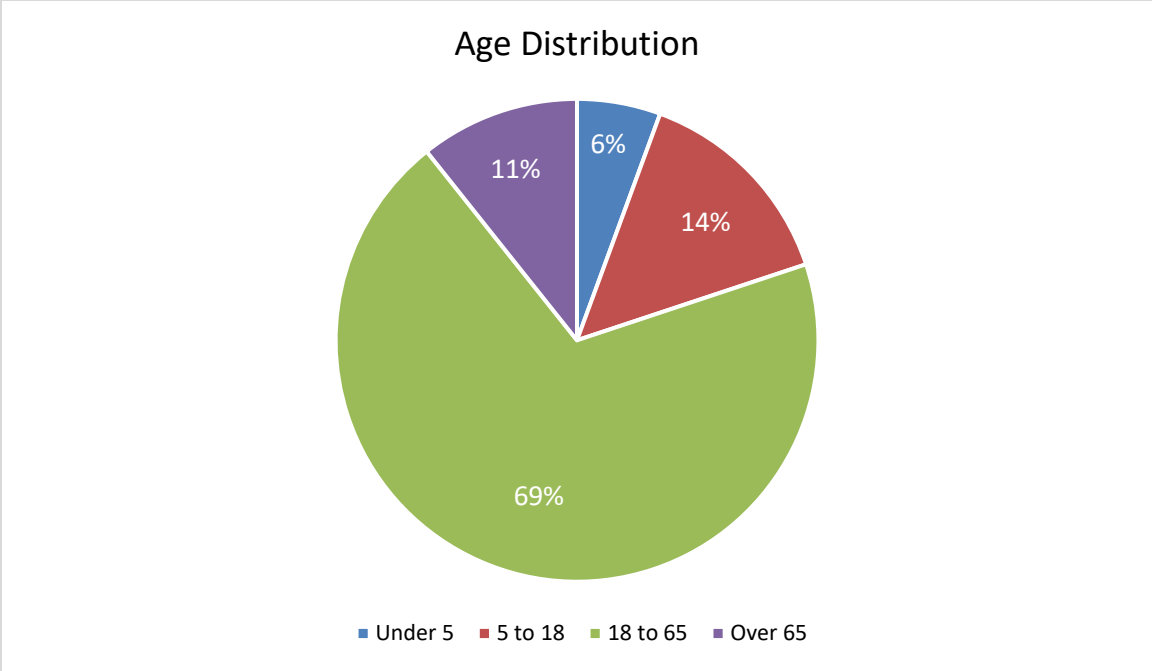
XI. Appendix

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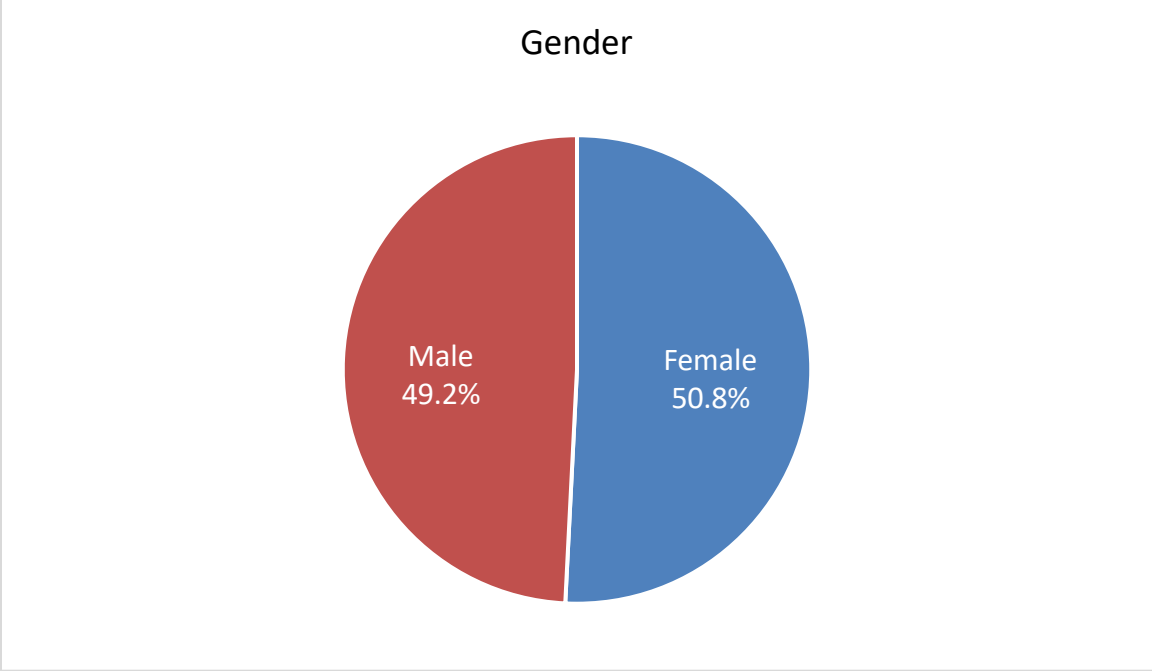
Demographics



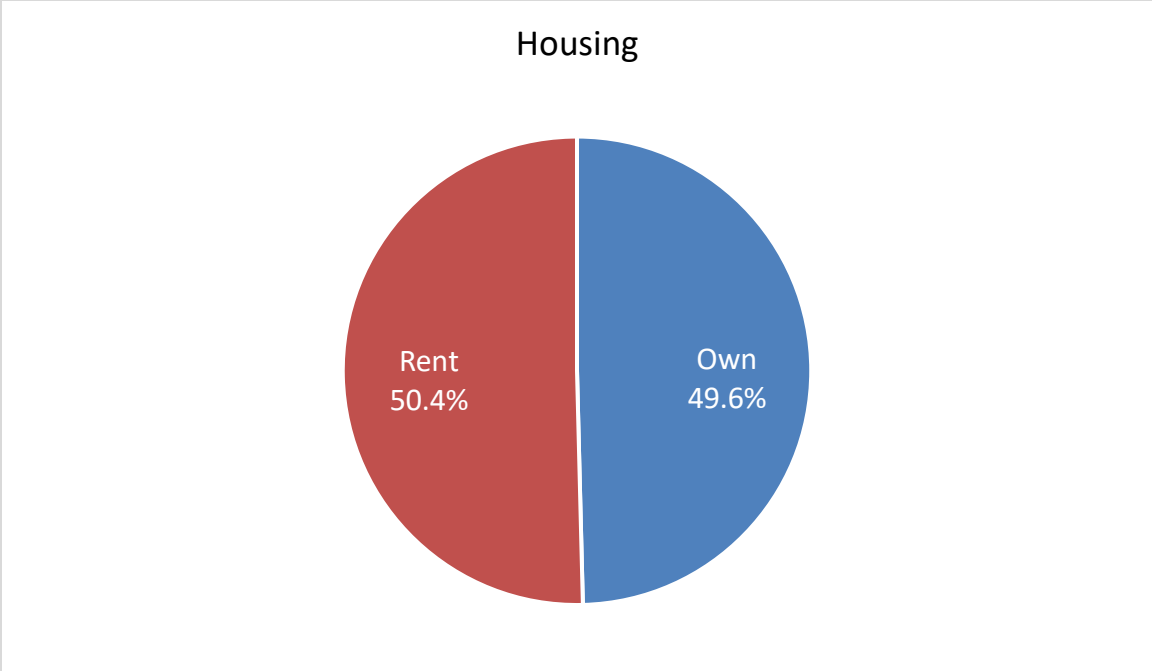
Source: U.S Census Bureau, Quick Facts for Bulloch County



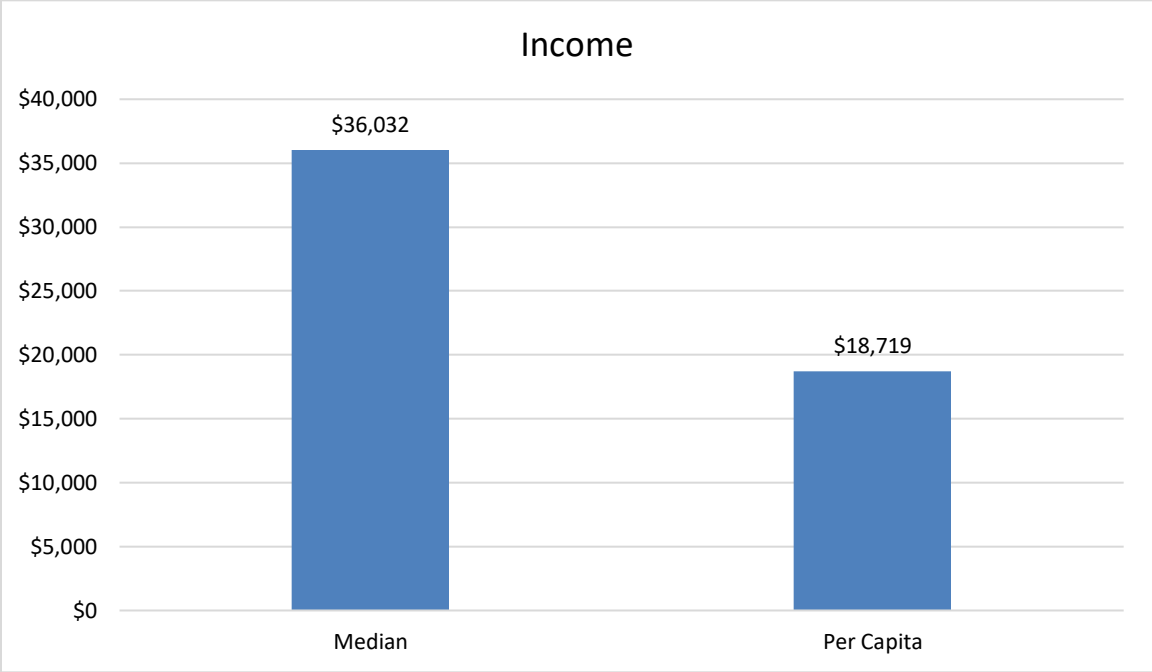
Source: U.S Census Bureau, Quick Facts for Bulloch County



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

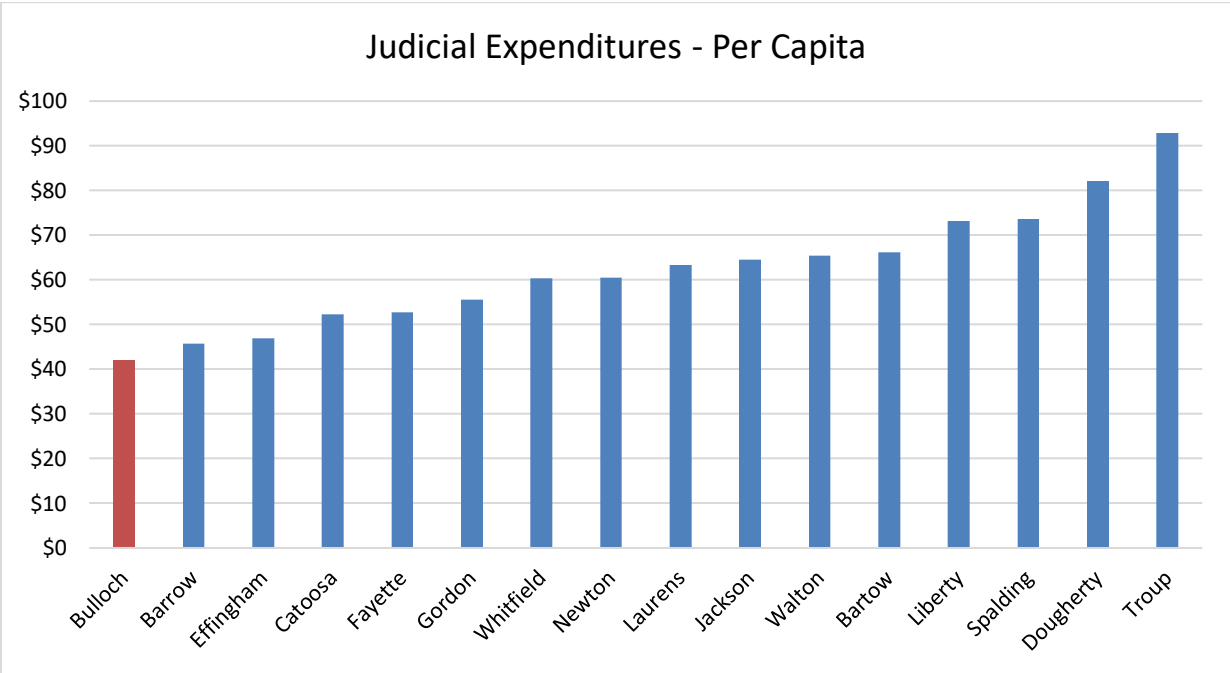
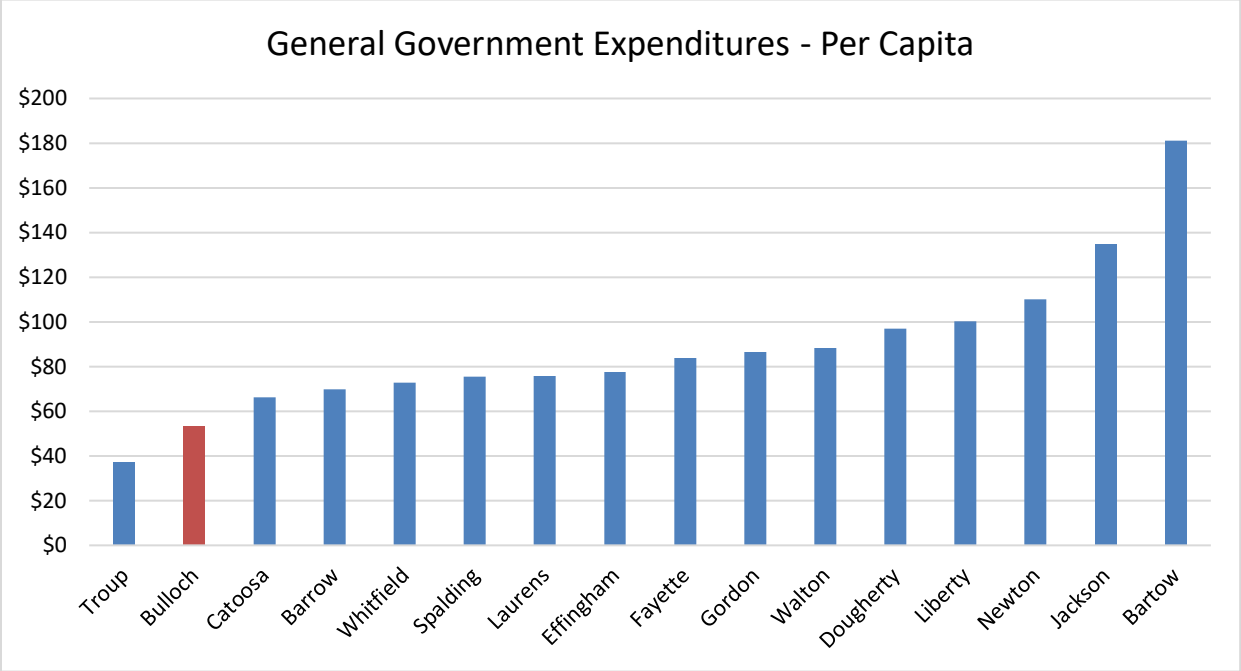
Education, Health, Income, Poverty	
Statistic	2011-2015
High School Graduate	86.8%
Bachelor's Degree or Higher	29.0%
Persons with a Disability (under age 65 years)	8.5%
Persons without Health Insurance (under age 65 years)	17.9%
Median Household Income	\$36,032
Per Capita Income	\$18,719
Persons in Poverty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

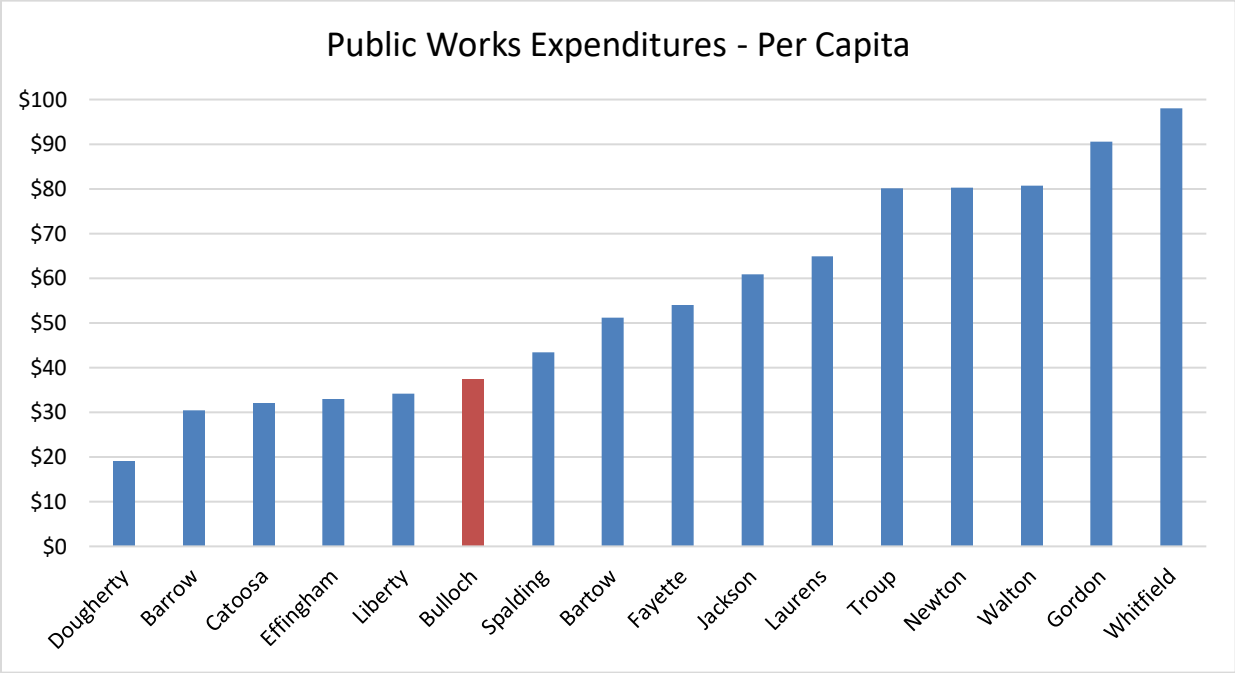
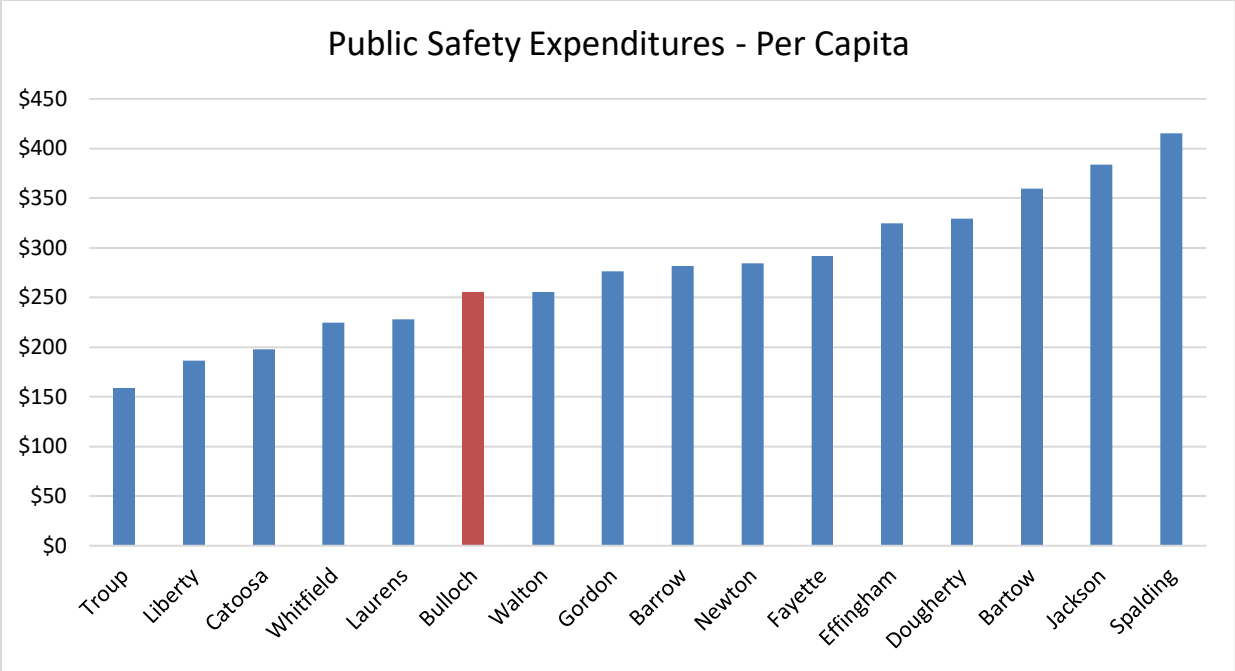
Businesses	
Statistic	2012
Total Employer Establishments*	1,412
Total Employment*	17,385
Total Annual Payroll (\$1,000)*	501,549
Total Employment (percent change)*	3.8%
Total Non-employer Establishments*	4,581
All Firms	5,264
Men-owned Firms	2,504
Women-owned Firms	1,947
Minority-owned Firms	1,283
Nonminority-owned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

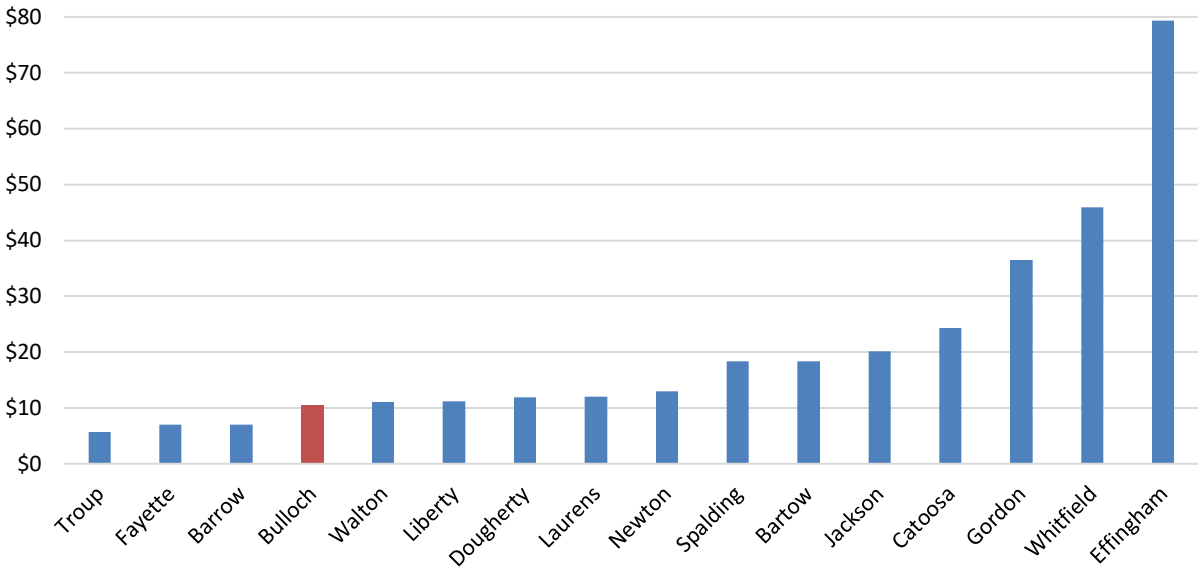
Cost of Government Services



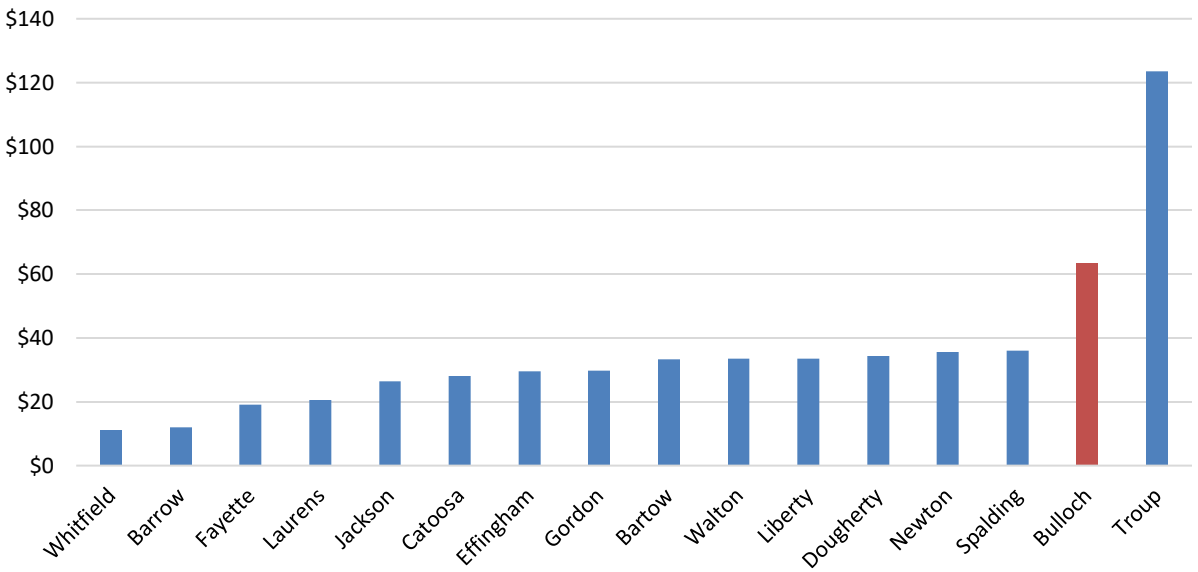


Excludes in order to accurately represent costs, Solid Waste for Bulloch, Liberty, Spalding and Whitfield counties. The other Counties account for these costs in an Enterprise Fund.

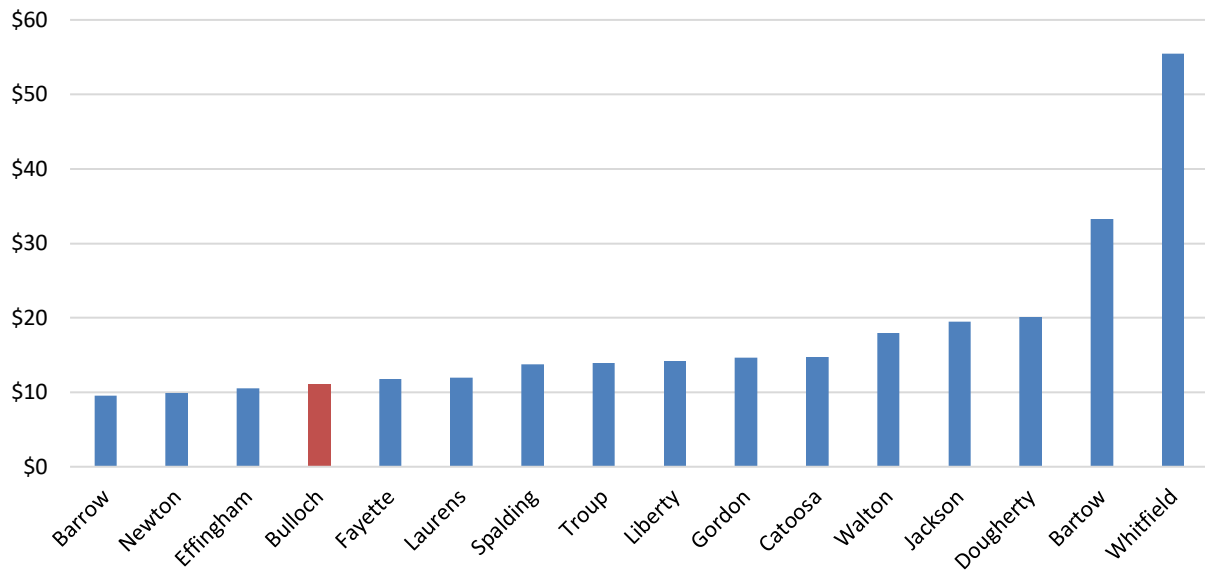
Health and Welfare Expenditures - Per Capita



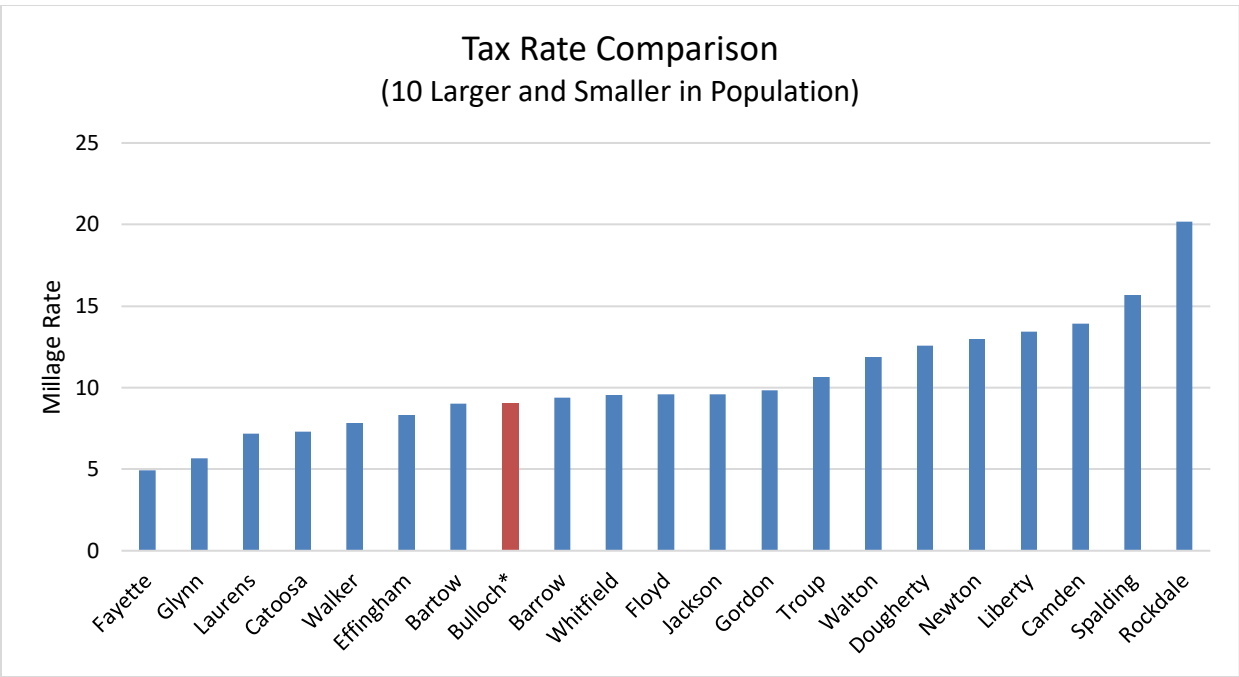
Culture and Recreation Expenditures - Per Capita



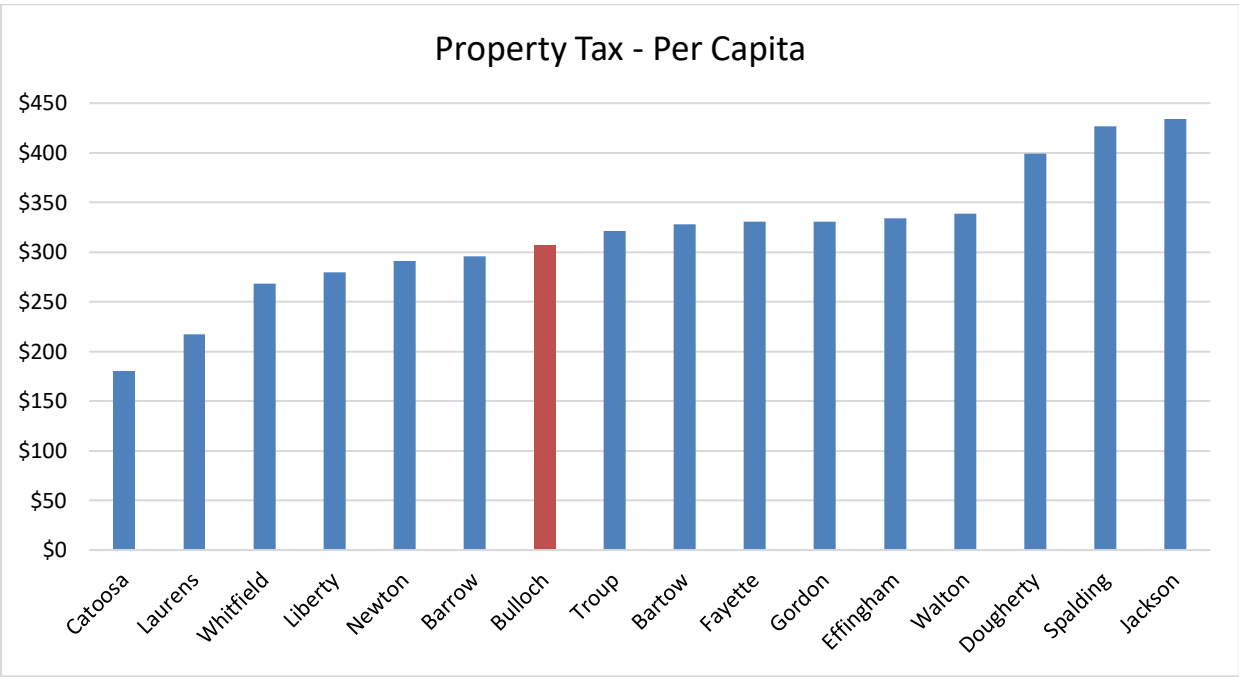
Housing and Development Expenditures - Per Capita

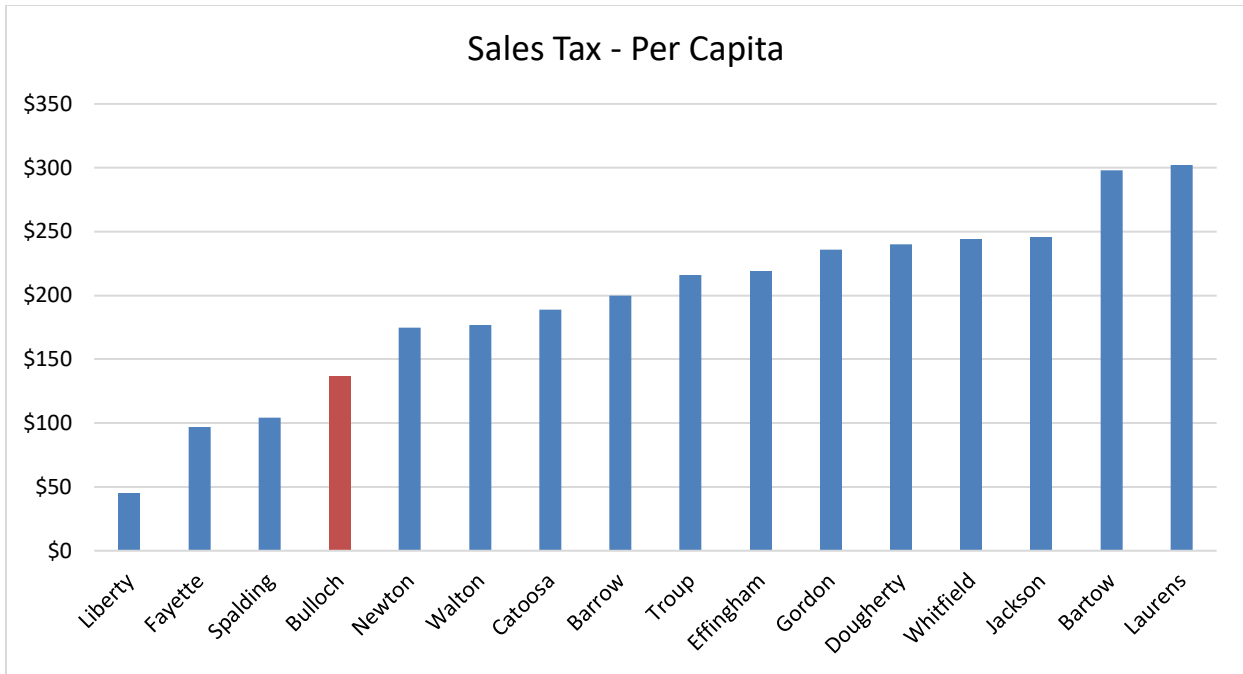


Revenue Comparison

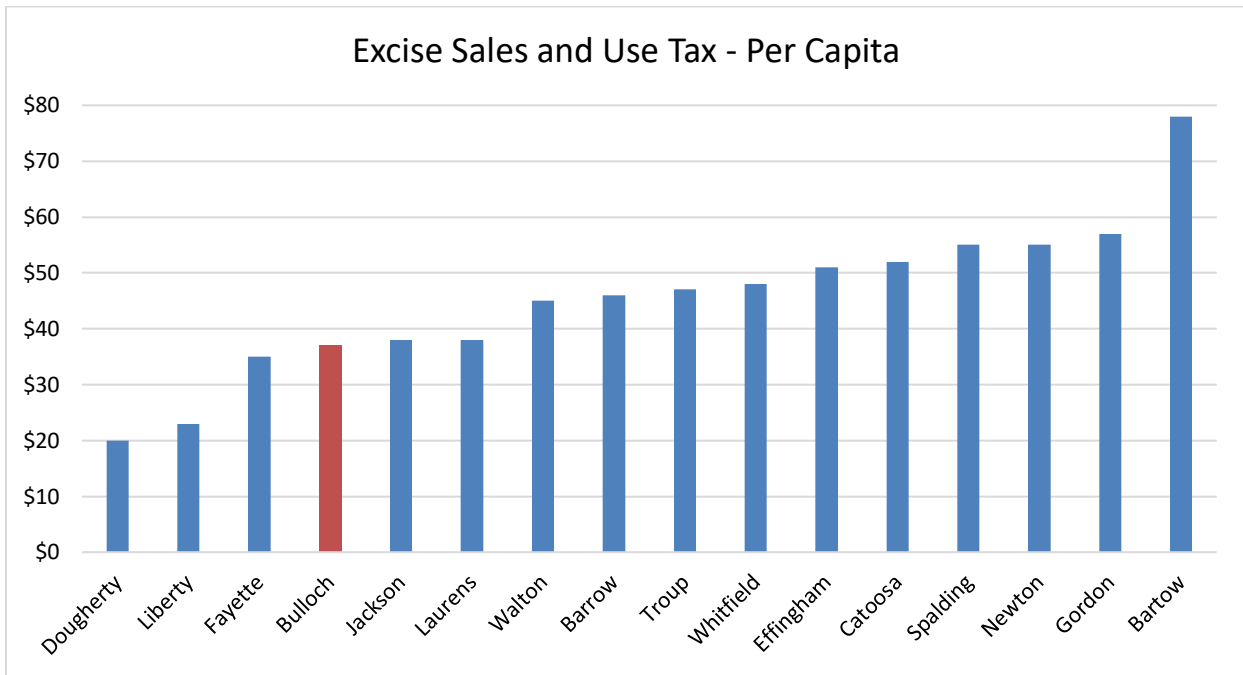


* Bulloch County's current Tax Rate is 12.34 mils. However, Bulloch is one of 7 counties that gives the Board of Education the 1% Local Option Sales Tax (LOST), which is used to offset property taxes. In order to make an accurate comparison, the table has been adjusted. If Bulloch County collected the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

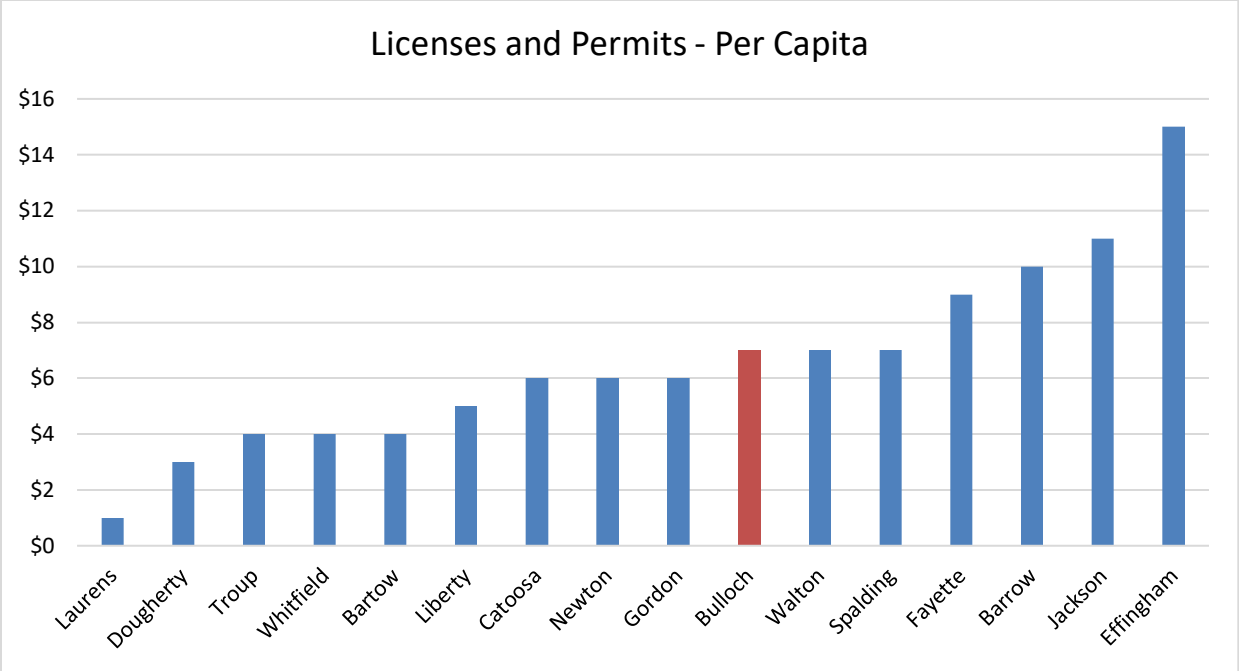




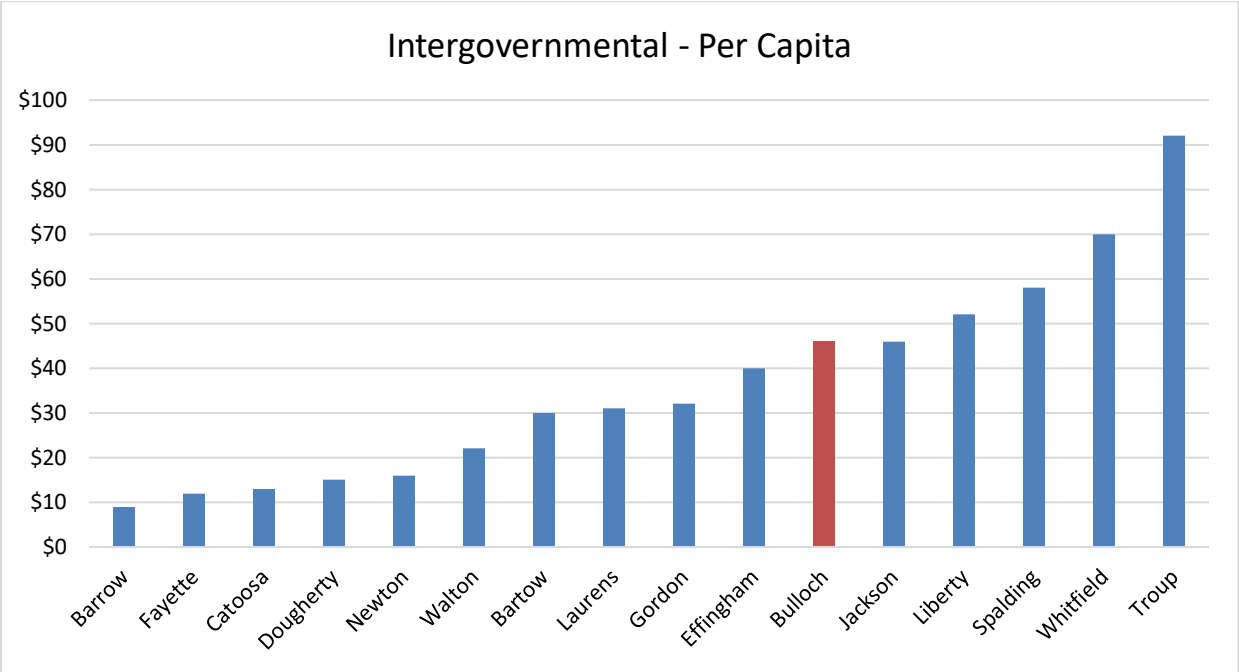
Includes Local Option Sales Tax and Special Purpose Local Option Sales Tax.



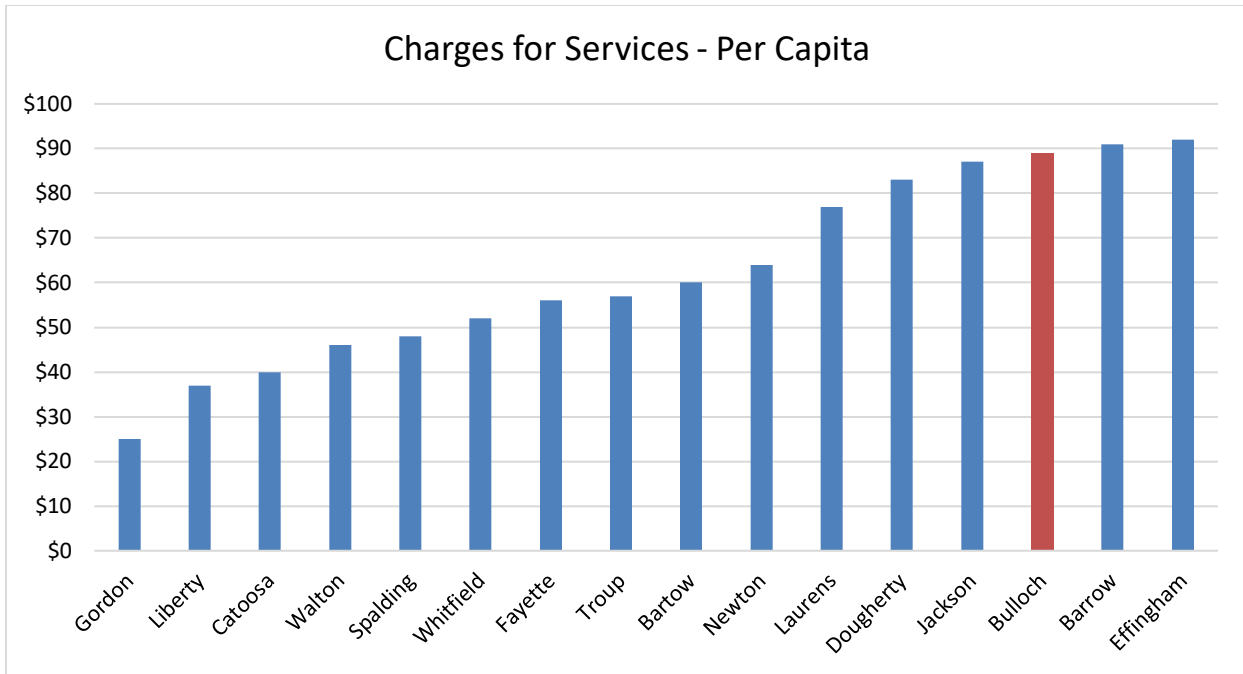
Includes Franchise, Hotel/Motel, Alcoholic Beverage, Occupation and Insurance Premium tax



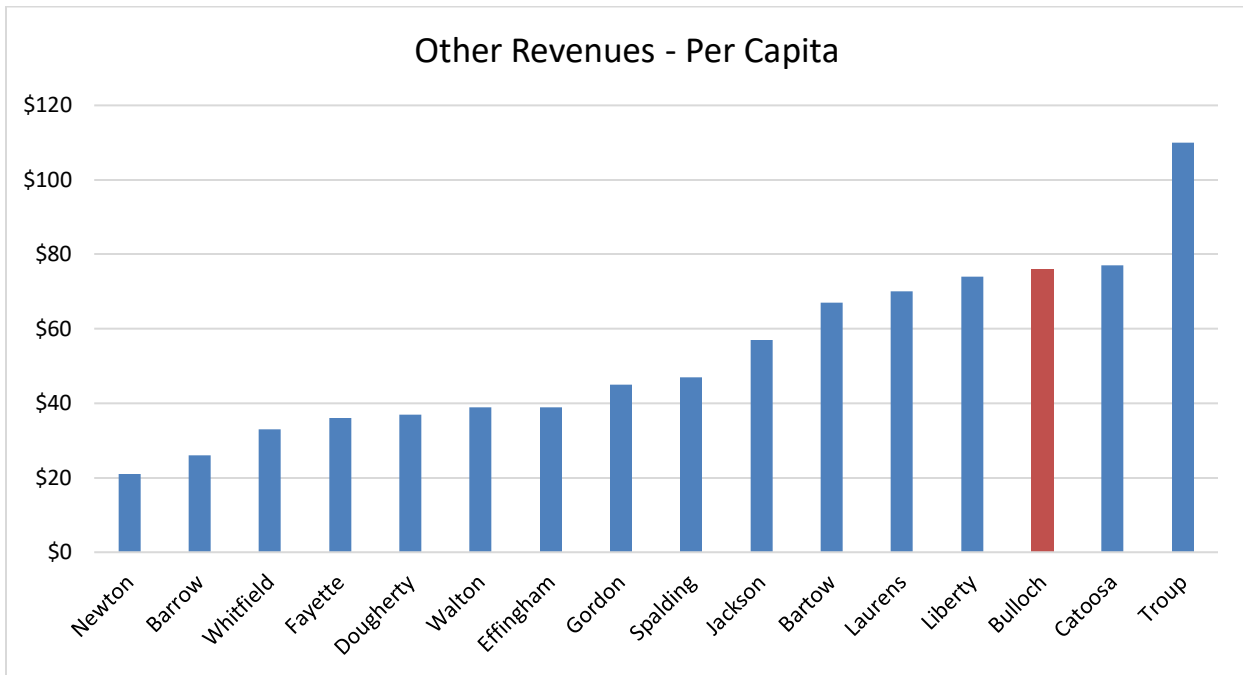
Includes Alcoholic Beverage, Non-Business, Building Permits, etc.



Includes State Grants.



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



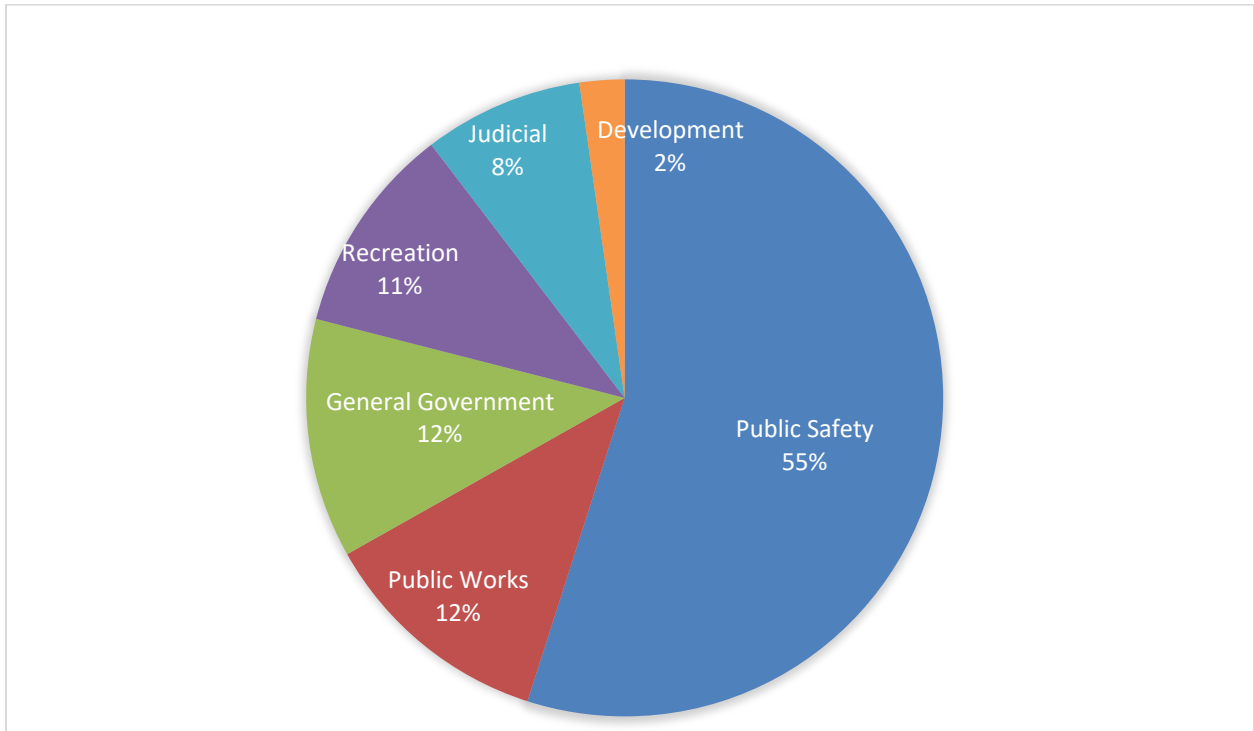
Includes Recreation fees, Fines and Forfeitures, Interest Revenue, Rents and Royalties, etc.

Full Time Equivalency (FTE) Table*

Department	FY2017			FY 2018			FY 2019		
	Elected	Full-time	Part-time	Elected	Full-time	Part-time	Elected	Full-time	Part-time
Commissioners	7			7			7		
County Manager		2			2			2	
Clerk of Board		1			1			2	
Elections		2	2.9		2	2.9		2	3.4
Finance		6			6			6	
Attorney		1			1			1	
Human Resources		2	0.6		3			3	
Tax Commissioner	1	10		1	10		1	10	
Tax Assessor		8			10	.5		10	
GIS		2			3			3	
Government Buildings		8			8			8	
Engineering		1			1			1	
Mental Health Court		1			1			1	
Clerk of Court	1	11		1	11		1	11	
State Court	1	1		1	1		1	1	
Solicitor	1	2		1	2		1	2	
Magistrate Court	1	9	0.8	1	9	1.1	1	9	1.6
Probate Court	1	3	0.7	1	3	0.6	1	3	0.8
Public Safety Admin		2			2			2	
Sheriff	1	42		1	45		1	45	
Investigations		7			7			7	
Crime Suppression		9			9			9	
Jail		53			53			53	0.6
Court Services		13	2.9		14	2.5		14	2.2
Correctional Institute		24	1.3		24	1.4		23	1.2
Food Service		2			2			2	
Adult Probation		11			11			11	
Fire Fighting		2	0.3		2	0.3		5	0.3
EMS		25	6.2		25	5.7		25	5.7
Coroner	1			1			1		
E911		15	0.7		15	1.4		15	1.9
Animal Control		3			3			3	
Animal Shelter		3	0.1		3	1.5		3	1.5
Roads		30			30	2.4		29	2.2
Solid Waste		11	26.2		12	27.6		12	26.8
Fleet Management		2			5			5	
Parks & Rec Admin		4			7	0.4		7	0.5
Athletics		7	0.3		6	9.1		6	9.8
Aquatic – Summer		6	8.8		4	18.0		4	23.9
Aquatic – Winter		4	17.7			6.1			5
Aquatic – Concession			5.7			6.5			11.6
Concessions			5.1		1	1.4		1	1.4
Facility Operations		1	1.4		3	0.2		3	0.2
Agriculture Complex		3	0.2		1			2	.5
Community Rec (After-School)		3	32.6		3	33		3	41.7
Parks & Grounds		17	7.7		17	8.6		18	11.4
Building Inspection		5			5			6	
Planning & Zoning		2			2			2	
Airport		2	1.1		2	1.4		2	1.4
Total	15	378	123.3	15	387	132.6	15	393	155.6

* This table shall serve as the Position Allocation Schedule for FY 2019.

Full-time Employees by Function



Wage Schedules

Schedule A – 43 Hour Work Week – Correctional Institute					
Grade	Minimum	1 st Quartile	Mid-Point	3 rd Quartile	Maximum
5	8.63	9.70	10.78	11.86	12.93
6	9.06	10.19	11.33	12.46	13.59
7	9.52	10.71	11.90	13.09	14.28
8	10.00	11.25	12.50	13.75	15.00
9	10.51	11.82	13.13	14.45	15.76
10	11.04	12.42	13.79	15.18	16.56
11	11.60	13.05	14.50	15.95	17.40
12	12.19	13.71	15.23	16.76	18.28
13	12.81	14.40	16.00	17.61	19.20
14	13.45	15.13	16.81	18.49	20.17
15	14.13	15.90	17.66	19.43	21.20
16	14.84	16.70	18.55	20.41	22.27
17	15.60	17.55	19.50	21.44	23.40
18	16.39	18.44	20.49	22.54	24.58
19	17.22	19.37	21.53	23.67	25.82
20	18.09	20.35	22.61	24.87	27.14
21	19.97	22.46	24.96	27.45	29.95
22	22.04	24.79	27.55	30.31	33.06
23	24.33	27.37	30.41	33.45	36.49
24	26.85	30.22	33.57	36.93	40.28
25	29.64	33.35	37.05	40.75	44.46

Schedule B – 42.75 Hour Work Week – Sheriff's Department					
Grade	Minimum	1 st Quartile	Mid-Point	3 rd Quartile	Maximum
5	8.92	10.03	11.14	12.25	13.36
6	9.36	10.54	11.70	12.88	14.04
7	9.83	11.06	12.30	13.53	14.76
8	10.34	11.63	12.92	14.22	15.50
9	10.86	12.22	13.57	14.93	16.29
10	11.41	12.83	14.26	15.68	17.11
11	11.98	13.48	14.98	16.48	17.98
12	12.60	14.16	15.74	17.31	18.89
13	13.23	14.89	16.54	18.19	20.11
14	13.90	15.64	17.38	19.12	20.86
15	14.61	16.43	18.25	20.08	21.90
16	15.34	17.26	19.18	21.09	23.01
17	16.12	18.14	20.15	22.16	24.18
18	16.94	19.05	21.17	23.28	25.41
19	17.79	20.01	22.25	24.47	26.70
20	18.70	21.03	23.37	25.70	28.04
21	20.64	23.22	25.80	28.38	30.96
22	22.78	25.63	28.48	31.32	34.17
23	25.14	28.28	31.42	34.58	37.72
24	27.75	31.22	34.69	38.16	41.62
25	30.64	34.47	38.29	42.12	45.95

Schedule C – 44/50 Hour Work Week – Public Works					
Grade	Minimum	1 st Quartile	Mid-Point	3 rd Quartile	Maximum
5	-	8.34	9.27	10.20	11.07
6	-	8.76	9.74	10.72	11.63
7	8.18	9.21	10.23	11.25	12.22
8	8.60	9.68	10.75	11.83	12.84
9	9.04	10.17	11.29	12.43	13.49
10	9.50	10.68	11.87	13.06	14.17
11	9.97	11.22	12.47	13.71	14.89
12	10.47	11.79	13.10	14.41	15.64
13	11.01	12.39	13.76	15.14	16.44
14	11.57	13.02	14.46	15.91	17.27
15	12.16	13.67	15.19	16.72	18.14
16	12.76	14.36	15.96	17.56	19.06
17	13.42	15.09	16.77	18.45	20.02
18	14.09	15.85	17.62	19.38	21.04
19	14.80	16.66	18.51	20.36	22.10
20	15.56	17.50	19.45	21.39	23.23
21	17.17	19.32	21.46	23.61	25.63
22	18.95	21.33	23.69	26.07	28.29
23	20.92	23.53	26.15	28.77	31.23
24	23.09	25.98	28.87	31.76	34.48
25	25.49	28.68	31.86	35.05	38.05

Schedule D – 40 Hour Work Week					
Grade	Minimum	1 st Quartile	Mid-Point	3 rd Quartile	Maximum
5	9.27	10.43	11.59	12.74	13.91
6	9.74	10.96	12.18	13.40	14.61
7	10.23	11.51	12.80	14.07	15.35
8	10.75	12.09	13.44	14.78	16.13
9	11.29	12.71	14.12	15.53	16.95
10	11.87	13.35	14.83	16.32	17.80
11	12.47	14.03	15.58	17.15	18.70
12	13.10	14.74	16.38	18.01	19.72
13	13.76	15.49	17.20	18.92	20.64
14	14.46	16.26	18.07	19.88	21.68
15	15.19	17.09	18.98	20.89	22.79
16	15.96	17.95	19.95	21.95	23.94
17	16.77	18.87	20.96	23.06	25.15
18	17.62	19.81	22.02	24.23	26.42
19	18.51	20.82	23.13	25.45	27.77
20	19.45	21.87	24.31	26.74	29.16
21	21.46	24.14	26.83	29.51	32.20
22	23.69	26.65	29.62	32.58	35.54
23	26.15	29.42	32.69	35.96	39.23
24	28.87	32.47	36.09	39.69	43.31
25	31.86	35.85	39.83	43.81	47.79

Schedule E – Salary					
Grade	Minimum	1 st Quartile	Mid-Point	3 rd Quartile	Maximum
5	19,283	21,694	24,104	26,514	28,925
6	20,259	22,792	25,324	27,857	30,389
7	21,285	23,946	26,606	29,267	31,928
8	22,363	25,158	27,953	30,749	33,544
9	23,495	26,432	29,368	32,305	35,242
10	24,684	27,770	30,855	33,941	37,026
11	25,934	29,176	32,417	35,659	38,901
12	27,247	30,653	34,058	37,464	40,870
13	28,626	32,204	35,783	39,361	42,939
14	30,075	33,835	37,594	41,353	45,113
15	31,598	35,548	39,497	43,447	47,397
16	33,197	37,347	41,497	45,647	49,796
17	34,878	39,238	43,598	47,957	52,317
18	36,644	41,224	45,805	50,385	54,966
19	38,499	43,311	48,124	52,936	57,748
20	40,448	45,504	50,560	55,616	60,672
21	44,647	50,228	55,809	61,389	66,970
22	49,282	55,442	61,602	67,762	73,923
23	54,398	61,198	67,997	74,797	81,597
24	60,045	67,551	75,056	82,562	90,068
25	66,279	74,563	82,848	91,133	99,418

Schedule F – 44 Hour Work Week – Transportation Department					
Grade	Minimum	1 st Quartile	Mid-Point	3 rd Quartile	Maximum
5	8.43	9.48	10.54	11.59	12.64
6	8.86	9.96	11.07	12.18	13.28
7	9.30	10.46	11.63	12.80	13.95
8	9.77	11.00	12.22	13.44	14.66
9	10.26	11.56	12.84	14.12	15.40
10	10.79	12.13	13.49	14.83	16.18
11	11.34	12.75	14.17	15.58	17.00
12	11.90	13.40	14.89	16.38	17.86
13	12.51	14.08	15.64	17.20	18.76
14	13.14	14.79	16.43	18.07	19.72
15	13.82	15.54	17.26	18.98	20.72
16	14.51	16.33	18.13	19.95	21.77
17	15.24	17.15	19.06	20.96	22.86
18	16.01	18.02	20.02	22.02	24.03
19	16.83	18.93	21.03	23.13	25.24
20	17.68	19.89	22.09	24.31	26.52
21	19.51	21.96	24.39	26.83	29.27
22	21.54	24.23	26.93	29.62	32.31
23	23.78	26.75	29.72	32.69	35.67
24	26.24	29.52	32.80	36.09	39.37
25	28.97	32.59	36.21	39.83	43.45

Schedule G – Part-time and Seasonal Positions												
Grade	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L
1	7.25	7.35	7.45	7.55	7.65	7.75	7.85	7.95	8.05	8.15	8.25	8.35
2	7.35	7.45	7.55	7.65	7.75	7.85	7.95	8.05	8.15	8.25	8.35	8.45
3	7.50	7.60	7.70	7.80	7.90	8.00	8.10	8.20	8.30	8.40	8.50	8.60
4	7.60	7.70	7.80	7.90	8.00	8.10	8.20	8.30	8.40	8.50	8.60	8.70
5	7.75	7.95	8.15	8.35	8.55	8.75	8.95	9.15	9.35	9.55	9.75	9.95
6	8.00	8.20	8.40	8.60	8.80	9.00	9.20	9.40	9.60	9.80	10.00	10.20
7	8.25	8.45	8.65	8.85	9.05	9.25	9.45	9.65	9.85	10.05	10.25	10.45
8	8.50	8.70	8.90	9.10	9.30	9.50	9.70	9.90	10.10	10.30	10.50	10.70
9	9.00	9.30	9.60	9.90	10.20	10.50	10.80	11.10	11.40	11.70	12.00	12.30
10	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00

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)	\$1,500	Sec. 3-26(b)
Retail Consumption (Beer-Wine)	\$1,500	
Retail Consumption (Distilled Liquor)	\$3,000	
Retail Consumption (Beer-Wine + Distilled Liquor)	\$4,500	
Farm Winery	\$2,250	
Alcoholic Beverage Catering License	\$500	
Event Permit	\$50	
Wholesale License	\$1,200 (resident) \$100 (non-resident)	Sec. 3-26(d)
Application Fee	\$250	
Transfer Fee	\$250	Sec. 3-26(e)
Temporary Permit	\$250	Sec. 3-31(d)
Temporary Permit Extension	\$250	
Late Fee	25% 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	\$200	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 (less than 5 lots and 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	
Moving House	\$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	
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
Adoption		
Unaltered Dog	\$45	
Unaltered Puppy	\$55	
Altered (Both)	\$75	
Unaltered Cat	\$35	
Unaltered Kitten	\$45	
Altered (Both)	\$65	
Other Animals	\$35	
Animal Surrender: Brought to Shelter (personal animals only)		
Per animal	\$15	
Litter up to 8	\$15	
Littler 6 months of age to 1 year	\$20	
Litter 9 to 13, additional	\$5	
Litter 14 to18, additional	\$5	
Repeated litters after 3 rd , additional	\$10	
Animal Surrender: Picked up by Humane Enforcement (personal animals only)		
Pick-up per location (first time)	\$30	
Personal surrender per animal	\$15	
After hours non-emergency pick-up	\$35	
Euthanasia		Sec. 8-151(g)
Beuthanasia	\$30	
Personal Surrender	\$15	
Return to Owner		
1 st Animal (1 st /2 nd /3 rd Offense)	\$30/\$35/\$45	
1 st Animal (4 th Offense)	Citation	
2 nd Animal each, additional	\$15	
Litter	\$30	
Cat (with vaccination)	\$45	
Dog (with vaccination)	\$55	
Other Animal (with vaccination)	\$20	
Livestock (with vaccination) (1 st /2 nd Offense)	\$25/\$35	
With Use of Trailer	\$55	
Holding / Board Fees		
Domestic Animal (per day)	\$10	
Livestock (per day)	\$15	
Rabies Observation & Holding		
Quarantine Holding	\$75	
Return to Owner Fee (1 st /2 nd /3 rd 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	\$45	Sec. 8-70
Drop Fee - Deposit	\$250	
Tippage Fee	\$45 per ton	
Landfill Mixed Load Tippage Fee	\$50 per ton	
Relocation of Container at Existing Site	\$50	
Rental Surcharge – Daily charge if container is not serviced within 45 days	\$2	
Tire pickup (auto / pickup truck)	\$80 per ton	
Tire pickup (tractor)	\$500 per ton	
Hauling Fee – per ton over 8 tons	\$50	
Hauling Fee – within City limits	\$95	
Hauling Fee – outside City limits	\$125	

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	\$0.75 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 Installation (8'/24')	\$226.33 / \$678.98	Roads Policy – 7.1
18" Culvert Pricing Installation (8'/24')	\$226.33 / \$678.98	
24" Culvert Pricing Installation (8'/24')	\$307.65 / \$922.94	
30" Culvert Pricing Installation (8'/24')	\$408.23 / \$1,224.68	
36" Culvert Pricing Installation (8'/24')	\$511.46 / \$1,534.38	
8' X18" (Pickup / Delivery)	\$115.65 / \$127.20	
24' X 18" (Pickup / Delivery)	\$346.94 / \$381.60	
Remove Existing Driveway	\$100 per removal	
18" Safety Flared Ends (metal)	\$540.00	
24" Safety Flared Ends (metal)	\$701.32	
Soap – 30 pounds	\$40	
Load Rock	\$200	
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
Friday – Sunday Rental Rates Meeting Rooms	
Senior Citizens Multipurpose Room, Civic Room, Jones-Love Center, Brooklet:	
4 Hours or Less	\$150
>4 and < 6 hours	\$200
>6 and < 8 Hours	\$250
>8 Hours	\$300
Security Deposit for All Meeting Rooms	\$100
Monday – Thursday Rental Rates Meeting Rooms	
Senior Citizens Multipurpose Room, Civic Room, Jones-Love Center, Brooklet:	
2 Hour Minimum	\$60
>2 and < 4 Hours	\$110
>4 and < 6 Hours	\$160
>6 and <8 Hours	\$210
>8 Hours	\$260
Security Deposit for All Meeting Rooms	\$100
Monday – Sunday Rental Rates Meeting Rooms	
Stilson and Portal Community Buildings: 4 Hour Minimum	
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
Athletic Fields and Complex Rental Fees (Tournaments and Groups)	
Mill Creek Field 2 Rental Fees	
Hourly Rate without Lights (Resident/Non-Resident)	\$15 /\$20 per Hour
Hourly Rate with Lights (Resident/Non-Resident)	\$25/\$35 Per Hour
Daily Rate (9 AM to 11 PM) (Resident/Non-Resident)	\$200/\$250
Half Day: >6 and < 10 without lights (Resident/Non-Resident)	\$100/\$125

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

Parks and Recreation – Splash in the ‘Boro

Type	Rate
Daily Admission Over 48" (Regular)	\$13.99
Daily Admission Over 48" (Discounted)	\$10.99
Daily Admission Under 48" (Regular)	\$10.99
Daily Admission Under 48" (Discounted)	\$8.99
2 and Under	Free
After 4pm (Sunday thru Wednesday & Friday)	\$7
After 6pm (Thursday & Saturday)	\$7
Seniors 60+	\$7
Season Pass (1 st 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
SPLOST	Special Purpose Local Option Sales Tax
STIB	State Infrastructure Bank
TAVT	Title Ad Valorem Tax
UFTD	Urban Fire Tax District
VOIP	Voice Over Internet Protocol
YEC	Year-end Closing
YEO	Year-end Opening

Glossary

A

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 (OF ACCOUNTING): 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.

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 (AV): The fair market value of both real (land and building), and personal property as determined by the Utah County Assessor's Office for the purpose of setting property taxes.

ASSETS: 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.

B

BALANCED BUDGET: A budget in which estimated expenditures equal estimated revenues and surplus. At the end of the fiscal year the actual expenditures must 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.

BOND: 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 (OPERATING): 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 Mayor, City Administrator, Finance Director, and Assistant to the Administrator 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.

C

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 FACILITY PLAN (CFP): 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): 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.

D

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.

E

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.

F

FISCAL YEAR: A 12-month period designated as the operating year by an entity. For Eagle Mountain, the fiscal year is from July 1st to June 30th of the following year.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, and improvements other than buildings, machinery, and equipment.

FIXED CHARGES: Current operating expenditures, the amount of which is more or less fixed. Examples include interest, insurance, and contributions to retirement systems.

FIXED COST: A cost such as rent that does not change with increases or decreases in the amount of services provided.

FLOAT: The amount of money represented by checks outstanding and in the process of collection.

FLOATING INTEREST RATE: Any type of debt instrument, such as credit, bonds, loans, or mortgages, that do not have a fixed rate of interest over the life of the instrument. Rates are usually based on current market rates. Also known as a variable or adjustable rate.

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FULL-TIME EQUIVALENT (FTE): The number of hours an employee is expected to work. Forty hours per week is full time or 1.0 FTE. Twenty hours per week is half time or .50 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 City.

G

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 City'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 City that accounts for all

activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, finance, and administration.

GENERAL GOVERNMENT: When a schedule refers to the “General Government,” it includes the General Fund, Parks, Library, etc., in addition to all City 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 Eagle Mountain, 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.

I

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., power, 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: Formerly called Intra-governmental Service Funds. 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. meters, 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.

J

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.

L

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 (OF INVESTMENTS): The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

M

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.

N

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.

O

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 (or, in the case of some state governments, the biennial 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.

P

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.

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 (ACCOUNTING): 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.

R

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.

S

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 district 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.

T

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.

U

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).

V

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.

W

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.

Y

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 2019 Budget Submission

PREPARATION: Pursuant to the Official Code of Georgia Annotated 36-81-1, as Chief Budget Officer for the Bulloch County Board of Commissioners (hereinafter referred to as the “governing authority”), I hereby announce that the proposed Fiscal Year 2019 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 5, 2018 from 8:00 A.M. until 5:00 P.M. and for each day until adoption, at the Board of Commissioners Office, Bulloch County North Main Annex, South Wing Lobby, 115 North Main Street, Statesboro, Georgia. The proposed budget may also be reviewed on the Bulloch County website, www.bullochcounty.net.

PUBLIC HEARING: Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget shall be represented and considered for public comment during a public hearing before the governing authority to be held at 6:30 P.M., Tuesday, June 12, 2018, 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 19, 2018, at the Bulloch County North Main Annex, North Wing Community Room, 115 North Main Street, Statesboro, Georgia.

REASONABLE ACCOMODATIONS: It is County policy to provide reasonable accommodations for individuals with disabilities with advance notice of need. If an accommodation is needed, please contact Olympia F. Gaines, Clerk of the Board at 912.764.6245. If assistance is needed for individuals with auditory or visual disabilities, contact 7-1-1 for TDD services, Georgia Relay Services at 1-866-787-6710, or www.georgiarelay.org.

**DULY SUBMITTED TO THE LEGAL ORGAN OF THE COUNTY AS PRESCRIBED,
THIS 30th DAY OF MAY 2018
THOMAS M. COUCH
COUNTY MANAGER**

Budget Resolution

**STATE OF GEORGIA
COUNTY OF BULLOCH**

**RESOLUTION OF THE BULLOCH COUNTY
BOARD OF COMMISSIONERS**

Resolution #2019 – 13

**To Adopt the General Appropriations Budget and Work Program for Fiscal Year
2019 with Subject Provisions Herein**

WHEREAS, the Official Code of Georgia Annotated, Title 36, Chapter 81, Section 3 requires that each local unit of government adopt a balanced budget for all required funds; and

WHEREAS, the Bulloch County Board of Commissioners has established a General Fund to serve as the primary financial reporting instrument for current governmental operations; and

WHEREAS, the Bulloch County Board of Commissioners has established Enterprise Funds that periodically account for revenues earned, expenditures incurred, and retain net income as earned for capital maintenance, public policy, management control, accountability, or other purposes to facilitate the operation of the Aquatic Center and the Center for Agriculture; 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 2019 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 2019 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 \$2,485,000 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	IPT Funds Expended	Other Funds Expended	Other Fund Source(s)
Solid Waste Disposal, Collection & Recycling Services	1,760,966	965,606	Dumpster Fees, Recyclables Sales, Property Taxes
Animal Control	126,457	69,341	Municipal Service Contract, Property Taxes
Planning & Zoning	200,895	110,159	Development Application and Permit Fees, Property Taxes
Engineering	84,884	46,545	Property Taxes
Building Inspections	272,402	149,368	Development Application and Permit Fees, Property Taxes
Regional Commission Dues	39,397	21,603	Property Taxes

BE IT FURTHER RESOLVED, that as referenced in the Bulloch County Personnel Policies, all full-time employees employed on or before July 1, 2018 shall be eligible to receive a merit based compensation adjustment to become effective no earlier than December 31, 2018 at a rate of up to two percent (2%); and all full-time employees employed on or before July 1, 2018 shall be eligible to receive a cost of living compensation adjustment to become effective no earlier than July 1, 2018 at a rate of one and half percent (1.5%); and

BE IT FURTHER RESOLVED, that as referenced in the Bulloch County Personnel Policies, all eligible full-time and part-time employees 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 as approved during the 2018 session of the Georgia General Assembly, 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 not be eligible to receive a cost-of-living adjustment this year, however they shall receive pay increase based on new population figures plus any longevity increases prescribed in law; 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 no earlier than January 1, 2019 at a rate of two percent (2%); 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 FY19 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 certification 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 19th day of June, 2018.

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

Roy Thompson, Chairman

Olympia Gaines, Clerk of Board

(SEAL)