

FY 2025 Budget Work Session Bulloch County Board of Commissioners

Expect Excellence!



May 7, 2024

Today's Focus

- Budget Retreat Review
- Budget Process Reminders
- Values Review and Strategic Initiatives Review
- Prevailing Cost Drivers and Issues
- FY 2024 GAB Status Update
- FY 2025 General Fund Recommendations
- FY 2025 Fire Fund Recommendations
- FY 2025 Capital Budget



Budget Retreat Review: FY 2024 and FY 2025

- **Focus on values and strategic initiatives** when making budget decisions.
- **Continue to strategically plan for the future** – current integrated planning efforts.
 1. **Workforce Plan:** Level of Service, Staffing and Demand-Supply Issues (10-year horizon). **DUE 12/24**
 2. **Master Facilities Plan:** (10-year horizon) **DUE 12/24**
 3. **Transportation and Utilities Plans** (20-year horizon) **DUE 12/24**
 4. **Housing Study** (5-year horizon) **DUE 12/24**
 5. **Comprehensive Plan** (20 yr. horizon; 5-yr. work plan) **COMPLETE**
 6. **Capital Improvements Plan:** Equipment, Facilities, Infrastructure (5 years with annual update) **DUE 06/24**
- **Priorities established** during the Retreat debrief budget work sessions.
 - **Address Deferred Staffing and Facility Needs:** realize all new positions requested cannot be filled; prioritize public safety



Budget Process Reminders: FY 2024 and FY 2025

Accommodate citizen feedback requested last year to present the tentative budget recommendations earlier.

The staff is ahead of schedule for completion and public notification.

- Budget Retreat was held ***two weeks earlier*** than in 2024.
- Today's Budget Work Session to discuss Tentative FY 2025 Budget is nearly ***3 weeks ahead of schedule***.
- Tentative FY 2025 Budget is ***posted on County website and social media***.
- Pending BOC feedback, ***Public Hearing is anticipated to be held on May 30, with Adoption on June 18***.
- The ***media and public are properly notified in advance*** of all BOC meetings.



Budget Calendar

Tentative schedule
sent to departments
February 1, 2024

Date	Action
January 2024	Staff discusses and suggests updates to County-wide strategic objectives as needed
January 2024	Staff develops documents and instructions for budget process and prepares budget planning software
February 1, 2024	Budget packages and instructions distributed to Departments
February 7-8, 2024	Finance Staff holds training for Departments on budget software as well as changes in budget process
February 1 – March 8, 2024	Departments prepare operating and capital budget proposals to align with strategic objectives
March 11-12, 2024	Budget Retreat with Commissioners to meet with Departments to discuss goals & objectives, give feedback and look at preliminary budget numbers
March 12-15, 2024	Departments update and finalize budget submissions in budget software
March 15, 2024	Final budget request submissions dues from Departments and Outside Agencies
March 19, 2024	Budget De-Brief Workshop held with Commissioners to discuss their priorities and funding preferences after hearing from Departments at the Budget Retreat
March 18-April 12, 2024	Budget Review Team meets to reconcile requests with available funding and develop proposed budget
April 16, 2024	Budget Workshop held with Commissioners for Staff to present the proposed budget and discuss funding needs
May 1, 2024	Proposed Budget document made available for public inspection
June 4, 2024	Staff present recommended budget to the Commissioners and hold public hearing
June 18, 2024	Board approves Budget Resolution
June 2024	Staff finalizes updates to Online Budget Book
July 1, 2024	Online Budget Book posted to website
August 20, 2024	Board approves County millage rates





VALUES

- Accountability
- Quality
- Transparency
- Adaptability
- Equity
- Safety
- Integrity
- Professionalism



Bulloch County's Strategic Initiatives



Enhance Service Delivery



Promote Engagement



Manage Growth and Change



Prioritize Safety



Encourage Innovation



Foster Stewardship



What We Know About Prevailing Cost Drivers...



Inflation is cooling but persists; supply chain disruption



Employee wages remain below market rate; tight job market



Increasing growth = increasing service demands



Aging facilities – Renovate, Re-commission? Decommission?



Technology reliance is increasing



New Recreation & Public Safety facilities needed countywide



FY 2024 Status Updates



Status Update: FY 2024 Budget Initiatives – Short Term Needs Addressed

Priority	Strategic Initiative	Status Update
Increase employee salaries and additional personnel	<ul style="list-style-type: none"> ✓ Manage growth & change 	<ul style="list-style-type: none"> ✓ 8% Across the Board in FY 24. ✓ 41 positions funded (45 unfunded).
Additional Recreation Facilities (Portal, Register, Stilson, etc.)	<ul style="list-style-type: none"> ✓ Enhance service delivery ✓ Promote Engagement ✓ Encourage innovation 	<ul style="list-style-type: none"> ✓ Proposing design/construction of fields at Willow Hill in Portal for FY 25. ✓ Other areas still need consideration.
Upgrade Fire Stations	<ul style="list-style-type: none"> ✓ Prioritize safety ✓ Enhance service delivery 	<ul style="list-style-type: none"> ✓ Portal Station expansion completed. ✓ Register expansion underway.
Master Facilities Plan	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Foster stewardship 	<ul style="list-style-type: none"> ✓ Funded in FY 24: Expected completion at the end of this year.
Land Acquisition for Judicial Facility	<ul style="list-style-type: none"> ✓ Manage growth & change 	<ul style="list-style-type: none"> ✓ Judicial advisory committee formed. ✓ \$1M assigned in FY 24 for future facility land acquisition reduced to \$625,000 in FY 25.
In-house IT support	<ul style="list-style-type: none"> ✓ Manage growth & change 	<ul style="list-style-type: none"> ✓ Proposed for funding in FY 25 staffing plan.



Status Update: FY 2024 Budget Initiatives - Long Term Needs Addressed

Must Determine Priorities for the Next SPLOST Referendum in 2025

Action	Strategic Initiative	Status Update
Indoor Recreation Facility	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Promote engagement ✓ Encourage innovation 	<ul style="list-style-type: none"> ✓ Part of Master Facilities Plan now underway.
Fire Headquarters	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Prioritize safety ✓ Enhance service delivery 	<ul style="list-style-type: none"> ✓ Part of Master Facilities Plan now underway.
Judicial Facility Construction	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Promote engagement ✓ Enhance service delivery 	<ul style="list-style-type: none"> ✓ Judicial advisory committee established. ✓ Part of Master Facilities Plan now underway.
Public Safety Complex (transition center, morgue, jail pod, and laundry)	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Prioritize safety ✓ Foster stewardship 	<ul style="list-style-type: none"> ✓ Part of Master Facilities Plan now underway. ✓ Accelerated pre-design desirable.
Security for Elections/Tax Offices	<ul style="list-style-type: none"> ✓ Prioritize safety 	<ul style="list-style-type: none"> ✓ Deputy assigned to both Annex buildings.



Status Update: FY 2024 Budget Initiatives - Personnel

86 positions were requested:

- Rural Fire: 39 FT/8 PT
- EMS: 13 FT
- Sheriff: 10 FT
- E911: 4 FT
- Animal Services: 2 PT
- Airport: 2 PT
- Fleet: 1 FT
- Gov't Buildings: 1 FT
- Clerk of Court: 1 FT
- BCCI: 1 FT
- Engineering: 1 FT
- Tax Assessor: 1 FT
- Human Resources: 1 FT
- Elections: 1 PT

Positions Funded in FY 24:

- **General Fund:** 31 FT; 3 PT
 - Public Safety accounted for 27 positions
- **E911 Fund:** 4 FT
- **Airport Fund:** 2 PT
- **Rural Fire Fund:** 1 FT Fire Inspector

Total Investment: \$2,437,110

Note: 45 positions were unfunded in FY 24

County Workforce Future Demand Study

- Workforce Development study funded in FY 24: in progress to plan for succession and future personnel needs. Completion at the end of the year anticipated.



Status Update: FY 2024 Budget Initiatives – Address Fiscal Structure

Action	Strategic Initiative	Status Update
Increased contingency from \$250,000 to \$500,000	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Foster stewardship 	<ul style="list-style-type: none"> ✓ Some contingency will be redirected with a year end budget amendment.
Premium and medical claims increased the budget by approximately \$2,100,000	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Prioritize safety 	<ul style="list-style-type: none"> ✓ Accomplished. Transfers from the General Fund have stabilized the self-funded health insurance fund.
Shift smaller capital purchases from SPLOST to preserve funding for larger capital projects	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Foster stewardship 	<ul style="list-style-type: none"> ✓ Accomplished.
Increased many supplies and services line items based on increased spending and inflation	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Enhance service delivery 	<ul style="list-style-type: none"> ✓ Accomplished and estimated correctly.
Tax rate increase needed to maintain current level of service; address inflation. Anticipated future rollback as digest growth occurs.	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Foster stewardship 	<ul style="list-style-type: none"> ✓ Accomplished support minimum LOS desired by the BOC to meet service population needs. ✓ Ability to roll back tax rate based on future development projections.



FY 2025 General Fund Recommendations



FY 2025 Personnel Requests

50 Positions Requested (indicator of growth):

- Rural Fire: 21 FT*
- EMS: 11 FT
- Sheriff: 11 FT**
- Solid Waste: 3 FT
- Clerk of Court: 1 PT
- State Court: 1 FT
- Recreation: 1 FT
- Admin: 1 FT

**Positions requested last year. See Rural Fire Fund for recommendation.*

*** 6 positions are in line with 5-year plan*

Total Requests:

All position requests: \$3,653,542

+

Related equipment: \$1,212,960

TOTAL: \$4,866,502



FY 25 General Fund Personnel Recommendations

Department/Office	Description/Justification	# Requested	# Recommended
Clerk of Courts	Office Assistant (PT) - free up deputy clerks for higher level tasks	1	1
State Court	Staff Attorney to assist Judge	1	1
EMS	EMT/Paramedics to complete shift that is currently short	2	2
EMS	Assistant Shift Supervisors - Allows Shift Supervisor to not be on a truck	3	3
EMS	EMT/Paramedics to staff the station in Stilson	6	0
Sheriff	Jail - follow 5 year plan to increase staff per study	6	6
Sheriff	Patrol Deputy - follows 5 year plan to increase staff	1	1
Sheriff	SRO - Portal	1	1
Sheriff	SRO - Supervisors / backup	2	2
Sheriff	Investigator	1	1
Solid Waste	Superintendent - better program management	1	1
Solid Waste	Collection Equip Operator	2	2
County Manager	IT Program Manager - fill gaps in countywide technology management	1	1
Ag Complex	Maintenance Technician - better coverage of events by FT staff without need for OT	1	1
		Total	29
			23



General Fund

- **22 FT; 1 PT**
- Public Safety accounts for 16 positions (Fire excluded)
- \$1,656,460 in salaries
- \$621,600 for vehicles, equipment, etc.

Pay Increases

- Employee wages average 6.4% below regional market rate.
- **3% across-the-board for all employees**
- **2% merit increase**

FY 25 General Fund Recommendations Highlights & Summary

Action	Strategic Initiative
Add 23 new positions <i>Note: doesn't include fire positions (Fire Fund)</i>	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Enhance service delivery
3% across-the-board increase 2% merit increase	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Enhance service delivery
Millage rate is projected to be rolled back from 12.85 to 11.5 +/- (see below)	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Foster stewardship

- As stated last year, Bulloch County is realizing gains in the property digest from organic new growth in development, enabling a rollback of the millage rate. This strategy should set the stage for similar rollbacks in the future that occur in Georgia counties like Bryan and Columbia.
- The final tax digest will be approved by the Tax Assessors in July. We can accommodate marginal digest value changes to adjust the tax rate projection.
- **BY ROLLING BACK THE GENERAL TAX RATE, WE CAN KEEP THE AMOUNT OF LOCAL TAXES PAID BY MOST HOUSEHOLDS ESSENTIALLY THE SAME AS 2023 TO OFFSET ANY INFLATION IN PROPERTY VALUES.**



Tentative FY 2025 General Fund Budget

Revenues by Type

Expand All	2024-25 Proposed Budget
▶ Taxes	\$ 48,836,057
▶ Charges for Services	8,551,742
▶ Fines & Forfeitures	1,739,300
▶ Intergovernmental	1,561,065
▶ Investment Income	653,500
▶ Licenses & Permits	604,000
▶ Miscellaneous	405,548
▶ Other Financing Sources	388,000
Total	\$ 62,739,212

Expenditures by Function

Expand All	2024-25 Proposed Budget
▶ Public Safety	\$ 30,223,278
▶ General Government	9,437,858
▶ Public Works	8,071,876
▶ Culture/Recreation	7,760,034
▶ Judicial	5,615,291
▶ Housing and Development	2,146,922
▶ Other Financing Uses	1,125,000
▶ Health and Welfare	347,134
Total	\$ 64,727,393



***Proposed budget assigns \$625,000 of Fund Balance for acquiring property for future facilities, and \$1,363,181 to cover other expenditures.*

FY 2025 Rural Fire Fund Recommendations



FY 25 Rural Fire Personnel Recommendations

Department/Office	Description/Justification	# Requested	# Recommended
Rural Fire	Fire Apparatus Operator - 3rd person on each shift	9	9
Rural Fire	Battalion Chief - Improve command structure for each shift	3	3
Rural Fire	Firefighter	3	0
Rural Fire	Fire Apparatus Operator	3	0
Rural Fire	Fire Lieutenant	3	0
Total		21	12

Rural Fire Fund

- 12 FT Fire Positions
- \$930,000 in salaries
- \$356,420 for vehicles, equipment, etc.

- Rural Fire Fund total expenditures are projected to be \$4,544,724.



Rural Fire Fund Recommendations

Action	Strategic Initiative
Add 9 apparatus operator positions to add a third person to each shift. Add 3 Battalion Chiefs	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Prioritize safety ✓ Enhance service delivery
Reflects the award of the SAFER volunteer recruitment and retention grant	<ul style="list-style-type: none"> ✓ Foster stewardship ✓ Enhance service delivery
Continue to fund building improvements for station renovations/expansions	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Prioritize safety ✓ Enhance service delivery
Increase in education & training, supplies & materials, and services for new personnel	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Prioritize safety ✓ Enhance service delivery
Maintain existing millage rate of 3.0 mills to provide the appropriate level of service and accommodate growth*	<ul style="list-style-type: none"> ✓ Manage growth & change ✓ Prioritize safety ✓ Enhance service delivery

**Note: Current millage rate of 2.7 in the City of Statesboro Fire District is recommended accordingly.*



Capital Funds (SPLOST, TSPLOST, Grants, Other)

- Many small proposed purchases have been moved to the General Fund to preserve capital funding for larger projects and purchases.
- Revenues and expenditures are tracking well.
- **SPLOST renewal negotiations must begin this year.**

Featured FY'25 project highlights:

- Register & Clito fire station renovations
- Purchase 1 ladder fire truck and 1 tanker
- Public Safety Complex master plan
- Body Cam upgrades
- New Crime Suppression Team evidence building
- New morgue
- Courthouse window replacement and exterior painting
- Magistrate Court building renovation
- New Public Works entrance construction (design underway)
- Fletcher Park trail construction (design underway)
- New athletic field at Willow Hill in Portal
- Brooklet field lighting
- Intersection improvements Design (Langston Chapel/Lanier; Langston/Old Register)
- Various dirt road paving; various resurfacing
- Complete various plans and studies
- Continue to escrow land acquisition funds for future facility needs (from GF)



Remaining Budget Tasks before Adoption

- Budget Public Hearing – May 30 at 6PM
- All Special Revenue, Internal Service, and Enterprise Fund budgets are complete except for:
 - Opioid Settlement Fund
 - Accountability Court Fund
- Staff will continue final verification and confirmation of the budget numbers should new information become available.
 - The link to the proposed budget document will update automatically upon staff changes.





Questions?

