



BULLOCH COUNTY BOARD OF COMMISSIONERS

AGENDA • OCTOBER 18, 2022

Regular Meeting

North Main Annex Community Room

8:30 AM

115 North Main St, Statesboro, GA 30458

I. CALL TO ORDER, WELCOME MEDIA AND VISITORS

RESOURCE PERSON/FACILITATOR: Chairman Thompson

II. INVOCATION AND PLEDGE

RESOURCE PERSON/FACILITATOR: Commissioner Stringer

III. ROLL CALL

RESOURCE PERSON/FACILITATOR: Clerk of the Board

IV. APPROVAL OF GENERAL AGENDA

RESOURCE PERSON/FACILITATOR: Chairman Thompson

V. PUBLIC COMMENTS

RESOURCE PERSON/FACILITATOR: Audience

VI. PRESENTATION

RESOURCE PERSON/FACILITATOR: Human Resources Director

1. Presentation from Bulloch County Management Development Program class participants

VII. CONSENT AGENDA

RESOURCE PERSON/FACILITATOR: Chairman Thompson

1. Minutes Approval: Tuesday October 4th, 2022 05:30 PM
2. Minutes of Oct 10, 2022 5:30 PM
3. 2498: Motion to approve a contract for Stryker Pro Care in the amount of \$18,044.80.
4. 2506: Motion to approve a Long Leaf Pine Straw purchase renewal.
5. 2509: Motion to approve a 2022 BJA FY22 Adult Discretionary Grant Program Award.
6. 2510: Motion to approve a proposal from Woodcock Builders for renovations to the Human Resources Office in the amount of \$12,800.00.

7. 2513: Motion to approve an amendment to the budgets for Fiscal Year 2022 by appropriating amounts in each fund for various activities.
8. 2515: Motion to approve the appointment of Nandi Marshall to the Bulloch County Health Board to serve a term beginning January 1, 2023 and ending December 31, 2029.
9. 2516: Motion to approve the appointment of Andy Ellis to the Library Board of Trustees to fill the unexpired term of Que'Andra Campbell beginning October 18, 2022 and ending June 30, 2024.

VIII. NEW BUSINESS

1. 2507: Motion to approve a bid from Atmax Equipment Company for two 223 Mower Max All-In-One Boom Mowers in the amount of \$399,044.00.

RESOURCE PERSON/FACILITATOR: Public Works Director

IX. WORK SESSION- RETIREMENT PLAN

RESOURCE PERSON/FACILITATOR: County Manager

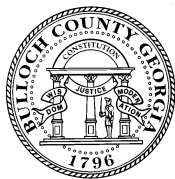
1. Work Session - Employee Retirement

X. COMMISSION AND STAFF COMMENTS

RESOURCE PERSON/FACILITATOR: Chairman Thompson et al

XI. ADJOURN

RESOURCE PERSON/FACILITATOR: Chairman Thomnpson



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Human Resources

Meeting Date: October 18, 2022

Requested Motion or Item Title:

Presentation from Bulloch County Management Development Program class participants

Summary / Background Attach Detailed Summary:

Members of the Bulloch County Management Development Program (MDP) class will discuss the recent completion and impact of their required service learning project.

Agenda Category		Financial Impact Statement		
Presentation	Budgeted Item?	NO	Amendment or Transfer Required?	NO
<p>Attach Detailed Analysis, If Needed:</p>				
<p style="text-align: center;">Agenda Item Review and Approval</p>				

Review:

Tom Couch Pending

Cindy Steinmann Pending

Board of Commissioners Pending 10/18/2022 8:30 AM



BULLOCH COUNTY
BOARD OF COMMISSIONERS
MINUTES • OCTOBER 4, 2022

Regular Meeting

North Main Annex Community Room

5:30 PM

115 North Main St, Statesboro, GA 30458

I. CALL TO ORDER, WELCOME MEDIA AND VISITORS

Chairman Thompson welcomed guests and called the meeting to order.

II. INVOCATION AND PLEDGE

Commissioner Gibson gave the invocation and Pledge of Allegiance.

III. ROLL CALL

Mrs. Olympia Gaines, Clerk of the Board, performed the roll call for the commissioners and staff.

Attendee Name	Title	Status	Arrived
Ray Mosley	Commissioner	Present	
Anthony Simmons	Commissioner	Present	
Curt Deal	Commissioner	Present	
Roy Thompson	Chairman	Present	
Walter Gibson	Commissioner	Present	
Jappy Stringer	Commissioner	Present	
Timmy Rushing	Vice-Chairman	Present	

The following staff were present: County Manager Tom Couch, Assistant County Manager Cindy Steinmann, County Attorney Jeff Akins, Planning and Development Director James Pope, Human Resources Director Cindy Mallett, County Engineer Brad Deal, Public Works Director Dink Butler, Public Safety Director Ted Wynn, Community Relations Manager Broni Gainous, Statesboro-Bulloch Parks and Recreation Director Eddie Canon, Statesboro-Bulloch County Airport Manager Kathy Boykin, Interim Fire Chief Ben Tapley, Deputy EMS Director Brian Hendrix, and Administrative Specialist Amanda Sullivan.

IV. APPROVAL OF ZONING AGENDA

Chairman Thompson called for a motion to approve the Zoning Agenda as presented.

1. A motion was made to approve the Zoning Agenda as presented.

Minutes Acceptance: Minutes of Oct 4, 2022 5:30 PM (Consent Agenda)

RESULT:	Approved [Unanimous]
MOVER:	Curt Deal, Commissioner
SECONDER:	Timmy Rushing, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

2. 2492: Franklin Signature Homes submitted an application to rezone 34.2 acres from AG-5 to R-80 to divide the property into 10 residential lots.

Planning and Development Director James Pope stated an application was submitted by Franklin Signature Homes to rezone 34.2 acres from AG-5 to R-80 to divide the property into 10 residential lots. The property is located at 4405 Clifton Road, parcel number 110 000003 000. There was no one signed up to speak on the request (See Exhibit #2022-230). Don Marsh acted as agent.

Mr. Pope stated the applicant is requesting to rezone 34.2 acres from AG-5 to R-80 to divide the property into 10 residential lots. He stated the applicant initially wanted to divide the property into 14 lots and after further staff review, the applicant revised the sketch plan (See Exhibit #2022-231) to include only 10 lots. Mr. Pope stated the staff recommends approval of the item based on the Comprehensive Plan's Future Development Map's current designation of the property as a suburban neighborhood.

Mr. Marsh stated they were in support of the conditions. He asked the Board for approval of the item.

Without further discussion, a motion was made to approve the rezone of the subject property from AG-5 to R-80 with conditions (See Exhibit #2022-232).

RESULT:	Approved [Unanimous]
MOVER:	Anthony Simmons, Commissioner
SECONDER:	Curt Deal, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

3. 2493: NAK Properties submitted an application to rezone 12.45 acres from AG-5 to MHP to allow for the development of a manufactured home park.

Planning and Development Director James Pope stated an application was submitted by NAK Properties to rezone 12.45 acres from AG-5 to MHP to allow for the development of a manufactured home park. The property is located 1,500 feet North of Georgia Highway 46, on Foster Williams Road, parcel number 048 000005 007. There were six people signed up to speak on the request (See Exhibit #2022-233). John Dotson acted as agent.

Commissioner Rushing asked to recuse himself from discussion and voting on the item due to a personal interest in the item.

Mr. Pope stated the applicant currently has two properties in the area that is currently zoned MHP. He stated the applicant is requesting 36 lots.

John Dotson stated the proposed development is an extension of the mobile home park owned by the applicant. He stated they are in support of the conditions. Mr. Dotson stated there will not be an access to Foster Williams Road.

John Williams expressed his opposition to the request. He stated he would like to have a security fence added to the conditions to serve as an additional buffer to protect his livestock. Mr. Williams stated he is concerned for the safety and protection of his livestock.

Dawn Williams expressed her opposition to the request.

Julie Rushing, Katlyn Rushing, and Adam Rushing all signed up to speak in support of the request but deferred making comments on the item.

Attorney Steve Rushing, of Taulbee, Rushing, Snipes, Marsh, and Hodgins stated his client believes the buffer stated in the conditions would be sufficient for the protection of Mr. Williams' livestock.

After some discussion, a motion was made to rezone the subject property from AG-5 to MHP with conditions (See Exhibit #2022-234).

RESULT:	Approved [Unanimous]
MOVER:	Curt Deal, Commissioner
SECONDER:	Jappy Stringer, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer
RECUSED:	Timmy Rushing

V. APPROVAL OF GENERAL AGENDA

Chairman Thompson called for changes and/or modifications to the General Agenda. Hearing none, he called for a motion to approve the General Agenda as presented.

1. A motion was made to approve the General Agenda as presented.

RESULT:	Approved [Unanimous]
MOVER:	Ray Mosley, Commissioner
SECONDER:	Walter Gibson, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

VI. PUBLIC HEARING

Chairman Thompson stated that the next item on the agenda was a Public Hearing for the proposed abandonment of a portion of County Road No. 617 a/k/a Old Manassas Foy Road. He called for a motion to open the floor for questions and/or comments regarding the proposed abandonment of a portion of County Road No. 617 a/k/a Old Manassas Foy Road.

1. A motion was made to open the floor to the public for questions and/or comments regarding the proposed abandonment of a portion of County Road No. 617 a/k/a Old Manassas Foy Road.

RESULT:	Approved [Unanimous]
MOVER:	Anthony Simmons, Commissioner
SECONDER:	Curt Deal, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

Chairman Thompson called on County Engineer Brad Deal to initiate discussion on the matter.

Mr. Deal stated a petition was submitted requesting that the Board consider abandoning a portion of County Road No. 617 a/k/a Old Manassas Foy Road. He stated the petition was submitted due to concerns about trespassing, littering, and vandalism of farm equipment. Mr. Deal stated all of the property owners have signed the petition. He stated one property owner would need access to the road, but was in support of the petition.

Chairman Thompson called for public comments from the audience at large.

There were no public comments.

2. A motion was made to close the floor to the public for questions and/or comments regarding the abandonment of a portion of County Road No. 617 a/k/a Old Manassas Foy Road.

RESULT:	Approved [Unanimous]
MOVER:	Timmy Rushing, Commissioner
SECONDER:	Jappy Stringer, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

3. 2484: A motion was made to adopt a resolution to abandon a portion of County Road No. 617 a/k/a Old Manassas Foy Road (See Exhibit #2022-235).

There were no public comments.

RESULT:	Approved [Unanimous]
MOVER:	Ray Mosley, Commissioner
SECONDER:	Jappy Stringer, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

VII. PUBLIC HEARING

Chairman Thompson stated the next item on the agenda was a Public Hearing for the proposed abandonment of a portion of County Road No. 556 a/k/a Garretts Lake Road. He called for a motion to open the floor to the public for questions and/or comments regarding the proposed abandonment of a portion of County Road No. 556 a/k/a Garretts Lake Road.

1. A motion was made to open the floor to the public for questions and/or comments regarding the proposed abandonment of County Road No. 556 a/k/a Garretts Lake Road.

RESULT:	Approved [Unanimous]
MOVER:	Timmy Rushing, Commissioner
SECONDER:	Curt Deal, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

Chairman Thompson called on County Engineer Brad Deal to initiate discussion on the matter.

Mr. Deal stated a petition was submitted by Brent Nevil requesting that the Board consider abandoning a portion of County Road No. 556 a/k/a Garretts Lake Road. He stated the petition was submitted due to concerns of trespassing, fishing in the ponds, and littering. Mr. Deal stated the property owners would like to maintain the road themselves and that the road is a dead-end road. He stated all of the property owners have signed the petition.

Chairman Thompson called for public comments from the audience at large.

There were no public comments.

2. A motion was made to close the floor to the public for questions and/or comments regarding the abandonment of a portion of County Road No. 556 a/k/a Garretts Lake Road.

RESULT:	Approved [Unanimous]
MOVER:	Timmy Rushing, Commissioner
SECONDER:	Anthony Simmons, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

3. 2485: A motion was made to adopt a resolution to abandon a portion of County Road No. 556 a/k/a Garretts Lake Road (See Exhibit #2022-236).

RESULT:	Approved [Unanimous]
MOVER:	Timmy Rushing, Commissioner
SECONDER:	Ray Mosley, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

VIII. PUBLIC COMMENTS

Chairman Thompson called for public comments from the audience at large or in writing.

Shari Barr provided information on upcoming community events. She stated the Downtown Statesboro Development Authority was having its First Friday event On October 7, 2022, beginning at 5:30 pm. Mrs. Barr stated on Saturdays, the Farmer's Market is open from 8:30 am until 12:30 pm.

Keith Howard asked the County to honor the late Terry Harville in some way. He stated she was a treasured and dedicated employee with the Sheriff's Office.

Chairman Thompson stated the County will find a way to honor her legacy. He thanked Mrs. Barr and Mr. Howard for their comments.

IX. PRESENTATION

Chairman Thompson called on Administrative Specialist Amanda Sullivan to read and present a proclamation to the Bulloch County Drug and Alcohol Council group in recognition of Red Ribbon Week.

X. CONSENT AGENDA

A motion was made to approve the Consent Agenda as presented.

RESULT:	Approved [Unanimous]
MOVER:	Timmy Rushing, Commissioner
SECONDER:	Jappy Stringer, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

1. Minutes Approval: Tuesday September 20th, 2022 08:30 AM
2. 2483: Approve a resolution for the acceptance of roads designated as Plantation Trail, Brentwood Circle, and Yorkshire Court in Irongate Subdivision (See Exhibit #2022-237).

Minutes Acceptance: Minutes of Oct 4, 2022 5:30 PM (Consent Agenda)

3. 2486: Approve the purchase of a Kubota SSV75 rubber tire Skid Steer from Shea Tractor and Equipment Company in the amount of \$46,600.00 (See Exhibit #2022-238).
4. 2487: Approve a Lean-To Addition for the Parks and Recreation Division Building from Hawk Construction LLC in the amount of \$38,890.00 (See Exhibit# 2022-239).
5. 2488: Approve the sole source purchase of Academic Enrichment & Imagination Kits from Mindworks Resources in the amount of \$66,082.00 (See Exhibit #2022-240).
6. 2489: Approve the purchase of piston intakes to be used with TurboDrafts from Fireline Inc., in the amount of \$19,149.00 (See Exhibit #2022-241).
7. 2490: Approve the purchase of I-Vu HVAC controls from ACS Controls, Inc., in the amount of \$25,683.13 (See Exhibit #2022-242).
8. 2491: Approve a contract with Lavender & Associates, Inc., for a guaranteed maximum price of \$1,867,038.00 North Main Annex renovations (See Exhibit #2022-243).
9. 2494: Approve an agreement with Goodwyn Mills & Cadwood (GMC) in the amount of \$90,752.00 for engineering design and bidding services for the Runway 6/24 Rehabilitation Project (See Exhibit #2022-244).
10. 2495: Approve an agreement for tourism promotion activities with the Statesboro-Bulloch Chamber of Commerce (See Exhibit #2022-245).
11. 2496: Approve an agreement for tourism promotion activities with the Statesboro Convention and Visitors Bureau (See Exhibit #2022-246).
12. 2497: Approve an agreement for tourism promotion activities with the Statesboro Arts Council (See Exhibit #2022-247).

XI. COMMISSION AND STAFF COMMENTS

Chairman Thompson called for general comments from the commissioners and staff.

Commissioner Mosley thanked the Bulloch County Alcohol and Drug Council group for their attendance at the meeting.

Former Chairman Garrett Nevil thanked the Board for the job they do.

XII. ADJOURN

Hearing no further comments, Chairman Thompson called for a motion to adjourn the meeting.

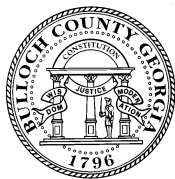
1. A motion was made to adjourn the meeting.

RESULT:	Approved [Unanimous]
MOVER:	Anthony Simmons, Commissioner
SECONDER:	Timmy Rushing, Commissioner
AYES:	Ray Mosley, Anthony Simmons, Curt Deal, Walter Gibson, Jappy Stringer, Timmy Rushing

Chairman

Attest: _____
Olympia Gaines, Clerk

Minutes Acceptance: Minutes of Oct 4, 2022 5:30 PM (Consent Agenda)



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Emergency Medical Service

Meeting Date: October 18, 2022

Requested Motion or Item Title:

Motion to approve a contract for Stryker Pro Care in the amount of \$18,044.80.

Summary / Background Attach Detailed Summary:

This is to approve the contract with Stryker to have our fleet of Stryker stretchers, stair chairs, and Power loads serviced. The contract includes parts, labor and travel, an annual preventative maintenance inspection of all Stryker equipment, unscheduled services and battery replacement. This includes 8 power cots, 8 stair chairs and 4 power load systems. The cost is \$18,044.80. Approval is recommended.

Agenda Category		Financial Impact Statement		
Consent Agenda	Budgeted Item?	YES	Amendment or Transfer Required?	YES

Attach Detailed Analysis, If Needed:

Agenda Item Review and Approval

Review:

Jeff Akins Completed 10/13/2022 9:05 AM

Kristie King Pending

Tom Couch Pending

Cindy Steinmann Pending

Olympia Gaines Pending

Board of Commissioners Pending 10/18/2022 8:30 AM

Sales Rep Name:

ProCare Service Rep: Dan Godwin

3800 E. Centre Ave

Portage, MI 49009

Date: 9/29/2022

ID #: 220929150406

PROCARE PROPOSAL SUBMITTED TO:

Billing Acc Num:

Shipping Acct Num: 1285118

Account Name Bulloch County Ems

Account Address 26 W Grady St

City, State Zip Statesboro, GA 30458

Name: Doug Vickers

Title: Director

Phone: 912-687-6616

Email: bhendrix@bullochcounty.net

PROCARE COVERAGE

Item No.	Model Number	Model Description	ProCare Program	Qty	Yrs		Total
1	6506	Power Cots	EMS Prevent	8	1		\$12,296.00
2	6252	Stair Chair	EMS Prevent NB	8	1		\$2,184.00
3	6390	Power-LOAD	EMS Prevent	4	1		\$8,076.00

PROGRAM INCLUDES:**EMS Prevent NB:**

*Includes parts, labor, travel

*Includes 1 annual PM inspection

*Includes unscheduled service and product equipment checklists.

*Replacement parts do not include mattresses, batteries, and other Disposable or expendable parts.

EMS Prevent:

*Includes parts, labor, travel

*Includes 1 annual PM inspection

*Includes unscheduled service

*Includes battery replacement

*Includes product equipment checklists.

*Replacement parts do not include mattresses, and other Disposable or expendable parts.

Unless otherwise stated on contract, payment is expected upfront.

ProCare Total

\$22,556.00

Discount

20%

FINAL TOTAL**\$18,044.80**

Start Date: 1/1/2023

End Date: 12/31/2023

Stryker Signature

Date

Customer Signature

Date

The Terms and Conditions of this quote and any subsequent purchase order of the Customer are governed by the Terms and Conditions located at

<https://techweb.stryker.com>

The terms and conditions referenced in the immediately preceding sentence do not apply where Customer and Stryker are parties to a Master Service Agreement.

Purchase Order Number

This is not an invoice. A physical invoice will be mailed.**Remit payment to: P.O. Box 93308 Chicago, IL 60673-3308****If contract is over \$5,000 please send hard copy PO****COMMENTS:**Please email signed Proposal and Purchase Order to procarecoordinators@stryker.com.

All information contained within this quotation is considered confidential and proprietary and is not subject to public disclosure.

**Quote pricing valid for 30 days.

Attachment: Dan Godwin - Bulloch County Ems - EMS Prevent - 1 - - 220929150406 (Stryker Stretcher Pro Care Contract)

SERIAL NUMBER SHEET			
Item No.	Model	Serial Number	Program
1	6506	1901003500021	EMS Prevent
2	6506	1901003500022	EMS Prevent
3	6506	1901003500023	EMS Prevent
4	6506	1901003500024	EMS Prevent
5	6252	160539088	EMS Prevent NB
6	6252	170641593	EMS Prevent NB
7	6252	180441085	EMS Prevent NB
8	6252	1811010000205	EMS Prevent NB
9	6390	2112012400296	EMS Prevent
10	6390	2112012400294	EMS Prevent
11	6390	2112012400212	EMS Prevent
12	6390	2010012400314	EMS Prevent
13	6506	2002003500101	EMS Prevent
14	6506	2002003500102	EMS Prevent
15	6506	2002003500103	EMS Prevent
16	6506	2002003500104	EMS Prevent
17	6252	151139356	EMS Prevent NB
18	6252	151139357	EMS Prevent NB
19	6252	151139358	EMS Prevent NB
20	6252	151139359	EMS Prevent NB

Purchase Order Form



Account Manager _____
Cell Phone _____

Purchase Order Date _____
Expected Delivery Date _____
Stryker Quote Number 220929150406

Check box if Billing same as Shipping ☐

BILL TO		CUSTOMER #	
Billing Account Num	0		
Company Name			
Contact or Department			
Street Address			
Addt'l Address Line			
City, ST ZIP			
Phone			

SHIP TO		CUSTOMER #	
Shipping Account Num	1285118		
Company Name	Bulloch County Ems		
Contact or Department	Doug Vickers		
Street Address	26 W Grady St		
Addt'l Address Line			
City, ST ZIP	Statesboro, GA 30458		
Phone	912-687-6616		

Authorized Customer Initials _____

Authorized Customer Initials _____

DESCRIPTION		QTY	TOTAL
REFERENCE QUOTE	<input type="text"/>	<input type="text"/>	<input type="text"/>

Accounts Payable Contact Information

Name _____
Email _____
Phone _____

Stryker Terms and Conditions
<https://techweb.stryker.com>

Authorized Customer Signature

Printed Name _____
Title _____
Signature _____
Date _____

Attachment Stryker Quote Number

*Sales or use taxes on domestic (USA) deliveries will be invoiced in addition to the price of the goods and services on the Stryker Quote.

Attachment: Dan Godwin - Bulloch County Ems - EMS Prevent - 1 - - 220929150406 (Stryker Stretcher Pro Care Contract)



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Parks and Recreation

Meeting Date: October 18, 2022

Requested Motion or Item Title:
Motion to approve a Long Leaf Pine Straw purchase renewal.

Summary / Background Attach Detailed Summary:

Brian T. Powell Enterprises, Inc. was awarded a bid for the purchase of 11,500 bales of long leaf pine straw totaling \$37,375 for the period November 1, 2021 to October 31, 2022, with the option to renew under the same terms and conditions for two consecutive years. (Reference ID 2138)

Mr. Powell has agreed to supply us with the pine straw for the same price for another year for the period November 1, 2022 to October 31, 2023.

The pine straw will be used for Parks Division projects (6,500 bales) and for the I-16 landscaping project (5,000 bales).

It is the recommendation of Tony Morgan, Parks Division Manager, to renew the contract with Brian T. Powell Enterprises, Inc. in the amount of \$37,375. The cost would once again be split between Recreation and Transportation budgets.

Agenda Category	Financial Impact Statement		
Consent Agenda	Budgeted Item?	YES	Amendment or Transfer Required? NO

Attach Detailed Analysis, If Needed:

Agenda Item Review and Approval

Review:

Faye Bragg	Completed	10/10/2022 2:55 PM
Kristie King	Completed	10/10/2022 4:18 PM

Tom Couch Pending
Cindy Steinmann Pending
Board of Commissioners Pending 10/18/2022 8:30 AM
Eddie Canon Pending
Olympia Gaines Pending



BULLOCH COUNTY
recreation
and parks

1 Max Lockwood Drive
PO Box 408
Statesboro, GA 30458 (30459)
www.bullochrec.com

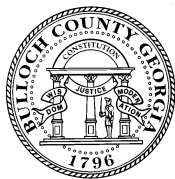
Memorandum

To: Eddie Canon
From: Tony Morgan
Subject: Long Leaf Pine Straw Bid
Date: October 7, 2022

Rather than getting prices every time we need pine straw, we decided to bid out our pine straw needs to lock in a price for a 12-month period from one vendor. The Parks Division generally uses 6500 bales for the parks division and with the 301 and I-16 landscaping there will be an additional 5,000 bales used a year for that location. That is a total of 11,500 bales. Our goal is to get the price set and have one person to call when we need straw. We can only hold 2000 bales at the shop under shelters at one time so I would only get it when we need it. The 6,500 bales would come out Parks and Grounds budget but the 5,000 bales for the 301 and I-16 landscaping would come out of the transportation department budget.

The pine straw was bid out October 2021, with the option to renew under the same terms and conditions for 2 consecutive years. Brian T. Powell Enterprises was awarded the bid last year and was under contract from November 1, 2021 to October 31, 2022. He has agreed to supply us with pine straw for the same price for another year. It is my recommendation to renew the contract with Brian T. Powell Enterprises for \$37,375.00 which equates to \$3.25/bale. The new contract would begin November 1, 2022 and go to October 31, 2023.

Attachment: Long Leaf Pine Straw 10-18-22 mtg [Revision 1] (Long Leaf Pine Straw Bid Renewal)



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Finance

Meeting Date: October 18, 2022

Requested Motion or Item Title:

Motion to Approve 2022 BJA FY 22 Adult Discretionary Grant Program Award

Summary / Background Attach Detailed Summary:

The Office of Justice Programs has approved the application submitted by the Bulloch County Board of Commissioners for an award under funding opportunity entitled 2022 BJA FY 22 Adult Drug Court Discretionary Grant Program. The grant award is \$739,172 and will run from 10/1/22 - 9/30/26.

Agenda Category		Financial Impact Statement		
Consent Agenda	Budgeted Item?	NO	Amendment or Transfer Required?	NO
<p>Attach Detailed Analysis, If Needed:</p>				
<p style="text-align: center;">Agenda Item Review and Approval</p>				

Review:

Cindy Steinmann Pending

Jeff Akins Completed 10/11/2022 11:52 AM

Kristie King Completed 10/12/2022 2:55 PM

Tom Couch Pending

Board of Commissioners Pending 10/18/2022 8:30 AM

September 28, 2022

Dear Breanna Haydon,

On behalf of Attorney General Merrick B. Garland, it is my pleasure to inform you the Office of Justice Programs (OJP) has approved the application submitted by BULLOCH COUNTY BOARD OF COMMISSIONERS for an award under the funding opportunity entitled 2022 BJA FY 22 Adult Drug Court Discretionary Grant Program. The approved award amount is \$739,172.

Review the Award Instrument below carefully and familiarize yourself with all conditions and requirements before accepting your award. The Award Instrument includes the Award Offer (Award Information, Project Information, Financial Information, and Award Conditions) and Award Acceptance. For COPS Office and OVW funding the Award Offer also includes any Other Award Documents.

Please note that award requirements include not only the conditions and limitations set forth in the Award Offer, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds). Therefore, all key staff should receive the award conditions, the assurances and certifications, and the application as approved by OJP, so that they understand the award requirements. Information on all pertinent award requirements also must be provided to any subrecipient of the award.

Should you accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Prior to accepting the award, your Entity Administrator must assign a Financial Manager, Grant Award Administrator, and Authorized Representative(s) in the Justice Grants System (JustGrants). The Entity Administrator will need to ensure the assigned Authorized Representative(s) is current and has the legal authority to accept awards and bind the entity to the award terms and conditions. To accept the award, the Authorized Representative(s) must accept all parts of the Award Offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

To access your funds, you will need to enroll in the Automated Standard Application for Payments (ASAP) system, if you haven't already completed the enrollment process in ASAP. The Entity Administrator should have already received an email from ASAP to initiate this process.

Congratulations, and we look forward to working with you.
Maureen Henneberg
Deputy Assistant Attorney General

Attachment: Award Letter (BJA Adult Discretionary Grant Program Award)

ABSTRACT

The Ogeechee Judicial Circuit of Georgia (Bulloch County population: **79,608**, Effingham County population: **64,296**, Jenkins County population: **8,793**, and Screven County population: **13,989**), in partnership with the four counties sheriff's offices, local treatment providers, community supervision, and university based scientific consultants, requests \$739,172 from the US BJA FY 22 Adult Drug Court Discretionary Grant Program (**Category 2: Enhancement. Competition ID: C-BJA-2022-00018-PROD**) to enhance our adult treatment court (ATC) program through the proposed ***Ogeechee Judicial Circuit Adult Treatment Court Enhancement Initiative***. The Ogeechee Judicial Circuit ATC is a rolling admission, post-adjudication, five-phase, 24-month treatment program for offenders experiencing substance use disorders and co-occurring mental health and substance use disorders (CMHSUD). Currently the ATC operations are modeled after drug court principles and best practice standards, but several programming gaps remain that are addressed in the proposed evidence based enhancement activities aligned with best practices: I. Target Population; II. Equity and Inclusion; III. Roles and Responsibilities of the Judge; IV. Incentives, Sanctions, and Therapeutic Adjustments; VI. Complementary Treatment and Social Services; VIII. Multidisciplinary Team; IX. Census and Caseloads; and X. Monitoring and Evaluation. Proposed primary activities include evidence-based screening to determine mental health and substance abuse needs to further identify those needing treatment; expansion of the program in response to increased demand for services targeting additional non-violent needful clients in the jurisdiction (to increase size 20% to 65 clients, serving 195 total over the grant); early identification and enrollment of targeted participants; providing enhanced co-occurring disorder training for the ATC workgroup; adding a psychological clinical assessment to provide enhanced mental health services including treatment for PTSD; and executing a scientifically rigorous program evaluation of ATC to determine enhancement impacts and identify treatment barriers. Project goals respond to ***OJP priority area 1(A) and rural jurisdiction priorities*** to include 1) evidence-based screening to enhance equity and inclusion; 2) expanding ATC enrollment per increased need for services; 3) providing increased training, 4) the delivery of evidence based individualized treatment for CMHSUD; and 5) effect relapse and recidivism reduction among ATC graduates. The research team will provide a final technical report to include an executive summary and program suggestions, as well as disseminate results to practitioner and scientific stakeholders through journal publications and conference presentations. The jurisdiction has not received any BJA funding in the past for the Adult Treatment Court.

PROGRAM NARRATIVE

a. Description of the Issue

This proposal outlines a plan between the Ogeechee Judicial Circuit of Georgia, four Georgia counties (Bulloch, Effingham, Jenkins, and Screven) local mental health services and substance abuse treatment services providers, and university researchers to enhance, expand, and improve the Adult Treatment Court (ATC) by fortifying existing key drug court principles and adding key principles currently not a part of our treatment court. Specifically, we propose to provide evidence-based screening for substance abuse and mental health disorders to identify potential needful participants; increased continuity of treatment through additional recovery resources; expanded drug testing capabilities and number of clients tested; enhanced mental health clinical assessments; and conducting a rigorous scientific evaluation for improvement feedback as our ATC has not been evaluated. In support of Executive Order 13985, Advancing Racial Equity and Support and consistent with OJP priorities to promote civil rights and racial equity, this project supports ***OJP Priority Area 1(A)*** by addressing issues related to racial equity and the removal of barriers to access and opportunity for communities that have been historically underserved, marginalized, and adversely affected by inequality through providing treatment services to underserved rural minority populations in southeast Georgia.

The proposed ***Ogeechee Judicial Circuit's Adult Treatment Court (ATC) Enhancement Initiative*** is a collaborative court initiative to better meet the challenges presented by offenders with co-occurring mental health and substance use disorders in underserved Southeast Georgia in the four-county judicial district of Bulloch (***population: 79,608***), Effingham (***population: 64,296***), Jenkins (***population: 8,793***), and Screven (***population: 13,989***) counties. Consistent with OJP priority consideration to provide resources for **rural jurisdictions**, this project serves four rural counties (All four counties are classified as rural by the USDA and Bulloch, Jenkins,

and Screven are further defined as 100% rural by HRSA; see Attachment A: Documentation of Advancing DOJ Priorities). Below, we describe the severe impact of substance abuse and mental health issues in the judicial circuit, the current ATC operation, and identify gaps to improve programming through proposed evidence-based practices to realize better public safety and participant outcomes regarding recovery, treatment participation, and crime free lifestyles.

Co-occurring Mental Health and Substance Abuse Disorders (CMHSAD): Alongside substance abuse, mental health disorders have emerged as one of the United States' most serious social problems as highlighted in an ongoing series of mass shootings and other recurring acts of violence. Bureau of Justice Statistics data (2018) indicate approximately 14% of prisoners and 26% of jail inmates experienced serious psychiatric distress in the past 30 days and that 37% of prisoners and 44% of jail inmates had been previously diagnosed with a mental health disorder (Bronson & Berzofsky, 2017). The United States' mental health problem is seriously intertwined with and compounded by substance abuse (SA), both generally and especially in the context of the surging opioids epidemic. The severity of the opioid problem, particularly fentanyl, is pointedly accentuated by a current average of 130 fatal overdoses a day across the country (www.cdc.gov). Substance abuse disorders are significant problems independently and also essential to understanding behavioral health issues as the two often co-occur and often dually diagnosed in the general population and even more so in the criminal justice system. Jail inmates, for example, are far more likely than those in the general population to suffer from co-occurring mental health and substance abuse disorders (CMHSAD) with an estimated 45% of incarcerated individuals suffering from both a SA and an Axis I mental health disorder per the National Institutes of Health (2010).

Georgia Drug and Mental Health Challenges: Access to treatment services in rural areas presents severe challenges, particularly in rural Georgia where rural suicides increased by 8% between 2019 and 2020 followed by a 36% increase in overdose deaths between 2020 and 2021. Georgia has repeatedly ranked among the worst states in the country for access to mental health treatment by non-profit, non-partisan groups like Mental Health America. Of Georgia's 159 counties, approximately 48% of them do not have either a full-time resident psychiatrist or psychologist, a problem particularly pronounced in underserved minority majority communities marking continuation of historical underservice, marginalization, and adverse outcomes. Additionally, the demographic make-up of rural Georgians includes a significant proportion of people of color who have disproportionately suffered Drug War consequences while historically lacking in access to drug and mental health treatment services. Indeed, the Ogeechee region in Southeast Georgia was among the last regions of the state to be recognized as an official treatment district and the last to receive any state funded treatment services.

CMHSAD in the Ogeechee Circuit: There are ongoing severe drug concerns in the Ogeechee Circuit and while methamphetamine is considered a major problem, court participants reflect increasing arrests and overdoses for opiates/opioids including fentanyl. Current participant arrests that led to admission support this observation with 46% for methamphetamine, 23% for marijuana, 12% for opiates/opioids including fentanyl, 7% for cocaine, 7% for alcohol, 7% for illicit Xanax, and 2% for Ecstasy. Between 2021 and the time of this writing counties in the Ogeechee Circuit saw approximately 1,500 arrests for drugs and 40 fatal overdoses. This does not account for the numerous calls for service or self-admissions for methamphetamine abuse. The Covid-19 pandemic has further compounded problems with logistical and resource challenges and the Ogeechee Adult Treatment Court is in need of enlarging and enhancing its

current capacity to address substance abuse and co-occurring disorders among its growing number of participants who have traditionally been underserved and marginalized.

The Ogeechee Adult Treatment Court (ATC) consists of a drug court docket that serves individuals that have substance use disorder needs and a mental health court docket for individuals classified as having severe mental health needs including those with co-occurring mental health and substance abuse disorders. Of these participants the majority reside in Bulloch County, the most populous county in the circuit and the site location of the court. The remaining participants reside in Effingham, Jenkins, and Screven counties. There is significant racial diversity across the Ogeechee circuit and the ATC aids historically underserved groups residing in the counties that make up the circuit (County's population: Bulloch 56% White, 25% Black, and poverty rate of 27%; Effingham 81.9% White, 14.3% Black, and poverty rate of 8.1%; Jenkins 54.6% White, 42.6% Black, and poverty rate of 28%; Screven 56.5% White, 41% Black, and poverty rate of 20.7%; Census Bureau 2021). Thus, the Ogeechee Circuit ATC is especially well suited to divert individuals who have been historically marginalized into treatment alternatives to incarceration aimed at addressing their drug use and mental health problems.

Current Adult Treatment Court Operation: The ATC includes dockets for both drug and mental health cases and targets non-violent offenders where there is reasonable assumption that criminal activity is connected directly to ongoing, chronic, and habitual abuse of controlled substances, alcohol, and/or mental health problems. In order to be considered for the court, the following criteria must be met: drug offense must occur in Bulloch, Effingham, Jenkins, or Screven Counties; the offender must reside in Bulloch, Effingham, Jenkins, or Screven Counties; be 18 years or older; prior criminal history can not include any offenses that would compromise the safety of the participants or staff (sexual offenses, violent felonies, or certain weapon

offenses). *Currently, the ATC does not utilize an evidence-based screening tool to determine eligibility for the drug court. This lack of a systematic method for determining eligibility means that needful offenders could be overlooked and that inequities in the admissions process could exist and exacerbate racial inequalities in the access to treatment. We seek to add this missing key drug court principle.*

Our ATC is currently over its target capacity of 54 participants. Expansion of the court is needed to meet the increased and steady demand for services. Though there is an immediate need to increase capacity to service at least 65 participants, expansion has not been possible per ATC's limited resources. Evidence suggests expanding court capacity without sufficient resources can have a negative impact on recidivism (Carey et al., 2008). *In order to provide the needed expansion of the court additional drug testing capabilities and resources are required to allow for sustainable, managed, and successful growth.*

Participants are assessed upon entry (but not prior to admissions to the court) to determine the appropriate evidence-based treatments provided by local treatment providers including 1) Pineland BHDD for clients in Bulloch County, 2) Gateway for clients in Effingham County, and 3) the Community Service Board of Middle Georgia for Screven and Jenkins Counties. Currently, treatment providers use different evidence-based treatments such as Rational Emotive Behavioral Therapy, Motivational Interviewing, Dialectical Behavior Therapy, Prolonged Exposure, and Moral Recognition Therapy. *Currently, evidence-based PTSD services are not provided and clinical assessments for severe mental health disorders are not conducted due to a lack of resources. Additionally, because treatments are coordinated across three community service boards there is a lack of continuity in treatment modalities.*

The court program lasts 24 months and is divided into five phases. The progression through the phases are based on the accomplishment of goals and requirements for each phase with random drug testing being one of the mandatory requirements through-out the duration of the program. Drug testing is conducted using a daily random drug and alcohol testing service based on a call code system. In addition to drug testing, participants are also required to attend bi-weekly hearings. Prior to the hearings, staffing is held where the drug court team makes progress reports and discusses incentives and sanctions. A variety of incentives are available for program achievements including recognition/awards by the Judge, moving to the “rocket docket” (faster court hearings), waivers of certain requirements, decreased supervision/court appearances, permission to travel, limited driving privilege, reduced probationary period and phase advancement. Graduated sanctions may include reprimand from the Judge, essay presented to Judge, increased drug testing, additional time in current phase, reduced curfews or electronic monitoring, in-patient treatment, additional community service hours, court watch on sentencing day, jail or holding cell, termination from the program, 120-day treatment in Georgia DOC, and revocation of probation (sentence to DOC).

The ATC team consists of the court coordinator, program case manager, treatment court judges, district attorney, defense attorney, community supervision officer, treatment provider representatives, and law enforcement. These partners work cooperatively toward successful rehabilitative outcomes for the clients that, in turn, signals improved public safety. *Although the members of the ATC workgroup have received training from the Council of Accountability Court Judges of Georgia based on National Drug Court Institute standards, enhanced training specifically focused in addressing clients with co-occurring disorders is needed to better uphold the standards of best practice (2013).*

Drug testing is mandatory for participants. Participants are required to attend treatment, maintain employment, meet with their probation officer and attend outside support groups. Before a participants are eligible to graduate, they must have met all graduation criteria including development of an aftercare plan, have maintained sobriety for a minimum of 8 months, have stable housing and employment, completed their community service requirements, be engaged in support groups, have a sponsor or mentor for additional support, and have all court fees and criminal costs paid in full. Additionally, those who entered the program without a high school diploma are encouraged to have their GED completed.

Each participant is required to pay a \$1,520 program fee over the 24 month period. In order for a participant to advance to the next phase, their monthly fee must be current. However, if a participant has experienced a financial crisis and is behind on monthly payments, he/she can discuss a solution with the Program Coordinator who will provide the information to the drug court team members. The drug court team will then make a recommendation to the Judge as to whether or not the participant will be allowed to advance to the next phase due to the lack of current payment. Ultimately, the Judge will determine if the reason for non-payment is deemed acceptable and out of the participant's control. *Due to limited funding, the ATC has yet to be rigorously evaluated. This prevents demonstrating the effectiveness of treatment services and practices with the target population and assessing its overall impact in reducing recidivism. Without a rigorous scientific evaluation, the court is unable to leverage local and state resources to sustain expansion efforts. We seek to add this missing key drug court principle.*

b. Program Design and Implementation

The battle against the drug and mental health crisis in the Ogeechee judicial circuit compels further helping individuals affected by co-occurring mental illness and substance abuse

(CMHSAD). Despite the successes of the ATC, several gaps exist that reduce the impact of the court in addressing these problems. To close these problematic gaps, the Ogeechee Judicial Circuit Court located in Bulloch, Effingham, Jenkins, and Screven counties is requesting support through the ***Adult Drug Court Discretionary Grant Program, Competition ID: C-BJA-2022-00018-PROD. Category 2: Enhancement.*** Per the objectives of Category 2, our team of stakeholders seek to collaboratively implement an enhancement strategy to serve the *primary goals* of expanding ATC enrollment per increased need for services; providing increased training, the delivery of evidence based individualized treatment for CMHSAD disorders; and effect relapse and recidivism reduction among ATC graduates (see Attachment D: MOUs and letters of support from each court team member, fiscal agent and county commission, law enforcement, community supervision, treatment providers, and evaluators; Attachment B for Goals and Objectives; and Attachment C: Time Task Plan).

This initiative directly addresses court gaps by providing five core enhancement *objectives* of: 1) including evidence-based screening to determine mental health and substance abuse needs to further identify those needing treatment; 2) expanding court capacity by 20% and increasing drug testing operations; 3) providing enhanced co-occurring disorder training for the ATC workgroup; 4) adding a psychological clinical assessment to provide enhanced mental health services including treatment for PTSD; and 5) executing a scientifically rigorous mixed methods program evaluation of ATC to determine enhancement impacts and identify treatment barriers.

Including Evidence-based Screening: In support of Key Component #3 “Eligible participants are identified early and properly placed in the drug court program,” funds to implement the GAIN-I. The GAIN-I is among the most comprehensive behavioral and mental health assessment tools to aid diagnosis, placement, treatment planning, and performance monitoring. It

covers the clients' backgrounds, substance use, physical health, risk behaviors and disease prevention, mental and emotional health, environmental and living conditions, criminal justice experiences, vocational backgrounds, and addresses recency, breadth and prevalence of various behavioral and mental health disorders. Administration of the GAIN-I produces an Individual Clinical Profile (ICP), Recommendation and Referral Summary (GRSS), Personalized Feedback Report (PFR), and a Validity Report (VR). Administration of the GAIN-I allows for identifying substance abuse and mental health disorders, the individualization of treatment plans and recommendations for needed treatment modalities while taking into account the specific circumstances of the client.

Understanding the history of racial discrimination in the criminal justice system and especially in the rural south which was exacerbated by the War on Drugs, evidence-based screening will further mitigate potential inequities in the admissions process. Additionally, consistent with Priority Area 1(A) and to address issues related to racial equity and the removal of barriers to access and opportunity for communities that have been historically underserved, marginalized, and adversely affected by inequality, individuals from underrepresented groups including Black and Hispanic potential clients indicating need on the evidence-based GAIN screening for mental health and substance abuse disorders will be given prioritization for admission into the ATC. Utilizing evidence-based screening of potential participants for substance abuse, mental health, and co-occurring disorders will facilitate expanding the court to serve more clients and address the NADCP (2013) best practice standards presented in sections I. Target Population and II. Equity and Inclusion (see Attachment A: Documentation of Advancing DOJ Priorities).

Expanding court capacity: Additionally, in support of Key Component #3 the ATC is challenged to expand its size in order to keep up with the growing needs of the jurisdiction to address the worsening drug crises and mental health problems affecting the community and to prioritize minority offenders. The NADCP best practice standards section IX. notes that “evidence suggests expanding Drug Court capacity without sufficient resources can interfere with adherence to best practices” (page 52). In order to increase the capacity of the court 20% from serving 54 to **65 clients** at a time (for a total of **195 clients** over the duration of the grant), additional funding support is needed to ensure that sufficient resources are available to expand drug testing operations and to provide enhanced surveillance, transportation, and treatment for the growing number of diverse clients from rural areas across the large geographical area.

Providing enhanced co-occurring disorder training: To further enhance the ATC and in support of Key Component #9, we propose to provide continuing education to promote effective court planning, implementation, and operation, specifically as it relates to serving offenders with co-occurring disorders. Such efforts are best practice and will have the effect of identifying clients with co-occurring disorders and placing them in appropriate treatment modalities and linking them with appropriate services from the start of their ATC participation. Currently there are a number of clients with co-occurring disorders, but the ATC does not have a systematic way to screen for co-occurring disorders nor a specific programmatic way of addressing their needs. This will serve to enhance the court and promote the NADCP best practice standards II. Equity and Inclusion, F: Team Training (Page 12) and III. Roles and Responsibilities of the Judge, A: Professional Training (Page 22). As part of the ATC enhancement, funding is requested to attend bi-yearly training sessions hosted by the National Association of Drug Court Professionals.

Adding psychological clinical assessment to provide enhanced mental health services: In order to further address Key Component #4: “Drug courts provide access to a continuum of alcohol, drug, and other related treatment and rehabilitation services,” inclusion of comprehensive treatment services including a variety of counseling is recommended (BJA, 2004). In addition to enhancing a vital key component of drug courts, including a variety of mental health interventions is also consistent with enhancing the NADCP best practice standards included in section VI. Complementary Treatment and Social Services as noted in subsection A: Scope of Complementary Services and in subsection VI. Complementary Treatment and Social Services, L: Overdose Prevention and Reversal (Page 17).

The ATC will deliver evidence-based curriculums to clients through its behavioral health service providers to include Motivation for Change (M4C), Thinking for Change (T4C), Wellness Recovery Action Plan (WRAP), and Moral Recognition Therapy (MRT). Since the court utilizes three different community based behavioral health services due to the state health services coverage not aligning with the judicial circuit, the court will additionally utilize the services of a private counseling service to provide continuity in treatment across clients and to deliver the evidence-based modalities. We will partner with Limitless Counseling and Consultation (LCC), a certified counseling agency, that provides evidence-based curricula and offers psychoeducational services to justice-involved individuals. LCC’s mission is to eliminate barriers to mental health treatment by collaborating with the community and organizations to treat, support, and increase the awareness of mental health while offering accessible services.

Nikia Robinson, LPC, CPCS, CCTP with Limitless Counseling and Consultation has served as a Licensed Professional Counselor in Georgia for over 10 years and is experienced in working with justice-involved populations, specifically reentry and individuals with mild to severe mental

health illnesses. She has extensive training in CBT, suicide prevention, trauma informed care, and EMDR. She utilizes collaborative technique to allow for a genuine therapeutic environment and relationship that is completely client focused. Additionally in support of priority 1(A), LCC is experienced in providing culturally appropriate services for rural minority populations within the Bulloch, Effingham, Jenkins, and Screven County.

Individuals needing clinical assessments for severe mental health disorders will be screened and referred to treatment. Specifically, individuals suffering from PTSD will be provided Eye Movement Desensitization and Reprocessing (EMDR) sessions – a crimesolutions.gov evidence base rated therapeutic approach designed to treat individuals who are dealing with the aftermath of a traumatic life event. This approach is guided by the adaptive information processing model of everyday life experiences-as memories are transferred to the left cerebral Cortex, they are filed away with other neutral memories and become part of an individual’s life story. Traumatic experiences, however, are often highly emotionally charged can overwhelm the brain’s capacity to process information and lead to maladaptive coping strategies such as alcohol and drug misuse and cause intense anxiety and other symptoms of PTSD (Silver et. al., 2015).

Performing a scientifically rigorous program evaluation: In support of Key Component #8: “Monitoring and evaluation measure the achievement of program goals and gauge effectiveness,” the court has formed a research-practitioner partnership with an independent and nationally recognized evaluation team to perform a scientific program evaluation of the ATC and the enhancement initiative. This rigorous scientific evaluation further upholds the NADCP best practice standard X. Monitoring and Evaluation (page 59) by providing a rigorous data collection and evaluation by an independent university-based research team. Dr. Bryan L. Miller will serve as a program evaluator and assume lead responsibility for the agency’s data collection plan to

track successful completion of participants' individual treatment plans, and track performance measures. He will take primary responsibility over the outcome evaluation and analyses of quantitative data measures. Major tasks will include coordination of evaluation activities, data collection spreadsheet design, performance measures data collection and reporting, and statistical analysis. An experienced criminal justice program evaluator and authority on process evaluation, Dr. J. Mitchell Miller will serve as a program evaluator and co-occurring disorder expert. Relying on NADCP and other scientific resources, he will conduct a fidelity-based process analysis of ATC enhancement initiative entailing observation of treatment sessions, in-depth interviews with law enforcement, mental health and substance abuse treatment providers, and focus group interviews with treatment participants. Focus group interviews will include two researchers for inter-rater reliability of fidelity scores that will measure program exposure, dosage, counselor knowledge/enthusiasm, and participant engagement.

Project Work & Assignment of Responsibilities: The proposed project should launch seamlessly with participation by grant personnel including coordination by the Program Coordinator – Karen McClain. As a certified court coordinator and serving as the coordinator for the Ogeechee Judicial Circuit ATC, Ms. McClain is especially well positioned to oversee project design, implementation, and manage project progress through quarterly milestones (see Attachment C: Time Task Plan and Attachment E: Project Timeline). Program progress will be facilitated by the Program Coordinator through meetings and ongoing communication between local substance abuse and behavioral health providers, social services, law enforcement partners, technical assistance, and program evaluators (see Attachment F: Project Position Descriptions). Ms. McClain will participate in all project activities, coordinate work sessions, approve travel, schedule meeting space for quarterly planning meetings, and process analysis activities.

Deliverables: Through the ATC enhancement initiative OJP Policy Priority Area 1(A): will address potential inequities and barriers to equal opportunity and contribute to greater access to services for underserved and historically marginalized populations by implementing an enhancement strategy to better serve offenders with CMHSAD serving **rural** minority populations in four counties. Evidence-based treatment delivery indicated by needs assessment screening and mental health clinical assessments for severe mental health disorders including counseling for PTSD along with other performance measures will be well documented and evaluated to demonstrate that needful offenders of all racial and ethnic backgrounds have access to the court and treatment services.

The research group will provide the Ogeechee Judicial Circuit with a final report communicating process and outcome findings. The final report will document the enhancement and expansion efforts and evaluate them relative to the NADCP best practice and standards consistent with the 10 key components. The research group will disseminate lessons learned to the criminal justice practitioner communities through publication of an article in a targeted professional journal (e.g., *Drug Court Review*) and an article to the academic criminal justice and substance treatment community in a scientific journal such as *Journal of Drug Issues* or *Justice Evaluation Journal*. Additionally, evaluation findings, lessons learned, and challenges will be presented at a stakeholder conference such as the Academy of Criminal Justice Sciences (ACJS).

c. Capabilities and Competencies

The Ogeechee Judicial Circuit has been delivering adult treatment and recovery services since 2013 when the Ogeechee Judicial Circuit implemented a Mental Health Court and further expanded with the implementation of the Drug Court in 2018. Through the services of the ATC,

the Ogeechee Judicial Circuit has experienced success and growth as it provides services in southeast Georgia and is exceeding the current courts target capacity of 54 clients.

Project Coordinator: Karen McClain, treatment court coordinator, will serve as the ATC project coordinator and has responsibility for scheduling and coordinating with the court, county and research partners for regular meetings and fiscal management of the treatment courts (see Attachment D: Fiscal Agent MOU). She will work with the court and treatment providers to develop and implement treatment plans for clients that are evidence-based and will coordinate with county sheriff's offices to assist in supervision of ATC clients. She will take responsibility for budget and performance reporting each quarter. She has previously assisted in the execution of multiple state grants and is well suited to be the project coordinator. She is familiar with the data collection and reporting requirements and has assembled an experienced expert team that has managed multiple BJA Federal awards including Adult Drug Court grants to assist her in data management and reporting. Assisting Ms. McClain is Joy Lanier, the court case manager, who will assume responsibility in assisting in data collection and arranging treatment sessions, referrals, and connections to services (see Attachment D: MOUs).

Circuit Court: Judge Michael Muldrew and Judge Lovett Bennett Jr. serve as the Treatment Judges for the Ogeechee Judicial Circuit. Judge Muldrew earned a bachelor's degree in political science (1987) and a J.D. (1990) from the University of Georgia. Prior to becoming a judge, Judge Muldrew was an assistant district attorney for the Ogeechee Circuit for 20 years. Judge Bennett Jr. earned a bachelor's degree from Georgia Southern College in 1980 and a J.D from Walter F. George School of Law at Mercer university in 1983. Earlier in his career, Judge Bennett worked as a sole practitioner of Lovett Bennett, Jr., Attorney at Law, P.C. and as a municipal court judge. Both judges are strong supporters of evidence-based treatment and will

support the work of grant partners, participate in meetings, and have primary responsibilities of court operations for the ATC (See Attachment D: MOUs).

Daphne Jarriel Totten is the District Attorney for the Ogeechee Judicial Circuit. She graduated from the University of Georgia with a bachelors in 1998 and earned a J.D from Walter F. George School of Law at Mercer University in 2002. Daphne Totten has spent 17 years in the courtroom prosecuting cases and strongly supports the treatment court. Renata Newbill-Jallow is the Chief Public Defender for Ogeechee Judicial Circuit. She earned her bachelors from West Virginia State University (1981), a masters degree from West Virginia University (1988) and a J.D form Florida Coastal School of Law (2001). Prior to being elected chief public defender in 2015, Renata Newbill-Jallow worked as assistant public defender representing indigent clients in misdemeanor, felony, and juvenile cases before the Courts of the Ogeechee Judicial Circuit and Georgia Court of Appeals. Both prosecutor and the public defender fully support the ATC enhancement project (See Attachment D: MOUs).

Treatment Providers: ATC will use the services of three state Community Service Boards that service the Ogeechee Judicial Circuit including: All of the Community Service Boards are CARF accredited and provide a variety of evidence-based services for both mental health and substance abuse disorders. In addition to the CSBs, the ATC will also use the services of Limitless Counseling and Consultation (LCC). LCC utilizes a licensed professional counselor that is CPCS licensed to practice and supervise in Georgia and experienced in serving clients with both mild and severe symptoms. LCC specializes in suicide prevention and is certified in many different evidence-based curricula utilizing cognitive behavioral therapy to provide psychoeducational services to justice-involved individuals (see Attachment D: MOUs).

Law Enforcement Partners: The enhancement project is strongly supported by all four Sheriff's Offices in the judicial circuit (see letters of support). The Bulloch County Sheriff's Office is committed to providing the highest level of public service while practicing the ultimate ideals of law enforcement distinction. The Effingham County Sheriff's Office works toward creating a higher quality of life in their community by partnering with citizens to address community concerns and develop strong community relationships. The Jenkins County Sheriff's Office has worked hard to improve service to their citizens and has made every effort to earn and keep the respect of citizenry. The Screven County Sheriff's Office is focused on delivering public safety through evidence-based practices. SCSO has been awarded and successfully executed BJA treatment grants concerning drug use and mental health (JMH and COSSAP) and are well situated to act as a partner to the Ogeechee Circuit in this effort to enlarge and enhance its ATC. BCSO, ECSO, JCSO, and SCSO will work in cooperation with other Ogeechee ATC partners to assure program efficacy and sustainability. In addition to the Sheriff's Offices, the Georgia Department of Community Supervision provides probation services and supervision to the ATC clients and strongly supports the court's enhancement efforts (see Attachment D: MOUs).

Research Evaluation Team: Dr. Bryan L. Miller, Professor of Criminal Justice at Clemson University, recent Fulbright Scholar, and past President of the Southern Criminal Justice Association, will serve as a Program Evaluator. Dr. B.L. Miller has published extensively on substance abuse and served as Chair of the Drug & Alcohol Research Section of the Academy of Criminal Justice Sciences. He has authored over 60 peer-reviewed articles with recent works appearing in *Substance Abuse and Rehabilitation*, *Drug Court Review*, and *Justice Quarterly*. Dr. B.L. Miller has worked on multiple projects funded by BJA and NIJ including prior work in the

Ogeechee Judicial Circuit. He has experience as the lead evaluator on multiple BJA funded initiatives, including adult drug courts, veteran treatment courts, law enforcement-led justice and mental health programs, and substance abuse programs (see Attachment D: MOUs).

Dr. J. Mitchell Miller, the current John A. Delaney Presidential Professor of Criminal Justice at the University of North Florida and an Academy of Criminal Justice Sciences Fellow, will serve as a Program Evaluator and co-occurring disorders expert. He has published extensively in the areas of process evaluation, substance abuse, and co-occurring disorders treatment provided by the criminal justice system in leading criminal justice and substance abuse journals. He is the current Editor of the *American Journal of Criminal Justice*. Specific to process analysis, Dr. Miller designed the *Justice Program Fidelity Scale* published in *Criminology & Public Policy* in 2014 – an instrument increasingly used in recovery assessments to determine the extent of program fidelity demonstrable in programming. He has completed funded research projects for a range of agencies, including BJA, BJS, NIJ, OJJDP, and SAMSHA (see Attachment D: MOUs).

Dr. Jacob Erickson, Assistant Professor at Georgia Southern University, will serve as the rural sociologist subject matter expert and assist in qualitative data collection and analysis. He has extensive experience in conducting interviews and focus group interviews with rural and minority populations. His expertise is in identity, decision-making, and drug use and has published in several top scholarly outlets including, *American Journal of Criminal Justice*, *Journal of Interpersonal Violence*, and *Youth Violence and Juvenile Justice*. Dr. Erickson currently serves as project manager on another BJA funded grant (see Attachment D: MOUs).

d. Plan for Program Evaluation & Collecting Required Performance Measures Data

Performance measures collection will be part of a larger data collection and program evaluation plan including: 1) a mixed method research design to establish ATC operation

fidelity, identify implementation barriers to address, and specify outcome effectiveness, and 2) plan for grant performance measures reporting. Evaluation will consist of a qualitative data collection and analysis first phase and a second phase focused on program outcome measure data collection and analysis. Evaluation activities will provide answers to both program fidelity and outcome effectiveness questions, including: 1) Does the court adhere to evidence-based practices that have documented success in addressing co-occurring substance abuse and mental health disorders?; 2) Does the program deliver treatment in a manner consistent with prescribed program protocols demonstrating program fidelity?; and 3) Does the program effect positive change in participants' lifestyles in terms of regular treatment participation, mental health, substance abuse recovery, recidivism, employment, and housing?

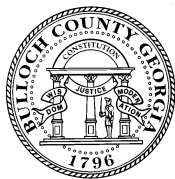
Performance measures, process, and outcome data will be provided by the Ogeechee Circuit Court, BCSO, ECSO, JCSO, SCSO, and treatment partners to the evaluation team. The evaluators will assess enhancement activities to enable documentation of accountability to the grant conditions and level of program fidelity. It is necessary to specify degree of fidelity in order to optimally attribute observed statistics and related outcomes to the treatment plan rather than some modified version of the plan or mere coincidence (Miller & Miller, 2015). To measure program fidelity, the evaluation team will conduct site visits to: 1) review training materials and observe treatment sessions, 2) collect data from stakeholders, including in-depth interviews with court administrators and treatment providers, and 3) conduct interviews with treatment clients.

A quantitative data collection component will address outcomes on key measures including court progression, completion, and recidivism. The research team will design a database using Excel to collect key process and outcome variables, i.e., develop a user-friendly electronic data collection spreadsheet to record additional data vital to court completion (e.g., length and

elements of mental health and substance abuse treatment provided, number and timing of failed drug tests, and progress through the court phases). Collecting data in an ongoing manner in Excel, which is importable into SPSS statistical analysis software, will assist assessment of outcome indicators and performance measures. The research coordinator will provide written instructions for individual data import that will be explained to court personnel in a brief training session on how to collect data.

Sustainability Plan: Generated findings will provide needed evidence-based knowledge on court performance and best practices elements necessary for future treatment development. Short-term feedback transmitted in a midpoint progress report will provide court improvement recommendations toward realigning any treatment elements varying from evidence-based practice. A final report will be prepared relating the court's objectives, design, implementation, delivery, assessment strategy, and findings. This report will incorporate feedback from process and outcome analyzes to gauge our performance, identify improvement opportunities, and inform sustainability options.

The sustainability plan will utilize evaluation data to demonstrate the impact of the court enhancement and expansion efforts value to leverage additional local and state resources. This technical report will feature an executive summary and results will be disseminated to both the practitioner and scientific communities through academic and professional criminal justice journal articles, as well as conference presentation. The Project Coordinator will collect and report all data necessary to meet Government Performance and Results Act (GPRA) obligations – to be collected at participant entry into the court and at 6 and 12 month intervals after admission and ATC graduation or termination.



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
County Manager

Meeting Date: October 18, 2022

Requested Motion or Item Title:

Motion to approve a proposal from Woodcock Builders for renovations to the Human Resources Office in the amount of \$12,800.00.

Summary / Background Attach Detailed Summary:

Staff is requesting permission for the construction of a new office space within the Human Resources Office. The attached proposal is from Woodcock Builders. Approval is recommended.

Agenda Category		Financial Impact Statement		
Consent Agenda	Budgeted Item?	NO	Amendment or Transfer Required?	NO
<p>Attach Detailed Analysis, If Needed:</p>				
<p style="text-align: center;">Agenda Item Review and Approval</p>				

Review:

Board of Commissioners Pending 10/18/2022 8:30 AM

Randy Newman Pending

Tom Couch Pending

Cindy Steinmann Pending

Kristie King Completed 10/12/2022 2:57 PM

WOODCOCK BUILDERS
 128 Oliff Hill Lane
 Statesboro, GA 30458
 912-839-2098

Estimate

DATE
 9/21/2022

ESTIMATE #
 235

BILL TO

Bullochcounty

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
	adding new wall			0.00
	cut in & install door			0.00
	add & move data drops			0.00
	add & move outlets			0.00
	sheet rock wall			0.00
	fram drop ceiling			0.00
	add supply, return drops & drop in lights			0.00
	trim			0.00
	paint new wall & touch up existing walls & trim			0.00
	materials & labor			12,800.00

Subtotal 12,800.00

0% Tax

TOTAL 12,800.00

Attachment: Woodcock Builders Estimate (HR Renovations)



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Finance

Meeting Date: October 18, 2022

Requested Motion or Item Title:

Motion to approve an amendment to the budgets for Fiscal Year 2022 by appropriating amounts in each fund for various activities.

Summary / Background Attach Detailed Summary:

Staff is requesting a final budget amendment to appropriate monies needed for various operational and capital activities which were needed to complete organizational objectives. Adjustments are necessary to modify budgets at the legal level of control per O.C.G.A. Chapter 36, as only the Commission has the authority to change spending levels. Though O.C.G.A only requires an amendment for over-expenditures, Staff also provided information on revenues to aid in understanding fund performance and the necessity for amending the budget. Please see attached budget memo and budget amendment document.

Agenda Category	Financial Impact Statement			
Consent Agenda	Budgeted Item?	YES	Amendment or Transfer Required?	YES

Attach Detailed Analysis, If Needed:

Agenda Item Review and Approval

Review:

Cindy Steinmann Pending

Tom Couch Pending

Board of Commissioners Pending 10/18/2022 8:30 AM

Jeff Akins Completed 10/12/2022 3:36 PM

**STATE OF GEORGIA
COUNTY OF BULLOCH**

THE BULLOCH COUNTY BOARD OF COMMISSIONERS

RESOLUTION # 2022 - ____

TO AMEND THE GENERAL APPROPRIATIONS BUDGET AND WORK PROGRAM FOR FISCAL YEAR 2022; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

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 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,

WHEREAS, County Officers, County Courts, County Operating Departments, and eligible Externally Funded Agencies have had their general appropriations reviewed for amendments for the 2022 Fiscal Year by the County Manager as the appointed Budget Officer and Chief Financial Officer, for review and recommendation; and,

WHEREAS, the County Manager of the Bulloch County Board of Commissioners, as the appointed Budget Officer, and the Chief Financial Officer have presented and recommended a final amendment to the General Appropriations Budget to the Board of Commissioners; and,

WHEREAS, the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year, and the final amendment to the General Appropriations Budget as recommended is based on current, but unaudited, actual results of revenues and expenditures; 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;

NOW THEREFORE, BE IT RESOLVED, that effective October 18, 2022 the Fiscal Year 2022 Bulloch County General Appropriations Budget is hereby amended as set forth in the document attached hereto as Exhibit "A."

SO BE IT RESOLVED, this 18th day of October, 2022.

BOARD OF COMMISSIONERS OF
BULLOCH COUNTY, GEORGIA

By: _____
Roy Thompson, Chairman

Attest: _____
Olympia Gaines, Clerk

(SEAL)

Attachment: Resolution to Amend FY2022 Budget 10.18.2022 (FY22 Year End Budget Amendment)

EXHIBIT A

Proposed Amendment to FY 2022 Budget
Year End Changes based on Actuals

Fund	Department	Item	Adjustment Amount	Details / Reason
100	1110 Governing Body	YE overexpenditures	11,377.00	Increase expenditure budget - travel, other purchased services
100	1400 Elections	YE overexpenditures	54,989.00	Increase expenditure budget - personnel, contract labor (IT contractors), supplies
100	1575 Engineering	YE overexpenditures	4,092.00	Increase expenditure budget - vacation cashouts, gasoline
100	1595 General Adm Fee	YE overexpenditures	1,250.00	Increase expenditure budget - addition of NaCo membership
100	2150 Superior Court	YE overexpenditures	27,622.00	Increase expenditure budget - technical (court reporter costs)
100	2400 Magistrate Court	YE overexpenditures	22,530.00	Increase expenditure budget - personnel (vacation cashouts, group insurance)
100	3301 Sheriff	YE overexpenditures	544,326.00	Increase expenditure budget - personnel, vehicle maintenance, gasoline
100	3321 Criminal Investigations	YE overexpenditures	71,826.00	Increase expenditure budget - personnel, supplies & materials
100	3322 Crime Suppression	YE overexpenditures	6,670.00	Increase expenditure budget - building maintenance, gasoline, canine supplies
100	3326 Jail Operations	YE overexpenditures	277,125.00	Increase expenditure budget - inmate medical, supplies, uniforms
100	3420 Adult Correctional Institute	YE overexpenditures	171,485.00	Increase expenditure budget - maintenance costs, inmate medical, gasoline, inmate meals
100	3600 Emergency Medical Service	YE overexpenditures	168,080.00	Increase expenditure budget - personnel, other purchased services (changed billing program)
100	3700 Coroner	YE overexpenditures	47,967.00	Increase expenditure budget - personnel, other purchased services
100	4201 Roads Streets & Bridges	YE overexpenditures	407,236.00	Increase expenditure budget - personnel (OT, vacation cashouts), equipment maint, gasoline, supplies
100	4520 Solid Waste Collection	YE overexpenditures	9,293.00	Increase expenditure budget - vacation cashouts, professional services, tippage fees
100	5120 Vital Statistics	YE overexpenditures	30.00	Increase expenditure budget - vital statistics reported
100	5540 Transportation Serv Reg	YE overexpenditures	9,830.00	Increase expenditure budget - maintenance & insurance for CRC buses
100	6110 Parks and Rec - Admin	YE overexpenditures	76,344.00	Increase expenditure budget - personnel (adj dept where employees are paid)
100	6120 Athletics	YE overexpenditures	13,397.00	Increase expenditure budget - personnel (PT wages)
100	6131 Concessions	YE overexpenditures	56,446.00	Increase expenditure budget - personnel (PT wages), food costs
100	6191 Rec Memorial (Harrison Deal)	YE overexpenditures	2,650.00	Increase expenditure budget - scholarships given by Harrison Deal Fund
100	6192 Jones Memorial	YE overexpenditures	3,660.00	Increase expenditure budget - use of restricted fund balance for qualifying projects
100	1320 County Manager	Vacation cashouts	7,673.00	Increase expenditure budget - vacation cashouts
100	1330 Clerk of Board	Vacation cashouts	1,184.00	Increase expenditure budget - vacation cashouts
100	1510 Financial Administration	Vacation cashouts	3,036.00	Increase expenditure budget - vacation cashouts
100	1540 Human Resources	Vacation cashouts	3,402.00	Increase expenditure budget - vacation cashouts
100	1541 Personnel Services	Vacation cashouts	(199,294.00)	Reduce expenditure budget - allocate vacation cashouts to departments as paid
100	1545 Tax Commissioner	Vacation cashouts	3,057.00	Increase expenditure budget - vacation cashouts
100	1550 Tax Assessor	Vacation cashouts	4,561.00	Increase expenditure budget - vacation cashouts
100	1551 GIS	Vacation cashouts	2,632.00	Increase expenditure budget - vacation cashouts
100	1565 General Gov Buildings	Vacation cashouts	3,928.00	Increase expenditure budget - vacation cashouts
100	2180 Clerk of Superior Court	Vacation cashouts	6,098.00	Increase expenditure budget - vacation cashouts
100	2310 State Court Solicitor	Vacation cashouts	928.00	Increase expenditure budget - vacation cashouts
100	2450 Probate Court	Vacation cashouts	1,585.00	Increase expenditure budget - vacation cashouts
100	3100 Public Safety Admin	Vacation cashouts	2,533.00	Increase expenditure budget - vacation cashouts
100	3360 Court Services	Vacation cashouts	6,882.00	Increase expenditure budget - vacation cashouts
100	3450 Adult Probation and Parol	Vacation cashouts	6,960.00	Increase expenditure budget - vacation cashouts
100	3911 Animal Shelter	Vacation cashouts	1,192.00	Increase expenditure budget - vacation cashouts
100	4910 Fleet Management	Vacation cashouts	978.00	Increase expenditure budget - vacation cashouts
100	6149 Facility Operations	Vacation cashouts	629.00	Increase expenditure budget - vacation cashouts
100	6180 Ag Complex	Vacation cashouts	358.00	Increase expenditure budget - vacation cashouts
100	6220 Parks & Grounds	Vacation cashouts	5,063.00	Increase expenditure budget - vacation cashouts
100	7220 Building Inspection	Vacation cashouts	3,971.00	Increase expenditure budget - vacation cashouts
100	7410 Planning and Zoning	Vacation cashouts	1,647.00	Increase expenditure budget - vacation cashouts
Net General Fund adjustment:			1,857,228.00	
125	3420 CI Designated Special Projects	YE overexpenditures	37,990.00	Increase expenditure budget - maintenance & capital improvements
214	2152 Mental Health Court	YE overexpenditures	8,279.00	Increase expenditure budget - vacation cashouts, other purchased services
214	2160 Drug Court	YE overexpenditures	1,311.00	Increase expenditure budget - vacation cashouts, other purchased services
Net Acct Court Fund adjustment:				
224	3420 CI Inmate Benefit Fund	YE overexpenditures	61,850.00	Increase expenditure budget
225	3326 Jail Inmate Phone Fund	YE overexpenditures	166,010.00	Increase expenditure budget
226	3326 Jail Commissary Fund	YE overexpenditures	121,860.00	Increase expenditure budget
227	3315 Confiscated Assets Fund	YE overexpenditures	44,590.00	Increase expenditure budget
250	3100 Public Safety Admin	Grant Received	(12,980.00)	Increase revenue budget - grant awarded
250	3520 Rural Fire	Grant Received	(240,850.00)	Increase revenue budget - grants awarded
250	3911 Animal Services	Grant Received	(7,740.00)	Increase revenue budget - grant and donations received/spent
250	3100 Public Safety Admin	Grant Received	12,980.00	Increase expenditure budget - grant expenses
250	3600 Emergency Medical Service	Grant Received	240,850.00	Increase expenditure budget - grant expenses
250	3911 Animal Services	Grant Received	7,740.00	Increase expenditure budget - grant expenses & donations spent
Net Grants Fund adjustment:			-	
260	7563 Airport	Unanticipated revenues	(530,555.00)	Increase revenue budget - high fuel sales, port rental
260	7563 Airport	YE overexpenditures	360,012.00	Increase expenditure budget - cost of fuel sold
Net Airport Fund adjustment:			(170,543.00)	
270	4260 Tax Lighting District	YE overexpenditures	12,375.00	Increase expenditure budget - electricity costs for new districts not in budget
271	3521 Fire District	Property taxes	(87,000.00)	Increase revenue budget to balance increases to expenditure budget
271	3521 Fire District	YE overexpenditures	87,000.00	Increase expenditure budget - pay out funds collected per IGA
Net Fire District Fund adjustment:			-	
275	7540 Tourism	Hotel/Motel taxes	(24,610.00)	Increase revenue budget to balance increases to expenditure budget
275	7540 Tourism	Hotel/Motel taxes	24,610.00	Increase expenditure budget - pay out funds collected per IGA
Net Tourism Fund adjustment:			-	
324	Airport	YE overexpenditures	23,010.00	Increase expenditure budget - qualifying project expenditures
Net 2013 SPLOST Fund adjustment:			23,010.00	
325	Solid Waste	YE overexpenditures	183,501.00	Increase expenditure budget - qualifying project expenditures
325	City of Statesboro	SPLOST 19 distribution	1,255,598.00	Increase expenditure budget - distribute SPLOST to City per IGA
Net 2019 SPLOST Fund adjustment:			1,439,099.00	
335	City of Statesboro	TSPLOST distribution	1,036,450.00	Increase expenditure budget - distribute TSPLOST to City per IGA
Net TSPLOST Fund adjustment:			1,036,450.00	
556	64143 Aquatic Center Concessions	YE overexpenditures	33,124.00	Increase expense budget - high cost of food
602	1556 Risk Management - WC	YE overexpenditures	133,472.00	Increase expenditure budget - claims expense
610	3421 Correctional Food Service	YE overexpenditures	88,027.00	Increase expenditure budget - cost of meals served

Attachment: Resolution to Amend FY2022 Budget 10.18.2022 (FY22 Year End Budget Amendment)

TO: County Manager and Board of Commissioners
 SUBJECT: FY22 Year End Budget Amendment
 INITIATED BY: Finance Department

Recommendation: Approve an amendment to the budgets for Fiscal Year 2022 by appropriating amounts in each fund for various activities.

Background: The Commission adopted the County's Annual Operating budget, Capital budgets, and various special purpose budgets in June 2021 for fiscal year 2022. Each of these budgets appropriated funding for planned operations and capital outlays. During the year, adjustments became necessary to increase or redistribute funding based on actions of the Commission or County Manager, changes in departmental activities and changes in funding sources.

Staff is requesting a final budget amendment to appropriate monies needed for various operational and capital activities which were needed to complete organizational objectives. Adjustments are necessary to modify budgets at the legal level of control per O.C.G.A. Chapter 36, as only the Commission has the authority to change spending levels. Though O.C.G.A. only requires an amendment for over expenditures, staff also provided information on revenues to aid in understanding fund performance and the necessity for amending the budget.

Analysis: The recommended budget adjustments are summarized below, identifying the total amount to be appropriated in each fund or departments within funds, where applicable. Additional tables provide detailed adjustments to the total spending authority of designated departments.

General Fund: The adjustment will increase the total approved expenditure budget of the fund by \$1,857,228, chiefly because of over-expenditures in the public safety and public works functions. Despite the over-expenditures in these areas, numerous departments did not fully expend their budgets this fiscal year and which helped offset the departments that overspent their budgets so that the fund still performed better than expected. While the General Fund will finish out the year with expenditures exceeding revenues, this was intentional as there was a planned purchase of property using fund balance during the year.

2013 Special Purpose Local Option Sales Tax Fund: The adjustment will increase the approved expenditure budget for the Airport by \$23,010. This variance resulted from the completion of a project that was expected to be completed during FY2021 and was therefore not budgeted in FY2022.

2019 Special Purpose Local Option Sales Tax Fund: The adjustment will increase the approved expenditure budget for Solid Waste by \$183,501 for additional spending on projects in this area. This adjustment also adjusts the budget for distributions of tax revenue to the City of Statesboro by \$1,255,598 because sales tax collections came in better than expected and were distributed to the City in accordance with the Intergovernmental agreement.

2018 Transportation Special Purpose Local Option Sales Tax Fund: The budget for TSPLOST distributions to the City of Statesboro will be adjusted by \$1,036,450 due to the higher-than-expected collection of sales taxes for this purpose.

Designated Special Projects Fund: The amendment will increase the total approved expenditure budget for the fund, by \$37,990 due to the use of fund balance for maintenance and capital improvements.

Accountability Court Fund: The amendment will increase the total approved expenditure budget for the Mental Health Court by \$8,279 and the Drug Court by \$1,311, due to additional expenditures not covered by the grants.

BCCI Inmate Benefit Fund: The amendment will increase the budget by \$61,850 for a total expenditure budget of \$121,850. The increase represents the use of additional revenues and fund balance to purchase items for the benefit of the inmates.

Jail Inmate Phone Fund: The amendment will increase the budget by \$166,010 for a total expenditure budget of \$266,010. The increase represents the use of fund balance to purchase equipment and supplies for use in the jail facility.

Jail Commissary Fund: The amendment will increase the budget by \$121,860 for a total expenditure budget of \$371,860. The increase represents the use of additional revenues to purchase supplies and equipment and perform maintenance on the jail building.

Sheriff's Confiscated Assets Fund: The amendment will increase the expenditure budget by \$44,590 for a total expenditure budget of \$94,590. The increase is for the use of prior fund balance to purchase equipment and supplies to purchase vehicles and equipment.

Multiple Grants Fund: The amendment will adopt revenue and expenditure budgets for several grants that were applied for, received, and spent during the fiscal year. This includes grants for Animal Services, Rural Fire and Public Safety.

Airport Fund: The amendment will increase the revenue budget by \$530,555 due to some unexpected revenues received from a rental agreement with the Georgia Ports Authority, as well as much higher-than-expected fuel sales. The amendment will also increase the total approved expenditure budget of the fund by \$360,012 due to the cost of purchasing fuel to support the high fuel sales, as well as additional maintenance costs.

Tax Lighting District Fund: The amendment will increase the total approved expenditure budget of the fund by \$12,375 due to additional electricity costs for new districts that were not included in the original budget.

Urban Fire District Fund: The amendment will increase the total approved revenue and expenditure budgets of the fund by \$87,000 each, due to increased tax revenues which cannot be held by the county and must be distributed to the City of Statesboro per the intergovernmental agreement.

Tourism Fund: The amendment will increase the total approved revenue and expenditure budgets of the fund by \$24,610 due to increased revenues brought in from Short Term Vacation Rental platforms that were required to begin collecting and remitting Hotel/Motel taxes at the beginning of the fiscal year.

Aquatic Center Fund: The amendment will increase the total approved expenditure budget by \$33,124 due to increased costs to purchase food and supplies for concessions.

Workers Comp Risk Management Fund: The adjustment will increase the expenditure budget for workers compensation claims by \$133,472 to cover claims paid in the current year, as well as to increase the claims payable liability to an appropriate level to cover expected future payouts on current year claims.

Correctional Food Service Fund: The amendment will increase the total approved expenditure budget for the inmate meal service program by \$88,027 due to increased cost of food and supplies.

Recommendation/Action: Approve amendment to the budgets for Fiscal Year 2022 by appropriating amounts in each fund and within departments for various operational and capital activities.

Fiscal Year 2022 Budget Amendment

Summary of Fund Performance (Unaudited)

Fund	Description	Revenues	Expenditures	Surplus or Deficiency	Comments
100	100 General Fund	46,636,956	48,990,899	(2,353,943)	Planned use of fund balance to purchase property next to Ag Complex
125	125 Designated Special Project	87,432	173,487	(86,055)	Use of fund balance for capital outlays
205	205 Law Library Fund	28,382	513	27,869	
211	211 Jail Add-On Fee	96,844	96,844	-	
212	212 Drug Education Fund	121,814	106,755	15,060	
213	213 Juvenile Service Fund	3,057	61	2,996	
214	214 Accountability Court Fund	300,322	288,900	11,422	
215	215 E911	1,621,152	1,232,301	388,851	No longer covering operating costs related to radio system
224	224 CI Inmate Fund	95,420	121,841	(26,421)	Use of fund balance for supplies & equipment
225	225 Jail Inmate Phone Fund	165,066	266,005	(100,939)	Use of fund balance for building maintenance, supplies & equipment
226	226 Jail Commissary Fund	370,751	371,856	(1,105)	
227	227 Confiscated Assets Fund	54,971	94,588	(39,617)	Use of fund balance for vehicles & equipment
228	228 Sheriff's Fingerprint Fund	5,330	11,651	(6,321)	Use of fund balance to purchase equipment
230	230 ARPA Fund	2,669,888	2,647,400	22,488	Recognize ARPA SLFRF revenue for qualifying expenditures
250	250 Grants	340,318	282,781	57,537	Funds received from Clerk's Association - to be used for scanning project per Heather
260	260 Airport	1,136,032	1,082,479	53,553	Received unanticipated rental income / fuel sales/COGS much higher than anticipated
270	270 Tax Lighting Districts	89,471	99,016	(9,545)	Planned reduction in fund balance
271	271 Fire District	1,481,543	1,481,543	-	
272	272 Rural Fire Fund	1,634,882	1,716,014	(81,132)	Planned reduction in fund balance
275	275 Hotel/Motel Fund	32,804	32,804	-	
323	323 2007 SPLOST	1,693	-	1,693	Interest received on funds held
324	324 2013 SPLOST	5,230	271,378	(266,148)	Planned use of fund balance for capital projects
325	325 2019 SPLOST	15,686,163	13,805,600	1,880,564	Revenues better than anticipated, several projects delayed
335	335 TSPLOST 2018	16,596,268	12,756,428	3,839,841	Revenues better than anticipated, several projects delayed
360	360 PFA Bond Projects Fund	751,262	575,998	175,264	Project will carryover to FY 2023 for completion
556	556 Aquatic Center	5,309,967	3,167,446	2,142,520	Transfer of ARPA funds to replace lost revenue from COVID closure
601	601 Employee Insurance Fund	5,428,357	5,989,639	(561,282)	Revenues lower than anticipate (premiums, stop-loss)
602	602 Workers Comp Risk Mngt Fund	481,536	433,472	48,064	Contributions to fund in advance of future claims liability
610	610 Correctional Food Service	794,477	793,812	665	
615	615 IT - Radio System Fund	491,063	339,038	152,025	Planned increase in fund balance for future hardware/software refresh
		102,518,451	97,230,547	5,287,904	

Fiscal Year 2022 Budget Amendment

General Fund - Revenues

Fund	Character Code	Revenue Source	Budgeted Revenues	Actual Revenues	Variance	Adj to Balance	Amended Budget	Areas contributing to variance
100	31	31 Taxes	35,190,345	34,834,112	(356,233)		35,190,345	Property tax estimates were a bit too optimistic
100	32	32 License and Permits	546,000	699,032	153,032		546,000	Development fees were higher than anticipated
100	33	33 Intergovernmental	1,250,965	1,518,272	267,307		1,250,965	Grant received for afterschool program
100	34	34 Charges for Services	6,889,002	6,863,004	(25,998)		6,889,002	
100	35	35 Fines & Forfeitures	1,375,000	1,621,814	246,814		1,375,000	State Court fines were higher than anticipated
100	36	36 Investment Income	62,200	55,595	(6,605)		62,200	
100	38	38 Miscellaneous	351,180	524,942	173,762		351,180	ACCG Dividend / back rent received on Verizon tower
100	39	39 Other Fin Sources	388,000	520,185	132,185		388,000	Proceeds from sale of equipment at auction
100		100 General Fund	46,052,692	46,636,956	584,264	-	46,052,692	

Fiscal Year 2022 Budget Amendment

General Fund Departments - Expenditures in Excess of Budget

Dept #	Department Description	Budgeted (Revised) Expenditures	Budget Adj for Vacation Cashouts	Actual Expenditures	Variance	Amended Budget	Areas Contributing to over-spending the budget
1110	1110 Governing Body	176,403		187,774	11,371	187,780	Travel, other purchased services (Legislative Appreciation Dinner)
1400	1400 Elections	324,201	1,490	379,181	53,490	379,190	Personnel costs, professional services (IT contractor), supplies
1575	1575 Engineering	163,428	2,347	167,512	1,737	167,520	Personnel costs, gasoline
1595	1595 General Adm Fee	61,000		62,247	1,247	62,250	Addition of NaCo membership
2150	2150 Superior Court	292,068		319,680	27,612	319,690	Technical (Court Reporter reimbursements)
2400	2400 Magistrate Court	761,330	1,938	783,855	20,587	783,860	Personnel costs (group insurance - election probably changed during year)
3301	3301 Sheriff	5,631,514	43,880	6,175,840	500,446	6,175,840	Personnel costs (FT wages & overtime); vehicle maint, supplies, water utility, gasoline
3321	3321 Criminal Investigations	615,084	5,114	686,902	66,704	686,910	Personnel costs (FT wages & group insurance); supplies
3322	3322 Crime Suppression	547,790	3,418	554,450	3,242	554,460	Building maint, gasoline, canine supplies
3326	3326 Jail Operations	5,522,115	22,209	5,799,234	254,910	5,799,240	Inmate medical costs, supplies, uniforms
3420	3420 Adult Correctional Inst	2,450,515	11,391	2,621,992	160,086	2,622,000	Equipment maint, building maint, inmate medical costs, gasoline, inmate meals
3600	3600 Emergency Medical Service	3,315,290	16,549	3,483,363	151,524	3,483,370	Personnel costs (FT wages, PT wages, retirement); vehicle maint, software maint, gasoline
3700	3700 Coroner/Medical Examiner	125,993		173,953	47,960	173,960	Personnel costs (PT wages); Other purchased services
4201	4201 Roads Streets & Bridges	3,000,354	9,927	3,407,587	397,306	3,407,590	Overtime, equipment maint, supplies, signs, gasoline
4520	4520 Solid Waste Collection	2,476,477	6,217	2,485,764	3,070	2,485,770	Professional services (consultant study), gasoline, tippage fees (offset by vacancy savings)
5120	5120 Vital Statistics	6,150		6,177	27	6,180	Health dept - vital statistics reported
5540	5540 Transportation Serv Reg	38,000		47,824	9,824	47,830	Maintenance & Insurance for CRC buses used within the County
6110	6110 Parks and Rec - Admin	686,776	4,027	763,113	72,310	763,120	Personnel (FT wages - employees not coded same as budgeted I think)
6120	6120 Athletics	641,173	2,490	654,565	10,902	654,570	Personnel (PT wages, etc) - tennis pro
6131	6131 Concessions	133,934		190,373	56,439	190,380	Personnel (PT wages), food costs
6191	6191 Rec Memorial (Harrison Deal)	-		2,649	2,649	2,650	Scholarships given out - not budgeted
6192	6192 Jones Memorial	-		3,657	3,657	3,660	Use of restricted fund balance for qualifying projects
		26,969,595	130,997	28,957,692	1,857,100	28,957,820	

Fiscal Year 2022 Budget Amendment

General Fund Departments - Expenditures less than Budget

Dept #	Department Description	Budgeted (Revised) Expenditures	Budget Adj for Vacation Cashouts	Actual Expenditures	Variance	Amended Budget	Areas Contributing to variance
1320	1320 County Manager	540,449	7,673	515,490	(32,632)	548,122	Travel, training, software maint, personnel costs
1330	1330 Clerk of Board	164,758	1,184	165,373	(569)	165,942	Personnel costs, supplies, bank fee (cc merchant fees)
1510	1510 Financial Administration	708,361	3,036	692,778	(18,619)	711,397	Professional services, training, bank fees
1530	1530 Staff Attorney	206,113	-	203,279	(2,834)	206,113	Professional services
1540	1540 Human Resources	361,155	3,402	298,207	(66,350)	364,557	Personnel costs, software maintenance, other purchased services (MDP carried into FY23)
1541	1541 Personnel Services	425,545	(199,294)	4,854	(221,397)	226,251	Vacation cashouts budgeted here but coded to each employee's department
1545	1545 Tax Commissioner	772,582	3,057	672,739	(102,900)	775,639	Personnel costs (vacancy savings), supplies
1550	1550 Tax Assessor	875,120	4,561	842,888	(36,793)	879,681	Personnel costs (group insurance), software maint
1551	1551 GIS	256,224	2,632	257,495	(1,361)	258,856	Personnel costs, small equipment
1555	1555 Risk Management	634,155		616,621	(17,534)	634,155	Deductibles
1565	1565 General Gov Buildings	1,087,526	3,928	887,055	(204,399)	1,091,454	Personnel costs (vacancy savings), Electricity
1570	1570 Public Relations	148,042		105,753	(42,289)	148,042	Supplies, Food, Awards
2180	2180 Clerk of Superior Court	1,222,676	6,098	1,060,362	(168,412)	1,228,774	Personnel costs (group insurance), software maint
2200	2200 District Attorney	485,850		485,850	-	485,850	
2300	2300 State Court	343,234		322,375	(20,859)	343,234	Professional services, travel, training, supplies
2310	2310 State Court Solicitor	411,477	928	387,124	(25,281)	412,405	Personnel costs (PT wages, retirement)
2450	2450 Probate Court	452,035	1,585	440,625	(12,995)	453,620	Personnel costs (group insurance)
2600	2600 Juvenile Services	134,873		120,952	(13,921)	134,873	
2800	2800 Indigent Defense	499,605		392,953	(106,652)	499,605	Professional services (conflict attorneys)
3100	3100 Public Safety Admin	293,354	2,533	276,197	(19,690)	295,887	Equipment maintenance, travel
3360	3360 Court Services	1,036,518	6,882	1,016,691	(26,709)	1,043,400	Equipment maintenance, uniforms
3450	3450 Adult Probation and Parol	758,829	6,960	654,464	(111,325)	765,789	Personnel costs (vacancy savings), supplies, travel
3911	3911 Animal Shelter	572,040	1,192	567,079	(6,153)	573,232	Personnel costs (vacancy savings)
4910	4910 Fleet Management	510,112	978	417,490	(93,600)	511,090	Personnel costs (vacancy savings)
5110	5110 Public Health Admin	118,650		118,650	-	118,650	
5111	5111 Mental Health	14,500		14,500	(0)	14,500	
5440	5440 Intergovernmental Welfare	12,000		12,000	-	12,000	
5452	5452 Vendor Payments	3,000		3,000	-	3,000	
5460	5460 Building and Plant	46,460		31,841	(14,619)	46,460	Electricity
5550	5550 Concerted Service-Rent	75,600		75,600	-	75,600	
5560	5560 High Hope	5,000		5,000	-	5,000	
6149	6149 Facility Operations	539,018	629	494,917	(44,730)	539,647	Personnel costs (FT employee budgeted here but paid from Rec Admin)
6180	6180 Ag Complex	3,462,080	358	3,414,024	(48,414)	3,462,438	Personnel costs (vacancy savings)
6193	6193 Afterschool	742,086		640,555	(101,531)	742,086	Personnel costs
6194	6194 Camp	238,592		232,285	(6,307)	238,592	Personnel costs
6195	6195 TR	134,218		102,707	(31,511)	134,218	Personnel costs (group insurance), supplies
6220	6220 Parks & Grounds	1,702,084	5,063	1,551,005	(156,142)	1,707,147	Personnel costs (vacancy savings), supplies
6510	6510 Library Administration	590,170		590,170	(0)	590,170	
7130	7130 Agricultural Resources	241,260		171,867	(69,393)	241,260	Contract labor (vacancy savings)
7220	7220 Building Inspection	535,248	3,971	506,515	(32,704)	539,219	Personnel costs (group insurance), Vehicles (ordered 2, only 1 came in during FY22)
7410	7410 Planning and Zoning	352,179	1,647	256,112	(97,715)	353,826	Personnel costs (vacancy savings)
7520	7520 Economic Development	415,000		407,765	(7,235)	415,000	Payments to City of Statesboro for TAD less than anticipated
		22,127,778	(130,997)	20,033,207	(1,963,574)	21,996,781	
	Total General Fund	49,097,373	-	48,990,899	(106,474)	50,954,601	

Fiscal Year 2022 Budget Amendment

Capital Projects Funds - Revenues

Fund	Department #	Department Description	Budgeted Revenues	Actual Revenues	Variance	Amended Budget	Areas contributing to variance
323	323	323 2007 SPLOST	-	1,693	1,693	-	Interest earned on note receivable from City of Portal
324	32415100	32415100 Financial Administrat	-	3,408	3,408	-	Bank interest earned
324	32475630	32475630 Airport	-	1,822	1,822	-	Airport Improvement Project Grant
325	32514000	32514000 Elections	45,821	55,607	9,786	45,821	SPLOST revenue came in higher than projected
325	32515100	32515100 Financial Administrati	-	21,963	21,963	-	Bank interest earned
325	32515350	32515350 Information Technology	142,503	172,937	30,434	142,503	SPLOST revenue came in higher than projected
325	32515660	32515660 Government Buildings	496,393	602,407	106,014	496,393	SPLOST revenue came in higher than projected
325	32515670	32515670 Judicial Facilities	216,377	262,587	46,210	216,377	SPLOST revenue came in higher than projected
325	32530000	32530000 19 SPLOST Public Safe	4,120,277	4,636,330	516,053	4,120,277	SPLOST revenue came in higher than projected
325	32545200	32545200 Solid Waste	600,000	728,140	128,140	600,000	SPLOST revenue came in higher than projected
325	32545210	32545210 Solid Waste-Processin	-	66,672	66,672	-	SPLOST revenue came in higher than projected
325	32549500	32549500 Statesboro SPLOST 19	5,798,672	7,054,267	1,255,595	5,798,672	SPLOST revenue came in higher than projected
325	32562200	32562200 Parks&Recreation	1,183,707	1,436,508	252,801	1,183,707	SPLOST revenue came in higher than projected
325	32575200	32575200 Economic Development	534,578	648,746	114,168	534,578	SPLOST revenue came in higher than projected
335	33542010	33542010 Roads Streets & Bridg	9,130,600	9,386,157	255,557	9,130,600	TSPLOST revenue came in higher than projected
335	33549500	33549500 City of Statesboro	5,472,000	6,508,441	1,036,441	5,472,000	TSPLOST revenue came in higher than projected
335	33575630	33575630 Airport	2,269,977	701,671	(1,568,306)	2,269,977	Received less AIP Fed/State funding than projected - projects moved around
360	36075630	36075630 Airport	750,000	751,262	1,262	750,000	Bank interest earned
			30,760,905	33,040,617	2,279,712	30,760,905	

Capital Projects Funds - Expenditures in Excess of Budget

Fund	Department #	Department/Function Description	Budgeted Expenditures	Actual Expenditures	Variance	Amended Budget	Areas contributing to over-spending the budget
324	7563	7563 Airport	5,000	28,009	23,009	28,010	Projects were budgeted in SPLOST 19, but decided to spend available SPLOST 13 funds first
325	4520	4520 Solid Waste Collection	537,689	721,183	183,494	721,190	Additional principal payment to GEFA originally budgeted in SP13 but used SP19 funds
325	4950	4950 Statesboro	5,798,672	7,054,267	1,255,595	7,054,270	
335	4950	4950 City of Statesboro	5,472,000	6,508,441	1,036,441	6,508,450	
			11,813,361	14,311,900	2,498,539	14,311,920	

Capital Projects Funds - Expenditures less than Budget

Fund	Department #	Department/Function Description	Budgeted Expenditures	Actual Expenditures	Variance	Amended Budget	Areas contributing to variance
324	4201	4201 Roads Streets & Bridges	237,057	147,593	(89,464)	237,057	Projects delayed - carried over to next fiscal year
324	6220	6220 Parks & Grounds	94,000	33,306	(60,694)	94,000	Projects delayed - carried over to next fiscal year
324	7520	7520 Economic Development	300,000	62,470	(237,530)	300,000	
325	1535	1535 Information Technology	109,850	89,742	(20,108)	109,850	Projects delayed - carried over to next fiscal year
325	1565	1565 General Gov Buildings	531,852	369,184	(162,668)	531,852	Projects delayed - carried over to next fiscal year
325	1567	1567 Facilities - Judicial	154,356	119,715	(34,641)	154,356	Projects delayed - carried over to next fiscal year
325	3000	3000 Public Safety	6,277,992	4,552,704	(1,725,288)	6,277,992	Projects delayed - carried over to next fiscal year
325	6220	6220 Parks & Recreation	1,789,653	898,804	(890,849)	1,789,653	Projects delayed - carried over to next fiscal year
325	7520	7520 Economic Development	-	-	-	-	
335	4201	4201 Roads Streets & Bridges	10,167,327	5,409,013	(4,758,314)	10,167,327	Projects delayed - carried over to next fiscal year
335	7563	7563 Airport	2,411,675	838,974	(1,572,701)	2,411,675	Projects shifted between fiscal years on CIP
360	7563	7563 Airport	750,000	575,998	(174,002)	750,000	Project not completed by FYE - carried into next fiscal year
			22,823,762	13,097,504	(9,726,258)	22,823,762	
Grand Total			34,637,123	27,409,404	(7,227,719)	37,135,682	

Fiscal Year 2022 Budget Amendment

Internal Service Funds - Revenues

Fund	Department #	Department Description	Budgeted Revenues	Actual Revenues	Variance	Amended Budget	Areas contributing to over-spending the budget
601	60115120	60115120 Employee Insurance	6,799,250	5,428,357	(1,370,893)	6,799,250	Fewer high-dollar claims - less stop-loss revenue
602	60215550	60215550 Workers Comp Risk Man	448,476	481,536	33,060	448,476	Refund received for prior year premium
610	61034210	61034210 Correctional Food Ser	725,100	794,476	69,376	725,100	Increased inmate populations - higher number of meals served
615	61515360	61515360 IT - Radio	494,190	491,063	(3,127)	494,190	Adjusted number of radios on system after invoices sent
		Total Revenues	8,467,016	7,195,432	(1,271,584)	8,467,016	

Internal Service Funds - Expenditures

Fund	Department #	Department Description	Budgeted Expenditures	Actual Expenditures	Variance	Amended Budget	Areas contributing to over-spending the budget
601	60115120	60115120 Employee Insurance	6,512,970	5,989,639	(523,331)	5,989,639	Claims are lower than previous year
602	60215550	60215550 Workers Comp Risk Man	300,000	433,472	133,472	433,472	Claims were higher than projected / increased payable for future payments on current claims
610	61034210	61034210 Correctional Food Ser	705,785	793,812	88,027	793,812	Increased inmate populations - higher number of meals served
615	61515360	61515360 IT - Radio	426,835	339,038	(87,797)	426,835	Intentionally building fund balance for future hardware/software refresh
		Total Expenditures	7,945,590	7,555,960	(389,630)	7,643,757	

Fiscal Year 2022 Budget Amendment - Year-End

Special Revenue Funds - Revenues

Fund	Department #	Department Description	Budgeted Revenues	Actual Revenues	Variance	Amended Budget	Areas contributing to variance
125	12534200	12534200 CI Telephone Fund	85,000	87,432	2,432	85,000	
205	20527500	20527500 Law Library	25,010	28,382	3,372	25,010	
211	21121800	21121800 Clerk of Court	98,000	96,844	(1,156)	98,000	
212	21233900	21233900 Drug Education Fund	130,180	121,814	(8,366)	130,180	
213	21326000	21326000 Juvenile Service	4,000	3,057	(943)	4,000	
214	21421520	21421520 Accountability Court	109,691	114,704	5,013	109,691	
214	21421610	21421610 Drug Court	169,629	185,618	15,989	169,629	
215	21538000	21538000 E911	1,540,101	1,621,152	81,051	1,540,101	E911 fees came in higher than expected
224	22434200	22434200 CI Inmate Benefit	70,000	95,420	25,420	70,000	
225	22533260	22533260 Jail Inmate Phone	140,000	165,066	25,066	140,000	
226	22633260	22633260 Jail Commissary	270,000	370,751	100,751	270,000	Commissions much higher than expected
227	22733150	22733150 Confiscated Assets Fu	50,000	54,971	4,971	50,000	
228	22833010	22833010 Sheriff's Fingerprint	3,750	5,330	1,580	3,750	
230	23015100	23021500 ARPA Financial Admin	23,408	29,665	6,257	23,408	Bank interest earned
230	23021500	23021500 ARPA Judicial Grant	927,194	105,820	(821,374)	927,194	
230	23030000	23030000 ARPA SLFRF	2,453,489	2,534,403	80,914	2,453,489	
250	25015660	25015660 Grants - Comm Facilities	5,000	4,000	(1,000)	5,000	ACCG Safety grant
250	25021800	25021800 Grants - Clerk of Court	-	57,537	57,537	-	Clerk's Association - scanning project
250	25031000	25031000 Grants - Pub Safety Admin	-	12,975	12,975	12,980	Hazard Mitigation plan update grant
250	25035200	25035200 Grants - Rural Fire	5,000	245,843	240,843	245,850	Public Safety supplement grant
250	25036000	25036000 Grants - EMS	14,000	11,228	(2,772)	11,228	Trauma grant
250	25039110	25039110 Grants - Animal Shelter	1,000	8,735	7,735	8,740	Rachel Ray grant from FY21 / donations spent to build dog play area
260	26075630	26075630 Airport	605,485	1,136,032	530,547	1,136,040	Unanticipated revenue from Georgia Ports Authority for container storage
270	27042600	27042600 Tax Lighting District	84,195	89,471	5,276	84,195	New districts added that were not included in budget
271	27135210	27135210 Fire District	1,394,550	1,481,543	86,993	1,481,550	Tax values increased more than projected during budget
272	27235200	27235200 Rural Fire Fund	1,603,815	1,634,882	31,067	1,603,815	Tax values increased more than projected during budget
275	27575400	27575400 Tourism	8,200	32,804	24,604	32,810	Hotel/Motel tax came in higher than expected - STVR platforms
		Total Revenues	9,820,697	10,335,479	514,782	10,721,660	

Fiscal Year 2022 Budget Amendment - Year-End

Special Revenue Funds - Expenditures in Excess of Budget

Fund	Department	Department Description	Budgeted Expenditures	Budget Adj for Cashouts	Actual Expenditures	Variance	Amended Budget	Areas contributing to over-spending the budget
125	12534200	12534200 CI Telephone Fund	135,500		173,487	37,987	173,490	Use of fund balance for capital improvements
214	21421520	21421520 Accountability Court	109,691	911	117,968	8,277	117,970	
214	21421610	21421610 Drug Court	169,629	910	170,932	1,303	170,940	
224	22434200	22434200 CI Inmate Benefit	60,000		121,841	61,841	121,850	Use of fund balance to purchase supplies for inmates
225	22533260	22533260 Jail Inmate Phone	100,000		266,005	166,005	266,010	Use of fund balance for equipment and supplies
226	22633260	22633260 Jail Commissary	250,000		371,856	121,856	371,860	Use of additional revenues to purchase equipment and supplies
227	22733150	22733150 Confiscated Assets Fu	50,000		94,588	44,588	94,590	Use of fund balance for vehicles & equipment
228	22833010	22833010 Sheriff's Fingerprint	5,500		11,651	6,151	11,660	Use of fund balance to purchase equipment
230	230xxxx	230xxxx ARPA SLFRF	2,476,897		2,541,579	64,682	2,541,580	Eligible ARPA expenditures
250	25031000	25031000 Grants - Pub Safety Admin	-		12,975	12,975	12,980	Hazard Mitigation plan update grant
250	25035200	25035200 Grants - Rural Fire	5,000		245,843	240,843	245,850	State Public Safety supplement grant
250	25039110	25039110 Grants - Animal Shelter	1,000		8,735	7,735	8,740	Rachel Ray grant from FY21 / donations spent to build dog play area
260	26075630	26075630 Airport	722,468	1,374	1,082,479	360,011	1,082,480	Higher than anticipated fuel sales - higher cost of goods sold
270	27042600	27042600 Tax Lighting District	86,645		99,016	12,371	99,020	New districts that were not included in the budget
271	27135210	27135210 Fire District	1,394,550		1,481,543	86,993	1,481,550	Taxes came in higher than anticipated, so payout to City was also higher
275	27575400	27575400 Tourism	8,200		32,804	24,604	32,810	Receipts from STVRs tripled tax revenues, so payments also tripled
			5,575,080	3,195	6,833,302	1,258,222	6,833,380	

Special Revenue Funds - Expenditures less than Budget

Fund	Department	Department Description	Budgeted Expenditures	Budget Adj for Cashouts	Actual Expenditures	Variance	Amended Budget	Areas contributing to variance
205	20527500	20527500 Law Library	15,500		513	(14,987)	15,500	
211	21121800	21121800 Clerk of Court	98,000		96,844	(1,156)	98,000	
212	21233900	21233900 Drug Education Fund	244,500		106,755	(137,745)	244,500	
213	21326000	21326000 Juvenile Service	2,200		61	(2,139)	2,200	
215	21538000	21538000 E911	1,470,269	5,232	1,232,301	(237,968)	1,475,501	Vacancy savings
230	23021500	23021500 ARPA Judicial Grant	927,194		105,820	(821,374)	927,194	Many departments did not hire the employees requested for this grant
250	25015660	25015660 Grants - Comm Facilities	5,000		4,000	(1,000)	5,000	ACCG Safety grant
250	25036000	25036000 Grants - EMS	14,000		11,228	(2,772)	14,000	Trauma grant
272	27235200	27235200 Rural Fire Fund	1,803,986	4,542	1,716,014	(87,972)	1,808,528	Vacancy savings
			4,580,649	9,774	3,273,537	(1,307,112)	4,590,423	
		Total Expenditures	10,155,729	12,969	10,106,839	(48,891)	11,423,803	

Fiscal Year 2022 Budget Amendment - Enterprise Fund

Enterprise Fund - Revenues

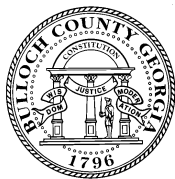
Fund	Department #	Department Description	Budgeted Revenues	Actual Revenues	Variance	Amended Budget	Areas contributing to variance
556	55661241	55661241 Aquatic Center - Summer	1,851,293	4,883,882	3,032,589	4,883,890	Transfer from ARPA to replace lost revenue
556	55661243	55661243 Aquatic Center - Concessions	425,500	426,085	585	425,500	
		Total Revenues	2,276,793	5,309,967	3,033,174	5,309,390	

Enterprise Fund - Expenditures in Excess of Budget

Fund	Department #	Department Description	Budgeted Expenses	Budget Adj for Vacation Cashouts	Actual Expenses	Variance	Amended Budget	Areas contributing to over-spending
556	55661243	55661243 Aquatic Center - Concessions	364,746		397,864	33,118	397,870	High food costs

Enterprise Fund - Expenditures less than Budget

Fund	Department #	Department Description	Budgeted Expenses	Budget Adj for Vacation Cashouts	Actual Expenses	Variance	Amended Budget	Areas contributing to variance
556	55613	55613 Aquatic Capital Outlay Offset	-		(157,687)	(157,687)	-	Expense offset for capitalized asset purchases
556	55661241	55661241 Aquatic Center - Summer	3,166,894	2,196	2,927,270	(239,624)	3,169,090	
			3,166,894	2,196	2,769,583	(397,311)	3,169,090	
		Total Expenditures	3,531,640	2,196	3,167,446	(364,194)	3,566,960	



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Clerk of Board

Meeting Date: October 18, 2022

Requested Motion or Item Title:

Motion to approve the appointment of Nandi Marshall to the Bulloch County Health Board to serve a term beginning January 1, 2023 and ending December 31, 2029.

Summary / Background Attach Detailed Summary:

Agenda Category		Financial Impact Statement		
Consent Agenda	Budgeted Item?	NO	Amendment or Transfer Required?	NO

Attach Detailed Analysis, If Needed:

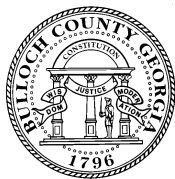
Agenda Item Review and Approval

Review:

Board of Commissioners

Pending

10/18/2022 8:30 AM



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Clerk of Board

Meeting Date: October 18, 2022

Requested Motion or Item Title:

Motion to approve the appointment of Andy Ellis to the Library Board of Trustees to fill the unexpired term of Que'Andra Campbell beginning October 18, 2022 and ending June 30, 2024.

Summary / Background Attach Detailed Summary:

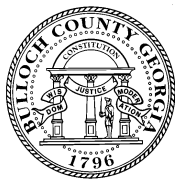
Agenda Category		Financial Impact Statement		
Consent Agenda	Budgeted Item?	NO	Amendment or Transfer Required?	NO
<p>Attach Detailed Analysis, If Needed:</p>				
<p style="text-align: center;">Agenda Item Review and Approval</p>				

Review:

Board of Commissioners

Pending

10/18/2022 8:30 AM



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Public Works

Meeting Date: October 18, 2022

Requested Motion or Item Title:

Motion to approve a bid from Atmax Equipment Company for two 223 Mower Max All-In-One Boom Mowers in the amount of \$399,044.00

Summary / Background Attach Detailed Summary:

Public Works would like to request the acceptance of Atmax Equipment Company's bid on two 223 Mower Max All-In-One Boom Mowers at the price of \$399,044.00. Please see attachment to support request.

Agenda Category		Financial Impact Statement		
New Business	Budgeted Item?	YES	Amendment or Transfer Required?	NO
<p>Attach Detailed Analysis, If Needed:</p>				
<p style="text-align: center;">Agenda Item Review and Approval</p>				

Review:

Faye Bragg Completed 10/10/2022 2:24 PM

Kristie King Completed 10/10/2022 4:26 PM

Tom Couch Pending

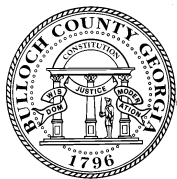
Cindy Steinmann Pending

Board of Commissioners Pending 10/18/2022 8:30 AM

COMPANY	EQUIPMENT	PRICE	ESTIMATED DELIVERY
ATLANTIC & SOUTHERN EQUIPMENT	MASSEY FERGUSON 5711D TRACTOR, DIAMOND 22 FT REAR CRADLE BOOM MOWER	\$ 310,900.00	6/1/2023
BLANCHARD EQUIPMENT	JOHN DEERE 6110M TRACTOR, DIAMOND 22 FT BOOM MOWER WITH 60" HEAD	\$ 349,846.56	210 CALENDAR DAYS
ADAMS EQUIPMENT COMPANY INC.	JOHN DEERE 6110M TRACTOR, TIGER BANGAL SERIES B22 MID MOUNT BOOM MOWER	\$ 354,526.00	210 CALENDAR DAYS
AG-PRO COMPANIES	JOHN DEERE 6110M TRACTOR, TIGER BANGAL BB22	\$ 366,400.00	180 CALENDAR DAYS
TIDEWATER AG & CONSTRUCTION	CASE IH MAXXUM 115 TRACTOR, TIGER BANGAL BB22	\$ 380,000.00	4/15/2023
ATMAX EQUIPMENT COMPANY	223 MOWER MAX BOOM MOWER ALL-IN-ONE	\$ 399,044.00	90 CALENDAR DAYS

We would ask for your consideration to accept the Amax Equipment Co. bid for reasons listed below:

- 1) The delivery time is the shortest of all bids and we are currently down to one machine which has major operational issues (only operating at low range travel speed).
- 2) They are more compatible with the majority of our current motors (being Cummings engines). Most of our larger trucks and some equipment utilize these motors, in which, we have less issues with maintenance & repairs.
- 3) As we currently have two of these machines, we already have several back up attachments.
- 4) Atmax has shown a willingness to work diligently in correcting most issues in a timely manner.



Bulloch County Board of Commissioners Agenda Item Summary

Department Making Request:
Human Resources

Meeting Date: October 18, 2022

Requested Motion or Item Title:
Work Session - Employee Retirement

Summary / Background Attach Detailed Summary:
Work Session to Discuss Employee Retirement

Agenda Category		Financial Impact Statement		
Work Session	Budgeted Item?	NO	Amendment or Transfer Required?	NO
<p>Attach Detailed Analysis, If Needed:</p>				
Agenda Item Review and Approval				

Review:

Tom Couch Pending

Cindy Steinmann Pending

Board of Commissioners Pending 10/18/2022 8:30 AM



Due Diligence Report

October 2022

Report prepared/submitted by:

County Manager
Assistant County Manager
Chief Financial Officer
Human Resources Director

Attachment: Due Diligence Report - October 2022 (Retirement Work Session)

Project Origins

At the September 7, 2021 meeting of the Bulloch County Board of Commissioners (BOC), Sheriff Noel Brown asked the BOC to authorize a feasibility study to examine the possibility of changing the employee retirement plan. Specifically, Sheriff Brown requested consideration for (1) a defined benefit (pension) plan and (2) post-retirement health care benefits. The BOC authorized the formation of an employee study group to evaluate options.

The County Manager's Office conferred with department heads to identify employees to serve on the study group. Group members were selected to represent each functional area within county operations. Individuals appointed to serve on the study group were:

- Tony Morgan, Parks & Recreation
- Dadrian Cosby, Parks & Recreation
- Paul Conner, Tax Assessor/GIS
- Trish White, Tax Commissioner's Office
- Sidney Alston, Development Services
- Wendy Ivey, Animal Services (*later withdrew from the group*)
- Etta Diemert, Fire
- Karen McNair, Clerk of Court
- Michelle Sawyer, Probate Court
- Jack Koon, Correctional Institute
- Kile Deloach, Public Works (*no longer employed*)
- Ben Lienhard, Sheriff's Office
- Marcus Nesmith, Sheriff's Office

The first meeting of the study group was held on September 28, 2021. Several members of administration/support staff (County Manager, Assistant County Manager, and Human Resources Director) were present at the first meeting to discuss the group's charge and to offer logistics support (with arranging meeting space, facilitating the group's discussion with retirement representatives, etc.). The group selected Marcus Nesmith as chairperson.

The study group continued to meet over the next few months. Other than the initial meeting on 9/28/2021, group members directed their own activities and conducted their meetings without the presence of administration/support staff.

Study Group Requests

On February 1, 2022, study group chair Marcus Nesmith asked the BOC to authorize a cost analysis for a pension plan. The analysis would allow ACCG Retirement Services to calculate potential plan costs for the type of plan desired by the study group. The BOC approved the request.

On April 19, 2022, the study group updated the BOC, shared the cost data and options provided by ACCG Retirement Services, and identified the study group's preferences from among those options. Chair Marcus Nesmith indicated that the group had been focused only on retirement and had not reviewed/recommended any post-retirement health benefits. Commissioners expressed a desire to hold a separate work session to discuss options in more detail. At this meeting, there was also discussion about some possible tweaks to the proposed plan design (specifically, to review the cost impact of increasing the normal retirement age in the proposed plan, from 62 to 65).

On August 3, 2022, a work session was held to discuss the proposed pension plan in more detail. Attendees at this work session included: several members of the study group, members of the Board of Commissioners, ACCG Retirement Services representative Greg Gease, members of county administration/support staff, members of the media, and several general employees. During this meeting, the discussion focused on one specific pension option – a 1.5% multiplier with a normal retirement age of 65. The study group indicated their support for a pension plan with these parameters. At the recommendation of the County Manager, there was a consensus to commence a 60-day due diligence period to allow for (1) evaluation of plan structure options, (2) employee communication and education, and (3) collection of employee feedback.

Due Diligence Activities

Evaluation of plan structure options: The study group selected the benefit multiplier, the vesting period, and the normal retirement age of the proposed plan. However, there are many other plan options and variables impacting the plan structure and governing how the proposed plan would be administered, if adopted. County administration and support staff worked closely with ACCG Retirement Services to evaluate and identify the options best suited for the county's plan. A document outlining those specific plan design options was prepared and presented to members of the study group on August 30, 2022. (This document titled "Bulloch County – Proposed Defined Benefit Plan Design" is attached as **Exhibit 1.**)

Employee communication and education: ACCG Retirement Representative Greg Gease narrated an educational presentation which was distributed to all employees on September 14, 2022. The presentation described the proposed defined benefit plan and explained how it differed from the current defined contribution plan. (A copy of the presentation slides is attached as **Exhibit 2.**) In addition, Mr. Gease held an in-person question and answer session on September 28, 2022, inviting employees to attend and seek clarification if they had questions about the proposed plan. The questions and answers from that session were compiled and forwarded to employees on October 4, 2022. (See **Exhibit 3** for a copy of the questions and answers.)

Collection of employee feedback: In an effort to gauge employee opinion about the proposed plan, a short employee survey was created and distributed to employees on September 14, 2022. (Survey results have been summarized and are included as **Exhibit 4.**)

Financial Implications

Under the County's current defined contribution retirement plan, the County contributes a set percentage (6.5% base plus up to an additional 2% matching contribution) to each eligible employee's retirement account after each payroll cycle. The contribution is made as a part of the payroll process and once the funds have been paid in to ACCG and credited to each employee's account, the County's responsibility is complete. The funds are held in individual accounts owned by the employees, and the employee assumes any risks related to how those funds are invested. The County has no long-term liability related to this plan. Contributions are expensed within the funds (General, E911, Fire, etc. corresponding to which fund the employees are paid from) as they occur.

The proposed pension plan is a defined benefit plan, which means that the County is responsible for paying out the benefits to eligible retirees in the amount calculated at their retirement, regardless of the cash balance in the plan. Therefore, the County must make sure to fund the plan well enough to be able to make the payouts as they are due. Under this plan, the County would own the account and would retain the investment risk. If the plan account loses money due to market losses, the County's unfunded liability for the plan would increase.

The contributions to the plan would be paid based on actuarial calculations of how much the plan will need to receive each year to maintain the balances needed to pay future benefits. These contributions will be expensed within the funds as incurred, like the accounting for the current plan contributions – the main difference at the fund level being that the annual amount is not a set percent of covered payroll and can fluctuate from year to year based on market conditions, the number of participants, the number of retirees receiving benefits, etc. However, the County must report a long-term pension liability in the Government-wide Statement of Net Position in the amount of the total pension liability (calculated by an actuary) less the assets held by the plan. This additional liability will represent a decrease in the Government-wide Net Position.

The attached Summary of Estimated Plan Costs for the Proposed Benefit Plan shows a comparison between the estimates developed in May assuming the 401(a) plan would have \$20 million available to fund the new plan initially, and an updated estimate done in early October. Note that the available balance to fund the new plan had decreased to \$19 million. This change was based on the existing balances of the 401(a) accounts held by employees that may be used to fund the new plan. All other assumptions and estimates are the same between the two calculations. The purpose of this is to illustrate that due to the market losses that decreased the funding available for the new plan, the amount of the annual contribution required of the County would increase, which means that the contribution as a percentage of covered payroll would also increase. This is a simple illustration of the investment risk that would be assumed by the County under the new plan. (See **Exhibit 5** for the side-by-side comparison)

It is important to note that the financial projections shown in **Exhibit 5** for plan costs and required contributions shown in Exhibit are estimates at this time and cannot be determined accurately until all employee elections are made. These projections assume that every employee will elect to trade their 401(a) balance in exchange for service credit, freeing those account balances to be used for plan funding. Final actual funding requirements will vary depending on the number and ages of the employees who elect to keep their 401(a) balance intact rather than exchange it for service credit.

Timeline

Changes to the retirement plan, if any are ultimately made, must be implemented in several stages. Major activities that would be required include, but are not necessarily limited to:

- ***Drafting a new plan document and adoption agreement*** – The legal team at ACCG Retirement Services would prepare these documents and send to the County for legal and administrative review.
- ***Adopting the new plan document and adoption agreement*** – Following staff review, the documents must be formally adopted by the BOC at a future meeting.
- ***Preparing initial census data for employees to be covered by the plan*** – The Human Resources Department would need to prepare (and submit to ACCG Retirement Services) necessary employment and salary data for all plan-eligible employees.
- ***Preparing employee scenario data*** – ACCG Retirement Services would, using census data provided by HR, prepare individual datasheets for all eligible employees, explaining their current balances and benefits projections.
- ***Conducting employee information sessions*** – ACCG Retirement Services representatives would offer plan-eligible employees an opportunity to meet, individually, to discuss impacts and options under the new plan.
- ***Allowing an employee election period*** – Once employees receive individual information from ACCG Retirement Services, they must be given time to make and document their plan elections (i.e., whether to keep or trade their current 401a accounts).
- ***Updating employee records*** – The Human Resources Department will collect employee elections and update the personnel system to ensure records and future treatment under the plan are handled accurately.
- ***Establishing funding and payment structure*** – The Finance Department will work with ACCG Retirement Services to ensure funding, funds transfer, and periodic payments are established and properly handled.

Given the multiple steps involved in making a retirement plan change, it would be prudent to anticipate several months to make the transition. If the BOC elects (in October 2022) to authorize a plan change, the earliest reasonable effective date would likely be in Spring 2023.

Conclusion

It is anticipated that, at the October 18, 2022 BOC meeting, the retirement study group will present a recommendation to change the employee retirement plan. This due diligence report is intended to provide the BOC members with information and data pertinent to evaluating that request.

Respectfully submitted,

Thomas Couch, County Manager
Cindy Steinmann, Assistant County Manager
Kristie King, Chief Financial Officer
Cindy Mallett, Human Resources Director

EXHIBIT 1

Bulloch County – Proposed Defined Benefit Plan Design

Attachment: Due Diligence Report - October 2022 (Retirement Work Session)

BULLOCH COUNTY – PROPOSED DEFINED BENEFIT PLAN DESIGN

This document provides structure for proposed defined benefit retirement plan.

No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

Basic Plan Design

- 1.5% multiplier
- Vesting – 5 years
- Normal retirement age – 65
- Normal retirement – age 65 with 5 years of service
- Unreduced early retirement – age 60 with 30 years of service
- Reduced early retirement – age 60 with 10 years of service

Employee Decisions About Converting from DC to DB

Prior to plan inception, each current employee must select one of the following options:

- Relinquish 401a balance in exchange for credited service in the DB plan:
 - Employee 401a account balance is forfeited and rolled back into plan for funding DB
(Note: Only the base contributions – 6.5% of employee salary – in the 401a account will be forfeited. The employee will retain, if any, 401a funds that were deposited as a 50% match on employee 457 contributions.)
 - Employee would receive vesting and credited service back to hire date (subject to other provisions about rehires, etc.)
 - Employee will retain balance in 457 account, and may continue contributing, but County match is discontinued
- Maintain 401a balance
 - Employee's 401a balance remains intact and continues to earn interest/market changes, but no additional funds will be deposited into account
 - Employee enters DB plan on plan effective date with zero years of credited service
 - Employee will receive vesting service in DB plan, based on period of employment
 - Employee will retain balance in 457 account, and may continue contributing, but County match is discontinued

Other Plan Details

- Blackout period – A retirement “blackout period” will be in effect at inception of the plan. Length of blackout period will be as shown below:
 - If, as of effective date of DB plan, employee is less than normal retirement age (less than 65), then blackout period is one year
 - If, as of effective date of DB plan, employee is Age 65 or older, then blackout period is six months

- Closure of 401a plan – As of plan effective date, no further deposits will be made into 401a account for any employees.
 - Newly hired (and rehired) employees will be placed into DB upon hire.
 - Employees who, at plan inception, opted to keep 401a balance intact (rather than exchanging for service credit) will receive no additional deposits into 401a account.
 - Employer matching of employee 457 contributions will be discontinued.
- Credit for sick or annual leave
 - Annual leave will not be used for vesting or service credit in the DB plan.
 - Sick leave will not be used for vesting purposes. However, at the time of retirement, accrued sick leave balance will be used for credited service (and therefore will impact the benefit calculation).
- Employees with multiple periods of employment –
 - At plan inception, eligible employees who have had multiple periods of employment may receive credit for time previously worked, if they meet all the following criteria:
 - The break in employment must have both begun and ended within the five-year period immediately prior to the plan inception date, and
 - The break in employment must have lasted less than one calendar year, and
 - The employee must not have withdrawn, transferred, or otherwise accessed any 401a account funds, and
 - The employee must elect to exchange the balance in the 401a account for service credit in the defined benefit plan.
 - After plan inception, no vesting or credited service will be given to former employees (not employed as of the inception date of the DB plan) who are subsequently rehired.
- Part-time to full-time conversion – An employee who converts from part-time to full-time employment without any break in service will receive vesting/eligibility service, but not credited service, for the time spent in part-time employment. Because no credited service is given, the benefit amount will not be impacted by the time spent in part-time employment. *(NOTE: It is undetermined as of now whether, or how, this provision would apply when the part-time work is seasonal or sporadic, rather than regularly occurring.)*
- Return to employment after retirement – If an employee is rehired, in any capacity, after he/she retires from BC, his/her pension payments will cease and will not restart until the employment ends.
- Funding for POAB/Firefighter Pension – If approved, the DB would be the only pension plan paid by the Bulloch County. County would discontinue funding POAB and Firefighter pension but will offer payroll deduction as an option for those employees who continue in POAB or FF Pension at their own expense. *(Note: County will continue to fund FF pension for volunteer firefighters.)*
- Cost-of-Living Adjustments – The plan will not include cost-of-living adjustments for retirement benefits.

Tentative Plan

- Discussion with retirement study group – Discuss plan structure; determine if there are other variables to be evaluated
- Present plan design information to department heads – Ensure no major issues/concerns; enlist their assistance with employee communications
- Greg Gease to prepare recorded information session – Contents would include explanation of DC vs DB, generally; explanation of proposed DB plan design/structure
- Distribute recorded session to employees – Department heads (with assistance from HR if needed) facilitate employee review and/or ensure employees have access to info session
- Collect employee feedback – Employees asked to complete a short survey identifying themselves, their department, and their own likelihood of converting 401a balance into credited service (*Note: Employee not required to commit to a choice at this point; this is to gather overall employee sentiment*)

Next Steps, If Approved

- Educate employees – Greg Gease and his team will meet with employees to review individual situations and explain options
- Employee chooses what happens with 401a balance – Employees will be asked to document choice on an acknowledgement form, confirming that they have received information on options available

EXHIBIT 2

Bulloch County Retirement Plan Review Presentation Slides

Bulloch County Retirement Plan Review

September 2022



1

Why are we here?

- **Presentation Purpose:** To inform employees about possible changes to the Bulloch County retirement plan.
- **Reason:** Potential changes are being evaluated at the request of employee study group, who has proposed a change from a defined contribution (DC) plan to a defined benefit (DB) plan.
- **Disclaimer:** This is not a full plan summary, but only provides basic information believed to be accurate at this time.
- **Reminder:** At this time, no decision has been made and it is undetermined whether there will be any changes at all.

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.



2

Attachment: Due Diligence Report - October 2022 (Retirement Work Session)

Defined Contribution Plan (Current)



- Commonly known as “401a” (in government) or “401k” (in private sector)
- Benefit received is driven by contributions made into the plan
 - In the current Bulloch County plan, BOC contributes 6.5% of salary plus additional matching funds for those who contribute to a 457 account
- Participants can increase fund balance by contributing to 457 and receiving match
- Participant determines how to invest funds; investment choices can be changed any time
- Flexibility & control about when and how funds are withdrawn during retirement
- Any funds remaining would be paid to beneficiary upon participant’s death
- No provisions to withdraw funds while still employed
- Very portable; at separation, can easily move to an IRA or another employer plan

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

3

Defined Benefit Plan (Proposed)



- Commonly known as “Pension”
- Benefit is defined by a set formula using 3 factors:
 - Years of service
 - Average compensation
 - Age at which benefit is drawn
- Plan determines when (at what ages) benefit begins
- Provides a fixed monthly benefit for life
 - Social Security is a defined benefit plan
- Optional survivor benefit to continue payments to a survivor after retiree’s death; choosing survivor option will reduce the monthly benefit for retiree
- Limited portability; does not easily transfer from one employer to another
- No provisions to withdraw funds while still employed
- Employee cannot contribute additional funds to increase benefits

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

4

Attachment: Due Diligence Report - October 2022 (Retirement Work Session)

Proposed Defined Benefit Plan – Basic Design



- 1.5% multiplier
- Vesting – 5 years
- Normal retirement age – 65
- Normal retirement – Age 65+ AND 5 years of service
- Unreduced early retirement – Age 60+ AND 30 years of service
- Reduced early retirement – Age 60+ AND 10 years of service

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

5

If DB approved, what happens to my 401a?



Employee keeps 401a balance

- 401a balance stays in account (subject to interest and market changes)
- Employee cannot access 401a funds while employed
- No additional deposits into 401a account
- Vesting in DB based on employment date
- Service credit in DB begins on inception

OR*

**Employee chooses (one-time opportunity to decide)*

Employee trades 401a balance

- 401a balance is forfeited which will “buy” credit for time already worked
 - Base amount (6.5%) forfeited; employee may keep any funds originating from County match
- Vesting and service credit in DB based on employment date

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

6

Fictional Example

Employee Doe:

- Date of Hire 1/1/2005
- Date of Birth 1/1/1965
- Date of Retirement 1/1/2030 (at age 65)
- 401a balance (at plan inception) \$81,800
- Retirement based on final average pay of \$35,000

Other assumptions:

- Plan inception date of 1/1/2023
- 7% growth rate on 401a account balance



This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

7

What happens when Employee Doe retires?

If employee kept 401a balance at plan inception

- Estimated value of 401a account - **\$131,000**
PLUS
- Estimated monthly benefit - **\$306**
 - Vesting credit – 25 years
 - Service credit – 7 years
 - Amount before taxes
 - Single life calculation (Joint/survivor option will decrease benefit)

OR*

**Based on employee choice made at plan inception*

If employee traded 401a balance at plan inception

- Estimated value of 401a account - **\$0**
PLUS
- Estimated monthly benefit - **\$1,093**
 - Vesting credit – 25 years
 - Service credit – 25 years
 - Amount before taxes
 - Single life calculation (Joint/survivor option will decrease benefit)



This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

8

Other Plan Details for Proposed Plan



- Blackout period
 - If <65 at plan inception, blackout period = 1 year
 - If >= 65 at plan inception, blackout period = 6 months
- Cap on years of service - None
- 457 & Match – Employees may still contribute to 457 but no match will be given
- COLAs – No cost-of-living adjustments built into the plan (*Monthly retirement benefit does not increase once it begins*)

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

9

Other Plan Details for Proposed Plan



- Unused sick leave credit – At time of retirement, sick leave balance buys additional service credit
- Returning retiree – Pension benefits will stop for any retiree who returns to active employment (*Additional service credit will be earned & the benefit recalculated, but with an offset for benefit checks already received*)
- Other pension plans – County will no longer fund POAB or FF Pension for Public Safety employees (*Employee may continue at his/her cost through payroll deduction*)
- New hires/rehires after plan inception – In DB automatically; no 401a option

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

10

Attachment: Due Diligence Report - October 2022 (Retirement Work Session)

Other Plan Details for Proposed Plan



- Multiple periods of employment
 - Those employed at plan inception but who had a prior break in employment will receive credit for time previously worked if all the following are true:
 - Break in employment began and ended within 5 years
 - Break in employment lasted less than one year
 - Employee did not withdraw/transfer any 401a funds during break in employment
 - Employee elects to exchange his/her 401a balance for service credit
 - Those not employed at plan inception but later rehired will receive no vesting service credit for prior employment periods
- Option to purchase additional service credit - None

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

11

Other Plan Details for Proposed Plan



- Death benefit
 - Pre-retirement – up to \$50,000
 - Post-retirement – up to \$15,000
- Disability benefit
 - At least 10 years of service AND age 50
 - To qualify, must be determined by Social Security Administration to be totally and permanently disabled
- Social security retirement – DB plan would be separate from social security and does not impact employee's SS eligibility or benefit

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

12

Why are we educating employees?



- To prepare you for a **possible** change in retirement plan
- To have you think about how this change, if made, would impact you
- To assure you that, if there is a change, we will provide individual consultations for employees to ensure they understand their choices
- To collect your feedback

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

13

We want to hear from you!



- Please complete a brief survey. (Survey link distributed via email. Contact HR if you prefer a paper copy.)
- **Note:** The survey is not intended to be a vote; it is merely to gauge employee opinion and gather feedback
- Survey completion deadline September 23, 2022

This presentation provides the structure for proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners.

14



15

EXHIBIT 3

Proposed Pension Plan – Questions & Answers

Proposed Pension Plan – Questions & Answers

Meeting Date: September 28, 2022

General Questions

Can you explain the difference between vesting credit and service credit/credited service?

Vesting refers to ownership, or how much service is required before you become entitled to (or “own”) a benefit. Vesting impacts your eligibility for a benefit, but not the amount of your benefit. Service credit (typically referred to as “credited service”) refers to the length of your employment that is considered in the benefits calculation. In other words, credited service impacts the amount of your benefit. Part-time employees can earn vesting credit, but part-time employment does not count toward credited service.

If I keep my 401a, I understand that I will enter the pension (if it’s approved) with zero credit on day one. Does that mean I have to work five more years before earning a benefit in the pension?

No. Your eligibility for a benefit will not be impacted if you keep the 401a account, but the amount of your future benefit will be. If the pension (DB) is approved, and you elect to keep your 401a balance, you will have no service credit when you enter the new DB plan. However, you will enter the plan with vesting credit back to your hire date. Your vesting service will be the same whether you keep your 401a balance or trade it for service credit. You will not need to “re-vest” because the number of vesting years – which determine eligibility – will not reset to zero.

Before signing for the new plan will someone sit down with you and estimate what your monthly payment will be? At both unreduced and reduced ages?

We will make every effort to provide employees with the materials necessary to make an educated decision. This will include calculation sheets based on your current age, tenure, and salary, and will use that data to project future benefits. (These will only be projections; actual benefits are determined at retirement.) If the plan is approved, an ACCG Retirement representative will offer employees the opportunity to meet one-on-one and discuss individual circumstances potentially impacting that individual’s choice.

If you sign over the 401a account in exchange for service credit in the new plan, how do you ensure you won’t be reassigned or let go and lose everything or at a reduced rate? (Example, an employee is vested but not old enough for full retirement.)

There will be no guarantee, just as there never has been, as to the length of any individual’s employment. However, if your employment ends before retirement age you will not lose the benefit you have earned from credited service in the plan. If, at the time of separation, you are at least age 60 with at least 10 years of service, you may opt to begin drawing a retirement benefit early, though it would be reduced. Or, if you prefer, you could defer the benefit until normal retirement age (65) and begin drawing the unreduced amount at that time.

This information relates to the proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners. This is not a full plan summary and cannot be relied upon; the intent is to provide basic information believed to be accurate at this time. If DB is approved, the adopted plan document will govern.

My understanding of the post-retirement death benefit is that when I retire there will be options for my beneficiary, but those options will reduce the amount I receive based on the age of the beneficiary. Is there a set percentage for age ranges? Is age the only factor or does salary play a role in it as well? Is there a chart that shows the reduction amounts based on beneficiary age differences?

These are separate benefits. The death benefit is paid as a lump sum while the joint-and-survivor benefit involves monthly payments on an ongoing basis.

Death benefit: *Death benefits under the proposed plan would be standard and automatic. The retiree does not need to choose (or decline) the benefit and it is a separate benefit from the retiree's monthly payment. The death benefit is a lump sum, paid to the beneficiary, upon the covered individual's death. There are three types of death benefits as shown below:*

- *If the individual dies after retirement (and after monthly retirement payments have begun), the beneficiary would be entitled to a post-retirement death benefit equal to 50 times the monthly benefit or \$15,000, whichever is less.*
- *If the individual dies before the monthly benefit begins but after separation from Bulloch County (for example, an employee resigns before retirement age and will wait until age 65 before drawing the benefit), the beneficiary would be entitled to a deferred vested death benefit of 50 times the earned monthly benefit or \$50,000, whichever is less.*
- *If the individual dies while an active employee, the beneficiary would receive a pre-retirement death benefit equal to 50 times the projected monthly benefit at normal retirement age, or \$50,000, whichever is less.*

Joint-and-survivor benefit: *At the time of retirement, the retiree has an option to choose a joint-and-survivor benefit (sometimes referred to as a spousal option) which will continue to pay a monthly benefit to a spouse or other named beneficiary after the retiree's death. Selecting this option at retirement will reduce the retiree's monthly benefit. After the death of a retiree who has chosen this option, the plan will pay the survivor, each month, a percentage of the retiree's benefit. The retiree decides, at the time of retirement, how large the monthly payment to the survivor will be (for example, 50% of the retiree benefit). Because the survivor will receive this benefit for the rest of his/her life, the cost is determined, in part, by the survivor's life expectancy. Other factors impacting the cost include the amount of the future benefit (how much the survivor will receive each month) and other options the retiree chooses at retirement. As a result, there is no chart or other easy way to determine the cost until the time of retirement. It is important to note that once a joint-and-survivor election is made, it cannot be changed.*

Are there any restrictions on how 457 accounts are drawn at retirement? If I retire in the pension plan at age 60 with 30 years of service with no penalty, can the money in the 457 be drawn at age 60 without penalty? If so, could the 457 account be used to purchase health insurance until I reach age to get on Medicare? Will there be an option to buy into County's health insurance if so desired?

There are no age restrictions on a traditional (pre-tax) 457 account. An employee with a pre-tax 457 may, upon separation from the County, access those 457 funds without penalty regardless of age or years of service. The withdrawal will be subject to taxes. That money can be accessed in a lump sum, can be

This information relates to the proposed DB plan. No changes to current plan will be made and no action taken unless/until approved by Board of Commissioners. This is not a full plan summary and cannot be relied upon; the intent is to provide basic information believed to be accurate at this time. If DB is approved, the adopted plan document will govern.

withdrawn in periodic payments (e.g., monthly), or can be rolled into another account like an IRA. In most situations, the money cannot be accessed while the individual is still employed.

Roth 457 accounts have different rules. Money withdrawn from a Roth account before age 59 ½ is subject to both tax and a 10% penalty. After age 59 ½, there is no tax and no penalty for withdrawal from a Roth account. In most situations, the money cannot be accessed while the individual is still employed.

Funds withdrawn from either type of 457 can be used for any purpose, including the purchase of health insurance. At this time there is not an option for retirees to continue coverage under the Bulloch County health plan, except that they will be eligible for COBRA coverage as required by law. (Generally, under COBRA, the separating employee may opt to continue insurance for 18 months after a loss of coverage.) Note that COBRA premiums are considerably higher than employee premiums, as the full cost of the coverage is transferred to the individual (the County does not contribute).

Calculating Retirement Benefit

How is the monthly benefit calculated?

There are three basic components to the pension benefit calculation formula: (1) final average compensation, (2) years of service, and (3) multiplier. Under the proposed plan, the employee would receive a multiplier of 1.5% of his/her “final average compensation” for each year of service credit. The formula for calculating the annual retirement benefit would be final average compensation x years of service x .015. Note that the benefit would be taxable income to the recipient. In addition, the benefit would be reduced if the employee chose a payment option other than the single life option (such as the joint-and-survivor benefit).

Here’s an example of how the benefit is calculated. Note that this example assumes (1) that the individual has reached normal retirement age of 65 and (2) that the individual has chosen a “single life” option, which is the highest benefit amount possible, with no joint-and-survivor benefits or other elections that would reduce the monthly payment.

Final Average Compensation	Years of Service	Multiplier	Annual Benefit	Monthly Benefit
\$40,000	20	1.5%	\$12,000	\$1,000

The benefit would be subject to deductions for federal and state taxes, but no FICA or Medicare would be withheld. Retirees receive a 1099 at the end of the year documenting payments made. The payment of pension income under the proposed plan does not impact eligibility for social security benefits.

How is the “final average compensation” (used to determine monthly retirement benefit) calculated?

The final average compensation is the average of the earnings in the highest 60 consecutive months out of the 120 months immediately prior to retirement or separation of employment.

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Does the “final average compensation” include overtime or just base pay?

Typical plans use W2 earnings to calculate final average compensation. In some cases, plans have been modified to exclude overtime, but Bulloch County has, to date, had no discussion about excluding.

Can you retire earlier than 65, and still get your benefits? If so, what is the percentage rate that you can calculate that?

Under the proposed plan, the earliest an employee could retire (begin drawing benefits) would be if they are at least 60 years old AND have earned at least 10 years of credited service, with the following calculation rules:

- If the employee has at least 30 years of credited service, he/she would receive full benefits (final average compensation x years of service x .015)*
- If the employee has worked at least 10 but less than 30 years, the benefit would be reduced (the amount/percentage of reduction would vary depending on age when the benefit begins).*

The earlier the benefit begins, the less the monthly payment will be. The standard reductions for early retirement are as follows:

Retirement Age	65+	64	62	60
Reduction	No reduction	10% reduction	26.7% reduction	40% reduction

If for some reason your employment ends before retirement age you will not lose the benefit you have earned, even though you would not be able to begin drawing the benefit immediately. When you reach retirement age, you would be eligible to begin receiving a benefit based on your years of service.

Calculating Years of Service

If an employee worked for several years for another county, then transferred their money from the prior county’s 401a account into the Bulloch County plan, will the employee receive years of service credit for the years they worked at the other county?

No. The employee cannot buy service credit or transfer service credit from another organization. Under the proposed plan, only time worked for Bulloch County would count toward credited service. However, you won’t lose the money transferred from other employment if you trade your 401a for pension credit.

If an employee worked for several years for another county, then transferred their money from the prior county’s 401a account into the Bulloch County plan, will the employee lose that transferred money if he/she gives up his/her 401a account in exchange for service credit?

No. The only funds forfeited in exchange for service credit will be the 6.5% (“base”) contributions that Bulloch County paid into the employee’s account. The employee will keep (in the current accounts):

- any voluntary contributions the employee made into the 457 account;*
- any “match” contributions made by the county; and*
- any money transferred or rolled over into the Bulloch County plan, such as from a former employer.*

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If you were with the county at one job for 2 years and left, then came back and have been at your current job for 3 years, does that make you 100 % vested? If not, what are the qualifications you have to meet when you work for the county at different time intervals?

That depends on how long the break in employment lasted and when it occurred. For those with a break in service, the look-back window is five (5) years. If the individual withdrew or transferred 401a funds at or during separation, there is no option to restore previous vesting, so vesting service would begin at the rehire date. If 401a funds were left in the plan during the employee's break in service, the employee may be able to receive credit for prior service, based on the guidelines for multiple periods of employment, as shown below.

At plan inception, eligible employees who have had multiple periods of employment may receive credit for time previously worked, if they meet all the following criteria:

- The break in employment must have both begun and ended within the five-year period immediately prior to the plan inception date, and*
- The break in employment must have lasted less than one calendar year, and*
- The employee must not have withdrawn, transferred, or otherwise accessed any 401a account funds, and*
- The employee must elect to exchange the balance in the 401a account for service credit in the defined benefit plan.*

After plan inception, no vesting or credited service will be given to former employees who are subsequently rehired.

I have worked for the county twice. My break in employment lasted more than 5 years. I understand that under the rules for multiple periods of employment that I will not receive credit for my first employment period. However, what happens to the 401a funds that the County gave me during that first period of employment? I did not withdraw those funds and the county began contributing to the account again when I returned to work the second time. If I can't count that first period of employment toward my service credit, I shouldn't be required to give up the funds the county contributed during my first employment period. Can I trade just part of my 401a account (the portion contributed during my second employment) in exchange for service credit?

This is an unusual situation and should impact a very small number of people. ACCG is considering how/if those 401a balances can be separated. If the pension is approved, we will have a definitive answer for the person who asked this question.

Audience Questions (Asked During the Q & A Session)

When will the Board of Commissioners decide whether to approve the proposed plan?

At this time, it appears that the matter will be considered by mid-October, most likely at the October 18th Board of Commissioners meeting. However, it's possible that date could change.

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If the plan is approved, will employees have at least 30 days to decide whether to trade their 401a balance?

There is no definite timeline at this point, but we would like to give employees sufficient time to consider their options and make that decision.

If the proposed new plan is implemented, how soon after implementation must employees decide whether to exchange their 401a account balance?

These decisions must be made before the effective date of the new plan. If the proposed plan is approved, ACCG will run benefit calculations for all eligible employees, share that information with the individuals, and we will allow some time for the decision. Please note that the choice made by the employee will be an irrevocable, one-time election, and cannot be changed.

Will we receive calculations on joint-and-survivor benefits?

Before plan implementation, employees will receive projections on the single life benefit. It would be nearly impossible to generate joint-and-survivor calculations for everyone because those calculations are dependent on several variables including age at retirement, tenure at retirement, and spouse's date of birth. The exact calculations are made and alternative options explained at the time of retirement.

If I separate before age 60, will there be a supplement paid to bridge the gap between end of my employment and normal retirement age?

No. The earliest time any retirement benefit can be drawn is age 60 AND 10 years of service.

Will there be cost-of-living adjustments (COLAs) in the retirement benefits (i.e., after retirement, will my monthly payment increase from time to time)?

COLAs are not common in Georgia local government pension plans, and the proposed plan does not include those types of adjustments.

What happens if a county terminates a pension plan? Does that impact those already drawing a benefit?

Your earned benefit can never be taken away. The State of Georgia governs these accounts and sets a funding requirement for the plan. However, a pension plan can be shut down (frozen). If the plan is frozen on some future date, employees already receiving benefits would continue to receive them. If the plan is frozen while you are an active employee, you would remain entitled to the benefit you earned before the pension was shut down, but you would not accrue any additional benefits (i.e., increase your future monthly retirement payment) based on continued service after the plan is frozen.

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If the proposed plan passes, but I choose to keep my 401a account rather than trade it for service credit, can I go ahead and withdraw my 401a money?

No. As long as you are employed by Bulloch County, you cannot touch your retirement money. (You are also prohibited, in accordance with county policy and IRS rules, from separating from employment for the purpose of withdrawing your money and then returning to employment for Bulloch County.) Those funds will remain in your 401a account just as in the past, though no new contributions will be added to the account.

If I separate from Bulloch County before retirement age, do I then have to contact the county when I turn 65 and want to start drawing my benefit?

ACCG maintains records of plan participants and will attempt to contact individuals when they become eligible for a benefit. Alternatively, the participant can contact ACCG to inquire and begin the process.

If the proposed plan is adopted, does that mean there will be no more merits or across-the-board increases for County employees?

Decisions about raises and other pay adjustments are made each year during budget season, based on funding availability. That would continue to be the process if the plan is adopted.

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EXHIBIT 4

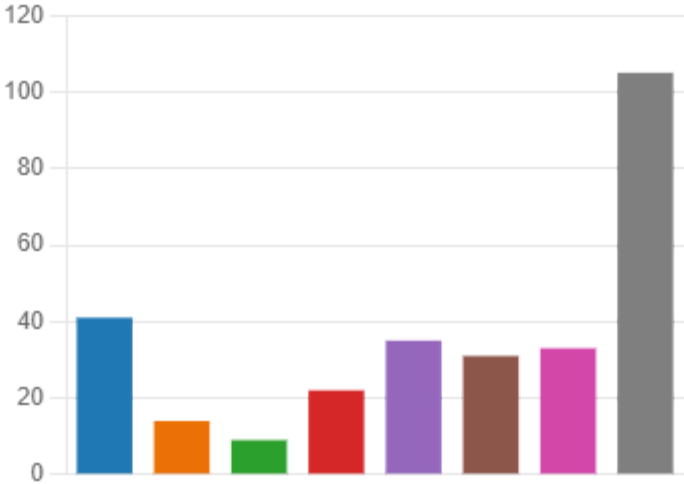
Results of Employee Feedback Survey

NOTE:

The first two pages in this Exhibit contain “raw” survey results as reported from the survey tool. The remaining two pages were prepared after validating the responses and removing duplicates.

Possible Retirement Changes – Employee Feedback (Results – September 2022)

Administration (Tax Offices, HR, ...	41
Correctional Institute	14
Development Services	9
Judicial	22
Parks & Recreation	35
Public Safety (Animal Services, E...	31
Public Works (Airport, Fleet Mai...	33
Sheriff's Office	105



Are you in favor of closing the county's 401(a) Defined Contribution (DC) plan and replacing it with a Defined Benefit (DB) retirement plan?

Yes	209
No	81



Possible Retirement Changes – Employee Feedback (Results – September 2022)

(Please answer this question based on how you currently feel. Your answer does NOT restrict your decision at a later date.)

IF Bulloch County closes the 401(a) Defined Contribution (DC) plan and replaces it with a Defined Benefit (DB) plan:

- I would most likely **KEEP** my 40... 72
- I would most likely **TRADE** my 4... 218



RESULTS OF EMPLOYEE FEEDBACK SURVEY – VALIDATED RESULTS

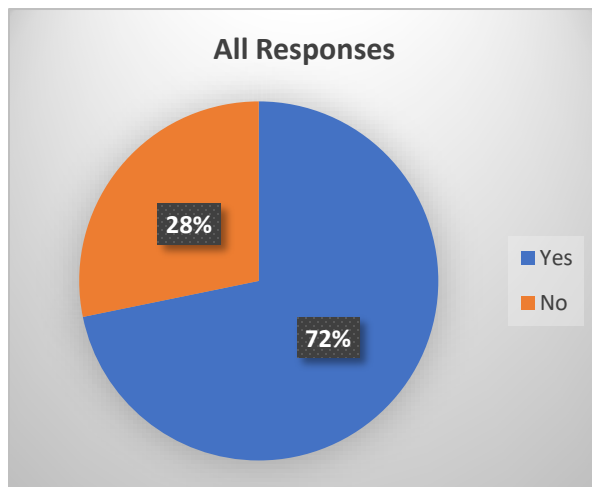
In September 2022, full-time employees were invited to complete a short survey, seeking their opinion on the proposed retirement plan changes being discussed. The results of that survey are reported here.

Results Tally – There were 290 total responses received. Of those:

- 8 responses were duplicates and were removed
- 2 were impossible to validate (no name was listed)
- The remaining 280 “usable” responses are included in this report

Response Rate – The current Bulloch County full-time employee count is 432. Of those, 280 (64.8%) were credited with a survey response.

Questions – The survey asked two substantive questions, as shown below.



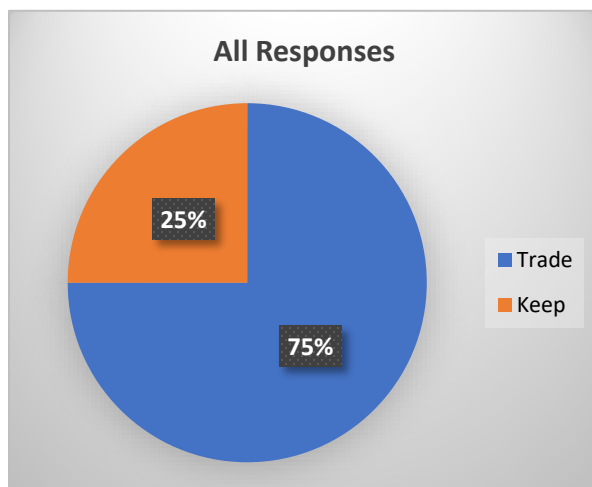
Question

Are you in favor of closing the county's 401(a) Defined Contribution (DC) plan and replacing it with a Defined Benefit (DB) retirement plan?

- Yes (201 responses)
- No (79 responses)

The results of this question were also analyzed by tenure, to determine whether/how opinions differ based on presumed proximity to retirement.

- Among those hired in the last three years, 61% responded “yes” and 39% responded “no”
- Among those hired in 1999 or earlier, 89% responded “yes” and 11% responded “no”



Question

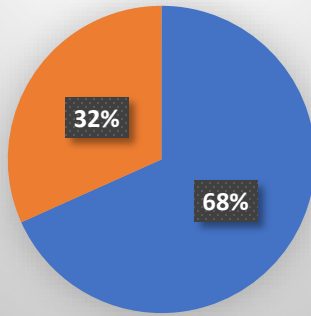
If Bulloch County closes the 401(a) Defined Contribution (DC) plan and replaces it with a Defined Benefit (DB) plan:

- I would most likely **KEEP** my 401(a) balance and enter the DB plan with no prior service credit (70 responses)
- I would most likely **TRADE** my 401(a) balance in exchange for buying credit in the DB plan for the years of service I have already worked (210 responses)

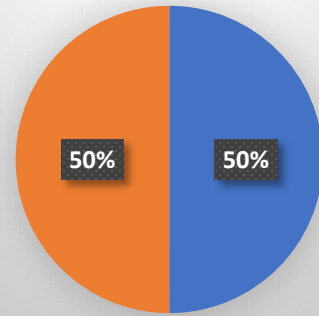
Results by department are shown here.

In each graph shown, "yes" responses appear in blue; orange represents those who responded "no".

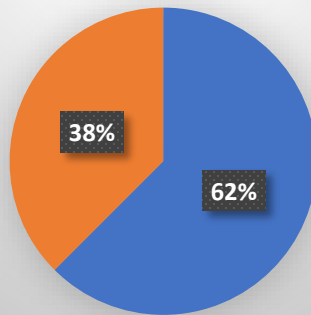
Administration



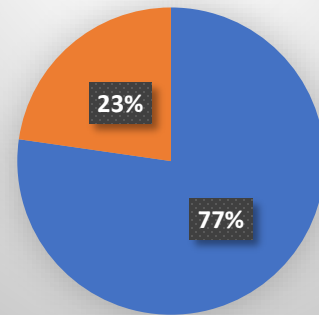
Correctional Institute



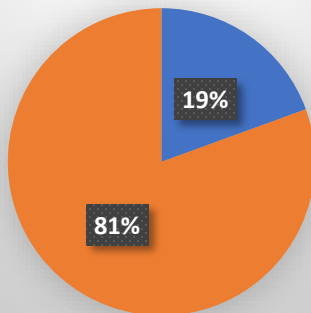
Development Services



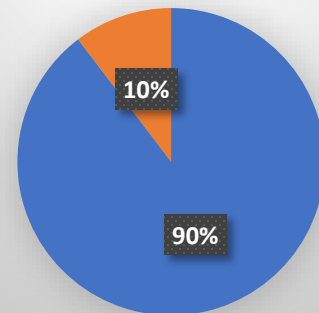
Judicial



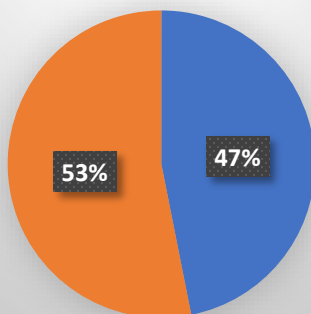
Recreation



Public Safety



Public Works



Sheriff

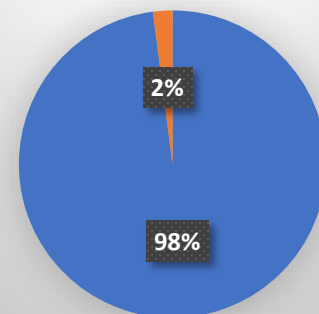


EXHIBIT 5

Summary of Estimated Plan Costs

Bulloch County Proposed Benefit Plan

Summary of Estimated Plan Costs

Assuming 20 Year Amortization of Initial Liability

	NRA= 65/5 1.50% Multiplier Vesting = 5 years Unred: Age 60 & 30yos Red: Age 60 & 10Yos	NRA= 65/5 1.50% Multiplier Vesting = 5 years Unred: Age 60 & 30yos Red: Age 60 & 10Yos
1 Estimated Initial Liability as of 1/1/2022	\$ 22,694,200	\$ 22,694,200
2 Assume Asset Transfer **	20,000,000	19,000,000
3 Estimated Unfunded Initial Liability as of 1/1/2022	2,694,200	3,694,200
4 Estimated Amortization of unfunded initial liability as a Level Percentage of Future Compensation (amortized over 20 years)	178,800	245,100
5 Estimated Normal Cost for 2022	788,100	788,100
6 Estimated Term Cost for 2022	13,400	13,400
7 Administration Fee	69,600	69,600
8 Covered Payroll for 2021	15,300,000	15,300,000

Required Contributions

9 Required Employer Contribution After Proposed Plan Change	\$ 1,049,900	\$ 1,116,200
Estimated Employee Contribution After Proposed Plan Change	-	-
Required Contribution After Proposed Plan Change	1,049,900	1,116,200
- Employer contribution as a percent of payroll	6.9%	7.3%

Recommended Contributions

10 Recommended Employer Contribution After Proposed Plan Change	\$ 1,065,500	\$ 1,137,600
Estimated Employee Contribution After Proposed Plan Change	-	-
Recommended Contribution After Proposed Plan Change	\$ 1,065,500	\$ 1,137,600
- Employer contribution as a percent of payroll	7.0%	7.4%

- Note:** 1) The results shown above are based on 1/1/2022 data provided by Bulloch County.
 2) If the proposed plan is adopted, the full amount of the unfunded actuarial accrued liability will be recognized in the GASB 68 annual pension expense, in the year the Plan is adopted.
 3) The initial liability is amortized over 20 years on a level percent of pay basis.

**The assumed asset transfer amounts in line #2 are based upon a rough estimate of the funds held in the 401(a) accounts of all employees at two specific times. The difference between the two is indicative of the market losses that occurred during the interim. The first column estimate was done in May 2022, and the second column was done in early October 2022.