



2021 PROPOSED BUDGET

November 12th – 13th, 2020

FY21 Recommended Budget Guidelines



FY21 PROPOSED REVENUES
LESS THAN OR EQUAL TO
FY20 ESTIMATED REVENUES



- ❖ FY20 Revenues = \$98,227,530
- ❖ FY21 Revenues = \$98,225,842

FY21 Recommended Budget Guidelines



FY21 PROPOSED RECURRING EXPENDITURES
LESS THAN OR EQUAL TO

FY21 PROPOSED RECURRING REVENUES

RECURRING

- ❖ FY21 Revenues = \$98,225,842
- ❖ FY21 Expenses = \$97,006,374



FY21 Recommended Budget Guidelines



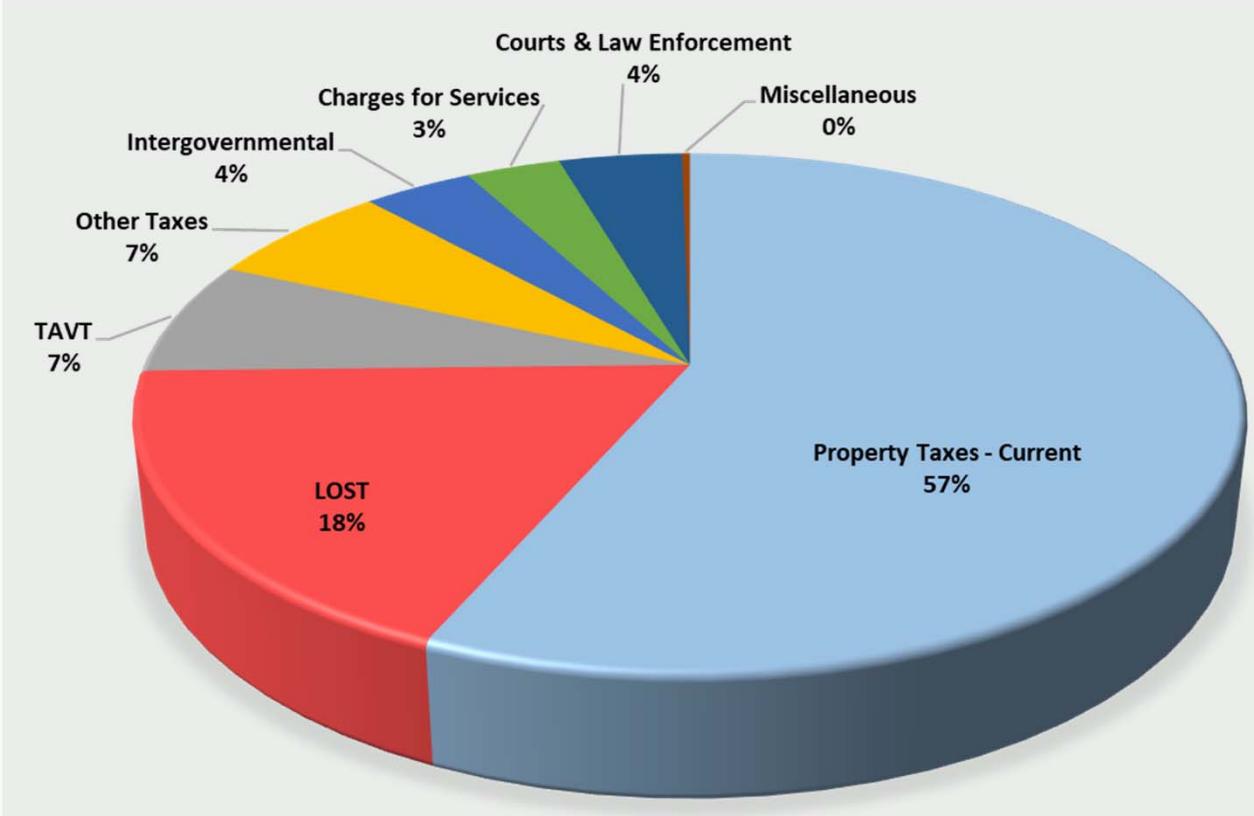
**FUND BALANCE -
MINIMUM 10% OF
EXPENDITURES**



- ❖ FY20 Est. FB:
❖ \$11,926,698 (11.38%)
- ❖ FY21 FB before BIRs:
❖ \$12,209,442 (12.47%)
- ❖ FY21 FB after BIRs
❖ \$10,073,442 (10.02%)

GENERAL FUND RECURRING REVENUES

Recurring Revenues	
Property Taxes - Current	\$ 55,575,813
LOST	17,734,623
TAVT	7,000,000
Other Taxes	6,434,310
Intergovernmental	3,752,471
Charges for Services	3,234,733
Courts & Law Enforcement	4,219,200
Miscellaneous	274,692
Total Recurring Revenues	<u>\$ 98,225,842</u>

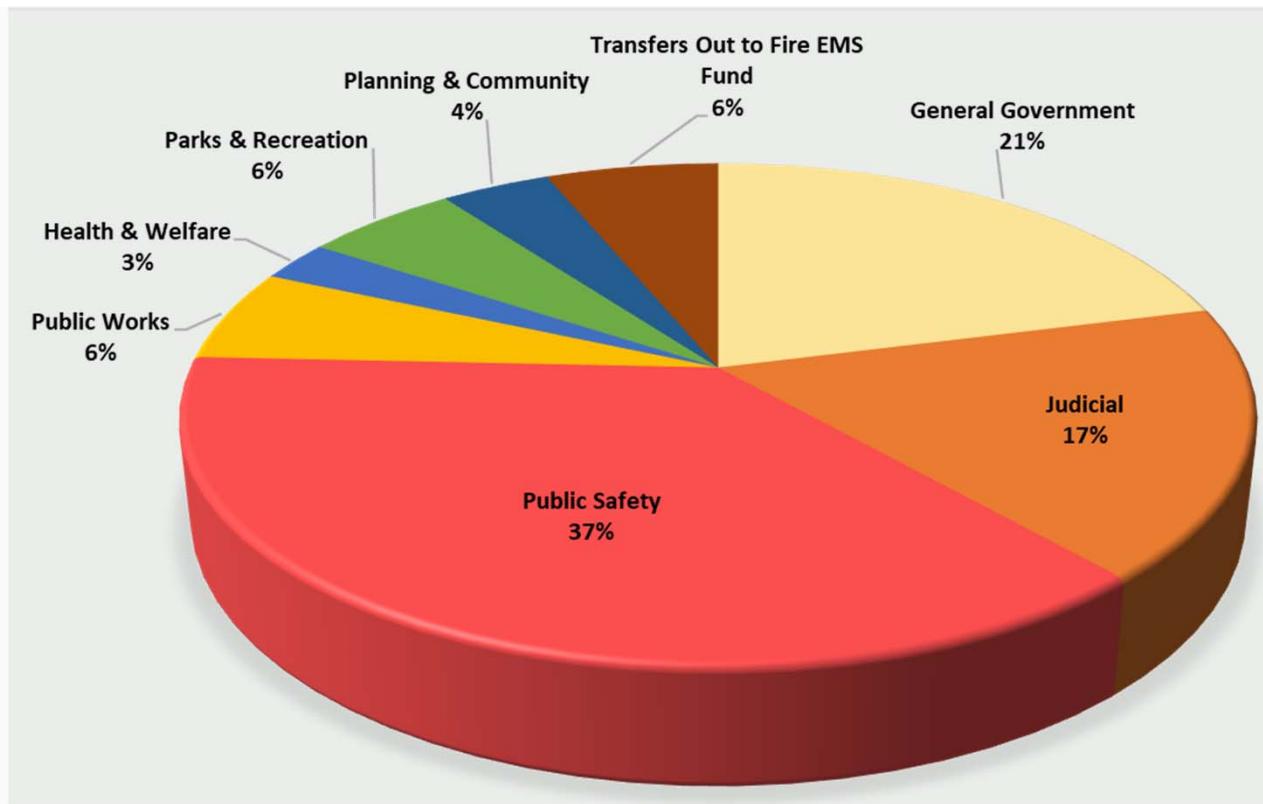


FY21 Revenue Assumptions:

- Property Tax
 - \$1.2M Reduction from Original Tax Levy – (City TAD issue)
 - Same as FY20 @ \$55.6M
 - 93% Collection Rate
 - No New Growth/No Reassessed Growth

GENERAL FUND RECURRING EXPENDITURES

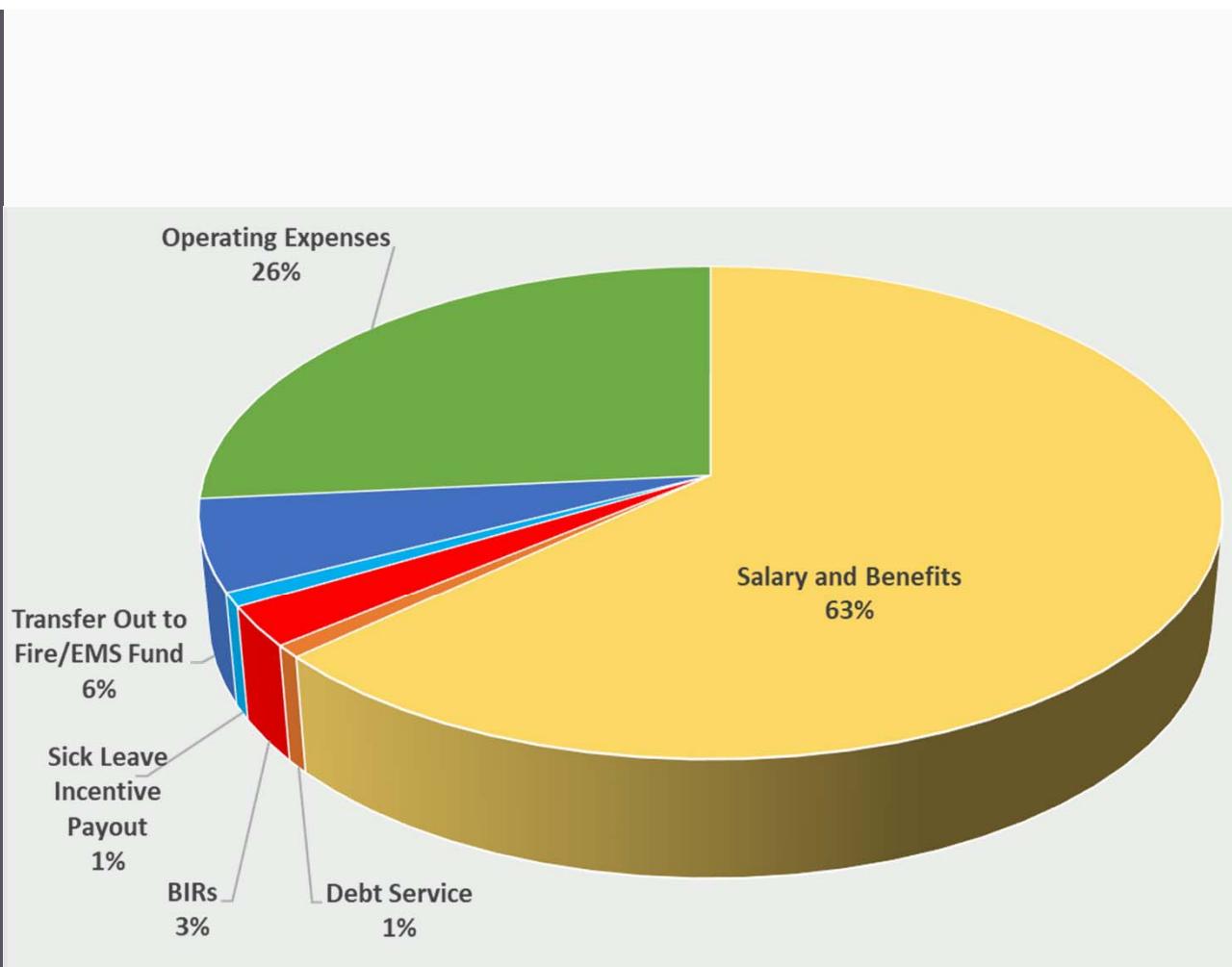
Expenditures	
General Government	\$ 20,389,917
Judicial	16,962,293
Public Safety	36,079,544
Public Works	5,779,409
Health & Welfare	2,541,684
Parks & Recreation	5,389,943
Planning & Community	3,822,849
Transfers Out to Fire EMS Fund	<u>6,040,735</u>
Total Expenditures	<u>\$ 97,006,374</u>



- Retirement DB contribution \$10M (\$7.6M GF)
- Dept. 190 Contingency - \$275k (incl \$25k for newly elected office needs)
- No funding for vacant positions
- No overtime except Public Safety
- Reduced most travel/training by 50%
- Reduced most operating budgets to the lesser of FY20 adopted, FY20 amended or trends - THEN APPLIED A 8.25% ACROSS THE BOARD CUT
- No funding for new Senior Center or Recreation Center

GENERAL FUND TOTAL EXPENDITURES BY CATEGORY

Expenditures	
Salary	\$ 42,750,254
Group Insurance	9,747,574
FICA	3,145,202
Retirement	7,434,646
Workers Compensation	407,838
Debt Service	817,255
Transfer Out to Fire/EMS Fund	6,040,735
Operating Expenses	<u>26,662,870</u>
Recurring Expenditures	\$ 97,006,374
Sick Leave Incentive Payout	936,724
Budget Improvement Request	<u>2,636,000</u>
Total Expenditures	<u>\$ 100,579,098</u>



General Fund

	Actual	Adopted	Estimated	Budget
	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Recurring Revenues				
Property Taxes - Current	\$ 44,726,113	\$ 47,228,335	\$ 55,575,813	\$ 55,575,813
LOST	17,734,623	22,414,250	17,734,623	17,734,623
TAVT	5,963,707	7,823,000	7,000,000	7,000,000
Other Taxes	4,890,434	4,758,211	5,965,782	6,434,310
Licenses & Permits	51,503	45,000	47,000	47,000
Intergovernmental	4,929,286	5,030,265	4,204,631	3,752,471
Charges for Services	4,804,703	4,029,400	3,268,889	3,234,733
Courts & Law Enforcement	4,928,699	5,092,460	4,227,100	4,219,200
Use of Property & Money	427,885	487,525	120,000	120,000
Miscellaneous	592,538	811,192	83,692	107,692
Total Recurring Revenues	\$ 89,049,491	\$ 97,719,638	\$ 98,227,530	\$ 98,225,842
Non-Recurring Revenues				
LOST Audit	\$ -	\$ -	\$ 980,000	\$ -
CARES Act / COVID Funding (i.e. Elections)	-	-	7,217,523	-
Capital Grants	1,103,357	-	1,319,025	-
BOE Radio Payment	-	-	250,000	-
Insurance Claims	1,383,990	-	-	-
DCSO Contribution for Equip.	-	-	-	-
Transfers In	743,469	-	128,000	-
Sale of Assets	201,900	-	-	-
Capital Lease	-	-	1,555,371	-
Total Non-Recurring Revenues	\$ 3,432,716	\$ -	\$ 11,449,919	\$ -
Total Revenue	\$ 92,482,207	\$ 97,719,638	\$ 109,677,449	\$ 98,225,842

DOUGLAS COUNTY, GEORGIA
2021 PROPOSED BUDGET

	<u>Actual</u> <u>2019</u>	<u>Adopted</u> <u>2020</u>	<u>Proposed</u> <u>2021</u>	<u>Proposed</u> <u>BIR</u>	<u>Proposed</u> <u>Total</u>
GENERAL FUND					
General Government					
District 1 Commissioner	\$ -	\$ 53,600	\$ 45,989	\$ -	\$ 45,989
District 2 Commissioner	383	53,600	45,989	-	45,989
District 3 Commissioner	-	53,600	45,989	-	45,989
District 4 Commissioner	-	3,600	6,000	-	6,000
Board of Commissioners	907,624	1,166,992	995,777	-	995,777
Communications	450,408	539,521	504,422	-	504,422
Courthouse Maintenance	2,604,987	1,014,167	935,853	-	935,853
Election Board & Voter Registration	344,245	1,051,253	480,269	-	480,269
External Affairs	206,799	221,113	191,039	-	191,039
Finance	844,908	939,243	822,924	-	822,924
General Appropriations (FY21 incl Sick Leave Retirement)	11,240,515	11,153,558	14,978,659	1,912,724	16,891,383
Motor Pool	(8,434)	2,503	1,150	-	1,150
Human Resources	420,349	456,437	378,493	-	378,493
Information Services	1,412,229	1,617,350	1,493,634	20,000	1,513,634
Legal Services	723,944	708,811	645,007	-	645,007
Printing & Mail	136,979	145,751	136,483	-	136,483
Property Management	2,835,545	785,947	707,384	-	707,384
Purchasing	341,682	397,687	359,271	-	359,271
Records Retention	255,345	160,441	149,312	-	149,312
Risk and Safety	247,964	288,728	272,418	-	272,418
Tax Appraisal	1,043,114	1,244,037	1,215,600	-	1,215,600
Tax Assessor	139,912	149,037	140,254	-	140,254
Tax Commissioner	1,739,539	3,116,238	1,826,909	-	1,826,909
Tax Equalization Board	43,151	50,805	51,827	-	51,827
TOTAL GENERAL GOVERNMENT	\$ 25,931,188	\$ 25,374,019	\$ 26,430,652	\$ 1,932,724	\$ 28,363,376

DOUGLAS COUNTY, GEORGIA
2021 PROPOSED BUDGET

	<u>Actual</u> <u>2019</u>	<u>Adopted</u> <u>2020</u>	<u>Proposed</u> <u>2021</u>	<u>Proposed</u> <u>BIR</u>	<u>Proposed</u> <u>Total</u>
Judicial					
Clerk of Superior Court	\$ 1,942,926	\$ 2,311,266	\$ 2,268,642	\$ -	\$ 2,268,642
District Attorney	2,967,533	3,481,386	3,371,852	-	3,371,852
Juvenile Court	1,751,763	1,557,146	1,458,443	-	1,458,443
Juvenile Public Defender	6,509	218,108	202,794	-	202,794
Juvenile Programs Administration	1,332,752	1,150,870	1,021,873	-	1,021,873
Magistrate Court	837,483	953,816	923,974	-	923,974
Probate Court	456,289	564,450	483,662	-	483,662
Public Defender	2,202,205	2,636,708	2,461,572	-	2,461,572
State Court Clerk	549,825	635,608	569,904	-	569,904
State Court - DUI	343,442	331,679	337,651	-	337,651
State Court Judges	783,754	915,077	858,605	-	858,605
State Court Solicitor	1,576,896	1,882,630	1,754,395	-	1,754,395
Superior Court	552,001	561,609	561,232	-	561,232
Superior Court Felony Drug Court	681,070	623,893	687,694	-	687,694
TOTAL JUDICIAL	\$ 15,984,450	\$ 17,824,246	\$ 16,962,293	\$ -	\$ 16,962,293
Public Safety					
Coroner	\$ 209,691	\$ 214,552	\$ 204,070	\$ -	\$ 204,070
Emergency Management	305,529	284,967	342,739	-	342,739
Sheriff Detention	17,922,583	19,523,640	18,909,962	-	18,909,962
Sheriff Enforcement	15,939,903	18,772,762	16,622,773	1,240,000	17,862,773
TOTAL PUBLIC SAFETY	\$ 34,377,707	\$ 38,795,921	\$ 36,079,544	\$ 1,240,000	\$ 37,319,544
Public Works					
D.O.T. - Administration	\$ 677,195	\$ 967,141	\$ 776,993	\$ -	\$ 776,993
D.O.T. - Maintenance & Const.	2,638,101	3,299,656	2,642,431	400,000	3,042,431
D.O.T. - Traffic Operations	949,475	1,280,747	1,153,599	-	1,153,599
Fleet Management	1,061,935	1,342,158	1,206,386	-	1,206,386
TOTAL PUBLIC WORKS	\$ 5,326,705	\$ 6,889,702	\$ 5,779,409	\$ 400,000	\$ 6,179,409

DOUGLAS COUNTY, GEORGIA
2021 PROPOSED BUDGET

	<u>Actual</u> <u>2019</u>	<u>Adopted</u> <u>2020</u>	<u>Proposed</u> <u>2021</u>	<u>Proposed</u> <u>BIR</u>	<u>Proposed</u> <u>Total</u>
Health and Welfare					
Board of Health	\$ 401,800	\$ 389,746	\$ 376,175	-	\$ 376,175
Boys & Girls Club	14,700	14,259	12,428	-	12,428
Community Services Board	623,480	604,776	509,007	-	509,007
Public Welfare	-	-	-	-	-
<i>Continued Expansion Accountability Court Services</i>	228,507	391,879	130,266	-	130,266
<i>Structured Therapeutic Services (Hope Grant)</i>	-	-	68,225	-	68,225
<i>Homeless Task Force</i>	-	-	22,937	-	22,937
<i>Vision 21</i>	9,000	8,730	8,257	-	8,257
<i>Douglas County Shelter</i>	9,000	8,730	8,257	-	8,257
Family and Children Services	82,908	73,332	63,918	-	63,918
Senior Citizen Services	1,374,351	1,413,422	1,342,214	-	1,342,214
TOTAL HEALTH AND WELFARE	\$ 2,743,746	\$ 2,904,874	\$ 2,541,684	\$ -	\$ 2,541,684
Parks, Recreation and Culture					
Douglas County Libraries	\$ 1,721,811	\$ 1,970,322	\$ 1,713,868	-	\$ 1,713,868
Parks and Recreation	2,829,636	3,240,517	2,762,657	-	2,762,657
Aquatic Center	823,838	864,662	650,281	-	650,281
Senior Center	387,229	435,001	263,137	-	263,137
TOTAL PARKS, RECREATION AND CULTURE	\$ 5,762,514	\$ 6,510,502	\$ 5,389,943	\$ -	\$ 5,389,943
Planning and Community Development					
Cooperative Extension	\$ 131,392	\$ 134,480	\$ 117,014	-	\$ 117,014
Economic Development	343,000	339,500	275,250	-	275,250
Geographic Information System	248,890	343,537	251,928	-	251,928
Connect Douglas	3,819,900	3,295,858	3,171,200	-	3,171,200
S.H.A.R.E. House	8,820	8,555	7,457	-	7,457
TOTAL PLANNING AND COMMUNITY DEVELOPMENT	\$ 4,552,002	\$ 4,121,930	\$ 3,822,849	\$ -	\$ 3,822,849

DOUGLAS COUNTY, GEORGIA
2021 PROPOSED BUDGET

	<u>Actual</u> <u>2019</u>	<u>Adopted</u> <u>2020</u>	<u>Proposed</u> <u>2021</u>	<u>Proposed</u> <u>BIR</u>	<u>Proposed</u> <u>Total</u>
TOTAL GENERAL FUND	<u>\$ 94,678,312</u>	<u>\$ 102,421,194</u>	<u>\$ 97,006,374</u>	<u>\$ 3,572,724</u>	<u>\$ 100,579,098</u>
Revenues over/(under) Expenditures (including BIRs)	\$ (2,196,103)	\$ -	\$ 1,219,468	\$ (3,072,724)	\$ (1,853,256)
Beginning Unassigned Fund Balance			\$ 11,926,698		\$ 11,926,698
Ending Unassigned Fund Balance			\$ 13,146,166		\$ 10,073,442
Unassigned Fund Balance as a % of Expenditures			13.55%		10.02%

GENERAL FUND BUDGET IMPROVEMENT REQUESTS

<u>Department</u>	<u>BIR Description</u>	<u>Requested</u>	<u>Recommend</u>
General Government			
General Appropriations	Sick Leave Incentive - REQUIRED - NOT OPTIONAL	936,724	936,724
	Transition from Tax Main to Tyler Tech SAAS	976,000	976,000
Information Services	Network Monitoring Software	21,600	-
	Intrusion Detection System (Option A)	70,000	-
	Intrusion Detection System (Option B)	20,000	20,000
	Laptop Refresh	155,400	-
	Log Archival and Monitoring System	50,000	-
	PC Refresh	54,600	-
Tax Commissioner	Annex Bldg Daily Porter 8a.m.-5p.m.	23,040	
	Misc Budget Improvements for Unforeseen Expense	200,000	-
TOTAL GENERAL GOVERNMENT		2,507,364	1,932,724
Judicial			
Juvenile Court	Copier	4,500	-
State Court Judges	CANON Copier Judge Emerson's office	3,995	-
Superior Court	Videoconferencing Software CCA, DTE, WHM	450	-
	CANON Copier Judge Emerson's office	3,995	-
	HP Printer Judge McClain's courtroom #1	240	-
TOTAL JUDICIAL		13,180	-
Public Safety			
Sheriff Detention	5 Replacement Warrant/Transport Vehicles	175,000	-
	Replace Black Creek Jail Security System	3,000,000	-
Sheriff Enforcement	35 Tahoes 1st year of a 36 mos Lease For Take-Home Car Program	400,000	400,000
	5 Criminal Investigation Vehicle Replacements	170,000	-
	5 Patrol Car Replacements with equipment	240,600	-
	Equipment and install for 35 Tahoes	840,000	840,000
TOTAL PUBLIC SAFETY		4,825,600	1,240,000

<u>Department</u>	<u>BIR Description</u>	<u>Requested</u>	<u>Recommend</u>
Public Works			
D.O.T. - Maintenance & Const.	Three Mowings	300,000	300,000
	Litter Pickup	100,000	100,000
TOTAL PUBLIC WORKS		400,000	400,000
Health and Welfare			
Senior Citizen Services	Purchase 8 surface Pro laptops	13,396	-
	Purchase New Ford Escape	20,488	-
	Purchase New Shuttle Bus E 450	66,170	-
TOTAL HEALTH AND WELFARE		100,054	-
Parks, Recreation and Culture			
Douglas County Libraries	Repair/replace DR parking lot lighting	5,912	-
	Replace DR water fountain	1,300	-
Parks and Recreation	Operating Budget for New Boundary Waters Rec. Ctr.	584,866	-
	New Roof for Deer Lick Recreation Center	225,000	-
	Football Concession Stand for Bill Arp Park	600,000	-
	Athletic Field Fencing for Various Parks	400,000	-
	Replace Deer Lick Gym Floor	122,300	-
	Therapeutic Program Assistant Position	50,718	-
	Two Scag Mowers for Boundary Waters Park	21,468	-
	Scoreboards for Bill Arp, Fairplay, Deer Lick	63,300	-
	2021 Ford F150 Truck for Park Security Division	34,993	-
	Flag Poles for 4 Parks	7,500	-
	Ford F250 Truck for Boundary Waters Park	33,522	-
	Two Goal Posts for Bill Arp Park Football Field	7,648	-
	Block Restroom for Chestnut Log Soccer Complex	150,000	-
	6 x 10 Cargo Trailer for Recreation Division	2,896	-
	Tables and Chairs for Recreation Division	4,982	-
	Coach Bus Rental for Special Olympics Travel	8,377	-
	Playground Units for DL, BA, CNP, PR, and WW Parks	375,000	-
	Comprehensive Master Plan	120,000	-
	Repave Main Parking Lot at Winston Park	95,000	-

<u>Department</u>	<u>BIR Description</u>	<u>Requested</u>	<u>Recommend</u>
	Dog Park for Clinton Nature Preserve	15,500	-
	Replace Netting at Chestnut Log Soccer Complex	71,200	-
	Upgrade Maintenance Secretary to Full Time	22,329	-
	Four Soccer Goals for Boundary Waters Park	7,196	-
	Office Furniture for Deer Lick Recreation Division Staff	11,377	-
	2021 Ford Explorer for Park Security Division	36,795	-
	Ford F150 Truck for Boundary Waters Sheriff's Work Detail	28,363	-
	Replace Security Cameras at Family Fun Center	4,295	-
	Install Irrigation at Park Entrances	14,000	-
	Eliminate PT Sec. Pos. & Increase Pay of Donna Reed	5,211	-
	Two Bleachers for Bill Arp Football Field	1,629	-
	Repairs/Improvements to Family Fun Center	9,774	-
	Five Bench Swings for Various Parks	5,000	-
	Three Brush cutters for Boundary Waters Park	1,058	-
	One Edger for Boundary Waters Park	1,504	-
	Two L-Screens for Post Road Park	600	-
	Four Shade Tops (Lithia, Clinton, Winston)	20,500	-
Aquatic Center	Resurfacing pools, deck, locker rooms	297,182	-
	Replacement of Addison HVAC - locker rooms	48,650	-
	Replacement of TRANE 4-tone gas/electric	8,012	-
	Replacement of pool pack with new unit	485,000	-
TOTAL PARKS, RECREATION AND CULTURE		4,009,958	-
Planning and Community Development			
Geographic Information System	ArcGIS Image Server	17,000	-
Connect Douglas	Security Upgrades	250,000	-
TOTAL PLANNING COMMUNITY DEV		267,000	-
TOTAL GENERAL FUND		12,123,156	3,572,724

GENERAL FUND SUMMARY

General Fund Summary

	Actual <u>2019</u>	Adopted <u>2020</u>	Estimated <u>2020</u>	Budget <u>2021</u>
Total Revenue	\$ 92,482,207	\$ 97,719,638	\$ 109,677,449	\$ 98,225,842
Total Expenditures	\$ 94,678,311	\$ 102,421,194	\$ 104,787,450	\$ 97,006,374
Revenues over/(under) Expenditures	\$ (2,196,104)	\$ (4,701,556)	\$ 4,889,999	\$ 1,219,468
Beginning Fund Balance	\$ 24,239,272	\$ 22,043,168	\$ 22,043,168	\$ 26,933,166
Ending Fund Balance	\$ 22,043,168	\$ 17,341,612	\$ 26,933,166	\$ 28,152,634
Non-Spendable/Restricted/Assigned	\$ 12,994,748	\$ 7,099,493	\$ 15,006,468	\$ 15,006,468
Unassigned	9,048,420	10,242,119	11,926,698	13,146,166
			As % of Expenditures	Total Expenditures
			13.55%	\$ 97,006,374

Required FY21 Funding (Non-Recurring)

Sick Leave Incentive Payout - Due to Sunset Clause	Gen. Appro.	936,724
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	As % of Expenditures	Total Expenditures
	12.47%	\$ 97,943,098

Recommended Budget Improvement Requests: Re

DCSO One Time Contribution for Tahoe	Sheriff	500,000
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Recommended Budget Improvement Requests: Ex

Intrusion Detection System (Option B)	Info. Svcs.	20,000
Transition from Tax Main to Tyler Tech SAAS	Gen Appro Tax Con	976,000
35 Tahoe 36 mth Lease For Take-Home Car Progra	Sheriff	400,000
Equipment and install for 35 Tahoe	Sheriff	840,000
Three Mowings	DOT	300,000
Litter Pickup	DOT	100,000
		<u>\$ 2,636,000</u>

	As % of Expenditures	Total Expenditures
Unassigned	10.02%	\$ 100,579,098

ALL OTHER FUNDS

UNINCORPORATED AREA SPECIAL DISTRICT

	Actual <u>2019</u>	Adopted <u>2020</u>	Estimated <u>2020</u>	Budget <u>2021</u>
Revenues:				
Taxes				
Beer & Wine/Liquor	\$ 634,618	\$ 630,000	\$ 612,000	\$ 612,000
Franchise	1,459,115	1,466,000	1,418,000	1,418,000
Insurance Premium Taxes	6,614,885	6,937,340	7,065,456	7,065,456
Energy Excise Tax	53,016	50,000	45,140	45,140
Energy Excise Tax - SPLOST %	44,223	49,000	39,000	39,000
Financial Institutions	196,825	196,824	204,000	204,000
Licenses & Permits				
Other Permits	303,950	254,647	216,148	216,148
Occupational Taxes	971,249	925,000	665,500	665,500
Building Permits	204,195	150,000	204,000	150,000
Charges for Services				
Zoning / Mobile Homes / Maps / Street Lights	3,257	5,000	11,600	6,000
Plan Review Fees / Preliminary Final / DCR Plan Review	78,494	55,000	65,000	55,000
Other	16,864	1,000	1,000	2,000
Miscellaneous				
	8,044	-	-	-
Other Financing Sources	<u>509,680</u>	<u>535,000</u>	<u>315,000</u>	<u>315,000</u>
Total Revenues	<u>\$ 11,098,415</u>	<u>\$ 11,254,811</u>	<u>\$ 10,861,844</u>	<u>\$ 10,793,244</u>
Expenditures:				
Public Works				
Development Control	\$ 307,414	\$ 291,064	\$ 291,064	\$ 285,106
Planning and Community Development				
Code Enforcement Officer Division	338,852	366,339	366,339	346,945
Development Services Administration	177,288	188,519	188,519	181,258
Occupational Tax Division	110,011	123,285	123,285	100,450
Permits and Inspections	438,170	452,417	452,417	515,083
Planning and Zoning	421,814	476,515	476,515	401,140
General Appropriations				
General Appropriations	<u>13,210,376</u>	<u>8,661,002</u>	<u>8,661,002</u>	<u>7,579,277</u>
Total Expenditures	<u>\$ 15,003,925</u>	<u>\$ 10,559,141</u>	<u>\$ 10,559,141</u>	<u>\$ 9,409,259</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (3,905,510)</u>	<u>\$ 695,670</u>	<u>\$ 302,703</u>	<u>\$ 1,383,985</u>
Beginning Fund Balance	<u>\$ 4,635,477</u>	<u>\$ 729,967</u>	<u>\$ 729,967</u>	<u>\$ 1,032,670</u>
Ending Fund Balance	<u>\$ 729,967</u>	<u>\$ 1,425,637</u>	<u>\$ 1,032,670</u>	<u>\$ 2,416,655</u>
Fund Balance as a % of Expenditures	5%	14%	10%	26%

FIRE PROTECTION SERVICES AND EMS

	<u>Actual</u> <u>2019</u>	<u>Adopted</u> <u>2020</u>	<u>Estimated</u> <u>2020</u>	<u>Budget</u> <u>2021</u>
Revenues:				
Intergovernmental				
Fed Gov - COVID	\$ -	\$ -	\$ 68,503	\$ -
Fed Gov/State Grants	14,661	-	11,126	-
Revenue From Local Governments	2,028,399	2,045,200	2,054,786	2,051,786
License and Permits				
Consumer Firework Fees	3,500	2,500	3,000	3,000
Charges for Services				
Plan Review Fee	6,716	6,500	3,500	3,500
Ambulance Fees	2,721,818	2,500,000	2,500,000	2,500,000
Miscellaneous	50	-	300,755	-
Other Financing Sources				
From General Fund for EMS Services	4,699,272	5,781,633	5,781,633	6,040,735
From Uninc. Fund for Fire Services	5,749,776	6,802,433	6,802,433	6,482,449
Total Revenues	<u>\$ 15,224,192</u>	<u>\$ 17,138,266</u>	<u>\$ 17,525,736</u>	<u>\$ 17,081,470</u>
Expenditures:				
Public Safety				
Fire Protection Services and EMS	\$ 16,177,178	\$ 16,563,265	\$ 16,936,314	\$ 17,081,470
Total Expenditures	<u>\$ 16,177,178</u>	<u>\$ 16,563,265</u>	<u>\$ 16,936,314</u>	<u>\$ 17,081,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (952,986)	\$ 575,001	\$ 589,422	\$ -
Beginning Fund Balance	\$ 659,819	\$ (293,167)	\$ (293,167)	\$ 296,255
Ending Fund Balance	<u>\$ (293,167)</u>	<u>\$ 281,834</u>	<u>\$ 296,255</u>	<u>\$ 296,255</u>
Fund Balance as a % of Expenditures	-2%	2%	2%	2%

*\$296k received in FY20 as insurance settlement on fire truck

**FY21 budget includes \$452k in sick leave incentive payout

FIRE PROTECTION SERVICES AND EMS

<u>Budget Improvement Requests:</u>	<u>Requested</u>	<u>Recommend</u>
CAD Upgrade Compatibility	\$ 15,750	\$ -
Ballistics Equipment	28,500	-
Inventory Control Software	20,765	-
Computer Upgrades w. laptops	15,175	-
Breathing Air Refill Station	30,000	-
Fire Extinguisher Simulator & RACE Station	20,000	-
Establish 8th Ambulance	598,488	-
	<hr/>	
	728,678	-

ANIMAL CONTROL SERVICES

	Actual <u>2019</u>	Adopted <u>2020</u>	Estimated <u>2020</u>	Budget <u>2021</u>
Revenues:				
Intergovernmental				
State Gov - Operating Categorical	\$ -	\$ -	\$ 5,000	\$ -
Revenue From Local Governments	317,051	315,851	315,851	309,781
Charges for Services				
Animal Control Fees	63,926	58,800	29,000	20,000
Courts and Law Enforcement				
Restitution	- -	- -	- -	- -
Miscellaneous				
	34,946	- -	53,000	- -
Other Financing Sources				
From Uninc. Fund	1,260,600	658,569	658,569	1,096,828
Total Revenues	<u>\$ 1,676,523</u>	<u>\$ 1,033,220</u>	<u>\$ 1,061,420</u>	<u>\$ 1,426,609</u>
Expenditures:				
Public Safety				
Animal Control Services	\$ 1,662,158	\$ 1,608,220	\$ 1,550,000	\$ 1,426,609
Total Expenditures	<u>\$ 1,662,158</u>	<u>\$ 1,608,220</u>	<u>\$ 1,550,000</u>	<u>\$ 1,426,609</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 14,365</u>	<u>\$ (575,000)</u>	<u>\$ (488,580)</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 501,493</u>	<u>\$ 515,858</u>	<u>\$ 515,858</u>	<u>\$ 27,278</u>
Ending Fund Balance	<u>\$ 515,858</u>	<u>\$ (59,142)</u>	<u>\$ 27,278</u>	<u>\$ 27,278</u>
Fund Balance as a % of Expenditures	<u>31%</u>	<u>-4%</u>	<u>2%</u>	<u>2%</u>

ALL OTHER FUNDS

	<u>Adopted 2020</u>	<u>Budget 2021</u>	<u>Fund Balance</u>	<u>Fund Bal as % of Exp.</u>
Special Revenue Funds				
District Attorney	\$ 200,000	\$ 355,303	\$ 355,303	100%
Drug Abuse Treatment & Education	171,600	285,100	905,262	318%
Emergency Telephone System	3,250,553	3,234,951	4,377,195	135%
Hotel-Motel Tax	1,400,000	840,000	67,577	8%
Law Library	600,853	624,866	624,866	100%
Neighborhood Stabilization Program	250,501	250,200	339,952	136%
Sheriff Asset Forfeiture	2,345,593	2,637,627	2,637,627	100%
Sheriff Inmate Commissary	491,468	630,582	630,582	100%
Sheriff Other Programs	40,743	42,003	42,003	100%
Sidewalk	1,000	50	25,053	50106%
State Court Technology Fund	57,000	57,378	57,378	100%
Victim Assistance	240,576	242,536	199,358	82%
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 9,049,887</u>	<u>\$ 9,200,596</u>	<u>\$ 10,262,156</u>	
Capital Projects Funds				
2016 SPLOST Capital Project	\$ 19,469,250	\$ 16,916,625	\$ -	0%
TOTAL CAPITAL PROJECTS FUNDS	<u>\$ 19,469,250</u>	<u>\$ 16,916,625</u>	<u>\$ -</u>	
Debt Service Fund				
2016 SPLOST Debt Service	\$ 19,469,250	\$ 16,916,625	\$ -	0%
TOTAL CAPITAL TRANSPORTATION FUND	<u>\$ 19,469,250</u>	<u>\$ 16,916,625</u>	<u>\$ -</u>	
Enterprise Funds				
Solid Waste Disposal	\$ 2,548,010	\$ 2,196,600	\$ (1,018,747)	-46%
TOTAL ENTERPRISE FUNDS	<u>\$ 2,548,010</u>	<u>\$ 2,196,600</u>	<u>\$ (1,018,747)</u>	
Internal Service funds				
Self-Insurance	\$ 16,512,896	\$ 16,154,059	\$ -	0%
Workers Compensation	956,900	756,900	519,404	69%
TOTAL INTERNAL SERVICE FUNDS	<u>\$ 17,469,796</u>	<u>\$ 16,910,959</u>	<u>\$ 519,404</u>	
E911 Budget Improvement Requests:		Requested	Recommend	
Update existing CAD system due to technology change		\$ 117,000	\$ -	



FY21 BUDGET SCHEDULE

12/01 – Public Hearing

12/15 – Budget Adoption

01/01 – FY21 Begins