

2022 PROPOSED BUDGET

NOVEMBER 30, 2021





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BUDGET GUIDELINES



FY22 RECOMMENDED BUDGET GUIDELINES



FY 2022 PROPOSED REVENUES
LESS THAN OR EQUAL TO
FY 2021 ESTIMATED REVENUES



- ❖ FY21 Revenues = \$104,631,524
- ❖ FY22 Revenues = \$104,631,524

FY22 RECOMMENDED BUDGET GUIDELINES



FY 2022 PROPOSED RECURRING EXPENDITURES
LESS THAN OR EQUAL TO
FY 2022 PROPOSED RECURRING REVENUES



RECURRING

- ❖ FY22 Expenditures = \$103,577,085
- ❖ FY22 Revenues = \$104,631,524

FY22 UNRESTRICTED FUND BALANCE



Unrestricted Fund Balance Calculation

2022 Recurring Revenue	\$ 104,631,524	
2022 Expenditures	\$ 103,577,085	
Revenues Over (Under) Expenditures	\$ 1,054,439	
<u>Beginning Unassigned Fund Balance</u>	<u>\$ 28,033,128</u>	
Ending Unassigned Fund Balance	\$ 29,087,567	28%
Reserves for Capital Outlay	\$ 3,348,210	25%
Estimated Unrestricted Fund Balance	\$ 25,739,358	25%



**FUND BALANCE - MINIMUM
12% OF EXPENDITURES**



When the County's General Fund unassigned fund balance exceeds 15% of expenditures, twenty-five per-cent (25%) of the excess funds are to be placed in the committed fund balance for future capital outlay.

GENERAL FUND OVERVIEW



GENERAL FUND RECURRING REVENUES

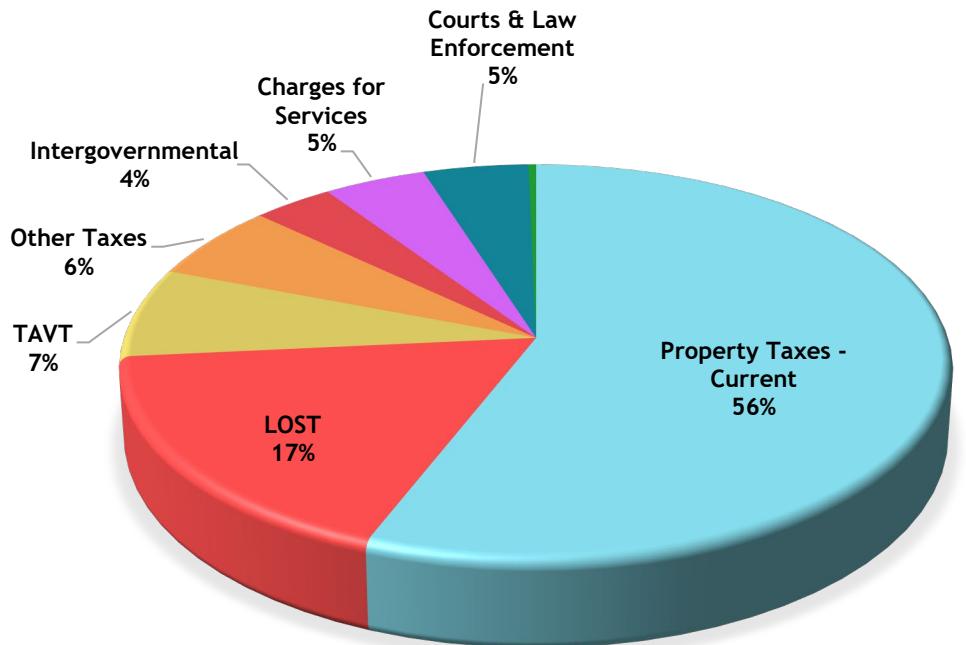


Recurring Revenues

Property Taxes - Current	\$ 59,544,536
LOST	18,102,140
TAVT	7,093,558
Other Taxes	6,435,758
Intergovernmental	4,697,974
Charges for Services	3,529,551
Courts & Law Enforcement	4,848,475
Miscellaneous	379,532
Total Recurring Revenues	\$ 104,631,524

FY22 Revenue Assumptions:

- Property Tax
 - Same as FY21 @ \$59.5M
 - 93% Collection Rate
 - No New Growth/No Reassessed Growth

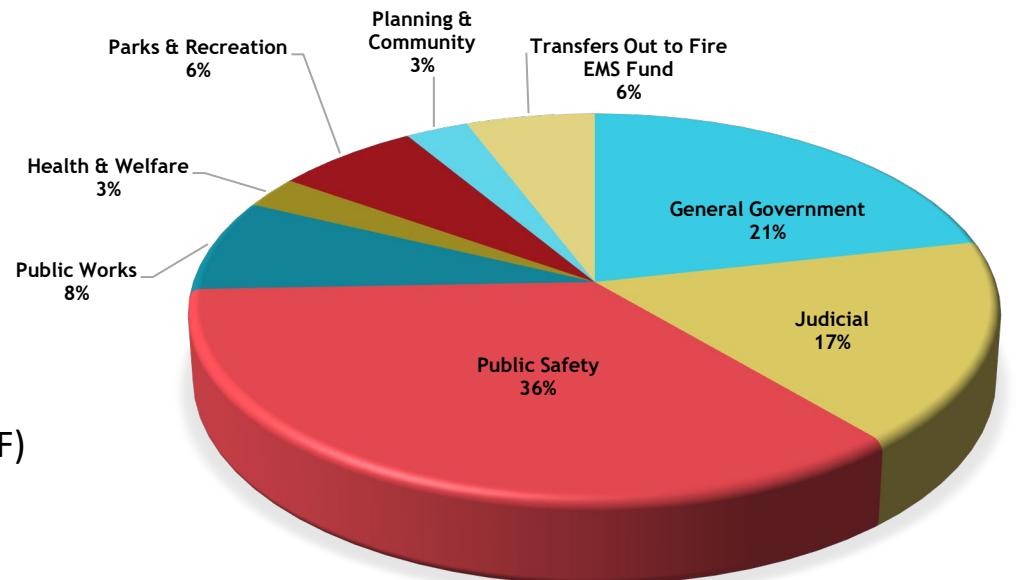


GENERAL FUND RECURRING EXPENDITURES



Recurring Expenditures

General Government	\$ 22,315,156
Judicial	17,813,288
Public Safety	36,941,990
Public Works	7,950,473
Health & Welfare	2,734,152
Parks & Recreation	6,814,476
Planning & Community	2,966,815
Transfers Out to Fire EMS Fund	6,040,735
Total Recurring Expenditures	\$ 103,577,085



FY22 Expenditure Assumptions:

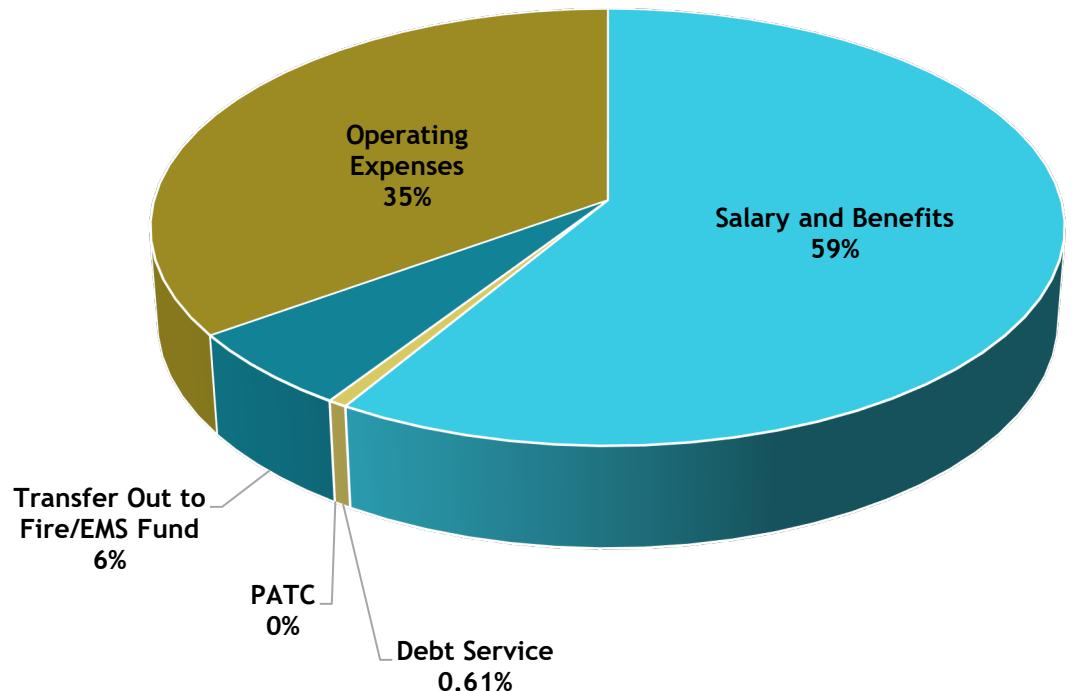
- Retirement DB contribution \$8.7M (\$6.8M GF)
- Dept. 190 Contingency - \$275k
- Election Year
- Public Works
- Beautification – 6 Mowing Cycles
- Includes Year Operations for New Senior Center & Rec. Center
- No Proposed Addition to Core (PATC) – No Capital / No Addition to Staff

GENERAL FUND RECURRING EXPENDITURES BY CATERGORY



Recurring Expenditures

Salary	\$ 41,554,470
Group Insurance	10,243,682
FICA	3,384,758
Retirement	4,489,247
Workers Compensation	1,065,636
Debt Service	630,687
Transfer Out to Fire/EMS Fund	6,040,735
Operating Expenses	<u>36,167,870</u>
Recurring Expenditures	\$ 103,577,085



GENERAL FUND REVENUE



	Actual <u>2019</u>	Actual <u>2020</u>	Adopted <u>2021</u>	Actual Oct-21	Estimated <u>2021</u>	Proposed <u>2022</u>
Recurring Revenues						
Property Taxes - Current	\$ 44,726,113	\$ 57,244,536	\$ 56,173,402	\$ 3,230,382	\$ 59,544,536	\$ 59,544,536
LOST	17,734,623	18,102,140	17,734,623	15,508,972	18,102,140	18,102,140
TAVT	\$ 5,963,707	\$ 7,093,558	\$ 7,000,000	\$ 6,478,326	\$ 7,093,558	\$ 7,093,558
Other Taxes	4,890,434	6,435,758	6,435,585	6,919,039	6,435,758	6,435,758
Licenses & Permits	\$ 51,503	\$ 95,914	\$ 47,000	\$ 88,446	\$ 95,914	\$ 95,914
Intergovernmental	4,929,286	4,697,974	3,752,471	2,297,642	4,697,974	4,697,974
Charges for Services	\$ 4,804,703	\$ 3,529,551	\$ 3,234,733	\$ 1,740,314	\$ 3,529,551	\$ 3,529,551
Courts & Law Enforcement	4,928,699	4,848,475	4,219,200	3,516,726	4,848,475	4,848,475
Use of Property & Money	\$ 427,885	\$ 104,587	\$ -	\$ -	\$ 104,587	\$ 104,587
Miscellaneous	592,538	179,031	2,700,448	161,270	179,031	179,031
Total Recurring Revenues	\$ 89,049,491	\$ 102,331,524	\$ 101,297,462	\$ 39,941,117	\$ 104,631,524	\$ 104,631,524
Non-Recurring Revenues						
LOST Audit	\$ -	\$ 980,000	\$ -	\$ -	\$ -	\$ -
CARES Act / COVID Funding (i.e. Elections)	-	3,894,305	-	-	-	-
Capital Grants	\$ 1,103,357	\$ 1,324,637	\$ -	\$ -	\$ -	\$ -
BOE Radio Payment	-	-	-	-	-	-
Insurance Claims	\$ 1,383,990	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA Transfer IN	-	-	-	1,271,956	1,271,959	3,824,774
Transfers In	\$ 743,469	\$ 4,175,421	\$ 2,519,327	\$ 2,547,195	\$ 2,547,195	\$ -
Sale of Assets	201,900	897	-	-	-	-
Capital Lease	\$ -	\$ 1,555,370	\$ -	\$ -	\$ -	\$ -
Total Non-Recurring Revenues	\$ 3,432,716	\$ 11,930,630	\$ 2,519,327	\$ 3,819,151	\$ 3,819,151	\$ 3,824,774
Total Revenue	\$ 92,482,207	\$ 114,262,154	\$ 103,816,789	\$ 43,760,268	\$ 108,450,675	\$ 108,456,298

REVIEW OF GENERAL FUND BUDGET



2022 PROPOSED BUDGET- GENERAL GOVERNMENT



	Actual <u>2020</u>	Adopted <u>2021</u>	Proposed <u>2022</u>	Proposed BIR	Proposed Total
General Government					
District 1 Commissioner	\$ 37,782	\$ 51,881	\$ 77,689	\$ -	\$ 77,689
District 2 Commissioner	46,953	52,569	77,686	-	77,686
District 3 Commissioner	38,037	51,881	77,686	-	77,686
District 4 Commissioner	235	3,600	16,000	-	16,000
Board of Commissioners	1,219,153	1,115,017	754,711	-	754,711
Communications	516,131	606,112	513,095	-	513,095
County Administrator	-	-	1,061,969	-	1,061,969
Courthouse Maintenance	923,765	1,058,883	974,782	-	974,782
Election Board & Voter Registration	2,037,609	3,544,619	1,572,183	-	1,572,183
External Affairs	228,084	308,700	86,257	-	86,257
Finance	870,857	908,733	864,644	-	864,644
General Appropriations	12,973,359	12,895,611	12,382,682	-	12,382,682
Human Resources	451,399	424,267	382,896	-	382,896
Information Services	1,737,869	1,764,310	1,724,933	-	1,724,933
Legal Services	726,653	706,961	1,136,000	-	1,136,000
Printing & Mail	135,925	145,751	136,501	-	136,501
Property Management	621,483	743,632	861,447	-	861,447
Purchasing	366,815	403,266	361,709	-	361,709
Records Retention	150,969	158,441	190,043	-	190,043
Risk and Safety	280,349	264,873	281,535	-	281,535
Tax Appraisal	1,174,480	1,241,058	1,588,071	-	1,588,071
Tax Assessor	131,810	127,420	170,140	-	170,140
Tax Commissioner	1,986,831	2,141,144	3,003,541	-	3,003,541
Tax Equalization Board	32,719	50,805	59,690	-	59,690
TOTAL GENERAL GOVERNMENT	\$ 26,689,267	\$ 28,769,534	\$ 28,355,890	\$ -	\$ 28,355,890

2022 PROPOSED BUDGET- JUDICIAL



	Actual <u>2020</u>	Adopted <u>2021</u>	Proposed <u>2022</u>	Proposed BIR	Proposed Total
Judicial					
Clerk of Superior Court	\$ 2,134,396	\$ 2,431,496	\$ 2,305,249	\$ -	\$ 2,305,249
District Attorney	3,047,731	3,294,360	3,299,679	-	3,299,679
Juvenile Court	1,408,714	1,637,611	1,553,214	-	1,553,214
Juvenile Public Defender	181,084	202,930	209,419	-	209,419
Juvenile Programs Administration	1,235,934	2,065,203	1,067,388	-	1,067,388
Magistrate Court	926,668	951,199	971,881	-	971,881
Probate Court	503,961	558,430	749,867	-	749,867
Public Defender	2,319,150	2,522,581	2,560,165	-	2,560,165
State Court Clerk	592,119	636,343	630,237	-	630,237
State Court - DUI	334,316	356,777	334,074	-	334,074
State Court Judges	820,792	911,707	897,505	-	897,505
State Court Solicitor	1,744,332	1,868,792	1,785,693	-	1,785,693
Superior Court	556,916	562,802	601,858	-	601,858
Superior Court Felony Drug Court	614,165	1,170,493	847,059	-	847,059
TOTAL JUDICIAL	\$ 16,420,278	\$ 19,170,724	\$ 17,813,288	\$ -	\$ 17,813,288

2022 PROPOSED BUDGET- PUBLIC SAFETY AND PUBLIC WORKS



	Actual <u>2020</u>	Adopted <u>2021</u>	Proposed <u>2022</u>	Proposed <u>BIR</u>	Proposed <u>Total</u>
Public Safety					
Coroner	\$ 234,751	\$ 216,738	\$ 444,194	\$ -	\$ 444,194
Emergency Management	289,856	339,262	338,239	-	338,239
Sheriff Detention	18,511,095	19,781,946	19,909,498	-	19,909,498
Sheriff Enforcement	18,151,420	20,252,401	16,250,059		16,250,059
TOTAL PUBLIC SAFETY	\$ 37,187,122	\$ 40,590,347	\$ 36,941,990	\$ -	\$ 36,941,990
Public Works					
D.O.T. - Administration	\$ 768,261	\$ 970,549	\$ 969,237	\$ -	\$ 969,237
D.O.T. - Maintenance & Const.	2,696,064	4,526,841	4,251,465		4,251,465
D.O.T. - Traffic Operations	1,319,749	1,480,303	1,383,527	-	1,383,527
Fleet Management	1,366,390	1,431,119	1,346,244	-	1,346,244
TOTAL PUBLIC WORKS	\$ 6,150,464	\$ 8,408,812	\$ 7,950,473	\$ -	\$ 7,950,473

2022 PROPOSED BUDGET



	Actual <u>2020</u>	Adopted <u>2021</u>	Proposed <u>2022</u>	Proposed <u>BIR</u>	Proposed <u>Total</u>
Health and Welfare					
Board of Health	\$ 389,746	\$ 389,746	\$ 376,175	\$ -	\$ 376,175
Boys & Girls Club	14,259	14,259	12,428	-	12,428
Community Services Board	989,776	1,014,776	509,007	-	509,007
Public Welfare	262,842	302,355	417,360	-	417,360
Family and Children Services	73,332	73,332	63,918	-	63,918
Senior Citizen Services	1,365,876	1,587,672	1,355,264	-	1,355,264
TOTAL HEALTH AND WELFARE	\$ 3,095,831	\$ 3,382,140	\$ 2,734,152	\$ -	\$ 2,734,152
Parks, Recreation and Culture					
Douglas County Libraries	\$ 1,758,022	\$ 1,917,043	\$ 2,030,016	\$ -	\$ 2,030,016
Parks and Recreation	2,749,088	3,191,087	2,896,543	-	2,896,543
Aquatic Center	706,990	858,644	1,023,841	-	1,023,841
Activity Center	-	-	258,500	-	258,500
Senior Center	289,997	338,555	605,576	-	605,576
TOTAL PARKS, RECREATION AND CULTURE	\$ 5,504,097	\$ 6,305,329	\$ 6,814,476	\$ -	\$ 6,814,476

2022 PROPOSED BUDGET



	Actual <u>2020</u>	Adopted <u>2021</u>	Proposed <u>2022</u>	Proposed <u>BIR</u>	Proposed <u>Total</u>
Planning and Community Development					
Cooperative Extension	\$ 121,206	\$ 136,238	\$ 120,704	\$ -	\$ 120,704
Economic Development	339,500	339,500	350,250	-	350,250
Geographic Information System	266,367	329,537	250,502	-	250,502
Connect Douglas	4,129,532	5,848,173	2,237,902	-	2,237,902
S.H.A.R.E. House	8,555	8,555	7,457	-	7,457
TOTAL PLANNING AND COMMUNITY DEVELOPMENT	\$ 4,865,160	\$ 6,662,003	\$ 2,966,815	\$ -	\$ 2,966,815
 TOTAL GENERAL FUND					
Revenues over/(under) Expenditures	\$ 14,349,934	\$ -	\$ 1,054,440	\$ -	\$ 1,054,440
Beginning Unassigned Fund Balance			\$ 28,033,128		\$ 28,033,128
Ending Unassigned Fund Balance			\$ 29,087,568		\$ 29,087,568
Unassigned Fund Balance as a % of Expenditures			28.08%		28.08%

GENERAL FUND BUDGET SUMMARY



General Fund Summary

	Actual <u>2020</u>	Adopted <u>2021</u>	Estimated <u>2021</u>	Budget <u>2022</u>
Total Revenue	<u>\$ 114,262,153</u>	<u>\$ 108,785,875</u>	<u>\$ 108,450,675</u>	<u>\$ 104,631,524</u>
Total Expenditures	<u>\$ 99,912,221</u>	<u>\$ 113,288,889</u>	<u>\$ 104,219,950</u>	<u>\$ 103,577,085</u>
Revenues over/(under) Expenditures	\$ 14,349,932	\$ (4,503,014)	\$ 4,230,725	\$ 1,054,439
Beginning Fund Balance	\$ 22,043,169	\$ 36,393,101	\$ 36,393,101	\$ 40,623,826
Ending Fund Balance	<u>\$ 36,393,101</u>	<u>\$ 31,890,087</u>	<u>\$ 40,623,826</u>	<u>\$ 41,678,265</u>
Non-Spendable/Restricted/Assigned	\$ 14,529,818	\$ 14,529,818	\$ 12,590,698	\$ 12,590,698
Unassigned	21,863,283	17,360,269	28,033,128	29,087,567
				As % of Expenditures
				Total Expenditures
				28.08% \$ 103,577,085

FY 22 Recurring Expenditure Initiatives

Pay Increase for Regular class 5% year 1 & 5% year 2 - includes increasing all staff to a minimum of \$15.00 per hour

YEAR 1 \$ 3,824,774

Pay Increase for Public Safety 10% year 1 & 5% year 2 - includes increasing all staff to a minimum of \$15.00 per hour

As % of Expenditures Total Expenditures
\$ 25,262,793 23.52% \$ 107,401,859

2022 PROPOSED ADDITIONS TO CORE (PATC)



2022 PROPOSED ADDITIONS TO CORE (PATC) - GENERAL FUND



DOUGLAS COUNTY, GEORGIA
General Fund
2022 PROPOSED ADDITIONS TO CORE (PATC)

Constitutional Elected/Appointed Office	Wage Adjustments	Additional Personnel	Vehicles	Equipment	Building Improvements	Technology	Other	Total Request
101 - General Fund								
Board of Tax Assessors	\$62,585	\$116,563	\$20,675			\$72,850		\$272,673
Building maintenance	\$0	\$190,000	\$0	\$62,000	\$478,000	\$257,500		\$987,500
Clerk of Courts	\$285,694			\$15,000	\$32,000	\$20,000		\$352,694
Cooperative Extension Services	\$5,300				\$10,000			\$15,300
Coroner	\$15,789							\$15,789
District Attorney		\$670,515	\$135,915					\$806,430
Fleet management	\$15,428			\$21,000				\$36,428
GIS Mapping	\$23,730					\$130,000		\$153,730
Information Services	\$58,500	\$60,500		\$30,000		\$944,882		\$1,093,882
Juvenile Court	\$52,313				\$50,000			\$102,313
Juvenile Programs Administration	\$22,277							\$22,277
Juvenile Public Defender	\$157,682			\$1,050				\$158,732
Library	\$4,617				\$30,000	\$57,000		\$91,617
Magistrate Court	\$126,215							\$126,215
Parks & Recreation	\$187,856	\$264,614	\$318,772	\$670,331	\$497,523		\$2,014,000	\$3,953,096

2022 PROPOSED ADDITIONS TO CORE (PATC) - GENERAL FUND (CONTINUED)



DOUGLAS COUNTY, GEORGIA
General Fund
2022 PROPOSED ADDITIONS TO CORE (PATC)

Constitutional Elected/Appointed Office	Wage Adjustments	Additional Personnel	Vehicles	Equipment	Building Improvements	Technology	Other	Total Request
101 - General Fund								
Probate Court		\$132,102	\$65,250					\$197,352
Property Management				\$28,950	\$669,500			\$698,450
Public Defender	\$142,365	\$153,700		\$3,300				\$299,365
Purchasing	\$53,393							\$53,393
Records retention	\$28,071							\$28,071
Rideshare - Connect Douglas			\$564,200	\$61,500				\$625,700
Risk and Safety			\$51,206			\$49,999		\$101,205
Senior Services	\$26,280	\$122,614	\$227,144	\$18,900	\$21,000	\$20,000		\$435,938
Sheriff's Office	\$7,393,408		\$1,380,016	\$82,000	\$3,100,000			\$11,955,424
Solicitor General	\$200,000	\$240,000				\$3,850		\$443,850
State Court	\$58,139					\$1,183		\$59,322
State DUI Court	\$3,590			\$1,950				\$5,540
Superior Court Felony Drug Court		\$91,784						\$91,784
Tax Commissioner	\$125,000	\$182,700			\$16,800			\$324,500
Transportation	\$11,824	\$245,390	\$864,900	\$108,393		\$6,000		\$1,236,507

2022 PROPOSED ADDITIONS TO CORE- ALL OTHER DEPARTMENTS



DOUGLAS COUNTY, GEORGIA
All Departments
2022 PROPOSED ADDITIONS TO CORE (PATC)

Constitutional Elected/Appointed Office	Wage Adjustments	Additional Personnel	Vehicles	Equipment	Building Improvements	Technology	Other	Total Request
215 - Emergency Telephone System								
E911	\$329,779							\$329,779
270 - Uninc. Area Special District								
Building Inspections						\$75,000		\$75,000
Code Enforcement		\$325,659	\$58,790	\$2,894		\$690		\$388,034
Development Control	\$24,269							\$24,269
Planning & Zoning	\$21,249						\$75,000	\$96,249
272 - Fire Protection Services & EMS								
Fire & EMS	\$4,169,041		\$500,000	\$147,500	\$10,000	\$24,000		\$4,850,541
274 - Animal Control								
Animal Control	\$9,872						\$9,600	\$19,472
540 - Solid Waste Disposal								
Solid Waste Disposal	\$25,346			\$305,000			\$4,646	\$334,992
TOTAL EXPENDITURES	\$13,639,608	\$2,796,141	\$4,186,868	\$1,559,768	\$4,914,823	\$1,667,600	\$2,098,600	\$30,863,409

REVIEW OF ALL OTHER FUNDS



UNINCORPORATED AREA SPECIAL DISTRICT



UNINCORPORATED AREA SPECIAL DISTRICT

	Actual <u>2020</u>	Adopted <u>2021</u>	Estimated <u>2021</u>	Proposed <u>2022</u>
Revenues:				
Taxes				
Beer & Wine/Liquor	\$ 679,035	\$ 630,000	\$ 602,797	\$ 612,000
Franchise	1,415,175	1,466,000	1,404,319	1,418,000
Insurance Premium Taxes	7,065,456	6,937,340	7,374,871	7,374,871
Energy Excise Tax	48,619	50,000	55,397	56,000
Energy Excise Tax - SPLOST %	40,436	49,000	43,139	45,000
Financial Institutions	204,742	196,824	176,562	180,000
Licenses & Permits				
Other Permits	297,198	254,647	277,477	277,477
Occupational Taxes	802,763	925,000	665,500	665,500
Building Permits	247,039	150,000	294,217	150,000
Charges for Services				
Zoning / Mobile Homes / Maps / Street Lights	14,107	5,000	7,334	6,000
Plan Review Fees / Preliminary Final / DCR Plan Review	70,057	55,000	146,079	55,000
Other	1,416	1,000	1,000	2,000
Miscellaneous				
Other Financing Sources	<u>358,942</u>	<u>535,000</u>	<u>522,957</u>	<u>535,000</u>
Total Revenues	\$ 11,244,985	\$ 11,254,811	\$ 11,571,649	\$ 11,376,848

UNINCORPORATED AREA SPECIAL DISTRICT (CONTINUED)



UNINCORPORATED AREA SPECIAL DISTRICT

	Actual <u>2020</u>	Adopted <u>2021</u>	Estimated <u>2021</u>	Proposed <u>2022</u>
Expenditures:				
Public Works				
Development Control	\$ 277,708	\$ 291,064	\$ 273,245	\$ 290,046
Planning and Community Development				
Code Enforcement Officer Division	348,077	366,339	364,686	327,092
Development Services Administration	186,368	188,519	185,397	181,258
Occupational Tax Division	116,789	123,285	96,411	139,834
Permits and Inspections	395,262	452,417	434,180	433,237
Planning and Zoning	455,125	476,515	428,509	481,362
General Appropriations				
General Appropriations	<u>8,661,008</u>	<u>8,661,002</u>	<u>7,454,337</u>	<u>7,579,277</u>
Total Expenditures	<u>\$ 10,440,337</u>	<u>\$ 10,559,141</u>	<u>\$ 9,236,764</u>	<u>\$ 9,432,106</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 804,648	\$ 695,670	\$ 2,334,884	\$ 1,944,742
Beginning Fund Balance	\$ 729,967	\$ 1,534,615	\$ 1,534,615	\$ 3,869,499
Ending Fund Balance	<u>\$ 1,534,615</u>	<u>\$ 2,230,285</u>	<u>\$ 3,869,499</u>	<u>\$ 5,814,241</u>
Fund Balance as a % of Expenditures	15%	21%	42%	62%

FIRE PROTECTION SERVICES AND EMS



FIRE PROTECTION SERVICES AND EMS

	Actual <u>2020</u>	Adopted <u>2021</u>	Estimated <u>2021</u>	Proposed <u>2022</u>
Revenues:				
Intergovernmental				
Fed Gov - COVID	\$ 4,111,257	\$ 4,108,807	\$ -	\$ -
Fed Gov/State Grants	11,126	17,973	8,667	-
Revenue From Local Governments	2,051,786	2,045,200	2,054,786	2,051,786
License and Permits				
Consumer Firework Fees	3,000	2,500	3,000	3,000
Charges for Services				
Plan Review Fee	3,246	6,500	3,500	3,500
Ambulance Fees	2,584,044	2,500,000	2,500,000	2,500,000
Miscellaneous				
	305,255	4,500	4,500	-
Other Financing Sources				
From General Fund for EMS Services	5,781,636	6,040,735	6,040,735	6,040,735
From Uninc. Fund for Fire Services	6,227,436	6,482,449	6,482,449	6,482,449
Other Financing Sources	575,000	575,000	-	-
Total Revenues	\$ 21,653,786	\$ 21,783,664	\$ 17,097,637	\$ 17,081,470
Expenditures:				
Public Safety				
Fire Protection Services and EMS	\$ 20,584,694	\$ 20,611,872	\$ 16,936,314	\$ 17,081,470
Total Expenditures	\$ 20,584,694	\$ 20,611,872	\$ 16,936,314	\$ 17,081,470
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,069,092	\$ 1,171,792	\$ 161,323	\$ -
Beginning Fund Balance	\$ (293,167)	\$ 775,925	\$ 775,925	\$ 937,248
Ending Fund Balance	\$ 775,925	\$ 1,947,717	\$ 937,248	\$ 937,248
Fund Balance as a % of Expenditures	4%	9%	6%	5%

ANIMAL CONTROL SERVICES



ANIMAL CONTROL SERVICES

	Actual <u>2020</u>	Adopted <u>2021</u>	Estimated <u>2021</u>	Budget <u>2022</u>
Revenues:				
Intergovernmental				
State Gov - Operating Categorical	\$ -	\$ -	\$ -	\$ -
Revenue From Local Governments	320,852	309,781	263,288	309,781
Charges for Services				
Animal Control Fees	33,761	20,000	40,671	40,000
Courts and Law Enforcement				
Restitution	-	-	-	-
Miscellaneous				
	67,728	-	9,644	-
Other Financing Sources				
From Uninc. Fund	658,572	1,096,828	1,096,828	1,096,828
Total Revenues	<u>\$ 1,080,913</u>	<u>\$ 1,426,609</u>	<u>\$ 1,410,431</u>	<u>\$ 1,446,609</u>
Expenditures:				
Public Safety				
Animal Control Services	\$ 1,335,572	\$ 1,458,917	\$ 1,550,000	\$ 1,501,833
Total Expenditures	<u>\$ 1,335,572</u>	<u>\$ 1,458,917</u>	<u>\$ 1,550,000</u>	<u>\$ 1,501,833</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (254,659)	\$ (32,308)	\$ (139,569)	\$ (55,224)
Beginning Fund Balance	\$ 515,858	\$ 261,199	\$ 261,199	\$ 121,630
Ending Fund Balance	<u>\$ 261,199</u>	<u>\$ 228,891</u>	<u>\$ 121,630</u>	<u>\$ 66,406</u>
Fund Balance as a % of Expenditures	20%	16%	8%	4%

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS

	<u>Adopted</u> <u>2021</u>	<u>Proposed</u> <u>2022</u>	<u>Fund</u> <u>Balance</u>	<u>Fund Bal as</u> <u>% of Exp.</u>
Special Revenue Funds				
District Attorney	\$ 355,303	\$ 362,180	\$ 362,180	100%
Drug Abuse Treatment & Education	285,100	285,100	1,086,231	381%
Emergency Telephone System	3,234,951	3,384,246	5,016,783	148%
Hotel-Motel Tax	840,000	930,000	97,354	10%
Law Library	624,866	624,866	2,653,268	425%
Neighborhood Stabilization Program	250,200	250,000	24,614	10%
Sheriff Asset Forfeiture	2,637,627	2,637,627	2,637,627	100%
Sheriff Inmate Commissary	630,582	616,393	616,393	100%
Sheriff Other Programs	42,003	42,319	42,319	100%
Sidewalk	50	25,053	25,053	100%
State Court Technology Fund	57,378	57,378	57,378	100%
Victim Assistance	242,536	218,644	218,644	100%
TOTAL SPECIAL REVENUE FUNDS	\$ 9,200,596	\$ 9,433,806	\$12,837,844	

ALL OTHER FUNDS



	Adopted 2021	Proposed 2022
Capital Projects Funds		
2016 SPLOST Capital Project	\$ 19,469,250	\$ 16,916,625
TOTAL CAPITAL PROJECTS FUNDS	<u>\$19,469,250</u>	<u>\$ 16,916,625</u>
Debt Service Fund		
2016 SPLOST Debt Service	\$ 19,469,250	\$ 4,182,000
TOTAL DEBT SERVICE FUND	<u>\$19,469,250</u>	<u>\$ 4,182,000</u>
Enterprise Funds		
Solid Waste Disposal	\$ 2,548,010	\$ 2,875,734
TOTAL ENTERPRISE FUNDS	<u>\$ 2,548,010</u>	<u>\$ 2,875,734</u>
Internal Service funds		
Self-Insurance	\$ 16,512,896	\$ 16,154,059
Workers Compensation	956,900	756,900
TOTAL INTERNAL SERVICE FUNDS	<u>\$17,469,796</u>	<u>\$ 16,910,959</u>



FY22 BUDGET SCHEDULE

- 11/30 – Public Hearing
- 12/14 – Budget Adoption
- 01/01 – FY 2022 Begins