



Columbia County, Georgia Annual Budget Report Fiscal Year Ending June 30, 2019



Columbia County, GA
Board of
Commissioners



Fiscal Year Ending June 30, 2019
Annual Budget

Fiscal Year 2019 Budget
Columbia County, Georgia
July 1 - June 30

Scott Johnson
County Administrator

Leanne C. Reece
Director of Internal Services

Columbia County Finance Department
630 Ronald Reagan Drive
Building C
Evans, GA 30809
www.columbiacountyga.gov

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Introduction

COLUMBIA COUNTY BOARD OF COMMISSIONERS



The Board of Commissioners seeks to provide the necessary county services in the most cost-efficient and effective manner and to provide the foundation and guidelines necessary for the future prosperity of Columbia County. Each Commissioner is chairman over a committee which provides the conduit for information and business to be conducted between the various County departments and the Board of Commissioners.

The Board of Commissioners typically meets the first and third Tuesday of every month at 6 p.m. in the Auditorium of Building A at the Evans Government Center. Commission meetings can be viewed on the County's website www.columbiacountyga.gov.

Ron C. Cross

Chairman

Term: 2015-2018

Member:

Community and Emergency Services Committee

Development and Engineering Services Committee

Management and Internal Services Committee

Public Works Services Committee



The Countywide elected Chairman conducts all Board of Commission (BOC) meetings, prepares and presents the BOC agenda, and appoints Commission members for each BOC standing committee. He also represents the County at all official functions, executes all contracts and agreements, and is a voting member of each of the four standing committees. Ron has completed the County Commissioner Training Program and the Certified Commissioners Advance Program through the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA). He served on the Governor's Energy Task Force, the Governor's Water Planning Task Force under Governor Purdue. He currently serves as Chairman of the Savannah-Upper Ogeechee Regional Water Planning Council and Chairman of the Public Defender Council under Governor Nathan Deal.

Doug Duncan

Term: 2015-2018

Vice Chair/District 1



Doug is currently appointed to serve as Vice Chairman of the Georgia State Workforce Investment Board by Governor Nathan Deal. He has served as the Chairman of the Development Authority of Columbia County. He is currently pursuing the Certified Commissioners Training Program through ACCG and UGA.

Chair: Management and Internal Services Committee

Vice Chair: Development and Engineering Services Committee

Trey Allen

Term: 2017-2020

District 2



Trey has completed the County Commissioner Training Program through ACCG and UGA and is currently pursuing the Certified Commissioners Advance Program. He currently serves as the Congressional District 12 Representative on the Georgia Board of Education, the Columbia County Advisory Committee to the State Department of Health, the GRU Cancer Center Board and the CSRA Business Lending Advisory Board. Trey has served as the District 12 appointment to the DCA.

Chair: Development and Engineering Services Committee

Vice Chair: Management and Internal Services

Gary Richardson

Term: 2017-2020

District 3



Gary has completed the County Commissioners Training Program by the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA).

Chair: Community and Emergency Services

Vice Chair: Public Works Committee

William D. (Bill) Morris

Term: 2015-2018

District 4



Bill has completed the County Commissioners Training Program through ACCG and UGA.

Chair: Public Works Committee

Vice Chair: Community and Emergency Services Committee

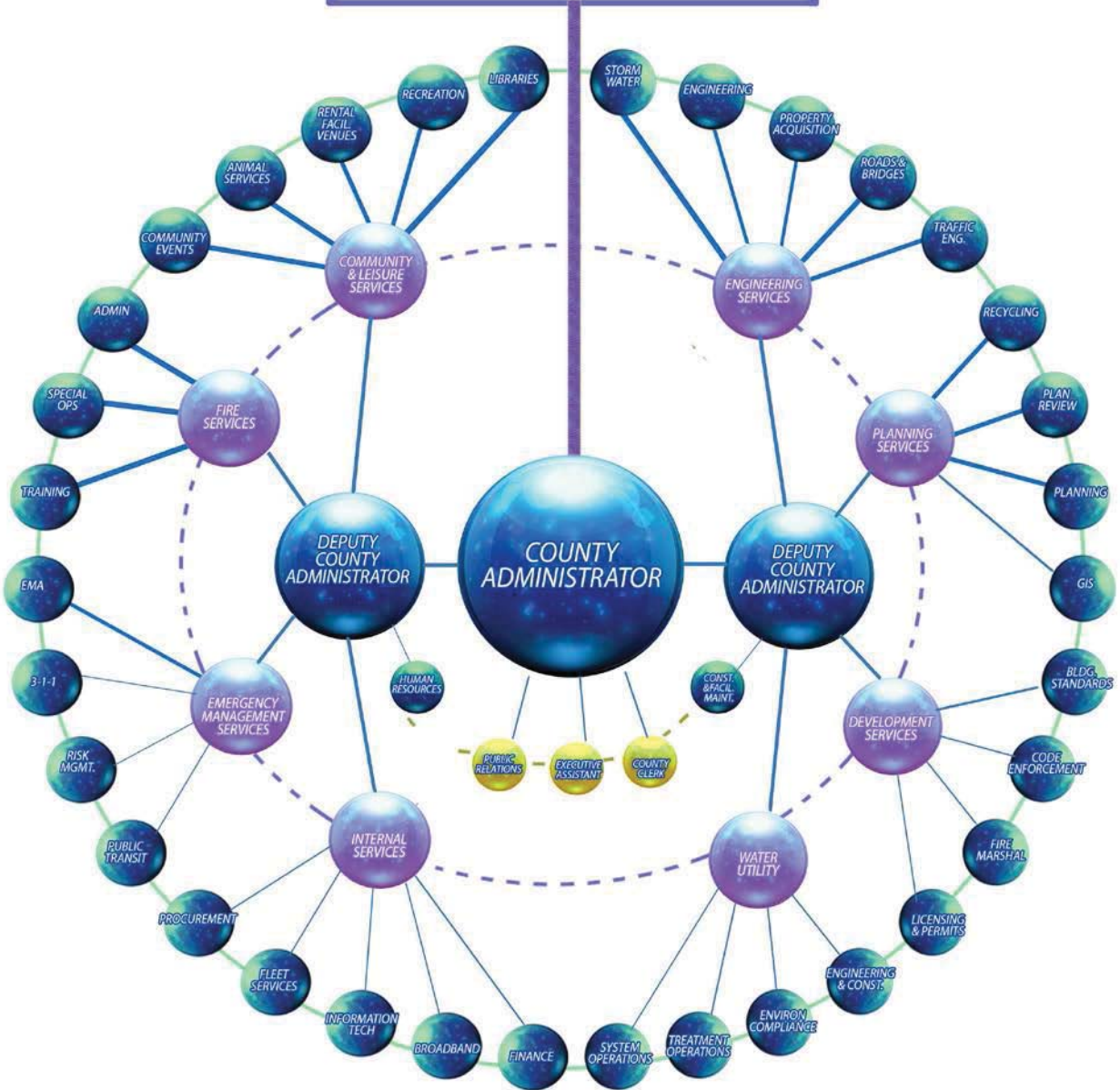


Columbia County Board of Commissioners establishes their priorities, objectives and initiatives with the county's core values of PRIDE: Professionalism, Respect, Integrity, Dedication and Excellence in mind. County employees continue to embrace these values and strive to do their best for our citizens each and every day.

FY 2018-19 PRIORITIES, OBJECTIVES, AND INITIATIVES

1. Balance budget with a proposed decrease in the millage rate for Columbia County.
2. Continue construction on the Performing Arts Center and begin construction on the new Grovetown Library
3. Begin construction on parks (Patriots Park, Lakeside Park, Gateway Park, and The Plaza Park) and greenspace projects
4. Begin construction on Flowing Wells Road, a major roadway project funded by the TSPLOST; and continue acquiring right-of-way for the Lewiston Road widening project.
5. Strive to complete all capital improvement projects funded by SPLOST and bonds on time and under budget.
6. Continue to focus on providing infrastructure needs, to support a growing population, prior to development.
7. Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
8. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
9. Cost-savings initiatives such as the Management Review Team to reduce costs.

COLUMBIA COUNTY BOARD OF COMMISSIONERS



COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
July 1, 2018

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

Ron C. Cross, Chairman
Douglas R. Duncan, Jr., Vice Chairman, District 1

District 2	James E. Allen, III
District 3	Gary L. Richardson
District 4	William D. Morris

CONSTITUTIONAL OFFICERS

Tax Commissioner	Wayne Bridges
Clerk of Court	Cindy Mason
Magistrate Court Judge	Jason Troiano
Probate Court Judge	Alice Padgett
Sheriff	Clay Whittle
Coroner	Vernon Collins

APPOINTED OFFICIALS

County Administrator	Scott Johnson
Deputy County Administrator	Glenn Kennedy
Deputy County Administrator	Matt Schlachter
Director of Community and Leisure Services	John Luton
Director of Development Services	Paul Scarbary
Director of Technology Services	Michael Blanchard
Director of Engineering Services	Steve Cassell
Director of Internal Services	Leanne C. Reece
Director of Water Utility Services	William C. Clayton
Director of Fire Services	Jeremy Wallen
Director of Planning Services	Andrew Strickland
County Clerk	Patrice Crawley
County Attorney	Chris Driver

RESOLUTION NO. 18-027

**RESOLUTION OF THE BOARD OF COMMISSIONERS
OF COLUMBIA COUNTY, GEORGIA ADOPTING AN
ANNUAL BALANCED BUDGET FOR ALL FUNDS OF
COLUMBIA COUNTY, GEORGIA FOR FISCAL YEAR 2018/2019**

THIS RESOLUTION adopted by the Board of Commissioners of Columbia County, Georgia (the "Board").

WHEREAS, it is the duty of the Board to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government pursuant to Section 36-81-3(b)(1) of the Official Code of Georgia Annotated ("O.C.G.A."); and

WHEREAS, nothing shall preclude a local government from adopting a budget for any funds used by the local government in addition to those specifically identified, including enterprise funds and internal service funds; and

WHEREAS, the Board has determined the legal level of budgetary control to be the department level and has approved budgetary policies as outlined in Section 601.1 of the *Columbia County Comprehensive Policy Manual*; and

WHEREAS, a notice of a public hearing was published in the Columbia News Times, a newspaper of general circulation throughout Columbia County (the "Newspaper") at least one (1) week prior to the public hearing that was held on the proposed budget, which public hearing was held on May 1, 2018, at least one week prior to the meeting of the Board at which adoption of the budget resolution was considered, all as required by Section 36-81-5(f) and (g) O.C.G.A.; and

WHEREAS, a report of the proposed budget was published in the Newspaper at least one week prior to the adoption of this Resolution, as required by Section 36-81-6(a) O.C.G.A.

NOW, THEREFORE, BE IT RESOLVED by the Board and it is hereby resolved by authority of same as follows:

Section 1. Adoption of Annual Balanced Budget for Fiscal Year 2018/2019. The annual balanced budget for Fiscal Year 2018/2019 for all funds of Columbia County, GA, in the form attached hereto and made a part hereof as Attachment A is hereby adopted. Nothing shall preclude the Board from amending this budget so as to adapt to changing governmental needs during said Fiscal Year.

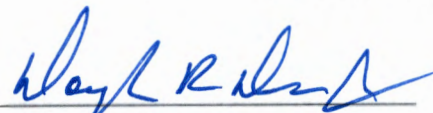
Section 2. Fiscal Year. The Fiscal Year for Columbia County, GA, shall be July 1, 2018 through June 30, 2019.

Section 3. Effective Date. This Resolution shall be effective upon its adoption.

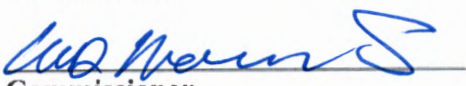
Resolution adopted June 5, 2018.

**BOARD OF COMMISSIONERS
COLUMBIA COUNTY, GEORGIA**


Chairman


Vice-Chairman


Commissioner


Commissioner


Commissioner

CLERK'S CERTIFICATE

I, Patrice R. Crawley, County Clerk of the Board of Commissioners of Columbia County, Georgia, **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of a Resolution 18-027 adopted by the Board of Commissioners at a regular meeting of the Board of Commissioners duly held on June 5, 2018 at 6:00 p.m., which was open to the public and at which a quorum was present and acting throughout, and that the original of said document appears of record in the Resolution Book of the Board which is in my custody and control.

Given under my hand and seal of the Board, this 5th day of June, 2018.



PATRICE R. CRAWLEY
COUNTY CLERK
BOARD OF COMMISSIONERS
OF COLUMBIA COUNTY, GEORGIA

ATTACHMENT A SUMMARY OF PROPOSED BUDGETS

	REVENUES					EXPENDITURES			
	2018 ADOPTED	2018 REVISED	2019 PROPOSED	PCT CHANGE		2018 ADOPTED	2018 REVISED	2019 PROPOSED	PCT CHANGE
page 1 of 2									
GENERAL FUND - operations	\$ 67,748,331	\$ 67,998,331	\$ 69,407,917	2.45%	\$ 67,748,331	\$ 67,998,331	\$ 69,407,917	2.45%	
BUILDING STANDARDS FUND	\$ 2,495,101	\$ 2,495,101	\$ 2,502,511	0.30%	\$ 2,495,101	\$ 2,495,101	\$ 2,502,511	0.30%	
LIBRARY BOARD	\$ 90,000	\$ 90,000	\$ 90,000	0.00%	\$ 90,000	\$ 90,000	\$ 90,000	0.00%	
RECREATION ADVISORY BD	\$ 89,000	\$ 89,000	\$ 89,000	0.00%	\$ 89,000	\$ 89,000	\$ 89,000	0.00%	
STREET LIGHTS FUND	\$ 1,820,200	\$ 1,820,200	\$ 1,880,200	3.30%	\$ 1,820,200	\$ 1,820,200	\$ 1,880,200	3.30%	
SHERIFF'S 911 FUND	\$ 2,832,512	\$ 2,832,512	\$ 2,884,885	1.85%	\$ 2,832,512	\$ 2,832,512	\$ 2,884,885	1.85%	
DRUG COURT	\$ 35,000	\$ 35,000	\$ 35,000	0.00%	\$ 35,000	\$ 35,000	\$ 35,000	0.00%	
DRUG ABUSE TREATMENT	\$ 50,000	\$ 50,000	\$ 50,000	0.00%	\$ 50,000	\$ 50,000	\$ 50,000	0.00%	
SUPPLEMENTAL JUVENILE	\$ 46,000	\$ 46,000	\$ 46,000	0.00%	\$ 46,000	\$ 46,000	\$ 46,000	0.00%	
JAIL FUND	\$ 150,000	\$ 150,000	\$ 150,000	0.00%	\$ 150,000	\$ 150,000	\$ 150,000	0.00%	
FEDERAL ASSET SHARING	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	
STATE CONDEMNATION FUND	\$ 50,000	\$ 50,000	\$ 50,000	0.00%	\$ 50,000	\$ 50,000	\$ 50,000	0.00%	
LODGING TAX FUND	\$ 959,533	\$ 959,533	\$ 990,000	3.18%	\$ 959,533	\$ 959,533	\$ 990,000	3.18%	
MULTIPLE GRANT FUND	\$ 721,000	\$ 721,000	\$ 276,224	-61.69%	\$ 721,000	\$ 721,000	\$ 276,224	-61.69%	
FIRE SERVICES FUND	\$ 12,879,132	\$ 14,026,646	\$ 13,714,140	6.48%	\$ 12,879,132	\$ 14,026,646	\$ 13,714,140	6.48%	
SHERIFF'S GIFTS/DONATIONS	\$ 20,000	\$ 20,000	\$ 20,000	0.00%	\$ 20,000	\$ 20,000	\$ 20,000	0.00%	
INSURANCE PREMIUM TAX	\$ 7,032,148	\$ 7,032,148	\$ 6,932,138	-1.42%	\$ 7,032,148	\$ 7,032,148	\$ 6,932,138	-1.42%	
COMMUNITY EVENTS FUND	\$ 240,000	\$ 240,000	\$ 278,720	16.13%	\$ 240,000	\$ 240,000	\$ 278,720	16.13%	
ARTS DEVELOPMENT FUND	\$ 10,000	\$ 10,000	\$ 5,000	-50.00%	\$ 10,000	\$ 10,000	\$ 5,000	-50.00%	
MILITARY MEMORIAL WALL FUND	\$ -	\$ -	\$ 5,000	#DIV/0!	\$ -	\$ -	\$ 5,000	#DIV/0!	
GA SUP CT CK'S COOP AUTH	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	

ATTACHMENT A SUMMARY OF PROPOSED BUDGETS

	<u>REVENUES</u>				<u>EXPENDITURES</u>			
	2018 ADOPTED	2018 REVISED	2019 PROPOSED	PCT CHANGE	2018 ADOPTED	2018 REVISED	2019 PROPOSED	PCT CHANGE
page 2 of 2								
LAW LIBRARY FUND	\$ 30,000	\$ 30,000	\$ 30,000	0.00%	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
TSPLOST 25% DISCRETIONARY	\$ 2,000,000	\$ 2,000,000	\$ 2,220,000	11.00%	\$ 2,000,000	\$ 2,000,000	\$ 2,220,000	11.00%
2009 GO BOND/2011-2016 SPLOST	\$ 22,133,918	\$ 22,133,918	\$ 17,000,000	-23.19%	\$ 22,133,918	\$ 22,133,918	\$ 17,000,000	-23.19%
TSPLOST CAPITAL PROJECTS	\$ 27,743,000	\$ 27,743,000	\$ 19,350,000	-30.25%	\$ 27,743,000	\$ 27,743,000	\$ 19,350,000	-30.25%
2015 GO BOND	\$ 10,078,317	\$ 10,078,317	\$ 1,076,451	-89.32%	\$ 10,078,317	\$ 10,078,317	\$ 1,076,451	-89.32%
2017 GO BOND	\$ 25,052,916	\$ 25,052,916	\$ 41,893,077	67.22%	\$ 25,052,916	\$ 25,052,916	\$ 41,893,077	67.22%
2017-2022 SPLOST	\$ 18,000,000	\$ 18,000,000	\$ 26,379,038	46.55%	\$ 18,000,000	\$ 18,000,000	\$ 26,379,038	46.55%
TITLE AD VALOREM TAX FUND	\$ 1,500,000	\$ 1,500,000	\$ 3,246,532	116.44%	\$ 1,500,000	\$ 1,500,000	\$ 3,246,532	116.44%
DEBT SERVICE FUND-2015 GO BOND	\$ 2,932,950	\$ 2,932,950	\$ 2,955,300	0.76%	\$ 2,932,950	\$ 2,932,950	\$ 2,955,300	0.76%
DEBTSVCFUND-2016 GO BOND	\$ 7,737,083	\$ 7,737,083	\$ 7,990,049	3.27%	\$ 7,737,083	\$ 7,737,083	\$ 7,990,049	3.27%
DEBTSVCFUND-2017 GO BOND	\$ -	\$ -	\$ 4,867,125	#DIV/0!	\$ -	\$ -	\$ 4,867,125	#DIV/0!
WATER AND SEWER FUND	\$ 35,890,000	\$ 35,890,000	\$ 35,975,000	0.24%	\$ 35,890,000	\$ 35,890,000	\$ 35,975,000	0.24%
STORM WATER UTILITY FUND	\$ 4,650,000	\$ 4,650,000	\$ 5,034,720	8.27%	\$ 4,650,000	\$ 4,650,000	\$ 5,034,720	8.27%
SOLID WASTE MANAGEMENT	\$ 757,024	\$ 757,024	\$ 860,685	13.69%	\$ 757,024	\$ 757,024	\$ 860,685	13.69%
COLUMBIA COUNTY BROADBAND UTILITY	\$ 1,617,680	\$ 1,617,680	\$ 1,811,235	11.96%	\$ 1,617,680	\$ 1,617,680	\$ 1,811,235	11.96%
RENTAL FACILITIES	\$ 743,000	\$ 743,000	\$ 725,000	-2.42%	\$ 743,000	\$ 743,000	\$ 725,000	-2.42%
EMPLOYEE MEDICAL FUND	\$ 10,232,244	\$ 10,232,244	\$ 10,142,244	-0.88%	\$ 10,232,244	\$ 10,232,244	\$ 10,142,244	-0.88%
RISK MANAGEMENT FUND	\$ 1,098,677	\$ 1,098,677	\$ 1,104,544	0.53%	\$ 1,098,677	\$ 1,098,677	\$ 1,104,544	0.53%
UTILITY DAMAGE PREVENTION	\$ 700,106	\$ 700,106	\$ 626,425	-10.52%	\$ 700,106	\$ 700,106	\$ 626,425	-10.52%
CUSTOMER SERVICE AND INFORMATION	\$ 184,647	\$ 184,647	\$ 203,358	10.13%	\$ 184,647	\$ 184,647	\$ 203,358	10.13%
FLEET REPLACEMENT FUND	\$ 2,256,086	\$ 2,256,086	\$ 2,273,443	0.77%	\$ 2,256,086	\$ 2,256,086	\$ 2,273,443	0.77%
GREATER CLARKS HILL REGIONAL LIBRARY	\$ 2,257,422	\$ 2,309,436	\$ 2,639,335	16.92%	\$ 2,257,422	\$ 2,309,436	\$ 2,639,335	16.92%
TOTAL	\$ 274,874,027	\$ 276,323,555	\$ 287,821,296	4.71%	\$ 274,874,027	\$ 276,323,555	\$ 287,821,296	4.71%



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Columbia County
Georgia**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Columbia County, Georgia, for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Executive Summary

Chairman and Members of the Board of Commissioners:

I am pleased to present to you the adopted budget for fiscal year 2019, which will begin July 1, 2018. At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Administrator and staff were instructed to balance the budgets for all Columbia County funds using a zero based budgeting method with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). When initial budget requests were received, expenditures exceeded revenues (with no contingency fund) within the General Fund by \$3,825,026. To eliminate this deficit and to meet the goal of establishing a contingency fund of 2% of proposed expenditures, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. Through the cooperative effort of all involved, projected revenues within the General Fund were increased by \$1,659,586 and projected expenditures were decreased by \$3,638,048, for a net change of \$5,297,634. Therefore, a proposed budget for Columbia County is balanced for all funds for fiscal year 2018/2019 and is presented tonight for adoption by the BOC.

This budget provides funding to maintain current levels of service, while reducing operating costs and capital outlay where possible, with no increase in the millage rate. The annual budget for all funds totals \$282,181,961, reflecting a net increase from the fiscal year 2018 adopted budget of \$9,565,356, or 3.51%. This net increase is primarily due to the use of special purpose local option sales tax and 2017 general obligation bond funds to complete capital projects.

The General Fund budget, excluding the use of reserves, increased \$1.7 million from the fiscal year 2018 adopted budget, or 2.45%. This change is primarily due to an increase in existing personnel costs (no new positions or promotions were included in the FY 2019 adopted budget) of \$1.0 million, or 2.4%. Other than the items mentioned above, no other significant changes occurred in the budget.

Budget Review

Prior to adoption, a series of budget work sessions and committee meetings were held with County staff and Elected Officials. The purpose of these work sessions and meetings was to allow input from staff and Elected Officials, promote communication among staff and Elected Officials, gain understanding regarding all budgetary issues, and to prioritize all budget requests. A public hearing was held on May 1, 2018, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 5, 2018, at its regularly scheduled meeting.

General Fund Highlights

- Total General Fund expenditures, excluding the use of fund balance, increased by 2.45% from the FY 2017/2018 adopted budget, including a contingency of \$1,472,608, or 2.17% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in existing personnel costs of 2.40%, a decrease in new personnel requests of 66.27%, an increase in operating expenditures of 5.33%, a decrease in capital requests of 23.43%, and an increase in contingency of 19.37%.
- New personnel requests within the General Fund include additional hazardous duty pay of 2.5%-5.0% for certified Sheriff's Office personnel in the amount of \$496,168, and salary adjustments for Tax Assessor personnel based on benchmark studies in the amount of \$30,000.

Other Funds Highlights

- Landscape maintenance was transferred from the General Fund to the Insurance Premium Tax Fund.
- One additional mowing crew with associated equipment was included in the Insurance Premium Tax Fund.

- Salary adjustments for hazardous duty pay of 2.5%-5% was included in the Fire Services Fund in the amount of \$145,382
- Funds provided from the lodging tax fund in the amount of \$50,000 to promote tourism within the municipalities.

Revenue Assumptions

- Growth in the real and personal property tax digest is projected to be 3%. Therefore, the budget was prepared and balanced using a 3% increase in general property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.
- The County has experienced an annualized increase in local option sales tax (LOST) revenues of 3.77% as of March 2018. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 1.5% increase in LOST revenues.

New Departments/Funds

A new fund was established to account for debt service requirements for the 2017 general obligation bond.

Holistic Salary Study

A holistic salary study was prepared by the Columbia County Human Resources Department and reviewed by Serotta Maddocks Evans, CPAs to include a revision to the county's salary matrix and an update to the job class structure. The total cost of implementation is \$82,088 for the General Fund and \$64,388 for all other funds.

Expenditure/Revenue Adjustments

No merit increase will be budgeted until the tax digest is received and sales tax collections are further monitored. Any merit increase approved will be taken from Contingency.

Fund Balance

Funds from fund balance have not been budgeted for use within the General Fund budget for fiscal year 2019. Other funds may utilize funds from fund balance to complete capital projects, for debt service, or for interfund transfers.

Fund Balance within the General Fund as of June 30, 2017, totaled \$42.7 million. Of this total, \$4 million was assigned for: risk management (\$1 million), interfund transfers (\$1.5 million), and economic development incentives (\$1.5 million).

Also included within the total fund balance was a minimum fund balance requirement of \$18.6 million, or 100 days of operations, and nonspendable fund balance of \$5.1 million. Total fund balance as of June 30, 2017, including the above mentioned items, equated to 230.07 days of operations. Fund balance, net of nonspendable, totaled \$37.6 million, or 202.48 days of operations.

During FY 2011, the County purchased property known as the "Marshall Square Property" for \$6.25 million from fund balance. During FY 2014, the County expensed a portion of the property in the amount of \$2 million to be maintained and used for County operations. During FY 2016, the County transferred 5.75 acres to the Development Authority of Columbia County in accordance with an intergovernmental agreement for development and expensed 4.27 acres to be maintained and used for County operations, for a total of \$2.4 million. The remaining portion of the property, 7.67 acres, is being held for resale or development and was included as nonspendable fund balance as of June 30, 2017. Funds from the sale or development of this property will be used to replenish fund balance. Also, an advance to the Communications Utility in the amount of \$3 million expected to be repaid with user fees once the utility is fully operational was included as nonspendable fund balance as of June 30, 2017.

The County projects to add approximately \$4.8 million to fund balance from operations (before transfers) as of June 30, 2018. Due to an increase in the FY 2019 budget, the minimum fund balance requirement will be increased to \$19.0 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2018, is expected to be \$47.5 million, or 249.77 days of operations. Fund balance, net of nonspendable fund balance, is expected to be \$42.4 million, or 223.15 days of operations.

Issues for Future Consideration

- Continuation of the Management Review Team for position vacancies – A 35 day delay in the replacement of vacancies has been included in the budget. Budgeted savings for fiscal year 2018 were \$350,000. Actual savings as of June 30, 2018, were \$765,832. This is due to the establishment of a management review team which analyzes all position vacancies to determine if replacement is necessary. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Budgeted savings for fiscal year 2019 are \$350,000.
- Using Special Purpose Local Option Sales Tax (SPLOST) for debt service – Included within the 2017/2022 Capital Improvements Plan is the use of \$25 million of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Based on the 2018 digest with a millage rate for debt service of 1.207 mills, approximately \$6.5 million will be needed from other sources to make FY 2019 bond payments. This amount has been budgeted from FY 2019 SPLOST collections. However, should collections not be adequate, funds will need to come from other available sources, such as the General Fund Fund Balance (GFFB), excess SPLOST proceeds, and excess go bond proceeds.
- Operating costs for capital projects – The County completed preparation of its capital improvements plan for the 2017/2022 SPLOST, which was approved by voters in a referendum held in November 2014. The County also issued \$60 million of 2017 general obligation bonds. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets.

The process of preparing, recommending, and adopting a balanced budget is always a challenging task for staff and Elected Officials. Your support and direction throughout the budget process are greatly appreciated.

Respectfully submitted,



Leanne C. Reece, CPA
Director of Financial Services

BUDGET PROCESS AND PRESENTATION

The budget document is divided into four sections:

- Introduction/Executive Summary - contains the budget message, budget calendar, financial policies and procedures, and financial summaries of revenues and expenditures/expenses for all funds.
- Operating Funds - provides revenue and expenditure/expense detail for operating funds.
- Capital Funds – provides revenue and expenditure detail for capital funds
- Departmental Information – includes department descriptions, missions, goals, and performance measures.

PROFILE OF THE GOVERNMENT

Columbia County, established in 1790 and named in honor of Christopher Columbus, is located in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta/Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating Columbia County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta/Richmond County, and on the west by McDuffie County.

A five-member Board of Commission governs Columbia County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four year staggered terms. A County Administrator, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 140,000 residents include: public safety (Sheriff's Office, detention center, E911, fire), emergency services, community services, public works, planning and development, and other general governmental services. The County also provides water, sewer, and storm water services to the public.

THE BUDGET PROCESS

The County's fiscal year (FY) is July 1 – June 30. Preparation of the annual budget begins with each department and constitutional office being provided a budget preparation package. This package includes a message from the Chairman of the Board of Commission, the proposed budget calendar, and specific account information necessary to complete the budget requests.

The Annual Budget is a fiscal plan that presents the services that will be provided to the community and the funds needed to perform these services. The type of service and the level of service will be defined by the use of program objectives and citizen requests, which are further evaluated with

the use of performance measures. The County Administrator is responsible for formulating the fiscal plan and presenting it to the Board of Commissioners for approval and adoption.

The public hearings/meetings held throughout the budget process are considered to be an essential part of the budget process as they are designed to solicit feedback from citizens on County operations and services. Please refer to the budget calendar included within this introduction for a list of all public meetings that were held.

The legal level of budgetary control is the department level. Unexpended appropriations at the end of the fiscal year shall lapse into the fund balance. Those amounts cannot be spent unless re-appropriated in the next fiscal year's budget. The operating budgets originally adopted may be amended throughout the year as presented below:

1. Transfers within departments, except salary line items, \$5,000 or less may be authorized by the Finance Director.
2. Transfers within departments, except salary line items, in excess of \$5,000 may be authorized by the County Administrator.
3. Transfers between departments or funds shall be by authority of the Board.
4. Increase or decrease in the total fund appropriation shall be by authority of the Board.
5. Increase or decrease in salary appropriation within any department shall be by authority of the Board.
6. Appropriation of fund balances in excess of established reserve requirements shall be by authority of the Board.
7. Items 3 - 6 above must be reviewed by the Management and Financial Services Committee.

The adopted budget will be available at the County Administrator's Office, the Finance Office, and on the County's website at www.columbiacountyga.gov.

BUDGET PRESENTATION

As a means of tracking and accounting for money, the operations of the County are divided into funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Funds focus on the activities of the individual parts of the County government. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are functions (i.e., General Government, Judicial, Public Safety, Recreation) and within functions are departments. Each of these departments facilitates the tracking of costs and effectiveness of services provided to the public. Within departments are accounts or line items. These are the basic units of measurement in the budget and make it possible to determine costs of specific programs.

By law, the budget for each fund must be balanced. In other words, budgeted revenues must equal budgeted expenditures. The County cannot plan to spend more than it will receive. The County has multiple funds, the largest being the General Fund which accounts for most services. The County adopts annual budgets for all funds except capital projects funds and trust and agency funds. The following is a list of the County's fund types and an explanation of the purpose for each individual fund.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, local option sales taxes, and various other taxes and licenses. The primary expenditures are for general government, the judicial system, public safety, and street maintenance and improvements.

2017 General Obligation Bond Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2017 General Obligation Bonds.

2017/2022 SPLOST – to account for the property acquisition and construction of projects to be funded with proceeds received from the special purpose local option sales tax collected during 2017 through 2022

The County reports the following nonmajor governmental funds:

Building Standards Fund - to account for building permits and inspection fees.

Library Board Fund - to account for the activity of the Columbia County Library Board.

Recreation Advisory Board Fund - to account for various projects sponsored by the Recreation Advisory Board to raise funds for recreation equipment.

Street Lights Fund - to account for the street light assessments used for maintenance of street lights in certain subdivisions.

911 Fund - to account for the 911 fees assessed on landline and cellular telephones used for the maintenance and operations of the 911 service.

Drug Court Fund - to account for grants, donations, and participant fees associated with drug testing, counseling, and treatment services for substance abuse intervention.

Drug Abuse Treatment Fund - to account for fines charged by the County to be used for drug abuse treatment and prevention.

Supplemental Juvenile Services Fund - to account for fines charged to juvenile offenders to be used for juvenile services.

Jail Fund - to account for fines charged by the County to be used for jail improvements.

Federal Asset Sharing Fund - to account for assets seized or confiscated by federal courts.

State Condemnation Fund - to account for assets seized or confiscated by state courts.

Lodging Tax Fund - to account for hotel/motel tax collections, pursuant to OCGA 48-13-50 et seq.

Multiple Grant Fund - to account for all grants not meeting the 2% materiality test (projected expenditures do not exceed 2% of the General Fund's budgeted total operating expenditures), and not used to finance General Fund operations.

Fire Services Fund - to account for taxes collected in special service districts within the unincorporated area for the purpose of providing fire services.

Sheriff's Gift/Donations Fund - to account for funds donated to the Sheriff's office from external persons or entities.

Insurance Premium Tax Fund - to account for services funded by insurance premium taxes, pursuant to OCGA 33-8-8.3 et seq.

Community Events Fund - to account for special events funded by sponsor fees and ticket sales.

Memorial Wall Fund - to account for costs associated with the Columbia County Memorial Wall.

Georgia Superior Court Clerks' Cooperative Authority Fund - to account for funds mandated to be used to administer a statewide index for real estate and personal property records, pursuant to OCGA 15-6-94.

Law Library Fund – to account for the activity of the Columbia County Law Library.

TSPLOST 25% Discretionary Fund – to account for collection of the discretionary portion (25%) of the transportation special local option sales tax proceeds and expenditures of those proceeds for transportation projects that are not capital projects, pursuant to OCGA 48-8-240 et seq.

TSPLOST Fund - to account for the property acquisition and construction of transportation projects to be funded by sales tax revenue received from the Transportation Improvement Act of 2010.

2009 Capital Improvements Projects Fund – This Capital Projects Fund accounts for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2009 General Obligation Bonds and revenue from the 2011/2016 SPLOST.

2015 General Obligation Bond Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2015 General Obligation Bonds.

Title Ad Valorem Tax Fund – to account for proceeds from the TAVT to be used for capital projects (not used within the General Fund).

Debt Service Fund – 2015 General Obligation Bond - to account for special purpose local option sales tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2015 General Obligation Bonds.

Debt Service Fund - 2016 General Obligation Bond - to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2016 General Obligation Bonds.

Debt Service Fund - 2017 General Obligation Bond - to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2017 General Obligation Bonds.

The County reports the following major enterprise fund:

Water and Sewerage Fund - to account for water and sewer operations as well as construction and maintenance of water and sewerage projects.

The County reports the following nonmajor enterprise funds:

Storm Water Utility Fund – to account for the cost of providing storm water management and maintaining and improving the County’s storm water infrastructure.

Solid Waste Management Fund - to account for post-closure costs of the landfill facility.

Columbia County Broadband Utility - to account for operation of the Broadband Utility.

Rental Facilities Fund - to account for the operations and maintenance of all County rental facilities.

Additionally, the County reports the following Internal Service Funds to account for operations that provide services to other departments or agencies of the government on a cost-reimbursement basis:

Employee Medical Fund - to account for employer and employee contributions to the County's medical plan.

Risk Management Fund - to account for the County's risk management program.

Utility Damage Prevention Fund – to account for costs associated with the location of County utilities.

Customer Service/Information Center Fund - to account for operations of the County's customer service/information center.

Fleet Replacement Fund – to account for the County's vehicle/equipment replacement program.

BASIS OF ACCOUNTING AND BUDGETING

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general fund, special revenue funds, and debt service funds. The County adopts a project length budget for each capital project fund.

Beginning with fiscal year 2003, the County follows Statement No. 34 of the Governmental Accounting Standards Board. This statement substantially changes the financial reporting model for governments. In addition to the fund financial statements, government wide statements (including all funds) are presented on the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, will continue to be maintained on the traditional basis of accounting depending on the fund type.

Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred. The focus of accounting is on current financial resources.

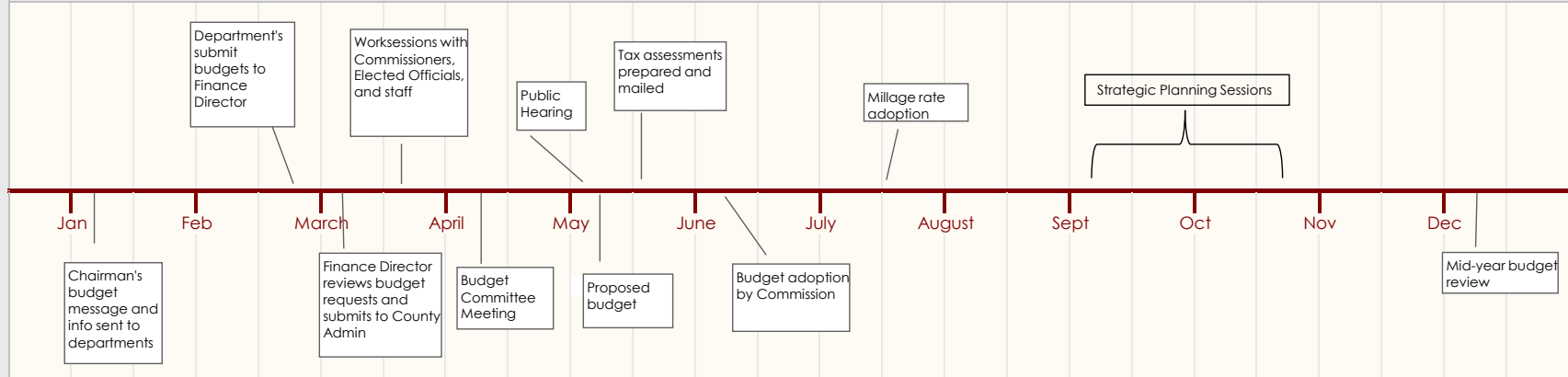
Proprietary funds (enterprise funds and internal service funds) are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for these funds is on determination of income.

FY 2018/2019 Proposed Budget Calendar

	TBD	Budget Message to be distributed
	TBD	Fleet report to be distributed
Month of	February	Division/Elected Officials/Appointed Officials meetings
Friday	2/28/2018	Personnel requests submitted to Human Resources and all other operational/capital requests input into computer
Month of	March	Start weekly budget meetings
Tuesday	3/13/2018	Elected Officials work-session – 10:00 AM BOC conference room (following committee meetings)
Tuesday	3/20/2018	BOC Staff work-session – 3:00 PM BOC conference room
Friday	4/06/2018	Newspaper advertisement of Budget Public Hearing submitted to Augusta Chronicle
Tuesday	5/01/2018	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/11/2018	Newspaper advertisement of proposed budget submitted to Augusta Chronicle
Tuesday	5/15/2018	Joint <i>Budget</i> Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting, if needed)
Tuesday	6/05/2018	Budget Adoption - BOC Meeting - 6:00 PM

Note: Dates and times subject to change.

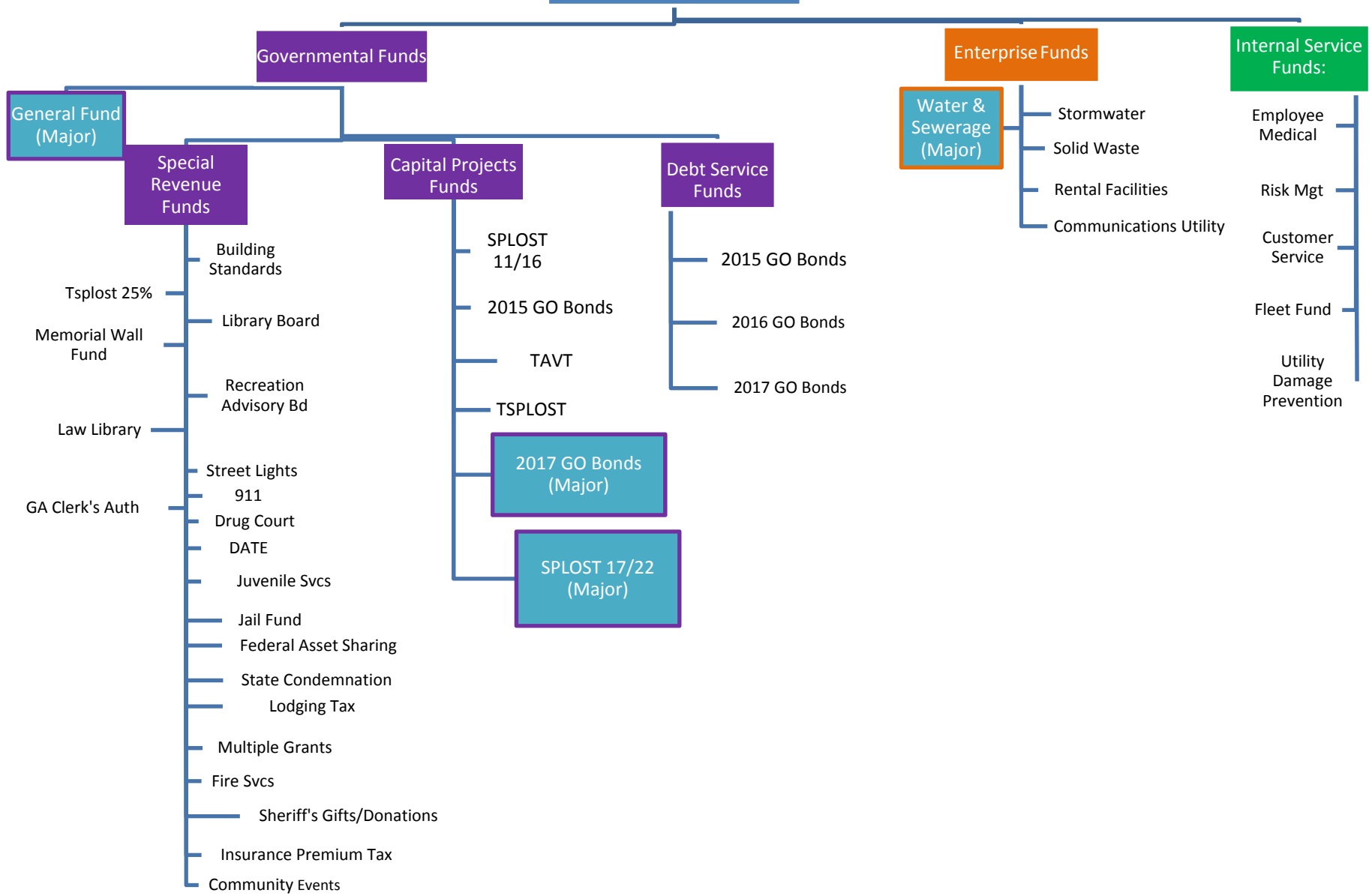
Budget Process



FUNCTIONAL UNIT/FUND RELATIONSHIP							
		General	SPLOST	Water &	Nonmajor	Nonmajor	Internal
		Fund	11/16	Sewerage	Governmental	Enterprise	Service
Department		(Major)	(Major)	(Major)	Funds	Funds	Funds
BOARD OF COMMISSIONERS		√					
FINANCE		√					
PROCUREMENT		√					
CONTINGENCY		√					
INFORMATION TECHNOLOGY		√					
ADMINISTRATION		√	√	√		√	
BOARD OF ELECTIONS		√					
GENERAL OVERHEAD		√					
NEW APPROPRIATIONS		√					
HUMAN RESOURCES		√					
TAX COMMISSIONER		√					
TAX ASSESSOR		√					
ENGINEERING		√			√		
CLERK OF SUPERIOR COUR		√					
OFFICE OF SUPERIOR COU		√					
PROBATE COURT		√					
JUVENILE COURT		√			√		
MAGISTRATE COURT		√					
DISTRICT ATTORNEY		√					
SHERIFF'S OFFICE		√					
DETENTION CENTER		√			√		
EMERGENCY SERVICES		√					
EMERGENCY MEDICAL SERV		√					
ANIMAL SHELTER		√					
CORONER		√					
ROADS & BRIDGES		√					
FLEET SERVICES		√			√		√
MAINTENANCE		√			√	√	
PUBLIC TRANSIT		√					
HEALTH DEPARTMENT		√					
FAMILY & CHILDREN SERV		√					
SENIOR CENTER		√					
COMMUNITY SERVICES		√					
LIBRARIES		√			√		
REED CREEK PARK		√					
RECREATION		√	√		√		
WILDWOOD PARK		√					
GEOGRAPHIC INFORMATION		√					
ECONOMIC DEVELOPMENT		√					
PLANNING & DEVELOPMENT		√					
CODE COMPLIANCE		√					
PLAN REVIEW & ENVIRONMENTAL DEV		√					
EXTENSION SERVICE		√					
FORESTRY		√					

FUNCTIONAL UNIT/FUND RELATIONSHIP							
		General	SPLOST	Water &	Nonmajor	Nonmajor	Internal
		Fund	11/16	Sewerage	Governmental	Enterprise	Service
Department		<u>(Major)</u>	<u>(Major)</u>	<u>(Major)</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
COUNTY FACILITIES			√		√		
WATER PROJECTS			√		√		
TRANSPORTATION PROJECT			√		√		
INTERGOVERNMENTAL			√		√		
PUBLIC SAFETY PROJECTS			√		√		
MUNICIPAL PROJECTS			√				
COUNTY WIDE PROJECTS			√				
CUSTOMER SERVICES				√			√
WATER TREATMENT				√			
CENTRAL LABORATORY				√			
WASTE WATER				√			
METER				√			
WATER DISTRIBUTION				√			
WASTEWATER CONVEYANCE				√			
MECHANICAL				√			
ENGINEERING & MAPPING				√			
DAMAGE PREVENTION							√
RENEWAL & EXTENSION				√			
SOLID WASTE						√	
RECYCLING						√	
RENTAL FACILITIES						√	
BROADBAND						√	
EMPLOYEE MEDICAL							√
RISK MANAGEMENT							√
BUILDING&COMMERCIAL SERVICES					√		
STREET LIGHTS					√		
DRUG COURT					√		
DRUG ABUSE TREATMENT					√		
HOTEL/MOTEL TAX					√		
VISITORS CENTER					√		
FEDERAL ASSET SHARING					√		
STATE CONDEMNATION					√		
SHERIFF'S 911					√		
SHERIFF'S GIFTS/DONATION					√		
FIRE SERVICES					√		
COMMUNITY EVENTS					√		
GEORGIA SUP COURT COOP AUTH					√		

Columbia County, GA Fund Structure



Policies and Procedures

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Introduction</i>
<i>Policy Number 600.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I.PURPOSE

To ensure the effective and economical use of public resources by promoting sound financial management practices.

II.POLICY

- 1) The Board of Commissioners (the Board) and staff of Columbia County (the County) recognize the desirability of stated financial policies to assist in meeting the County government's basic objectives:
 - a) The policies will assist the County in the objective of being publicly accountable and assist users of the financial statement to assess that accountability.
 - b) The policies will assist in meeting and evaluating the operating results of County government.
 - c) The policies will assist in determining the level of services that can be provided, the cost of services, and the County's ability to provide those services.
- 2) The County recognizes that the process of developing policies and supporting procedures to implement the policies is a dynamic process that must be continually reviewed. Accordingly, the County expects these policies to become a significant part of its system of internal control and provide the following benefits:
 - a) Reduce misunderstanding, duplication of effort, errors and inefficiency.
 - b) Provide a comprehensive, consistent methodology for similar transactions.
 - c) Insure the use of proper, accurate, and timely financial information.
 - d) Provide training to new or inexperienced employees to insure uniform, consistent application of policies.
 - e) Provide a basic framework for a system of internal control.
 - f) Provide a fixed point of reference for those who wish to evaluate the County's operations and financial reporting.
 - g) Reduce or eliminate informal policies now in existence.
 - h) Provide a framework for planning for emergencies.
 - i) Improve the credibility of the County with Citizens through demonstration of prudent stewardship of public assets.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

I. PURPOSE

The county recognizes that the employees of the county are its most valuable asset. As such, these assets must be maintained in order to have an effective and efficient government operation.

II. RESPONSIBILITY

- 1) Each Department Manager authorizing travel and training expenses incurred on behalf of the County must:
 - a) Ensure appropriate training which will provide the greatest return and individual professional development for employees of their department and themselves.
 - b) Implement controls to ensure compliance with current travel policies and procedures.
 - c) Ensure proper use of funds, such that all travel expenses are reasonable, necessary and proper.
 - d) Only authorize reimbursement for allowable expenses incurred while the employee is on official county business.
 - e) Ensure expenses incurred are within appropriated budgetary levels.
 - f) Verify all of the necessary expense information, including attached receipts documenting the charges, and determine that the charges do not exceed allowable limits.
- 2) All employees requesting travel and training expenses incurred on behalf of the County must:
 - a) Travel by the most economical means.
 - b) Ensure that travel expenses are reasonable and necessary.
 - c) Comply with ALL travel/training policies and procedures.
 - d) Obtain all required receipts and document accurate records for each expense claimed.
 - e) Submit an *Employee Expense Form*, if applicable, within 14 days after travel is completed.
 - f) Comply with the *Vehicle Allowance and Travel Reimbursement Policy* when applicable.
 - g) Comply with the *Purchasing Card Policy* when applicable.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

III. DEFINITIONS

- 1) Training - any work-related program, seminar, conference, convention, course, or workshop attended by an employee whose tuition and expenses are funded in whole or in part by the County or while the employee is in a paid status with the County.
- 2) Official County Business – Business that relates directly to a person’s work function and benefits the County.
- 3) Commuting Mileage – Total roundtrip miles traveled daily by an employee between his or her residence and normal work location.
- 4) Incidental Expenses – Bellhop and housekeeping tips, parking fees, transportation fees associated with travel between lodging/business and restaurants, etc.
- 5) Local Travel – Any one way travel occurring within 25 miles of the employee’s normal work location.
- 6) Non Local Travel – One way travel exceeding 25 miles from the employee’s normal work location. Travel may or may not include an overnight stay.
- 7) *Employee Expense Form* – Form used to provide an itemized accounting of the actual expenses, both allowable and non-allowable, incurred by the employee during travel/training for official County business.

IV. GENERAL POLICY

- 1) All expenditures authorized under this policy are subject to the availability of funds within the employee’s departmental budget.
- 2) This policy establishes minimum standards which must be adhered to; however, more stringent or additional guidelines may be imposed by Elected Officials or Division Directors for use in their departments.
- 3) Authorized travel expenses include, but are not limited to:
 - a) Registration fees
 - b) Lodging expenses
 - c) Meals incurred during overnight lodging and for certain circumstances when there is no overnight lodging

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- d) Mileage for use of personal vehicle (except travel between their place of residence and their official headquarters, or personal mileage incurred while on travel status)
- e) Parking fees
- 4) Non-allowable expenses are:
 - a) Laundry services
 - b) Tobacco
 - c) Alcoholic beverages
 - d) Entertainment
 - e) Personal telephone calls
 - f) Meals and lodging in lieu of other meals and/or lodging the expense of which is included in the registration fee
 - g) Expenses of a spouse or other non-employee
- 5) When two or more employees are attending the same seminar, car-pooling shall be practiced whenever possible.
- 6) If an employee for his/her own convenience travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel by the most direct route.
- 7) Rooms, lodging, or accommodations furnished to government employees traveling on official business within the State of Georgia should be exempt from hotel/motel tax. Tax exemption forms, available in the Finance Department, should be tendered to the establishment to prove eligibility.
- 8) Receipts are required for all expenses except:
 - a) Meals under a per diem basis
 - b) Miscellaneous expenses up to a maximum of \$10.00/day (unless otherwise supported by a receipt)

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- c) Reimbursement will not be made for any other unsupported expenses.
 - d) Although receipts are not required, an *Employee Expense Report* should be submitted to account for these expenditures. These reports are necessary to account for the funds expended and to ensure authorized use.
- 9) *Employee Expense Reports* should be completed by the employee and approved by the employee's immediate supervisor or designee, and filed with the Finance Department within 14 days after travel/training is completed, regardless of whether or not reimbursement is due.
- a) Expense reports for any employee reporting directly to the Board, including the County Administrator, the County Clerk, and the County Attorney, must be approved by the Chairman of the Board. Expense reports for Commissioners must be reviewed by the Finance Director. Any questionable items should be discussed with the Commissioner. Unresolved issues should be referred to the Board.
 - b) Personal expenses will not be reimbursed and any included in an expense report will be deducted from the reimbursement.
 - c) An expense report should be completed if the employee received per diem, is due reimbursement, or incurred non-allowable charges.
 - d) If all travel/training expenses are charged to a County purchasing card and all expenses are allowable, no *Employee Expense Report* needs to be completed. The *Purchasing Card Policy* should be followed in these situations.

V. AUTHORIZATION

- 1) Attendance at a training program involving in-state travel with a total cost (i.e., registration fees, hotel, meals, etc.) <\$500 requires approval of the Department Manager. If the Department Manager is the attendee, then the Division Director must authorize the travel.
- 2) Attendance at a training program involving in-state travel with a total cost ≥\$500 and all out-of-state travel requires approval of the Division Director and the County Administrator.
- 3) Attendance at a training program by a Division Director involving in-state travel with a total cost ≥\$500 and all out-of-state travel requires approval of the County Administrator.
- 4) Unusual travel (i.e., out-of-country) requires approval of the County Administrator.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- 5) County-sponsored and required training shall generally be arranged during regularly scheduled work hours. A Department Manager may change the standard work hours to accommodate or require attendance at such training activities. Such required training shall be recorded as time worked within the meaning of this policy.
- 6) A *Certificate of Attendance* or other documentation shall be provided to Human Resources in order to maintain an employee training history and to periodically audit training attendance and policy compliance.

VI. MEALS AND PER DIEM REIMBURSEMENT

- 1) Employees traveling may be reimbursed for meals on a per diem basis in accordance with the US General Services Administration's (GSA) Domestic Per Diem Rates. To find the per diem rate for the city to which you are traveling, go to www.gsa.gov/portal/content/104877 and enter the city or zip code and then click on "find per diem rates". For the breakdown of individual meals, click on "breakdown of M&IE expenses".
- 2) The County shall use the full day per diem rates as provided by the GSA as well as the separate amounts provided for breakfast, lunch and dinner should an employee need a partial day's reimbursement.
- 3) The County shall NOT use the GSA's policy for calculating per diem for the first and last day of travel. These amounts shall be determined based on individual circumstances and must be approved by the Department Manager and/or Division Director, who has the responsibility to only authorize reimbursement for allowable expenses that are reasonable, necessary and proper.
- 4) Employees may only be reimbursed for meals actually purchased while traveling on official County business.
- 5) Receipts are not required for expenses reimbursed on a per diem basis.

VII. MILEAGE REIMBURSEMENT – see the *Vehicle Allowance and Mileage Reimbursement Policy*

VIII. CASH ADVANCES

- 1) Cash travel advances are considered the exception and not generally granted.
- 2) Cash travel advances to employees are not allowed if the individual has available a general purpose County credit/purchasing card.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- 3) Cash advances shall be issued to employees who generally do not travel and are making a one-time trip, upon request of the Elected Official or Division Director.
- 4) All employees are fully responsible for funds advanced to them and shall account for the funds on an *Employee Expense Report*. These statements shall be submitted to the Finance Department within 14 days after travel is completed. Employees are liable for any advanced funds which are lost or stolen.
- 5) When the actual travel expenditures reported on the expense statement exceed the amount of the cash advance, the employee shall be reimbursed for the additional travel costs incurred.
- 6) When the actual travel expenditures reported on the expense statement are less than the cash advance, the employee shall reimburse the County for the difference. This reimbursement shall be made at the same time the expense statement is submitted.
- 7) In the event of cancellation or indefinite postponement of authorized travel, any cash advances which were made shall be refunded immediately.
- 8) If an employee granted a cash advance fails to file an *employee expense report*, the amount of the cash advance shall become a lien against any and all funds due the employee from the County. According to the Internal Revenue Service, payments to an employee for travel are taxable if (1) the employee is not required to or does not substantiate timely those expenses with receipts or other documentation, or (2) an advance is given to the employee for business expenses and the employee is not required to or does not return timely any amount he/she does not use for business expenses. Therefore, if an employee does not file an *employee expense report* after receiving a cash advance, the amount of the advance will be reported as wages on his/her Form W-2.

IX. FUEL/PURCHASING CARDS

- 1) The County has entered into an agreement for the purchase of gasoline for County owned or leased vehicles via fuel cards. Each employee who operates a County vehicle and each vehicle shall be issued a unique identification card which allows tracking of all County fuel sales. The use of fuel cards in privately owned vehicles is prohibited.
- 2) Other limited retail credit cards are discouraged and must be approved by the Procurement Manager and the Finance Director.
- 3) County purchasing cards may be issued to employees as a means of charging allowable travel expenses such as registration fees, lodging, and airfare upon request of the Elected Official or Division director and shall be used in accordance with the *Purchasing Card Policy*.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Budget Preparation</i>
<i>Policy Number 601.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

The budget serves as an important management tool providing information essential to improving the efficiency of program operations and as an accountability document providing information that Citizens can use in assessing County activities and operations.

II. RESPONSIBILITY

The Director is designated the Budget Officer and prepares the budget under the direction of the County Administrator. The Budget Officer is responsible for coordinating the work of his or her staff as well as the budget activities of the department managers and their staffs.

- 1) By January 1st, the Budget Officer shall prepare a budget calendar and distribute budget preparation information to all departments. Included shall be actual or estimated budget information for the current and prior years. Guidelines showing the limits with which the budget requests should be prepared shall be included.
- 2) The Budget Officer shall be responsible for seeing that the calendar is met at each stage of approval. He or she may adjust the calendar as necessary to the extent it does not violate statutory requirements.

III. POLICY

- 1) The fiscal year for the County shall begin July 1st and end June 30th of each year.
- 2) The operating budgets originally adopted may be amended throughout the year by the Board subject to provisions of Georgia State law and as herein contained.
- 3) The County shall finance current expenditures with current revenues. The County shall avoid budgetary procedures that balance current expenditures through the obligation of future resources.
- 4) All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year shall be anticipated as "fund balance" in the budget of the following year.
- 5) The budget shall provide for adequate maintenance of capital equipment and facilities and for its orderly replacement.
- 6) All funds except Trust and Agency funds and the Sheriff's Federal and State Condemnation Funds are subject to the annual budget process.

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BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Budget Preparation</i>
<i>Policy Number 601.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 7) The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning fund balance in excess of the required reserve (see item 10 below) must equal total estimated expenditures for the General, Special Revenue, and Capital Project Funds.
- 8) All budgets shall be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles. Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability shall be liquidated with current resources.
- 9) The budget shall be adopted at the legal level of budgetary control which is the fund/department level. Expenditures may not exceed the total for any department within a fund without the approval of the Board.
- 10) The County shall establish a fund balance reserve for the General Fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines, and to eliminate any short-term borrowing. This reserve shall be maintained at an amount which is noted in the fund reserve policy statements under "Operating Reserve."
- 11) The County shall include a line item in the General Fund for unforeseen, emergency operating expenditures. The amount of this contingency is detailed in the fund reserve policies.
- 12) The County shall maintain a budgetary control system to ensure adherence to the budget and will have available timely monthly financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts.
- 13) Actual cost of support services (indirect costs) shall be allocated to the appropriate end-user fund/department so that all funds and departments will reflect their full costs of operation.
- 14) The budget shall reflect both fixed and variable costs whenever practical.

IV. BUDGET AMENDMENTS

- 1) Transfers within departments, except salary line items, less than \$5,000 may be authorized by the Finance Director.
- 2) Transfers within departments except salary line items, \$5,000 or greater may be authorized by the County Administrator.

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APPROVED: December 14, 2010	TOPIC: <i>Budget Preparation</i>
<i>Policy Number 601.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 3) Transfers between departments or funds shall be by authority of the Board.
- 4) Increase or decrease in the total fund appropriation shall be by authority of the Board.
- 5) Increase or decrease in salary appropriation within any department shall be by authority of the Board.
- 6) Appropriation of fund balances in excess of established reserve requirements shall be by authority of the Board.
- 7) Items 3-6 must be reviewed by the Management and Financial Services Committee.

V. BUDGET INCREASES

Funds must limit expenditures to current year revenues except in the following instances:

- 1) Prior Year Encumbrances – Prior year open purchase orders act as a reserve against fund balance and will reduce fund balance when paid.
- 2) Unanticipated Revenue – Unanticipated revenue shall first be committed to satisfy revenue reserve requirements and then may be appropriated for current year non-recurring expenditures. Except in emergency situations, no recurring expenditures will be funded by current unanticipated revenue.
- 3) Prior Year Reserves – In cases where funds reserve requirements are in excess of amounts required by reserve policies those excess amounts may be appropriated for current year non-recurring expenditures. In no event shall the appropriation be made before March 1st of each fiscal year.

VI. BUDGET DECREASES

Where economic conditions dictate, budgets may be decreased to levels below adopted appropriations. The Director shall notify departments of the anticipated level of reductions detailing the order of preference in reductions. Amounts decreased from specific line items in each fund shall be entered as a line item entitled “Frozen Appropriations”. This does not automatically decrease appropriations, but prevents expenditures until such time as budget amounts are available for appropriation.

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VII. LAPSING OF APPROPRIATIONS

Unexpended appropriations at the end of the fiscal year shall lapse into the fund balance. Those amounts cannot be spent unless re-appropriated in the succeeding fiscal year with certain exceptions:

- 1) Capital Projects, excluding equipment – Appropriations for capital projects do not automatically lapse at the end of the fiscal year. However, carryover must be budgeted by the department for the following fiscal year and re-appropriated by the Board.
- 2) Grant Funds – Appropriations funded by State or Federal grants lapse only at the expiration of a grant or completion of the project.
- 3) Bids Under Budgeted Amounts – When Capital items or other items identified as “New Appropriations” cost less than the amount budgeted, any difference shall be transferred to the fund’s contingency reserve.

VIII. FINANCIAL AND MANAGEMENT REVIEW OF NEW PROGRAMS

- 1) Before a new program or service is initiated by a County Division, the County Administrator shall review the program to determine compliance with County policies, evaluate liability, and determine if the program could be better performed by outsourcing to a private sector vendor.
- 2) A recommendation by the County Administrator shall be made to the appropriate Division Director for review before any further action is taken. These recommendations would be included in information or any item carried forth to Committee before new programs or services are initiated. The purpose of this review is to eliminate waste, reduce costs, manage risk, determine workload requirements, evaluate outsourcing possibilities, and restrict government competition with services provided by the private sector.
- 3) The County Administrator will prepare guidelines for use by County divisions concerning this matter a part of the budget approval process.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Capital Expenditures</i>
<i>Policy Number 602.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

To purchase and maintain capital equipment and facilities which will result in the greatest service to the citizens at the lowest cost.

II. POLICY

- 1) The County shall develop a multi-year plan for capital improvements, update it annually, and make capital improvements in accordance with the plan.
- 2) The County shall maintain its physical assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs. The budget shall provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.
- 3) The County will try to ensure that prime commercial and industrial acreage served with necessary infrastructure is available for development.
- 4) Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2002, consist of the streets network that was acquired or that received substantial improvements subsequent to July 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred.

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<i>Policy Number 602.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 5) In addition to an annual inventory, a depreciation schedule shall be established for physical assets to reflect the reasonable life of the asset. Depreciation is computed using the straight-line method. A summary of the estimated useful lives is as follows:

Vehicles	3 to 8 years
Furniture and fixtures	3 to 8 years
Machinery and equipment	5 to 10 years
Utility plant and distribution systems	10 to 50 years
Storm water systems	10 to 50 years
Land improvements	10 to 50 years
Buildings and improvements	10 to 50 years
Donated subdivisions	25 to 75 years
Infrastructure	25 to 75 years

- 6) The County shall adopt a long-term funding mechanism for capital projects. The operating funds to maintain capital projects shall be identified prior to the decision to undertake the projects.
- 7) The capital improvements plan shall include a plan to address fleet management acquisition and replacement and equipment acquisition and replacement.
- 8) An appropriate priority mechanism shall be used in all County capital budgeting. This budget shall be approved by the Committee for submission to the Board for final approval.
- 9) The County will strive to fund at least 25% of the capital plan with current resources. This includes, but is not limited to, the use of annual General Fund revenues, fund balances in accordance with the County's reserve policy, and SPLOST funds.

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III. CATEGORIES

Capital improvements generally fall into several different categories. Project categories, along with their funding sources, include:

- 1) Capital expenditures relating to normal replacement of worn or obsolete capital equipment or facilities will be financed on a pay-as-you-go basis, with debt financing considered only as appropriate.
- 2) Capital expenditures relating to the construction of new or expanded facilities necessitated by growth will be financed primarily on a pay-as-you-go basis. When the new improvements can be determined to benefit the population in the future, debt financing may be appropriate.
- 3) Capital expenditures which will significantly reduce the cost of operations or future capital cost must be evaluated to demonstrate a positive new present value.
- 4) Capital expenditures are allowed for improvements that enhance the quality of life in the County and are consistent with the County's goals even though they cannot be categorized as essential for the provision of basic services. The policy relating to unusual capital expenditures directs the County to look to the ultimate beneficiary of each capital improvement in order to determine the source of funding.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: August 21, 2018	TOPIC: <i>Procurement</i>
<i>Policy Number 603.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

To establish policy guidelines to ensure the proper use and authorization of County funds; to ensure compliance with Federal, State, and local laws; to encourage competition for the most efficient and cost-effective use of County resources; to provide the highest standards of professionalism and ethical conduct; and to allow for the procurement of goods and services using County funds to provide the best solution at the best price in the best time.

II. RESPONSIBILITY

- 1) The procurement function is decentralized with County departments having responsibility for:
 - a) Initiation of purchase requisitions.
 - b) Ensuring funds are appropriated.
 - c) Requesting additional funds if needed.
 - d) Monitoring operating requirements of contracts.
 - e) Preparing specifications/scope of work for solicitations.
- 2) The Procurement Department is responsible for:
 - a) Reviewing all requests to ensure that County policies are followed.
 - b) Maintaining and distributing purchasing rules and regulations to be used internally and rules and regulations written specifically for vendors.
 - c) Monitoring administrative requirements of contracts.
 - d) Facilitating the solicitation process.

III. POLICY

- 1) Materials, services, and supplies shall be purchased only when funds for their cost have been appropriated and included in the annual budget. Sufficient funds must be available before any action can be taken by the Procurement Department. The responsibility for action to initiate additional funds rests with the user department.
- 2) Procurement Thresholds for Competitive Solicitations
 - a) Except for procurement of goods/services otherwise specifically covered in this policy the thresholds for procuring goods/services, shall be as follows:
 - i. Purchases with an estimated total cost equal to and greater than \$20,000 require formal solicitation.

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- ii. Purchases equal to \$2,000 but less than \$20,000 shall be made in the open market with or without newspaper advertisement, but shall have quotations from three to five prospective vendors. The requesting department may obtain the written quotes themselves.
 - iii. Purchases estimated to be less than \$2,000 shall be made in the open market. Buyers are to use their best judgment as to source of supply.
 - iv. Deviations to purchasing thresholds shall be allowed if in the best interest of Columbia County upon approval by the appropriate oversight committee.
 - b) Purchases shall not be split to avoid threshold limits.
 - c) Reference is made to the *Procurement Department Standard Operating Guidelines* manual for methods of solicitation and solicitation guidelines.
- 3) Negotiated Contracts
- a) Although Procurement strongly recommends obtaining at least three quotes to ensure competitive pricing, the requirement for three to five written quotations for purchases equal to \$2,000 but less than \$20,000 may be waived by the County Administrator on items purchased through a contract that has been bid and negotiated by the following:
 - State of Georgia Department of Administrative Services;
 - U.S. General Services Administration, limited to the Disaster Recovery Purchasing Program, the Cooperative Purchasing Program (schedules 70 & 84), and the 1122 Counter Drug Program
 - The Cooperative Purchasing Network, as approved by the Board with Resolution No. 13-1029;
 - The National Joint Powers Alliance, as approved by the Board with Resolution No. 13-1030.
 - Other entities as approved by the Board.
 - b) The competitive solicitation procedures for purchases of \$20,000 or more may be waived on items purchased through a contract that has been bid and negotiated by the above mentioned agencies ***upon review by the County Administrator and recommendation of the applicable Oversight Committee.***
 - c) Contract bids of the above mentioned agencies shall be subject to their respective bidding practices and requirements and shall comply with all requirements set forth in OCGA 36-69A-4.

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- 4) Public Works Projects
All public works projects/contracts shall, at a minimum, comply with all applicable requirements of public works bidding as set forth in O.C.G.A. § 36-91-1 *et. seq.*.
- 5) County Road Systems Projects
 - a) All projects/contracts associated with County Road Systems shall, at a minimum, comply with all applicable requirements as set forth in O.C.G.A. § 32-4-1 *et. seq.*
 - b) When using federal funds or performing work on roads within the state highway system, the County shall comply with all applicable requirements as set forth in 23CFR172.5.
- 6) Federally Funded Projects
All projects/contracts that include federal funding shall, at a minimum, comply with the Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to Non-Federal Entities* guidance, which is commonly known as the Uniform Grant Guidance (UGG)(2 CFR 200).
- 7) Emergency Purchases
 - a) An “Emergency” is defined as any situation resulting in imminent danger to the public health or safety or the loss of an essential governmental service.
 - b) In the event of an emergency that threatens the public health, safety, or welfare of the County or the loss of an essential governmental service, the County Administrator will have the authority to suspend formal competitive bidding procedures to the extent required to rectify the emergency.
 - c) In the absence of the County Administrator, the affected Division Director(s) will have the same authority, but will report such emergency purchases to the County Administrator promptly (within two working days if possible).
- 8) Sole Source Purchases
 - a) Sole source is defined as those procurements made pursuant to a written determination by a governing authority that there is only one source for the required supply, service, or construction item.

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- b) The County Administrator will have the authority to suspend formal competitive bidding procedures upon verification of a “sole source” purchase.
 - c) Before making a determination of Sole Source, research must be conducted to determine if other products or service providers exist and can satisfy procurement requirements.
 - d) Sound procurement practice requires that Sole Source procurement be used when it is the only option and not as an attempt to contract with a favored service provider or for a favored product.
- 9) Purchases from Employees or Elected Officials - Purchases of goods or services from Employees or Elected Officials in excess of \$100 must be approved by the Board, and must meet the same criteria as any other purchase.
- 10) Professional Services
 - a) Professional services involve specialized education, knowledge, judgment, and skill.
 - b) A professional service includes the performance of any type of personal service to the public that requires as a condition precedent to the performance of the service the obtaining of a license or admission to practice or other legal authorization from the State of Georgia or a licensing board or commission under the authority of the Georgia Secretary of State.
 - c) Professional services are not required to be competitively procured through a formal solicitation process. However, when determined to be in the best interest of Columbia County, formal solicitations may be issued for professional services in accordance with the County’s solicitation guidelines.
- 11) Suspension of Vendor
 - a) After consultation with Procurement, and the vendor who is to be suspended where practicable, and upon written determination by the Financial Services Director and Procurement Manager that probable cause exists for debarment as hereinafter set forth, a recommendation for suspension shall be made to the Board, upon which a final decision as to the proposed suspension shall be made by the Board.
 - b) If the suspension is approved a notice of suspension including a copy of such determination shall be sent to the suspended vendor. Such notice shall state that:

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- The suspension is for the period it takes to complete an investigation into possible debarment including any appeal of a debarment decision but not for a period in excess of one hundred-twenty (120) days.
 - Bids or proposals will not be solicited from the suspended person, and, if they are received, they will not be considered during the period of suspension; and
 - A suspension may be appealed in accordance with the protest guidelines set forth in the *Procurement Department Standard Operating Guidelines* manual.
- c) A vendor is suspended upon issuance of the notice of suspension. The suspension shall remain in effect during any protest. The suspension may be ended at any time by the Board but otherwise shall only be ended when the suspension has been in effect for one hundred-twenty (120) days or a debarment decision has taken effect.

12) Debarment of Vendor

- a) Written notice of the proposed debarment action shall be sent by certified mail, return receipt requested, to the vendor. This notice shall:
- State that debarment is being considered;
 - Set forth the reasons for the action;
 - State that, if the vendor so requests, a hearing will be held, provided such request is received by the Procurement Manager within ten (10) days after the vendor receives notice of the proposed action;
 - State that the vendor may be represented by counsel;
- b) Final decision for debarment will be made by the Board.
- c) The debarment may be removed by the Board upon petition by the vendor.

13) Contracts

- a) The Board must approve all contracts, including lease-purchase agreements, long-term leases, contract renewals, rental agreements, and routine maintenance or service agreements.
- b) Bid and contract documents may contain provisions authorizing the issuance of change orders, without the necessity of additional requests for bids or proposals, within the scope of the project when appropriate or necessary in the performance of the contract. Change orders may not be used to evade the purposes of the Procurement Policies and Procedures.

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- c) Contract change orders for Public Works projects less than \$20,000 may be approved by the Department Manager and/or Division Director.
 - d) The Board may, at their discretion, designate alternate signors unless prohibited by law with relation to the item being signed. However, no employee or official of the County has the authority to obligate the County in any manner without prior approval from the Board.
 - e) All contracts and agreements shall be reviewed by Procurement for compliance with administrative requirements.
- 14) Surplus Property - The Board, through the Director of Financial Services, has authorized the Procurement Department to dispose of surplus items. As appointed agent, Procurement is charged with the responsibility of assuring that all disposal actions are in accordance with the Code of Columbia County, Code of the State of Georgia, and applicable Federal government regulations.
- 15) GSIC - Columbia County is subject to the requirements of the Georgia Security and Immigration Compliance Act. Accordingly, the requirements of O.C.G.A. §13-10-91 and Georgia Department of Labor Rule 300-10-1-.02 are conditions that must be included in any contract.
- 16) Ethics
- a) The Procurement Department shall maintain multiple sources of supply for all procurements, and shall maintain the best possible source relationships.
 - b) No affiliate or employee of the County shall submit offers for, enter into, or be in any manner interested in entering into a contract for the County purchases or contract for services in which they would be financially interested, directly or indirectly. Nor shall any affiliate or employee of the County seek to influence in any manner, the award of a contract, purchase of a product or service from any offeror. Further, affiliates and employees must immediately disclose to the County any silent partnership, proprietorship, employment, other involvement or relationship in a prospective contract or procurement.
 - c) Acceptance of gifts by employees from sources or potential sources, or their salesmen or representatives, at any time is strictly prohibited, except for inexpensive advertising items of nominal value with the firm's name clearly imprinted on them. These items shall not be displayed publicly in the Procurement division offices. Employees must not become obligated to any source and shall not conclude any transaction from which they may personally benefit, directly or indirectly.

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- d) Vendors shall be advised from time to time that employees may not solicit or accept gratuities such as any type of compensation, contribution, emolument (kick-backs), offer of employment, loan, reward, rebate, gift, money, lodging, service, or "other things of value", except as specifically exempted herein. Employees of the County are not to participate in any type of extravagant entertainment with the supplier, customer, or consultant, or a contractor. These restrictions do not include entertainment such as business meals that are customary and proper under the circumstances; as long as they are consistent with good business ethics, and do not place the recipient under an obligation of any kind.
- e) In the event employee visits to a vendor's plant or distribution center become necessary for technical or other reasons, trips must be made at the County's expense, unless provided contractually by the vendor.
- f) No money shall be paid to any person, firm or corporation who is indebted to the County.
- g) Procurement Department personnel shall be well trained and acquainted with the legal requirements and regulations governing the purchasing function. When potential conflict with an existing regulation is suspected, or legal assistance is advisable, it is the responsibility of the Procurement Manager to notify management of conflicts or potential conflicts, and/or that legal counsel is needed.
- h) Noncompliance with this policy either from a vendor, customer, consultant, contractor, or employee will be justification for disciplinary action, including termination of said employee, and /or immediate termination of the business relationship.

IV. PROCUREMENT MANUAL

Reference is made to the *Procurement Department Standard Operating Guidelines* manual for detailed procedures designed to implement the policies listed herein.

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APPROVED: February 17, 2015	TOPIC: <i>Projects Using Federal Aid Highway Program (FAHP) Funding</i>
<i>Policy Number 603.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

Except as provided in (6) and (7) below, Columbia County shall use the competitive negotiation method for the procurement of engineering and design related services when FAHP funds are involved in the contract (as specified in 23 U.S.C. 112(b)(2)(A)). The solicitation, evaluation, ranking, selection, and negotiation shall comply with the qualifications-based selection procurement procedures for architectural and engineering services codified under 40 U.S.C. 1101–1104, commonly referred to as the Brooks Act.

II. POLICY

In accordance with the requirements of the Brooks Act, the following procedures shall apply to the competitive negotiation procurement method:

1) Solicitation.

The solicitation process shall be by public announcement, public advertisement, or any other public forum or method that assures qualified in-State and out-of-State consultants are given a fair opportunity to be considered for award of the contract. Procurement procedures may involve a single step process with issuance of a request for proposal (RFP) to all interested consultants or a multiphase process with issuance of a request for statements or letters of interest or qualifications (RFQ) whereby responding consultants are ranked based on qualifications and request for proposals are then provided to three or more of the most highly qualified consultants. Minimum qualifications of consultants to perform services under general work categories or areas of expertise may also be assessed through a prequalification process whereby statements of qualifications are submitted on an annual basis. Regardless of any process utilized for prequalification of consultants or for an initial assessment of a consultant's qualifications under an RFQ, a RFP specific to the project, task, or service is required for evaluation of a consultant's specific technical approach and qualifications.

2) Request for Proposal (RFP).

The RFP shall provide all information and requirements necessary for interested consultants to provide a response to the RFP and compete for the solicited services. The RFP shall:

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- a) Provide a clear, accurate, and detailed description of the scope of work, technical requirements, and qualifications of consultants necessary for the services to be rendered. The scope of work should detail the purpose and description of the project, services to be performed, deliverables to be provided, estimated schedule for performance of the work, and applicable standards, specifications, and policies;
 - b) Identify the requirements for any discussions that may be conducted with three (3) or more of the most highly qualified consultants following submission and evaluation of proposals;
 - c) Identify evaluation factors including their relative weight of importance in accordance with subparagraph (a)(1)(iii) of this section;
 - d) Specify the contract type and method(s) of payment to be utilized in accordance with § 172.9;
 - e) Identify any special provisions or contract requirements associated with the solicited services;
 - f) Require that submission of any requested cost proposals or elements of cost be in a concealed format and separate from technical/qualifications proposals as these shall not be considered in the evaluation, ranking, and selection phase; and
 - g) Provide a schedule of key dates for the procurement process and establish a submittal deadline for responses to the RFP which provides sufficient time for interested consultants to receive notice, prepare, and submit a proposal, which except in unusual circumstances shall be not less than 14 days from the date of issuance of the RFP.
- 3) Evaluation Factors.
- a) Criteria used for evaluation, ranking, and selection of consultants to perform engineering and design related services must assess the demonstrated competence and qualifications for the type of professional services solicited. These qualifications-based factors may include, but are not limited to, technical approach (e.g., project understanding, innovative concepts or alternatives, quality control procedures), work experience, specialized expertise, professional licensure, staff capabilities, workload capacity, and past performance.
 - b) Price shall not be used as a factor in the evaluation, ranking, and selection phase. All price or cost related items which include, but are not limited to, cost proposals, direct salaries/wage rates, indirect cost rates, and other direct costs are prohibited from being used as evaluation criteria.

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- c) In-State or local preference shall not be used as a factor in the evaluation, ranking, and selection phase. State licensing laws are not preempted by this provision and professional licensure within a jurisdiction may be established as a requirement which attests to the minimum qualifications and competence of a consultant to perform the solicited services.
- d) The following non-qualifications based evaluation criteria are permitted under the specified conditions and provided the combined total of these criteria do not exceed a nominal value of ten percent of the total evaluation criteria to maintain the integrity of a qualifications-based selection:
 - i. A local presence may be used as a nominal evaluation factor where appropriate. This criterion shall not be based on political or jurisdictional boundaries and may be applied on a project-by-project basis for contracts where a need has been established for a consultant to provide a local presence, a local presence will add value to the quality and efficiency of the project, and application of this criteria leaves an appropriate number of qualified consultants, given the nature and size of the project. If a consultant outside of the locality area indicates as part of a proposal that it will satisfy the criteria in some manner, such as establishing a local project office, that commitment shall be considered to have satisfied the local presence criteria.
 - ii. The participation of qualified and certified Disadvantaged Business Enterprise (DBE) sub-consultants may be used as a nominal evaluation criterion where appropriate in accordance with 49 CFR Part 26 and Columbia County's FHWA-approved DBE program.
- 4) Evaluation, Ranking, and Selection.
 - a) Consultant proposals shall be evaluated by Columbia County based on the criteria established and published within the public solicitation.
 - b) While the contract will be with the prime consultant, proposal evaluations shall consider the qualifications of the prime consultant and any sub-consultants identified within the proposal with respect to the scope of work and established criteria.
 - c) Following submission and evaluation of proposals, Columbia County shall conduct interviews or other types of discussions determined three of the most highly qualified consultants to clarify the technical approach, qualifications, and capabilities provided in response to the RFP. Discussion requirements shall be specified within the RFP

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and should be based on the size and complexity of the project as defined in Columbia County written policies and procedures (as specified in § 172.5(c)). Discussions may be written, by telephone, video conference, or by oral presentation/interview. Discussions following proposal submission are not required provided proposals contain sufficient information for evaluation of technical approach and qualifications to perform the specific project, task, or service with respect to established criteria.

- d) From the proposal evaluation and any subsequent discussions which have been conducted, Columbia County shall rank, in order of preference, at least three consultants determined most highly qualified to perform the solicited services based on the established and published criteria.
- e) Notification must be provided to responding consultants of the final ranking of the three most highly qualified consultants.
- f) Columbia County shall retain acceptable documentation of the solicitation, proposal, evaluation, and selection of the consultant accordance with the provisions of 49 CFR 18.42.

5) Negotiation.

- a) Independent estimate. Prior to receipt or review of the most highly qualified consultant's cost proposal, Columbia County shall prepare a detailed independent estimate with an appropriate breakdown of the work or labor hours, types or classifications of labor required, other direct costs, and consultant's fixed fee for the defined scope of work. The independent estimate shall serve as the basis for negotiation and ensuring the consultant services are obtained at a fair and reasonable cost.
- b) Elements of contract costs (e.g., indirect cost rates, direct salary or wage rates, fixed fee, and other direct costs) shall be established separately in accordance with § 172.11.
- c) If concealed cost proposals were submitted in conjunction with technical/qualifications proposals, only the cost proposal of the consultant with which negotiations are initiated may be considered. Concealed cost proposals of consultants with which negotiations are not initiated should be returned to the respective consultant due to the confidential nature of this data (as specified in 23 U.S.C. 112(b)(2)(E)).

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- d) Columbia County shall retain documentation of negotiation activities and resources used in the analysis of costs to establish elements of the contract in accordance with the provisions of 49 CFR 18.42. This documentation shall include the consultant cost certification and documentation supporting the acceptance of the indirect cost rate to be applied to the contract (as specified in § 172.11(c)).

6) Small Purchases.

The small purchase method involves procurement of engineering and design related services where an adequate number of qualified sources are reviewed and the total contract costs do not exceed an established simplified acquisition threshold. Columbia County may use the State's small purchase procedures which reflect applicable State laws and regulations for the procurement of engineering and design related services provided the total contract costs do not exceed the Federal simplified acquisition threshold (as specified in 48 CFR 2.101). When a lower threshold for use of small purchase procedures is established in State law, regulation, or policy, the lower threshold shall apply to the use of FAHP funds. The following additional requirements shall apply to the small purchase procurement method:

- a) The scope of work, project phases, and contract requirements shall not be broken down into smaller components merely to permit the use of small purchase procedures.
- b) A minimum of three consultants are required to satisfy the adequate number of qualified sources reviewed.
- c) Contract costs may be negotiated in accordance with State small purchase procedures; however, the allow ability of costs shall be determined in accordance with the Federal cost principles.
- d) The full amount of any contract modification or amendment that would cause the total contract amount to exceed the established simplified acquisition threshold would be ineligible for Federal-aid funding. The FHWA may withdraw all Federal-aid from a contract if it is modified or amended above the applicable established simplified acquisition threshold.

7) Noncompetitive.

The noncompetitive method involves procurement of engineering and design related services when it is not feasible to award the contract using competitive negotiation or small purchase

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procurement methods. The following requirements shall apply to the noncompetitive procurement method:

- a) Columbia County may use their own noncompetitive procedures which reflect applicable State and local laws and regulations and conform to applicable Federal requirements.
 - b) Columbia County shall establish a process to determine when noncompetitive procedures will be used and shall submit justification to, and receive approval from, the FHWA before using this form of contracting.
 - c) Circumstances under which a contract may be awarded by noncompetitive procedures are limited to the following:
 - i. The service is available only from a single source;
 - ii. There is an emergency which will not permit the time necessary to conduct competitive negotiations; or
 - iii. After solicitation of a number of sources, competition is determined to be inadequate.
 - d) Contract costs may be negotiated in accordance with Columbia County noncompetitive procedures; however, the allow ability of costs shall be determined in accordance with the Federal cost principles.
- 8) Additional Procurement Requirements.
- a) Common Grant Rule.
 - i. Columbia County must comply with procurement requirements established in State and local laws, regulations, policies, and procedures which are not addressed by or in conflict with applicable Federal laws and regulations (as specified in 49 CFR 18.36).
 - ii. When State and local procurement laws, regulations, policies, or procedures are in conflict with applicable Federal laws and regulations, Columbia County must comply with Federal requirements to be eligible for Federal-aid reimbursement of the associated costs of the services incurred following FHWA authorization (as specified in 49 CFR 18.4).
 - b) Disadvantaged Business Enterprise (DBE) program.

Columbia County shall give consideration to DBE consultants in the procurement of engineering and design related service contracts subject to 23 U.S.C. 112(b)(2) in

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accordance with 49 CFR part 26. When DBE program participation goals cannot be met through race-neutral measures, additional DBE participation on engineering and design related services contracts may be achieved in accordance with Columbia County's FHWA approved DBE program through either:

- i. Use of an evaluation criterion in the qualifications-based selection of consultants (as specified in § 172.7(a)(1)(iii)(D)); or
- ii. Establishment of a contract participation goal.

The use of quotas or exclusive set-asides for DBE consultants is prohibited (as specified in 49 CFR 26.43).

c) *Suspension and Debarment.*

Columbia County must verify suspension and debarment actions and eligibility status of consultants and sub-consultants prior to entering into an agreement or contract in accordance with 49 CFR 18.35 and 2 CFR part 180.

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APPROVED: December 14, 2010	TOPIC: <i>Purchasing Card</i>
<i>Policy Number 604.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

To establish the responsibilities, controls and authorizations for the application, issuance and processing of the Columbia County Government Purchasing Card (“P-Card”) Program for the employees of Columbia County Government.

II. RESPONSIBILITY

- 1) All Elected Officials or Division Directors authorizing the use of procurement cards must:
 - a) insure that all expenditures incurred by his/her division comply fully with the requirements of this and other policies adopted and approved by the Board of Commissioners.
 - b) approve all Purchasing Card transactions of his/her assigned division.
 - c) accept responsibility for the actions of designated Division/Department Purchasing Card Administrator for his/her division.
 - d) Directly, or through the designated Division/Department Purchasing Card Administrator, expressly authorize individual cardholders and establish individual cardholder credit limits.
- 2) All employees issued a purchasing card:
 - a) are responsible for record keeping of the weekly transactions including obtaining and submitting receipts for the purchases with each week’s online statement.
 - b) must sign the Purchasing Card Agreement in order to be issued the card. This agreement must be on file with Procurement.
 - c) is responsible for timely submission of the original detailed receipts to the Division/Department Purchasing Card Administrator no less than weekly.
- 3) The Program Administrator within the Procurement Department:
 - a) is responsible for issuing the Purchasing Card Agreements and Georgia Sales Tax Exemption form to authorized personnel. All Purchasing Card Agreements must be forwarded to the Program Administrator prior to the issuance of the purchasing

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card.

- b) maintains the purchasing card computer system which tracks the cardholder name, date issued, card number and limits.
 - c) will only grant system access to authorized users who are accountable for keeping track of the purchasing cards issued.
 - d) is responsible for training all Division/Department Purchasing Card Administrators and holding annual purchasing card meetings to update current cardholders.
- 4) The Division/Department Purchasing Card Administrator:
- a) must review the charges, credits and returns for all the purchasing cards assigned to the responsible Division/Department.
 - b) must review the supporting documentation submitted by the cardholder to assess the validity and completeness of the transaction as well as compliance with this policy and other applicable policies. Any lack of documentation or support must be communicated immediately to the cardholder and resolved in a timely manner.
 - c) must approve the periodic transactions posted in the purchasing card computer system.
 - d) is responsible for instruction and guidance for all cardholders under their direction.

III. GENERAL

- 1) This policy applies to all employees of Columbia County Government who are authorized holders of a purchasing card.
- 2) All expenditures authorized under this Policy shall be subject to the availability of funds within the applicable approved departmental budget.
- 3) All purchases must be in compliance with the *Columbia County Purchasing Policy*, the *Columbia County Travel/Training Policy*, and other applicable Financial Management Policies. This Policy establishes minimum standards which must be adhered to; however, more stringent or additional guidelines may be imposed by Elected Officials or Division Directors for use in their divisions. These guidelines and controls should be rigorously monitored within each division.

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- 4) A purchasing card may be issued to certain authorized employees for convenience of qualified business transactions and to take advantage of vendor discounts offered to the County. The purchasing card should never be used as a personal credit card and any personal purchases on the card are strictly prohibited, except as otherwise allowed in the *Columbia County Travel/Training Policy*.
- 5) Should the purchasing card be inadvertently used for a personal purchase, the employee is to immediately notify his supervisor and reimburse the County for the purchase. The reimbursement should be attached to the report submitted as in VIII, D. below. Repeated violations can result in the deactivation of cardholder accounts and penalties including possible termination of employment.
- 6) The issuance of a purchasing card to an employee provides the cardholder with the ability to commit County funds to buy certain goods or services. All purchases must be eligible charges to the purchasing card and require the appropriate documentation to adequately safeguard County assets and support authorized purchases.

IV. SAFEKEEPING

Access to the program's computerized data base is restricted to only authorized personnel and any misuse is strictly prohibited and will subject the employee to immediate termination and possible prosecution.

The purchasing card is the property of Columbia County Government and as such should be retained in a secure location.

V. AUTHORIZATION

The cardholder is solely responsible for all transactions. Delegating the use of the purchasing card is **not permissible**. Each authorized user must read and sign a Columbia County Purchasing Card Acknowledgement form, prior to usage of the Purchasing Card.

VI. CARD CANCELLATION

- 1) All cards must be immediately cancelled when a cardholder terminates employment with Columbia County Government or assumes another position that does not require the use of the purchasing card in that division.
- 2) The Department of Human Resources must notify the Procurement Department weekly upon employee termination(s) or transfer(s).
- 3) The Division/Department Purchasing Card Administrator must obtain the purchasing card from the cardholder, cut the purchasing card, and return the purchasing card to

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the Procurement Department.

- 4) If any employee is taking a leave of absence, then the purchasing card should be placed on an “inactive” status during the leave; via notification to the Procurement Department.
- 5) The purchasing card may be reactivated upon the cardholder’s return only upon written request from the cardholder’s Division Director or appropriate Elected Official.

VII. DOLLAR LIMITS

- 1) An Elected Official or Division Director will authorize individual cardholders with credit limits and single transaction limits based upon expected usage.
- 2) Cards can be issued but remain deactivated at the request of the Elected Official or Division Director.
- 3) The cards will be activated once authorization is received by Procurement from the Elected Official or Division Director.
- 4) Cardholders limits may remain at \$0.00 and be increased at the discretion of the Division Director.
- 5) Any request to raise the limit must be submitted in writing from the cardholder’s Elected Official or Division Director to the Procurement Department.

VIII. DOCUMENTATION

- 1) All charges on the purchasing card require an original detailed receipt from the vendor as support for the transaction. If the charge is invoiced to the cardholder, then the invoice should be sent directly to the cardholder’s responsible Division.
- 2) Receipts must include at a minimum: 1) vendor name, 2) amount, 3) date of transaction, and 4) description of the items purchased. Receipts that do not include this minimum documentation are **not** acceptable.
- 3) Receipts for authorized meals must include a listing of attendees and the purpose for the meal.

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- 4) All purchasing card transactions must be coded and explained in detail in the internet based purchasing card system. A report should be printed, receipts attached, and submitted to the Program Administrator.
- 5) All travel and training purchases charged on the cardholder's account must adhere to the terms outlined in the County's Travel and Training Policy.
- 6) All transaction forms and supporting documentation must adhere to the Georgia Record Retention Policy. This documentation must be available for audit and review for 5 years after date of purchase.

IX. DATES AND DEADLINES

The cardholder's supporting documentation should be submitted to the Division's/Department's Purchasing Card Administrator as soon as possible, preferably daily, but no later than the 14th of the month to ensure that the monthly purchasing card statement is processed in a timely manner. If the information received is incomplete, the Division/Department Purchasing Card Administrator must send a notice to the cardholder via email or appropriate divisional communication tool as a reminder, with a copy to the Elected Official or Division Director. If there is still no response after the notice to the cardholder's appropriate Elected Official or Division Director within 5 business days of the notification, then the Division/Department Purchasing Card Administrator must send a request to the Procurement Department for the cardholder's account to be deactivated. Undocumented charges must be immediately refunded to the County by the cardholder and no further transactions will be allowed. In order for the cardholder to be reinstated, the Division Director/Elected Official, in coordination with the Procurement Manager, will assess the cardholder's history, and determine if reinstatement is warranted.

X. LOST CARDS

If a card is lost or stolen, immediately notify the following:

- Card Issuer
- The Division/Department Purchasing Card Administrator
- Procurement Department

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XI. VIOLATIONS

The following is a list of violations of the Purchasing Card Policy. Repeated violations can result in the deactivation of cardholder accounts and penalties including possible termination of employment.

- Unacceptable purchases
- Unacceptable documentation
- Missed deadlines for submitting the purchasing card supporting documentation
- Unresolved credits or disputes
- Intentional circumvention of the Purchasing Policy, Travel and Training Policy or authorized limits such as splitting transactions to avoid the single transaction limit
- Misuse of the Purchasing Card
- Failure to follow the Purchasing Card Policy

Cardholders or supervisors/approving officials who knowingly, or through willful neglect, fail to comply with the following may be subject to suspension or termination of card privileges or other disciplinary actions, up to and including termination of employment and criminal prosecution.

- Applicable requirements of the Columbia County Procurement Manual.
- Columbia County Financial Management Policies.
- Internal policies and procedures governing procurement and the Purchasing Card Program.

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<i>Policy Number 604.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

To comply with the policy requirements of O.C.G.A. § 36-80-24 regarding the use of County issued government purchasing cards and credit cards, which prohibits county elected officials from using government purchasing cards and government credit cards unless the county governing authority authorizes the issuance of such cards by public vote and has promulgated specific policies regarding the use of such cards.

II. DEFINITIONS

- A. “Authorized elected official” means an elected official designated by public vote of the Board of Commissioners to receive a county issued government purchasing card or credit card.
- B. “Card Administrator” means the purchasing card and credit card administrator designated by the Columbia Board of Commissioners.
- C. “County” means Columbia County and/or the Board of Commissioners
- D. “County purchase card,” “county p-card” or “county credit card” means a financial transaction card issued by any business organization, financial institution, or any duly authorized agent of such organization or institution, used by a County official to purchase goods, services and other things of value on behalf of the County.
- E. “Financial transaction card” means an instrument or device as the term is defined in O.C.G.A. § 16-9-30(5).
- F. “User agreement” means the required agreement between the Board of Commissioners and the authorized elected officials which restricts the use of a county purchasing card or credit card.

III. DESIGNATED ELECTED OFFICIALS

- A. The Columbia County Board of Commissioners (“County”), in its discretion, may authorize specific county elected officials to use a county purchasing card or credit card by adoption of a resolution in a public meeting.
- B. No authorized elected official may use a county purchasing card or credit card until and unless he or she has executed the County’s purchasing card and credit card user

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agreement.

- C. The County will not make payments to any business organization, financial institution, or any duly authorized agent of such organization or institution, for amounts charged by an elected official to any purchasing cards or credit cards that are not issued pursuant to this policy or for any purchases that are not authorized by this policy.

IV. CARD ADMINISTRATOR

The Board of Commissioners shall designate a County purchasing card and credit card administrator. The responsibilities of the Card Administrator include:

- A. Manage County issued purchasing cards and credit cards.
- B. Serve as the main point of contact for all County purchasing card and credit card issues.
- C. Serve as liaison to the elected officials authorized to use a purchasing card or credit card and their staff, as well as to the issuer of the purchasing card or credit card.
- D. Provide training on card policies and procedures to the elected officials authorized to use a purchasing card or credit card and their staff.
- E. Develop internal procedures to ensure timely payment of cards.
- F. Assist authorized elected officials to dispute transactions when necessary.
- G. Establish internal procedures to ensure compliance with this ordinance, County procurement ordinances and policies, County purchasing card and credit card user agreements, applicable agreements with the business organization, financial institution, or any duly authorized agent of such organization or institution, issuing card, and state law, specifically, O.C.G.A. §§ 16-9-37 and 36-80-24.
- H. Document audits and other measures to prevent and detect misuse or abuse of the cards.
- I. Ensure monthly transactions are audited monthly according to this policy.

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- J. Maintain records for at least seven years or as otherwise provided by the County's record retention policy.

V. USE OF CARDS

- A. Authorized Purchases. County purchase cards and credit cards may be used to purchase goods and services directly related to the public duties of the authorized elected official only. All purchases are subject to the terms of this ordinance, the County purchasing card and credit card user agreement, and county procurement policies and ordinances.
- B. Only authorized elected officials may use his or her County purchase card or credit card for purchases or payments. The authorized elected official shall use care to ensure that others do not have access to the card account number, expiration date and security code.
- C. Unless otherwise approved by the governing authority or established in the County purchasing card and credit card user agreement, the transaction limits are as follows:
- D. Per Card Payment Cycle: \$5,000.00
- E. Unauthorized Purchases. County purchasing cards and credit cards shall not be used for goods and services not directly related to the official responsibilities of the authorized elected official. Additionally, cards shall not be used to avoid compliance with the County's purchasing ordinances and procedures, to purchase goods and services exceeding the per transaction or per month limit, or to make purchases not in compliance with the County purchasing card and credit card user agreement.
- F. Receipts and Documentation. Receipts, invoices and other supporting documentation of all purchases made with a county purchasing card or credit card shall be obtained and maintained by the authorized county elected official for five years or as otherwise provided by the County's record retention policy. If an original or duplicate cannot be produced, a sworn affidavit of the authorized elected official may be substituted. The documentation must include the supplier or merchant information (i.e., name and location), quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to show that the expense was in the performance of official County duties.

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G. Public Records. All receipt and other documentation of purchases are public records and subject to the requirements of O.C.G.A. § 50-18-70 et seq.

VI. REVIEW OF PURCHASES AND AUDIT

Proper documentation of purchases, internal controls and other measures prevent and allow detection to misuse or abuse of County issued purchase cards and credit cards. Authorized elected officials and staff that process payments under this program shall cooperate and comply with the procedures established by the County.

- A. Review of Purchases. All purchases shall be reviewed according to the following procedure: All purchases by Columbia County Commissioners shall be reviewed monthly for adherence to this policy by the County's internal auditor. All purchases by Columbia County Constitutional Officers shall be reviewed monthly by an independent certified public accountant of his or her choosing. Constitutional Officers may elect to have the County's internal auditor perform such review. Utilization of the County's internal auditor, however, shall not be deemed to waive, in whole or in part, the Constitutional Officer's authority over the use of funds appropriated to him or her in the County budget and shall not be deemed to provide the County with oversight authority over such use of funds other than as narrowly provided for herein.
- B. Audits. The Card Administrator shall perform an annual review of the card program to ensure adequacy of internal policies and procedures, cardholder spending limits, monthly reconciliation procedures and documentation for transactions. Elected officials and staff shall cooperate with such review.

VII. VIOLATIONS

- A. An elected official shall reimburse the County for any purchases made with a County issued purchase card or credit card in violation of this ordinance or the user agreement.
- B. In the discretion of the county governing authority, failure to comply with the procedures outlined in this ordinance may result in:
- a. A warning;
 - b. Suspension of the elected official's authority to use a County purchase card or credit card; or

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- c. Revocation of the elected official's authority to use a County i purchase card or credit card.
- d. Nothing in this ordinance shall preclude the county governing authority from referring misuse of a purchase card or credit card for prosecution to the appropriate authorities.

VIII. CONSTITUTIONAL OFFICERS

Notwithstanding the foregoing policies, any purchases made with a county issued purchase card or credit card by the clerk of the superior court, judge of the probate court, sheriff and/or tax commissioner shall be subject to the sole discretion and approval of said elected official in the exercise of his/her duties.

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APPROVED: August 16, 2016	TOPIC: <i>Debt Administration</i>
<i>Policy Number 605.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

The County shall seek to maintain and, if possible, improve its current municipal bond rating so that borrowing costs are minimized and access to credit preserved.

II. POLICY

- 1) The County shall develop adequate reserves to avoid the necessity of short-term borrowing (maturity of less than one year) to finance operating needs. In the interim, financing in anticipation of a definite fixed source of revenue, such as Tax Anticipation Notes, is acceptable. Short-term borrowing shall be limited to 75% of the source of revenue expected to repay the loan.
- 2) The issuance of long-term debt (maturity of greater than one year) shall be limited to capital improvements or projects which cannot be financed from current revenues or resources. Current resources are defined as that portion of fund balance in excess of required reserves.
- 3) Every effort shall be made to limit the long-term debt maturity schedule to no longer than the estimated useful life of the capital projects or improvements to be financed.
- 4) When the County utilizes either long-term or short-term debt it shall insure that the debt is financed soundly by:
 - a) Conservatively projecting the revenue sources which will repay the debt.
 - b) Financing the improvement over a period not greater than the useful life of the improvement for long-term debt, or December 31st of the calendar year for short-term debt.
 - c) Determining that the cost benefit of the improvement, including interest and any other costs, is positive.
- 5) The County shall limit the total principal of its general obligation long-term debt to 1.75% of the estimated actual value of taxable property as reported annually on the Columbia County, GA tax digest.
- 6) The County shall maintain a Debt Service Fund which is equivalent to the amount of general obligation debt maturing in the subsequent year.
- 7) Whenever possible the County will finance capital projects by using self-supporting revenue bonds since revenue bonds assure the greatest degree of equity because those

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who benefit from a project and those who pay for a project are most closely matched.

- 8) General obligation debt shall not be used for enterprise activities.

III. DEBT PLANNING

When the County is considering a possible bond issue, staff shall compile information to present to the Board concerning the following categories. Examples of information to include are:

1) Debt Analysis

- a) Debt capacity analysis
- b) Purposes for which debt is issued
- c) Debt structure
- d) Debt burden and magnitude indicators and ratios as compared to other like communities
- e) Debt history and trends
- f) Adequacy of debt and capital planning
- g) Obsolescence of capital plant

2) Financial Analysis

- a) Stability, diversity, and growth rate of tax sources
- b) Trends in assessed valuation and collections
- c) Current budget trends
- d) Appraisal of past revenue and expenditure estimates
- e) Evidences of financial planning
- f) History and long-term trends of revenues and expenditures
- g) Adherence to Generally Accepted Accounting Principles (GAAP)
- h) Audit results
- i) Liquidity of portfolio and other current assets
- j) Fund balance status and trends
- k) Financial monitoring systems and capabilities

3) Governmental and Administrative Analysis

- a) Government organization structure
- b) Location of financial responsibilities and degree of control
- c) Adequacy of basic service provision

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- d) Intergovernmental cooperation/conflict and extent of duplication
 - e) Overall County planning efforts
- 4) Economic Analysis
 - a) Geographic and location advantages
 - b) Population and demographic characteristics
 - c) Wealth indicators
 - d) Housing characteristics
 - e) Level of new construction
 - f) Types of employment, industry and occupation
 - g) Evidences of industrial or other decline
 - h) Trend of the economy

IV. COMMUNICATION AND DISCLOSURE

- 1) The County will maintain good communications with bond rating agencies to inform them about the County's financial condition. The County shall follow a policy of full disclosure. Significant financial reports affecting or commenting on the County will be forwarded to the rating agencies.
- 2) The County will continue to improve communications with other jurisdictions with which a common property tax base is shared concerning collective plans for future debt issues. Reciprocally shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

V. REFUNDING BONDS

- 1) The County should evaluate the following when considering a refunding candidate:
 - a) Issuance costs that will be incurred
 - b) The interest rate at which the refunding bonds can be issued
 - c) The maturity date of the refunded bonds
 - d) The call date of the refunded bonds
 - e) The call premium on the refunded bonds
 - f) The structure and yield of the refunding escrow
 - g) Any transferred proceeds penalty.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: August 16, 2016	TOPIC: <i>Debt Administration</i>
<i>Policy Number 605.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 2) Financial and policy objectives – the County may undertake a refunding to achieve debt service savings, eliminate restrictive bond/legal covenants, or restructure the stream of debt service payments.
- 3) Financial savings/results –
 - a) The refunding should endeavor to achieve a net present value savings of at least \$1,000,000.00. This test can be applied to the entire issue or on a maturity-by-maturity basis.
 - b) Federal law permits an issuer to conduct one advance refunding over the life of a bond issue. As such, a higher savings threshold may be required when evaluating an advance refunding candidate.
 - c) In certain circumstances, lower savings thresholds may be justified. Such instances include, but are not limited to, when a refunding is being conducted primarily for policy reasons, interest rates are at historically low levels, or the time remaining to maturity is limited making future opportunities to achieve greater savings not likely.
- 4) Bond structure – When bonds are issued, the County should anticipate the potential for refundings in the future. Careful attention should be paid to the bond structure to address features that may affect flexibility in the future.
- 5) Escrow efficiency – A refunding escrow should be created to be efficient and to optimize savings. An escrow is efficient if escrow securities mature or pay interest when debt service payments of the refunded escrow are due. The lower the cost of the escrow, the more efficient the escrow.

VI. POST ISSUANCE COMPLIANCE FOR GOVERNMENTAL TAX-EXEMPT OBLIGATIONS

- 1) Included within the closing transcript of each bond issue are the Tax and Non-Arbitrage Certificate and the Continuing Disclosure Certificate, which set forth the tax and securities law requirements as provided by the Internal Revenue Service (IRS) and the Securities & Exchange Commission (SEC) that must be met in order (i) to preserve the tax-exempt status of the bonds and (ii) to provide the ongoing disclosure about the County that is required by the securities laws. Noncompliance can cause the interest on the obligations to become taxable retroactively to the date of issuance and subject borrowers or their staff to civil enforcement actions. The County shall ensure that it is satisfying its post-issuance obligations in accordance with rules and regulations of the IRS and the SEC.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: August 16, 2016	TOPIC: <i>Debt Administration</i>
<i>Policy Number 605.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

2) The County shall ensure compliance with the following post-issuance tax and securities law compliance requirements:

a) Continuing Disclosure. The County shall file annual reports updating the financial and operating data included in the official statement. As described in the continuing disclosure certificate, the County shall file notices of the occurrence of certain events if such events are deemed material by any such borrower. All continuing disclosure filings shall be electronically filed with the Electronic Municipal Market Access (“EMMA”) system maintained by the Municipal Securities Rulemaking Board. The website address for EMMA is www.emma.msrb.org.

b) Arbitrage Yield Restriction and Rebate Requirements. Unless a specific exception is satisfied, investment earnings on bond proceeds (e.g. funds on deposit in the construction fund or the debt service reserve fund) in excess of the yield on the bonds (“arbitrage”) are required to be reported and rebated to the IRS every five years. When arbitrage earnings do occur, the arbitrage earnings shall be rebated from total investment earnings on the bond proceeds. The County shall retain a rebate consultant to monitor rebate compliance.

c) Expenditure of Bond Proceeds and Records of Bond-Financed Assets. In order to ensure the proper and timely use of bond proceeds and bond-financed property, the County shall maintain documents relating to the expenditure of bond proceeds. These documents include, but are not limited to, requisitions, draw schedules, invoices, bills, construction contracts and acquisition contracts.

d) Record Retention. The County shall keep all documentation relating to its bond issues for a period of three years after the bonds have been paid in full. Documents that should be retained include (a) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (b) documents evidencing expenditure of the proceeds of the bonds and investment of the proceeds of the bonds, and (c) records necessary to satisfy the safe harbor requirements relating to the bidding of guaranteed investment contracts and yield restricted defeasance escrows.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Accounting and Financial Reporting</i>
<i>Policy Number 606.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

The County is committed to preparing financial reports which are in accordance with Generally Accepted Accounting Principles (GAAP), standards set by the Governmental Accounting Standards Board (GASB), and laws of the State of Georgia and Columbia County.

II. RESPONSIBILITY

The Finance Department is responsible for the accounting, reporting, and annual financial audit of the official County financial statements. The Director shall have the responsibility to establish accounting procedures to accomplish these policies.

III. POLICY

- 1) The Finance Department shall produce interim reports as needed to ensure budgetary control of operations and capital programs.
- 2) The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and standards of the Government Accounting Standards Board (GASB).
- 3) A fixed asset system will be maintained to identify all County assets, their condition, historical cost, replacement value, and useful life.
- 4) An annual audit will be performed by an independent public accounting firm with the subsequent issue of a Comprehensive Annual Financial Report (CAFR), including an audit opinion. The CAFR will be submitted annually to the Government Finance Officers' Association (GFOA) to determine its eligibility for the Certificate of Achievement for Excellence in Financial Reporting.
- 5) Audit firms will be selected through the formal bid process. Qualified audit firms will be requested to submit a cost proposal and an audit outline proposal. When awarding the contract for the independent audit all components, including qualification of personnel, number of personnel dedicated to the audit, comparability of references, and cost, will be taken into consideration. Cost will not be the defining component.
- 6) A contract for audit services may be entered into with the qualified audit firm for a term of three years with the option to extend for two years.
- 7) All funds of the County, as well as all component units, will be subject to a full scope audit.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Revenue</i>
<i>Policy Number 607.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

The County shall attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source. The revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of an economic downturn. Surpluses and elastic revenues identified but not included in the base budget should be dedicated first to reserve requirements and then to capital plant and equipment.

II. POLICY

- 1) The County will estimate its annual revenues conservatively by an objective analytical and conservative process utilizing trend, judgmental, and statistical analysis as appropriate.
- 2) Each existing and potential revenue source will be re-examined annually.
- 3) The use of revenues which have been pledged to bondholders shall conform in every respect to bond covenants which commit those revenues.
- 4) The County shall follow an aggressive policy of collecting revenues.
- 5) Within legal limitations, the County shall maintain a central depository and central disbursement of its revenue to maximize return on investment.
- 6) User fees will be adjusted annually to recover the full cost of services provided, except when the County Commission determines that a subsidy from the General Fund is in the public interest.
- 7) One-time revenues will be used for one-time expenditures only.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: May 21, 2013	TOPIC: <i>Reserves/Governmental Funds</i>
<i>Policy Number 608.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

The accumulation of reserves protects the County from uncontrollable increases in expenditures, extraordinary losses, unforeseen reductions in revenues, or a combination of these items. It also allows for prudent replacement and financing of capital construction and replacement projects. The County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as of fiscal year ended June 30, 2011. This new standard changed the overall definitions and classifications of governmental fund balances.

II. POLICY

Fund equity in the governmental fund financial statements is classified as fund balance. Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

III. CLASSIFICATIONS

1. Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
2. Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.
3. Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board through the adoption of a formal policy. Only the Board may modify or rescind the commitment.
4. Assigned – Fund balances are reported as assigned when amounts are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Through policy, authorization to assign fund balance remains with the Board.
5. Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance in the general fund only. Negative unassigned fund balances may be reported in all governmental funds.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: May 21, 2013	TOPIC: <i>Reserves/Governmental Funds</i>
<i>Policy Number 608.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

IV. FLOW ASSUMPTIONS

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, the County shall use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, the County shall use fund balance in the following order:

- Committed
- Assigned
- Unassigned

V. MINIMUM FUND BALANCE

The County shall maintain a General Fund unassigned fund balance of not less than 100 days of operations. This minimum fund balance, which may only be used as required by authority of the Board, is to provide for operating contingencies in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. To determine the current funding level divide the current unassigned fund balance by the result obtained from dividing the annual fund budget by 365 days. In the event the unassigned fund balance falls below the minimum level of 100 days of operations, the County Administrator will present a plan to the Board as part of the subsequent fiscal year's annual budget to replenish the fund balance to the established minimum level in a reasonable time frame, generally 1 to 3 years. Budget surpluses will first be used towards replenishment, followed by the use of non-recurring revenues.

VI. CONTINGENCY

A contingency amount shall be appropriated annually as part of the budget within the General Fund, and other funds as deemed necessary, and shall be used for paying unexpected or unanticipated expenditures of an operational nature during the fiscal year. Within the General Fund, this amount should approximate one to two percent of the General Fund budget.

VII. CRITERIA

The following criteria shall be used in determining the total amount of fund balance to maintain, unless otherwise specified by legal or contractual requirements.

Category	Days of Operation	Description
Min Fund Balance	100	Use funds for unforeseen contingencies
BOC Assignments	101-180	May use funds for one-time expenses such as capital acquisition, catastrophic events, one-time transfers to other funds, economic incentives, debt reduction, or millage rate reduction to mitigate unforeseen risks and ensure financial stability
Debt/Tax Reduction	181+	Must use funds to reduce debt or designate for future debt service, or to prevent future tax increases or to permit millage rate reduction

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: May 15, 2012	TOPIC: <i>Reserves-Water Utility</i>
<i>Policy Number 608.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

The accumulation of reserves protects the Water Utility from uncontrollable increases in expenditures, extraordinary losses, unforeseen reductions in revenues, or a combination of these items. It also allows for prudent replacement and financing of capital construction and replacement projects. These reserves apply to “unrestricted net assets” as reported in the audited annual financial report.

II. POLICY

Fund equity in government-wide and proprietary fund financial statements is classified as net assets. Net assets are classified as follows:

- Invested in capital assets, net of related debt - This classification represents capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted - Restricted net assets represent constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.
- Unrestricted - Unrestricted net assets consist of net assets that do not meet the definition of the other classifications.

III. UNRESTRICTED CATEGORIES

- 1) **Reserve for Debt Service:** This reserve shall be established to protect bond holders and to preserve a good credit rating. Valuation depends on actual requirements to pay bond obligations, but shall be no less than the maximum annual debt service requirement on all outstanding bonds and loans.
- 2) **Working Capital Reserve:** The measure of working capital (current assets less current liabilities) indicates the relatively liquid portion of total fund equity, which constitutes a margin or buffer for meeting obligations. It is essential that the County maintain adequate levels of working capital in the Water Utility Fund to mitigate current and future risks and to ensure stable services and fees. A working capital reserve shall be established in the Water Utility to protect against volatility in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. This reserve, which should provide funds for 100 to 180 days of operations, may be used as required by authority of the Board. The amount required for one operating day is determined by dividing the annual fund budget by 365 days.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: May 15, 2012	TOPIC: <i>Reserves-Water Utility</i>
<i>Policy Number 608.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 3) **Renewal and Extension:** This reserve is the residual balance of unrestricted net assets less the above designated reserves. This reserve shall be used only for “one-time” unbudgeted expenditures (those that will not create a recurring burden on the operational budget) of a capital nature and after a rational determination that all other reserves are adequate.

IV. CONTINGENCY

A contingency amount shall be appropriated annually as part of the budget and shall be used for paying unexpected or unanticipated expenditures of an operational nature during the fiscal year. This amount should approximate one to two percent of the fund budget.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Bank Accounts</i>
<i>Policy Number 609.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

- 1) To define bank accounts under the control of the Board, Constitutional Officers, and Authorities functioning within the County.
- 2) To ensure the proper use, authorization, and management of all bank accounts under the control of the Board.
- 3) To ensure that County management is aware of all bank accounts under the control of the Board or which use the Board's Federal identification number.
- 4) To provide an approval process for establishing and maintaining all bank accounts under the control of the Board.

II. ACCOUNTS UNDER THE CONTROL OF THE BOARD

- 1) All bank accounts under the control of the Board as established by action of the Board, contracts (i.e., grants), covenants (i.e., bonds), laws, and regulations shall be controlled by the Finance Department of the County. This shall not apply to those accounts which are not under the control of the Board, such as accounts legally allowed to be maintained by Constitutional Officers and Authorities functioning within Columbia County. New bank accounts under the control of the Board shall not be established without approval of the Board.
- 2) The Board's federal identification number shall be used for all accounts under the control of the Board.
- 3) All bank accounts with the Board's federal ID number shall be approved annually by the Board.
- 4) Authorized signers shall be members of the Board or other County representatives as authorized by State Law and/or the Board.
- 5) All accounts using the Board's federal ID number shall be in the name of "Board of Commissioners of Columbia County, GA."
- 6) The Board's central depository and disbursement account shall be used unless a separate account is required by action of the Board, contracts, covenants, laws, and/or regulations.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Bank Accounts</i>
<i>Policy Number 609.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 7) The Board shall follow OCGA 45-8-12 which states that the depository shall pledge securities at least equal to not less than 110% of the public funds being secured after the deduction of the amount of deposit insurance.

III. CONSTITUTIONAL OFFICERS

- 1) Constitutional Officers are legally allowed by the Constitution of the State of GA to maintain bank accounts for use in their operations.
- 2) Accounts maintained by Constitutional Officers functioning within the County are not required to have a separate federal identification number from the Board. In fact, the Board encourages the use of its federal identification number on all accounts of Constitutional Officers functioning within the County.
- 3) All bank accounts with the Board's federal ID number shall be approved annually by the Board.
- 4) Authorized signers shall be the Constitutional Officers or their designees.
- 5) Activity pertaining to these accounts shall be regularly reported to the Finance Department of the County to ensure proper accounting and to be included in the annual financial statements.

IV. AUTHORITIES

- 1) Authorities are separate entities from the Board and are legally allowed to maintain bank accounts for use in their operations.
- 2) Authorities functioning within the County shall have a separate federal identification number from the Board.
- 3) Authorized signers shall be the Authority, officers of the Authority, or the Authority's designees.
- 4) The Board encourages Authorities functioning within the County to contract with the Finance Department of the County to manage their bank accounts.
- 5) Activity pertaining to these accounts shall be regularly reported to the Finance Department of the County to ensure proper accounting.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: January 19, 2016	TOPIC: <i>Investments</i>
<i>Policy Number 610.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

The County seeks to obtain market rates of return on its investments consistent with constraints imposed by its safety objectives, cash flow considerations, and Georgia state laws. Safety of principal is the foremost objective. Each investment transaction shall first seek to insure that capital losses are avoided, whether they are from defaults or erosion of market value.

II. STANDARDS OF CARE

- 1) Management responsibility for investments is hereby delegated to the Finance Director who shall establish written procedures for the operation of the investment program consistent with this investment policy. Such procedures shall include explicit delegation of authority to other positions responsible for investment transactions.
- 2) The Director shall establish a system of internal controls to regulate activities of subordinate officials. All internal controls, investment procedures, reports, and documentation shall be reviewed annually by an independent auditor.
- 3) Investments shall be made with the judgment and care which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, considering the primary objectives of safety as well as the secondary objectives of liquidity and of obtaining market rates of return.
- 4) The standard of prudence shall be used by the investment officials and shall be applied in the context of managing an overall portfolio of investments. Officials acting in accordance with written procedures and exercising due intelligence shall be relieved of personal responsibility for an individual security's risk or market price changes provided that deviations from expected results are reported in a timely fashion and appropriate action is taken to control adverse developments.

III. POLICY

- 1) This investment policy applies to all funds under budgetary control of the Board.
- 2) Authorized investments of funds shall be as provided in the Official Code of Georgia Annotated (OCGA) 36-80-3:
 - a) Obligations of the United States and of its agencies and instrumentalities;

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- b) Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities;
 - c) Certificates of deposit of banks which have deposits insured by the Federal Deposit Insurance Corporation (FDIC); provided, however, that that portion of such certificates of deposit in excess of the amount insured by the FDIC shall be secured by direct obligations of this state or the United States which are of a par value equal to that portion of such certificates of deposit which would be uninsured.
 - d) The State of Georgia Local Government Investment Pool as established by OCGA 36-83-8.
- 3) Safekeeping
- a) All investment securities which can be physically delivered shall be held in the County custodial financial institution. Collateral securities for CDs shall be delivered to the County's depository bank for safekeeping unless the certificate was purchased from that bank, in which event collateral securities will be delivered to a third party bank with which the County has a fully-executed and approved safekeeping agreement.
 - b) Securities purchased under a repurchase agreement must be delivered to the County's depository bank for safekeeping unless the repurchase agreement is executed with that bank. In that event securities will be delivered to a third party bank as provided for in item 3a above.
 - c) Any investment of the Columbia County Pension or Retirement Trust Funds, at the request of the Committee, shall be made only in investment instruments so designated by the Committee in charge. Such funds and investments shall be maintained separately from all other County funds.
 - d) Whenever collateral securities or securities purchased under repurchase agreements are "book-entry" type securities (e.g., United States Treasury Bills, notes, bonds, or others), the securities shall be recorded in the name of the County by the Federal Reserve System, and appropriate confirmation shall be delivered to the Finance Department by the safekeeping bank.

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4) Competitive Selection

- a) At least three quotes shall be received for the investment of all surplus funds except those placed in overnight repurchase agreements as authorized in the master repurchase agreement incorporated into the depository banking services contract. If a specific maturity date is required, then quotes will be requested for instruments which meet the maturity requirement. If no specific maturity (within time limitations) is required, then a market trend (yield curve) analysis will be conducted to determine which maturities would be most advantageous.
- b) Quotes will be requested from qualified financial institutions for various options with regard to term and instrument. The County will accept the quote which provides the highest rate of return within the maturity required and within the parameters of this policy.
- c) Records will be kept of the quotes offered, the quotes accepted, and a brief explanation of the decision made regarding the investment instrument. These records will be kept until completion of the County's annual audit.

5) Qualified Institutions

- a) The County shall maintain a list of qualified financial institutions which are approved for investment purposes and from which quotes may be solicited.
- b) No quotes will be solicited or accepted from financial institutions which do not appear on the approved list.
- c) In order to qualify for and remain on the approved list, financial institutions must provide at least on a semiannual basis a consolidated report of condition. In addition, the County will conduct at least annually an evaluation of the credit worthiness of the financial institution. Such evaluations may entail securing a private report on financial institutions from one or more banking industry research organizations.
- d) The approved financial institutions must provide biographical information (i.e., resumes) on each of its representatives that will be working with the County. A background check may be performed by the County of the representatives through NASDAQ.

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<i>Policy Number 610.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- e) A copy of this policy is to be provided to all qualified institutions who agree to abide by it as a condition of continuation on the approved list.

6) Diversification

- a) Prudent investing necessitates that a portfolio be diversified as to instrument and purchasing source. The following guidelines represent maximum limits established for diversification by instrument.

- U.S. Treasury Obligations..... 100%
- U.S. Government Agency Securities and Securities Issued by
Instrumentalities of Government Sponsored Corporations..... 100%
- Local Government Investment Pools..... 100%
- Certificates of Deposit 75%
- Obligations of the State of Georgia.....50%
- Obligations of other agencies or instrumentalities of the State of Georgia 25%

- b) No more than 50% of the entire portfolio may be placed with any one bank or security dealer.

7) Maturity scheduling

Investment maturities shall be scheduled to coincide with projected cash flow needs, taking into account large routine scheduled expenditures as well as considering sizable blocks of anticipated revenues and cash receipts.

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8) Outsourcing

The Committee may recommend and the Board may approve an investment firm to execute the provisions of this section with the Committee maintaining oversight responsibility and veto authority of the investment firm's activities.

IV. REPORTING

- 1) The Government Finance Officers Association (GFOA) recommends that state and local government officials responsible for investment portfolio reporting determine the market value of all securities in the portfolio and disclose to the governing body or oversight body at least quarterly in a written report.
- 2) The Director shall present an investment report to the Committee no less than quarterly to include, at a minimum, the following:
 - a. Type of Investment
 - b. Par Value of the Investment
 - c. Rate of Return
 - d. Maturity Date
 - e. Funding Source
 - f. Financial Institution

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Cash Management</i>
<i>Policy Number 611.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

To maintain an effective system of cash management that anticipates cash needs and plans adequately to satisfy them and ensures efficient utilization of cash in a manner consistent with the overall strategic goals of the County.

II. GENERAL

Cash is required to pay for all assets and services purchased by the County to meet future obligations as they come due. The disbursement of cash, therefore, is a regular occurrence, and a sufficient level of cash should be kept available to meet these requirements. However, cash is not a productive asset as it earns no return. Therefore, only cash necessary to meet anticipated day-to-day expenditures plus a reasonable cushion for emergencies should be kept available. Any excess cash should be invested in liquid income-producing instruments.

III. POLICY

- 1) All activity and balances in the primary accounts shall be monitored by the Finance Department to assess the cash necessary to meet daily obligations and ensure adequate funds are available.
- 2) Cash not required for operations should be invested in accordance with the County's *Investment Policy*.
- 3) A review of accounts receivable listings for past due balances should be performed on a continuous basis. Delinquent accounts should be contacted immediately.
- 4) Cash disbursements should be released at the latest acceptable time, without affecting relationships with vendors. Early payment discounts should be taken advantage of if they result in benefit.
- 5) Bank balances, as shown by the bank statements, should be reconciled monthly with the general ledger balances. Discrepancies between balances should be investigated and reconciled.
- 6) The Finance Department is responsible for the movement of funds between bank accounts maintained by the County. This includes, but is not limited to:
 - a) Initiating all wire transfer of funds for general business purposes of the County.

**COLUMBIA COUNTY
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APPROVED: December 14, 2010	TOPIC: <i>Cash Management</i>
<i>Policy Number 611.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- b) Appropriately funding disbursement accounts, including transfers between accounts of the County.
 - c) Moving depository funds for investment purposes of the County (see *Investment Policy*).
- 7) Efficient cash management strategies, techniques, and procedures shall be used to increase the productivity of cash flows while achieving the following objectives:
- a) Liquidity – maintaining the ability to pay obligations when they become due.
 - b) Cash Optimization – establishing systems and procedures that help minimize investment in non-earning cash resources while providing adequate liquidity.
 - c) Financing – obtaining both short- and long-term borrowed funds in a timely manner at an acceptable cost.
 - d) Financial Risk Management – monitoring and assisting in the control of the County’s exposure to interest rates and other financial risks.
 - e) Coordination – ensuring that cash management goals are communicated and integrated with the strategic objectives and policy decisions of other areas of the County that have an impact on cash flows.

IV. LOCAL BANKING ARRANGEMENTS

Funds required for operational liquidity shall be deposited at a local bank that has been selected through a competitive bidding process. The County will not select a bank solely on the lowest bid provided, but will also consider the bank’s ability to assist and carry out the County’s cash management strategy. The County will use a request for information (RFI) or a request for proposal (RFP) at the end of an existing banking service agreement. Based on the information obtained in response to the RFI or RFP the County will negotiate with a responding bank to consummate an agreement for banking services. The banking service agreement entered between a local bank and the County will be for an initial term of three to five years with a one or two year renewal option.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Cell Phone Usage and Reimbursement</i>
<i>Policy Number 612.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

The purpose of this policy is to provide a set of guidelines governing the use of cellular telephones by Columbia County employees and to provide guidelines, criteria, and conditions for reimbursement of business use of personal cellular telephones.

As a general rule, Columbia County shall endeavor to use the reimbursement procedure set forth in this policy as opposed to owning and managing cell phones for employees. Notwithstanding, some Departments may utilize a County owned cell phone when the Division Director deems it to be the most efficient and cost effective method of providing communication.

II. OVERSIGHT RESPONSIBILITY

- 1) Departments shall be responsible for oversight of employee cell phone usage and shall monitor and review such usage, periodically, to ensure that use is appropriate and that prudent fiscal management guidelines are followed. This periodic review shall include an assessment of each authorized employee's need to use a cell phone for business purposes. Additional oversight and review should be conducted by the Division Director as necessary.
- 2) The Finance Office will manage cell phone allowances and reimbursements.
- 3) Human Resources will process new allowances or changes in allowances that have been approved by the County Commission.
- 4) Procurement will manage the county owned equipment and billing.
- 5) The list of cell phone allowances will be compared to the list of county owned equipment periodically to insure no duplication of benefits.

III. REIMBURSEMENT PLAN

Business Use of Personal Cell Phones

Some employees may need to use cell phones to conduct legitimate County business and such use is a predictable necessity. In these cases, the County will provide a cell phone requirement allowance for employees who must use his/her personal cell phone for business purposes, subject to the following conditions:

- 1) The Department must first authorize the employee to use his/her personal cell phone for County business. An authorization form shall be signed by the employee's supervisor with a copy retained by both the employee and the department. The Supervisor must also decide,

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Cell Phone Usage and Reimbursement</i>
<i>Policy Number 612.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

based on usage, what level of allowance should be granted. The authorization form will identify the employee and the employee's personal cell phone number and be submitted to the Finance Office. A copy of the form is attached, as *Exhibit A*.

- 2) The employee is responsible for turning in the first page of his/her cell phone bill to document that the employee still has the cell phone to his/her supervisor whenever requested.
- 3) The cell phone requirement allowance is classified by the IRS as taxable income and will be added to the employee's paycheck. All new allowances and changes to allowance amounts must be approved by the County Commission and forwarded to the Finance office for processing. Finance is responsible for notifying Human Resources of all allowance amounts and changes in allowance amounts or eligibility.
- 4) Certain positions require a usage plan that would far exceed any low cost plan available. These special requirements should be discussed with the supervisor and may be processed on a case-by-case basis. The maximum allowance shall be deemed a Personal Digital Assistant (PDA) allowance and shall be reserved for management and key authorized staff who have the need to access email and the web remotely for county business.
- 5) The employee and/or department are responsible for notifying the Finance office and Human Resources if the employee no longer needs to use a cell phone for the job, terminates their employment with the County, or either party chooses to revoke the cell phone authorization.
- 6) Access to the County Personal Digital Assistant server for county as well as personally owned devices is limited and shall be approved by the Deputy County Administrator.

Personal Use of County Provided Cell Phones

In instances where the County is providing cellular telephones for use by County employees, employee use of County-owned cell phones is limited to official County business only. There shall be no personal use of County cell phones except in response to family emergencies or unforeseen work schedule changes, and even under these circumstances, only when it is impossible or unreasonable to use a County landline telephone or personal phone.

The County may also own and retain a certain number of cell phones for emergency or disaster recovery purposes as well as cell phones that are required to conduct work outside of Columbia County to any employee who does not have a personal phone. In these instances, the appropriate portions of this policy still apply.

If in these circumstances the employee has a personal phone and uses it for County business, the employee shall be reimbursed upon submittal of the bill outlining the appropriate charges.

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APPROVED: December 14, 2010	TOPIC: <i>Cell Phone Usage and Reimbursement</i>
<i>Policy Number 612.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

COLUMBIA COUNTY

**DEPARTMENT AUTHORIZATION
FOR
BUSINESS USE OF EMPLOYEE'S PERSONAL CELL PHONE**

Employee Name: _____

Employee ID#: _____

Employee's Personal Cell Phone Number: _____

Base Monthly Plan Amount: ☐ \$40 ☐ \$60 ☐ \$120 **Push to Talk:** ☐ \$5 ☐ \$10

County Department: _____

Department Contact: _____ **Phone No.:** _____

Email: _____

As Department Manager/Director, I verify that the employee listed above is required, due to legitimate business need, to maintain a cell phone to conduct official COUNTY business. I hereby authorize the employee listed above to use his/her personal cell phone for conducting official COUNTY business. The Department will pay the employee a cell phone requirement allowance for using his/her personal cell phone in accordance with the County's "Cell Phone Usage & Reimbursement Policy."

Approval:

Department Manager Signature Employee Signature

Title Date

Division Director/Constitutional Official Signature Date

Committee Approval: ☐ Yes ☐ No

*****Please attach a copy of the first page of your cell phone bill to this form, (to document that you have a cell phone and your monthly plan cost). Both the employee and the Department should retain a copy.**

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: December 14, 2010	TOPIC: <i>Internment of an Indigent Decedent</i>
<i>Policy Number 613.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

To establish policy guidelines to determine if a decedent whose death occurs in Columbia County and the family qualify for payment toward internment from County funds.

II. RESPONSIBILITY

- 1) Section 36-12-5 (a) *Official Code of Georgia Annotated* provides that “whenever any person dies in this state and the decedent, his family, and his immediate kindred are indigent and unable to provide for his/her decent internment, the governing authority of the county wherein the death occurs shall make available from county funds a sum sufficient to provide a decent interment of the deceased indigent person or to reimburse such person as may have expended the cost thereof voluntarily, the exact amount thereof to be determined by the governing authority of the county.”
- 2) The County Coroner or designee shall investigate and determine if a decedent whose death occurs within Columbia County and the family meet the guidelines set forth in this policy to qualify for the use of County funds applied to the cost of internment.
- 3) If the County Coroner receives an inquiry about County funds, he or designee shall ask the person to provide the necessary documentation to verify that the decedent and the family qualify as indigent as set forth in the policy.

III. POLICY

The following guidelines must be met in order for the County to provide funds for internment costs of an individual who died within the County boundaries:

- 1) Before the County will release funds for internment costs the individual must qualify as indigent status according to the most current annual update of the United States Department of Health and Human Services Poverty Guidelines for the 48 Contiguous States and the District of Columbia.
- 2) Once it has been verified that the decedent and the family qualify as indigent, the County Coroner or designee shall notify the representative of the decedent’s family, if any, the County Administrator, and the Finance Director and inform them of the indigent status. Once the County Coroner has received verification, he or his designee may proceed to authorize the appropriate party to carry out the internment of the decedent.

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APPROVED: December 14, 2010	TOPIC: <i>Internment of an Indigent Decedent</i>
<i>Policy Number 613.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 3) The County will pay or reimburse the party handling the internment or who has paid the expenses of internment of decedent who qualifies as an indigent by the least expensive form of internment available, the actual cost thereof, or \$850, whichever is less.
- 4) The invoice for the cost of the indigent internment shall be sent to the Columbia County Finance Director for payment with all necessary information required by the Finance Office for audit purposes.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: January 17, 2017	TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i>
<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

I. PURPOSE

The purpose of this policy is to provide guidelines, criteria and conditions for reimbursement of business use of personal automobiles. As a general rule, Columbia County shall endeavor to use the reimbursement procedure set forth in this policy as opposed to owning and managing vehicles for employee transportation. Notwithstanding, some Departments may utilize a County owned vehicle when the Division Director deems it to be the most efficient and cost effective method of providing transportation.

II. OVERSIGHT RESPONSIBILITY

- 1) Departments shall be responsible for oversight of employee vehicle usage and shall monitor and review such usage, periodically, to ensure that use is appropriate and that prudent fiscal management guidelines are followed. This periodic review shall include an assessment of each authorized employee's need to travel for business purposes. Additional oversight and review should be conducted by the Division Director as necessary.
- 2) The Finance Office will manage vehicle allowances and mileage reimbursements.
- 3) Human Resources will process new allowances or changes in allowances that have been approved by the County Commission.
- 4) Fleet Services will manage the county owned vehicles.
- 5) The list of vehicle allowances will be compared to the list of employee assigned county owned vehicles periodically to insure no duplication of benefits.

III. ELIGIBILITY

- 1) Vehicle allowances or mileage reimbursement may be made available to those employees who are determined by the County to have a valid transportation need in order to fulfill their employment duties. For some positions, allowances may be considered part of a normal employment benefits package offered in order to attract and retain qualified employees in the County.
- 2) An employee receiving a vehicle allowance or mileage reimbursement is responsible for maintaining a current, valid US driver's license. Any criminal convictions from any motor vehicle offenses, including speeding, must be reported to the manager immediately providing the date and the details surrounding the offense. If the license is suspended or revoked for any reason, the employee must inform the manager immediately.

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BOARD OF COMMISSIONERS**

APPROVED: January 17, 2017	TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i>
<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

- 3) Employees covered under this policy must maintain automobile insurance covering the vehicle designated for business use with the limits of at least \$100,000 per person, \$300,000 each occurrence and \$500,000 aggregate. The limits set forth cover bodily injury liability and property damage per accident/incident. Employees are required to send a copy of the Insurance Declaration Page of their policy showing the amount of coverage to Human Resources. The employee must be named as an insured driver on the policy.
- 4) A Motor Vehicle Background Check will be performed annually to confirm each employee's driver's license is valid. Additional verifications may be obtained when warranted. The employee must comply at all times with the County's Drug Free Workplace policy. The employee must also notify Human Resources and his/her immediate supervisor of any medical condition or medications that may affect driving abilities.
- 5) Eligibility for a vehicle allowance will discontinue if an employee no longer meets the above criteria, assumes a position within the County where a vehicle allowance is not part of the overall compensation package, or is no longer employed by the County.
- 6) Employees receiving vehicle allowances or mileage reimbursement must also comply with Policy Number 405.1, *Employee Travel and Training Expenses*.
- 7) Lack of compliance with this policy, or other related policies, may result in disciplinary action, up to and including termination, depending upon the severity of the non-compliance.

IV. STANDARDS

- 1) Employees receiving a vehicle allowance must have and maintain a reliable vehicle that is appropriate for the performance of his/her job duties.
- 2) The County prohibits the operation of any vehicle while the driver is consuming or is under the influence of alcohol or illegal drugs. No employee should operate his/her vehicle if taking prescription medication that clearly states not to operate a vehicle.
- 3) **Parking Violations** All parking violations must be paid ahead of the stipulated deadline. Parking violations and any resulting fees, fines and penalties are the employee's responsibility and must be paid personally by the employee.
- 4) **Moving Violations** The driver is responsible for compliance with all state motor vehicle requirements for resolution of all moving violations. Any driver who commits serious or multiple moving violations may be classified as a high-risk driver and could face disciplinary action that may result in suspension or termination of employment. To avoid possible disciplinary action, it is most important that every effort be made to maintain a good driving record and to report all moving violations to the Department Manager.

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<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

- 5) A reportable motor vehicle accident is any occurrence while driving on County business resulting in bodily injury and/or property damage to any other vehicle/property or to any person. All occurrences with the employee's vehicle must be reported immediately to his/her Department Manager and Human Resources.

V. REIMBURSEMENT PLAN

- 1) The Department must first authorize the employee to use his/her personal vehicle for County business. An authorization form shall be signed by the employee's supervisor with a copy sent to Human Resources and a copy retained by both the employee and the department. A copy of the form is attached, as *Exhibit A*.
- 2) The Division Director shall determine , based on usage, whether a vehicle allowance should be recommended to the Board or if mileage reimbursement based on actual miles driven should be utilized.
- 3) All new allowances and changes to allowance amounts must be approved by the Board and forwarded to Human Resources for processing. Human Resources is responsible for notifying Finance of all allowance amounts and changes in allowance amounts or eligibility.
- 4) The vehicle allowance is classified by the IRS as taxable income and will be added to the employee's pay and processed through payroll. This amount will be included on the employee's W2 as taxable income at the end of the calendar year.
- 5) Mileage reimbursement based on actual miles driven is not classified by the IRS as taxable income and will be processed as an expense reimbursement through accounts payable. This amount will not be included on the employee's W2 at the end of the calendar year.
- 6) Mileage reimbursements and vehicle allowances for personal vehicles used while conducting official County business will be at a rate of 55.5 cents per mile, which is based on the average cost of depreciation, maintenance and repairs, gasoline, oil, insurance and vehicle registration fees. If an employee is reimbursed using mileage reimbursement or a vehicle allowance, then no reimbursement will be given for actual operating expenses. Staff will annually review the approved reimbursement rate in accordance with the Internal Revenue Service published mileage reimbursement allowance and make recommendations to the Board as needed.
- 7) Employees with auto allowances may be reimbursed for actual miles driven only if travel is on official business in excess of a 25 mile radius of the County.
- 8) When two or more employees share a vehicle, the reimbursable travel mileage may only be claimed by the employee who operated his or her personal vehicle.

**COLUMBIA COUNTY
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APPROVED: January 17, 2017	TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i>
<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

- 9) The employee and/or department are responsible for notifying the Finance office and Human Resources if the employee is no longer eligible for a vehicle allowance, terminates their employment with the County, or either party chooses to revoke the authorization.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: January 17, 2017	TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i>
<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

COLUMBIA COUNTY

**DEPARTMENT AUTHORIZATION
FOR
BUSINESS USE OF EMPLOYEE'S PERSONAL VEHICLE**

Employee Name: _____

Employee ID#: _____

Base Monthly Plan Amount: _____

County Department: _____

Department Contact: _____ **Phone No.:** _____

Email: _____

As Department Manager/Director, I verify that the employee listed above is required, due to legitimate business need, to travel to conduct official COUNTY business. I hereby authorize the employee listed above to use his/her personal vehicle for conducting official COUNTY business. The Department will pay the employee a vehicle allowance or reimbursement for actual miles driven in accordance with the County's "Vehicle Allowance & Mileage Reimbursement Policy."

Approval:

Department Manager Signature Employee Signature

Title Date

Division Director/Constitutional Official Signature Date

Committee Approval: ☐ Yes ☐ No

*****Please attach a copy of the Insurance Declaration Page of your insurance policy showing the amount of coverage to this form, Both the employee and the Department should retain a copy.**

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: May 21, 2013	TOPIC: <i>Donation of Funds/Items</i>
<i>Policy Number 615.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I.PURPOSE

To provide guidelines for the acceptance and use of donated funds, materials, equipment, or capital assets; to ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County; to ensure that donations are consistent with established goals and objectives for County programs and the County as a whole; and to ensure that donations are used for specified purposes.

II.POLICY

- 1) The County does not allow the active solicitation of donations by County employees in a manner which could be construed as being coercive or a conflict of interest. However, donations to be used for purposes consistent with County policy, goals, and objectives will be accepted with appreciation.
- 2) Any individual or organization may donate funds, materials, equipment, or capital assets to the County for a specific purpose or to help defray general operating costs.
- 3) Donations of nonmonetary items with a value of \$500 or greater must be approved by the Board before being accepted.
- 4) Cash donations received in the amount of \$100 or greater must be approved by the Board before being accepted.
- 5) Any donation of funds, materials, equipment, or capital assets will become the property of the County once received and are governed by applicable laws, rules, regulations, policies, and procedures of the County.
- 6) The administration and expenditure of all donated funds must follow established County procurement procedures and all laws, rules, regulations, policies, and procedures which apply to County funds. Donated funds may not be used for any public purpose which is not permissible by law.
- 7) Donors generally specify the use of their donation for the improvement of the quality of life by recipients of the services or enhancement of the operations. When possible, the County will adhere to the wishes of the donor. If the donation cannot be used for the purpose identified by the donor, the receiving County Department will identify other unfunded budgetary needs and notify the donor with the intent to substitute use of the donated funds.

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- 8) The County reserves the right to use its discretion in the assignment of donated items or the use of donated funds.
- 9) The County reserves the right to deny any donation.
- 10) The County Administrator and Finance Director shall be notified of all donations.
- 11) Monetary donations may require a budget amendment to the receiving department's budget that must be approved by the Board.

III. CATEGORIES

- 1) Unrestricted Donations – A donation for which a specified purpose is not designated or whose purpose is to defray the operating costs of the department to which it is given. These donated funds shall be considered to be the first funds spent for the operation of the department to which they are donated.
- 2) Restricted Donations
 - (a) Funds donated for a specific purpose must be accompanied by a written statement of the purpose for which the funds are to be used.
 - (b) All funds donated for a specific purpose must be approved by the Board before being received. The written statement of the specific purpose and any other terms of the donation must be presented to the Board for its approval.
 - (c) The Department Manager of the department to which the funds are donated, with approval of the Division Director, shall have the authority to expend the donated funds, unless otherwise specified.
 - (d) Every effort will be made by the responsible department to expend the donated funds for the purpose identified prior to the end of the specified period or the end of the fiscal year, whichever comes first.
 - (e) Donations received for a specified purpose will be tracked by the Receiving Department. Documentation of the expenditure of the donated funds shall be maintained by the Department as proof of the proper expenditure of the donated funds.
 - (f) Invoices sent to Finance for payment shall be marked “paid by donated funds”.

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3) Cash Donations

- (a) Donations will be recorded in the appropriate Fund/Department receiving the funds when received.
- (b) All donations of money will be in the form of a check payable to the Columbia County Board of Commissioners.
- (c) All checks are to be surrendered to the Finance Department for proper coding and deposit.
- (d) Donated funds will be deposited into the primary operating account of the Department, or the County General Fund, or appropriate enterprise fund, unless otherwise specified.
- (e) The Receiving Department will be responsible for maintaining a summary of donated funds received during the fiscal year and how those funds were spent. This summary is to be submitted to the Finance Department by the end of the fiscal year.
- (f) All donated funds are to be used during the fiscal year in which they were received. If for some reason this is not possible, the remaining funds must be re-appropriated in the next year's budget.

4) Gift/Prepaid Cards

- (a) The receipt of gift or prepaid cards must be in accordance with this policy.
- (b) Once the card is utilized, a report must be sent to Finance with receipts documenting the expenditure of the funds.

5) Other Nonmonetary Items

- (a) Incidental nonmonetary items (dog food, blankets, etc.) with a value less than \$500 can be accepted without approval of the Board.
- (b) Nonmonetary items with an estimated useful life in excess of one year should be added to the receiving department's inventory listing at estimated fair market value at the time received.
- (c) Capital assets accepted by the Board refer to property, land, equipment, or

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infrastructure with a value of at least \$5,000. Contributed assets are recorded at estimated fair market value at the time received and will be accounted for in accordance with *Policy 602.1, Capital Expenditures*.

- (d) All donated capital assets will receive standard levels of maintenance during their normal life expectancy.
- (e) Donations of material and equipment must be consistent with adopted standards and specifications or policies and plans, including, but not limited to, national and local health and safety standards, County maintenance practices, and adopted comprehensive master plans.
- (f) Items that are damaged will be repaired or replaced as feasible, but the County does not guarantee replacement of any items damaged beyond repair or where the cost to do so is not considered cost effective.

IV. POLICY APPLICATION

- (a) Donations received by County departments under the control of the Board must be in accordance with this policy.
- (b) Donations received by County volunteer groups (i.e., Friends of the Library, Columbia County Dive Team, etc.) which obtain administrative oversight from a County department must be in accordance with this policy.
- (c) Donations received by other groups appointed by or established by resolution of the Board must be in accordance with this policy.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: May 21, 2013	TOPIC: <i>Payment Card Acceptance</i>
<i>Policy Number 616.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

Acceptance of payment cards as a payment method has become virtually universal within the private sector, and more common within the public sector. Many governments now accept payment cards for taxes, fines, user charges and fees. For a fee, a payment card processing service provider will work with a government to accept and process payment card payments.

While governments may have to absorb extra costs or citizens may have to pay an additional convenience fee for the transaction, establishing a payment card acceptance program provides the following benefits:

- Enhanced customer service and convenience
- Increased certainty of collection
- Accelerated payments and the availability of funds
- Improved audit trail
- Reduced cashiering costs
- Improved overall cash flow and forecasting
- Lessened delinquencies
- Reduced return check processing costs
- Reduced collection costs.

II. GENERAL

- 1) Governments should be aware that different card processing service providers may have significantly different rates and fees depending on the methods they use to process payment card transactions. Fees may include discount rates, interchange fees, bank fees, and administrative fees.
- 2) In most instances, major payment card companies (i.e., VISA, Mastercard, Discover, American Express) do not allow governments to pass on merchant fees associated with payment card acceptance programs directly to customers. However, convenience fees are allowed under certain circumstances in order to recoup the cost of merchant fees.
- 3) Payment card companies have strict regulations that limit the use of convenience fees.
- 4) For governments who offer an alternate payment method (i.e., mail, telephone, or e-commerce) outside the government's normal business practice, a convenience fee may be added to the transaction amount.

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APPROVED: May 21, 2013	TOPIC: <i>Payment Card Acceptance</i>
<i>Policy Number 616.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

III. POLICY

- 1) A convenience fee may be charged to citizens/customers for using an alternative payment method outside of the County department's normal business practice (i.e., mail, telephone, or e-commerce).
- 2) The fee must be disclosed in advance to the citizen/customer as a charge for the alternative payment method convenience.
- 3) The fee can only be applied to non face-to-face transactions (i.e., mail, telephone, or internet), with the exception of tax payments.
- 4) The fee must be a flat or fixed amount, regardless of the amount of the payment due.
- 5) The fee must be applied to all forms of payment products (i.e., credit cards, debit cards, electronic checks) accepted in the alternative payment method.
- 6) The fee must be included as part of the total transaction amount.
- 7) The fee cannot be added to a recurring transaction (one in which a cardholder authorizes a merchant to automatically charge his/her account number for the recurring or periodic delivery of goods or services without direct participation of the cardholder with each transaction).
- 8) The fee must be assessed by the County and not by a third party.
- 9) The citizen/customer must be given the opportunity to cancel prior to the completion of the transaction.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: June 21, 2016	TOPIC: <i>Grant Administration</i>
<i>Policy Number 617.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

To provide accurate, current and complete disclosure of the program and financial results of each federal and state grant within the existing budgetary accounting and reporting framework.

II. POLICY

- 1) This policy provides guidelines to ensure the following:
 - a) Federal and state grants are properly authorized by the Board.
 - b) Grants have been properly budgeted in order to maintain budgetary controls.
 - c) Grant transactions are properly identified in the accounting records in order to maintain accounting and reporting controls.
 - d) Grant financial reporting requirements are monitored for compliance.
 - e) Official accounting records required by grant agreements are maintained to the extent possible in a centralized location.
 - f) Availability of matching funds or in-kind contributions.
 - g) The coordination of all grants by all departments.
- 2) Administrative Authority
 - a) Responsibility for programmatic administration of the grants rests with the department that applied for the grant, although the official recipient under the grant is the County. All grants awarded to departments, including constitutional officers, must be included in combined countywide reports under federal and state reporting guidelines.
 - b) In accordance with Resolution 16-1198, the Chairman of the Board shall sign all grant applications, amendments, modifications and agreements, unless the Board has otherwise expressly delegated such authority to the County Administrator, the Internal Services Director, constitutional officers or project managers.
 - c) All grant awards must be approved by the Board.
- 3) Accounting, Monitoring and Financial Reporting Authority
 - a) The Finance Department is responsible for the official financial records of the Board

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APPROVED: June 21, 2016	TOPIC: <i>Grant Administration</i>
<i>Policy Number 617.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

and in that capacity is responsible for maintaining adequate records to ensure compliance with federal and state accounting and reporting requirements for all grants administered by departments under the Board and constitutional officers.

- 4) Grant Application Procedures
- a) Locating grant sources, determining the appropriateness of the grant to the County, and preparation of the agenda package rests with the originating department.
 - b) The originating county department will coordinate with the County Administrator to determine the necessity of the application for any specific grant.
 - c) The originating county department will prepare the initial draft of the grant application, which includes at a minimum the following:
 - i. The federal or state agency from which funds originate.
 - ii. Any requirements relating to the grant that would require additional scrutiny by the Board, such as matching funds required and source of funds, certificates of insurance, in-kind contributions, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant.
 - d) The county department or departments who will contribute programmatic information and any other appropriate personnel as deemed necessary will review the draft.
 - e) The originating department shall submit the grant application to the Chairman of the Board for his signature in accordance with Resolution 16-1198 of the Board of Commissioners of Columbia County, GA, and then submit to the grantor agency for review and consideration.
- 5) Grant Award Procedures
- a) Upon receiving notification of award, the originating department will prepare an Agenda Package for the grant award to be presented to the appropriate Oversight Committee. The Agenda Package consists of, but is not limited to:
 - i. The grant application
 - ii. Any supporting documentation relative to the grant application
 - iii. Any requirements relating to the grant that would require additional scrutiny by

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the Board, such as matching funds required and source of funds, certificate of insurance, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant.

- b) Once approved by the Oversight Committee, the grant award is to be submitted to the Board for its approval.
 - c) The original copy of the fully executed grant award document will be maintained by the County Clerk with file copies going to the Finance Department and the initiating department.
 - d) Upon receipt of the fully executed grant agreement, the Finance Department shall do the following:
 - i. Ensure that the grant is established in the financial system. This will include the creation of a grant fund, account numbers for revenues and expenditures and the processing of a budget adjustment. Separate accounts will be created for all budgeted income and expense accounts for each grant. Unallowable costs and cost overruns, upon identification, will be reclassified to regular expense departments of the County.
 - ii. Prepare and maintain a file for each grant that will be available for inspection by the internal, independent, and any state and federal auditors.
- 6) Grant Accounting and Reporting Procedures
- a) The initiating department is responsible for authorizing purchases, preparing reimbursement requests, and submitting all state and federal reports or other reports as may be required.
 - b) The initiating department is responsible for assembling a project completion package. This package will contain the final federal or state grant report and any information required to close out the grant.

Summary Data

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
(Dollars in Thousands)

	Governmental Funds												Enterprise Funds						INTERNAL SERVICE FUNDS			TOTAL ALL FUNDS		
	GENERAL FUND			2017 GO BOND			2017-2022 SPLOST			NON MAJOR FUNDS			WATER AND SEWERAGE			NON MAJOR FUNDS			FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019						
	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget
Financial Sources																								
Taxes - property	\$ 38,542	\$ 39,365	\$ 39,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,304	\$ 17,539	\$ 17,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,846	\$ 56,904	\$ 56,268
Taxes - sales	17,597	18,243	17,054	-	-	-	9,908	20,968	20,000	12,468	5,954	13,450	-	-	-	-	-	-	-	-	-	39,974	45,164	50,504
Taxes - other	2,611	2,611	2,555	-	-	-	-	-	-	7,063	7,600	7,640	-	-	-	-	-	-	-	-	-	9,674	10,212	10,195
Licenses and permits	397	434	450	-	-	-	-	-	-	2,152	2,171	2,319	-	-	-	-	-	-	-	-	-	2,549	2,606	2,769
Intergovernmental	2,911	3,063	3,159	-	3	-	-	-	-	6,587	3,497	4,426	0	0	-	86	-	400	3,448	4,887	4,208	13,032	11,450	12,193
Charges for services	4,876	4,657	4,292	-	-	-	-	-	-	4,941	4,997	4,879	36,019	34,375	35,545	6,899	7,423	6,786	11,011	11,087	10,142	63,746	62,539	61,644
Fines and forfeitures	1,639	1,679	1,572	-	-	-	-	-	-	471	1,802	355	-	-	-	-	-	-	-	-	-	2,110	3,481	1,927
Investment income	257	288	200	220	672	-	3	145	-	334	301	22	258	137	350	20	26	10	3	7	-	1,097	1,577	582
Contributions	6	4	1	-	-	-	-	-	-	344	240	190	5,949	3,254	-	3,389	1,658	-	-	-	-	9,688	5,156	191
Miscellaneous sources	942	1,032	902	-	-	-	-	-	-	126	259	135	62	69	80	829	692	460	-	1,046	-	1,959	3,099	1,577
Other financing sources	783	205	200	70,799	9,000	-	-	965	-	41,667	16,613	14,849	-	-	-	174	292	345	160	50	-	113,582	27,126	15,393
Total revenues	70,562	71,582	69,408	71,019	9,674	-	9,912	22,079	20,000	87,458	60,974	65,508	42,288	37,836	35,975	11,396	10,092	8,001	14,622	17,078	14,350	307,257	229,314	213,241
Financial Uses																								
Personal services	42,625	43,355	43,948	-	-	-	-	-	-	15,726	16,362	17,887	7,818	8,225	8,286	2,726	2,845	2,975	896	1,021	1,010	69,791	71,808	74,105
Operating services	21,044	21,843	23,846	-	-	-	-	-	-	11,025	11,989	11,623	20,712	22,075	11,187	6,840	7,085	2,609	15,346	14,998	11,687	74,967	77,990	60,952
Intergovernmental	-	-	-	-	-	-	589	1,520	2,600	1,546	-	-	-	-	-	-	-	-	-	-	-	2,134	1,520	2,600
Capital projects	521	671	1,305	2,209	8,065	41,893	-	369	14,080	20,032	24,698	38,576	60	-	10,248	-	-	2,847	23	23	1,653	22,846	33,827	110,602
Debt service	-	-	-	-	-	-	-	-	-	30,640	14,954	15,812	847	2,127	6,254	-	-	-	-	-	-	31,487	17,081	22,066
Other financing uses	4,096	919	310	-	-	-	2,933	8,720	9,699	19,473	9,296	1,848	9	108	-	-	31	-	-	-	-	26,511	19,074	11,856
Total expenditures	68,286	66,788	69,408	2,209	8,065	41,893	3,522	10,609	26,379	98,442	77,299	85,745	29,446	32,535	35,975	9,566	9,961	8,432	16,265	16,042	14,350	227,737	221,300	282,182
Surplus (Deficit)	\$2,276	\$4,794	\$0	\$68,810	\$1,609	(\$41,893)	\$6,390	\$11,470	(\$6,379)	(\$10,984)	(\$16,325)	(\$20,237)	\$12,842	\$5,301	\$0	\$1,830	\$131	(\$431)	(\$1,643)	\$1,035	\$0	\$79,520	\$8,015	(\$68,941)
Fund Balances/Net Assets																								
Beginning Balances	\$40,428	\$ 42,704	\$ 47,498	\$ -	\$ 68,810	\$ 70,419	\$ -	\$ 6,390	\$ 17,860	\$ 66,240	\$ 55,256	\$ 38,930	\$ 247,390	\$ 260,232	\$ 265,533	\$ 47,782	\$ 49,612	\$ 49,743	\$ 2,984	\$ 1,341	\$ 2,376	\$ 404,824	\$ 484,344	\$ 492,359
Ending Balances	\$ 42,704	\$ 47,498	\$ 47,498	\$ 68,810	\$ 70,419	\$ 28,526	\$ 6,390	\$ 17,860	\$ 11,481	\$ 55,256	\$ 38,930	\$ 18,693	\$ 260,232	\$ 265,533	\$ 265,533	\$ 49,612	\$ 49,743	\$ 49,312	\$ 1,341	\$ 2,376	\$ 2,376	\$ 484,344	\$ 492,359	\$ 423,419
% Change	5.6%	11.2%	0.0%	#DIV/0!	2.3%	-59.5%	#DIV/0!	179.5%	-35.7%	-16.6%	-29.5%	-52.0%	5.2%	2.0%	0.0%	3.8%	0.3%	-0.9%	-55.1%	77.2%	0.0%	19.6%	1.7%	-14.0%

**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES/EXPENSES AND CHANGES IN RESERVES
FISCAL YEAR 2018/2019**

	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL
<u>REVENUES:</u>							
Property Taxes	\$ 39,024,016	\$ 11,129,685	\$ -	\$ 6,113,802	\$ -	\$ -	\$ 56,267,503
Sales Taxes	17,054,000	2,200,000	31,250,000	-	-	-	50,504,000
Other Taxes	2,555,000	7,640,000	-	-	-	-	10,195,000
Charges for Services	4,291,762	4,878,869	-	-	42,330,955	10,142,244	61,643,830
Fines/Forfeitures	1,571,500	355,000	-	-	-	-	1,926,500
Intergovernmental	3,158,677	276,224	4,150,000	-	400,000	4,207,770	12,192,671
Miscellaneous	1,552,962	2,665,602	-	-	900,000	-	5,118,564
Total Anticipated Revenues	\$ 69,207,917	\$ 29,145,380	\$ 35,400,000	\$ 6,113,802	\$ 43,630,955	\$ 14,350,014	\$ 197,848,068
<u>EXPENDITURES:</u>							
Personal Services	\$ 43,947,673	\$ 17,886,748	\$ -	\$ -	\$ 11,261,183	\$ 1,009,729	\$ 74,105,333
Operating	23,845,623	11,622,245	-	550	13,796,576	11,687,285	60,952,279
Capital Projects	1,304,597	903,072	93,646,427	-	13,095,004	1,653,000	110,602,100
Intergovernmental	-	-	2,600,000	-	-	-	2,600,000
Debt Service:							-
Principal	-	-	-	11,980,000	3,140,000	-	15,120,000
Interest	-	-	-	3,831,924	3,113,877	-	6,945,801
Total Anticipated Expenditures	\$ 69,097,893	\$ 30,412,065	\$ 96,246,427	\$ 15,812,474	\$ 44,406,640	\$ 14,350,014	\$ 270,325,513
Excess(Deficit) of Revenues over Expenses	\$ 110,024	\$ (1,266,685)	\$ (60,846,427)	\$ (9,698,672)	\$ (775,685)	\$ -	\$ (72,477,445)
Sale of Property	-	-	-	-	-	-	-
Transfers In	200,000	1,200,000	3,950,000	9,698,672	344,685	-	15,393,357
Transfers Out	(310,024)	(1,847,753)	(9,698,671)	-	-	-	(11,856,448)
Increase (Decrease) in Reserves	\$ -	\$ (1,914,438)	\$ (66,595,098)	\$ -	\$ (431,000)	\$ -	\$ (68,940,536)

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

<u>Fund</u>	<u>Anticipated Expenses</u>	<u>Anticipated Revenues</u>	<u>Estimated Beginning FY 2019 Fund Balance/Net Assets</u>	<u>Estimated Change</u>	<u>Estimated Ending FY 2019 Fund Balance/Net Assets</u>	<u>Nonspendable Fund Balance</u>	<u>Fund Balance Available for Appropriation</u>
General	\$ 69,407,917	\$ 69,407,917	\$ 47,498,312	\$ -	\$ 47,498,312	\$ 274,205	\$ 47,224,107
Special Revenue Funds:							
Building Standards Fund	2,502,511	2,489,551	2,848,106	(12,960)	2,835,146	2,413	2,832,733
Library Board Fund	90,000	90,000	465,599	-	465,599	-	465,599
Recreation Advisory Board Fund	89,000	89,000	68,132	-	68,132	-	68,132
Street Lights Fund	1,880,200	1,880,200	1,376,597	-	1,376,597	-	1,376,597
911 Fund	2,884,885	2,600,000	1,884,984	(284,885)	1,600,099	3,704	1,596,395
Drug Court Fund	35,000	35,000	7,041	-	7,041	-	7,041
Drug Abuse Treatment Fund	50,000	50,000	297,070	-	297,070	-	297,070
Juvenile Services Fund	46,000	46,000	169,346	-	169,346	-	169,346
Jail Fund	150,000	150,000	534,337	-	534,337	-	534,337
Federal Asset Sharing Fund	10,000	10,000	1,443,268	-	1,443,268	-	1,443,268
State Condemnation Fund	50,000	50,000	119,711	-	119,711	-	119,711
Lodging Tax Fund	990,000	990,000	582,200	-	582,200	156	582,044
Multiple Grant Fund	276,224	276,224	(106,966)	-	(106,966)	-	(106,966)
Fire Services Fund	13,714,140	12,329,685	1,301,621	(1,384,455)	(82,834)	22,784	(105,618)
Sheriff's Gifts/Donations Fund	20,000	20,000	99,802	-	99,802	-	99,802
2014 Fema Grant Fund	-	-	-	-	-	-	-
Insurance Premium Tax Fund	6,932,138	6,700,000	851,793	(232,138)	619,655	1,264	618,391
Community Events Fund	283,720	283,720	240,239	-	240,239	-	240,239
Memorial Wall Fund	5,000	5,000	17,400	-	17,400	-	17,400
Georgia Superior Court Clerks' Cooperative Authority Fund	1,000	1,000	16,833	-	16,833	-	16,833
Law Library Fund	30,000	30,000	310,480	-	310,480	-	310,480
TSPLOST 25% Discretionary Fund	2,220,000	2,220,000	1,140,819	-	1,140,819	4,671	1,136,148
Capital Projects Funds							
2006-2010 SPLOST	-	-	537,154	-	537,154	-	537,154
2007 General Obligation Bonds	-	-	-	-	-	-	-
2009 GO Bonds/2011-2016 SPLOST	14,000,000	-	14,372,949	(14,000,000)	372,949	437	372,512
Transportation SPLOST	19,350,000	19,350,000	764,434	-	764,434	-	764,434
2015 General Obligation Bonds	1,076,451	-	3,201,219	(1,076,451)	2,124,768	-	2,124,768
2017 General Obligation Bonds	41,893,077	-	70,419,038	(41,893,077)	28,525,961	301	28,525,660
2017-2022 SPLOST	26,379,038	20,000,000	17,859,861	(6,379,038)	11,480,823	-	11,480,823
Title Ad Valorem Tax Fund	3,246,532	-	3,247,067	(3,246,532)	535	-	535
Debt Service Funds:							
2007 General Obligation Bond	-	-	-	-	-	-	-
2009 General Obligation Bond	-	-	-	-	-	-	-
2015 General Obligation Bonds	2,955,300	2,955,300	2,991,679	-	2,991,679	-	2,991,679
2016 General Obligation Bonds	7,990,049	7,990,049	147,562	-	147,562	-	147,562
2017 General Obligation Bonds	4,867,125	4,867,125	-	-	-	-	-
Enterprise Funds:							
Water and Sewerage Fund	35,975,000	35,975,000	265,533,274	-	265,533,274	N/A	N/A
Storm Water Utility Fund	5,034,720	5,034,720	38,773,721	-	38,773,721	N/A	N/A
Solid Waste Management Fund	860,685	429,685	(1,314,480)	(431,000)	(1,745,480)	N/A	N/A
Communications Utility	1,811,235	1,811,235	10,691,625	-	10,691,625	N/A	N/A
Rental Facilities Fund	725,000	725,000	1,591,674	-	1,591,674	N/A	N/A
Internal Service Funds:							
Employee Medical Fund	10,142,244	10,142,244	(1,471,626)	-	(1,471,626)	N/A	N/A
Risk Management Fund	1,104,544	1,104,544	-	-	-	N/A	N/A
Utility Damage Prevention Fund	626,425	626,425	-	-	-	N/A	N/A
Customer Service and Information Center	203,358	203,358	-	-	-	N/A	N/A
Fleet Replacement Fund	2,273,443	2,273,443	3,818,923	-	3,818,923	N/A	N/A
ALL FUNDS	\$ 282,181,961	\$ 213,241,425	\$ 492,330,798	\$ (68,940,536)	\$ 423,390,262	\$ 309,935	\$ 105,888,216

MULTIPLE GRANT FUND

The majority of grants accounted for within this fund are reimbursable grants. Reimbursement for expenditures incurred in FY 2018 will be received in FY 2019.

FIRE SERVICES FUND

Any actual deficit incurred during FY 2018 or FY 2019 will be funded from the Insurance Premium Tax Fund.

FIRE SERVICES FUND

Any actual deficit incurred during FY 2018 or FY 2019 will be funded from the Insurance Premium Tax Fund.

SOLID WASTE MANAGEMENT FUND

Any actual deficit incurred during FY 2018 or FY 2019 will be funded from the General Fund

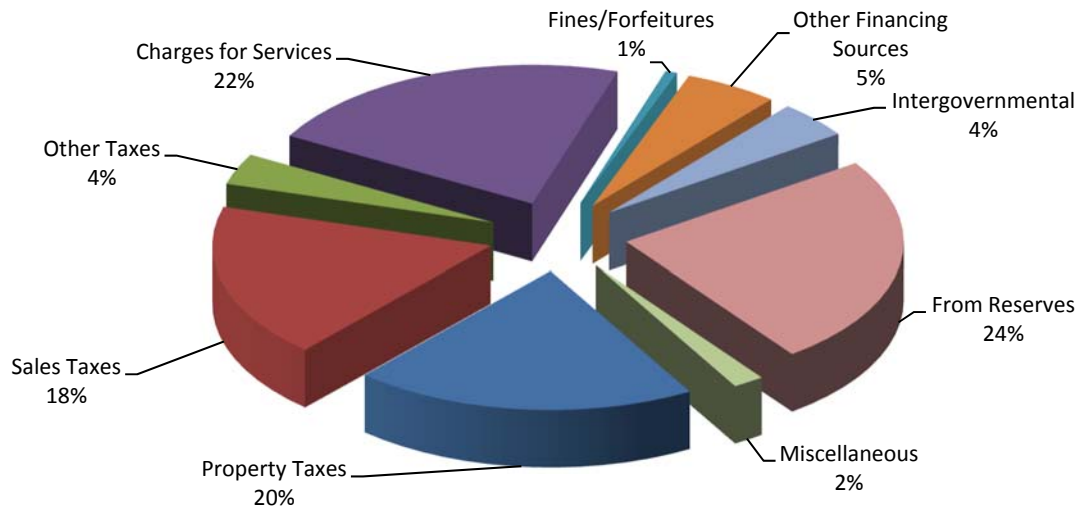
EMPLOYEE MEDICAL FUND

Any actual deficit incurred during FY 2018 or FY 2019 will be funded from proposed plan changes and a transfer from the General Fund.

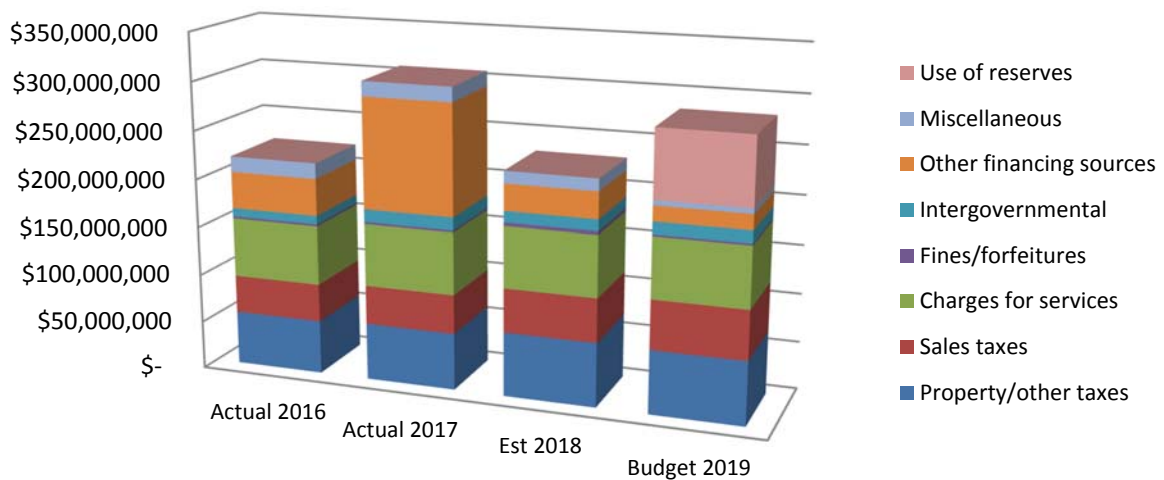
REVENUE SUMMARY

Columbia County derives its revenues from nine basic categories: Property Taxes, Sales Taxes, Other Taxes, Charges for Services, Fines and Forfeitures, Intergovernmental, Miscellaneous, and Use of Reserves. The following revenue section includes a summary of revenues for all major funds, an analysis of revenues by category and a revenue budget history for each fund.

FY 2019 Sources of Funds: Government-Wide



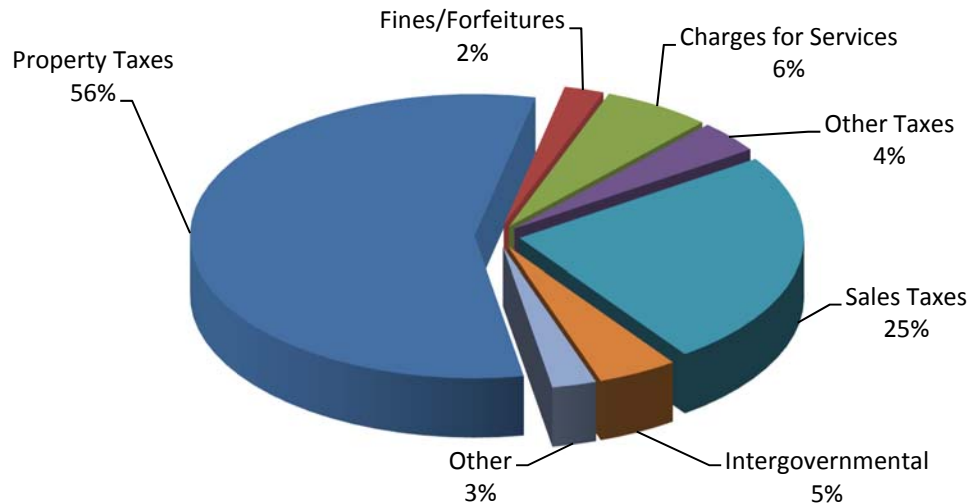
GOVERNMENT-WIDE REVENUES 2016 - 2019



GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 60% and local option sales taxes account for 25%, for a total of 85% of General Fund revenues. Other sources of revenue for the General Fund include fines and forfeitures from the court system, charges for services from Planning and Recreation, intergovernmental revenues, and miscellaneous income. Budgeted revenues for the General Fund, excluding the use of reserves, for FY 2019 total \$69,407,917.

FY 2019 Budgeted Revenues – General Fund



2017 GENERAL OBLIGATION BOND FUND

The primary source of revenue for this fund is bond proceeds obtained from the issuance of the 2017 general obligation bond. The bonds will be repaid from property tax revenues. These funds are being used for capital projects in the areas of county facilities, public safety, transportation, and recreation projects. Other revenues include investment income and interfund transfers.

2017-2022 SPLOST FUND

The primary source of revenue for this fund is the 1% tax on sales generated within the County. These funds are being used for capital projects in the areas of county facilities, public safety, transportation, utilities, and recreation projects. Other revenues include investment income and interfund transfers.

WATER AND SEWERAGE FUND

This utility provides services to approximately 44,000 water customers and 36,000 sewer customers. Of the total budgeted revenues of \$35.9 million, \$20.0 million, or 55.6%, is derived from water sales and \$13.5 million, or 37.5%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

REVENUE ANALYSIS

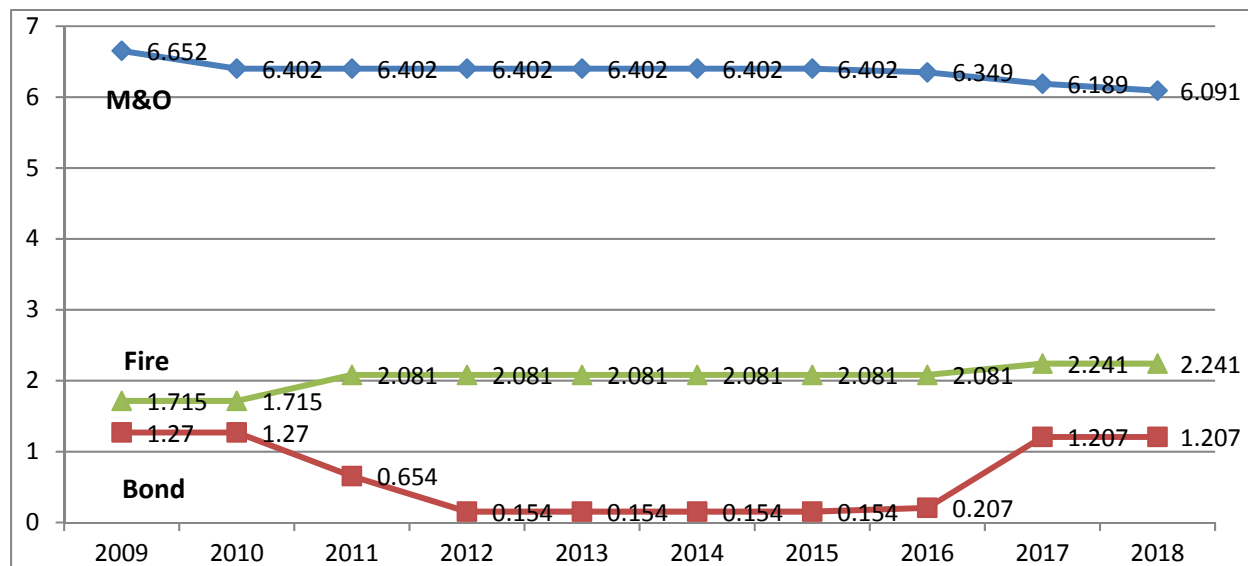
PROPERTY AND OTHER TAXES

This category includes general property taxes for the General Fund, Fire Services Fund, and the 2016 and 2017 General Obligation Bond Debt Service Funds. Other taxes include revenues from cablevision, real estate transfer taxes, intangible taxes, alcohol taxes, and occupational taxes.

For calendar year 2018, the maintenance and operations portion of the millage rate, which is accounted for within the General Fund; the fire millage rate, which is applied only to the unincorporated area of the County and accounted for within the Fire Services Fund; and the debt service millage rate, which is used to repay the 2016 and 2017 general obligation bonds, were established at 6.091 mills, 2.241 mills, and 1.207 mills, respectively, for a total millage rate for the County of 9.539 mills, a decrease of 0.098 mills from the previous year, due to a rollback of the M&O rate. In the past ten years, the County has only increased the total millage rate once: in 2017 with the issuance of general obligation bonds. From 2010 to 2012, the County incrementally rolled back the millage rate by a total of 1 mill.

These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2018, the school millage rate was established at 18.3 mills, the same as the previous year. The State of Georgia no longer assesses a millage rate. Therefore, the overall millage rate for 2018 is 27.839 in the unincorporated area and 25.598 in the incorporated areas.

The County anticipated modest growth in the 2018 digest during budget preparations. Therefore, the budget was prepared and balanced using a 3.0% increase in property tax revenues in order to maintain conservative revenue projections.



Georgia House Bill 386 became effective on January 1, 2013. This legislation removed the sales and use tax on the purchase of motor vehicles and the annual ad valorem tax on the same motor vehicles and replaced these taxes with a one-time title ad valorem tax paid every time the ownership of a vehicle is transferred beginning March 1, 2013.

This legislation also enacted a sales and use tax exemption for energy used in the manufacturing process. HB 386 authorizes counties to levy, by county ordinance, a new local excise tax on energy designed to recoup the local revenues lost as a result of the exemption. The County adopted Ordinance 13-02 effective April 2, 2013, to impose such an excise tax on the sale, use, storage, or consumption of energy. Both of these revenues are accounted for within the General Fund with no restrictions, unlike some sales taxes. The County may choose to transfer a portion of these revenues to a capital projects account, but is not required to do so.

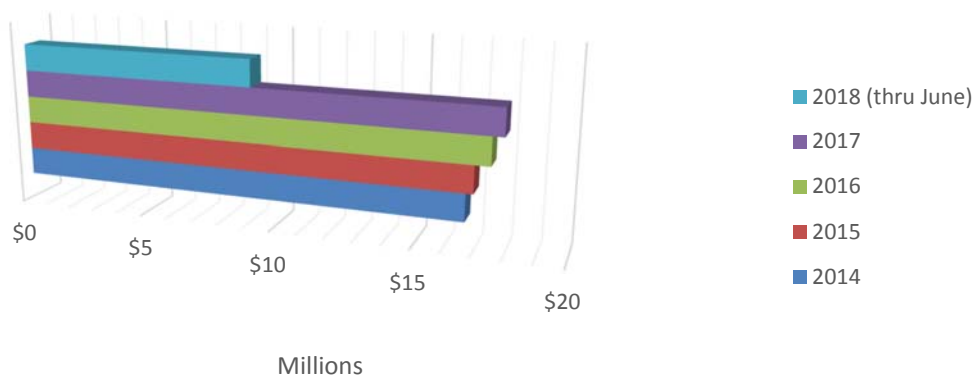
The County collected \$3.4 million from the Title Ad Valorem Tax (TAVT) and \$111,307 from the Excise Tax on Energy during FY 2018. Funding in the amount of \$2.5 million from the TAVT and \$100,000 from the Excise Tax on Energy was included in the FY 2019 budget.

SALES TAXES

Sales tax revenues include 1% on sales that is accounted for within the General Fund (local option sales tax – LOST), 1% on sales for capital purposes (special purpose local option sales tax – SPLOST), and 1% on sales for transportation projects (TSPLOST). The LOST is established by state legislation but the SPLOST and the TSPLOST require voter approval. In November 2014, the citizens of Columbia County approved to extend the SPLOST through 2022. In July 2012, the TSPLOST, a regional sales tax created with the Transportation Improvement Act of 2010, was approved in the Central Savannah River Region, which includes Columbia County.

Collections in calendar year 2017 increased at a rate of 2.30% and collections during the first half of 2018 have increased at a rate of 3.67%. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 1.5% increase in LOST revenues. The amount of SPLOST budgeted in capital projects funds was based on current reserve balances within those funds, a conservative projection of new collections, and the projected construction timeline of projects. Projects are constructed only as funds are available.

Local Option Sales Tax Collections



CHARGES FOR SERVICES

This revenue source includes charges for street lights; 911 charges for both landline and wireless telephones; water, sewer, and storm water charges; and charges to employees that participate in the medical plan.

FINES AND FORFEITURES

Columbia County supports the following court systems: Probate Court, Magistrate Court, Juvenile Court, and Superior Court. Revenues from fines are expected to remain at current levels.

OTHER FINANCING SOURCES

This category consists of interfund transfers and sales of property. Significant transfers include \$1.2 million from the IPTF to the Fire Services Fund to subsidize operations due to property tax revenues being insufficient to cover the costs of providing fire services; \$3.9 million from the TSPLOST 25% Discretionary Fund and other available sources to the TSPLOST capital projects fund for the construction of capital projects; and \$9.6 million from capital projects funds for debt retirement.

INTERGOVERNMENTAL

This category includes payments in lieu of taxes, grant revenues, cost allocations among funds, and County participation with Internal Service Funds.

The County operates five Internal Service Funds: Employee Medical Plan, which is a self-insured plan; the Risk Management Fund used to account for various risk activities associated with property, automobile, and general liability exposures; the Customer Service and Information Center used to account for our 311 Center; Utility Damage Prevention used to account for costs associated with the location of County utilities; and a Fleet Replacement Fund implemented in FY 2008, with the goal of better managing costs associated with fleet replacement. This fund consists of revenues derived from participating funds as “lease payments” and revenues obtained from the sales of surplus vehicles and equipment through an on-line auction system.

USE OF RESERVES

This category accounts for the use of reserves that have been accumulated in prior years. The majority of the \$68.9 million budgeted is used in the Capital Projects Funds as follows: the 2009 GO Bond Fund, \$14.0 million; the 2017 GO Bond Fund, \$41.9 million; the 2017-2022 SPLOST Fund, \$6.4 million.

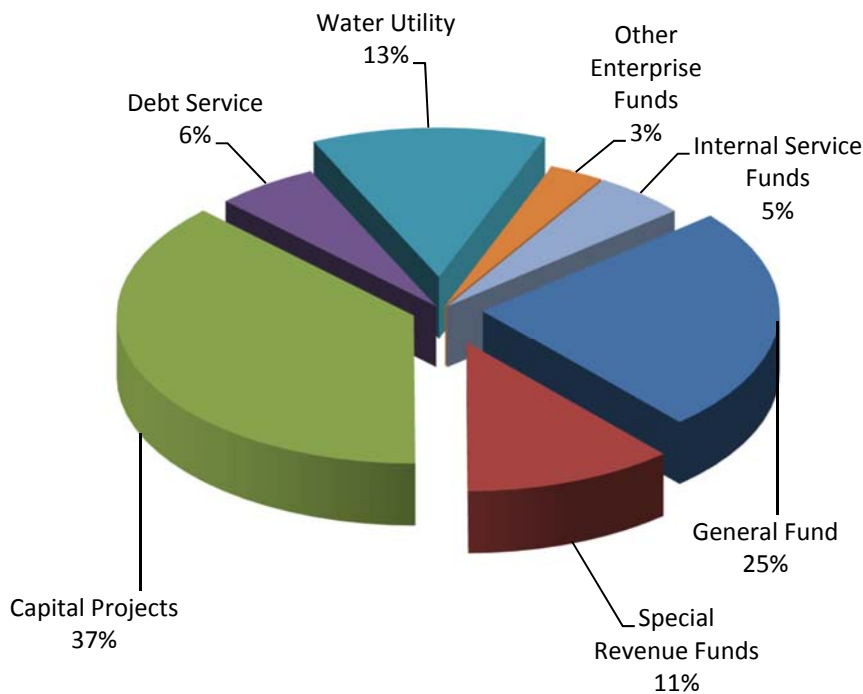
MISCELLANEOUS

This category includes revenues not included in any other category, such as licenses and permits, investment income, and contributions and donations.

EXPENDITURE SUMMARY

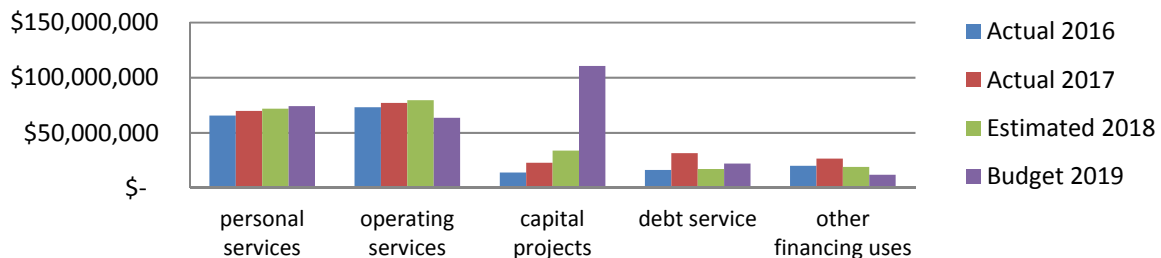
The annual budget for Columbia County, GA, for FY 2019 provides funding to maintain current levels of service, with no increase in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals \$282,181,961, reflecting a net increase from the fiscal year 2018 adopted budget of \$9,565,356, or 3.51%. This net increase is primarily due to the use of special purpose local option sales tax and 2017 general obligation bond funds to complete capital projects.

Countywide Uses of Funds



The following table reflects the five categories of expenditures: personal services, operating services, debt service, capital projects, and other financing uses.

Governmentwide Expenditures

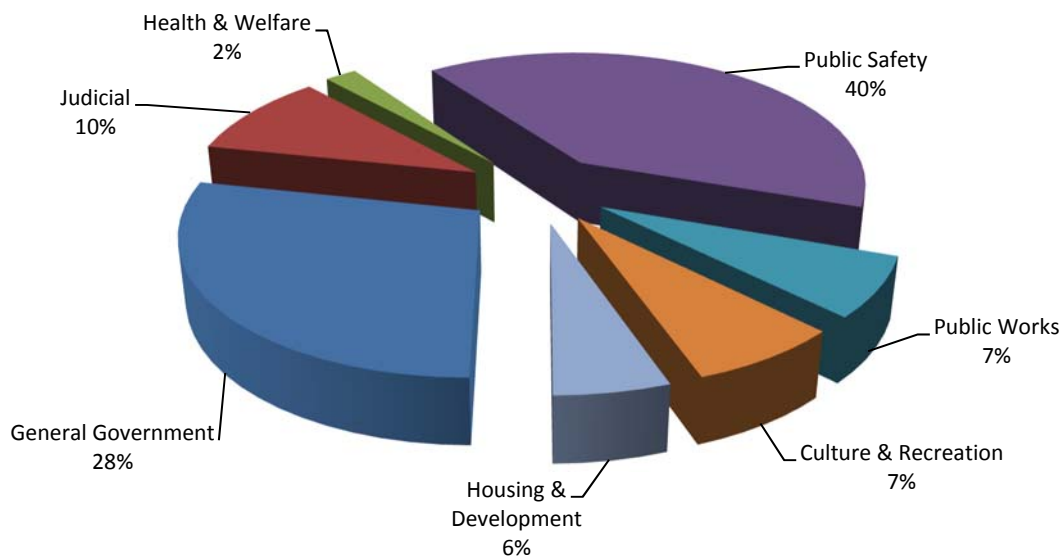


GENERAL FUND

The General Fund budget, excluding the use of reserves, increased \$1.7 million from the fiscal year 2018 adopted budget, or 2.45%.

- Total General Fund expenditures, excluding the use of fund balance, increased by 2.45% from the FY 2017/2018 adopted budget, including a contingency of \$1,472,608, or 2.17% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in existing personnel costs of 2.40%, a decrease in new personnel requests of 66.27%, an increase in operating expenditures of 5.33%, a decrease in capital requests of 23.43%, and an increase in contingency of 19.37%.
- New personnel requests within the General Fund include additional hazardous duty pay of 2.5%-5.0% for certified Sheriff's Office personnel in the amount of \$496,168, and salary adjustments for Tax Assessor personnel based on benchmark studies in the amount of \$30,000.

FY 2019 Budgeted Expenditures - General Fund



DEBT ADMINISTRATION

General Obligation Bonds:

General Obligation Bonds, which require voter approval and are backed by the full faith, credit, and taxing power of the County, are issued to raise funds for major capital projects. The County has four outstanding issues: 2015 GO Bonds, to be repaid with special purpose local option sales taxes; 2016 A & B GO Bonds, to be repaid with property taxes; 2017 GO Bonds, to be repaid with property taxes. A Debt Service Fund for each of these issues is used to account for the bond principal and interest payments. The following table reflects the County's total outstanding amounts of principal and interest for General Obligation Debt as of June 30, 2018:

Year	Principal	Interest	Total
2019	11,980,000	3,928,712	15,908,712
2020	6,520,000	3,619,386	10,139,386
2021	6,785,000	3,356,708	10,141,708
2022	7,060,000	3,082,693	10,142,693
2023	7,385,000	2,796,843	10,181,843
2024-2028	16,095,000	11,005,385	27,100,385
2029-2033	17,680,000	7,138,250	24,818,250
2034-2037	17,600,000	2,253,250	19,853,250
Total	<u>\$ 91,105,000</u>	<u>\$ 37,181,227</u>	<u>\$ 128,286,227</u>

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the net assessed value of taxable property located within that government's boundaries. The legal debt limit for the County based on the 2017 tax digest was \$503,936,042. The legal debt limit for the County based on the 2018 tax digest is estimated to be \$529,194,471. Based on this figure, the estimated legal debt margin for the County as of June 30, 2018, is \$431,269,600, showing that the County only utilized 18.50% of its legal debt limit for 2018. Based on another 2% growth rate in 2019, the County will utilize only 15.92% of its 2019 legal debt limit.

Summary of Legal Debt Margin

	2016 Actual	2017 Actual	2018 Estimated	2019 Projected
Net GO Bonds	\$ 46,878,755	\$ 109,971,245	\$ 97,924,871	\$ 85,944,871
Legal Debt Limit	\$ 474,945,320	\$ 503,936,042	\$ 529,194,471	\$ 539,778,360
Legal Debt Margin	\$ 428,066,565	\$ 393,964,797	\$ 431,269,600	\$ 453,833,489
% of Debt Limit	9.87%	21.82%	18.50%	15.92%

Revenue Bonds:

Revenue Bonds, which are also issued to raise funds for major capital projects, do not require voter approval because they are backed with specific revenues generated from the project financed. Each bond is secured by a lien on and pledge of the net revenues of the Water and Sewerage System. The following table reflects the County's total outstanding amounts of principal and interest for Water and Sewerage Revenue Debt as of June 30, 2018:

Year	Principal	Interest	Total
2019	3,750,000	1,863,348	5,613,348
2020	3,950,000	1,666,954	5,616,954
2021	3,700,000	4,449,819	8,149,819
2022	3,965,000	4,182,523	8,147,523
2023	4,220,000	3,928,124	8,148,124
2024-2028	18,430,000	15,450,606	33,880,606
2029-2033	20,260,000	9,052,450	29,312,450
2034-2035	10,480,000	1,241,350	11,721,350
Total	<u>\$ 68,755,000</u>	<u>\$ 41,835,174</u>	<u>\$ 110,590,174</u>

Debt Service Coverage

The County is required, pursuant to the Bond Resolution, to produce net revenues in each bond year that is not less than 110% (1.1x) of the annual debt service requirements. The following table shows the historical debt service coverage of the Water and Sewerage System:

	2013	2014	2015	2016	2017
Debt Svc Coverage	2.08x	2.19x	2.46x	2.65x	2.89x

Bond Ratings:

Columbia County continues to maintain strong bond ratings with the major credit rating services. In December 2016, the Government prepared comprehensive presentations for Fitch IBCA, Standard & Poor's, and Moody's Investors Service rating agencies in an effort to upgrade the current uninsured bond ratings applied to the Government in anticipation of issuing approximately \$60 million in general obligation property tax bonds. The Government received the following ratings for its general obligation debt:

Rating Agency:	Previous GO Rating:	Revised GO Rating:
Fitch	AAA	AAA
Moody's Investor Services	Aa1	Aaa (upgrade)
Standard and Poor's	AA+	AA+

The Government currently has the following ratings for the water and sewerage debt:

Rating Agency:	W/S Rating:
Fitch	AAA
Moody's Investor Services	Aa1 (upgrade May 2018)
Standard and Poor's	AA+

These high ratings are a primary factor in keeping interest costs low on the Government's outstanding debt. The County will continue to follow prudent fiscal policies and practices in order to maintain its strong credit rating.

Operating Funds

GENERAL FUND

The General Fund is the primary operating fund of the County and is used to account for all activities of the County not included in other specified funds. The General Fund accounts for normal recurring activities such as public safety, parks and recreation, public works, general government, etc.

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
GENERAL GOVERNMENT				
BOARD OF COMMISSIONERS	\$ 7,767,229	\$ 7,661,731	\$ 4,805,053	\$ 4,037,383
FINANCE	777,629	800,592	868,870	833,047
PROCUREMENT	535,501	553,516	586,354	547,831
CONTINGENCY	-	-	-	1,472,608
INFORMATION TECHNOLOGY	3,458,084	3,613,506	3,909,021	4,373,316
COUNTY ADMINISTRATOR	851,577	914,642	1,122,520	912,421
BOARD OF ELECTIONS	543,054	578,518	443,457	566,802
GENERAL OVERHEAD	-	-	-	2,379,000
NEW APPROPRIATIONS	-	-	-	75,611
HUMAN RESOURCES	708,745	723,349	735,278	725,072
TAX COMMISSIONER	1,739,190	1,890,167	1,919,815	2,007,493
TAX ASSESSOR	1,622,170	1,676,508	1,679,509	1,715,959
TOTAL	18,003,178	18,412,529	16,069,877	19,646,543

JUDICIAL

CLERK OF SUPERIOR COURT	1,724,630	1,808,196	1,805,503	1,919,628
OFFICE OF SUPERIOR COURT	764,076	859,382	930,551	959,760
PROBATE COURT	856,598	842,246	857,165	823,749
JUVENILE COURT	1,260,044	1,251,433	1,314,780	1,280,130
MAGISTRATE COURT	836,943	963,329	933,091	890,935
DISTRICT ATTORNEY	862,016	855,406	973,085	988,500
TOTAL	6,304,307	6,579,992	6,814,175	6,862,702

PUBLIC SAFETY

SHERIFF'S OFFICE	15,458,078	16,084,886	16,663,331	16,421,439
DETENTION CENTER	9,111,901	9,533,749	9,713,553	9,508,407
EMERGENCY SERVICES	385,778	408,733	307,272	411,668
EMERGENCY MEDICAL SERVICES	500,000	500,000	600,000	600,000
ANIMAL SHELTER	725,215	746,512	693,455	765,990
CORONER	141,344	150,704	151,764	152,347
TOTAL	26,322,316	27,424,584	28,129,375	27,859,851

PUBLIC WORKS

ROADS & BRIDGES	2,766,508	2,909,823	2,906,012	2,087,523
FLEET SERVICES	1,054,377	1,051,630	1,308,075	1,310,189
FACILITY MAINTENANCE	2,025,962	2,596,258	1,792,442	1,343,382
SPECIAL PROJECTS	-	-	-	110,107
TOTAL	5,846,847	6,557,711	6,006,528	4,851,201

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS

GENERAL FUND

	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Est. Actual FY 2018</u>	<u>Budget FY 2019</u>
HEALTH & WELFARE				
PUBLIC TRANSIT	536,434	565,225	592,901	599,156
HEALTH DEPARTMENT	434,614	434,614	434,614	434,614
FAMILY & CHILDREN SERVICES	72,884	72,884	72,884	72,884
SENIOR CENTER	300,924	314,910	328,614	334,927
TOTAL	1,344,856	1,387,633	1,429,012	1,441,581
CULTURE/RECREATION				
COMMUNITY SERVICES	489,420	509,555	518,280	564,426
LIBRARIES	1,646,278	1,793,801	1,852,625	1,920,260
PARKS/RECREATION	2,074,430	2,280,544	2,425,385	2,367,392
WILDWOOD PARK	136,275	153,554	155,193	154,880
TOTAL	4,346,403	4,737,454	4,951,483	5,006,958
HOUSING & DEVELOPMENT				
GEOGRAPHIC INFORMATION SYSTEMS	799,219	852,298	862,953	941,748
ENVIRONMENTAL SERVICES	482,082	506,229	518,444	274,906
ECONOMIC DEVELOPMENT	316,094	318,691	382,527	450,000
PLANNING & DEVELOPMENT	604,285	633,214	673,813	861,008
CODE COMPLIANCE	320,865	409,941	479,223	469,809
PLAN REVIEW	308,297	274,834	269,090	267,851
EXTENSION SERVICE	184,930	169,852	180,295	221,096
ENGINEERING INSPECTIONS	-	-	-	230,773
FORESTRY	21,336	21,153	21,203	21,890
TOTAL	3,037,107	3,186,213	3,387,547	3,739,081
TOTAL GENERAL FUND	\$ 65,205,015	\$ 68,286,115	\$ 66,787,998	\$ 69,407,917

REVENUE DETAIL

GOVERNMENTAL FUNDS GENERAL FUND

	<u>Actual</u> <u>FY 2016</u>	<u>Actual</u> <u>FY 2017</u>	<u>Est. Actual</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>
Property Taxes	\$ 36,480,553	\$ 38,541,655	\$ 39,365,366	\$ 39,024,016
Sales Taxes	17,114,337	17,597,418	18,243,026	17,054,000
Other Taxes	2,542,809	2,611,145	2,611,463	2,555,000
Licenses & Permits	403,325	396,663	434,336	450,000
Intergovernmental	2,850,089	2,911,187	3,063,076	3,158,677
Charges for Services	4,536,054	4,876,316	4,657,040	4,291,762
Fines & Forfeitures	1,693,446	1,638,900	1,678,926	1,571,500
Investment Income	406,973	257,226	288,366	200,000
Contributions & Donations	1,819	6,089	3,663	1,000
Miscellaneous	988,074	942,447	1,032,003	901,962
Other Financing Sources	263,186	782,789	204,953	200,000
Total General Fund	\$ 67,280,665	\$ 70,561,834	\$ 71,582,218	\$ 69,407,917

GENERAL GOVERNMENT

General Government accounts for all expenditures of departments that carry out the executive, administrative, and general management functions for the County. The County operates under an elected Commission form of government. The County is governed by a board of 5 elected Commissioners. The Chairman is elected county-wide and the other 4 commissioners are elected by district. Below are listed the departments included within this function.

**Board of Commissioners
County Administrator
Finance
Procurement
Contingency
Information Technology
Board of Elections
General Overhead
New Appropriations
Human Resources
Tax Commissioner
Tax Assessor**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
GENERAL GOVERNMENT					
1001 BOARD OF COMMISSIONERS					
	PERSONAL SERVICES	\$ 248,069	\$ 258,023	\$ 283,811	\$ 282,952
	OPERATING-SUPPLIES	34,493	19,157	29,218	29,000
	OPERATING-PURCHASING/CONTRACTS	2,164,520	2,120,811	2,106,243	1,991,602
	OPERATING-OTH COSTS	1,388,223	16,420	11,379	4,000
	OPERATING-INTFND CHG	1,079,553	1,136,314	1,441,229	1,419,805
	OTHER FINANCING USES	1,801,888	4,095,880	919,137	310,024
	INTERGOVERNMENTAL	15,163	15,126	14,038	-
	CAPITAL	1,035,319	-	-	-
TOTAL	BOARD OF COMMISSIONERS	7,767,229	7,661,731	4,805,053	4,037,383
1002 FINANCE					
	PERSONAL SERVICES	595,185	627,224	681,892	690,547
	OPERATING-SUPPLIES	48,109	45,605	45,368	14,500
	OPERATING-PURCH/CONT	134,336	127,764	141,610	128,000
TOTAL	FINANCE	777,629	800,592	868,870	833,047
1003 PROCUREMENT/DISTRIBUTION					
	PERSONAL SERVICES	460,115	504,470	483,693	516,781
	OPERATING-SUPPLIES	38,527	31,225	40,819	13,850
	OPERATING-PURCH/CONT	36,859	17,821	61,842	17,200
TOTAL	PROCUREMENT	535,501	553,516	586,354	547,831
1004 CONTINGENCY					
	OPERATING-OTH COSTS	-	-	-	1,472,608
TOTAL	CONTINGENCY	-	-	-	1,472,608
1005 INFORMATION TECHNOLOGY					
	PERSONAL SERVICES	1,631,873	1,805,282	1,929,038	1,981,001
	OPERATING-SUPPLIES	297,707	473,168	502,834	30,850
	OPERATING-PURCH/CONT	1,041,386	1,251,026	1,380,303	1,786,942
	CAPITAL	487,118	84,030	96,846	574,523
TOTAL	INFORMATION TECHNOLOGY	3,458,084	3,613,506	3,909,021	4,373,316
1006 COUNTY ADMINISTRATOR					
	PERSONAL SERVICES	632,081	701,463	717,375	715,921
	OPERATING-SUPPLIES	76,237	57,769	40,252	15,000
	OPERATING-PURCH/CONT	143,258	155,411	364,893	181,500
TOTAL	COUNTY ADMINISTRATOR	851,577	914,642	1,122,520	912,421
1007 BOARD OF ELECTIONS					
	PERSONAL SERVICES	235,708	257,161	278,833	281,152
	OPERATING-SUPPLIES	83,300	94,782	30,882	14,500
	OPERATING-PURCH/CONT	203,667	226,575	133,742	271,150
	CAPITAL	20,380	-	-	-
TOTAL	BOARD OF ELECTIONS	543,054	578,518	443,457	566,802

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
1008 GENERAL OVERHEAD					
	OPERATING-SUPPLIES	-	-	-	2,036,000
	OPERATING-PURCH/CONT	-	-	-	343,000
TOTAL	GENERAL OVERHEAD	-	-	-	2,379,000
1009 NEW APPROPRIATION REQUESTS					
	PERSONAL SERVICES	-	-	-	75,611
TOTAL	NEW APPROPRIATION REQUESTS	-	-	-	75,611
1011 HUMAN RESOURCES					
	PERSONAL SERVICES	393,385	399,978	405,643	401,922
	OPERATING-SUPPLIES	30,575	29,185	30,520	14,450
	OPERATING-PURCH/CONT	284,785	294,186	299,115	308,700
TOTAL	HUMAN RESOURCES	708,745	723,349	735,278	725,072
1111 TAX COMMISSIONER					
	PERSONAL SERVICES	1,484,600	1,599,913	1,619,084	1,707,993
	OPERATING-SUPPLIES	166,196	204,621	208,815	124,500
	OPERATING-PURCH/CONT	88,394	85,633	91,916	105,000
	CAPITAL	-	-	-	70,000
TOTAL	TAX COMMISSIONER	1,739,190	1,890,167	1,919,815	2,007,493
1112 TAX ASSESSOR					
	PERSONAL SERVICES	1,400,021	1,456,282	1,446,288	1,547,119
	OPERATING-SUPPLIES	133,538	133,087	133,678	67,840
	OPERATING-PURCH/CONT	88,611	87,139	99,543	101,000
TOTAL	TAX ASSESSOR	1,622,170	1,676,508	1,679,509	1,715,959
TOTAL	GENERAL GOVERNMENT	\$ 18,003,178	\$ 18,412,529	\$ 16,069,877	\$ 19,646,543

JUDICIAL

The Judicial function accounts for activities of the court system. Below is a list of the courts included within the County.

**Clerk of Superior Court
Office of Superior Court
Probate Court
Juvenile Court
Magistrate Court
District Attorney**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
JUDICIAL					
1211	CLERK OF SUPERIOR COURT				
	PERSONAL SERVICES	\$ 1,324,647	\$ 1,406,065	\$ 1,389,004	\$ 1,487,628
	OPERATING-SUPPLIES	145,536	145,807	141,531	105,000
	OPERATING-PURCH/CONT	253,694	254,954	273,891	325,500
	OPERATING-OTH COSTS	753	1,371	1,077	1,500
TOTAL	CLERK OF SUPERIOR COURT	1,724,630	1,808,196	1,805,503	1,919,628
1212	OFFICE OF SUPERIOR COURT				
	OPERATING-SUPPLIES	318	354	554	-
	OPERATING-PURCH/CONT	763,758	859,027	929,997	959,760
TOTAL	OFFICE OF SUPERIOR COURT	764,076	859,382	930,551	959,760
1213	PROBATE COURT				
	PERSONAL SERVICES	705,553	687,469	693,926	704,349
	OPERATING-SUPPLIES	69,213	69,306	74,097	34,000
	OPERATING-PURCH/CONT	77,580	82,504	84,457	80,400
	OPERATING-OTH COSTS	4,252	2,967	4,685	5,000
TOTAL	PROBATE COURT	856,598	842,246	857,165	823,749
1214	JUVENILE COURT				
	PERSONAL SERVICES	1,015,074	1,005,749	1,030,584	1,040,791
	OPERATING-SUPPLIES	63,412	62,323	61,659	10,950
	OPERATING-PURCH/CONT	181,558	183,361	222,536	228,389
TOTAL	JUVENILE COURT	1,260,044	1,251,433	1,314,780	1,280,130
1215	MAGISTRATE COURT				
	PERSONAL SERVICES	752,239	864,037	827,990	828,701
	OPERATING-SUPPLIES	58,145	71,516	76,953	35,784
	OPERATING-PURCH/CONT	26,558	27,776	28,148	26,450
TOTAL	MAGISTRATE COURT	836,943	963,329	933,091	890,935
1314	DISTRICT ATTORNEY				
	OPERATING-SUPPLIES	6	27	100	-
	OPERATING-PURCH/CONT	862,010	855,380	972,985	988,500
TOTAL	DISTRICT ATTORNEY	862,016	855,406	973,085	988,500
TOTAL	JUDICIAL	\$ 6,304,307	\$ 6,579,992	\$ 6,814,175	\$ 6,862,702

PUBLIC SAFETY

Public Safety has as its objective the protection of persons and property. This function accounts for expenditures relating to administration of the County's public safety activities. Below are listed the departments included within this function.

**Sheriff's Office
Detention Center
Emergency Services
Emergency Medical Services
Animal Services
Coroner**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
PUBLIC SAFETY					
1311 SHERIFF'S OFFICE					
	PERSONAL SERVICES	\$ 12,754,508	\$ 13,391,659	\$ 13,776,193	\$ 14,234,284
	OPERATING-SUPPLIES	1,695,834	1,556,450	1,773,426	943,885
	OPERATING-PURCH/CONT	978,802	857,977	892,383	910,475
	OPERATING-OTHER COSTS	-	9,235	-	-
	CAPITAL	28,934	269,564	221,329	332,795
TOTAL	SHERIFF'S OFFICE	15,458,078	16,084,886	16,663,331	16,421,439
1312 DETENTION CENTER					
	PERSONAL SERVICES	6,616,694	6,993,158	7,047,336	7,191,268
	OPERATING-SUPPLIES	1,587,867	1,643,204	1,708,104	1,287,545
	OPERATING-PURCH/CONT	877,121	873,893	885,519	942,094
	CAPITAL	30,218	23,494	72,594	87,500
TOTAL	DETENTION CENTER	9,111,901	9,533,749	9,713,553	9,508,407
1313 EMERGENCY SERVICES					
	PERSONAL SERVICES	297,176	284,452	242,354	301,778
	OPERATING-SUPPLIES	54,931	45,647	35,054	36,510
	OPERATING-PURCH/CONT	32,605	29,652	28,781	67,180
	OPERATING-OTH COSTS	1,067	217	1,084	1,200
	CAPITAL	-	48,765	-	5,000
TOTAL	EMERGENCY SERVICES	385,778	408,733	307,272	411,668
1315 EMERGENCY MEDICAL SERVICES					
	OPERATING-PURCH/CONT	500,000	500,000	600,000	600,000
TOTAL	EMERGENCY MEDICAL SERV	500,000	500,000	600,000	600,000
1713 ANIMAL SERVICES					
	PERSONAL SERVICES	596,729	630,042	585,740	664,290
	OPERATING-SUPPLIES	78,615	73,846	68,224	64,400
	OPERATING-PURCH/CONT	39,832	42,624	39,491	37,300
	CAPITAL	10,039	-	-	-
TOTAL	ANIMAL SERVICES	725,215	746,512	693,455	765,990
1714 CORONER					
	PERSONAL SERVICES	120,745	126,422	128,991	125,147
	OPERATING-SUPPLIES	14,290	15,215	15,428	9,500
	OPERATING-PURCH/CONT	6,309	9,067	7,345	17,700
TOTAL	CORONER	141,344	150,704	151,764	152,347
TOTAL	PUBLIC SAFETY	\$ 26,322,316	\$ 27,424,584	\$ 28,129,375	\$ 27,859,851

PUBLIC WORKS

This function includes expenditures for the maintenance, repair, and improvement of the County's road system. Also included is operation of the County's facility maintenance shop and fleet maintenance shop. Below are listed the departments included within this function.

**Roads & Bridges
Fleet Services
Facility Maintenance
Special Projects**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
PUBLIC WORKS					
1411 ROADS & BRIDGES					
PERSONAL SERVICES	\$	2,287,081	\$ 2,398,232	\$ 2,332,925	\$ 1,682,351
OPERATING-SUPPLIES		417,499	411,775	452,197	322,580
OPERATING-PURCH/CONT		61,928	99,816	120,889	82,592
TOTAL	ROADS & BRIDGES	2,766,508	2,909,823	2,906,012	2,087,523
1414 FLEET SERVICES					
PERSONAL SERVICES		840,502	833,646	1,001,743	1,120,089
OPERATING-SUPPLIES		164,052	150,447	149,395	120,000
OPERATING-PURCH/CONT		27,132	26,537	45,142	45,100
CAPITAL		22,691	41,000	111,794	25,000
TOTAL	FLEET SERVICES	1,054,377	1,051,630	1,308,075	1,310,189
1415 FACILITY MAINTENANCE					
PERSONAL SERVICES		1,333,101	1,420,710	1,406,583	1,118,210
OPERATING-SUPPLIES		242,154	213,763	198,129	114,700
OPERATING-PURCH/CONT		450,707	961,785	141,675	100,000
CAPITAL		-	-	46,055	10,472
TOTAL	FACILITY MAINTENANCE	2,025,962	2,596,258	1,792,442	1,343,382
1416 SPECIAL PROJECTS					
PERSONAL SERVICES		-	-	-	80,367
OPERATING-SUPPLIES		-	-	-	18,740
OPERATING-PURCH/CONT		-	-	-	11,000
TOTAL	SPECIAL PROJECTS	-	-	-	110,107
TOTAL	PUBLIC WORKS	\$ 5,846,847	\$ 6,557,711	\$ 6,006,528	\$ 4,851,201

HEALTH & WELFARE

This function includes all activities associated with the conservation and improvement of public health. Also included are activities designed to provide public assistance and care for individuals economically unable to provide essential needs for themselves. Below are listed the departments included within this function.

**Public Transit
Health Department
Family & Children Services
Senior Center**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
HEALTH & WELFARE					
1516 PUBLIC TRANSIT					
	PERSONAL SERVICES	\$ 399,656	\$ 442,725	\$ 454,411	\$ 472,824
	OPERATING-SUPPLIES	103,346	98,254	104,528	95,700
	OPERATING-PURCH/CONT	33,432	24,246	20,320	17,625
	CAPITAL	-	-	13,641	13,007
TOTAL	PUBLIC TRANSIT	536,434	565,225	592,901	599,156
1711 HEALTH DEPARTMENT					
	OPERATING-PURCH/CONT	434,614	434,614	434,614	434,614
TOTAL	HEALTH DEPARTMENT	434,614	434,614	434,614	434,614
1712 FAMILY & CHILDREN SERVICES (DFACS)					
	OPERATING-SUPPLIES	8,832	8,832	8,832	8,832
	OPERATING-PURCH/CONT	16,800	16,800	16,800	16,800
	OPERATING-OTH COSTS	47,252	47,252	47,252	47,252
TOTAL	FAMILY & CHILDREN SERVICES	72,884	72,884	72,884	72,884
1716 SENIOR CENTER					
	PERSONAL SERVICES	133,887	143,669	146,834	158,313
	OPERATING-SUPPLIES	31,667	29,252	30,887	21,950
	OPERATING-PURCH/CONT	135,369	141,989	150,893	154,664
TOTAL	SENIOR CENTER	300,924	314,910	328,614	334,927
TOTAL	HEALTH & WELFARE	\$ 1,344,856	\$ 1,387,633	\$ 1,429,012	\$ 1,441,581

CULTURE/RECREATION

This function accounts for all activities that provide cultural and recreational activities for the community. Below are listed the departments included within this function.

**Community Services
Libraries
Reed Creek Park
Recreation
Wildwood Park**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
CULTURE/RECREATION					
1010	COMMUNITY SERVICES				
	PERSONAL SERVICES	\$ 422,330	\$ 438,823	\$ 422,218	\$ 446,066
	OPERATING-SUPPLIES	45,343	40,728	35,198	27,360
	OPERATING-PURCH/CONT	21,748	30,004	60,864	41,400
	CAPITAL	-	-	-	49,600
TOTAL	COMMUNITY SERVICES	489,420.43	509,555	518,280	564,426
1601 LIBRARIES					
	OPERATING-OTHER COSTS	1,646,278	1,793,801	1,852,625	1,920,260
TOTAL	LIBRARIES	1,646,278	1,793,801	1,852,625	1,920,260
1611 PARKS/RECREATION					
	PERSONAL SERVICES	1,222,292	1,458,862	1,508,297	1,501,992
	OPERATING-SUPPLIES	435,592	457,823	462,603	403,000
	OPERATING-PURCH/CONT	416,545	347,279	356,351	353,400
	CAPITAL	-	16,580	98,134	109,000
TOTAL	PARKS/RECREATION	2,074,430	2,280,544	2,425,385	2,367,392
1612 WILDWOOD PARK					
	PERSONAL SERVICES	82,606	96,999	101,453	100,980
	OPERATING-SUPPLIES	11,285	11,515	11,535	7,550
	OPERATING-PURCH/CONT	42,383	45,040	42,205	46,350
TOTAL	WILDWOOD PARK	136,275	153,554	155,193	154,880
TOTAL	CULTURE/RECREATION	\$ 4,346,403	\$ 4,737,454	\$ 4,951,483	\$ 5,006,958

HOUSING/DEVELOPMENT

This function includes activities that focus on developing the County to keep up with growth and to improve the quality of life for our citizens. Included are conservation activities to conserve and develop the County's natural resources; developing and implementing a comprehensive land use plan; administration of zoning ordinances; expenditures made to foster economic growth and development of the area. Below are listed the departments included within this function.

**Geographic Information Systems
Environmental Services
Economic Development
Planning
Code Compliance
Plan Review
Extension Service
Engineering Inspections
Forestry**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
HOUSING & DEVELOPMENT					
1013 GEOGRAPHIC INFORMATION SYSTEMS					
PERSONAL SERVICES	\$	432,954	\$ 456,458	\$ 439,551	\$ 489,488
OPERATING-SUPPLIES		30,681	33,597	28,385	20,000
OPERATING-PURCH/CONT		335,584	324,628	384,208	409,260
CAPITAL		-	37,615	10,808	23,000
TOTAL GEOGRAPHIC INFORMATION		799,219	852,298	862,953	941,748
1500 ENVIRONMENTAL SERVICES					
PERSONAL SERVICES		412,246	453,889	442,322	251,571
OPERATING-SUPPLIES		51,176	38,270	41,581	7,850
OPERATING-PURCH/CONT		18,660	14,071	34,541	15,485
TOTAL ENVIRONMENTAL SERVICES		482,082	506,229	518,444	274,906
1510 ECONOMIC DEVELOPMENT					
PERSONAL SERVICES		211,769	253,320	256,028	264,859
OPERATING-OTH COSTS		104,325	65,371	126,499	185,141
TOTAL ECONOMIC DEVELOPMENT		316,094	318,691	382,527	450,000
1511 PLANNING					
PERSONAL SERVICES		464,021	563,558	546,462	554,408
OPERATING-SUPPLIES		42,738	39,078	34,410	5,700
OPERATING-PURCH/CONT		97,525	30,579	92,942	296,200
CAPITAL		-	-	-	4,700
TOTAL PLANNING		604,285	633,214	673,813	861,008
1512 CODE COMPLIANCE					
PERSONAL SERVICES		284,587	362,103	424,126	423,809
OPERATING-SUPPLIES		21,680	31,231	36,056	24,500
OPERATING-PURCH/CONT		14,597	16,607	19,041	20,500
OPERATING-OTHER COSTS		-	-	-	1,000
TOTAL CODE COMPLIANCE		320,865	409,941	479,223	469,809
1513 PLAN REVIEW					
PERSONAL SERVICES		286,119	253,047	253,262	251,351
OPERATING-SUPPLIES		14,357	13,032	11,834	7,100
OPERATING-PURCH/CONT		7,821	8,755	3,994	9,400
TOTAL PLAN REVIEW		308,297	274,834	269,090	267,851
1514 EXTENSION SERVICE					
PERSONAL SERVICES		48,214	50,415	50,909	51,337
OPERATING-SUPPLIES		6,511	8,191	8,120	10,000
OPERATING-PURCH/CONT		130,205	111,246	121,266	159,759
TOTAL EXTENSION SERVICE		184,930	169,852	180,295	221,096
1520 ENGINEERING INSPECTIONS					
PERSONAL SERVICES		-	-	-	200,423
OPERATING-SUPPLIES		-	-	-	14,750
OPERATING-PURCH/CONT		-	-	-	15,600
TOTAL ENGINEERING INSPECTIONS		-	-	-	230,773
1613 FORESTRY					
OPERATING-SUPPLIES		1,740	1,764	1,751	1,840
OPERATING-PURCH/CONT		19,596	19,389	19,452	20,050
TOTAL FORESTRY		21,336	21,153	21,203	21,890
TOTAL HOUSING & DEVELOPMENT	\$	3,037,107	\$ 3,186,213	\$ 3,387,547	\$ 3,739,081
TOTAL GENERAL FUND	\$	65,205,015	\$ 68,286,115	\$ 66,787,998	\$ 69,407,917

SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources (other than for major capital projects) that are restricted legally to or committed by formal action of the Board for expenditure for specified purposes.

REVENUE DETAIL

GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
BUILDING STANDARDS FUND				
Licenses & permits	\$ 1,744,591	\$ 2,152,281	\$ 2,171,454	\$ 2,319,053
Charges for services	87,787	90,038	133,329	147,549
Investment income	22,153	14,808	-	-
Miscellaneous	51,706	29,199	19,976	22,949
Use of reserves	-	-	-	12,960
Total	\$ 1,906,237	\$ 2,286,325	\$ 2,324,759	\$ 2,502,511
LIBRARY BOARD				
Fines & forfeitures	\$ 64,747	\$ 72,235	\$ 72,880	\$ 65,000
Investment income	2,760	4,076	4,122	2,000
Contributions & donations	10,000	30,000	10,350	10,000
Miscellaneous	18,912	15,822	17,308	13,000
Total	\$ 96,419	\$ 122,133	\$ 104,660	\$ 90,000
RECREATION ADVISORY BOARD				
Charges for services	\$ 80,414	\$ 74,489	\$ 83,376	\$ 75,000
Investment income	540	315	593	-
Miscellaneous	7,806	19,922	22,420	14,000
Total	\$ 88,760	\$ 94,725	\$ 106,389	\$ 89,000
STREET LIGHTS FUND				
Charges for services	\$ 1,860,198	\$ 1,937,414	\$ 1,972,151	\$ 1,860,200
Contributions & donations	48,300	33,960	28,200	20,000
Total	\$ 1,908,498	\$ 1,971,374	\$ 2,000,351	\$ 1,880,200
SHERIFF'S 911 FUND				
Charges for services	\$ 2,551,218	\$ 2,587,914	\$ 2,572,686	\$ 2,600,000
Investment income	14,415	14,527	14,680	-
Use of reserves	-	-	-	284,885
Total	\$ 2,565,633	\$ 2,602,440	\$ 2,587,366	\$ 2,884,885
DRUG COURT				
Charges for services	\$ 41,022	\$ 37,904	\$ 33,003	\$ 35,000
DRUG ABUSE & TREATMENT				
Fines & forfeitures	\$ 88,504	\$ 90,889	\$ 68,392	\$ 50,000
Investment income	1,779	2,261	2,503	-
Total	\$ 90,283	\$ 93,150	\$ 70,896	\$ 50,000
SUPPLEMENTAL JUVENILE SERVICES				
Charges for services	\$ 34,662	\$ 32,353	\$ 27,740	\$ 46,000
Investment income	1,087	1,178	1,238	-
Total	\$ 35,749	\$ 33,531	\$ 28,978	\$ 46,000
JAIL FUND				
Fines & forfeitures	\$ 164,908	\$ 163,424	\$ 160,571	\$ 150,000
Investment income	3,966	4,066	4,306	-
Total	\$ 168,874	\$ 167,489	\$ 164,876	\$ 150,000
FEDERAL ASSET SHARING				
Fines & forfeitures	\$ -	\$ 22,935	\$ 1,394,399	\$ 10,000
Investment income	170	158	845	-
Total	\$ 170	\$ 23,093	\$ 1,395,244	\$ 10,000
STATE CONDEMNATION FUND				
Fines & forfeitures	\$ 76,646	\$ 84,726	\$ 105,873	\$ 50,000
Investment income	146	63	157	-
Total	\$ 76,792	\$ 84,789	\$ 106,030	\$ 50,000

REVENUE DETAIL

GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
LODGING TAX FUND				
Taxes	\$ 733,597	\$ 912,757	\$ 1,015,447	\$ 940,000
Investment income	14,085	6,406	-	-
Miscellaneous	1,118	1,201	666	50,000
Total	\$ 748,800	\$ 920,364	\$ 1,016,113	\$ 990,000
MULTIPLE GRANT FUND				
Intergovernmental	\$ 308,272	\$ 904,967	\$ 423,316	\$ 276,224
2014 FEMA GRANT FUND				
Intergovernmental	\$ 860,827	\$ -	\$ -	\$ -
Total	\$ 860,827	\$ -	\$ -	\$ -
FIRE SERVICES FUND				
Property taxes	\$ 9,520,937	\$ 10,059,395	\$ 11,292,193	\$ 11,129,685
Contributions & donations	66,186	77,454	73,473	-
Miscellaneous	1,188	5	140,015	-
Use of reserves	-	-	-	1,384,455
Other financing sources	1,900,000	2,640,070	2,742,839	1,200,000
Total	\$ 11,488,311	\$ 12,776,924	\$ 14,248,520	\$ 13,714,140
SHERIFF'S GIFTS/DONATIONS				
Investment income	\$ 109	\$ 141	\$ 148	\$ -
Contributions & donations	42,728	26,127	26,984	20,000
Total	\$ 42,836	\$ 26,268	\$ 27,132	\$ 20,000
INSURANCE PREMIUM TAX FUND				
Taxes	\$ 5,779,237	\$ 6,150,366	\$ 6,584,857	\$ 6,700,000
Miscellaneous	820	38	-	-
Use of reserves	-	-	-	232,138
Total	\$ 5,780,057	\$ 6,150,405	\$ 6,584,857	\$ 6,932,138
COMMUNITY EVENTS FUND				
Charges for services	\$ 107,383	\$ 181,288	\$ 174,346	\$ 114,120
Investment income	2,781	735	-	-
Contributions & donations	80,181	41,421	98,756	135,000
Miscellaneous	65,405	59,465	58,947	34,600
Total	\$ 255,749	\$ 282,909	\$ 332,049	\$ 283,720
MEMORIAL WALL FUND				
Contributions & donations	\$ -	\$ 500	\$ 2,300	\$ 5,000
Other financing sources	-	15,000	-	-
Total	\$ -	\$ 15,500	\$ 2,300	\$ 5,000
GA SUP CT CK'S COOP AUTHORITY				
Charges for services	\$ 11	\$ -	\$ -	\$ 1,000
Total	\$ 11	\$ -	\$ -	\$ 1,000
LAW LIBRARY FUND				
Fines & forfeitures	\$ 29,652	\$ 36,888	\$ -	\$ 30,000
Investment income	1,276	892	-	-
Total	\$ 30,928	\$ 37,780	\$ -	\$ 30,000
TSPLOST 25% DISCRETIONARY FUND				
Taxes, sales	\$ 2,257,689	\$ 2,265,380	\$ 2,460,781	\$ 2,200,000
Investment income	9,052	22,075	41,464	20,000
Other financing sources	10,000	-	-	-
Total	\$ 2,276,740	\$ 2,287,455	\$ 2,502,245	\$ 2,220,000
TOTAL SPECIAL REVENUE FUNDS	\$ 28,770,969	\$ 30,919,525	\$ 34,059,085	\$ 32,259,818

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
BUILDING STANDARDS FUND				
PERSONAL SERVICES	\$ 1,286,277	\$ 1,439,307	\$ 1,652,515	\$ 1,675,698
OPERATING-SUPPLIES	57,315	52,120	77,784	86,753
OPERATING-PURCH/CONT	84,072	107,129	129,017	163,367
OPERATING-OTH COSTS	-	-	605	2,500
OPERATING-INTFND CHG	56,118	55,711	72,185	574,193
OTHER FINANCING USES	-	-	26,388	-
CAPITAL	116,110	21,685	-	-
TOTAL BUILDING STANDARDS FUND	\$ 1,599,892	\$ 1,675,952	\$ 1,958,494	\$ 2,502,511

LIBRARY BOARD FUND

OPERATING-SUPPLIES	\$ 103,932	\$ 90,219	\$ 92,329	\$ 85,000
OPERATING-PURCH/CONT	1,290	1,559	1,752	5,000
TOTAL LIBRARY BOARD	\$ 105,222	\$ 91,778	\$ 94,081	\$ 90,000

RECREATION ADVISORY BOARD FUND

OPERATING-SUPPLIES	\$ 34,521	\$ 44,258	\$ 43,402	\$ 40,000
OPERATING-PURCH/CONT	30,718	29,609	36,126	28,000
OPERATING-OTH COSTS	15,605	23,134	11,916	21,000
TOTAL RECREATION ADVISORY BOARD	\$ 80,845	\$ 97,001	\$ 91,444	\$ 89,000

STREET LIGHTS FUND

OPERATING-SUPPLIES	\$ 1,838,270	\$ 1,786,841	\$ 1,828,123	\$ 1,880,200
TOTAL STREET LIGHTS FUND	\$ 1,838,270	\$ 1,786,841	\$ 1,828,123	\$ 1,880,200

911 FUND

PERSONAL SERVICES	\$ 1,368,525	\$ 1,425,867	\$ 1,414,861	\$ 1,422,534
OPERATING-SUPPLIES	359,399	122,898	27,824	24,720
OPERATING-PURCH/CONT	885,815	1,119,504	1,105,785	1,337,631
OTHER FINANCING USES	-	-	17,380	-
CAPITAL	119,944	-	-	100,000
TOTAL SHERIFF'S 911 FUND	\$ 2,733,683	\$ 2,668,269	\$ 2,565,850	\$ 2,884,885

DRUG COURT FUND

OPERATING-PURCH/CONT	\$ 26,255	\$ 34,574	\$ 44,249	\$ 35,000
TOTAL DRUG COURT	\$ 26,255	\$ 34,574	\$ 44,249	\$ 35,000

DRUG ABUSE TREATMENT EDUCATION FUND

OTHER FINANCING USES	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL DRUG ABUSE TREATMENT	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

SUPPLEMENTAL JUVENILE SERVICES FUND

OPERATING-SUPPLIES	\$ 3,549	\$ -	\$ -	\$ -
OPERATING-PURCH/CONT	12,649	16,218	10,395	26,000
OPERATING-OTH COSTS	8,307	7,412	6,350	15,000
CAPITAL	-	-	-	5,000
TOTAL SUPPLEMENTAL JUVENILE	\$ 24,506	\$ 23,630	\$ 16,745	\$ 46,000

JAIL FUND

OTHER FINANCING USES	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
TOTAL JAIL FUND	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
FEDERAL ASSET SHARING FUND				
OPERATING-PURCH/CONT CAPITAL	\$ 34,259 -	\$ 4,319 -	\$ - 54,799	\$ 10,000 -
TOTAL FEDERAL ASSET SHARING	\$ 34,259	\$ 4,319	\$ 54,799	\$ 10,000

STATE CONDEMNATION FUND

OPERATING-OTH COSTS CAPITAL	\$ 123,594 -	\$ 28,495 12,062	\$ 90,654 -	\$ 50,000 -
TOTAL STATE CONDEMNATION FUND	\$ 123,594	\$ 40,557	\$ 90,654	\$ 50,000

LODGING TAX FUND

PERSONAL SERVICES	\$ 108,090	\$ 127,691	\$ 188,071	\$ 230,474
OPERATING-SUPPLIES	28,013	26,074	10,248	2,100
OPERATING-PURCH/CONT	604,578	1,065,727	1,118,669	757,426
TOTAL LODGING TAX FUND	\$ 740,681	\$ 1,219,492	\$ 1,316,989	\$ 990,000

MULTIPLE GRANT FUND

OPERATING-OTH COSTS	\$ 273,356	\$ 1,182,842	\$ 187,179	\$ 276,224
TOTAL MULTIPLE GRANT FUND	\$ 273,356	\$ 1,182,842	\$ 187,179	\$ 276,224

SHERIFF'S GIFTS/DONATION FUND

OPERATING-PURCH/CONT	\$ 20,393	\$ 20,120	\$ 23,237	\$ 20,000
TOTAL SHERIFF'S GIFTS/DONATIONS	\$ 20,393	\$ 20,120	\$ 23,237	\$ 20,000

2014 FEMA GRANT FUND

OPERATING-OTH COSTS	\$ 18,288	\$ -	\$ -	\$ -
TOTAL 2014 FEMA GRANT FUND	\$ 18,288	\$ -	\$ -	\$ -

FIRE SERVICES FUND

PERSONAL SERVICES	\$ 10,262,840	\$ 10,732,318	\$ 11,199,755	\$ 11,584,447
OPERATING-SUPPLIES	529,522	609,259	822,781	748,505
OPERATING-PURCH/CONT	319,421	353,819	376,652	350,527
OPERATING-OTH COSTS	212	14,045	2,571	25,000
OPERATING-INTFND CHG	383,812	412,196	594,903	494,589
OTHER FINANCING USES	-	-	169,557	-
CAPITAL	50,078	23,967	781,482	511,072
TOTAL FIRE SERVICES FUND	\$ 11,545,885	\$ 12,145,604	\$ 13,947,701	\$ 13,714,140

INSURANCE PREMIUM TAX FUND

2710 TRAFFIC ENGINEERING				
PERSONAL SERVICES	\$ 247,047	\$ 303,490	\$ 327,908	\$ 345,214
OPERATING-SUPPLIES	329,098	461,590	561,827	406,220
OPERATING-PURCH/CONT	64,025	46,886	134,268	76,967
OPERATING-INTFND CHG	-	12,755	-	-
CAPITAL	58,000	135,806	50,829	257,000
TOTAL TRAFFIC ENGINEERING	698,170	960,526	1,074,832	1,085,401
2720 ENGINEERING CONSTRUCTION				
PERSONAL SERVICES	32,324	32,307	33,033	951,170
OPERATING-SUPPLIES	102,269	42,976	24,412	85,000
OPERATING-PURCH/CONT	858,622	1,315,438	1,450,455	1,299,698
OPERATING-INTFND CHG	783,410	962,813	1,558,840	1,092,938
CAPITAL	-	32,370	-	20,000
TOTAL ENGINEERING CONSTRUCTION	1,776,625	2,385,903	3,066,740	3,448,806

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
INSURANCE PREMIUM TAX FUND (cont.)				
2730 FIRE FLEET MAINTENANCE				
PERSONAL SERVICES	132,355	153,844	-	-
OPERATING-SUPPLIES	23,747	15,209	-	-
OPERATING-PURCH/CONT	142,341	183,354	-	-
OTHER FINANCING USES	1,900,000	2,638,783	2,742,839	1,200,000
CAPITAL	34,400	-	-	-
TOTAL FIRE FLEET MAINTENANCE	2,232,842	2,991,190	2,742,839	1,200,000
2740 FACILITIES MAINTENANCE				
PERSONAL SERVICES	53,958	-	-	-
OPERATING-SUPPLIES	960	-	286	-
OPERATING-PURCH/CONT	464,910	-	918,184	475,000
OPERATING-INTFND CHG	12,630	-	-	-
OTHER FINANCING USES	-	475,000	-	-
CAPITAL	-	28,597	-	-
TOTAL FACILITIES MAINTENANCE	532,459	503,597	918,470	475,000
2750 LANDSCAPING				
PERSONAL SERVICES	-	-	-	201,514
OPERATING-SUPPLIES	-	-	-	22,700
OPERATING-PURCH/CONT	-	-	-	488,717
CAPITAL	-	-	-	10,000
TOTAL LANDSCAPING	-	-	-	722,931
TOTAL INSURANCE PREMIUM TAX	\$ 5,240,096	\$ 6,841,216	\$ 7,802,881	\$ 6,932,138
COMMUNITY EVENTS FUND				
OPERATING-SUPPLIES	\$ -	\$ -	\$ 102,421	\$ 10,950
OPERATING-PURCH/CONT	172,880	251,380	214,318	272,770
OTHER FINANCING USES	-	20,411	-	-
TOTAL COMMUNITY EVENTS FUND	\$ 172,880	\$ 271,791	\$ 316,739	\$ 283,720
MEMORIAL WALL FUND				
OPERATING-SUPPLIES	\$ -	\$ -	\$ 400	\$ 5,000
TOTAL MEMORIAL WALL FUND	\$ -	\$ -	\$ 400	\$ 5,000
GEORGIA SUP COURT COOP AUTHORITY FUND				
OPERATING-PURCH/CONT	\$ 3,614	\$ -	\$ -	\$ 1,000
TOTAL GA SUP CT CK'S COOP AUTH	\$ 3,614	\$ -	\$ -	\$ 1,000
LAW LIBRARY FUND				
OPERATING-SUPPLIES	\$ 36,701	\$ 37,977	\$ 30,000	\$ 30,000
OPERATING-PURCH/CONT	1,300	1,349	-	-
TOTAL LAW LIBRARY FUND	\$ 38,001	\$ 39,326	\$ 30,000	\$ 30,000
TSPLOST 25% DISCRETIONARY FUND				
PERSONAL SERVICES	\$ 1,338,566	\$ 1,511,306	\$ 1,545,689	\$ 1,475,697
OPERATING-SUPPLIES	144,000	211,050	251,069	252,750
OPERATING-PURCH/CONT	-	146	26,101	43,800
OTHER FINANCING USES	545,009	835,991	1,831,873	447,753
TOTAL TSPLOST 25% DISCRETIONARY FUND	\$ 2,027,574	\$ 2,558,492	\$ 3,654,732	\$ 2,220,000
TOTAL SPECIAL REVENUE FUNDS	\$ 26,847,294	\$ 30,901,805	\$ 34,224,297	\$ 32,259,818

DEBT SERVICE FUNDS

These funds account for the accumulation of resources for the retirement of general purpose debt (principal and interest).

REVENUE DETAIL

GOVERNMENTAL FUNDS DEBT SERVICE FUNDS

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
2007 GENERAL OBLIGATION BONDS				
Taxes, property	\$ 966,930	\$ 1,097,304	\$ -	\$ -
Investment income	7,242	15,505	-	-
Other financing sources	6,523,901	31,030,018	-	-
Total	\$ 7,498,073	\$ 32,142,827	\$ -	\$ -
2009 GENERAL OBLIGATION BONDS				
Investment income	\$ 5,210	\$ 17,204	\$ -	\$ -
Other financing sources	7,822,500	7,300	-	-
Total	\$ 7,827,710	\$ 24,504	\$ -	\$ -
2015 GENERAL OBLIGATION BONDS				
Investment income	\$ 884	\$ 4,336	\$ 33,810	\$ -
Other financing sources	1,215,272	2,932,950	2,954,750	2,955,300
Total	\$ 1,216,156	\$ 2,937,286	\$ 2,988,560	\$ 2,955,300
2016 GENERAL OBLIGATION BONDS				
Taxes, property	\$ -	\$ 147,187	\$ 6,246,485	\$ 1,246,677
Investment income	-	375	10,199	-
Other financing sources	-	271,879	5,764,933	6,743,372
Total	\$ -	\$ 419,441	\$ 12,021,617	\$ 7,990,049
2017 GENERAL OBLIGATION BONDS				
Taxes, property	\$ -	\$ -	\$ -	\$ 4,867,125
Other financing sources	-	-	4,142,167	-
Total	\$ -	\$ -	\$ 4,142,167	\$ 4,867,125
TOTAL DEBT SERVICE FUNDS	\$ 16,541,939	\$ 35,524,058	\$ 19,152,344	\$ 15,812,474

EXPENDITURE DETAIL

DEBT SERVICE FUNDS

	<u>Actual</u> <u>FY 2016</u>	<u>Actual</u> <u>FY 2017</u>	<u>Est. Actual</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>
2007 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ 1,100	\$ 273,800	\$ -	\$ -
INTEREST	1,662,525	1,134,523	-	-
DEBT RETIREMENT	5,900,000	20,682,856	-	-
OTHER FINANCING USES	-	11,307,287	-	-
TOTAL DEBT SERVICE FUND-2007 GO BOND	\$ 7,563,625	\$ 33,398,466	\$ -	\$ -
2009 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ 1,100	\$ -	\$ -	\$ -
INTEREST	720,750	372,500	-	-
DEBT RETIREMENT	6,965,000	7,450,000	-	-
OTHER FINANCING USES	-	24,008	-	-
TOTAL DEBT SERVICE FUND-2009 GO BONDS	\$ 7,686,850	\$ 7,846,508	\$ -	\$ -
2015 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ -	\$ 550	\$ 1,550	\$ 550
INTEREST	487,322	727,950	727,950	639,750
DEBT RETIREMENT	-	-	2,205,000	2,315,000
TOTAL DEBT SERVICE FUND-2015 GO BONDS	\$ 487,322	\$ 728,500	\$ 2,934,500	\$ 2,955,300
2016 GENERAL OBLIGATION BONDS				
INTEREST	\$ -	\$ 106,879	\$ 524,451	\$ 240,049
DEBT RETIREMENT	-	165,000	7,355,000	7,750,000
OTHER FINANCING USES	-	-	4,142,167	-
TOTAL DEBT SERVICE FUND-2016 GO BONDS	\$ -	\$ 271,879	\$ 12,021,618	\$ 7,990,049
2017 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ -	\$ -	\$ 500	\$ -
INTEREST	-	-	4,141,667	2,952,125
DEBT RETIREMENT	-	-	-	1,915,000
TOTAL DEBT SERVICE FUND-2017 GO BONDS	\$ -	\$ -	\$ 4,142,167	\$ 4,867,125
TOTAL DEBT SERVICE FUNDS	\$ 15,737,797	\$ 42,245,354	\$ 19,098,285	\$ 15,812,474

ENTERPRISE FUNDS

These funds account for activities for which fees are charged to external users for services provided.

**Water and Sewerage
Storm Water
Solid Waste Management
Columbia County Communications Utility
Rental Facilities**

REVENUE DETAIL

PROPRIETARY FUNDS ENTERPRISE FUNDS

	Actual <u>FY 2016</u>	Actual <u>FY 2017</u>	Est. Actual <u>FY 2018</u>	Budget <u>FY 2019</u>
WATER AND SEWER FUND				
Intergovernmental	\$ 959	\$ 336	\$ 120	\$ -
Charges for services	34,684,288	36,018,804	34,375,203	35,545,000
Investment income	650,089	258,298	136,719	350,000
Contributions	6,729,010	5,948,768	3,254,184	-
Miscellaneous	62,445	61,870	69,444	80,000
Total	\$ 42,126,791	\$ 42,288,076	\$ 37,835,670	\$ 35,975,000
STORM WATER UTILITY FUND				
Intergovernmental	\$ -	\$ -	\$ -	\$ 400,000
Charges for services	3,959,943	4,997,996	5,544,918	4,634,720
Investment income	9,173	8,999	22,689	-
Contributions	3,692,070	3,388,947	1,657,890	-
Miscellaneous	6,060	846	73,836	-
Total	\$ 7,667,245	\$ 8,396,789	\$ 7,299,333	\$ 5,034,720
SOLID WASTE MANAGEMENT FUND				
Investment income	\$ 48,138	\$ 3,107	\$ (5,894)	\$ -
Miscellaneous	64,097	437,604	257,510	85,000
Use of reserves	-	-	-	431,000
Other financing sources	301,888	173,580	287,394	344,685
Total	\$ 414,123	\$ 614,291	\$ 539,010	\$ 860,685
COMMUNICATIONS UTILITY				
Intergovernmental	\$ 17,431	\$ 86,064	\$ -	\$ -
Charges for services	1,037,552	1,362,904	1,501,751	1,511,235
Investment income	5,133	7,917	9,659	10,000
Miscellaneous	286,222	307,250	299,744	290,000
Total	\$ 1,346,337	\$ 1,764,134	\$ 1,811,154	\$ 1,811,235
RENTAL FACILITIES FUND				
Charges for services	\$ 507,124	\$ 537,722	\$ 376,230	\$ 640,000
Miscellaneous	85,935	83,120	61,269	85,000
Other financing sources	-	-	4,840	-
Total	\$ 593,058	\$ 620,842	\$ 442,339	\$ 725,000
TOTAL ENTERPRISE FUNDS	\$ 52,147,555	\$ 53,684,132	\$ 47,927,506	\$ 44,406,640

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
WATER AND SEWER FUND					
5000 ADMINISTRATION					
PERSONAL SERVICES	\$	627,427	\$ 780,597	\$ 682,061	\$ 674,121
OPERATING-SUPPLIES		191,401	255,934	110,330	134,125
OPERATING-PURCH/CONT		758,964	730,737	824,658	925,342
OPERATING-OTH COSTS		7,774	26,432	-	275,000
OPERATING-INTFND CHG		1,275,748	1,279,662	1,445,861	1,469,537
OPERATING-DEPREC		3,085,067	4,063,291	4,852,484	-
DEBT SERVICE		524,901	847,242	2,126,632	6,253,877
OTHER FINANCING USES		-	9,130	108,078	-
CAPITAL		-	-	-	60,000
TOTAL ADMINISTRATION		6,471,283	7,993,025	10,150,105	9,792,002
5100 CUSTOMER SERVICES					
PERSONAL SERVICES		794,670	708,733	713,830	739,578
OPERATING-SUPPLIES		146,043	(106,092)	182,655	59,100
OPERATING-PURCH/CONT		398,581	263,748	274,726	345,500
OPERATING-DEPREC		6,231,915	6,287,603	6,148,670	-
TOTAL CUSTOMER SERVICES		7,571,209	7,153,992	7,319,881	1,144,178
5105 WATER TREATMENT					
PERSONAL SERVICES		801,685	823,572	938,005	973,070
OPERATING-SUPPLIES		2,685,598	2,544,163	2,318,677	2,565,650
OPERATING-PURCH/CONT		797,138	794,096	659,106	880,100
CAPITAL		-	-	-	120,700
TOTAL WATER TREATMENT		4,284,420	4,161,831	3,915,788	4,539,520
5110 CENTRAL LABORATORY					
PERSONAL SERVICES		330,734	364,037	392,190	395,448
OPERATING-SUPPLIES		180,518	139,278	125,840	123,975
OPERATING-PURCH/CONT		156,199	110,259	126,900	164,000
CAPITAL		-	-	-	23,000
TOTAL CENTRAL LABORATORY		667,451	613,573	644,930	706,423
5115 WASTE WATER					
PERSONAL SERVICES		628,717	603,052	651,961	670,524
OPERATING-SUPPLIES		847,951	809,846	949,772	944,100
OPERATING-PURCH/CONT		725,025	599,185	682,619	827,200
CAPITAL		-	-	-	88,500
TOTAL WASTE WATER		2,201,694	2,012,084	2,284,352	2,530,324
5120 METER					
PERSONAL SERVICES		625,031	637,161	693,564	650,524
OPERATING-SUPPLIES		909,295	923,829	1,232,841	403,800
OPERATING-PURCH/CONT		47,395	54,863	48,030	58,000
CAPITAL		-	-	-	863,000
TOTAL METER		1,581,721	1,615,853	1,974,435	1,975,324

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
WATER AND SEWER FUND (cont.)					
5125 WATER DISTRIBUTION					
PERSONAL SERVICES		1,303,222	1,286,531	1,395,195	1,392,189
OPERATING-SUPPLIES		478,633	451,735	554,455	505,375
OPERATING-PURCH/CONT		164,169	184,093	193,590	331,580
CAPITAL		-	-	-	763,000
TOTAL	WATER DISTRIBUTION	1,946,024	1,922,358	2,143,239	2,992,144
5130 WASTEWATER CONVEYANCE					
PERSONAL SERVICES		998,314	1,172,491	1,259,428	1,337,653
OPERATING-SUPPLIES		450,489	529,081	543,820	254,050
OPERATING-PURCH/CONT		477,837	474,940	455,110	568,800
CAPITAL		-	-	-	1,302,000
TOTAL	WASTEWATER CONVEYANCE	1,926,640	2,176,511	2,258,357	3,462,503
5135 MECHANICAL					
PERSONAL SERVICES		546,253	566,116	610,854	571,518
OPERATING-SUPPLIES		110,043	108,140	116,260	77,625
OPERATING-PURCH/CONT		15,751	85,699	118,451	130,000
CAPITAL		-	-	-	126,000
TOTAL	MECHANICAL	672,047	759,955	845,565	905,143
5140 ENGINEERING & MAPPING					
PERSONAL SERVICES		776,915	703,189	710,682	709,552
OPERATING-SUPPLIES		94,117	39,335	39,863	39,800
OPERATING-PURCH/CONT		37,362	29,952	35,524	71,000
CAPITAL		-	-	-	67,500
TOTAL	ENGINEERING & MAPPING	908,394	772,476	786,068	887,852
5150 ENVIRONMENTAL COMPLIANCE					
PERSONAL SERVICES		16,421	172,661	177,388	171,786
OPERATING-SUPPLIES		-	24,031	22,121	19,914
OPERATING-PURCH/CONT		-	7,830	12,416	13,590
CAPITAL		-	-	-	34,000
TOTAL	ENVIRONMENTAL COMPLIANCE	16,421	204,522	211,924	239,290
5700 RENEWAL & EXTENSION		-	-	-	6,800,297
5800 BOND PROJECTS		57,022	59,818	-	-
TOTAL	WATER AND SEWER FUND	\$ 28,304,327	\$ 29,445,999	\$ 32,534,645	\$ 35,975,000

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
STORM WATER UTILITY FUND					
5200 STORM WATER					
PERSONAL SERVICES	\$	1,565,982	\$ 1,855,523	\$ 1,868,110	\$ 1,989,610
OPERATING-SUPPLIES		135,565	162,240	160,004	186,600
OPERATING-PURCH/CONT		130,817	151,788	210,792	199,962
OPERATING-INTFND CHG		345,091	354,310	314,375	333,992
OPERATING-DEPREC		2,443,352	2,716,486	2,818,413	-
OTHER FINANCING USES		-	-	25,659	-
CAPITAL		-	-	-	2,324,556
TOTAL STORM WATER UTILITY FUND	\$	4,620,807	\$ 5,240,347	\$ 5,397,353	\$ 5,034,720
SOLID WASTE MANAGEMENT FUND					
5310 RECYCLING CENTER					
PERSONAL SERVICES	\$	196,450	\$ 217,208	\$ 246,079	\$ 245,877
OPERATING-SUPPLIES		44,226	73,751	77,899	68,310
OPERATING-PURCH/CONT		36,545	47,374	48,714	97,570
CAPITAL		-	-	-	17,928
TOTAL RECYCLING CENTER		277,220	338,333	372,692	429,685
5300 SOLID WASTE MANAGEMENT					
OPERATING-SUPPLIES		12,942	15,542	10,255	10,000
OPERATING-PURCH/CONT		719	4,482	612	1,000
OPERATING-OTH COSTS		127,327	684,971	535,409	420,000
OPERATING-DEPRECIATION		45,024	51,117	54,312	-
TOTAL SOLID WASTE MANAGEMENT		186,011	756,112	600,588	431,000
TOTAL SOLID WASTE MANAGEMENT FUND	\$	463,232	\$ 1,094,445	\$ 973,280	\$ 860,685
COMMUNICATIONS UTILITY					
5530 COMM UTILITY OTHER NONGRANT					
PERSONAL SERVICES	\$	340,342	\$ 363,031	\$ 393,446	\$ 398,764
OPERATING-SUPPLIES		199,711	206,516	191,714	122,320
OPERATING-PURCH/CONT		405,752	499,752	504,929	530,242
OPERATING-OTH COSTS		-	14,638	287,648	-
OPERATING - INTERFUND CHARGES		165,681	179,145	263,037	255,386
OPERATING-DEPRECIATION		1,024,642	1,038,189	1,059,165	-
OTHER FINANCING USES		-	-	5,626	-
CAPITAL		-	-	-	504,523
TOTAL COMM UTILITY OTHER NONGRANT		2,136,128	2,301,270	2,705,565	1,811,235
TOTAL COMMUNICATIONS UTILITY	\$	2,136,128	\$ 2,301,270	\$ 2,705,565	\$ 1,811,235

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
RENTAL FACILITIES/VENUES					
5600 RENTAL FACILITIES					
PERSONAL SERVICES	\$	285,758	\$ 289,928	\$ 337,000	\$ 340,969
OPERATING-SUPPLIES		208,814	137,256	132,029	107,019
OPERATING-PURCH/CONT		150,219	137,762	89,882	94,750
OPERATING - INTERFUND CHARGES		24,254	24,475	34,812	34,812
OPERATING-DEPRECIATION		224,641	187,868	151,095	-
TOTAL RENTAL FACILITIES/VENUES		893,686	777,289	744,818	577,550
5620 EXHIBITION CENTER					
PERSONAL SERVICES		309	356	68	-
OPERATING-SUPPLIES		49,873	142,116	131,104	136,500
OPERATING-PURCH/CONT		5,596	8,007	6,282	7,800
TOTAL EXHIBITION CENTER		55,778	150,478	137,454	144,300
5622 CANAL HEADGATES BUILDING					
OPERATING-SUPPLIES		1,618	1,901	2,680	2,850
OPERATING-PURCH/CONT		425	195	165	300
TOTAL CANAL HEADGATES BUILDING		2,043	2,096	2,845	3,150
TOTAL RENTAL FACILITIES/VENUES	\$	951,507	\$ 929,863	\$ 885,117	\$ 725,000
TOTAL ENTERPRISE FUNDS	\$	36,476,001	\$ 39,011,924	\$ 42,495,960	\$ 44,406,640

INTERNAL SERVICE FUNDS

These funds account for services provided by one department of the County to other departments of the County.

**Employee Medical
Risk Management
Utility Damage Prevention
Customer Service and Information Center
Fleet Replacement**

REVENUE DETAIL

PROPRIETARY FUNDS INTERNAL SERVICE FUNDS

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
EMPLOYEE MEDICAL FUND				
Charges for services	\$ 11,312,515	\$ 11,010,993	\$ 11,087,421	\$ 10,142,244
Investment income	3,612	3,227	7,422	-
Miscellaneous	99,543	-	1,045,788	-
Total	\$ 11,415,669	\$ 11,014,220	\$ 12,140,631	\$ 10,142,244
RISK MANAGEMENT FUND				
Intergovernmental	\$ 994,179	\$ 1,021,591	\$ 1,304,525	\$ 1,104,544
Total	\$ 994,179	\$ 1,021,591	\$ 1,304,525	\$ 1,104,544
UTILITY DAMAGE PREVENTION				
Intergovernmental	\$ 475,281	\$ 495,772	\$ 680,762	\$ 626,425
Total	\$ 475,281	\$ 495,772	\$ 680,762	\$ 626,425
CUSTOMER SERVICE AND INFORMATION				
Intergovernmental	\$ 197,693	\$ 180,632	\$ 200,081	\$ 203,358
Total	\$ 197,693	\$ 180,632	\$ 200,081	\$ 203,358
FLEET REPLACEMENT FUND				
Intergovernmental	\$ 1,505,159	\$ 1,749,861	\$ 2,701,281	\$ 2,273,443
Other financing sources	136,882	159,815	50,249	-
Total	\$ 1,642,041	\$ 1,909,676	\$ 2,751,530	\$ 2,273,443
TOTAL INTERNAL SERVICE FUNDS	\$ 14,724,863	\$ 14,621,891	\$ 17,077,529	\$ 14,350,014

EXPENDITURE DETAIL

INTERNAL SERVICE FUNDS

		<u>Actual</u> <u>FY 2016</u>	<u>Actual</u> <u>FY 2017</u>	<u>Est. Actual</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>
EMPLOYEE MEDICAL FUND					
	PERSONAL SERVICES	\$ 157,486	\$ 160,502	\$ 167,119	\$ 169,675
	OPERATING-PURCH/CONT	11,832,402	12,315,977	11,342,746	9,972,569
TOTAL	EMPLOYEE MEDICAL FUND	\$ 11,989,888	\$ 12,476,479	\$ 11,509,865	\$ 10,142,244
RISK MANAGEMENT FUND					
	PERSONAL SERVICES	\$ 145,512	\$ 148,866	\$ 154,136	\$ 152,346
	OPERATING-SUPPLIES	13,593	18,195	16,243	29,600
	OPERATING-PURCH/CONT	835,073	831,173	1,110,790	922,598
	OTHER FINANCING USES	-	23,357	23,357	-
TOTAL	RISK MANAGEMENT FUND	\$ 994,179	\$ 1,021,591	\$ 1,304,526	\$ 1,104,544
UTILITY DAMAGE PREVENTION FUND					
	PERSONAL SERVICES	\$ 389,953	\$ 412,781	\$ 505,173	\$ 490,900
	OPERATING-SUPPLIES	71,362	64,210	125,519	81,825
	OPERATING-PURCH/CONT	9,382	14,198	44,587	53,700
	OPERATING-DEPRECIATION	4,584	4,584	5,483	-
TOTAL	UTILITY DAMAGE PREVENTION	\$ 475,281	\$ 495,772	\$ 680,762	\$ 626,425
CUSTOMER SERVICE AND INFORMATION CENTER					
	PERSONAL SERVICES	\$ 192,734	\$ 173,353	\$ 194,665	\$ 196,808
	OPERATING-SUPPLIES	3,011	3,028	2,458	2,550
	OPERATING-PURCH/CONT	1,948	4,251	2,958	4,000
TOTAL	CUSTOMER SERVICE AND INFORMATION	\$ 197,693	\$ 180,632	\$ 200,081	\$ 203,358
FLEET REPLACEMENT FUND					
	OPERATING-PURCHASES/CONTRACTS	\$ 464,628	\$ 526,257	\$ 712,103	\$ 620,443
	OPERATING-DEPRECIATION	1,435,146	1,564,302	1,634,807	-
	CAPITAL	-	-	-	1,653,000
TOTAL	FLEET REPLACEMENT FUND	\$ 1,899,773	\$ 2,090,559	\$ 2,346,910	\$ 2,273,443
TOTAL INTERNAL SERVICE FUNDS		\$ 15,556,814	\$ 16,265,032	\$ 16,042,145	\$ 14,350,014

CAPITAL EXPENDITURES

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2019 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS**

BUILDINGS

Sheriff's Office	Fiber cable upgrade	\$	15,000
Detention Center	Carpeting		15,500
Water Utility	Flooring		20,000
Water Utility	Remodel lab		45,000
		\$	95,500

VEHICLES

Sheriff's Office	Emergency equipment for vehicles	\$	194,500
Detention Center	Emergency equipment for vehicles		12,000
Facility Maintenance	Purchase F250 from Fire Services		10,472
Public Transit	10% match 3 vans (GDOT grant)		13,007
Fire Services	Rescue truck replacement		250,000
Fire Services	F350		47,000
Fire Services	F150		35,000
Water Utility	F150s		124,000
Water Utility	F250s		128,000
Water Utility	F550 crew cab		42,000
Water Utility	Tandum dump truck		160,000
Water Utility	F550 dumb trucks		130,000
Storm Water Utility	F150s		112,000
Storm Water Utility	F350		50,000
Utility Damage Prevention			
Fleet Replacement Fund:			
Community Events	Cargo van		25,000
Magistrate Court	Marshal's vehicle		26,000
Sheriff	Replacement vehicles		724,000
Detention Center	Patrol vehicles		50,000
Maintenance	Tractor		20,000
Maintenance	Ranger		23,000
Recreation	F250s		90,000
Landscaping	F250s		80,000
Roads & Bridges	Flatbed truck		90,000
Roads & Bridges	F350		90,000
		\$	2,525,979

MACHINERY/EQUIPMENT

Information Technology	Computer replacements	\$	198,410
Information Technology	Phone equipment		26,569
Information Technology	Cisco access switches		75,000
Information Technology	Cisco wireless access points		10,000
Information Technology	Public web server		3,500
Information Technology	Datacenter APC UPS refresh		63,500
Information Technology	Backup solution		125,000
Information Technology	IBS SAN disk expansion		15,000
Information Technology	Tyler TCM enterprise solution		25,000
Information Technology	Security awareness training		12,000
Information Technology	Precise Oracle monitoring system		20,544
GIS	Replacement Trimble reference station		23,000
Tax Commissioner	Technology needs for new systems		20,000
Tax Commissioner	Office security		50,000
Sheriff's Office	Gun safe		1,500
Sheriff's Office	Ice machine		2,200
Sheriff's Office	Polel mounted radar device		4,000
Sheriff's Office	Projector/smart board		7,500
Sheriff's Office	Proximity card readers		5,000
Sheriff's Office	Fingerprint machine		6,000
Sheriff's Office	Digital video recording system		4,000
Sheriff's Office	Erad Intel/Recovery system		2,500
Sheriff's Office	Cellebrite UFED touch 2		10,500
Sheriff's Office	Oculus nxtgen		13,575
Sheriff's Office	DJI z30 aerial zoom camera		11,900
Sheriff's Office	DJI S900 UAS tethering system		11,000
Sheriff's Office	Cannondale mountain bikes		5,500

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2019 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS**

MACHINERY/EQUIPMENT (cont.)	Description	Budget
Sheriff's Office	Alpha UC vehicle monitor	\$ 3,500
Sheriff's Office	Cones for EVOC course	10,000
Detention Center	Fire alarm upgrade	10,000
Emergency Services	EOC upgrades	5,000
Fleet Services	Shop equipment	25,000
Planning	Ipads for planning commission	4,700
Parks/recreation	Zero turn mowers	24,000
Parks/recreation	Golf carts	20,000
Parks/recreation	Utility cart	30,000
Parks/recreation	Pro-gator spray machine	35,000
Juvenile Court	Miscellaneous	5,000
Fire Services	SCBAs	24,000
Fire Services	PPE washer/dryer	11,000
Fire Services	Thermal imaging camera	14,500
Fire Services	Station mower	6,500
Traffic Engineering	Electronic equipment	150,000
Traffic Engineering	Flasher assemblies	51,000
Traffic Engineering	Intersection generators	45,000
Traffic Engineering	Conflict monitor testing	11,000
Engineering construction	Tilt back trailer	8,000
Engineering construction	Harley rake	12,000
Landscaping	Zero turn mower	10,000
Water Utility	Computers	40,000
Water Utility	Water treatment equipment	94,700
Water Utility	Central laboratory equipment	23,000
Water Utility	Waste water equipment	43,500
Water Utility	Meter equipment	817,000
Water Utility	Forklift	35,000
Water Utility	Hydraulic tapping machine	25,000
Water Utility	Yard vac truck	330,000
Water Utility	Water distribution equipment	145,000
Water Utility	Mini excavator	65,000
Water Utility	Excavator	180,000
Water Utility	Loader	135,000
Water Utility	Truck mounted vacuum unit	133,000
Water Utility	Waste water conveyenceequipment	377,000
Water Utility	Engineering & mapping equipment	18,000
Water Utility	Backup cameral tractor	23,500
Storm Water Utility	Alamo Traxx slope mower	86,767
Storm Water Utility	Envirosight portable camera	89,137
Storm Water Utility	Wood chipper	130,940
Storm Water Utility	Other equipment	72,684
Communications Utility	Alternate POP site	25,000
Communications Utility	Accedian network interface	10,000
Communications Utility	Ciena equipment	80,000
Communications Utility	Node cabinets	25,000
Fleet Replacement Fund:		
Roads & Bridges	Street sweeper	300,000
Roads & Bridges	Mowers	90,000
Roads & Bridges	Milling machine	45,000
		<u>\$ 4,707,126</u>

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2019 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS**

OTHER

Community Services	Bike rack fencing	\$	14,800
Community Services	PA system for park		10,000
Community Services	Tents for special events		5,200
Community Services	Scaffolding		6,000
Community Services	Tables		5,200
Community Services	Ticket scanners		8,400
Sheriff's Office	Technology needs		24,620
Detention Center	Upgrade door touchscreen computers		50,000
E911	APX radio management		100,000
Water Utility	Sewer rehab		250,000
Water Utility	Mechanical department parts		30,000
Water Utility	Smart point for fire services		34,000
Recycling	Dura Ramp mobile		15,453
Recycling	Media tracking system		2,475
		\$	556,148

INFRASTRUCTURE

Water Utility	\$	6,800,297
Storm Water Utility		1,783,028
Communications Utility		364,523
	\$	8,947,848

TOTAL	\$	16,832,601
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Capital Funds

CAPITAL PROJECTS FUNDS

These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

REVENUE DETAIL

GOVERNMENTAL FUNDS CAPITAL PROJECTS FUNDS

	Actual FY 2016	Actual FY 2017	Est. Actual FY 2018	Budget FY 2019
SPLOST 2006-2010				
Investment income	\$ 14,726	\$ 9,528	\$ 5,706	\$ -
Total	\$ 14,726	\$ 9,528	\$ 5,706	\$ -
2007 GENERAL OBLIGATION BONDS				
Investment income	\$ 7,125	\$ 126	\$ -	\$ -
Total	\$ 7,125	\$ 126	\$ -	\$ -
2009 GENERAL OBLIGATION BONDS				
Taxes, sales	\$ 19,556,692	\$ 10,202,964	\$ -	\$ -
Investment income	195,486	148,365	138,794	-
Contributions & donations	-	134,755	-	-
Use of reserves	-	-	-	14,000,000
Other financing sources	-	24,008	-	-
Total	\$ 19,752,178	\$ 10,510,092	\$ 138,794	\$ 14,000,000
TRANSPORTATION SPLOST				
Taxes, sales	\$ -	\$ -	\$ 3,492,776	\$ 11,250,000
Intergovernmental	1,514,415	5,681,795	3,074,000	4,150,000
Other financing sources	545,009	835,991	1,008,784	3,950,000
Total	\$ 2,059,424	\$ 6,517,786	\$ 7,575,560	\$ 19,350,000
2015 GENERAL OBLIGATION BONDS				
Investment income	\$ 69,727	\$ 67,326	\$ 42,201	\$ -
Use of reserves	-	-	-	1,076,451
Other financing sources	17,890,388	1,509,557	-	-
Total	\$ 17,960,115	\$ 1,576,883	\$ 42,201	\$ 1,076,451
2017 GENERAL OBLIGATION BONDS				
Intergovernmental	\$ -	\$ -	\$ 2,510	\$ -
Investment income	-	220,410	671,946	-
Use of reserves	-	-	-	41,893,077
Other financing sources	-	70,798,974	9,000,000	-
Total	\$ -	\$ 71,019,384	\$ 9,674,456	\$ 41,893,077
2017-2022 SPLOST				
Taxes, sales	\$ -	\$ 9,908,323	\$ 20,967,916	\$ 20,000,000
Investment income	-	3,450	145,386	-
Use of reserves	-	-	-	6,379,038
Other financing sources	-	-	965,452	-
Total	\$ -	\$ 9,911,773	\$ 22,078,754	\$ 26,379,038
TITLE AD VALOREM TAX				
Use of reserves	\$ -	\$ -	\$ -	\$ 3,246,532
Other financing sources	1,500,000	2,400,000	-	-
Total	\$ 1,500,000	\$ 2,400,000	\$ -	\$ 3,246,532
TOTAL CAPITAL PROJECTS FUNDS	\$ 41,293,568	\$ 101,945,572	\$ 39,515,471	\$ 105,945,098

EXPENDITURE DETAIL

CAPITAL PROJECTS FUNDS

		<u>Actual</u> <u>FY 2016</u>	<u>Actual</u> <u>FY 2017</u>	<u>Est. Actual</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>
<i>SPLOST 2006-2010</i>					
RECREATION PROJECTS	\$	64,888	\$ 224,509	\$ 123,303	\$ -
COUNTY FACILITIES		186,013	76,767	53,377	-
TRANSPORTATION PROJECT		337,651	29,427	-	-
OTHER FINANCING USES		192,407	271,879	165,452	-
TOTAL	SPLOST 2006-2010	\$ 780,959	\$ 602,582	\$ 342,132	\$ -

2007 GENERAL OBLIGATION BONDS

RECREATION PROJECTS	\$	1,541	\$ -	\$ -	\$ -
TRANSPORTATION		54,042	-	-	-
PUBLIC SAFETY PROJECTS		397,960	8,861	-	-
OTHER FINANCING USES		3,331,494	43,000	-	-
TOTAL	2007 GEN OBLIGATION BONDS	\$ 3,785,038	\$ 51,861	\$ -	\$ -

2009 GENERAL OBLIGATION BONDS/2011-2016 SPLOST

RECREATION PROJECTS	\$	335,025	\$ 123,668	\$ 2,160	\$ -
PUBLIC BLDGS		309,832	240,032	245,939	-
TRANSPORTATION PROJECTS		5,203,434	7,411,453	6,854,596	13,000,000
MUNICIPAL PROJECTS		1,777,730	1,545,749	-	-
COUNTY WIDE PROJECTS		153,857	107,518	-	1,000,000
OTHER FINANCING USES		10,822,500	3,657,018	-	-
PROJECT MANAGEMENT		409,115	262,179	3,145	-
TOTAL	2009 GO BONDS/11-16 SPLOST	\$ 19,011,493	\$ 13,347,617	\$ 7,105,840	\$ 14,000,000
TRANSPORTATION SPLOST		\$ 1,493,895	\$ 5,800,991	\$ 8,093,490	\$ 19,350,000

2015 GENERAL OBLIGATION BONDS

BOND ADMINISTRATION	\$	348,605	\$ -	\$ -	\$ -
COMMUNITY SERVICES		1,203,173	4,089,401	8,196,687	1,076,451
PUBLIC SAFETY		1,324,841	-	-	-
OTHER FINANCING USES		1,215,272	-	-	-
TOTAL	2015 GEN OBLIGATION BONDS	\$ 4,091,891	\$ 4,089,401	\$ 8,196,687	\$ 1,076,451

2017 GENERAL OBLIGATION BONDS

BOND ADMINISTRATION	\$	-	\$ 736,582	\$ -	\$ -
GREENWAY PROJECTS		-	83,770	448,075	-
RECREATION		-	50,107	531,274	7,297,110
PUBLIC BUILDINGS		-	33,620	3,766,637	23,400,000
TRANSPORTATION		-	-	1,255,117	4,300,000
PUBLIC SAFETY		-	1,155,962	816,405	5,500,000
GENERAL GOVERNMENT		-	-	891,300	1,000,000
PROJECT MANAGEMENT		-	149,272	356,679	395,967
TOTAL	2017 GEN OBLIGATION BONDS	\$ -	\$ 2,209,313	\$ 8,065,487	\$ 41,893,077

EXPENDITURE DETAIL

CAPITAL PROJECTS FUNDS

		<u>Actual</u> <u>FY 2016</u>	<u>Actual</u> <u>FY 2017</u>	<u>Est. Actual</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>
2017-2022 SPLOST					
COMMUNITY SERVICES	\$	-	\$ -	\$ -	\$ 1,500,000
BUILDINGS		-	-	35,746	-
TRANSPORTATION		-	-	291,818	1,000,000
UTILITIES		-	-	-	1,500,000
COUNTY WIDE PROJECTS		-	-	-	10,000,000
PROJECT MANAGEMENT		-	-	41,435	80,367
MUNICIPAL PROJECTS		-	588,721	1,520,311	2,600,000
OTHER FINANCING USES		-	2,932,950	8,719,683	9,698,671
TOTAL	2017-2022 SPLOST	\$ -	\$ 3,521,671	\$ 10,608,993	\$ 26,379,038
TITLE AD VALOREM TAX					
PUBLIC BUILDINGS	\$	5,765	\$ -	\$ -	\$ 3,246,532
LAND		-	1,402,886	238,206	-
TOTAL	TITLE AD VALOREM TAX	\$ 5,765	\$ 1,402,886	\$ 238,206	\$ 3,246,532
TOTAL CAPITAL PROJECTS FUNDS		\$ 29,169,041	\$ 31,026,322	\$ 42,650,835	\$ 105,945,098

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2019 CAPITAL EXPENDITURES BUDGET
CAPITAL FUNDS**

2009 General Obligation Bond/2011-2016 SPLOST		Budget
Washington Road Widening		\$ 1,400,000
Pine Ridge Ext - ROW		400,000
Wheeler Road at Belair Road		75,000
Hereford Farm at Blanchard Road		1,100,000
Wrightsboro Rd @ Chamblin Rd - design		15,000
Wrightsboro Rd @ Chamblin Rd - ROW		200,000
Wrightsboro Rd @ Chamblin Rd - Const		900,000
Wrightsboro Rd @ Baker Place - design		15,000
Wrightsboro Rd @ Baker Place - ROW		200,000
Wrightsboro Rd @ Baker Place - Const		900,000
Columbia Road Sidewalk (OSS grant)		450,000
N Belair Rd @ Evans Towne Center Dr. (3 Mast Arms/2 poles)		100,000
N Belair Rd @ Evans to Locks Rd (4 Mast Arms/2 Poles)		110,000
Evans to Locks Rd @ Columbia Industrial Dr (3 Mast Arms/2 Poles)		100,000
Other Transportation		7,035,000
Justice Center Parking/Expansion		1,000,000
Total 2009 GO/2011-2016 SPLOST Projects		\$ 14,000,000
Transportation SPLOST		
Hereford Farm Rd Widening (design)	MPO - Fed with State/Local match	\$ 1,000,000
Steven's Creek Rd Widening (design)	MPO - Fed with State/Local match	550,000
Hardy McManus Road widening (design)	MPO - Fed with State/Local match	600,000
Lewiston from I-20 to Columbia Rd (design)	Band 2 TIA	800,000
Lewiston from I-20 to Columbia Rd (ROW)	Band 2 TIA	3,000,000
Flowing Wells Rd widening (design)	Band 2 TIA	300,000
Flowing Wells Rd widening (ROW)	Band 2 TIA	2,000,000
Fury's Ferry Road Widening (design)	Band 2 TIA	700,000
Fury's Ferry Road Widening (ROW)	Band 2 TIA	3,000,000
Horizon South Pkwy (design)	Band 3 TIA	450,000
Horizon South Pkwy (ROW)	Band 3 TIA	1,000,000
LMIG (grant monies already rec'd from GDOT)	GDOT grant already rec'd	2,000,000
Evans Town Center Blvd - const	TIA Discretionary blended with GO Bond	1,000,000
Evans to Locks Rd widening & Multi-use Trail	TIA Discretionary blended with SPLOST	1,600,000
Duke Road paving	TIA Discretionary	450,000
King Taylor Improvements - const	TIA Discretionary (with possible GDOT OSS grant reimbursement)	900,000
Total Transportation SPLOST Projects		\$ 19,350,000
2015 General Obligation Bond		
Park Upgrades		\$ 1,076,451
Total 2015 General Obligation Bond		\$ 1,076,451
2017 General Obligation Bond		
Lakeside Park		\$ 2,776,850
Patriots Park Expansion		1,742,870
Grovetown Center Park		2,777,390
The Plaza - Parking Deck		4,000,000
Performing Arts Center		15,000,000
Grovetown Library		3,500,000
Harlem City Center Project		900,000
Gateway Blvd Ext		4,300,000
Training Facility		5,000,000
Sheriff's Office Storage Facility		500,000
Tax Software		1,000,000
Project Management		395,967
Total 2017 General Obligation Bond		\$ 41,893,077
2017-2022 SPLOST		
Grovetown 10%		\$ 2,000,000
Harlem 3%		600,000
Project Management		80,367
Transfers Out:		
2016 GO Debt Retirement		6,743,371
2015 GO Bond Debt Service Payments		2,955,300
Justice Center Garage & Improvements		5,000,000
Sheriff's Administration Building		5,000,000
Park Upgrades		1,500,000
Transportation Improvements		1,000,000
Stormwater improvements		1,500,000
		\$ 26,379,038
TAVT		
To Be Determined		\$ 3,246,532
TOTAL CAPITAL PROJECTS FUNDS		\$ 105,945,098

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

					PERSONNEL				UTILITIES				CONTRACT SERVICES						CAPITAL			COUNTY SERVICES	TOTALS
FY	PROJECTS	SOURCE	FUNDING	SQ/FT	STAFF	CUSTODIAN	LANDSCAPE	SUPPLIES	LIGHTING	POWER	WATER	BROADBAND	WASTE	PEST	ELEVATOR	NICHOLS	LANDSCAPE	INS. PREMIUM	FLEET	EQUIPMENT	OTHER		
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$0	\$27,989	\$0	\$4,500	\$15,000	\$32,550	\$1,200	\$18,000	\$1,600	\$360	\$1,595	\$527	\$0	\$1,200	\$5,000	\$0	\$2,000	\$19,000	\$130,521
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$125
17	LAKESIDE PARK	17 GO BOND	\$3,000,000		\$108,230	\$0	\$0	\$0	\$20,000	\$2,000	\$18,000	\$900	\$3,240	\$120	\$0	\$527	\$5,000	\$900	\$50,000	\$52,000	\$10,000	\$2,000	\$272,917
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$0	\$0	\$0	\$0	\$5,000	\$2,000	\$12,000	\$0	\$0	\$120	\$0	\$0	\$10,000	\$900	\$0	\$0	\$0	\$10,000	\$40,020
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0	\$20,000	\$5,000	\$12,000	\$0	\$0	\$120	\$0	\$0	\$5,000	\$900	\$6,000	\$0	\$0	\$5,000	\$86,900
	FY TOTAL PRIOR TO ESCALATION				\$141,110	\$27,989	\$0	\$4,500	\$60,000	\$41,550	\$43,200	\$18,900	\$4,840	\$720	\$1,595	\$1,054	\$20,000	\$4,025	\$61,000	\$52,000	\$12,000	\$36,000	\$530,483
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$315,100	\$27,989	\$0	\$18,000	\$28,000	\$130,000	\$9,600	\$0	\$3,240	\$2,100	\$3,190	\$527	\$35,000	\$8,700	\$5,000	\$40,000	\$4,000	\$15,000	\$645,446
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0	\$10,000	\$2,000	\$12,000	\$0	\$0	\$0	\$0	\$0	\$5,000	\$900	\$12,500	\$20,000	\$10,000	\$2,000	\$107,280
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0	\$20,000	\$5,000	\$12,000	\$1,000	\$0	\$120	\$0	\$0	\$5,000	\$900	\$6,000	\$0	\$0	\$5,000	\$87,900
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0	\$20,000	\$5,000	\$12,000	\$1,000	\$0	\$120	\$0	\$0	\$5,000	\$900	\$6,000	\$0	\$0	\$5,000	\$87,900
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,500
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$0	\$0	\$0	\$0	\$120,000	\$10,000	\$4,000	\$0	\$1,600	\$1,400	\$0	\$527	\$0	\$1,800	\$100,000	\$50,000	\$10,000	\$0	\$299,327
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$0	\$0	\$0	\$0	\$1,000	\$2,000	\$0	\$0	\$1,400	\$0	\$527	\$0	\$150	\$0	\$0	\$5,000	\$0	\$10,077
	FY TOTAL PRIOR TO ESCALATION				\$413,740	\$27,989	\$0	\$18,000	\$198,000	\$153,000	\$51,600	\$2,000	\$4,840	\$5,140	\$3,190	\$1,581	\$50,000	\$14,850	\$129,500	\$110,000	\$29,000	\$27,000	\$1,239,430
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$0	\$27,989	\$0	\$5,000	\$0	\$90,000	\$3,600	\$0	\$0	\$1,400	\$3,190	\$0	\$0	\$5,100	\$5,000	\$0	\$1,000	\$10,000	\$152,279
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$0	\$0	\$0	\$0	\$5,000	\$36,000	\$11,000	\$0	\$0	\$1,400	\$1,595	\$527	\$0	\$2,300	\$0	\$0	\$2,000	\$5,000	\$64,822
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$0	\$13,995	\$41,100	\$3,200	\$5,000	\$21,700	\$3,600	\$18,000	\$1,600	\$360	\$1,595	\$527	\$0	\$900	\$0	\$0	\$2,000	\$10,000	\$123,577
	FY TOTAL PRIOR TO ESCALATION				\$0	\$41,984	\$41,100	\$8,200	\$10,000	\$147,700	\$18,200	\$18,000	\$1,600	\$3,160	\$6,380	\$1,054	\$0	\$8,300	\$5,000	\$0	\$5,000	\$25,000	\$340,678
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$75,373	\$0	\$0	\$0	\$5,000	\$10,000	\$0	\$0	\$0	\$1,000	\$1,595	\$527	\$4,000	\$1,670	\$5,000	\$0	\$2,000	\$0	\$106,165
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$18,000	\$0	\$0	\$0	\$527	\$0	\$420	\$0	\$20,000	\$0	\$0	\$53,947
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$420	\$0	\$0	\$24,000	\$0	\$24,420
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320	\$0	\$0	\$0	\$0	\$1,320
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$0	\$0	\$1,000	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0	\$0	\$2,765
	FY TOTAL PRIOR TO ESCALATION				\$75,373	\$0	\$0	\$2,000	\$5,000	\$26,500	\$0	\$18,000	\$0	\$1,000	\$1,595	\$1,054	\$4,000	\$3,095	\$5,000	\$20,000	\$26,000	\$0	\$188,617
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$164,400	\$0	\$0	\$0	\$2,000	\$48,000	\$5,000	\$0	\$0	\$1,400	\$0	\$527	\$0	\$720	\$40,000	\$0	\$5,000	\$5,000	\$272,047
	FY TOTAL PRIOR TO ESCALATION				\$164,400	\$0	\$0	\$0	\$2,000	\$48,000	\$5,000	\$0	\$0	\$1,400	\$0	\$527	\$0	\$720	\$40,000	\$0	\$5,000	\$5,000	\$272,047
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0	\$1,075
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$0	\$0	\$1,000	\$0	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$0	\$0	\$0	\$2,525
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$0	\$0	\$1,000	\$0	\$8,000	\$600	\$0	\$0	\$200	\$0	\$527	\$0	\$175	\$0	\$0	\$0	\$1,000	\$11,502
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$0	\$0	\$1,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$6,300
	FY TOTAL PRIOR TO ESCALATION				\$0	\$0	\$0	\$4,000	\$0	\$14,250	\$600	\$0	\$0	\$200	\$0	\$527	\$0	\$825	\$0	\$0	\$0	\$1,000	\$21,402
TOTALS			\$105,982,862	\$135,000	\$1,589,247	\$195,924	\$82,200	\$69,400	\$550,000	\$847,750	\$236,600	\$113,800	\$22,560	\$23,040	\$25,520	\$11,067	\$148,000	\$62,805	\$481,000	\$364,000	\$154,000	\$187,000	

ADJUSTED TOTAL FY IMPACT (Escalation rate of 2% annually)

FY 17-18	\$530,483
FY 18-19	\$1,805,311
FY 19-20	\$2,195,859
FY 20-21	\$2,239,776
FY 21-22	\$2,579,044
FY 22-23	\$2,654,255

Department Information

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

DEPARTMENT DESCRIPTION

The Financial Services Department is responsible for collecting, monitoring, analyzing, and presenting financial data, to include outstanding bonded indebtedness, capital projects, grants, and all other general ledger activities; developing and monitoring the annual budget; processing all pay requests and issuing checks; processing cash receipts; processing payroll.

ACCOMPLISHMENTS FOR FY 17/18

- Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 20th consecutive year.
- Obtained the GFOA's *Distinguished Budget Preparation Award* for 9th consecutive year.
- Implemented new import in Munis to pay election workers.

GOALS FOR FY 18/19

- Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 21st consecutive year.
- Obtain the GFOA's *Distinguished Budget Preparation Award* for 10th consecutive year.
- Implement automated time-keeping system to reduce errors and improve reporting.

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Number of invoices processed	22,480	22,172	23,000
Number of Funds/Depts.	52/64	52/64	52/64
Budgets managed in 000's			
General Fund	\$69,944	\$67,998	\$69,408
Other Funds	\$130,178	\$103,814	\$106,829
Total Budgets	\$200,122	\$171,815	\$176,237

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Efficiency: Number of invoices processed/FTE	22,480	22,172	23,000
Cost per invoice processed	\$8.16	\$8.70	\$8.71
Effectiveness: Revenue projection accuracy (Goal: within +/- 5%)			
General Fund	101%	105%	99%
Other Funds	95%	95%	95%
Expenditure: Projection accuracy (Goal: within +/- 5%)			
General Fund	98%	95%	98%
Other Funds	95%	95%	95%
Finance operations expense as a % of total Columbia County Expenditures	.38	.44	.29

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Internal Services Director	1	1	1
Finance Manager	1	1	1
Project Manager	1	1	1
Budget Manager	1	1	1
Staff Accountant	2	2	2
Accounting Coordinator	1	0	0
Sr. Accounting Clerk	1	1	1
Accounting Clerk	1	1	1
Administrative Specialist	1	1	1
Admin Coordinator	0	1	1
Total	10	10	10

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	1	1	1

PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

DEPARTMENT DESCRIPTION

Procurement is responsible for overseeing an automated purchasing system, guiding departments with the writing of Bid specifications, Request for Proposals, processing and analyzing all Bids and Request for Proposals. Procurement also puts forth great effort in identifying areas and services that can potentially save Columbia County taxpayers money. Procurement is charged with operating a warehouse facility for the storage of County supplies, equipment, and surplus items which are disposed of using GovDeals online auction. In addition, Procurement also oversees a County-wide contract management strategy that efficiently establishes, coordinates, and monitors all price and service agreements. Finally, Procurement is responsible for the receipt, storage, and retrieval of County records retention files, as well as the day to day operations of processing and delivering the mail and supplies to County departments.

ACCOMPLISHMENTS FOR FY 17/18

- Procurement Manager appointed to National Institute of Governmental Purchasing (NIGP) Finance Council
- Developed contract standard operating procedures
- Created uniform contracts for Engineer Agreements

GOALS FOR FY 18/19

- Continue to focus on the use of “Best Procurement Practices” and training for all departments
- Continue to use GovDeals online auction program to generate revenues for all surplus and confiscated items
- Revise Procurement Policies for purchases using State & Federal funds
- Implement Cityworks for package and inventory deliveries
- Implement electronic retention software

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
PO Processed	9275	8960	9117
Contracts Administered	250	440	500
Bid/RFPs Prepared	60	52	55
Outgoing Mail Processed	51,485 pieces	50,142 pieces	53,500 pieces
Credit Cards	339	332	340

PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Saving from Bid/RFP process	\$1,821,632	\$758,900	\$1,150,000
GovDeals Revenue	\$22,722	\$29,621	\$45,500

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Procurement Manager	1	1	1
Procurement Supervisor	1	1	1
Contract Supervisor	1	1	1
Procurement Specialist	1	1	1
Administrative Assistant	1	1	1
Contract Specialist	1	1	1
Warehouse Clerk 1	1	1	1
Courier III	1	1	1
Total	8	8	8

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	2	2	2
Heavy Equipment	1	1	1
Vehicle Allowances	2	3	3
Total	5	6	6

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

DEPARTMENT DESCRIPTION

The Information Technology Department is responsible for administration of technology services which includes hardware and software, networking, training, software development, telephones, pagers, cell phone and communication infrastructure.

Information Technology (IT) reports to the Technology Services Director and provides technology integration and support services. These service teams include Business Administration, Application Support, Customer Service, Network Communications, and Server Support. IT support staff places a major emphasis on agencies that have direct interaction with the public. The "customers" IT supports fall into these categories:

- Public - citizens and external government agencies
- Constitution Offices
- County Departments that report directly to the Board of Commissioners
- Non-County agencies residing in County facilities, i.e. Chamber of Commerce

IT supports more than 1000 customers located in over 85 locations. Critical services are provided both onsite and through on-call support 365 day a year, 7 days a week, 24 hours a day.

Business Administration Team: The Business Administration Team (BAT) is responsible for providing administrative support to the Information Technology teams. This support includes strategic planning, project management, budget management, and procurement management. The team also manages cell phones, and pagers issued to various county agencies.

The strategic planning services formulate and deploy long term strategic plans to ensure IT services are aligned with business expectations. The project management services includes defining project scope, goals, deliverables, resource allocation, scheduling, and effective communicate project expectations to team members, stakeholders in a timely and clear fashion. The budget management services include development and monitoring expenses to ensure they comply with goals, guidelines and objectives. The procurement management services includes developing Bids and RFP's, requesting quotes, ordering, paying invoices, correspondence, and scheduling meetings.

Application Support Team: The Application Support Team (AST) is responsible for application support, application implementation and development, business analysis, and database management services to our customers.

The application support services consists of how to use software efficiently and effectively, troubleshooting application problems; educating customers, and access security. The application implementation and development services consist of evaluating, designing, developing, installing, configuring, documenting, and deploying applications.

The business analysis services ensure that current and proposed applications meet regulation and business requirements to fulfill customer's expectations. The database management services role is to design, create, install, monitor, maintain, and performance tune databases. AST is also responsible for electronic fund management between the County and external agencies. This includes ACH, on-line credit card processing and any electronic data interchange.

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

Customer Service Team: The Customer Service Team (CST) is responsible for desktop support, audio visual systems, video surveillance systems, access control systems and Service Desk. Incident entry and resolution, supporting and assisting County users technology requests, desktop imaging, computer equipment setup, maintenance and setup of access control systems, as well as setup and maintenance of video surveillance systems are the responsibility of the Customer Service Team.

CST provides support for the following: desktop operating systems, desktop computers, mobile devices, printers, scanners, monitors, cameras, office automation products, security and anti-virus products, and audio-visual equipment. CST is also responsible for training, maintenance, inventory, documentation and specifications for all supported equipment and systems.

The Service Desk is responsible for assisting customers with technical questions and incidents. Every service request placed with Service Desk is tracked until the incident or problem has been resolved. Service requests that cannot be resolved by the Service Desk will be assigned to the appropriate support team to facilitate problem resolution.

Network Communications Team: The Network Communications Team (NCT) is responsible for the core of the County's data network. This responsibility includes design and support of all Wide Area Network (WAN) and Local Area Network (LAN) equipment. This support includes the design and implementation of both hardwired and wireless network equipment. NCT is responsible for network security and IP Telephony. NCT is responsible for monitoring network utilization.

NCT provides support for the following equipment: VoIP systems, routers, switches, firewalls, intrusion detection systems, wireless access points, VPN concentrators, network management systems, cabling, and circuits. NCT is also responsible for training, maintenance, inventory, documentation, and specifications for all support communications equipment and systems.

Server Support Team: The Server Support Team (SST) is specially trained to ensure that the Data Servers at Columbia County operate at peak performance and efficiency via: Server Security Audits; Server Usage Loads; Data Systems Disaster Recovery; Data Redundancy Mitigation; Critical Security Updates; Routine System Software Updates; Designing and Implementing new Data System Architectures; and End-User Support. The SST is also directly responsible for the physical installation, configuration, support and maintenance of all physical and virtual servers as well as the installation of all required software suites and applications that support County business.

The SST establishes and manages all End User accounts and Access to County network resources. Using strict compliance to County security standards, policies and guidelines, the SST is the principal support across the County's network for: User Accounts; County Email Services; Data Storage and Data Access Rights, et al.

Training: Even though Training is an independent department, for budgeting purposes it falls within Information Technology. The Training Department is responsible for structuring and hosting training activities for employees, gathering feedback, and then adjusting as needed to meet the needs of the employees.

The Training Department can deliver training such as Customer Service, CPR/AED/First Aid, Defensive Driving, Microsoft Office, In-House Computer Software (Tyler Technologies), and

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

Telephone Etiquette. Training works with various departments to facilitate their own efforts, which includes coordinating activities and customizing classes for specific customer groups.

ACCOMPLISHMENTS FOR FY 17/18

- Implemented Dude Solutions IT Incident and Inventory Management System
- Continued equipment lifecycle replacement schedule (desktop PC's, laptops, servers, network infrastructure, and IP phone equipment)
- Completed technical and communications upgrades to the MOC, along with operational documentation
- Re-evaluated EOC operations and improved technical capabilities
- Installed building access control and security cameras at the EMA/EOC facility
- Installed security cameras at the Animal Services campus
- Implemented Netwrix Auditor System to enhance current security protocols and prevent unauthorized access to privileged network data
- Setup new virtual server environment for the Tax Commissioner/Tax Assessor iasWorld project, Traffic Engineering Transparency Project, and Fire Services Division
- Decommissioned Water Utility SubCam server and transitioned video data into CityWorks and external archive media
- Completed Tyler Munis 11.3 / TCM Upgrade
- Assisted Community and Leisure Services Division with the implementation of CivicRec
- Assisted with the redesign of the County's website and Mobile App
- Completed replacement of end-of-life Windows 2003 Servers – CGC0601
- Setup Sharepoint Repository Sites for EMA, Technology Division, and Fire Services
- Completed TIM to Chameleon interface – Project Abandoned by 3-1-1
- Evaluated/Audited Enterprise User Security for Munis
- Upgraded Sheriff Office core firewall for improved performance and security
- Upgraded Sheriff Office access switches to implement Gbps connections to the desktop
- Replaced end-of-life phones for multiple County departments
- Provided connectivity for new Fuelman laydown yard on William Few Pkwy

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

- Configured Informacast Mass Notification System
- Implemented the online collaboration module of the Cisco phone system to allow for video conferencing, remote whiteboarding, and meeting collaboration
- Upgraded all voice gateways and transition existing PRI trunk connections to prepare for SIP Trunking for PSTN calls
- Completed Windows 10 Image + Office 2013 Creation/Rollout for all Columbia County libraries: Evans, Euchee Creek and Harlem
- Completed Active Directory environment cleanup: 30 stale user accounts and 115 stale computer accounts removed
- Training
 - o Obtained Microsoft Office 2013 Master certification
 - o Obtained Microsoft Office 2016 Master certification
 - o Recertified CPR Instructor certification
 - o Successfully completed the GBI Course *Security Awareness Training*
 - o Successfully completed the Augusta-Richmond County course *Employee Cyber Security Awareness and Training*
 - o Maintained Comprehensive Policy Manual with updates
 - o Assisted departments with content updates on the upgraded Website
 - o Served as Safety Officer

GOALS FOR FY 18/19

- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, server, network infrastructure and IP phone equipment)
- Upgrade Genetec Security Center to newest version. Lifecycle Control Center and Archiver servers
- Improve PC equipment rollout timelines via imaging software and/or services
- Improve inventory control procedures for IT assets
- Implement GA DOR DRIVES motor vehicle registration system
- Provide network infrastructure and cabling design and implementation for new construction projects
- Complete replacement of end-of-life Windows 2003 Servers

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

- Implement and transition to a new Backup Solution to replace and improve upon the current software backup solution, to ensure a sustainable data backup solution that keeps pace with the evolving demands of the County's data growth
- Develop and instill new standards and procedures regarding updates on the County's Exchange Server messaging environment
- Restructure Active Directory Environment to coincide with the County's 360 degree Organizational Chart
- Complete implementation of the iasWorld suite for the Tax Commissioners, prepare for the Tax Assessors
- TCM / Enterprise Document Repository
- Munis DocOrigin Upgrade
- Munis 2018 Upgrade
- Complete SharePoint and Reporting Services upgrades
- Implement an additional network security Intrusion Protection System that will guard against internal threats
- Implement a management application for existing network security applications to improve threat visibility and network performance
- Transition voice network from PRI circuits to SIP Trunking
- Upgrade end-of-life wireless access points and switches throughout the County
- Implement wireless ticketing network at Evans Town Center Park
- Select a managed security vendor to assist with 24x7 security monitoring
- Implement end user security training/testing
- Begin planning and design for Office 365/Exchange 365/SharePoint 365
- Training
 - Implement CyberSecurity Training for All employees
 - Assist with implementation of iasWorld for Tax Commissioners and Tax Assessors Offices
 - Begin Microsoft Office 2016 Training

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Customers	1306	1397	1400
Incident Requests	3218	3540	3894
Incoming Email Transactions	5,933,105	5,300,000	5,900,000
Web Site Activity	918,191	1,260,839	1,150,000
Systems Supported	142	141	145
<u>Equipment Supported</u>			
Audio Visual Equipment	296	415	456
Access Ctrl Readers	51	60	80
Communication Equipment (Phones & Analog Adapters)	1401	1218	1240
Communication Routers	56	60	65
Communication Switches	348	362	372
Communication Firewalls	26	26	28
Communication Access Points	180	190	210
Personal Computers	1082	1190	1309
Printers	210	200	190
Scanners	115	110	121
Servers (Physical/Virtual)	92	127	132
Thin Clients	116	111	161
Uninterruptible Power Supply	602	662	728
<u>Communication Services Supported</u>			
Telephone Lines	1735	1735	1750
Cellular Services	318	278	278
<u>Staffing Ratios</u>			
Customer Srv Staff to User Ratio	1 to 249	1 to 261	1 to 274
Application Staff to User Ratio	1 to 177	1 to 187	1 to 196
Communications Staff to User Ratio	1 to 249	1 to 261	1 to 274
Server Staff to User Ratio	1 to 415	1 to 435	1 to 457

Training

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Microsoft Office	13	10	10
Defensive Driving	21	10	10
CPR/AED/First Aid	3	3	4
Customer Service	7	5	5
Other (Web, MUNIS, etc.)	52	10	15

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
IT			
Routine Service Requests Completed:	98.9%	92.138%	98%
Training			
Average Customer Satisfaction % on a scale from 1 – 5	(Didn't score)	4.87%	4.88%

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager Information Technology	1	1	1
Asst Mgr Information Technology	1	1	1
Application Support Manager	1	1	1
Network Communications Manager	1	1	1
Training Manager (2016)	1	0	0
Server Support Manager	0	1	1
Administrative Coordinator	1	1	1
LAN Server Administrator II	1	0	0
LAN Server Administrator I	1	2	2
Technology Support Specialist	5	4	4
Service Desk Analyst	1	0	0
Database Administrator	1	1	1
Systems Analyst	1	1	1
Application Support Analyst	2	2	2
Programmer Analyst II (2016)	1	1	1
Programmer Analyst I	1	1	1
Network Security Administrator	1	1	1
Network Engineer II	1	1	1
Network Engineer I	2	2	2
Total	24	22	22

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Vehicle Allowances	14	14	14
Total	14	14	14

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

DEPARTMENT DESCRIPTION

- Maintain registration records for the County, Cities of Harlem and Grovetown
- Conduct all county, state, federal, and special elections
- Conduct municipality elections for the cities of Grovetown and Harlem
- Provide information to federal and county jury commission in preparation of jury list
- Process all petitions for elections and candidate qualifying
- Receive and maintain all reports pertaining to the Georgia Ethics in Government Act
- Provide information on election law to candidates, public officials, civic groups, media, and general public
- Provide training to poll workers
- Promote and perform public education with the schools and retirement communities in Columbia County for Voter Registration
- Attend mandated training and certification programs provided and required by the Secretary of State of Georgia

ACCOMPLISHMENTS FOR FY 17/18

- Conducted two Municipal General Elections, one for the City of Grovetown and one for the City of Harlem and one countywide General Primary/Nonpartisan General Election
- Updated over 48,552 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting)
- Approximately 91% of the County's estimated population (which is of voting age) is currently registered to vote (100,268 total registered voters in Columbia County, April 2018)
- Conducted training classes for poll workers for the elections
- Conducted Early Voting/Advance/Absentee Voting for the Municipal and General Primary Elections
- Opened two additional advance voting sites for the General Primary Election
- Worked with Roads and Bridges and coordinated efforts with them to deliver all Election Day equipment for the two municipal General Elections and then to the 46

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

voting precincts the day before the General Primary Election and for them to pick up all equipment the day after each election.

- Prepared and distributed candidate qualifying packets for the 2018 election year.
- Conducted candidate qualifying for the Non-partisan and Democratic candidates for the local offices appearing on the 2018 ballot.
- Moved and consolidated the Harlem voting precincts to the Harlem Branch Library.
- Moved the Grovetown City Hall voting precinct to Liberty Park.
- Split precinct at Patriots Park and created a new voting precinct at New Life Church.
- Purchased 120 TSX voting units from California
- Attended UOCAVA and Absentee training at Fort Gordon
- Testified before the Governmental Affairs Subcommittee on Voting Technology

GOALS FOR FY 18/19

- Conduct the General Primary Run-off, the General Election and any associated Run-off elections and any Special Elections if needed
- Relocate as many precincts as possible – out of the schools
- Split or realign our largest precincts
- Provide training to temporary staff on the voter registration system
- Continue updating voting system
- Continue voter registration and election support to the municipalities in the County
- Continue attending training sessions required by the Georgia Election Code
- Visit each high school and train a representative on voter registration
- Continue providing election training to poll workers, candidates, and the public
- Acquire adequate office and warehouse space to properly conduct in-person Early Voting and store our voting equipment

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
New registration records	13,059	10,000	3,500
Notification of change/deletion	21,353	20,000	7,000
Elections	2	2	2
Absentee & Voted in the office	46,406	3,500	15,000
Training sessions for poll workers	10	8	4
Total records updated	80,815	33,500	25,000

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Executive Director	1	1	1
Elections Coordinator	1	1	1
Registration Coordinator	1	1	1
Deputy Clerk	2	2	2
(*Temp Employees)	30	15	2
Total	35	20	7

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

DEPARTMENT DESCRIPTION

The Human Resources Department is dedicated to providing excellent service to County departments, employees and the general public. The team seeks opportunities to provide employees professional services, to improve the working environment, to improve the quality of our workforce through recruitment, selection and retention, to provide excellent benefits, compensation, training and development programs, and to insure all internal and external customers are afforded equal opportunities of fair treatment and non-discrimination in Columbia County hiring and employment practices.

ACCOMPLISHMENTS FOR FY 17/18

- Medical renewal for 2018 resulted in -3.1% decrease in administrative fees with no plan changes.
- Dental renewal resulted in 0% increase in premium cost guarantee for 2019-2020.
- Employee Assistance Program renegotiated for 5 years with a -17% decrease in premium cost.
- Employee Fitness Center employee utilization averaged monthly with 98 employees visiting 5 times per month (461 average total monthly visits).
- Employee On-site Health Clinic opened in the Employee Fitness Center October 2017.
- Health4Me2 Rewards Program was successful with 971 (78%) participants. 94 (7.6%) employees received a reward. Cash awards totaled \$2,350 and PTO awards totaled 416 hours valued at \$7,989.77.
- Annual Performance Appraisal training for 179 Managers and Supervisor Performance Pro computer training held September 2017.
- Five Lunch and Learns with average of 65 employees in attendance at each event.
- Employee Compliance Training was completed by 113 employees through March 2018.
- Employee events held at Savannah Rapids Pavilion with 345 employees attending and at Water Utility with 410 employees attending.
- Received 4,910 online employment applications.
- Four (4) comprehensive classification and compensation surveys completed.
- Flu immunization vaccine was administered to 292 employees.
- Twenty (20) employees participated in the Education Reimbursement Program.
- One hundred ninety seven (197) active and Eight (8) retired employees were recognized for years of service; sixteen (16) employees were recognized for military service during the annual Service Recognition Program.

GOALS FOR FY 18/19

- Evaluate efficiency and effectiveness of Employee Medical Clinic and Urgent Care initiatives.
- Continue Health 4Me2 initiative with emphasis on nutrition, education and disease management.
- Continue communicating benefits of Fitness Center, health and lifestyle change programs.
- Continue to identify new benefits programs with minimal increase in benefits cost while providing flexible and enhanced option choices.

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

- Digitize employee and benefit files to more efficiently store and retrieve information.
- Digitize and streamline pre-employment and onboarding process for a seamless applicant and internal user experience.
- Continue to identify and eliminate unnecessary manual processes.
- Deliver excellent customer service and benefits for employee recruitment and retention.
- Continue to develop, evaluate and implement innovative Employee Programs.
- Improve the quality and methods of communication between Human Resources and employees.
- Evaluate effectiveness of using Zoom to stream web based communication sessions for employee training and relay of benefits information.
- 2018 1095-C forms will be generated in-house using Munis rather than an outside vendor.

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Workers Comp Claims	91	95	98
Family Medical Leave	99	105	110
401(a) Participants	1292	1318	1345
457(b) Participants	1107	1130	1164
Employment Applications	4,910	5,540	6,000
Advertisement Savings	\$7,350	\$7,500	\$7,750
Internal Position Postings	16	18	20
External Position Postings	234	240	245
New Hires Processed	161	175	180
Employment Turnover	10.09%	10.50%	10.75%
Terminations Processed	125	135	145
Grievances Filed	0	1	1
Grievances Resolved	0	1	1

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Merit Average %	1.99%	1.99%	2.0%
Merit Average \$	\$861.37	\$885.00	\$905.00
Cost of Living Adjustment	2.0%	2.5%	2.0%
Performance Evaluation %	3.89%	3.9%	3.85%
Benefits Cost to Payroll	37%	37%	38%
401(a) Fund Balance	\$53,814,022	\$54,890,300	\$55,988,106
457(b) Fund Balance	\$42,364,481	\$43,211,770	\$44,076,005
Employee Average Tenure	8.23 years	8.3 years	8.4 years
Education Reimbursement	20	23	25
Mandatory Training	113	800	150

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Human Resources Manager	1	1	1
Assistant Human Resources Manager	1	1	1
Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Senior Human Resources Generalist	1	1	1
Fitness Specialist	.75	.75	1
Human Resources Specialist V	1	1	1
Human Resources Specialist V	1	1	1
Employee Specialist II	1	1	1
Benefits Specialist II	1	1	1
Total	7.75	7.75	8

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Vehicle Allowances	3	3	4
Total	3	3	4

BUDGET HIGHLIGHTS

Current County employee population of 1,269 generates employee to Human Resources staff ratio of 181:1. As additional new positions are added to the number of authorized positions, the ratio of employees to staff will continue to increase. Additional department staff is not requested as part of the new budget. We will continue to approach more efficient ways of delivering services with the current number of staff.

The Human Resources team will continue to participate in educational opportunities through higher education, continuing education, in-house training and professional organizations. Certifications and training are focused on public sector human resources disciplines and employee health and welfare.

The medical fund claims and expenditures maintained a slight decline during 2017. The plan design

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

changes and increase in premiums has decelerated, but costs may remain high due to increase in number of employees, dependents and plan utilization.

Methods to reduce claims costs include the addition of a new Employee On-site Health Clinic that opened October 2017. Three rooms in the Fitness Center were renovated to accommodate the clinic. The clinic is staffed twenty hours per week, Monday through Thursday, by a receptionist and physician's assistant. The clinic provides treatment of minor illnesses or conditions to employees who have the County insurance. This is made available during working hours to provide convenience for the employee and cost savings to the medical plan. The employee avoids a trip to an urgent care or emergency room facility that is more costly and reduces the amount of time away from work for appointments. Human Resources will monitor the clinic effectiveness and analyze savings rendered by the program over the next budget year.

February 2018 an agreement was entered with our clinic provider to allow employees and their dependents that have the County insurance to be seen at four of the vendor's urgent care centers at no cost to the employee. The services are direct billed to the County at a flat rate per visit. The negotiated rate is lower than the standard price per visit at the urgent care facility, and it is expected that this will encourage employees to seek treatment through the urgent care centers rather than the emergency rooms where the charges are much higher.

Federal mandates will impact the medical fund again July 2017 at a projected cost of \$6,000 for the PCORI Fees (Patient Centered Outcomes Research Institute Fees). Federal mandates have impacted the medical fund balance over previous years.

The 401(a) and 457(b) retirement funds have seen growth improve significantly this year due to many economic factors including more confidence in the marketplace. The 401(a) assets are approximately \$53,814,022 and the 457(b) at \$42,364,481.

The Human Resources Department FY18/19 budget reflects minimal changes. Increase in budget is due to the addition of RFI employee ID card costs and a request to increase the education reimbursement of post-secondary education costs from \$2,500 to \$3,500 per calendar year per eligible employee.

The Human Resources Manager has recommended for approval with the FY18-19 budget 1) promotion of the Senior Human Resources Generalist to Classification and Compensation Manager V, 2) promotion of the Benefits Specialist II to Benefits Specialist III, and 3) reclassification of the Employee Relations Specialist II to Employee Relations Specialist III.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

DEPARTMENT DESCRIPTION

The Geographic Information Systems (GIS) Department is responsible for providing services related to the collection, compilation, and administration of geographic data. In this capacity, GIS provides integration services, database administration, digital and traditional hard-copy mapping, address management, and administration of the County's Cityworks Asset Management Platform. The GIS Department is part of the Technology Services Division.

GIS provides support to multiple customers internal and external to Columbia County Government. GIS supports the divisions, departments, and elected officials within the County with a variety of services and technologies, which includes Global Positioning System (GPS) data capture, road and infrastructure mapping, property mapping, street address and road name assignment, consulting and support for Cityworks (to include service requests, storerooms, work orders, reporting, and dashboards), and management of the County online mapping presence. GIS serves as the centralized data warehouse for all geographic data captured and maintained by Columbia County.

GIS provides support to various local, state, and federal agencies including Gold Cross EMA, the cities of Harlem and Grovetown, the Board of Education, US Census Bureau, FEMA, DNR/NRCS, US Geological Survey, US Army Corp. of Engineers, and the Georgia GIS Coordinating Committee.

ACCOMPLISHMENTS FOR FY 17/18

Training and End-user Support:

- Trained employees to utilize Cityworks Asset Management System (AMS) mobile and desktop functionality.
- Trained employees to collect highly accurate GPS data directly into the GIS central library using Collector for ArcGIS with Trimble correction protocol.
- Trained county employees to use Esri ArcGIS Desktop software.
- Conducted ArcGIS Collector mobile technology training sessions to maximize productivity in the field.
- Trained local real estate community to utilize Maps Online for property research and query.
- Assisted departments with grant submittals and served as advisor for location-based software products.

US Census Bureau Support:

- Assisted census workers in address verification for American Community Survey.
- Submitted Boundary and Annexation mapping changes for Cities of Harlem and Grovetown.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

- Local Update of Census Address program (LUCA) – submittal of address data for 2020 Census.

GIS Software Applications:

- WebGIS: Research and development of configurable web maps, web apps, story maps, and dashboards for public information distribution, as well as internal use for data viewing, input, and analysis.
- Developed and launched Emergency Management suite including incident management and post-incident recovery.
- Enhanced Maps Online mobile and desktop website, adding map layers and enabling GPS tracking and nearby feature search.
- Completed an in-depth business analysis of county department to implement workflows in Cityworks AMS. Upgraded and customized Cityworks AMS workflow processes for existing departments. Created mobile workflows and mapping components for Field Crews. Implemented and trained field crews.
- Implemented Dig-Smart Ticket Management system for Damage Prevention.
- Created custom ArcGIS map documents for departments.
- Assisted Sheriff's Office with GIS applications for their 911 and Crime Analysis databases. Update data layers to improve 911 call location recognition.

Addressing:

- Contributing member of Subdivision/Plat Plan Review.
- Addressing of new development requests as well as renumbering addresses.
- Provided addressing and final plats to internal and external departments/agencies.
- Continued to maintain the 911 National Intrado Master Street Address Guide (MSAG) and Primary Safety Answering Point (PSAP).
- Reporting to GDOT for official road mileage changes.

GPS Program:

- Sidewalk assessment for ADA Compliance – condition.
- GPS of new construction for subdivisions, commercial areas, county projects, road realignments, and Broadband installations.
- Implemented Drone program to capture imagery and elevation changes for new construction and for support in Emergency Response operations.
- Migration of existing GPS processes to real-time sub-foot update from the field for all county departments.

GOALS FOR FY 17/18

- Cityworks Asset Management Implementation: Improve the current enterprise-wide solution for county departments, upgrading versions and databases upon certification of new releases. Enhance mobile utilizations for all departments and continue to improve workflow processes.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

Conduct training, maintain the extensive databases for employees, contractors, materials, and modify GIS data as updates occur. Enhance and improve Map Services to support best practices for associating costs with assets. Implement Storeroom for departments needing extensive inventory systems.

- Implement 2019 Orthophography and LiDAR.
- Implement recommendations from Esri Site Analysis to assure replication of server system resources in case of hardware failure. Upgrade servers to support high availability of web-delivered resources.
- Implement GeoEvent Server, CityEngine, and ArcGIS Insights.
- Improve GIS capabilities for county departments through additional licensing capabilities from the Enterprise Agreement.
- Continue with Addressing process to ensure accurate data and database compatibility. This process serves as a central point for submission of subdivision data which will allow for timely updates of property boundaries and infrastructure data (water, sewer, storm water, roads, and building footprints).
- Extensive GPS effort to re-collect and locate missing problem areas for sewer, storm water, water system infrastructure.
- GPS data collection processing and conversion to GIS for all newly constructed areas, such as road, sewer, water, and storm water infrastructure.
- Integrate new data with existing software applications and data library, and utilize the highly-accurate Digital Elevation Model in 3D modeling.
- Continued improvement and implementation of the GIS Drone data collection program.
- Conduct end-user training for GIS third-tier applications.
- Continue to QA/QC all GIS data layers to ensure spatial and attribute accuracy.
- Continue to improve technical abilities by attending workshops, conferences, and training.
- Streamline GIS service delivery for departments lacking expertise, and continue to provide custom analysis and cartography projects for departments as needed.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
GIS Manager	1	1	1
GIS Projects Manager	1	1	1
GIS Technician IV	1	1	1
GPS/GIS Technician IV	1	1	1
GIS Cityworks Administrator	1	1	1
GIS Analyst/Addressing Specialist	1	1	1
GIS DBA	1	1	1
TOTAL	7	7	7

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles			0
Heavy Equipment			0
Vehicle Allowances			4
Total			4

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

DEPARTMENT DESCRIPTION

The Tax Commissioner, as a duly elected constitutional officer, is responsible for billing, collecting, and disbursing all monies levied as taxes for the County, School System, Cities of Harlem and Grovetown and the State of Georgia. Property taxes, Motor Vehicle taxes, Mobile Home taxes, Timber taxes, and Heavy Equipment taxes are collected. In addition to collecting taxes, the Tax Commissioner serves as ex-officio Sheriff assuming the total responsibility for collection of any delinquent taxes.

ACCOMPLISHMENTS FOR FY 17/18

- Achieved 100% compliance with Georgia statutes for the 2017 Tax Digest.
- Collected, managed, and distributed accurately all Title Ad Valorem Tax fees in compliance with legislation passed in 2012 (HB 386).
- Obtained 100% accuracy rating for the state annual motor vehicle inventory audit.
- Maintained a property delinquency rate of less than 1%.
- Began implementation of iasWorld.

GOALS FOR FY 18/19

- Prepare the 2018 Tax Digest and achieve 100% compliance with Georgia statutes.
- Obtain 100% accuracy rating for the state annual motor vehicle inventory audit.
- Maintain a property delinquency rate of less than 1%.
- Be fully implemented into the new software, iasWorld, by the end of 2018.

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
MOTOR VEHICLE DIVISION			
Ad Valorem Tax Collected	\$3.3 million	\$3 million	\$2.5 million
Number of Tag Registrations	178,278	179,000	180,000
Number of Titles	34,699	34,000	33,800
Disabled Placards Issued	2,495	2,500	2,550
Insurance Collections/Waivers	5,208	5,500	5,750
Tax Collections/Address Changes/etc.	54,565	55,000	55,500
Number of Incoming Telephone Calls	30,305	31,000	31,500
PROPERTY TAX DIVISION			
Real & Personal Property Tax Collected	\$121 million	\$125 million	\$130 million
# of Real & Personal Tax Bills	84,667	85,000	85,500
Mobile Home Tax Collected	\$252,049	\$249,000	\$245,000
# of Personal Property MH Tax Bills	1,911	1,900	1,850

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

# of Homestead Exemption Applications	2,480	2,550	2,750
Timber Tax Collected	\$47,699	\$48,000	\$48,500
# of Timber Tax Bills	43	45	47
Heavy Duty Equipment Tax Collected	\$6,636	\$6,800	\$7,000
# of Heavy Duty Equip Tax Bills	25	27	30
Number of Incoming Telephone Calls	17,473	17,200	17,000

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Collection Rate – Real & Personal	99%	99%	99%
Collection Rate – Timber	96%	100%	100%
Collection Rate – Heavy Duty	99%	100%	100%
Collection Rate – Mobile Homes	96%	99%	99%

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Elected Officials	1	1	1
Managers	5	5	5
Full-Time Employees	21	21	21
Part-Time Employees	1	1	1
Total	28	28	28

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	1	1	1
Total	1	1	1

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

DEPARTMENT DESCRIPTION

- Locate and identify all properties, its ownership, property lines and all other pertinent characteristics
- Determine taxability of properties
- Review all parcels each year and measure and record each new improvement
- Analyze all sales to determine bona fide arm's length sales
- Determine ad valorem tax value by analyzing information such as Georgia State law pertaining to property tax, recent sales, tax returns, land and cost schedules and income information
- Accept and process applications for specialized assessments, including Conservation Use, Forest Land Conservation Use and Preferential Use
- Determine value of timber on agricultural tracts
- Notify property owners of values by mailing out assessment notices
- Provide and execute the appeal process required by law to the Board of Tax Assessors, Board of Equalization, hearing Officer, Arbitrator and /or Superior Court for residential, agricultural, commercial, industrial and personal properties, motor vehicles and denials of homestead exemptions or specialized assessments
- Prepare and submit the Tax Assessors portion of the Tax Digest to the Georgia Department of Revenue
- Assist the general public providing tax maps and general property information

ACCOMPLISHMENTS FOR FY 17/18

- Reviewed and revalued all real property and personal property in the County
- Processed 913 real and personal property appeals
- Processed 254 Board of Equalization appeals
- Processed 34 Superior Court Settlement Conferences
- Processed 143 vehicle appeals
- Instituted a new review/auditing discovery program that led to discoveries totaling \$2,502,045 for tax years 2015 through 2017
- Revisited all appealed properties (with taxpayers present, if possible for the taxpayer)
- Received approval of the timely submission of the Tax Assessors' portion of the 2017 Tax Digest from the Georgia Department of Revenue
- Met appraiser training requirements set by Georgia Department of Revenue
- Process Deeds/Splits
- Perform Sales Checks

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

GOALS FOR FY 18/19

- Review and revalue all parcels in the County
- Complete an approved 2018 Real & Personal Property Tax Digest on schedule
- Increase the number of onsite Personal Property Reviews

WORKLOAD MEASUREMENTS

Category	Actual FY 2016/2017	Estimated FY 2017/2018	Forecast FY 2018/2019
Parcels Reviewed	58,940	60,440	62,000
New Main Improvements	1,208	1,426	1,553
Personal Property Accounts	14,971	15,000	15,250
Deeds Processed	8,898	9,000	9,200
Mapping Splits & Combines	2,638	2,700	2,725
Personal Property Mobile Homes	1,919	1,883	1,833

STAFFING

Position	Actual FY 2016/2017	Estimated FY 2017/2018	Forecast FY 2018/2019
Manager V (Chief Appraiser)	1	1	1
Manager III (Deputy Chief Appraiser)	1	1	1
Manager I (Office Manager)	1	1	1
Specialist V (Residential)	1	1	1
Specialist V (Commercial)	1	1	1
Specialist V (Personal Property)	1	1	1
Administrative Coordinator	1	1	1
Appraiser I	12	12	13
Appraiser II	3	3	3
Appraiser III	0	0	0
Clerk IV	5	5	5
Specialist I	3	3	3
Total	30	30	31

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

VEHICLE SCHEDULE

Category	Actual FY 2016/2017	Estimated FY 2017/2018	Forecast FY 2018/2019
Authorized Vehicles	10	10	11
Heavy Equipment			
Vehicle Allowances	2	2	2
Total	12	12	13

CLERK OF COURT

FUND/DEPARTMENT NUMBER: 1211

DEPARTMENT DESCRIPTION

The **Clerk of Superior, Juvenile and Drug Courts** office is responsible for:

- Filing, recording and indexing all documents related to real estate within Columbia County, including deeds, plats and cancellations.
- Filing all divorce cases, adoptions, name changes, child support and custody.
- Filing and processing all Juvenile cases.
- Filing and processing all non-domestic civil cases.
- Filing, recording and indexing all judgments, tax liens and fifa's.
- Filing and processing all warrants, indictments, accusations and sentences on all felony and misdemeanor cases.
- Processing sentencing packages for Department of Corrections for transfer of prisoners into the state system.
- Filing and processing all liens on personal property for public notice.
- Preparing records of all appeal cases in the Civil, Domestic and Criminal Divisions for the Court of Appeals and the Supreme Court of Georgia.
- Commissioning all Notary Publics in the County.
- Issuing Summons to all prospective Travers Jurors in all jury trials; Summoning jurors for Grand Jury duty; all jury management.
- Providing oversight and preparation for Board Meetings for the Columbia County Board of Equalization.

ACCOMPLISHMENTS FOR FY 17/18

Successfully implementing civil e-filing for all cases, both domestic and non-domestic, made Mandatory for our Judicial Circuit by order of the Court, effective September 1st, 2018. In addition, all Real Estate e-filing of deeds was successfully implemented.

PeachCourt provides the public, attorneys and court personnel access to search for documents across hundreds of courts in Georgia.

Our collaboration with the Clerks' Authority has resulted in the backup of all records in the office locally and remotely through a nightly upload to the Authority's data centers in Atlanta and Denver, CO.

Our office continues to digitally archive historical documents and we hope to have our entire

CLERK OF COURT

FUND/DEPARTMENT NUMBER: 1211

library of records imaged over the next two years.

GOALS FOR FY 18/19

Expand Criminal e-filing implementation with a goal of a majority of filings being delivered electronically by the end of 2019. Additionally, we plan to further the scope of electronic document retrieval allowing access to pleadings immediately upon their filing with our office.

To continue the digital archiving historical records as we transition to a paperless office to satisfy the need for additional work/storage space and more convenient access to these records by the public and to be in compliance with the new laws.

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

DEPARTMENT DESCRIPTION

The Court is the primary agency for the judicial functions relating to persons under the age of seventeen years and C.H.I.N.S. offenders under the age of eighteen. The Court is required to receive and dispose of complaints in a timely manner and in the best interest of the child and the community. Charges may be disposed of by Dismissal, Informal Probation, Formal Probation, or placing the youth in the custody of the Georgia Department of Juvenile Justice.

ACCOMPLISHMENTS FOR FY 17/18

- Continued to develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at a minimal or no budget impact to the County.
- Maintained the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintained qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court.
- Continued to implement and provide proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program for Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower and improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.
- Maintained the Citizen Panel Foster Reviews with volunteer board and a part-time Coordinator as well as providing appropriate training.
- Continued to fund rental fees for community service vans at no expense to the County.
- Continued to provide a community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.
- Continued to provide Attorney Guardian Ad Litem for youth involved in custody cases at a minimal expense to the county.
- Continued to provide, at the Judge's discretion, Non-Attorney Guardian Ad Litem for youth involved in delinquent and CHINS cases at no expense to the county.
- Continued to establish and implement programs to meet the needs of youthful offenders at no financial impact to the County's budget:
 - Anger Management/Decision Making101
 - Mediation
 - Truancy Reduction Program
 - Choices and Consequences Program (Elementary/Middle/High School)
 - Transitioning From Elementary To Middle School Program
 - Bullying Program (Elementary/Middle School)
 - Adolescent Safe Passage Program (Phase I)
 - Adolescent Safe Passage Educational Program (Phase II)
 - Seven Challenges Substance Abuse/Life Skills Program

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

- Prevention and Diversion Program
- Community Service Program (Delinquent Offenders)
- Traffic Educational Community Service Program (Traffic Offenders)
- Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
- Shoplifter's Alternative Program
- The Determined Youth Program
- D.I.V.A.S. (Developing Values, Insight, Assertive Attitude and Self-Worth)
- G.E.N.T.S. (Generating Excellence Necessary To Succeed)
- Safe Youth Program in affiliation with Columbia County Community Connections (CCCC) – Low Risk Offenders
- Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders
- ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders.
- Continued evaluation of current programs to ensure that Juvenile Court was not duplicating the services currently offered to youth by placing them in multiple programs with like content, thereby cutting back on the number of classes offered to each youth and thus saving money for the court.
- Awarded the “Juvenile Justice Incentive” grant from the Criminal Justice Coordinating Council in the amount of \$118,000 to serve “Medium/High” risk youth and their parents through our “Aggression Replacement Therapy” program.
- Hosted multiple training sessions for our Citizen's Panel Foster Review Board through the assistance of our part-time coordinator at no cost to the County.
- Numerous staff attended the “Juvenile Court Association of Georgia” Conference in St. Simons, Ga. for three days of training on House Bill updates to include CHINS cases involving youth charged with Status, Truancy and Traffic infractions.
- Juvenile Court Judge and Chief of Probation support and maintain a seat on the Board for the “Law and Public Safety” classes at Lakeside and Grovetown High Schools which are recognized as credited courses at their two respective schools.

GOALS FOR FY 18/19

- Administer the functions of Juvenile Court as delegated by law.
- Develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at minimal or no budget impact to the County.
- Maintain the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintain qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court.
- Continue implementing and providing proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program For Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

and improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.

- Maintain the Citizen Panel Foster Reviews with volunteers and a part-time Coordinator and provide appropriate training.
- Fund rental fees for community service vans at no expense to County.
- Fund the Traffic Educational Community Service program for traffic violators at no expense to the County.
- Continue to provide community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.
- Provide Attorney Guardian Ad Litem for youth in custody cases at minimal expense to the county by placing an additional Guardian under contract.
- Create and implement new programs, as well as enhance existing ones, with part time Programs Director.
- Seek fifth year award of the “Juvenile Justice Incentive” grant from the Criminal Justice Coordinating Council in the amount of \$118,000 to serve “Medium/High” risk youth and their parents through our “Aggression Replacement Therapy” program.
- Seek to add MST Program (Multi Systemic Therapy) in partnership with Columbia County Community Connections serving High Risk youth and paid for through grant with Criminal Justice Coordination Council.
- Establish, implement and enhance programs to meet the needs of youthful offenders at no financial impact to the County’s budget:
 - Anger Management/Decision Making101
 - Mediation
 - Truancy Reduction Program
 - Choices and Consequences Program (Elementary/Middle/High School)
 - Transitioning From Elementary To Middle School Program
 - Bullying Program (Elementary/Middle School)
 - Adolescent Safe Passage Program (Phase I)
 - Adolescent Safe Passage Educational Program (Phase II)
 - Seven Challenges Substance Abuse/Life Skills Program
 - Prevention and Diversion Program
 - Community Service Program (Delinquent Offenders)
 - Traffic Educational Community Service Program (Traffic Offenders)
 - Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
 - Shoplifter’s Alternative Program
 - The Determined Youth Program
 - D.I.V.A.S. (Developing Values, Insight, An assertive Attitude and Self-Worth)
 - G.E.N.T.S. (Generating Excellence Necessary To Succeed)
 - Safe Youth Program in affiliation with Columbia County Community Connections(CCCC) – Low Risk Offenders
 - Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

- ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders
- MST(Multi Systemic Therapy) with CCCC – High Risk Offenders

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Cases	921	1026	1076

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Cases	921	1026	1076

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Chief of Probation	1	1	1
Probation Officer	6	6	6
Admin. Coordinator	1	1	1
Clerk	1	1	1
Total	9	9	9

MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

DEPARTMENT DESCRIPTION

Every county in Georgia has a Magistrate Court by operation of the Georgia Constitution and Title 15, Chapter 10 of the Official Code of Georgia Annotated. The Magistrate Court of Columbia County consists of the Clerk's Office, the Marshal's Office and the Magistrate Judges. All three groups are under the direct supervision of Chief Magistrate Judge Jason Troiano and are vital for the Office to function properly. There are currently 16 employees of the Magistrate Court, including the elected Chief Magistrate.

Clerk's Office

The Clerk's Office handles recording and scheduling of all criminal and civil cases. The Clerks handle the daily operation of the office and process thousands of filings that occur within the Court. The Clerks draft Court Orders, process garnishment payments, prepare default judgments, prepare calendars, issue subpoenas, schedule court reporters, schedule probation revocation hearings, process bad check citations, oversee the office accounting and assist with budget management.

Marshal's Office

The Marshals are responsible for serving papers relating to Magistrate Court, including personal service of summons, subpoenas, evictions, garnishments, bad check citations, Rule Nisi Orders and other documents as required by the Court. The Marshals oversee evictions to ensure that the process is peaceful. They work with the parties in civil cases to carry out Court Orders. The Marshals provide courtroom security for Magistrate Court for the multiple hearings conducted each week.

Magistrate Judges

Magistrate Judges are on duty or on call 7 days a week, 24 hours a day to consider arrest and search warrant requests from law enforcement. Requests for warrants by private individuals are considered through Warrant Application Hearings on a bi-weekly basis. The Magistrates make initial determinations relating to bond and are responsible for setting bond in most criminal cases. The Magistrates perform First Appearance Hearings, Preliminary Hearings, and Extradition Hearings on a regular basis. Magistrates can also perform wedding ceremonies.

WORKLOAD MEASUREMENTS

Magistrate Court has jurisdiction over criminal and civil cases. The following is an overview of the Court's activity in 2017.

MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

Civil Cases

Magistrate Court handles general civil suits (less than \$15,000), dispossessory actions, garnishments, mechanics liens, and abandoned motor vehicles. Each civil matter requires court personnel to docket and manage every document filed with the Court. This also includes issuing subpoenas, preparation of hearing notices, preparing court calendars, docketing and entering miscellaneous litigation and preparing Court Orders. Some cases require a hearing by the Court. Court personnel are required to attend those hearings. However, not all civil cases require a hearing. Within the context of civil actions, the Marshal's Office must attempt to serve various types of documents and assist with enforcing the Court's Orders. The amount of time that each case requires from Court personnel varies greatly and is difficult to estimate. The civil matters addressed by the Court in 2017 include:

New civil cases filed- 1830
Dispossessory filings- 1144
Garnishments filed- 164

Criminal Cases

One of the primary duties of Magistrate Court is to consider criminal arrest and search warrants by law enforcement personnel. Private citizens may also seek criminal arrest warrants through a Warrant Application Hearing prior to a warrant being issued. There are several duties of the Court related to the issuance of arrest warrants, including determining probable cause, consideration of bond, First Appearance Hearings, Extradition Hearings and Preliminary Hearings.

Magistrate Court also has jurisdiction over misdemeanor deposit account fraud cases and county ordinance violations. Defendants who are found guilty of such violations are subject to penalties under Georgia Law and Columbia County Ordinances. The Marshal's Office is charged with serving various papers relating to criminal matters, including citations, subpoenas, Rule Nisi Orders, warrants and hearing notices. The criminal matters addressed by the Court in 2017 include:

Criminal warrants issued- 2725 (1420 Felonies, 1305 Misdemeanors)
Search warrants issued- 114
First Appearance Hearings conducted- 465
Preliminary Hearings- 175 Defendants covering 411 warrants
County Ordinance cases filed- 1033
Misdemeanor Deposit Account Fraud Citations filed- 9
Warrant Applications/Hearings- 142

SHERIFF'S OFFICE

FUND/DEPARTMENT NUMBER: 1311

DEPARTMENT DESCRIPTION

The Columbia County Sheriff's Office (CCSO) is headed by Sheriff Clay N. Whittle. Serving as Chief Deputy is Michael L. Adams. The CCSO uses a triple-cylindrical management system with the three bureaus. The Field Operations Bureau, commanded by Major Sharif Chochol, is comprised of the Patrol, Investigations and Special Operations Divisions. The Management Services Bureau, commanded by Major Rick Whitaker, is comprised of the Administrative Services Division and Community Services Division. The Detention and Court Services Bureau, commanded by Major Steve Morris, is comprised of the Detention Center, Court Security, Transportation and Classification. The Majors answer directly to the Chief Deputy. The Chief Deputy oversees the Office of Professional Standards and Training Division

GOALS FOR FY 18/19

- Update the CCSO Bank List.
- Maintain a Steady retention rate within the Patrol Division.
- Maintain a minimum of 90% retention rate among the positions allocated to Communications.
- Provide recruitment training for individuals who participate in recruitment activities.
- Conduct mandatory defensive tactics training for field services and CCDC personnel.
- Streamline the inmate visitation process.
- Maintain a low level of reported crime in Columbia County.

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

DEPARTMENT DESCRIPTION

The Emergency Management Agency's primary responsibilities are to develop and maintain emergency plans, conduct disaster training exercises for all agencies, provide emergency public information, provide awareness and education programs, coordinate area emergency service agencies, and coordinate community warning systems.

ACCOMPLISHMENTS FOR FY 17/18

- Approval of Columbia County Hazard Mitigation Plan Amendment
- Completed initial upgrades to entire EOC
- Conducted public education programs for community groups
- Conducted formal training and exercises
- Completed and submitted Hazard Mitigation generator grants with multiple departments totaling just over 1.35 Million dollars
- Conducted MOC technology
- Coordinated with the GIS department to develop an entirely new damage assessment collection system and SOG
- Coordinated with the GIS department to develop an operational viewer and was nationally recognized in civil and structural engineer magazine
- Re-defined the computing needs for the Emergency Operations Center
- Coordinated and conducted training for specialized volunteer groups
- Coordinated in the Hurricane Irma Response
- Completed all FEMA reimbursement documentation for Hurricane Irma
- Monitored and/or responded to multiple emergency events within the county
- Assisted the County Public Relations Manager with information dissemination and county events, as requested
- Coordinated with Community and Leisure Services to develop the EAP for special events
- Coordinated with Information Technology to find a solution for a County Employee mass alerting system
- Coordinated with multiple departments to update the CodeRED contract
- Updated current EMA inventory

EXERCISES & DRILLS – 2017

- Statewide Tornado Drill
- When Notified Workshop
- Vigilant Guard Exercise
- Stevens Creek Hydroelectric Dam Exercise
- CodeRED Workshop and Drills
- EOC Activation Drills

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

COMMUNITY EDUCATION PRESENTATIONS AND PROGRAMS – 2017/2018

Date	Group	Number of Participants
01/27/2017	Evans Elementary School Career Fair	980
08/07/2017	Quest Church Emergency Preparedness & EAP Planning	4
08/15/2017	Lions Club	14
08/26/2017	Rubber Duck Derby	200
11/01/2017	Brookwood Elementary Second Grade Fieldtrip	110
03/01/2018	ASU MPA Program Presentation	8
03/30/2018	Euchee Creek Elementary Fourth Grade Fieldtrip	100
Total		1,416

GOALS FOR FY 18/19

- Conduct Training on Damage Assessment
- Conduct Registered Volunteer training
- Perform all additional communication and equipment upgrades to MOC in partnership with internal departments
- Maintain all programs required to continue receiving additional state disaster match incentives
- Review and update all emergency plans and SOG's, as needed
- Continue to apply for and maintain State and Federal Grants, as well as other funding sources
- Assure countywide NIMS compliance to maintain federal reimbursement privileges
- Conduct public education programs for community groups and citizens
- Coordinate and conduct training exercises
- Conduct Severe Weather Awareness Week, Winter Weather Preparedness week & Statewide Tornado Drill
- Activate the EOC for exercises and emergencies, as required
- Coordinate new shelter surveys and certifications; coordinate shelter operations training with Red Cross
- Coordinate and host four Community Blood Drives
- Submit quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Training Courses # Certified	11 242	10 150	15 250
Emergency Monitoring / Preps / Responses / EOC Activations	3733	40 300 Hrs	44
Registered Volunteer Training	108	150	150

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Conduct Drills / Exercises - (public & private sector)	4	4	6
Develop / Update Emergency Plans & SOP's - (public & private sector)	4	5	5
Conduct Community Outreach Programs on Preparedness Issues (Number of Participants ** targets)	19 3,065	25 3,300	25 3,300

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
EMA Director	1	1	1
Specialist VI	1	1	1
EMA Deputy Director	1	1	1
EMA Operations Officer	1	0	1
EMA Training Officer	0	0	1
Total	4	3	5

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles (Dive Team Truck)	1	0	0
Heavy Equipment (Mobile Operations Center)	1	1	1
Watercraft (Dive Boat)	2	0	0
F-250 Pick Up Truck	1	0	0
Vehicle Allowances	2	3	3
Total	7	4	4

GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

DEPARTMENT DESCRIPTION

Gold Cross EMS is under contract with Columbia County to provide emergency and non-emergency medical transportation. Gold Cross is the official licensed provider of 9-1-1 emergency pre-hospital care for the citizens of Columbia County. Gold Cross provides effective training to their employees and the public in regard to safety and prevention, as well as assisting local emergency responding organizations as requested.

ACCOMPLISHMENTS FOR FY 17/18

- Named Development Authority of Columbia County Business of the Year
- Vince Brogdon named Columbia County Chamber of Commerce Lifetime Achievement Award Winner
- Dispatch Center became accredited through IAED (on 2nd service in state to be both CAAS and IAED Accredited).
- Responded to nearly 14,000 calls for 911 in Columbia County
- Moved into new station on Hardy McManus Rd
- Purchased all new (6) Ambulances for Columbia County. Entire fleet is 2017 currently
- Purchased new Expedition for 24 hour Supervisor
- Replaced Mobile Maps on all Toughbook's to have the latest neighborhoods that are being developed.
- Continued to evaluate, in coordination with County officials, the current Ambulance locations and assist in assuring the best placement of Ambulances throughout the community
- Conducted annual review call volume to determine if an additional Ambulance is needed in Columbia County.
- Continued to provide training to local schools in medical first responder program.
- Maintained commitment to continuing quality service to the citizens of Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care.
- Continued to assist with CERT in training as well as participation as members of the community.
- Ordered new Quad CAB Ambulance capable of transporting twins (NICU CALLS)
- Provided training for local schools in medical first responder course.
- Provided CPR classes free to the community

GOALS FOR FY 18/19

- Have new QUAD CAB Ambulance in service
- Replace all Toughbook Computers in the ambulances
- Replace 3 ambulances at end of the year with 2018 models
- Replace Mobile Maps on all Toughbook's to have the latest neighborhoods that are being developed.
- Move our Academy to Wheeler Rd Headquarters
- Upgrade our CAD Software in Dispatch

GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

- Continue to evaluate, in coordination with County officials, the current Ambulance locations and assist in assuring the best placement of Ambulances throughout the community
- Conduct annual review call volume to determine if an additional Ambulance is needed in Columbia County.
- Continue to provide training to local schools in medical first responder program.
- Maintain commitment to continuing quality service to the citizens of Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care.
- Continue to assist with CERT in training as well as participation as members of the community.

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

DEPARTMENT DESCRIPTION

The Roads and Bridges Department is responsible for performing right-of-way, road and pavement maintenance as well as provide for maintenance of dirt roads, storm drainage, and signage. These services provide safe access and mobility for residents, workers and visitors and provide for the efficient movement of goods throughout the county. In addition, we assist other county departments as requested and assist the Road Construction Department with set up and paving of road and intersection improvement projects.

ACCOMPLISHMENTS FOR FY 17/18

- Redesigned intersection, installed handicap ramps, installed crosswalk and changed signage on Blue Ridge Drive.
- Installed left turn lane on Evans to Locks Road at Jones Creek.
- Prepared site for the Appling Plaza.
- Assisted Stormwater with closing Evans Town Center Boulevard, site clearing and hauling in fill dirt at Evans Town Center Park.
- Installed speed humps on Robert Moore Road, Collins Drive, and Huntington Road.
- Debris clean-up from Hurricane Irma and Winter Storm Inga.
- Completed two and a half rounds of right-of-way mowing.
- Maintained the following county gateways: Highway 28, from the Richmond County Line to Blackstone Camp Road; Riverwatch Parkway, from the Richmond County Line to Lynnwood Drive; Wheeler Road at the I-20 Interchange; Stevens Creek Road; Baston Road; Washington Road from the Richmond County Line to Baston Road; Grovetown Gateway interchange; Evans Towne Center area; Pumpkin Center Roundabout.
- Maintained the following school zones: North Columbia Elementary, Harlem High, Euchee Creek Elementary, Grovetown @ William Few Parkway, Augusta Tech, Baker Place Elementary, Lewiston Elementary, Evans Middle, Evans Elementary, Evans High, Belair Elementary, Westmont Elementary, Brookwood Elementary, Augusta Prep., Martinez Elementary, South Columbia Elementary, Stevens Creek Elementary, Lakeside area, River Ridge Elementary, Stallings Island Middle, Riverside Middle, Riverside Elementary, Parkway Elementary, Clark Pointe sidewalks.

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

GOALS FOR FY 18/19

- Landscape roundabout at Pumpkin Center.
- Construct a center turn lane on King Taylor Road.
- Construct a turn lane on Hardy McManus Road at Jamestown Avenue.
- Parking lot expansion at Riverside Park.
- Cut and maintain all county right-of-ways.
- Continue to assist Road Construction with road improvement projects.
- Continue to maintain county Gateways previously listed with the addition of Columbia Rd.
- Continue to maintain school zones previously listed.
- Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized.
- Scrape all dirt roads at least every 21 days.
- Continue to assist Stormwater Utility with drainage improvements.
- Continue to sweep roads within the Stormwater Utility service area.
- Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail.

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Number of Work Orders	4617	5132	5389
Signs Replaced	272	246	258
Potholes Repaired	474	430	452

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
% of Work Orders Completed within 1 week	99%	99%	99%
% of Primary Signs Replaced within 1 day	99%	99%	99%
% of Potholes Repaired within 48 hours	99%	99%	99%

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager V	1	1	1
Manager III	2	2	2
Supervisor VII	6	6	8
Tech III	1	1	1
Tech II	1	1	1
Tech I	1	1	1
Crew Leader II	7	7	8
Customer Service Rep III	1	1	1
Heavy Equipment Operator	3	3	3
Inventory Control	1	1	1
Light Equipment Operator	8	3	9
Maintenance Worker	19	24	29
Temporary Worker	3	6	6
Total	54	57	71

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	21	22	25
Equipment	127	128	130
Vehicle Allowances	0	0	0
Total	148	150	155

FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

DEPARTMENT DESCRIPTION

The Fleet Services Department performs numerous tasks associated with the vehicles and equipment of Columbia County. Fleet maintains and repairs all equipment, vehicles, fire apparatus and generators in the county. The department also serves as liaison between other departments and the dealer when outside repairs are required. Through the Fleet Report, Fleet Services is able to streamline vehicle replacement and repurposing, which saves money by preventing unnecessary replacement or purchasing of vehicles and equipment. The Fire Services department of Fleet provides for a 24 hour on-call repair service for Columbia County's Fire department as well as Harlem's. Through inter-governmental agreements Fleet Services also provides maintenance and repairs for outside agencies such as: City of Harlem, Forestry and Columbia County Community Connections. On-call services are available, through Fleet Services, around the clock with on-site fueling when needed. Recently the department has added a generator program which is responsible for inspecting and refueling all the generators in the county and also maintaining and repairing all generators below 500KW. Fleet Services also works with each department to provide the resources necessary for vehicle and equipment purchasing, delivery, and repurposing or selling.

ACCOMPLISHMENTS FOR FY 17/18

- Expanded parts department
- Added fuel polishing and load bank testing to generator program
- Completed level 1 Generac generator training
- Increased total number of ASE certifications held by Fleet employees
- Developed uniform vehicle standards for vehicle ordering
- Added generator repair/maintenance to Harlem inter-governmental agreement
- Received certification for DOT required drug and alcohol training
- Received certification for DOT Vehicle Maintenance Management and Inspection (Columbia County first)
- Hosted training for Braun wheelchair lift repair (6 employees received training)
- Fleet employees completed more than 250 hours combined of industry training

GOALS FOR FY 18/19

- Continue increasing number of ASE certified employees in an effort to achieve ASE Blue Seal status
- Continue EVT training for Fire technicians
- Continue generator training
- Continue Harley Davidson training

FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

- Expand the Generator program
- Bar-code parts and increase inventory
- Move generator program to CityWorks for better tracking
- Move Harley Davidson repair to Evans shop

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Work Orders Completed	3451	3800	4000
Labor hours for repairs	5215	5990	6350
PM's Performed	1532	2475	2750
Vehicle responsibility	1223	1351(includes generators)	1400

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Work Order	573,288	917,713	925,000
PM %	44%	65%	65%
Average WO	1.51 hrs	1.58	1.55

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Fleet Manager	1	1	1
Operation Manager	1	1	1
Shop Manager	1	1	1
Fire Services	3	3	3
Heavy Equipment	3	5	5
Light Equipment	5	5	5
Office	2	2	2
Parts	2	2	2
Total	18	20	20

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	11	11	12
Heavy Equipment	2	2	2
Vehicle Allowances	0	0	0
Total	13	13	14

CONSTRUCTION AND FACILITIES MANAGEMENT

FUND/DEPARTMENT NUMBER: 1415

DEPARTMENT DESCRIPTION

The Construction and Facilities Management department is responsible for the general upkeep and repairs of over 150 county buildings, facilities and departments with more than 500,000 square feet, valued at more than \$90 million, as well as new construction and special projects funded through general funds and other funding sources. The CFM department oversees the exterminating, security, elevator, and lawn maintenance contractors, as well as in-house janitorial and landscape services. CFM is also responsible for energy management, implementing energy conservation measures, and oversight of the HVAC control programs.

ACCOMPLISHMENTS FOR FY 17/18

- Painted shutters on the Appling Courthouse
- Added all janitorial supplies to the inventory system
- Painted exterior of the Grovetown Tag Office
- Remodeled and painted the EOC
- Replaced a total of 64 light fixtures in the County resulting in \$3000.00 in rebates from Georgia Power and a savings of 10,270 annual watts
- Replaced carpet and painted the Tax Commissioners office after hot water heater burst
- Painted lobby area of CCEC
- Replaced a large section of Reed Creek Board Walk after flood damage
- Painted classrooms and stage at the PAC in the Evans Library

GOALS FOR FY 18/19

- Put field lighting replacement on a service contract
- Continue LED conversion program
- Paint exterior of Eubank Blanchard Community Center
- Create a painting schedule for County offices and buildings that can be scheduled in Facility Dude Preventative Maintenance program
- Create a floor finishing schedule for County that can be scheduled in Facility Dude Preventative Maintenance program
- Locate and promote training opportunities for Maintenance and Janitorial staff

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Work Orders Received	6927	6907	7200

CONSTRUCTION AND FACILITIES MANAGEMENT

FUND/DEPARTMENT NUMBER: 1415

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Work Orders Completed	6694	6281	6500
Emergency Requests Completed	14	49	60

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Craftsman	5	5	7
Crewleader	1	2	1
Tradesworker	5	6	7
Custodians	12	11	12
Maintenance Worker	3	3	1
Supervisors	3	2	3
Specialists	0	2	2
Manager	2	2	1
Total	27	33	33

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	22	26	22
Heavy Equipment	4	5	5
Vehicle Allowances	1	1	1
Total	27	27	24

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

DEPARTMENT DESCRIPTION

The Department administers the County's zoning and subdivision regulations, in addition to leading the County's long-range planning efforts. The Planning Department is responsible for maintaining and implementing the adopted Comprehensive Plan, for processing rezoning applications and for the review of development site plans for conformance with the zoning ordinance.

ACCOMPLISHMENTS FOR FY 17/18

- Selected consultants and began public engagement for the Evans Town Center Urban Design Plan and Columbia County Historic Resource Survey.
- Continued developing and implementing Vision 2035.
- Continued to refine and evaluate Chapters 74 & 90 for necessary revisions.
- Implemented a class for real estate professionals to help them with the zoning process and the zoning code.

GOALS FOR FY 18/19

- Select consultants and begin public engagement for the Gateway Activity Center Master Plan (in conjunction with the Development Authority), Martinez Redevelopment Plan, and an update to the 2006 Greenspace Plan.
- Commence construction of the first phase of the Greenway.
- Develop and implement more proactive Planning measures, such as small master plans, to recommend improvements on development or redevelopment for areas of the County.
- Continue implementation of Vision 2035 in conjunction with other County Departments.
- Continue evaluating County Code for necessary revisions in collaboration with other County Departments.

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Request for property & development information	3200	3500	3750
Number of rezoning and variance requests	88	103	110
Number of concept plans processed	8	5	8
Number of preliminary plats approved by Planning Commission	15	14	15
Number of preliminary lots	764	791	800

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

processed			
Number of final plats approved by Planning Commission	25	21	23
Number of final subdivision lots processed	993	409	550
Architectural Reviews processed	192	235	240
Sign applications processed	136	145	155
Tree and landscaping inspections	900	1,000	1,100

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Director	1	1	1
Manager	1	1	1
Community Planner	0	0	1
Planner II	2	2	1
Planner I	0	0	0
Landscape Architect	1	1	1
Planning Technician	0	0	1
Planning Specialist IV	1	1	0
Administrative Specialist	1	1	1
Total	7	7	7

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	5	5	5
Total	5	5	5

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

DEPARTMENT DESCRIPTION

The Plan Review Department is responsible for the smooth progress toward approval of public and private construction plans for site development. The review includes verification of compliance with local, state and federal regulations in each of the following review areas:

- Addressing/GIS
- Erosion, Sedimentation, and Pollution Control
- Environmental Compliance
- Fire Protection
- Floodplain Management
- Health Department
- Landscaping
- Planning/Zoning
- Stormwater Management
- Traffic Engineering
- Water Utility

The Plan Review Department maintains the archives of all approved subdivision construction and commercial development construction.

Once construction is completed, the Plan Review Department reviews final plats and individual plats prior to recording.

The Plan Review Department administers the infrastructure adoption process including review of construction As-BUILTs, tracking of final field inspections and presentation to the Board of Commissioners for acceptance.

ACCOMPLISHMENTS FOR FY 2017/2018

- Maintained consistent plan review response time for all submittals.
- Continued commitment to MUNIS including keeping status of the project current in MUNIS and available to all staff with MUNIS permissions at any time
- Continued commitment to inter-department and inter-division communication including:
 - Weekly coordination meeting
 - Weekly status report of all site plans and major plats currently under review distributed to all pertinent staff
 - Monthly workload measurement report generated and distributed to administration and the Development and Engineering Services Committee.
- All approved site plans and major plats scanned. The electronic file of approved plan stored on “Pt Comfort” drive maintained by Water Utility as well as attached to the associated MUNIS application number. These approved plans are therefore available to all staff with MUNIS permissions at any time.

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

- Administered the Final Inspections and Warranty Inspections for public infrastructure
- Maintained certifications for employees

GOALS FOR FY 2018/2019

- Maintain a consistent plan review response time
- Continued open communication between the Plan Review Department and other Departments and Divisions within Columbia County
- Continue progress toward record keeping, both electronic records in MUNIS and hard copy records in our construction plan library.
- Maintain certifications for employees

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Subdivision Plans Reviewed (incl. revisions)	46	35	40
Commercial Plans Reviewed (incl. revisions)	96	120	125
Subdivision Final Plats Reviewed (incl. revisions)	35	25	30
County Projects Reviewed (incl. revisions)	7	13	15
Individual Plat Reviews	251	250	250

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Plan Review Manager	1	1	1
Plan Review Specialist	2	2	2
Total	3	3	3

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	0	0	0
Vehicle Allowances	2	2	2
Total	2	2	2

Public Transit

FUND/DEPARTMENT NUMBER: 1516

DEPARTMENT DESCRIPTION

Columbia County Public Transit provides transportation to and from educational facilities, employment centers, shopping areas, worship services, medical facilities and general places of business. We serve all Columbia County residents with transportation needs. We will transport clients anywhere in Columbia County and Richmond County with the exception of areas south of Gordon Hwy.

ACCOMPLISHMENTS FOR FY 17/18

- Replaced (3) E-350 Shuttle Vans through GDOT at 10% local cost
- Relocated to Senior Center to better manage Senior ridership and improve communication
- Successfully completed all required Coordinated Transportation and GDOT contract requirements
- Increased ridership to more than 220 One Way Passenger Trips per day

GOALS FOR FY 18/19

- Replace (3) E-350 Shuttle Vans through GDOT at 10% cost
- Maintain Coordinated Transportation and GDOT contract funding
- Implement new software dispatching as provided by GDOT

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
(One Way Passenger Trips) OWPTs	51,481	53,500	55,000

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager	1	1	1
Driver Supervisor	1	1	1
Dispatcher	1	1	1
Driver I	5	5	5
Driver II	4	4	4
Total	12	12	12

Public Transit

FUND/DEPARTMENT NUMBER: 1516

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	17	17	17
Vehicle Allowances	1	1	1
Total	18	18	18

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

DEPARTMENT DESCRIPTION

The Columbia County Recreation Department consists of 33 full time employees dedicated to provide leisure services to the citizens of Columbia County. This is a customer service oriented department that establishes and oversees activities, events, and programs. The department currently manages 11 parks consisting of 1,577 acres. Park amenities include an inventory of 39 athletic fields, 14 tennis courts, 16 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park, gymnasium complex, a BMX Track, and a skate park.

ACCOMPLISHMENTS FOR FY 17/18

- Tournaments – Peach Belt Conference Soccer Championships at Blanchard Woods Park, Border Bash High School Soccer Tournament at BW Park, Columbia County Classic Youth Soccer Tournament at BW Park, USSSA Baseball tournaments, 25 plus regional and national fishing tournaments at Wildwood, Benderdinker at Riverside Park, USA BMX State Championship, Sugar Bert Boxing National Qualifier at the Exhibition Center, ASA Archery National Tournament at Wildwood.
- Athletic Programs – Total youth sports registrations increased 5% from FY17.
- Added Summer camps for basketball, golf, soccer and tennis
- Maintenance set up and clean up for events.
- Professional Development – Staff attended the following conferences/trainings: Georgia Recreation and Parks Association Annual Conference, National Recreation and Parks Association Annual Conference, NRPA Director and Supervisor School, Sports Turf Managers Association Annual Conference, GSMA Field Day, GRPA Maintenance Management School, RV Campground Management School.
- Partnerships – Continued partnership agreements with Bulls Soccer Club, Marshall YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc,

GOALS FOR FY 18/19

- Increase youth sports registration numbers by at least 5 percent.
- Increase rental revenues by at least 5 percent.
- Increase Wildwood revenues by at least 5 percent.
- Develop a comprehensive policy manual and both internal and external SOP manuals.
- Have 100 percent of professional staff with CPRP certification.
- Continue to make professional development a priority; sending staff to NRPA and GRPA sponsored conferences, trainings, and schools.
- Attend baseball and softball sanction organizations national meetings to build relationships and bid on tournaments.
- Outline a plan of gaining National Parks and Recreation Agency accreditation, which measures

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

and agency's overall quality of operation, management, and service to the community.

- Continue to increase use of technology to improve efficiency and communication.
- Increase involvement with the Georgia Recreation and Parks Association and position the department to apply for future awards.

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Parks Acres Managed	1377	1577	1577
Athletic Facilities Operated	65	65	65
Youth Athletic Participation	5884	5950	6200
Employees Managed (includes PT)	43	57	59

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	15	15	15

PERFORMANCE MEASURES

Sport	Registrants
Fall Football	350
Fall Baseball/Softball	502
Fall Soccer	1540
Fall Girls Volleyball	136
Winter Basketball	668
Spring Soccer	1072
Spring Baseball/Softball	992
Summer Basketball	147
Tennis	78
Spring Girls Volleyball	209
Reed Creek Classes	4135
Totals	9829
Patriots Park	372320
Evans Town Center	277995
Blanchard Woods	175379
Blanchard	21463

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

Riverside	88299
Reed Creek	18700
Wildwood	81248
Total Visitors	1035404

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Department Manager	1	1	1
Facility Supervisor	1	0	0
Athletic Manager	1	1	1
Athletic Supervisor	1	0	0
Athletic Programmer	3	5	5
Gymnasium Coordinator	1	0	0
Administrative Assistant	1	1	1
Clerk/Accountant	1	1	1
Field Supervisors (PT)	4	4	4
Gym Receptionist (PT)	3	3	1
Gym Supervisors (PT)	2	2	3
Reed Creek Coord.	1	1	1
Reed Creek Temp Help	2	2	2
Park Maint Manager	1	1	1
Park Maint Supervisor	1	1	1
Asst. Manager	1	1	1
WW Gatehouse Coord.	1	1	1
Temp Maint Help	5	5	5
Maint. Crew Leader	2	2	3
Maint Worker	3	4	7
Maint Custodial	6	6	6
Wildwood Temp Help	3	3	3
Senior Center Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2
Concessions Temp Help	5	6	8
TOTALS	37	55	60

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

DEPARTMENT DESCRIPTION

An outstanding natural area within Columbia County, that is located on Lake Thurmond devoted to individual and family passive recreational opportunities. This 975 acre park includes: a 6 lane boat mega-ramp, with parking for 231 vehicles and trailers; the International Disc Golf Center with three 18-hole courses; 4 picnic pavilions; 61 camp sites with electrical and water hook-ups; primitive camping area; hiking, biking, and equestrian trails; a picnic area and a beach.

ACCOMPLISHMENTS FY 2018

- Hosted 25+ local, regional and national fishing tournaments with over 4000 total boats. These included ABA District 26, FLW Outdoors BFL, Big Bass Tour, GA Bass Federation Top Six, GA Bass Federation High School Championship, and The Paralyzed Veterans of America Bass Tour.
- Continued to work with Clark Hill Committee to host numerous local club tournaments, which included a Wednesday Night Summer Series, and Saturday Night Summer Series
- Partnered with Clarks Hill Youth Fishing Team, North Augusta Youth Fishing Team, Harlem High School and Greenbrier High School to host events in support of their programs which included the Top Dawg and Leader of the Pack tournaments.
- Held the Chance Lonergan Memorial Bowfishing Tournament put on by Culpepper Outdoors.
- Assisted IDGC with several Disc Golf tournaments, including PDGA World Championships.
- Assisted the Augusta University Bass Team in hosting open educational fishing clinics.
- Voted 2017 “Best Campground” by Columbia County Magazine
- Printed maps of the park with Southeastern Publications for distribution at no cost to the county.
- Hosted the ASA Archery Tournament with over 2000 in attendance
- Continued support of area High School Cross Country Teams by hosting several meets.
- Entered into agreement with Savannah Rapids Kayak Rental offering kayak/paddle board rentals.

GOALS FOR FY 2019

- Continue to host local, regional and national fishing events to bring economic impact for Columbia County and Clarks Hill Lake.
- Expand the Disc Golf Courses at the International Disc Golf Center making them more competitive and more appealing to host top level professional tournaments.
- Continue to offer first rate outdoor leisure activities.
- Work with Senior Center and Reed Creek to provide programming and activities, including a new summer camp day with Reed Creek
- Host the CSRA Environmental Science Education Cooperative Ecomeet
- Expand Contract with Savannah Rapids Kayaks to include Jet Ski Rentals

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

WORKLOAD MEASUREMENTS

Wildwood Park is a 975 acre facility located on Clarks Hill Lake. The park is operated by (1) Park Manager, (1) Gatehouse Coordinator and (3) Gatehouse Assistants (Part-time employees).

PERFORMANCE MEASUREMENTS

Category	Actual 2015	Actual 2016	Actual 2017
Camping Nights	7309	7937	8117
Annual Car Passes	918	960	946
Daily Car Passes	15636	15325	16294
Daily Boat Passes	3833	3862	3528
Primitive Camping	585	480	576

STAFFING

Category	Actual FY 17	Estimated FY 18	Forecast FY 19
Park Manager (FT)	1	1	1
Gatehouse Coord (FT)	1	1	1
Office Assistants (PT)	3	3	3

VEHICLE SCHEDULE

Category	Actual FY 17	Estimated FY 18	Needs Replacement
Authorized Vehicles	1	1	0
Utility Carts	0	1	3

FORESTRY SERVICES

FUND/DEPARTMENT NUMBER: 1613

DEPARTMENT DESCRIPTION

The responsibilities of the Forestry Unit include providing public assistance with wildfire protection, prescribe, prescribe burning, offer fire prevention activities, issue burning permits, provide seedlings, and technical advice with forest protection, reforestation, and management.

ACCOMPLISHMENTS FOR FY 17/18

- Responded to multiple wildland fires
- Worked with landowners for prescribed fire control
- Issued burn permits
- Handled 17 management cases totaling 933.16 acres.

GOALS FOR FY 18/19

- Provide leadership in the areas of protection and management
- Educate the public on the wise use of all forest resources for all citizens
- Continue to implement Community Wildland Protection Plan
- Promote Prescribed Burning
- Continue Grovetown Tree City USA
- Reduce Nonpoint Source Pollution through BMP's
- Promote Silviculture
- Decrease Wild land Fires by five percent
- Continue to have an excellent networking relationship with our community partner

ANIMAL SERVICES

FUND/DEPARTMENT NUMBER: 1713

DEPARTMENT DESCRIPTION

The Animal Services Department is responsible for animal service operations which include, but not limited to the following: rescuing lost, sick and abandoned domestic animals in Columbia County, welfare complaints, animal cruelty investigations, animal attacks which includes possible rabid animals, removal of deceased animals from the County right-of-way, the daily care of animals housed at the shelter, treatment of injured animals, issuance of traps, community outreach programs, and adoption program.

ACCOMPLISHMENTS FOR FY 17/18

- Implemented “Reading with the Dogs” program to help elementary students advance in reading
- Provided assistance to the Department of Agriculture, Department of Natural Resources, Fort Gordon, Health Department, Columbia County Sheriff’s Office, Harlem Public Safety, Grovetown Public Safety, Georgia State Patrol and other County Departments
- Conducted many tours of the animal services facility to bring awareness of the shelter and its services. Attended many off-site events to promote the shelter and provide the availability of animals for adoption
- Maintained an efficient model facility that goes beyond being compliant with all State codes and meets community expectations for an animal shelter
- 100% conviction rate in Magistrate Court for issued citations
- Reached out and obtained more rescue groups to facilitate with the adoption program
- Expanded public awareness of the shelter and the services through the use of social media and the distribution of literature
- Continued to meet the growing demand for service due to the growing population without requesting additional staff
- Zero percent euthanized due to time and/or space
- Conducted successful Saturday adoption events, low cost rabies clinics and microchip clinics
- Reached out and assisted other County shelters and Humane Societies in Georgia

GOALS FOR FY 18/19

- Implement rabies vaccination program for stray animals housed at the Columbia County Animal Shelter
- Increase sponsorships for spay/neuter vouchers for adopted animals
- Organize/host a fall festival for adoptions & awareness to include several County Departments and outside vendors
- Participate in the summer program with Columbia County Community Connections

ANIMAL SERVICES

FUND/DEPARTMENT NUMBER: 1713

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Impounds	3965	3900	4000
Adoptions	881	950	1000
Return to Owner	539	500	600
Microchips Administered	550	600	650
Private cremations performed	610	550	575
Court citations issued	158	200	225

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Inquiries/Complaints	8150	9000	9500
Locations Dispatched	6579	6400	7000
Bite Investigations	415	450	450
R/W dead animals retrieved	1875	2000	2500

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Clerk	2	2	2
Administrative Assistant	1	1	1
Kennel Techs	5	5	5
Field Supervisor	1	1	1
Field Officers	4	4	4
Operation Manager	1	1	1
Manager	1	1	1
Total	15	15	15

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles			
Authorized Vehicles	7	7	7
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Total	9	9	9

SENIOR CENTER

FUND/DEPARTMENT NUMBER: 1716

DEPARTMENT DESCRIPTION

This department serves 45,880 meals annually to clients at the Senior Center and to homebound senior clients through the Nutrition program. We also provide enrichment activities such as arts and crafts, educational presentations, recreational activities, outings and special events.

ACCOMPLISHMENTS FOR FY 17/18

- Increased the daily attendance of the Senior Center by around 40%.
- Increased public awareness of senior programming through the use of social media.

GOALS FOR FY 18/19

- Continue to increase attendance of seniors to the center while keeping management aware of growing facility needs relating to possible relocation.
- Continue to offer dynamic and relevant Senior Center activities and services.
- Continue to employ and update Home Delivered Meals policies to ensure effectiveness of HDM program.
- Create a senior center database to better facilitate senior attendance tracking and report generation.

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Monthly Attendance	10703	11125	11500
Congregate Meals	9962	10600	10900
Home Delivered Meals	31264	35229	35300

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2
Total	4	4	4

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

DEPARTMENT DESCRIPTION

The Building Standards department is responsible for the quality of construction for homes and businesses in addition to life safety issues. Through our inspections, the safety issues are completed for occupancy in new construction and existing buildings. We strive to provide all citizens, developers and contractors with efficient and timely services. We are inspectors, helping the citizens to build a safer County.

ACCOMPLISHMENTS FOR FY 2017/2018

- Hired new Licensing and Permits Supervisor
- Building Inspectors selected as “Inspectors of the Year” by CAAG
- Continued review of permits without activity for more than 180 days. Review is 80% complete
- Created new permitting and inspection process for Fire Suppression systems
- Created new project, plan review, permitting, inspection process for Small Cells
- Tested online permitting and inspection scheduling with a limited number of contractors
- All fire inspectors are Pro Board and ICC fire inspector I certified
- Building Inspectors acquired numerous ICC certifications and CEUs
- Building Inspectors are now entering power wiring approvals through GA Power Portal System so the front desk staff no longer has to do it
- Ken Cooter is representing Columbia County as an Associate Member of CAAG
- Co-Hosted GA Chapter IAEI seminar for the 2017 National Electrical Code with GA Power
- Inspectors attended IAEI seminar for the 2017 NEC at GA Power

GOALS FOR FY 2018/2019

- Complete review of permits without activity for more than 180 days.
- Fully implement online permit application, inspection scheduling and occupational tax renewal.
- Transition to paperless retention of all permits.
- Review occupational tax and permitting software to integrate requirement features of licensing/insurance/bond for certain permit types.
- Eliminate paper report writing for annual inspections by using a software program.
- Replace empty building inspector position
- Building Inspectors will continue to gain ICC certifications and required CEUs
- Building Inspectors will attend the IAEI Georgia Chapter Seminar in July 2018
- Building Inspectors will attend the Weyerhaeuser Structural Framing Seminar in Spring 2019

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

PERMITS ISSUED

Category	Actual FY 18	Estimated FY 19	Forecast FY 20
Building Permits Issued	934	981	999
Plumbing Permits Issued	2,240	2,352	2,397
Electrical Permits Issued	2,260	2,373	2,418
Mechanical Permits Issued	1,446	1,518	1,547
Yard Permits Issued	714	1,079	764
All Other Permits Issued	1,776	1,865	1,900
TOTAL	9,370	10,168	10,025

INSPECTIONS PERFORMED

Category	Actual FY 18	Estimated FY 19	Forecast FY 20
Residential Inspections	16,971	17,820	18,159
Commercial Inspections	3,355	3,523	3,590
Fire Marshal Inspections	1,653	1,736	1,769
TOTAL	21,979	23,079	23,518

STAFFING

Position	Actual FY 18	Estimated FY 19	Forecast FY 20
Division Director	1	1	1
Department Manager	3	3	3
Administrative	1	1	1
Building Inspectors	10	12	13
Customer Service Rep.	4	4	4
L&P Supervisor	1	1	1
Fire Marshal	1	1	1
Deputy Fire Marshal	3	4	5
Commercial Plan Review	1	1	1
Residential Plan Review	1	1	1
TOTAL	26	29	31

VEHICLE SCHEDULE

Category	Actual FY 18	Estimated FY 19	Forecast FY 20
Authorized Vehicles	17	17	18
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
TOTAL	20	20	21

COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

DEPARTMENT DESCRIPTION

Columbia County Fire Rescue provides fire suppression, rescue, extrication, fire safety, and medical first response to the citizens of Columbia County.

ACCOMPLISHMENTS FOR FY 17/18

- ISO rating of Class 1
- Certified suppression personnel to the NPQ Firefighter 2 level and NPQ Fire Officer 1.
- Continued work on an in-depth strategic plan for all operations.
- Participated in training programs and exercises with other emergency response agencies.
- Replaced 2 Engines and 1 Aerial Truck.
- Increased staffing at Stations 2, 5, 10, and 17
- Oversight of Dive Rescue and Recovery Team
- Expansion of fire prevention program with Board of Education
- Certified all apparatus ladders and aerial devices through third party examiner for compliance and safety.
- Tested and certified all apparatus pumps to meet National Fire Protection Association standards.
- Raised and distributed over \$65,000 for the various local charities with our boot drive.

Response Totals

	2014	2015	2016	2017
Fire Alarms/Bomb Threats	566	630	646	696
Fires: Structure, Grass, Vehicle, Etc	422	325	379	351
Controlled Burns, Cancellations, Investigations	517	488	522	615
Hazmat, Gas leaks	362	210	281	275
Rescue/EMS/MVA	2,325	2,327	2,971	3512
Water/Smoke Removal, Animal Rescue, Unauthorized Burns	361	365	417	423
Weather Related	181	2	33	93
TOTALS	4,734	4,367	5,249	6009

COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

GOALS FOR FY 18/19

Maintain commitment to continuing quality service to the citizens of Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care at a more reasonable and efficient cost.

GROVETOWN DEPARTMENT OF PUBLIC SAFETY

FUND/DEPARTMENT NUMBER: 2530

DEPARTMENT DESCRIPTION

Grovetown Department of Public Safety is a contract service provider of Columbia County on a “pay per call” basis in a defined area, south of the Grovetown city limits. A copy of the “Fire Service Agreement” can be obtained upon request from the Emergency Services office.

ACCOMPLISHMENTS FOR FY 17/18

- Began serving Columbia County citizens as a fire service provider in January of 2004
- Participated in Training Programs and Exercises with other Emergency Response Agencies
- Assisted in CERT training along with the EMA office for citizens of Columbia County.
- Provided mutual aid to unincorporated areas of the county on a pay per call basis.

GOALS FOR FY 18/19

Maintain commitment to continuing quality service to the citizens of unincorporated Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care.

RECREATION ADVISORY BOARD

FUND/DEPARTMENT NUMBER: 2611

DESCRIPTION

Seven individuals appointed by the Board of Commissioners representing different areas of the County. The Recreation Advisory Board meets the First Thursday of each month to conduct business. The Board reviews departmental programs and events, offering advice and service.

ACCOMPLISHMENTS FOR FY 17/18

- Provided \$8,000 in funding for the county's annual 4th of July Fireworks
- Sponsored Annual Volunteer Coaches Golf Tournament
- Provided funding for State Team Plaques
- Provided funding and support for in-house concessions operations for the department
- Assisted in providing transportation and uniforms for all – star teams traveling to World Series
- Sponsored the parks and recreation summer sports camp program
- Sponsored the CSRA Elite Lineman Camp held at Patriots Park in June 2017

GOALS FOR FY 18/19

- Become more involved in events to help bring exposure to the RAB and goodwill to the Recreation Department.
- Continue to support funding for Team Championship Plaques
- Continue to support ideas to integrate travel/select programs with Recreation.
- Continue to support and provide funding for volunteer appreciation events/programs such as the coaches golf tournament.
- Provide funding and support for the expansion of concessions operations.
- Become more involved with policy/procedure develop and review.
- Continue to support county events such as 4th of July Fireworks and others.
- Become more involved with professional organizations such as GRPA and NRPA.

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

DEPARTMENT DESCRIPTION

The Traffic Engineering Department is responsible for coordinating, organizing, planning, directing staff, and activities including the preparation and administration of operating and capital budgets. We maintain, install/repair all electrical traffic control equipment relating to ITS devices such as cameras, adaptive traffic signals, emergency preemption, dynamic message signs as well as warning flashers, school flashers, and pedestrian flashers. We perform onsite evaluations, accident analysis, traffic signal and multi-way stop warrant studies, roadway and intersection safety recommendations and assist with the drafting of zoning/subdivision regulations. We review commercial and residential property developments and coordinate with developers; design and plan new intersections, roadway improvements and system management controls. We advise and guide County Commissioners on matters pertaining to traffic and roadway safety. We maintain computer records, reports and correspondence as well as coordinating with local utilities, state, city and county officials and outside contractors for state, county and private projects.

ACCOMPLISHMENTS FOR FY 17/18

- Continued the development and maintenance of the operation and systems of our TCC (Traffic Control Center)
- Completed installation of EMTRAC equipment for Emergency Vehicle Preemption/Priority Control on all of the signalized intersections throughout the county bringing a total of 72 intersections out of 72 with this capability
- Implemented a county based cellphone app that allows motorcycle riders and bicycle riders to receive a trigger for a call for service at a stop and go signal within Columbia County.
- Completed the installation of InSync Adaptive traffic systems at all 75 stop and go intersections within Columbia County
- Installed 3 enclosed natural gas generators at three off-system intersections.
- Completed the installation of RRFB (Rectangular Rapid Flash Beacon) crosswalk flashing systems at 3 locations bringing our total locations deployed to 13
- Completed a \$300,000 striping project for county owned roads
- Completed installation of Internally Lit LED Street Light signs at all remaining signalized intersections that are not within construction zones. *Note: This does not include new intersections or intersections currently within a workzone.*

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

GOALS FOR FY 18/19

- Continue development and implementation of the CCTCC (Columbia County Traffic Control Center)
- Continue development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county
- Continue development and implementation of County Road Speed/Count Station Program
- Continue development and implementation of Roadway Marking Program
- Continue the approved life cycle program for the ITS system
- Continue implementation of natural gas generators at new and major stop and go intersections within the county
- Continue installation of reflective outline striping on all stop and go signal back plates
- Continue installation of flashing yellow signal head and phasing on stop and go signals with a protected/permissive permitted phase
- Implementation of new MaxTime traffic controller software that is being provided by GDOT at all signals in the County

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Service/Work Order Calls	1,327	1,589	1,731
Neighborhood speed hump surveys	78	80	82
Safety Light & Street Light District Requests Total/Approved	60/31	65/35	65/35
Intersection study/surveys	26	15	30
Curve/roadway speed & Volume Studies	31	21	40
Sign requests/Striping	52/17	60/15	60/15
Final plat /development plan reviews	189	150	165
Traffic signal service & Maintenance calls (including after hours calls)	687	1,010	1,089
Road closure/detour press releases	89	78	80
Prepare/Review temporary traffic control plans (TCP)	67	60	70

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager V	1	1	1
Supervisor VII	1	1	1
Analyst I	1	1	1
Analyst IV	1	1	1
Technician I	2	5	5
Technician III	1	0	0
Traffic Admin	1	1	1
Total	8	10	10

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	8	10	10
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	9	11	11

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT 2720

DEPARTMENT DESCRIPTION

The Engineering Services Division is responsible for managing transportation capital improvements. Our objective is to complete capital improvements as rapidly as funds will allow, keep projects on schedule, and ensure contracts stay within budgeted amounts. The Division is also tasked with ensuring that all county roads and bridges are maintained in safe condition. Additionally, Engineering Services is responsible for stormwater infrastructure maintenance and capital improvements, erosion and sediment control and compliance, floodplain management, as well as traffic engineering. Our departments have a solid reputation for expertise and demonstrated performance.

ACCOMPLISHMENTS FOR FY 17/18

- Provided leadership and support to the departments within the division to achieve the goals set forth in their respective departments, as well as goals determined by the Board of Commissioners
- Negotiated, awarded and provided oversight of engineering and design contracts for Transportation Investment Act (TIA/TSPLOST) constrained projects
- Designed, awarded and provided construction oversight of several TIA discretionary projects
- Negotiated, awarded and provided oversight of engineering and design contracts for several major transportation improvement projects identified by the MPO with federal (state and local match) funding.
- Applied for and received GDOT Local Maintenance Improvement Grants for road rehabilitation, safety improvements, and resurfacing and awarded contracts for construction
- Successfully completed the GDOT Local Administered Projects (LAP) re-certification application required every three years in order for Columbia County staff to manage and administer projects with federal funding
- Provided oversight for the orderly and timely acquisition of all properties, easements, and right of way necessary to move forward the projects outlined by the Board of Commissioners

GOALS FOR FY 18/19

- Continue implementation of the SPLOST, TIA and other major transportation projects
- Continue to maintain and improve county roads and traffic control infrastructure
- Continue to maintain and improve stormwater infrastructure
- Continue to assist other departments and divisions with plan review and project implementation
- Update county codes and processes to meet the needs of a growing and dynamic development community without jeopardizing the welfare of our citizens or natural resources

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT 2720

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Division Director	1	1	1
Administrative Specialist	1	1	1
Total	2	2	2

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	1	1	1

CONSTRUCTION AND FACILITIES MANAGEMENT

FUND/DEPARTMENT NUMBER: 2750

DEPARTMENT DESCRIPTION

The Grounds Maintenance Department is responsible maintaining over fifty (50) county owned properties. In addition to mowing, trimming and edging the grass the Grounds Maintenance staff plant flowers, trees and shrubs; remove dead, damaged or unwanted trees; prune, trim and shape ornamental trees and shrubs; weed, mulch and fertilize as needed; and repair irrigation. The Grounds Maintenance Manager provides oversight for the county's grounds maintenance contract that is currently held by Four Seasons, Inc.

ACCOMPLISHMENTS FOR FY 17/18

- Assisted Facility Management with replacing mulch in county parks
- Planted trees and shrubs at the 72 acre parcel that will be the future site for a park in Grovetown
- Trimmed and pruned trees around the complex
- Assisted with the landscaping and irrigation of Appling Plaza Park
- Landscaped the Historical Arch behind the Evans Library

GOALS FOR FY 18/19

- Hire additional employees for in-house grounds maintenance in order to expand the number of locations the department maintains throughout the county
- Treat county properties with pre-emergent, weed feed and seasonal rye grass

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Work Orders	0	815	900

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Work Orders	0	815	850

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager	0	0	1
Crewleader	0	0	1
Landscape Maintenance Workers	0	0	3
Total	0	0	5

CONSTRUCTION AND FACILITIES MANAGEMENT

FUND/DEPARTMENT NUMBER: 2750

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	0	0	4
Heavy Equipment	0	0	7
Vehicle Allowances	0	0	0
Total	0	0	11

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

DEPARTMENT DESCRIPTION

The Columbia County Stormwater Utility Department provides stormwater management services, systems and facilities throughout the County. These services, systems and facilities contribute to the protection and preservation of the public health, safety and welfare, and protection of the natural resources of the County. There are three department components within Stormwater Utility: Environmental, Billing and Operations.

ACCOMPLISHMENTS FOR FY 17/18

- Stormwater met all Best Management Practice requirements for the 2017 Municipal Separate Storm Sewer System Permit
 - **Environmental Department** Assisted with pollution prevention through public education and outreach, illicit discharge good housekeeping outreach for municipal operations, and construction site stormwater runoff control
 - Two staff members earned a Floodplain Manager Certification
 - Four staff members of the E&S Inspection Team earned a Level IB Georgia Soil Water Conservation Commission Certification
 - E&S inspections: 17,998
 - E&S service requests: 43
 - New Land Disturbance Permit Plans: 450
 - Shifted an E&S inspector to a final/permanent drainage inspection focus
 - Implemented more stringent drainage assessment during NOT inspection
 - Updated four County facilities' (Fleet, Roads and Bridges, and both recycling facilities) Industrial Stormwater Permits Stormwater Pollution, Prevention Plans to comply with 2017 permit re-issuance
 - Staff is heavily involved in Flood Insurance Rate Map revisions
 - Floodplain management oversight and compliance with the Community Rating System Program resulted in a 15% discount on flood insurance policies for our citizens
 - Staff member was designated and certified as a WET (Water Education Teacher Educator) by the EPD liaison
 - Staff partnered with 4H to educate approximately 2,800 students in 19 Columbia County schools on stormwater pollution prevention
 - Staff educated over 150 citizens on stormwater pollution prevention via an adult public outreach 8 month program and first time partnership with the local County Extension agent and library.
-
- Billing staff successfully oversaw over 41,000 properties in the stormwater billing district which resulted in over \$4,788,408 revenue
 - Pond credits were managed and awarded to over 2,000 properties

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- Offered and met with Board Of Education executive staff rep to educate BOE on how schools can qualify for pond credits on their bills
- New construction parcels added in the system to bill: 926 which resulted in \$5,484.13 per month
- Operations staff successfully met all infrastructure inspection requirements in the five year cycle for the Municipal Separate Storm Sewer System Permit
- Took over new pipe installation inspections
- Added pipe installation details to plan review checklist
- Staff trained two operation inspectors for new pipe installations
- Implemented using the pipe patch trenchless pipelining system for point repairs
- Took over pond maintenance of all the county owned ponds in the storm water fee area
- Completed the following:
 - Work Orders: 995
 - SW Detention pond mowing/maintenance: 186
 - SW Culverts: 7
 - SW Discharge points: 42
 - SW Drain line: 191
 - SW Inlets: 469
 - SW Manholes: 68
 - SW Open Drain: 32
 - Service request: 334
 - Infrastructure inspections: 1101
 - Completed pipe replacements: 24
- Completed major pipe replacement projects at 5152 Saddle cir, 575 Oak Brook Dr, 679 Steeplechase Way, 310 Forest Ct, 987 Windmill Ln, 5163 Saddle Cir, 863 Windmill Ln, 208 Brooks Dr, 4434 Shadowmoor Dr, 863 Windmill Ln, 3517 Lakestone Ct, 4354 Ballentine Dr, 4369 Ballentine Dr, 4147 Allison Dr, 1427 Andover Ct, 4206 Dunwoody Dr, 1156 Indian Springs Trail, 4036 Fairfax St, 4560 Hillside Dr, 229 Dry Creek, 314 Scarlett Ct, 1314 York St, 3537 Lakestone Ct, 4553 Reigate Ct and 741 Hickory Oak Hollow

GOALS FOR FY 18/19

- Continue reorganization of the Stormwater Department to fine tune and strengthen inspection areas both in Stormwater MS4 and Environmental Compliance
- Update the Stormwater Management Plan (SWMP) to comply with 2017 MS4 Permit re-issuance
- Post EPD-approved SWMP on County website
- Promote green infrastructure and low impact development practices
- Commence runoff retention methods incorporation for stormwater management
- Implement drone use during E&S investigation
- Assist development community with 2018 Construction Stormwater Permit Re-Issuance

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- Update LDP processing to suit EPD's online system, GEOS
- Continue to grow the Public Ed program in order to meet the 2017 MS4 Permit re-issuance guidelines and provide citizens with educational tools they can use to help protect our watershed
- Create a citizen rain barrel workshop or similar outreach of adults or family participation
- Continue fine tuning and strengthening the Stormwater Department currently comprised of three key areas Environmental, Billing and Operations. All areas are vital to the MS4 Compliance
- Correct the inventory for county owned ponds into City Works
- Revisit school board executive staff to provide information on how they can qualify for pond credits on their bills
- Prioritize and complete projects that solve the largest areas of risk with citizen's safety in mind as number one priority
- Complete safety training for all operation workers
- Fill all positions in Department
- Complete improvement projects within budget while maintaining excellent quality
- Operate department within budget while achieving quality results and efficient use of resources

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Operations Service Requests	334	350	370
Work Orders	995	1100	1250
CIP Projects	0	5	2
Large Maintenance or Pipe Replacements	24	24	24
Infrastructure Inspections	1101	1200	1350
E&S Inspections	22,633	23,000	20,000
Land Disturbance Permit Plans (started 6/13/2016)	500	450	450

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
SW Department Manager V	Open	Open	1
Administrative Assistant	1	1	1
Crew Leader I	4	4	4

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

CSR II	1	1	1
E&S Inspectors	7	7	7
E&S Manager I	1	1	1
HEO	1	1	1
LEO	2	2	2
Maintenance Worker I	10	10	10
Office Manager III	1	1	1
Operations Manager IV	1	1	1
Infrastructure Inspections Supervisor/Specialist VIII	1	1	1
MS4 Permit Coordinator Specialist V	1	1	1
Supervisor VII Maintenance	2	2	2
SW Construction and Infrastructure Inspectors	4	4	4
SW Foreman II	0	0	0
Environmental Services Manager IV	1	1	1
Engineer III	1	1	1
Soil Erosion Control Specialist	1	1	1
Public Ed Specialist	Open	TBD	TBD(1)
Flood Plain Manager II	1	1	1
Total	41	42	43

GREEN PROGRAMS DEPARTMENT

FUND/DEPARTMENT NUMBER: 5310

DEPARTMENT DESCRIPTION

The Green Programs Department is a department within the Planning Division and is comprised of the Recycling Program and Keep Columbia County Beautiful. This department provides recycling options and green lifestyle events and programs to the citizens of Columbia County.

ACCOMPLISHMENTS FOR FY17/18

- Increased FY15-16 Revenue (76,491.17) by 15.94 percent (87,414.44).
- Increased customer volume by 5 percent over FY15-16 total.
- Completed infrastructure modifications at Grovetown facility.
- Developed a local commercial pickup program.
- Developed a local large volume and item(s) residential pickup program.
- Increased Electronics Recycling Program to include two additional local municipalities.
- Purchased a commercial size paper shredder to offer paper shredding daily at the Riverside Park facility. 8.60 tons of paper has been shredded in FY 17-18.
- Expanded Adopt A Mile program by 2 percent participation over FY15-16 total.
- Diverted 983 trees from area landfills at the annual Bring One for the Chipper Event.

GOALS FOR FY18/19

- Retrofit existing infrastructure at Grovetown facility to assist with material flow and handling.
- Continue to expand the Electronics Recycling Program by marketing services to commercial businesses.
- Continue to work with CCBOE and to offer recycling to schools.

STAFFING

Position	Actual FY17/18	Estimated FY 18/19	Forecast FY 19/20
Manager I	1	1	1
Supervisor Position	2	2	2
Attendant Position	4	4	4
Temporary personnel	1	2	2
Total	8	9	9

GREEN PROGRAMS DEPARTMENT

FUND/DEPARTMENT NUMBER: 5310

VEHICLE SCHEDULE

Category	Actual FY17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	2	2	2
Heavy Equipment	2	2	2
Vehicle Allowances	1	1	1
Total	1	5	5

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

DEPARTMENT DESCRIPTION

Columbia County Community Broadband Utility (C³BU) owns and operates over 260 fiber route miles of open-access network in Columbia County Georgia and City of Augusta. The C³BU Software Defined Network (SDN) provides carrier-class packet optical transport services to service providers.

C³BU directly serves Community Anchor Institutions (CAI) which consists of government, education, public safety, and non-profit facilities. C³BU currently partners with six service providers to provide service to commercial and residential customers. C³BU currently has over 200 facilities connected to the network excluding residential customers, and 6 service providers collocated in the point of presence facility.

One of our partners (WCTEL), currently provides Fiber to the Home (FTTH) Gigabit Internet service to Columbia County residents in the under and unserved areas of the County. WCTEL is currently serving eight sub divisions and the Clary Cut Road area that is very rural. WCTEL also plans to expand into other areas of the County to improve residential and commercial broadband services.

ACCOMPLISHMENTS FOR FY 17/18

- Increased outside revenues by 10 percent
- Expanded fiber network approximately fifty route miles into Richmond County
- Purchased new splicing trailer
- Hired an Administrative Coordinator
- Upgraded Environmental Alarm Management System
- Purchased large format plotter to print fiber maps

GOALS FOR FY 18/19

- Increase outside revenues by 10 percent
- Hire Construction Manager
- Relocate fiber along Flowing Wells Road due to road widening project
- Expand fiber network approximately 10 miles in Columbia County
- Purchase Ford F250 4WD Truck for new Construction Manager
- Purchase Ciena electronic equipment for Augusta Ring
- Install remote Storage Area Network for POP

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Route Miles of Fiber	212	262	275
Number of Tower Sites	7	7	7
Number CAI's connected	140	140	142
Number Service Providers	4	5	6
Number Service Provider Connections	27	50	64
Number Subdivisions Served	5	8	10

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Outside Revenue Percentage of Budget	44%	53%	57%
Technical Staff Ratio to Customer Connections	1:56	1:64	1:68

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Broadband Manager	1	1	1
Network Operations Manager	1	1	1
Construction Manager	1	1	1
Broadband Network Engineer	1	1	1
Administrative Coordinator	0	1	1
Total	4	5	6

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	3	3	4
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Splicing Trailer	1	2	2
Total	6	7	8

RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

DEPARTMENT DESCRIPTION

The Rental Facilities & Venues Department is responsible for maintaining, staffing, promoting, selling, booking and executing all events within the departmental facilities which include; Savannah Rapids Pavilion, the Historic Canal Headgates Buildings and Park , the Eubank Blanchard Center, and the Columbia County Exhibition Center.

ACCOMPLISHMENTS FOR FY 17/18

- Increased departmental revenue by 7% over last year
- Maintained an 'Excellent' in customer service rating
- Voted, 'Best Place to take a Visitor, for the fifth year in a row
- Increased multi-day rentals at the CCEC by 3%
- Increased revenue over 16/17 in spite of the loss of one facility

GOALS FOR FY 18/19

- Increase number of consumer shows at the CCEC
- Maintain excellent customer service rating with no increase in staff
- Upgrade technical capabilities for meetings at SRP
- Upgrade 'rental items' to increase miscellaneous revenue.

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY17/18	Forecast FY 18/19
# of Events	1,096	1,000	1000
# of Guests in attendance	129,687	125,900	130,000
# of tours	2,046	2,100	1,900
# of contracts processed	1,366	1,291	1,00
# of contracts cancelled	86	73	80

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Loss due to discounts	\$42,691	\$47,500	\$45,000
Ratio of guests/full time equiv.	512/1	510/1	550/1
Operating costs covered by revenue	97%	100%	100%
Customer service ratings	97.5%	99%	100%

RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager	1	1	1
Sales Rep	2	1	1
Marketing Manager	1	0	0
Assistant Manager	0	1	1
Receptionist (Pt)	1	0	0
Receptionist (FT)	0	1	1
Admin. Coord.	0	0	0
Banquet Coord.	7	7	7
Facilities Supervisor	1	1	1
Set up/custodian staff	1	1	2
Custodian	1	1	0
Total	15	14	14

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	N/A	N/A	N/A
Heavy Equipment	N/A	N/A	N/A
Vehicle Allowances	2	3	3
Total	2	3	3

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

DEPARTMENT DESCRIPTION

Risk Management is a department within the Internal Services Division. Offices are located in the Emergency Operations Center at 650-B Ronald Reagan Drive, Evans, GA.

This department is charged with responsibility for:

- Identification of risk exposures from, or to, county operations and employees
- Analysis and elimination or reduction of these risks through task modification, safety training, personal protective equipment and other appropriate measures
- Loss control through rapid, appropriate response to incidents and effective claim administration
- Coordination and management of an effective combination of risk financing options including cost retention and transfer through insurance or other appropriate means to provide for the best use and highest level of protection with limited resources
- To practice risk management in a manner that will provide for the highest level of customer service and expertise to county departments in matters relating to safety and loss control

ACCOMPLISHMENTS FOR FY 17/18

- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Revised/Updated Safety and Health Policy – in Review Stage with Division Directors
- Internal Audit Review found “No Exceptions”

GOALS FOR FY 18/19

- Improvement of claims database for better risk assessment
- Maintain requirements needed for certifications
- Accomplish all safety incentives required by ACCG for insurance premium reduction
- Complete a multi-year claims analysis

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Complaints	49	35	45
Accidents	103	99	100
Sewer Back ups	2	8	6
Property	46	21	40
Recovery	\$104,710	\$59,000	\$65,000

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Defensive Driving	24	10	20
CPR	10	4	6

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager III	1	1	1
Specialist I	1	1	1
Total	2	2	2

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	1	1	1

3-1-1/ CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

DEPARTMENT DESCRIPTION

The **3-1-1 Customer Service Department** is within the Fire and Emergency Services division. The Customer Service Representatives provide general information requests for internal and external customers, maintains a complaint database, contacts departments for specific responses to complaints, provides follow-up information to the complainants, and prepares a monthly summary report of complaints for dissemination to all departments and elected officials.

ACCOMPLISHMENTS FOR FY 17/18

- Proposed and completed implementation of City Works software as the primary 311 Call Center database to streamline processes and interact with other county departments more efficiently.
- Began remodel of 311 to increase space and aesthetics of the call center. (painting)
- Removal of two work stations within 311 to include desk, computers and phones to save both space and money within the call center.
- Discontinued use of the afterhours answering service for a cost savings of \$780 per year.
- Received approval for CCSO dispatch to accept after hours calls for better service to our citizens after 5p.m. and on weekends.
- Call center fully staffed.
- Assisted Public Transit as needed.

GOALS FOR FY 18/19

- Attend the Association of Government Contact Center Professionals 311 conference (AGCCP) in Denver Co.
- Continue cooperative agreement with City of Augusta for management of 3-1-1 calls that overlap boundaries.
- Building better relationships with other county departments who are not currently utilizing 3-1-1 as much but could benefit greatly from the 3-1-1 service.
- Complete renovation of 311.
- Develop various auditing controls to raise the level of customer service provided.
- Attend and provide training to CSR's without increasing the 311 budget.
- Continue to look for and improve ways to engage our citizens.

3-1-1/ CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins	24,063	30,000	30,250

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Customer Service Actions-Walk Ins	150	155	160
Customer Service Surveys Sent	480	480	480
3-1-1 Community Outreach Presentations (Large and small groups)	200	250	250

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager	1	1	1
Customer Service Representative	3	3	3
Total	4	4	4

LIBRARIES

FUND/DEPARTMENT NUMBER: 9300

DEPARTMENT DESCRIPTION

The Library system consists of three library branches which provide an extensive collection including but not limited to books, periodicals, e-magazines through Zinio, audio books, online databases, electronic book services, Recorded Books, Transparent Language courses, internet access, programs and events for children, young adults and adults as well as reference services.

ACCOMPLISHMENTS FOR FY 17/18

- Continue to provide excellent service to the patrons of Columbia County
- Partnered with Augusta University to bring the author of Henrietta Lacks and Lacks family members to the area
- Increased e-audio and e-book holdings
- Joined GADD, statewide e-book consortium for access to over 12,000 e-books, 225 e-magazine titles, 7500 e-audio books
- Partnered with Environmental Public Health and UGA Extension Services to bring information to the public on a monthly basis
- Hosted several local author events as well as three national authors.

GOALS FOR FY 18/19

- Increase circulation at all three Libraries by reaching out to the non-users
- Implement Strategic Plan
- Open the new Grovetown Library

WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Book Circulation	546,137	550,000	555,000
Registered Patrons	55,329	57,000	58,000
Collection Size	190,048	200,000	200,000
Materials Budget	\$205,650*	\$205,650*	\$205,650*
Building Sq. Ft	50,998	45,998**	45,998
Reference Questions	44,030	45,000	46,000
Program Attendance	29,444	30,000	32,000

*Includes Library Board Funds for materials

**Using sq. ft. of New Grovetown Library

LIBRARIES

FUND/DEPARTMENT NUMBER: 9300

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Population Estimate	145,896	153,013	156,759
Circulation per capita	3.74	3.59	3.54
Registered Patrons per capita	.379	.372	.370
Collection size per capita	1.302	1.31	1.28
Materials Budget per capita	1.41	1.34	1.31
Building Sq. Ft. per capita	.35	.30	.293
Reference questions per capita	.302	.294	.293
Program attendance per capita	.202	.196	.204

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
County Library Manager	1	1	1
Branch Manager	2	2	2
Children's Librarian	1	1	1
Circulation Manager	1	1	1
Reference Services Manager	1	1	1
Young Adult Librarian	1	1	1
Regional Administrative Manager	1	1	1
Library Assistant	17 FTE	17	17
Library Aide	3.5FTE	3.5 FTE	3.5FTE
Library Specialist	5	5	5
Head Cataloger	1	1	1
Tech Services , ILL	1	1	1
Systems Librarian	1	1	1
Library Delivery sorter	.5	.5	.5
Asst. cataloger	.5	.5	.5
Total	37.5 FTE	37.5	37.5

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	N/A	N/A	N/A
Heavy Equipment	N/A	N/A	N/A
Vehicle Allowances	N/A	N/A	N/A
Total			

SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

DEPARTMENT DESCRIPTIONS

The Construction and Facilities Management Department, Road Construction Department, and Property Acquisition Department are responsible for managing the Capital Improvements Programs. Our objective is to complete capital improvements as rapidly as funds will allow, keep projects on schedule, and ensure contracts stay within budgeted amounts.

ACCOMPLISHMENTS FOR FY17/18

- Completed the design phase and construction of the Sheriff's Bullet Trap (back stop)
- Completed the design and bid phases on the Savannah Rapids Park Parking Lot Addition - job was not awarded and put on hold
- Completed the design phase and began construction of the Performing Arts Center
- Continued the design phase on the Patriots Park, Lakeside Park and Gateway Park
- Continued the design phase on the Plaza Park and Farmers Market
- Began design phase of the Harlem Theater/Museum renovation project
- Began design phase on Grovetown Library
- Began design phase on Justice Center Additions, Renovations and Parking Garage
- Began construction on Duke Road paving project
- Let and began construction on the Evans to Locks Multi-Use Trail & Widening
- Let contract for Flowing Wells Rd widening project, Savannah Rapids Pavilion parking lot improvements, King Taylor Rd at Evans to Locks Rd intersection improvements, and Public Safety Driving Course
- Let and completed the Lewiston Road striping enhancement and minor widening project (at I-20), Evans Town Center Blvd Roadway Improvements, Hereford Farm Rd improvements from N. Belair Rd to Marie St, 2017 LMIG (resurfacing) and 2018 LMIG (resurfacing)
- Completed Washington Rd widening project, William Few Pkwy at Chamblin Rd intersection and signal improvements, Wrightsboro Rd improvements at GIW, turn lane improvements at Evans to Locks Rd and Jones Creek
- Completed acquisition phase of the Flowing Wells Rd widening project
- Began acquisition phase of Furys Ferry Rd (Evans to Locks Rd to Savannah River) widening project and Lewiston Rd (I-20 to Columbia Rd) widening project
- Held several successful Public Information Open House events for upcoming transportation projects currently in the concept design phase
- Completed acquisition of rights of way and easements for the following transportation projects: Flowing Wells Road Widening, Evans to Locks Road Multi Use Trail, Hereford Farm Road Turn Lane, Mullins Phase II (Ingress/Egress), Ridgeline Drive Extension
- Completed acquisition of the rights of way and easements for the following Water Utility/Sewer projects: Marvin Methodist/Flowing Wells, Euchee Creek Sewer Line Phase II, Knob Hill Lift Station, Lowes (Sewer Repair), Rose Pointe Sewer Repair, William Few North Lift Station, Wynngate Aerial Sewer Crossing
- Completed rights of way and easement acquisitions for the following stormwater projects:

SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

Allison Road, Branchwood Drive, Fairfax Street, Hammonds Ferry, Lenox Parkway, Petersburg Village, Saddle Circle, Steeplechase

- Completed 5 land acquisitions, 4 greenspace acquisitions, and 3 abandonments

GOALS FOR FY18/19

- Continue to manage the construction of the Performing Arts Center
- Complete the design and construction phases of the Patriots Park Addition
- Complete the design and construction phases of the Lakeside Park
- Complete the design and construction phases of the Gateway Park
- Complete the design and bid phases and possibly start construction on the Plaza Park and Farmers Market
- Complete design, bid phases and construction of the Renovations to the Harlem Theater/Museum
- Complete the design and start construction on the Grovetown Library
- Complete the design and start construction on the Justice Center Addition and Parking Garage
- Complete the design, RFP phases and construction of the Plaza Parking Garage
- Continue design, acquisition and construction of TIA projects (Lewiston Rd, Furys Ferry Rd, Horizon South Pkwy) and MPO projects (Hereford Farm Rd, Hardy McManus Rd, Stevens Creek Rd)
- Let contract for Gateway Blvd Ext. to Wrightsboro Rd
- Let contract for intersection and signal improvements at Wrightsboro Rd/Chamblin Rd
- Let contract for turn lane improvement at Hereford Farm Rd/Blanchard Rd
- Let contract for Euchee Creek Greenway Ph1 project from Wrightsboro Rd to Canterbury Farms subdivision
- Complete Duke Rd paving project
- Continue to assist County Administration and other departments in matters relating to the determination, appraisal, and acquisition of easements and rights of way for the construction and maintenance of roads, intersections, storm water drainage, water and sewer utilities, and other matters

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Manager II	1	1	1
Manager III	2	3	3
Manager IV	2	2	2
Manager V	3	3	3
Admin Coordinator	2	1	1
Engineer I	1	1	1
Engineer II	1	1	1
Inspector I	1	1	1
Inspector II	1	1	1
Trades Worker	0	1	1

SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

Craftsman	0	1	1
Specialist V	1	1	1
Supervisor VI	1	1	1
Right of Way Specialist (Contract Full Time)	4	4	4
Preconstruction Engineer (Contract Part Time)	1	1	1
Total	21	23	23

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	6	11	11
Heavy Equipment	0	0	0
Vehicle Allowances	8	10	12
Total	14	21	22

Appendix

AUTHORIZED POSITIONS

General Fund	As of July 1				
	2014	2015	2016	2017	2018
Animal Services	15	15	15	15	15
Bd of Elec	4	5	5	5	5
Clerk of Court	26	26	27	28	28
Code Comp	5	5	7	7	7
Commission	7	7	7	8	7
Community Svcs	6	6	6	8	8
Coroner	4	4	4	4	5
County Admin	6	7	5	5	5
Detention Center	135	131	136	137	135
Econ Dev Auth	1	2	3	3	3
Emergency Svcs	3	3	4	3	3
Engineering Inspections	0	0	0	0	6
Environmental	8	7	7	6	3
Extension Svc	1	1	1	1	1
Finance	10	10	10	10	10
Fleet	16	17	21	21	22
GIS	6	6	6	7	7
HR	7	8	8	8	8
Info Tech	22	23	24	25	25
Juvenile Ct	13	13	13	13	13
Libraries	25	49	49	53	53
Magistrate Court	17	19	17	18	18
Maint	45	38	38	38	38
Plan Review	6	5	4	4	4
Planning	6	6	7	7	7
Probate Court	11	11	11	11	11
Procurement	8	8	8	8	8
Public Trans	11	11	12	12	12
Recreation	20	28	35	35	35
Roads & Bridges	51	51	52	50	58
Senior Center	4	4	4	4	4
Sheriff's Office	209	213	210	217	216
Tax Assessor	28	29	29	30	30
Tax Commission	28	28	29	29	29
Wildwood Park	2	2	2	2	2
Total	766	798	816	832	841
Special Revenue Funds					
Building Standards	22	26	28	28	28
911	28	29	29	27	29
Visitors Center	1	1	1	1	1
Fire Rescue	151	152	153	162	172
Traffic Engineering	8	7	8	10	10
Construction Engineering	2	2	2	2	
Total	212	217	221	230	240
Special Purpose Local Option Sales Tax	17	20	22	24	20
Enterprise Funds					
Water and Sewerage	129	132	137	146	146
Storm Water	21	31	36	37	40
Landfill/Recycling	2	8	8	11	11
Broadband Utility	3	4	4	5	5
Rental Facilities	6	7	7	7	7
Total	161	182	192	206	209
Internal Service Funds					
Risk Management	2	2	2	2	2
Customer Service	4	4	4	4	4
Damage Prevention	7	8	7	9	9
Total	13	14	13	15	15
Total Authorized Positions	1169	1231	1264	1307	1325

**Columbia County, Georgia
Principal Employers
Current Year and Nine Years Ago**

Industry	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Retail Trade (44 & 45)	5,680	1	20.10%	4,550	2	15.44%
Health Care and Social Assistance	4,205	2	14.88%	2,393	7	8.12%
Accommodation and Food Services	4,055	3	14.35%	3,240	4	11.00%
Admin., Support, Waste Mgmt, Remediation	2,450	4	8.67%	2,568	6	8.72%
Manufacturing (31-33)	2,415	5	8.55%	3,738	3	12.69%
Construction	2,220	6	7.86%	2,727	5	9.26%
Professional Scientific & Technical Svc	1,601	7	5.67%	1,214	8	4.12%
Public Administration	1,458	8	5.16%	5,111	1	17.35%
Other Services (except Public Admin.)	1,094	9	3.87%	1,029	9	3.49%
Finance and Insurance	1,014	10	3.59%	910	10	3.09%
Wholesale Trade	637	11	2.25%	498	12	1.69%
Arts, Entertainment, and Recreation	419	12	1.48%	521	11	1.77%
Real Estate and Rental and Leasing	382	13	1.35%	332	13	-
Transportation and Warehousing (48 & 49)	340	14	1.20%	286	14	0.97%
Information	236	15	0.84%	261	15	0.89%
Agriculture, Forestry, Fishing & Hunting	55	16	0.19%	86	16	0.29%
Total	<u>28,261</u>		<u>100.00%</u>	<u>29,464</u>		<u>98.87%</u>

Source: Georgia Department of Labor

Note: Due to confidentiality issues, the the number of employees of specific employers cannot be obtained. The categories presented are intended to provide alternative information regarding the County's employment base.

**Columbia County, Georgia
Demographic and Economic Statistics
Last Ten Calendar Years**

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2007	115,074	4,424,840	38,452	22,379	3.80%
2008	117,504	4,815,919	40,985	22,577	4.80%
2009	121,050	4,828,858	39,891	23,305	6.80%
2010	124,934	5,122,780	41,004	23,685	7.00%
2011	128,178	5,472,526	42,695	23,891	7.10%
2012	131,627	5,939,741	45,126	24,330	6.60%
2013	135,416	5,922,984	43,739	24,803	6.90%
2014	139,257	5,976,392	42,916	25,973	5.90%
2015	144,052	6,374,345	44,250	26,756	5.10%
2016	147,450	not available	not available	27,138	4.90%

Sources: Georgia Department of Labor
School enrollment provided by Columbia County Board of Education as of November 30, 2017.

**Columbia County, Georgia
Principal Property Tax Payers
Current Year and Nine Years Ago**

TAXPAYER	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power	\$ 54,948,367	1	1.10%	\$ 34,243,982	2	0.84%
John Deere Commercial Products	42,621,665	2	0.85%	29,009,238	3	0.71%
Wal-Mart Real Estate Business	23,424,966	3	0.47%	14,646,967	7	0.36%
Georgia Iron Works	20,614,038	4	0.41%	8,982,433	9	0.22%
Pollard Land Company	16,507,058	5	0.33%	22,137,284	4	0.54%
Spyglass/Ansley Apartments	13,210,589	6	0.26%	-		-
KRG Evans Mullins LLC	12,790,104	7	0.26%	14,916,751	6	0.37%
Kroger	12,583,876	8	0.25%	-		-
Bell South Telecommunications	10,743,700	9	0.21%	10,358,883	8	0.25%
Riverstone Apartments	10,414,116	10	0.21%	-		-
Quebecor World Inc	-	-	-	39,801,292	1	0.98%
Club Car Inc	-	-	-	18,608,059	5	0.46%
Lowe's Home Centers	-	-	-	8,593,885	10	0.21%
Total	<u>\$ 217,858,479</u>		<u>4.36%</u>	<u>\$ 201,298,774</u>		<u>4.94%</u>
Total taxable assessed value	<u>\$ 5,001,892,416</u>			<u>\$ 4,072,431,449</u>		

SOURCE: Tax Commissioner's Office

GLOSSARY OF TERMS

2004 General Obligation Bond Fund:

A capital projects fund used to account for the property acquisition and construction of projects funded with proceeds received from the issuance of the 2004 General Obligation Bonds.

2007 General Obligation Bond Fund:

This Capital Projects Fund accounts for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2007B Various Purpose General Obligation Bonds.

2009 General Obligation Bond Fund /Special Local Option Sales Tax Fund 2011-2016:

This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

Accounting Period: A period at the end of which and for which financial statements are prepared.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

ADA: Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Adopted Budget: Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

Allocation: A sum of money set aside for a specific purpose.

Annexation: The legal incorporation of portions of unincorporated Columbia County into one of Columbia's municipalities. This expansion of city boundaries must be approved by the city's mayor and council, and is normally at the request of the property owners.

Annual Budget: A budget applicable to a single fiscal year.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be used.

Assessed Value: A valuation set upon real assets or other property by a government as a basis for levying taxes.

Assessment: The process of making the official valuation of property for the purposes of taxation.

Assets: Resources owned or held by governments which have monetary value.

Assigned Fund Balance: Amounts constrained by the BOC's intent to be used for specific purposes, but are neither restricted nor committed. Through policy, authorization to assign fund balance remains with the BOC.

BOC: Board of Commissioners – the elected five member governing body of Columbia County. Consists of a Chairman elected at-large, and four Commissioners elected from each of four county districts.

GLOSSARY OF TERMS

Bond: A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating: A system of appraising and rating the investment value of individual bond issues.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of

financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Resolution or Ordinance: The official enactment by the Board of Commissioners authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

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Building Standards Fund: A special revenue fund used to account for building permits and inspection fees.

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

Capital Assets: Property and equipment with a unit value of \$5,000 or more an estimated useful life in excess of one year. Capital Assets can also be referred to as Fixed Assets.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing them.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG: Community Development Block Grant – a federally funded program designed to assist low income residents.

Clean and Beautiful Memorial Fund: A special revenue fund used to account for funds used for beautification projects on County property.

Committed Fund Balance: Can be used only for specific purposes pursuant to constraints imposed by formal action of the BOC through the adoption of a formal policy. Only the BOC may modify or rescind the commitment.

Community Events Fund: A special revenue fund used to account for special events funded by sponsor fees and ticket sales.

Communications Utility Fund: An enterprise fund used to account the cost of building, operating and maintaining the Columbia County Community Broadband Network.

Continuing Appropriations: An appropriation which once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Customer Service/Information Center Fund: An internal service fund used to account for operations of the County's customer service/information center.

DATE Fund: A special revenue fund to finance drug abuse training education programs within the County.

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Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: Expenditure providing for the repayment of principal and interest on County long-term obligations.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

Debt Service Fund - 2007 General Obligation Bond: A debt service fund used to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2007 General Obligation Bonds.

Debt Service Fund - 2009 General Obligation Bond: A debt service fund used to account for special purpose local option sales tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2009 General Obligation Bonds.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Drug Court Fund: A special revenue fund used to account for grants, donations, and fees associated with drug testing, counseling, and treatment services for substance abuse intervention.

Emergency Telephone System Fund (911): A special revenue fund to finance the operation and maintenance of the Emergency 911 system within the County.

Employee Medical Fund: to account for employer and employee contributions to the County's medical plan.

Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Excise Tax: A tax on the use or consumption of certain products.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those

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current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

Federal Asset Sharing Fund: A special revenue fund used to account for assets seized or confiscated by federal courts.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

Fire Services Fund: to account for taxes collected in special service districts within the unincorporated area for the purpose of providing fire services.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Columbia County's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Replacement Fund: An internal service fund to finance the acquisition of new and replacement vehicles and equipment for the General Fund and IPTF.

Fringe Benefits: Payments made by the County to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to County employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The net of total assets and total liabilities in governmental funds and trust funds.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

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GASB: Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

GASB 34: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of Columbia County.

Georgia Superior Court Clerks' Cooperative Authority Fund: A special revenue fund used to account for funds mandated to be used to administer a statewide index for real estate and personal property records, pursuant to OCGA 15-6-94.

Goals: Broad aims of the County and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Green Space: Land which is left undeveloped by private citizens or the county.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

Insurance Premium Tax Fund: A fund to finance various departments with revenue from insurance premium taxes. Departments included in this fund are traffic engineering, construction and maintenance, and fleet fire services.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

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Interfund Reimbursements: Payments from funds responsible for particular expenditures or expenses to the funds that initially paid for them. These are treated as an adjustment to expenses or expenditures.

Interfund Transfers: The flow of assets from one fund without the equivalent flow of assets in return from another fund and without a requirement for repayment. They are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire county equal the total transfers-out. These are treated as other financing sources and uses.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Jail Fund: A special revenue fund to account for fines charged by Columbia County to be used for jail improvements.

Law Library Fund: A special revenue fund to account for activity of the Columbia County Law Library.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Library Board Fund: A special revenue fund used to account for the activity of the Columbia County Library Board.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

Lodging Tax Fund: A special revenue fund to finance tourism and marketing programs within the County.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

LOST: Local Option Sales Tax – a sales tax established by State legislation that is imposed in the county for a period of 10 years with no restricted purpose.

Millage Rate: The property tax rate which is set by the Board of Commissioners.

Miscellaneous Revenue: All revenue received not otherwise classified into line item.

Mission Statement: Statement of what the County does and why and for whom it does it. A statement of purpose. Also applies to departments within the County.

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Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Multiple Grant Fund: A special revenue fund to account for various grants provided to the County from state and federal agencies for specific purposes.

Nonspendable Fund Balance: Amounts cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

OCGA: Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

Open Records Act: A legislative act which authorizes public access to

certain records classified as public information.

Operating Budget: The portion of the County budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Operating Services: Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Ordinance: See “Budget Resolution or Ordinance”

Other Financing Sources: Non-operating revenue received used to assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or County Ordinance such as sales tax, beer tax, and hotel-motel tax.

Penalties & Interest: Fees collected for violations or delinquent payments.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible

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property (stocks, taxable bonds, and cash).

Personal Services: Expenses for salaries, wages, overtime, expense allowances, worker's compensation, health/life insurance, retirement employee benefits, and other benefits.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Recreation Advisory Board Fund: A special revenue fund used to account for various projects sponsored by the Recreation Advisory Board to raise funds for recreation equipment.

Rental Facilities Fund: An enterprise fund used to account for the operations and maintenance of all County rental facilities.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Resolution: See "Budget Resolution or Ordinance"

Restricted Fund Balance: Limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors,

contributors, or laws or regulations of other governments or imposed by law through state statute.

Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Risk Management Fund: An internal service fund to finance automobile, general liability and property liability risk from loss.

Sheriff's Gift/Donations Fund: A special revenue fund used to account for funds donated to the Sheriff's office from external persons or entities.

Solid Waste Management Fund: An enterprise fund used to account for the cost of operating and maintaining the landfill facility.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

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SPLOST: Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

Special Local Option Sales Tax Fund 2001-2005: A capital projects fund used to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2001 through 2005.

Special Local Option Sales Tax Fund 2006-2010: This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

State Condemnation Fund: A special revenue fund used to account for assets seized or confiscated by state courts.

Storm Water Utility Fund: An enterprise fund used to account for the cost of providing storm water management services and maintaining and improving the County's storm water infrastructure.

Street Lights Fund: A special revenue fund used to account for the street light assessments used for maintenance of street lights in certain subdivisions.

Supplemental Juvenile Services Fund: A special revenue fund used to account for fines charged to juvenile offenders to be used for juvenile services.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

TAVT: Title Ad Valorem Tax established with HB 386 to remove the sales and use tax on the purchase of motor vehicles and the annual ad valorem tax on the same motor vehicles and replace these taxes with a one-time title ad valorem tax paid every time the ownership of a vehicle is transferred

TSPLOST: a regional sales tax established with the Transportation Improvement Act of 2010 which must be approved by the citizens of the region through a majority vote imposed in the county for a predetermined period to be used for transportation projects.

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Unassigned Fund Balance: The residual amount of fund balance that does not meet the criteria for nonspendable, restricted, committed, or assigned.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

Utility Damage Prevention Fund: An internal service fund used to account for costs associated with the location of County utilities.

Water and Sewerage Fund: An enterprise fund used to account for water and sewer operations as well as construction and maintenance of water and sewerage projects.