



Columbia County, Georgia Fiscal Year Beginning July 1, 2023



Adopted Version - 8/29/2023

Last updated 08/29/23



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INTRODUCTION

Document Overview

This budget document includes the following sections:

- Introduction
- Budget Overview
- Fund Summaries
- Department Budgets
- Capital Improvements Plans
- Debt Administration

Introduction Section

The Introduction Section contains general information about the County, including a letter from the Chairman, the organizational structure, demographics, and a profile of the County. Also included is information about the County's fund structure, financial policies, and the budget process.

Budget Overview Section

The Budget Overview Section contains an executive summary of important financial information about the overall County budget and its major funds. Also included is a revenue analysis, issues that contributed to the development of the budget, personnel changes, and changes in fund balances/net assets.

Fund Summaries Section

The Fund Summaries Section presents information for the total County budget as well as a breakdown by fund type. Various charts and graphs present

- Revenue by Source
- Expenditures by Function
- Expenditures by Expense Type

Department Budgets Section

The Department Budgets Section breaks down the County's various programs and functions into operating budgets. Each department page includes a description, prior year accomplishments, future goals, performance measures and individual budgets.

Performance Measurement Guide

The County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) are the core principles by which the County operates and guides each department in their daily operations.

Professionalism: To be professional, each department must conform to the technical, ethical, and regulatory standards that govern them and do each task to the absolute best of one's ability, while also holding oneself and others accountable.

Respect: To show a genuine respect for oneself, co-workers, and the community that we serve. Each department is humble when it performs well and acknowledges when it could have done better; and faces adversity head on while persevering and learning from the challenges that each department may encounter.

Integrity: Honesty, consistency, and trustworthiness are the backbone of this organization. Each department displays a strong adherence to the highest moral, ethical, and regulatory standards. It is up to the individuals and leadership within each department to do the right thing even when they think no one is watching, with the ultimate endeavor to never bring shame upon the community that we serve.

Dedication: To be committed, loyal, and faithful to oneself, our organization, and the community, while having a genuine desire to accomplish personal, departmental, and organizational goals, all while displaying a wholehearted devotion to our core values.

Excellence: To give the utmost effort in all endeavors. To refuse to settle for second best and understand the need for quality and efficiency. Each department is committed to the success of the organization and the service of our community above all else.

Each department lists the accomplishments for the current fiscal year and the goals for the budgeted fiscal year. These accomplishments and goals aim to exemplify the County values listed above and also achieve the County's overall goals and objectives. The measurements enable the reader to determine the objectives accomplished through delivery of products, services, or processes. The four types of measures recognized by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) are input measures, output measures, efficiency measures, and outcome measures. Input measures represent the resources available to provide services or the level of service or number of activities/items the department is expected to service. Output measures represent work or activities undertaken in providing services. Efficiency measures are a useful indicator of the cost-effectiveness of a program or service. Finally, outcome measures provide program results in a numeric format (i.e., measures of timeliness and effectiveness of programs) and report the quality of service being provided.

Capital Improvements Projects Section

This section outlines

- Capital expenditures in operating funds
- Capital expenditures in capital projects funds
- Operating impacts of major capital improvements

Debt Administration

This section includes

- Summary of debt by type
- Total outstanding principal and interest by type
- Legal debt margin
- Revenue debt service coverage
- Bond ratings



Transmittal Letter

Douglas R. Duncan Jr., Chairman

August 31, 2023

It is my privilege to present the Fiscal Year 2023-2024 Adopted Budget of \$356,347,432. Each year, county staff works hard to prepare and present the Board of Commissioners with a balanced budget that establishes 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.

All of us in public service must be accountable to constituents for the decisions we make on their behalf. The Adopted Budget is the result of significant reflection and collaboration among all parties in the budget process. We are proud to present it to the people of Columbia County, and we will stand behind it and the resulting decisions that are made in its implementation.

Preliminary Goals

The first step in any annual budget preparation process is to assess the needs of our most valuable resource, the people that make up Columbia County's government workforce. Columbia County's first priority consideration for FY 2023/24 was to maintain current staffing levels, retain employees, and recruit new talent to the workforce.

Each year, we evaluate the feasibility of providing compensation adjustments and other programs to appropriately reward employees for their dedication and service. We also evaluate the needs for additional staffing and /or other resources identified by Division Directors, Department Managers and Elected Officials that are responsible for effective delivery of services to the community. From there, available revenues are analyzed and matched to meet the highest priority of needs.

FY2023/24 Priorities, Objectives, and Initiatives:

Columbia County's annual budget serves as a guide for County officials and appointed staff to responsibly manage the resources entrusted to them. The Adopted Budget takes into account the needs to closely monitor revenues in order to authorize discretionary spending.

1. Balance budget with a decrease in the millage rate for Columbia County.
2. Begin projects on the approved 23-28 SPLOST list.
3. Continue construction on Fury's Ferry Road, Flowing Wells Road and Lewiston Road widening projects; these major roadway projects are funded by TSPLOST.
4. Complete construction on Flowing Wells Road and Lewiston Road.
5. Complete construction and upgrades on parks and begin construction on the County's newest park on Hardy McManus Road.
6. Complete construction of The Market located in The Plaza.
7. Continue to focus on providing infrastructure needs to support a growing population prior to development.
8. Promote projects and programs that increase sales tax revenue for the County to become less dependent on property taxes.
9. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
10. Cost-saving incentives such as a Management Review Team to reduce costs.
11. Continue to support the Columbia Judicial Circuit so that it can be an example of other circuits to follow.
12. Implementation of the new County website.
13. Continue to distribute timely information through good communication with our citizens.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Columbia County
Georgia**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

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, 2022. 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.

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 Commissioners 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 Manager, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 160,000 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.

Board of Commissioners



Doug Duncan

Chairman

Term: 2023-2026

Member:

Community and Emergency Services Committee
Development and Planning Services Committee
Management and Internal Services Committee
Public Works and Engineering Services Committee
Audit 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. Doug has completed the mandated New Commissioner Training by the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA).



Connie Melear

Term: 2023-2026

District 1

Member:

Management and Internal Services Committee (CHAIR)
Development and Planning Services Committee (VICE CHAIR)
Audit Committee (CHAIR)

Connie is currently working on her completion of the County Commissioner Training Program by the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA).



Don Skinner

Term: 2021-2024

District 2

Member:

Development and Planning Services Committee (CHAIR)
Management and Internal Services Committee (VICE CHAIR)
Audit Committee (VICE CHAIR)

Don is currently working on his completion of the County Commissioner Training Program by the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA).



Gary Richardson

Term: 2021-2024

District 3

Member:

Public Works and Engineering Services Committee (CHAIR)

Community and Emergency Services Committee (VICE CHAIR)

Audit Committee

Gary has achieved the status of Certified County Commissioner by completing the ACCG Lifelong Learning Academy Core Certification which includes eight courses as well as two-day Leadership Institute for a total of 66 hours.



Alison Couch

Term: 2023-2026

District 4

Member:

Community and Emergency Services Committee (CHAIR)

Public Works and Engineering Services Committee (VICE CHAIR)

Audit Committee

Alison is on track to become a certified County Commissioner by the end of 2024.

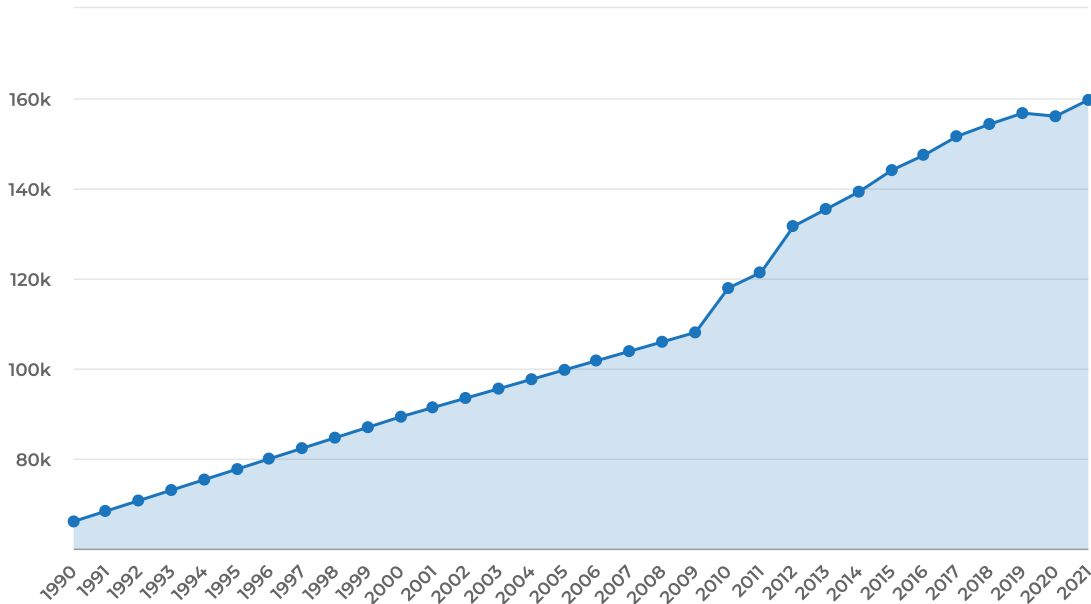
Population Overview



TOTAL POPULATION
159,639

▲ **2.3%**
vs. 2020

GROWTH RANK
4 out of **159**
Counties in Georgia



* Data Source: Client entered data for year 2021

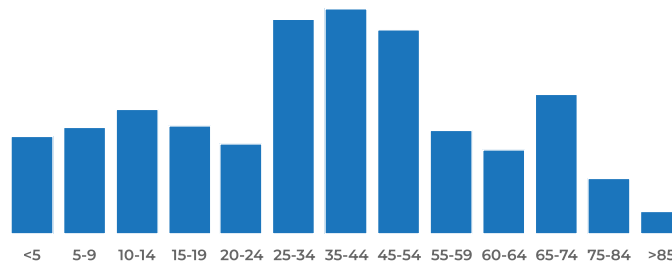


DAYTIME POPULATION
129,882

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



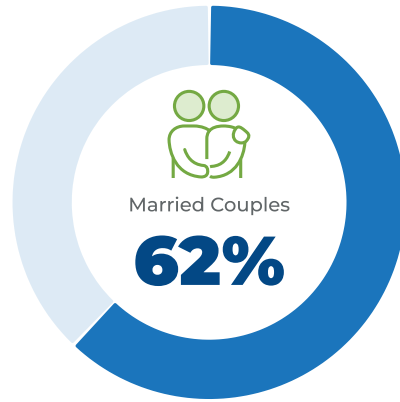
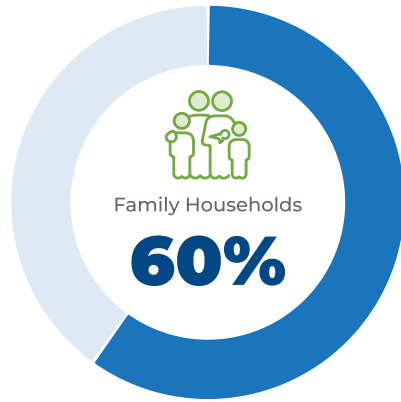
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

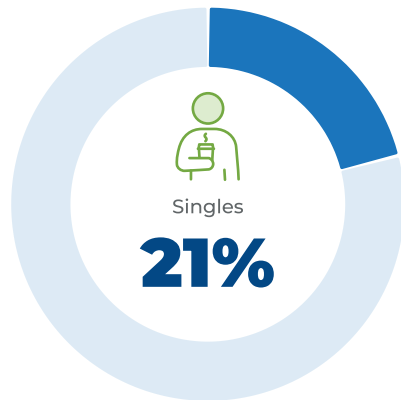
Household Analysis

TOTAL HOUSEHOLDS
47,597

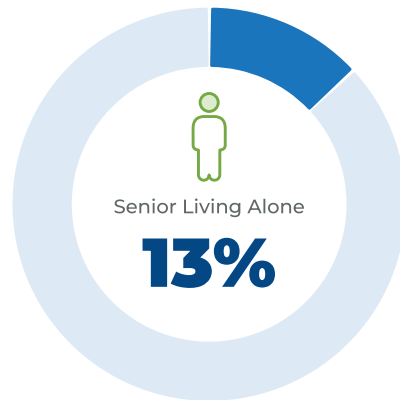
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 30%
higher than state average



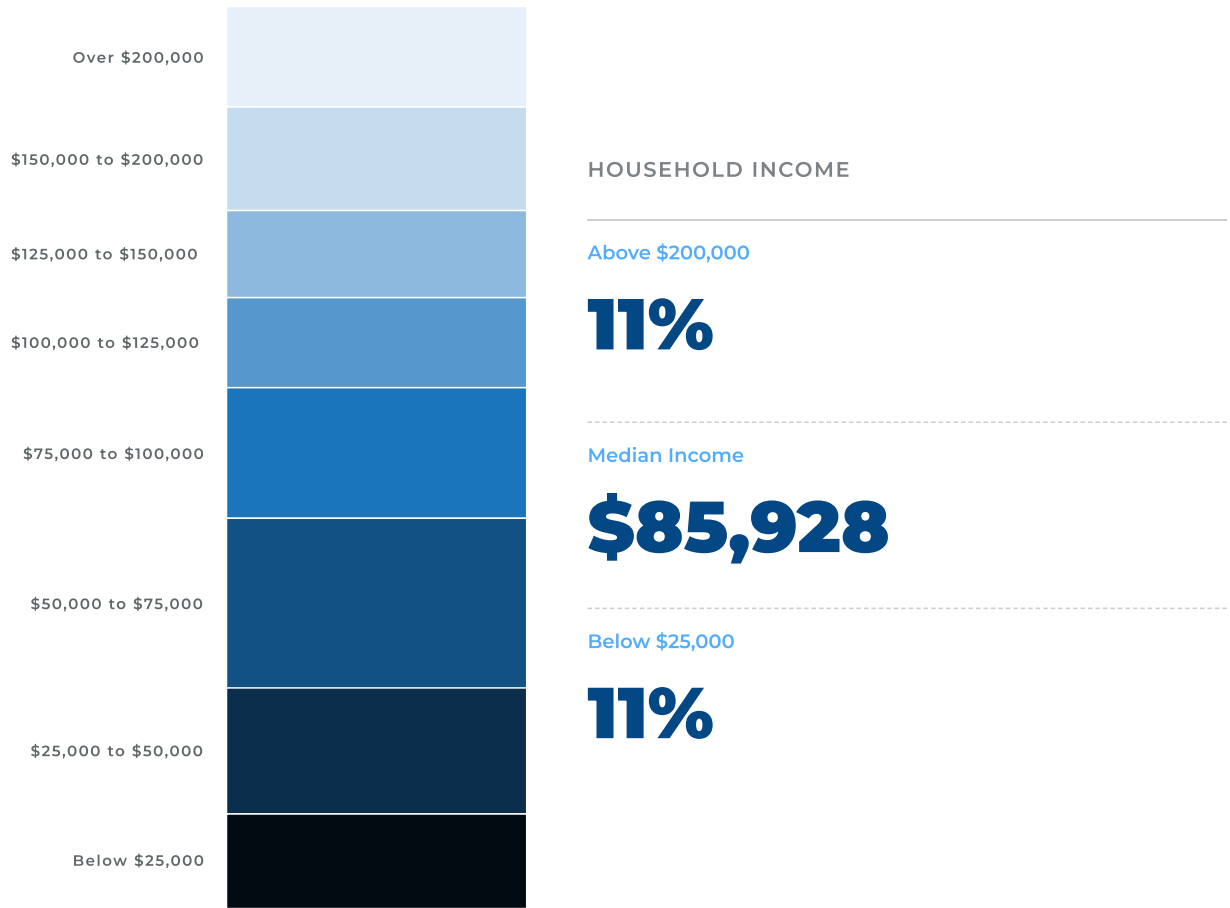
▼ 23%
lower than state average



* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

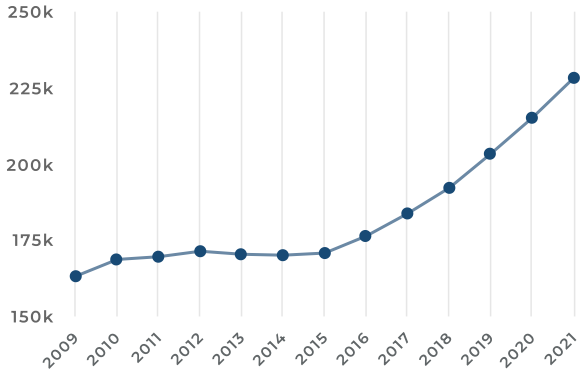


* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE
\$228,300



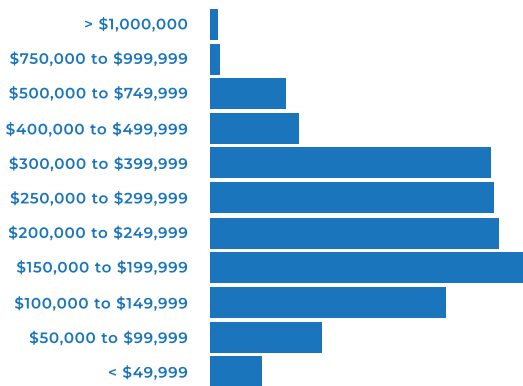
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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 |
|---------------|------------|---|----------------------------|-------------------|-------------------|
| 2012 | 131,627 | 5,685,349 | 43,193 | 24,330 | 6.50% |
| 2013 | 135,416 | 5,976,392 | 44,134 | 24,803 | 5.80% |
| 2014 | 139,257 | 6,374,345 | 45,774 | 25,973 | 5.00% |
| 2015 | 144,052 | 6,769,192 | 46,991 | 26,756 | 4.60% |
| 2016 | 147,450 | 7,277,164 | 49,353 | 27,138 | 4.10% |
| 2017 | 151,579 | 7,633,192 | 50,358 | 27,748 | 3.50% |
| 2018 | 154,291 | 7,695,926 | 49,879 | 28,321 | 3.00% |
| 2019 | 156,714 | 8,097,553 | 51,671 | 28,328 | 3.60% |
| 2020 | 156,010 | 8,727,673 | 55,943 | 28,717 | 4.20% |
| 2021 | 159,639 | 9,000,000 | 56,377 | 29,052 | 2.70% |

Sources: Georgia Department of Labor
Bureau of Economic Analysis
School enrollment provided by Columbia County Board of Education as of September 27, 2022.

Note: Personal income for 2021 is not available and is, therefore, estimated.

Columbia County, Georgia
Principal Employers
Current Year and Nine Years Ago

| Industry | 2022 | | | 2013 | | |
|-------------------------------------|---------------|------|---------------------------------------|---------------|------|---------------------------------------|
| | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| Retail Trade | 6,629 | 1 | 20.11% | 4,830 | 1 | 19.21% |
| Accommodation and Food Services | 4,960 | 2 | 15.04% | 3,573 | 2 | 14.21% |
| Health Care and Social Assistance | 4,714 | 3 | 14.30% | 3,263 | 3 | 12.98% |
| Manufacturing | 3,181 | 4 | 9.65% | 2,700 | 4 | 10.74% |
| Administrative and Support | 3,055 | 5 | 9.27% | 2,113 | 5 | 8.41% |
| Construction | 2,813 | 6 | 8.53% | 1,809 | 6 | 7.20% |
| Public Administration | 1,787 | 7 | 5.42% | 1,293 | 7 | 5.14% |
| Professional and Technical Services | 1,366 | 8 | 4.14% | 1,258 | 8 | 5.00% |
| Other Services | 1,273 | 9 | 3.86% | 919 | 10 | 3.66% |
| Real Estate | 696 | 10 | 2.11% | 282 | 15 | 1.12% |
| Finance and Insurance | 684 | 11 | 2.07% | 967 | 9 | 3.85% |
| Wholesale Trade | 535 | 12 | 1.62% | 549 | 12 | 2.18% |
| Transportation and Warehousing | 489 | 13 | 1.48% | 306 | 16 | 1.22% |
| Arts, Entertainment, and Recreation | 344 | 14 | 1.04% | 606 | 11 | 2.41% |
| Information | 299 | 15 | 0.91% | 316 | 14 | 1.26% |
| Management of Companies | 145 | 16 | 0.44% | 354 | 13 | 1.41% |
| Total | 32,970 | | 100.00% | 25,138 | | 100.00% |

Source: Georgia Department of Labor

Note: Due to confidentiality issues, 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
Principal Property Tax Payers
Current Year and Nine Years Ago

| TAXPAYER | 2022 | | | 2013 | | |
|-------------------------------------|-------------------------|------|--|-------------------------|------|--|
| | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Georgia Power | \$ 70,888,728 | 1 | 0.98% | \$ 47,160,673 | 1 | 1.10% |
| CX Station at Brighton DST | 23,720,422 | 2 | 0.33% | - | | 0.00% |
| John Deere Commercial Products | 20,738,430 | 3 | 0.29% | 33,417,150 | 2 | 0.78% |
| Spyglass - Augusta LLC | 20,228,205 | 4 | 0.28% | - | | 0.00% |
| LCS Brandon Wilde LLC | 20,218,489 | 5 | 0.28% | - | | 0.00% |
| CF Armadillo AGS LLC | 17,951,257 | 6 | 0.25% | - | | 0.00% |
| Riverstone CWDE LLC | 17,105,599 | 7 | 0.24% | - | | 0.00% |
| Pollard Land Company | 14,564,947 | 8 | 0.20% | 15,266,066 | 5 | 0.36% |
| Reed Creek Apts LLC | 12,998,723 | 9 | 0.18% | - | | 0.00% |
| RLP III Appling OXD LLC | 12,406,592 | 10 | 0.17% | - | | 0.00% |
| Quad Graphics | | | | 29,756,662 | 3 | 0.69% |
| Wal-Mart Real Estate | | | | 23,767,050 | 4 | 0.55% |
| Inland Diversified Evans | | | | 12,553,774 | 6 | 0.29% |
| Club Car | | | | 11,706,875 | 7 | 0.27% |
| Georgia Iron Works | | | | 10,872,445 | 8 | 0.25% |
| AVR Augusta LLC | | | | 10,537,763 | 9 | 0.25% |
| Bell South Telecommunications | | | | 9,709,073 | 10 | 0.23% |
| Total | \$ 230,821,392 | | 3.19% | \$ 204,747,531 | | 4.77% |
| Total taxable assessed value | \$ 7,226,976,616 | | | \$ 4,293,675,342 | | |

SOURCE: Tax Commissioner's Office

Strategic Goals and Strategies

Columbia County is a county of vision with a desire to combine a forward-thinking approach to growth with effective leadership, an efficient government, and a diverse and growing base of citizens and businesses to form a critical mass that is poised to become the predominant county in the Central Savannah River Area. The county has many ambitions, including providing citizens with the best quality of life, becoming more economically-diverse, and capitalizing on the rich natural resources with which the county has been blessed.

The County has several strategic plans to support the county's growth and prosperity. The strategic goals of these plans can be summarized in the list below:

- Balance economic growth and development with the necessity of protecting natural resources
- Enhance recreation opportunities for residents
- Capitalize on natural resources as an economic development tool
- Create employment opportunities by recruiting new employers and expanding business diversity
- Provide water, wastewater, stormwater, transportation, and broadband infrastructure to accommodate desired development
- Maintain high quality community services for the citizens of Columbia County
- Establish opportunities for citizens and businesses to interact with the government through technological means
- Sustain a government culture of efficiency, high performance, and progress that builds on the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE)

The list above provides a snapshot of Columbia County: A community that appreciates the Savannah River and Clarks Hill Lake as things of natural beauty that provide enjoyment to citizens as well as being drivers of economic growth; subdivisions that incorporate natural features and amenities that encourage physical activity; new businesses that have minimal impact on the environment; technology infrastructure that brings the best in telemedicine, education, and commerce to county residents and businesses; and a lean, progressive government that is always looking for better ways to serve the needs of the citizens.

Strategic Plans

Growth Management Plan: Columbia County has a Comprehensive Growth Management Plan, known as Vision 2035, that describes in detail how the county intends to manage the growth that it enjoys. Vision 2035 is a policy document that presents the community's primary goals for achieving its vision for growth and development over the next 15 years. This plan has been formulated under the guidance of the public through input sessions held throughout the last year, an appointed Steering Committee representing all four districts and the County at large, as well as representatives from the Columbia County Chamber of Commerce, Development Authority of Columbia County, Columbia County Board of Education, Fort Gordon, City of Grovetown, City of Harlem, and the development community. This update to Vision 2035 was adopted by the Board of Commissioners on June 15th, 2021. A copy of the plan can be found on the county's website.

Parks and Recreation Master Plan: An update to the 2002 Columbia County Recreation Master Plan was completed in February 2023. The plan is the product of a planning process that included public outreach and community input, community profile, Park and Recreation inventory and assessment, recreation program assessment, natural resource plan, capital improvement recommendations, operational and financial analysis, and a strategic implementation plan. It consolidates the community's needs for parks and recreational facilities into actionable recommendations that can be implemented within the planning period. The updated plan identifies current trends and resident demands for specific types of programs and also recommends additional park and recreation needs based on updated population projections. The plan will serve as a road map to guide decisions and priorities for the next 5-10 years.

Water Utility Master Plan: A master plan for the Water Utility was completed in May 2023 to provide a long-term plan for the development of water and sewer infrastructure over the next 20 years. The population, water demand, and sewer demand projections will define the future requirements of the system(s). This will ensure sustainable and reliable infrastructure to support customer demands through the 2040 planning horizon. In addition to these projections, the plan includes evaluation of capacity, basin studies, capital project costs, and rate impacts.

Reed Creek Basin Study: Columbia County is currently studying the Reed Creek Basin for potential Stormwater and Sanitary Sewer improvements. In that effort, we have contracted with Cranston Engineering to provide field work and study results. Representatives of Cranston Engineering will be accessing property to conduct necessary field surveys. Field Survey work is scheduled to begin on or around July 10, 2023, and be completed in the Fall of 2023. The focus of this effort will be to access the watershed area in and near Reed Creek. Once completed, this project will improve storm water discharges and strengthen the integrity of the sanitary sewer system in the area.

Government Efficiency and Functionality Study

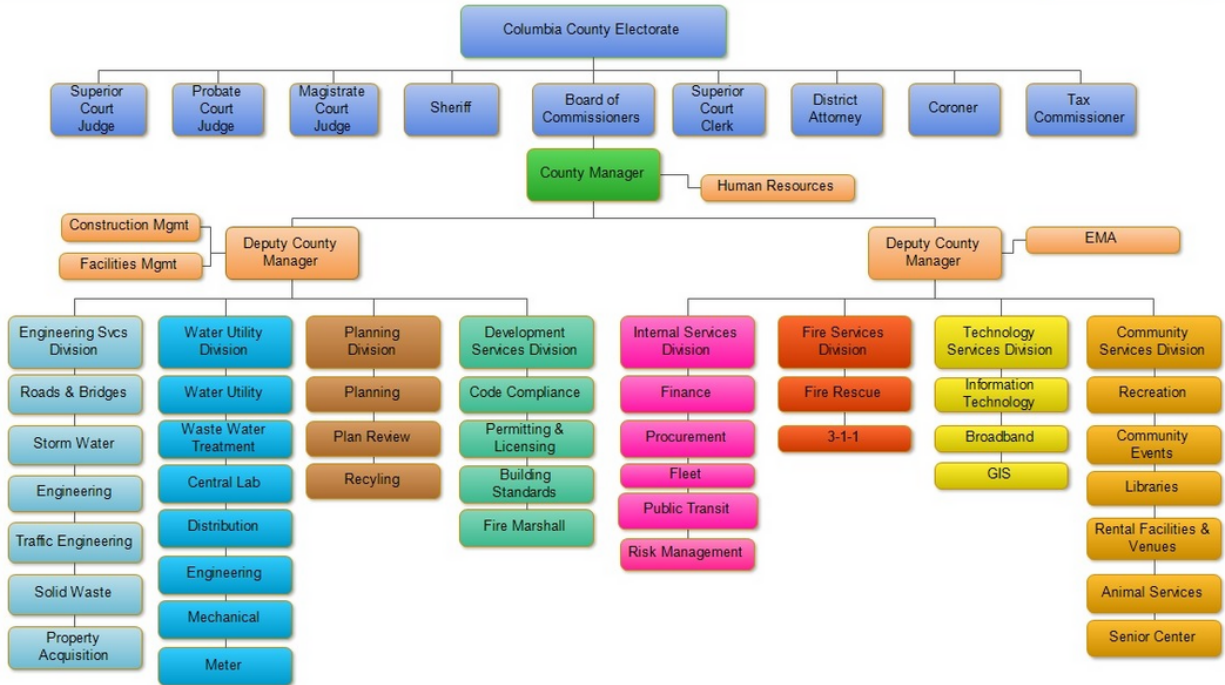
There has been discussion for many years about the possibility of incorporating the unincorporated area of Columbia County and then consolidating the incorporated governments to ensure efficiency and to increase fiscal responsibility. Funding has been approved in an amount not to exceed \$100,000 for a study to determine the feasibility of such action, to include the pros and cons, if any, of incorporation and consolidation and to assist with determining the path forward if necessary. The time frame for completion of this study is December 31, 2023.

Parks and Recreation Accreditation

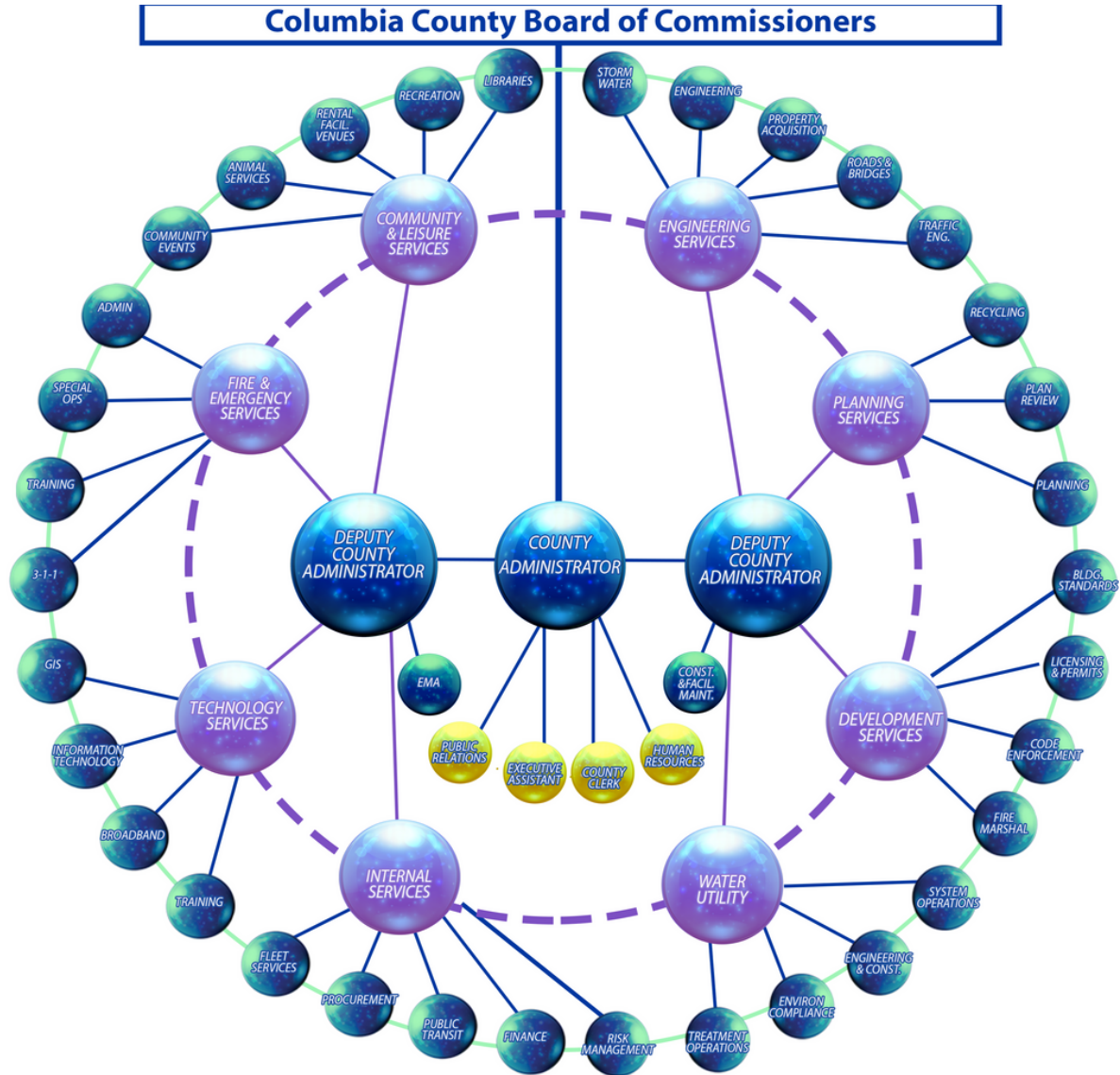
Columbia County Parks, Recreation & Events has been working towards achieving National Accreditation. The Commission for Accreditation of Parks and Recreation Agencies (CAPRA) standards for National Accreditation provide an authoritative assessment tool for park and recreation agencies. Through compliance with these national standards of excellence, CAPRA accreditation assures policymakers, department staff, the public, and taxpayers that an accredited park and recreation agency has been independently evaluated against established benchmarks as delivering a high level of quality. Accreditation is based on an agency's compliance with the 154 standards. To achieve accreditation, an agency must comply with all 36 fundamental standards and 106 of the 118 non-fundamental standards. CAPRA accreditation is a five-year cycle that includes three phases, the development of the agency self-assessment report, the onsite visitation, and the Commission's review and decision. We completed the onsite visitation phase the first week of May, where the CAPRA visitation team informed us that we are being recommended for National Accreditation. While accreditation will not become official until October, this week's recommendation found us meeting 150 of the 154 standards.

According to the CAPRA website, "NRPA's Commission for Accreditation of Park and Recreation Agencies (CAPRA) delivers quality assurance and improvement to accredited park and recreation organizations throughout the United States by helping them build a comprehensive management system of operational best practices. This system improves their infrastructures; increases efficiency in all their departments; and demonstrates accountability within their communities. Implementation of this system strengthens teamwork among organization staff, imbeds all aspects of CAPRA into their organization's internal culture, and establishes a continuous improvement mindset for all organization activities. CAPRA is the only national accreditation of park and recreation organizations and is a valuable measure of an organization's overall quality of operation, management, and service to the community. Achieving CAPRA accreditation is the best way to demonstrate that your organization and your staff provide your community with the highest level of service." There are currently only 193 accredited agencies in the United States, and only 13 in Georgia.

Organization Chart



Intra-Entity Operational Chart



Basis of 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 for 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 2023/2024 Budget Calendar

| | | |
|---------|-----------|--|
| Week of | 1/30/2023 | Begin Division/Elected Officials/Appointed Officials meetings |
| Tuesday | 3/21/2023 | BOC Staff work-session – 3:00 PM BOC conference room |
| Tuesday | 3/28/2023 | Elected Officials work-session – 10:00 AM BOC conference room (following committee meetings) |
| Friday | 4/21/2023 | Newspaper advertisement of Budget Public Hearing submitted to Augusta Chronicle |
| Tuesday | 5/02/2023 | Budget Public Hearing at 5:30 PM prior to BOC meeting |
| Tuesday | 5/16/2023 | Joint <i>Budget</i> Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting, if needed) |
| Friday | 6/12/2023 | Newspaper advertisement of proposed budget submitted to Augusta Chronicle |
| Tuesday | 6/20/2023 | Budget Adoption - BOC Meeting - 6:00 PM |

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.

2017/2022 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.

2023/2028 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 2023 through 2028.

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.

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 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.

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

DA Asset Forfeiture Fund - to account for forfeited property in accordance with OCGA 9-16-19.

DA Victim's Assistance Fund - to account for funds assessed and collected for victim assistance activities in accordance with OCGA 15-21-132.

DA Welfare Fraud Fund - to account for funds from the prosecution of food stamp fraud in accordance with the Prosecuting Attorneys' Council of Georgia Food Stamp Program.

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.

Generator Grant Fund - to account for grant funds received from the Hazard Mitigation Grant Program for the purpose of purchasing and installing generators at fire stations and water utility sites.

ARPA 2021 State Grants Fund - to account for state grant funds received from the American Rescue Plan Act of 2021.

ARPA 2021 Federal Grant Fund - to account for federal grant funds received from the American Rescue Plan Act of 2021.

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.

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.

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.

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.

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.

Debt Service Fund - 2022 General Obligation Bond - to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2022 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.

Savannah Rapids Pavilion - to account for the operations and maintenance of the Savannah Rapids Pavilion.

Performing Arts Center - to account for the operations and maintenance of the Performing Arts Center.

Exhibition Center - to account for the operations and maintenance of the Exhibition Center.

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.

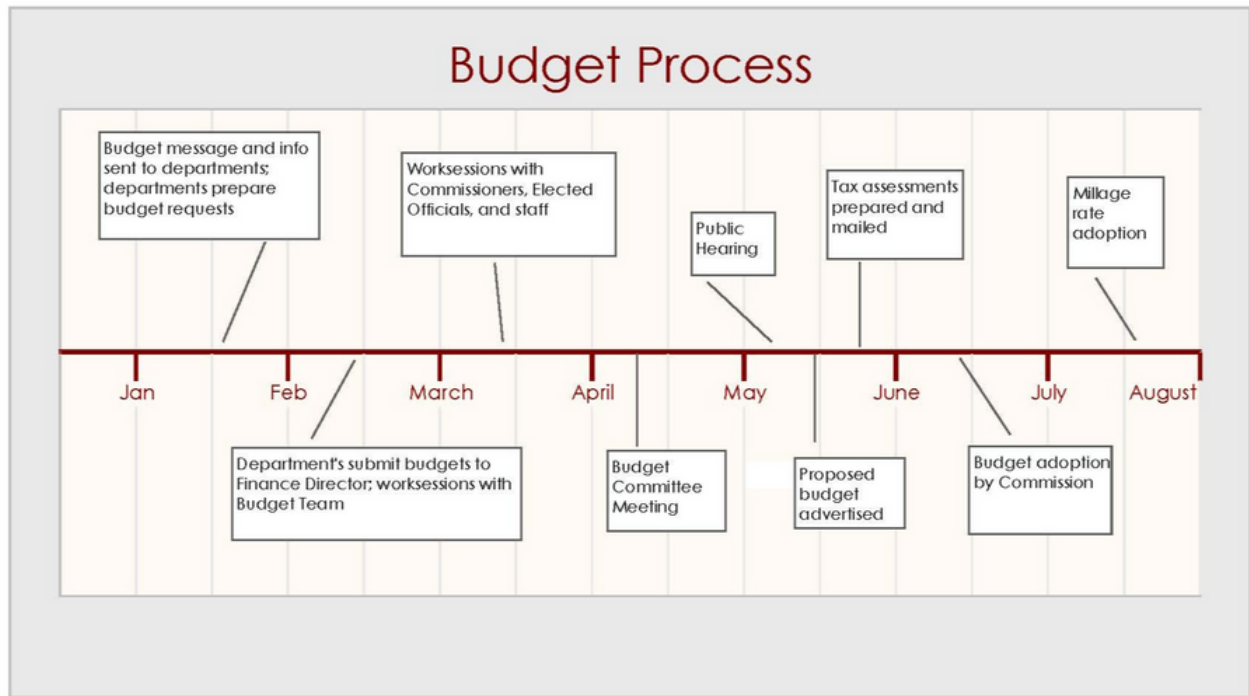
Risk Management Fund - to account for the County’s risk management program.

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.

Geographic Information Systems – to account for the County’s GIS program.



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, 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 Manager 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.

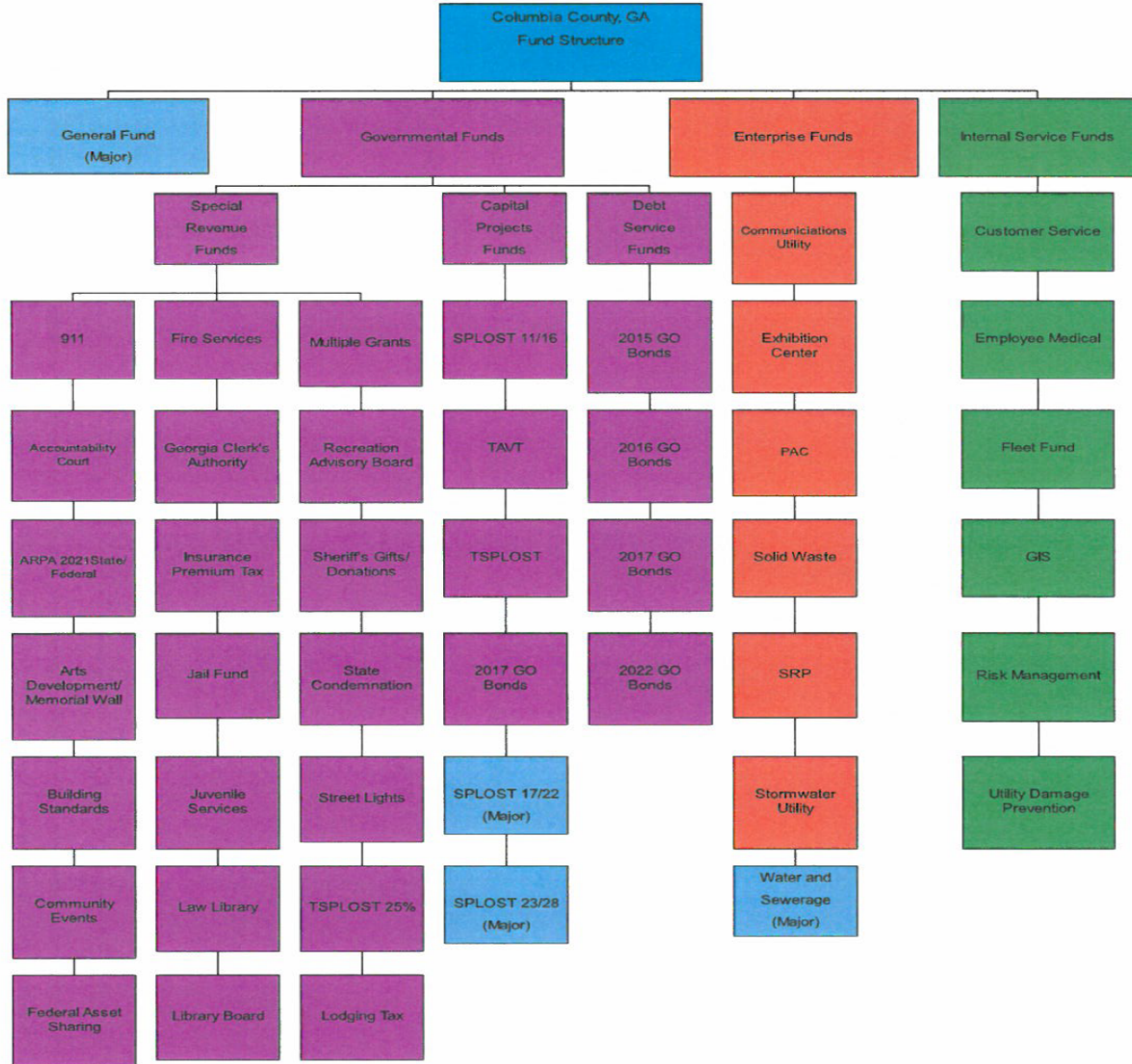
The legal level of budgetary control is the department level. Unexpended appropriations at the end of the fiscal year shall lapse into the fund balance. Those amounts cannot be spent unless re-appropriated in the next fiscal year's budget. The operating budgets originally adopted may be amended throughout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

1. Transfers within departments, except salary line items, \$5,000 or less may be authorized by the Internal Services Director.
2. Transfers within departments, except salary line items, in excess of \$5,000 may be authorized by the County Manager.
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 Internal Services Committee.

The adopted budget will be available at the County Manager's Office, the Finance Office, and on the County's website at www.columbiacountyga.gov (<http://www.columbiacountyga.gov>).

Fund Structure

Below is the fund structure for Columbia County, GA. The structure consists of Governmental Funds, Enterprise Funds, and Internal Service Funds. The County has three major Governmental Funds (General Fund, 17/22 SPLOST Fund, and 23/28 SPLOST Fund) and one major Enterprise Fund (Water and Sewerage Fund).



Functional Unit/Fund Relationship

| <u>Functional Unit (Department)</u> | <u>General</u> <u>Fund</u> <u>(Major)</u> | <u>SPLOST</u> <u>17/22</u> <u>(Major)</u> | <u>SPLOST</u> <u>23/28</u> <u>(Major)</u> | <u>Water &</u> <u>Sewerage</u> <u>(Major)</u> | <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u> | <u>Nonmajor</u> <u>Enterprise</u> <u>Funds</u> | <u>Internal</u> <u>Service</u> <u>Funds</u> |
|-------------------------------------|---|---|---|---|--|--|---|
| BOARD OF COMMISSIONERS | √ | | | | | | |
| FINANCE | √ | | | | | | |
| PROCUREMENT | √ | | | | | | |
| INFORMATION TECHNOLOGY | √ | | | | | | |
| ADMINISTRATION | √ | √ | √ | √ | | √ | |
| BOARD OF ELECTIONS | √ | | | | | | |
| HUMAN RESOURCES | √ | | | | | | |
| TAX COMMISSIONER | √ | | | | | | |
| TAX ASSESSOR | √ | | | | | | |
| CLERK OF SUPERIOR COURT | √ | | | | | | |
| OFFICE OF SUPERIOR COURT | √ | | | | √ | | |
| PROBATE COURT | √ | | | | | | |
| JUVENILE COURT | √ | | | | √ | | |
| MAGISTRATE COURT | √ | | | | | | |
| DISTRICT ATTORNEY | √ | | | | √ | | |
| SHERIFF'S OFFICE | √ | | | | | | |
| DETENTION CENTER | √ | | | | √ | | |
| EMERGENCY MGT AGENCY | √ | | | | | | |
| EMERGENCY MEDICAL SERVICES | √ | | | | | | |
| ANIMAL SHELTER | √ | | | | | | |
| CORONER | √ | | | | | | |
| ROADS & BRIDGES | √ | | | | | | |
| FLEET SERVICES | √ | | | | | | √ |
| MAINTENANCE | √ | | | | √ | √ | |
| SPECIAL PROJECTS | √ | | | | | | |
| PUBLIC TRANSIT | √ | | | | | | |
| HEALTH DEPARTMENT | √ | | | | | | |
| FAMILY & CHILDREN SERV | √ | | | | | | |
| SENIOR CENTER | √ | | | | | | |
| COMMUNITY SERVICES | √ | √ | √ | | √ | | |
| LIBRARIES | √ | | | | √ | | |
| PARKS/RECREATION | √ | | | | √ | | |
| GEOGRAPHIC INFORMATION SYSTEMS | | | | | | | √ |
| ENVIRONMENTAL SERVICES | √ | | | | | | |
| ECONOMIC DEVELOPMENT | √ | | | | | | |
| PLANNING & DEVELOPMENT | √ | | | | | | |
| CODE COMPLIANCE | √ | | | | | | |
| PLAN REVIEW | √ | | | | | | |
| EXTENSION SERVICE | √ | | | | | | |
| ENGINEERING INSPECTIONS | √ | | | | | | |
| FORESTRY | √ | | | | | | |

Functional Unit/Fund Relationship (continued)

| <u>Functional Unit (Department)</u> | General Fund (Major) | SPLOST 17/22 (Major) | SPLOST 23/28 (Major) | Water & Sewerage (Major) | Nonmajor Governmental Funds | Nonmajor Enterprise Funds | Internal Service Funds |
|-------------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|-----------------------------------|---------------------------------|------------------------------|
| COUNTY FACILITIES | | √ | √ | | √ | | |
| TRANSPORTATION PROJECTS | | √ | √ | | √ | | |
| 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 | | | | | | | √ |
| SOLID WASTE | | | | | | √ | |
| RECYCLING | | | | | | √ | |
| RENTAL FACILITIES | | | | | | √ | |
| BROADBAND | | | | | | √ | |
| EMPLOYEE MEDICAL | | | | | | | √ |
| RISK MANAGEMENT | | | | | | | √ |
| BUILDING&COMMERCIAL SERVICES | | | | | √ | | |
| STREET LIGHTS | | | | | √ | | |
| ACCOUNTABILITY COURT | | | | | √ | | |
| DRUG ABUSE TREATMENT | | | | | √ | | |
| HOTEL/MOTEL TAX | | | | | √ | | |
| VISITORS CENTER | | | | | √ | | |
| SHERIFF'S 911 | | | | | √ | | |
| FIRE SERVICES | | | | | √ | | |

Financial Policies

COLUMBIA COUNTY BOARD OF COMMISSIONERS

| | |
|--|---|
| APPROVED: <i>December 14, 2010</i> | 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: <i>December 14, 2010</i> | 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.
- 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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

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.
- 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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

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.

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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

- 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

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|---------------------------------------|--|
| APPROVED: <i>December 14, 2010</i> | 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.
- 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:

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| 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 |

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

- 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.

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**

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| APPROVED: <i>August 21, 2018</i> | TOPIC: <i>Procurement</i> |
| REVISED: <i>November 16, 2021</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
 - a) Purchases estimated to be less than \$5,000 may be made in the open market. Departments are to use their best judgment as to source of supply.
 - b) Purchases equal to \$5,000 but less than \$25,000 may be made in the open market without regard for formal solicitation by obtaining 3 to 5 quotations. The requesting department may obtain the written quotations themselves.
 - c) Purchases equal to \$25,000 but less than \$50,000 may be made in the open market without regard for formal solicitation, using a competitive sealed quotation process, subject to and upon compliance with the following provisions:
 - i. The items to be purchased must be items included as line items in the adopted budget. The adoption of the budget by the Board of Commissioners containing line item expenditures for purchases

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normally made through the Procurement Department shall constitute approval for the purchase of those line items by the Procurement Department without further action of the Board of Commissioners.

- ii. The purchase must be within the budgeted amount which has been approved by the Board of Commissioners.
 - iii. The competitive sealed quotation process will be administered by the Procurement Department.
 - iv. The purchase must be made from the lowest responsive and responsible quotation or the quotation determined to be in the best interest of the County.
 - v. Approval of the quotation must be made by the County Manager or at his direction, the Deputy County Manager, in writing, with verbal approval by the appropriate committee chairperson or County Chairman before execution.
- d) Purchases with an estimated total cost equal to and greater than \$50,000, or purchases not in compliance with 2.c. require formal solicitation.
- e) This section of the policy does not apply to procurement of goods/services otherwise specifically covered in this policy.
- f) Deviations to purchasing thresholds shall be allowed if in the best interest of Columbia County upon approval by the appropriate oversight committee.
- g) Purchases shall not be split to avoid threshold limits.
- h) 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 \$5,000 but less than \$50,000 may be waived by the County Manager 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
 - Other entities as approved by resolution of the Board.
 - b) The competitive solicitation procedures for purchases of \$50,000 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 Manager 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) Transportation 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.
 - c) For all state and federally funded transportation projects, the County shall comply with the Georgia Department of Transportation Procurement Policy for the Procurement, Management and Administration of Engineering and Design Related Consultant Services.
- 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.
 - b) The County Administrator will have the authority to suspend formal competitive bidding procedures upon verification of a “sole source” purchase.

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- 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:
 - 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.

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- 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.
- 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.

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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.
- 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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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| APPROVED: <i>February 17, 2015</i> | 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:
 - 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;

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- 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.
 - 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

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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 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.

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

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- 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 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).

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| APPROVED: <i>February 17, 2015</i> | TOPIC: <i>Projects Using Federal Aid Highway Program (FAHP) Funding</i> |
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- e) *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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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| APPROVED: <i>December 14, 2010</i> | 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 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

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- c) 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.
- 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.

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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 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.

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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.
- 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.

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X. LOST CARDS

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

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

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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| APPROVED: <i>December 15, 2015</i> Revised: <i>July 16, 2019</i> | TOPIC: <i>Purchasing Card-Elected Officials</i> |
| <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 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.

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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.
- 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.

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- 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.
- 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 by Columbia County Commissioners shall be reviewed monthly for adherence to this policy by the County Manager and/or the Director of Internal Services. 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 County Manager and/or Director of Internal Services perform such review. Utilization of

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the County Manager or Director of Internal Services, 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
 - 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: <i>August 16, 2016</i> | 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 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.

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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
- 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

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- 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.
- 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.

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- 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.
- 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

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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.

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| APPROVED: <i>December 14, 2010</i> | 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.

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| APPROVED: <i>December 14, 2010</i> | 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**

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| APPROVED: <i>May 21, 2013</i> | 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.

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

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

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 spendable 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

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| APPROVED: <i>May 15, 2012</i> | 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.
- 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**

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| APPROVED: <i>December 14, 2010</i> | 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.
- 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.

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BOARD OF COMMISSIONERS**

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

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**

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| APPROVED: <i>January 19, 2016</i> | 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;
 - 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

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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.

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

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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.
- 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%

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- 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.
- 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

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| APPROVED: <i>December 14, 2010</i> | 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.
 - 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*).

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

- 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.

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| APPROVED: <i>December 14, 2010</i> | 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, 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

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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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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**

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| APPROVED: <i>December 14, 2010</i> | 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.
- 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

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| APPROVED: <i>July 19, 2022</i> | TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i> |
| <i>Policy Number 614.1</i> | POLICY SECTION: <i>Finance / Procurement</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.
- 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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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| APPROVED: <i>July 19, 2022</i> | TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i> |
| <i>Policy Number 614.1</i> | POLICY SECTION: <i>Finance / Procurement</i> |

- 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.
- 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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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| APPROVED: <i>July 19, 2022</i> | TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i> |
| <i>Policy Number 614.1</i> | POLICY SECTION: <i>Finance / Procurement</i> |

- 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 58.0 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.
- 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**

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| APPROVED: <i>May 21, 2013</i> | 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.
- 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.

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| APPROVED: <i>May 21, 2013</i> | TOPIC: <i>Donation of Funds/Items</i> |
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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".
- 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

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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 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.

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

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**

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| APPROVED: <i>May 21, 2013</i> | 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.

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.

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

- 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**

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| APPROVED: <i>June 21, 2016</i> | 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 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,

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

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 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:

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- 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.

BUDGET OVERVIEW

Executive Summary

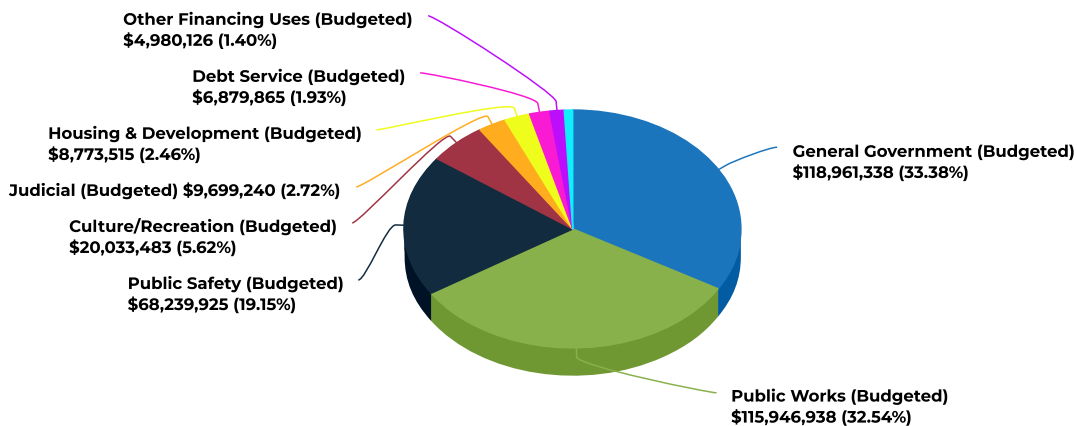
At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Manager and staff were instructed to balance the budgets for all Columbia County funds using a zero-based budgeting method with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). When initial budget requests were received, revenues exceeded expenditures (with no contingency fund) within the General Fund by \$610,349. Based on further analysis and discussions with County staff and elected officials, projected revenues within the General Fund were increased by \$6,521,112 and projected expenditures were increased by \$576,614, to result in a balanced General Fund budget of \$95,175,964, including a contingency fund of \$2,254,847 and a transfer to the TAVT Fund of \$4,300,000. All other funds are balanced as well.

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, gain understanding regarding all budgetary issues, and to prioritize all budget requests. A public hearing was held on May 2, 2023, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 20, 2023, at its regularly scheduled meeting.

Governmentwide Expenditures

The annual budget for Columbia County, GA, for FY 2024 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 \$356,347,432, reflecting a net increase from the fiscal year 2023 adopted budget of \$59,936,846, or 20.2%. This net increase is primarily due to the projected increase in property tax and sales tax revenues, implementation of the 23/28 SPLOST, and the construction/completion of many capital projects during FY 2024.

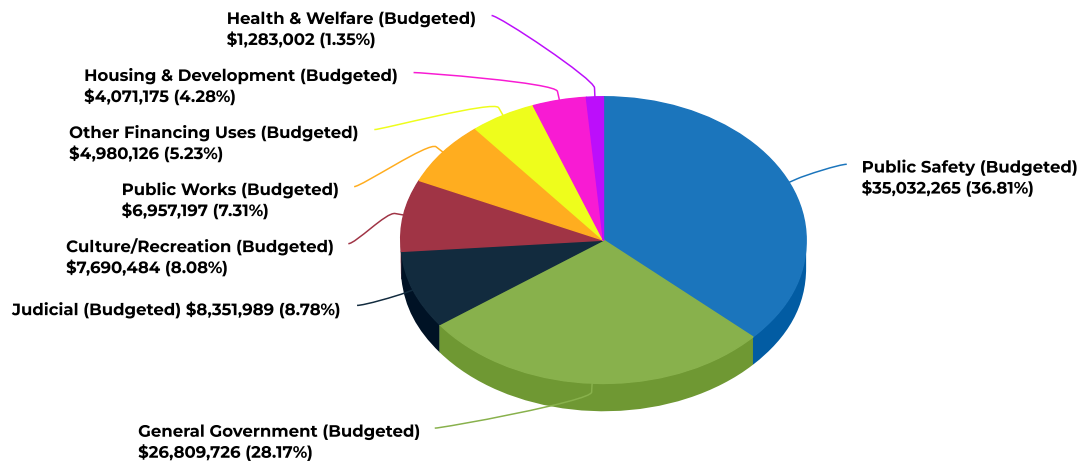
FY 2024 Governmentwide Expenditures



General Fund

Total General Fund expenditures, excluding the use of reserves, increased by 7.36% from the FY 2023 adopted budget, including a contingency of \$2,254,847, or 2.54% of proposed expenditures. New personnel requests within the General Fund include 20 new positions totaling \$1,242,127, reclassifications totaling \$156,801, and allowance adjustments totaling \$5,736, for a grand total of \$1,404,664. New capital requests increased from \$2,298,384 in FY 2023 to \$2,484,351 in FY 2024, an increase of 8.09%.

FY 2024 Budgeted Expenditures - General Fund



Fund Balance

Funds from fund balance have not been budgeted for use within the General Fund budget for fiscal year 2024. 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, 2022, totaled \$60.6M. Of this total, \$2.5M was assigned for: risk management (\$1.0M) and interfund transfers (\$1.5M).

Also included within the total fund balance was a minimum fund balance requirement of \$24.3M, or 100 days of operations, and nonspendable fund balance of \$5.0M. Total fund balance as of June 30, 2022, including the above mentioned items, equated to 249.6 days of operations. Fund balance, net of nonspendable, totaled \$55.6M, or 229.1 days of operations.

During FY 2011, the County purchased property known as the “Marshall Square Property” for \$6.25M from fund balance. During FY 2014, the County expensed a portion of the property in the amount of \$2.0M 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 \$2.4M. During FY 2019, the County expensed .72 acres to be used for a parking deck, in the amount of \$173,077. The remaining portion of the property, 6.95 acres, is being held for resale or development and was included as nonspendable fund balance as of June 30, 2023. 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 \$3.0M expected to be repaid with user fees once the utility is fully operational was included as nonspendable fund balance as of June 30, 2023.

The County projects to add approximately \$13.5M to fund balance from operations (before transfers) as of June 30, 2023. In accordance with county policy, the County plans to transfer \$22.5M to other funds: \$15.0M to the TAVT Fund to be used for capital projects, \$3.5M to the Fleet Fund to cover the deficit, and \$4.0M to the Medical Plan Fund to cover the deficit. Due to an increase in the FY 2024 budget, the minimum fund balance requirement will be increased to \$26.1M to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2023, is expected to be \$51.6M, or 197.8 days of operations. Fund balance, net of nonspendable fund balance, is expected to be \$46.6M, or 178.7 days of operations.

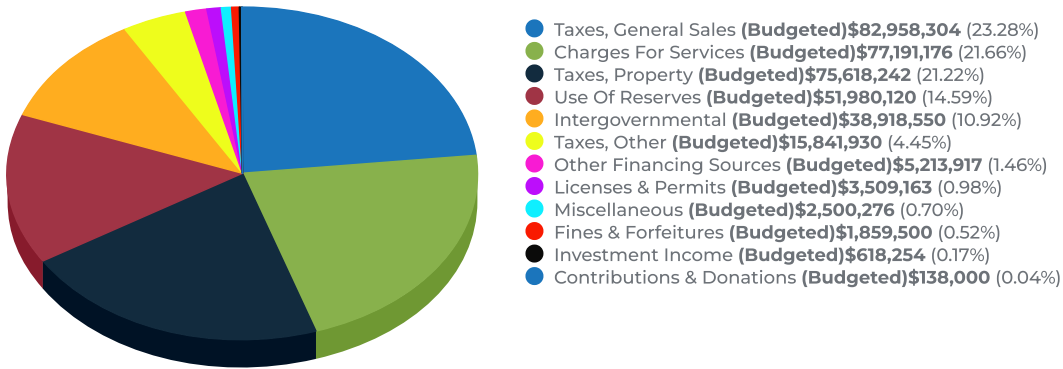
Issues for Future Consideration

- 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 2023 were \$350,000. Actual savings as of June 30, 2023, were \$1.3M. 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. Also attributable to the savings is the economic boost our county is currently experiencing causing recruitment and retention of workers to be challenging. Therefore, the County adopted a new salary matrix effective July 1, 2021, which increased our minimum wage to \$15/hour. Budgeted savings for fiscal year 2024 remain at \$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 \$25.0M of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Approximately \$2.3M will be needed from SPLOST to make FY 2024 bond payments on the 2016 GO bonds. This amount has been budgeted from FY 2024 SPLOST collections. All principal and interest payments for the 2016 GO bonds will be completely paid during FY 2024.
- Operating costs for capital projects – The County completed preparation of its capital improvements plan for the 2023/2028 SPLOST, which was approved by voters in a referendum held in November 2022. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets.

Revenue Analysis

Columbia County derives its revenues from 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 an analysis of revenues by category and a summary of revenues for all major funds (General Fund, 2017/2022 SPLOST Fund, 2023/2028 SPLOST Fund, and Water and Sewer Utility Fund).

FY 2024 Governmentwide Revenues



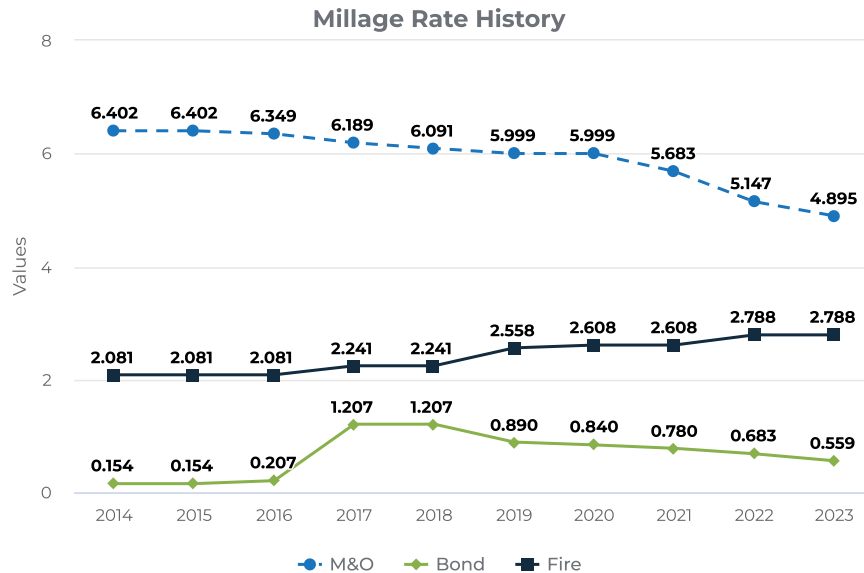
Property and Other Taxes

This category includes general property taxes for the General Fund, Fire Services Fund, the 2017 General Obligation Bond Debt Service Fund, and the 2022 General Obligation Bond Debt Service Fund. Other taxes include revenues from cablevision, real estate transfer taxes, intangible taxes, alcohol taxes, and occupational taxes.

For calendar year 2023, 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 2017 and 2022 general obligation bonds, were established at 4.895 mills, 2.788 mills, and 0.559 mills, respectively, for a total millage rate for the County of 8.242 mills, a reduction of 0.376 mills from the previous year. In the past ten years, the County has only increased the total millage rate once: in 2017 with the issuance of general obligation bonds.

These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2023, the school millage rate was established at 17.20 mills, a reduction of 0.15 mills from the previous year. The State of Georgia no longer assesses a millage rate. Therefore, the overall millage rate for 2023 is 25.442 in the unincorporated area and 22.654 in the incorporated areas.

Experiencing larger than normal growth in the digest, the County was able to reduce the millage rate by 1/4th of a mill and balance the budget using a 5% increase in property taxes.



Title Ad Valorem Tax

Included within property taxes is the Motor Vehicle Title Ad Valorem Tax. 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. These funds 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.

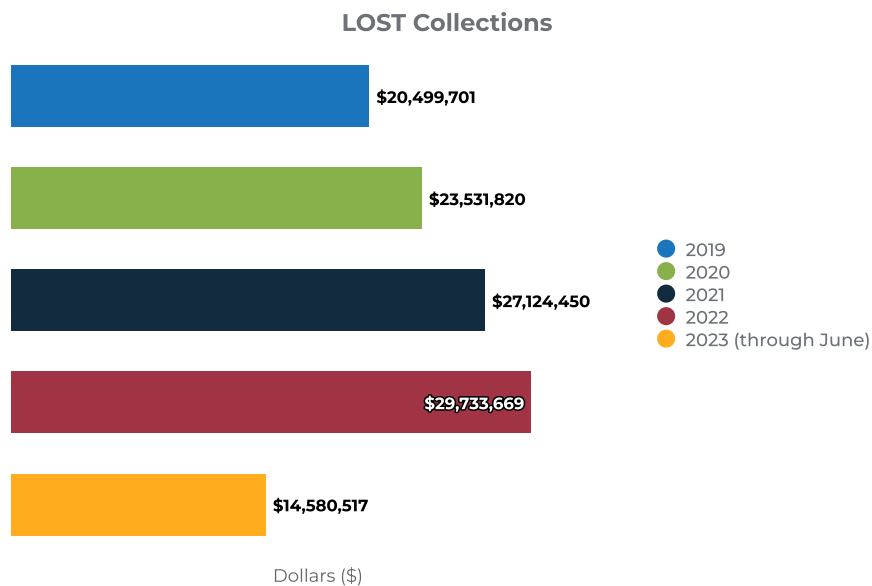
The County collected \$11.0M from the Title Ad Valorem Tax (TAVT) during FY 2023 and included funding in the amount of \$10.0M in the FY 2024 budget.

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 2022, the citizens of Columbia County approved to extend the SPLOST through 2028. 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. The TSPLOST has been extended through 2032.

LOST collections in calendar year 2022 increased at a rate of 9.62% and collections during the first half of 2023 have increased at a rate of 4.29%, an average of \$2.4M per month. Due to the downward trend in the growth rate, the FY 2024 budget was balanced using \$2.4M per month.

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.



Other Revenues

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 \$2.3M 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 six 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; Geographic Information Systems Fund to account for costs associated with the GIS program; and the 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 \$51.98M budgeted is used in the Capital Projects Funds as follows: the 2017 GO Bond Fund, \$4.92M; the 17/22 SPLOST Fund, \$36.93M; the TAVT Fund, \$3.7M; the TAVT-ARPA Fund, \$3.55M.

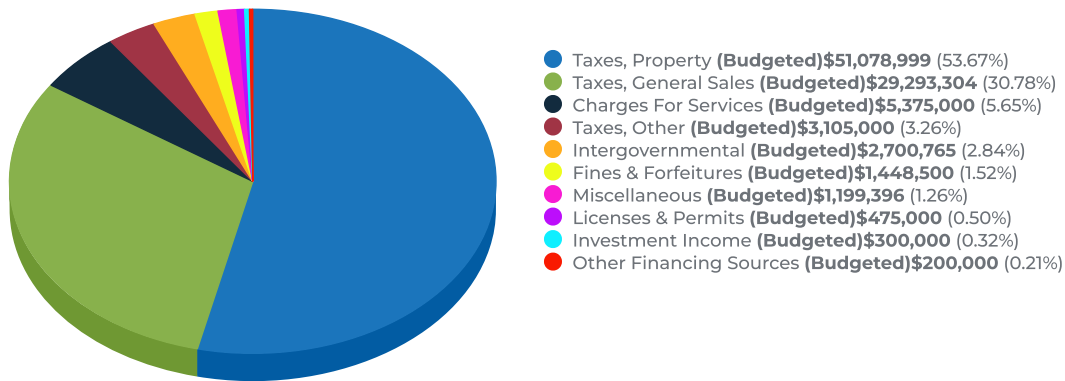
MISCELLANEOUS

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

General Fund

The General Fund revenues are derived primarily from taxes: property and other taxes account for 56.9% and local option sales taxes account for 30.8%, for a total of 87.7% 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 2024 total \$95.18M .

FY 2024 Projected Revenues - General Fund



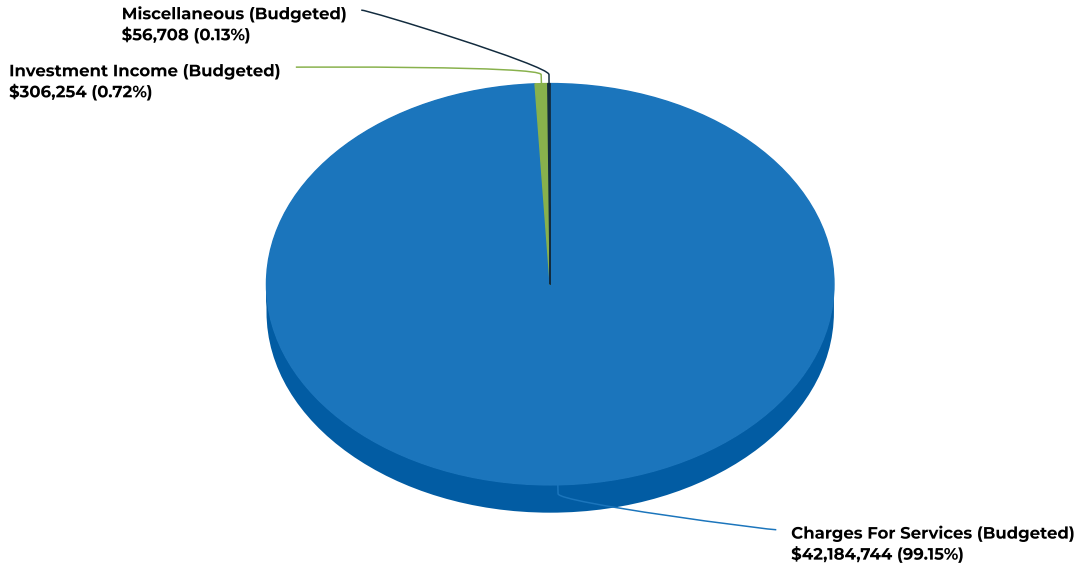
2017/2022 and 2023/2028 Special Purpose Local Option Sales Tax Funds

The primary source of revenue for these funds is the 1% special purpose 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. The County projects to receive \$33.6M in splost funds during FY 2024.

Water and Sewer Utility Fund

This utility provides services to approximately 52,000 water customers and 43,000 sewer customers. Of the total budgeted revenues of \$42.55M, \$25.1M, or 59.0%, is derived from water sales and \$15.8M, or 37.1%, is derived from sewer sales.

FY 2024 Projected Revenues Water and Sewer Utility



Priorities & Issues

2023-2028 SPLOST Public Outreach and Engagement

On November 8, 2022, the citizens of Columbia County approved by referendum to extend the 1% special purpose local option sales tax through 2028. Collections are projected to be a total of \$288 million. Various projects are included for public safety, community services, transportation, information technology, storm water, and county facilities. As projects will begin as funding from the splost becomes available (no bond financing was included), staff has begun implementation of the program by meeting monthly to prioritize projects, discuss the status, and resolve any problems or concerns. Staff has also begun planning for operating impacts that may affect future budgets.

Millage Rate

Because the County experienced a more than 13% increase in the 2023 tax digest, the Board of Commissioners approved rolling back the millage rate for maintenance and operations from 5.147 mills to 4.895 mills, its lowest in 34 years. This rate is composed of the following:

| | |
|-----------------------------|-------------|
| General Government Services | 1.551 mills |
| Judicial Services | .270 mills |
| Public Safety | 2.082 mills |
| Public Works | .407 mills |
| Health & Welfare Services | .055 mills |
| Culture & Recreation | .376 mills |
| Economic Development | .154 mills |

The County continues to show its commitment to providing our citizens with the highest level of service while assessing one of the lowest millage rates in the State.

EMS Dispatch

Although the County currently contracts with Gold Cross, a private company, to provide emergency medical services to our citizens, 4 positions for EMS dispatch are included in the FY 2024 General Fund budget. Currently, 911 calls that require EMS have to be routed to Gold Cross at a different site. Fire Rescue also sends units for certain call types. Fire Rescue does not know exactly what resources EMS is sending, and EMS doesn't know what Fire Rescue is sending. With one center dispatching Fire and EMS together, the responders will be communicating on one channel and will know what resources are being sent. This is a faster and more efficient system and provides much better command and control.

Fee Schedules

The following fee changes were adopted by the BOC on June 20, 2023:

- Water Utility:** Columbia County has maintained its current water and sewer rates since April 1, 2016 and maintained its current tap fees since April 1, 2017. We have experienced increases in the cost of supplies, power, labor, and construction and this rate increase will allow us to maintain a superior level of service that our customers have come to expect. We currently have the lowest water and sewer rates of our benchmark counties. Even with the proposed rate increase, we will still maintain the lowest rates of our benchmark counties. In order to prepare for the up-coming plant expansions and the Master Plan project recommendations, the rate increase is a necessary first step to funding these projects.

| Residential Rate Increase | Commercial Rate Increase |
|---|---|
| Base charge - \$1 + 3% 8% per 1000 gallons | Base charge - 8% 8% per 1000 gallons |

- Storm Water Compliance:** It is standard practice for staff to periodically track inspection statistics to include project types, time spent performing inspections, and the total number of different inspections. This inspection tracking identified that we are expending more resources than we collect in permit and re-inspection fees, and that re-inspection fees currently charged to larger, more involved projects, such as commercial sites and common developments, are not commensurate with staff's time spent performing those respective inspections.

Stormwater Compliance Department Staff worked through multiple iterations of fee development with the Building Standards Department, the County Engineer, and County Management in the development of the proposed fee schedule. Staff believes the proposed fee increases will more closely align with other counties and municipalities in the state, and will better cover expenditures needed to perform required inspections appropriately.

| LAND DEVELOPMENT FEES | | |
|--|--|--|
| Land Disturbance Permit | <i>Current</i> | <i>Proposed</i> |
| Minor Land Disturbance < 1 Acre | \$150 | \$250 |
| Major Land Disturbance > 1-5 Acres | \$250 + 25/acre | \$300/acre |
| Major Land Disturbance > 5-10 Acres | \$250 + 25/acre | \$350/acre |
| Major Land Disturbance > 10-25 Acres | \$250 + 25/acre | \$400/acre |
| Major Land Disturbance > 25 Acres | \$250 + 25/acre | \$450/acre |
| NPDES Fee | \$40/acre to EPD; \$45/acre to Columbia County | \$40/acre to EPD; \$45/acre to Columbia County |
| Land Disturbance Inspections - Follow-up Compliance Review | <i>Current</i> | <i>Proposed</i> |
| Single Family | \$50 | \$50 |
| Commercial | \$50 | \$100 |
| Common Development | \$50 | \$150 |

- **Building Standards:** As part of the annual budget process, Building Standards performs an evaluation of expenditures versus revenues and found the current fee schedule needs to be revised in order for the revenues to cover the expenditures. The last fee revision was done in 2016 and the current fees are not meeting the minimum needs of the department. The fees cover the cost of performing all duties for both commercial and residential projects. The duties include, but are not limited to, processing permit applications, reviewing plans, performing inspections, consulting with home owners, engineers, designers, contractors and other county staff to insure all projects meet the minimum requirements for the county.

Staff worked through multiple work sessions to insure all permits were reviewed thoroughly to insure the fees reflect the cost associated with performing each duty. Operating costs, including trucks, fuel and other overhead items were applied to commercial and residential fees based on the percentage of overall time spent on commercial and residential projects. The new fee schedule can be obtained from the Building Standards Department.

- **Planning Services:** With the changes in state law caused by HB 1405, there are now noticing requirements for provisional home occupations, temporary use authorizations, variances (to chapter 74 only), and also for appeals. These noticing requirements include a notice in The Augusta Chronicle legal ads section for the items noted. Appeals also have a requirement for a sign on the property. Since there are now requirements for a legal ad at a minimum, staff proposes to update the fee schedule to reflect those changes. The fees are as follows:

| | |
|-----------------------------|-------|
| Temporary Use Authorization | \$35 |
| Provisional Home Occupation | \$35 |
| Variance (Chapter 74 Only) | \$100 |
| Appeal- | \$100 |

The proposed fees for the temporary use authorization and provisional home occupation only include fees to cover the legal ad. The appeal includes the cost of signage and the legal, while the variance includes the legal. Staff time is covered somewhat with the variance and appeal costs, but is not taken into account for the provisional home occupation and temporary use authorizations since they typically require very little.

Personnel Changes

In addition to the new personnel requests listed below, a 3% cost of living adjustment totaling approximately \$2.6 million was included in the budget for eligible employees.

General Fund

New personnel requests within the General Fund include 20 new positions totaling \$1,242,127, reclassifications totaling \$156,801, and allowance adjustments totaling \$5,736, for a grand total of \$1,404,664.

| Fund | Dept | Dept Name | Total Impact | #Req | Proposed Class |
|------|------|----------------------------|-----------------|------|------------------------|
| 101 | 1002 | FINANCE | \$ 65,654.78 | 1 | ACCOUNTANT VII |
| 101 | 1212 | SUPERIOR COURT | \$ 47,152.19 | 1 | MANAGER V EXEMPT |
| 101 | 1214 | JUVENILE COURT | \$ 58,639.29 | 1 | PROBATION OFFICER I |
| 101 | 1314 | DISTRICT ATTORNEY | \$ 109,243.80 | 1 | ATTORNEY |
| 101 | 1313 | EMERGENCY SERVICES | \$ 77,637.35 | 1 | SPECIALIST VIII EXEMPT |
| 101 | 1315 | EMERGENCY MEDICAL SERVICES | \$ 300,000.00 | 4 | DISPATCHER |
| 101 | 1411 | ROADS & BRIDGES | \$ 230,105.20 | 5 | MAINTENANCE WORKER |
| 101 | 1411 | ROADS & BRIDGES | \$ 54,968.78 | 1 | CREW LEADER II |
| 101 | 1611 | PARKS & RECREATION | \$ 65,866.31 | 1 | ATHLETIC COORDINATOR |
| 101 | 1611 | PARKS & RECREATION | \$ 67,627.58 | 1 | MANAGER I EXEMPT |
| 101 | 1611 | PARKS & RECREATION | \$ 92,042.08 | 2 | PARK SERVICES WORKER |
| 101 | 1611 | PARKS & RECREATION | \$ 73,189.78 | 1 | SUPERVISOR IX |
| | | Total | \$ 1,242,127.16 | 20 | |

Other Funds

New personnel requests within the Other Funds include 19 new positions totaling \$1,091,635, reclassifications totaling \$299,592, and allowance adjustments totaling \$12,648, for a grand total of \$1,403,875.

| Fund | Dept | Dept Name | Total Impact | #Req | Proposed Class |
|-------|------|-------------------------------|-----------------|------|------------------------|
| 232 | 2510 | COLUMBIA COUNTY FIRE RESCUE | \$ 56,621.55 | 1 | LIEUTENANT F&R |
| 234 | 2710 | TRAFFIC ENGINEERING | \$ 155,384.30 | 3 | TECHNICIAN I |
| 234 | 2750 | LANDSCAPING | \$ 54,063.49 | 1 | TECHNICIAN II |
| 234 | 2760 | PARK MAINTENANCE | \$ 46,021.04 | 1 | PARK SERVICES WORKER |
| 291 | 2912 | TSPLOST ROAD CONSTRUCTION | \$ 60,304.11 | 1 | ENGINEER I |
| 317 | 3719 | PROJECT MANAGEMENT 17 GO BOND | \$ 79,546.58 | 1 | MANAGER I EXEMPT |
| 511 | 5120 | METER | \$ 62,879.71 | 1 | FOREMAN II |
| 511 | 5125 | WATER DISTRIBUTION | \$ 62,879.71 | 1 | FOREMAN II |
| 511 | 5125 | WATER DISTRIBUTION | \$ 106,154.18 | 2 | HEAVY EQUIPMENT OPERA |
| 511 | 5130 | WASTEWATER CONVEYANCE | \$ 125,759.42 | 2 | FOREMAN II |
| 511 | 5135 | MECHANICAL | \$ 73,725.73 | 1 | MANAGER III NON EXEMPT |
| 511 | 5135 | MECHANICAL | \$ 54,359.41 | 1 | ADMINISTRATIVE COORDIN |
| 551 | 5530 | COMMUNICATIONS UTILITY | \$ 53,373.01 | 1 | ADMINISTRATIVE COORDIN |
| 651 | 6500 | GEOGRAPHIC INFO SYSTEMS | \$ 53,373.01 | 1 | ADMINISTRATIVE COORDIN |
| 931 | 9300 | COLUMBIA COUNTY LIBRARY | \$ 47,189.38 | 1 | LIBRARY ASSISTANT III |
| Total | | | \$ 1,091,634.63 | 19 | |

Total Authorized Positions

| | As of July 1 | | | | |
|--------------------------------------|--------------|------------|------------|------------|------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 |
| <u>General Fund</u> | | | | | |
| Animal Services | 15 | 15 | 15 | 16 | 16 |
| Bd of Elec | 6 | 6 | 8 | 8 | 8 |
| Clerk of Court | 28 | 28 | 28 | 30 | 30 |
| Code Comp | 7 | 7 | 7 | 9 | 9 |
| Commission | 7 | 7 | 7 | 7 | 7 |
| Community Svcs | 8 | 9 | 9 | 9 | 9 |
| Coroner | 5 | 5 | 6 | 6 | 6 |
| County Admin | 5 | 5 | 5 | 5 | 5 |
| Detention Center | 134 | 132 | 141 | 146 | 147 |
| District Attorney | 0 | 0 | 14 | 20 | 20 |
| Econ Dev Auth | 3 | 3 | 3 | 4 | 5 |
| Emergency Svcs | 4 | 4 | 3 | 3 | 4 |
| Engineering Inspections(1) | 6 | 6 | 6 | 8 | 8 |
| Environmental | 3 | 3 | 3 | 3 | 3 |
| Extension Svc | 1 | 4 | 4 | 4 | 4 |
| Finance | 10 | 10 | 10 | 11 | 12 |
| Fleet | 22 | 21 | 23 | 23 | 23 |
| HR | 8 | 9 | 9 | 9 | 9 |
| Info Tech | 26 | 28 | 29 | 30 | 30 |
| Juvenile Ct | 14 | 15 | 12 | 12 | 13 |
| Libraries | 53 | 53 | 53 | 55 | 56 |
| Magistrate Court | 18 | 16 | 16 | 18 | 18 |
| Maint(1) | 39 | 41 | 42 | 45 | 44 |
| Parks/Recreation(1) | 53 | 52 | 56 | 56 | 62 |
| Plan Review | 4 | 3 | 3 | 3 | 3 |
| Planning | 7 | 7 | 7 | 7 | 7 |
| Probate Court | 11 | 11 | 12 | 11 | 11 |
| Procurement | 8 | 8 | 8 | 8 | 8 |
| Public Transit | 12 | 12 | 12 | 12 | 12 |
| Roads & Bridges(1) | 61 | 67 | 74 | 74 | 81 |
| Sheriff's Office | 219 | 221 | 219 | 218 | 217 |
| Superior Court | 0 | 0 | 15 | 20 | 21 |
| Tax Assessor | 32 | 32 | 33 | 32 | 32 |
| Tax Commission | 29 | 32 | 32 | 33 | 33 |
| Total | 858 | 872 | 924 | 955 | 973 |
| <u>Special Revenue Funds</u> | | | | | |
| Building Standards | 28 | 28 | 28 | 28 | 28 |
| 911 | 30 | 30 | 31 | 29 | 29 |
| Visitors Center | 1 | 1 | 1 | 1 | 1 |
| Convention/Visitors Bureau | 2 | 2 | 2 | 2 | 2 |
| Fire Rescue | 172 | 188 | 188 | 192 | 197 |
| Traffic Engineering (IPTF/TSPLOST) | 10 | 9 | 9 | 10 | 13 |
| Total | 243 | 258 | 259 | 262 | 270 |
| <u>Capital Projects Funds</u> | | | | | |
| | 20 | 19 | 23 | 24 | 26 |

Notes:

(1) Partially funded with IPTF

Total Authorized Positions (continued)

| | As of July 1 | | | | |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
| <u>Enterprise Funds</u> | | | | | |
| Water and Sewerage | 151 | 159 | 167 | 173 | 182 |
| Storm Water | 48 | 47 | 51 | 51 | 51 |
| Landfill/Recycling | 12 | 7 | 7 | 7 | 7 |
| Broadband Utility | 7 | 7 | 7 | 8 | 9 |
| Savannah Rapids Pavilion | 8 | 9 | 5 | 5 | 5 |
| Exhibition Center | 0 | 0 | 3 | 3 | 3 |
| Performing Arts Center | 0 | 2 | 6 | 7 | 7 |
| Total | 226 | 231 | 246 | 254 | 264 |
| <u>Internal Service Funds</u> | | | | | |
| Risk Management | 2 | 2 | 2 | 2 | 2 |
| Customer Service | 4 | 4 | 4 | 4 | 4 |
| Damage Prevention | 9 | 9 | 9 | 9 | 9 |
| GIS | 7 | 8 | 9 | 10 | 11 |
| Total | 22 | 23 | 24 | 25 | 26 |
| Total Authorized Positions | 1,369 | 1,403 | 1,476 | 1,520 | 1,559 |

Projected Changes in Fund Balances/Net Assets

The County has 4 major funds: General Fund, 17/22 SPLOST Fund, 23/28 SPLOST Fund, Water and Sewer Utility Fund. Below changes in fund balances/net assets for these major funds and other nonmajor funds. Any changes >10% are also discussed.

17/22 SPLOST FUND

The decrease in fund balance of 38.75% is due to the expenditure of funds for ongoing projects with no future funds to be coll

23/28 SPLOST FUND

The increase in fund balance of 151.7% is due to the timing of collections versus the expenditure of funds for ongoing project

NONMAJOR GOVERNMENTAL FUNDS

The decrease in fund balance of 28.6% is due to the expenditure of capital projects funds for ongoing projects.

INTERNAL SERVICE FUNDS

The deficit in the Internal Service Funds is from the Employee Medical Plan Fund. Any actual deficit incurred during FY 2023 or FY 2024 will be funded from proposed plan changes and/or a transfer from the General Fund.

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

| Fund | Estimated Beginning FY 2024 Fund Balance/Net Assets | Anticipated Revenues | Anticipated Expenses | Estimated Change | Estimated Ending FY 2024 Fund Balance/Net Assets |
|-----------------------------|---|-------------------------|-------------------------|------------------------|--|
| General Fund | \$ 51,575,113 | \$ 95,175,964 | \$ 95,175,964 | \$ - | \$ 51,575,113 |
| 17/22 SPLOST | 95,306,316 | - | 36,931,532 | (36,931,532) | 58,374,784 |
| 23/28 SPLOST | 14,962,622 | 33,600,000 | 10,896,800 | 22,703,200 | 37,665,822 |
| Nonmajor Governmental Funds | 49,750,621 | 100,536,185 | 114,786,848 | (14,250,663) | 35,499,958 |
| Water and Sewerage Utility | 309,980,738 | 42,547,706 | 42,547,706 | - | 309,980,738 |
| Nonmajor Enterprise Funds | 54,049,111 | 11,436,381 | 12,234,306 | (797,925) | 53,251,186 |
| Internal Service Funds | (2,784,861) | 21,071,076 | 21,071,076 | - | (2,784,861) |
| ALL FUNDS | \$ 572,839,660 | \$ 304,367,312 | \$ 333,644,232 | \$ (29,276,920) | \$ 543,562,740 |

FUND SUMMARIES



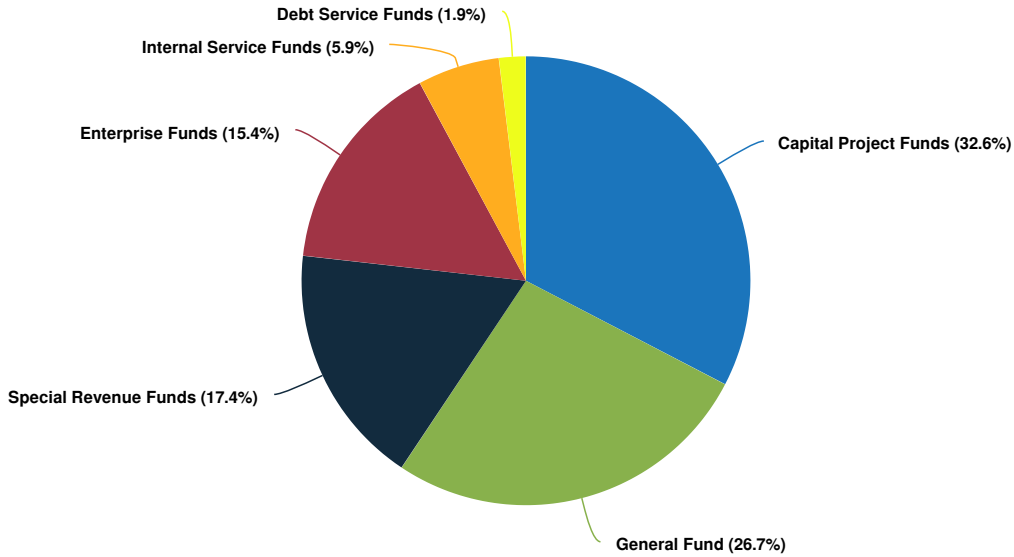
Total County Budget

The total County budget consists of budgets for the following required fund types: General Fund, Special Revenue Funds, Debt Service Funds. Although not legally required, the total County budget also includes budgets for Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

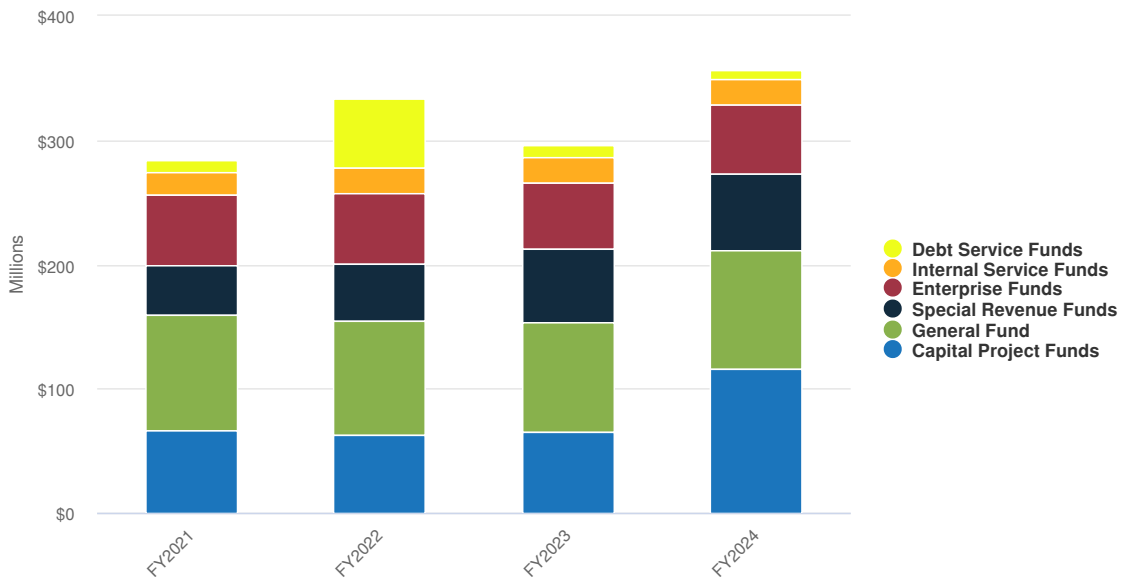
Revenue by Fund Type

Capital Project Funds make up the largest portion of the total budget at 32.6%

Budgeted Revenue by Fund Type



Budgeted and Historical Revenue by Fund Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| General Fund | | | | | |
| General Fund | | | | | |
| Taxes, Property | \$50,058,821 | \$50,345,793 | \$49,813,469 | \$51,078,999 | 2.5% |
| Taxes, General Sales | \$27,783,634 | \$28,531,303 | \$25,200,000 | \$29,293,304 | 16.2% |
| Taxes, Other | \$3,038,528 | \$3,203,354 | \$2,705,000 | \$3,105,000 | 14.8% |
| Licenses & Permits | \$473,005 | \$530,569 | \$450,000 | \$475,000 | 5.6% |
| Intergovernmental | \$3,354,473 | \$2,771,689 | \$2,700,487 | \$2,700,765 | 0% |
| Charges For Services | \$5,817,765 | \$5,975,027 | \$4,650,000 | \$5,375,000 | 15.6% |
| Fines & Forfeitures | \$1,620,384 | \$1,481,997 | \$1,548,500 | \$1,448,500 | -6.5% |
| Investment Income | \$31,997 | -\$2,949,219 | \$300,000 | \$300,000 | 0% |
| Miscellaneous | \$1,326,552 | \$1,393,539 | \$1,087,396 | \$1,199,396 | 10.3% |
| Other Financing Sources | \$227,696 | \$688,072 | \$200,000 | \$200,000 | 0% |
| Total General Fund: | \$93,732,854 | \$91,972,123 | \$88,654,852 | \$95,175,964 | 7.4% |
| Total General Fund: | \$93,732,854 | \$91,972,123 | \$88,654,852 | \$95,175,964 | 7.4% |
| Special Revenue Funds | | | | | |
| Licenses & Permits | \$2,506,352 | \$2,397,221 | \$2,056,749 | \$3,019,163 | 46.8% |
| Intergovernmental | \$2,061,617 | \$4,078,560 | \$16,593,493 | \$15,092,251 | -9% |
| Charges For Services | \$5,668,826 | \$6,151,072 | \$5,921,411 | \$6,504,729 | 9.9% |
| Investment Income | \$37,079 | \$50,849 | \$0 | \$0 | 0% |
| Miscellaneous | \$139,819 | \$150,124 | \$89,000 | \$130,000 | 46.1% |
| Use Of Reserves | \$0 | \$0 | \$829,359 | \$645,388 | -22.2% |
| Other Financing Sources | \$1,304,922 | \$2,473,100 | \$0 | \$0 | 0% |
| Contributions & Donations | \$247,795 | \$239,237 | \$113,000 | \$138,000 | 22.1% |
| Fines & Forfeitures | \$322,330 | \$454,429 | \$411,000 | \$411,000 | 0% |
| Taxes, Other | \$9,054,388 | \$10,123,881 | \$9,942,500 | \$12,736,930 | 28.1% |
| Taxes, Property | \$15,031,165 | \$15,864,933 | \$18,802,591 | \$19,924,695 | 6% |
| Taxes, General Sales | \$3,302,697 | \$3,588,853 | \$3,500,000 | \$3,500,000 | 0% |
| Total Special Revenue Funds: | \$39,676,989 | \$45,572,258 | \$58,259,103 | \$62,102,156 | 6.6% |
| Capital Project Funds | | | | | |
| Investment Income | \$199,563 | \$313,162 | \$0 | \$0 | 0% |
| Miscellaneous | \$0 | \$30,000 | \$0 | \$0 | 0% |
| Other Financing Sources | \$19,617,582 | \$14,151,132 | \$725,000 | \$1,265,935 | 74.6% |
| Intergovernmental | \$2,120,872 | \$1,957,842 | \$10,050,000 | \$14,368,617 | 43% |
| Use Of Reserves | \$0 | \$0 | \$28,025,088 | \$50,536,807 | 80.3% |
| Taxes, General Sales | \$44,159,175 | \$46,207,652 | \$26,500,000 | \$50,165,000 | 89.3% |
| Total Capital Project Funds: | \$66,097,192 | \$62,659,788 | \$65,300,088 | \$116,336,359 | 78.2% |
| Debt Service Funds | | | | | |
| Taxes, Property | \$5,252,482 | \$5,170,637 | \$4,968,536 | \$4,614,548 | -7.1% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------------|----------------------|----------------------|-----------------------|-----------------------|--|
| Investment Income | \$19,233 | \$9,741 | \$0 | \$0 | 0% |
| Other Financing Sources | \$5,149,317 | \$50,119,357 | \$5,197,114 | \$2,265,317 | -56.4% |
| Total Debt Service Funds: | \$10,421,031 | \$55,299,735 | \$10,165,650 | \$6,879,865 | -32.3% |
| Enterprise Funds | | | | | |
| Intergovernmental | \$362,333 | \$343,390 | \$400,000 | \$400,000 | 0% |
| Charges For Services | \$47,255,357 | \$49,406,627 | \$50,702,916 | \$51,657,603 | 1.9% |
| Investment Income | -\$245,371 | -\$2,660,548 | \$311,500 | \$318,254 | 2.2% |
| Contributions & Donations | \$8,353,692 | \$7,457,591 | \$0 | \$0 | 0% |
| Miscellaneous | \$572,243 | \$1,532,391 | \$1,190,988 | \$1,170,880 | -1.7% |
| Other Financing Sources | \$332,782 | \$1,395,896 | \$668,390 | \$422,350 | -36.8% |
| Licenses & Permits | \$21,642 | \$14,897 | \$20,000 | \$15,000 | -25% |
| Use Of Reserves | \$0 | \$0 | \$427,000 | \$797,925 | 86.9% |
| Total Enterprise Funds: | \$56,652,677 | \$57,490,245 | \$53,720,794 | \$54,782,012 | 2% |
| Internal Service Funds | | | | | |
| Charges For Services | \$11,524,246 | \$12,833,507 | \$13,586,918 | \$13,653,844 | 0.5% |
| Investment Income | \$8,598 | \$7,419 | \$0 | \$0 | 0% |
| Miscellaneous | \$0 | \$35,000 | \$0 | \$0 | 0% |
| Other Financing Sources | \$400,659 | \$1,372,317 | \$771,832 | \$1,060,315 | 37.4% |
| Intergovernmental | \$5,846,437 | \$5,755,512 | \$5,951,349 | \$6,356,917 | 6.8% |
| Total Internal Service Funds: | \$17,779,939 | \$20,003,755 | \$20,310,099 | \$21,071,076 | 3.7% |
| Total: | \$284,360,682 | \$332,997,904 | \$296,410,586 | \$356,347,432 | 20.2% |

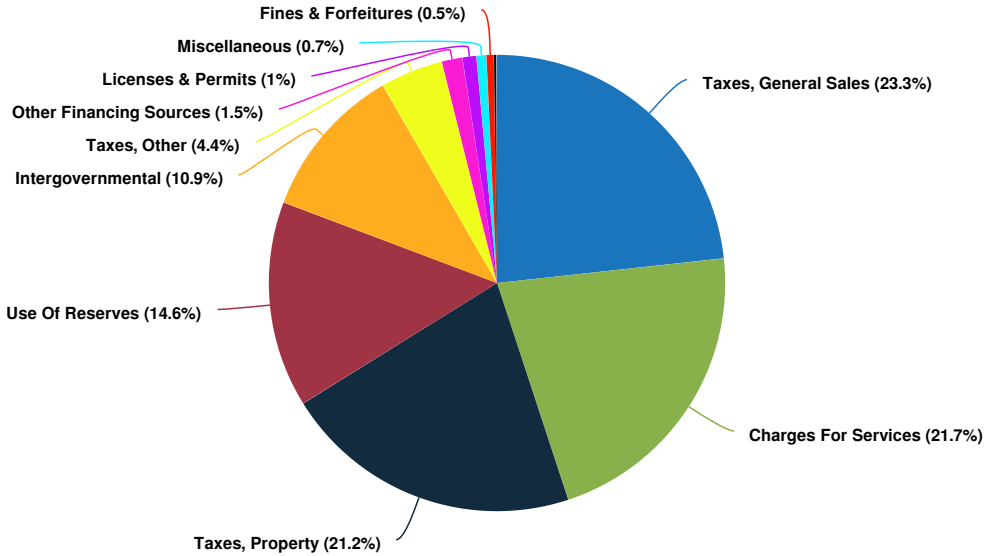
Revenues by Source

Revenues from sales taxes, charges for services and property taxes continue to be the largest portions at 23.3%, 21.7% and 21.2%, respectively.

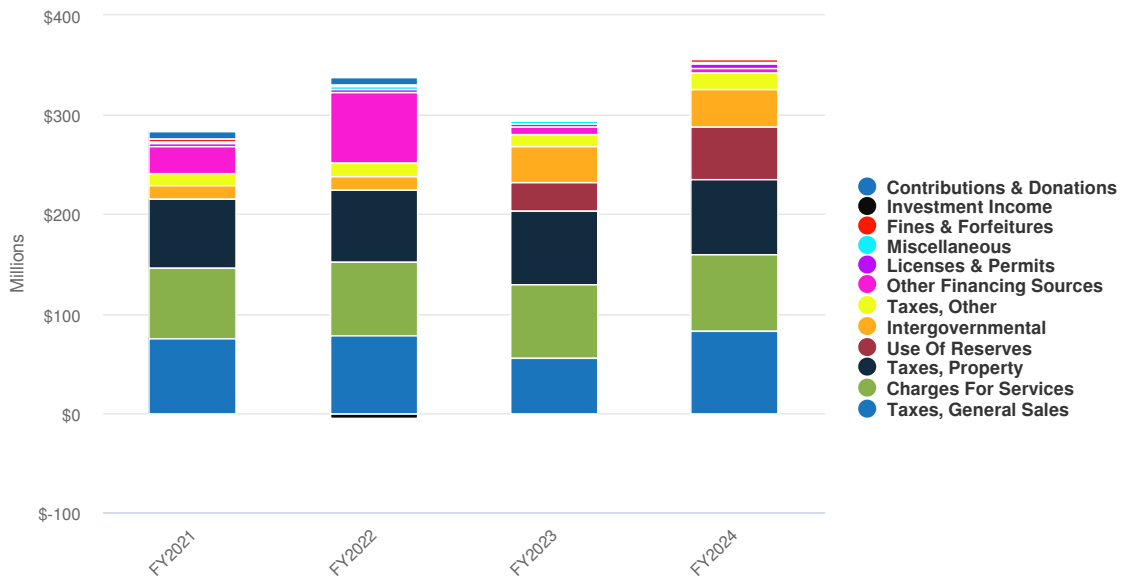
The following fund types forecast a decrease in reserves during FY 2024:

- Special Revenue Funds: \$645,388
- Capital Project Funds: \$50,536,807
- Enterprise Funds: \$797,925

Projected Revenues by Source



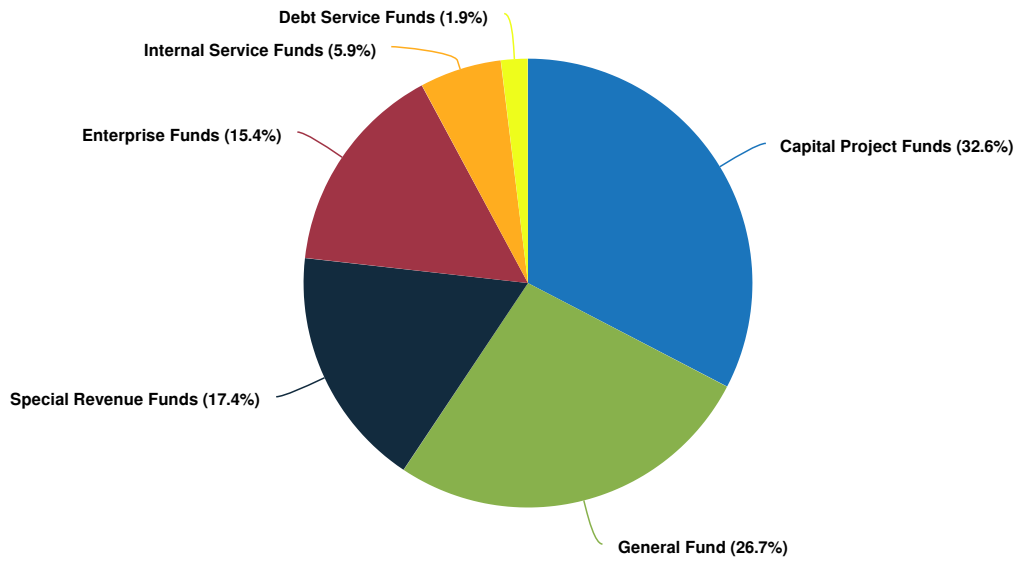
Budgeted and Historical Revenues by Source



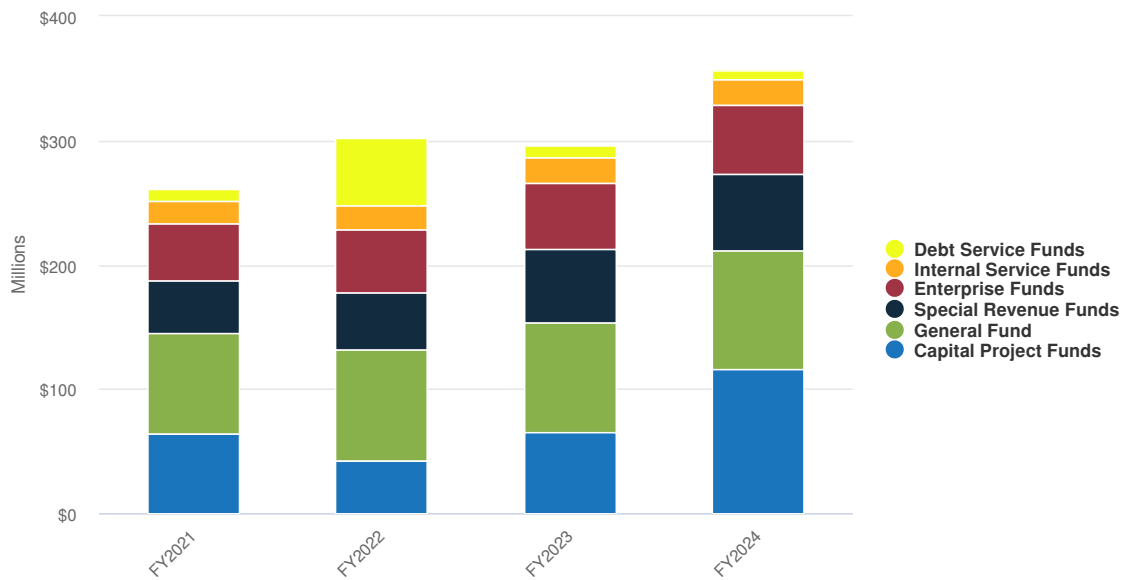
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|----------------------|----------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Taxes, Property | \$70,342,467 | \$71,381,363 | \$73,584,596 | \$75,618,242 | 2.8% |
| Taxes, General Sales | \$75,245,505 | \$78,327,808 | \$55,200,000 | \$82,958,304 | 50.3% |
| Taxes, Other | \$12,092,915 | \$13,327,235 | \$12,647,500 | \$15,841,930 | 25.3% |
| Licenses & Permits | \$3,000,999 | \$2,942,688 | \$2,526,749 | \$3,509,163 | 38.9% |
| Intergovernmental | \$13,745,732 | \$14,906,993 | \$35,695,329 | \$38,918,550 | 9% |
| Charges For Services | \$70,266,194 | \$74,366,233 | \$74,861,245 | \$77,191,176 | 3.1% |
| Fines & Forfeitures | \$1,942,714 | \$1,936,425 | \$1,959,500 | \$1,859,500 | -5.1% |
| Investment Income | \$51,099 | -\$5,228,596 | \$611,500 | \$618,254 | 1.1% |
| Contributions & Donations | \$8,601,487 | \$7,696,828 | \$113,000 | \$138,000 | 22.1% |
| Miscellaneous | \$2,038,615 | \$3,141,054 | \$2,367,384 | \$2,500,276 | 5.6% |
| Use Of Reserves | \$0 | \$0 | \$29,281,447 | \$51,980,120 | 77.5% |
| Other Financing Sources | \$27,032,956 | \$70,199,874 | \$7,562,336 | \$5,213,917 | -31.1% |
| Total Revenue Source: | \$284,360,682 | \$332,997,904 | \$296,410,586 | \$356,347,432 | 20.2% |

Expenditures by Fund Type

Budgeted Expenditures by Fund Type



Budgeted and Historical Expenditures by Fund Type

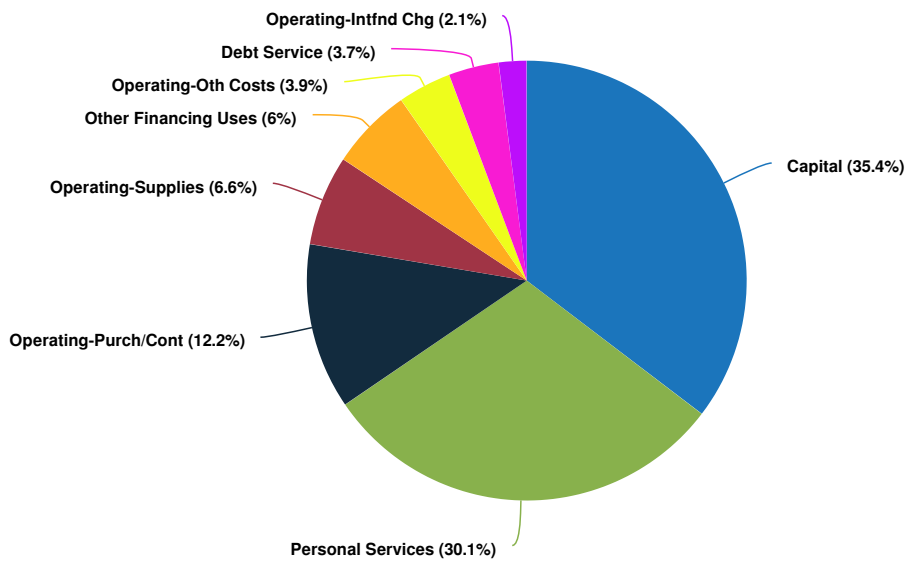


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| General Fund | | | | | |
| Personal Services | \$46,325,986 | \$50,083,210 | \$55,839,681 | \$58,605,687 | 5% |
| Operating-Supplies | \$7,099,380 | \$8,210,208 | \$7,163,450 | \$8,135,770 | 13.6% |
| Operating-Purch/Cont | \$12,835,852 | \$11,415,756 | \$12,436,277 | \$14,187,494 | 14.1% |
| Operating-Oth Costs | \$2,565,463 | \$2,675,536 | \$5,179,025 | \$5,743,386 | 10.9% |
| Operating-Intfnd Chg | \$2,203,288 | \$2,350,451 | \$2,200,242 | \$2,119,850 | -3.7% |
| Debt Service | \$0 | \$78,576 | \$0 | \$0 | 0% |
| Other Financing Uses | \$9,481,516 | \$13,101,533 | \$4,447,053 | \$4,980,126 | 12% |
| Capital | \$290,220 | \$1,052,309 | \$1,389,124 | \$1,403,651 | 1% |
| Intergovernmental | \$12,726 | \$0 | \$0 | \$0 | 0% |
| Total General Fund: | \$80,814,430 | \$88,967,579 | \$88,654,852 | \$95,175,964 | 7.4% |
| Special Revenue Funds | | | | | |
| Personal Services | \$20,224,165 | \$23,627,761 | \$26,666,096 | \$27,744,058 | 4% |
| Operating-Supplies | \$3,998,979 | \$4,526,501 | \$5,057,369 | \$5,652,541 | 11.8% |
| Operating-Purch/Cont | \$5,523,850 | \$5,417,330 | \$5,850,923 | \$6,915,407 | 18.2% |
| Operating-Oth Costs | \$2,731,505 | \$3,042,020 | \$16,187,803 | \$2,969,512 | -81.7% |
| Operating-Intfnd Chg | \$2,364,657 | \$2,479,430 | \$2,297,858 | \$2,468,041 | 7.4% |
| Other Financing Uses | \$6,149,434 | \$5,362,293 | \$1,354,154 | \$14,212,597 | 949.6% |
| Capital | \$1,010,247 | \$1,888,611 | \$844,900 | \$2,140,000 | 153.3% |
| Intergovernmental | \$2,122 | \$0 | \$0 | \$0 | 0% |
| Debt Service | \$0 | \$193,707 | \$0 | \$0 | 0% |
| Total Special Revenue Funds: | \$42,004,959 | \$46,537,651 | \$58,259,103 | \$62,102,156 | 6.6% |
| Capital Project Funds | | | | | |
| Operating-Purch/Cont | \$689,481 | \$260,013 | \$22,610 | \$164,437 | 627.3% |
| Other Financing Uses | \$11,162,194 | \$5,149,457 | \$5,197,114 | \$2,265,317 | -56.4% |
| Capital | \$49,262,585 | \$32,678,583 | \$55,555,966 | \$108,407,081 | 95.1% |
| Personal Services | \$502,329 | \$503,008 | \$564,300 | \$633,374 | 12.2% |
| Operating-Supplies | \$6,152 | \$5,840 | \$10,098 | \$19,350 | 91.6% |
| Operating-Oth Costs | \$2,451,431 | \$3,754,601 | \$3,950,000 | \$4,846,800 | 22.7% |
| Total Capital Project Funds: | \$64,074,173 | \$42,351,503 | \$65,300,088 | \$116,336,359 | 78.2% |
| Debt Service Funds | | | | | |
| Operating-Purch/Cont | \$3,350 | \$2,200 | \$3,000 | \$2,600 | -13.3% |
| Debt Service | \$10,066,930 | \$9,617,754 | \$10,162,650 | \$6,877,265 | -32.3% |
| Other Financing Uses | \$0 | \$44,466,334 | \$0 | \$0 | 0% |
| Total Debt Service Funds: | \$10,070,280 | \$54,086,288 | \$10,165,650 | \$6,879,865 | -32.3% |
| Enterprise Funds | | | | | |
| Personal Services | \$12,818,104 | \$15,113,445 | \$16,581,135 | \$17,514,598 | 5.6% |
| Operating-Supplies | \$7,279,905 | \$8,014,993 | \$7,260,427 | \$9,650,347 | 32.9% |
| Operating-Purch/Cont | \$4,741,922 | \$5,571,546 | \$5,835,924 | \$6,728,290 | 15.3% |

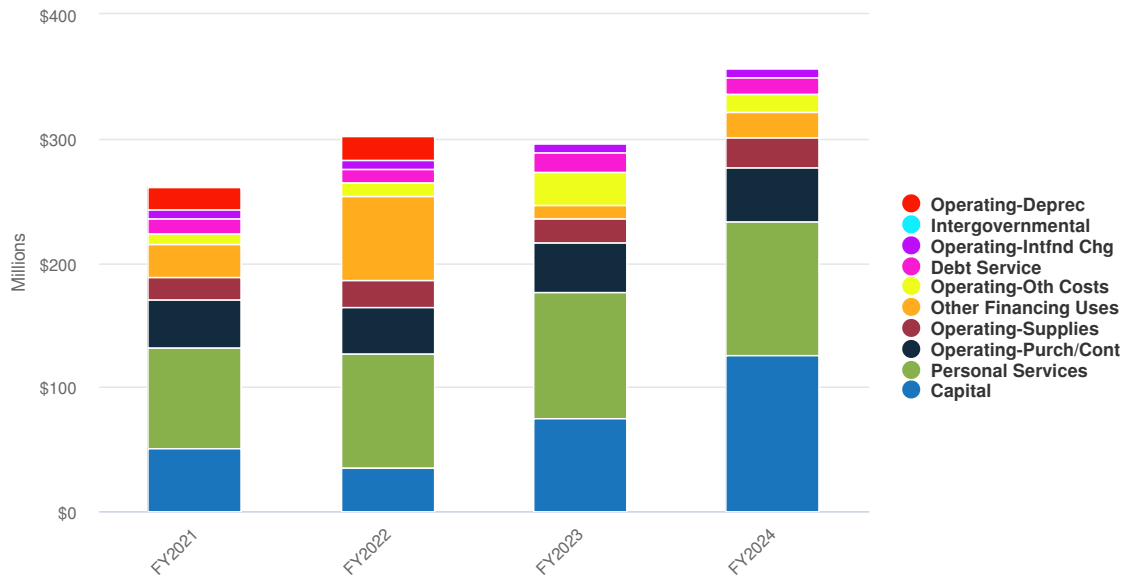
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------------|----------------------|----------------------|-----------------------|-----------------------|--|
| Operating-Oth Costs | \$761,921 | \$821,981 | \$685,000 | \$464,806 | -32.1% |
| Operating-Intfnd Chg | \$2,398,571 | \$2,368,045 | \$2,688,862 | \$2,717,420 | 1.1% |
| Operating-Deprec | \$16,557,373 | \$17,323,001 | \$0 | \$0 | 0% |
| Debt Service | \$1,837,684 | \$1,656,636 | \$6,253,698 | \$6,253,698 | 0% |
| Other Financing Uses | \$66,825 | \$196,272 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$14,415,748 | \$11,452,853 | -20.6% |
| Intergovernmental | \$4,385 | \$0 | \$0 | \$0 | 0% |
| Total Enterprise Funds: | \$46,466,689 | \$51,065,919 | \$53,720,794 | \$54,782,012 | 2% |
| Internal Service Funds | | | | | |
| Personal Services | \$1,728,856 | \$1,848,603 | \$1,929,566 | \$2,804,922 | 45.4% |
| Operating-Purch/Cont | \$13,916,226 | \$15,421,671 | \$15,983,573 | \$15,424,298 | -3.5% |
| Operating-Supplies | \$158,448 | \$154,679 | \$188,750 | \$217,000 | 15% |
| Other Financing Uses | \$77,137 | \$25,407 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$2,208,210 | \$2,624,856 | 18.9% |
| Intergovernmental | \$56 | \$0 | \$0 | \$0 | 0% |
| Operating-Deprec | \$1,593,624 | \$1,661,304 | \$0 | \$0 | 0% |
| Total Internal Service Funds: | \$17,474,346 | \$19,111,664 | \$20,310,099 | \$21,071,076 | 3.7% |
| Total: | \$260,904,878 | \$302,120,605 | \$296,410,586 | \$356,347,432 | 20.2% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|----------------------|----------------------|-----------------------|-----------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$81,599,440 | \$91,176,027 | \$101,580,778 | \$107,302,639 | 5.6% |
| Operating-Supplies | \$18,542,864 | \$20,912,222 | \$19,680,094 | \$23,675,008 | 20.3% |
| Operating-Purch/Cont | \$37,710,681 | \$38,088,517 | \$40,132,307 | \$43,422,526 | 8.2% |
| Operating-Oth Costs | \$8,510,320 | \$10,294,138 | \$26,001,828 | \$14,024,504 | -46.1% |
| Operating-Intfnd Chg | \$6,966,516 | \$7,197,925 | \$7,186,962 | \$7,305,311 | 1.6% |
| Operating-Deprec | \$18,150,996 | \$18,984,304 | \$0 | \$0 | 0% |
| Debt Service | \$11,904,615 | \$11,546,674 | \$16,416,348 | \$13,130,963 | -20% |
| Other Financing Uses | \$26,937,107 | \$68,301,296 | \$10,998,321 | \$21,458,040 | 95.1% |
| Capital | \$50,563,052 | \$35,619,503 | \$74,413,948 | \$126,028,441 | 69.4% |
| Intergovernmental | \$19,288 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$260,904,878 | \$302,120,605 | \$296,410,586 | \$356,347,432 | 20.2% |

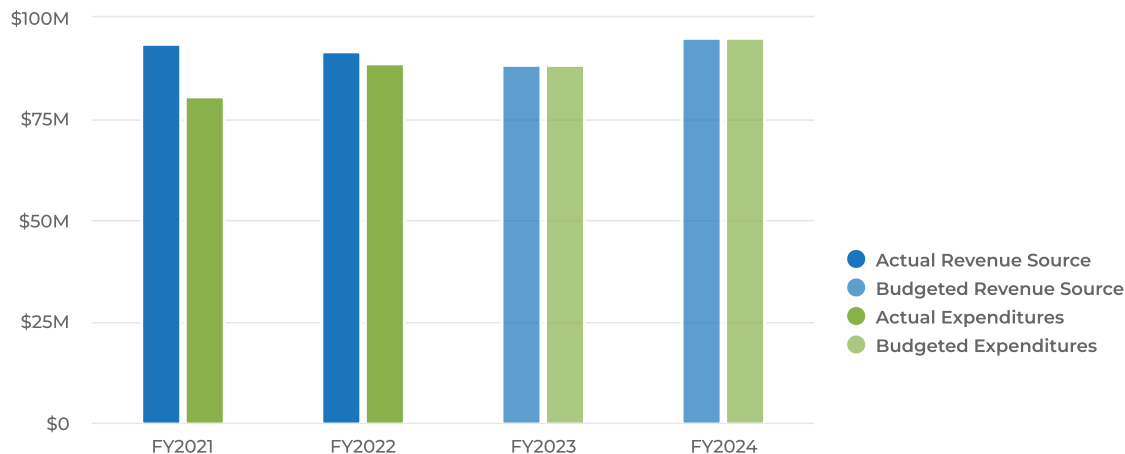


General Fund

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.

Summary

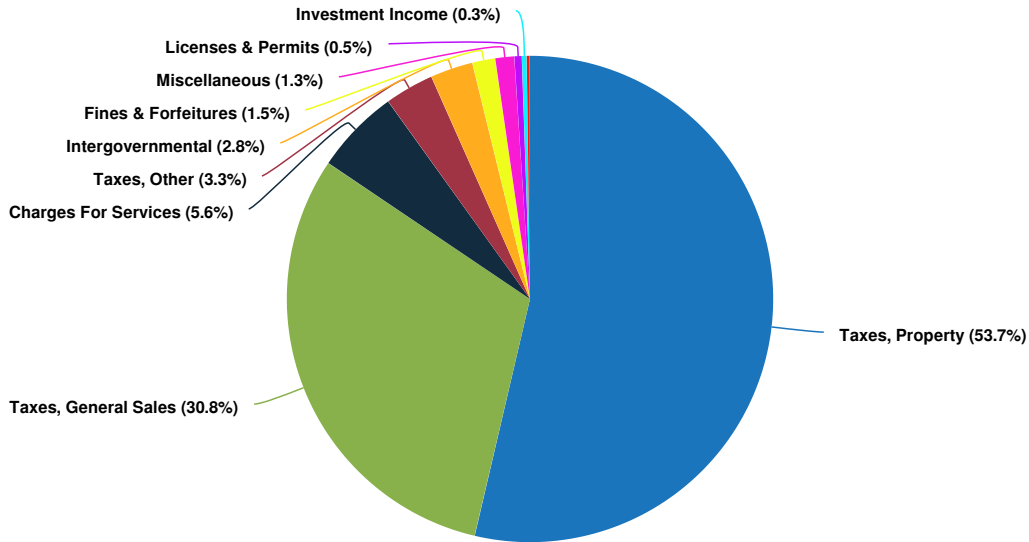
The County is projecting a \$95.18M General Fund budget in FY2024, which represents a 7.4% increase over the prior year.



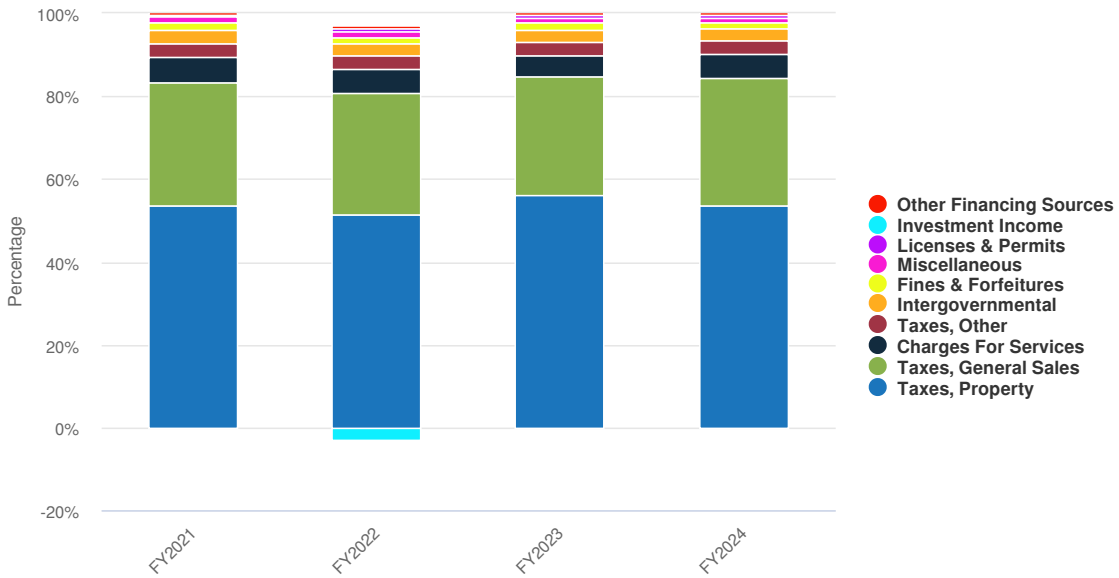
Revenues by Source - General Fund

The General Fund revenues are derived primarily from taxes: property and other taxes account for 57.0% and local option sales taxes account for 30.8%, for a total of 87.8% 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 by Source



Budgeted and Historical Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Taxes, Property | \$50,058,821 | \$50,345,793 | \$49,813,469 | \$51,078,999 | 2.5% |
| Taxes, General Sales | \$27,783,634 | \$28,531,303 | \$25,200,000 | \$29,293,304 | 16.2% |
| Taxes, Other | \$3,038,528 | \$3,203,354 | \$2,705,000 | \$3,105,000 | 14.8% |
| Licenses & Permits | \$473,005 | \$530,569 | \$450,000 | \$475,000 | 5.6% |
| Intergovernmental | \$3,354,473 | \$2,771,689 | \$2,700,487 | \$2,700,765 | 0% |
| Charges For Services | \$5,817,765 | \$5,975,027 | \$4,650,000 | \$5,375,000 | 15.6% |
| Fines & Forfeitures | \$1,620,384 | \$1,481,997 | \$1,548,500 | \$1,448,500 | -6.5% |
| Investment Income | \$31,997 | -\$2,949,219 | \$300,000 | \$300,000 | 0% |
| Miscellaneous | \$1,326,552 | \$1,393,539 | \$1,087,396 | \$1,199,396 | 10.3% |
| Other Financing Sources | \$227,696 | \$688,072 | \$200,000 | \$200,000 | 0% |
| Total Revenue Source: | \$93,732,854 | \$91,972,123 | \$88,654,852 | \$95,175,964 | 7.4% |

Tax Digest - Maintenance and Operations

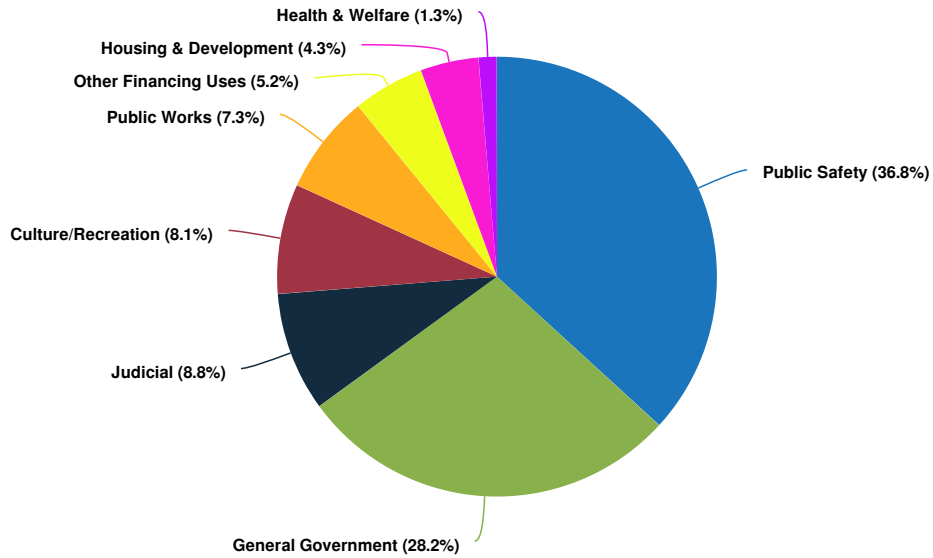
The County continues to experience moderate growth each year in the tax digest. Because of this growth, the County has been able to roll back the millage rate for 4 of the past 5 years. For Calendar year 2023, the tax digest for maintenance and operations grew by 13.52% and the millage rate was reduced by 0.252 mills.

| CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY | | | | | | | | |
|---|--|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Countywide Area | COUNTY WIDE | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| | VALUE | Real & Personal | 5,647,923,800 | 5,989,377,556 | 6,330,468,169 | 6,779,226,041 | 7,815,044,318 | 8,906,176,833 |
| | | Motor Vehicles | 105,681,360 | 85,807,370 | 81,900,920 | 59,095,520 | 53,868,880 | 54,095,120 |
| | | Mobile Homes | 8,195,396 | 8,611,755 | 8,432,549 | 8,618,850 | 10,670,332 | 12,251,800 |
| | | Timber - 100% | 2,360,103 | 1,688,111 | 2,828,060 | 2,173,706 | 3,131,834 | 1,598,146 |
| | | Heavy Duty Equipment | 239,796 | 349,898 | 256,678 | 1,330,024 | 521,775 | 512,409 |
| | | Gross Digest | 5,764,400,455 | 6,085,834,690 | 6,423,886,376 | 6,850,444,141 | 7,883,237,139 | 8,974,634,308 |
| | | Less Exemptions | 510,159,750 | 549,160,657 | 559,905,315 | 593,973,715 | 656,260,523 | 770,634,520 |
| | NET DIGEST VALUE | 5,254,240,705 | 5,536,674,033 | 5,863,981,061 | 6,256,470,426 | 7,226,976,616 | 8,203,999,788 | |
| | % change | | 5.38% | 5.91% | 6.69% | 15.51% | 13.52% | |
| RATE | Gross Maintenance & Operation Millage | 9.4630 | 9.3800 | 9.4580 | 9.6760 | 8.8730 | 8.4950 | |
| | Less Rollback (Local Option Sales Tax) | 3.3720 | 3.3810 | 3.4590 | 3.9930 | 3.7260 | 3.6000 | |
| | NET M&O MILLAGE RATE | 6.0910 | 5.9990 | 5.9990 | 5.6830 | 5.1470 | 4.8950 | |
| | change | | (0.092) | - | (0.316) | (0.536) | (0.252) | |

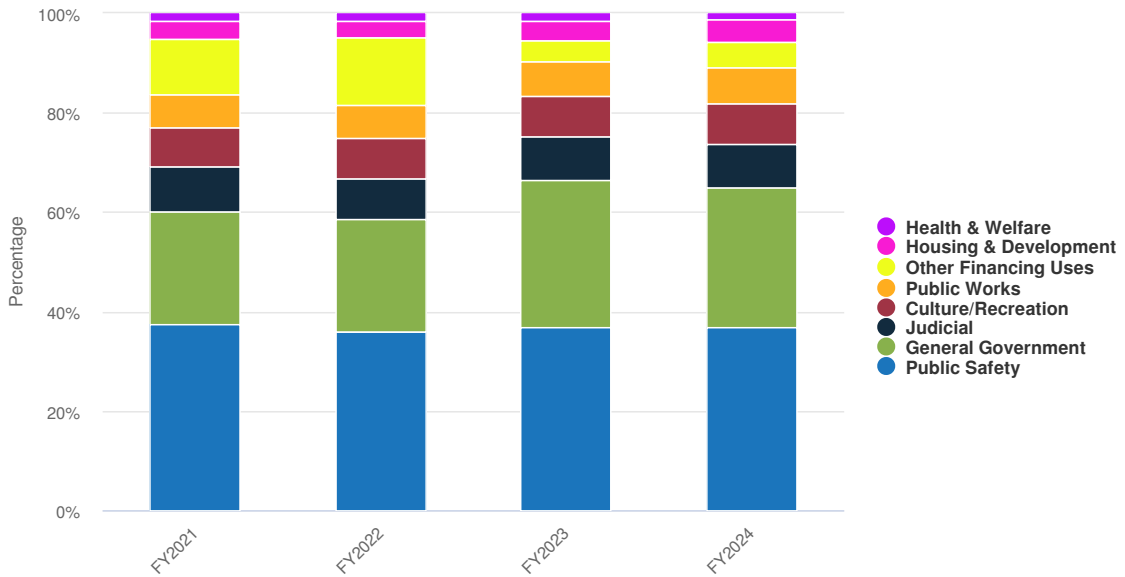
Expenditures by Function - General Fund

Public Safety continues to be a top priority for the County, at 36.8% of the General Fund budget.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

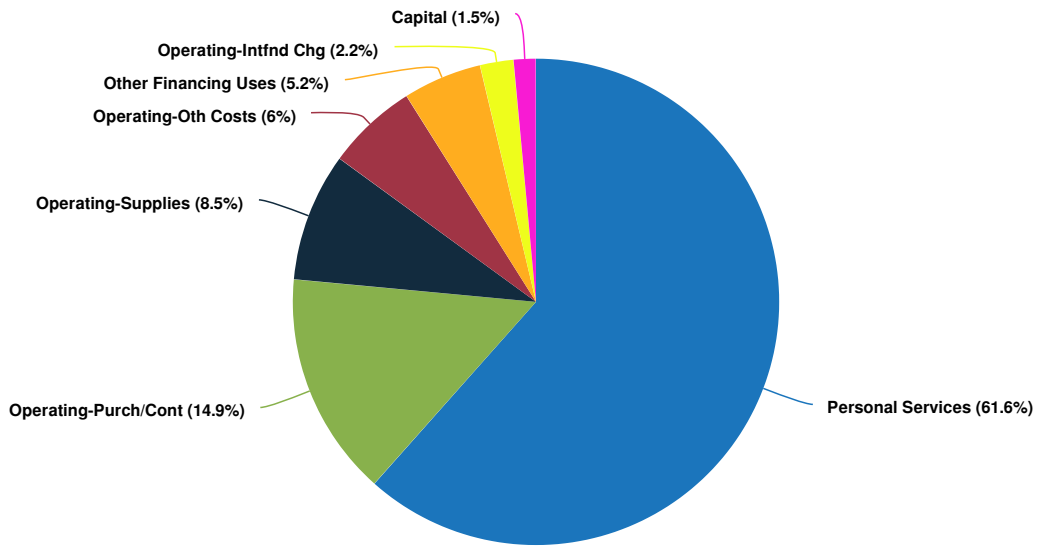


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Board Of Commissioners | \$5,290,966 | \$6,000,296 | \$4,946,808 | \$4,288,434 | -13.3% |
| Finance | \$917,574 | \$1,092,293 | \$1,183,007 | \$1,323,410 | 11.9% |
| Procurement/Distribution | \$588,692 | \$600,147 | \$586,308 | \$613,070 | 4.6% |
| Contingency | \$0 | \$0 | \$2,281,072 | \$2,254,843 | -1.1% |
| Information Technology | \$4,525,038 | \$4,959,164 | \$5,574,742 | \$5,710,685 | 2.4% |
| County Administrator | \$1,147,063 | \$1,120,152 | \$1,146,669 | \$1,184,703 | 3.3% |
| Board Of Elections | \$1,152,776 | \$919,466 | \$838,100 | \$1,437,576 | 71.5% |
| General Overhead | \$0 | \$0 | \$2,781,000 | \$3,005,000 | 8.1% |
| New Appropriation Request | \$0 | \$0 | \$1,376,970 | \$1,375,000 | -0.1% |
| Human Resources | \$815,310 | \$801,700 | \$873,064 | \$895,121 | 2.5% |
| Tax Commissioner | \$2,062,154 | \$2,297,029 | \$2,430,885 | \$2,478,679 | 2% |
| Tax Assessor | \$1,903,875 | \$2,223,991 | \$2,293,618 | \$2,243,205 | -2.2% |
| Total General Government: | \$18,403,447 | \$20,014,237 | \$26,312,243 | \$26,809,726 | 1.9% |
| Judicial | | | | | |
| Board Of Equalization | \$0 | \$0 | \$12,000 | \$12,000 | 0% |
| Clerk Of Superior Court | \$1,772,837 | \$1,982,228 | \$2,165,362 | \$2,210,021 | 2.1% |
| Office Of Superior Court | \$827,480 | \$1,027,637 | \$1,029,135 | \$1,131,003 | 9.9% |
| Probate Court | \$958,737 | \$938,180 | \$959,894 | \$977,147 | 1.8% |
| Juvenile Court | \$1,495,967 | \$1,187,925 | \$1,152,876 | \$1,232,817 | 6.9% |
| Magistrate Court | \$1,022,117 | \$1,092,008 | \$1,083,341 | \$1,126,674 | 4% |
| District Attorney | \$1,275,557 | \$727,947 | \$827,214 | \$927,561 | 12.1% |
| Public Defender | \$0 | \$461,261 | \$651,964 | \$734,766 | 12.7% |
| Total Judicial: | \$7,352,694 | \$7,417,186 | \$7,881,786 | \$8,351,989 | 6% |
| Public Safety | | | | | |
| Sheriff'S Office | \$17,626,253 | \$18,156,882 | \$18,294,138 | \$19,021,947 | 4% |
| Detention Center | \$10,622,022 | \$11,636,777 | \$11,755,329 | \$13,102,677 | 11.5% |
| Emergency Services | \$385,495 | \$369,042 | \$461,160 | \$509,332 | 10.4% |
| Emergency Medical Services | \$650,000 | \$775,000 | \$850,000 | \$1,150,000 | 35.3% |
| Animal Services | \$795,061 | \$901,687 | \$969,360 | \$975,793 | 0.7% |
| Coroner | \$167,285 | \$212,708 | \$251,624 | \$272,516 | 8.3% |
| Total Public Safety: | \$30,246,115 | \$32,052,095 | \$32,581,611 | \$35,032,265 | 7.5% |
| Public Works | | | | | |
| Roads & Bridges | \$2,503,086 | \$2,678,638 | \$2,550,356 | \$2,932,593 | 15% |
| Fleet Services | \$1,443,115 | \$1,634,824 | \$1,702,025 | \$1,879,129 | 10.4% |
| Facility Maintenance | \$1,522,027 | \$1,730,642 | \$1,889,184 | \$1,973,888 | 4.5% |
| Special Projects | \$71,498 | \$76,559 | \$163,377 | \$171,587 | 5% |
| Total Public Works: | \$5,539,726 | \$6,120,664 | \$6,304,942 | \$6,957,197 | 10.3% |

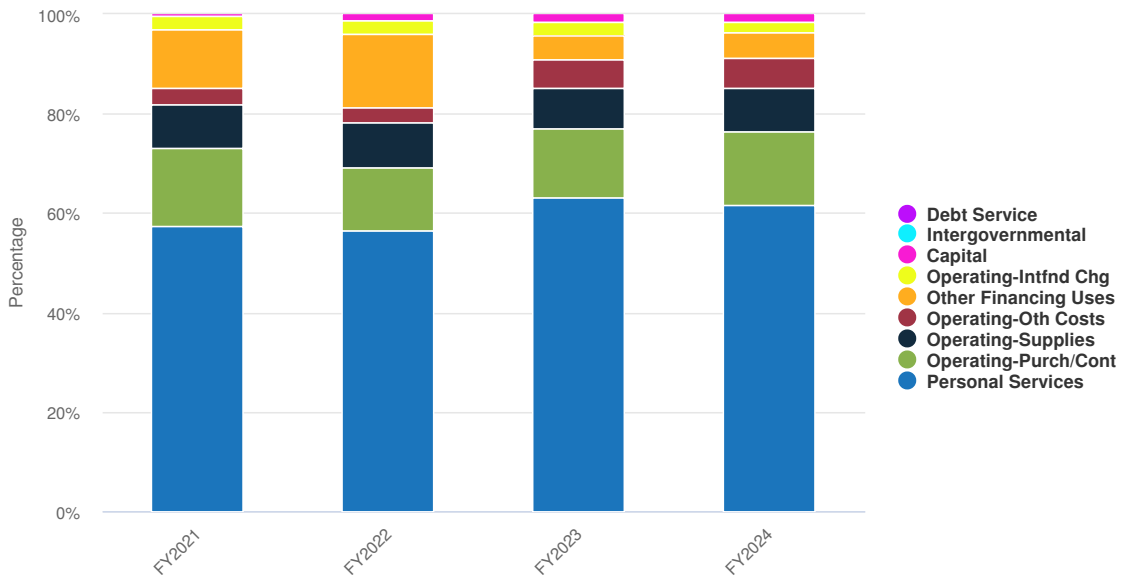
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|---------------------|---------------------|-----------------------|-----------------------|--|
| Health & Welfare | | | | | |
| Public Transit | \$608,553 | \$735,277 | \$738,403 | \$775,504 | 5% |
| Health Department | \$434,614 | \$434,614 | \$434,614 | \$434,614 | 0% |
| Family & Children Services (Df | \$72,885 | \$72,884 | \$72,884 | \$72,884 | 0% |
| Total Health & Welfare: | \$1,116,052 | \$1,242,775 | \$1,245,901 | \$1,283,002 | 3% |
| | | | | | |
| Culture/Recreation | | | | | |
| Community Services | \$814,936 | \$829,814 | \$843,183 | \$795,429 | -5.7% |
| Libraries | \$2,102,131 | \$2,339,363 | \$2,500,000 | \$2,500,000 | 0% |
| Parks & Recreation | \$3,253,475 | \$3,862,610 | \$3,745,450 | \$4,395,055 | 17.3% |
| Total Culture/Recreation: | \$6,170,542 | \$7,031,786 | \$7,088,633 | \$7,690,484 | 8.5% |
| | | | | | |
| Housing & Development | | | | | |
| Environmental Services | \$304,774 | \$305,517 | \$311,231 | \$309,895 | -0.4% |
| Economic Development | \$561,545 | \$612,686 | \$655,000 | \$1,348,294 | 105.8% |
| Planning | \$786,589 | \$739,533 | \$867,456 | \$755,484 | -12.9% |
| Code Compliance | \$535,739 | \$539,881 | \$703,596 | \$747,016 | 6.2% |
| Plan Review | \$302,034 | \$349,228 | \$297,750 | \$307,310 | 3.2% |
| Extension Service | \$202,501 | \$224,974 | \$289,627 | \$308,752 | 6.6% |
| Engineering Inspections | \$229,376 | \$263,237 | \$268,406 | \$272,324 | 1.5% |
| Forestry | \$15,927 | \$15,769 | \$22,100 | \$22,100 | 0% |
| Total Housing & Development: | \$2,938,486 | \$3,050,825 | \$3,415,166 | \$4,071,175 | 19.2% |
| | | | | | |
| Other Financing Uses | | | | | |
| Transfers | \$9,047,367 | \$12,038,009 | \$3,824,570 | \$4,980,126 | 30.2% |
| Total Other Financing Uses: | \$9,047,367 | \$12,038,009 | \$3,824,570 | \$4,980,126 | 30.2% |
| Total Expenditures: | \$80,814,430 | \$88,967,579 | \$88,654,852 | \$95,175,964 | 7.4% |

Expenditures by Expense Type - General Fund

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



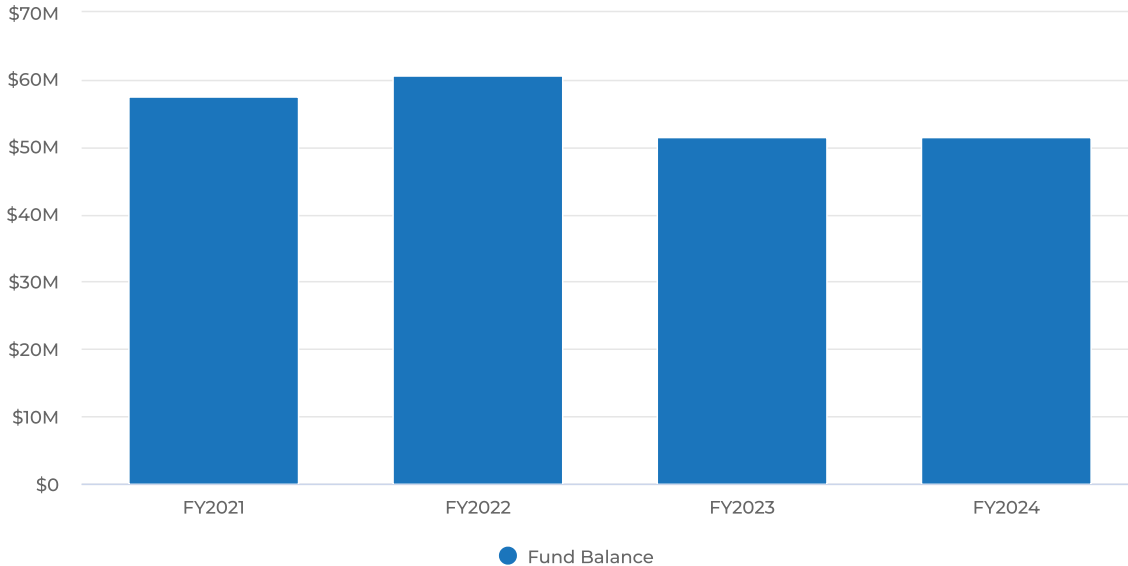
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$46,325,986 | \$50,083,210 | \$55,839,681 | \$58,605,687 | 5% |
| Operating-Supplies | \$7,099,380 | \$8,210,208 | \$7,163,450 | \$8,135,770 | 13.6% |
| Operating-Purch/Cont | \$12,835,852 | \$11,415,756 | \$12,436,277 | \$14,187,494 | 14.1% |
| Operating-Oth Costs | \$2,565,463 | \$2,675,536 | \$5,179,025 | \$5,743,386 | 10.9% |
| Operating-Intfnd Chg | \$2,203,288 | \$2,350,451 | \$2,200,242 | \$2,119,850 | -3.7% |
| Debt Service | \$0 | \$78,576 | \$0 | \$0 | 0% |
| Other Financing Uses | \$9,481,516 | \$13,101,533 | \$4,447,053 | \$4,980,126 | 12% |
| Capital | \$290,220 | \$1,052,309 | \$1,389,124 | \$1,403,651 | 1% |
| Intergovernmental | \$12,726 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$80,814,430 | \$88,967,579 | \$88,654,852 | \$95,175,964 | 7.4% |

Fund Balance

GENERAL FUND FUND BALANCE
 Prepared by: Financial Services Division
 As of June 30, 2023

| | <u>Total</u> | <u>Per Day</u> |
|---|---------------------|----------------|
| FY 2023/2024 proposed budget | \$95,175,964 | \$260,756 |
| <i>Nonspendable:</i> | | |
| Marshall Square Property (6.95 acres) | \$1,670,673 | |
| Advance to Communications Utility | \$3,000,000 | |
| Inventory/prepaid items | \$300,189 | |
| | <u>\$4,970,862</u> | <u>19.06</u> |
| <i>Assigned to:</i> | | |
| Risk Management: | | |
| Extraordinary Losses | \$500,000 | |
| Catastrophic Leave | \$500,000 | |
| Interfund transfers: | | |
| Medical Fund Transfer | \$500,000 | |
| Fleet Fund Transfer | \$1,000,000 | |
| | <u>\$2,500,000</u> | <u>9.59</u> |
| <i>Unassigned:</i> | | |
| Minimum fund balance (formerly operating reserve) | \$26,075,607 | 100.00 |
| Other | \$4,569,536 | 17.52 |
| FY 2023 operating budget surplus | \$13,459,108 | 51.62 |
| Total unassigned | <u>\$44,104,251</u> | <u>169.14</u> |
| Total 6/30/2023, proposed | \$51,575,113 | 197.79 |

Projections



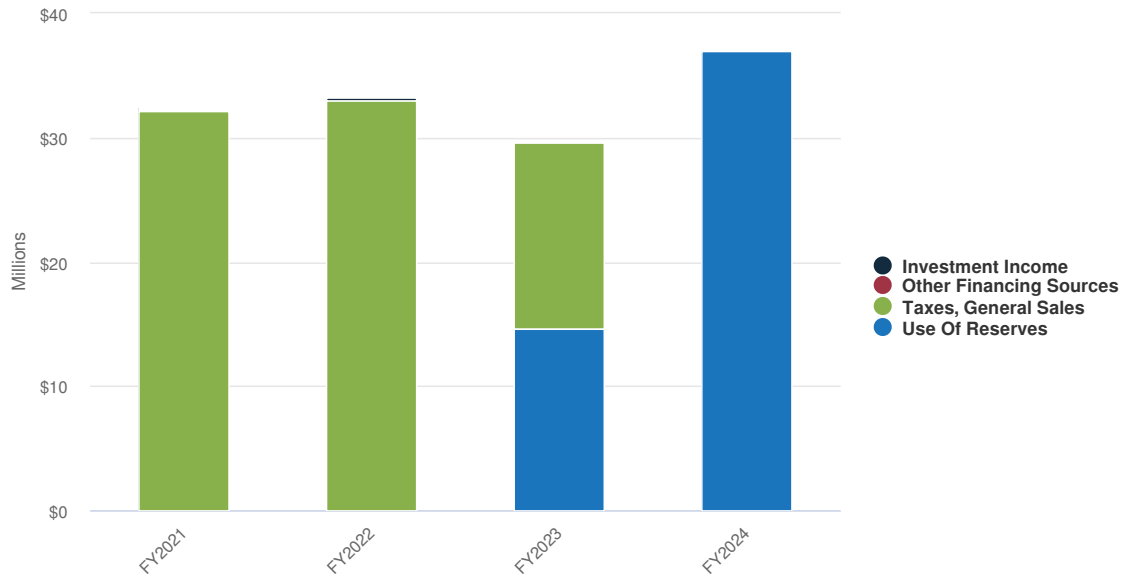


**2017-2022
SPLOST Fund -
Major Fund**

This fund accounts for financial resources to be used for the acquisition or construction of major capital facilities financed with proceeds from the 2017-2022 SPLOST.

Revenues by Source

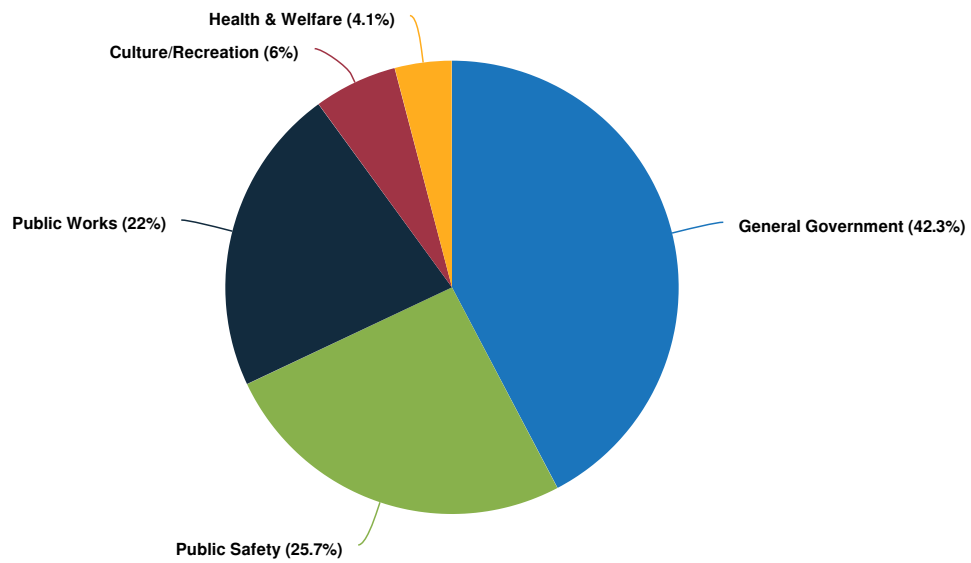
Budgeted and Historical Revenues by Source



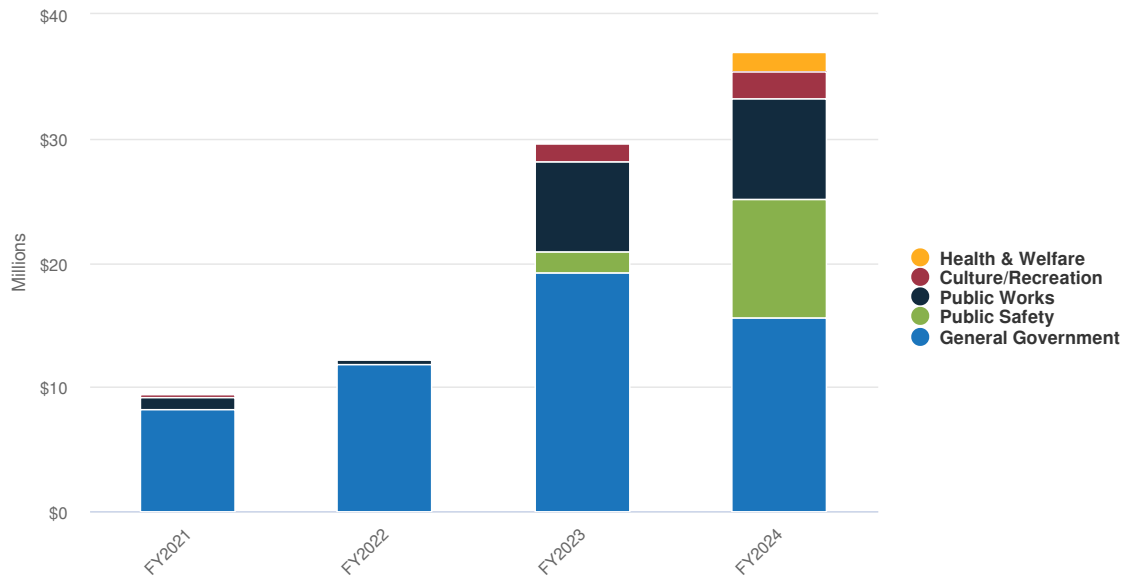
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Taxes, General Sales | \$32,103,054 | \$32,983,922 | \$15,000,000 | \$0 | -100% |
| Investment Income | \$94,844 | \$258,162 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$14,608,683 | \$36,931,532 | 152.8% |
| Other Financing Sources | \$211,974 | \$14,258 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$32,409,872 | \$33,256,343 | \$29,608,683 | \$36,931,532 | 24.7% |

Expenditures by Function - 2017/2022 SPLOST Fund

Budgeted Expenditures by Function



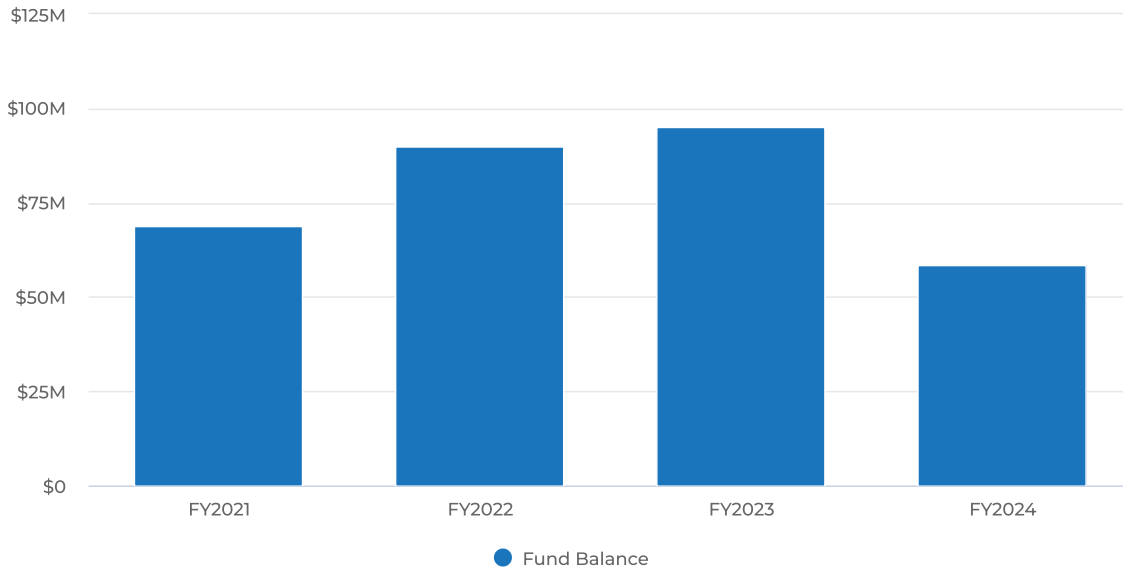
Budgeted and Historical Expenditures by Function



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|--------------------|---------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| 2017-2022 Splost | \$5,290,178 | \$5,129,357 | \$5,197,114 | \$2,265,317 | -56.4% |
| Buildings - 17-22 Splost | \$105,519 | \$324,331 | \$200,000 | \$344,347 | 72.2% |
| It & Broadband - 17-22 Splost | \$0 | \$59,069 | \$1,800,000 | \$1,666,043 | -7.4% |
| County Wide - 17-22 Splost | \$280,691 | \$3,214,580 | \$10,021,919 | \$11,300,000 | 12.8% |
| Project Mgmt - 17-22 Splost | \$41,266 | \$43,313 | \$43,447 | \$46,989 | 8.2% |
| Municipal Projects | \$2,451,431 | \$3,079,096 | \$1,950,000 | \$0 | -100% |
| Public Safety - 17-22 Splost | \$0 | \$25,030 | \$1,700,000 | \$9,485,577 | 458% |
| Transportation - 17-22 Splost | \$166,751 | \$364,798 | \$3,600,100 | \$3,894,923 | 8.2% |
| Utilities 17-22 Splost | \$890,050 | \$17,926 | \$3,682,103 | \$4,228,336 | 14.8% |
| Public Health - 17-11 Splost | \$0 | \$0 | \$0 | \$1,500,000 | N/A |
| Community Svcs - 17-22 Splost | \$184,163 | \$97,093 | \$1,414,000 | \$2,200,000 | 55.6% |
| Total Expenditures: | \$9,410,050 | \$12,354,594 | \$29,608,683 | \$36,931,532 | 24.7% |

Fund Balance

Projections



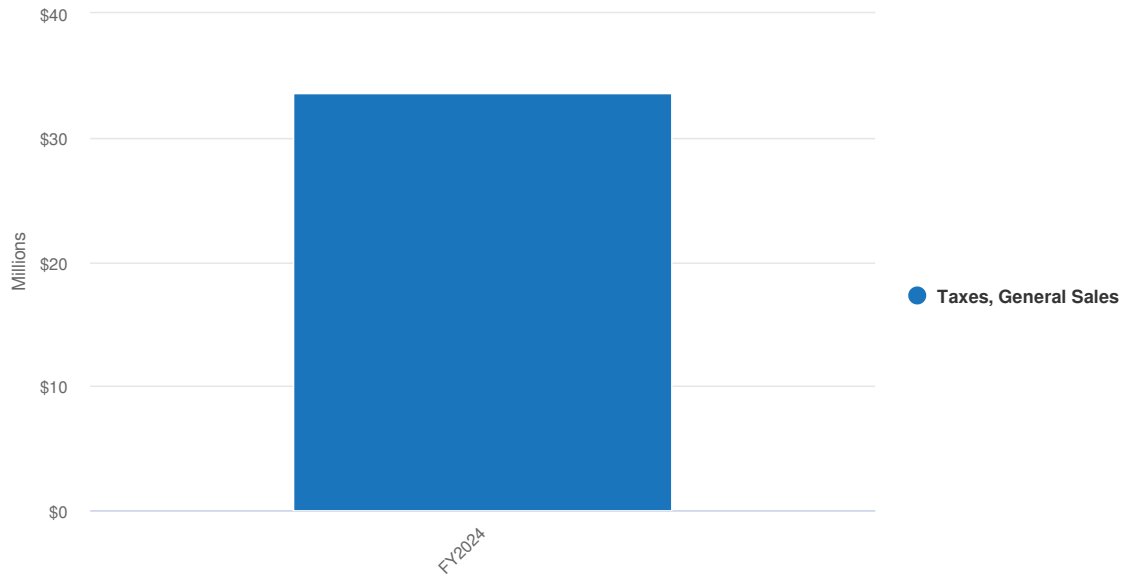


**2023-2028
SPLOST Fund -
Major**

This fund accounts for financial resources to be used for the acquisition or construction of major capital facilities financed with proceeds from the 2023-2028 SPLOST.

Revenues by Source

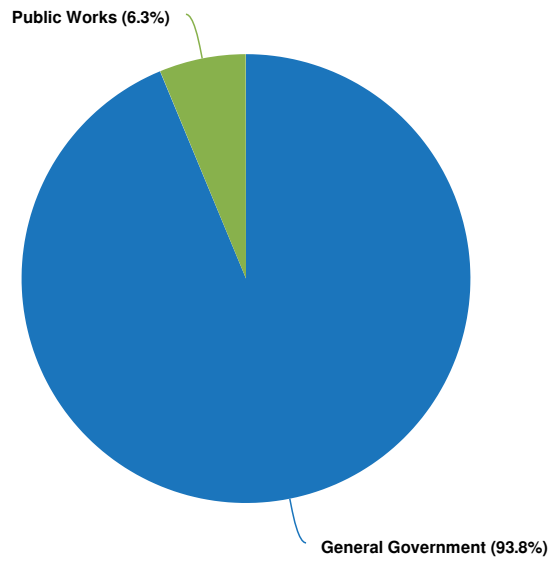
Budgeted and Historical Revenues by Source



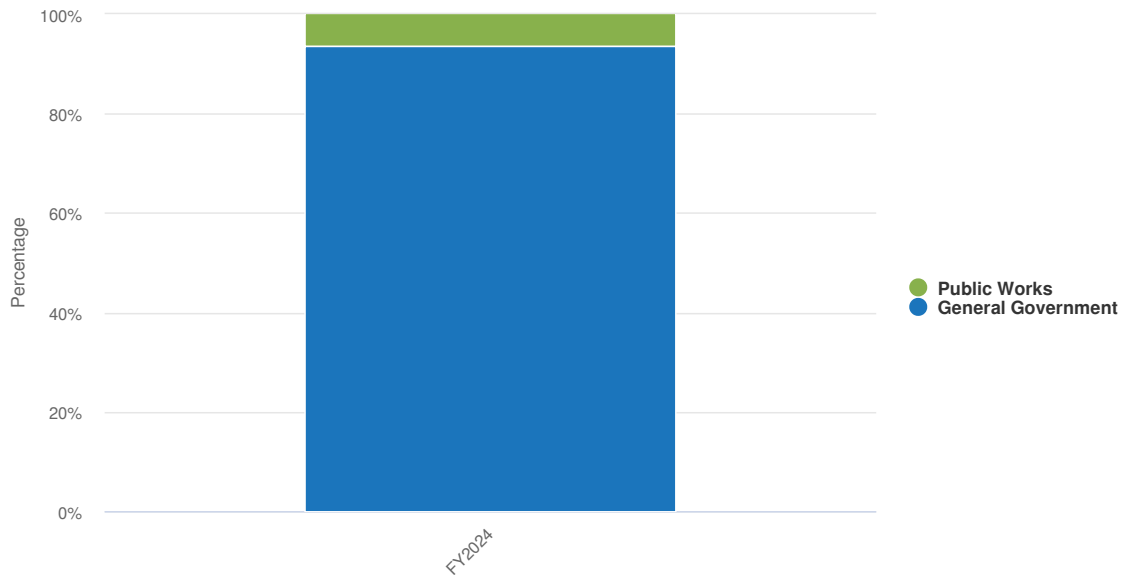
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------|---------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Taxes, General Sales | \$0 | \$0 | \$0 | \$33,600,000 | N/A |
| Total Revenue Source: | \$0 | \$0 | \$0 | \$33,600,000 | N/A |

Expenditures by Function - 2023/2028 SPLOST Fund

Budgeted Expenditures by Function

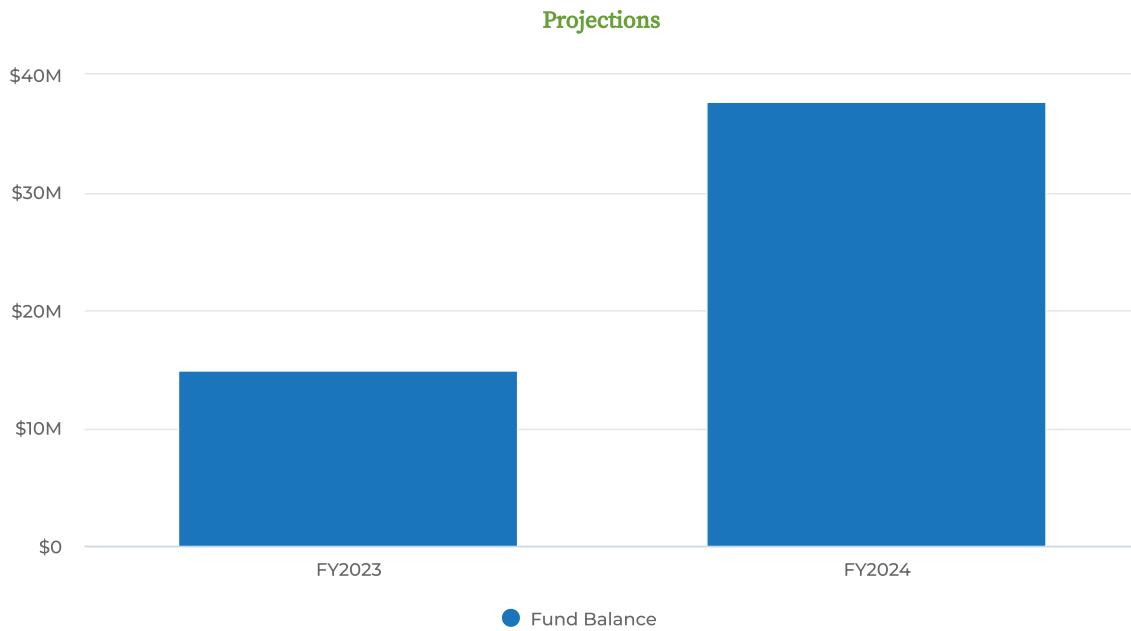


Budgeted and Historical Expenditures by Function



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------|---------------|---------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| 2023-2028 SPLOST | \$0 | \$0 | \$0 | \$26,500,000 | N/A |
| County Wide Projects | \$0 | \$0 | \$0 | \$5,000,000 | N/A |
| Storm Water | \$0 | \$0 | \$0 | \$1,100,000 | N/A |
| Transportation | \$0 | \$0 | \$0 | \$1,000,000 | N/A |
| Total Expenditures: | \$0 | \$0 | \$0 | \$33,600,000 | N/A |

Fund Balance



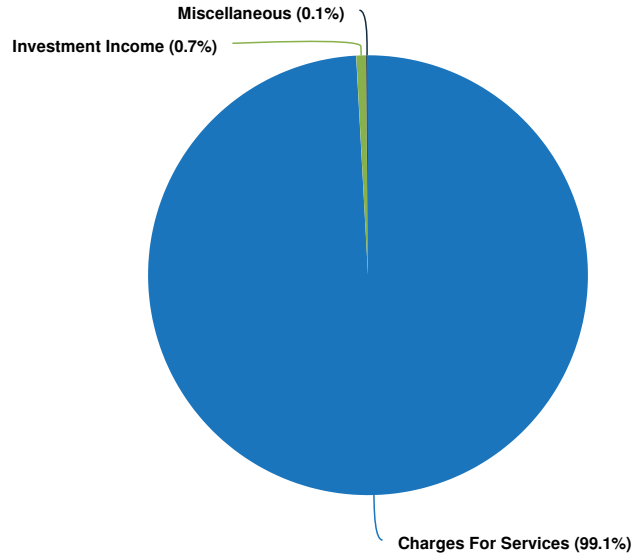


Water and Sewer Utility - Major Fund

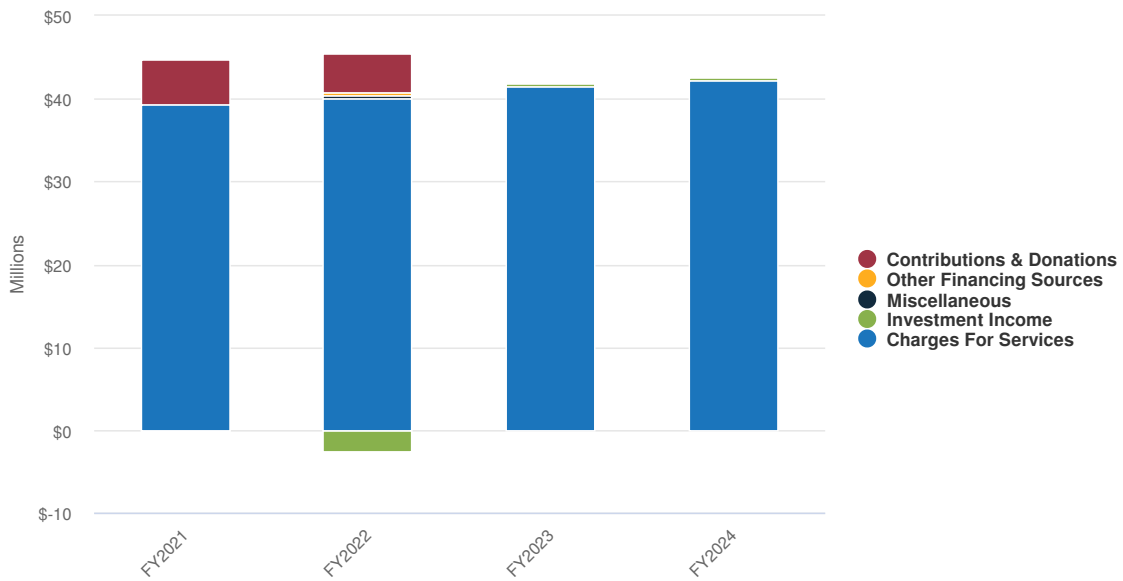
This fund accounts for the operations, construction, and maintenance of facilities and infrastructure for the water and sewer utility for which fees are charged to external users.

Revenues by Source - Water and Sewer Utility

Projected Revenues by Source



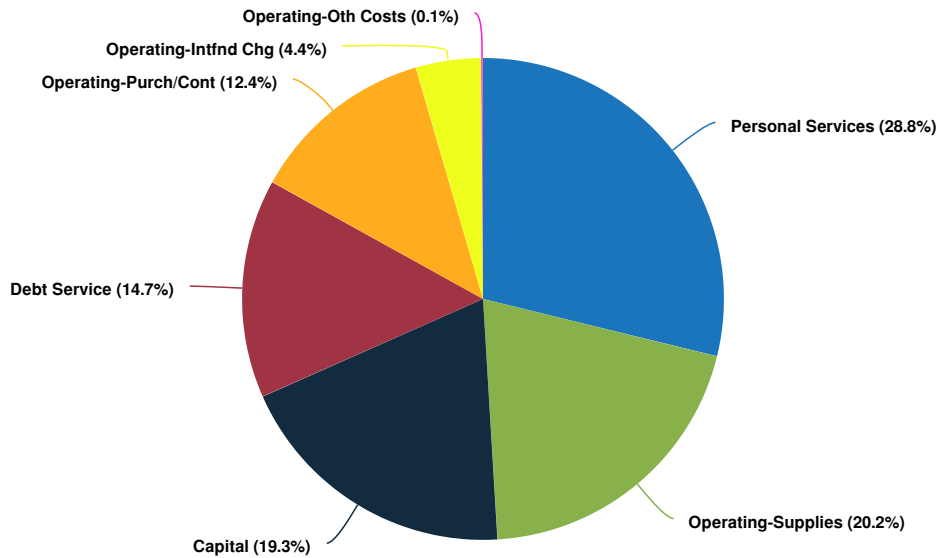
Budgeted and Historical Revenues by Source



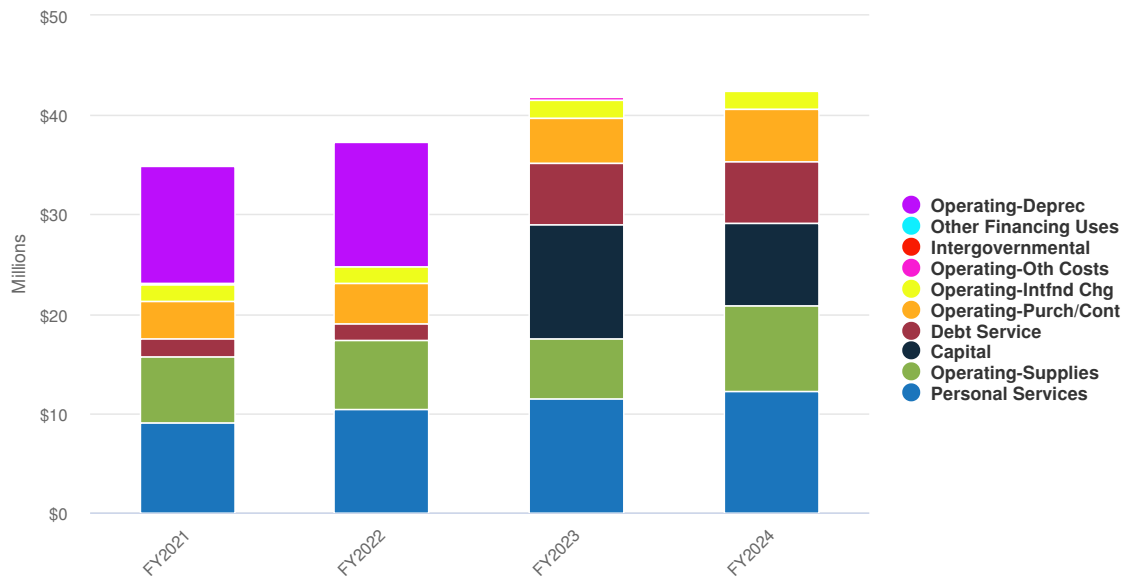
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$39,215,358 | \$40,057,332 | \$41,497,225 | \$42,184,744 | 1.7% |
| Investment Income | -\$288,979 | -\$2,501,362 | \$310,000 | \$306,254 | -1.2% |
| Contributions & Donations | \$5,406,098 | \$4,664,559 | \$0 | \$0 | 0% |
| Miscellaneous | \$66,620 | \$373,494 | \$82,000 | \$56,708 | -30.8% |
| Other Financing Sources | \$0 | \$332,212 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$44,399,096 | \$42,926,236 | \$41,889,225 | \$42,547,706 | 1.6% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$9,122,844 | \$10,482,718 | \$11,491,352 | \$12,267,521 | 6.8% |
| Operating-Supplies | \$6,584,389 | \$6,922,202 | \$6,100,450 | \$8,598,725 | 41% |
| Operating-Purch/Cont | \$3,799,486 | \$4,051,528 | \$4,511,905 | \$5,293,723 | 17.3% |
| Operating-Oth Costs | \$0 | \$0 | \$275,000 | \$52,039 | -81.1% |
| Operating-Intfnd Chg | \$1,632,914 | \$1,590,639 | \$1,831,442 | \$1,860,000 | 1.6% |
| Operating-Deprec | \$11,889,193 | \$12,466,129 | \$0 | \$0 | 0% |
| Debt Service | \$1,837,684 | \$1,655,183 | \$6,253,698 | \$6,253,698 | 0% |
| Other Financing Uses | \$66,825 | \$135,768 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$11,425,378 | \$8,222,000 | -28% |
| Intergovernmental | \$217 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$34,933,552 | \$37,304,166 | \$41,889,225 | \$42,547,706 | 1.6% |

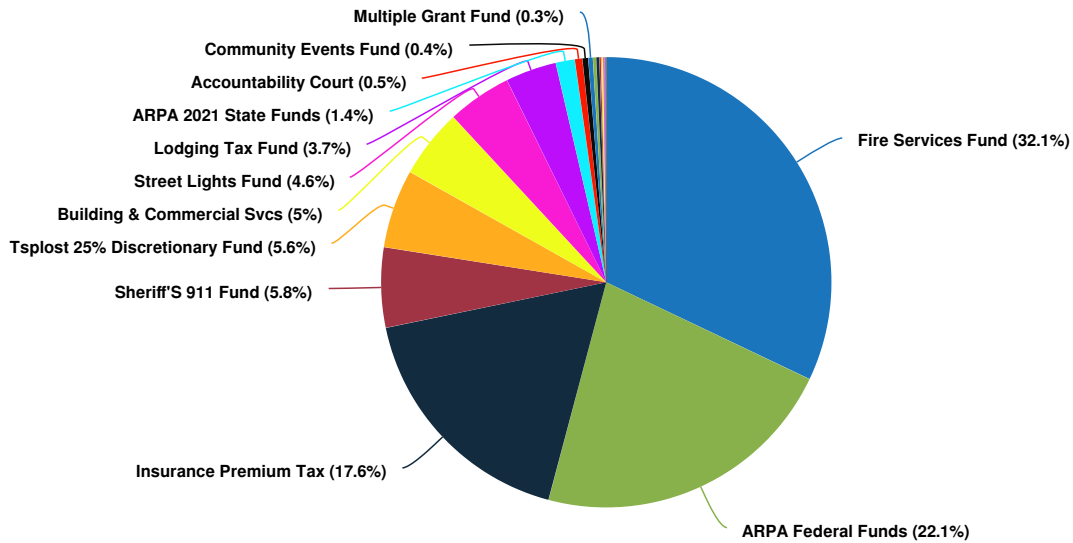


Nonmajor Special Revenue Funds

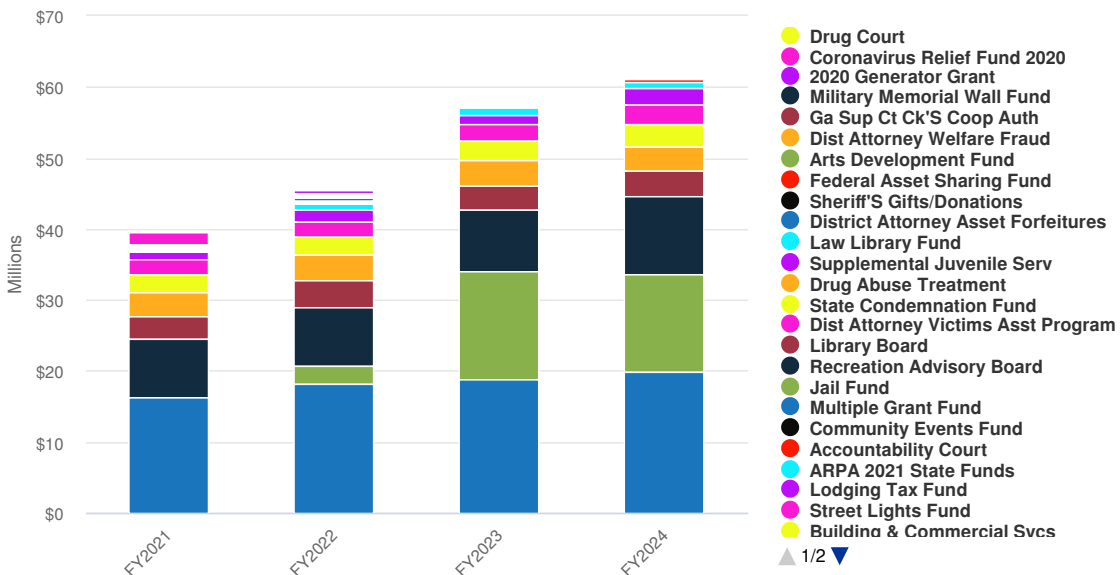
These funds account for the proceeds of specific revenue sources (other than for major capital projects) that are restricted legally to or committed by formal action of the Board for expenditure for specified purposes.

Revenue by Fund

Projected Revenue by Fund



Budgeted and Historical Revenue by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|--------------------|--------------------|-----------------------|-----------------------|--|
| Building & Commercial Svcs | | | | | |
| Licenses & Permits | \$2,506,352 | \$2,397,221 | \$2,056,749 | \$3,019,163 | 46.8% |
| Charges For Services | \$94,502 | \$116,243 | \$98,959 | \$69,229 | -30% |
| Miscellaneous | \$554 | \$4 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$656,065 | \$0 | -100% |
| Total Building & Commercial Svcs: | \$2,601,408 | \$2,513,469 | \$2,811,773 | \$3,088,392 | 9.8% |
| Library Board | | | | | |
| Fines & Forfeitures | \$32,747 | \$62,588 | \$70,000 | \$70,000 | 0% |
| Investment Income | \$6,979 | \$1,290 | \$0 | \$0 | 0% |
| Miscellaneous | \$5,000 | \$8,348 | \$5,000 | \$5,000 | 0% |
| Total Library Board: | \$44,727 | \$72,225 | \$75,000 | \$75,000 | 0% |
| Recreation Advisory Board | | | | | |
| Charges For Services | \$104,538 | \$134,512 | \$89,000 | \$93,000 | 4.5% |
| Investment Income | \$573 | \$350 | \$0 | \$0 | 0% |
| Miscellaneous | \$40,392 | \$51,840 | \$0 | \$40,000 | N/A |
| Total Recreation Advisory Board: | \$145,503 | \$186,703 | \$89,000 | \$133,000 | 49.4% |
| Street Lights Fund | | | | | |
| Charges For Services | \$2,118,680 | \$2,151,791 | \$2,370,000 | \$2,870,000 | 21.1% |
| Contributions & Donations | \$12,540 | \$38,280 | \$0 | \$0 | 0% |
| Total Street Lights Fund: | \$2,131,220 | \$2,190,071 | \$2,370,000 | \$2,870,000 | 21.1% |
| Sheriff'S 911 Fund | | | | | |
| Taxes, Other | \$1,047 | \$1,746 | \$0 | \$2,000 | N/A |
| Charges For Services | \$3,202,627 | \$3,540,237 | \$3,260,756 | \$3,400,000 | 4.3% |
| Investment Income | \$15,409 | \$4,277 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$223,473 | \$175,388 | -21.5% |
| Other Financing Sources | \$0 | \$124,389 | \$0 | \$0 | 0% |
| Total Sheriff'S 911 Fund: | \$3,219,082 | \$3,670,649 | \$3,484,229 | \$3,577,388 | 2.7% |
| Drug Court | | | | | |
| Charges For Services | \$49,476 | \$33,617 | \$0 | \$0 | 0% |
| Total Drug Court: | \$49,476 | \$33,617 | \$0 | \$0 | 0% |
| Drug Abuse Treatment | | | | | |
| Fines & Forfeitures | \$84,943 | \$85,416 | \$50,000 | \$50,000 | 0% |
| Investment Income | \$2,462 | \$975 | \$0 | \$0 | 0% |
| Total Drug Abuse Treatment: | \$87,405 | \$86,390 | \$50,000 | \$50,000 | 0% |
| Supplemental Juvenile Serv | | | | | |
| Charges For Services | \$22,770 | \$27,795 | \$25,000 | \$23,000 | -8% |

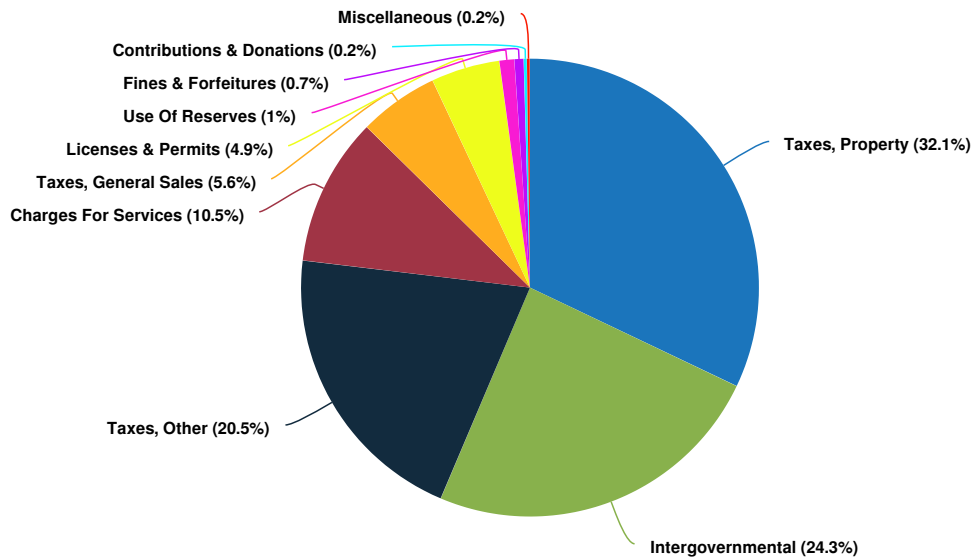
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|--------------------|--------------------|-----------------------|-----------------------|--|
| Investment Income | \$1,146 | \$414 | \$0 | \$0 | 0% |
| Contributions & Donations | \$0 | \$1,402 | \$0 | \$0 | 0% |
| Total Supplemental Juvenile Serv: | \$23,916 | \$29,611 | \$25,000 | \$23,000 | -8% |
| Jail Fund | | | | | |
| Fines & Forfeitures | \$148,676 | \$135,409 | \$150,000 | \$150,000 | 0% |
| Investment Income | \$3,308 | \$1,018 | \$0 | \$0 | 0% |
| Total Jail Fund: | \$151,984 | \$136,427 | \$150,000 | \$150,000 | 0% |
| Accountability Court | | | | | |
| Intergovernmental | \$0 | \$59,188 | \$271,303 | \$332,690 | 22.6% |
| Charges For Services | \$0 | \$0 | \$36,996 | \$0 | -100% |
| Total Accountability Court: | \$0 | \$59,188 | \$308,299 | \$332,690 | 7.9% |
| Federal Asset Sharing Fund | | | | | |
| Fines & Forfeitures | \$269 | \$0 | \$10,000 | \$10,000 | 0% |
| Investment Income | \$13 | \$39 | \$0 | \$0 | 0% |
| Total Federal Asset Sharing Fund: | \$282 | \$39 | \$10,000 | \$10,000 | 0% |
| State Condemnation Fund | | | | | |
| Fines & Forfeitures | \$27,216 | \$54,675 | \$50,000 | \$50,000 | 0% |
| Investment Income | \$349 | \$434 | \$0 | \$0 | 0% |
| Total State Condemnation Fund: | \$27,565 | \$55,110 | \$50,000 | \$50,000 | 0% |
| Lodging Tax Fund | | | | | |
| Taxes, Other | \$967,038 | \$1,726,427 | \$1,242,500 | \$1,800,000 | 44.9% |
| Charges For Services | \$16,826 | \$11,880 | \$0 | \$0 | 0% |
| Miscellaneous | \$122 | \$0 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$0 | \$470,000 | N/A |
| Other Financing Sources | \$0 | \$24,641 | \$0 | \$0 | 0% |
| Total Lodging Tax Fund: | \$983,986 | \$1,762,948 | \$1,242,500 | \$2,270,000 | 82.7% |
| Multiple Grant Fund | | | | | |
| Intergovernmental | \$206,503 | \$327,587 | \$149,968 | \$209,838 | 39.9% |
| Other Financing Sources | \$0 | \$319 | \$0 | \$0 | 0% |
| Total Multiple Grant Fund: | \$206,503 | \$327,907 | \$149,968 | \$209,838 | 39.9% |
| Coronavirus Relief Fund 2020 | | | | | |
| Intergovernmental | \$1,855,113 | \$0 | \$0 | \$0 | 0% |
| Total Coronavirus Relief Fund 2020: | \$1,855,113 | \$0 | \$0 | \$0 | 0% |
| 2020 Generator Grant | | | | | |
| Intergovernmental | \$0 | \$444,771 | \$0 | \$0 | 0% |
| Other Financing Sources | \$78,489 | \$28,587 | \$0 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|---------------------|---------------------|-----------------------|-----------------------|--|
| Total 2020 Generator Grant: | \$78,489 | \$473,358 | \$0 | \$0 | 0% |
| | | | | | |
| ARPA 2021 State Funds | | | | | |
| Intergovernmental | \$0 | \$831,572 | \$972,222 | \$849,723 | -12.6% |
| Investment Income | \$1,534 | -\$1,534 | \$0 | \$0 | 0% |
| Total ARPA 2021 State Funds: | \$1,534 | \$830,037 | \$972,222 | \$849,723 | -12.6% |
| | | | | | |
| ARPA Federal Funds | | | | | |
| Intergovernmental | \$0 | \$2,415,442 | \$15,200,000 | \$13,700,000 | -9.9% |
| Investment Income | \$0 | \$28,372 | \$0 | \$0 | 0% |
| Total ARPA Federal Funds: | \$0 | \$2,443,814 | \$15,200,000 | \$13,700,000 | -9.9% |
| | | | | | |
| Fire Services Fund | | | | | |
| Taxes, Property | \$15,031,165 | \$15,864,933 | \$18,802,591 | \$19,924,695 | 6% |
| Contributions & Donations | \$123,063 | \$65,772 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | -\$50,179 | \$0 | -100% |
| Other Financing Sources | \$1,226,433 | \$2,289,321 | \$0 | \$0 | 0% |
| Total Fire Services Fund: | \$16,380,660 | \$18,220,026 | \$18,752,412 | \$19,924,695 | 6.3% |
| | | | | | |
| Sheriff'S Gifts/Donations | | | | | |
| Investment Income | \$92 | \$157 | \$0 | \$0 | 0% |
| Contributions & Donations | \$35,052 | \$36,443 | \$10,000 | \$10,000 | 0% |
| Total Sheriff'S Gifts/Donations: | \$35,144 | \$36,600 | \$10,000 | \$10,000 | 0% |
| | | | | | |
| Insurance Premium Tax | | | | | |
| Taxes, Other | \$8,086,303 | \$8,395,707 | \$8,700,000 | \$10,934,930 | 25.7% |
| Other Financing Sources | \$0 | \$5,842 | \$0 | \$0 | 0% |
| Total Insurance Premium Tax: | \$8,086,303 | \$8,401,549 | \$8,700,000 | \$10,934,930 | 25.7% |
| | | | | | |
| Community Events Fund | | | | | |
| Charges For Services | \$59,407 | \$134,998 | \$39,700 | \$48,500 | 22.2% |
| Investment Income | \$600 | \$203 | \$0 | \$0 | 0% |
| Contributions & Donations | \$69,150 | \$87,900 | \$100,000 | \$125,000 | 25% |
| Miscellaneous | \$93,750 | \$89,931 | \$84,000 | \$85,000 | 1.2% |
| Total Community Events Fund: | \$222,907 | \$313,032 | \$223,700 | \$258,500 | 15.6% |
| | | | | | |
| Arts Development Fund | | | | | |
| Contributions & Donations | \$7,800 | \$9,100 | \$2,000 | \$2,000 | 0% |
| Total Arts Development Fund: | \$7,800 | \$9,100 | \$2,000 | \$2,000 | 0% |
| | | | | | |
| Military Memorial Wall Fund | | | | | |
| Contributions & Donations | \$190 | \$340 | \$1,000 | \$1,000 | 0% |
| Total Military Memorial Wall Fund: | \$190 | \$340 | \$1,000 | \$1,000 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|---------------------|---------------------|-----------------------|-----------------------|--|
| Ga Sup Ct Ck'S Coop Auth | | | | | |
| Charges For Services | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Investment Income | \$16 | \$0 | \$0 | \$0 | 0% |
| Total Ga Sup Ct Ck'S Coop Auth: | \$16 | \$0 | \$1,000 | \$1,000 | 0% |
| Law Library Fund | | | | | |
| Fines & Forfeitures | \$28,479 | \$26,515 | \$20,000 | \$20,000 | 0% |
| Investment Income | \$1,411 | \$413 | \$0 | \$0 | 0% |
| Total Law Library Fund: | \$29,890 | \$26,928 | \$20,000 | \$20,000 | 0% |
| Tsplost 25% Discretionary Fund | | | | | |
| Taxes, General Sales | \$3,302,697 | \$3,588,853 | \$3,500,000 | \$3,500,000 | 0% |
| Investment Income | \$3,187 | \$14,389 | \$0 | \$0 | 0% |
| Total Tsplost 25% Discretionary Fund: | \$3,305,883 | \$3,603,242 | \$3,500,000 | \$3,500,000 | 0% |
| District Attorney Asset Forfeitures | | | | | |
| Fines & Forfeitures | \$0 | \$6,840 | \$10,000 | \$10,000 | 0% |
| Investment Income | \$0 | \$3 | \$0 | \$0 | 0% |
| Total District Attorney Asset Forfeitures: | \$0 | \$6,843 | \$10,000 | \$10,000 | 0% |
| Dist Attorney Victims Asst Program | | | | | |
| Fines & Forfeitures | \$0 | \$81,528 | \$50,000 | \$50,000 | 0% |
| Investment Income | \$0 | \$48 | \$0 | \$0 | 0% |
| Total Dist Attorney Victims Asst Program: | \$0 | \$81,577 | \$50,000 | \$50,000 | 0% |
| Dist Attorney Welfare Fraud | | | | | |
| Fines & Forfeitures | \$0 | \$1,457 | \$1,000 | \$1,000 | 0% |
| Total Dist Attorney Welfare Fraud: | \$0 | \$1,457 | \$1,000 | \$1,000 | 0% |
| Total: | \$39,676,989 | \$45,572,258 | \$58,259,103 | \$62,102,156 | 6.6% |

Revenues by Source - Special Revenue Funds

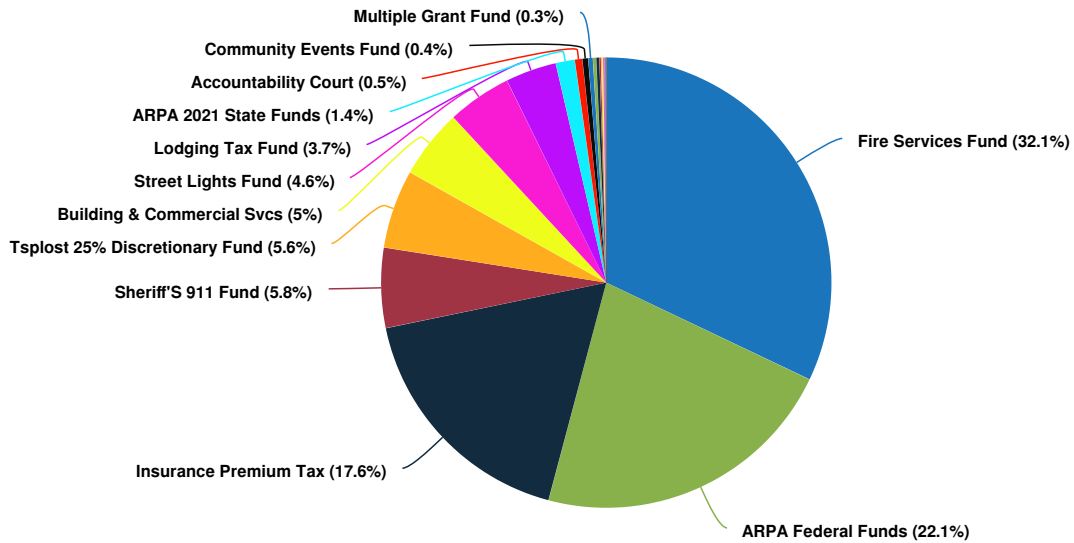
Projected Revenues by Source



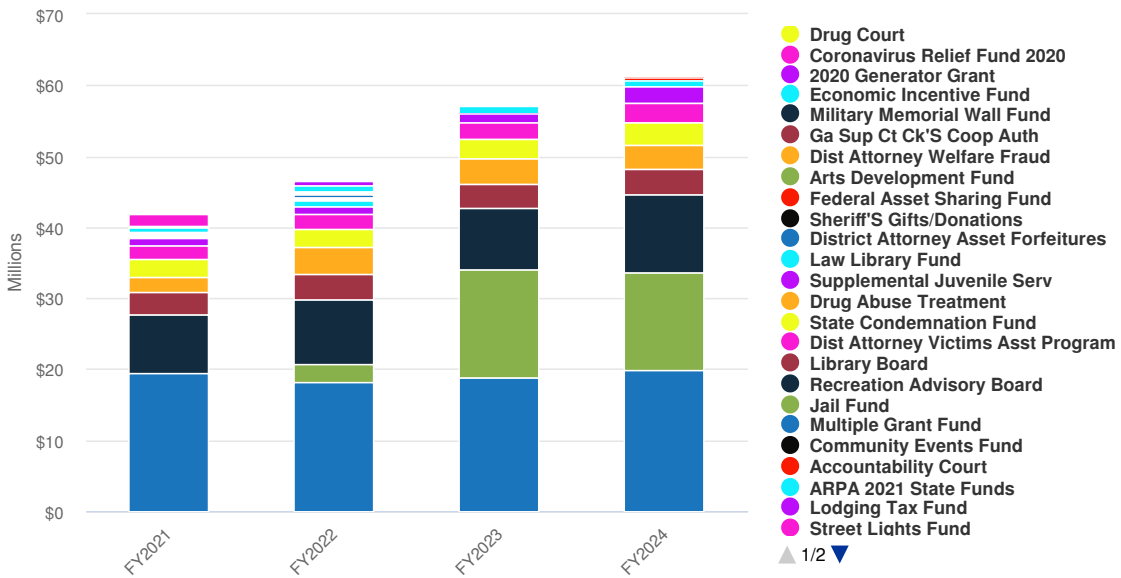
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Taxes, Property | \$15,031,165 | \$15,864,933 | \$18,802,591 | \$19,924,695 | 6% |
| Taxes, General Sales | \$3,302,697 | \$3,588,853 | \$3,500,000 | \$3,500,000 | 0% |
| Taxes, Other | \$9,054,388 | \$10,123,881 | \$9,942,500 | \$12,736,930 | 28.1% |
| Licenses & Permits | \$2,506,352 | \$2,397,221 | \$2,056,749 | \$3,019,163 | 46.8% |
| Intergovernmental | \$2,061,617 | \$4,078,560 | \$16,593,493 | \$15,092,251 | -9% |
| Charges For Services | \$5,668,826 | \$6,151,072 | \$5,921,411 | \$6,504,729 | 9.9% |
| Fines & Forfeitures | \$322,330 | \$454,429 | \$411,000 | \$411,000 | 0% |
| Investment Income | \$37,079 | \$50,849 | \$0 | \$0 | 0% |
| Contributions & Donations | \$247,795 | \$239,237 | \$113,000 | \$138,000 | 22.1% |
| Miscellaneous | \$139,819 | \$150,124 | \$89,000 | \$130,000 | 46.1% |
| Use Of Reserves | \$0 | \$0 | \$829,359 | \$645,388 | -22.2% |
| Other Financing Sources | \$1,304,922 | \$2,473,100 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$39,676,989 | \$45,572,258 | \$58,259,103 | \$62,102,156 | 6.6% |

Expenditures by Fund - Special Revenue Funds

Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|--------------------|--------------------|-----------------------|-----------------------|--|
| Building & Commercial Svcs | | | | | |
| Personal Services | \$1,686,160 | \$1,634,074 | \$1,938,651 | \$1,998,885 | 3.1% |
| Operating-Supplies | \$87,128 | \$68,076 | \$78,050 | \$89,901 | 15.2% |
| Operating-Purch/Cont | \$220,123 | \$189,870 | \$191,305 | \$193,850 | 1.3% |
| Operating-Oth Costs | \$0 | \$0 | \$1,900 | \$203,889 | 10,631% |
| Operating-Intfnd Chg | \$575,236 | \$543,021 | \$601,867 | \$601,867 | 0% |
| Other Financing Uses | \$0 | \$18,216 | \$0 | \$0 | 0% |
| Intergovernmental | \$136 | \$0 | \$0 | \$0 | 0% |
| Total Building & Commercial Svcs: | \$2,568,784 | \$2,453,257 | \$2,811,773 | \$3,088,392 | 9.8% |
| Library Board | | | | | |
| Operating-Supplies | \$17,355 | \$55,353 | \$75,000 | \$75,000 | 0% |
| Operating-Purch/Cont | \$1,309 | \$2,146 | \$0 | \$0 | 0% |
| Total Library Board: | \$18,664 | \$57,499 | \$75,000 | \$75,000 | 0% |
| Recreation Advisory Board | | | | | |
| Operating-Supplies | \$55,368 | \$70,604 | \$40,000 | \$60,000 | 50% |
| Operating-Purch/Cont | \$10,426 | \$60,641 | \$28,000 | \$63,000 | 125% |
| Operating-Oth Costs | \$10,372 | \$28,888 | \$21,000 | \$10,000 | -52.4% |
| Total Recreation Advisory Board: | \$76,167 | \$160,133 | \$89,000 | \$133,000 | 49.4% |
| Street Lights Fund | | | | | |
| Operating-Supplies | \$1,740,985 | \$2,044,788 | \$2,370,000 | \$2,870,000 | 21.1% |
| Total Street Lights Fund: | \$1,740,985 | \$2,044,788 | \$2,370,000 | \$2,870,000 | 21.1% |
| Sheriff'S 911 Fund | | | | | |
| Personal Services | \$1,658,203 | \$1,758,759 | \$1,907,329 | \$1,869,532 | -2% |
| Operating-Supplies | \$33,812 | \$10,987 | \$22,000 | \$22,000 | 0% |
| Operating-Purch/Cont | \$1,162,354 | \$1,258,276 | \$1,206,450 | \$1,157,356 | -4.1% |
| Debt Service | \$0 | \$126,257 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$17,764 | \$0 | \$0 | 0% |
| Capital | \$170,672 | \$426,639 | \$348,450 | \$528,500 | 51.7% |
| Total Sheriff'S 911 Fund: | \$3,025,040 | \$3,598,683 | \$3,484,229 | \$3,577,388 | 2.7% |
| Drug Court | | | | | |
| Operating-Purch/Cont | \$49,326 | \$31,392 | \$0 | \$0 | 0% |
| Total Drug Court: | \$49,326 | \$31,392 | \$0 | \$0 | 0% |
| Drug Abuse Treatment | | | | | |
| Other Financing Uses | \$50,000 | \$50,000 | \$50,000 | \$50,000 | 0% |
| Total Drug Abuse Treatment: | \$50,000 | \$50,000 | \$50,000 | \$50,000 | 0% |
| Supplemental Juvenile Serv | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|--------------------|--------------------|-----------------------|-----------------------|--|
| Operating-Purch/Cont | \$9,773 | \$9,310 | \$20,000 | \$18,000 | -10% |
| Operating-Oth Costs | \$1,026 | \$850 | \$5,000 | \$5,000 | 0% |
| Total Supplemental Juvenile Serv: | \$10,799 | \$10,160 | \$25,000 | \$23,000 | -8% |
| Jail Fund | | | | | |
| Other Financing Uses | \$150,000 | \$150,000 | \$150,000 | \$150,000 | 0% |
| Total Jail Fund: | \$150,000 | \$150,000 | \$150,000 | \$150,000 | 0% |
| Accountability Court | | | | | |
| Personal Services | \$0 | \$24,959 | \$149,111 | \$166,056 | 11.4% |
| Operating-Supplies | \$0 | \$0 | \$20,615 | \$16,760 | -18.7% |
| Operating-Purch/Cont | \$0 | \$50,119 | \$101,577 | \$109,951 | 8.2% |
| Operating-Oth Costs | \$0 | \$0 | \$36,996 | \$39,923 | 7.9% |
| Total Accountability Court: | \$0 | \$75,077 | \$308,299 | \$332,690 | 7.9% |
| Federal Asset Sharing Fund | | | | | |
| Operating-Purch/Cont | \$465 | \$0 | \$10,000 | \$10,000 | 0% |
| Capital | \$118,315 | \$0 | \$0 | \$0 | 0% |
| Total Federal Asset Sharing Fund: | \$118,780 | \$0 | \$10,000 | \$10,000 | 0% |
| State Condemnation Fund | | | | | |
| Operating-Oth Costs | \$17,139 | \$39,666 | \$50,000 | \$50,000 | 0% |
| Capital | \$0 | \$63,434 | \$0 | \$0 | 0% |
| Total State Condemnation Fund: | \$17,139 | \$103,100 | \$50,000 | \$50,000 | 0% |
| Lodging Tax Fund | | | | | |
| Personal Services | \$384,973 | \$443,601 | \$448,225 | \$538,634 | 20.2% |
| Operating-Supplies | \$3,928 | \$1,903 | \$4,600 | \$4,100 | -10.9% |
| Operating-Purch/Cont | \$711,859 | \$736,784 | \$721,239 | \$1,727,266 | 139.5% |
| Operating-Oth Costs | \$0 | \$0 | \$68,436 | \$0 | -100% |
| Debt Service | \$0 | \$6,000 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$3,019 | \$0 | \$0 | 0% |
| Capital | \$0 | \$24,641 | \$0 | \$0 | 0% |
| Intergovernmental | \$11 | \$0 | \$0 | \$0 | 0% |
| Total Lodging Tax Fund: | \$1,100,771 | \$1,215,947 | \$1,242,500 | \$2,270,000 | 82.7% |
| Multiple Grant Fund | | | | | |
| Personal Services | \$0 | \$20,115 | \$54,968 | \$59,838 | 8.9% |
| Operating-Oth Costs | \$148,814 | \$344,221 | \$95,000 | \$150,000 | 57.9% |
| Total Multiple Grant Fund: | \$148,814 | \$364,337 | \$149,968 | \$209,838 | 39.9% |
| Coronavirus Relief Fund 2020 | | | | | |
| Operating-Oth Costs | \$1,855,113 | \$0 | \$0 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|--|
| Total Coronavirus Relief Fund 2020: | \$1,855,113 | \$0 | \$0 | \$0 | 0% |
| 2020 Generator Grant | | | | | |
| Operating-Supplies | \$0 | \$5,722 | \$0 | \$0 | 0% |
| Capital | \$29,315 | \$678,806 | \$0 | \$0 | 0% |
| Total 2020 Generator Grant: | \$29,315 | \$684,528 | \$0 | \$0 | 0% |
| ARPA 2021 State Funds | | | | | |
| Personal Services | \$0 | \$280,392 | \$832,004 | \$420,173 | -49.5% |
| Operating-Supplies | \$0 | \$44,464 | \$79,300 | \$49,300 | -37.8% |
| Operating-Purch/Cont | \$0 | \$15,025 | \$60,918 | \$27,250 | -55.3% |
| Operating-Oth Costs | \$0 | \$523,548 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$0 | \$353,000 | N/A |
| Total ARPA 2021 State Funds: | \$0 | \$863,430 | \$972,222 | \$849,723 | -12.6% |
| ARPA Federal Funds | | | | | |
| Operating-Oth Costs | \$0 | \$1,407,725 | \$15,200,000 | \$0 | -100% |
| Other Financing Uses | \$0 | \$1,007,717 | \$0 | \$13,000,000 | N/A |
| Capital | \$0 | \$0 | \$0 | \$700,000 | N/A |
| Total ARPA Federal Funds: | \$0 | \$2,415,442 | \$15,200,000 | \$13,700,000 | -9.9% |
| Fire Services Fund | | | | | |
| Personal Services | \$12,877,460 | \$15,163,481 | \$16,009,809 | \$16,661,145 | 4.1% |
| Operating-Supplies | \$910,047 | \$1,063,168 | \$1,159,400 | \$1,232,700 | 6.3% |
| Operating-Purch/Cont | \$691,798 | \$801,933 | \$862,686 | \$749,150 | -13.2% |
| Operating-Oth Costs | \$4,991 | \$3,276 | \$28,500 | \$510,700 | 1,691.9% |
| Operating-Intfnd Chg | \$478,203 | \$478,424 | \$484,067 | \$485,000 | 0.2% |
| Debt Service | \$0 | \$61,449 | \$0 | \$0 | 0% |
| Other Financing Uses | \$4,120,944 | \$206,568 | \$0 | \$0 | 0% |
| Capital | \$361,205 | \$489,072 | \$207,950 | \$286,000 | 37.5% |
| Intergovernmental | \$1,700 | \$0 | \$0 | \$0 | 0% |
| Total Fire Services Fund: | \$19,446,348 | \$18,267,372 | \$18,752,412 | \$19,924,695 | 6.3% |
| Sheriff'S Gifts/Donations | | | | | |
| Operating-Purch/Cont | \$97,039 | \$16,501 | \$10,000 | \$10,000 | 0% |
| Total Sheriff'S Gifts/Donations: | \$97,039 | \$16,501 | \$10,000 | \$10,000 | 0% |
| Insurance Premium Tax | | | | | |
| Personal Services | \$2,173,867 | \$2,776,111 | \$3,352,758 | \$3,935,597 | 17.4% |
| Operating-Supplies | \$854,509 | \$897,882 | \$869,624 | \$904,200 | 4% |
| Operating-Purch/Cont | \$2,375,264 | \$1,962,760 | \$2,344,223 | \$2,511,459 | 7.1% |
| Operating-Oth Costs | \$0 | \$0 | \$680,971 | \$2,000,000 | 193.7% |
| Operating-Intfnd Chg | \$1,311,217 | \$1,457,984 | \$1,211,924 | \$1,381,174 | 14% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|--------------------|--------------------|-----------------------|-----------------------|--|
| Other Financing Uses | \$1,410,433 | \$1,929,717 | \$0 | \$0 | 0% |
| Capital | \$236,788 | \$206,019 | \$240,500 | \$202,500 | -15.8% |
| Intergovernmental | \$177 | \$0 | \$0 | \$0 | 0% |
| Total Insurance Premium Tax: | \$8,362,254 | \$9,230,473 | \$8,700,000 | \$10,934,930 | 25.7% |
| Community Events Fund | | | | | |
| Operating-Supplies | \$9,488 | \$1,314 | \$0 | \$0 | 0% |
| Operating-Purch/Cont | \$167,702 | \$239,970 | \$223,700 | \$258,500 | 15.6% |
| Intergovernmental | \$99 | \$0 | \$0 | \$0 | 0% |
| Total Community Events Fund: | \$177,289 | \$241,284 | \$223,700 | \$258,500 | 15.6% |
| Arts Development Fund | | | | | |
| Operating-Purch/Cont | \$200 | \$2,996 | \$2,000 | \$2,000 | 0% |
| Total Arts Development Fund: | \$200 | \$2,996 | \$2,000 | \$2,000 | 0% |
| Military Memorial Wall Fund | | | | | |
| Operating-Supplies | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Military Memorial Wall Fund: | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Ga Sup Ct Ck'S Coop Auth | | | | | |
| Operating-Purch/Cont | \$20 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Ga Sup Ct Ck'S Coop Auth: | \$20 | \$0 | \$1,000 | \$1,000 | 0% |
| Economic Incentive Fund | | | | | |
| Operating-Oth Costs | \$694,049 | \$693,847 | \$0 | \$0 | 0% |
| Total Economic Incentive Fund: | \$694,049 | \$693,847 | \$0 | \$0 | 0% |
| Law Library Fund | | | | | |
| Operating-Supplies | \$36,531 | \$36,836 | \$20,000 | \$20,000 | 0% |
| Operating-Purch/Cont | \$1,570 | \$3,060 | \$0 | \$0 | 0% |
| Total Law Library Fund: | \$38,101 | \$39,896 | \$20,000 | \$20,000 | 0% |
| Tsplost 25% Discretionary Fund | | | | | |
| Personal Services | \$1,443,503 | \$1,526,267 | \$1,973,241 | \$2,094,198 | 6.1% |
| Operating-Supplies | \$249,829 | \$225,405 | \$267,780 | \$257,580 | -3.8% |
| Operating-Purch/Cont | \$24,621 | \$36,547 | \$56,825 | \$65,625 | 15.5% |
| Other Financing Uses | \$418,058 | \$1,979,292 | \$1,154,154 | \$1,012,597 | -12.3% |
| Capital | \$93,952 | \$0 | \$48,000 | \$70,000 | 45.8% |
| Total Tsplost 25% Discretionary Fund: | \$2,229,963 | \$3,767,510 | \$3,500,000 | \$3,500,000 | 0% |
| District Attorney Asset Forfeitures | | | | | |
| Operating-Purch/Cont | \$0 | \$0 | \$10,000 | \$10,000 | 0% |
| Total District Attorney Asset Forfeitures: | \$0 | \$0 | \$10,000 | \$10,000 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|--|
| Dist Attorney Victims Asst Program | | | | | |
| Operating-Supplies | \$0 | \$0 | \$50,000 | \$50,000 | 0% |
| Total Dist Attorney Victims Asst Program: | \$0 | \$0 | \$50,000 | \$50,000 | 0% |
| Dist Attorney Welfare Fraud | | | | | |
| Operating-Purch/Cont | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Dist Attorney Welfare Fraud: | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Total: | \$42,004,959 | \$46,537,651 | \$58,259,103 | \$62,102,156 | 6.6% |

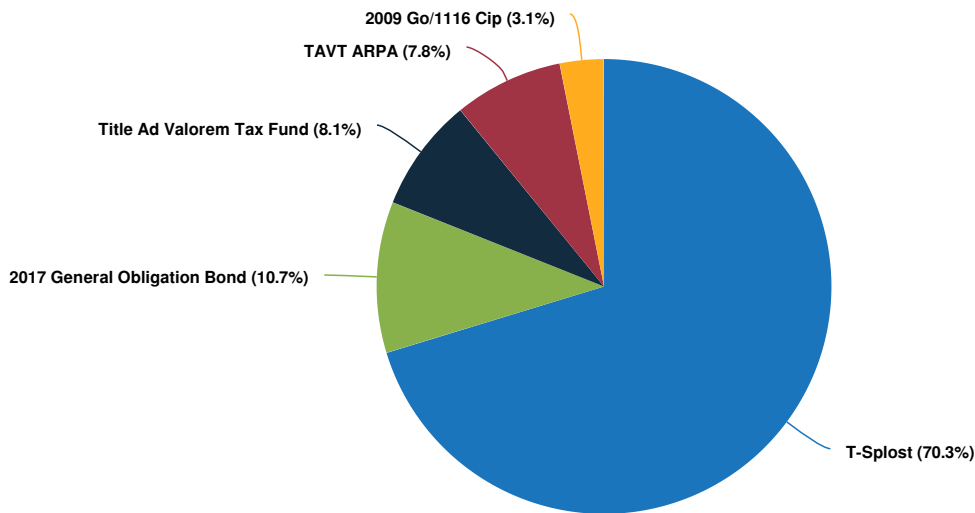


Nonmajor Capital Projects Funds

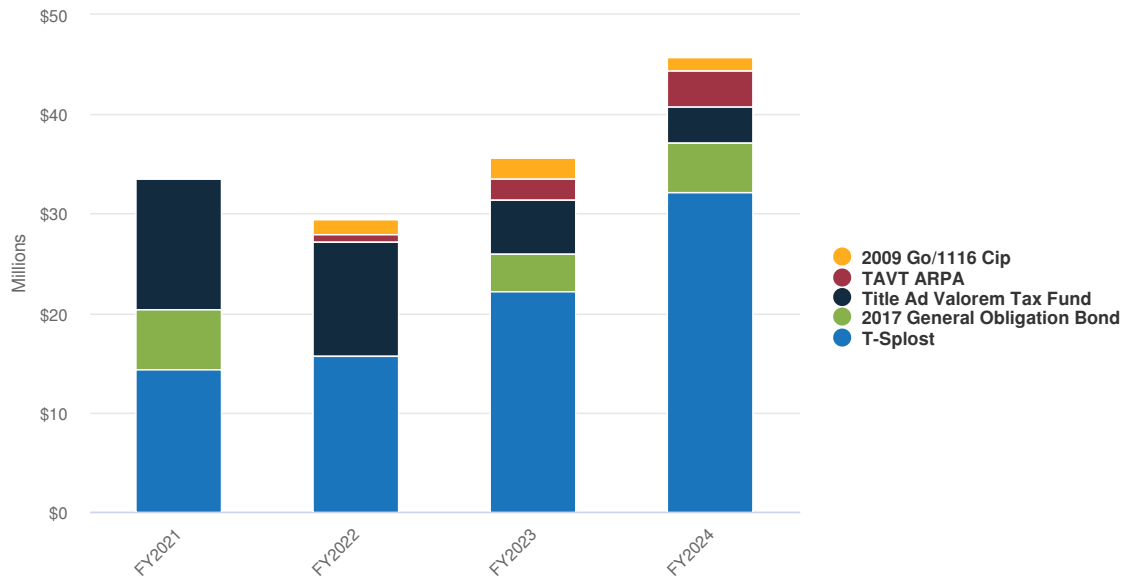
These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

Revenue by Fund

Projected Revenue by Fund



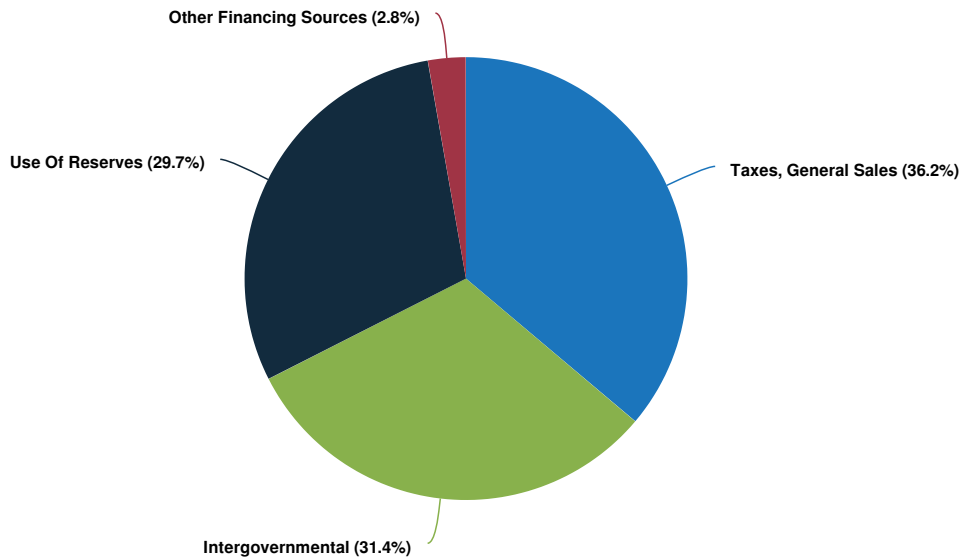
Budgeted and Historical Revenue by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|--|
| 2017 General Obligation Bond | | | | | |
| Investment Income | \$38,996 | \$20,142 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$3,761,294 | \$4,922,770 | 30.9% |
| Other Financing Sources | \$5,872,016 | \$0 | \$0 | \$0 | 0% |
| Total 2017 General Obligation Bond: | \$5,911,012 | \$20,142 | \$3,761,294 | \$4,922,770 | 30.9% |
| Title Ad Valorem Tax Fund | | | | | |
| Investment Income | \$2,225 | \$23,294 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$5,457,315 | \$3,704,105 | -32.1% |
| Other Financing Sources | \$13,156,647 | \$11,500,000 | \$0 | \$0 | 0% |
| Total Title Ad Valorem Tax Fund: | \$13,158,871 | \$11,523,294 | \$5,457,315 | \$3,704,105 | -32.1% |
| TAVT ARPA | | | | | |
| Use Of Reserves | \$0 | \$0 | \$2,000,000 | \$3,550,000 | 77.5% |
| Other Financing Sources | \$0 | \$675,505 | \$0 | \$0 | 0% |
| Total TAVT ARPA: | \$0 | \$675,505 | \$2,000,000 | \$3,550,000 | 77.5% |
| 2009 Go/1116 Cip | | | | | |
| Investment Income | \$63,498 | \$11,563 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$2,197,796 | \$1,428,400 | -35% |
| Other Financing Sources | \$140,861 | \$1,516,396 | \$0 | \$0 | 0% |
| Total 2009 Go/1116 Cip: | \$204,359 | \$1,527,959 | \$2,197,796 | \$1,428,400 | -35% |
| T-Splst | | | | | |
| Taxes, General Sales | \$12,056,121 | \$13,223,730 | \$11,500,000 | \$16,565,000 | 44% |
| Intergovernmental | \$2,120,872 | \$1,957,842 | \$10,050,000 | \$14,368,617 | 43% |
| Miscellaneous | \$0 | \$30,000 | \$0 | \$0 | 0% |
| Other Financing Sources | \$236,084 | \$444,973 | \$725,000 | \$1,265,935 | 74.6% |
| Total T-Splst: | \$14,413,077 | \$15,656,545 | \$22,275,000 | \$32,199,552 | 44.6% |
| Total: | \$33,687,320 | \$29,403,446 | \$35,691,405 | \$45,804,827 | 28.3% |

Revenues by Source - Nonmajor Capital Projects Funds

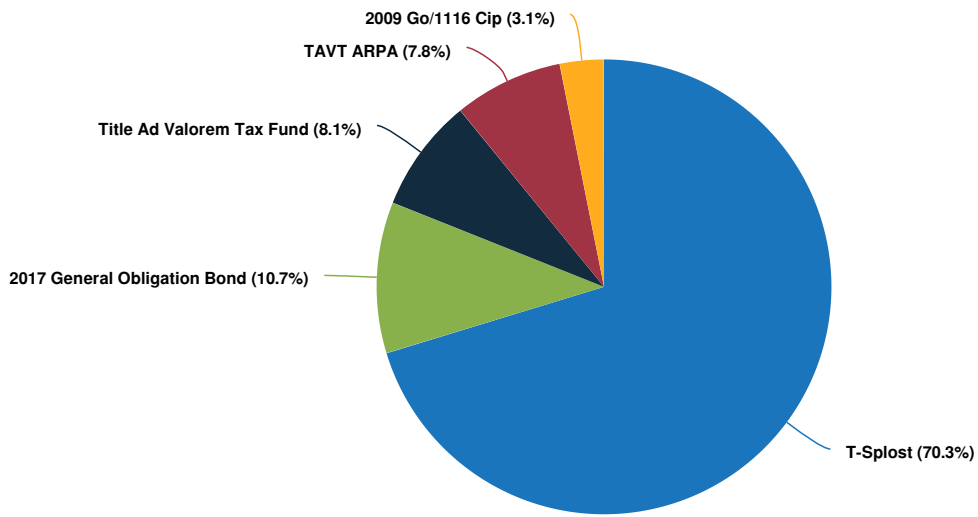
Projected Revenues by Source



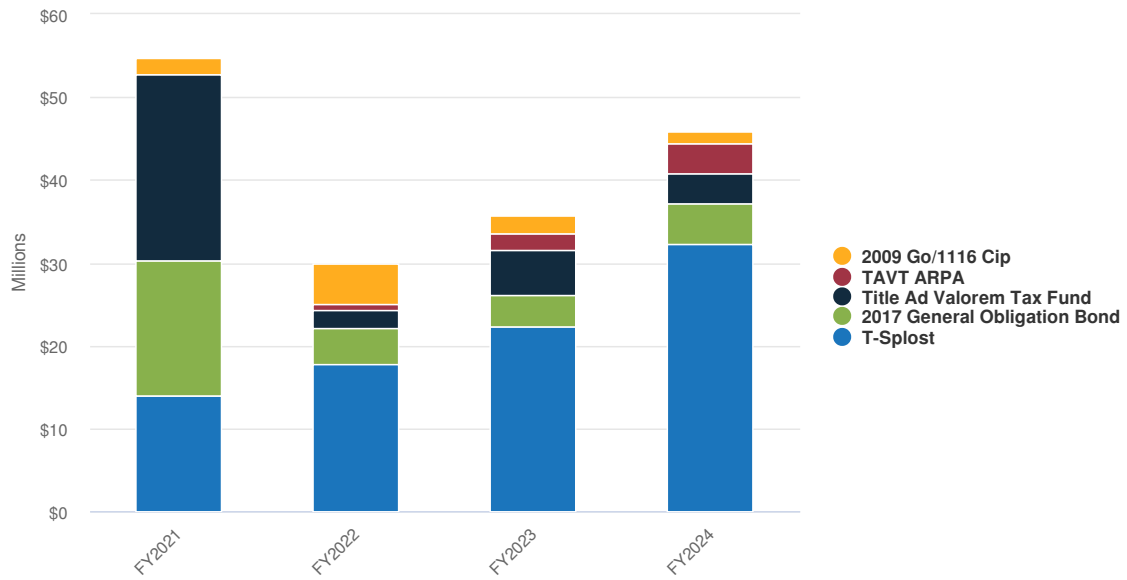
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Taxes, General Sales | \$12,056,121 | \$13,223,730 | \$11,500,000 | \$16,565,000 | 44% |
| Intergovernmental | \$2,120,872 | \$1,957,842 | \$10,050,000 | \$14,368,617 | 43% |
| Investment Income | \$104,719 | \$55,000 | \$0 | \$0 | 0% |
| Miscellaneous | \$0 | \$30,000 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$13,416,405 | \$13,605,275 | 1.4% |
| Other Financing Sources | \$19,405,608 | \$14,136,874 | \$725,000 | \$1,265,935 | 74.6% |
| Total Revenue Source: | \$33,687,320 | \$29,403,446 | \$35,691,405 | \$45,804,827 | 28.3% |

Expenditures by Fund - Nonmajor Capital Projects Funds

Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|--|
| 2017 General Obligation Bond | | | | | |
| Personal Services | \$461,063 | \$459,695 | \$520,853 | \$586,385 | 12.6% |
| Operating-Supplies | \$6,152 | \$5,840 | \$10,098 | \$19,350 | 91.6% |
| Operating-Purch/Cont | \$10,339 | \$20,885 | \$22,610 | \$27,300 | 20.7% |
| Capital | \$15,967,591 | \$3,734,275 | \$3,207,733 | \$4,289,735 | 33.7% |
| Total 2017 General Obligation Bond: | \$16,445,146 | \$4,220,695 | \$3,761,294 | \$4,922,770 | 30.9% |
| | | | | | |
| Title Ad Valorem Tax Fund | | | | | |
| Operating-Purch/Cont | \$679,142 | \$239,128 | \$0 | \$137,137 | N/A |
| Other Financing Uses | \$5,872,016 | \$0 | \$0 | \$0 | 0% |
| Capital | \$15,818,857 | \$2,064,650 | \$5,457,315 | \$3,566,968 | -34.6% |
| Total Title Ad Valorem Tax Fund: | \$22,370,014 | \$2,303,778 | \$5,457,315 | \$3,704,105 | -32.1% |
| | | | | | |
| TAVT ARPA | | | | | |
| Operating-Oth Costs | \$0 | \$675,505 | \$2,000,000 | \$1,050,000 | -47.5% |
| Capital | \$0 | \$0 | \$0 | \$2,500,000 | N/A |
| Total TAVT ARPA: | \$0 | \$675,505 | \$2,000,000 | \$3,550,000 | 77.5% |
| | | | | | |
| 2009 Go/1116 Cip | | | | | |
| Other Financing Uses | \$0 | \$14,258 | \$0 | \$0 | 0% |
| Capital | \$1,944,393 | \$4,966,257 | \$2,197,796 | \$1,428,400 | -35% |
| Total 2009 Go/1116 Cip: | \$1,944,393 | \$4,980,515 | \$2,197,796 | \$1,428,400 | -35% |
| | | | | | |
| T-Splst | | | | | |
| Other Financing Uses | \$0 | \$5,842 | \$0 | \$0 | 0% |
| Capital | \$13,904,570 | \$17,810,574 | \$22,275,000 | \$32,199,552 | 44.6% |
| Total T-Splst: | \$13,904,570 | \$17,816,416 | \$22,275,000 | \$32,199,552 | 44.6% |
| Total: | \$54,664,123 | \$29,996,910 | \$35,691,405 | \$45,804,827 | 28.3% |

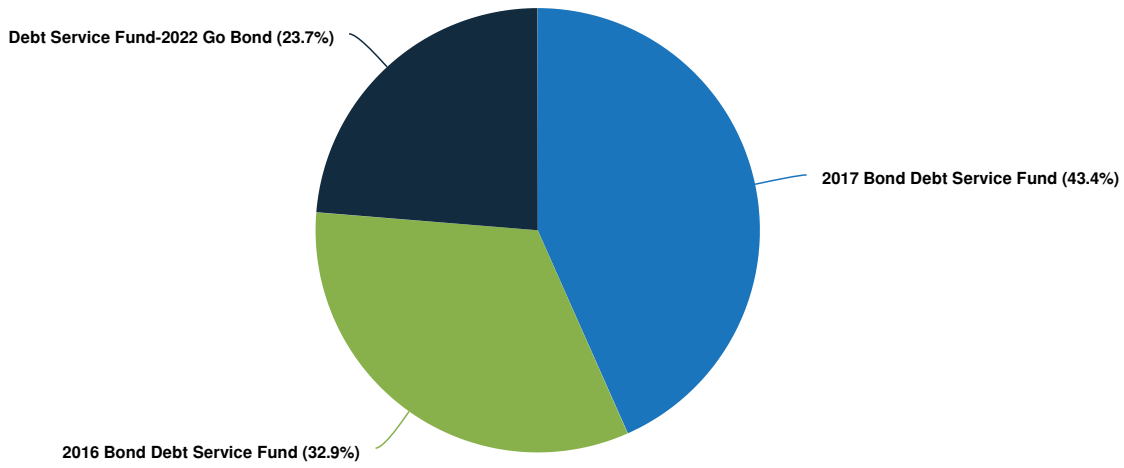


Nonmajor Debt Service Funds

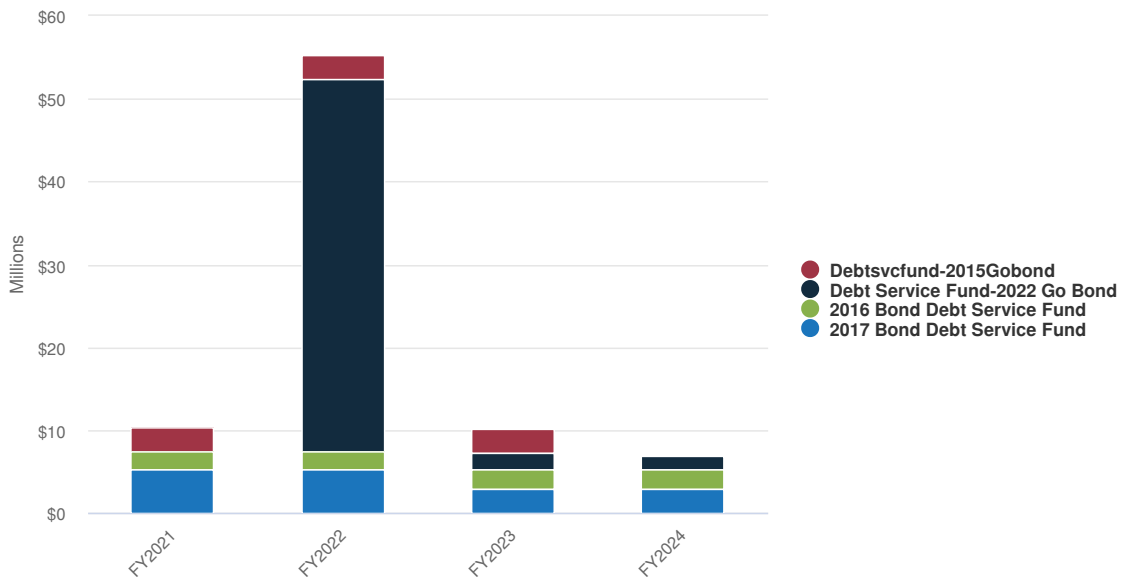
These funds account for the accumulation of resources for the retirement of general purpose debt (principal and interest). The "2015 GO Bond Debt Service Fund" and the "2016 GO Bond Debt Service Fund" account for the repayment of the 2015 and 2016 General Obligation Bonds which are supported with sales tax revenues from the 2017-2022 SPLOST. The "2017 GO Bond Debt Service Fund" and the "2022 GO Bond Debt Service Fund" account for the repayment of the 2017 and 2022 General Obligation Bonds which are supported with property tax revenues.

Revenue by Fund

Projected Revenue by Fund



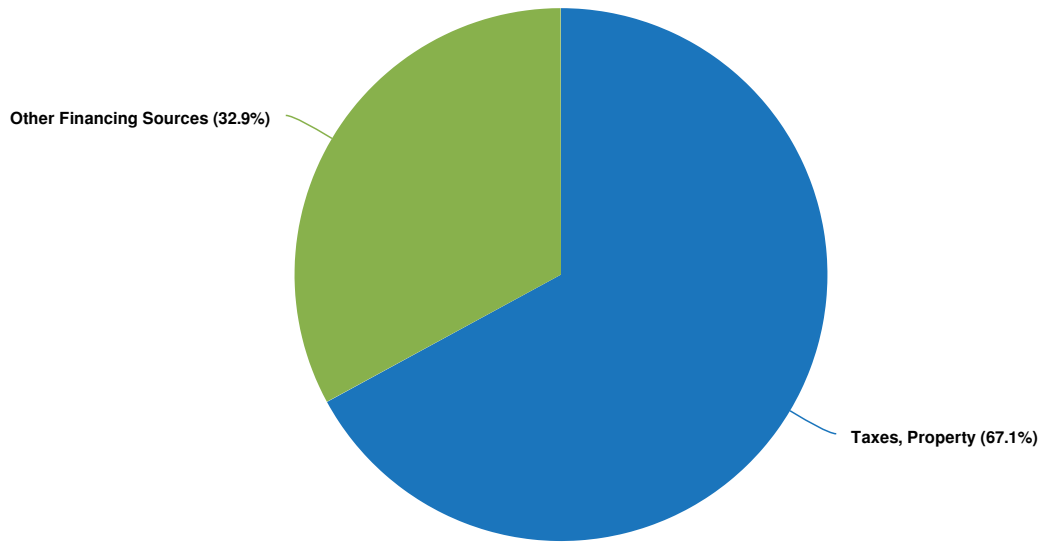
Budgeted and Historical Revenue by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|--|
| Debtvcfund-2015Gobond | | | | | |
| Investment Income | \$1,375 | \$3,090 | \$0 | \$0 | 0% |
| Other Financing Sources | \$2,954,750 | \$2,955,750 | \$2,956,750 | \$0 | -100% |
| Total Debtvcfund-2015Gobond: | \$2,956,125 | \$2,958,840 | \$2,956,750 | \$0 | -100% |
| 2016 Bond Debt Service Fund | | | | | |
| Investment Income | \$521 | \$61 | \$0 | \$0 | 0% |
| Other Financing Sources | \$2,194,567 | \$2,173,607 | \$2,240,364 | \$2,265,317 | 1.1% |
| Total 2016 Bond Debt Service Fund: | \$2,195,088 | \$2,173,668 | \$2,240,364 | \$2,265,317 | 1.1% |
| 2017 Bond Debt Service Fund | | | | | |
| Taxes, Property | \$5,252,482 | \$5,170,637 | \$2,990,000 | \$2,983,225 | -0.2% |
| Investment Income | \$17,336 | \$6,589 | \$0 | \$0 | 0% |
| Total 2017 Bond Debt Service Fund: | \$5,269,818 | \$5,177,227 | \$2,990,000 | \$2,983,225 | -0.2% |
| Debt Service Fund-2022 Go Bond | | | | | |
| Taxes, Property | \$0 | \$0 | \$1,978,536 | \$1,631,323 | -17.5% |
| Other Financing Sources | \$0 | \$44,990,000 | \$0 | \$0 | 0% |
| Total Debt Service Fund-2022 Go Bond: | \$0 | \$44,990,000 | \$1,978,536 | \$1,631,323 | -17.5% |
| Total: | \$10,421,031 | \$55,299,735 | \$10,165,650 | \$6,879,865 | -32.3% |

Revenues by Source - Debt Service Funds

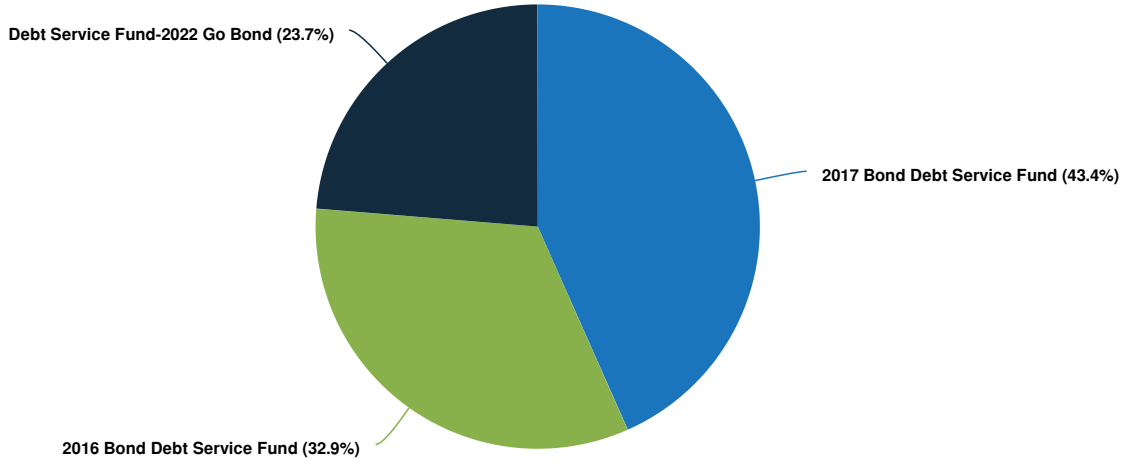
Projected Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Taxes, Property | \$5,252,482 | \$5,170,637 | \$4,968,536 | \$4,614,548 | -7.1% |
| Investment Income | \$19,233 | \$9,741 | \$0 | \$0 | 0% |
| Other Financing Sources | \$5,149,317 | \$50,119,357 | \$5,197,114 | \$2,265,317 | -56.4% |
| Total Revenue Source: | \$10,421,031 | \$55,299,735 | \$10,165,650 | \$6,879,865 | -32.3% |

Expenditures by Fund - Debt Service Funds

Budgeted Expenditures by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|--------------------|--------------------|-----------------------|-----------------------|--|
| Debtvcfund-2015Gobond | | | | | |
| PROFESSIONAL FEES | \$1,700 | \$550 | \$1,000 | \$0 | -100% |
| INTEREST | \$402,500 | \$274,750 | \$140,750 | \$0 | -100% |
| PRINCIPAL | \$2,555,000 | \$2,680,000 | \$2,815,000 | \$0 | -100% |
| Total Debtvcfund-2015Gobond: | \$2,959,200 | \$2,955,300 | \$2,956,750 | \$0 | -100% |
| 2016 Bond Debt Service Fund | | | | | |
| INTEREST | \$135,055 | \$99,354 | \$60,364 | \$20,317 | -66.3% |
| PRINCIPAL | \$2,045,000 | \$2,105,000 | \$2,180,000 | \$2,245,000 | 3% |
| Total 2016 Bond Debt Service Fund: | \$2,180,055 | \$2,204,354 | \$2,240,364 | \$2,265,317 | 1.1% |
| 2017 Bond Debt Service Fund | | | | | |
| PROFESSIONAL FEES | \$1,650 | \$1,650 | \$0 | \$600 | N/A |
| INTEREST | \$2,744,375 | \$1,674,750 | \$600,000 | \$477,625 | -20.4% |
| PRINCIPAL | \$2,185,000 | \$2,275,000 | \$2,390,000 | \$2,505,000 | 4.8% |
| Total 2017 Bond Debt Service Fund: | \$4,931,025 | \$3,951,400 | \$2,990,000 | \$2,983,225 | -0.2% |
| Debt Service Fund-2022 Go Bond | | | | | |
| PROFESSIONAL FEES | \$0 | \$0 | \$2,000 | \$2,000 | 0% |
| COSTS OF BOND ISSUANCE | \$0 | \$508,900 | \$0 | \$0 | 0% |
| INTEREST | \$0 | \$0 | \$1,136,536 | \$1,119,323 | -1.5% |
| PRINCIPAL | \$0 | \$0 | \$840,000 | \$510,000 | -39.3% |
| OTHFINS-CS-PMTESCROWAGENT | \$0 | \$44,466,334 | \$0 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---------------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Total Debt Service Fund-2022 Go Bond: | \$0 | \$44,975,234 | \$1,978,536 | \$1,631,323 | -17.5% |
| Total: | \$10,070,280 | \$54,086,288 | \$10,165,650 | \$6,879,865 | -32.3% |



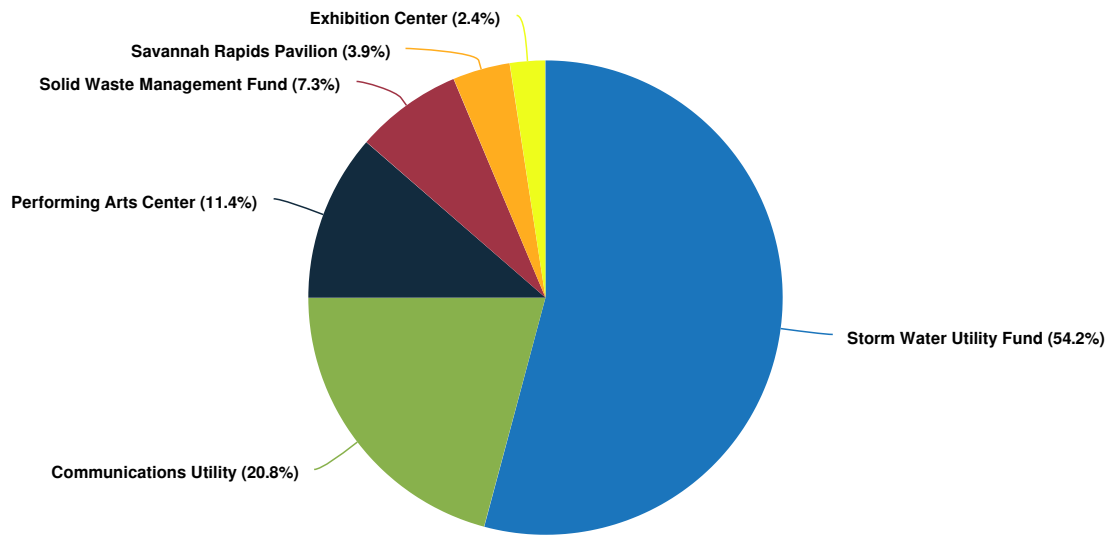
Nonmajor Enterprise Funds

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

- Storm Water Utility
- Solid Waste Management
- Communications Utility
- Savannah Rapids Pavilion
- Performing Arts Center
- Exhibition Center

Revenue by Fund

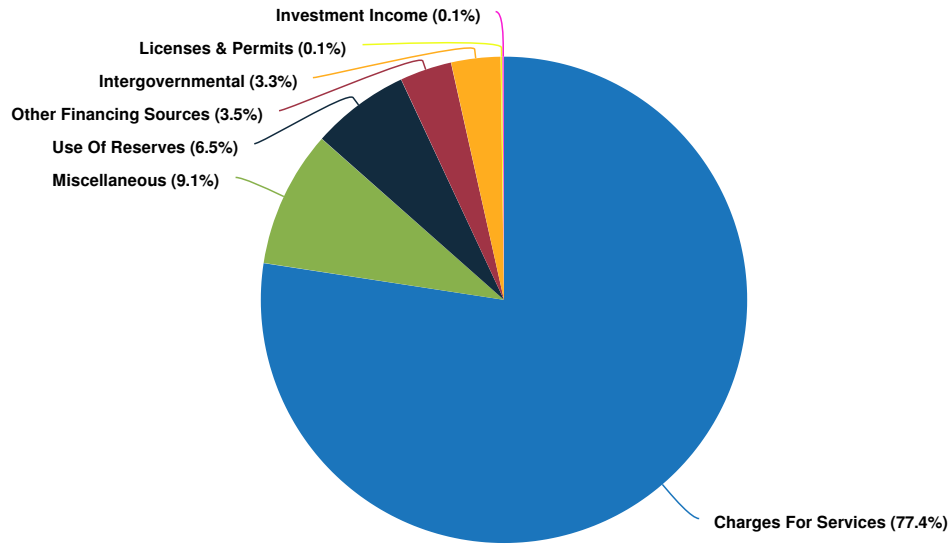
Projected Revenue by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|---------------------|---------------------|-----------------------|-----------------------|--|
| Storm Water Utility Fund | | | | | |
| Licenses & Permits | \$21,642 | \$14,897 | \$20,000 | \$15,000 | -25% |
| Intergovernmental | \$362,333 | \$343,390 | \$400,000 | \$400,000 | 0% |
| Charges For Services | \$5,725,928 | \$5,898,730 | \$5,800,000 | \$5,900,000 | 1.7% |
| Investment Income | \$34,036 | \$13,936 | \$0 | \$0 | 0% |
| Contributions & Donations | \$2,947,594 | \$2,793,032 | \$0 | \$0 | 0% |
| Miscellaneous | \$545 | \$540 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$0 | \$311,946 | N/A |
| Total Storm Water Utility Fund: | \$9,092,078 | \$9,064,526 | \$6,220,000 | \$6,626,946 | 6.5% |
| Solid Waste Management Fund | | | | | |
| Investment Income | -\$4,058 | -\$195,539 | \$0 | \$0 | 0% |
| Miscellaneous | \$92,846 | \$101,881 | \$100,000 | \$100,000 | 0% |
| Use Of Reserves | \$0 | \$0 | \$427,000 | \$427,000 | 0% |
| Other Financing Sources | \$332,782 | \$363,204 | \$322,483 | \$364,707 | 13.1% |
| Total Solid Waste Management Fund: | \$421,570 | \$269,546 | \$849,483 | \$891,707 | 5% |
| Communications Utility | | | | | |
| Charges For Services | \$1,880,712 | \$2,393,224 | \$2,227,451 | \$2,175,613 | -2.3% |
| Investment Income | \$13,616 | \$20,346 | \$0 | \$0 | 0% |
| Miscellaneous | \$312,412 | \$308,670 | \$313,172 | \$313,172 | 0% |
| Use Of Reserves | \$0 | \$0 | \$0 | \$58,979 | N/A |
| Total Communications Utility: | \$2,206,741 | \$2,722,240 | \$2,540,623 | \$2,547,764 | 0.3% |
| Savannah Rapids Pavilion | | | | | |
| Charges For Services | \$307,030 | \$423,909 | \$465,240 | \$472,628 | 1.6% |
| Miscellaneous | \$48,936 | \$30,348 | \$1,452 | \$5,000 | 244.4% |
| Other Financing Sources | \$0 | \$480 | \$0 | \$0 | 0% |
| Total Savannah Rapids Pavilion: | \$355,966 | \$454,737 | \$466,692 | \$477,628 | 2.3% |
| Performing Arts Center | | | | | |
| Charges For Services | \$6,123 | \$441,282 | \$500,000 | \$701,618 | 40.3% |
| Investment Income | \$14 | \$2,070 | \$1,500 | \$12,000 | 700% |
| Miscellaneous | \$34,389 | \$685,031 | \$659,364 | \$681,000 | 3.3% |
| Other Financing Sources | \$0 | \$700,000 | \$300,000 | \$0 | -100% |
| Total Performing Arts Center: | \$40,525 | \$1,828,383 | \$1,460,864 | \$1,394,618 | -4.5% |
| Exhibition Center | | | | | |
| Charges For Services | \$120,206 | \$192,150 | \$213,000 | \$223,000 | 4.7% |
| Miscellaneous | \$16,495 | \$32,428 | \$35,000 | \$15,000 | -57.1% |
| Other Financing Sources | \$0 | \$0 | \$45,907 | \$57,643 | 25.6% |
| Total Exhibition Center: | \$136,701 | \$224,578 | \$293,907 | \$295,643 | 0.6% |
| Total: | \$12,253,581 | \$14,564,009 | \$11,831,569 | \$12,234,306 | 3.4% |

Revenues by Source - Nonmajor Enterprise Funds

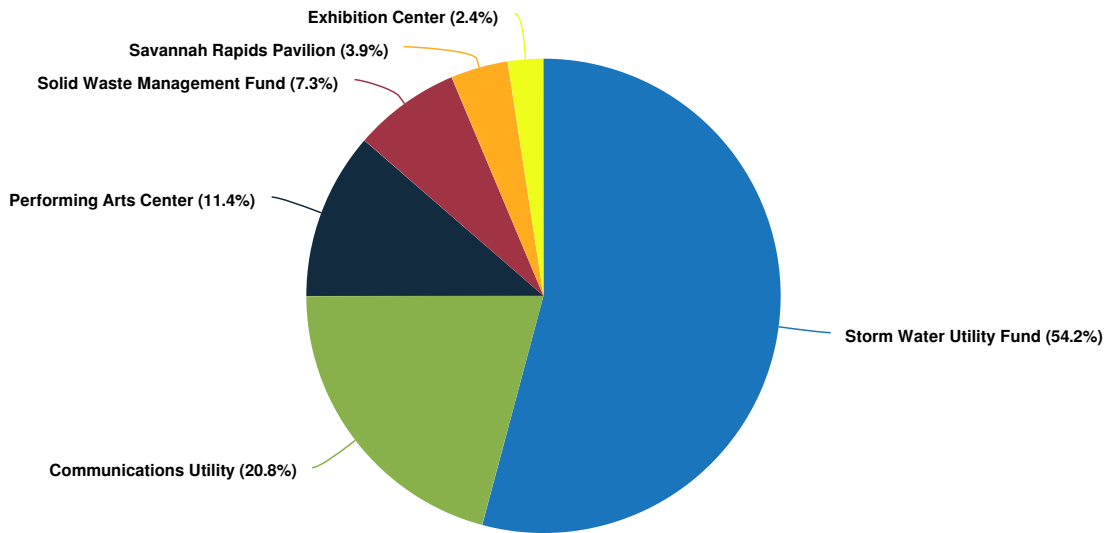
Projected Revenues by Source



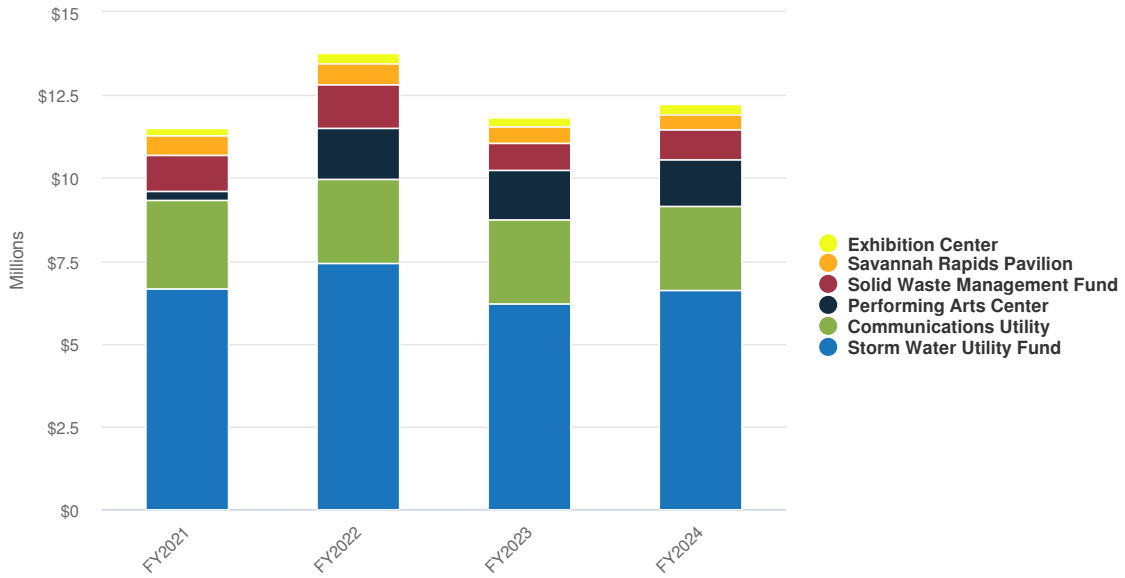
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Licenses & Permits | \$21,642 | \$14,897 | \$20,000 | \$15,000 | -25% |
| Intergovernmental | \$362,333 | \$343,390 | \$400,000 | \$400,000 | 0% |
| Charges For Services | \$8,039,999 | \$9,349,295 | \$9,205,691 | \$9,472,859 | 2.9% |
| Investment Income | \$43,608 | -\$159,186 | \$1,500 | \$12,000 | 700% |
| Contributions & Donations | \$2,947,594 | \$2,793,032 | \$0 | \$0 | 0% |
| Miscellaneous | \$505,623 | \$1,158,897 | \$1,108,988 | \$1,114,172 | 0.5% |
| Use Of Reserves | \$0 | \$0 | \$427,000 | \$797,925 | 86.9% |
| Other Financing Sources | \$332,782 | \$1,063,684 | \$668,390 | \$422,350 | -36.8% |
| Total Revenue Source: | \$12,253,581 | \$14,564,009 | \$11,831,569 | \$12,234,306 | 3.4% |

Expenditures by Fund - Nonmajor Enterprise Funds

Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|--------------------|--------------------|-----------------------|-----------------------|--|
| Storm Water Utility Fund | | | | | |
| Personal Services | \$2,370,560 | \$2,861,301 | \$3,076,079 | \$3,141,691 | 2.1% |
| Operating-Supplies | \$221,126 | \$262,703 | \$285,885 | \$322,790 | 12.9% |
| Operating-Purch/Cont | \$191,226 | \$201,313 | \$264,854 | \$246,865 | -6.8% |
| Operating-Intfnd Chg | \$446,667 | \$456,449 | \$494,400 | \$494,400 | 0% |
| Operating-Deprec | \$3,433,016 | \$3,608,800 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$28,957 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$2,098,782 | \$2,421,200 | 15.4% |
| Intergovernmental | \$102 | \$0 | \$0 | \$0 | 0% |
| Total Storm Water Utility Fund: | \$6,662,698 | \$7,419,523 | \$6,220,000 | \$6,626,946 | 6.5% |
| Solid Waste Management Fund | | | | | |
| Personal Services | \$269,567 | \$344,375 | \$331,405 | \$345,629 | 4.3% |
| Operating-Supplies | \$93,805 | \$72,182 | \$67,500 | \$73,000 | 8.1% |
| Operating-Purch/Cont | \$67,786 | \$61,592 | \$40,578 | \$63,078 | 55.4% |
| Operating-Oth Costs | \$615,221 | \$821,890 | \$410,000 | \$410,000 | 0% |
| Operating-Deprec | \$54,208 | \$50,587 | \$0 | \$0 | 0% |
| Total Solid Waste Management Fund: | \$1,100,588 | \$1,350,626 | \$849,483 | \$891,707 | 5% |
| Communications Utility | | | | | |
| Personal Services | \$529,544 | \$580,324 | \$667,220 | \$730,688 | 9.5% |
| Operating-Supplies | \$86,851 | \$123,325 | \$135,192 | \$148,092 | 9.5% |
| Operating-Purch/Cont | \$555,845 | \$450,193 | \$517,837 | \$530,545 | 2.5% |
| Operating-Oth Costs | \$146,700 | \$0 | \$0 | \$0 | 0% |
| Operating-Intfnd Chg | \$291,755 | \$293,723 | \$328,786 | \$328,786 | 0% |
| Operating-Deprec | \$1,048,631 | \$1,074,903 | \$0 | \$0 | 0% |
| Debt Service | \$0 | \$1,453 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$6,910 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$891,588 | \$809,653 | -9.2% |
| Intergovernmental | \$64 | \$0 | \$0 | \$0 | 0% |
| Total Communications Utility: | \$2,659,391 | \$2,530,830 | \$2,540,623 | \$2,547,764 | 0.3% |
| Savannah Rapids Pavilion | | | | | |
| Personal Services | \$258,544 | \$265,748 | \$290,608 | \$296,777 | 2.1% |
| Operating-Supplies | \$129,381 | \$126,999 | \$104,900 | \$104,900 | 0% |
| Operating-Purch/Cont | \$54,797 | \$64,659 | \$43,950 | \$45,950 | 4.6% |
| Operating-Oth Costs | \$0 | \$0 | \$0 | \$2,767 | N/A |
| Operating-Intfnd Chg | \$27,234 | \$27,234 | \$27,234 | \$27,234 | 0% |
| Operating-Deprec | \$132,325 | \$122,582 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$16,480 | \$0 | \$0 | 0% |
| Intergovernmental | \$164 | \$0 | \$0 | \$0 | 0% |
| Total Savannah Rapids Pavilion: | \$602,445 | \$623,702 | \$466,692 | \$477,628 | 2.3% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Performing Arts Center | | | | | |
| Personal Services | \$137,435 | \$435,088 | \$581,664 | \$587,749 | 1% |
| Operating-Supplies | \$73,305 | \$372,515 | \$443,500 | \$279,840 | -36.9% |
| Operating-Purch/Cont | \$65,911 | \$730,194 | \$435,700 | \$527,029 | 21% |
| Operating-Oth Costs | \$0 | \$91 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$6,589 | \$0 | \$0 | 0% |
| Total Performing Arts Center: | \$276,650 | \$1,544,476 | \$1,460,864 | \$1,394,618 | -4.5% |
| Exhibition Center | | | | | |
| Personal Services | \$129,610 | \$143,891 | \$142,807 | \$144,543 | 1.2% |
| Operating-Supplies | \$91,047 | \$135,068 | \$123,000 | \$123,000 | 0% |
| Operating-Purch/Cont | \$6,871 | \$12,069 | \$21,100 | \$21,100 | 0% |
| Operating-Intfnd Chg | \$0 | \$0 | \$7,000 | \$7,000 | 0% |
| Other Financing Uses | \$0 | \$1,569 | \$0 | \$0 | 0% |
| Intergovernmental | \$3,837 | \$0 | \$0 | \$0 | 0% |
| Total Exhibition Center: | \$231,366 | \$292,596 | \$293,907 | \$295,643 | 0.6% |
| Total: | \$11,533,137 | \$13,761,753 | \$11,831,569 | \$12,234,306 | 3.4% |

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

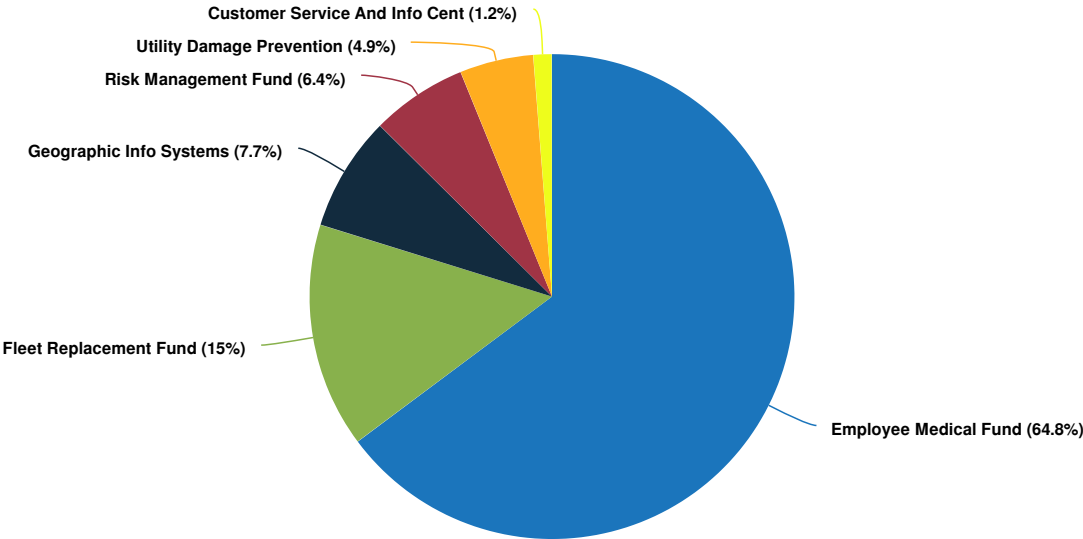


Internal Service Funds

- Employee Medical Plan
- Risk Management
- Utility Damage Prevention
- Customer Service and Information Center
- Fleet Replacement
- Geographic Information Systems

Revenue by Fund

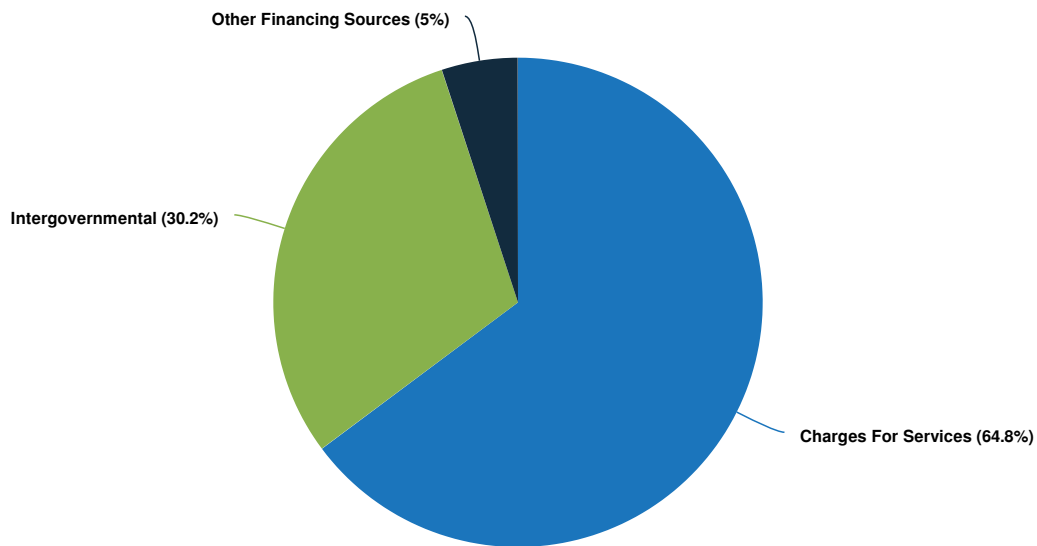
Projected Revenue by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|--|
| Employee Medical Fund | | | | | |
| Charges For Services | \$11,524,246 | \$12,833,507 | \$13,586,918 | \$13,653,844 | 0.5% |
| Investment Income | \$8,598 | \$7,419 | \$0 | \$0 | 0% |
| Other Financing Sources | \$0 | \$1,000,000 | \$0 | \$0 | 0% |
| Total Employee Medical Fund: | \$11,532,844 | \$13,840,926 | \$13,586,918 | \$13,653,844 | 0.5% |
| Risk Management Fund | | | | | |
| Intergovernmental | \$1,447,164 | \$1,097,003 | \$1,274,597 | \$1,346,117 | 5.6% |
| Total Risk Management Fund: | \$1,447,164 | \$1,097,003 | \$1,274,597 | \$1,346,117 | 5.6% |
| Utility Damage Prevention | | | | | |
| Intergovernmental | \$738,685 | \$792,120 | \$879,199 | \$1,035,641 | 17.8% |
| Total Utility Damage Prevention: | \$738,685 | \$792,120 | \$879,199 | \$1,035,641 | 17.8% |
| Customer Service And Info Cent | | | | | |
| Intergovernmental | \$222,827 | \$249,817 | \$250,557 | \$260,826 | 4.1% |
| Total Customer Service And Info Cent: | \$222,827 | \$249,817 | \$250,557 | \$260,826 | 4.1% |
| Fleet Replacement Fund | | | | | |
| Intergovernmental | \$2,298,802 | \$2,395,629 | \$2,082,928 | \$2,100,385 | 0.8% |
| Miscellaneous | \$0 | \$35,000 | \$0 | \$0 | 0% |
| Other Financing Sources | \$400,659 | \$372,317 | \$771,832 | \$1,060,315 | 37.4% |
| Total Fleet Replacement Fund: | \$2,699,461 | \$2,802,946 | \$2,854,760 | \$3,160,700 | 10.7% |
| Geographic Info Systems | | | | | |
| Intergovernmental | \$1,138,959 | \$1,220,943 | \$1,464,068 | \$1,613,948 | 10.2% |
| Total Geographic Info Systems: | \$1,138,959 | \$1,220,943 | \$1,464,068 | \$1,613,948 | 10.2% |
| Total: | \$17,779,939 | \$20,003,755 | \$20,310,099 | \$21,071,076 | 3.7% |

Revenues by Source - Internal Service Funds

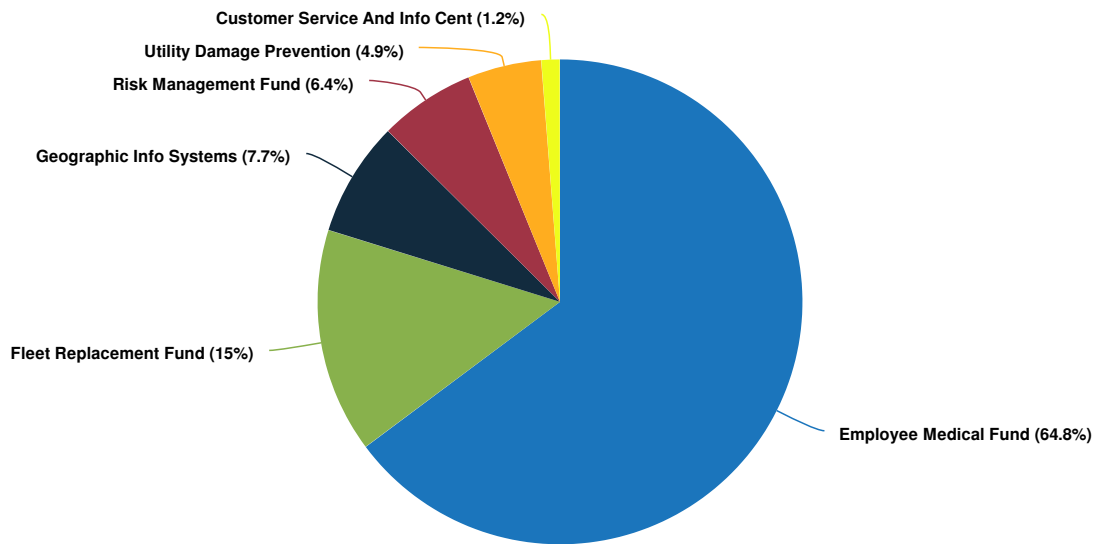
Revenues by Source



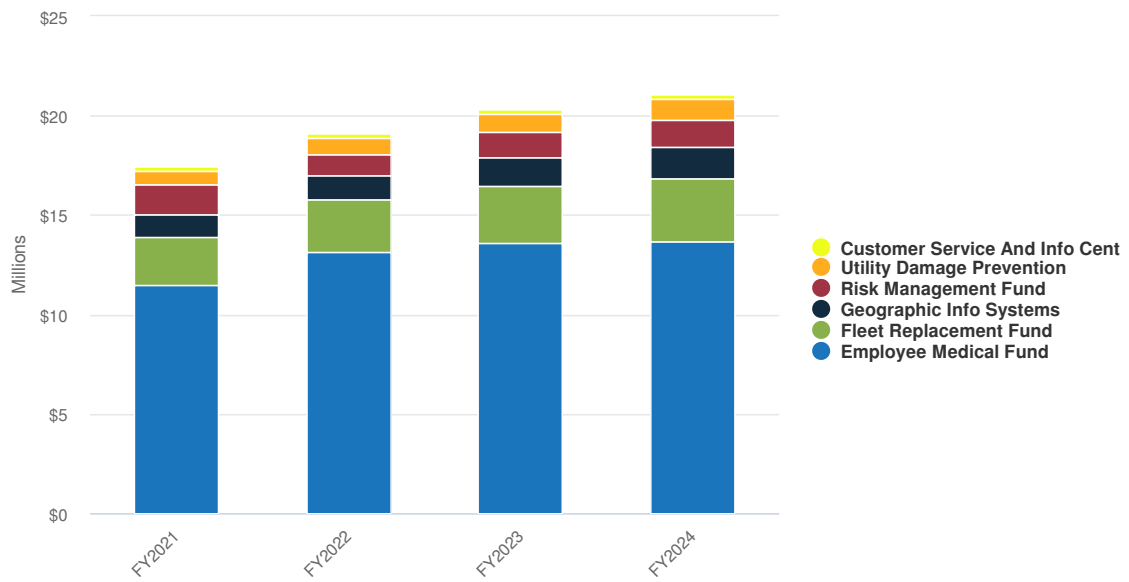
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Intergovernmental | \$5,846,437 | \$5,755,512 | \$5,951,349 | \$6,356,917 | 6.8% |
| Charges For Services | \$11,524,246 | \$12,833,507 | \$13,586,918 | \$13,653,844 | 0.5% |
| Investment Income | \$8,598 | \$7,419 | \$0 | \$0 | 0% |
| Miscellaneous | \$0 | \$35,000 | \$0 | \$0 | 0% |
| Other Financing Sources | \$400,659 | \$1,372,317 | \$771,832 | \$1,060,315 | 37.4% |
| Total Revenue Source: | \$17,779,939 | \$20,003,755 | \$20,310,099 | \$21,071,076 | 3.7% |

Expenditures by Fund - Internal Service Funds

FY 2024 Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|--|
| Employee Medical Fund | | | | | |
| Personal Services | \$199,002 | \$191,881 | \$198,029 | \$197,330 | -0.4% |
| Operating-Purch/Cont | \$11,311,188 | \$12,940,028 | \$13,388,889 | \$13,456,514 | 0.5% |
| Total Employee Medical Fund: | \$11,510,190 | \$13,131,908 | \$13,586,918 | \$13,653,844 | 0.5% |
| Risk Management Fund | | | | | |
| Personal Services | \$158,443 | \$168,290 | \$162,547 | \$184,367 | 13.4% |
| Operating-Supplies | \$21,800 | \$25,920 | \$31,850 | \$31,550 | -0.9% |
| Operating-Purch/Cont | \$1,189,785 | \$877,386 | \$1,080,200 | \$1,130,200 | 4.6% |
| Other Financing Uses | \$77,137 | \$25,407 | \$0 | \$0 | 0% |
| Total Risk Management Fund: | \$1,447,164 | \$1,097,003 | \$1,274,597 | \$1,346,117 | 5.6% |
| Utility Damage Prevention | | | | | |
| Personal Services | \$555,872 | \$602,725 | \$627,215 | \$643,607 | 2.6% |
| Operating-Supplies | \$106,432 | \$106,974 | \$112,150 | \$140,200 | 25% |
| Operating-Purch/Cont | \$54,091 | \$53,570 | \$59,834 | \$59,834 | 0% |
| Operating-Deprec | \$22,271 | \$28,851 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$80,000 | \$192,000 | 140% |
| Intergovernmental | \$19 | \$0 | \$0 | \$0 | 0% |
| Total Utility Damage Prevention: | \$738,685 | \$792,120 | \$879,199 | \$1,035,641 | 17.8% |
| Customer Service And Info Cent | | | | | |
| Personal Services | \$221,318 | \$246,651 | \$241,257 | \$251,526 | 4.3% |
| Operating-Supplies | \$535 | \$2,186 | \$3,250 | \$3,250 | 0% |
| Operating-Purch/Cont | \$974 | \$980 | \$6,050 | \$6,050 | 0% |
| Total Customer Service And Info Cent: | \$222,827 | \$249,817 | \$250,557 | \$260,826 | 4.1% |
| Fleet Replacement Fund | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$750,000 | N/A |
| Operating-Purch/Cont | \$848,346 | \$1,003,375 | \$750,000 | \$0 | -100% |
| Operating-Deprec | \$1,568,175 | \$1,616,498 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$2,104,760 | \$2,410,700 | 14.5% |
| Total Fleet Replacement Fund: | \$2,416,521 | \$2,619,874 | \$2,854,760 | \$3,160,700 | 10.7% |
| Geographic Info Systems | | | | | |
| Personal Services | \$594,221 | \$639,057 | \$700,518 | \$778,092 | 11.1% |
| Operating-Supplies | \$29,681 | \$19,600 | \$41,500 | \$42,000 | 1.2% |
| Operating-Purch/Cont | \$511,842 | \$546,332 | \$698,600 | \$771,700 | 10.5% |
| Operating-Deprec | \$3,178 | \$15,954 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$23,450 | \$22,156 | -5.5% |
| Intergovernmental | \$37 | \$0 | \$0 | \$0 | 0% |
| Total Geographic Info Systems: | \$1,138,958 | \$1,220,943 | \$1,464,068 | \$1,613,948 | 10.2% |
| Total: | \$17,474,346 | \$19,111,664 | \$20,310,099 | \$21,071,076 | 3.7% |

DEPARTMENT BUDGETS

Animal Services

The Animal Services Department is responsible for animal service operations which include, but are not limited to the following: rescuing lost, sick and abandoned domestic animals in Columbia County, welfare complaints, animal cruelty investigations, animal attacks which include possible rabid animals, dead animals removed from the County right-of-way, the daily care of animals housed at the shelter, injured stray animals, issuance of traps, educating the community and the volunteer and adoption program. Below are some of the Animal Services' accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Created and attended events on/off site with the desire to increase adoptions and bring awareness to the shelter | X | | | X | |
| Maintained an efficient, model facility that goes beyond being compliant with all state codes and meets community expectations for an animal shelter. | | | | X | X |
| Continued a zero percent euthanasia status due to time and/or space | | X | | X | X |
| Provided low cost rabies clinics for Columbia County pets | | | | | |
| Spay/neuter of shelter animals provided by local Veterinarian | | | | X | |
| Medical care was provided for sick/injured shelter animals by local Veterinarian | X | X | | X | |
| Upgraded play yards/outdoor visitation areas for the shelter animals and to provide potential adopters an area to visit | | X | | X | |
| Hired replacement Animal Control Officer (Vacancy 2022) | X | | | | |
| Hired additional Kennel Technician (Approved June 2022) | X | | | | |
| <u>All shelter animals received first vaccinations/de-worming prior to adoption</u> | | | | | |
| Reached out and assisted other County shelters and Humane Societies in Georgia | | | | X | X |
| Training: Scheduled training for team members via off-site or on-site programs shelter | X | | | | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Maintain/continue the efficient services provided to the citizens of Columbia County | | | | X | |
| Completion of National Certifications for Animal Control Officers | X | | | X | X |
| Spay/neuter of shelter animals prior to adoption | | | | X | X |
| Seek/attend on/off site adoption/awareness events throughout the County | X | | | X | |
| Educational tours for schools, daycares, Sr. centers, 4-H groups, Beta club etc. | | | | X | |
| Host Saturday adoptions once a month & provide low cost rabies clinics | | | | X | |
| Continue a zero percent euthanasia status due to time and/or space | | X | | X | X |
| Maintain an efficient, model facility that goes beyond being compliant with all state codes and meets community expectations for an animal shelter | X | | | X | |
| Purchase new vehicles for Field Officers | | | | | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------|--------------------|-----------------------|--------------------|----------------------|
| Impounds: Cats & Dogs | 1300 | 2000 | 2000 | 2200 |
| Owner Surrenders | 301 | 375 | 375 | 400 |
| Adoptions | 760 | 775 | 775 | 800 |
| Return to Owner | 375 | 400 | 400 | 425 |
| Transfer to Rescue | 74 | 100 | 100 | 100 |
| Euthanize for Time or Space | 0 | 0 | 0 | 0 |
| Court Citations | 546 | 600 | 600 | 600 |
| Locations Dispatched | 5853 | 6000 | 6000 | 6300 |
| Bite Investigations | 61 | 50 | 50 | 70 |
| Cremations for Vet Offices | 528 | 600 | 600 | 650 |
| Microchips Implanted | 482 | 500 | 500 | 550 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| # of events held to increase adoptions and bring awareness to the shelter | 10 | N/A | 16 | 25 |
| # of rabies clinics held | 3 | N/A | 3 | 5 |
| # of shelter animals spayed/neutered | 15 | N/A | 65 | 80 |
| # of sick/injured animals that medical care was provided for | 55 | N/A | 71 | 90 |
| # of other County shelters and Humane Societies assisted | 1 | N/A | 6 | 6 |
| # of staff trainings | 10 | N/A | 14 | 18 |
| # of staff with National Certifications | 1 | N/A | 2 | 4 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| All shelter animals vaccinated & dewormed prior to adoption | Yes | Yes | Yes | Yes |
| Maintain a zero percent euthanasia status due to time and/or space | Yes | Yes | Yes | Yes |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------|--------------------|--------------------|----------------------|
| Kennel Tech | 5 | 6 | 6 |
| Field Officer | 4 | 5 | 5 |
| Clerk | 2 | 2 | 2 |
| Administrative Assistant | 1 | 1 | 1 |
| Operations Manager | 1 | 1 | 1 |
| Manager | 1 | 1 | 1 |
| Total | 14 | 16 | 16 |

VEHICLE SCHEDULE

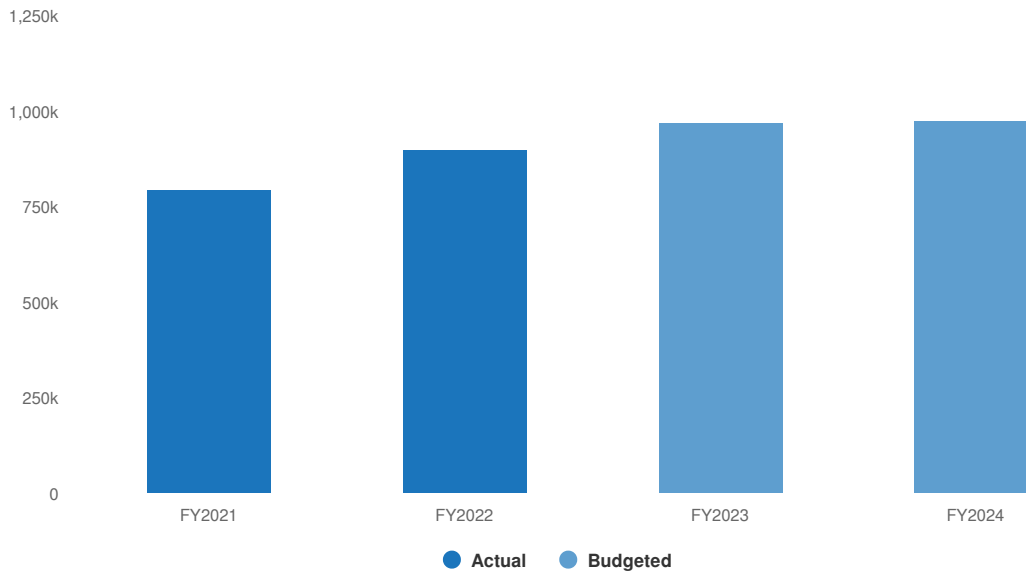
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|--------------------|--------------------|----------------------|
| Authorized Vehicles | 9 | 9 | 9 |
| Heavy Equipment | 1 | 1 | 1 |
| Vehicle Allowances | 1 | 1 | 1 |
| Total | 11 | 11 | 11 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Public Safety | | | | | |
| Animal Services | | | | | |
| Personal Services | \$691,836 | \$780,357 | \$837,468 | \$867,393 | 3.6% |
| Operating-Supplies | \$79,071 | \$91,199 | \$68,500 | \$68,500 | 0% |
| Operating-Purch/Cont | \$22,923 | \$30,131 | \$39,900 | \$39,900 | 0% |
| Capital | \$0 | \$0 | \$23,492 | \$0 | -100% |
| Intergovernmental | \$1,230 | \$0 | \$0 | \$0 | 0% |
| Total Animal Services: | \$795,061 | \$901,687 | \$969,360 | \$975,793 | 0.7% |
| Total Public Safety: | \$795,061 | \$901,687 | \$969,360 | \$975,793 | 0.7% |
| Total Expenditures: | \$795,061 | \$901,687 | \$969,360 | \$975,793 | 0.7% |

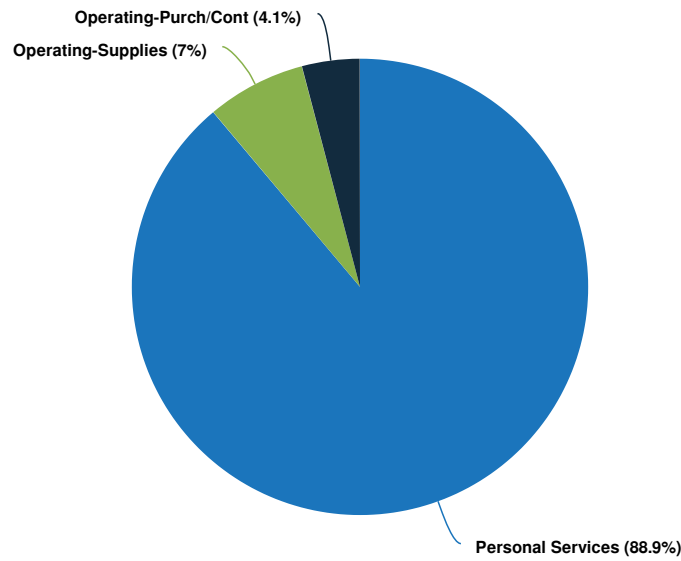
\$975,793
\$6,433
 (0.66% vs. prior year)

Animal Services Budgeted and Historical Expenditures

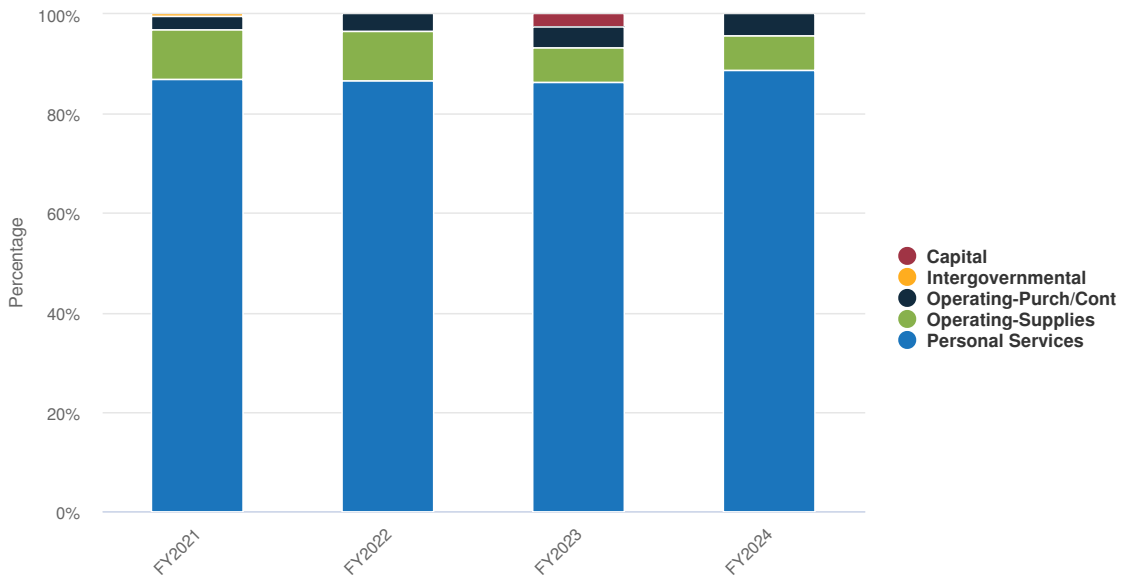


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Board of Commissioners/County Administration

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 chairperson 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](#).

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.

The County Manager's Office works directly with the Board of Commissioners to provide support on policy matters, compiling the annual budget, guidance to county departments regarding day to day operations and works to develop short and long range plans that will improve the effectiveness and efficiency of your county government. The Board of Commissioners sets the agenda for the year and County Administration ensures the goals are accomplished.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Completed the renovation of the Justice Center Annex to help enhance the operations of the Columbia Judicial Circuit. | | | | X | X |
| Completed construction of the Columbia County Sheriff's Office Headquarters building. | | | | X | X |
| Completed renovation of the Columbia County Racquet Center. | | | | X | X |
| Completed construction of the Real Time Crime Center and 911 upgrades. | | | | X | X |
| Successfully adopted the lowest M&O millage rate since 1988. | | | X | | X |
| Successful year at the Columbia County Performing Arts Center with the second season of Broadway shows and a total of 97 events. | X | | | X | X |
| Expansion of the annual CTAE Competition for area high school students, which grew from one pathway to all pathways for approximately 300 students. | X | | | X | |
| Continuing property acquisition for Horizon South Parkway, Hardy McManus Road, and Hereford Farm Road widening projects. | | | | X | |
| Construction of Flowing Wells Road, Lewiston Road and Fury's Ferry Road widening projects continued throughout this fiscal year. | | | | X | |

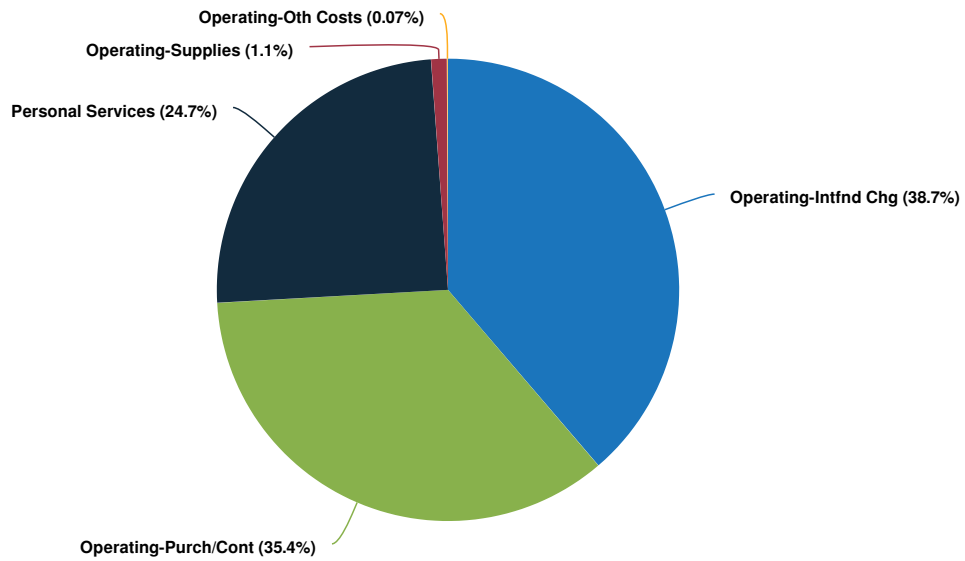
| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Balance budget with a decrease in the millage rate for Columbia County. | X | X | X | X | X |
| Begin projects on the approved 23-28 SPLOST list. | | | X | X | |
| Continue construction on Fury's Ferry Road, Flowing Wells Road and Lewiston Road widening projects; these major roadway projects are funded by TSPLOST. | | | | X | X |
| Complete construction on Flowing Wells Road and Lewiston Road. | | | | X | X |
| Complete construction and upgrades on parks and begin construction on the County's newest park on Hardy McManus Road. | | | | X | X |
| Complete construction of The Market located in The Plaza. | | | | X | X |
| Continue to focus on providing infrastructure needs to support a growing population prior to development. | | X | X | X | |
| Promote projects and programs that increase sales tax revenue for the County to become less dependent on property taxes. | | | | X | |
| Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility. | X | | | X | |
| Cost-saving incentives such as a Management Review Team to reduce costs. | | | X | X | X |
| Continue to support the Columbia Judicial Circuit so that it can be an example of other circuits to follow. | | | | X | |
| Implementation of the new County website. | X | | | X | |
| Continue to distribute timely information through good communication with our citizens. | | X | X | | |

Expenditures Summary

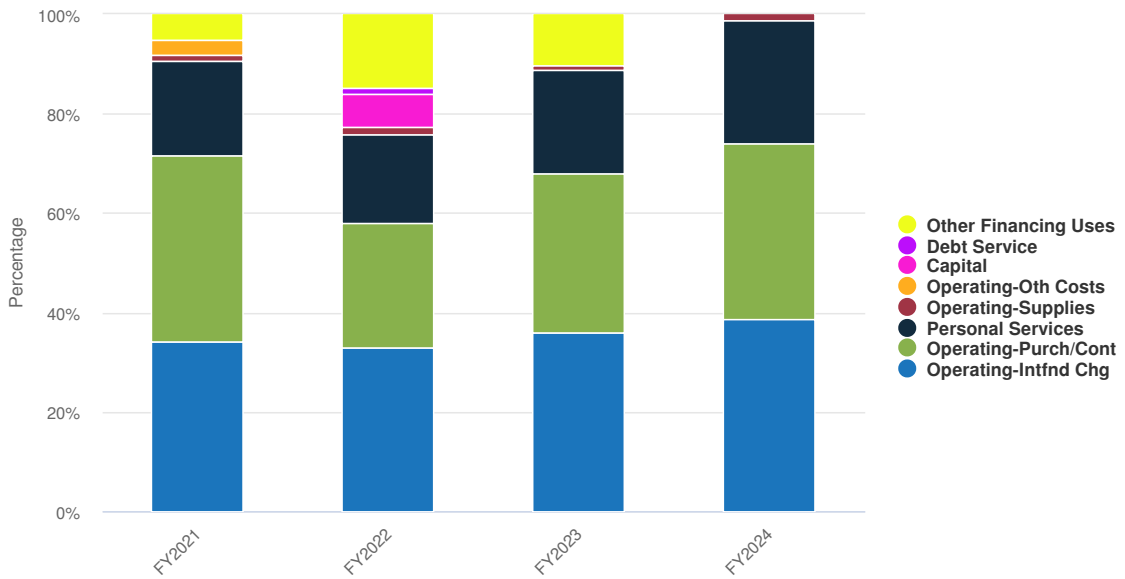
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Board Of Commissioners | | | | | |
| Personal Services | \$288,140 | \$333,539 | \$336,176 | \$380,677 | 13.2% |
| Operating-Supplies | \$23,474 | \$54,608 | \$29,000 | \$29,000 | 0% |
| Operating-Purch/Cont | \$2,256,899 | \$1,642,323 | \$1,754,907 | \$1,754,907 | 0% |
| Operating-Oth Costs | \$186,383 | \$15,957 | \$4,000 | \$4,000 | 0% |
| Operating-Intfnd Chg | \$2,203,288 | \$2,350,451 | \$2,200,242 | \$2,119,850 | -3.7% |
| Debt Service | \$0 | \$78,576 | \$0 | \$0 | 0% |
| Other Financing Uses | \$332,782 | \$1,063,204 | \$622,483 | \$0 | -100% |
| Capital | \$0 | \$461,638 | \$0 | \$0 | 0% |
| Total Board Of Commissioners: | \$5,290,966 | \$6,000,296 | \$4,946,808 | \$4,288,434 | -13.3% |
| County Administrator | | | | | |
| Personal Services | \$949,490 | \$929,409 | \$933,669 | \$971,703 | 4.1% |
| Operating-Supplies | \$53,641 | \$54,393 | \$31,000 | \$31,000 | 0% |
| Operating-Purch/Cont | \$143,933 | \$136,351 | \$182,000 | \$182,000 | 0% |
| Total County Administrator: | \$1,147,063 | \$1,120,152 | \$1,146,669 | \$1,184,703 | 3.3% |
| Total General Government: | \$6,438,029 | \$7,120,448 | \$6,093,477 | \$5,473,137 | -10.2% |
| Total Expenditures: | \$6,438,029 | \$7,120,448 | \$6,093,477 | \$5,473,137 | -10.2% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Board of Elections

The Board of Elections Office is primarily responsible for the following:

- Maintaining voter registration records for Columbia County and the Cities of Harlem and Grovetown
- Conducting all county, state, federal, and special elections
- Conducting municipality elections for the cities of Grovetown and Harlem
- Providing information to federal and county jury commission in preparation of jury list
- Processing all petitions for elections and candidate qualifying
- Receiving and maintain all reports pertaining to the Georgia Ethics in Government Act
- Providing information on election law to candidates, public officials, civic groups, media, and general public
- Providing training to poll workers
- Promoting and perform public education with the schools and retirement communities in Columbia County for Voter Registration
- Attending mandated training and certification programs provided and required by the Secretary of State of Georgia
- Exemplifying the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Conducted the General Election and General Election Runoff | | | | X | |
| Conducted two successful Risk Limiting Audits, one after each election but prior to State Certification | | | X | X | |
| Attend training to implement, learn and teach the new GARViS – Statewide Voter Registration System | X | | | | |
| Continued to learn and train on the new Dominion Voting System | | | | X | |
| Work with GIS to create and split precincts | | | | X | |
| Updated over 128,668 registration and elections records | | | X | | X |
| Approximately 75% of the County’s estimated total population is currently registered to vote (124,423 total registered voters in Columbia County, April 2023) | | | | X | X |
| Conducted over 20 training classes for poll workers for the General Election and General Election Runoff | X | | | X | X |
| Voted 33,508 voters during the three-week period of Advance Voting for the November 8, 2022 General Election | | | | | X |
| Voted 19,919 voters during the one-week period of Advance Voting for the December 6, 2022 General Election Runoff | | | | | X |
| Voted 27,770 on Election Day for the November 8, 2022 General Election | | | | | X |
| Voted 35,072 on Election Day for the December 6, 2022 General Election Runoff | | | | | X |
| Issued 7,317 absentee by mail ballots for the November and December elections and received 6,408 of those back, which is a rate of 87.5% returned to be counted | | | | | X |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Conduct the 2023 November Municipal General Elections for the City of Grovetown and the City of Harlem; conduct the March 2024 Presidential Preference Primary, the May 2024 General Primary/Non-Partisan General Election and any Special Elections that may arise. | | | | X | |
| Continue to learn and train staff on the new statewide voter registration system that was implemented in February 2023. | X | | | X | |
| Continue to train staff and poll workers on the new method of voting and equipment | X | | | X | |
| Continue to notify candidates and elected officials on Ethics filing requirements | | | X | X | |
| Continue to receive and respond to the many open records requests | | | X | | |
| Track and maintain local candidate filings | | X | | | |
| Continue updating the voter registration system | | | X | | |
| Continue voter registration and election support to the municipalities in the County | | | X | | |
| Continue attending training sessions required by the Georgia Election Code | X | | | X | |
| Visit each high school and train a representative on voter registration | | | | X | |
| Work with the County on adding on to the Appling Warehouse | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of staff (Including temporary employees) | 161 | 78 | 78 | 78 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Percentage of estimated population that is registered to vote | 76% | 80% | 75% | 80% |
| Return rate of absentee ballots for general election and runoff | 84% | 90% | 87.5% | N/A |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of registration and election records updated | N/A | 50,000 | 128,668 | 75,000 |
| Number of training classes held for poll workers for general election and general election runoff | N/A | 20 | 20 | 30 |
| Number of voters during 3 week period of advance voting for the general election on November 8th | N/A | N/A | 33,508 | N/A |
| Number of voters during 1 week period of advance voting for the general election on December 12 th | N/A | N/A | 19,919 | N/A |
| Number of absentee by mail ballot for the November and December elections | N/A | N/A | 7,317 | N/A |
| Number of voters on election day for the November 8 th general election | N/A | N/A | 27,770 | N/A |
| Number of voters on election day for the December 6 th runoff | N/A | N/A | 35,072 | N/A |
| Number of elections held | 3 | 3 | 2 | 3 |
| Total ballots cast | 34,365 | N/A | 25,000 | 50,000 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Training rate of staff on GARViS | 100% | 100% | 100% | 100% |

STAFFING

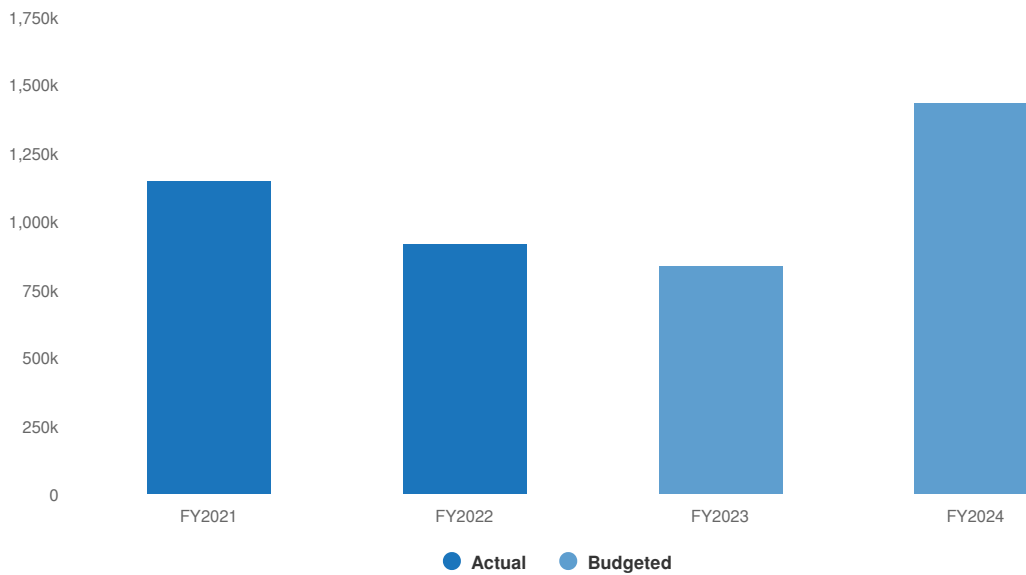
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------|----------------------------|----------------------------|------------------------------|
| Executive Director | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 1 |
| Registration Supervisor | 1 | 1 | 1 |
| Warehouse Technician | 0 | 1 | 1 |
| Deputy Clerk | 3 | 4 | 4 |
| (*Temp Employees) | 155 | 70 | 70 |
| Total | 161 | 78 | 78 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|--------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Board Of Elections | | | | | |
| Personal Services | \$373,020 | \$457,367 | \$465,400 | \$489,945 | 5.3% |
| Operating-Supplies | \$81,280 | \$86,298 | \$34,500 | \$34,500 | 0% |
| Operating-Purch/Cont | \$698,213 | \$320,566 | \$338,200 | \$548,488 | 62.2% |
| Capital | \$0 | \$55,235 | \$0 | \$364,643 | N/A |
| Intergovernmental | \$264 | \$0 | \$0 | \$0 | 0% |
| Total Board Of Elections: | \$1,152,776 | \$919,466 | \$838,100 | \$1,437,576 | 71.5% |
| Total General Government: | \$1,152,776 | \$919,466 | \$838,100 | \$1,437,576 | 71.5% |
| Total Expenditures: | \$1,152,776 | \$919,466 | \$838,100 | \$1,437,576 | 71.5% |

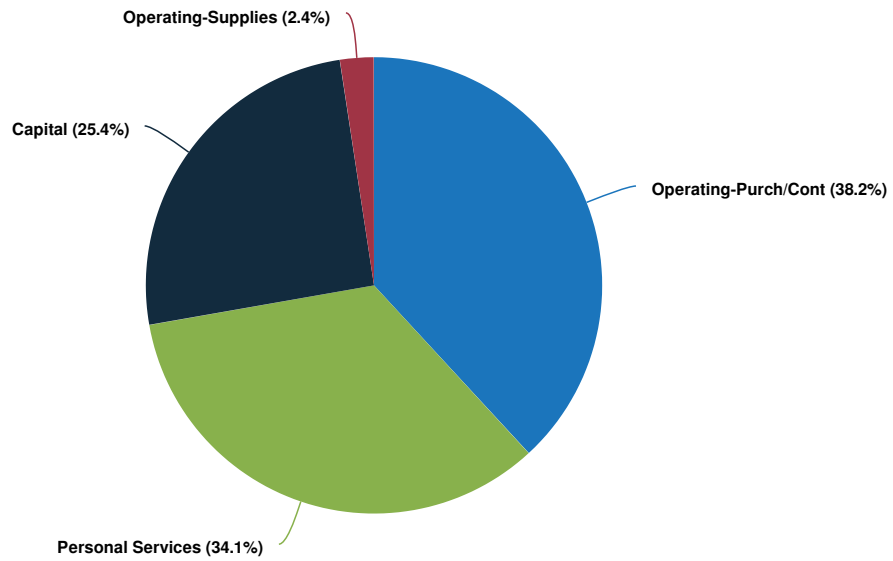
\$1,437,576
\$599,476
(71.53% vs. prior year)

Board of Elections Budgeted and Historical Expenditures

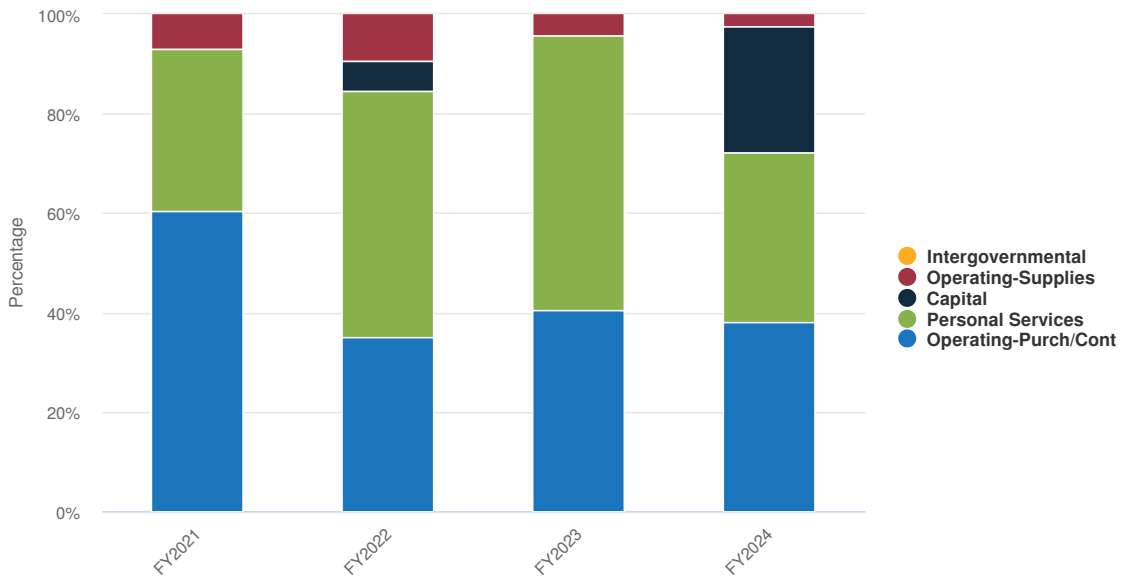


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Broadband Utility

The Columbia County Community Broadband Utility (C3BU) owns and operates over 396 fiber miles of open-access network in Columbia County Georgia and the City of Augusta. The C3BU Software Defined Network (SDN) provides carrier-class packet optical transport services to service providers. The services offered by C3BU include:

- Co-location at our internet point-of-presence (POP) for customers that want that want to sell services using the C3BU fiber network.
- Tower Co-location: The C3BU towers are available for telecom providers that need towers to provide wireless broadband transmission devices for their networks.
- Fiber Lease: Dark fiber is leased to service providers that use the fiber to provide services to end users. Depending on the provider, these services may include access to phone, TV, and data.
- Dedicated Internet Access: C3BU is not an internet service provider, but the Utility supplies the infrastructure that commercial businesses need in order to get broadband speed by working with various service providers in order to bring those business services to the community.

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 six service providers collocated in the point of presence facility. Above all else, the accomplishments and goals of Broadband aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| C3BU's Budget was comprised of 38% from Columbia County and 62% from outside revenue | X | | | | |
| Broadband Ready Community Designation from Georgia's Department of Community Affairs and the Department of Economic Development | X | | | | X |
| Network Migration to the new switches, increasing capability by 20% | | | | X | X |
| Engineered and executed a diverse fiber pathway for the Board of Education to mitigate network outages to all Columbia County Schools | | | X | | |
| Fiber Network Expansion increased by 10% | | | | X | X |
| WCTel / ATG Partnership: Increased residential services by 47% | | | | X | X |
| Planters Communications increase support to 5 Businesses | X | | | | X |
| Georgia Business Network increase support to 5 Businesses | X | | | | X |
| Gentry Fund LLC increase support to 3 Businesses and 4 homes | X | | | | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Migrate C3BU's Network to the Lifecycle Replacement Routers and Firewalls | | | X | X | |
| Implementation of Disaster Recovery Site | | | X | | |
| Relocate fiber along South Horizon PKWY Project | | | | X | |
| Relocate fiber along Furys Ferry Rd Project | | | | X | |
| Relocate fiber along Hardy McManus Rd Project | | | | X | |
| Relocate fiber along Hereford Farm Rd Project | | | | X | |
| Water Lift Stations for White Oak Business Phase II and Sugar Creek Rd | | | | X | |
| New Fire and Rescue Station 2 | | | | X | X |
| Migration to Cityworks | | | X | | |
| Updating pricing for Lit, non-lit services | | X | | | |
| Work with partners to provide broadband services to home and business in Columbia County | | X | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Outside Revenue Percentage of Budget | 62% | 65% | 62% | 65% |
| Total number of staff | 7 | 8 | 9 | 9 |
| Total number of vehicles | 9 | 9 | 9 | 9 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Percentage Revenue Growth over Previous Year | 12% | 10% | 10% | 2% |
| Max Bandwidth Utilization | 2.7Gbps | 5Gbps | 5Gbps | 10Gbps |
| Bandwidth Capacity | 10Gbps | 100Gbps | 100Gbps | 200Gbps |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Route Miles of Fiber | 358 | 365 | 396 | 402 |
| Number Network Sites Supported | 15 | 16 | 16 | 17 |
| Number of Businesses Served | 94 | 100 | 103 | 110 |
| Number of Residences Served | 1132 | 1300 | 1,485 | 1,500 |
| Number CAI's connected | 171 | 171 | 153 | 155 |
| Splicing Jobs Performed | 1440 | 1450 | 1502 | 1485 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Implementation of Disaster Recovery Site | 10% | 100% | 90% | 100% |
| Migration to Cityworks software | N/A | 90% | 70% | 100% |
| Traffic Light for Whispering Pines | N/A | 100% | 100% | N/A |
| Migration of C3BU's Network to the Lifecycle Replacement Routers and Firewalls | N/A | 90% | 80% | 100% |
| Migration of C3BU's Network to the Lifecycle Replacement Switches | 75% | 100% | 100% | N/A |
| Fiber Relocation Projects: Lewiston Rd | 90% | 100% | 95% | 100% |
| Fiber Relocation Projects: Furrys Ferry Rd | 10% | 75% | 60% | 90% |
| Broadband Ready Community Designation from Georgia's Department of Community Affairs and the Department of Economic Development | Yes | Yes | Yes | Yes |

STAFFING

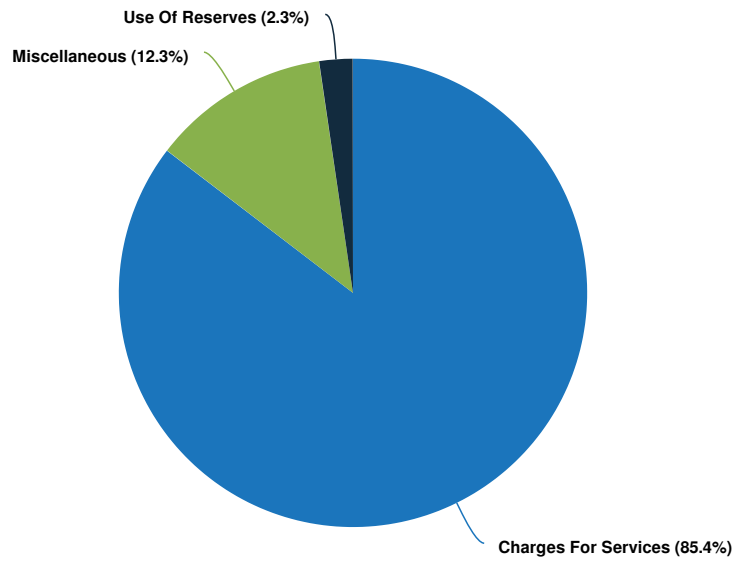
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------------------|--------------------|--------------------|----------------------|
| Broadband Manager | 1 | 1 | 1 |
| Network Operations Manager | 1 | 1 | 1 |
| Construction Manager | 1 | 1 | 1 |
| Office Manager | 0 | 0 | 1 |
| Broadband Senior Network Engineer | 1 | 1 | 1 |
| Broadband Network Engineer | 1 | 1 | 1 |
| Office Supervisor | 1 | 1 | 0 |
| Administrative Coordinator | 0 | 0 | 1 |
| Senior Fiber Splicer | 1 | 1 | 1 |
| Fiber Splicer | 1 | 1 | 1 |
| Splicer Apprentice | 0 | 1 | 1 |
| Total | 8 | 9 | 9 |

VEHICLE SCHEDULE

| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|--------------------|--------------------|----------------------|
| Authorized Vehicles | 4 | 4 | 4 |
| Heavy Equipment | 1 | 1 | 1 |
| Vehicle Allowances | 2 | 2 | 2 |
| Splicing Trailer | 2 | 2 | 2 |
| Total | 9 | 9 | 9 |

Revenues by Source

Projected Revenues by Source

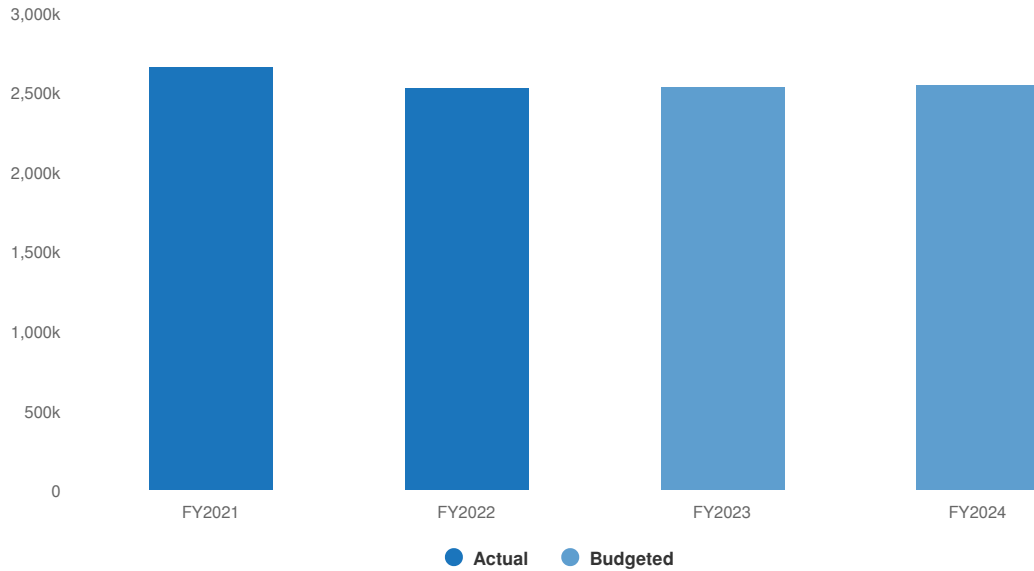


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$1,880,712 | \$2,393,224 | \$2,227,451 | \$2,175,613 | -2.3% |
| Investment Income | \$13,616 | \$20,346 | \$0 | \$0 | 0% |
| Miscellaneous | \$312,412 | \$308,670 | \$313,172 | \$313,172 | 0% |
| Use Of Reserves | \$0 | \$0 | \$0 | \$58,979 | N/A |
| Total Revenue Source: | \$2,206,741 | \$2,722,240 | \$2,540,623 | \$2,547,764 | 0.3% |

Expenditures Summary

\$2,547,764 \$7,141
 (0.28% vs. prior year)

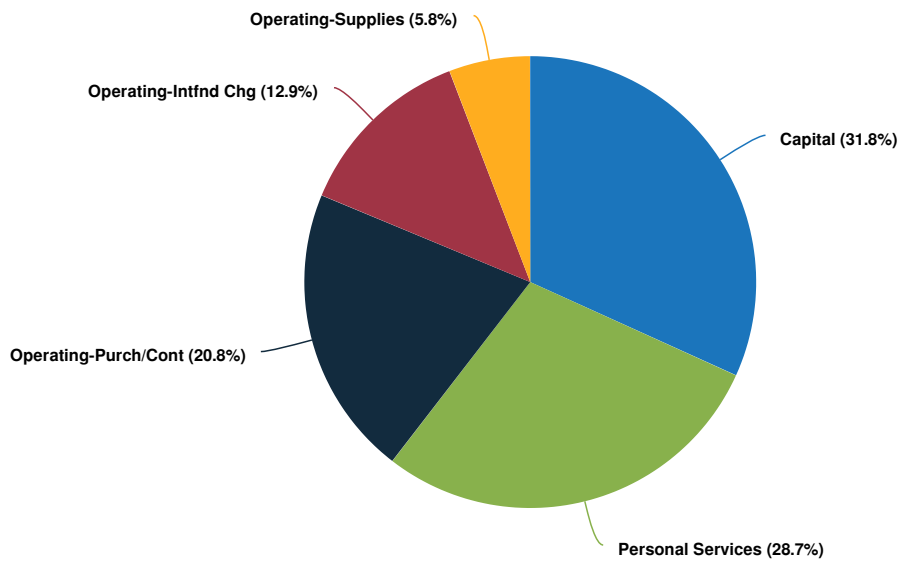
Broadband Utility Budgeted and Historical Expenditures



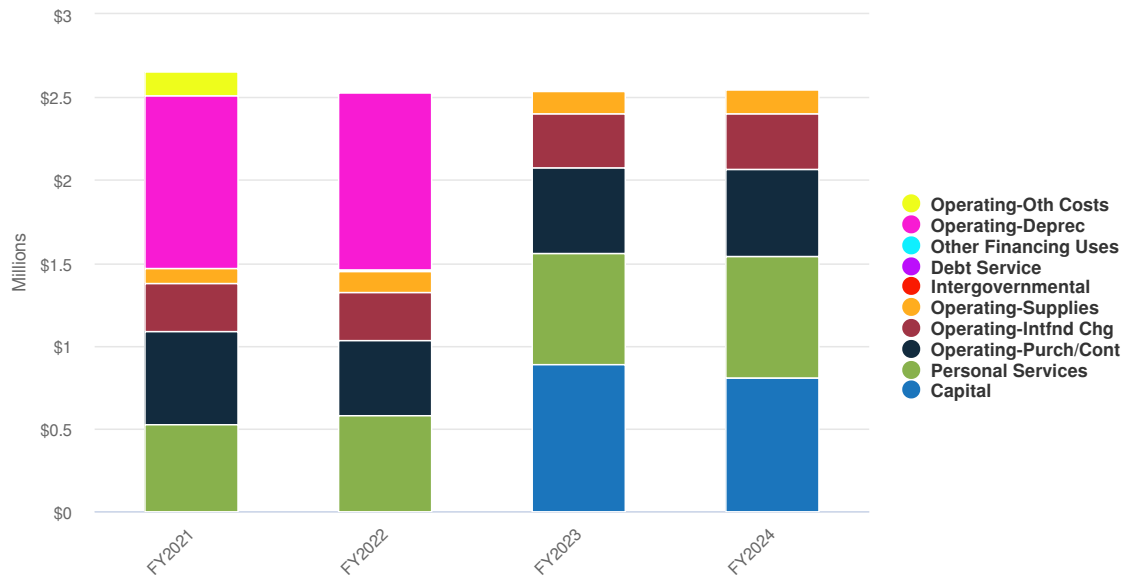
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Communications Utility | | | | | |
| Personal Services | \$529,544 | \$580,324 | \$667,220 | \$730,688 | 9.5% |
| Operating-Supplies | \$86,851 | \$123,325 | \$135,192 | \$148,092 | 9.5% |
| Operating-Purch/Cont | \$555,845 | \$450,193 | \$517,837 | \$530,545 | 2.5% |
| Operating-Oth Costs | \$146,700 | \$0 | \$0 | \$0 | 0% |
| Operating-Intfnd Chg | \$291,755 | \$293,723 | \$328,786 | \$328,786 | 0% |
| Operating-Deprec | \$1,048,631 | \$1,074,903 | \$0 | \$0 | 0% |
| Debt Service | \$0 | \$1,453 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$6,910 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$891,588 | \$809,653 | -9.2% |
| Intergovernmental | \$64 | \$0 | \$0 | \$0 | 0% |
| Total Communications Utility: | \$2,659,391 | \$2,530,830 | \$2,540,623 | \$2,547,764 | 0.3% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Building Standards

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. The accomplishments and goals of Building Standards aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Transitioned business licenses & temporary alcoholic beverage permits electronic format only. | X | | | X | |
| Collaborated with the Planning Dept. to begin Licensing and Permits 101 class - 2 Classes held. | X | | | X | |
| Updated business licenses to 2022 North American Industry Classification System (NAICS) codes. | | | X | X | |
| Began the request for proposals process to obtain new software for Development Services, Engineering & Planning Divisions. | X | | | X | |
| Hosted an energy storage system class covering solar panels and batteries that included fire departments and building and fire inspectors from multiple jurisdictions. | | | X | | |
| Attended state fire inspector association quarterly training. | X | | | | X |
| Created an updated Permit Fee schedule. | | X | | X | |
| Obtained multiple ICC inspector certifications. | | | X | X | X |
| Able to keep pace with next day inspections without delay. | | | | X | X |
| Completed the International Organization for Standardization (ISO) Audit. | X | | X | | |
| Increasing online submittals has helped increase with online plan reviews which then the builder / GC has access online to review and print the stamped plans themselves and helped decrease time spent in scanning large plans into our system. | | | | X | X |
| Different permit packages are accessible on our website with a cover sheet that provides a small checklist of what's needed for certain projects. | X | | | | X |
| Updated our building permit application. | | | | X | |
| Improved ISO rating. | X | X | X | X | X |
| Help increased our online activity: submittals, payments, scheduling inspections. | | | | X | |

| <u>GOALS FOR FY 2023/2024</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Transition alcoholic beverage licenses to electric format only. | | | | X | |
| Purchase new software and begin transition to ensure 2025 licenses are issued in new system. | | | | X | |
| Host a fire inspectors training class. | X | | | | |
| Obtain capabilities for our fireworks inspection software to communicate with MUNIS for the purpose of completing the re-inspection billing for annual fire inspections. | | | | X | |
| Obtain additional ICC certifications for inspectors. | X | | | X | |
| Begin training for the upcoming NEC code cycle changes on pace to be Implemented in 2025 | | | | X | |
| Implement the updated Fee schedule. | | X | | | |
| Implement the newly developed Career Paths for all departments. | | | | X | |
| 100% paperless invoices – all sent via email. | | X | | X | |
| Continue to increase online activity: submittals, payments, schedule inspections, etc. | | | | X | |
| Implement a workflow for other departments to approve their reviews electronically – eliminating paper approval/sign off, to help increase turn/time efficiency in our permit/review process. | X | | X | X | |
| Create documents such as permit applications, contractor change, etc as a fillable form and have access to it on our website. | | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of staff | 24 | 28 | 24 | 28 |
| Number of authorized vehicles | 16 | 16 | 16 | 14 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Time spent scanning and printing stamped plans | 1.75 hrs/day | N/A | 1 hr/week | .75 hr/week |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Building Permits Issued | 1,074 | 1,117 | 690 | 704 |
| Plumbing Permits Issued | 1,481 | 1,541 | 1,149 | 1,541 |
| Electrical Permits Issued | 2,805 | 2,918 | 2,441 | 2,490 |
| Mechanical Permits Issued | 1,114 | 1,159 | 893 | 911 |
| Yard Permits Issued | 763 | 794 | 735 | 794 |
| All Other Permits Issued | 2,787 | 2,900 | 2,654 | 2,707 |
| Residential Inspections | 21,516 | 22,385 | 19,591 | 19,983 |
| Commercial Inspections | 3,284 | 3,417 | 3,457 | 3,526 |
| Fire Marshal Inspections | 2,383 | 2,480 | 2,843 | 2,900 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of CEUs obtained to renew current certification | 110 | N/A | 244 | 175+ |
| Number of ICC inspector certifications obtained | 2 | N/A | 9 | 5 |
| % of invoices sent electronically | N/A | N/A | 90% | 100% |
| Improve ISO rating (every 4 years) | N/A | Yes | Yes | N/A |
| Increase online activity: | | | | |
| o # of Submittals | 78 | N/A | 4,050 | 4,500 |
| o # of Payments | 352 | N/A | 1,958 | 2,000 |
| o # of Inspections scheduled | 260 | N/A | 829 | 1,000 |

VEHICLE SCHEDULE

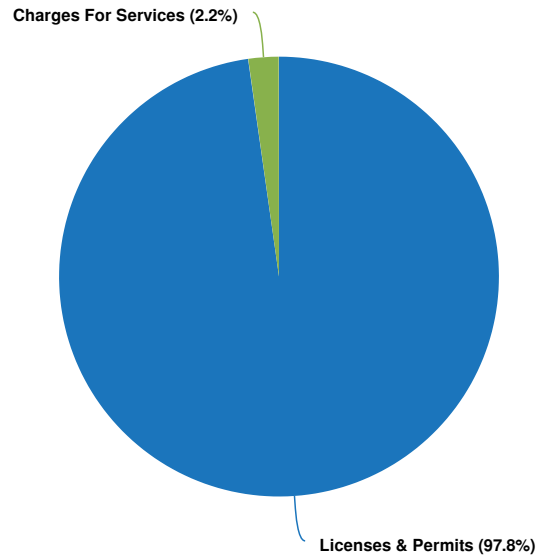
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 16 | 14 | 14 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 3 | 3 | 3 |
| TOTAL | 19 | 17 | 17 |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------|----------------------------|----------------------------|------------------------------|
| Division Director | 1 | 1 | 1 |
| Department Manager | 3 | 3 | 3 |
| Administrative | 1 | 1 | 1 |
| Building Inspectors | 8 | 8 | 8 |
| Customer Service Rep. | 4 | 4 | 4 |
| Permitting Manager | 1 | 1 | 1 |
| Fire Marshal | 1 | 1 | 1 |
| Deputy Fire Marshal | 3 | 3 | 4 |
| Plan Review Manager | 1 | 1 | 1 |
| Commercial Plan Review | 1 | 1 | 1 |
| Residential Plan Review | 1 | 1 | 1 |
| TOTAL | 24 | 28 | 28 |

Revenues by Source

Projected Revenues by Source

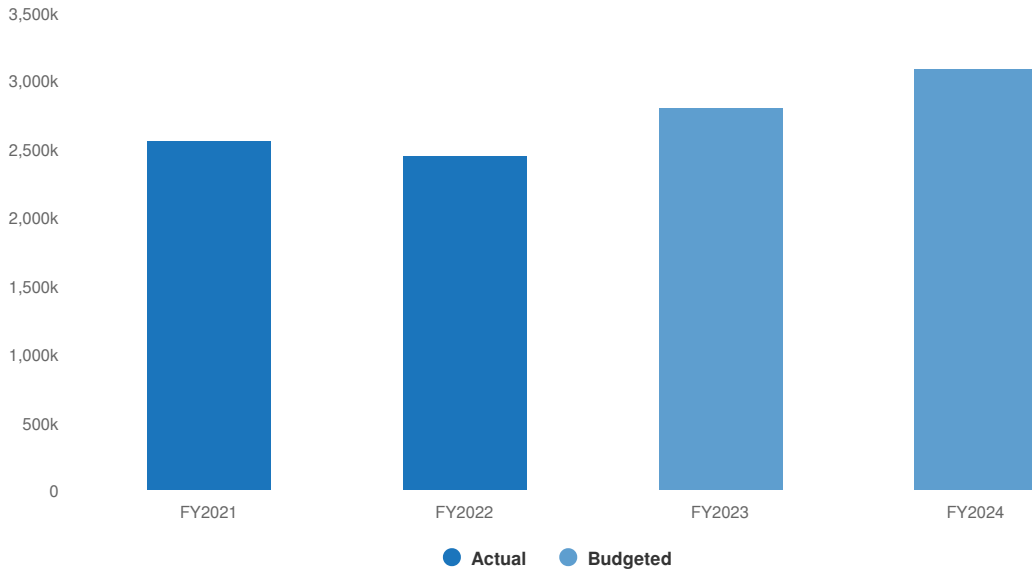


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Licenses & Permits | \$2,506,352 | \$2,397,221 | \$2,056,749 | \$3,019,163 | 46.8% |
| Charges For Services | \$94,502 | \$116,243 | \$98,959 | \$69,229 | -30% |
| Miscellaneous | \$554 | \$4 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$656,065 | \$0 | -100% |
| Total Revenue Source: | \$2,601,408 | \$2,513,469 | \$2,811,773 | \$3,088,392 | 9.8% |

Expenditures Summary

\$3,088,392
\$276,619
 (9.84% vs. prior year)

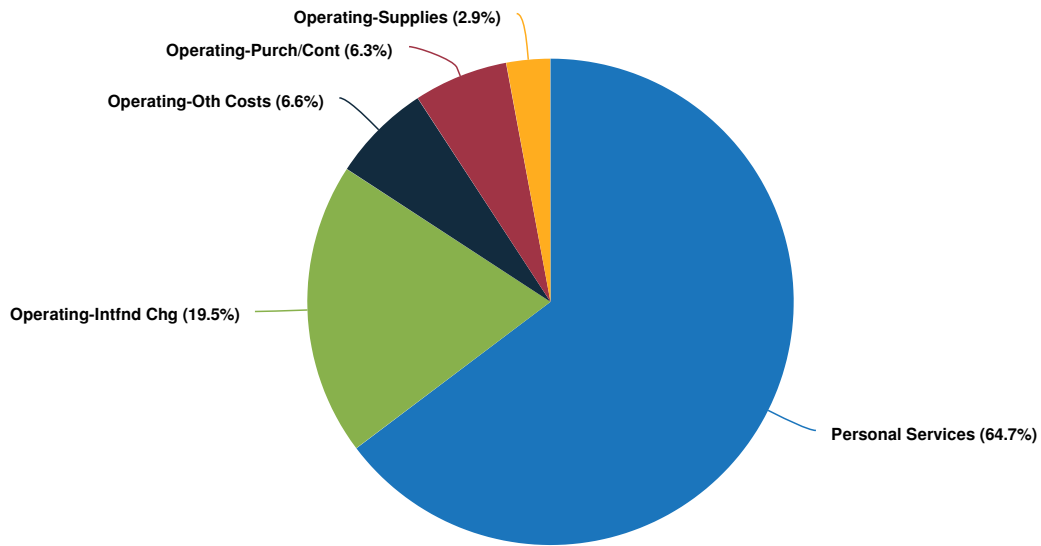
Building Standards Budgeted and Historical Expenditures



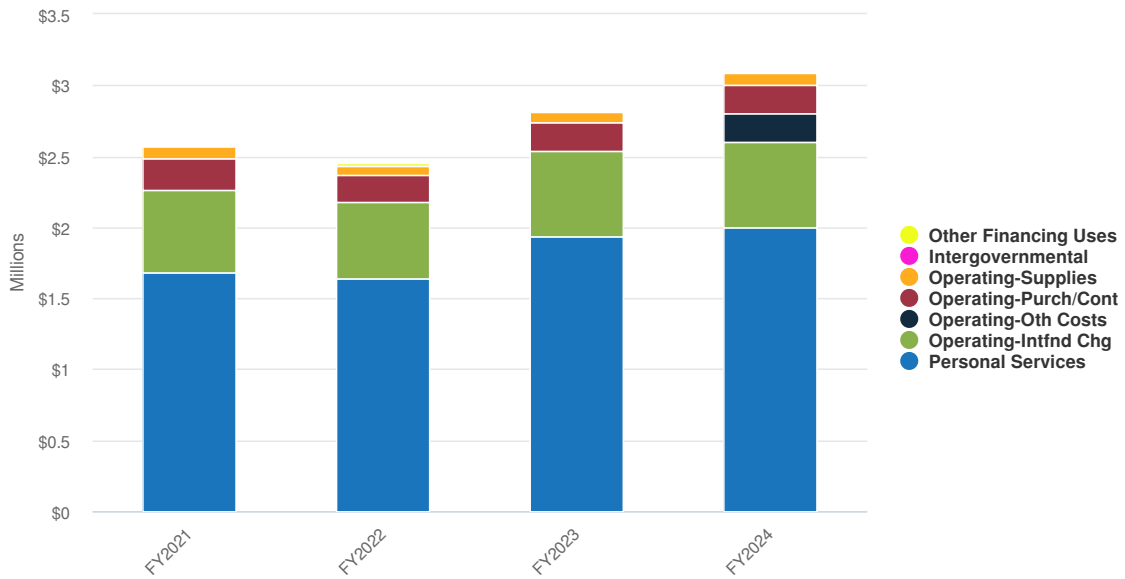
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|--------------------|--------------------|-----------------------|-----------------------|--|
| Special Revenue Funds | | | | | |
| Building & Commercial Svcs | | | | | |
| Personal Services | \$1,686,160 | \$1,634,074 | \$1,938,651 | \$1,998,885 | 3.1% |
| Operating-Supplies | \$87,128 | \$68,076 | \$78,050 | \$89,901 | 15.2% |
| Operating-Purch/Cont | \$220,123 | \$189,870 | \$191,305 | \$193,850 | 1.3% |
| Operating-Oth Costs | \$0 | \$0 | \$1,900 | \$203,889 | 10,631% |
| Operating-Intfnd Chg | \$575,236 | \$543,021 | \$601,867 | \$601,867 | 0% |
| Other Financing Uses | \$0 | \$18,216 | \$0 | \$0 | 0% |
| Intergovernmental | \$136 | \$0 | \$0 | \$0 | 0% |
| Total Building & Commercial Svcs: | \$2,568,784 | \$2,453,257 | \$2,811,773 | \$3,088,392 | 9.8% |
| Total Special Revenue Funds: | \$2,568,784 | \$2,453,257 | \$2,811,773 | \$3,088,392 | 9.8% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Capital Improvement Programs

The Facilities Design and Construction Department, Road Construction Department, and Pre-Construction 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. Below are the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> <u>FACILITIES DESIGN AND CONSTRUCTION</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Closed out the construction contract and continued to perform warranty work coordination for the Wildwood Park Area 2 and Area 3 and Restroom Renovation and Addition. | | | | X | X |
| Closed out the construction contract and continued to perform warranty work coordination for the Justice Center Annex. | | | | X | X |
| Closed out the construction contract and continued to perform warranty work coordination for the Riverside Park Boat Dock Replacement. | | | | X | X |
| Closed out the construction contract and continued to perform warranty work coordination for the renovations to the sports fields at Lonnie Morris Park. | | | | X | X |
| Closed out the construction contract and continued to perform warranty work coordination for the upgrades inside the 911 Real Time Crime Center. | | | | X | X |
| Closed out the construction contract and continued to perform warranty work coordination for the Renovations at the DFCS Office. | | | | X | X |
| Closed out the construction contract and continued to perform warranty work coordination for the Renovations at the Animal Services facility. | | | | X | X |
| Completed the coordination and construction for Columbia County Visitors Bureau for the Lovelocks project. | | | | X | X |
| Completed the coordination and development of the 23-28 SPLOST project list. | | | | X | X |
| Continued the construction and coordination of the Sheriff's Administration Building. | | | | X | X |
| Completed the design and began construction on the 911 Center Addition. | | | | X | X |
| Completed the remaining renovations to the Evans Library. | | | | X | X |
| Completed the design and construction for the new Grovetown Library sign. | | | | X | X |
| Completed the design and received bids for the Fire Station 2 Replacement project. | | | | X | X |
| Completed the design and started construction on The Market. | | | | X | X |
| Continued the design and received submission for the RFQ for the Justice Center Renovations. | | | | X | X |
| Completed the design of the HVAC Renovations at Fleet Services. | | | | X | X |
| Finalized the design for the new Building A. | | | | X | X |
| Started receiving bids for the Patriot Park Improvements contingency project. | | | | X | X |
| Started the design for renovations to various Tennis Courts. | | | | X | X |
| Started the design for the renovations and additions to the Coroner's Office. | | | | X | X |

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> <u>PRE-CONSTRUCTION DEPARTMENT</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| John Deere Parkway successfully Abandoned | | | | X | X |
| Delivered Horizon South Parkway to Construction | | | | X | X |
| Delivered South Old Belair Road and Old Belair Lane Intersection to Construction | | | | X | X |
| Delivered Patriots Park Turn Lane to Construction | | | | X | X |
| ROW Acquisition Substantially Complete for Hardy McManus Road | | | | X | X |
| Began ROW Acquisitions for Hereford Farm Road | | | | X | X |
| New Fire Station site acquired at Washington Road and Tubman Road | | | | X | X |
| Closed 37 Parcels for 7 Water/Sewer Utility Projects | | | | X | X |
| Closed 67 Parcels for 16 Stormwater Projects | | | | X | X |
| Closed 105 Parcels for 3 Transportation Projects | | | | X | X |

| <u>ACCOMPLISHMENTS FOR FY 23/24</u> <u>ROAD CONSTRUCTION</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| <u>Construction Completed:</u> | | | | | |
| <ul style="list-style-type: none"> ◦ LMIG 2021 – Phase II ◦ LMIG 2022 ◦ Riverwatch Pkwy Pavement Rehabilitation (Crack Seal) ◦ Whispering Pines & William Few Pkwy Intersection Improvements ◦ Martinez Park ◦ Resurfacing of William Few Pkwy – Phase II (Columbia Rd to Washington Rd) ◦ William Few Pkwy at Riverwood Shopping Center Corridor Improvements | | | | X | X |
| <u>Contracts in Construction:</u> | | | | | |
| <ul style="list-style-type: none"> ◦ William Few Pkwy at Patriot’s Park Turn Lane ◦ South Old Belair at Old Belair Ln Intersection Improvements ◦ Horizon South Pkwy Widening ◦ LMIG 2023 ◦ Washington Rd Gateway Landscaping ◦ TIA 2 Resurfacing – White Oak Rd, Sawdust Rd and County Line Rd | | | | X | X |
| <u>Let Contracts awaiting Construction Commencement:</u> | | | | | |
| <ul style="list-style-type: none"> ◦ TIA 2 Resurfacing – Wrightsboro Rd, Oakley Pirkle Rd, South Old Belair Rd, Faircloth Dr/Library Dr and Government Center Way | | | | X | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| FACILITIES DESIGN AND CONSTRUCTION | | | | | |
| Complete the construction on the Sheriff's Administration Building. | | | | X | X |
| Complete the construction on the 911 Center Addition. | | | | X | X |
| Complete the construction on the Fire Rescue Station 2 Replacement project. | | | | X | X |
| Complete the construction on The Market. | | | | X | X |
| Bid and begin construction on the Justice Center Renovations. | | | | X | X |
| Bid and begin construction on the renovations and additions to the Coroner's Office | | | | X | X |
| Bid and begin construction on Building A. | | | | X | X |
| Bid and begin construction on the Detention Center Dormitory 2. | | | | X | X |
| Bid and begin construction on Riverwood Park. | | | | X | X |
| Bid and begin construction on the Tennis Court renovations and the Columbia County Racquet Center renovations and additions. | | | | X | X |
| Bid and begin construction on the Backup Data Center DR Site. | | | | X | X |
| Bid and begin construction on the Patriots Park Improvements. | | | | X | X |
| Begin the next phase of improvements at Wildwood Park. | | | | X | X |
| Acquire property to begin design and construction on the Communications Tower. | | | | X | X |
| Fill the Senior Project Manager Position. | X | | | X | |
| Fill the Project Manager Position. | X | | | X | |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| PRE-CONSTRUCTION DEPARTMENT | | | | | |
| Deliver Hardy McManus to Construction Phase | | | | X | X |
| Maintain schedule for Acquisitions for Hereford Farm Road Widening | | | | X | X |
| Maintain schedule for Acquisitions for Hereford Farm Road Widenin | | | | X | X |
| Maintain schedule for Acquisitions for Hereford Farm Road Widening | | | | X | X |
| Completion of Acquisitions for Harlem Force Main Project | | | | X | X |
| Completion of Acquisitions for Euchee Creek Interceptor Project | | | | X | X |
| Complete Closing for new Fire Station near White Oak Road | | | | X | X |
| Support Stormwater Department in their projects | | | | X | X |
| Support Water Utility Department in their projects | | | | X | X |
| Complete Design for Ray Owens and White Oak Road Intersection | | | | X | X |
| Deliver William Few Parkway Widening Project to Construction | | | | X | X |
| Complete Concept and Preliminary Design for Horizon Chamblin Connector | | | | X | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| ROAD CONSTRUCTION | | | | | |
| <u>Continue Construction Oversight of:</u> | | | | | |
| <ul style="list-style-type: none"> ◦ Lewiston Rd, Horizon South Pkwy Widening, and Fury's Ferry Rd Widening ◦ Savannah Rapids Pavilion Parking Lot Expansion | | | | X | X |
| <u>Complete:</u> | | | | | |
| <ul style="list-style-type: none"> ◦ Flowing Wells Rd Widening - Phase II ◦ William Few Pkwy at Patriot's Park Turn Lane ◦ South Old Belair at Old Belair Ln Intersection Improvements ◦ LMIG 2023 ◦ Washington Rd Gateway Landscaping ◦ Martinez Park Grading and Wall Construction | | | | X | X |
| <u>Let and Begin:</u> | | | | | |
| <ul style="list-style-type: none"> ◦ Hardy McManus Rd and William Few Pkwy Widening ◦ TIA 2 Resurfacing – CDP Industrial, Park West Dr, Old Wheeler Rd, Ridge Rd, Eubank Dr, Bennett Rd, Ray Owens Rd, Yelton Rd, Shucraft Rd, Lonergan Hulme Rd, Tubman Rd and Hardy McManus Rd (portion) ◦ Secure and let LMIG 2024 | | | | X | X |

Department Measures

PERFORMANCE MEASURES FY 22/23

FACILITIES DESIGN AND CONSTRUCTION

| Project Description | % Complete FY 21/22 | % Complete FY 22/23 | Estimated % Complete FY 23/24 |
|--|---------------------|---------------------|-------------------------------|
| Riverside Park Boat Dock Replacement. | N/A | 100% | N/A |
| Sports fields at Lonnie Morris Park. | N/A | 100% | N/A |
| Upgrades inside the 911 Real Time Crime Center. | N/A | 100% | N/A |
| Renovations at the DFCS Office. | N/A | 100% | N/A |
| Renovations at the Animal Services facility. | N/A | 100% | N/A |
| Columbia County Visitors Bureau for the Lovelocks project. | N/A | 100% | N/A |
| Completed the coordination and development of the 23-28 SPLOST project list. | N/A | 100% | N/A |
| Sheriff's Administration Building. | N/A | 89% | 100% |
| 911 Center Addition. | N/A | 83% | 100% |
| Evans Library renovations | N/A | 100% | N/A |
| Design of the new Grovetown Library sign | N/A | 100% | N/A |
| Design of the Fire Station 2 Replacement project. | N/A | 100% | N/A |
| Design and construction on The Market. | N/A | 15% | 100% |
| Design and RFQ for the Justice Center Renovations. | N/A | 60% | 60% |
| Design of the HVAC Renovations at Fleet Services. | N/A | 100% | N/A |
| Design for the new Building A. | N/A | 100% | N/A |
| Bidding on the Patriot Park Improvements contingency project. | N/A | 50% | 100% |
| Design for renovations to various Tennis Courts. | N/A | 90% | 100% |
| Design for the renovations and additions to the Coroner's Office. | N/A | 30% | 50% |
| Design for the addition of Pickle Ball courts at the Columbia County Racquet Center. | N/A | 10% | 50% |
| Design and the coordination of the Backup Data Center Data Recovery Site. | N/A | 5% | 50% |
| Design on Riverwood Park. | N/A | 5% | 50% |
| Fill the Construction Project Specialist Position. | N/A | 100% | N/A |
| Begin design on the Detention Center Dormitory 2. | N/A | 0% | 25% |

FACILITIES DESIGN AND CONSTRUCTION STAFFING

| Position | Actual FY 22/23 | Estimated FY 23/24 | Forecast FY 24/25 |
|--------------|-----------------|--------------------|-------------------|
| Director | 1 | 1 | 1 |
| Manager V | 1 | 2 | 1 |
| Manager II | 2 | 2 | 2 |
| Manager I | 0 | 1 | 1 |
| Specialist V | 1 | 1 | 1 |
| Total | 5 | 6 | 6 |

FACILITIES DESIGN AND CONSTRUCTION VEHICLE SCHEDULE

| Category | Actual FY 22/23 | Estimated FY 23/24 | Forecast FY 24/25 |
|---------------------|-----------------|--------------------|-------------------|
| Authorized Vehicles | 1 | 1 | 1 |
| Vehicle Allowances | 4 | 5 | 5 |
| Total | 5 | 6 | 6 |

PERFORMANCE MEASURES FY 22/23
PRE-CONSTRUCTION DEPARTMENT

| <u>Description</u> | <u>Budget (\$)</u> | <u>Spent (\$)</u> | <u>Duration</u> | <u>% Complete</u> |
|---------------------------|--------------------|-------------------|------------------|---------------------|
| Hardy McManus | \$5,600,000 | \$4,514,068 | 1 year, 5 months | 88% (acquisitions) |
| Hereford Farm | \$15,390,000 | \$418,500.78 | 5 months | 7% (acquisitions) |
| Petersburg Racquet Club | N/A | N/A | N/A | 100% (acquisitions) |
| Harlem Sawdust Water Line | N/A | N/A | N/A | 75% |
| Harlem Force Main | N/A | N/A | 3 months | 50% |
| Euchee Creek Sewer | N/A | N/A | 3 months | 29% |

PRE-CONSTRUCTION DEPARTMENT
STAFFING

| <u>Position</u> | <u>Actual FY 22/23</u> | <u>Estimated FY 23/24</u> | <u>Forecast FY 24/25</u> |
|-------------------|----------------------------|-------------------------------|------------------------------|
| ROW Specialist | 3 | 2 | 3 |
| Admin Coordinator | 1 | 1 | 1 |
| Engineer | 0 | 0 | 1 |
| Manager | 1 | 1 | 1 |
| Total | 5 | 5 | 6 |

PRE-CONSTRUCTION DEPARTMENT
VEHICLE SCHEDULE

| <u>Category</u> | <u>Actual FY 22/23</u> | <u>Estimated FY 23/24</u> | <u>Forecast FY 24/25</u> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 0 | 0 | 0 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 4 | 4 | 5 |
| Total | 4 | 4 | 5 |

PERFORMANCE MEASURES FY 22/23
ROAD CONSTRUCTION DEPARTMENT

| Project Description | % Complete FY 21/22 | % Complete FY 22/23 | Estimated % Complete FY 23/24 |
|---|----------------------------|----------------------------|--------------------------------------|
| William Few Pkwy at Patriot's Park Turn Lane | 0% | 5% | 100% |
| Horizon South Pkwy Widening | 0% | 3% | 30% |
| LMIG 2023 | 0% | 5% | 100% |
| Washington Rd Gateway Landscaping | 0% | 40% | 100% |
| TIA 2 Resurfacing – White Oak Rd, Sawdust Rd and County Line Rd | 0% | 10% | 100% |

ROAD CONSTRUCTION

STAFFING

| Position | Actual FY 22/23 | Estimated FY 23/24 | Forecast FY 24/25 |
|--|------------------------|---------------------------|--------------------------|
| Manager III | 0 | 1 | 1 |
| Manager IV | 1 | 1 | 1 |
| Manager V | 1 | 1 | 1 |
| Project Coordinator | 1 | 0 | 0 |
| Geotech Engineering Manager | 1 | 1 | 1 |
| Engineer I | 0 | 1 | 1 |
| Engineer II | 3 | 1 | 1 |
| Engineer III | 0 | 2 | 2 |
| Inspector | 3 | 2 | 2 |
| Inspector I | 1 | 0 | 0 |
| Inspector II | 0 | 2 | 2 |
| Road Construction Mgr (Contract Part Time) | 1 | 1 | 1 |
| Total | 12 | 13 | 13 |

ROAD CONSTRUCTION

VEHICLE SCHEDULE

| Category | Actual FY 22/23 | Estimated FY 23/24 | Forecast FY 24/25 |
|---------------------|------------------------|---------------------------|--------------------------|
| Authorized Vehicles | 9 | 10 | 10 |
| Vehicle Allowances | 2 | 2 | 2 |
| Total | 11 | 12 | 12 |

Budgeted and Historical Data

Detailed information on revenues and expenditures can be found under Fund Summaries for Capital Project Funds.

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|--|
| 2017 General Obligation Bond | | | | | |
| Personal Services | \$461,063 | \$459,695 | \$520,853 | \$586,385 | 12.6% |
| Operating-Supplies | \$6,152 | \$5,840 | \$10,098 | \$19,350 | 91.6% |
| Operating-Purch/Cont | \$10,339 | \$20,885 | \$22,610 | \$27,300 | 20.7% |
| Capital | \$15,967,591 | \$3,734,275 | \$3,207,733 | \$4,289,735 | 33.7% |
| Total 2017 General Obligation Bond: | \$16,445,146 | \$4,220,695 | \$3,761,294 | \$4,922,770 | 30.9% |
| 2017 - 2022 Splost | | | | | |
| Personal Services | \$41,266 | \$43,313 | \$43,447 | \$46,989 | 8.2% |
| Operating-Oth Costs | \$2,451,431 | \$3,079,096 | \$1,950,000 | \$0 | -100% |
| Other Financing Uses | \$5,290,178 | \$5,129,357 | \$5,197,114 | \$2,265,317 | -56.4% |
| Capital | \$1,627,174 | \$4,102,827 | \$22,418,122 | \$34,619,226 | 54.4% |
| Total 2017 - 2022 Splost: | \$9,410,050 | \$12,354,594 | \$29,608,683 | \$36,931,532 | 24.7% |
| Title Ad Valorem Tax Fund | | | | | |
| Operating-Purch/Cont | \$679,142 | \$239,128 | \$0 | \$137,137 | N/A |
| Other Financing Uses | \$5,872,016 | \$0 | \$0 | \$0 | 0% |
| Capital | \$15,818,857 | \$2,064,650 | \$5,457,315 | \$3,566,968 | -34.6% |
| Total Title Ad Valorem Tax Fund: | \$22,370,014 | \$2,303,778 | \$5,457,315 | \$3,704,105 | -32.1% |
| TAVT ARPA | | | | | |
| Operating-Oth Costs | \$0 | \$675,505 | \$2,000,000 | \$1,050,000 | -47.5% |
| Capital | \$0 | \$0 | \$0 | \$2,500,000 | N/A |
| Total TAVT ARPA: | \$0 | \$675,505 | \$2,000,000 | \$3,550,000 | 77.5% |
| 2009 Go/1116 Cip | | | | | |
| Other Financing Uses | \$0 | \$14,258 | \$0 | \$0 | 0% |
| Capital | \$1,944,393 | \$4,966,257 | \$2,197,796 | \$1,428,400 | -35% |
| Total 2009 Go/1116 Cip: | \$1,944,393 | \$4,980,515 | \$2,197,796 | \$1,428,400 | -35% |
| T-Splost | | | | | |
| Other Financing Uses | \$0 | \$5,842 | \$0 | \$0 | 0% |
| Capital | \$13,904,570 | \$17,810,574 | \$22,275,000 | \$32,199,552 | 44.6% |
| Total T-Splost: | \$13,904,570 | \$17,816,416 | \$22,275,000 | \$32,199,552 | 44.6% |
| 23-28 SPLOST | | | | | |
| Operating-Oth Costs | \$0 | \$0 | \$0 | \$3,796,800 | N/A |
| Capital | \$0 | \$0 | \$0 | \$29,803,200 | N/A |
| Total 23-28 SPLOST: | \$0 | \$0 | \$0 | \$33,600,000 | N/A |
| Total: | \$64,074,173 | \$42,351,503 | \$65,300,088 | \$116,336,359 | 78.2% |

Code Compliance

The Code Compliance Department's primary responsibility is investigating life safety codes inside and outside of existing structures, along with quality of life violations that negatively impact the health and safety of people, and the value of property. Some of those violations include overgrown vegetation, abandoned vehicles and structures, improperly placed and unpermitted signs, zoning violations, unlicensed contractors and businesses, and working with no permit. Code Compliance supports and assists all county Divisions requiring stronger actions to gain compliance with their specific regulations. The department relies on staff having a strong code based knowledge and excellent communication skills. Written notices of violations and Magistrate Court citations are often used to maintain adherence to County Ordinances. Code Compliance places the highest value on customer service regardless of the actions taken. Above all else, the accomplishments and goals of Code Compliance aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 2022/2023 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| 486 Marble Falls; Cleanup through Complaint In Rem court process | | | X | X | X |
| 212 Langston Drive ; Cleanup through Superior Court Prosecution | | | X | X | X |
| Worked with GIS for reporting workload through CITYWORKS and utilizing their drone program for ordinance cases/prosecutions | | | | X | |
| Managed 4,000+ cases resulting in about 100 citations prosecuted in Magistrate Court and Superior Court | | | | X | X |
| Removed over 1,500 signs from the right of way | | | | X | |
| Supported all County Departments regulatory and voluntary compliance efforts including collections of business personal property taxes, outstanding occupation taxes, zoning actions, citations, and enforcement of all PC and BOC actions. | X | | X | X | |
| Hired for two budgeted positions increasing proactive capabilities. | X | | | | |
| Helped educate and guide HOA'S and other property management agency's | | | X | | X |

| GOALS FOR FY 2023/2024 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Increase proactive work primarily in densely populated areas | | | | X | |
| All field staff members assigned commission districts for cases | X | | | | X |
| Expand field training timeframes for more intensive probation period | X | | | | |
| Continue Code Officer training through GACE, CVIOG and GSWCC | X | | | | X |
| Department Workload from CITYWORKS made capable of reporting out | | | | X | |
| 2 Full Size Pickups utilized for safer sign removal and temporary storage | | | | X | |
| Pickle Training and Defensive Driving | | | | X | |
| Customer Service Excellence in all situations | | | | | X |
| Continue assisting with ordinance revision recommendations, rewrites, and text amendments | | | X | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Total cases (reactive & proactive) | 3316 | 4277 | 4464 | 5658 |
| Proactive | 1255 | 2790 | 2639 | 3404 |
| Number of staff | 9 | 9 | 9 | 9 |
| Number of authorized vehicles | 7 | 7 | 7 | 7 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Total # of signs removed | 1414 | N/A | 1825 | 2090 |
| Total # of citations issued | 148 | N/A | 122 | 152 |
| GACE training | 6 | N/A | 6 | 6 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Field staff district assignments | 0 | N/A | 100% | 100% |
| GSWCC Level 1A *certified staff | 2 | N/A | 0 | 3 |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------|----------------------------|----------------------------|------------------------------|
| Department Manager | 1 | 1 | 1 |
| Administrative | 1 | 1 | 1 |
| Officers | 7 | 7 | 7 |
| Total | 9 | 9 | 9 |

VEHICLE SCHEDULE

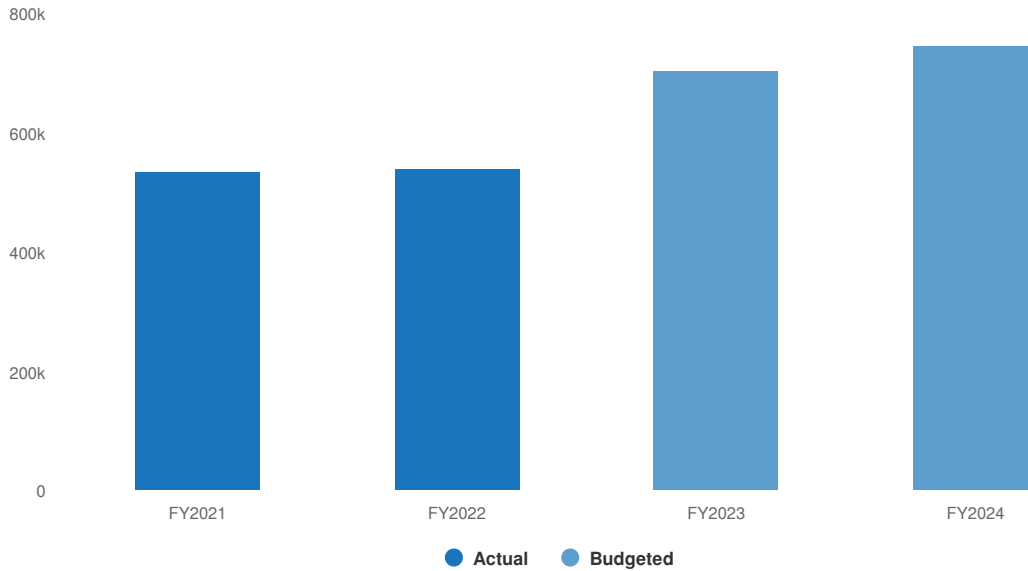
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 7 | 7 | 7 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 1 | 1 | 1 |
| Total | 8 | 8 | 8 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Housing & Development | | | | | |
| Code Compliance | | | | | |
| Personal Services | \$458,543 | \$478,458 | \$616,662 | \$654,938 | 6.2% |
| Operating-Supplies | \$36,666 | \$39,729 | \$17,000 | \$21,000 | 23.5% |
| Operating-Purch/Cont | \$40,531 | \$21,694 | \$68,934 | \$70,078 | 1.7% |
| Operating-Oth Costs | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Code Compliance: | \$535,739 | \$539,881 | \$703,596 | \$747,016 | 6.2% |
| Total Housing & Development: | \$535,739 | \$539,881 | \$703,596 | \$747,016 | 6.2% |
| Total Expenditures: | \$535,739 | \$539,881 | \$703,596 | \$747,016 | 6.2% |

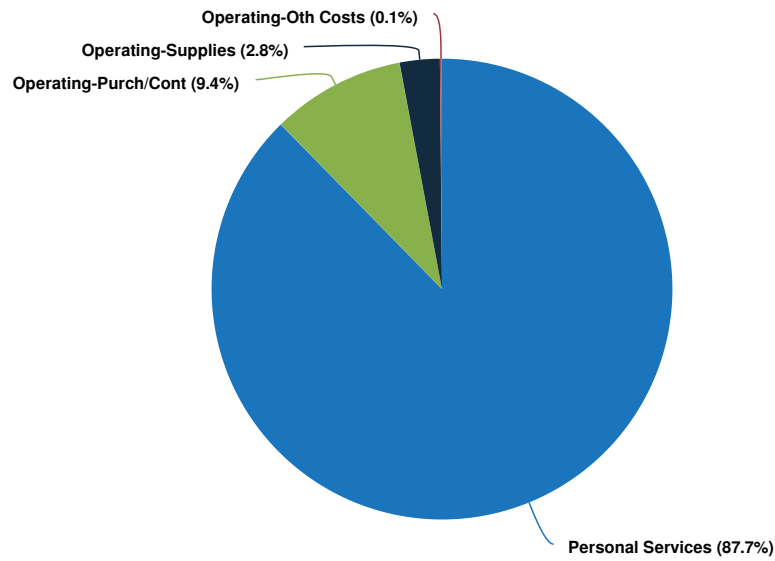
\$747,016
\$43,420
(6.17% vs. prior year)

Code Compliance Budgeted and Historical Expenditures

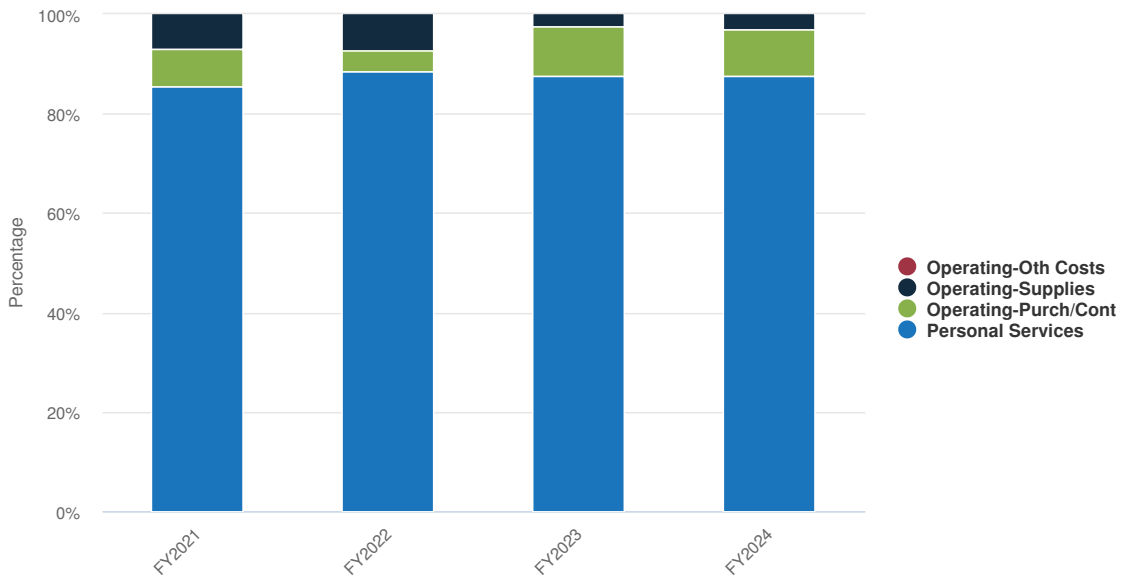


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Community Services/Community Events

The Community Events department takes pride in providing the citizens of Columbia County with outstanding services through a variety of recreational programs that meet the needs of a changing and growing community. This is accomplished with a catalog of programming that promotes healthy living, family fun, and a sense of community within special events that are unique and distinct from surrounding cities. Above all else, the accomplishments and goals of Community Services/Community Events aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| In FY 2022-2023, the Community Events department developed, planned, and executed 110 events | X | | | X | X |
| Hosted the 22nd annual BOOM! In the Park, at Evans Towne Center Park | | | | X | |
| Food Truck Friday events with record attendance continued bimonthly for 22/23, in addition to Evans Towne Center Park and Gateway Park, we added Eubanks Blanchard Park in Appling (Quarterly). | | | | X | X |
| Christmas in Columbia County park-wide light display with added displays and a new 50-foot animated Christmas Tree. Holiday Markets, plus a tree lighting and fireworks following the Columbia County Merchants Association Parade | | | | X | |
| Easter Egg Scramble held at Patriots Park with more than 50,000 eggs for children ages 2 and up, pictures with the Easter Bunny, and more. We added Extra Special Needs Egg Hunts to this year's event too. | | | | X | |
| Evans Market continues Saturdays in the Plaza in 2022 (September – November & 2023 (April – June), with record numbers of attendees and vendors. | | | | X | |
| Quarterly FREE Family Movie at Lakeside Park | | | | X | |
| MOVE Columbia County, a healthy lifestyle initiative for all ages that includes FREE Wellness Wednesdays for children ages 5 and up. We continue with Quarterly Move Day Events in conjunction with the Evans Market. We also added 6 new MOVE RFID Card scanners at additional parks and offer monthly MOVE challenges. | | X | | | |
| Halloween 2022 we hosted two events, Evans Towne Center Park hosted over 75 Trick or Treat booths and Gateway Park hosted a Halloween Movie Night. | | | | | X |

| <u>GOALS FOR FY 22/23</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| In FY 2023-2024, the Community Events department will plan and execute events over more than 150 calendar dates | X | | | X | X |
| Host the 23 rd annual BOOM! In the Park, at Evans Towne Center Park with food, fun, and fireworks | | | | X | |
| Christmas in Columbia County expanded park-wide light display along with Evans on Ice (partnership) | | | | X | |
| Evans Market – a live market will take place September - November 2023 and begin again in April 2024 | | | | X | |
| Food Truck Fridays- this FREE monthly event featuring food trucks and entertainment has become a local favorite and we will host this event twice a month (July- October 2023 & March – June 2024) | | | | X | |
| Quarterly FREE Screen on the Green events at Lakeside Park | | | | X | |
| Evans Beer Festival, a first-time event will take place in October 2022 | | | | X | |
| Halloween Events include Gateway Park Movie Night & Evans Towne Center Park Trick or Treat | | | | X | |
| Have 67 percent of professional staff with CPRP certification. | X | | | X | X |
| Have 100 percent of event staff complete at least year 1 of Events School | X | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of staff | 3 | 3 | 3 | 4 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of events and programs executed | 77 | 100 | 110 | 150 |
| Number of Food Truck Friday events held | 12 | 12 | 14 | 12 |
| Estimated average attendance of Food Truck Friday events | 1,200 | N/A | 1,500 | 1,800 |
| Estimated # of participants for the Easter Egg Scramble | 3,500 | N/A | 5,000 | 6,000 |
| Estimated # of attendees for the Evans Market | 2,000 | N/A | 4,250 | 5,400 |
| Estimated # of attendees for the FREE Family Movie | N/A | N/A | 1,200 | 1,600 |
| Number of booths hosted at Evans Towne Center Park for Halloween | N/A | N/A | 75 | 80 |

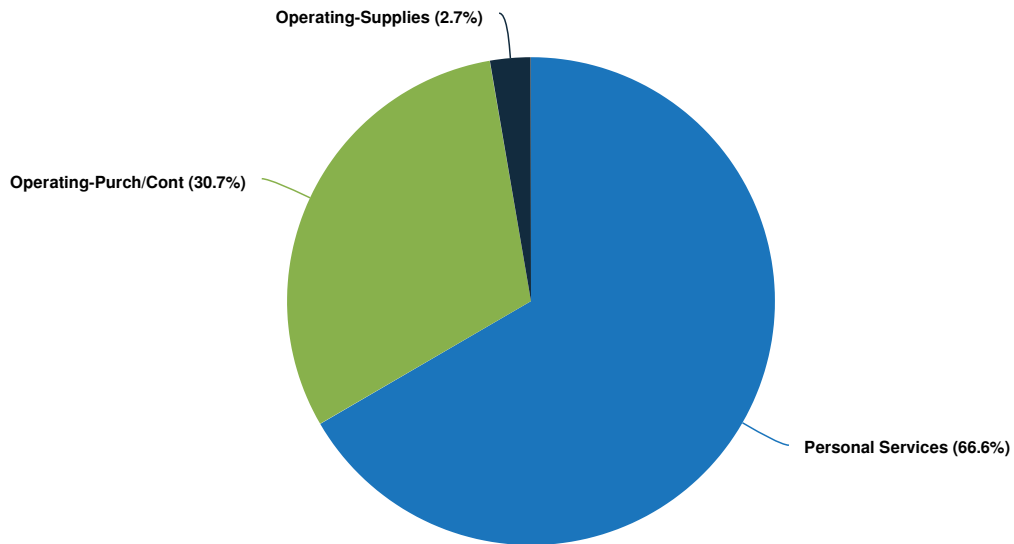
| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Host the annual BOOM! In the Park at Evans Towne Center | Yes | Yes | Yes | Yes |
| Host Monthly Experience Club meetings for those aged 50+ | Yes | Yes | Yes | Yes |
| Implement MOVE Columbia County, a healthy lifestyle initiative for all ages | Yes | Yes | Yes | Yes |
| % of staff with CPRP Certification | 33% | N/A | 43% | 66% |
| % of staff complete at least 1 year of Events School | 50% | N/A | 50% | 100% |

STAFFING

| Position | Actual FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------|----------------------------|----------------------------|------------------------------|
| Department Manager | 1 | 1 | 1 |
| Event Specialist | 2 | 2 | 3 |
| Total | 3 | 3 | 4 |

Expenditures Summary

Budgeted Expenditures by Expense Type

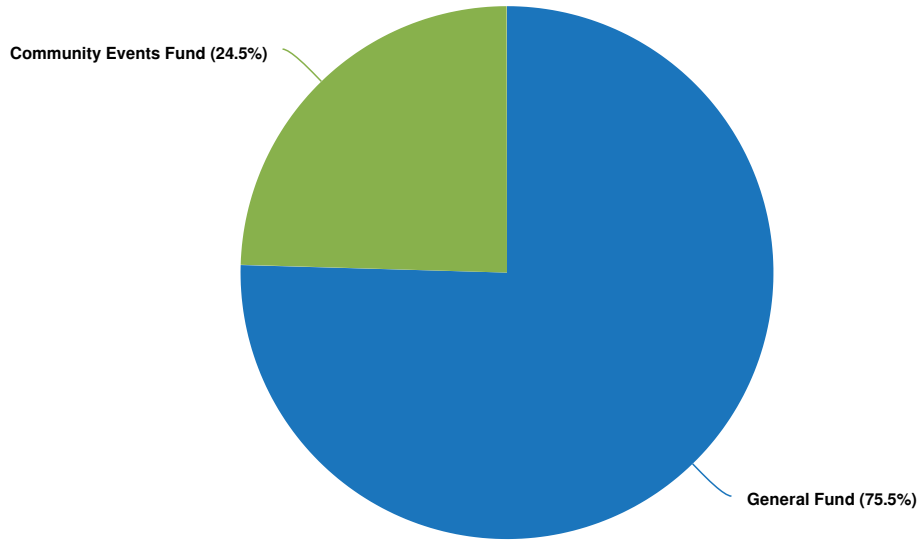


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$625,008 | \$683,522 | \$689,823 | \$702,069 | 1.8% |
| Operating-Supplies | \$154,380 | \$52,833 | \$28,360 | \$28,360 | 0% |
| Operating-Purch/Cont | \$201,621 | \$334,742 | \$288,700 | \$323,500 | 12.1% |
| Capital | \$10,998 | \$0 | \$60,000 | \$0 | -100% |
| Intergovernmental | \$219 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$992,225 | \$1,071,097 | \$1,066,883 | \$1,053,929 | -1.2% |

Expenditures by Fund

The Community Events program is supported partially within the General Fund and partially within a Special Revenue Fund.

Budgeted Expenditures by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------|------------------|--------------------|-----------------------|-----------------------|--|
| General Fund | | | | | |
| General Fund | \$814,936 | \$829,814 | \$843,183 | \$795,429 | -5.7% |
| Total General Fund: | \$814,936 | \$829,814 | \$843,183 | \$795,429 | -5.7% |
| Community Events Fund | \$177,289 | \$241,284 | \$223,700 | \$258,500 | 15.6% |
| Total: | \$992,225 | \$1,071,097 | \$1,066,883 | \$1,053,929 | -1.2% |

District Attorney

Every circuit in Georgia has a District Attorney's Office by operation of the Georgia Constitution and Title 15, Chapter 18 of the Official Code of Georgia Annotated. The District Attorney's Office consists of a District Attorney, Assistant District Attorneys, Investigators, Victim Advocates, Administrative Assistants, and Office Administrator. All employees are under the direct supervision of the District Attorney and are vital for the Office to function properly. There are currently 21 full time employees of the District Attorney's Office, including the elected District Attorney. Below are workload and performance measurements of the District Attorney's office that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

Department Measures

WORKLOAD MEASUREMENTS

The District Attorney's Office prosecutes all felony and most misdemeanor criminal cases arising in the jurisdiction. The following is an overview of office activity in 2022.

Preliminary Magistrate Court Hearings 212

Grand Jury Presentments 586

Accusations Filed 1,144

Superior Court Intake (opened cases): 1,836 cases (1981 defendants)

1. Felony: 1,014
2. Misdemeanor: 752
3. Other: 70 (asset forfeiture, CFR, etc)

Agency breakdown:

- a. CCSO: 1129
- b. Harlem: 40
- c. Grovetown: 168
- d. GSP: 46
- e. CCBOE: 14
- f. Other: 189 (DOC, private warrants, other misc. agencies)

Victims

1. Opened: 942
2. Closed: 1,064

TOTAL: 2006*

*cases opened in prior years that were resolved in 2022 included in this number

Juvenile Court 645 cases

TOTAL 2022 CASES: 2,481

PERFORMANCE MEASUREMENTS

Upon opening on July 23, 2021, the District Attorney's Office of the Columbia Judicial Circuit inherited from our predecessor office approximately 4,000 case files for prosecution. Of those files, approximately 400 had not been reviewed for indictment or accusation. Every day from municipal, county and state law enforcement agencies new case files are received. Those cases files are reviewed for sufficiency and, if needed, further investigated. Once it is determined that sufficient evidence exists to ethically prosecute, the cases are charged either by indictment or accusation. After charging documents are filed the cases move into active litigation until resolved, either by plea negotiation or trial.

INPUTS:

- 4,000 original case files were active on the day the office opened for business.
- FY23 began with the files left from those originally inherited, plus the 2,481 opened in 2022. During FY23 more files were indicted and accused than in FY2022.

OUTPUTS:

- The District Attorney, in addition to mandatory continuing legal education hours required for state licensure, completed a *Fellowship* through Syracuse University in security management.
- The Office Administrator attended and received a certificate of training from the Prosecuting Attorneys Council of Georgia for office management.
- The Chief Investigator attended training and attained certification as a "Chief Investigator" as defined by the state credentialing authority.
- Each Assistant District Attorney attended, in addition to those mandatory continuing legal education hours required for state licensure, at least one course as determined by their immediate supervisor for further development.
- Each Victim Advocate attended additional professional training in their field.
- All Administrative Assistants cross trained at the direction of the Office Administrator in a minimum of one additional duty currently the responsibility of another Administrative Assistant.

EFFICIENCY:

- The time from receipt of a case file from law enforcement until indictment or accusation reduced by nearly thirty days from the preceding year.
- The time from case opening to closure fell dramatically, as evidenced by the total number of active cases now open. (*see Outcomes* below)
- The District Attorney's Office of the Columbia Judicial Circuit is currently staffed at 21 employees. This staffing is approximately one half to two-thirds the staffing of District Attorney's Offices in the benchmark counties to which Columbia County is compared for other government functions.

OUTCOMES:

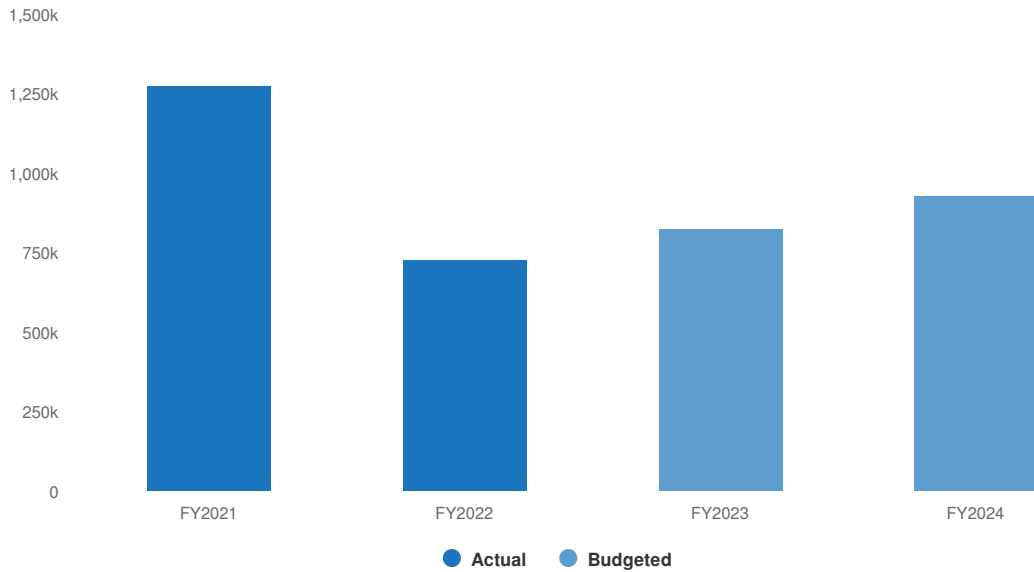
- Upon close of FY22/23 the total number of open case files in the District Attorney's Office of the Columbia Judicial Circuit stands at approximately 1,870.
- Despite opening more files every month than the month before, and having inherited nearly 4,000 files on day one, the number of currently open case files is approximately 1,870.
- Outcomes evidence that this District Attorney's Office is closing more files than it is opening.
- Keeping justice as the objective, through efficient and innovative employment of technical proficiencies the District Attorney's Office is operating at a tempo more robust than offices twice its size.

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---------------------------------|--------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Judicial | | | | | |
| District Attorney | | | | | |
| Personal Services | \$0 | \$535,040 | \$627,614 | \$732,961 | 16.8% |
| Operating-Supplies | \$279 | \$65,660 | \$58,000 | \$56,000 | -3.4% |
| Operating-Purch/Cont | \$1,275,278 | \$113,805 | \$95,000 | \$92,000 | -3.2% |
| Operating-Oth Costs | \$0 | \$13,442 | \$25,000 | \$25,000 | 0% |
| Capital | \$0 | \$0 | \$21,600 | \$21,600 | 0% |
| Total District Attorney: | \$1,275,557 | \$727,947 | \$827,214 | \$927,561 | 12.1% |
| Total Judicial: | \$1,275,557 | \$727,947 | \$827,214 | \$927,561 | 12.1% |
| Total Expenditures: | \$1,275,557 | \$727,947 | \$827,214 | \$927,561 | 12.1% |

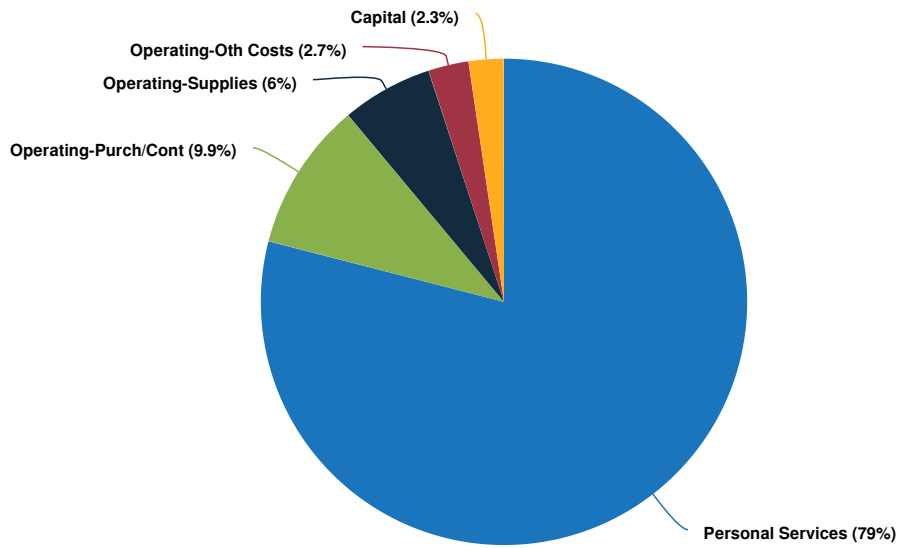
\$927,561
\$100,347
 (12.13% vs. prior year)

District Attorney Budgeted and Historical Expenditures

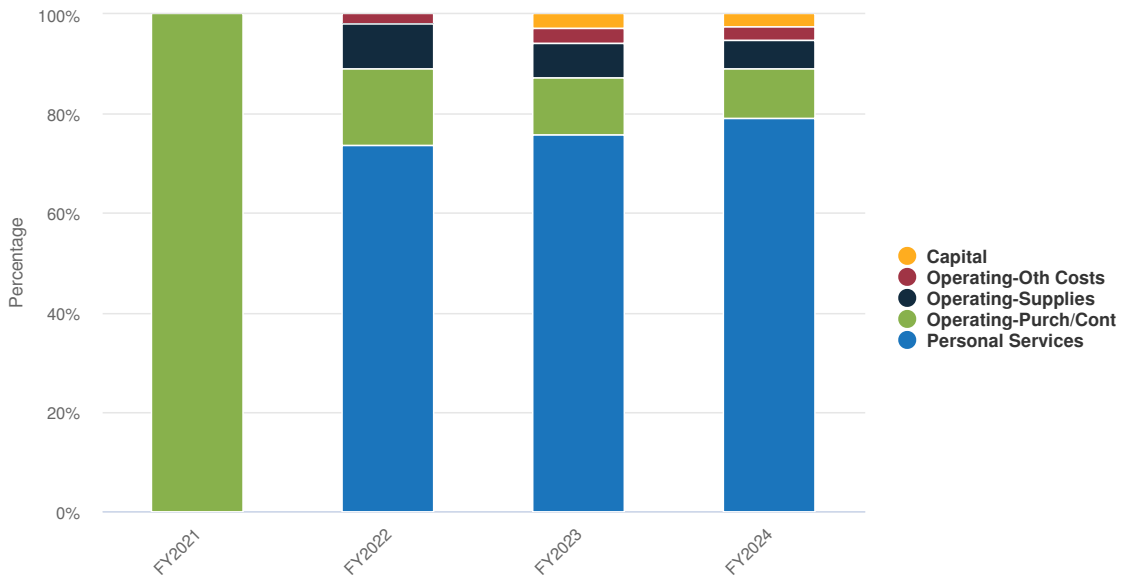


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Emergency Management Agency

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. The accomplishments and goals of the Emergency Management Agency department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Conducted public education programs for community groups. | X | | | X | |
| Coordinated and conducted training for specialized volunteer groups | X | | | X | |
| Coordinated and hosted four Community Blood Drives | | | | X | |
| Completed quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements | | | X | | |
| 2022 Emergency Manager Re-Certification completed for Director, Deputy Director and Training & Planning Specialist | X | | | | X |
| Hosted Columbia County ARES Monthly Meetings Events | | | X | | |
| Conducted quarterly drills of Informacast - Employee Mass Notification System | | | X | | |
| Completed Hazard Mitigation Generator Grant Projects | | | | X | |
| EMA Director completed GEMHSA Professional Manager Certification | X | | | | X |
| Participated in Severe Weather Awareness Week, Statewide Tornado Drill, Severe Weather Preparedness Week and Winter Weather Preparedness Week 2022/2023 | | | X | | |
| Participated in Malware/Ransomware Training & Exercise | | | X | | |
| Staff participation in Emergency Management Association of Georgia (EMAG) annual trainings and EMAG / GEMA / HS Quarterly Meetings | X | | | X | X |
| Completed Hazard Mitigation Plan Annual Review | | | X | | |
| Coordinated with local Boy Scout troop to deliver emergency preparedness training | X | | | | |
| Hosted "Storm Spotter" and Advanced Storm Spotter Training with NWS Columbia | | | X | | |
| Completed Climavision Weather Radar Installation and Ribbon Cutting | | | | X | |
| StormReady Recognition Recertification | | | | | X |
| Installation of Two USGS Stream Gages | | | | X | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Coordinate and conduct training county departments and volunteer groups | X | | | X | |
| Perform quarterly communications testing of Mobile Operations Center and Pod Runner | | | X | X | |
| Review and update all emergency plans and SOG's, as needed | | | X | | |
| Continue to apply for and maintain State and Federal Grants, as well as other funding sources | | | | X | |
| Assure countywide NIMS compliance to maintain federal reimbursement privileges | | | | X | |
| Conduct public education programs for community groups and citizens | | | X | | |
| Coordinate and conduct training exercises | | | | X | |
| Conduct Severe Weather Awareness Week, Statewide Tornado Drill, Severe Weather Preparedness Week and Winter Weather Preparedness Week | | | X | | |
| Activate the EOC for exercises and emergencies, as required | | | | X | |
| Coordinate and host four Community Blood Drives | | | | X | |
| Submit quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements | | | X | | |
| Submit 2023 Emergency Manager Re-Certification Documents to GEMA for Director, Deputy Director and Planning & Training Specialist | | | | X | X |
| Participate in quarterly GEMA/HS Area meetings, conferences and trainings | X | X | | | |
| Attend <i>National Alliance for Public Safety GIS (NAPSG)</i> and Cityworks Training Conf. | X | X | | | X |
| Coordinate and host Annual Public Safety and Preparedness Fair | | | | X | |
| Conduct EMA Open House Event to support public outreach | | X | | X | |
| Install Eight Portable Weather Stations on Broadband Towers | | | X | X | |
| Coordinate Community Collaborative Rain, Hail and Snow Network (CoCoRaHS) | | | | X | |
| Complete Hazard Mitigation Plan Annual Review | | | X | X | |
| Community Awareness & Preparedness Program | | X | X | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| Public education programs conducted | 10 | 10 | 6 | 15 |
| Formal exercises conducted | 13 | 10 | 9 | 15 |
| Trainings for specialized volunteer groups coordinated | 10 | 10 | 3 | 10 |
| Coordination with local Scout troops to deliver emergency preparedness training | 1 Scout Troop | 1 Scout Troop | 1 Scout Troop | 2 Scout Troops |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| <i># of participants for the following:</i> | | | | |
| Columbia County Leadership - County Operations / EMA | 45 | 45 | 45 | N/A |
| Chamber Retirement Council Mtg | N/A | 20 | 20 | N/A |
| Public Safety & Preparedness Day | 3,000 | 4,000 | 4,000 | 4,500 |
| Senior Center NOAA Weather Radio Programming | 25 | 30 | 30 | 30 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| Re-Certification of Emergency Manager for Director, Deputy Director, and Training & Planning Specialist | Yes | Yes | Yes | Yes |
| Complete Hazard Mitigation Generator projects: | | | | |
| Portable Generators | 100% | 100% | 100% | N/A |
| Water Utility fixed generator | 100% | 100% | 100% | N/A |
| Fire Rescue fixed generator | 25% | 100% | 100% | N/A |
| Receive StormReady Recertification (Every 4 years) | N/A | Yes | Yes | N/A |
| Staff participation in EMAG annual trainings & quarterly meetings | 100% | 100% | 100% | 100% |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------|--------------------|--------------------|----------------------|
| EMA Director | 1 | 1 | 1 |
| EMA Deputy Director | 1 | 1 | 1 |
| Training & Planning Spec | 1 | 1 | 1 |
| EMA Coordinator | 0 | 1 | 1 |
| Total | 3 | 4 | 4 |

VEHICLE SCHEDULE

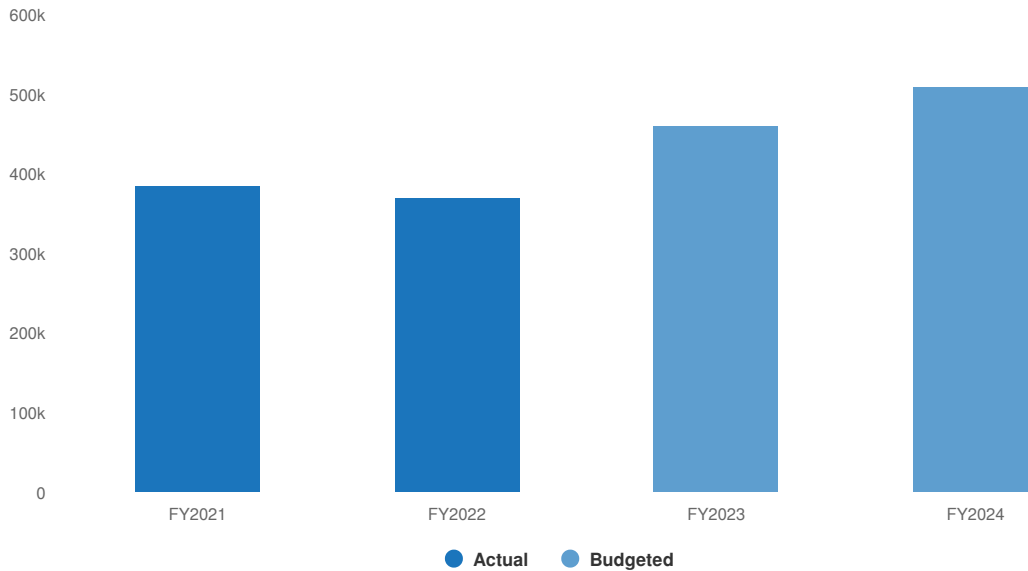
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|--------------------|----------------------|
| Authorized Vehicles | 0 | 0 | 0 |
| Heavy Equipment (Mobile Operations Center) | 1 | 1 | 1 |
| Vehicle Allowances | 3 | 4 | 4 |
| Total | 4 | 5 | 5 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Public Safety | | | | | |
| Emergency Services | | | | | |
| Personal Services | \$204,692 | \$269,244 | \$271,075 | \$363,947 | 34.3% |
| Operating-Supplies | \$36,174 | \$21,288 | \$44,700 | \$31,100 | -30.4% |
| Operating-Purch/Cont | \$93,626 | \$77,646 | \$116,185 | \$113,085 | -2.7% |
| Operating-Oth Costs | \$1,004 | \$546 | \$1,200 | \$1,200 | 0% |
| Other Financing Uses | \$0 | \$319 | \$0 | \$0 | 0% |
| Capital | \$50,000 | \$0 | \$28,000 | \$0 | -100% |
| Total Emergency Services: | \$385,495 | \$369,042 | \$461,160 | \$509,332 | 10.4% |
| Total Public Safety: | \$385,495 | \$369,042 | \$461,160 | \$509,332 | 10.4% |
| Total Expenditures: | \$385,495 | \$369,042 | \$461,160 | \$509,332 | 10.4% |

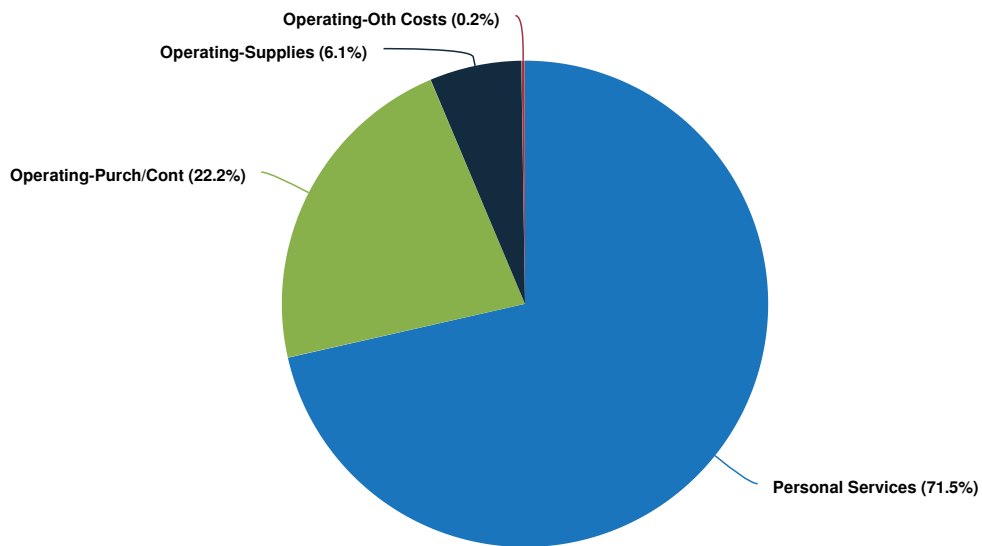
\$509,332
\$48,172
 (10.45% vs. prior year)

Emergency Services Budgeted and Historical Expenditures

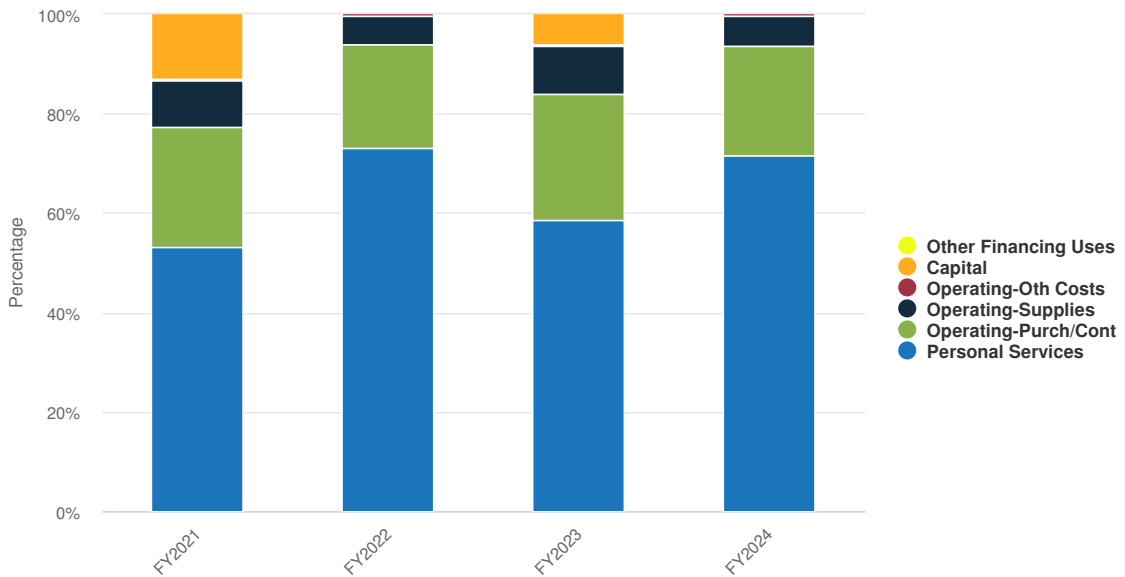


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Exhibition Center

The Exhibition Center is a 24,000 square foot rental facility for trade shows, exhibits, corporate events and more. We are the largest indoor venue in Columbia County and located next to Gateway Park in Grovetown, GA. Above all else, the accomplishments and goals of the exhibition center aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Established contracted staff service for cleaning/flips for large-scale events. | X | X | | | |
| Approval for the new fee schedule /adjustments to increase revenue. | | | | X | |
| Increase the number of days the entire Exhibition Center is rented to help maximize the revenue for the facility. | | | | X | X |
| Updated the rental packet and website to make both more user-friendly. | X | X | | | |
| Established training staff orientation program. | | | | X | |
| Improved and simplify fee structure to eliminate add-ons, ticketing pricing, etc. | | | X | | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Become more customer-focused through the booking process through the event itself. | X | | | X | |
| Improvements to staff training: customer service, staff orientation. | | | | X | X |
| Update SOP and safety protocols. | | | X | | |
| Implement the new fee schedule /Adjustments to increase revenue. | | | | X | X |
| Increase the number of days the entire Exhibition Center is rented to help us maximize the revenue for the facility | | | | X | X |
| Maintain CAPRA Accreditation standards. | X | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of Events | 44 | 45 | 92 | 120 |
| Number of Guests | 22,300 | 30,000 | 43,659 | 57,000 |
| Number of Staff | 3 | 3 | 3 | 3 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Customer Survey average rating 1-5 | 5 | 5 | 5 | 5 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Revenue (unaudited for FY22/23) | \$192,150 | \$213,000 | \$221,750 | \$223,000 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| CAPRA Accreditation | No | No | No | Yes |

STAFFING

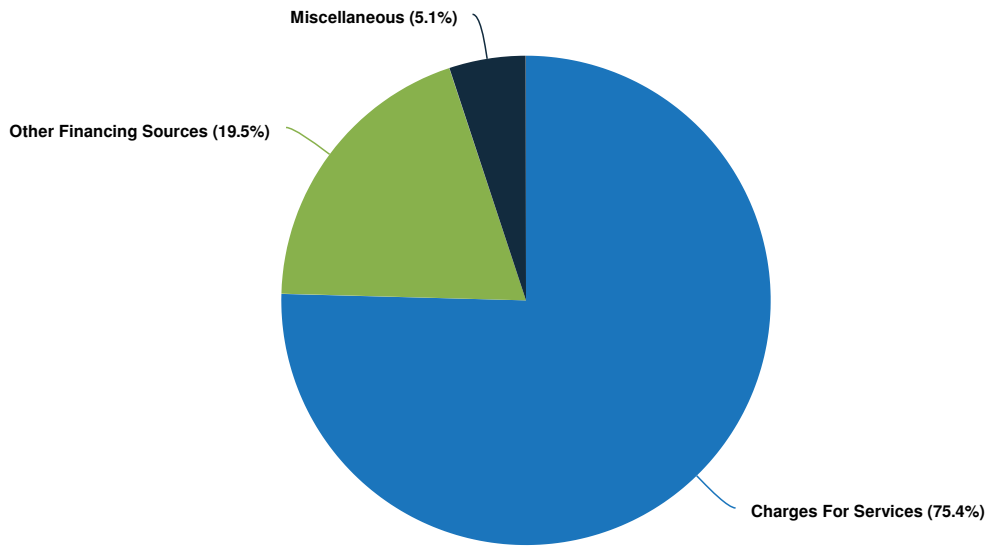
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|----------------------------|----------------------------|----------------------------|------------------------------|
| Exhibition Center Manager | 1 | 1 | 1 |
| Venue Coordinator | 1 | 1 | 1 |
| P/T Operations Coordinator | 1 | 1 | 0 |
| F/T Operations Coordinator | 0 | 0 | 1 |
| Total | 3 | 3 | 3 |

VEHICLE SCHEDULE

| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles -golf cart | 1 | 1 | 1 |
| Vehicle Allowances | 1 | 1 | 1 |
| Total | 2 | 2 | 2 |

Revenues by Source

Projected Revenues by Source

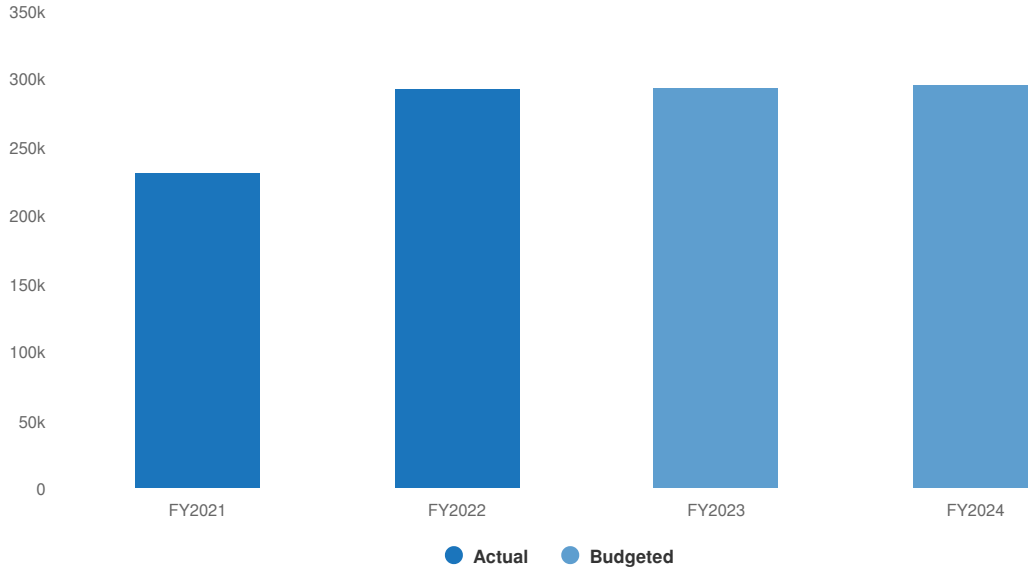


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|------------------|------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$120,206 | \$192,150 | \$213,000 | \$223,000 | 4.7% |
| Miscellaneous | \$16,495 | \$32,428 | \$35,000 | \$15,000 | -57.1% |
| Other Financing Sources | \$0 | \$0 | \$45,907 | \$57,643 | 25.6% |
| Total Revenue Source: | \$136,701 | \$224,578 | \$293,907 | \$295,643 | 0.6% |

Expenditures Summary

\$295,643 \$1,736
 (0.59% vs. prior year)

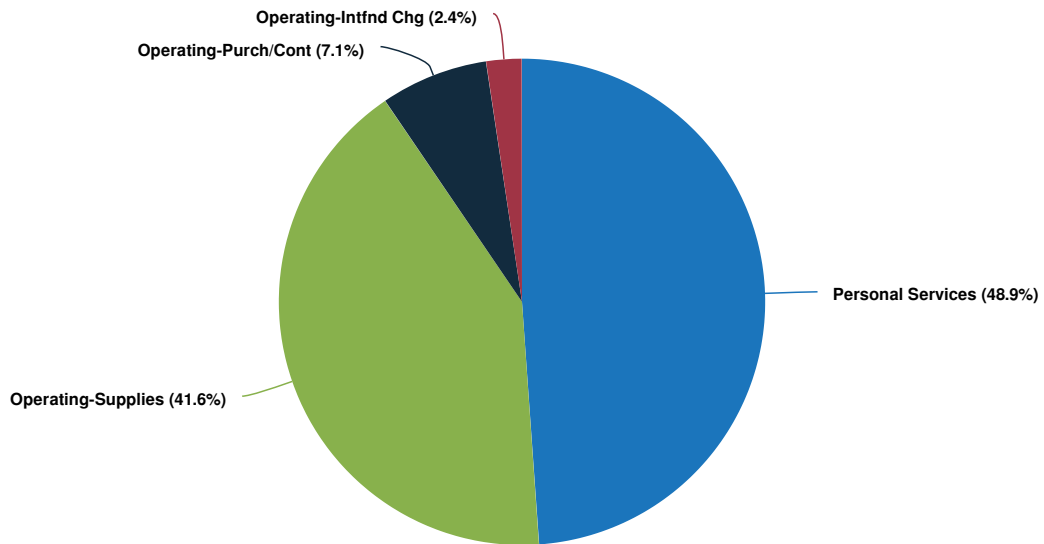
Exhibition Center Budgeted and Historical Expenditures



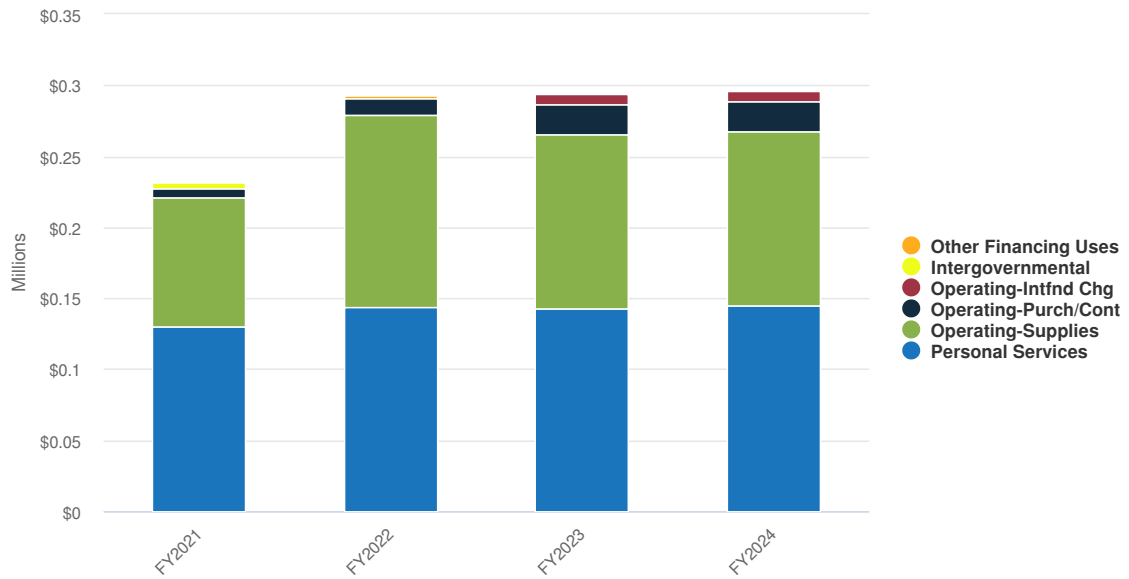
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---------------------------------|------------------|------------------|-----------------------|-----------------------|--|
| Exhibition Center | | | | | |
| Personal Services | \$129,610 | \$143,891 | \$142,807 | \$144,543 | 1.2% |
| Operating-Supplies | \$91,047 | \$135,068 | \$123,000 | \$123,000 | 0% |
| Operating-Purch/Cont | \$6,871 | \$12,069 | \$21,100 | \$21,100 | 0% |
| Operating-Intfnd Chg | \$0 | \$0 | \$7,000 | \$7,000 | 0% |
| Other Financing Uses | \$0 | \$1,569 | \$0 | \$0 | 0% |
| Intergovernmental | \$3,837 | \$0 | \$0 | \$0 | 0% |
| Total Exhibition Center: | \$231,366 | \$292,596 | \$293,907 | \$295,643 | 0.6% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fleet Services

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 the City of Harlem, Columbia County Cares, DNR, DHS, Lincoln County Public Transit and Columbia County Community Connections. On-call services are available, through Fleet Services, around the clock with on-site fueling when needed. Fleet's generator program is responsible for inspecting and refueling all of the generators in the county and also maintaining and repairing all generators below 500KW. The Generator program now performs annual load bank testing and fuel polishing for all county owned generators. The addition of these services has eliminated the need for a generator services contract and greatly reduced the expense of outside services. Fleet Services also works with each department to provide the resources necessary for vehicle and equipment purchasing, delivery, and repurposing or selling. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Hosted Third Annual Columbia County Auto Skills Contest | X | | | | X |
| Continued training for Generator technician | X | | | X | X |
| Increased training options for all technicians by hosting two in-house training events | | | | | X |
| Increased number of technician certifications, including ASE and EVT | X | | | | |
| Worked with Procurement and Risk Management to bring three collision repair facilities under contract | | | | X | |
| Worked with various departments to repurpose vehicles during supply shortages | | | X | X | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Continue increasing number of ASE certified employees in an effort to achieve ASE Blue Seal status | X | | | X | X |
| Provide training opportunities for all technicians | X | | | X | |
| Update and Upgrade diagnostic equipment | | | X | | |
| Streamline and improve work order processes | | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------------|--------------------|-----------------------|--------------------|----------------------|
| PM % | 36% | 35% | 32% | 35% |
| Average WO | 1.49 hours | 1.50 hours | 1.41 hours | 1.40 hours |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------|-------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Work Orders in \$ | \$1,301,634.35 | \$1,400,000 | \$1,796,759.45 | \$1,700,000 |
| Work Orders Completed | 4,317 | 4,400 | 5,143 | 5,250 |
| Labor hours for repairs | 6,421 | 6,500 | 7,238 | 7,400 |
| PM's Performed | 1,567 | 1,600 | 1,669 | 1,800 |
| Vehicle responsibility | 1,786(includes generators) | 1,800(includes all equipment) | 1,827(includes all equipment) | 1,850(includes all equipment) |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| Host the annual Columbia County Auto Skills Contest & number of participants | Yes - 24 | Yes - 24 | Yes - 24 | Yes - 24 |
| Host multiple in-house training events | No | Yes | Yes | Yes |
| Number of technician certifications (ASE & EVT) | 6 | 8 | 7 | 10 |
| Achieve Blue Seal Status (goal FY 24/25) | No | No | No | No |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------|--------------------|--------------------|----------------------|
| Fleet Manager | 1 | 1 | 1 |
| Operation Manager | 1 | 1 | 1 |
| Shop Manager | 1 | 1 | 1 |
| Track Cars | 1 | 1 | 1 |
| Fire Services | 3 | 3 | 3 |
| Generator | 2 | 2 | 2 |
| Heavy Equipment | 5 | 5 | 5 |
| Light Equipment | 5 | 5 | 5 |
| Office | 2 | 2 | 2 |
| Parts | 2 | 2 | 2 |
| Total | 23 | 23 | 23 |

VEHICLE SCHEDULE

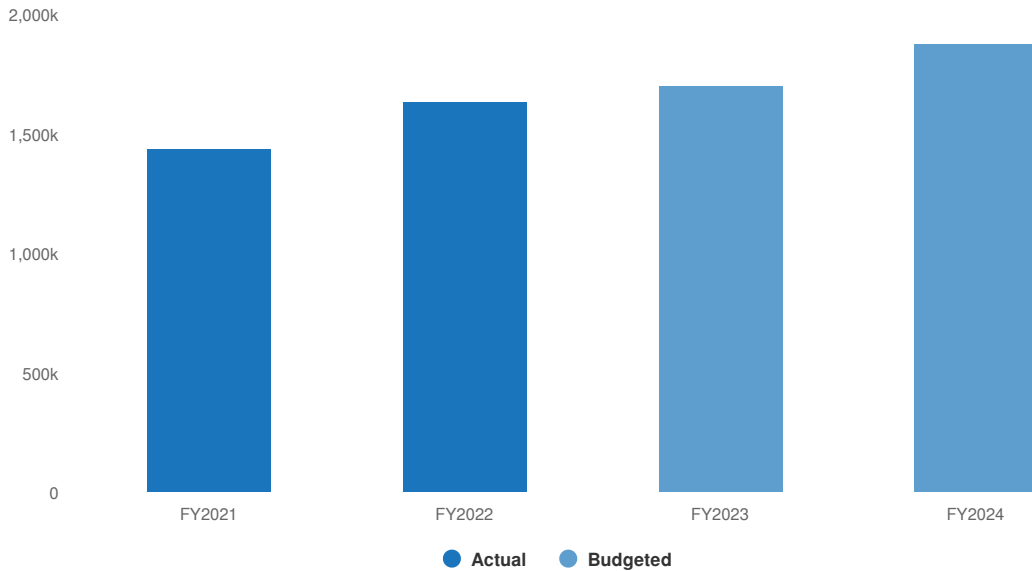
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|--------------------|--------------------|----------------------|
| Authorized Vehicles | 12 | 12 | 12 |
| Heavy Equipment | 2 | 2 | 2 |
| Vehicle Allowances | 1 | 1 | 1 |
| Total | 15 | 15 | 15 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Public Works | | | | | |
| Fleet Services | | | | | |
| Personal Services | \$1,194,757 | \$1,342,366 | \$1,453,425 | \$1,529,029 | 5.2% |
| Operating-Supplies | \$170,517 | \$231,098 | \$146,500 | \$164,500 | 12.3% |
| Operating-Purch/Cont | \$48,442 | \$61,360 | \$50,100 | \$71,600 | 42.9% |
| Other Financing Uses | \$20,000 | \$0 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$52,000 | \$114,000 | 119.2% |
| Intergovernmental | \$9,400 | \$0 | \$0 | \$0 | 0% |
| Total Fleet Services: | \$1,443,115 | \$1,634,824 | \$1,702,025 | \$1,879,129 | 10.4% |
| Total Public Works: | \$1,443,115 | \$1,634,824 | \$1,702,025 | \$1,879,129 | 10.4% |
| Total Expenditures: | \$1,443,115 | \$1,634,824 | \$1,702,025 | \$1,879,129 | 10.4% |

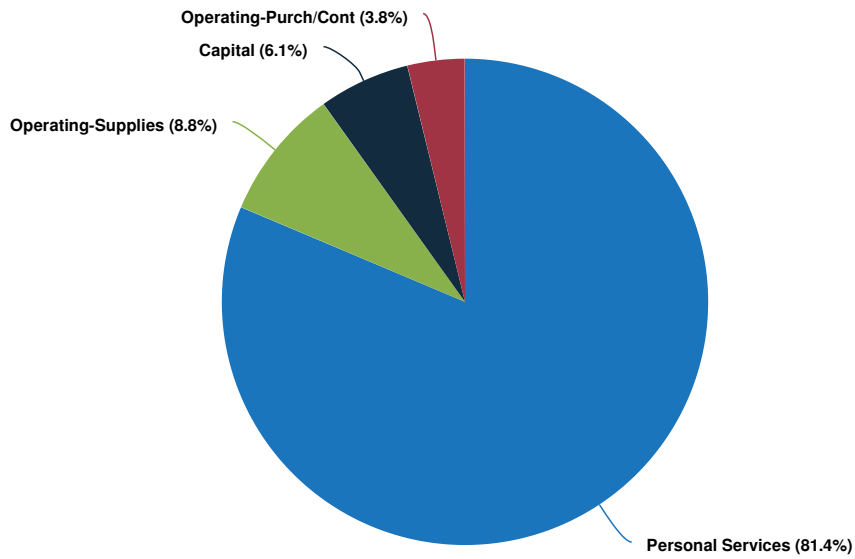
\$1,879,129
\$177,104
 (10.41% vs. prior year)

Fleet Services Budgeted and Historical Expenditures

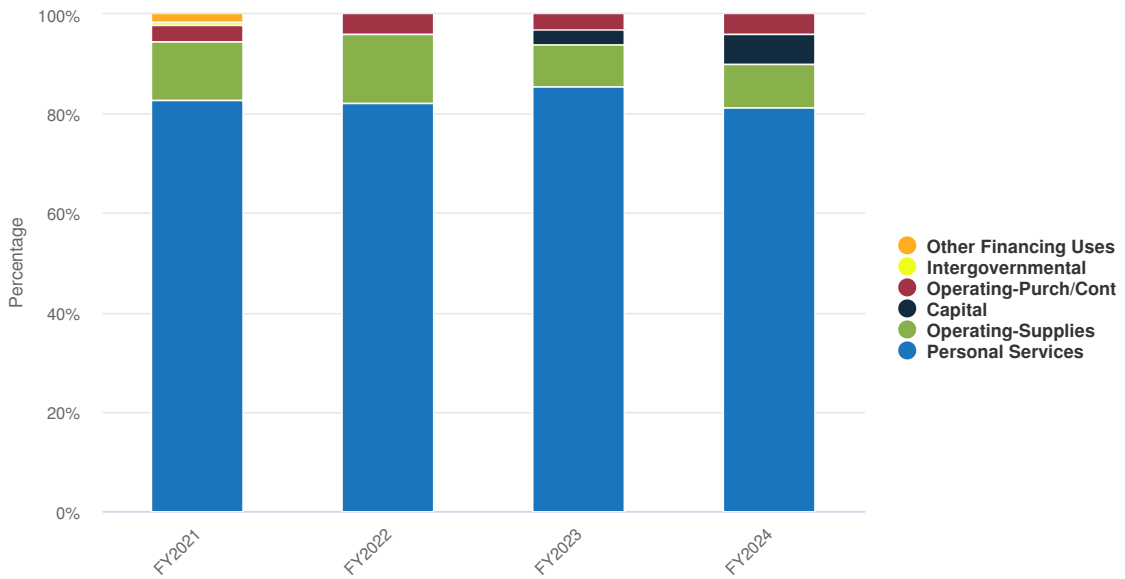


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Financial Services

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. The accomplishments and goals of Financial Services aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Obtained the GFOA's <i>Certificate of Achievement for Excellence in Financial Reporting</i> for 25th consecutive year. | X | | | X | X |
| Obtained the GFOA's <i>Distinguished Budget Preparation Award</i> for 14th consecutive year. | X | | | X | X |
| Implemented automated time-keeping system for all County hourly employees. | | | | X | |
| Implemented 2023-2028 SPLOST program. | | | | X | |
| Assisted in the initial process of implementing new utility billing software. | | X | | X | |
| Implemented GASB 87, Leases. | X | | X | | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Obtained the GFOA's <i>Certificate of Achievement for Excellence in Financial Reporting</i> for 26th consecutive year. | X | | | X | X |
| Obtained the GFOA's <i>Distinguished Budget Preparation Award</i> for 15th consecutive year. | X | | | X | X |
| Implemented automated time-keeping system for all County Exempt employees. | | | | X | |
| Assist with the completion of implementing new utility billing software. | | X | | X | |
| Implement GASB 96, Subscription-Based Information Technology Arrangements. | X | | X | | |
| Improve grant management and implement centralized grant oversight to ensure compliance with applicable federal/state policies, procedures, and laws/regulations | X | | X | | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of invoices processed | 43,413 | 43,500 | 44,500 | 45,000 |
| Number of Funds/Depts. | 45/198 | 43/202 | 45/202 | 46/205 |
| Budgets managed in 000's: | | | | |
| General Fund | \$83,640 | \$88,655 | \$88,655 | \$95,176 |
| Other Funds | \$137,289 | \$145,681 | \$145,742 | \$148,083 |
| Total Budgets | \$220,929 | \$234,336 | \$234,397 | \$243,259 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of invoices processed/FTE | 4,824 | 4,833 | 4,944 | 5,000 |
| Cost per invoice processed | \$5.20 | \$5.01 | \$5.23 | \$5.76 |
| Revenue projection accuracy (Goal: within +/- 5%) | | | | |
| General Fund | 106% | 99% | 107% | 99% |
| Other Funds | 95% | 95% | 95% | 95% |
| Expenditure projection accuracy (Goal: within +/-5%) | | | | |
| General Fund | 98% | 98% | 99% | 98% |
| Other Funds | 95% | 95% | 95% | 95% |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Implementation of automated time-entry for all County departments | 75% | N/A | 99% | 100% |
| Implementation of new Utility billing software | 50% | N/A | 85% | 100% |
| Implementation of 2023-2028 SPLOST program | N/A | N/A | 95% | 100% |

| Measurements: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting | Yes | Yes | Yes | Yes |
| Obtain the GFOA's Distinguished Budget Preparation Award | Yes | Yes | Yes | Yes |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/23 |
|------------------------------|----------------------------|----------------------------|------------------------------|
| Internal Services Director | 1 | 1 | 1 |
| Deputy Internal Services Dir | 0 | 1 | 1 |
| Finance Manager | 1 | 1 | 1 |
| Accounting Manager | 1 | 1 | 1 |
| Payroll Manager | 1 | 1 | 1 |
| Staff Accountant | 5 | 5 | 6 |
| Administrative Specialist | 1 | 1 | 0 |
| Executive Specialist | 0 | 0 | 1 |
| Total | 10 | 11 | 12 |

VEHICLE SCHEDULE

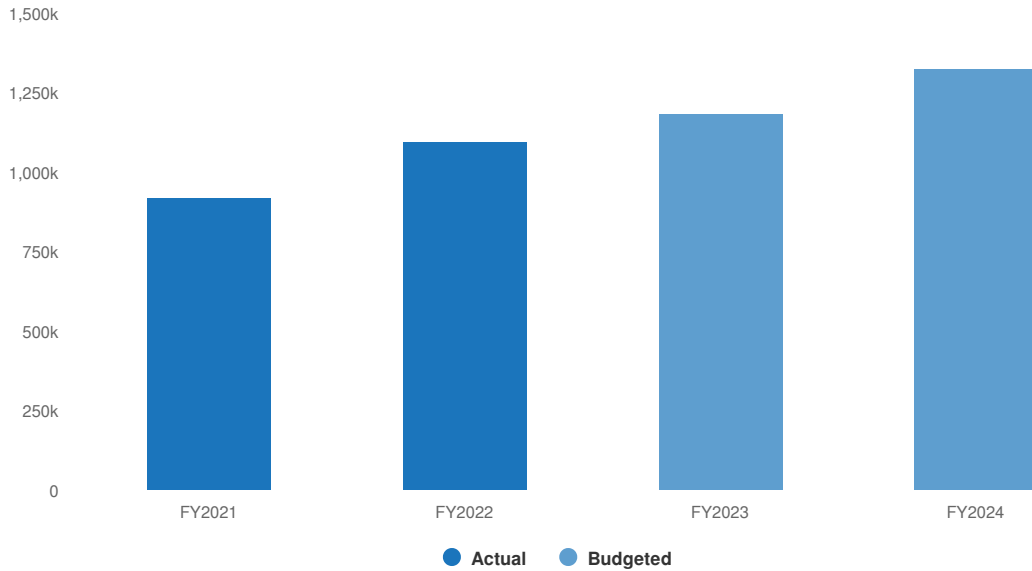
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 0 | 0 | 0 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 2 | 3 | 3 |
| Total | 2 | 3 | 3 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Finance | | | | | |
| Personal Services | \$691,540 | \$824,875 | \$985,367 | \$1,089,960 | 10.6% |
| Operating-Supplies | \$51,449 | \$63,211 | \$19,500 | \$26,450 | 35.6% |
| Operating-Purch/Cont | \$174,585 | \$204,207 | \$178,140 | \$207,000 | 16.2% |
| Total Finance: | \$917,574 | \$1,092,293 | \$1,183,007 | \$1,323,410 | 11.9% |
| Total General Government: | \$917,574 | \$1,092,293 | \$1,183,007 | \$1,323,410 | 11.9% |
| Total Expenditures: | \$917,574 | \$1,092,293 | \$1,183,007 | \$1,323,410 | 11.9% |

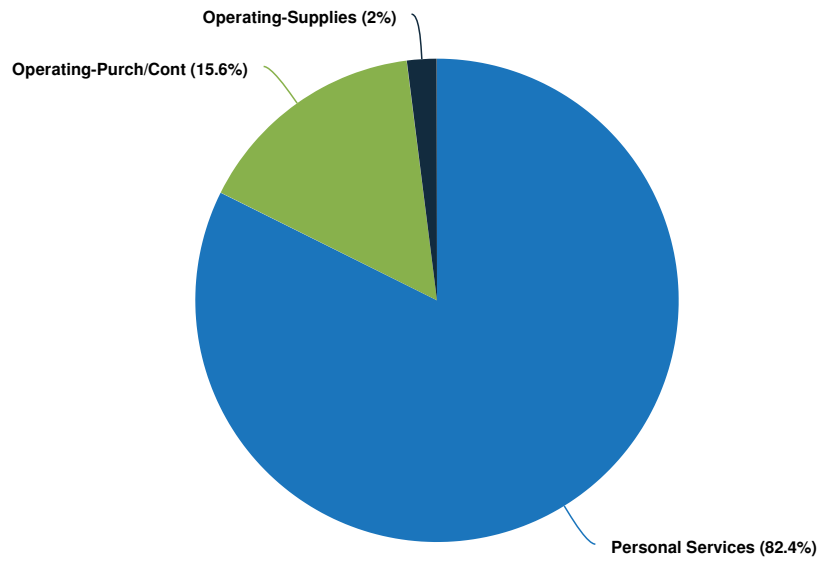
\$1,323,410
\$140,403
 (11.87% vs. prior year)

Financial Services Budgeted and Historical Expenditures

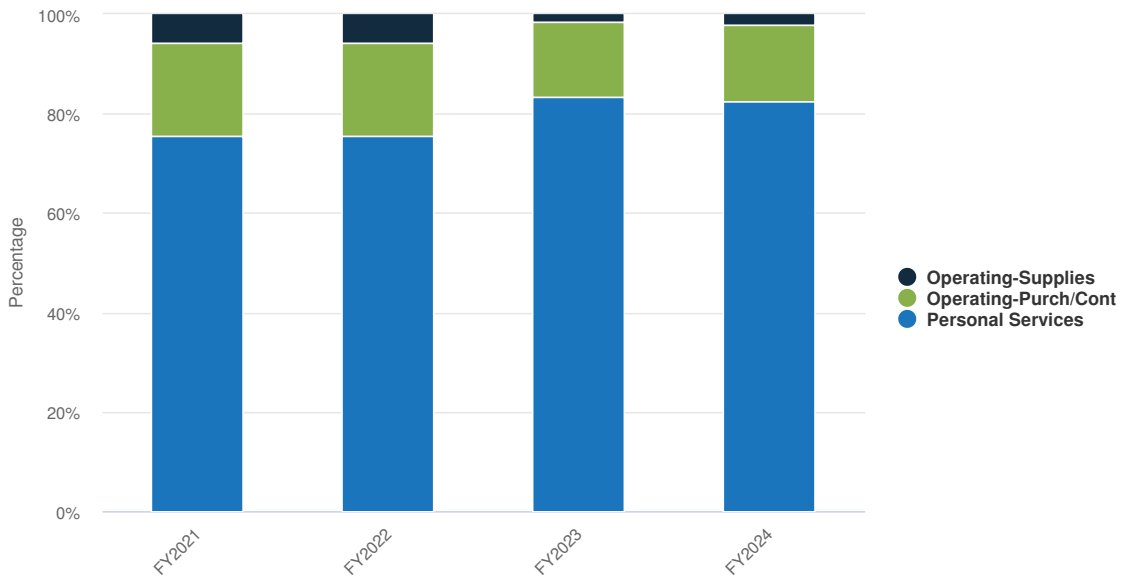


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fire Services

Columbia County Fire Rescue provides fire suppression, rescue, extrication, fire safety, and medical first responders to the citizens of Columbia County. The department has 197 personnel providing services from 15 stations strategically located throughout the county. Above all else, the accomplishments and goals of Columbia County Fire Rescue aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Continued work on an in-depth strategic plan for all operations. | | | | X | |
| Monitored response times and incident type trends for resource allocation. | | | | X | |
| Participated in training programs and exercises with other emergency response agencies. | X | | | | X |
| The Training Division in coordination with GEMSA hosted TECC regional training. | X | | | | |
| Conducted Fire Safety Education in local schools. | X | | | | |
| 9 personnel graduated from Paramedic training through Augusta University | X | | | X | X |
| Increased first responder capabilities to provide advanced medical care by adding additional medications. | | | | X | X |
| Staffed two Rescue ALS Units. | | | | X | |
| Purchased a new 3000-gallon tanker. | | | | | X |
| Certified all apparatus ladders and aerial devices through third-party examiner for compliance and safety. | | | | | X |
| Tested and certified all apparatus pumps to meet National Fire Protection Association standards. | | | | | X |
| Raised and distributed over \$62,000 for the Columbia County Community Connections and the Burn Foundation of America with our annual boot drive. | | | | X | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Maintain a commitment to continuing quality service to the citizens of Columbia County. | | | | X | X |
| 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. | X | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Calls per year | 8,202 | N/A | 8,959 | 9,000 |
| Incidents per year | 8,203 | N/A | 8,959 | 9,000 |

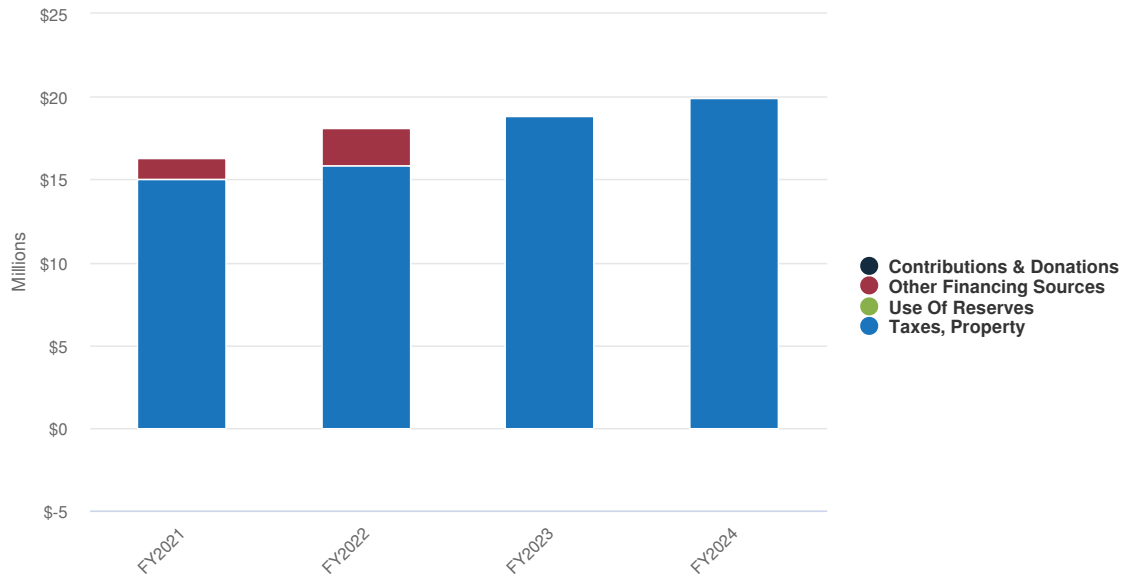
| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Average response time | 6:03 | N/A | 5:50 | 6:00 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Joint Agency training programs held | 6 | N/A | 10 | 12 |
| Fire Safety Education programs held | 6 | N/A | 10 | 12 |
| Number of personnel certified with state and national certifications | 21 | N/A | 20 | 25 |
| Number of personnel that graduated from Paramedic training through AU | N/A | N/A | 9 | 4 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| All 23 apparatus pumps meet National Fire Protection Association standards | Yes | Yes | Yes | Yes |
| All apparatus ladders and aerial devices certified for compliance and safety | Yes | Yes | Yes | Yes |
| Amount of funds raises and distributed for the Columbia County Community Connections and the Burn Foundation of America with our annual boot drive. | \$64,000 | \$65,000 | \$62,000 | \$65,000 |

Revenues by Source

Budgeted and Historical Revenues by Source

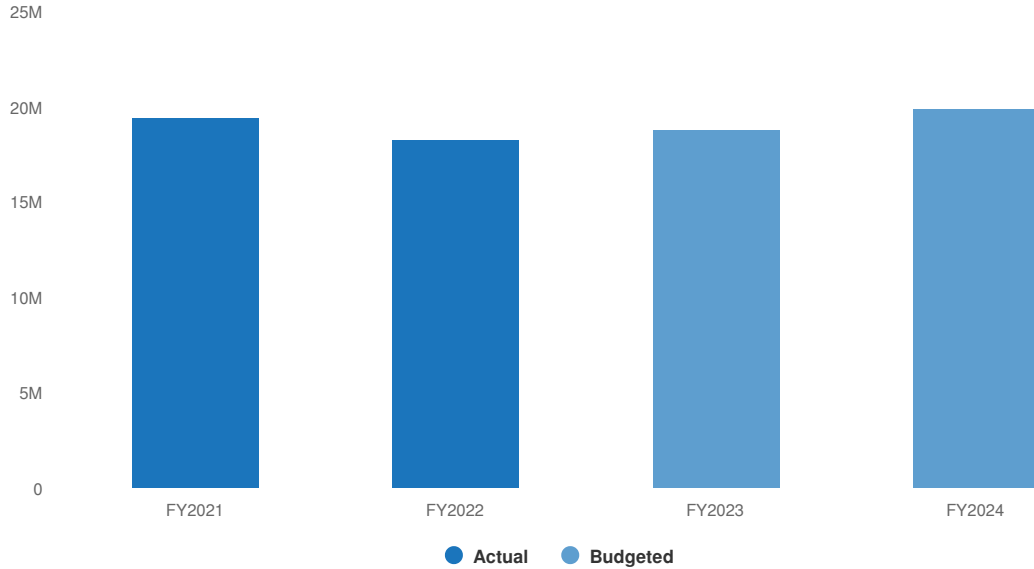


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Taxes, Property | \$15,031,165 | \$15,864,933 | \$18,802,591 | \$19,924,695 | 6% |
| Contributions & Donations | \$123,063 | \$65,772 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | -\$50,179 | \$0 | -100% |
| Other Financing Sources | \$1,226,433 | \$2,289,321 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$16,380,660 | \$18,220,026 | \$18,752,412 | \$19,924,695 | 6.3% |

Expenditures Summary

\$19,924,695 **\$1,172,283**
 (6.25% vs. prior year)

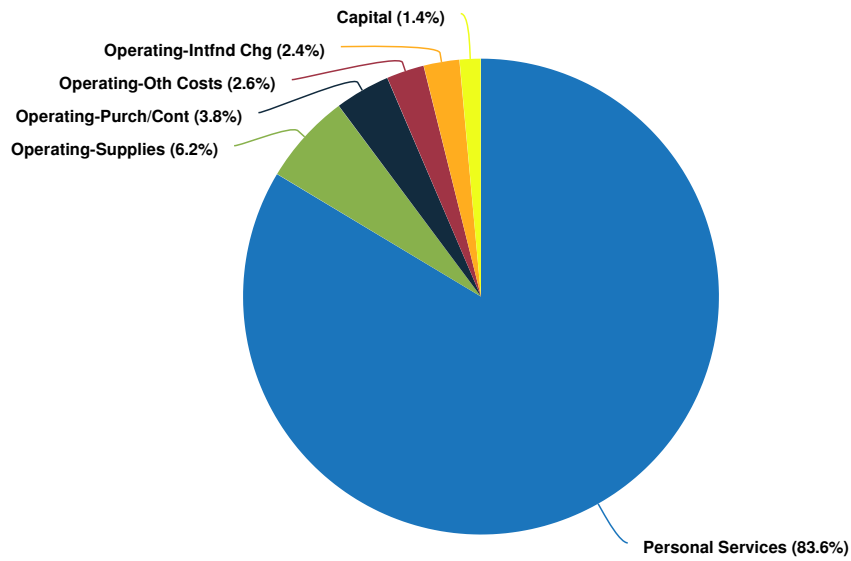
Fire Services Budgeted and Historical Expenditures



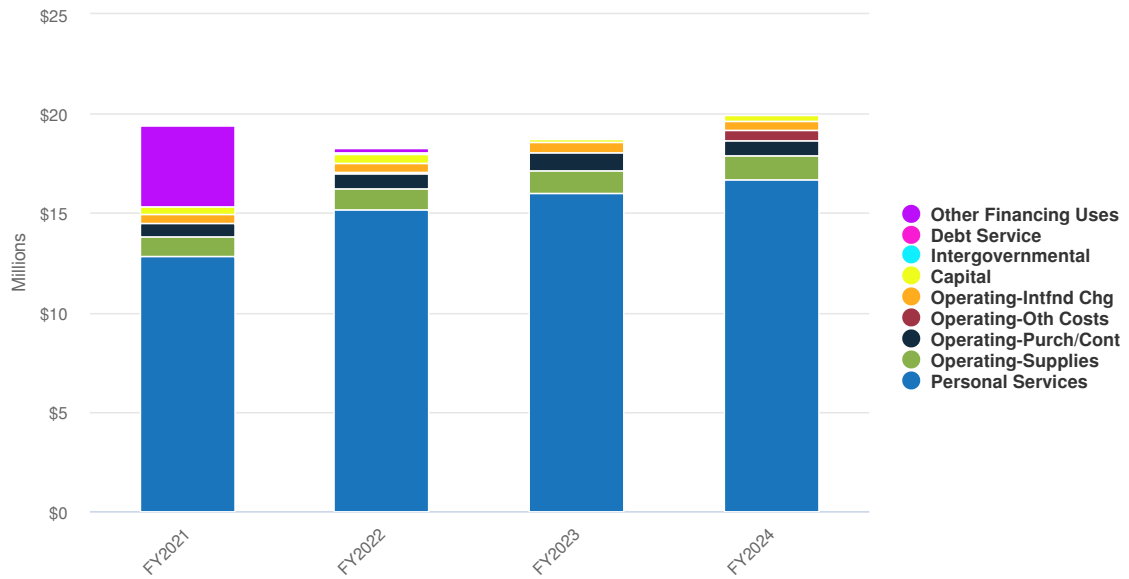
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Fire Services Fund | | | | | |
| Personal Services | \$12,877,460 | \$15,163,481 | \$16,009,809 | \$16,661,145 | 4.1% |
| Operating-Supplies | \$910,047 | \$1,063,168 | \$1,159,400 | \$1,232,700 | 6.3% |
| Operating-Purch/Cont | \$691,798 | \$801,933 | \$862,686 | \$749,150 | -13.2% |
| Operating-Oth Costs | \$4,991 | \$3,276 | \$28,500 | \$510,700 | 1,691.9% |
| Operating-Intfnd Chg | \$478,203 | \$478,424 | \$484,067 | \$485,000 | 0.2% |
| Debt Service | \$0 | \$61,449 | \$0 | \$0 | 0% |
| Other Financing Uses | \$4,120,944 | \$206,568 | \$0 | \$0 | 0% |
| Capital | \$361,205 | \$489,072 | \$207,950 | \$286,000 | 37.5% |
| Intergovernmental | \$1,700 | \$0 | \$0 | \$0 | 0% |
| Total Fire Services Fund: | \$19,446,348 | \$18,267,372 | \$18,752,412 | \$19,924,695 | 6.3% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Forestry

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. The accomplishments and goals of Forestry Services aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Responded to multiple wildland fires | | | | X | X |
| Worked with landowners for prescribed burn control | | | X | | |
| Issued burn permits | | | | X | |
| Ranger conducted community outreach with local responders | X | | | | X |

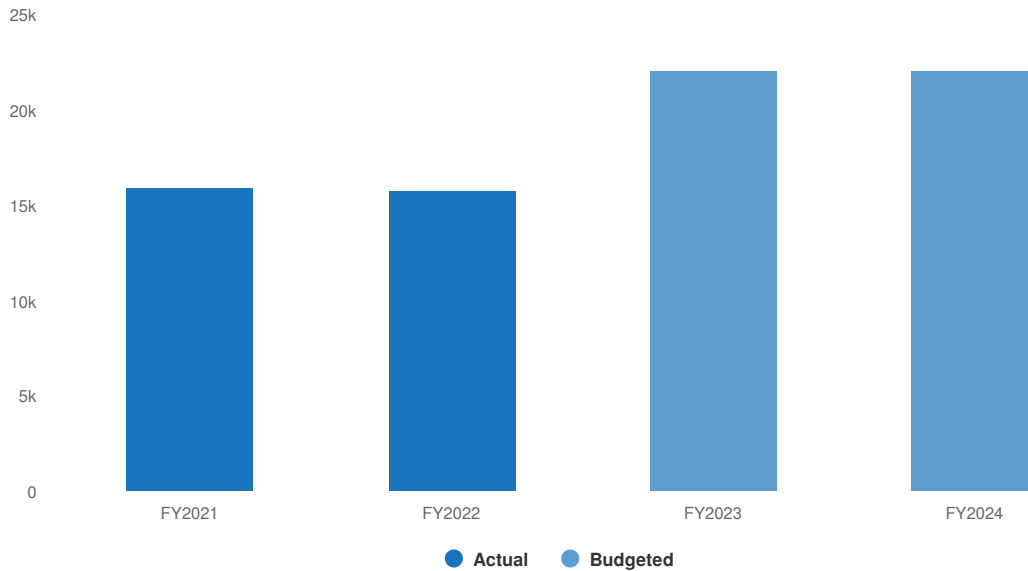
| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Provide leadership in the areas of protection and management | X | | X | X | |
| Educate the public on the wise use of all forest resources for all citizens | | X | | | |
| Continue to implement Community Wildland Protection Plan | | | | X | |
| Promote Prescribed Burning | | | | X | |
| Reduce Nonpoint Source Pollution through BMP's | | | | X | |
| Promote Silviculture | | | | X | |
| Continue to have an excellent networking relationship with our community partner | X | | | | |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|-----------------|-----------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Housing & Development | | | | | |
| Forestry | | | | | |
| Operating-Supplies | \$1,742 | \$44 | \$2,000 | \$2,000 | 0% |
| Operating-Purch/Cont | \$14,185 | \$15,725 | \$20,100 | \$20,100 | 0% |
| Total Forestry: | \$15,927 | \$15,769 | \$22,100 | \$22,100 | 0% |
| Total Housing & Development: | \$15,927 | \$15,769 | \$22,100 | \$22,100 | 0% |
| Total Expenditures: | \$15,927 | \$15,769 | \$22,100 | \$22,100 | 0% |

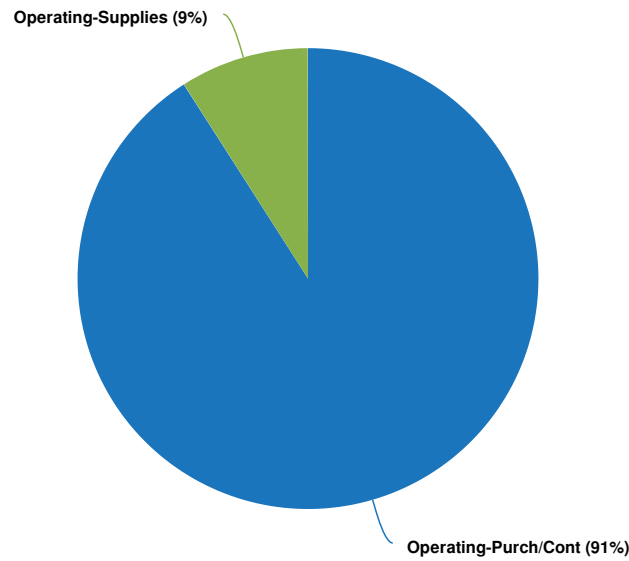
\$22,100 \$0
 (0.00% vs. prior year)

Forestry Budgeted and Historical Expenditures

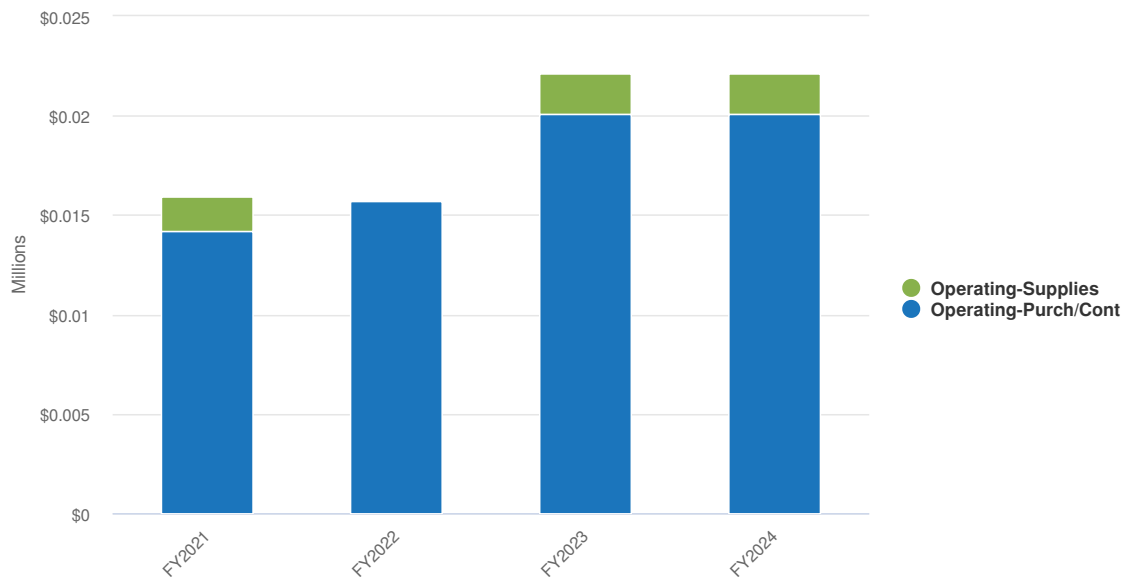


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Geographic Information Systems

The Geographic Information Systems (GIS) Department is responsible for providing services related to the collection, compilation, and administration of geographic data. GIS manages the county's Environmental Systems Research Institute (ESRI) Enterprise Systems. In this capacity, GIS provides integration services, database administration, digital and traditional hard-copy mapping, and address management. GIS also provides developmental services such as Web GIS tools and integrations, as well as hosting consumable mapping services for the county's various business application products. GIS directly maintains and administers the County's Geospatial platforms. These include: Columbia County Mapsonline a GIS Viewer allowing citizens access to geospatial parcel data; Cityworks Asset Management Platform for county departments to manage location based assets within the county; and the Digsmart system used by Damage Prevention in conjunction with Georgia 811. GIS provides updated aerial imagery and above ground visual inspections of assets with Small Unmanned Aircraft Systems (sUAS) aka Drones. 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, and the Board of Education, US Census Bureau, FEMA, DNR/NRCS, US Geological Survey, US Army Corp. of Engineers, Regional Commission, USPS and the Georgia GIS Coordinating Committee. Above all else, the accomplishments and goals of the Geographic Information Systems department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County. Above all else, the accomplishments and goals of the Geographic Information Systems department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Improved workflow for the processing of Property Digitization, from weeks to days to publish | | | | X | X |
| Enabled Tax Assessor digital appeal tracking through Cityworks | | | X | | |
| Completed 2023-2025 aerial flight with Eagleview/Pictometry | X | | | | |
| Migrated from ESRI ArcMap to ArcPro as a map editing standard | X | | | | X |
| Implemented separation from a single SDE environment to an Editing and Consumption environment allowing improved publication control of GIS SDE data | | | | X | X |
| Developed replication processes from Editing to Production SDE Environments | | | | | X |
| Completed Phase 2 (final portion) of the Parcel updating workflow between plat to parcel editing, going from weeks to days for public consumption | X | | | X | |
| Improved the GIS Updating workflow in Cityworks to improve customer request to GIS response | | | X | X | |
| Deployed ESRI ArcGIS Urban in a partnership with the Planning Department | | | | | X |
| Supporting Board of Elections in developing 2023 Voter Precinct Redistricting using ESRI Redistricting Software | | | X | X | |
| Developed a unique join structure to the mapping point data and Munis addressing system, to facilitate the new addressing requirements of Columbia County's Enterprise products | | | | | X |
| Completed data scrubbing within various address sources, in preparation for the Cayenta Implementation | | | X | | |
| Developed and employed new training regimen for outside departments, empowering them with high level GIS editing & map making, following the GIS department standards | X | | | | |
| Developed a Drone volumetrics inspection of Columbia County's inert landfill for the EPD (Environmental Protection Division) land disturbance reporting | | | X | | |
| Migrated from Pix4D to ESRI SiteScan for Drone 3D modeling for higher product quality | | | | | X |
| Completed Traffic Engineering Point Data Audit of ground assets | | | X | | |
| Migrated Utility Departments to using Drone 3D models for asset and facility inspections | | | | X | |
| GIS division managers received their LGCIO (Local Government Chief Information Officer) from Georgia GMIS and Carl Vison Institute of Government | X | | | X | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Complete the streamlining and improvements to address point data workflow to support map-based validation requirements | | | | X | |
| Completion of Cityworks upgrade from 15.7.6 to 15.8.5 | | | | X | |
| Deploy Safe Software's FME software to manage data integrations, distributions, and maintenance | | | | X | |
| Expand integrations with APIs between Munis, iasWorld, and other County Enterprise Products to GIS Mapping & Data Services | | | | X | |
| Enabling attribute editing through Cityworks, enabling users to perform map based data editing, without requiring ArcGIS Editing skills | X | | | X | |
| Migrate Maps Online and Digsmart to the new GIS server environment | | | | X | |
| Completion of mapping/auditing Water Utility Customer Meter in Field Inventory for the Cayenta Implementation | | | X | | |
| Implementation of distributed mapping services to support Fire Services for 24/7 CAD (Computer Aided Dispatch) operations | | | | X | X |
| Implement the Planimetrics data with Stormwater operations for impervious surface verification | | | | X | |
| Deploy Spring 2023 Eagleview/Pictometry products for customer consumption Including: Aerial base imagery both mosaic & oblique, LiDar and associated datasets, and Planimetrics datasets | X | | | | |
| Ensuring all Columbia County Drones/Operators are fully Remote ID Compliant for the FAA (Federal Aviation Administration) 9/16/2023 deadline | X | | | X | X |
| Drone Corridor Mapping allowing asset collection from the air over large areas of terrain | | | | X | |
| Acquire BVLOS (Beyond Visual Line Of Site) through the FAA for the expanding daily Drone operations | | | | X | |
| Development instructional program Drone operating departments to create 3D Models for asset/facility inspections | | | | X | |
| Finalize the EPD Acceptance of Drone volumetrics of Columbia County's inert landfill | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| GIS Requests | 2,608 | 2,000 | 1,854 | 2,500 |
| Staff to User Ratio | 71 | 64 | 110 | 122 |
| GIS Map/Content Services | 1,854 | 275 | 2,748 | 3,000 |
| New Addresses Assigned | 2,078 | 2,500 | 1,991 | 1,800 |
| Plan Review Applications | 184 | 200 | 172 | 150 |
| Subdivisions Processed | 13 | 25 | 15 | 12 |
| Operational Drones | 5 | 6 | 5 | 6 |
| Drone Missions | 306 | 350 | 123 | 150 |
| Drone Flight Distance | 351 Miles | 450 Miles | 385 Miles | 400 Miles |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| GIS Request | 97.0% | 97% | 95.8% | 96.0% |
| Maps Online Average Service Response Time (Seconds) | 2.5 | 1.5 | 2.56 | 2.2 |
| Cityworks Average Service Response Time (Seconds) | 2.2 | 1.5 | 1.2 | 1.0 |
| Digsmart Average Service Response Time (Seconds) | 1.3 | 1.5 | 0.84 | .95 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Maps Online Traffic Counts | 14,271,527 | 15,500,000 | 12,897,505 | 13,000,000 |
| Cityworks Traffic Counts | 2,209,226 | 2,750,000 | 1,487,703 | 1,800,000 |
| Digsmart Traffic Counts | 541,559 | 550,000 | 476,375 | 500,000 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| # of GIS division managers that have their LGCIO from Georgia GMIS | 1 | 3 | 3 | 3 |
| Drones/Operators are fulling Remote ID Compliant for the FAA | N/A | Yes | Yes | Yes |
| Mapping/auditing of Water Utility Customer Meter in Field Inventory for the Cayenta Implementation | N/A | N/A | 80% | 100% |
| Parcel updating workflow | N/A | 100% | 100% | N/A |

STAFFING

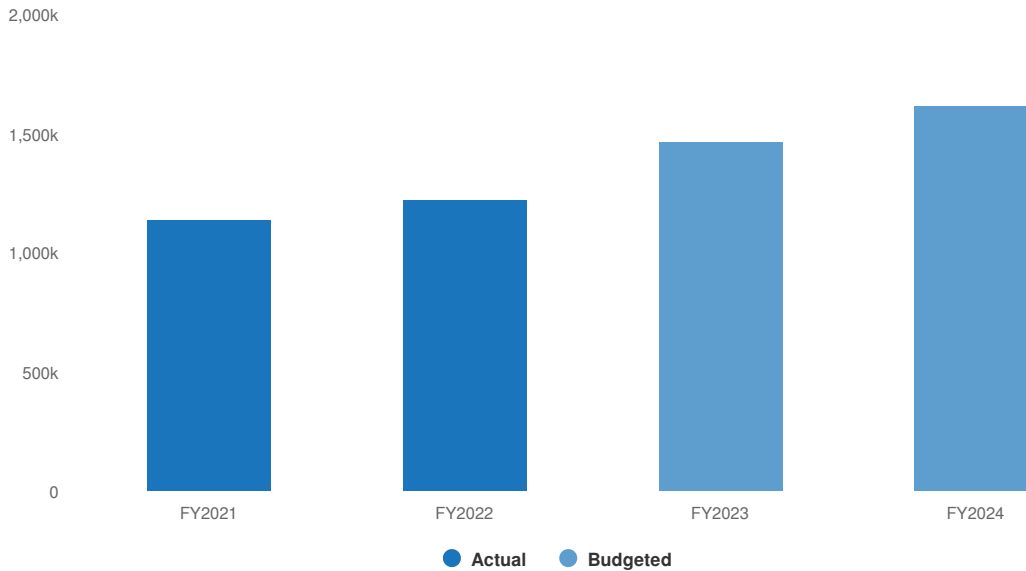
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------|----------------------------|----------------------------|------------------------------|
| GIS Manager | 1 | 1 | 1 |
| GIS DBA | 1 | 1 | 1 |
| GIS Project Manager | 1 | 1 | 1 |
| Cityworks Administrator | 1 | 1 | 1 |
| Cityworks Analyst | 1 | 1 | 1 |
| GPS Technician | 2 | 2 | 2 |
| GIS Technician | 1 | 2 | 2 |
| Addressing Specialist | 1 | 1 | 1 |
| Admin Assistant | 0 | 0 | 1 |
| Total | 9 | 10 | 11 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---------------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Internal Service Funds | | | | | |
| Geographic Info Systems | | | | | |
| Personal Services | \$594,221 | \$639,057 | \$700,518 | \$778,092 | 11.1% |
| Operating-Supplies | \$29,681 | \$19,600 | \$41,500 | \$42,000 | 1.2% |
| Operating-Purch/Cont | \$511,842 | \$546,332 | \$698,600 | \$771,700 | 10.5% |
| Operating-Deprec | \$3,178 | \$15,954 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$23,450 | \$22,156 | -5.5% |
| Intergovernmental | \$37 | \$0 | \$0 | \$0 | 0% |
| Total Geographic Info Systems: | \$1,138,958 | \$1,220,943 | \$1,464,068 | \$1,613,948 | 10.2% |
| Total Internal Service Funds: | \$1,138,958 | \$1,220,943 | \$1,464,068 | \$1,613,948 | 10.2% |

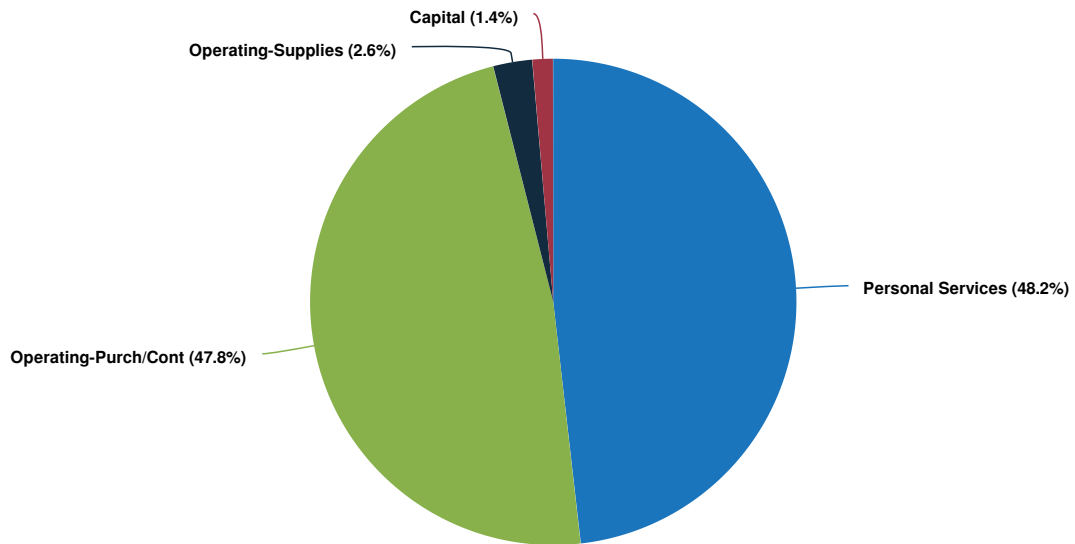
\$1,613,948
\$149,880
 (10.24% vs. prior year)

Geographic Information Systems Budgeted and Historical Expenditures

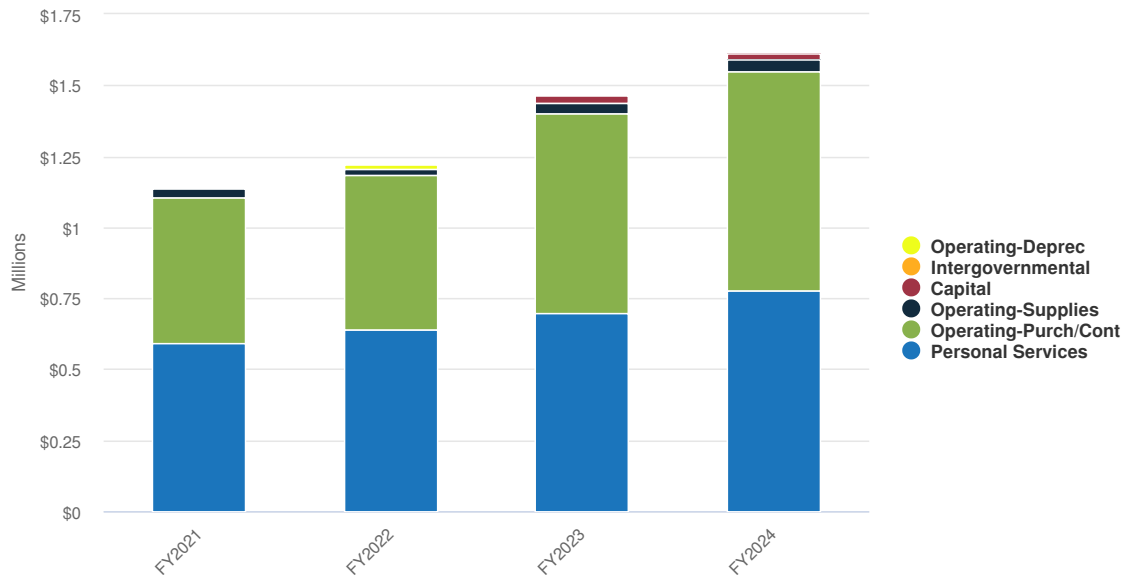


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Human Resources

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. Above all else, the Human Resources departments' accomplishments and goals aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 23/24</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Completed the scanning project and the final audit of all employee files | | | X | X | |
| Completed digitizing employee handbook and pre-employment paperwork. | X | | | X | |
| Continued hosting two job fairs a year to recruit prospective employees as well as participated in external job fairs this year (Augusta Area College & Career Fair and Veterans Career Fair & Diversity Job Expo) | X | | | X | |
| Negotiated the 2024 employee medical plan renewal with United Healthcare with a modest annual increase of approximately \$77,000. | | | | X | X |
| Current dental premiums with United Concordia guaranteed until December 31, 2024. | | | | X | |
| No increases for any other voluntary benefit products. | | | | | X |
| Employee Fitness Center utilization averaged 76 employees monthly with employees visiting 5.60 times per month (426 average total monthly visits). | | | | X | X |
| Employee On-site Health Clinic saw an average of 86 employees/month; Employees and dependents utilizing the off-site MedNow facilities averaged 209/ month. | | | | X | X |
| Health4Me2 Rewards Program had 75 participants. Cash awards totaled \$850 and PTO awards totaled 501 hours valued at \$12,896. | | | | X | X |
| 4 Lunch and Learn programs were held with an average of 37 employees in attendance at each event. | | X | | X | |
| Received 4,975 online employment applications. | X | X | | | |
| Flu immunization vaccine was administered to 218 employees. | | | | X | |
| Twenty (20) employees participated in the Education Reimbursement Program | X | | | X | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Continue to monitor and evaluate the efficiency and effectiveness of Employee Medical Clinic and MedNow facilities usage. | | | X | X | |
| Continue Health 4Me2 initiative with emphasis on nutrition, education and disease management. | X | | | X | |
| Continue communicating benefits of Fitness Center, health and lifestyle change programs. | | X | | X | |
| Continue to identify new benefit programs with minimal increase in benefits cost while providing flexible and enhanced option choices. | | | X | X | |
| Educate employees about the United Healthcare virtual mental health benefit. The new option gives employees a virtual mental health visit with an approved provider rather than a face-to-face visit. | | X | X | | |
| Continue to deliver excellent customer service and benefits for employee recruitment and retention. | X | | | X | X |
| Evaluate, develop, and implement innovative Employee Programs. | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of Staff | 8.75 | 8.75 | 8.75 | 8.75 |
| Number of County employees | N/A | N/A | 1420 | N/A |
| Approx. Ratio of HR Staff to employees | N/A | N/A | 1:178 | N/A |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Employment Turnover | 14.50% | 14.00% | 15.20% | 14.00% |
| Benefits Cost to Payroll | 37% | 37% | 37% | 38% |
| Performance Evaluation % | 3.65% | 3.96% | 3.63% | 3.96% |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Workers Comp Claims | 109 | 115 | 98 | 98 |
| Family Medical Leave | 92 | 98 | 80 | 80 |
| 401(a) Participants | 1,331 | 1,391 | 1,360 | 1,360 |
| 457(b) Participants | 1,195 | 1,225 | 1,224 | 1,224 |
| Employment Applications | 4,476 | 5,350 | 4,958 | 5,350 |
| Internal Position Postings | 5 | 16 | 8 | 12 |
| External Position Postings | 170 | 182 | 194 | 200 |
| New Hires Processed | 237 | 245 | 239 | 247 |
| Terminations Processed | 200 | 213 | 214 | 213 |
| Grievances Filed & Resolved | 0 | 1 | 1 | 0 |
| 401(a) Fund Balance | \$72,941,152 | \$77,383,836 | \$79,939,460 | \$82,337,643 |
| 457(b) Fund Balance | \$60,790,996 | \$65,751,540 | \$67,090,218 | \$69,102,924 |
| Employee Average Tenure | 9.2 years | 9.2 years | 8.5 years | 9.0 years |
| Education Reimbursement | N/A | N/A | 20 | 25 |
| Mandatory Training | 151 | 175 | 342 | 740 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|-----------------------------------|-------------------------------|----------------------------------|------------------------------------|
| Merit | 2.0% | 2.0% | 2.5% | 2.5% |
| Merit Average \$ | \$998 | \$1,100 | \$1,290 | \$1,150 |
| Cost of Living Adjustment | 2.00% | 2.50% | 3.00% | 2.00% |
| Department employees SHRM certified | 5 | 8 | 4 | 8 |
| % Increase of employee fitness center utilization and Avg # of monthly visits | N/A N/A | N/A N/A | N/A 426 | 10% 469 |
| % Increase of employee On-site Health Clinic and Avg # of monthly employee visits | N/A 89 | N/A N/A | N/A 86 | 10% 100 |
| % Increase of participation in Health4Me2 Rewards Program, \$ cash award total, and PTO award total | N/A \$1,950 \$8,238 PTO hrs | N/A N/A N/A | N/A \$850 \$12,896 PTO hrs | 10% \$2,145 \$14,186 PTO hrs |
| % Increase of Employee Compliance Training and # of employees trained | N/A N/A | N/A N/A | N/A 342 | 10% 376 |

STAFFING

| Position | Actual FY 22/23 | Actual FY 23/24 | Forecast FY 24/25 |
|---------------------------|----------------------------|----------------------------|------------------------------|
| Human Resources Director | 1 | 1 | 1 |
| Asst HR Manager | 1 | 1 | 1 |
| Compensation Manager | 1 | 1 | 1 |
| Fitness Specialist | .75 | .75 | .75 |
| Compensation Specialist I | 1 | 1 | 1 |
| HR Generalist I | 1 | 1 | 1 |
| Compensation Specialist I | 1 | 1 | 1 |
| Benefits Specialist I | 1 | 1, | 1 |
| Benefits Specialist II | 1 | 1 | 1 |
| Total | 8.75 | 8.75 | 8.75 |

VEHICLE SCHEDULE

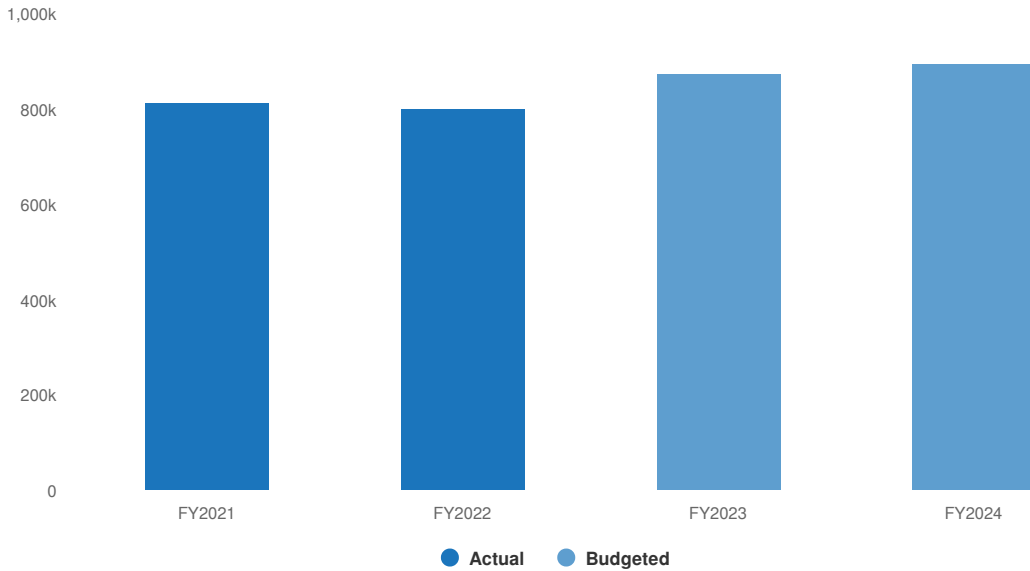
| Category | Actual FY 22/23 | Actual FY 23/24 | Forecast FY 24/25 |
|--------------------|----------------------------|----------------------------|------------------------------|
| Vehicle Allowances | 3 | 3 | 3 |
| Total | 3 | 3 | 3 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Human Resources | | | | | |
| Personal Services | \$555,733 | \$527,503 | \$534,414 | \$556,471 | 4.1% |
| Operating-Supplies | \$40,332 | \$41,309 | \$18,250 | \$18,250 | 0% |
| Operating-Purch/Cont | \$219,101 | \$232,887 | \$320,400 | \$320,400 | 0% |
| Intergovernmental | \$145 | \$0 | \$0 | \$0 | 0% |
| Total Human Resources: | \$815,310 | \$801,700 | \$873,064 | \$895,121 | 2.5% |
| Total General Government: | \$815,310 | \$801,700 | \$873,064 | \$895,121 | 2.5% |
| Total Expenditures: | \$815,310 | \$801,700 | \$873,064 | \$895,121 | 2.5% |

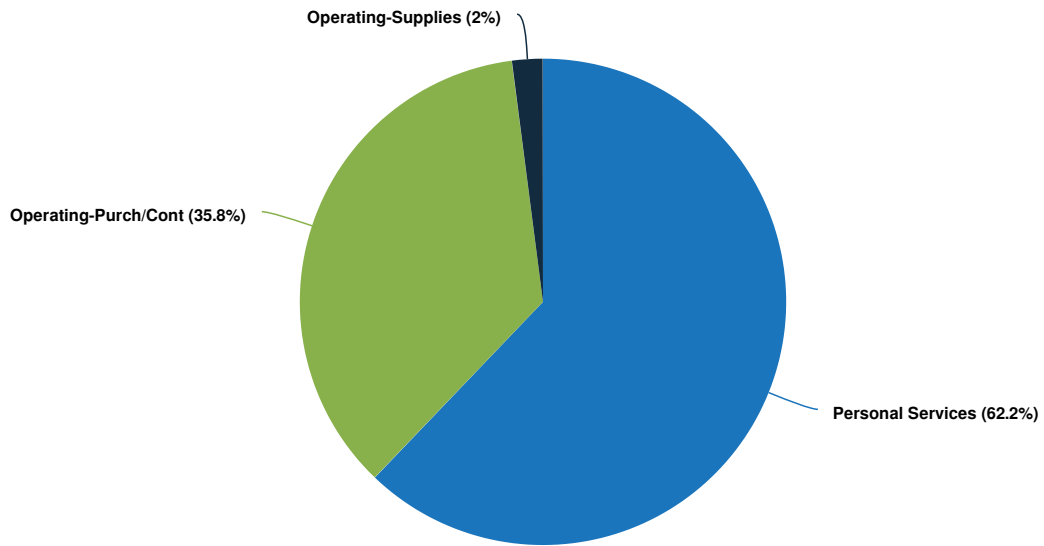
\$895,121
\$22,057
(2.53% vs. prior year)

Human Resources Budgeted and Historical Expenditures

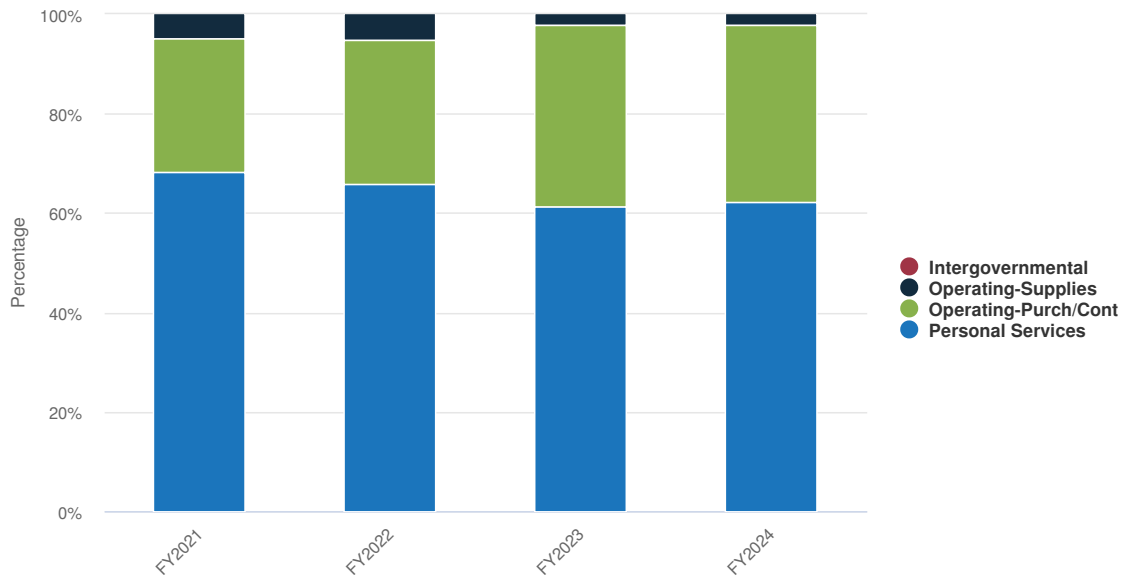


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Information Technology

The Information Technology Department is responsible for administration of technology services which includes hardware and software, networking, software development, telephones, 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
- Constitutional 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 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.

Service Desk: 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.

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.

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 asset management, 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.

Technical Support Team: The Technical Support Team (TST) provides support for desktop imaging, computer equipment setup and maintenance, support for audio visual and video surveillance systems, and access control systems.

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

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

Above all else, the accomplishments and goals of the Information Technology department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 2022/2023 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Implementation of iasWorld Field Mobile and Smart File | | | | X | X |
| Completed RFP Evaluation for Permitting and Licensing Software | | | | X | X |
| Conversion of legacy Water Utility Data into Cayenta System | | | X | | |
| Implementation of ESS Time Entry for County Departments | | | | X | X |
| Implementation of Microsoft Teams for multiple County Departments | | | | X | |
| Lifecycled 15 aging Uninterruptible Power Sources in multiple County-wide data closets | | | X | | |
| Upgraded battery packs in Datacenter UPS units | | | X | | |
| Completed Microsoft Exchange Online Migration Project; email in the Cloud | | | | X | |
| Privileged User Access Training | | | X | | |
| Completed Migration to PaperCut Managed Print Services | | | | X | |
| Completed BriefCam Analytics Server System w/in Genetec Security System for CCSO | | | X | | |
| Implemented new IT Service Management Phase I at the Service Desk; BossDesk | | | | X | X |
| Completed PaperCut for network printer management | | | | X | |
| Implemented Genetec IP Camera Solution with 95 cameras and new Video Wall at the Justice Center, Justice Center Annex, and Board of Elections Office | | | X | X | |
| Implemented new Courtroom Audio Visual Solutions for Courtrooms 1 thru 4 at the JC, and the JCA Courtroom | | | X | X | |
| Transition of Cisco Voice System from PRI services to Cisco Webex Calling for PSTN. | | | | X | |
| Upgraded Wireless Network coverage at Wildwood Park | | | | X | X |
| Upgraded to 10Gb network equipment in the Justice Center to support new cameras, security systems, and Audio Visual systems | | | | X | X |
| Installed cabling and networking equipment for the new CCSO Administration Building | | | | X | |
| Lifecycled County Core Firewalls for improved security and performance | | X | | X | |
| Upgraded County WAN Network to improve bandwidth and performance | | | | X | |
| Continued Security Awareness Training Remediation Meetings | | | X | | |
| Supported implementation of ESS Time Entry for non-exempt employees | X | | | | |
| Assisted Departments with content updates on the Website | | | | X | |
| Trained employees from other local governments in Microsoft products | X | | | X | |

| GOALS FOR FY 2023/2024 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Complete Implementation of Water Utility Billing Software; Cayenta | | | | X | X |
| Complete Implementation of iasWorld Field Mobile and Smart File | | | | X | X |
| Implement new Permitting and Licensing System | | | | X | X |
| Develop PowerBI Reporting Dashboards | | | | X | |
| Implementation of Tyler EAM for Fleet Services | | | | X | |
| Implement BossDesk ITSM Phase II & III at the Service Desk | | | | X | X |
| Lifecycle 8 aging Uninterruptible Power Sources in multiple County-wide data closets | | | X | | |
| Complete Microsoft Office 365 Apps for Enterprise Implementation | | | | X | |
| Upgrade County Active Directory and Domain Controllers | X | | | | |
| Complete County DR Site Implementation | | | | X | |
| Lifecycle MS Exchange Servers for CCSO | | | X | | |
| Lifecycle 8 Remote File Servers at various County Campuses | | | X | | |
| Complete upgrades of Windows 2012R2 Servers to Windows 2019/2022 Server | | | X | | |
| Transition voice services from PRI to Cisco Webex Calling for PSTN; Voice in the Cloud | | | | X | |
| Implement License Plate Reader (LPR) system for the CCSO | | | | X | |
| Complete Implementation of Cisco Webex Calling | | | | X | |
| Implement Cisco ISE Appliance | | | | X | |
| Lifecycle/Upgrade Network Infrastructure for multiple County facilities including the Datacenter, CCSO, Fire Services, Parks, Water Treatment Plants, and Library | | | X | X | |
| Develop a Lifecycle Plan for replacement of future Network Infrastructure | | | | X | |
| Manage Information Security Training for all employees | X | | | | |
| Assist with redesign and training of the County webpage | X | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Customers | 1385 | 1425 | 1454 | 1454 |
| Incident Requests | 4572 | 4584 | 5029 | 5029 |
| Incoming Email Transactions | 4,566,742 | 3,145,266 | 5,295,228 | 4,310,806 |
| Systems Supported | 145 | 145 | 150 | 150 |
| <u>Equipment Supported</u> | | | | |
| Audio Visual Equipment | 320 | 375 | 330 | 385 |
| Access Ctrl Readers | 65 | 75 | 75 | 75 |
| Cameras | 330 | 488 | 460 | 550 |
| Communication Equipment (Phones & Analog Adapters) | 1626 | 1386 | 1707 | 1450 |
| Communication Routers | 73 | 83 | 75 | 84 |
| Communication Switches | 462 | 446 | 500 | 475 |
| Communication Firewalls | 27 | 27 | 27 | 27 |
| Communication Access Points | 290 | 341 | 320 | 380 |
| Personal Computers | N/A | | 1670 | |
| Network Printers | 300 | 275 | 325 | 300 |
| Scanners | 140 | 140 | 145 | 145 |
| Servers (Physical/Virtual) | 107 | 149 | 112 | 160 |
| Thin Clients | 125 | 126 | 131 | 126 |
| Uninterruptible Power Supply | 745 | 745 | 782 | 782 |
| Telephone Lines | 1894 | 1707 | 1989 | 1800 |
| Cellular Services | 329 | 329 | 345 | 345 |
| Customer Srv Staff to User Ratio | 1 to 231 | 1 to 204 | 1 to 242 | 1 to 208 |
| Application Staff to User Ratio | 1 to 231 | 1 to 204 | 1 to 242 | 1 to 208 |
| Communications Staff to User Ratio | 1 to 346 | 1 to 238 | 1 to 364 | 1 to 242 |
| Server Staff to User Ratio | 1 to 346 | 1 to 356 | 1 to 364 | 1 to 364 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Routine Service Requests Completed | 98.13% | 98.0% | 98.0% | 98.0% |
| Average Customer Satisfaction % on a scale from 1 -5 | N/A | 4.9 | 5.0 | 4.9 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Microsoft Office Classes | N/A | 8 | 5 | 5 |
| Defensive Driving Classes | N/A | 10 | 11 | 12 |
| CPR/AED/First Aid Classes | N/A | 11 | 3 | 4 |
| Customer Service Classes | N/A | 3 | 7 | 2 |
| Other Classes | N/A | 20 | 40 | 10 |
| Security Training Classes | N/A | 60 | 57 | 60 |
| Employees Trained | N/A | 800 | 995 | 700 |
| Security Awareness Training Remediation Meetings | 158 | N/A | 313 | 240 |
| Privileged User Access Training | 6 | N/A | 4 | 4 |
| # of employees from other local governments trained in Microsoft products | 0 | N/A | 37 | 10 |

| Measurement: Outcomes | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Implementation of new IT Service Management at the Service Desk; BossDesk | N/A | Phase I | Phase I | Phase II |
| Transition of Cisco Voice System from PRI services to Cisco Webex Calling | N/A | N/A | 10% | 100% |
| Implementation of Water Utility Billing Software | 50% | 100% | 100% | N/A |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------|----------------------------|----------------------------|------------------------------|
| Manager Information Technology | 1 | 1 | 1 |
| Asst Mgr Information Technology | 1 | 1 | 1 |
| Technical Support Manager | 1 | 1 | 1 |
| Network Communications Manager | 1 | 1 | 1 |
| Server Support Manager | 1 | 1 | 1 |
| Training Manager | 1 | 1 | 1 |
| Administrative Coordinator | 1 | 1 | 1 |
| LAN Server Administrator II | 2 | 2 | 2 |
| LAN Server Administrator I | 1 | 1 | 1 |
| Technology Support Specialist | 6 | 6 | 6 |
| Service Desk Analyst | 1 | 1 | 1 |
| Database Administrator | 1 | 1 | 1 |
| Systems Analyst | 1 | 1 | 1 |
| Application Support Analyst | 2 | 2 | 2 |
| Programmer Analyst II | 1 | 1 | 1 |
| Programmer Analyst I | 1 | 1 | 1 |
| Network Security Administrator | 1 | 1 | 1 |
| Network Security Analyst | 1 | 1 | 1 |
| Network Engineer II | 1 | 1 | 1 |
| Network Engineer I | 2 | 2 | 2 |
| Total | 28 | 28 | 28 |

VEHICLE SCHEDULE

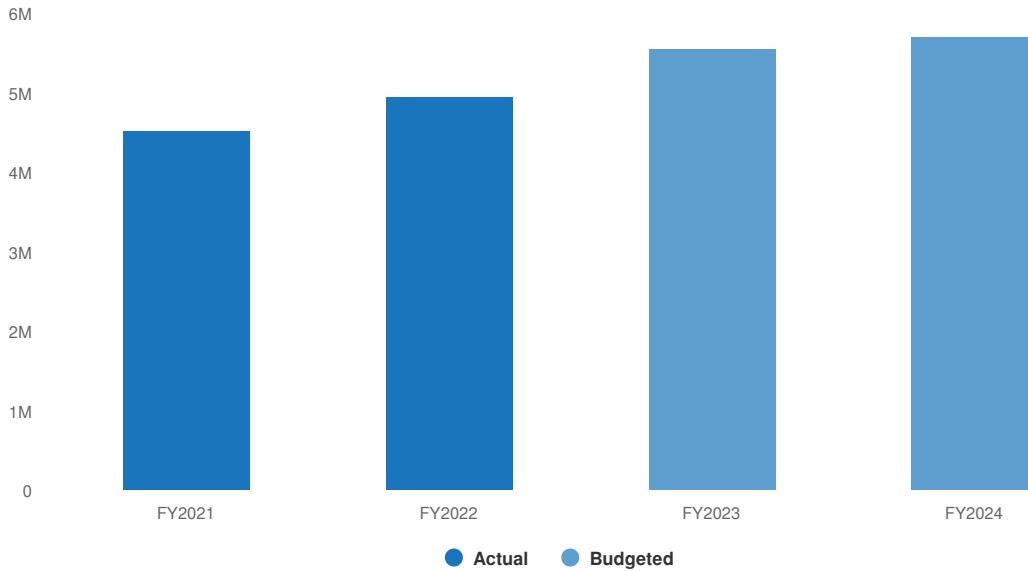
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 0 | 0 | 0 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 19 | 20 | 20 |
| Total | 19 | 20 | 20 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Information Technology | | | | | |
| Personal Services | \$2,028,724 | \$2,112,931 | \$2,439,405 | \$2,432,379 | -0.3% |
| Operating-Supplies | \$445,430 | \$440,658 | \$31,100 | \$31,100 | 0% |
| Operating-Purch/Cont | \$1,981,614 | \$2,105,037 | \$2,541,198 | \$2,780,419 | 9.4% |
| Capital | \$69,269 | \$300,538 | \$563,039 | \$466,787 | -17.1% |
| Total Information Technology: | \$4,525,038 | \$4,959,164 | \$5,574,742 | \$5,710,685 | 2.4% |
| Total General Government: | \$4,525,038 | \$4,959,164 | \$5,574,742 | \$5,710,685 | 2.4% |
| Total Expenditures: | \$4,525,038 | \$4,959,164 | \$5,574,742 | \$5,710,685 | 2.4% |

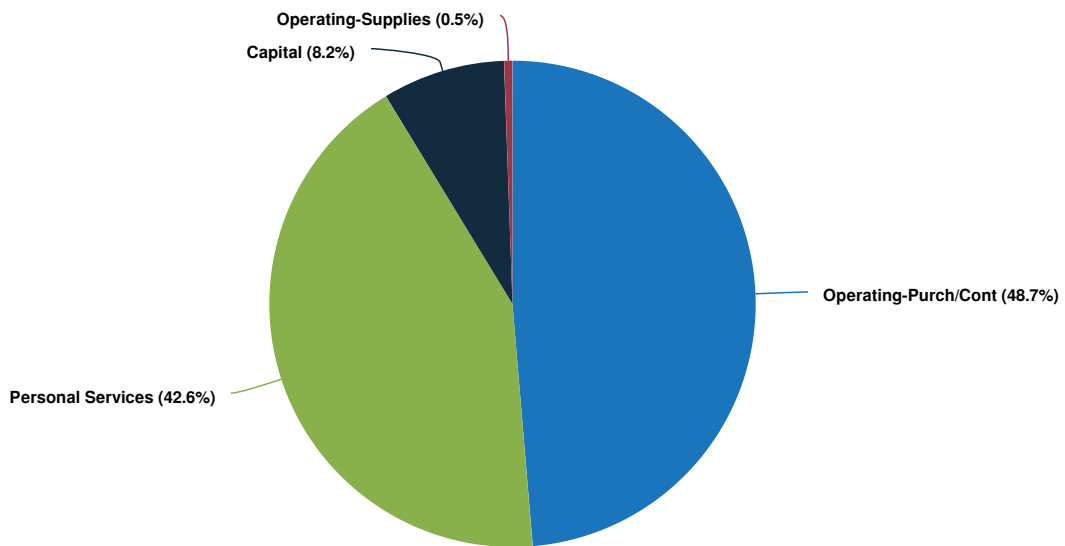
\$5,710,685
\$135,943
(2.44% vs. prior year)

Information Technology Budgeted and Historical Expenditures

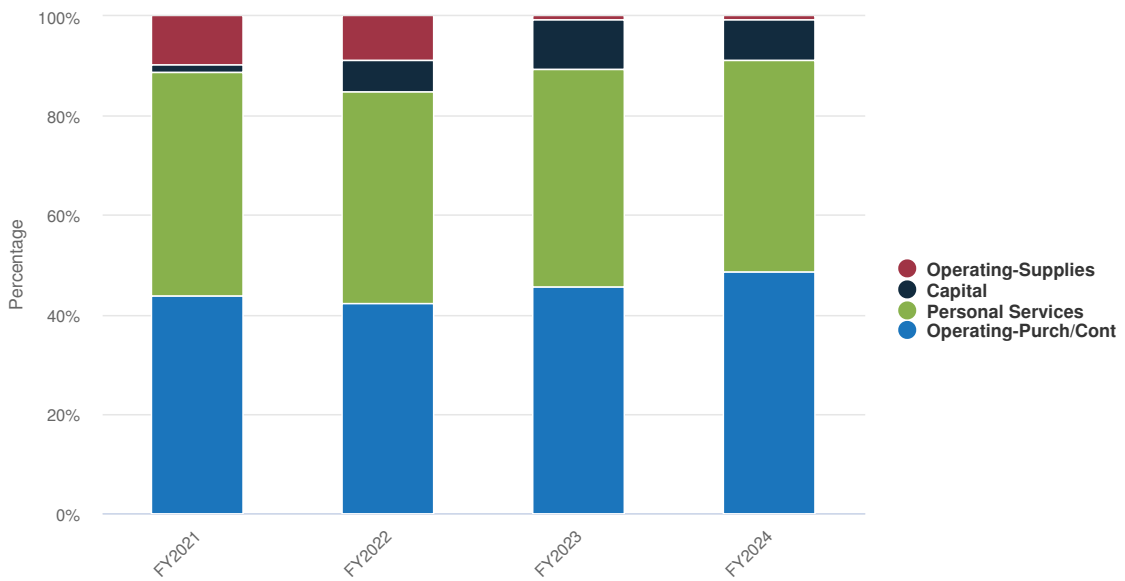


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Juvenile Court

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. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| 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. | X | X | | X | |
| Maintained the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget. | | | | X | X |
| Maintained qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court. | X | | | X | |
| 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. | | X | | | |
| Maintained the Citizen Panel Foster Reviews with volunteer board and a part-time Coordinator as well as providing appropriate training. | | X | | | |
| Continued to fund rental fees for community service vans at no expense to the County. | | | | X | |
| Continued to provide a community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County. | | | | X | |
| Continued to provide Attorney Guardian Ad Litem for youth involved in custody cases at a minimal expense to the county. | | | | X | |
| 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. | | | | X | |
| Strengthening Families Program in affiliation with CCCC - Low/Medium Risk Offenders | | | X | | |
| ART(Aggression Replacement Therapy) with CCCC - Medium/High Risk Offenders | | | X | | |
| Teen Court Program in affiliation with CCCC - Low Risk Offenders. | | | X | | |
| Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools | | X | | | |
| 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. | X | | | | X |

| ACCOMPLISHMENTS FOR FY 22/23 CONTINUED | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Continued to establish and implement programs to meet the needs of youthful offenders at no financial impact to the County's budget: <ul style="list-style-type: none"> o Anger Management/Decision Making101 o Mediation o Truancy Reduction Program o Choices and Consequences Program (Elementary/Middle/High School) o Transitioning From Elementary To Middle School Program o Bullying Program (Elementary/Middle School) o Drug and Alcohol Program o Prevention and Diversion Program o Community Service Program (Delinquent Offenders) o Traffic Awareness and Safety Program (Traffic Offenders) o Shoplifter's Alternative Program o The Determined Youth Program | | X | | X | |
| Developed two new programs, "Families Together (Age group 10-12)" and "READY (Age group 13-16) to further serve the growing needs of our youth. These programs launched in February 2022. | | X | | X | |
| Awarded the "Juvenile Justice Incentive" grant from the Criminal Justice Coordinating Council in the amount of \$130,000 to serve "Medium/High" risk youth and their parents through our "Aggression Replacement Therapy" program. The \$130,000 received by the court has placed us around the \$1,300,000 mark in the ten years that we have received funds from the CYCC. | | | | X | |
| Juvenile Court Judge and Chief of Probation support and maintain a seat on the Board for the "Law and Justice" classes at Lakeside, Harlem and Grovetown High Schools that are recognized as credited courses at their respective schools. | X | | | | |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Maintain the Citizen Panel Foster Reviews with volunteers and a part-time Coordinator and provide appropriate training. | | X | | | |
| Continue to provide community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County. | | X | X | X | |
| Provide Attorney Guardian Ad Litem for youth in custody cases at minimal expense to the county by placing an additional Guardian under contract. | | | X | X | |
| Staff attend the "Juvenile Court Association of Georgia" conference in Savannah, Ga. For three days of training on House Bill updates to include CHINS cases involving youth charged with Status, Truancy and Traffic infractions. | X | | | X | |
| Seek award of the "Juvenile Justice Incentive" grant from the Criminal Justice Coordinating Council for \$150,000 to serve "Medium/High" risk youth and their parents through our "Aggression Replacement Therapy" program. | | | | X | |
| Strengthening Families Program in affiliation with CCCC – Low/Medium Risk Offenders | | | X | | |
| ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders | | | X | | |
| READY Program(Reinforcing, Enriching, and Development) – Age group 13 - 16 age | | | X | | |
| Families Together Program – Diversion program to support & care for our youth and families when issues arise – Age group 10 – 12 | | X | X | | |
| To work even closer with the Board of Education by taking part in serving on our two newest committees. The first being the new "School Climate" committee which is a new and mandatory committee chaired by Superior Court Judge Carl Brown. Juvenile Court will also serve on a new and voluntary committee titled "What about the Children (WATCH)" which acts to provide wraparound serves to children with socio-economic barriers and focuses on the whole child. | | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of staff | 10 | 10 | 10 | 10 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Average cost per participant transported via van rental | N/A | N/A | N/A | N/A |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of cases | 797 | 820 | 811 | 827 |
| Number of participants transported via van rental | N/A | N/A | 172 | 170 - 180 |
| Number of youth participants for Attorney Guardian Ad Litems | 97 | N/A | 84 | 90 |
| Number of training sessions for Citizens Foster Review Board | 1 | 2 | 2 | 2 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|----------------------------------|----------------------------------|---|
| Administer the functions of Juvenile Court as delegated by law | Yes | Yes | Yes | Yes |
| Maintain qualification/certification as a Georgia Crime Information Center Agency | Yes | Yes | Yes | Yes |
| Number and names of new programs created | N/A | 1) Families together 2) READY | 1) Families together 2) READY | 1) Celebrate Recovery 2) Turning the Paige |

STAFFING

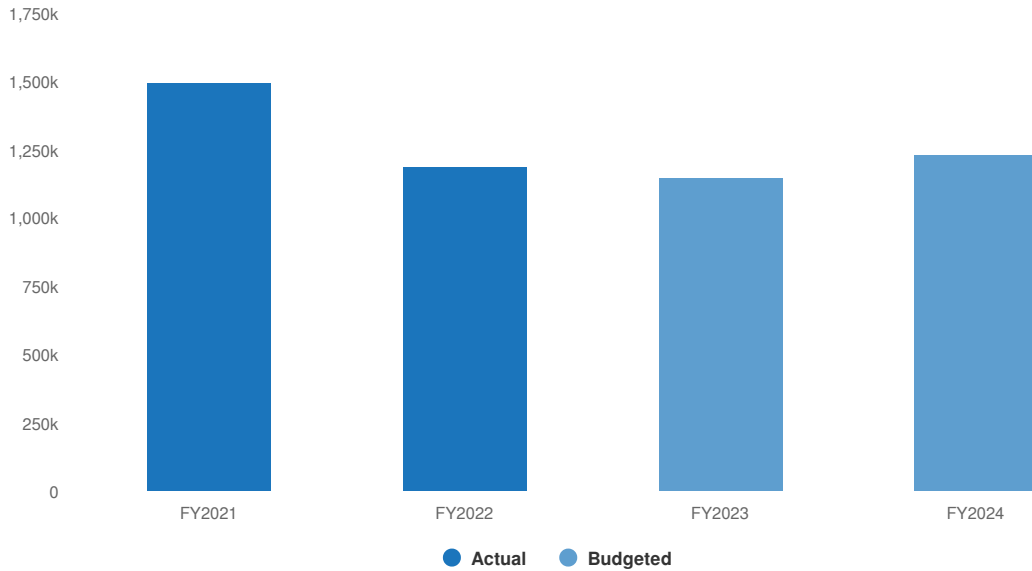
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------|----------------------------|----------------------------|------------------------------|
| Chief of Probation | 1 | 1 | 1 |
| Asst. Chief of Probation | 1 | 1 | 1 |
| Probation Supervisor | 1 | 1 | 1 |
| Probation Officers | 5 | 5 | 5 |
| Admin. Coordinator | 1 | 1 | 1 |
| Clerk III | 1 | 1 | 1 |
| Total | 10 | 10 | 10 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Judicial | | | | | |
| Juvenile Court | | | | | |
| Personal Services | \$1,177,175 | \$886,696 | \$869,973 | \$960,915 | 10.5% |
| Operating-Supplies | \$74,170 | \$57,579 | \$10,950 | \$10,950 | 0% |
| Operating-Purch/Cont | \$244,192 | \$243,650 | \$271,953 | \$260,952 | -4% |
| Intergovernmental | \$430 | \$0 | \$0 | \$0 | 0% |
| Total Juvenile Court: | \$1,495,967 | \$1,187,925 | \$1,152,876 | \$1,232,817 | 6.9% |
| Total Judicial: | \$1,495,967 | \$1,187,925 | \$1,152,876 | \$1,232,817 | 6.9% |
| Total Expenditures: | \$1,495,967 | \$1,187,925 | \$1,152,876 | \$1,232,817 | 6.9% |

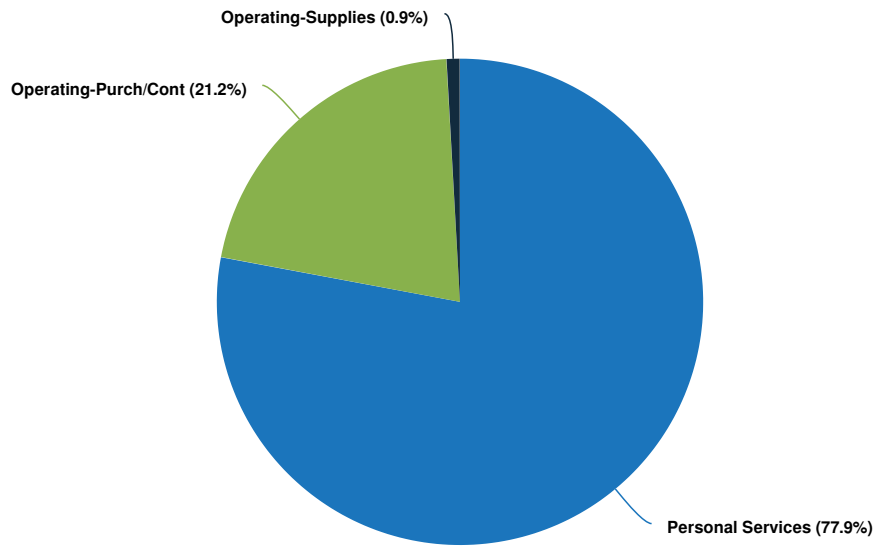
\$1,232,817
\$79,941
(6.93% vs. prior year)

Juvenile Court Budgeted and Historical Expenditures

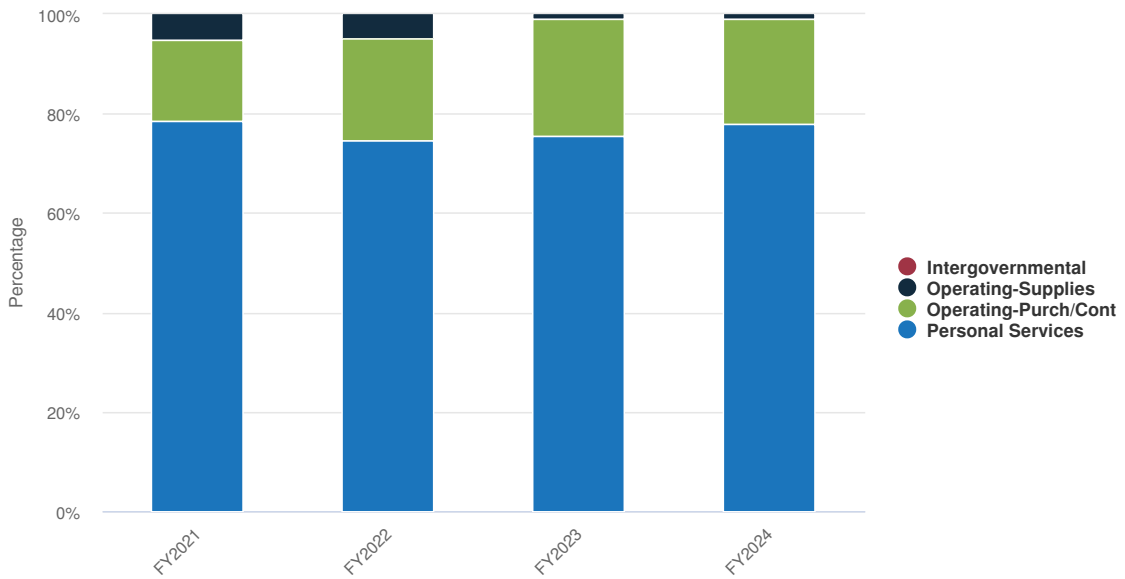


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Greater Clarks Hill Regional Library System

The GCHRLS, a component unit of Columbia County, GA, is composed of the following participating counties: Columbia County, GA, as its headquarters; Warren County, GA; Burke County, GA; and Lincoln County, GA. The GCHRLS is comprised of seven members, five of which are appointed by the Board of Commissioners. Because the budget for the Columbia County Library System is included within the GCHRLS component unit, the budget for the GCHRLS is presented below. Accomplishments, goals, and other detailed information are for the Columbia County Library System only.

Columbia County Library System

The Columbia County Library, which is part of the Greater Clarks Hill Regional Library System, consists of three library branches which provide an extensive collection including but not limited to books, periodicals, audio books, online databases, electronic book services through Libby, Hoopla, Transparent Language courses, Brainfuse, A to Z database, internet access, programs and events for children, young adults and adults as well as reference services. Below are some of the accomplishments and goals of the Library system that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Hosted a national author | | | | | X |
| Increased library awareness through programming | | | | X | |
| Improved organizational excellence through various staff trainings | X | | | | X |
| Partnered with AU to bring two authors to the area | X | | | X | X |
| Hosted the CSRA Brick Con with 4000 attendees | | | | X | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Hosted a national author | | | | | X |
| Host the 2 nd annual CSRA Brick Con | | | | X | |
| Relaunch 1000 Books Before Kindergarten initiative | | | | X | |
| Restart Winter Learning Program through Beanstack | | | | X | |

Department Measures (CCLS)

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|----------------------------|--------------------|-----------------------|--------------------|----------------------|
| Number of staff | 38 | 38 | 38 | 39 |
| Registered Patrons | 54,316 | 58,560 | 58,289 | 60,000 |
| Collection Size | 212,855 | 195,286 | 213,000 | 215,000 |
| Materials Budget | 140,000 | 140,000 | 140,000 | 140,000 |
| Program Attendance | 18,855 | 13,000 | 20,685 | 22,000 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------|--------------------|-----------------------|--------------------|----------------------|
| Circulation per capita | 3.28 | 3.5 | 3.11 | 3.09 |
| Electronic Material Circulation | .63 | N/A | .91 | .91 |
| Registered Patrons per capita | .33 | .34 | .36 | .36 |
| Collection Size per capita | 1.31 | 1.13 | 1.30 | 1.30 |
| Materials Budget per capita | .86 | .85 | .86 | .85 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| Material Circulation (Physical) | 534,183 | 492,015 | 508,633 | 510,000 |
| Electronic Material Circulation | 103,116 | 110,105 | 148,570 | 150,000 |
| Staff Training | 120 | N/A | 208 | 210 |
| Number of attendees for CSRA Brick Con | N/A | 3000 | 4000 | 5000 |
| # of children signed up for 1000 Books Before Kindergarten initiative | N/A | N/A | N/A | 50 |
| # of participants signed up for the Winter Learning Program | N/A | N/A | N/A | 100 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| Host a national author | No | Yes | Yes | Yes |
| Relaunch 1000 Books Before Kindergarten initiative | N/A | N/A | N/A | Yes |
| Restart Winter Learning Program through Beanstack | N/A | N/A | N/A | Yes |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------|--------------------|--------------------|----------------------|
| County Libraries Manager | 1 | 1 | 1 |
| Branch Manager | 3 | 1 | 3 |
| Children's Librarian | 1 | 1 | 1 |
| Circulation Manager | 1 | 1 | 1 |
| Reference Services | 1 | 1 | 1 |
| Young Adult Librarian | 1 | 1 | 1 |
| Regional Admin Manager | 1 | 1 | 1 |
| Library Assistant | 17 | 17 | 18 |
| Library Aide | 3.5 | 3.5 | 3.5 |
| 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 |
| TOTAL | 38 | 38 | 39 |

Revenues by Source

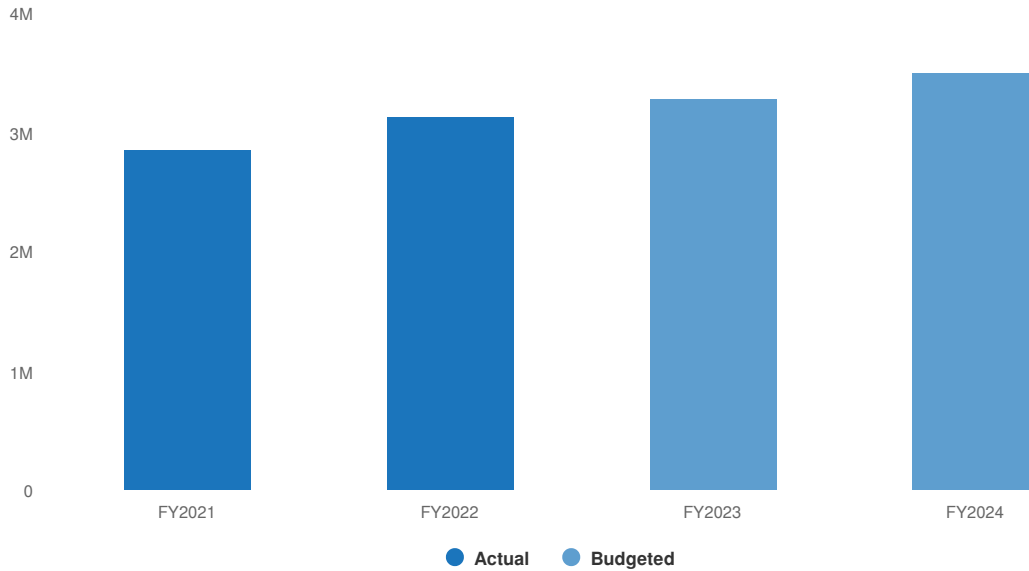
The operations of the GCHRLS that are not supported by state grants are subsidized through the County's General Fund as an intergovernmental expenditure in the General Fund and intergovernmental revenue in the GCHRLS fund.

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Intergovernmental | | | | | |
| REV FROM COLUMBIA COUNTY GCHRL | \$2,102,131 | \$2,339,363 | \$2,423,308 | \$2,636,809 | 8.8% |
| MATERIALS GRANT GCHRL | \$79,607 | \$80,416 | \$122,646 | \$143,494 | 17% |
| SALARIES GRANT GCHRL | \$577,670 | \$603,643 | \$612,154 | \$627,470 | 2.5% |
| SSG GRANT GCHRL | \$43,006 | \$44,785 | \$51,370 | \$51,918 | 1.1% |
| SSG CONVERSION GCHRL | \$0 | \$3,322 | \$0 | \$0 | 0% |
| MAJOR REN/REPLACE GRANT GCHRL | \$18,846 | \$0 | \$43,528 | \$0 | -100% |
| REIMB FROM GPLS | \$9,261 | \$9,381 | \$8,808 | \$6,212 | -29.5% |
| ARPA TECH GRANT | \$0 | \$16,256 | \$0 | \$0 | 0% |
| Total Intergovernmental: | \$2,830,520 | \$3,097,166 | \$3,261,814 | \$3,465,903 | 6.3% |
| Charges For Services | | | | | |
| HARDIN AUDITORIUM | \$16,095 | \$31,014 | \$25,000 | \$25,000 | 0% |
| Total Charges For Services: | \$16,095 | \$31,014 | \$25,000 | \$25,000 | 0% |
| Investment Income | | | | | |
| INTEREST INCOME GCHRL | \$12,976 | \$1,324 | \$0 | \$0 | 0% |
| Total Investment Income: | \$12,976 | \$1,324 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$2,859,592 | \$3,129,504 | \$3,286,814 | \$3,490,903 | 6.2% |

Expenditures Summary

\$3,490,903 **\$204,089**
 (6.21% vs. prior year)

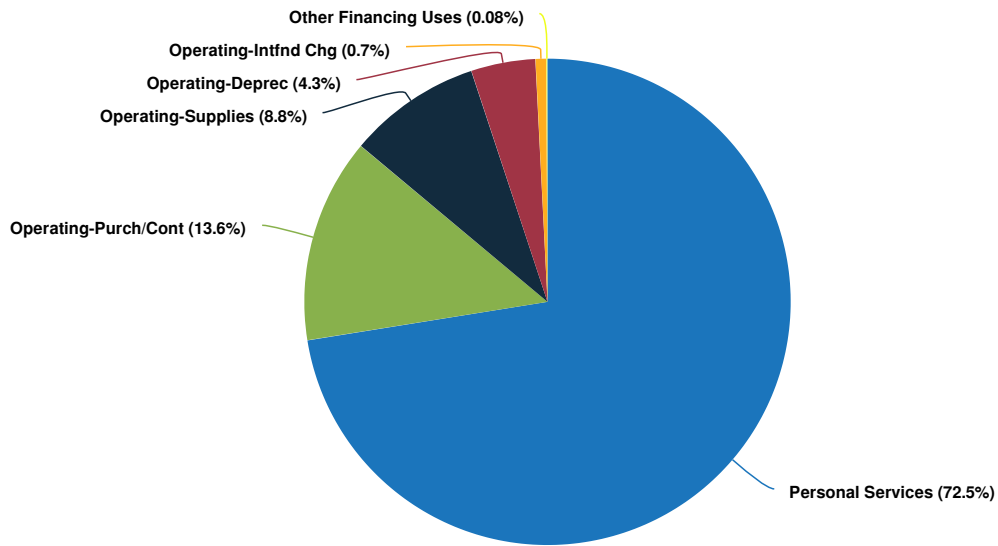
Columbia County Libraries Budgeted and Historical Expenditures



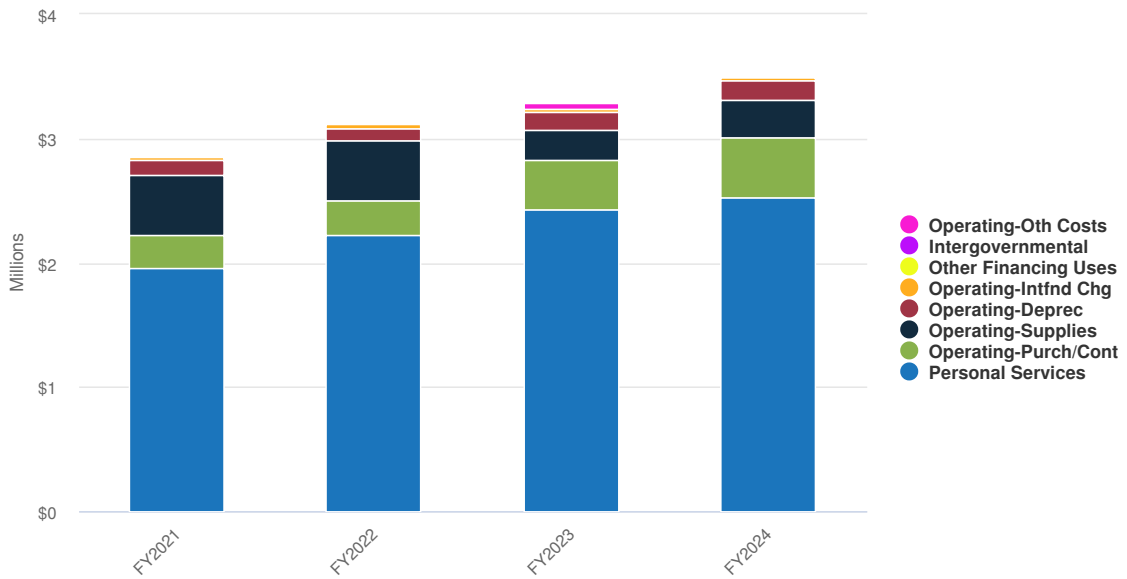
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|--------------------|--------------------|-----------------------|-----------------------|--|
| Greater Clarks Hill Reg Libr | | | | | |
| Personal Services | \$1,958,384 | \$2,222,021 | \$2,426,627 | \$2,530,278 | 4.3% |
| Operating-Supplies | \$481,520 | \$481,323 | \$239,505 | \$308,900 | 29% |
| Operating-Purch/Cont | \$269,292 | \$278,164 | \$400,078 | \$474,649 | 18.6% |
| Operating-Oth Costs | \$1,873 | \$16,256 | \$43,528 | \$0 | -100% |
| Operating-Intfnd Chg | \$17,486 | \$28,573 | \$24,682 | \$24,682 | 0% |
| Operating-Deprec | \$124,605 | \$103,222 | \$149,702 | \$149,702 | 0% |
| Other Financing Uses | \$3,941 | \$2,436 | \$2,692 | \$2,692 | 0% |
| Intergovernmental | \$241 | \$0 | \$0 | \$0 | 0% |
| Total Greater Clarks Hill Reg Libr: | \$2,857,341 | \$3,131,995 | \$3,286,814 | \$3,490,903 | 6.2% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Parks and Recreation

The Columbia County Recreation Department consists of 55 full-time employees dedicated to providing 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 14 parks consisting of 1,620 acres. Park amenities include an inventory of 48 athletic fields, 37 tennis courts, 18 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park, a gymnasium complex, 2 splash pads, a BMX Track, and a skate park. The accomplishments and goals of the Parks and Recreation department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Outlined a plan for gaining National Parks and Recreation Agency accreditation, which measures an agency's overall quality of operation, management, and service to the community. | X | | | X | X |
| Hosted multiple tournaments – Border Bash High School Soccer Tournament at BW Park, Columbia County Cup Youth Soccer Tournament, Peach State Youth Basketball Tournament, USSSA Baseball Tournaments. | | | | X | |
| Professional Development – Staff attended the following virtual conferences/training: Georgia Recreation and Parks Association Conference, National Recreation and Parks Association Conference. | X | X | | | |
| All professional staff has either applied for or completed their CPRP certification | | | | | |
| Finished renovations on Wildwood Area 2, Beach Restroom, and Riverside Boat Dock to bring the buildings and ramp to ADA standards. | X | | | X | X |
| Partnerships – Continued partnership agreements with Bulls Soccer Club, YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc, Georgia Glamping at Wildwood Park. | | | X | | |
| Senior Center added afternoon programming available twice a month to driving seniors as well as quarterly evening/weekend trips or events. | | | | X | |
| Developed an outdoor recreation program that was new for FY 23. | | | | X | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Increase youth sports registration numbers by at least 5 percent. | | | | X | |
| Increase rental revenues by at least 5 percent. | | | | X | |
| Earn the Excellence in Youth Sports designation from the National Alliance of youth sports. | | | | X | X |
| Integrate new field usage strategies to better manage the ever-growing athletics enrollment. | | X | | | |
| Develop and implement new adult athletic programs to offer seasonally in the CCPRE catalog. | | | | X | |
| Increase Wildwood revenues by at least 5 percent. | | | | X | |
| Attend baseball and softball sanction organization's national meetings to build relationships and bid on tournaments. | X | X | | | |
| Continue to increase the use of technology to improve efficiency and communication. | | | X | | |
| Increase involvement with the Georgia Recreation and Parks Association and position the department to apply for future awards. | | | | X | |
| Host at least 2 district or state tournaments in either Dixie Youth Baseball/Softball or in GRPA Soccer/Football | | | | X | |
| Continue to grow the Outdoor Recreation Program with additional camps and events. | | | | X | |
| Host afternoon programs at the Senior Center at least once a week and biannual social events for the senior population. | | X | | X | |
| Continue to make professional development a priority; sending staff to NRPA and GRPA-sponsored conferences, trainings, and schools. | X | X | | | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------|--------------------|-----------------------|--------------------|----------------------|
| Parks Acres Managed | 1,620 | 1,620 | 1,620 | 1,629 |
| Athletic Facilities Operated | 73 | 73 | 73 | 91 |
| Youth Athletic Participation | 7,563 | 8,000 | 7,950 | 8,295 |
| Employees Managed (includes PT) | 67 | 73 | 73 | 76 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| Increase youth sports registration numbers | N/A | N/A | N/A | 5% |
| Increase rental revenues | N/A | N/A | N/A | 5% |
| % of staff that has completed their professional certification | N/A | N/A | 90% | 95% |
| Goal of tournaments to host | N/A | 50 | 50 | 60 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------|--------------------|-----------------------|--------------------|----------------------|
| Youth Sports | 7,563 | 7,950 | 8,100 | 8,295 |
| Reed Creek Classes | 2,993 | 3,500 | 2,993 | 3,500 |
| Camping Nights | 13,837 | 14,000 | 13,650 | 14,000 |
| Daily Car Passes | 21,878 | 22,000 | 20,525 | 21,000 |
| Senior Center Attendance | 7,697 | 8,000 | 10,250 | 11,000 |
| Congregate Meals | 7,701 | 8,000 | 9,120 | 10,000 |
| Home Delivered Meals | 21,878 | 22,000 | 21,878 | 23,500 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| Earn/maintain the Excellence in Youth Sports designation from the National Alliance of youth sports | No | Yes | Yes | Yes |
| Develop a new outdoor recreation program | N/A | Yes | Yes | Yes |
| Complete renovations on Wildwood area 2, beach restroom, and Riverside Boat Dock | No | Yes | Yes | N/A |
| Gain National Parks and Recreation Agency accreditation | No | N/A | No | Yes |
| Develop an outdoor recreation program | No | Yes | Yes | N/A |

VEHICLE SCHEDULE

| Category | Actual FY 22/23 | Actual FY 23/24 | Forecast FY 24/25 |
|---------------------|--------------------|--------------------|----------------------|
| Authorized Vehicles | 16 | 16 | 17 |

STAFFING

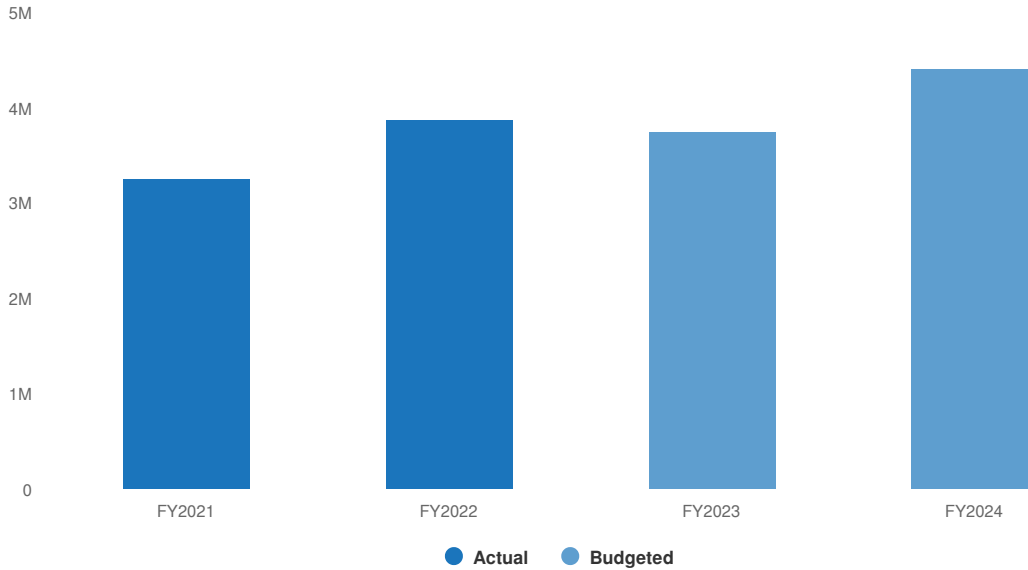
| Position | Actual FY 22/23 | Actual FY 23/24 | Forecast FY 24/25 |
|---------------------------|----------------------------|----------------------------|------------------------------|
| Department Manager | 1 | 0 | 0 |
| Assistant Manager | 1 | 0 | 0 |
| Athletic Manager | 1 | 1 | 1 |
| Athletic Supervisor | 0 | 0 | 1 |
| Athletic Programmer | 5 | 4 | 5 |
| Administrative Assistant | 1 | 1 | 1 |
| Clerk/Accountant | 1 | 1 | 1 |
| Field Supervisors (PT) | 4 | 4 | 4 |
| Gym Receptionist (PT) | 3 | 3 | 3 |
| Gym Supervisors (PT) | 3 | 3 | 3 |
| Recreation Supervisor | 1 | 1 | 1 |
| Reed Creek Coord. | 1 | 1 | 1 |
| Reek Creek Asst. Coord. | 0 | 0 | 1 |
| Reed Creek Temp Help | 3 | 3 | 3 |
| Outdoor Rec. Coord. | 1 | 1 | 1 |
| Park Maint Manager | 1 | 1 | 1 |
| Park Maint Supervisor | 1 | 1 | 1 |
| Racquet Center Supervisor | 0 | 0 | 1 |
| WW Gatehouse Coord. | 1 | 1 | 1 |
| Temp Maint Help | 5 | 5 | 5 |
| Maint. Crew Leader | 4 | 4 | 4 |
| Maint Worker | 18 | 18 | 21 |
| Maint Custodial | 6 | 0 | 0 |
| Wildwood Temp Help | 3 | 3 | 3 |
| Senior Center Manager | 1 | 1 | 1 |
| Senior Center Coordinator | 1 | 1 | 1 |
| Kitchen Staff | 2 | 2 | 2 |
| Meal Delivery Drivers | 4 | 4 | 4 |
| Concessions Temp Help | 6 | 6 | 13 |
| TOTALS | 60 | 72 | 79 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Culture/Recreation | | | | | |
| Parks & Recreation | | | | | |
| Personal Services | \$1,949,009 | \$2,277,819 | \$2,328,300 | \$2,728,235 | 17.2% |
| Operating-Supplies | \$539,675 | \$694,477 | \$610,000 | \$747,500 | 22.5% |
| Operating-Purch/Cont | \$677,436 | \$801,188 | \$733,150 | \$813,650 | 11% |
| Capital | \$87,343 | \$89,127 | \$74,000 | \$105,670 | 42.8% |
| Intergovernmental | \$12 | \$0 | \$0 | \$0 | 0% |
| Total Parks & Recreation: | \$3,253,475 | \$3,862,610 | \$3,745,450 | \$4,395,055 | 17.3% |
| Total Culture/Recreation: | \$3,253,475 | \$3,862,610 | \$3,745,450 | \$4,395,055 | 17.3% |
| Total Expenditures: | \$3,253,475 | \$3,862,610 | \$3,745,450 | \$4,395,055 | 17.3% |

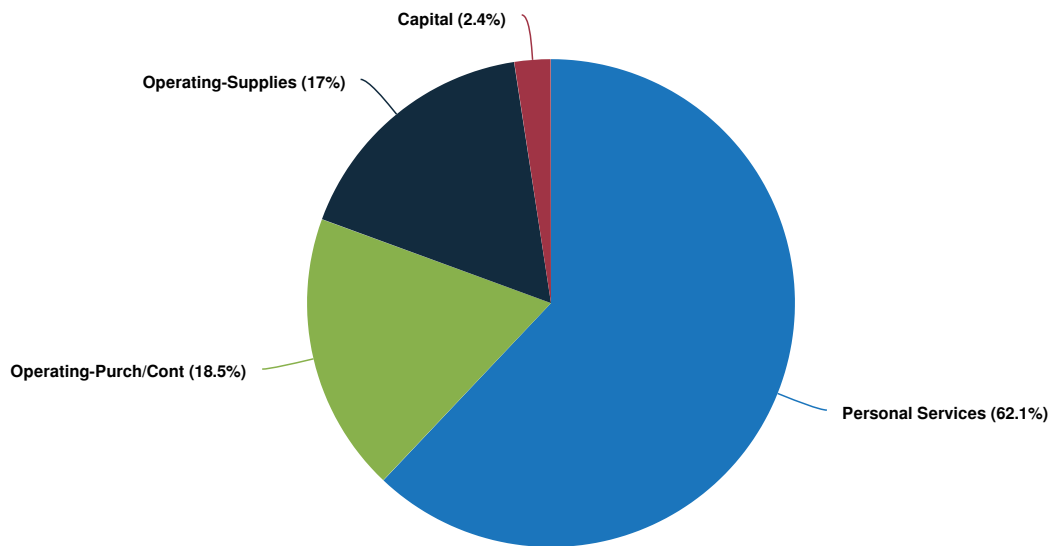
\$4,395,055
\$649,605
(17.34% vs. prior year)

Parks and Recreation Budgeted and Historical Expenditures

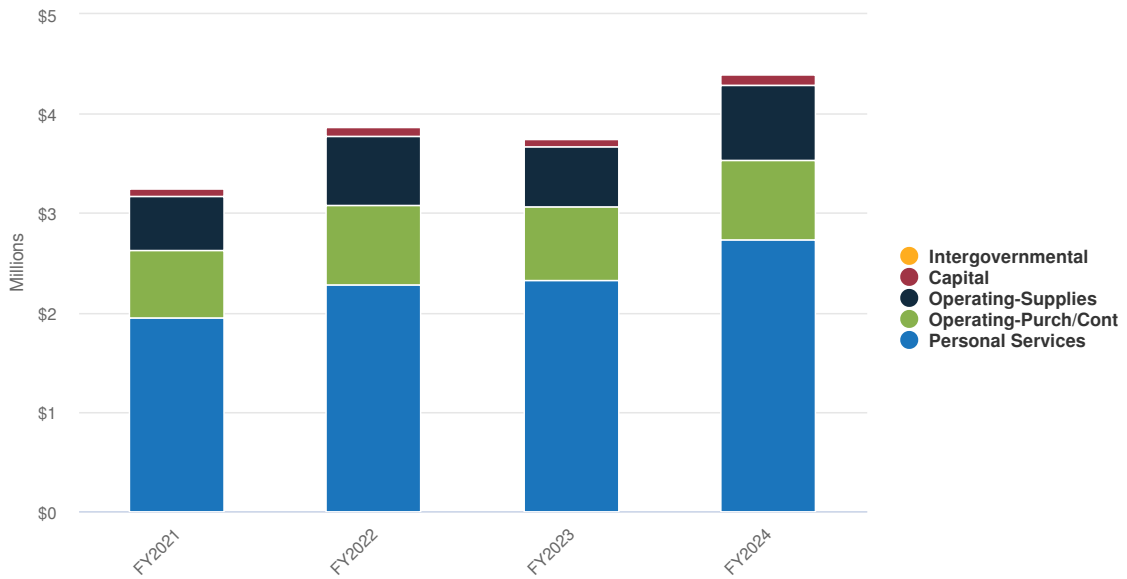


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Performing Arts Center

Columbia County Performing Arts Center – a venue for arts and entertainment. The PAC is a 85,000 square foot facility that boasts 2,062 seats and serves as the anchor of The Plaza development. Below are some of the Performing Arts Centers’ accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Successfully executed 2022-2023 Broadway Series with 4 shows that included Annie, My Fair Lady, Jesus Christ Superstar and 2 shows of Book of Mormon. 1,000 season tickets were sold and a total of 8,700 tickets were sold across all shows for the series. | | | | X | X |
| Brought new promoters in to the market including Exceptional Artists, Tobin Entertainment, West Talent Agency, Outback Presents, LiveNation, Gluestick, Emporium Presents, Premier Productions, Awakening Events, and Pepper Entertainment | X | | | X | |
| Grossed over \$1.6 million dollars in ticket sales for all ticketed events. | | | | X | X |
| Successfully created Volunteer Program at the PAC to increase customer service and save staffing costs. A total of 155 volunteers are currently on the PAC roster. Those volunteers have volunteered at a total of 34 events with a total of 306 positions being filled. | | X | X | X | |
| Instituted weekly staff meetings to review details for upcoming events and discuss challenges we face on a daily basis as a venue and staff. Overall staff and event communication has improved dramatically as a result of the weekly meetings. | | | X | X | |
| Increased Social Media presence across all platforms (Facebook, Instagram, etc.) by 25% and started a TikTok account. | X | | | X | |
| Became in-house marketing agency and developed event specific marketing plans instead of outsourcing marketing. \$94,950 worth of event marketing was placed for specific events throughout the year and was integrated in to each specific show as a promoter/show expense. | X | X | | X | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Continue to leverage relationships with independent promoters such as Big Spring Entertainment, CHMF Entertainment, Six String Southern Productions and National Artists to bring in regional concerts and comedy acts | X | | | X | |
| Start a recycling program at the PAC to include paper, plastic, glass and cardboard. Collection will begin in the Administration Office and backstage areas. Future expansion will include concession stands and eventually public areas. | | X | X | | |
| Upgrade calendar software to improve operating efficiencies. | | | | X | X |
| Upgrade Concessions point of sale system from Touchbistro to Clover. | | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of employees | 6 | 7 | 7 | 8 |
| Facility square footage | 85,000 | 85,000 | 85,000 | 85,000 |
| Number of seats available | 2,062 | 2,062 | 2,062 | 2,062 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Average ticket price | \$41.12 | \$38.40 | \$48.34 | \$48.40 |
| Average gross concession sales per event | \$5,241 | \$5,869 | \$8,038 | \$7,000 |
| Average event revenue per event | \$12,013 | N/A | \$12,318 | \$10,503 |
| Total staff salaries as % of total event revenue | 38.5% | N/A | 33.1% | 28.9% |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Ticket Sales | \$937,084 | \$1,075,000 | \$1,670,849 | \$2,565,000 |
| Tickets Sold | 22,789 | 28,000 | 34,565 | 53,000 |
| Concessions | \$120,551 | \$135,000 | \$233,130 | \$315,000 |
| Venue Rental Income | \$534,243 | \$100,000 | \$497,755 | \$550,000 |
| Co-Pro Income | \$217,390 | N/A | \$463,975 | \$553,000 |
| Sponsorships | \$135,000 | \$175,000 | \$231,750 | \$230,000 |
| Seat License/Club Seats | \$75,000 | \$35,000 | \$75,697 | \$75,000 |
| Number of Shows | 23 | 23 | 29 | 45 |
| Event Attendance | 23,000 | 28,000 | 37,343 | 57,915 |
| Special Events (Inc. Rehearsals) | 49 | 30 | 68 | 90 |

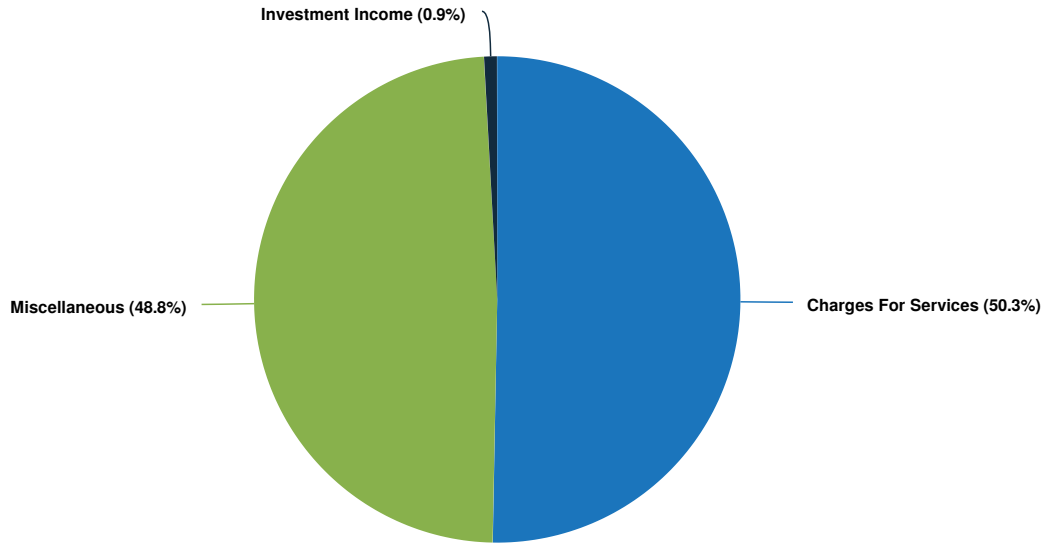
| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| New promoters brought to the market | 5 | N/A | 9 | 5 |
| Number of volunteer participants on roster | N/A | 150 | 155 | 200 |
| Increase in social media presence across all platforms | N/A | N/A | N/A | 25% |
| Approx. \$ savings from bring marking in-house | N/A | \$100,000 | \$94,950 | \$150,000 |
| Implementation of new calendar software | N/A | N/A | 75% | 100% |
| Implementation of new calendar software | N/A | N/A | 50% | 100% |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------|----------------------------|----------------------------|------------------------------|
| General Manager | 1 | 1 | 1 |
| Asst General Manager | 1 | 1 | 1 |
| Technical Director | 1 | 1 | 1 |
| Box Office Manager | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Food & Bev. Manager | 0 | 1 | 1 |
| Facilities Custodian | 1 | 1 | 1 |
| Total | 6 | 7 | 7 |

Revenues by Source

Projected Revenues by Source

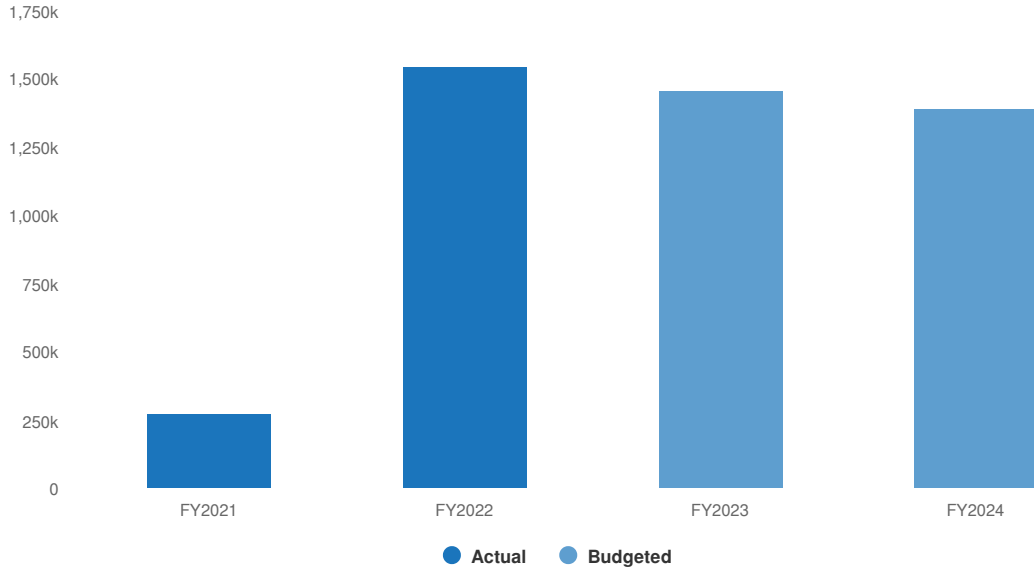


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|-----------------|--------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$6,123 | \$441,282 | \$500,000 | \$701,618 | 40.3% |
| Investment Income | \$14 | \$2,070 | \$1,500 | \$12,000 | 700% |
| Miscellaneous | \$34,389 | \$685,031 | \$659,364 | \$681,000 | 3.3% |
| Other Financing Sources | \$0 | \$700,000 | \$300,000 | \$0 | -100% |
| Total Revenue Source: | \$40,525 | \$1,828,383 | \$1,460,864 | \$1,394,618 | -4.5% |

Expenditures Summary

\$1,394,618 **-\$66,246**
 (-4.53% vs. prior year)

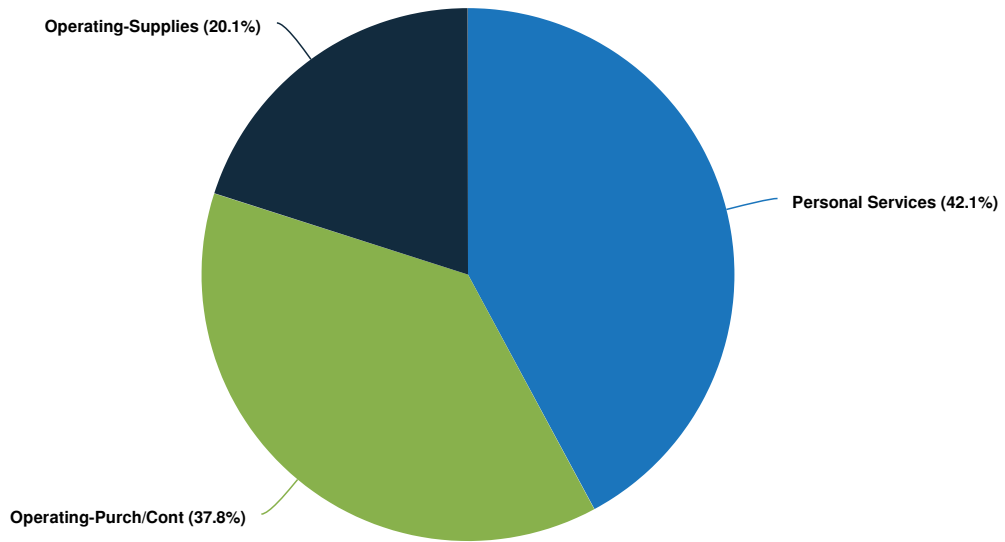
Performing Arts Center Budgeted and Historical Expenditures



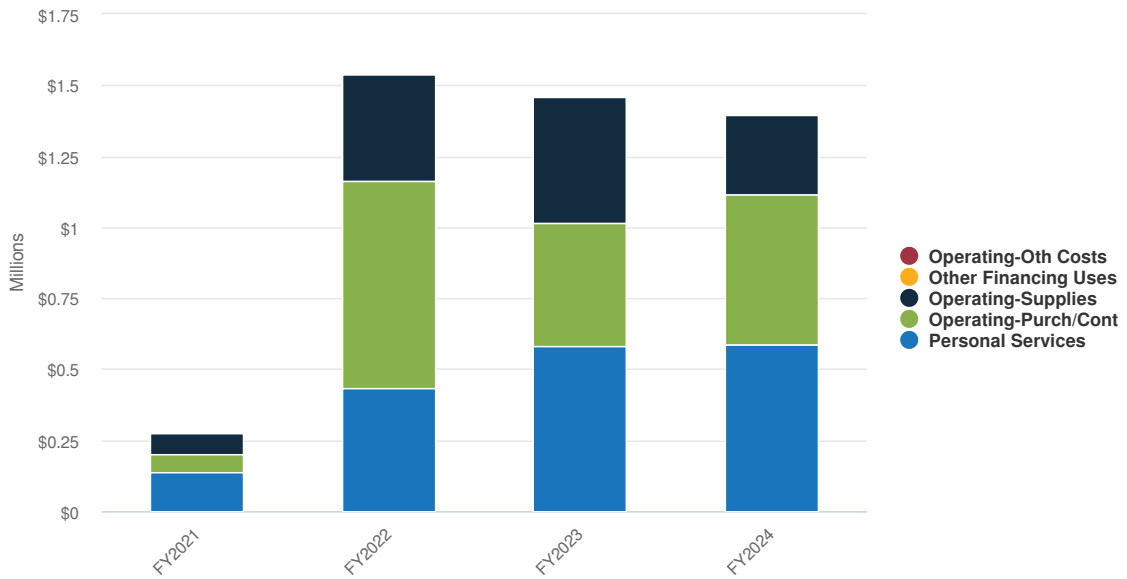
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) | Notes |
|--------------------------------------|------------------|--------------------|-----------------------|-----------------------|--|-------|
| Performing Arts Center | | | | | | |
| Personal Services | \$137,435 | \$435,088 | \$581,664 | \$587,749 | 1% | |
| Operating-Supplies | \$73,305 | \$372,515 | \$443,500 | \$279,840 | -36.9% | |
| Operating-Purch/Cont | \$65,911 | \$730,194 | \$435,700 | \$527,029 | 21% | |
| Operating-Oth Costs | \$0 | \$91 | \$0 | \$0 | 0% | |
| Other Financing Uses | \$0 | \$6,589 | \$0 | \$0 | 0% | |
| Total Performing Arts Center: | \$276,650 | \$1,544,476 | \$1,460,864 | \$1,394,618 | -4.5% | |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Planning

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. The accomplishments and goals of the Planning Department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Continued developing and implementing Vision 2035 with other departments | | | | X | X |
| Improved public access to information regarding current commercial & residential development, as well as Planning Commission reports. | | | X | X | |
| Continued to refine and evaluate Chapters 74 & 90 for necessary revisions | | | X | | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Continue implementation of Vision 2035 with other departments. | | | | X | X |
| Continue evaluating County Code for necessary revisions in collaboration with other County Departments. | X | | X | | |
| Begin process of revision to Vision 2035 to accommodate changing landscape of Columbia County. | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------|--------------------|----------------------|--------------------|----------------------|
| Number of staff members | 7 | 7 | 7 | 7 |
| Number of vehicle allowances | 5 | 6 | 6 | 6 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| Average days for review of sign permits | N/A | N/A | 3.65 Days | 3.00 Days |

| Measurement: <u>Output</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| Number of rezoning and variance requests | 128 | 120 | 116 | 112 |
| Number of concept plans processed | 8 | 8 | 8 | 6 |
| Number of preliminary plats approved by Planning Commission | 7 | 10 | 7 | 8 |
| Number of preliminary lots processed | 430 | 400 | 278 | 300 |
| Number of final plats approved by Planning Commission | 28 | 25 | 12 | 15 |
| Number of final subdivision lots processed | 815 | 550 | 696 | 450 |
| Architectural Reviews processed | 270 | 275 | 237 | 225 |
| Sign applications processed | 172 | 180 | 239 | 220 |
| Tree and landscaping inspections | 1,000 | 1,100 | 982 | 950 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| Evaluating and updating County Code as necessary to remain in compliance with State and Federal law | Yes | Yes | Yes | Yes |
| Revise Vision 2035 to accommodate changing landscape of Columbia County | N/A | N/A | N/A | Yes |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------|--------------------|--------------------|----------------------|
| Director | 1 | 1 | 1 |
| Manager | 1 | 1 | 1 |
| Community Planner | 1 | 1 | 1 |
| Planner II | 1 | 1 | 1 |
| Planner I | 0 | 1 | 1 |
| Landscape Architect | 1 | 1 | 1 |
| Planning Technician | 1 | 0 | 0 |
| Administrative Assistant | 1 | 1 | 1 |
| Total | 7 | 7 | 7 |

VEHICLE SCHEDULE

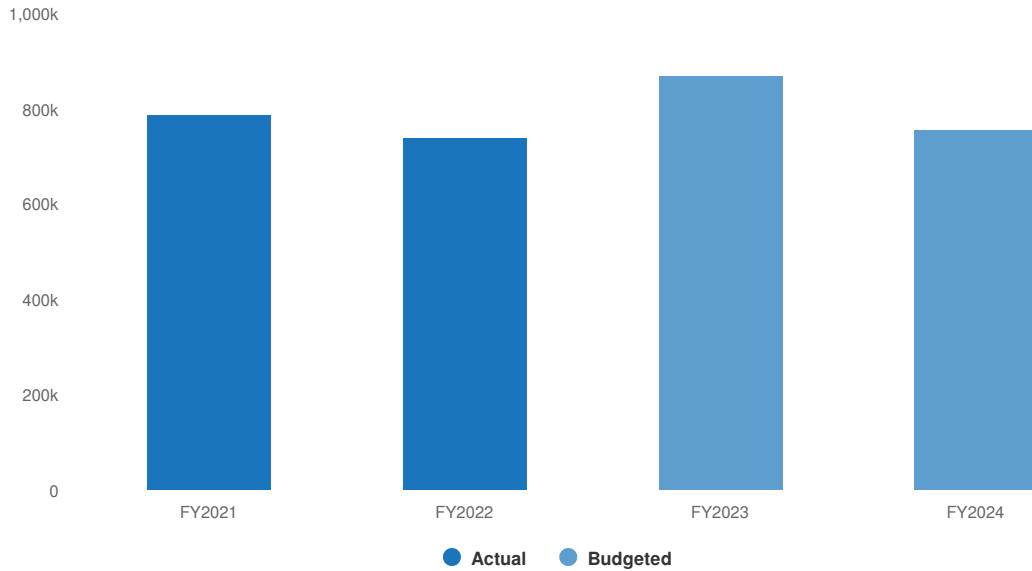
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------|--------------------|--------------------|----------------------|
| Vehicle Allowances | 5 | 6 | 6 |
| Total | 5 | 6 | 6 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Housing & Development | | | | | |
| Planning | | | | | |
| Personal Services | \$665,227 | \$655,605 | \$689,256 | \$691,534 | 0.3% |
| Operating-Supplies | \$35,751 | \$38,656 | \$8,800 | \$8,800 | 0% |
| Operating-Purch/Cont | \$85,611 | \$45,272 | \$169,400 | \$55,150 | -67.4% |
| Total Planning: | \$786,589 | \$739,533 | \$867,456 | \$755,484 | -12.9% |
| Total Housing & Development: | \$786,589 | \$739,533 | \$867,456 | \$755,484 | -12.9% |
| Total Expenditures: | \$786,589 | \$739,533 | \$867,456 | \$755,484 | -12.9% |

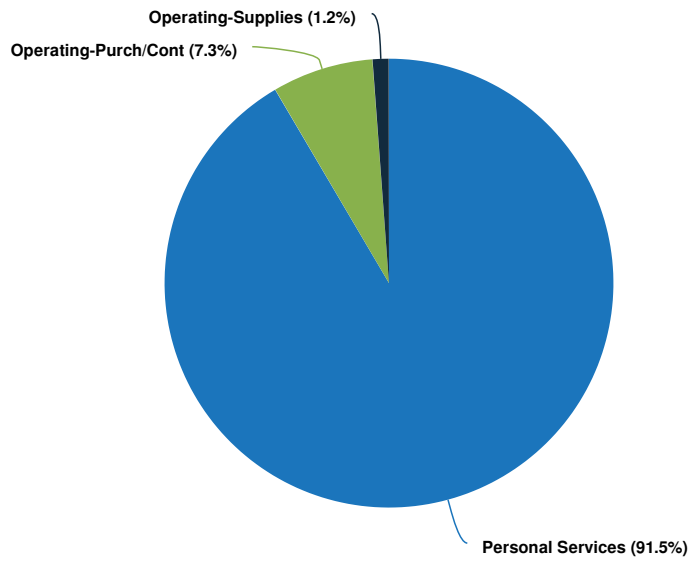
\$755,484 -\$111,972
 (-12.91% vs. prior year)

Planning Budgeted and Historical Expenditures

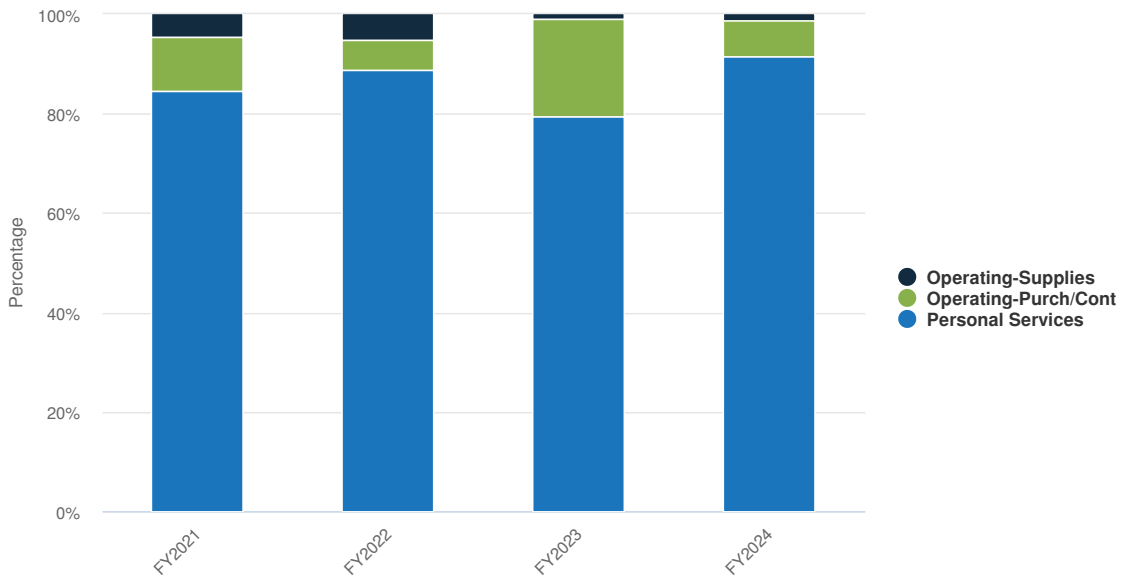


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Plan Review

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
- Broadband Utility
- 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. The accomplishments and goals of the Plan Review Department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Maintained an average plan review response time of 10 calendar days | | | X | X | |
| Continued commitment to inter-department and inter-division communication including: Weekly coordination meetings, Weekly status report of all site plans and major plats currently under review distributed by email to all pertinent staff, and Monthly workload measurement report generated and distributed to administration and the Development and Planning Services Committee | X | X | | | |
| Scanned all approved site plans and major plats | | | | X | |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Maintain a consistent plan review response time | | | X | X | |
| Continue open communication between the Plan Review Department and other departments and divisions within Columbia County | | | | X | |
| Maintain digital Plan Review Library | | | X | | |
| Coordination with Scanning America and our IT Department for future batches of project files ready for scanning into our digital archive | | | X | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|------------------------------|----------------------------|------------------------------|
| Number of staff members | 3 | 3 | 3 | 3 |
| Number of vehicle allowances | 2 | 2 | 2 | 2 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|------------------------------|----------------------------|------------------------------|
| Average calendar days to complete a review | N/A | 10 days | 10 days | 10 days |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|------------------------------|----------------------------|------------------------------|
| Subdivision Plan Reviews (incl. revisions) | 46 | 60 | 32 | 40 |
| Commercial Plan Reviews (incl. revisions) | 227 | 200 | 214 | 220 |
| Subdivision Final Plat Reviews (incl. revisions) | 86 | 80 | 64 | 75 |
| County Project Reviews (incl. revisions) | 11 | 15 | 13 | 14 |
| Individual Plat Reviews | 300 | 280 | 292 | 300 |
| Scanned plans | 173 | N/A | 150 | 150 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|------------------------------|----------------------------|------------------------------|
| % of approved site plans and major plats scanned | 100% | 100% | 100% | 100% |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------|----------------------------|----------------------------|------------------------------|
| Plan Review Manager | 1 | 1 | 1 |
| Plan Review Specialist | 1 | 1 | 1 |
| Plan Review Assistant | 1 | 1 | 1 |
| Total | 3 | 3 | 3 |

VEHICLE SCHEDULE

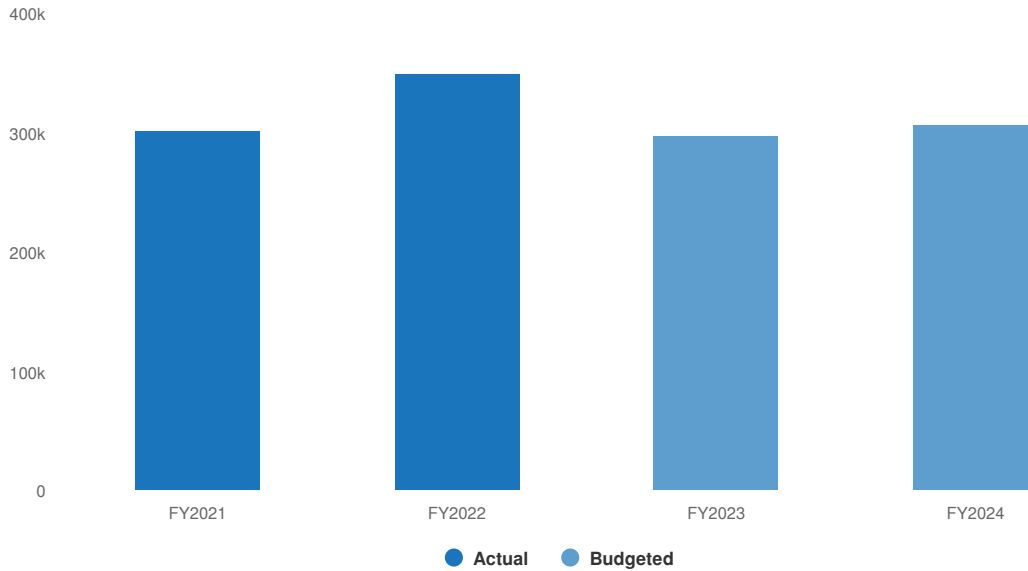
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 0 | 0 | 0 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 2 | 2 | 2 |
| Total | 2 | 2 | 2 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Housing & Development | | | | | |
| Plan Review | | | | | |
| Personal Services | \$284,356 | \$284,006 | \$282,650 | \$290,210 | 2.7% |
| Operating-Supplies | \$13,996 | \$14,434 | \$2,600 | \$2,600 | 0% |
| Operating-Purch/Cont | \$3,683 | \$50,788 | \$10,500 | \$11,500 | 9.5% |
| Capital | \$0 | \$0 | \$2,000 | \$3,000 | 50% |
| Total Plan Review: | \$302,034 | \$349,228 | \$297,750 | \$307,310 | 3.2% |
| Total Housing & Development: | \$302,034 | \$349,228 | \$297,750 | \$307,310 | 3.2% |
| Total Expenditures: | \$302,034 | \$349,228 | \$297,750 | \$307,310 | 3.2% |

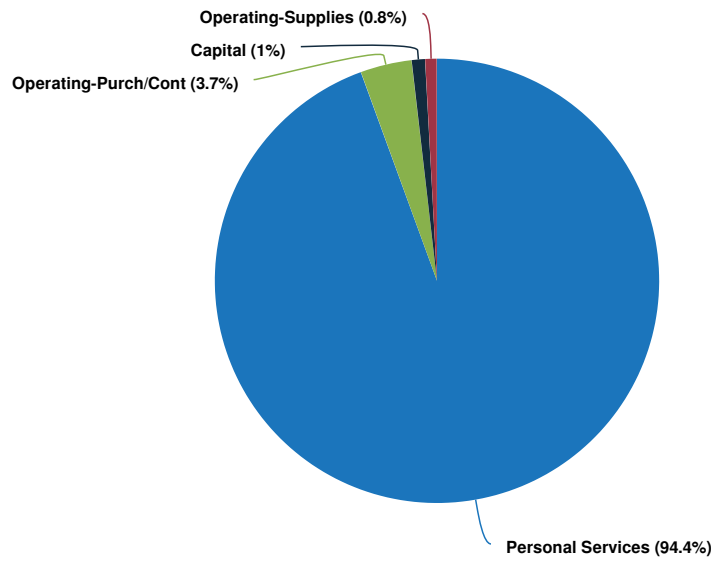
\$307,310
\$9,560
(3.21% vs. prior year)

Plan Review Budgeted and Historical Expenditures

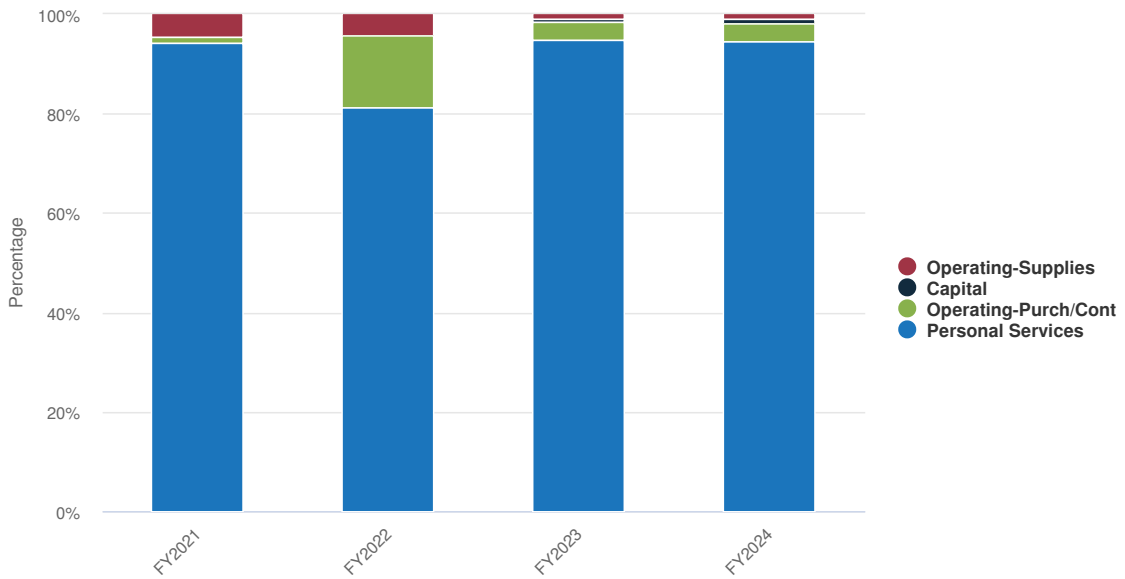


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Procurement

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. Above all else, the accomplishments and goals of Procurement aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Implemented Bonfire Intake Module | | | | X | X |
| Procurement Manager appointed to NIGP Governing Board | X | | | | X |
| Inter-Governmental Agreement with Fort Gordon for Road Maintenance | | X | | | |
| Creation of County Procurement 101 Class | | | | X | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Achievement of Excellence in Procurement award | | | | X | X |
| Increase participation and implementation in County Procurement 101 Class | | | | X | |
| Digitize permanent retention | | | X | | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurements: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| PO Processed | 8,326 | 7950 | 8,850 | 9,025 |
| Contracts Administered | 557 | 698 | 586 | 575 |
| Bid/RFPs Prepared | 45 | 53 | 43 | 53 |
| Outgoing Mail Processed | 93,500 pieces | 95,000 Pieces | 67,456 pieces | 85,000 pieces |
| Credit Cards | 354 | 360 | 375 | 395 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| GovDeals Revenue | \$45,500 | \$45,000 | \$1,305 | \$10,500 |

| Measurements: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Procurement Manager appointed to NIGP Governing Board | No | Yes | Yes | Yes |
| Achievement of Excellence in Procurement Award | No | N/A | No | Yes |

| Measurements: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Implementation of Bonfire Intake Module | 0% | 100% | 100% | N/A |
| Implementation of County Procurement 101 Class | 10% | 100% | 99% | 100% |
| Digitize Permanent Retention | 25% | N/A | 50% | 75% |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/23 |
|--------------------------|----------------------------|----------------------------|------------------------------|
| 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

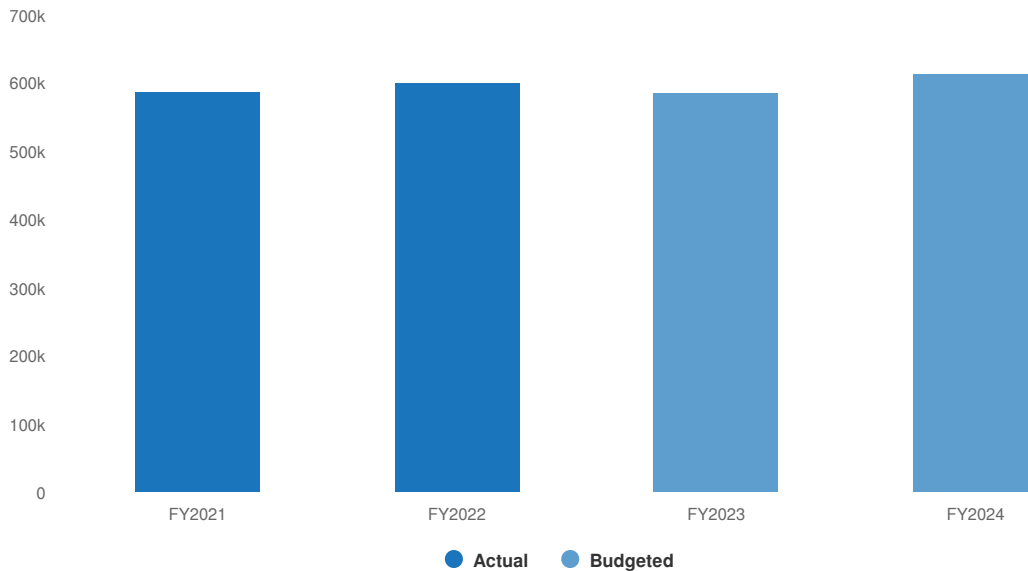
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/23 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 2 | 2 | 2 |
| Heavy Equipment | 1 | 1 | 1 |
| Vehicle Allowances | 3 | 3 | 3 |
| Total | 6 | 6 | 6 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Procurement/Distribution | | | | | |
| Personal Services | \$529,010 | \$545,152 | \$552,198 | \$574,919 | 4.1% |
| Operating-Supplies | \$37,534 | \$37,544 | \$14,450 | \$13,250 | -8.3% |
| Operating-Purch/Cont | \$22,148 | \$17,451 | \$19,660 | \$24,901 | 26.7% |
| Total Procurement/Distribution: | \$588,692 | \$600,147 | \$586,308 | \$613,070 | 4.6% |
| Total General Government: | \$588,692 | \$600,147 | \$586,308 | \$613,070 | 4.6% |
| Total Expenditures: | \$588,692 | \$600,147 | \$586,308 | \$613,070 | 4.6% |

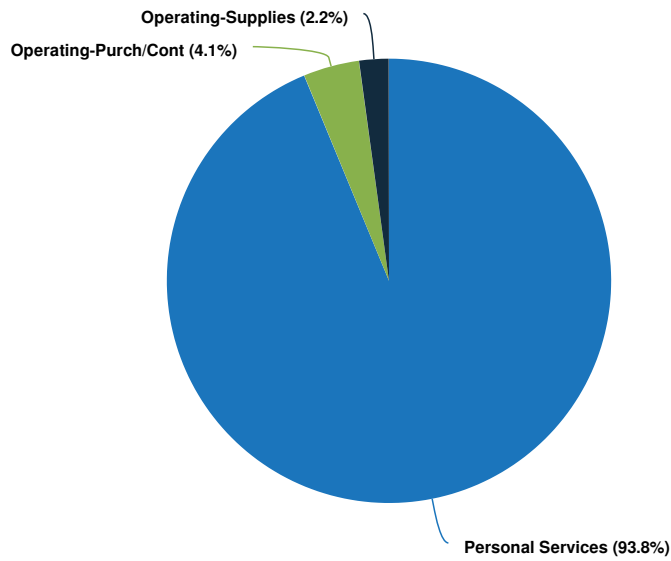
\$613,070
\$26,762
(4.56% vs. prior year)

Procurement Budgeted and Historical Expenditures

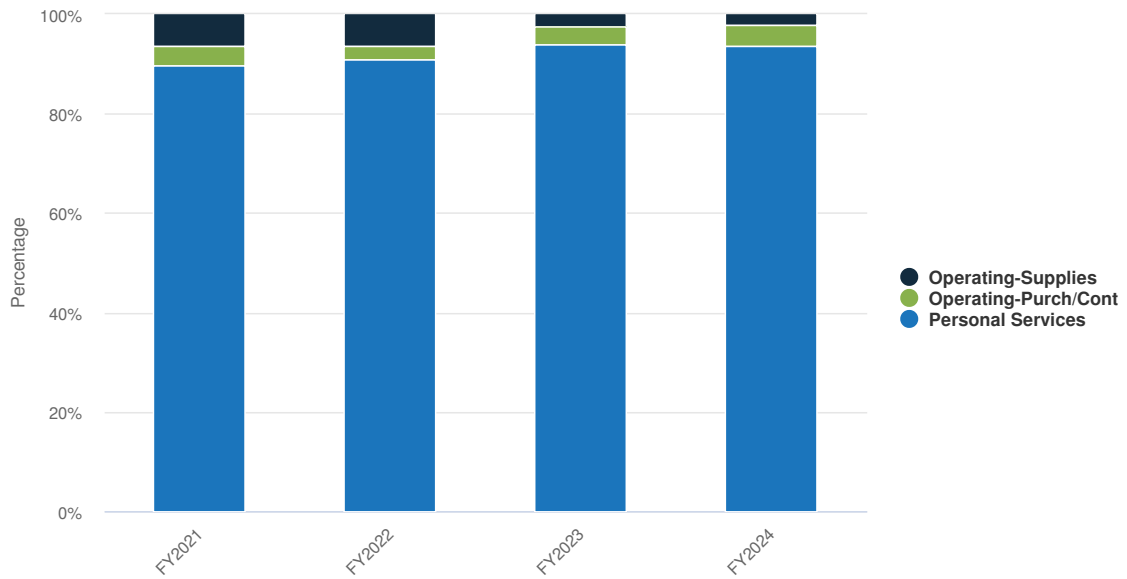


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Public Transit

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. Above all else, the accomplishments and goals of Public Transit aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Secured \$80,000 in Coordinated Transportation Funding | | | | X | |
| Increased Coordinated Transportation revenue by \$40,000 | | | | X | X |
| Secured \$213,656 in GDOT Funding | X | | | | |
| Increased One Way Passenger Trips by 23% | | | | X | X |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Maintain Coordinated Transportation and GDOT contract funding. | X | X | | X | |
| Increase ridership to Senior Center | | | | X | X |
| Increase demand response ridership from general public | | | | X | X |
| Increased One Way Passenger Trips by 10% | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of Staff | 12 | 12 | 12 | 12 |
| Number of authorized vehicles | 11 | 11 | 11 | 11 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Increase in Coordinated transit revenue | 0% due to covid | N/A | 80% | 12.5% |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of OWPTs (One Way Passenger Trips) | 14,824 | 18,000 | 18,144 | 20,000 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Increase ridership to the Senior Center to an average of 950 rides per month | N/A | N/A | N/A | Yes |
| % Increase of daily demand for OWPTs of ridership from general public | N/A | 20% | 23% | 10% |

STAFFING

| Position | Actual FY21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------|---------------------------|----------------------------|------------------------------|
| Manager | 1 | 1 | 1 |
| Driver Supervisor | 1 | 1 | 1 |
| Dispatcher | 1 | 1 | 1 |
| Driver II | 9 | 9 | 9 |
| Total | 12 | 12 | 12 |

VEHICLE SCHEDULE

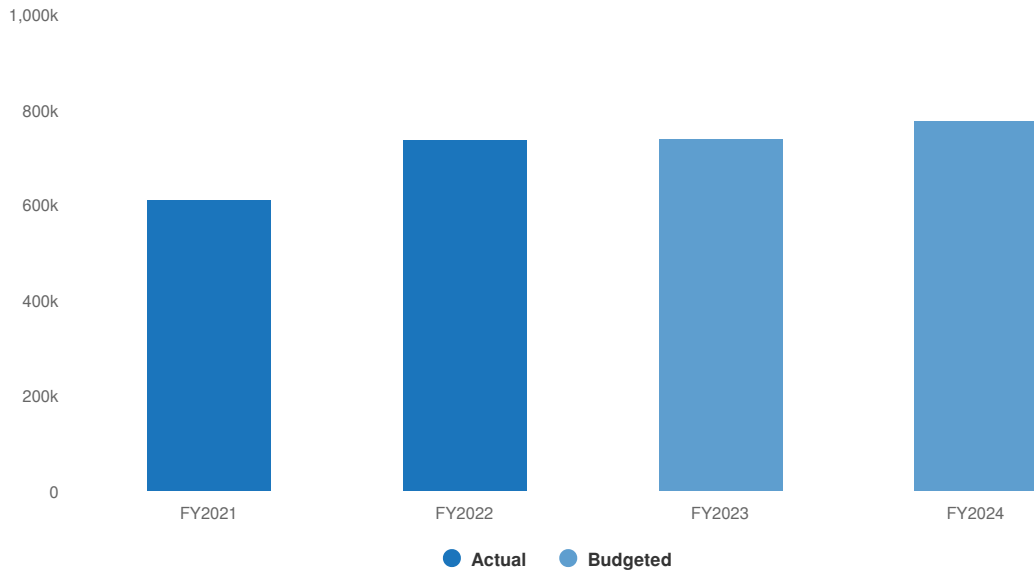
| Category | Actual FY 19/20 | Actual FY 20/21 | Forecast FY 21/22 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 10 | 10 | 10 |
| Vehicle Allowances | 1 | 1 | 1 |
| Total | 11 | 11 | 11 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------------|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Health & Welfare | | | | | |
| Public Transit | | | | | |
| Personal Services | \$525,516 | \$603,548 | \$627,344 | \$645,904 | 3% |
| Operating-Supplies | \$72,926 | \$113,593 | \$94,100 | \$94,100 | 0% |
| Operating-Purch/Cont | \$10,130 | \$12,661 | \$10,500 | \$10,500 | 0% |
| Capital | \$0 | \$5,475 | \$6,459 | \$25,000 | 287.1% |
| Intergovernmental | -\$20 | \$0 | \$0 | \$0 | 0% |
| Total Public Transit: | \$608,553 | \$735,277 | \$738,403 | \$775,504 | 5% |
| Total Health & Welfare: | \$608,553 | \$735,277 | \$738,403 | \$775,504 | 5% |
| Total Expenditures: | \$608,553 | \$735,277 | \$738,403 | \$775,504 | 5% |

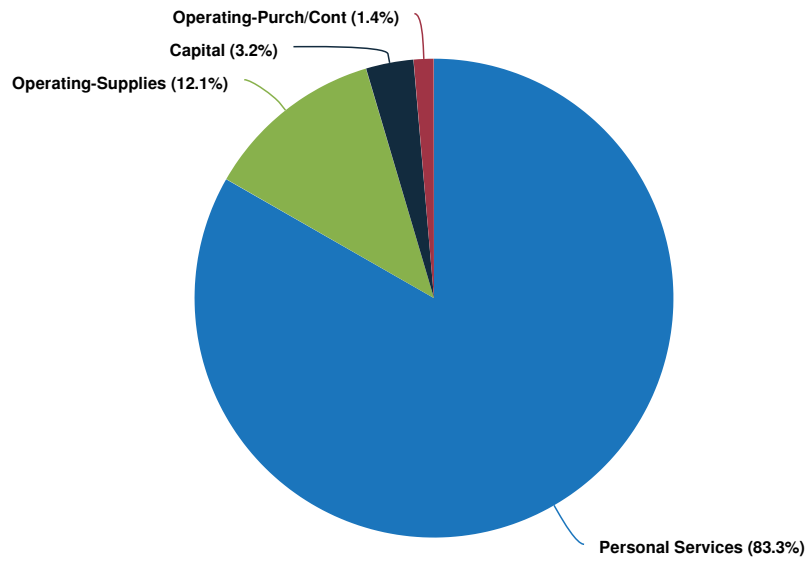
\$775,504 \$37,101
 (5.02% vs. prior year)

Public Transit Budgeted and Historical Expenditures

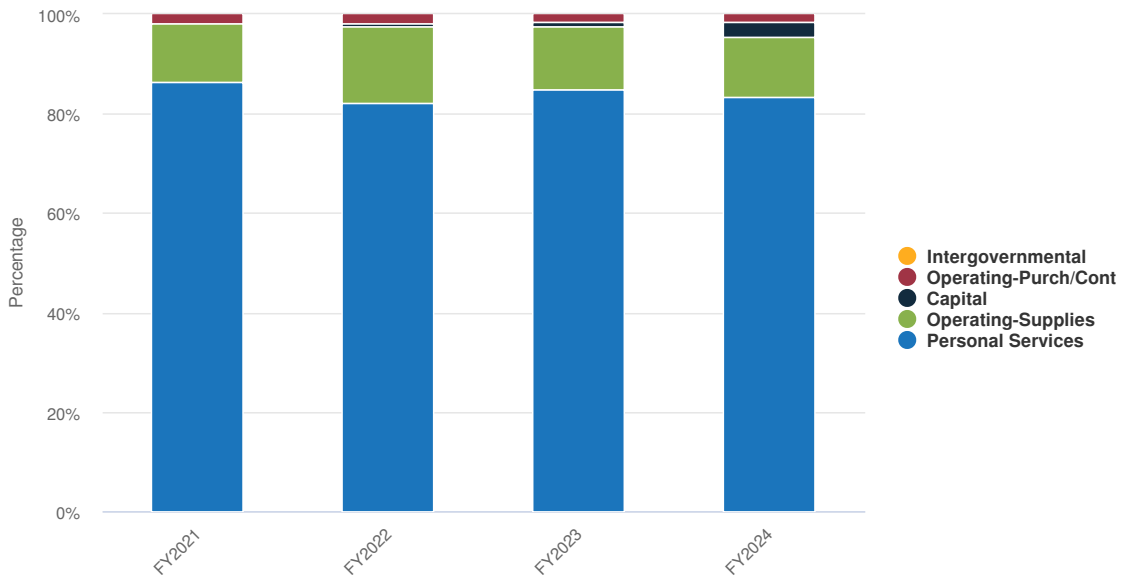


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Recycling

The Green Programs Department is a department within the Planning Division and is comprised of the Recycling Program. This department provides recycling options and green lifestyle events and programs to the citizens of Columbia County. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 2022/2023</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Customer volume increased by 29 percent over FY20/21 total. | | | | X | X |
| Overall recycling materials increased by 12 percent over FY20/21 total. | | | | X | X |
| Collaborated with Stormwater Utility on 2 DIY Rain Barrel Workshops. | X | | | X | |
| Began collecting cardboard from the Evans, Harlem and Appling Post Offices. | | | | X | |

| <u>GOALS FOR FY 2023/2024</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Continue to increase the amount of recycling to reduce the impact on the environment and landfill space by increasing recycling materials by 10 percent at William Few and 5 percent at Riverside. | | X | | X | |
| Provide more public educations events throughout the year by partnering with various departments. | X | | | | |
| Increase Department awareness by utilizing Social Media Outlets. | | | | X | |

PERFORMANCE MEASUREMENTS

| <u>Measurement: Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------|--------------------|-----------------------|--------------------|----------------------|
| Customer Volume William Few | 33,819 | N/A | 43,567 | 46,181 |
| Customer Volume Riverside | 24,839 | N/A | 27,105 | 28,732 |

| <u>Measurement: Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------------|--------------------|-----------------------|--------------------|----------------------|
| Pounds Diverted – William Few | 612,936 | N/A | 683,523 | 751,875 |
| Pounds Diverted – Riverside | 422,938 | N/A | 424,932 | 446,178 |

| <u>Measurement: Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| Increase recycling materials by 10% - William Few | N/A | N/A | N/A | Yes |
| Increase recycling materials by 5% - Riverside | N/A | N/A | N/A | Yes |

STAFFING

| <u>Position</u> | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|--------------------|--------------------|----------------------|
| Manager I | 1 | 1 | 1 |
| Supervisor Position | 1 | 1 | 1 |
| Attendant Position | 5 | 5 | 5 |
| Temporary personnel | 1 | 1 | 1 |
| Total | 8 | 8 | 8 |

VEHICLE SCHEDULE

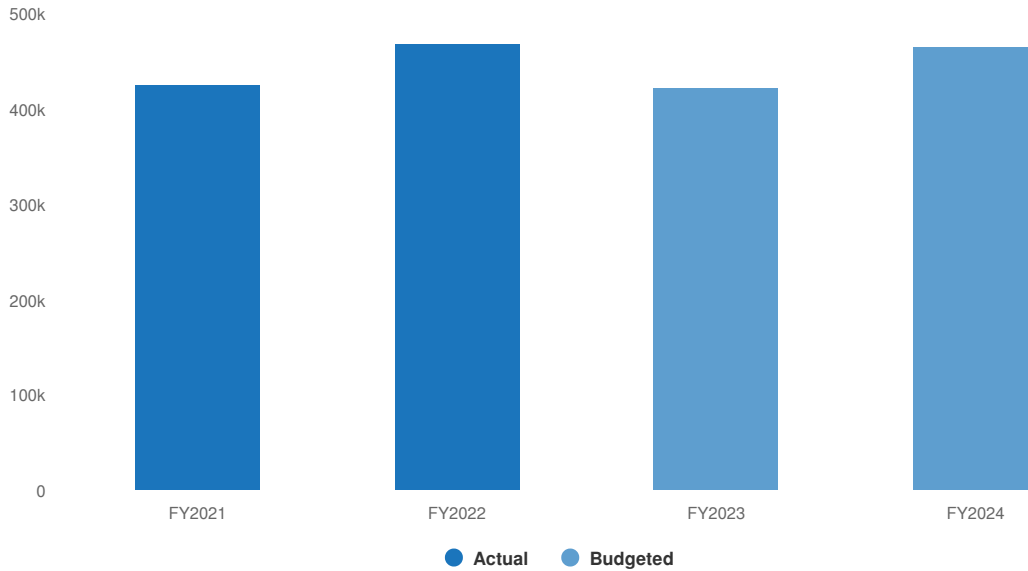
| <u>Category</u> | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|--------------------|--------------------|----------------------|
| Authorized Vehicles | 2 | 2 | 2 |
| Heavy Equipment | 3 | 3 | 3 |
| Vehicle Allowances | 1 | 1 | 1 |
| Total | 6 | 6 | 6 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|------------------|------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Recycling Center | | | | | |
| Personal Services | \$269,567 | \$344,375 | \$331,405 | \$345,629 | 4.3% |
| Operating-Supplies | \$77,235 | \$55,537 | \$51,500 | \$57,000 | 10.7% |
| Operating-Purch/Cont | \$67,019 | \$60,388 | \$39,578 | \$62,078 | 56.8% |
| Operating-Deprec | \$11,806 | \$8,185 | \$0 | \$0 | 0% |
| Total Recycling Center: | \$425,628 | \$468,486 | \$422,483 | \$464,707 | 10% |
| Total General Government: | \$425,628 | \$468,486 | \$422,483 | \$464,707 | 10% |
| Total Expenditures: | \$425,628 | \$468,486 | \$422,483 | \$464,707 | 10% |

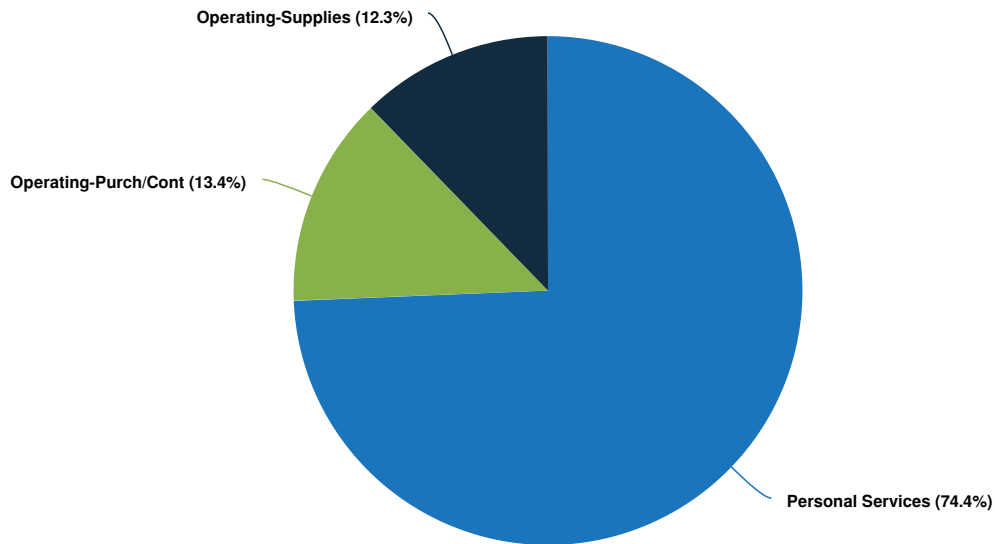
\$464,707
\$42,224
 (9.99% vs. prior year)

Recycling Budgeted and Historical Expenditures

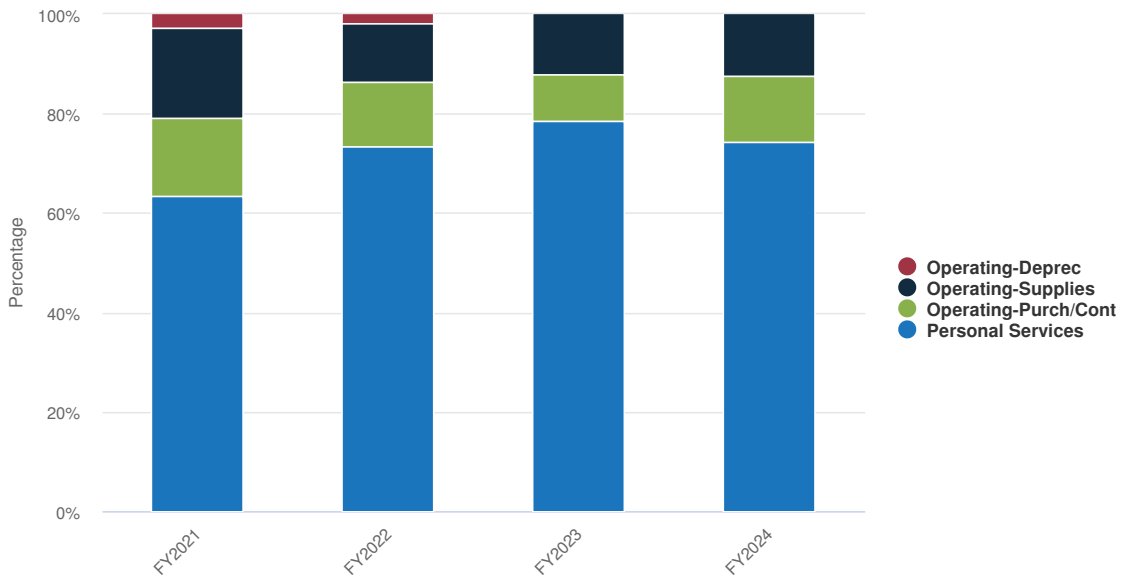


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Risk Management

Risk Management is a department within the Internal Services Division. Offices are located on the 3rd Floor of Building C at 630 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

Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| All staff completed update requirements to maintain currently held certifications | X | | | X | X |
| Risk Management Specialist obtained ARM & Crisis Coordinator Certifications | X | | | X | X |
| Accomplished all requirements for Safety Incentive reduction of insurance premium | | | | | |
| Acquired and managed Safety Action Grant from LGRMS | | | X | | |
| Increased participation in Public Risk Management Association by Risk Management Specialist attending the Georgia PRIMA Educational Series and PRIMA monthly webinars | X | | | | |
| Provided more safety training opportunities for employees by hosting Stop the Bleed training | | | | X | |
| Implemented the Body Shop Rotation list for better efficiency in repairing County vehicles | | | | X | |
| Effectively improved the Safety Review Board process with access to the camera system for more efficient decision-making when applicable | | | X | X | |
| Expanded AED program with 101 units now in operation throughout county buildings and vehicles (Total does not include the Fire Department AEDs in operation) | | | | X | X |
| Obtained 20 new manikins/trainers and implemented them into CPR/AED training | | | | X | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Maintain requirements for current certifications and Risk Management Specialist to complete the Emerging Leaders program | X | | | X | X |
| Risk Management Specialist to obtain either CPR instructor, Defensive Driving instructor, or begin CRM certification | X | | | X | X |
| Accomplish all safety incentives required by ACCG for insurance premium reduction | | | | X | |
| Update all safety policies to include Safety Officer Program and Safety Review Board | | | X | | |
| Improve Department claim reporting to Risk Management by improving the claim report form | | | | X | |
| Increase Risk Management involvement in new hire orientation | | | X | X | |
| Implement a Risk Management 101 program for existing employees | X | | | X | |
| Continue to increase participation in professional organizations | X | | | | |
| Provide more safety training opportunities for employees | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Complaints | 17 | 30 | 38 | 30 |
| Accidents | 98 | 100 | 115 | 105 |
| Property | 56 | 52 | 66 | 60 |
| Injured Person | 3 | N/A | 2 | 2 |
| Lawsuits | 4 | N/A | 12 | 4 |
| Recovery | \$166,139 | \$170,000 | \$240,220 | \$150,000 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| # of AEDs in operation throughout County buildings and vehicles (excluding Fire Dept.) | 96 | 100 | 104 | 110 |
| # of manikins/trainers obtained and implemented into CPR/AED training | N/A | 10 | 20 | N/A |
| # of Defensive Driving Classes/ & Participants | 19 & 265 | N/A | 12 & 119 | 15 & 150 |
| # of CPR/AED/First Aid Classes & Participants | 3 & 33 | N/A | 9 & 136 | 6 & 85 |
| # of Other Training (Stop the Bleed) Classes/Participants | 1 & 21 | N/A | 2 & 25 | 2 & 30 |
| # of Safety Officer meetings & Safety Review Board meetings | 6 & 5 | N/A | 10 & 10 | 10 & 10 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Implementation of the Body Shop Rotation List | No | Yes | Yes | N/A |
| Risk Mgmt Specialist obtained Association in Risk Management (ARM) certification | No | Yes | Yes | N/A |
| Risk Mgmt Specialist obtained Crisis Coordinator certification | No | Yes | Yes | N/A |
| Accomplish all safety incentives required by ACCG for insurance premium reduction | N/A | N/A | N/A | Yes |
| Implementation of a Risk Management 101 program | No | No | No | Yes |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------|----------------------------|----------------------------|------------------------------|
| Manager | 1 | 1 | 1 |
| Specialist | 1 | 1 | 1 |
| Total | 2 | 2 | 2 |

VEHICLE SCHEDULE

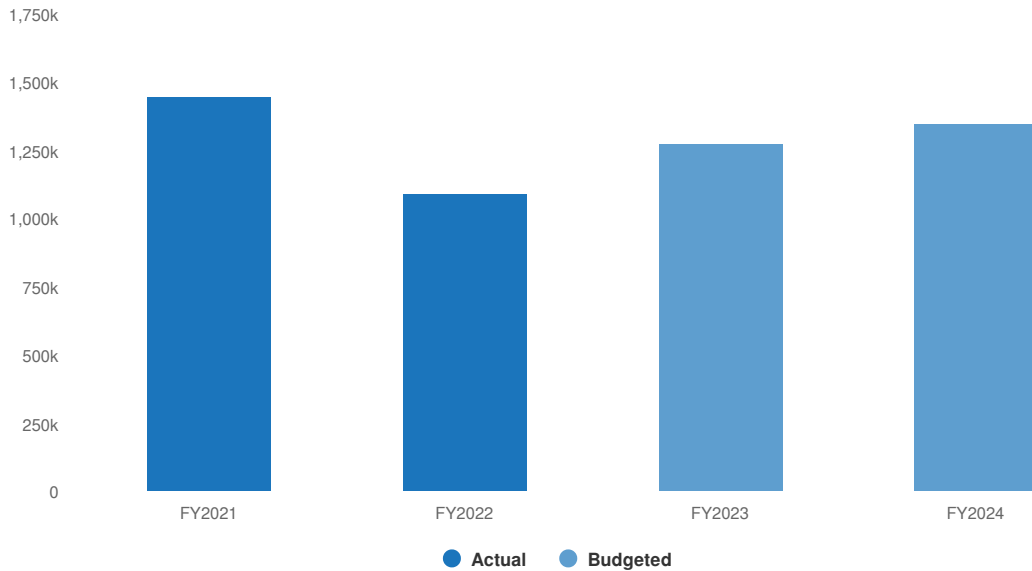
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------|----------------------------|----------------------------|------------------------------|
| Vehicle Allowances | 1 | 1 | 2 |
| Total | 1 | 1 | 2 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Risk Management Fund | | | | | |
| Personal Services | \$158,443 | \$168,290 | \$162,547 | \$184,367 | 13.4% |
| Operating-Supplies | \$21,800 | \$25,920 | \$31,850 | \$31,550 | -0.9% |
| Operating-Purch/Cont | \$1,189,785 | \$877,386 | \$1,080,200 | \$1,130,200 | 4.6% |
| Other Financing Uses | \$77,137 | \$25,407 | \$0 | \$0 | 0% |
| Total Risk Management Fund: | \$1,447,164 | \$1,097,003 | \$1,274,597 | \$1,346,117 | 5.6% |

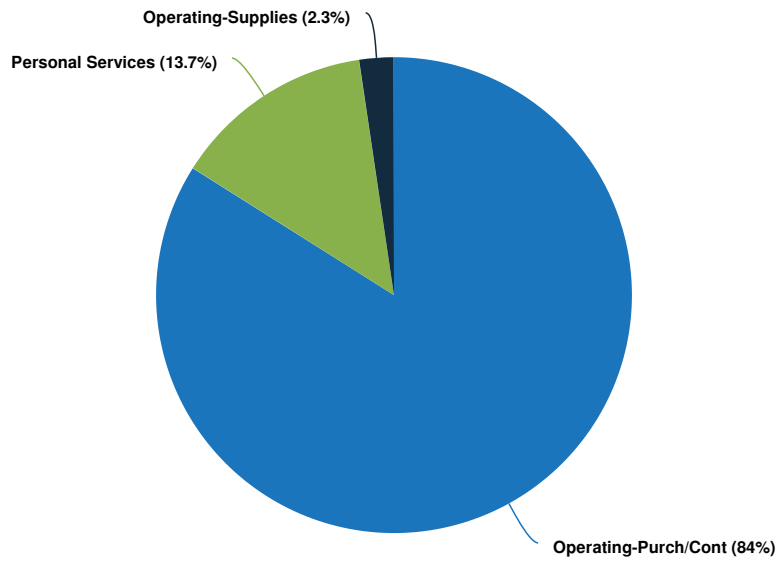
\$1,346,117
\$71,520
 (5.61% vs. prior year)

Risk Management Budgeted and Historical Expenditures

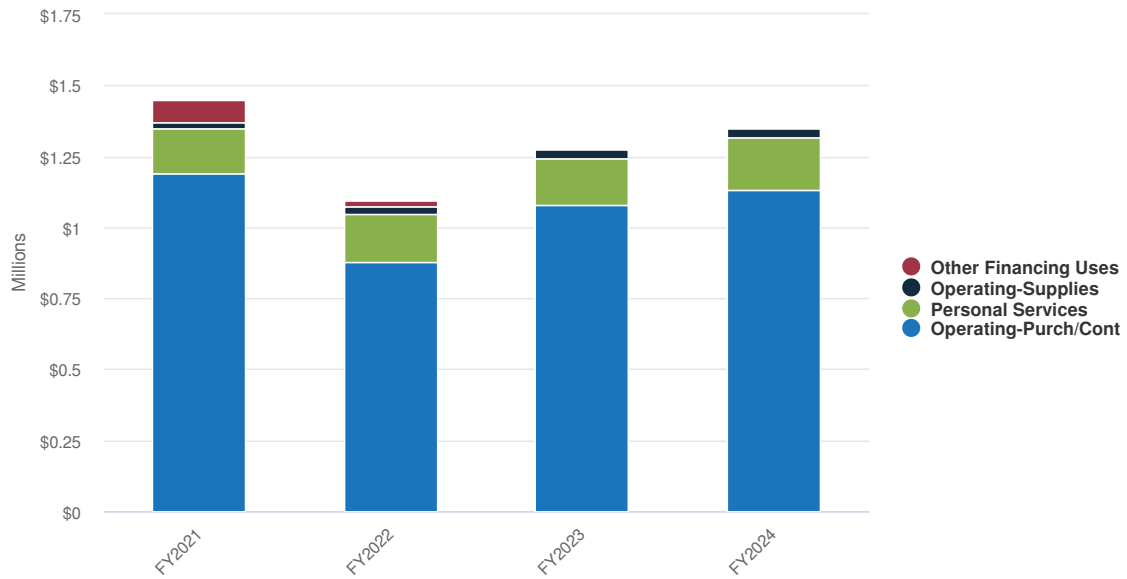


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Roads and Bridges

The Roads & 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. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Assisted with special events including the Christmas Parade, County elections, and various events at the Evans Town Center Park. | X | | | | |
| Completed three rounds of right of way mowing. | | | X | X | X |
| Completed nine rounds of mowing at the following gateways: Highway 28, from the Richmond County line to Blackstone Camp Rd; River Watch Pkwy from the Richmond County line; Wheeler Rd at the I-20 Interchange; Stevens Creek Rd; Baston Rd; Washington Rd from the Richmond County line to William Few Pky; Grovetown Gateway Interchange; Evans Town Ctr area; Pumpkin Ctr Roundabout. | | | X | X | X |
| Completed eight rounds of mowing at county school zones. | | | X | X | X |
| Completed William Few Pkwy widening at Washington Rd | | | | X | |
| Completed William Few Pkwy widening at Summerlin | | | | X | |
| Turn lane at Savannah River Academy | | | | X | |
| Sidewalk – Blackstone Camp Rd at Stallings Island School | | | | X | |
| Ditch rehab in River Island | | | | X | |
| Intersection improvement – S. Old Belair Rd at Columbia Rd | | | | X | |
| Removed swimming pool at Petersburg Racquet Club | | | | X | |
| Pipe rehab at Fleet Services for pad | | | X | | |
| Removed failed flume and installed new concrete flume at Hardy McManus Rd and William Few Pkwy | | | X | | X |
| Reinstalled speed humps for 2020-2021 LMIG | | | X | | |
| Cleaned up vacant lot at Garner Motors | | X | X | | |
| Trailhead parking on William Few Pkwy | | | | X | |
| Removed island and restriped intersection on Louisville Rd at Euchee Creek Elementary | | | | X | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Continue to assist with special projects as requested and needed. | | | | X | |
| Cut and maintain all county right of ways. | | | X | X | X |
| Continue nine rounds of mowing of county Gateways previously listed. | | | X | X | X |
| Continue eight rounds of mowing of school zones previously listed. | | | X | X | X |
| Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized. | | | X | X | |
| Continue to assist Stormwater Utility with drainage improvements. | | | | X | |
| Continue to sweep roads within the Stormwater Utility service area. | | | | X | |
| Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail. | | X | X | | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of Work Orders | 4,954 | 5449 | 4,974 | 5,471 |
| Signs Replaced | 424 | 466 | 344 | 378 |
| Potholes Repaired | 641 | 705 | 644 | 708 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| % of Work Order completed within 1 week | 94% | 96% | 96% | 97% |
| % of Primary Signs replaced within 1 day | 97% | 97% | 97% | 98% |
| % of Potholes repaired within 48 hours | 66% | 70% | 77% | 80% |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of Employees that that acquired their CDL Learners Permit | N/A | N/A | 8 | 10 |
| Number of Employees that that acquired their CDL License | N/A | N/A | 4 | 5 |
| William Few Parkway widening at Washington Rd | N/A | 100% | 100% | N/A |
| William Few Parkway widening at Summerlin | N/A | 100% | 100% | N/A |
| Intersection improvement – S. Old Belair Rd at Columbia Rd | N/A | 100% | 100% | N/A |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Scrape all dirt roads at least every 21 days | Yes | Yes | Yes | Yes |
| Complete three rounds of right of way mowing | Yes | Yes | Yes | Yes |
| Complete nine rounds of mowing at the gateways listed in detail above | Yes | Yes | Yes | Yes |
| Complete eight rounds of mowing at the County school zones | Yes | Yes | Yes | Yes |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------|----------------------------|----------------------------|------------------------------|
| Manager V | 1 | 1 | 1 |
| Manager III | 2 | 2 | 2 |
| Supervisor VII | 8 | 8 | 8 |
| Specialist VII | 1 | 1 | 1 |
| Crew Leader II | 10 | 10 | 11 |
| Specialist III | 1 | 1 | 1 |
| Tech III | 1 | 1 | 1 |
| Tech II | 1 | 1 | 1 |
| Tech I | 3 | 3 | 3 |
| Heavy Equipment Oper | 3 | 3 | 3 |
| Customer Service Rep III | 1 | 1 | 1 |
| Light Equipment Oper | 11 | 11 | 11 |
| Maintenance Worker | 31 | 31 | 36 |
| Total | 74 | 74 | 80 |

VEHICLE SCHEDULE

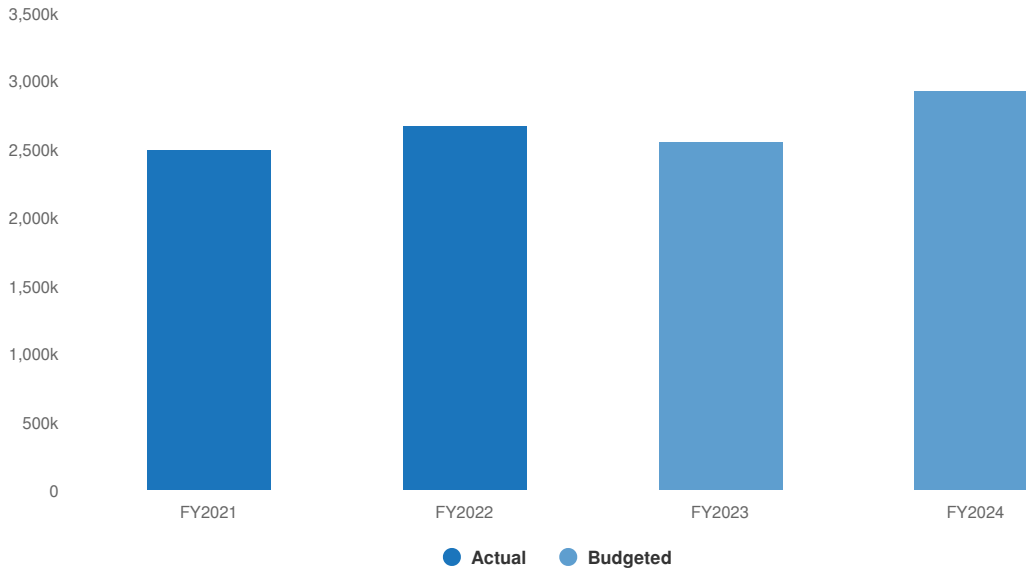
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------|----------------------------|----------------------------|------------------------------|
| Trucks/Vehicles | 56 | 56 | 58 |
| Heavy Equipment | 96 | 96 | 99 |
| Trailers | 28 | 28 | 28 |
| Message Boards | 18 | 18 | 18 |
| Vehicle Allowances | 0 | 0 | 0 |
| Total | 198 | 198 | 203 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-----------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Public Works | | | | | |
| Roads & Bridges | | | | | |
| Personal Services | \$1,944,107 | \$2,049,165 | \$2,071,100 | \$2,246,113 | 8.5% |
| Operating-Supplies | \$467,288 | \$545,635 | \$396,664 | \$589,480 | 48.6% |
| Operating-Purch/Cont | \$91,691 | \$83,838 | \$82,592 | \$97,000 | 17.4% |
| Total Roads & Bridges: | \$2,503,086 | \$2,678,638 | \$2,550,356 | \$2,932,593 | 15% |
| Total Public Works: | \$2,503,086 | \$2,678,638 | \$2,550,356 | \$2,932,593 | 15% |
| Total Expenditures: | \$2,503,086 | \$2,678,638 | \$2,550,356 | \$2,932,593 | 15% |

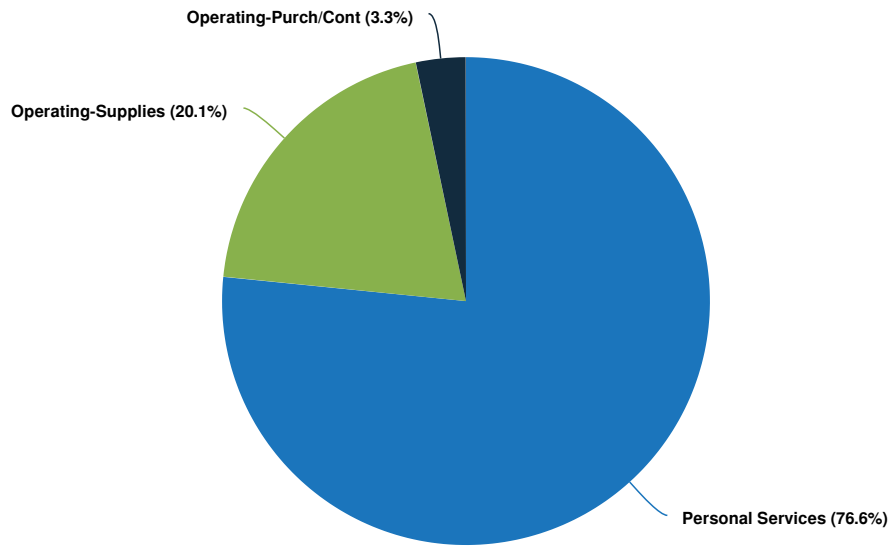
\$2,932,593
\$382,237
 (14.99% vs. prior year)

Roads and Bridges Budgeted and Historical Expenditures

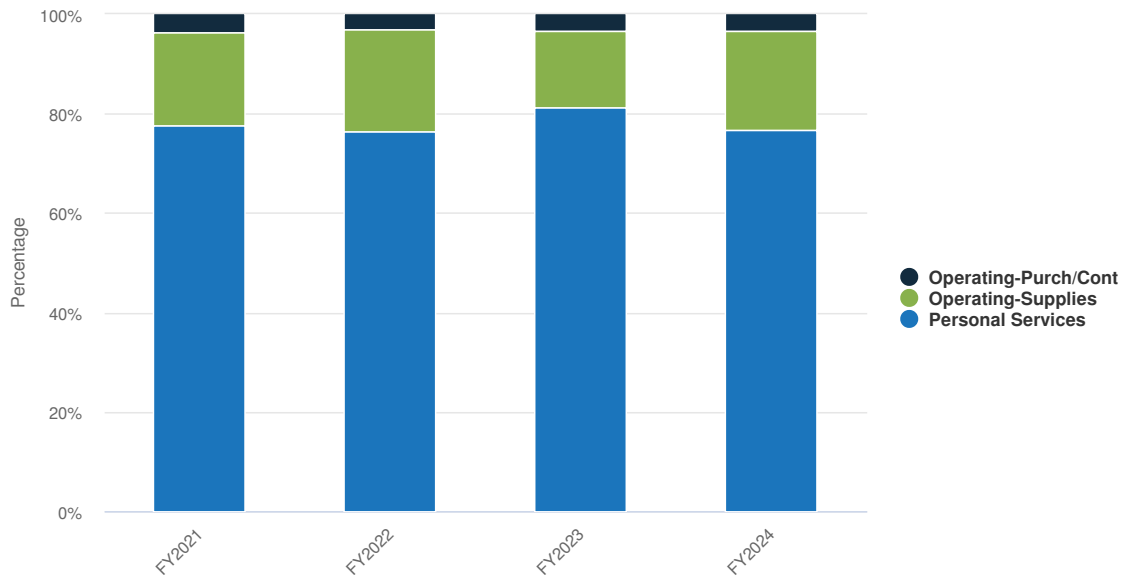


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Savannah Rapids Pavilion

Savannah Rapids Pavilion & Canal Headgates Buildings are rental facilities within Savannah Raids Park. The 25,000 square foot multi-purpose indoor Pavilion that can be used for both small & large events. The Historic Headgate buildings include Dance Pavilion, Dining Hall, and BBQ Pit. Above all else, the accomplishments and goals of the Savannah Rapids Pavilion aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Implemented new Fee schedule /Adjustments and increased revenue. | | | | X | X |
| Established contracted cleaning service for larger-scale events. | X | X | | | |
| Established training staff/orientation program. | X | | | | X |
| Cultural and many staff changes to be more customer-focused. | | X | | X | |
| Staffing adjustments to operate efficiently. | | | | | X |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Review survey response summaries from customers and make needed improvements where possible. | X | | X | X | |
| Maintain CAPRA Accreditation standards. | X | | | X | X |
| Improvements to training staff/orientation program. | | | | X | X |
| Update SOP and safety protocols. | | | X | | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Total number of Events | 525 | 425 | 606 | 620 |
| Total number of Guests | 44,499 | 45,500 | 62,430 | 65,000 |
| Total number of Staff | 9 | 10 | 10 | 10 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Customer Survey average rating 1-5 | 4.46 | 5 | 4.62 | 5 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Revenue (unaudited for FY22/23) | \$402,391 | \$465,240 | \$483,947 | \$472,628 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| CAPRA Accreditation | No | No | No | Yes |

STAFFING

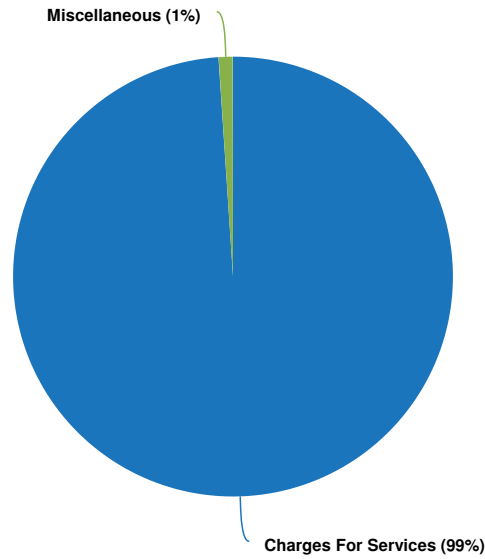
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------|----------------------------|----------------------------|------------------------------|
| Department Manager | 1 | 1 | 1 |
| Facility Supervisor | 1 | 1 | 1 |
| Venue Coordinator | 1 | 1 | 1 |
| Facility Custodian | 1 | 1 | 1 |
| Facility Assistant (FT) | 1 | 1 | 1 |
| Facility Assistant (Temp) | 5 | 5 | 5 |
| Total | 10 | 10 | 10 |

VEHICLE SCHEDULE

| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles (Golf cart) | 1 | 1 | 1 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 1 | 2 | 2 |
| Total | 2 | 3 | 3 |

Revenues by Source

Projected Revenues by Source

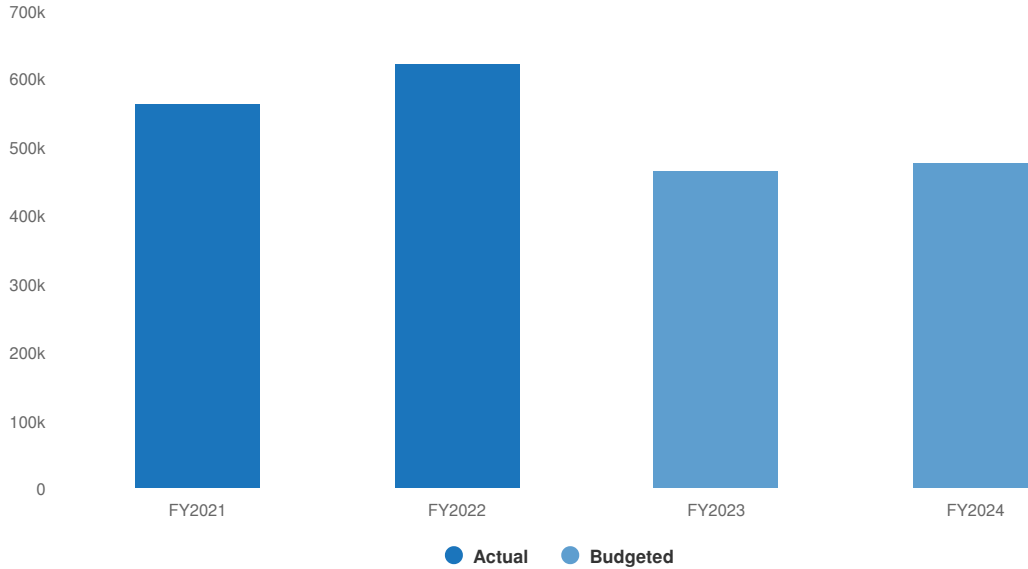


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|------------------|------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$307,030 | \$423,909 | \$465,240 | \$472,628 | 1.6% |
| Miscellaneous | \$48,936 | \$30,348 | \$1,452 | \$5,000 | 244.4% |
| Other Financing Sources | \$0 | \$480 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$355,966 | \$454,737 | \$466,692 | \$477,628 | 2.3% |

Expenditures Summary

\$477,628 **\$10,936**
 (2.34% vs. prior year)

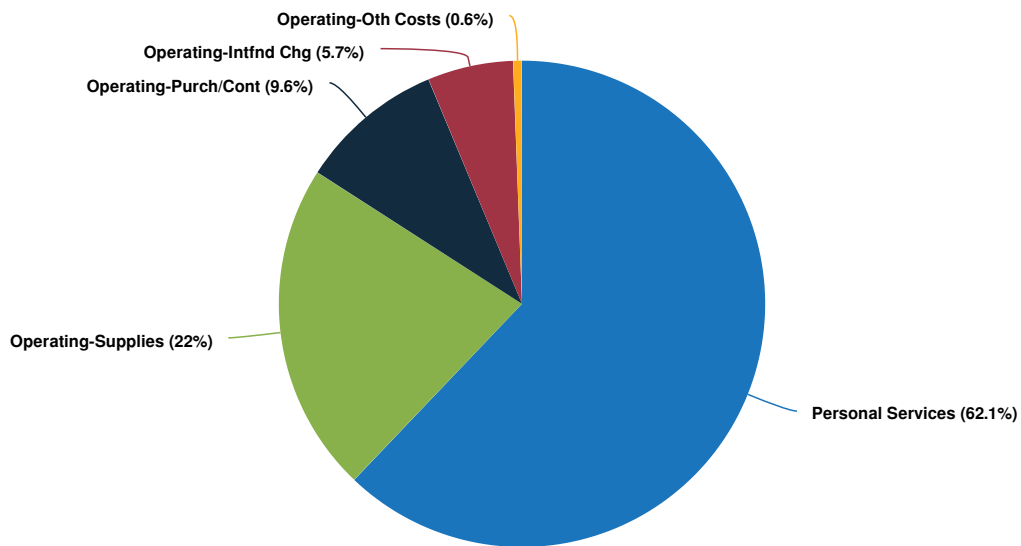
Savannah Rapids Pavilion Budgeted and Historical Expenditures



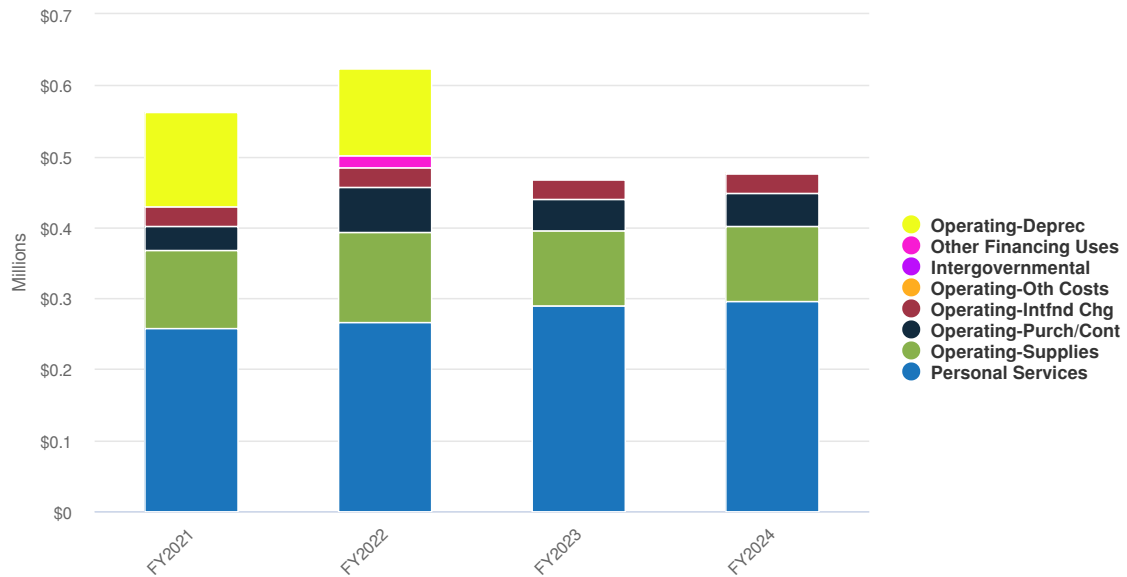
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|------------------|------------------|-----------------------|-----------------------|--|
| Savannah Rapids Pavilion | | | | | |
| Personal Services | \$258,544 | \$265,748 | \$290,608 | \$296,777 | 2.1% |
| Operating-Supplies | \$109,353 | \$126,999 | \$104,900 | \$104,900 | 0% |
| Operating-Purch/Cont | \$34,909 | \$64,659 | \$43,950 | \$45,950 | 4.6% |
| Operating-Oth Costs | \$0 | \$0 | \$0 | \$2,767 | N/A |
| Operating-Intfnd Chg | \$27,234 | \$27,234 | \$27,234 | \$27,234 | 0% |
| Operating-Deprec | \$132,325 | \$122,582 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$16,480 | \$0 | \$0 | 0% |
| Intergovernmental | \$164 | \$0 | \$0 | \$0 | 0% |
| Total Savannah Rapids Pavilion: | \$562,529 | \$623,702 | \$466,692 | \$477,628 | 2.3% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Sheriff's Office/Detention Center/E911

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 the 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 Division. The Management Services Bureau, commanded by Major Steve Morris, is comprised of the Administrative Services Division and Community Services Division. The Detention and Court Services Bureau, commanded by Major Butch Askew, 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.

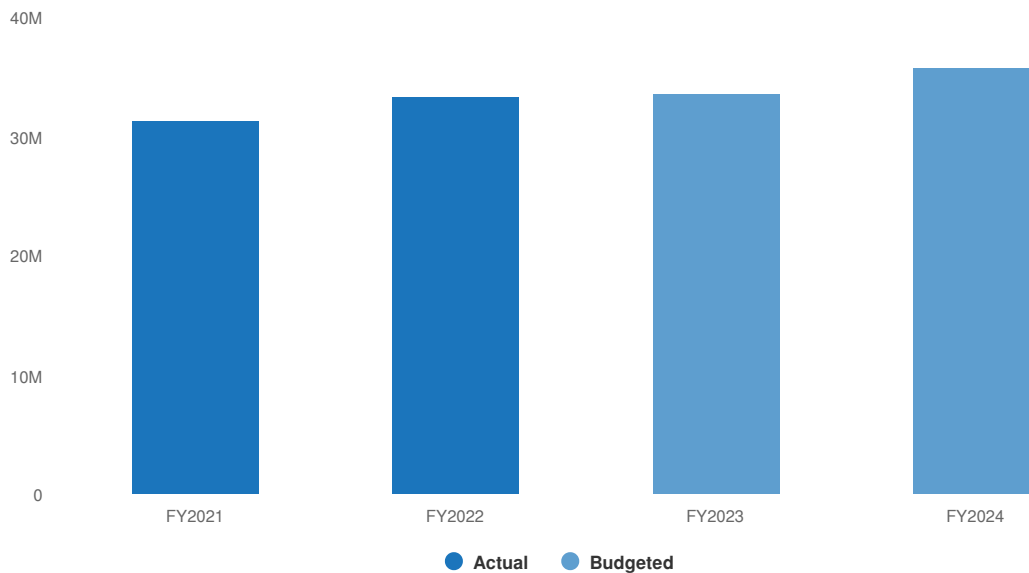
GOALS FOR FY 23/24

- Implementation of License Plate Readers in the Communications Center.
- Track overdoses and Narcan deployments and begin investigations on residences that have multiple occurrences.
- To establish a Water Interruption Plan for the Detention Center.
- Have Patrol Division personnel participate and train in Community Policing initiatives.
- Develop a more productive working relationship with the Grovetown Department of Public Safety.
- Increase the knowledge and training on defensive tactics for employees who want more hands-on training.

Expenditures Summary

\$35,702,012 **\$2,168,316**
(6.47% vs. prior year)

Sheriff's Office/Detention Center/E911 Budgeted and Historical Expenditures



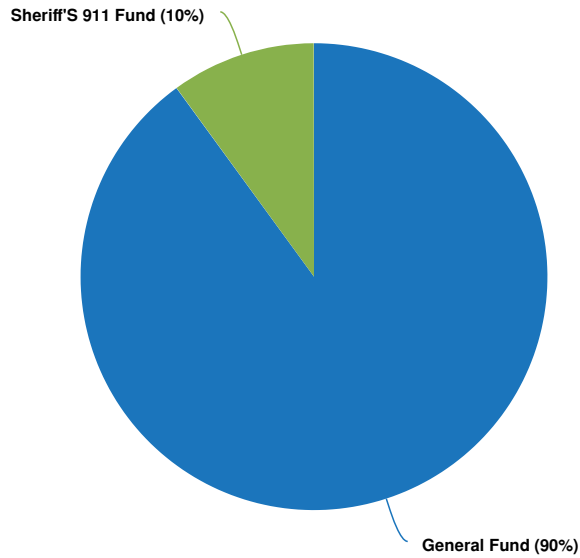
Expenditures Summary by Department

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Public Safety | | | | | |
| Sheriff'S Office | | | | | |
| Personal Services | \$14,535,507 | \$14,743,937 | \$16,157,695 | \$16,426,802 | 1.7% |
| Operating-Supplies | \$1,991,731 | \$2,298,054 | \$997,294 | \$903,955 | -9.4% |
| Operating-Purch/Cont | \$963,708 | \$1,051,654 | \$745,065 | \$1,452,347 | 94.9% |
| Other Financing Uses | \$72,500 | \$0 | \$0 | \$0 | 0% |
| Capital | \$62,806 | \$63,237 | \$394,084 | \$238,843 | -39.4% |
| Total Sheriff'S Office: | \$17,626,253 | \$18,156,882 | \$18,294,138 | \$19,021,947 | 4% |
| Detention Center | | | | | |
| Personal Services | \$7,851,252 | \$8,422,594 | \$9,326,050 | \$9,780,744 | 4.9% |
| Operating-Supplies | \$1,762,447 | \$2,094,056 | \$1,376,249 | \$1,877,825 | 36.4% |
| Operating-Purch/Cont | \$1,008,323 | \$1,105,332 | \$1,022,880 | \$1,393,800 | 36.3% |
| Capital | \$0 | \$14,795 | \$30,150 | \$50,308 | 66.9% |
| Total Detention Center: | \$10,622,022 | \$11,636,777 | \$11,755,329 | \$13,102,677 | 11.5% |
| Sheriff'S 911 | | | | | |
| Personal Services | \$1,658,203 | \$1,758,759 | \$1,907,329 | \$1,869,532 | -2% |
| Operating-Supplies | \$33,812 | \$10,987 | \$22,000 | \$22,000 | 0% |
| Operating-Purch/Cont | \$1,162,354 | \$1,258,276 | \$1,206,450 | \$1,157,356 | -4.1% |
| Debt Service | \$0 | \$126,257 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$17,764 | \$0 | \$0 | 0% |
| Capital | \$170,672 | \$426,639 | \$348,450 | \$528,500 | 51.7% |
| Total Sheriff'S 911: | \$3,025,040 | \$3,598,683 | \$3,484,229 | \$3,577,388 | 2.7% |
| Total Public Safety: | \$31,273,314 | \$33,392,341 | \$33,533,696 | \$35,702,012 | 6.5% |
| Total Expenditures: | \$31,273,314 | \$33,392,341 | \$33,533,696 | \$35,702,012 | 6.5% |

Expenditures by Fund

The Sheriff's Office and Detention Center are funded within the General Fund. E911 operations are funded within a Special Revenue Fund.

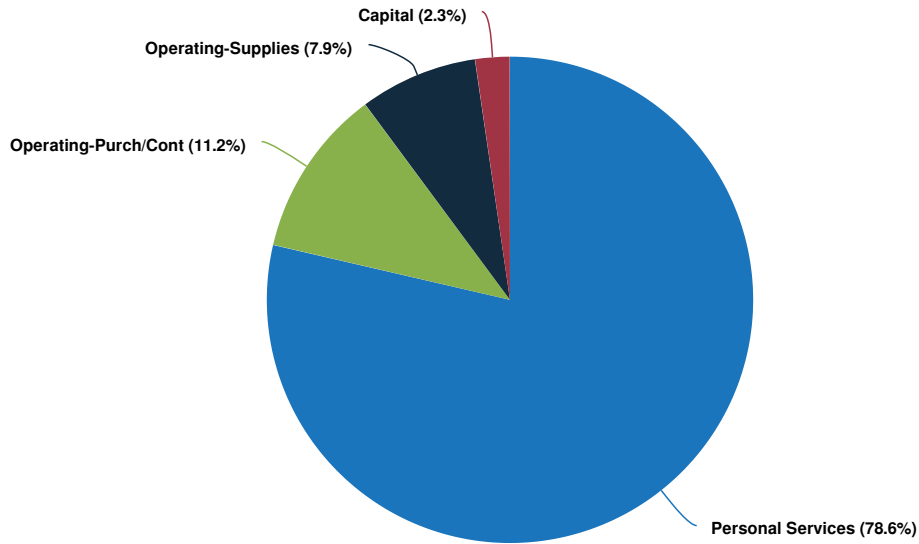
Budgeted Expenditures by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| General Fund | \$28,248,274 | \$29,793,659 | \$30,049,467 | \$32,124,624 | 6.9% |
| Sheriff'S 911 Fund | \$3,025,040 | \$3,598,683 | \$3,484,229 | \$3,577,388 | 2.7% |
| Total: | \$31,273,314 | \$33,392,341 | \$33,533,696 | \$35,702,012 | 6.5% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$24,044,963 | \$24,925,290 | \$27,391,074 | \$28,077,078 | 2.5% |
| Operating-Supplies | \$3,787,990 | \$4,403,097 | \$2,395,543 | \$2,803,780 | 17% |
| Operating-Purch/Cont | \$3,134,384 | \$3,415,263 | \$2,974,395 | \$4,003,503 | 34.6% |
| Debt Service | \$0 | \$126,257 | \$0 | \$0 | 0% |
| Other Financing Uses | \$72,500 | \$17,764 | \$0 | \$0 | 0% |
| Capital | \$233,478 | \$504,671 | \$772,684 | \$817,651 | 5.8% |
| Total Expense Objects: | \$31,273,314 | \$33,392,341 | \$33,533,696 | \$35,702,012 | 6.5% |

Storm Water Utility

Columbia County Stormwater provides services ranging from pre-development plan review through maintenance of infrastructure and regulatory compliance. These services 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 components within Stormwater: Compliance, Operations, and Billing. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Staff was awarded a 319(h) grant from the Georgia EPD for green infrastructure retrofitting and education at Lakeside Park. | | | | X | |
| Partnered with GIS, Water Utility, Parks, and Public Relations to create the Green Guide. | | X | | | |
| Implemented an annual sampling program and online reporting process to monitor pH, chemical oxygen demand (COD), and total suspended solids (TSS) per Industrial Stormwater Permit update at Fleet, Roads & Bridges, William Few Recycling Center, as well as Riverside Recycling Center. | | | X | X | |
| Supported the growth of a CSRA Stormwater Professionals group now called the "CSRA Stormwater Alliance" (includes Cities of Augusta, North Augusta, Aiken, Grovetown, and Harlem, in addition to the Counties of Aiken and Columbia). | X | | | | |
| Hosted the first annual Stormwater Awareness Week in Columbia County with a main presentation featuring the DNA source tracking project with Water Utility. | | | | X | |
| Co-presented with the CSRA Stormwater Alliance about the Alliance as well as Stormwater Awareness Week at the South Carolina Association of Stormwater Managers (SCASM) quarterly meeting. | X | | | X | |
| Started an internship with a senior from Penn State University who is majoring in sustainability. | X | | | | |
| Hosted a Floodplain Focus Seminar with FEMA and Bluewater Engineering for the local development and engineering community. | | | | X | |
| Educated all 5 th grade classes in the Columbia County School District, totaling 2,449 students, on non-point source pollution prevention and their impact on the watershed. This outreach was in partnership with the UGA Cooperative Extension 4H Program. | | | | X | X |
| Stormwater met all Best Management Practice requirements for the 2022 Municipal Separate Storm Sewer System (MS4) Permit. | | | | | X |
| Submitted an updated Stormwater Management Plan for the new MS4 Permit requirements (2023-2027). | | | | X | X |
| Two staff members obtained their Georgia Soil and Water Conservation Commission (GSWCC) Level IB certification. | X | | | X | X |
| Five staff members obtained their Green Infrastructure Technician certification. | X | | | X | X |
| Four staff obtained Adopt-A-Stream certification in chemical, bacterial, and macroinvertebrate monitoring. | X | | | X | X |
| Staff successfully managed and billed over 44,592 properties in the storm water district resulting in over \$5,103,502.00 revenue per year. | | | | X | X |
| Awarded and managed pond credits on over 2,000 properties | | | | X | |
| Added 749 new construction parcels to the billing system resulting in an estimated revenue of \$5,000.00 per month | | | | X | |
| Staff successfully met all infrastructure inspection goals for the year in order to be on track to meet the Five Year Inspection Cycle for the Municipal Separate Storm Sewer System Permit. | X | | X | X | X |
| Utilized the pipe patch point repair system (no dig) to complete smaller pipe repairs to save time and cost of repairing the homeowner's property | | | | X | X |
| Vacuum/Jetting truck crew completed all vacuum and jetting work orders received through inspections or service requests. Additionally, they cleaned all catch basins and pipes on a set route within a subdivision or road from beginning to the end of the system in order to aid the MS4 inspections on a clean system. | | | | X | X |
| Started a GIS update program with Cityworks to help update missing infrastructure into are GIS data base | | | | X | X |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Continue growing the CSRA Stormwater Alliance. | | | | X | |
| Have another staff member earn their GSWCC Level I Trainer certification | X | | | X | X |
| Host a streambank stabilization workshop. | | | | X | |
| Conduct outreach for HOAs on pond maintenance. | | | X | | |
| Participate in the 2023CSRA Stormwater Alliance's Stormwater Awareness Week. | X | | | X | |
| Continue to work with GIS to add LOMA/LOMR to Maps Online. | X | | | X | |
| Continue to pursue Community Rating System program improvements. | | | | X | X |
| Inform the plan design community regarding changes to the NPDES General Permit on July 1, 2023, and how that affects future plan reviews. | | | X | X | |
| Inform the contractor community about changes in the NPDES permit and how that affects site requirements. | | | X | X | |
| Continue streamlining the GI/LID inspection process. | X | | | X | |
| Have a staff member obtain their FAA Part 107 Commercial Drone License. | X | | | X | X |
| Add language to Ordinance Chapter 34 for better support on GI/LID, bonds, and other requirements. | | | | X | |
| Improve compliance with the 7-day inspection. | | | X | X | |
| Proceed on the 319(h) grant at Lakeside Park. | | | | X | |
| Conduct a bacteria DNA analysis on wet weather creek samples to determine DNA fecal coliform source in our waterbodies then target reduction of pollutant sources. | | | X | X | |
| Implement the updated fee schedule. | | | | X | |
| Have staff attend a native grass class by a UGA professor. | X | X | | X | |
| Roll out the Canines for Clean Water campaign and hold a dog photo contest. | | X | | X | |
| Select a new software program for permitting and inspections. | | | X | X | |
| Partner with Water Utility on a study of the Reed Creek Basin and submit a BRIC Grant application to FEMA. | | | X | X | |
| Commence stormwater work approved with the SPLOST, to include stabilization of Reed Creek and the walking trail at the Canal. | | | | X | |
| Continue to review/update the inventory of County owned infrastructure into GI | | | X | X | |
| Diligently pursue new collection methods for past due and final bill | | | | X | X |
| Prioritize and complete projects that solve the largest areas of risk | | | | X | |
| Complete safety training for all operation workers | | | | X | |
| Continue employee educational training | X | | | X | |
| Complete capital improvement projects within budget while maintaining excellent quality | | | | X | X |
| Operate the department within budget while achieving quality results and efficient use of resources | | | | X | X |
| Continue both vac trucks working to complete maintenance routes. | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------------|--------------------|-----------------------|--------------------|----------------------|
| Number of Staff | 54 | 53 | 52 | 53 |
| Number of authorized vehicles | 31 | 37 | 33 | 35 |
| New Properties entered | N/A | N/A | 749 | 700 |
| Total Properties billed | N/A | N/A | 44,592 | 45,292 |
| Revenue amount | N/A | N/A | 5,148,094 | \$5,200,000 |

| Measurement: <u>Efficiency</u> | Details |
|---|---|
| # of work orders, job cost, and estimated savings from utilizing pipe patch point repair system | 51 work orders - \$91,406 job cost - \$273,000 estimated savings |
| Completed major pipe replacement and lining projects | These repairs total 6326 L.F of pipe that were either lined or completely removed and replaced. |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| E&S Inspections | 23,500 | 20,000 | 20,000 | 18,000 |
| Land Disturbance Permit Plans | 1,000 | 1,100 | 1,100 | 900 |
| Land Disturbance Permits Issued | 1,500 | 1,600 | 1,600 | 1400 |
| Operations Service Requests | 367 | 350 | 350 | 350 |
| Work Orders | 4,939 | 3,500 | 3,500 | 3,500 |
| Large Maintenance or Pipe Replacements | 19 | 22 | 20 | 20 |
| Infrastructure Inspections | 7,452 | 4,500 | 7,000 | 7,000 |
| # of staff that hold their Georgia Soil and Water Conservation Commission (GSWCC) Level IB Certification | 12 | N/A | 14 | 16 |
| # of staff that hold their Green Infrastructure Technician certification | 0 | N/A | 2 | 4 |
| # of staff that obtained Adopt-A-Stream certification in chemical, bacterial, and macroinvertebrate monitoring | 0 | N/A | 4 | 4 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| Host the first annual Stormwater Awareness Week in Columbia County | N/A | Yes | Yes | Yes |
| Hold a Stormwater Credit Manual Lunch & Learn & # of participants | No - N/A | Yes - N/A | Yes - 30 | Yes - 30 |
| Hold a DIY Rain Barrel Workshop & # of participants | Yes - 15 | Yes - 15 | Yes - 15 | Yes - 15 |
| Have a staff member obtain their FAA Part 107 Commercial Drone License | No | No | No | Yes |
| Roll out the Canines for Clean Water campaign and hold a dog photo contest | No | No | No | Yes |
| Provide an internship for a student majoring in Sustainability | No | Yes | Yes | Yes |
| Hold the Wetland Scavenger Hunt through Reed Creek Park. | No | Yes | Yes | Yes |
| Educate all 5 th grade classes in the Columbia County School District, on non-point source pollution prevention | Yes | Yes | Yes | Yes |
| Meet all Best Management Practice requirements for the Municipal Separate Storm Sewer System (MS4) Permit | Yes | Yes | Yes | Yes |

STAFFING

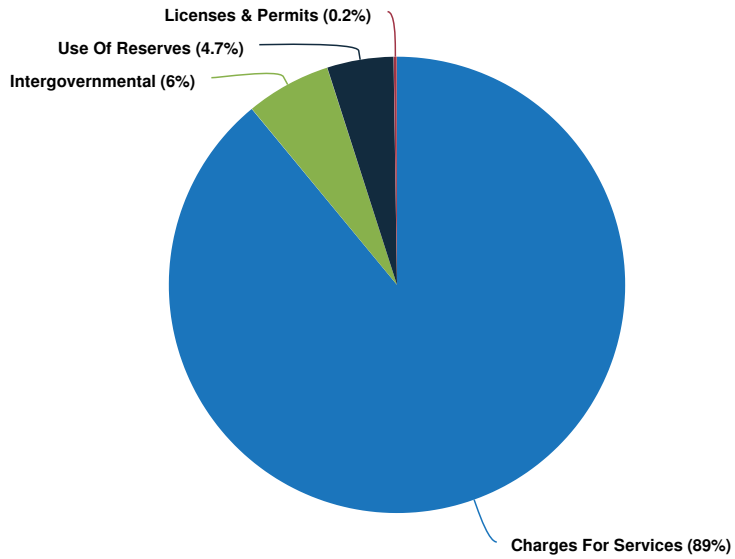
| Stormwater Compliance Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|----------------------------|------------------------------|
| Compliance Manager | 1 | 1 | 1 |
| Administrative Coordinator | 1 | 1 | 1 |
| Public Ed | 1 | 1 | 1 |
| E&S Manager I | 1 | 1 | 1 |
| E&S Inspector III | 1 | 1 | 1 |
| E&S Inspector II | 2 | 2 | 2 |
| E&S Inspector I | 6 | 6 | 6 |
| Engineer III - moved to Pre-Construction Dept. FY 22/23 | 1 | 0 | 0 |
| Flood Plain Manager II | 1 | 1 | 1 |
| Soil Erosion Plan Reviewer Spec VII/Engineer II | 1 | 1 | 1 |
| Environmental Project Specialist/ Engineer II | 1 | 1 | 1 |
| Permit Coordinator Specialist V | 1 | 1 | 1 |
| Operations Manager | 1 | 1 | 1 |
| Manager III | 4 | 4 | 5 |
| CSR II | 1 | 1 | 1 |
| Crew Leader II | 6 | 6 | 6 |
| Foreman I | 3 | 3 | 3 |
| Inspectors | 6 | 6 | 6 |
| LEO | 2 | 2 | 2 |
| Maintenance Workers | 13 | 12 | 12 |
| Total | 54 | 52 | 53 |

VEHICLE SCHEDULE

| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 21 | 21 | 23 |
| Authorized Vehicles Jennings's Group | 10 | 12 | 12 |
| Heavy Equipment | 58 | 60 | 62 |
| Vehicle Allowances | 7 | 7 | 7 |
| Total | 96 | 100 | 104 |

Revenues by Source

Projected 2024 Revenues by Source

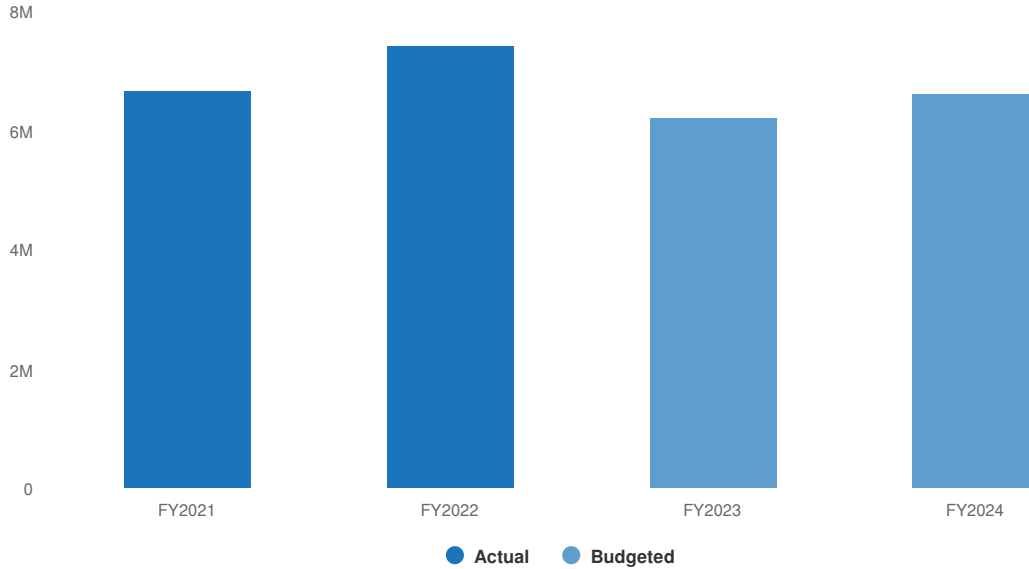


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Licenses & Permits | \$21,642 | \$14,897 | \$20,000 | \$15,000 | -25% |
| Intergovernmental | \$362,333 | \$343,390 | \$400,000 | \$400,000 | 0% |
| Charges For Services | \$5,725,928 | \$5,898,730 | \$5,800,000 | \$5,900,000 | 1.7% |
| Investment Income | \$34,036 | \$13,936 | \$0 | \$0 | 0% |
| Contributions & Donations | \$2,947,594 | \$2,793,032 | \$0 | \$0 | 0% |
| Miscellaneous | \$545 | \$540 | \$0 | \$0 | 0% |
| Use Of Reserves | \$0 | \$0 | \$0 | \$311,946 | N/A |
| Total Revenue Source: | \$9,092,078 | \$9,064,526 | \$6,220,000 | \$6,626,946 | 6.5% |

Expenditures Summary

\$6,626,946 **\$406,946**
 (6.54% vs. prior year)

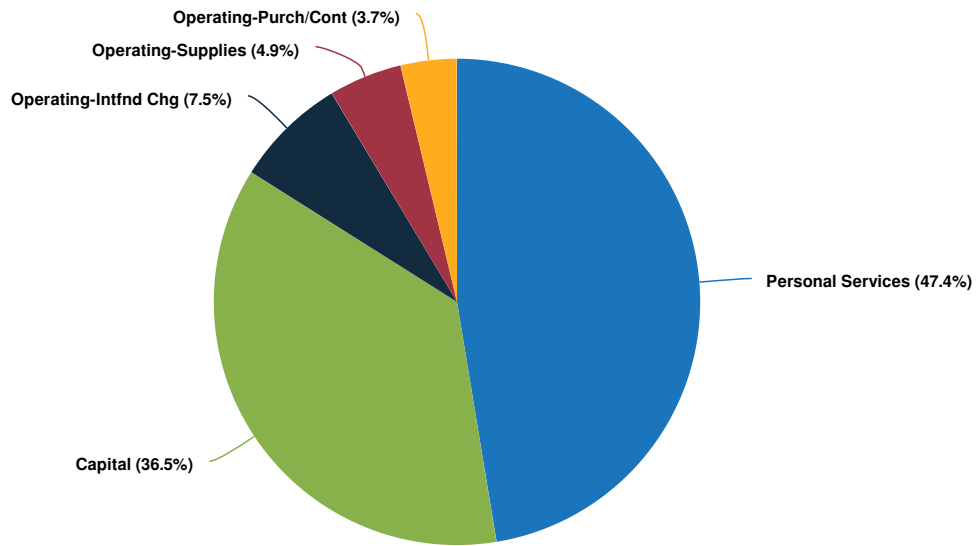
Storm Water Utility Budgeted and Historical Expenditures



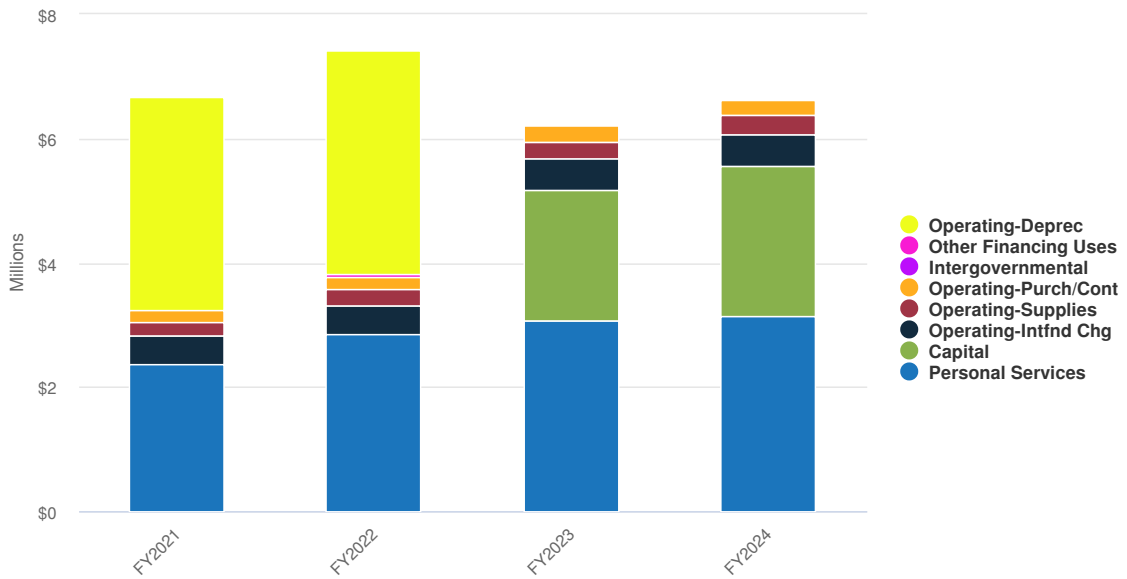
| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|--------------------|--------------------|-----------------------|-----------------------|--|
| Storm Water Utility Fund | | | | | |
| Personal Services | \$2,370,560 | \$2,861,301 | \$3,076,079 | \$3,141,691 | 2.1% |
| Operating-Supplies | \$221,126 | \$262,703 | \$285,885 | \$322,790 | 12.9% |
| Operating-Purch/Cont | \$191,226 | \$201,313 | \$264,854 | \$246,865 | -6.8% |
| Operating-Intfnd Chg | \$446,667 | \$456,449 | \$494,400 | \$494,400 | 0% |
| Operating-Deprec | \$3,433,016 | \$3,608,800 | \$0 | \$0 | 0% |
| Other Financing Uses | \$0 | \$28,957 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$2,098,782 | \$2,421,200 | 15.4% |
| Intergovernmental | \$102 | \$0 | \$0 | \$0 | 0% |
| Total Storm Water Utility Fund: | \$6,662,698 | \$7,419,523 | \$6,220,000 | \$6,626,946 | 6.5% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Tax Assessor

The Tax Assessor's Office is primarily responsible for the following:

- Locate and identify all properties, its ownership, property lines and all other pertinent characteristics
- Determine taxability of properties
- Review all parcels 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 Assessor's portion of the Tax Digest to the Georgia Department of Revenue
- Assist the general public with property information
- Embody the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE)

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Reviewed 36,422 real property parcels to stay within the three-year review cycle required by the Department of Revenue | | | | X | X |
| Reviewed 4,715 Personal Property accounts including 325 Personal Property audits | | | | X | |
| Processed 9,797 Deeds/Splits | | | | | X |
| Performed 4,452 Sales Checks | | | | | X |
| Revalued all real property and personal property accounts in the county | | | X | X | |
| Revisited all appealed properties to ensure accuracy of appraisal data | | | X | | |
| Site visited 404 appeals for FY21/22 and 212 appeals, to date, for FY22/23 | | | | | X |
| Processed 587 real and personal property appeals | | | | | X |
| Processed 173 Board of Equalization appeals | | | | | X |
| Processed 0 Arbitration appeals | X | | | | |
| Processed 62 Hearing Officer appeals | | | | X | |
| Processed 18 Superior Court Settlement Conferences | | | | X | |
| Processed 59 vehicle appeals | | | | | X |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Conduct field review on real property parcels to meet the 3-year review period criteria, as established by the Department of Revenue | | | X | X | |
| Review and audit personal property accounts to meet the 3-year review period criteria, as established by the Department of Revenue | | | X | X | |
| Submit the Tax Assessor's portion of the 2023 Real & Personal Property Tax Digest for approval | | X | | X | |
| Complete the 2024 Digest and mail Assessment Notices timely; Notices have been mailed prior to the July 1 st deadline, as established by the Department of Revenue, for each of the previous three years | | X | | X | |
| Maintain appraiser certification requirements set by Georgia Department of Revenue; Appraisers have successfully maintained 20 hours of continuing education per year for each of the past three years | X | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| Total number of staff | 32 | 32 | 32 | 32 |
| Total assessed real property value | \$7,166,907,832 | N/A | \$8,159,754,231 | \$8,894,132,111 |
| Total assessed personal property value | \$547,268,903 | N/A | \$640,162,678 | \$691,375,692 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|--------------------|-----------------------|--------------------|----------------------|
| % of real property appeals where assessed value increased & decreased | N/A & N/A | N/A & N/A | 5% & 95% | 5% & 95% |
| % of personal property appeals where assessed value increased & decreased | N/A & N/A | N/A & N/A | 2% & 98% | 2% & 98% |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--------------------------------|--------------------|-----------------------|--------------------|----------------------|
| Parcels Reviewed | 39,796 | 41,886 | 36,422 | 31,850 |
| Number of accounts reviewed | 4,766 | 4,700 | 4,715 | 4,700 |
| Number of accounts audited | 254 | 300 | 325 | 300 |
| New Main Improvements | 1,157 | 1,200 | 1,020 | 1,200 |
| Personal Property Accounts | 12,911 | 13,050 | 13,039 | 13,200 |
| Deeds Processed | 10,953 | 11,500 | 9,640 | 10,200 |
| Mapping Splits & Combines | 216 | 254 | 157 | 200 |
| Personal Property Mobile Homes | 1,801 | 1,800 | 1,794 | 1,790 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 23/24 | Actual FY 22/23 | Forecast FY 23/24 |
|--|--------------------|-----------------------|--------------------|----------------------|
| % of parcels reviewed that were assigned | 100% | 100% | 100% | 100% |
| Revalued all real property and personal property accounts in the county | Yes | Yes | Yes | Yes |
| Revisited all appealed properties to ensure accuracy of appraisal data | Yes | Yes | Yes | Yes |
| Complete the 2024 Digest and mail Assessment Notices timely | Yes | Yes | Yes | Yes |
| Maintain appraiser certification requirements set by Georgia Department of Revenue | Yes | Yes | Yes | Yes |

STAFFING

| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|-------------------------------------|----------------------------|----------------------------|------------------------------|
| Manager VIII (Chief Appraiser) | 1 | 1 | 1 |
| Manager V (Deputy Chief Appraiser) | 2 | 2 | 2 |
| Manager IV (Division Managers) | 2 | 2 | 2 |
| Manager II (Administrative Manager) | 1 | 1 | 1 |
| Supervisor VIII (Senior Appraisers) | 6 | 6 | 6 |
| Lead Appraiser | 5 | 5 | 5 |
| Appraiser IV | 0 | 0 | 0 |
| Appraiser III | 0 | 2 | 3 |
| Appraiser II | 3 | 3 | 2 |
| Appraiser I | 5 | 6 | 6 |
| Appraiser | 3 | 0 | 0 |
| Clerk IV | 4 | 4 | 4 |
| Total | 32 | 32 | 32 |

VEHICLE SCHEDULE

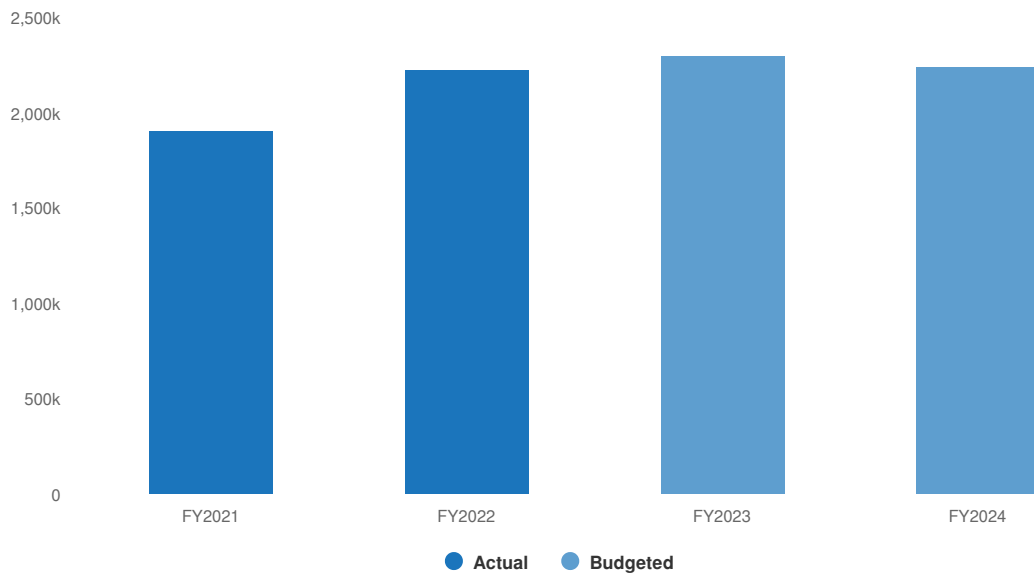
| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 11 | 11 | 11 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 3 | 3 | 3 |
| Total | 14 | 14 | 14 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Tax Assessor | | | | | |
| Personal Services | \$1,647,434 | \$1,867,242 | \$1,995,880 | \$2,036,650 | 2% |
| Operating-Supplies | \$148,318 | \$176,704 | \$67,401 | \$67,948 | 0.8% |
| Operating-Purch/Cont | \$107,356 | \$126,205 | \$124,837 | \$138,607 | 11% |
| Capital | \$0 | \$53,841 | \$105,500 | \$0 | -100% |
| Intergovernmental | \$767 | \$0 | \$0 | \$0 | 0% |
| Total Tax Assessor: | \$1,903,875 | \$2,223,991 | \$2,293,618 | \$2,243,205 | -2.2% |
| Total General Government: | \$1,903,875 | \$2,223,991 | \$2,293,618 | \$2,243,205 | -2.2% |
| Total Expenditures: | \$1,903,875 | \$2,223,991 | \$2,293,618 | \$2,243,205 | -2.2% |

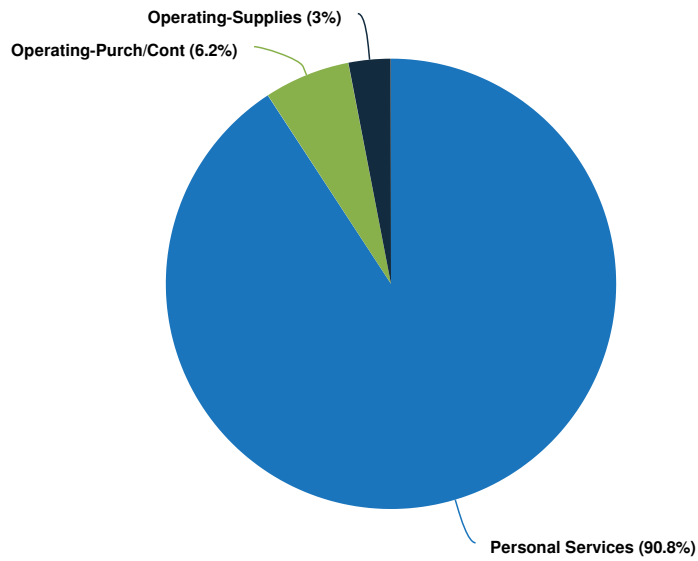
\$2,243,205
-\$50,413
 (-2.20% vs. prior year)

Tax Assessor Budgeted and Historical Expenditures

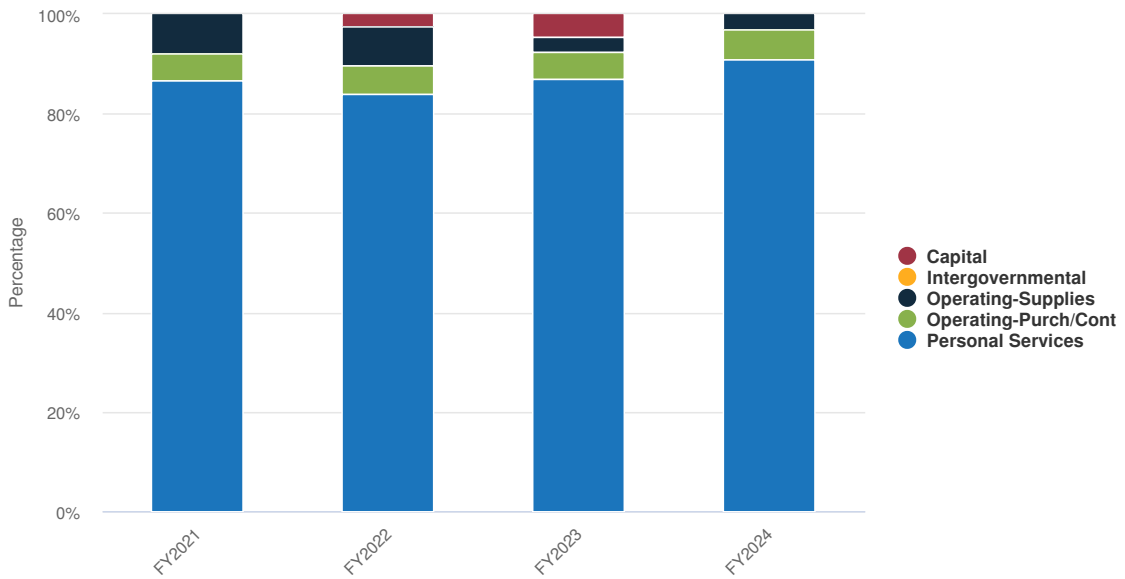


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Tax Commissioner

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, with the mission to provide proficient property tax and motor vehicle tag services that are accessible and responsive to the needs of the citizens of Columbia County through innovation, technology, and a professional workforce. The Tax Commissioner’s vision is to *Enhance* tax collection payment options through modern technological applications, improving customer service and increasing responsiveness to our citizens. In addition to the statements above, the accomplishments and goals of Tax Commissioner aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| ACCOMPLISHMENTS FOR FY 22/23 | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Achieved 100% compliance with Georgia statutes for the 2022 Tax Digest. | | | X | | X |
| Key staff participated in monthly webinars conducted by the Georgia Department of Revenue on the laws and regulations governing the motor vehicle department. | X | | | X | |
| Management conducted monthly meetings with staff on new legislation enacted during the 2022/2023 Georgia legislative session and new rules and regulations from the Georgia Department of Revenue pertaining to title and registration of motor vehicle in the State of Georgia. | | | X | | X |
| Initiated a “Go Green” campaign by recording email address in DRIVES resulting in the reduction of costs for printing and mailing expenses of pre-bills for vehicle registration renewals. | | X | | | |

| GOALS FOR FY 23/24 | P | R | I | D | E |
|---|----------|----------|----------|----------|----------|
| Prepare the 2023 Tax Digest and achieve 100% compliance with Georgia statutes. | | | | X | X |
| Implement GA House Rule 560-11-2-57 on tax bills which reduced Assessed Values by \$18,000 on all homesteaded properties. | | | | | X |
| Continue to participate in the monthly webinars conducted by the Georgia Department of Revenue. | X | | | | |
| Begin processing Georgia titles for out-of-state rebuilt vehicles. | | | | X | |
| Implement a system for the registration of multi-purpose vehicles per new state requirements. | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| # of registered vehicles in the County | N/A | N/A | 159,531 | N/A |
| # of work terminals | 12 | 12 | 12 | 12 |
| Total number of staff | 32 | 32 | 32 | 32 |

| Measurement: <u>Efficiency</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Collection Rate – Real & Personal | 99% | 99% | 99% | 99% |
| Collection Rate – Timber | 100% | 100% | 100% | 100% |
| Collection Rate – Heavy Duty | 61% | 100% | 100% | 100% |
| Collection Rate – Mobile Homes | 96% | 99% | 99% | 99% |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| <u>MOTOR VEHICLE DIVISION</u> | | | | |
| Motor Vehicle Transactions (in office) | 277,105 | 270,000 | 269,500 | 270,000 |
| Motor Vehicle Registration Pre-bills | 149,810 | 145,000 | 147,197 | 145,000 |
| Sales & Use Tax Transactions | 671 | 750 | 729 | 750 |
| Motor Vehicle Web Renewals | 37,664 | 41,500 | 39,708 | 41,500 |
| MV Incoming Telephone Calls | 38,458 | 32,000 | 31,676 | 32,000 |
| Motor Vehicle Email Correspondence | 11,039 | 12,000 | 11,680 | 12,000 |
| Disabled Placards Issued | 2,538 | 2,900 | 2,876 | 2,900 |
| New Title/Registration Transactions | 22,227 | 21,000 | 20,475 | 21,000 |
| Update Address / District Transactions | 11,115 | 10,500 | 10,199 | 10,500 |
| Insurance Lapse / Suspension Pmts | \$102,335 | \$112,000 | \$111,480 | \$112,000 |
| <u>PROPERTY TAX DIVISION</u> | | | | |
| Real & Personal Property Tax Collected | \$163 million | \$165 million | \$175 million | \$180 million |
| # of Real & Personal Tax Bills | 76,132 | 76,000 | 77,000 | 78,000 |
| Mobile Home Tax Collected | \$304,469 | \$245,000 | \$305,000 | \$306,000 |
| # of Personal Property MH Tax Bills | 1,808 | 2,800 | 1,810 | 1,815 |
| # of Homestead Exemption Apps. | 3,200 | 3,400 | 3,300 | 3,400 |
| Timber Tax Collected | \$94,288 | \$61,000 | \$96,000 | \$98,000 |
| # of Timber Tax Bills | 46 | 50 | 50 | 50 |
| Heavy Duty Equipment Tax Collected | \$16,286 | \$40,000 | \$17,000 | \$18,000 |
| # of Heavy Duty Equip Tax Bills | 37 | 30 | 40 | 40 |
| # of Incoming Telephone Calls | 18,433 | 17,000 | 18,500 | 18,600 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Implement GA House Rule 560-11-2-57 on tax bills to reduce Assessed Values | N/A | N/A | N/A | Yes |
| Initiate “Go Green” campaign | No | Yes | Yes | N/A |
| 100% Compliant with IRS 2290 Audit | Yes | Yes | Yes | Yes |
| 100% compliance with GA statutes for the Tax Digest | Yes | Yes | Yes | Yes |

STAFFING

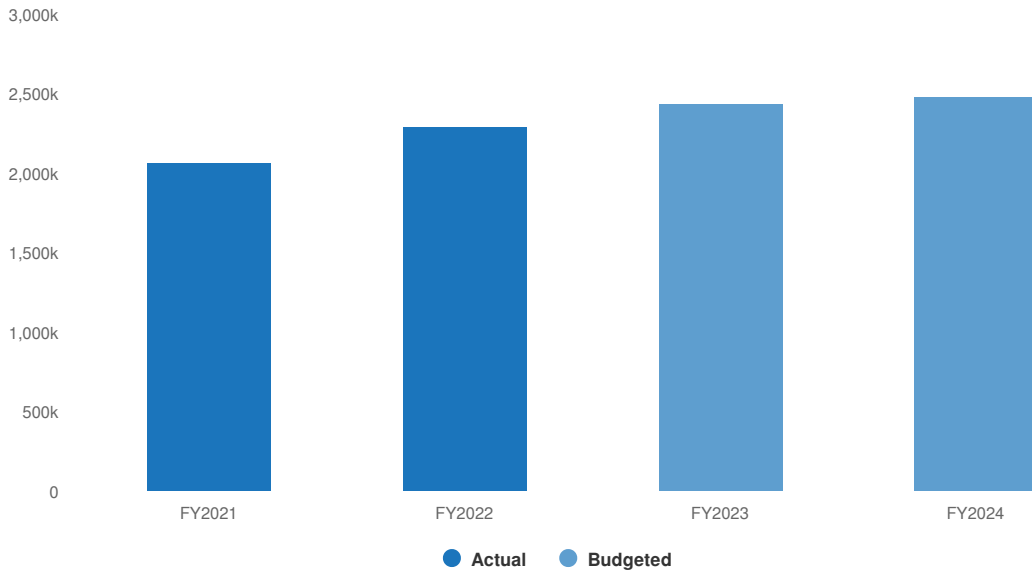
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Elected Officials | 1 | 1 | 1 |
| Managers | 3 | 3 | 3 |
| Full-Time Employees | 28 | 28 | 28 |
| Total | 32 | 32 | 32 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| General Government | | | | | |
| Tax Commissioner | | | | | |
| Personal Services | \$1,728,895 | \$1,963,671 | \$2,147,135 | \$2,184,329 | 1.7% |
| Operating-Supplies | \$224,979 | \$232,849 | \$152,250 | \$153,750 | 1% |
| Operating-Purch/Cont | \$98,099 | \$100,510 | \$121,500 | \$130,600 | 7.5% |
| Capital | \$9,804 | \$0 | \$10,000 | \$10,000 | 0% |
| Intergovernmental | \$378 | \$0 | \$0 | \$0 | 0% |
| Total Tax Commissioner: | \$2,062,154 | \$2,297,029 | \$2,430,885 | \$2,478,679 | 2% |
| Total General Government: | \$2,062,154 | \$2,297,029 | \$2,430,885 | \$2,478,679 | 2% |
| Total Expenditures: | \$2,062,154 | \$2,297,029 | \$2,430,885 | \$2,478,679 | 2% |

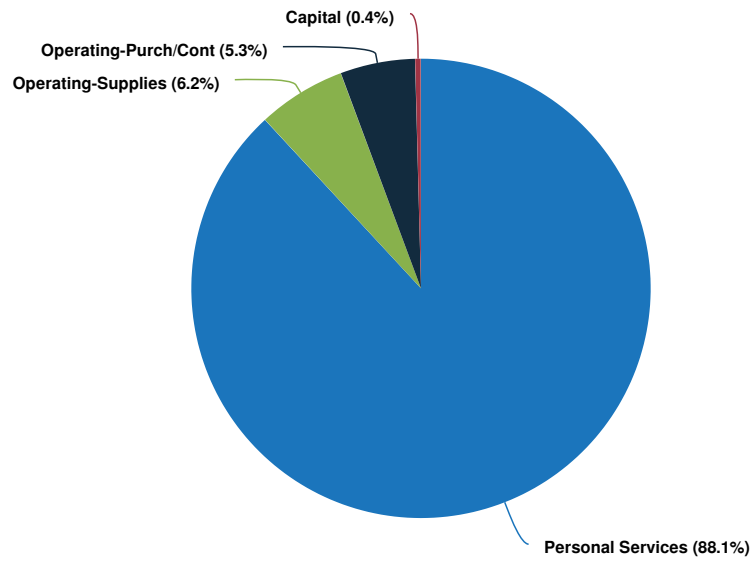
\$2,478,679
\$47,794
(1.97% vs. prior year)

Tax Commissioner Budgeted and Historical Expenditures

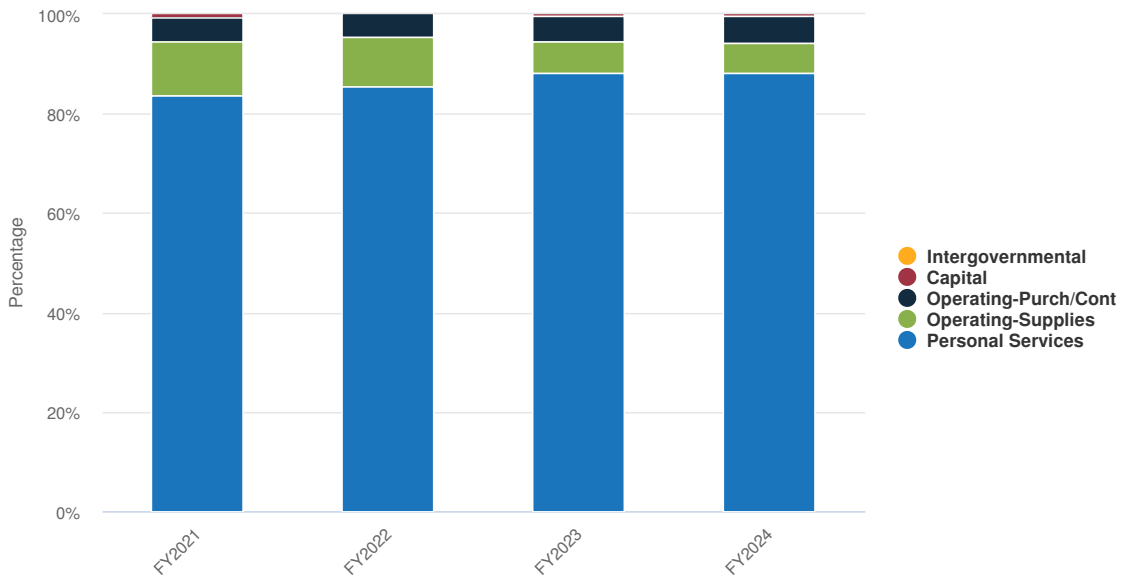


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Traffic Engineering

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 coordinate with local utilities, state, city and county officials and outside contractors for state, county and private projects. Above all else, the accomplishments and goals of the Traffic Engineering and Operation department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|---|---|---|---|---|---|
| Continued development and implementation of the CCTCC (Columbia County Traffic Control Center) | | | | X | X |
| Continued development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county | | | | X | X |
| Working on traffic count map upgrade with GIS in progress | | | X | X | |
| Implementation of 2 Roadway Marking projects costing over \$200,000 | | | | X | |
| Completed installation of reflective outline striping on all stop and go signal back plates. | | | | X | |
| Implement the final Applied Information connected vehicle technology at 16 intersections throughout the county. | | | | X | |
| Installed Traffic signals at the intersections of William Few @ Berkley Hills / Ga Pines and Columbia Rd @ South Old Belair Rd | | | X | | |
| Upgraded Traffic signal to mast arms at the intersections of William Few Pkwy @ Riverwood Pkwy. | | | X | | |
| Assisted the Board of Education with various school traffic issues. | | | | X | |

| <u>GOALS FOR FY 23/24</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Continue working on upgrading the traffic count map with GIS. | | | X | X | |
| Development and implementation of \$300,000 in Roadway Marking projects. | | | | X | |
| Continue implementation of natural gas generators at new and major stop and go intersections within the county. | | | | X | |
| Continue installation of flashing yellow signal head and phasing on stop and go signals with a protected/permissive permitted phase. | | | | X | |
| Install third phase of Applied Information connected vehicle technology at 16 intersections within the county. | | | | X | |
| Hire and train three new signal techs to implement a five-person traffic signal installation/maintenance team. | X | | | | |
| Upgrade signals to mast arms at Belair Rd @ Evans Town Center Blvd, Belair Rd @ Evans to Locks Rd, Evans to Locks Rd @ Columbia Industrial Dr, Washington Rd @ Belair Rd, Washington Rd @ Evans to Locks Rd, and Washington Rd @ Ronald Reagan Dr. | | | X | X | |
| Apply for a grant to assist with updating physical security of all traffic signal cabinets, school flasher cabinets, and flasher beacon cabinets within the county. | | | | X | |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Service/Work Order Calls | 1514 | 1665 | 1921 | 2113 |
| Neighborhood speed hump surveys Requested/Study Performed | 42 | 46 | 33/10 | 36/11 |
| Safety Light & Street Light District Requests Total/Approved | 27/27 | 29/29 | 20/17 | 22/19 |
| Intersection study/surveys | 20 | 22 | 507 | 558 |
| Curve/roadway speed & Volume Studies | 158 | 174 | 159 | 175 |
| Sign requests/Striping | 44/26 | 48/29 | 166/19 | 183/21 |
| Final plat /development plan reviews | 285 | 315 | 348 | 383 |
| Traffic signal service & Maintenance calls (including after-hour calls) | 992 | 1098 | 408 | 449 |
| Road closure/detour press releases | 135 | 148 | 142 | 156 |
| Prepare/Review temporary traffic control plans (TCP) | 88 | 97 | 92 | 101 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| \$ Expended on 2 Roadway Marking projects | \$235,755 | \$200,000 | \$143,113 | \$300,000 |
| \$ Expended on approved life cycle program for the ITS system | \$126,075 | \$150,000 | \$142,352 | \$150,000 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Implementation of the CCTCC (Columbia County Traffic Control Center) | 80% | 100% | 100% | N/A |
| % complete of Traffic count map upgrade project with GIS | 25% | N/A | 85% | 100% |
| % complete on third phase of Applied Information project | 50% | 75% | 75% | 100% |

STAFFING

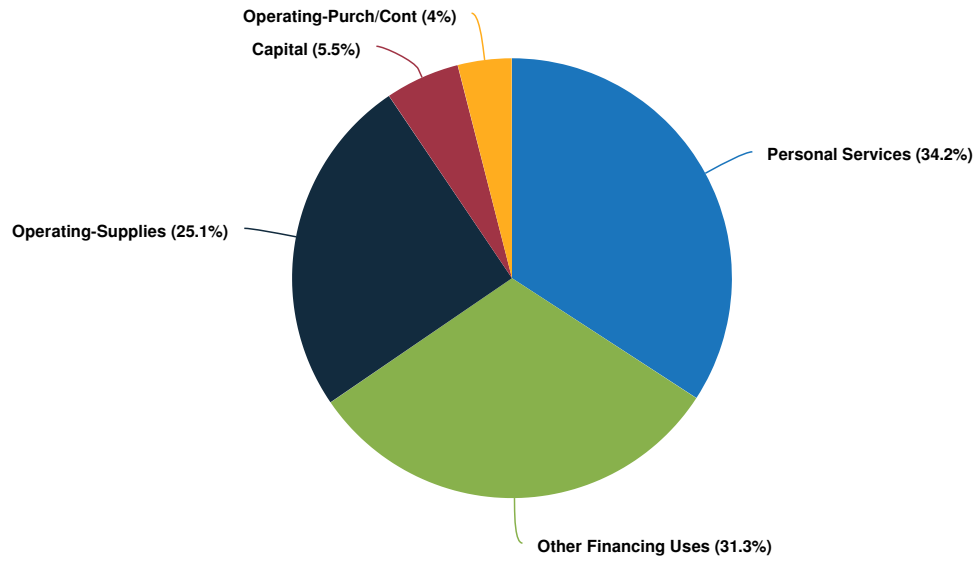
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------|----------------------------|----------------------------|------------------------------|
| Manager V | 1 | 1 | 1 |
| Manager III | 1 | 1 | 1 |
| Supervisor I | 0 | 0 | 2 |
| Analyst I | 1 | 1 | 1 |
| Analyst IV | 1 | 1 | 1 |
| Technician I | 5 | 5 | 6 |
| Traffic Admin | 0 | 1 | 1 |
| Total | 9 | 10 | 13 |

VEHICLE SCHEDULE

| Category | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------|----------------------------|----------------------------|------------------------------|
| Authorized Vehicles | 10 | 10 | 12 |
| Heavy Equipment | 0 | 0 | 0 |
| Vehicle Allowances | 1 | 1 | 1 |
| Total | 11 | 11 | 13 |

Expenditures Summary

Budgeted Expenditures by Expense Type

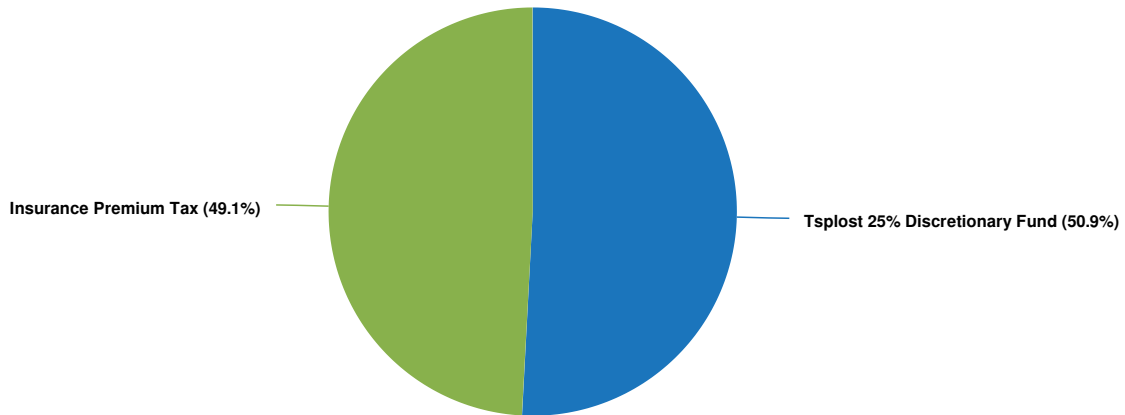


| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$670,324 | \$723,450 | \$767,673 | \$1,106,042 | 44.1% |
| Operating-Supplies | \$876,353 | \$828,890 | \$783,624 | \$812,200 | 3.6% |
| Operating-Purch/Cont | \$66,482 | \$64,479 | \$83,164 | \$128,459 | 54.5% |
| Other Financing Uses | \$448,058 | \$1,979,292 | \$1,154,154 | \$1,012,597 | -12.3% |
| Capital | \$129,076 | \$79,031 | \$176,000 | \$177,000 | 0.6% |
| Intergovernmental | \$177 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$2,190,471 | \$3,675,141 | \$2,964,615 | \$3,236,298 | 9.2% |

Expenditures by Fund

The Traffic Engineering Department is funded with both Insurance Premium Tax funds and TSPLOST funds.

Budgeted Expenditures by Fund



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|--------------------|--------------------|-----------------------|-----------------------|--|
| Insurance Premium Tax | | | | | |
| Personal Services | \$284,699 | \$316,253 | \$360,801 | \$661,916 | 83.5% |
| Operating-Supplies | \$665,303 | \$639,890 | \$594,624 | \$623,200 | 4.8% |
| Operating-Purch/Cont | \$66,482 | \$64,479 | \$83,164 | \$128,459 | 54.5% |
| Other Financing Uses | \$30,000 | \$0 | \$0 | \$0 | 0% |
| Capital | \$35,124 | \$79,031 | \$176,000 | \$177,000 | 0.6% |
| Intergovernmental | \$177 | \$0 | \$0 | \$0 | 0% |
| Total Insurance Premium Tax: | \$1,081,785 | \$1,099,653 | \$1,214,589 | \$1,590,575 | 31% |
| Tsplost 25% Discretionary Fund | | | | | |
| Personal Services | \$385,626 | \$407,197 | \$406,872 | \$444,126 | 9.2% |
| Operating-Supplies | \$211,050 | \$189,000 | \$189,000 | \$189,000 | 0% |
| Other Financing Uses | \$418,058 | \$1,979,292 | \$1,154,154 | \$1,012,597 | -12.3% |
| Capital | \$93,952 | \$0 | \$0 | \$0 | 0% |
| Total Tsplost 25% Discretionary Fund: | \$1,108,686 | \$2,575,489 | \$1,750,026 | \$1,645,723 | -6% |
| Total: | \$2,190,471 | \$3,675,141 | \$2,964,615 | \$3,236,298 | 9.2% |

Water/Sewerage Utility

The Columbia County Water Utility Division is dedicated to providing safe drinking water to its customers, collecting and treating the wastewater, and expanding the water and sewerage systems in a professional manner. This work is accomplished by the following departments: Administration, Customer Service, Water Treatment, Central Laboratory, Wastewater Treatment, Distribution, Meter, Conveyance, Mechanical, Engineering & Construction, Environmental Compliance, and Damage Prevention. Above all else, the accomplishments and goals of Water Utility department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 22/23</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Completed Master Plan and modeling for water and sewer system | | | | X | |
| Construction of an additional three-sided storage facility at our current laydown yard along with various other improvements. | | | | X | |
| Electrical Improvements and Upgrades at the Jim Blanchard & Clarks Hill Water Treatment Plants | | | X | | |
| Replacement of existing sewer trunk line on Dowling Drive | | | X | | |
| 2022 Platinum Award for the Collection System from the Georgia Association of Water Professionals (6 years in a row) | X | | | X | X |
| 2022 Platinum Award for the Distribution System from the Georgia Association of Water Professionals (5 years in a row-First Platinum) | X | | | X | X |
| 2022 Platinum Award for the Crawford Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (14 years in a row) | X | | | X | X |
| 2022 Platinum Award for the Kiokee Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (20 years in a row) | X | | | X | X |
| 2022 Platinum Award for the Little River Water Pollution Control Plant from the Georgia Association of Water Professionals (23 years in a row) | X | | | X | X |
| 2022 Platinum Award for the Reed Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (19 years in a row) | X | | | X | X |
| 2022 Gold Award for the Central Laboratory, Municipal Wastewater- 5-20 MGD, from the Georgia Association of Water Professionals | X | | | X | X |
| 2022 Gold Award for the Central Laboratory, Municipal Drinking Water Serving Greater Than 100,000, from the Georgia Association of Water Professionals | X | | | X | X |
| 2022 Gold Award for the Harlem Water Pollution Control Plant from the Georgia Association of Water Professionals | X | | | X | X |
| 2022 Gold Award for the Clarks Hill Water Treatment Plant from the Georgia Association of Water Professionals | X | | | X | X |
| 2022 Gold Award for the Jim Blanchard Water Treatment Plant from the Georgia Association of Water Professionals | X | | | X | X |

| <u>GOALS FOR FY 22/23</u> | P | R | I | D | E |
|--|----------|----------|----------|----------|----------|
| Complete design of force main and lift stations to connect White Oak Industrial Park to Euechee Creek Gravity Sewer | | | | X | |
| Complete design and funding of Kiokee Water Pollution Control Plant expansion from 0.3 MGD to 0.75 MGD | | | | X | |
| Complete design and funding of gravity sewer line to Euechee Creek | | | | X | |
| Relocation of water mains on various road widening projects. | | | X | X | |
| Replacement of approximately 6,300 linear feet of gravity sanitary sewer line along Crawford Creek | | | X | X | |
| Replacement of existing sewer trunk lines along Reed Creek (Phases 2,3,&4) - Funding Process Including FEMA BRICC Grant Application. | | | X | X | |
| Treatment Process Modification to add UV Advanced Oxidation at Jim Blanchard and Clarks Hill Water Treatment Plants | | | X | X | |
| Construction of a new pumping station and water main to support the 650 elevation system at Sugar Creek Booster Pumping Station and Water main | | | | X | |
| Study of Inflow and Infiltration in Harlem Sewer System. | | | X | | |
| Updates to Sewer Use Ordinance based on new NPDES Permit Limits | | | | X | |
| Implement new utility billing/customer information system | | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of staff | N/A | N/A | 161 | 161 |
| Number of vehicles | N/A | N/A | 128 | 128 |

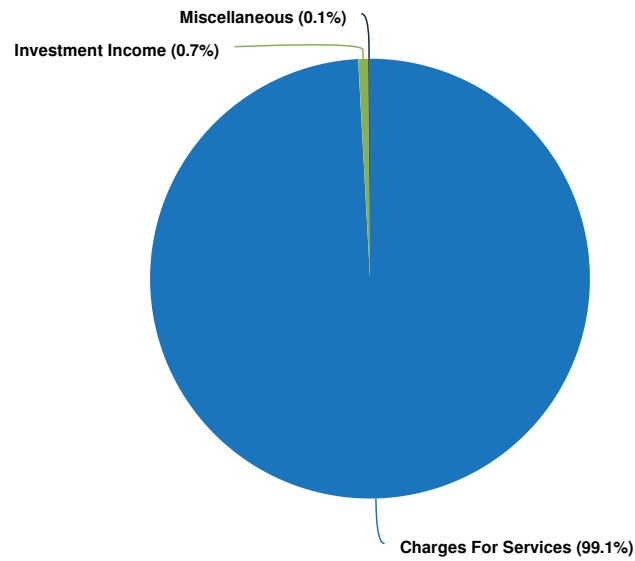
| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Phone Calls Received | 58,531 | 60,855 | 57,952 | 61,464 |
| New Services | 7,908 | 7,590 | 6,475 | 7,666 |
| Disconnects | 2,512 | 2,436 | 1,870 | 2,460 |
| Cutoffs | 5,556 | 4,719 | 5,619 | 4,766 |
| New Accounts | 1,093 | 1,044 | 1,027 | 1,054 |
| Plan Review | 2,188 | 1,889 | 1,031 | 1,908 |
| Code Violations | 115 | 140 | 101 | 141 |
| Inspections | 10,491 | 10,546 | 3,948 | 10,651 |
| Drinking Water Testing | 5,824 | 5,229 | 5,950 | 5,281 |
| Wastewater Testing | 10,533 | 10,600 | 11,025 | 10,700 |
| Environmental Testing | 1,735 | 2,000 | 1,524 | 2,100 |
| Testing Provided to Others | 606 | 600 | 647 | 600 |
| Quality Control Testing | 15,899 | 16,540 | 17,006 | 16,705 |
| Drinking Water Treated (Million Gallons) | 6,326 | 6,618 | 6,033 | 6,684 |
| Water Test | 134,141 | 155,071 | 144,212 | 156,622 |
| Wastewater Treated (Million Gallons) | 3,434 | 3,652 | 3,496 | 3,689 |
| New Service/Disconnects | 10,420 | 10,022 | 8,344 | 10,122 |
| General Service | 3,488 | 3,131 | 4,709 | 3,162 |
| Meter Repair | 2,423 | 2,757 | 2,479 | 2,785 |
| New Installation | 957 | 885 | 560 | 894 |
| Consumption Complaint | 247 | 250 | 225 | 260 |
| General Repairs (Distribution System) | 1,400 | 1,424 | 1,522 | 1,438 |
| General Maintenance (Distribution System) | 2,198 | 1,856 | 2,593 | 1,875 |
| Water Main Repairs | 50 | 88 | 83 | 89 |
| Water Quality Calls | 1,587 | 1,600 | 1,524 | 1,200 |
| Complete Water Taps | 91 | 110 | 111 | 112 |
| General Repairs (Conveyance System) | 128 | 106 | 107 | 108 |
| General Maintenance (Conveyance System) | 1,654 | 1,445 | 1,459 | 1,474 |
| Jetting Sewers/ CCTV | 1,296 | 1,328 | 1,341 | 1,354 |
| Clogged Sewers | 554 | 473 | 478 | 483 |
| Complete Sewer Taps | 14 | 11 | 11 | 12 |
| Repair Water Treatment Equipment | 585 | 554 | 560 | 566 |
| Repair Waste Treatment Equipment | 2,016 | 1,500 | 1,550 | 1,566 |
| Service Lift Stations | 2,885 | 2,500 | 2,600 | 2,626 |
| Service Booster Stations | 973 | 800 | 850 | 859 |
| Testing | 388 | 308 | 311 | 314 |

PERFORMANCE MEASUREMENTS (continued)

| Measurement: Outcomes | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| % complete of Master Plan and modeling for water and sewer system | 30% | 100% | 100% | N/A |
| % complete of Electrical Improvements and Upgrades at the Jim Blanchard & Clarks Hill Water Treatment Plants | 25% | 100% | 100% | N/A |
| % complete of Replacement of existing sewer trunk line on Dowling Drive | 85% | 100% | 100% | N/A |
| % complete of design/construction of force main and lift stations to connect White Oak Industrial Park to Euchee Creek Gravity Sewer | N/A N/A | Design- 50% Construction – 0% | Design- 60% Construction – 0% | Design- 100% Construction – 20% |
| % complete of design and funding of Kiokee Water Pollution Control Plant expansion from 0.3 MGD to 0.75 MGD | N/A N/A | Design - 25% Construction – 0% | Design - 30% Construction – 0% | Design - 100% Construction – 5% |
| % complete of design and funding of gravity sewer line to Euchee Creek | N/A N/A | Design - 90% Construction – 0% | Design - 90% Construction – 0% | Design - 100% Construction – 25% |
| % complete of replacement of approximately 6,300 linear feet of gravity sanitary sewer line along Crawford Creek | N/A N/A | Design - 100% Construction- 50% | Design - 100% Construction - 50% | Design – N/A Construction -100% |
| Award for the Collection System from the Georgia Association of Water Professionals | Platinum | Platinum | Platinum | Platinum |
| Award for the Distribution System from the Georgia Association of Water Professionals | Platinum | Platinum | Platinum | Platinum |
| Award for the Crawford Creek Water Pollution Control Plant from the Georgia Association of Water Professionals | Platinum | Platinum | Platinum | Platinum |
| Award for the Kiokee Creek Water Pollution Control Plant from the Georgia Association of Water Professionals | Platinum | Platinum | Platinum | Platinum |
| Award for the Little River Water Pollution Control Plant from the Georgia Association of Water Professionals | Platinum | Platinum | Platinum | Platinum |
| Award for the Reed Creek Water Pollution Control Plant from the Georgia Association of Water Professionals | Platinum | Platinum | Platinum | Platinum |
| Award for the Central Laboratory, Municipal Wastewater- 5-20 MGD, from the Georgia Association of Water Professionals | Gold | Gold | Gold | Gold |
| Award for the Central Laboratory, Municipal Drinking Water Serving Greater Than 100,000, from the Georgia Association of Water Professionals | Gold | Gold | Gold | Gold |
| Award for the Harlem Water Pollution Control Plant from the Georgia Association of Water Professionals | N/A | Gold | Gold | Gold |
| Award for the Clarks Hill Water Treatment Plant from the Georgia Association of Water Professionals | Gold | Gold | Gold | Gold |
| Award for the Jim Blanchard Water Treatment Plant from the Georgia Association of Water Professionals | Gold | Gold | Gold | Gold |

Revenues by Source

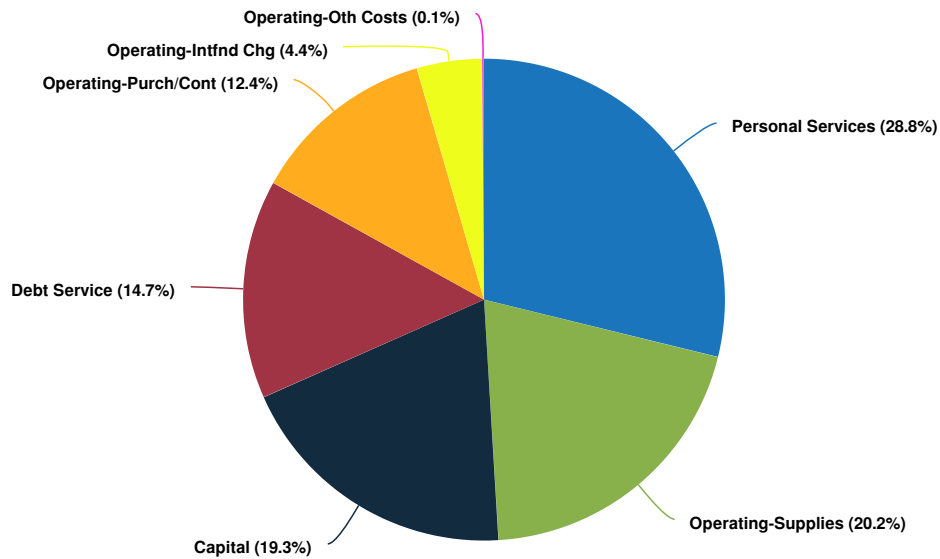
Projected Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$39,215,358 | \$40,057,332 | \$41,497,225 | \$42,184,744 | 1.7% |
| Investment Income | -\$288,979 | -\$2,501,362 | \$310,000 | \$306,254 | -1.2% |
| Contributions & Donations | \$5,406,098 | \$4,664,559 | \$0 | \$0 | 0% |
| Miscellaneous | \$66,620 | \$373,494 | \$82,000 | \$56,708 | -30.8% |
| Other Financing Sources | \$0 | \$332,212 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$44,399,096 | \$42,926,236 | \$41,889,225 | \$42,547,706 | 1.6% |

Expenditures by Expense Type - Fund Total

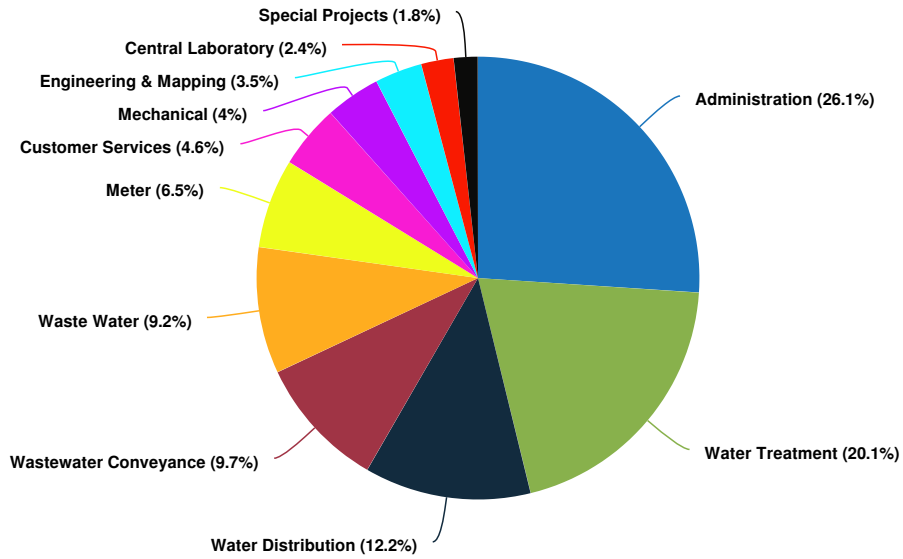
Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|-------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$9,122,844 | \$10,482,718 | \$11,491,352 | \$12,267,521 | 6.8% |
| Operating-Supplies | \$6,584,389 | \$6,922,202 | \$6,100,450 | \$8,598,725 | 41% |
| Operating-Purch/Cont | \$3,799,486 | \$4,051,528 | \$4,511,905 | \$5,293,723 | 17.3% |
| Operating-Oth Costs | \$0 | \$0 | \$275,000 | \$52,039 | -81.1% |
| Operating-Intfnd Chg | \$1,632,914 | \$1,590,639 | \$1,831,442 | \$1,860,000 | 1.6% |
| Operating-Deprec | \$11,889,193 | \$12,466,129 | \$0 | \$0 | 0% |
| Debt Service | \$1,837,684 | \$1,655,183 | \$6,253,698 | \$6,253,698 | 0% |
| Other Financing Uses | \$66,825 | \$135,768 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$11,425,378 | \$8,222,000 | -28% |
| Intergovernmental | \$217 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$34,933,552 | \$37,304,166 | \$41,889,225 | \$42,547,706 | 1.6% |

Expenditures Summary by Department

Budgeted Expenditures by Department



| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--------------------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expenditures | | | | | |
| Public Works | | | | | |
| Special Projects | | | | | |
| Personal Services | \$392,749 | \$381,743 | \$559,948 | \$564,994 | 0.9% |
| Operating-Supplies | \$43,770 | \$37,802 | \$40,475 | \$59,075 | 46% |
| Operating-Purch/Cont | \$1,416 | \$2,077 | \$31,890 | \$31,500 | -1.2% |
| Capital | \$0 | \$0 | \$0 | \$90,000 | N/A |
| Total Special Projects: | \$437,935 | \$421,623 | \$632,313 | \$745,569 | 17.9% |
| Administration | | | | | |
| Personal Services | \$740,674 | \$762,185 | \$806,316 | \$916,648 | 13.7% |
| Operating-Supplies | \$1,449,130 | \$232,597 | \$207,925 | \$216,500 | 4.1% |
| Operating-Purch/Cont | \$914,859 | \$778,868 | \$1,097,194 | \$1,387,754 | 26.5% |
| Operating-Oth Costs | \$0 | \$0 | \$275,000 | \$52,039 | -81.1% |
| Operating-Intfnd Chg | \$1,632,914 | \$1,590,639 | \$1,831,442 | \$1,860,000 | 1.6% |
| Operating-Deprec | \$6,025,348 | \$6,584,535 | \$0 | \$0 | 0% |
| Debt Service | \$1,837,684 | \$1,655,183 | \$6,253,698 | \$6,253,698 | 0% |
| Other Financing Uses | \$66,825 | \$135,768 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$1,198,000 | \$398,000 | -66.8% |
| Total Administration: | \$12,667,435 | \$11,739,773 | \$11,669,575 | \$11,084,639 | -5% |
| Customer Services | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|----------------------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Personal Services | \$701,149 | \$835,634 | \$839,056 | \$787,487 | -6.1% |
| Operating-Supplies | \$170,017 | -\$171,658 | \$88,550 | \$76,850 | -13.2% |
| Operating-Purch/Cont | \$240,094 | \$245,496 | \$330,045 | \$301,785 | -8.6% |
| Operating-Deprec | \$5,863,845 | \$5,881,594 | \$0 | \$0 | 0% |
| Capital | \$0 | \$0 | \$1,000,000 | \$805,000 | -19.5% |
| Total Customer Services: | \$6,975,105 | \$6,791,066 | \$2,257,651 | \$1,971,122 | -12.7% |
| | | | | | |
| Water Treatment | | | | | |
| Personal Services | \$1,065,482 | \$1,231,652 | \$1,192,471 | \$1,224,458 | 2.7% |
| Operating-Supplies | \$1,711,957 | \$2,977,249 | \$2,691,250 | \$4,704,150 | 74.8% |
| Operating-Purch/Cont | \$836,364 | \$1,068,787 | \$952,870 | \$1,211,400 | 27.1% |
| Capital | \$0 | \$0 | \$550,000 | \$1,425,000 | 159.1% |
| Total Water Treatment: | \$3,613,803 | \$5,277,688 | \$5,386,591 | \$8,565,008 | 59% |
| | | | | | |
| Central Laboratory | | | | | |
| Personal Services | \$454,669 | \$509,961 | \$489,552 | \$521,281 | 6.5% |
| Operating-Supplies | \$144,685 | \$184,393 | \$141,075 | \$160,575 | 13.8% |
| Operating-Purch/Cont | \$182,551 | \$113,129 | \$200,088 | \$197,418 | -1.3% |
| Capital | \$0 | \$0 | \$68,000 | \$130,000 | 91.2% |
| Total Central Laboratory: | \$781,905 | \$807,483 | \$898,715 | \$1,009,274 | 12.3% |
| | | | | | |
| Waste Water | | | | | |
| Personal Services | \$636,041 | \$931,447 | \$1,012,390 | \$1,036,239 | 2.4% |
| Operating-Supplies | \$614,826 | \$1,268,398 | \$1,452,175 | \$1,662,000 | 14.4% |
| Operating-Purch/Cont | \$747,965 | \$895,142 | \$837,275 | \$884,300 | 5.6% |
| Capital | \$0 | \$0 | \$395,600 | \$346,000 | -12.5% |
| Total Waste Water: | \$1,998,832 | \$3,094,987 | \$3,697,440 | \$3,928,539 | 6.3% |
| | | | | | |
| Meter | | | | | |
| Personal Services | \$769,072 | \$880,571 | \$851,233 | \$946,328 | 11.2% |
| Operating-Supplies | \$1,257,920 | \$946,462 | \$417,550 | \$427,900 | 2.5% |
| Operating-Purch/Cont | \$25,104 | \$28,750 | \$29,446 | \$29,601 | 0.5% |
| Capital | \$0 | \$0 | \$1,165,000 | \$1,367,000 | 17.3% |
| Total Meter: | \$2,052,096 | \$1,855,783 | \$2,463,229 | \$2,770,829 | 12.5% |
| | | | | | |
| Water Distribution | | | | | |
| Personal Services | \$1,676,216 | \$1,941,822 | \$2,036,481 | \$2,222,284 | 9.1% |
| Operating-Supplies | \$442,856 | \$698,562 | \$482,950 | \$627,325 | 29.9% |
| Operating-Purch/Cont | \$197,784 | \$263,737 | \$326,959 | \$505,009 | 54.5% |
| Capital | \$0 | \$0 | \$1,845,000 | \$1,820,000 | -1.4% |
| Total Water Distribution: | \$2,316,856 | \$2,904,122 | \$4,691,390 | \$5,174,618 | 10.3% |
| | | | | | |
| Wastewater Conveyance | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|---|---------------------|---------------------|-----------------------|-----------------------|--|
| Personal Services | \$1,132,813 | \$1,415,693 | \$1,803,059 | \$1,909,352 | 5.9% |
| Operating-Supplies | \$567,935 | \$609,530 | \$361,025 | \$473,250 | 31.1% |
| Operating-Purch/Cont | \$469,654 | \$459,804 | \$462,220 | \$495,335 | 7.2% |
| Capital | \$0 | \$0 | \$1,420,000 | \$1,240,000 | -12.7% |
| Intergovernmental | -\$162 | \$0 | \$0 | \$0 | 0% |
| Total Wastewater Conveyance: | \$2,170,239 | \$2,485,027 | \$4,046,304 | \$4,117,937 | 1.8% |
| | | | | | |
| Mechanical | | | | | |
| Personal Services | \$580,912 | \$612,569 | \$784,949 | \$937,021 | 19.4% |
| Operating-Supplies | \$107,220 | \$81,804 | \$89,775 | \$112,800 | 25.6% |
| Operating-Purch/Cont | \$109,666 | \$160,248 | \$156,919 | \$156,334 | -0.4% |
| Capital | \$0 | \$0 | \$215,000 | \$505,000 | 134.9% |
| Total Mechanical: | \$797,797 | \$854,621 | \$1,246,643 | \$1,711,155 | 37.3% |
| | | | | | |
| Engineering & Mapping | | | | | |
| Personal Services | \$993,076 | \$979,441 | \$1,115,897 | \$1,201,429 | 7.7% |
| Operating-Supplies | \$65,846 | \$49,255 | \$127,700 | \$78,300 | -38.7% |
| Operating-Purch/Cont | \$73,399 | \$34,578 | \$86,999 | \$93,287 | 7.2% |
| Capital | \$0 | \$0 | \$85,000 | \$96,000 | 12.9% |
| Intergovernmental | \$379 | \$0 | \$0 | \$0 | 0% |
| Total Engineering & Mapping: | \$1,132,701 | \$1,063,274 | \$1,415,596 | \$1,469,016 | 3.8% |
| | | | | | |
| Environmental Compliance | | | | | |
| Personal Services | -\$20,009 | \$0 | \$0 | \$0 | 0% |
| Operating-Supplies | \$8,228 | \$7,809 | \$0 | \$0 | 0% |
| Operating-Purch/Cont | \$630 | \$911 | \$0 | \$0 | 0% |
| Total Environmental Compliance: | -\$11,152 | \$8,720 | \$0 | \$0 | 0% |
| | | | | | |
| Renewal & Extension | | | | | |
| Capital | \$0 | \$0 | \$3,483,778 | \$0 | -100% |
| Total Renewal & Extension: | \$0 | \$0 | \$3,483,778 | \$0 | -100% |
| Total Public Works: | \$34,933,552 | \$37,304,166 | \$41,889,225 | \$42,547,706 | 1.6% |
| Total Expenditures: | \$34,933,552 | \$37,304,166 | \$41,889,225 | \$42,547,706 | 1.6% |

311/Customer Service and Information Center

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. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

| <u>ACCOMPLISHMENTS FOR FY 2022/2023</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Began process of entertaining a chat bot feature for the call center | | | | X | |
| Attended BOE/EMA table top exercise | X | | | X | |
| Attended BOE/EMA full scale exercise with BOE & EMA | X | | | X | |
| 311/EMA Open House | | | | X | |
| Assisted EMA with storm events/prep and planning | | | X | | X |
| Community outreach booth during EMA Preparedness Day | X | | | | |
| Manager completed the Emerging Leaders training program | X | | | X | X |
| Manager joined LEPC group (Local Emergency Planning Committee) | X | | | X | X |
| Began talks with several companies to implement the chat bot feature | | | | X | X |
| Toured entire Amazon facility | | X | | | |
| Attended CityWorks conference in Salt Lake City | X | X | | | |

| <u>GOALS FOR FY 2023/2024</u> | P | R | I | D | E |
|--|---|---|---|---|---|
| Continue to seek/implement chat bot feature to improve call center productivity | | | | X | X |
| Build 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. | | X | | | |
| Begin to take all Recycling center calls directly into 311 to alleviate short staffing issues | | | | X | X |
| Coordinate with other county departments who are new to CityWorks to streamline processes | | | | X | |
| Attend and provide training to CSR's without increasing the 311 budget. | | | X | X | |
| Continue to look for and improve ways to engage our citizens. Develop improved quality assurance methods and standards for 311 operators/staff. | | | | X | X |
| Explore new training standards for CSR's/staff. | X | | | X | |
| Attend New website training and AGCCP 311 conference. | X | | | X | X |

Department Measures

PERFORMANCE MEASUREMENTS

| Measurement: <u>Inputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins. | 24,202 | 30,000 | 25,106 | 30,000 |

| Measurement: <u>Outputs</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|--|----------------------------|-------------------------------|----------------------------|------------------------------|
| Number of BOE/EMA table top exercises | 1 | 1 | 1 | 1 |
| Number of BOE/EMA full scale exercises | 1 | 1 | 1 | 1 |

| Measurement: <u>Outcomes</u> | Actual FY 21/22 | Estimated FY 22/23 | Actual FY 22/23 | Forecast FY 23/24 |
|---|----------------------------|-------------------------------|----------------------------|------------------------------|
| Implementation of a chat bot feature for the call center | 10% | N/A | 40% | 75% |
| % of recycling calls routed directly to 3-1-1 to alleviate short staffing | 10% | N/A | 10% | 75% |

STAFFING

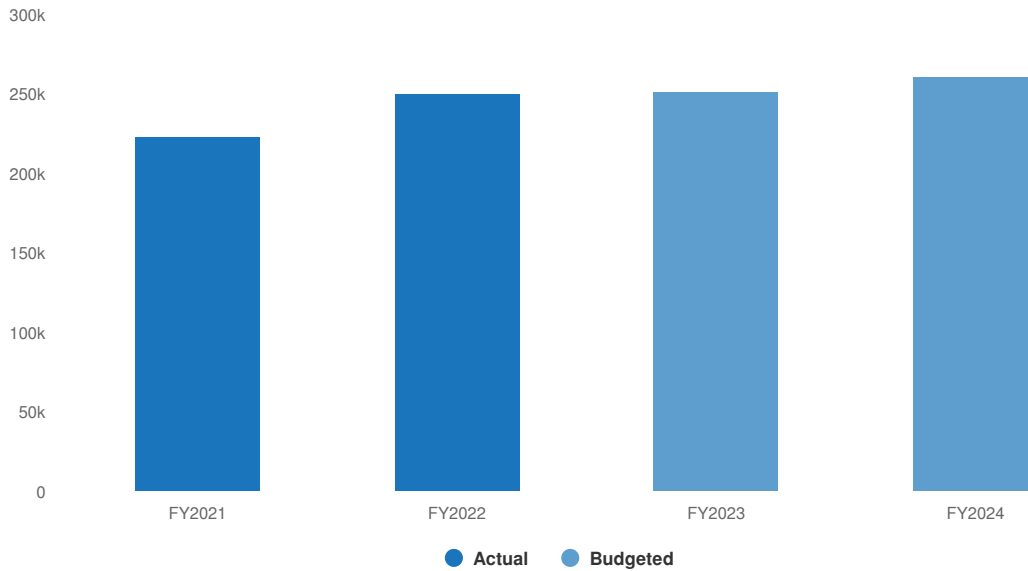
| Position | Actual FY 21/22 | Actual FY 22/23 | Forecast FY 23/24 |
|---------------------------------|----------------------------|----------------------------|------------------------------|
| Manager | 1 | 1 | 1 |
| Customer Service Representative | 3 | 3 | 3 |
| Total | 4 | 4 | 4 |

Expenditures Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Budget Adopted | FY2024 Budget Adopted | FY2023 Budget Adopted vs. FY2024 Budget Adopted (% Change) |
|--|------------------|------------------|-----------------------|-----------------------|--|
| Customer Service And Info Cent | | | | | |
| Personal Services | \$221,318 | \$246,651 | \$241,257 | \$251,526 | 4.3% |
| Operating-Supplies | \$535 | \$2,186 | \$3,250 | \$3,250 | 0% |
| Operating-Purch/Cont | \$974 | \$980 | \$6,050 | \$6,050 | 0% |
| Total Customer Service And Info Cent: | \$222,827 | \$249,817 | \$250,557 | \$260,826 | 4.1% |

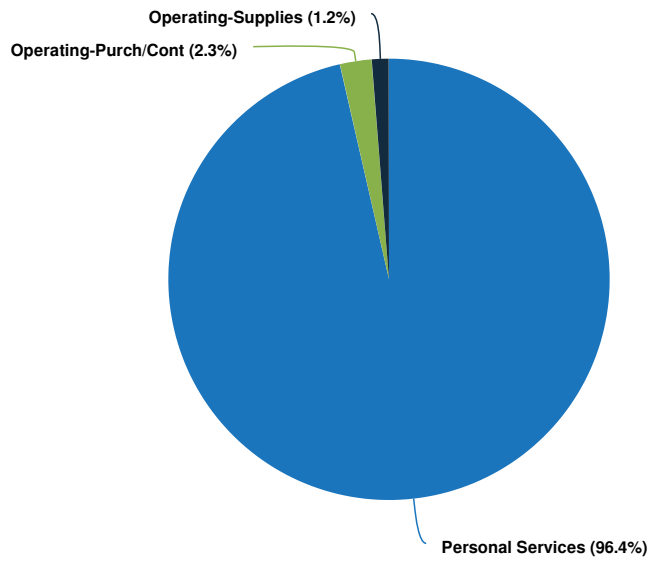
\$260,826
\$10,269
 (4.10% vs. prior year)

311/Customer Service and Information Center Budgeted and Historical Expenditures

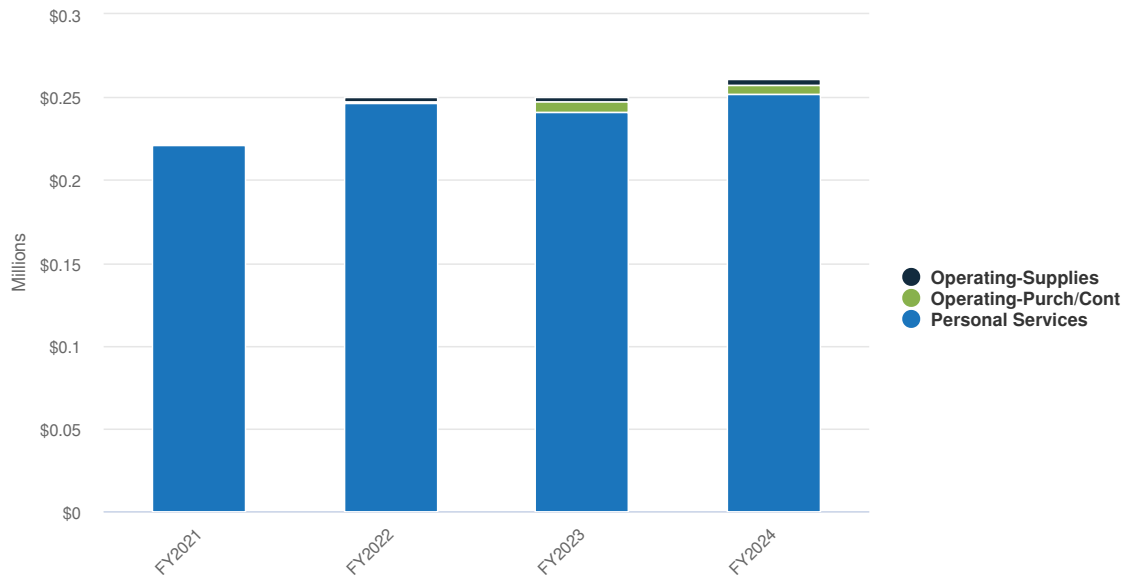


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



CAPITAL IMPROVEMENTS PLANS

Fiscal Year 2024 Capital Expenditures Budget for Operating Funds

| BUILDINGS | Description | Budget |
|----------------------------|---|---------------------|
| Coroner | Morgue expansion | \$ 700,000 |
| E911 | Building addition | 515,000 |
| | | <u>\$ 1,215,000</u> |
| | | |
| VEHICLES | | |
| Sheriff's Office | Emergency equipment for vehicles | \$ 98,500 |
| Detention Center | Emergency equipment for vehicles | 14,000 |
| Public Transit | 10% match for 2 replacement vand through GDOT | 25,000 |
| Fire Services | 3/4 ton truck | 60,000 |
| Road Construction | 1/2 ton truck | 55,000 |
| Water Utility | SUV | 55,000 |
| Water Utility | 1/2 ton trucks | 384,000 |
| Water Utility | 3/4 ton trucks | 431,000 |
| Water Utility | Flatbed truck | 100,000 |
| Water Utility | Service body trucks | 225,000 |
| Water Utility | Fleetside truck | 70,000 |
| Water Utility | 1 1/2 ton trucks with tool body | 270,000 |
| Storm Water Utility | 1 1/2 ton truck with tool body | 100,000 |
| Utility Damage Prevention | 1/2 ton trucks | 192,000 |
| Fleet Replacement Fund: | | |
| Magistrate Court | SUV | 55,000 |
| Sheriff's Office | CID vehicles | 120,000 |
| Sheriff's Office | SOD vehicle | 123,000 |
| Sheriff's Office | Patrol vehicles | 492,000 |
| Parks/recreation | 1/2 ton truck | 48,000 |
| Parks/recreation | 15 passenger van | 55,000 |
| Parks/recreation | Meal delivery van | 45,000 |
| Traffic engineering | Crewcab with work body | 70,000 |
| Roads/bridges | Trucks | 376,000 |
| | | <u>\$ 3,463,500</u> |
| | | |
| MACHINERY/EQUIPMENT | | |
| Information Technology | Computer replacements | 255,808 |
| Information Technology | Cisco switches & wireless devices | 60,000 |
| Information Technology | Servers | 60,979 |
| Information Technology | Miscellaneous projects | 90,000 |
| Board of Elections | Voting equipment | 364,643 |
| Tax Commissioner | Computer equipment/scanners | 10,000 |
| Superior Court | Office needs | 3,800 |
| Sheriff's Office | HVAC system replacement | 25,000 |
| Sheriff's Office | Hermit cam system | 16,000 |
| Detention Center | Video cameras | 6,508 |
| Detention Center | Sprinkler heads | 9,800 |
| Detention Center | Other | 20,000 |
| District Attorney | Office needs | 21,600 |
| Fleet Services | Column lifts | 40,000 |
| Fleet Services | Post lift for fire apparatus | 15,000 |
| Fleet Services | Scan tool | 9,000 |
| Plan Review | Computer equipment | 3,000 |
| Parks/recreation | Equipment trailer | 7,000 |
| Parks/recreation | Tractor mounted blower | 8,000 |
| Parks/recreation | Infield drag machine | 20,000 |
| Parks/recreation | Golf cart | 15,000 |
| Justice Center | Audiovisual equipment | 353,000 |
| E911 | Office furniture | 8,500 |

| | | |
|--------------------------------|-----------------------------------|---------------------|
| Fire Services | SCBAs | 105,000 |
| Fire Services | Scott 4500 psi cylinders | 36,000 |
| Fire Services | Washer/dryer systems | 38,000 |
| Fire Services | Mowers | 11,000 |
| Fire Services | Thermal imaging cameras | 24,000 |
| Fire Services | Forcible entry training props | 12,000 |
| Traffic Engineering | Electronic life cycle equipment | 150,000 |
| Traffic Engineering | Ped Crossing LED assemblies | 27,000 |
| Engineering construction | Security camera system | 12,500 |
| Landscaping | Trailer | 13,000 |
| Road construction | Geotech equipment | 15,000 |
| Water Utility | Computers | 48,000 |
| Water Utility | Water treatment equipment | 1,425,000 |
| Water Utility | Sample stations for lab | 75,000 |
| Water Utility | Waste water equipment | 298,000 |
| Water Utility | Cab & chassis with maintainer bed | 225,000 |
| Water Utility | Hydro excavator | 600,000 |
| Water Utility | 2 ton dumb truck | 100,000 |
| Water Utility | Pump controls | 70,000 |
| Water Utility | Portable generators | 180,000 |
| Storm Water Utility | Trailers | 22,000 |
| Storm Water Utility | Trench roller | 41,000 |
| Storm Water Utility | Skid steer attachment | 15,000 |
| Storm Water Utility | Tractors | 221,200 |
| Communications Utility | Fiber installation tools | 10,000 |
| Geographic Information Systems | Drone | 6,000 |
| Geographic Information Systems | Computer equipment | 16,156 |
| Fleet Replacement Fund: | | |
| Maintenance | Bobcat toolcat | 77,700 |
| Parks/Recreation | Mowers | 93,000 |
| Traffic Engineering | Bucket truck | 235,000 |
| Roads & Bridges | Mowers | 108,000 |
| Roads & Bridges | Street sweeper | 390,000 |
| Roads & Bridges | Excavator | 90,000 |
| Landscaping | Mowers | 33,000 |
| | | <u>\$ 6,245,194</u> |

OTHER

| | | |
|------------------|----------------------------------|---------------------|
| Sheriff's Office | Technology needs | \$ 99,343 |
| Fleet Services | Fleet module | 50,000 |
| Parks/Recreation | Gym equipment | 55,670 |
| E911 | Technology needs | 5,000 |
| Water Utility | Reconstruct stormwater retention | 150,000 |
| Water Utility | Facility upgrades | 200,000 |
| Water Utility | Utility billing software | 750,000 |
| Water Utility | Mezzanine | 55,000 |
| Water Utility | Meters | 981,000 |
| Water Utility | Water distribution improvements | 500,000 |
| Water Utility | Sewer rehab | 1,000,000 |
| Water Utility | Mechanical department parts | 30,000 |
| | | <u>\$ 3,876,013</u> |

INFRASTRUCTURE

| | | |
|------------------------|--|---------------------|
| Storm Water Utility | | 2,022,000 |
| Communications Utility | | 799,653 |
| | | <u>\$ 2,821,653</u> |

TOTAL

\$ 17,621,360

Fiscal Year 2024 Capital Expenditures Budget for Capital Projects Funds

| 2009 General Obligation Bond/2011-2016 SPLOST | Budget |
|--|---------------------|
| Wildwood Park | \$ 500,000 |
| Canal Headgates | 80,000 |
| Justice Center Expansion | 848,400 |
| Total 2009 GO/2011-2016 SPLOST Projects | \$ 1,428,400 |

| Transportation SPLOST | |
|--|----------------------|
| Hereford Farm Rd Widening (design) | \$ 250,000 |
| Hereford Farm Rd Widening (ROW) | 5,000,000 |
| Hardy McManus Road widening (design) | 300,000 |
| Hardy McManus Road widening (ROW) | 2,900,000 |
| Lewiston from I-20 to Columbia Rd (design) | 10,000 |
| Lewiston from I-20 to Columbia Rd (const) | 5,000,000 |
| Flowing Wells Rd widening (design) | 10,000 |
| Flowing Wells Rd widening (const) | 3,000,000 |
| Fury's Ferry Road Widening (design) | 10,000 |
| Fury's Ferry Road Widening (Const) | 3,500,000 |
| Horizon South Pkwy (design) | 15,000 |
| Horizon South Pkwy (ROW) | 20,000 |
| Horizon South Pkwy (Const) | 2,000,000 |
| LMIG 2022 (grant monies already rec'd from GDOT) | 500,000 |
| LMIG 2023 (grant monies already rec'd from GDOT) | 5,418,617 |
| South Old Belair/Old Belair Lane - Discretionary | 720,000 |
| Patriot's Park Turn Lane | 545,935 |
| TIA 2 Round 1 & 2 Projects | 3,000,000 |
| Total Transportation SPLOST Projects | \$ 32,199,552 |

| 2017 General Obligation Bond | |
|---|---------------------|
| Martinez Park | \$ 1,434,675 |
| The Market | 2,590,250 |
| Gateway Landscaping and Lighting | 50,000 |
| Misc | 166,810 |
| Project Management | 681,035 |
| Total 2017 General Obligation Bond | \$ 4,922,770 |

| 2017-2022 SPLOST | |
|--|--------------|
| Justice Center Improvements | \$ 4,000,000 |
| Sheriff's Administration Building | 2,000,000 |
| Sheriff's Detention Center Dorm 2 | 300,000 |
| Building A Replacement | 5,000,000 |
| Park Upgrades and Property Acquisition | 500,000 |
| Tennis Courts Renovations | 1,400,000 |
| Riverwood Park | 300,000 |
| Building Upgrades | 344,347 |
| Transportation Improvements | 2,883,423 |
| Columbia Rd @ South Old Belair Rd Signal | 150,000 |
| Traffic Signal Upgrades | 861,500 |
| Patriots Park Improvements | 1,500,000 |
| Backup Data Center | 766,043 |
| Communication Tower Facilities | 300,000 |
| Communication Infrastructure Engine 15 | 500,000 |
| Extend Communication Infrastructure | 100,000 |
| Replace Engine Company 2 | 3,325,790 |

| | |
|--|-----------|
| 911 Upgrades | 459,787 |
| Motorola Radios | 5,700,000 |
| Autumn Trail Culvert Replacements | 334,480 |
| Miramar Drive Drainage System Improvements | 2,326,939 |
| The Pass Culvert Replacements | 1,566,917 |
| 2016 GO Debt Retirement | 2,265,317 |
| Project Management | 46,989 |

Total 2017-2022 SPLOST **\$ 36,931,532**

2023-2028 SPLOST

| | |
|---|--------------|
| Building A Replacement | \$ 5,000,000 |
| Evans Town Center Intersection Upgrades | 100,000 |
| Horizon South Chamblin Road Connector | 550,000 |
| Ray Owens and White Oak | 350,000 |
| Stormwater Improvements | 550,000 |
| Reed Creek Bank Stabilization | 100,000 |
| Reed Creek Increased Flood Capacity | 450,000 |
| Grovetown 10% | 2,923,200 |
| Harlem 3% | 873,600 |
| Future Projects | 22,703,200 |

Total 2023-2028 SPLOST **\$ 33,600,000**

TAVT

| | |
|--|------------|
| Wayfinding Signage | \$ 412,607 |
| Washington Rd Beautification - design/construction | 1,066,482 |
| Courtroom avp | 170,295 |
| Fleet Improvements: concrete pad/HVAC/shop doors | 782,278 |
| Fire station properties (Tubman/White Oak Rd) | 99,920 |
| Exhibition Center | 396,356 |
| Animal Services (drainage, shelter, play area) | 113,720 |
| Gateway Park (shelters/playground equip) | 362,651 |
| Broadband POP | 162,659 |
| Cisco Webex Calling | 137,137 |

Total TAVT **\$ 3,704,105**

TAVT/ARPA

| | |
|-----------------------|------------|
| License Plate Readers | \$ 700,000 |
| Camera replacements | 350,000 |
| Pickle Ball Courts | 1,500,000 |
| Network Assessment | 1,000,000 |

Total TAVT/ARPA **\$ 3,550,000**

TOTAL CAPITAL PROJECTS FUNDS **\$ 82,736,359**

Operating Impacts of Capital Projects

A capital project is generally non-recurring in nature and may include the purchase of land, site development, engineering and design fees, construction, and equipment. Capital projects produce assets with useful lives longer than one year and aggregate costs greater than \$5,000. Capital projects can have a major impact on both the cost of operations and the operations themselves. Operating costs associated with implementation of projects are a fundamental part of the overall budget development process.

The cost of opening and operating facilities is evaluated during the development of a capital project. The County identifies personnel, operating, utility, and maintenance expenditures to staff and open a new facility. Some capital projects, such as new recreational parks and buildings, increase operating costs. Conversely other projects, such as new or expanded roadways, have a minimal impact, or may reduce costs due to maintenance savings.

The Schedule of Operating Impacts of Major Capital Projects details the estimated operating impacts related to projects scheduled to be completed during the five-year CIP planning period. The table provides an analysis of:

- Increased revenues: These can be the result of additional volume, like opening a new sports facility.
- Increased expenditures: These are often the result of a new facility, like the new Sheriff's building, the new Building A, or new fire stations, which result in additional staff and associated expenditures.
- Cost savings: These may result from a number of items, such as more efficient energy savings, more productive software, and lower maintenance and repair expenditures.

On the following page are estimated impacts of operating costs for several highlighted capital projects. The operating impact is not provided if the capital project will not have an impact on the County's operating budget or if the impact is deemed to be immaterial. For the years and amounts with "N/A," it is estimated that the capital project will not be complete or in service for that year, thus no operating costs will be incurred.

To provide a greater level of accuracy in estimating future operating costs, operating costs are escalated annually by two percent for every year after FY 23/24.

Project Descriptions

| | |
|---|---|
| Justice Center Renovation | Construction of additional parking spaces adjacent to the Justice Center and to support the long-term growth of the Justice Center. This project renovates existing space. |
| Sheriff's Administrative Building | Construction of a new Sheriff's Office Admin. Building for administrative and conference space, as well as evidence/supply storage, centralized data comms., records bureau and warrants retention room. |
| Sheriff's Detention Center Dorm 2 | Construction of a detention center dorm to provide additional space for inmates. |
| Building A Replacement | Construction of a new Building A to replace the existing Building A. |
| Backup Datacenter | Construction of backup site to provide a redundant data center that supports critical County services. This site will provide a more reliable environment and is modular for future growth capabilities. |
| C3BU Facilities | Construction of a new multi-use facility to support the growth of the C3BU. Approx. 12,000 sqft, which includes administrative offices and meeting/training space and a warehouse for fiber reels and supplies. |
| Fire Rescue Training Complex | Construction of a new Class A burning building, new classroom with offices and restrooms, a new technical training rescue facility, and support spaces. |
| New Fire Stations | Construction of new fire stations. These stations will help maintain the ISO recommended response distances and provide protection as growth continues. |
| Martinez Park | Construction of a new park in Martinez, which includes a new road allowing access from Columbia Rd. The park includes a dog park, walking trails, and 3 separate nature-based play areas. |
| The Market | Construction of an open-air pavilion designed to host farmer's market vendors and to accommodate a multitude of event rentals. It also includes a paved courtyard area that can be used as event space as well. |
| Riverwood Park | Construction of a new park located on Hardy McManus Rd. |
| Eubank Blanchard Park | Renovations to the existing Eubank Blanchard Park and Community Center. |
| Multipurpose Park | Construction of a new multipurpose park. |
| Gateway Tournament Complex | Construction of a new Tournament Complex. |
| Pickle Ball Courts | Construction of new pickleball courts at County Parks. These courts will be designated and used for pickleball only. |
| Performing Arts Center Support Facility | Construction of a new facility near the Plaza that includes a venue, support spaces (cold/dry storage, dish washing, restrooms, kitchen, and offices), drop-off and loading dock, and ample storage. |
| Pollard House | Renovation of the existing Pollard house into a rental venue and community park. |
| Savannah Rapids Pavilion | Renovation of Savannah Rapids Pavilion. The facility needs many upgrades and repairs to the support spaces, facility access, building systems, finishes, and the exterior. |
| Euchee Creek Greenway Extension | Construction of the greenway in accordance with the Euchee Creek Greenway Master Plan. |

Operating Impacts

| <u>Project Type/Description</u> | | <u>FY 23/24</u> | <u>FY 24/25</u> | <u>FY 25/26</u> | <u>FY 26/27</u> | <u>FY 27/28</u> |
|-----------------------------------|--------------|------------------|-------------------|-------------------|---------------------|---------------------|
| <u>County Wide</u> | | | | | | |
| Justice Center Renovation | Maintenance | N\A | \$ 93,881 | \$ 95,758 | \$ 97,674 | \$ 99,627 |
| | Utilities | N\A | \$ 9,282 | \$ 9,468 | \$ 9,657 | \$ 9,850 |
| | Insurance | N\A | \$ 2,917 | \$ 2,976 | \$ 3,035 | \$ 3,096 |
| | Total | N\A | \$ 106,080 | \$ 108,202 | \$ 110,366 | \$ 112,573 |
| Sheriff's Administration Building | Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Utilities | \$ 52,000 | \$ 53,040 | \$ 54,101 | \$ 55,183 | \$ 56,286 |
| | Other | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total | \$ 52,000 | \$ 53,040 | \$ 54,101 | \$ 55,183 | \$ 56,286 |
| Sheriff's Detention Center Dorm 2 | Maintenance | N\A | N/A | \$ - | \$ - | \$ - |
| | Utilities | N\A | N/A | \$ 17,271 | \$ 17,616 | \$ 17,968 |
| | Personnel | N\A | N/A | \$ 249,696 | \$ 254,690 | \$ 259,784 |
| | Total | N\A | N\A | \$ 266,967 | \$ 272,306 | \$ 277,752 |
| Building A Replacement | Maintenance | N\A | N\A | \$ 29,131 | \$ 29,714 | \$ 30,308 |
| | Utilities | N\A | N\A | \$ 294,641 | \$ 300,534 | \$ 306,545 |
| | Insurance | N\A | N\A | \$ 9,156 | \$ 9,339 | \$ 9,525 |
| | Total | N\A | N\A | \$ 332,928 | \$ 339,587 | \$ 346,378 |
| <u>IT and Broadband</u> | | | | | | |
| Backup Datacenter DR Site | Maintenance | N\A | \$ 87,628 | \$ 60,881 | \$ 61,927 | \$ 63,014 |
| | Utilities | N\A | \$ 5,800 | \$ 5,406 | \$ 5,514 | \$ 5,624 |
| | Other | N\A | \$ - | \$ - | \$ - | \$ - |
| | Total | N\A | \$ 93,428 | \$ 66,287 | \$ 67,441 | \$ 68,639 |
| C3BU Facilities | Maintenance | N\A | \$ 2,245 | \$ 2,290 | \$ 2,336 | \$ 2,382 |
| | Utilities | N\A | \$ 2,574 | \$ 2,625 | \$ 2,678 | \$ 2,731 |
| | Other | N\A | \$ - | \$ - | \$ - | \$ - |
| | Total | N\A | \$ 4,819 | \$ 4,915 | \$ 5,013 | \$ 5,114 |
| <u>Public Safety</u> | | | | | | |
| Fire Rescue Training Complex | Maintenance | N\A | N\A | N\A | \$ 26,530 | \$ 27,061 |
| | Utilities | N\A | N\A | N\A | \$ - | \$ - |
| | Personnel | N\A | N\A | N\A | \$ - | \$ - |
| | Total | N\A | N\A | N\A | \$ 26,530 | \$ 27,061 |
| New Fire Stations | Maintenance | N\A | N\A | N\A | \$ - | \$ - |
| | Utilities | N\A | N\A | N\A | \$ 21,964 | \$ 22,404 |
| | Personnel | N\A | N\A | N\A | \$ 1,370,314 | \$ 1,397,721 |
| | Total | N\A | N\A | N\A | \$ 1,392,278 | \$ 1,420,124 |
| Replacement Fire Stations | Maintenance | N\A | N\A | N\A | \$ - | \$ - |
| | Utilities | N\A | N\A | N\A | \$ - | \$ - |
| | Personnel | N\A | N\A | N\A | \$ 927,089 | \$ 945,631 |
| | Total | N\A | N\A | N\A | \$ 927,089 | \$ 945,631 |

| Project Type/Description | | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 |
|--------------------------------------|------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| Community | | | | | | |
| Martinez Park | Maintenance | \$ 6,528 | \$ 13,316 | \$ 13,582 | \$ 13,853 | \$ 14,130 |
| | Utilities | \$ 1,632 | \$ 3,329 | \$ 3,396 | \$ 3,463 | \$ 3,532 |
| | Other | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total | \$ 8,160 | \$ 16,645 | \$ 16,978 | \$ 17,316 | \$ 17,662 |
| The Market | Maintenance | \$ 3,264 | \$ 6,659 | \$ 6,791 | \$ 6,926 | \$ 7,064 |
| | Utilities | \$ 816 | \$ 1,664 | \$ 1,697 | \$ 1,731 | \$ 1,766 |
| | Revenue | \$ (7,235) | \$ (14,759) | \$ (15,054) | \$ (15,355) | \$ (15,662) |
| | Total | \$ (3,155) | \$ (6,436) | \$ (6,566) | \$ (6,698) | \$ (6,832) |
| Riverwood Park | Maintenance | N\A | \$ 367,200 | \$ 416,160 | \$ 424,483 | \$ 432,972 |
| | Utilities | N\A | \$ 40,800 | \$ 41,616 | \$ 42,448 | \$ 43,297 |
| | Revenue | N\A | \$ (102,000) | \$ (104,040) | \$ (106,120) | \$ (108,242) |
| | Total | N\A | \$ 306,000 | \$ 353,736 | \$ 360,811 | \$ 368,027 |
| Eubank Blanchard Park | Maintenance | N\A | N\A | N\A | \$ 7,654 | \$ 7,807 |
| | Utilities | N\A | N\A | N\A | \$ 835 | \$ 851 |
| | Revenue | N\A | N\A | N\A | \$ (15,000) | \$ (15,250) |
| | Total | N\A | N\A | N\A | \$ (6,511) | \$ (6,592) |
| Multipurpose Park | Maintenance | N\A | N\A | N\A | \$ 806,400 | \$ 822,528 |
| | Utilities | N\A | N\A | N\A | \$ 201,600 | \$ 205,632 |
| | Revenue | N\A | N\A | N\A | \$ (645,120) | \$ (658,022) |
| | Total | N\A | N\A | N\A | \$ 362,880 | \$ 370,138 |
| Gateway Tournament Complex | Maintenance | N\A | N\A | N\A | \$ 524,160 | \$ 534,643 |
| | Utilities | N\A | N\A | N\A | \$ 104,832 | \$ 106,928 |
| | Other | N\A | N\A | N\A | \$ (419,328) | \$ (427,714) |
| | Total | N\A | N\A | N\A | \$ 209,664 | \$ 213,857 |
| Pickle Ball Courts | Maintenance | N\A | \$ 3,264 | \$ 3,329 | \$ 3,395 | \$ 3,462 |
| | Utilities | N\A | \$ 816 | \$ 832 | \$ 848 | \$ 864 |
| | Revenue | N\A | \$ (2,611) | \$ (2,663) | \$ (2,716) | \$ (2,770) |
| | Total | N\A | \$ 1,469 | \$ 1,498 | \$ 1,527 | \$ 1,556 |
| PAC Support Facility | Op Expense | N\A | N\A | \$ 300,000 | \$ 306,000 | \$ 312,120 |
| | Utilities | N\A | N\A | \$ 70,000 | \$ 71,040 | \$ 72,460 |
| | Revenue | N\A | N\A | \$ (250,000) | \$ (300,000) | \$ (333,000) |
| | Total | N\A | N\A | \$ 120,000 | \$ 77,040 | \$ 51,580 |
| Pollard House | Maint/Op Expense | N\A | N\A | N\A | \$ 16,800 | \$ 17,136 |
| | Utilities | N\A | N\A | N\A | \$ 7,200 | \$ 7,600 |
| | Revenue | N\A | N\A | N\A | \$ (24,000) | \$ (25,000) |
| | Total | N\A | N\A | N\A | \$ - | \$ (264) |
| Savannah Rapids Pavillion | Op Expense | N\A | N\A | N\A | \$ 75,000 | \$ 76,500 |
| | Utilities | N\A | N\A | N\A | \$ - | \$ - |
| | Revenue | N\A | N\A | N\A | \$ (150,000) | \$ (153,000) |
| | Total | N\A | N\A | N\A | \$ (75,000) | \$ (76,500) |
| Eucler Creek Greenway Extension | Maintenance | N\A | N\A | N\A | N\A | \$ 6,528 |
| | Utilities | N\A | N\A | N\A | N\A | \$ - |
| | Other | N\A | N\A | N\A | N\A | \$ - |
| | Total | N\A | N\A | N\A | N\A | \$ 6,528 |
| Total Annual Operating Impact | | \$ 57,005 | \$ 575,044 | \$ 1,319,045 | \$ 4,136,822 | \$ 4,198,718 |

DEBT ADMINISTRATION

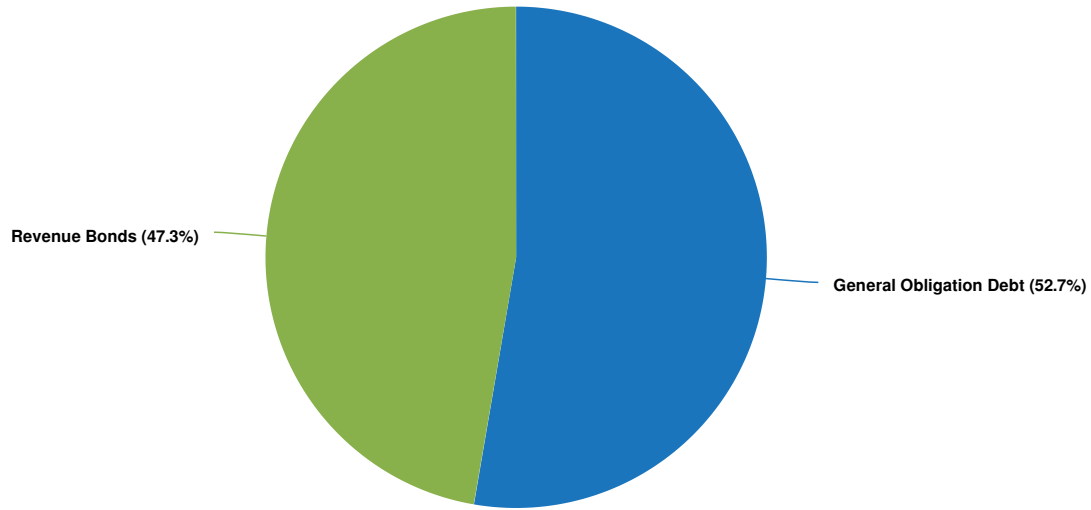
Debt Snapshot



\$13,218,613

-\$3,487,228 (-20.87% vs. 2023 year)

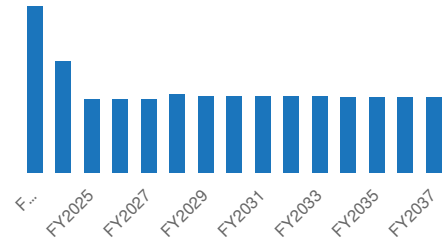
Debt by Type



| | FY2023 | FY2024 | % Change | \$ Change |
|-------------------------|---------------------|---------------------|---------------|---------------------|
| Debt | Actual | Projected | | |
| General Obligation Debt | \$10,453,091 | \$6,966,711 | -33.4% | \$-3,486,381 |
| Revenue Bonds | \$6,252,749 | \$6,251,902 | 0% | \$-847 |
| Total Debt: | \$16,705,840 | \$13,218,613 | -20.9% | \$-3,487,228 |

General Obligation Debt

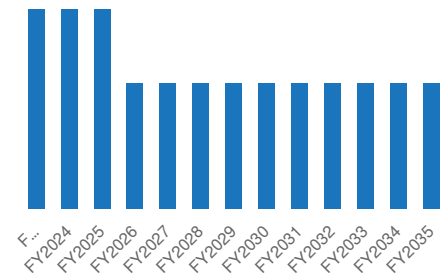
General Obligation Bonds, which require voter approval and are backed by the full faith, credit, and taxing power of the County, are issued to raise funds for major capital projects. The County has three outstanding issues: 2016A GO Bonds, to be repaid with special purpose local option sales taxes; 2017 GO Bonds, to be repaid with property taxes; 2022 GO Bonds, to be repaid with property taxes. The final payment on the 2015 GO Bond was made in FY 2023. A Debt Service Fund for each of these issues is used to account for the bond principal and interest payments.



| | FY2023 | FY2024 | % Change | \$ Change |
|---------------------------------------|---------------------|--------------------|---------------|---------------------|
| | Actual | Projected | | |
| General Obligation Debt | | | | |
| 2015 GO Bond | \$2,955,750 | \$0 | -100% | -\$2,955,750 |
| 2016 GO Bond | \$2,240,808 | \$2,285,635 | 2% | \$44,827 |
| 2017 GO Bond | \$2,990,000 | \$3,045,250 | 1.8% | \$55,250 |
| 2022 GO Bond | \$2,266,533 | \$1,635,826 | -27.8% | -\$630,707 |
| Total General Obligation Debt: | \$10,453,091 | \$6,966,711 | -33.4% | -\$3,486,381 |

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 County has two outstanding issues: 2014 Revenue Bonds and 2020 Revenue Bonds. The Water and Sewer Fund is used to account for the bond principal and interest payments.



| | FY2023 | FY2024 | % Change | \$ Change |
|-----------------------------------|--------------------|--------------------|-----------|---------------|
| | Actual | Projected | | |
| Revenue Bonds | | | | |
| 2014 Water and Sewer Revenue Bond | \$371,499 | \$369,402 | -0.6% | -\$2,097 |
| 2020 Water and Sewer Revenue Bond | \$5,881,250 | \$5,882,500 | 0% | \$1,250 |
| Total Revenue Bonds: | \$6,252,749 | \$6,251,902 | 0% | -\$847 |

Total Outstanding Amounts of Principal and Interest - GO Debt

| Year ending June 30, | Governmental Activities General Obligation Debt | | |
|-------------------------|--|---------------|---------------|
| | General Obligation Bonds, Total | | |
| | Principal | Interest | Total |
| 2024 | \$ 5,260,000 | \$ 1,706,711 | \$ 6,966,711 |
| 2025 | 3,155,000 | 1,527,820 | 4,682,820 |
| 2026 | 3,300,000 | 1,382,810 | 4,682,810 |
| 2027 | 3,450,000 | 1,230,918 | 4,680,918 |
| 2028 | 3,835,000 | 1,071,892 | 4,906,892 |
| 2029 - 2033 | 20,375,000 | 3,852,032 | 24,227,032 |
| 2034 - 2037 | 17,825,000 | 1,147,502 | 18,972,502 |
| | \$ 57,200,000 | \$ 11,919,685 | \$ 69,119,685 |

Legal Debt Margin

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 2022 tax digest was \$727,277,540. The legal debt limit for the County based on the 2023 tax digest is estimated to be \$825,014,834. Based on this figure, the estimated legal debt margin for the County as of June 30, 2023, is \$765,971,378, showing that the County only utilized 7.16% of its legal debt limit for 2023. Based on a conservative 3% growth rate in the 2024 tax digest, the County will utilize only 6.33% of its 2024 legal debt limit.

| | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Projected |
|-------------------|----------------|----------------|----------------|----------------|
| Net GO Bonds | \$ 71,172,118 | \$ 62,849,814 | \$ 59,043,456 | \$ 53,783,456 |
| Legal Debt Limit | \$ 629,847,554 | \$ 727,277,540 | \$ 825,014,834 | \$ 849,765,279 |
| Legal Debt Margin | \$ 558,675,436 | \$ 664,427,726 | \$ 765,971,378 | \$ 795,981,823 |
| % of Debt Limit | 11.30% | 8.64% | 7.16% | 6.33% |

Total Outstanding Amounts of Principal and Interest - Revenue Debt

| Year ending June 30, | Business-type Activities Revenue Bond Debt | | |
|-------------------------|---|---------------|---------------|
| | Water and Sewerage Revenue Bonds, Total | | |
| | Principal | Interest | Total |
| 2024 | \$ 4,355,000 | \$ 1,896,902 | \$ 6,251,902 |
| 2025 | 4,570,000 | 1,686,179 | 6,256,179 |
| 2026 | 2,440,000 | 1,532,750 | 3,972,750 |
| 2027 | 2,560,000 | 1,410,750 | 3,970,750 |
| 2028 | 2,685,000 | 1,282,750 | 3,967,750 |
| 2029 - 2033 | 12,160,000 | 4,260,000 | 16,420,000 |
| 2034 - 2035 | 10,810,000 | 558,000 | 11,368,000 |
| | \$ 39,580,000 | \$ 12,627,331 | \$ 52,207,331 |

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:

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|-------------------|-------|-------|-------|-------|-------|
| Debt Svc Coverage | 3.08x | 3.22x | 2.91x | 2.85x | 2.36x |

Bond Ratings

Columbia County continues to maintain strong bond ratings with the major credit rating services. In July 2019, the Government prepared comprehensive presentations for Fitch Ratings, S&P Global Ratings, 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 \$46.69 million in water and sewerage refunding bonds. The Government received the following ratings for its general obligation debt:

| Rating Agency: | Previous GO Rating: | Revised GO Rating: |
|---------------------------|---------------------|--------------------|
| Fitch Ratings | AAA | AAA |
| Moody's Investors Service | Aaa | Aaa |
| Standard and Poor's | AA+ | AAA (upgrade) |

S&P Global Ratings raised its long-term rating to 'AAA' from 'AA+' for the Government's general obligation bonds outstanding due to the county's strong and stable financial position which benefits from conservative budgeting and formal policies and the diverse tax base. AAA is the highest possible bond rating and offers an exceptional degree of credibility.

The Government's ratings for the water and sewerage debt were reaffirmed as follows:

| Rating Agency: | W/S Rating: |
|---------------------------|-------------|
| Fitch | AAA |
| Moody's Investor Services | Aa1 |
| 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.

GLOSSARY

Glossary of Key Terms

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.

2017 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 2017 Various Purpose General Obligation Bonds.

ACCG: Association County Commissioners of Georgia, a nonprofit instrumentality of Georgia's county governments. ACCG works to ensure that all 159 county governments in Georgia can provide the necessary leadership, services and programs to meet the health, safety and welfare needs of their citizens.

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.

ARPA: American Rescue Plan Act.

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.

Audit: The examination of the financial report of an organization by someone independent of that organization.

Balanced Budget: A budget where total anticipated revenues equal total estimated expenditures. A balanced budget is required for the General Fund, Special Revenue Funds, and Capital Projects Funds.

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.

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.

Building Standards Fund: A special revenue fund used to account for building permits and inspection fees.

Capital Assets: Property and equipment with a unit value of \$5,000 or more and 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.

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.

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 current-operating costs which require the use of current assets. The difference between expenditure and 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.

Fiduciary Fund: A fund established to account for (a) assets held in trust for others (trust fund) or (b) assets the County holds on behalf of others (custodial fund).

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).

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.

GFOA: Government Finance Officers Association representing public finance officials throughout the United States and Canada to advance excellence in public finance.

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.

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.

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the total appropriated budget.

Millage Rate: The property tax rate which is set by the Board of Commissioners.

Miscellaneous Revenue: All revenue received not otherwise classified into a line item.

Mission Statement: Statement of what the County does and why and for whom it does it. A statement of purpose.

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.

Net Position: The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in proprietary funds and government-wide net assets.

Non-Major Fund: Any fund that does not meet the definition of a major fund.

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.

Performance Measures: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible 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.

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 2017-2022: 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 2017 through 2022.

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.

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.

Zero-Based Budgeting: A budget approach that requires each department to submit a budget request and justify all expenditures rather than justifying only the expenditures with proposed changes from the prior year budget.

BUDGET RESOLUTION

Budget Resolution without Attachments

**RESOLUTION NO. 23-28
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 2023/2024**

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 Augusta Chronicle, 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 2, 2023, 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 2023/2024. The annual balanced budget for Fiscal Year 2023/2024 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. Compensation Study 2023. The Columbia County Compensation Study 2023 in the form attached hereto and made a part hereof as Attachment B is hereby approved.


Section 3. New Positions, Promotions, Reclassifications, and Adjustments of Salaries. The new positions, promotions, reclassifications, and other salary adjustments for Fiscal Year 2023/2024 for all funds of Columbia County, GA in the form attached hereto and made a part hereof as Attachment C is hereby adopted.


Section 4. Fiscal Year. The Fiscal Year for Columbia County, GA, shall be July 1, 2023 through June 30, 2024.

Section 5. Effective Date. This Resolution shall be effective July 1, 2023.

Resolution adopted June 20, 2023.

**BOARD OF COMMISSIONERS OF
COLUMBIA COUNTY, GEORGIA**

By: 
Gary L. Richardson, Vice Chair

Attest: 
Patrice R. Crawley, Clerk

