



# Columbia County, Georgia Fiscal Year Beginning July 1, 2022



**Adopted Version**

Last updated 09/02/22



# TABLE OF CONTENTS

---

<b>Introduction</b> .....	<b>5</b>
Document Overview .....	6
Transmittal Letter .....	7
GFOA Award .....	8
Profile of the Government .....	9
Demographics .....	12
Strategic Planning .....	16
Organization Chart .....	18
Basis of Budgeting .....	20
Budget Presentation .....	21
Budget Process .....	24
Budget Calendar .....	25
Fund Structure .....	26
Financial Policies Introduction .....	29
Financial Policies Budget .....	30
Financial Policies Capital .....	34
Financial Policies Procurement .....	36
Financial Policies FAHP .....	42
Financial Policies Purch Card .....	48
Financial Policies purch card elec off .....	53
Financial Policies debt .....	57
Financial Policies acct .....	62
Financial Policies revenue .....	63
Financial Policies reserves .....	64
Financial Policies reserves water utility .....	66
Financial Policies bank acct .....	67
Financial Policies investments .....	69
Financial Policies cash .....	73
Financial Policies cell phone .....	75
Financial Policies internment .....	78
Financial Policies veh allowance .....	79
Financial Policies donations .....	83
Financial Policies payment card .....	87
Financial Policies grants .....	89
<b>Budget Overview</b> .....	<b>92</b>
Executive Summary .....	93
Revenue Analysis .....	96
Priorities & Issues .....	102
Personnel Changes .....	103
Projected Changes in Fund Balances/Net Assets .....	106
<b>Fund Summaries</b> .....	<b>107</b>
Total County Budget .....	108
General Fund .....	118



Special Revenue Funds Nonmajor .....	126
2017-2022 SPLOST Fund - Major Fund .....	137
Other Nonmajor Capital Projects Funds .....	141
Debt Service Funds Nonmajor .....	146
Water and Sewer Utility - Major Fund .....	150
Enterprise Funds Nonmajor .....	154
Internal Service Funds .....	160
<b>Department Budgets .....</b>	<b>165</b>
General Fund by Function .....	166
General Government .....	170
Judicial .....	174
Public Safety .....	177
Public Works .....	179
Health and Welfare .....	181
Culture and Recreation .....	183
Housing and Development .....	185
Animal Services .....	188
Board of Commissioners/County Administration .....	192
Board of Elections .....	196
Broadband Utility .....	200
Building Standards .....	206
Capital Improvement Programs .....	211
Code Compliance .....	218
Community Services/Community Events .....	222
Emergency Services .....	225
Exhibition Center .....	230
Fleet Services .....	235
Financial Services .....	239
Fire Services .....	243
Forestry .....	248
Geographic Information Systems .....	251
Human Resources .....	256
Information Technology .....	261
Juvenile Court .....	268
Libraries .....	273
Parks and Recreation .....	280
Performing Arts Center .....	285
Planning .....	290
Plan Review .....	294
Procurement .....	298
Public Transit .....	302
Recycling .....	305
Risk Management .....	308
Roads and Bridges .....	312
Savannah Rapids Pavilion .....	316
Sheriff's Office/Detention Center/E911 .....	321
Storm Water Utility .....	325
Tax Assessor .....	331
Tax Commissioner .....	335

Traffic Engineering .....	339
Water/Sewerage Utility .....	343
311/Customer Service and Information Center .....	351
<b>Capital Improvements Plans .....</b>	<b>355</b>
Capital Expenditures for Operating Funds .....	356
Capital Projects Funds .....	358
<b>Debt Administration .....</b>	<b>361</b>
Debt by Type Overview .....	362
<b>Glossary .....</b>	<b>367</b>
Glossary of Key Terms .....	368
<b>Budget Resolution .....</b>	<b>376</b>
Budget Resolution .....	377

---

# 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. The section begins with a summary of the General Fund by function. Each department page includes a description, prior year accomplishments, future goals, and individual budgets.

## Capital Improvements Projects Section

This section includes spreadsheet attachment describing

- 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

It is my privilege to present the Fiscal Year 2022-2023 Adopted Budget of \$296,349,586. 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 2022/23 was to maintain current staffing levels, retain employees, and recruit new talent to the workforce. We successfully did this with raising our starting base pay to \$15 an hour in 2021. The County provides numerous services throughout the community, and we need our employees to be able to provide those essential services.

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.

### FY2022/23 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. Educate the public on the Board of Commissioners approved 23-28 SPLOST list and implement if approved by the voters.
3. Successful renegotiations with the cities for LOST.
4. Continue construction on Fury's Ferry Road, Lewiston Road and Flowing Wells Road widening projects; these major roadway projects are funded by TSPLOST.
5. Complete construction and upgrades on parks and begin construction on the county's newest park on Hardy McManus Road.
6. Continue to focus on providing infrastructure needs to support a growing population prior to development.
7. Promote projects and programs that increase sales tax in order for the County to become less dependent on property taxes.
8. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
9. Cost-savings initiatives such as Management Review Team to reduce costs.
10. Continue to support the Columbia Judicial Circuit so that it can be an example for other circuits to follow.
11. 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, 2021**

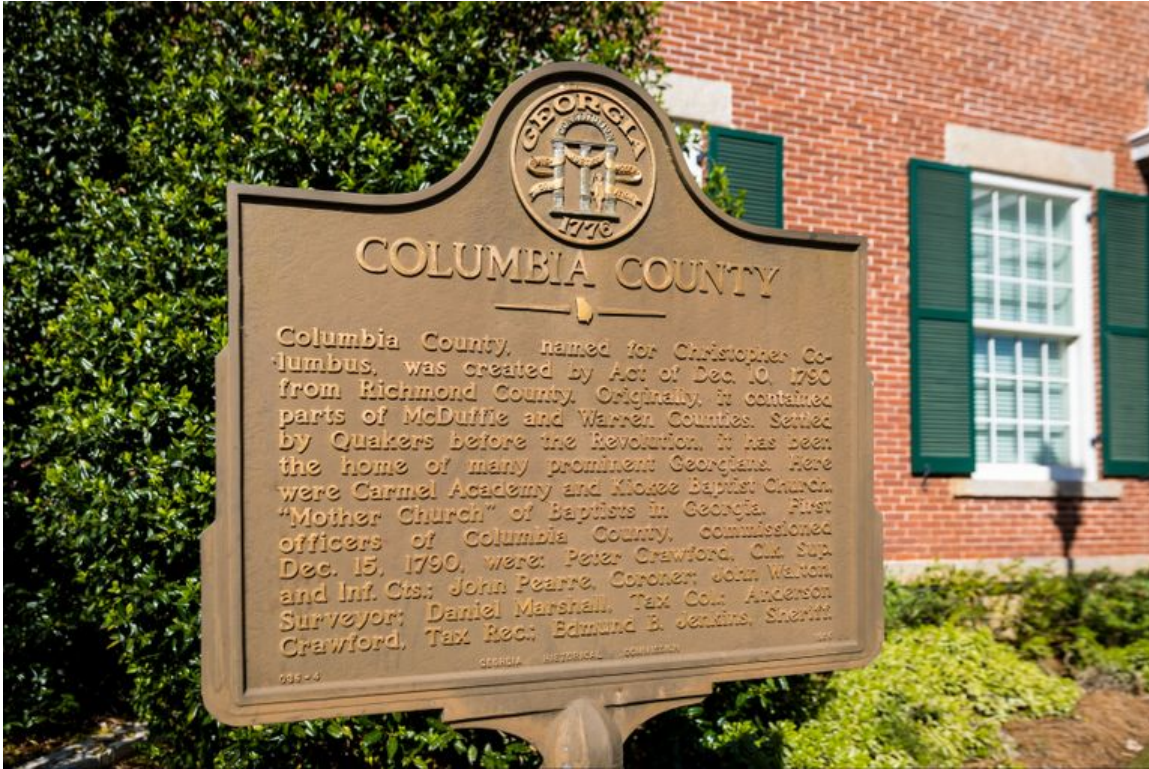
*Christopher P. Morrill*

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, 2021. 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: 2019-2022

**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: 2019-2022

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.



## Dewey Galeas

Term: 2019-2022

District 4

**Member:**

Community and Emergency Services Committee (CHAIR)

Public Works and Engineering Services Committee (VICE CHAIR)

Audit Committee

Dewey 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. He is currently pursuing the ACCG Lifelong Learning Specialty Certification for County Commissioners.

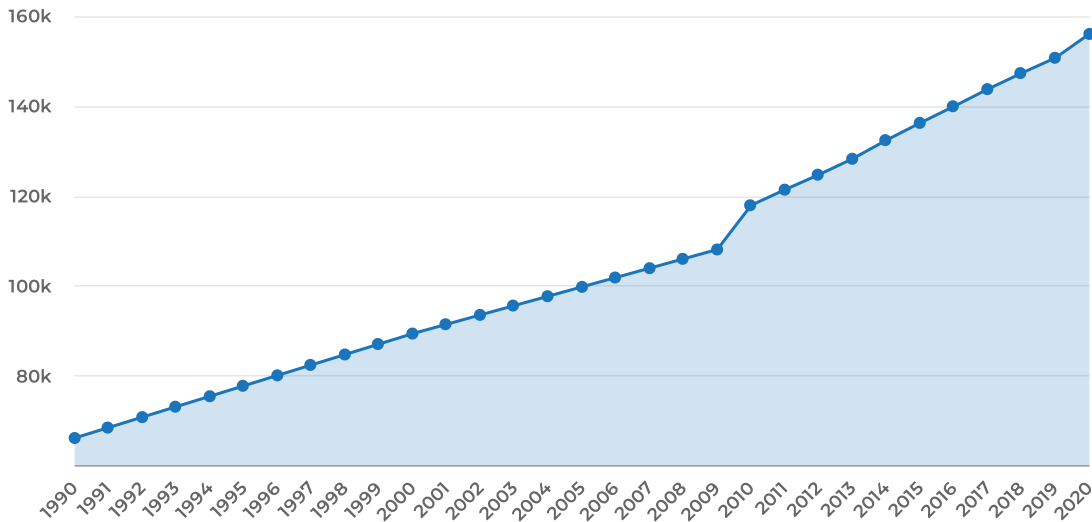
# Population Overview



TOTAL POPULATION  
**156,010**

▲ **3.5%**  
vs. 2019

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



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

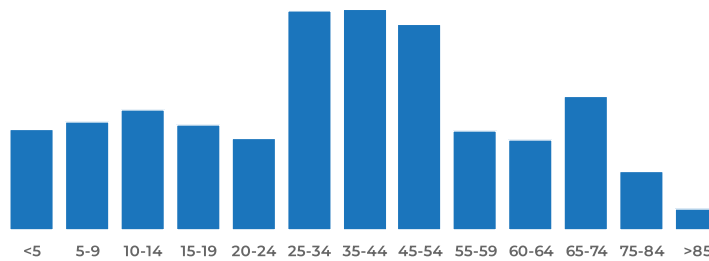


DAYTIME POPULATION  
**123,361**

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



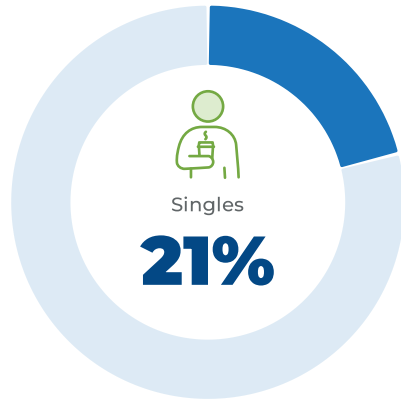
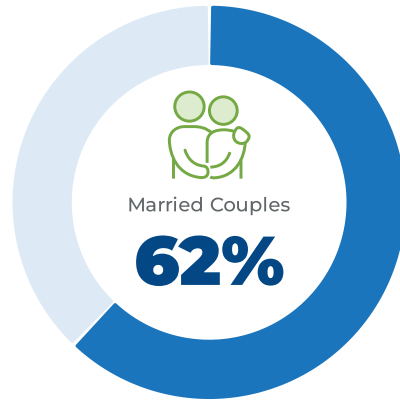
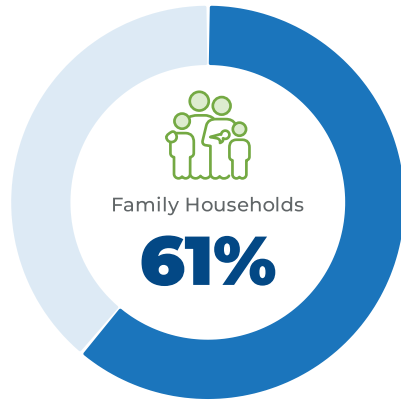
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS  
**48,233**

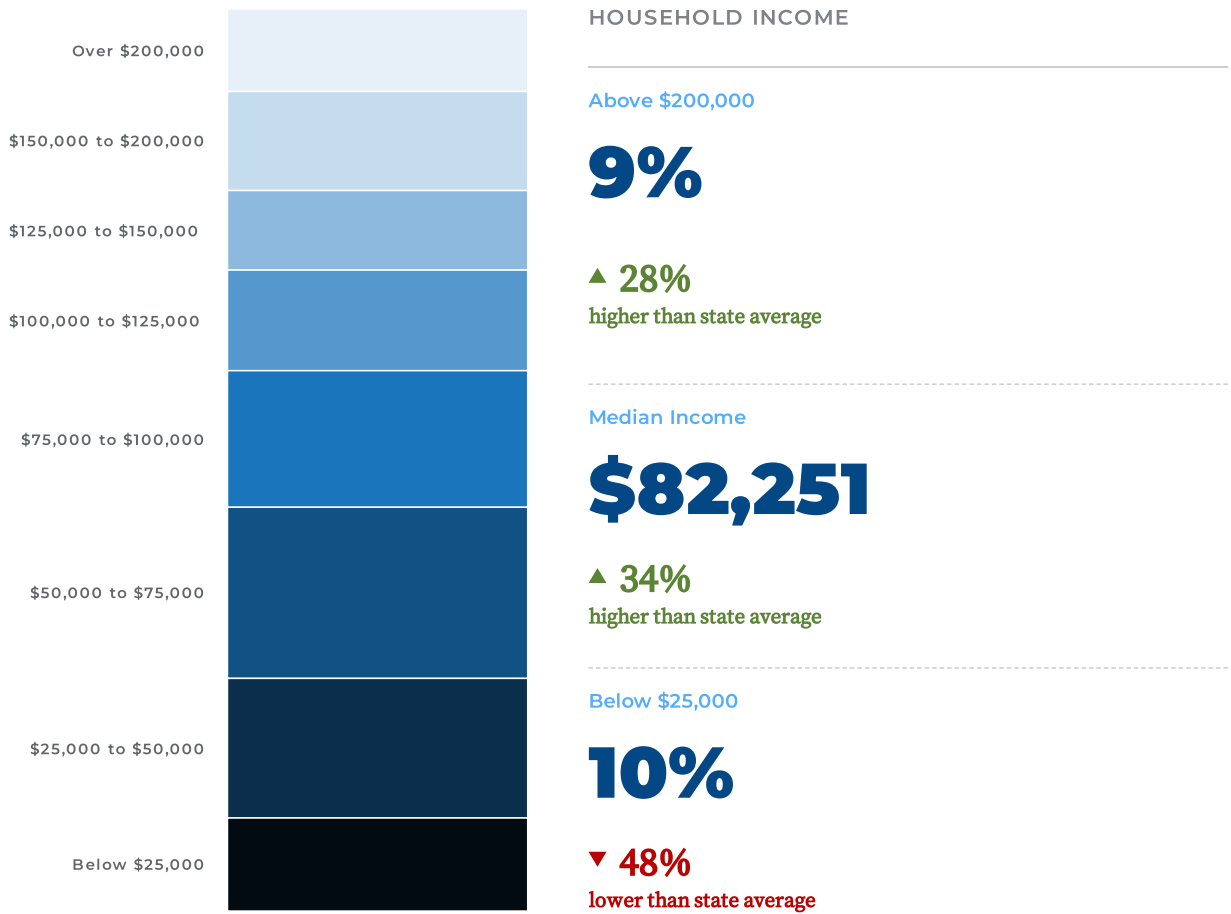
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



\* 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.



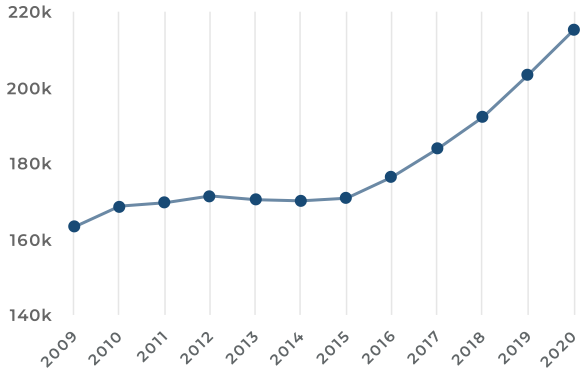
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2020 MEDIAN HOME VALUE

**\$215,200**



\* Data Source: 2020 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

Columbia State Avg.



\* Data Source: 2020 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: 2020 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.

## 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.

## 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.

**Plan Highlights:** Recognizing the County will continue to be the fastest growing county in the region, this plan balances the need for residential and economic growth with the desire to maintain community character and quality of life. This plan also acknowledges the need to plan in more specific detail for activity centers and community crossroads, greenspace and parks, economic growth, community amenities, and public infrastructure including water, sewer, stormwater, and transportation. In short, the plan is a tool that provides a policy basis for:

- Budgeting
- Local land use regulation
- Coordination among local governments, state and federal agencies, utilities, regional agencies
- Detailed plans for special areas and functions
- Promotion and economic development.

**Budgeting :** The Implementation Program outlines the overall strategy for achieving the Community Vision for future development and for implementing the Future Development Guide. A 5-year Community Work Program (CWP) prioritizes the recommended strategies and assigns responsible parties to each with an estimated cost to implement the action item. As presented, it provides elected officials and staff with a prioritized "to-do" list in addition to providing a policy guide. The Board of Commissioners and administrative staff should consult the CWP each year when developing their annual budget. The CWP prioritizes each strategy and can guide future investment. Items listed in the CWP include programs, plans, ordinances, administrative systems, community improvements and investments, and other programs/initiatives.



## Other Plans

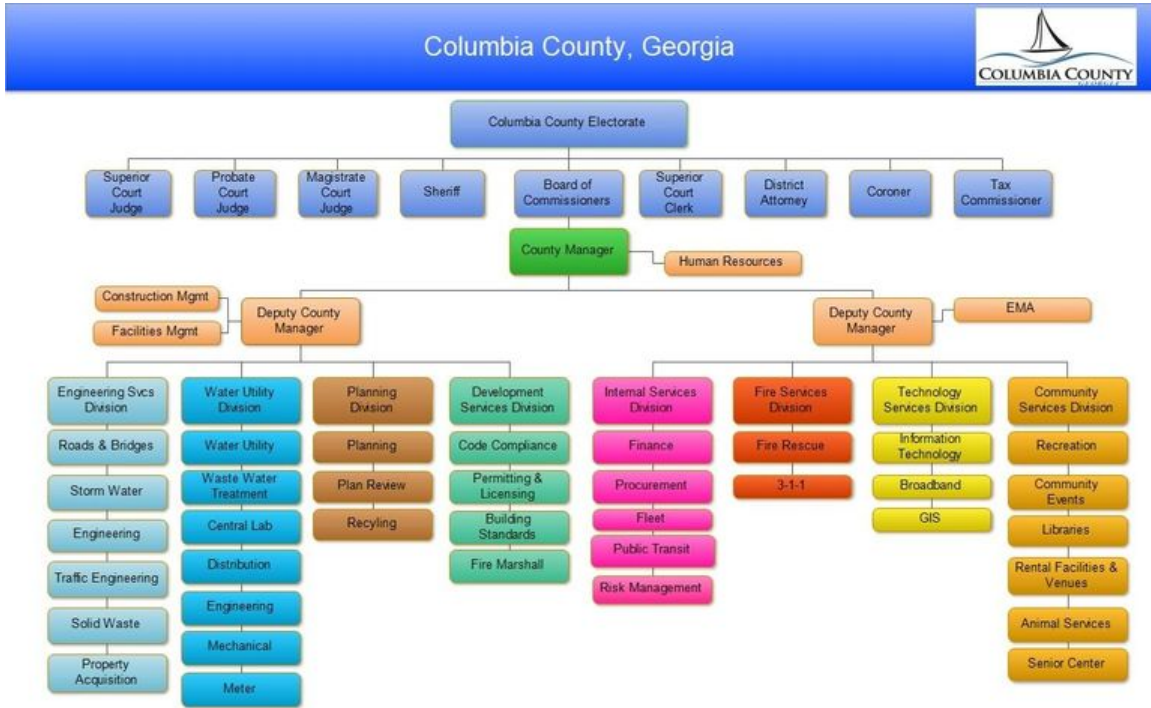
**Parks and Recreation Master Plan (update):** An update to the 2002 Columbia County Recreation Master Plan is currently underway and will consolidate the community's needs for parks and recreational facilities into actionable recommendations that can be implemented within the planning period. The updated plan will identify current trends and resident demands for specific types of programs and also recommend additional park and recreation needs based on updated population projections.

**Greenspace Master Plan:** The County first prepared a Greenspace Master Plan after creating the Columbia County Greenspace Program in 2000. In order to implement the recommendations of that Plan and the Comprehensive Plan, the County has convened a Greenspace Advisory Board to help the County identify potential opportunities for permanently protecting additional greenspace. This Board should consider opportunities to provide greenway connections (i.e. trails) between greenspaces, such as the Euchee Creek Greenway system.

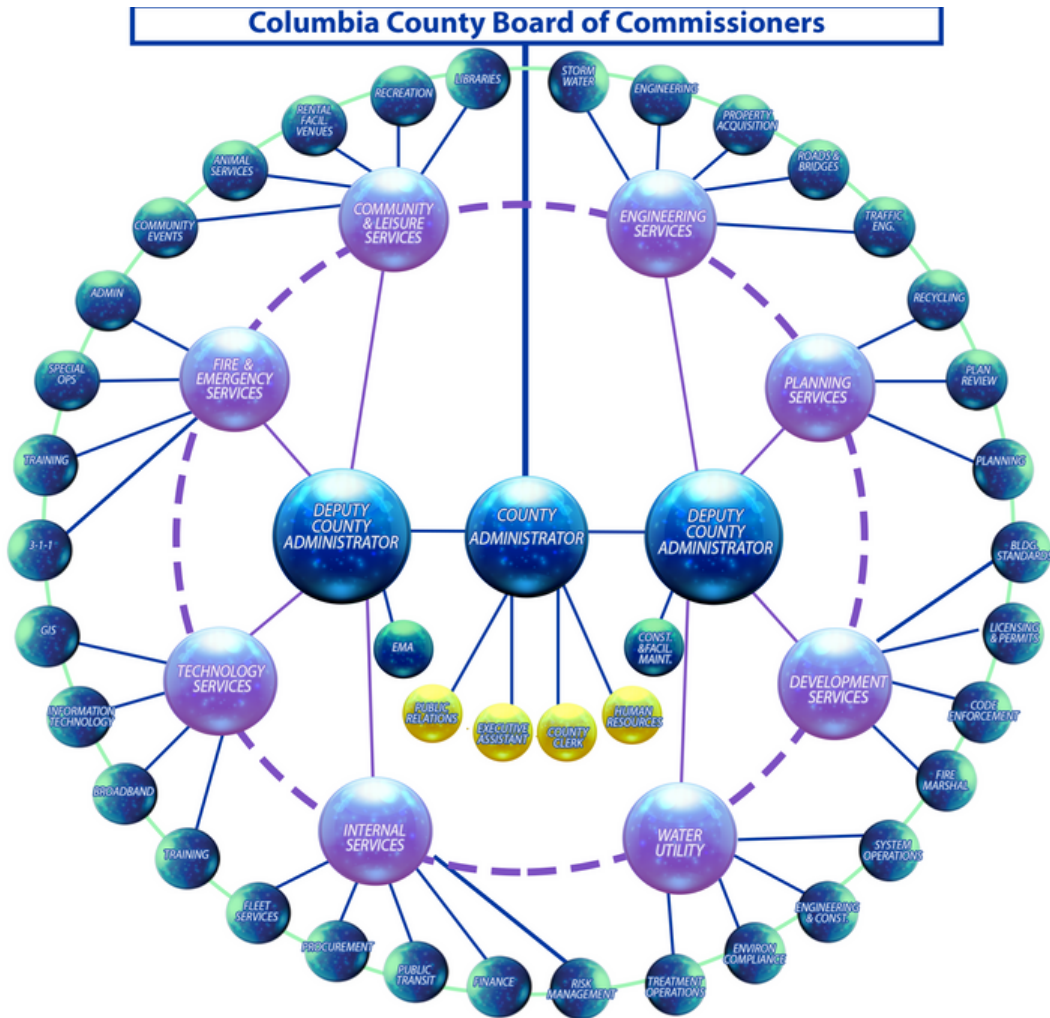
**Long Range Transportation Planning:** The Augusta Regional Transportation Study (ARTS), which includes the urbanized area of Columbia County, was recently updated in 2020. The County should continue to coordinate with the Augusta Metropolitan Planning Organization on implementation of this plan. Additional areas of Columbia County that are designated as urbanized should be included in the next ARTS update in 2025.

**Economic Development Strategy:** In 2016, the Development Authority of Columbia County (DACC) completed their Economic Development Plan "Harnessing Opportunities and Talent: An Economic Development Strategy". This strategy includes recommendations that are intended to position Columbia County to identify and recruit desired businesses based on local factors and market conditions. The County should work with DACC to implement and update this strategy as needed.

# 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.

# 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

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.

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

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

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

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

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

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

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

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

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

**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.

**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.



# Budget Process

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

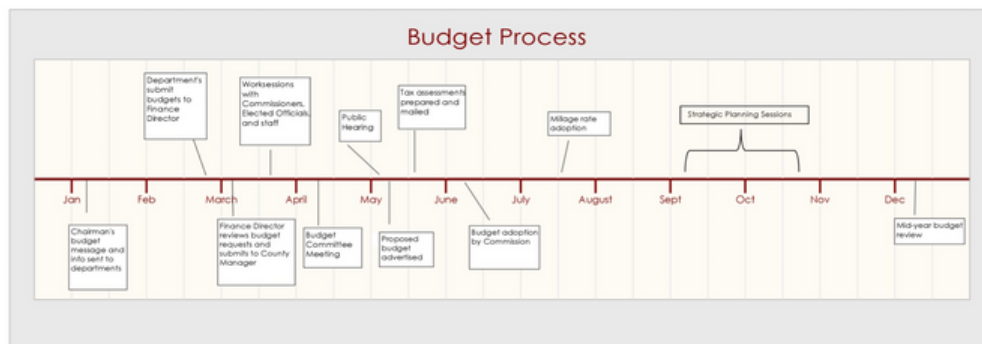
The Annual Budget is a fiscal plan that presents the services that will be provided to the community and the funds needed to perform these services. The type of service and the level of service will be defined by the use of program objectives and citizen requests, which are further evaluated with the 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 Finance 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 Financial 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) (<http://www.columbiacountyga.gov>).

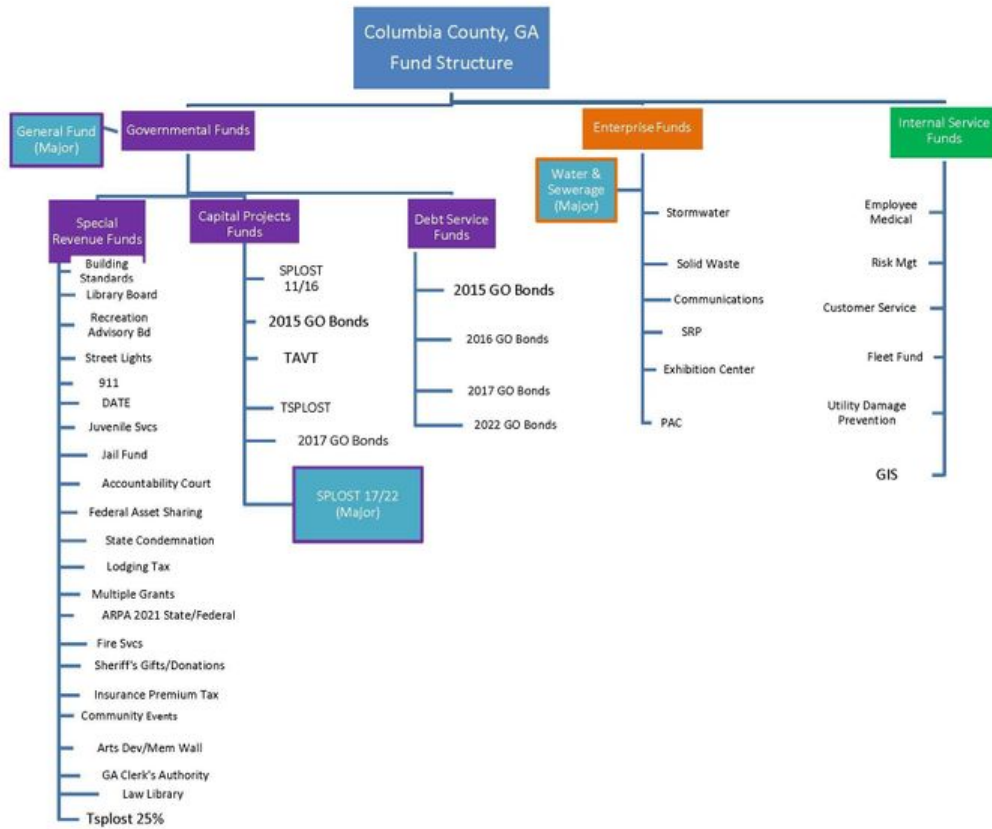


## FY 2022/2023 Budget Calendar

	TBD	Fleet report to be distributed
Friday	2/15/2022	Personnel requests submitted to Human Resources and all other operational/capital requests input into Munis
Week of	2/21/2022	Begin Division/Elected Officials/Appointed Officials meetings
Tuesday	3/08/2022	Elected Officials work-session – 10:00 AM BOC conference room (following committee meetings)
Tuesday	3/15/2022	BOC Staff work-session – 3:00 PM BOC conference room
Friday	4/22/2022	Newspaper advertisement of Budget Public Hearing submitted to Augusta Chronicle
Tuesday	5/03/2022	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/13/2022	Newspaper advertisement of proposed budget submitted to Augusta Chronicle
Tuesday	5/17/2022	Joint <i>Budget</i> Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting, if needed)
Tuesday	6/21/2022	Budget Adoption - BOC Meeting - 6:00 PM

# 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 two major Governmental Funds (General Fund and 17/22 SPLOST Fund) and one major Enterprise Fund (Water and Sewerage Fund).



## Functional Unit/Fund Relationship

Department	General Fund (Major)	SPLOST 17/22 (Major)	Water & Sewerage (Major)	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds
BOARD OF COMMISSIONERS	√					
FINANCE	√					
PROCUREMENT	√					
CONTINGENCY	√					
INFORMATION TECHNOLOGY	√					
ADMINISTRATION	√	√	√		√	
BOARD OF ELECTIONS	√					
GENERAL OVERHEAD	√					
NEW APPROPRIATIONS	√					
HUMAN RESOURCES	√					
TAX COMMISSIONER	√					
TAX ASSESSOR	√					
CLERK OF SUPERIOR COUR	√					
OFFICE OF SUPERIOR COU	√					
PROBATE COURT	√					
JUVENILE COURT	√			√		
MAGISTRATE COURT	√					
DISTRICT ATTORNEY	√					
SHERIFF'S OFFICE	√					
DETENTION CENTER	√			√		
EMERGENCY SERVICES	√					
EMERGENCY MEDICAL SERV	√					
ANIMAL SHELTER	√					
CORONER	√					
ROADS & BRIDGES	√					
FLEET SERVICES	√			√		√
MAINTENANCE	√			√	√	
SPECIAL PROJECTS	√					
PUBLIC TRANSIT	√					
HEALTH DEPARTMENT	√					
FAMILY & CHILDREN SERV	√					
SENIOR CENTER	√					
COMMUNITY SERVICES	√	√				
LIBRARIES	√			√		
REED CREEK PARK	√					
PARKS/RECREATION	√			√		
WILDWOOD PARK	√					
GEOGRAPHIC INFORMATION	√					√
ENVIRONMENTAL SERVICES	√					
ECONOMIC DEVELOPMENT	√					
PLANNING & DEVELOPMENT	√					
CODE COMPLIANCE	√					
PLAN REVIEW	√					
EXTENSION SERVICE	√					
ENGINEERING INSPECTIONS	√					
FORESTRY	√					

## Functional Unit/Fund Relationship (continued)

<u>Department</u>	General Fund (Major)	SPLOST 17/22 (Major)	Water & Sewerage (Major)	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds
COUNTY FACILITIES		√		√		
GREENWAY PROJECTS						
WATER PROJECTS				√		
UTILITIES		√				
TRANSPORTATION PROJECT		√		√		
INTERGOVERNMENTAL		√		√		
PUBLIC SAFETY PROJECTS				√		
MUNICIPAL PROJECTS		√				
COUNTY WIDE PROJECTS		√				
CUSTOMER SERVICES			√			√
WATER TREATMENT			√			
CENTRAL LABORATORY			√			
WASTE WATER			√			
METER			√			
WATER DISTRIBUTION			√			
WASTEWATER CONVEYANCE			√			
MECHANICAL			√			
ENGINEERING & MAPPING			√			
DAMAGE PREVENTION						√
RENEWAL & EXTENSION			√			
SOLID WASTE					√	
RECYCLING					√	
RENTAL FACILITIES					√	
BROADBAND					√	
EMPLOYEE MEDICAL						√
RISK MANAGEMENT						√
BUILDING&COMMERCIAL SERVICES				√		
STREET LIGHTS				√		
DRUG COURT				√		
DRUG ABUSE TREATMENT				√		
HOTEL/MOTEL TAX				√		
VISITORS CENTER				√		
FEDERAL ASSET SHARING				√		
STATE CONDEMNATION				√		
SHERIFF'S 911				√		
SHERIFF'S GIFTS/DONATION				√		
FIRE SERVICES				√		
COMMUNITY EVENTS				√		
GEORGIA SUP COURT COOP AUTH				√		

# 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 1<sup>st</sup>, 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 1<sup>st</sup> and end June 30<sup>th</sup> 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

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

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 1<sup>st</sup> 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

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

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:

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  
BOARD OF COMMISSIONERS

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**

<b>APPROVED:</b> <i>August 21, 2018</i>	<b>TOPIC:</b> <i>Procurement</i>
<b>REVISED:</b> <i>November 16, 2021</i>	
<i>Policy Number 603.1</i>	<b>POLICY SECTION:</b> <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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

<b>APPROVED:</b> <i>August 21, 2018</i> <b>REVISED:</b> <i>November 16, 2021</i>	<b>TOPIC:</b> <i>Procurement</i>
<i>Policy Number 603.1</i>	<b>POLICY SECTION:</b> <i>Finance / Procurement</i>

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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

<b>APPROVED:</b> <i>August 21, 2018</i> <b>REVISED:</b> <i>November 16, 2021</i>	<b>TOPIC:</b> <i>Procurement</i>
<i>Policy Number 603.1</i>	<b>POLICY SECTION:</b> <i>Finance / Procurement</i>

- 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.



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

<b>APPROVED:</b> <i>August 21, 2018</i> <b>REVISED:</b> <i>November 16, 2021</i>	<b>TOPIC:</b> <i>Procurement</i>
<i>Policy Number 603.1</i>	<b>POLICY SECTION:</b> <i>Finance / Procurement</i>

- 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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

<b>APPROVED:</b> <i>August 21, 2018</i> <b>REVISED:</b> <i>November 16, 2021</i>	<b>TOPIC:</b> <i>Procurement</i>
<i>Policy Number 603.1</i>	<b>POLICY SECTION:</b> <i>Finance / Procurement</i>

- 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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

<b>APPROVED:</b> <i>August 21, 2018</i> <b>REVISED:</b> <i>November 16, 2021</i>	<b>TOPIC:</b> <i>Procurement</i>
<i>Policy Number 603.1</i>	<b>POLICY SECTION:</b> <i>Finance / Procurement</i>

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

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;

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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>

- 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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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>

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.



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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>

- 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:

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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>

- 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).



**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

- 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

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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

- 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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

**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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

**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.



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

**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.

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

<b>APPROVED:</b> <i>December 15, 2015</i> <b>Revised:</b> <i>July 16, 2019</i>	<b>TOPIC:</b> <i>Purchasing Card-Elected Officials</i>
<i>Policy Number 604.2</i>	<b>POLICY SECTION:</b> <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.

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

<b>APPROVED:</b> <i>December 15, 2015</i> <b>Revised:</b> <i>July 16, 2019</i>	<b>TOPIC:</b> <i>Purchasing Card-Elected Officials</i>
<i>Policy Number 604.2</i>	<b>POLICY SECTION:</b> <i>Finance / Procurement</i>

**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.



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

<b>APPROVED:</b> <i>December 15, 2015</i> <b>Revised:</b> <i>July 16, 2019</i>	<b>TOPIC:</b> <i>Purchasing Card-Elected Officials</i>
<i>Policy Number 604.2</i>	<b>POLICY SECTION:</b> <i>Finance / Procurement</i>

- 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

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

<b>APPROVED:</b> <i>December 15, 2015</i> <b>Revised:</b> <i>July 16, 2019</i>	<b>TOPIC:</b> <i>Purchasing Card-Elected Officials</i>
<i>Policy Number 604.2</i>	<b>POLICY SECTION:</b> <i>Finance / Procurement</i>

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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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 31<sup>st</sup> 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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

**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



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

- 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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

- 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](http://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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

property, the County shall maintain documents relating to the expenditure of bond proceeds. These documents include, but are not limited to, requisitions, draw schedules, invoices, bills, construction contracts and acquisition contracts.

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

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

**I. PURPOSE**

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

**II. RESPONSIBILITY**

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

**III. POLICY**

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



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

APPROVED: <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**

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

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

APPROVED: <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**

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



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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**

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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

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%

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

- 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

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*).

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

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.

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

**COLUMBIA COUNTY**

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

Employee Name: \_\_\_\_\_  
 Employee ID#: \_\_\_\_\_  
 Employee's Personal Cell Phone Number: \_\_\_\_\_  
 Base Monthly Plan Amount:     \$40     \$60     \$120        **Push to Talk:**     \$5     \$10  
 County Department: \_\_\_\_\_  
 Department Contact: \_\_\_\_\_        **Phone No.:** \_\_\_\_\_  
 Email: \_\_\_\_\_

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

**Approval:**

_____ Department Manager Signature	_____ Employee Signature
_____ Title	_____ Date
_____ Division Director/Constitutional Official Signature	_____ Date

Committee Approval:     Yes         No

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



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

APPROVED: <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**

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

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

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

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

**COLUMBIA COUNTY**

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

**Employee Name:** \_\_\_\_\_

**Employee ID#:** \_\_\_\_\_

**Base Monthly Plan Amount:** \_\_\_\_\_

**County Department:** \_\_\_\_\_

**Department Contact:** \_\_\_\_\_ **Phone No.:** \_\_\_\_\_

**Email:** \_\_\_\_\_

---

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

**Approval:**

_____	_____
Department Manager Signature	Employee Signature

_____	_____
Title	Date

_____	_____
Division Director/Constitutional Official Signature	Date

Committee Approval:     Yes                     No

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





COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

APPROVED: <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.

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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>

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

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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>

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.

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

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.



COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

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,

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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:

COLUMBIA COUNTY  
BOARD OF COMMISSIONERS

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

- 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

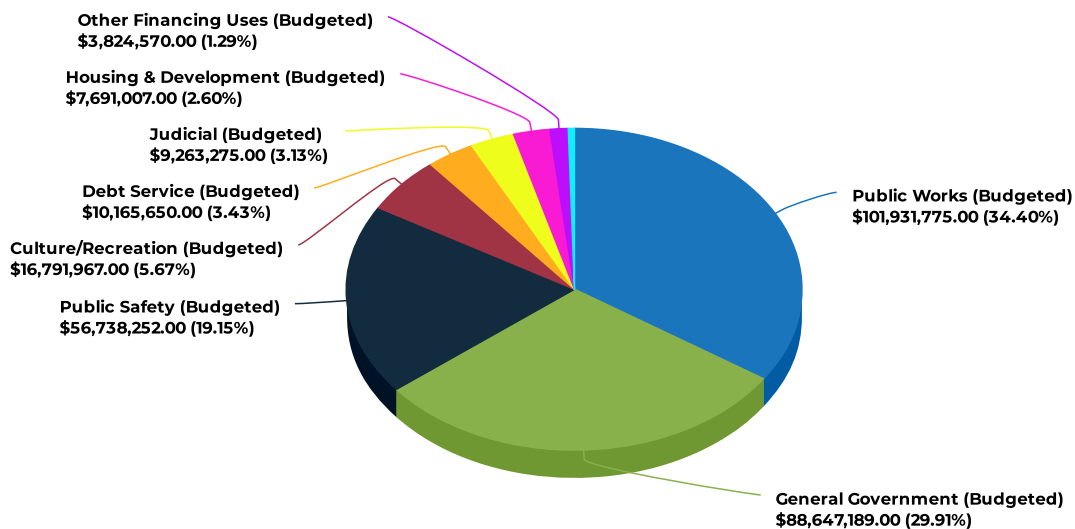
At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Manager and staff were instructed to balance the budgets for all Columbia County funds using a zero based budgeting method with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). When initial budget requests were received, expenditures exceeded revenues (with no contingency fund) within the General Fund by \$1,756,017. Based on further analysis and discussions with County staff and elected officials, projected revenues within the General Fund were increased by \$5,014,474 and projected expenditures were increased by \$977,387, to result in a balanced General Fund budget of \$88,654,852, including a contingency fund of \$2,281,070. 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 3, 2022, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 21, 2022, at its regularly scheduled meeting.

## Governmentwide Expenditures

The annual budget for Columbia County, GA, for FY 2023 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 \$296,349,586, reflecting a net increase from the fiscal year 2022 adopted budget of \$16,681,637, or 6%. This net increase is primarily due to the projected increase in property tax and sales tax revenues and the construction/completion of many capital projects during FY 2023.

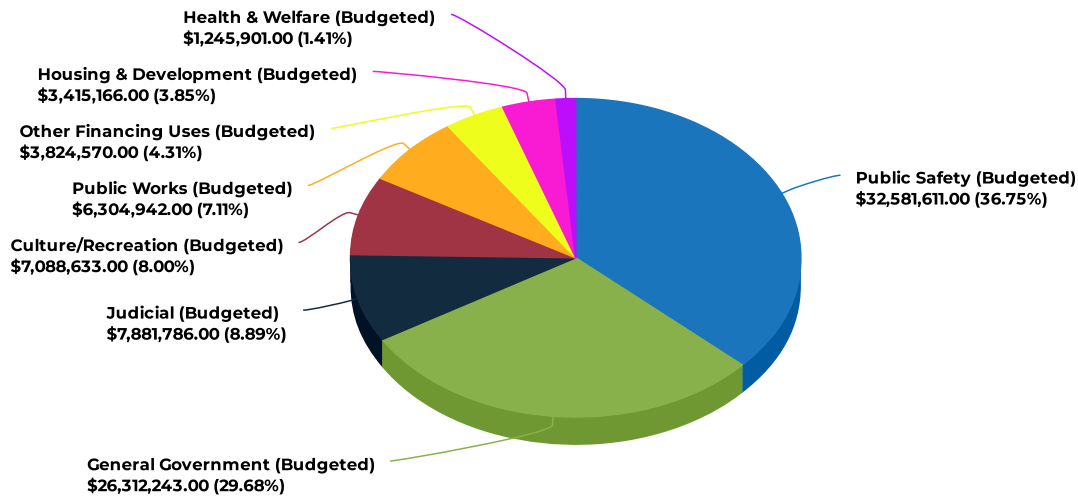
### FY 2023 Governmentwide Expenditures



# General Fund

Total General Fund expenditures, excluding the use of reserves, increased by 6.00% from the FY 2021/2022 adopted budget, including a contingency of \$2,281,070, or 2.64% of proposed expenditures. New personnel requests within the General Fund include 8 new positions and 1 eliminated position totaling \$512,763, reclassifications totaling \$354,062, and allowance adjustments totaling \$6,390, for a grand total of \$873,215. New capital requests decreased from \$2,435,003 in FY 2021/2022 to \$2,298,384 in FY 2022/2023, a decrease of 5.61%.

## FY 2023 Budgeted Expenditures - General Fund



## Fund Balance

Funds from fund balance have not been budgeted for use within the General Fund budget for fiscal year 2022/2023. 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, 2021, totaled \$57.6 million. Of this total, \$2.5 million was assigned for: risk management (\$1 million) and interfund transfers (\$1.5 million).

Also included within the total fund balance was a minimum fund balance requirement of \$22.9 million, or 100 days of operations, and nonspendable fund balance of \$5.0 million. Total fund balance as of June 30, 2021, including the above mentioned items, equated to 251 days of operations. Fund balance, net of nonspendable, totaled \$52.6 million, or 229.7 days of operations.

During FY 2011, the County purchased property known as the “Marshall Square Property” for \$6.25 million from fund balance. During FY 2014, the County expensed a portion of the property in the amount of \$2 million to be maintained and used for County operations. During FY 2016, the County transferred 5.75 acres to the Development Authority of Columbia County in accordance with an intergovernmental agreement for development and expensed 4.27 acres to be maintained and used for County operations, for a total of \$2.4 million. 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, 2021. Funds from the sale or development of this property will be used to replenish fund balance. Also, an advance to the Communications Utility in the amount of \$3 million expected to be repaid with user fees once the utility is fully operational was included as nonspendable fund balance as of June 30, 2021.

The County projects to add approximately \$8.7 million to fund balance from operations (before transfers) as of June 30, 2022. In accordance with county policy, the County transferred \$11.5 million during FY 2022 and projects to transfer another \$6.0 million to the TAVT Fund to be used for capital projects. Due to an increase in the FY 2023 budget, the minimum fund balance requirement will be increased to \$24.3 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2022, is expected to be \$54.9 million, or 225.9 days of operations. Fund balance, net of nonspendable fund balance, is expected to be \$49.9 million, or 205.4 days of operations.

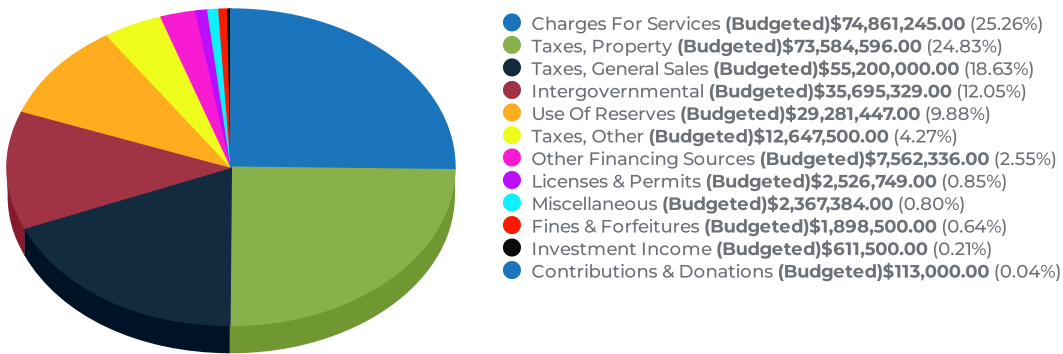
## Issues for Future Consideration

- 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 2022 were \$350,000. Actual savings as of June 30, 2022, were \$1.0 million. 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 increases our minimum wage to \$15/hour. Budgeted savings for fiscal year 2023 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 million of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Approximately \$2.2 million will be needed from SPLOST to make FY 2023 bond payments on the 2016 GO bonds. This amount has been budgeted from FY 2023 SPLOST collections. However, should collections not be adequate, funds will need to come from other available sources, such as the General Fund Fund Balance (GFFB), excess SPLOST proceeds, and excess go bond proceeds.
- Operating costs for capital projects – The County completed preparation of its capital improvements plan for the 2017/2022 SPLOST, which was approved by voters in a referendum held in November 2014. The County has prepared its capital improvement plan for the 2023/2028 SPLOST, which will be presented to voters in a referendum 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 nine basic categories: Property Taxes, Sales Taxes, Other Taxes, Charges for Services, Fines and Forfeitures, Intergovernmental, Miscellaneous, and Use of Reserves. The following revenue section includes an analysis of revenues by category and a summary of revenues for all major funds (General Fund, 2017/2022 SPLOST Fund, and Water and Sewer Utility Fund).

### FY 2023 Governmentwide Revenues



## Property and Other Taxes

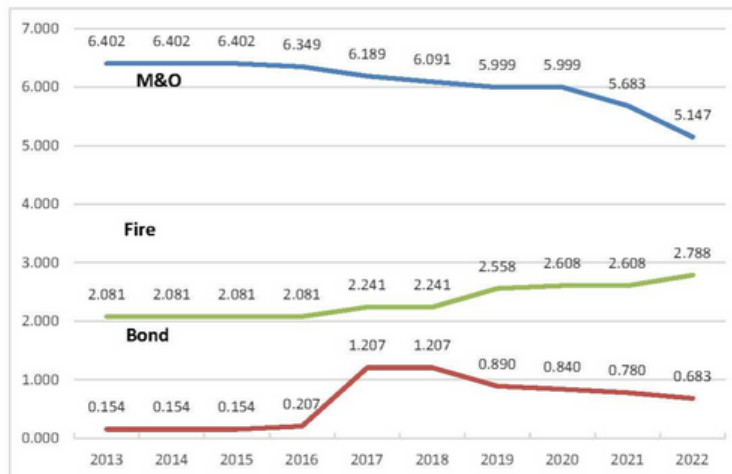
This category includes general property taxes for the General Fund, Fire Services Fund, and the 2017 General Obligation Bond Debt Service Fund. Other taxes include revenues from cablevision, real estate transfer taxes, intangible taxes, alcohol taxes, and occupational taxes.

For calendar year 2022, 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 general obligation bonds, were established at 5.147 mills, 2.788 mills, and 0.683 mills, respectively, for a total millage rate for the County of 8.618 mills, a reduction of 0.453 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 2022, the school millage rate was established at 17.35 mills, a reduction of 0.66 mills from the previous year. The State of Georgia no longer assesses a millage rate. Therefore, the overall millage rate for 2022 is 25.968 in the unincorporated area and 23.18 in the incorporated areas.

Experiencing larger than normal growth in the digest, the budget was prepared and balanced using the actual digest increase of 15.6% with the millage rate rollback mentioned above.

	<u>M&amp;O</u>	<u>Bond</u>	<u>Fire</u>	<u>Total</u>
2013	6.402	0.154	2.081	8.637
2014	6.402	0.154	2.081	8.637
2015	6.402	0.154	2.081	8.637
2016	6.349	0.207	2.081	8.637
2017	6.189	1.207	2.241	9.637
2018	6.091	1.207	2.241	9.539
2019	5.999	0.890	2.558	9.447
2020	5.999	0.840	2.608	9.447
2021	5.683	0.780	2.608	9.071
2022	5.147	0.683	2.788	8.618





## 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 \$9.8 million from the Title Ad Valorem Tax (TAVT) during FY 2022 and included funding in the amount of \$9.0 million in the FY 2023 budget.

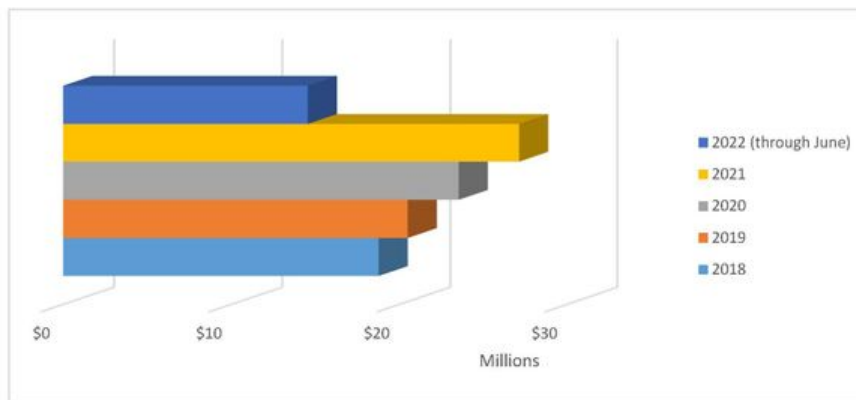
## Sales Taxes

Sales tax revenues include 1% on sales that is accounted for within the General Fund (local option sales tax – LOST), 1% on sales for capital purposes (special purpose local option sales tax – SPLOST), and 1% on sales for transportation projects (TSPLOST). The LOST is established by state legislation but the SPLOST and the TSPLOST require voter approval. In November 2014, the citizens of Columbia County approved to extend the SPLOST through 2022. In July 2012, the TSPLOST, a regional sales tax created with the Transportation Improvement Act of 2010, was approved in the Central Savannah River Region, which includes Columbia County. The TSPLOST has been extended through 2032.

LOST collections in calendar year 2021 increased at a rate of 15.3% and collections during the first half of 2022 have increased at a rate of 10.3%, an average of \$2.3 million per month. Therefore, the budget was balanced using a 10.5% increase, or \$2.1 million 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.

<u>LOST Collections</u>	
2018	\$ 18,767,061
2019	\$ 20,499,701
2020	\$ 23,531,820
2021	\$ 27,124,450
2022 (through June)	\$ 14,559,055



Note: 2020 does not include audited funds received in August 2020 for prior years.

## 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 \$5.2 million from capital projects funds for debt retirement.

### **INTERGOVERNMENTAL**

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

The County operates 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 \$29.3 million budgeted is used in the Capital Projects Funds as follows: the 2009 GO Bond Fund, \$2.2 million; the 2017 GO Bond Fund, \$3.8 million; the 17/22 SPLOST Fund, \$14.6 million; the TAVT Fund, \$5.5 million.

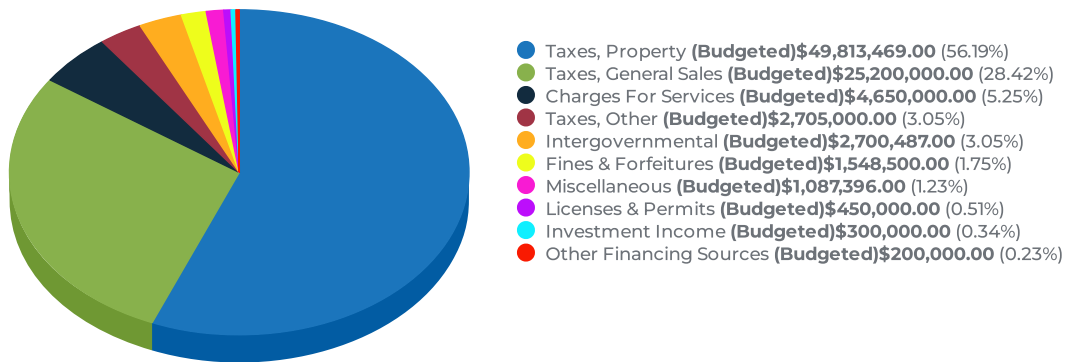
### **MISCELLANEOUS**

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 59.3% and local option sales taxes account for 28.4%, 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 2023 total \$88,654,852.

### FY 2023 Projected Revenues - General Fund



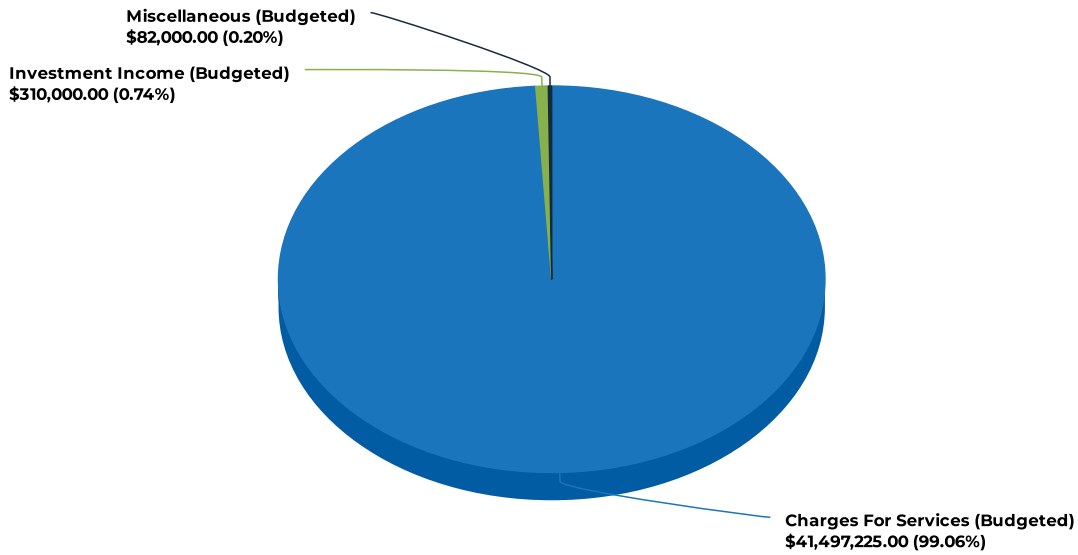
### 2017/2022 Special Purpose Local Option Sales Tax Fund

The primary source of revenue for this fund is the 1% tax on sales generated within the County. These funds are being used for capital projects in the areas of county facilities, public safety, transportation, utilities, and recreation projects. Other revenues include investment income and interfund transfers. As collections will end in December 2022, the County projects to receive \$15 million in splost funds during FY 2023.

# Water and Sewer Utility Fund

This utility provides services to approximately 48,000 water customers and 40,000 sewer customers. Of the total budgeted revenues of \$41.9 million, \$23.7 million, or 56.5%, is derived from water sales and \$15.5 million, or 37.0%, is derived from sewer sales.

FY 2023 Projected Revenues Water and Sewer Utility



## Priorities & Issues

### 2023-2028 SPLOST Public Outreach and Engagement

The current 2017-2022 SPLOST levies a 1% sales tax which will expire December 2022. In early 2022, the County put out a request for proposed project submissions from county staff to formulate and propose ideas on potential SPLOST projects. Members of the public had an opportunity to provide input on which projects they would like to see moving forward during one of four public information sessions that were held throughout the month of June 2022. County management and staff reviewed public input and narrowed down the list of candidate projects to 100% of the proposed program budget. The Board of Commissioners approved a final list of projects on Tuesday, July 19, 2022. Voters will decide whether to approve the 2023 SPLOST during the November 8, 2022 election. If approved, the current 1% sales tax will continue over the next 6 years. Collections are projected to be a total of \$288 million.

### Millage Rate

Because the County experienced a more than 15% increase in the 2022 tax digest, the Board of Commissioners approved rolling back the millage rate for maintenance and operations from 5.683 mills to 5.147 mills, its lowest in 33 years. This rate is composed of the following:

General Government Services	1.581 mills
Judicial Services	.283 mills
Public Safety	2.282 mills
Public Works	.434 mills
Health & Welfare Services	.063 mills
Culture & Recreation	.425 mills
Economic Development	.079 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.



## Personnel Changes

In addition to the new personnel requests listed below, a 3% cost of living adjustment totaling approximately \$2.2 million was included in the budget for eligible employees.

### General Fund

New personnel requests within the General Fund include 8 new positions and 1 eliminated position totaling \$512,763, reclassifications totaling \$354,062, and allowance adjustments totaling \$6,390, for a grand total of \$873,215.

Fund Dept	Dept Name	Total Impact	#Req	Proposed Class
101 1002	FINANCE	\$ 139,167.07	1	DIVISION DEPUTY DIRECTOR
101 1005	INFORMATION TECHNOLOGY	\$ 67,681.56	1	TECHNICIAN VI
101 1111	TAX COMMISSIONER	\$ 52,090.69	1	SPECIALIST I
101 1213	PROBATE COURT	\$ (29,014.63)	1	CLERK IV
101 1311	SHERIFF'S OFFICE	\$ 62,706.16	1	DEPUTY I
101 1312	DETENTION CENTER	\$ 60,868.17	1	DEPUTY
101 1512	CODE COMPLIANCE	\$ 113,243.10	2	CODE COMPLIANCE OFFICER I
101 1713	ANIMAL SERVICES	\$ 46,021.04	1	KENNEL TECH
Grand Total		\$ 512,763.16	9	

### Other Funds

New personnel requests within the Other Funds include 18 new positions totaling \$1,002,047, reclassifications totaling \$151,120, and allowance adjustments totaling \$41,652, for a grand total of \$1,194,819.

Fund Dept	Dept Name	Total Impact	#Req	Proposed Class
234 2710	TRAFFIC ENGINEERING	\$ 53,373.01	1	ANALYST I
234 2750	LANDSCAPING	\$ 138,063.12	3	MAINTENANCE WORKER
291 2912	TSPLOST ROAD CONSTRUCTION	\$ 59,690.02	1	ENGINEERING INSPECTOR I
291 2911	TSPLOST PROPERTY ACQUISITION	\$ 79,032.83	1	ENGINEER III
511 5115	WASTE WATER	\$ 62,879.71	1	WASTE WATER HEAD OPERATOR
511 5125	WATER DISTRIBUTION	\$ 55,955.18	1	CREW LEADER II
511 5125	WATER DISTRIBUTION	\$ 46,021.04	1	MAINTENANCE WORKER
511 5130	WASTEWATER CONVEYANCE	\$ 46,021.04	1	MAINTENANCE WORKER
511 5135	MECHANICAL	\$ 62,879.71	1	FOREMAN II
511 5135	MECHANICAL	\$ 46,021.04	1	MECHANICAL TECHNICIAN TRAINEE
511 5140	ENGINEERING & MAPPING	\$ 46,021.04	1	INSPECTOR TRAINEE
551 5530	COMMUNICATIONS UTILITY	\$ 70,630.62	1	NETWORK ENGINEER II
581 5810	PERFORMING ARTS CENTER	\$ 76,939.47	1	MANAGER II EXEMPT
651 6500	GEOGRAPHIC INFO SYSTEMS	\$ 59,317.71	1	TECHNICIAN VI
931 9300	COLUMBIA COUNTY LIBRARY	\$ 77,287.73	1	MANAGER III EXEMPT
931 9300	COLUMBIA COUNTY LIBRARY	\$ 21,913.42	1	LIBRARY ASSISTANT
Grand Total		\$ 1,002,046.72	18	

## Total Authorized Positions

<u>General Fund</u>	As of July 1				
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Animal Services	15	15	15	15	16
Bd of Elec	5	6	6	8	8
Clerk of Court	28	28	28	28	30
Code Comp	7	7	7	7	9
Commission	7	7	7	7	7
Community Svcs	8	8	9	9	9
Coroner	5	5	5	6	6
County Admin	5	5	5	5	5
Detention Center	135	134	132	141	146
District Attorney	0	0	0	14	20
Econ Dev Auth	3	3	3	3	4
Emergency Svcs	3	4	4	3	3
Engineering Inspections(1)	6	6	6	6	8
Environmental	3	3	3	3	3
Extension Svc	1	1	4	4	4
Finance	10	10	10	10	11
Fleet	22	22	21	23	23
HR	8	8	9	9	9
Info Tech	25	26	28	29	30
Juvenile Ct	13	14	15	12	12
Libraries	53	53	53	53	55
Magistrate Court	18	18	16	16	18
Maint(1)	38	39	41	42	45
Plan Review	4	4	3	3	3
Planning	7	7	7	7	7
Probate Court	11	11	11	12	11
Procurement	8	8	8	8	8
Public Transit	12	12	12	12	12
Recreation(1)	35	52	52	56	56
Roads & Bridges(1)	58	61	67	74	74
Senior Center(combined with Rec)	4	1	0	0	0
Sheriff's Office	216	219	221	219	218
Superior Court	0	0	0	15	20
Tax Assessor	30	32	32	33	32
Tax Commission	29	29	32	32	33
Wildwood Park(combined with Rec)	2	0	0	0	0
<b>Total</b>	<b>834</b>	<b>858</b>	<b>872</b>	<b>924</b>	<b>955</b>
<u>Special Revenue Funds</u>					
Building Standards	28	28	28	28	28
911	29	30	30	31	29
Visitors Center	1	1	1	1	1
Convention/Visitors Bureau	2	2	2	2	2
Fire Rescue	172	172	188	188	192
Traffic Engineering (IPTF/TSPLOST)	10	10	9	9	10
<b>Total</b>	<b>242</b>	<b>243</b>	<b>258</b>	<b>259</b>	<b>262</b>
<u>Capital Projects Funds</u>	<b>20</b>	<b>20</b>	<b>19</b>	<b>23</b>	<b>24</b>

**Notes:**

(1) Partially funded with IPTF

## Total Authorized Positions (continued)

	As of July 1				
	2018	2019	2020	2021	2022
<b><u>Enterprise Funds</u></b>					
Water and Sewerage	146	151	159	167	173
Storm Water	40	48	47	51	51
Landfill/Recycling	11	12	7	7	7
Broadband Utility	5	7	7	7	8
Savannah Rapids Pavilion	7	8	9	5	5
Exhibition Center	0	0	0	3	3
Performing Arts Center	0	0	2	6	7
<b>Total</b>	<b>209</b>	<b>226</b>	<b>231</b>	<b>246</b>	<b>254</b>
<b><u>Internal Service Funds</u></b>					
Risk Management	2	2	2	2	2
Customer Service	4	4	4	4	4
Damage Prevention	9	9	9	9	9
GIS	7	7	8	9	10
<b>Total</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
<b>Total Authorized Positions</b>	<b>1327</b>	<b>1369</b>	<b>1403</b>	<b>1476</b>	<b>1520</b>

## Projected Changes in Fund Balances/Net Assets

The County has 3 major funds: General Fund, 17/22 SPLOST Fund, Water and Sewer Utility Fund. Below is information on projected 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 16% is due to the expenditure of funds for ongoing projects.

### NONMAJOR GOVERNMENTAL FUNDS

The decrease in fund balance of 27% 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 2022 or FY 2023 will be funded from proposed plan changes and/or a transfer from the General Fund.

#### STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

<u>Fund</u>	<u>Estimated Beginning FY 2023 Fund Balance/Net Assets</u>	<u>Anticipated Revenues</u>	<u>Anticipated Expenses</u>	<u>Estimated Change</u>	<u>Estimated Ending FY 2023 Fund Balance/Net Assets</u>
General Fund	\$ 54,866,306	\$ 88,654,852	\$ 88,654,852	\$ -	\$ 54,866,306
17/22 SPLOST	90,227,446	15,000,000	29,608,683	\$ (14,608,683)	\$ 75,618,763
Nonmajor Governmental Funds	53,189,438	89,809,394	104,055,158	\$ (14,245,764)	\$ 38,943,674
Water and Sewerage Utility	287,783,115	41,889,225	41,889,225	\$ -	\$ 287,783,115
Nonmajor Enterprise Funds	50,739,643	11,404,569	11,831,569	\$ (427,000)	\$ 50,312,643
Internal Service Funds	(3,852,442)	20,310,099	20,310,099	\$ -	\$ (3,852,442)
<b>ALL FUNDS</b>	<b>\$ 532,953,506</b>	<b>\$ 267,068,139</b>	<b>\$ 296,349,586</b>	<b>\$ (29,281,447)</b>	<b>\$ 503,672,059</b>

---

# FUND SUMMARIES

---



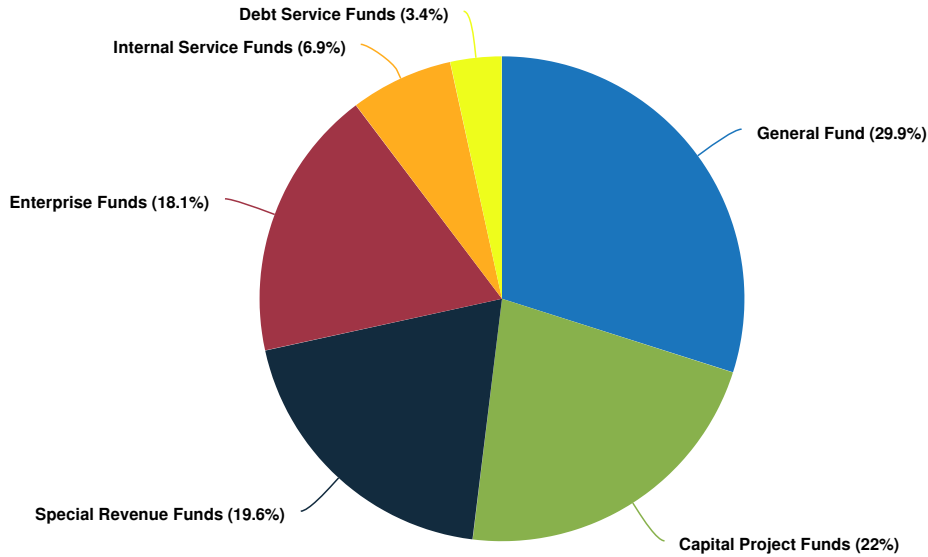
# Total County Budget

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.

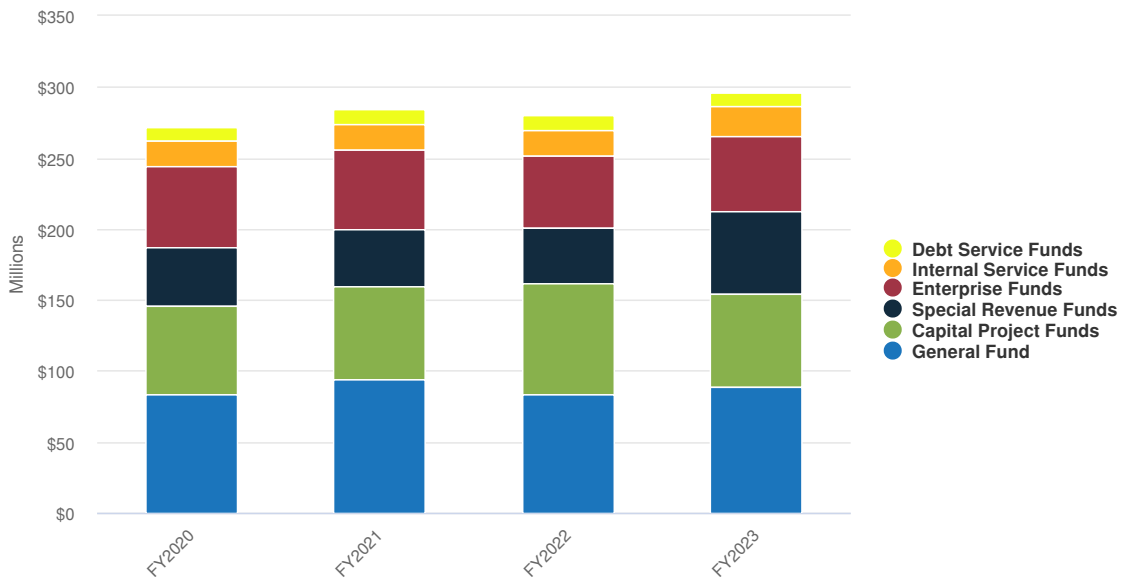
## Revenue by Fund Type

The General Fund makes up the largest portion of the total budget at 29.9%

### FY 2023 Budgeted Revenue by Fund Type



### Budgeted and Historical Revenue by Fund Type





Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
General Fund					
General Fund					
Taxes, Property	\$46,092,568	\$50,058,821	\$47,316,495	\$49,813,469	5.3%
Taxes, General Sales	\$21,458,947	\$27,783,634	\$22,800,000	\$25,200,000	10.5%
Taxes, Other	\$2,807,545	\$3,038,528	\$2,555,000	\$2,705,000	5.9%
Licenses & Permits	\$455,413	\$473,005	\$450,000	\$450,000	0%
Intergovernmental	\$3,646,688	\$3,354,473	\$2,964,487	\$2,700,487	-8.9%
Charges For Services	\$5,015,256	\$5,817,765	\$4,550,000	\$4,650,000	2.2%
Fines & Forfeitures	\$1,431,713	\$1,620,384	\$1,502,500	\$1,548,500	3.1%
Investment Income	\$898,415	\$31,997	\$300,000	\$300,000	0%
Contributions & Donations	\$530	\$0	\$0	\$0	0%
Miscellaneous	\$1,059,271	\$1,326,552	\$1,001,896	\$1,087,396	8.5%
Other Financing Sources	\$217,489	\$227,696	\$200,000	\$200,000	0%
<b>Total General Fund:</b>	<b>\$83,083,834</b>	<b>\$93,732,854</b>	<b>\$83,640,378</b>	<b>\$88,654,852</b>	<b>6%</b>
<b>Total General Fund:</b>	<b>\$83,083,834</b>	<b>\$93,732,854</b>	<b>\$83,640,378</b>	<b>\$88,654,852</b>	<b>6%</b>
Special Revenue Funds					
Licenses & Permits	\$2,059,582	\$2,506,352	\$2,639,116	\$2,056,749	-22.1%
Intergovernmental	\$5,542,946	\$2,061,617	\$356,766	\$16,593,493	4,551.1%
Charges For Services	\$5,464,400	\$5,668,826	\$5,281,350	\$5,921,411	12.1%
Investment Income	\$87,075	\$37,079	\$2,000	\$0	-100%
Miscellaneous	\$60,586	\$139,819	\$73,000	\$89,000	21.9%
Use Of Reserves	\$0	\$0	\$1,351,292	\$829,359	-38.6%
Other Financing Sources	\$2,867,747	\$1,304,922	\$1,652,017	\$0	-100%
Contributions & Donations	\$171,122	\$247,795	\$88,000	\$113,000	28.4%
Fines & Forfeitures	\$333,452	\$322,330	\$350,000	\$350,000	0%
Taxes, Other	\$8,404,170	\$9,054,388	\$9,026,000	\$9,942,500	10.2%
Taxes, Property	\$13,605,085	\$15,031,165	\$15,083,619	\$18,802,591	24.7%
Taxes, General Sales	\$2,773,112	\$3,302,697	\$3,000,000	\$3,500,000	16.7%
<b>Total Special Revenue Funds:</b>	<b>\$41,369,277</b>	<b>\$39,676,989</b>	<b>\$38,903,160</b>	<b>\$58,198,103</b>	<b>49.6%</b>
Capital Project Funds					
Investment Income	\$981,073	\$199,563	\$0	\$0	0%
Miscellaneous	\$174,372	\$0	\$0	\$0	0%
Other Financing Sources	\$22,972,397	\$19,617,582	\$800,000	\$725,000	-9.4%
Intergovernmental	\$2,367,732	\$2,120,872	\$7,500,000	\$10,050,000	34%
Contributions & Donations	\$122,775	\$0	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$27,372,651	\$28,025,088	2.4%
Taxes, General Sales	\$36,368,907	\$44,159,175	\$42,250,000	\$26,500,000	-37.3%
<b>Total Capital Project Funds:</b>	<b>\$62,987,255</b>	<b>\$66,097,192</b>	<b>\$77,922,651</b>	<b>\$65,300,088</b>	<b>-16.2%</b>

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Debt Service Funds</b>					
Taxes, Property	\$5,169,240	\$5,252,482	\$4,909,525	\$4,968,536	1.2%
Investment Income	\$58,615	\$19,233	\$0	\$0	0%
Other Financing Sources	\$4,670,268	\$5,149,317	\$5,159,893	\$5,197,114	0.7%
<b>Total Debt Service Funds:</b>	<b>\$9,898,123</b>	<b>\$10,421,031</b>	<b>\$10,069,418</b>	<b>\$10,165,650</b>	<b>1%</b>
<b>Enterprise Funds</b>					
Intergovernmental	\$391,266	\$362,333	\$400,000	\$400,000	0%
Charges For Services	\$45,742,833	\$47,255,357	\$48,028,312	\$50,702,916	5.6%
Investment Income	\$1,376,864	-\$245,371	\$600,000	\$311,500	-48.1%
Contributions & Donations	\$8,728,324	\$8,353,692	\$0	\$0	0%
Miscellaneous	\$580,575	\$572,243	\$572,000	\$1,190,988	108.2%
Other Financing Sources	\$383,741	\$332,782	\$1,124,055	\$668,390	-40.5%
Licenses & Permits	\$27,897	\$21,642	\$0	\$20,000	N/A
Use Of Reserves	\$0	\$0	\$430,800	\$427,000	-0.9%
<b>Total Enterprise Funds:</b>	<b>\$57,231,499</b>	<b>\$56,652,677</b>	<b>\$51,155,167</b>	<b>\$53,720,794</b>	<b>5%</b>
<b>Internal Service Funds</b>					
Charges For Services	\$10,807,339	\$11,524,246	\$12,113,829	\$13,586,918	12.2%
Investment Income	\$3,428	\$8,598	\$0	\$0	0%
Other Financing Sources	\$2,051,951	\$400,659	\$50,000	\$771,832	1,443.7%
Intergovernmental	\$4,184,665	\$5,846,437	\$5,813,346	\$5,951,349	2.4%
<b>Total Internal Service Funds:</b>	<b>\$17,047,382</b>	<b>\$17,779,939</b>	<b>\$17,977,175</b>	<b>\$20,310,099</b>	<b>13%</b>
<b>Total:</b>	<b>\$271,617,370</b>	<b>\$284,360,682</b>	<b>\$279,667,949</b>	<b>\$296,349,586</b>	<b>6%</b>

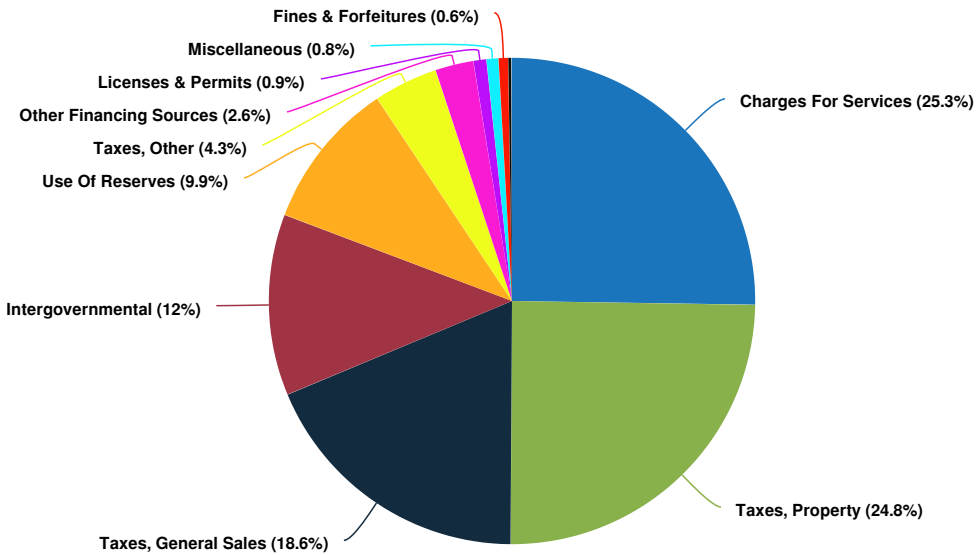
# Revenues by Source

Revenues from charges for services and property taxes continue to be the largest portions at 25.3% and 24.8%, respectively.

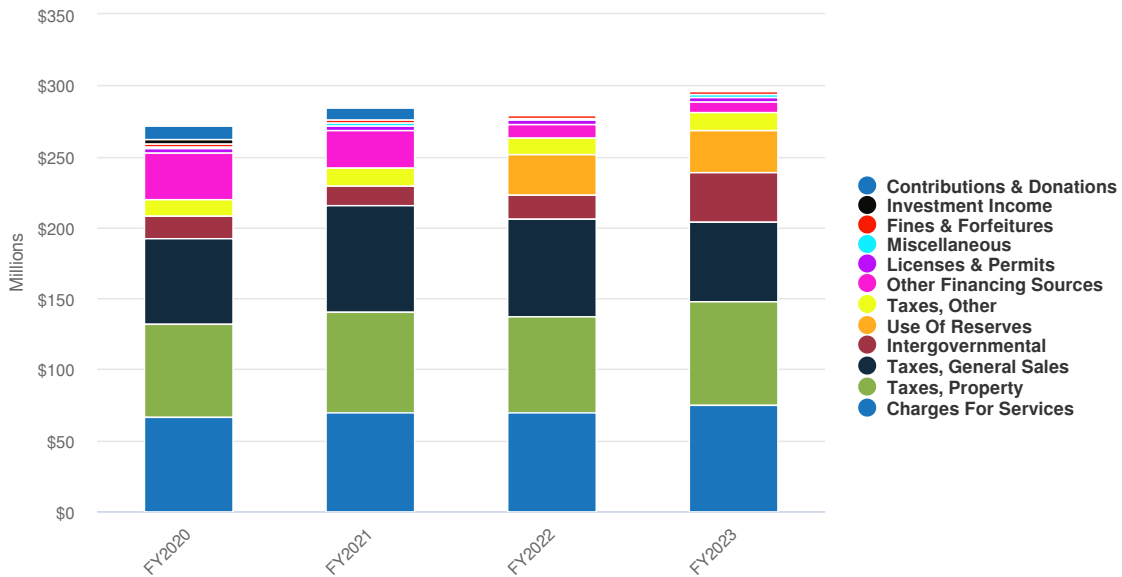
The following fund types forecast a decrease in reserves during FY 2022:

- Special Revenue Funds: \$829,359
- Capital Project Funds: \$28,025,088
- Enterprise Funds: \$427,000

## Projected 2023 Revenues by Source



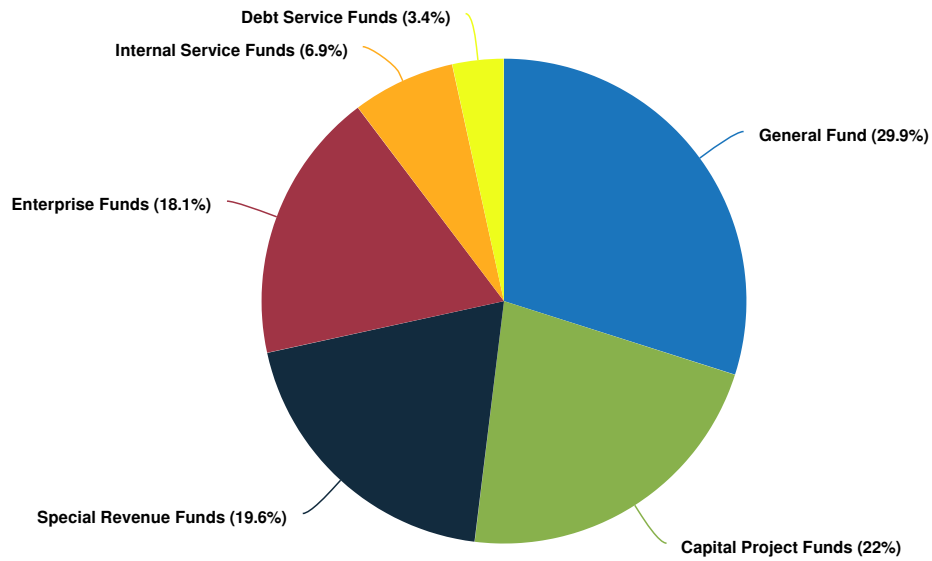
## Budgeted and Historical Revenues by Source



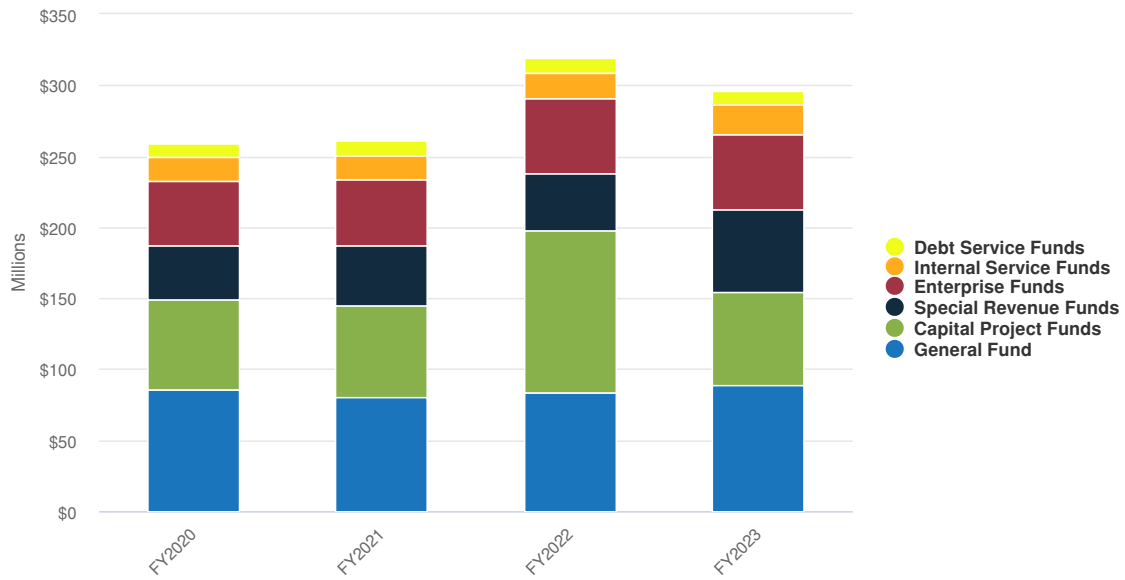
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	\$64,866,893	\$70,342,467	\$67,309,639	\$73,584,596	9.3%
Taxes, General Sales	\$60,600,966	\$75,245,505	\$68,050,000	\$55,200,000	-18.9%
Taxes, Other	\$11,211,715	\$12,092,915	\$11,581,000	\$12,647,500	9.2%
Licenses & Permits	\$2,542,891	\$3,000,999	\$3,089,116	\$2,526,749	-18.2%
Intergovernmental	\$16,133,295	\$13,745,732	\$17,034,599	\$35,695,329	109.5%
Charges For Services	\$67,029,827	\$70,266,194	\$69,973,491	\$74,861,245	7%
Fines & Forfeitures	\$1,765,165	\$1,942,714	\$1,852,500	\$1,898,500	2.5%
Investment Income	\$3,405,469	\$51,099	\$902,000	\$611,500	-32.2%
Contributions & Donations	\$9,022,751	\$8,601,487	\$88,000	\$113,000	28.4%
Miscellaneous	\$1,874,804	\$2,038,615	\$1,646,896	\$2,367,384	43.7%
Use Of Reserves	\$0	\$0	\$29,154,743	\$29,281,447	0.4%
Other Financing Sources	\$33,163,592	\$27,032,956	\$8,985,965	\$7,562,336	-15.8%
<b>Total Revenue Source:</b>	<b>\$271,617,370</b>	<b>\$284,360,682</b>	<b>\$279,667,949</b>	<b>\$296,349,586</b>	<b>6%</b>

# Expenditures by Fund Type

## FY 2023 Budgeted Expenditures by Fund Type



## Budgeted and Historical Expenditures by Fund Type



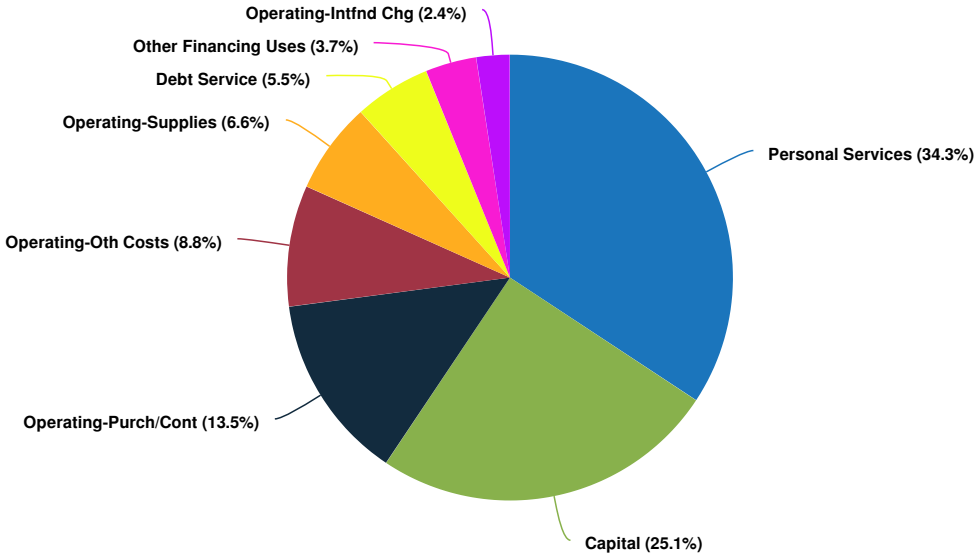
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
General Fund					
Personal Services	\$44,055,161	\$46,325,986	\$52,516,868	\$55,839,681	6.3%
Operating-Supplies	\$6,348,174	\$7,099,380	\$6,805,233	\$7,163,450	5.3%
Operating-Purch/Cont	\$12,029,528	\$12,835,852	\$11,943,475	\$12,436,277	4.1%
Operating-Oth Costs	\$2,271,720	\$2,565,463	\$4,915,908	\$5,179,025	5.4%
Operating-Intfnd Chg	\$1,365,742	\$2,203,288	\$2,361,538	\$2,200,242	-6.8%
Other Financing Uses	\$18,446,809	\$9,481,516	\$3,447,053	\$4,447,053	29%
Capital	\$755,207	\$290,220	\$1,650,303	\$1,389,124	-15.8%
Intergovernmental	\$14,003	\$12,726	\$0	\$0	0%
<b>Total General Fund:</b>	<b>\$85,286,343</b>	<b>\$80,814,430</b>	<b>\$83,640,378</b>	<b>\$88,654,852</b>	<b>6%</b>
Special Revenue Funds					
Personal Services	\$17,031,381	\$20,224,165	\$22,550,970	\$26,666,096	18.2%
Operating-Supplies	\$3,487,301	\$3,998,979	\$4,361,276	\$5,007,369	14.8%
Operating-Purch/Cont	\$4,790,880	\$5,523,850	\$5,426,456	\$5,844,923	7.7%
Operating-Oth Costs	\$6,286,012	\$2,731,505	\$252,507	\$16,182,803	6,308.9%
Operating-Intfnd Chg	\$2,424,868	\$2,364,657	\$2,517,406	\$2,297,858	-8.7%
Other Financing Uses	\$2,152,937	\$6,149,434	\$2,603,320	\$1,354,154	-48%
Capital	\$1,527,511	\$1,010,247	\$1,191,225	\$844,900	-29.1%
Intergovernmental	\$7,560	\$2,122	\$0	\$0	0%
<b>Total Special Revenue Funds:</b>	<b>\$37,708,451</b>	<b>\$42,004,959</b>	<b>\$38,903,160</b>	<b>\$58,198,103</b>	<b>49.6%</b>
Capital Project Funds					
Operating-Purch/Cont	\$11,136	\$689,481	\$113,300	\$22,610	-80%
Other Financing Uses	\$12,532,407	\$11,162,194	\$5,159,893	\$5,197,114	0.7%
Capital	\$48,776,629	\$49,262,585	\$69,845,832	\$55,555,966	-20.5%
Personal Services	\$489,866	\$502,329	\$516,476	\$564,300	9.3%
Operating-Supplies	\$4,422	\$6,152	\$8,350	\$10,098	20.9%
Operating-Oth Costs	\$1,844,186	\$2,451,431	\$2,278,800	\$3,950,000	73.3%
Intergovernmental	\$41	\$0	\$0	\$0	0%
<b>Total Capital Project Funds:</b>	<b>\$63,658,687</b>	<b>\$64,074,173</b>	<b>\$77,922,651</b>	<b>\$65,300,088</b>	<b>-16.2%</b>
Debt Service Funds					
Operating-Purch/Cont	\$2,950	\$3,350	\$2,650	\$3,000	13.2%
Debt Service	\$10,068,897	\$10,066,930	\$10,066,768	\$10,162,650	1%
<b>Total Debt Service Funds:</b>	<b>\$10,071,847</b>	<b>\$10,070,280</b>	<b>\$10,069,418</b>	<b>\$10,165,650</b>	<b>1%</b>
Enterprise Funds					
Personal Services	\$12,857,810	\$12,818,104	\$15,351,045	\$16,581,135	8%
Operating-Supplies	\$7,193,207	\$7,279,905	\$6,605,373	\$7,260,427	9.9%
Operating-Purch/Cont	\$5,179,821	\$4,741,922	\$6,075,926	\$5,835,924	-4%
Operating-Oth Costs	\$579,881	\$761,921	\$675,591	\$685,000	1.4%
Operating-Intfnd Chg	\$2,249,917	\$2,398,571	\$2,256,820	\$2,688,862	19.1%



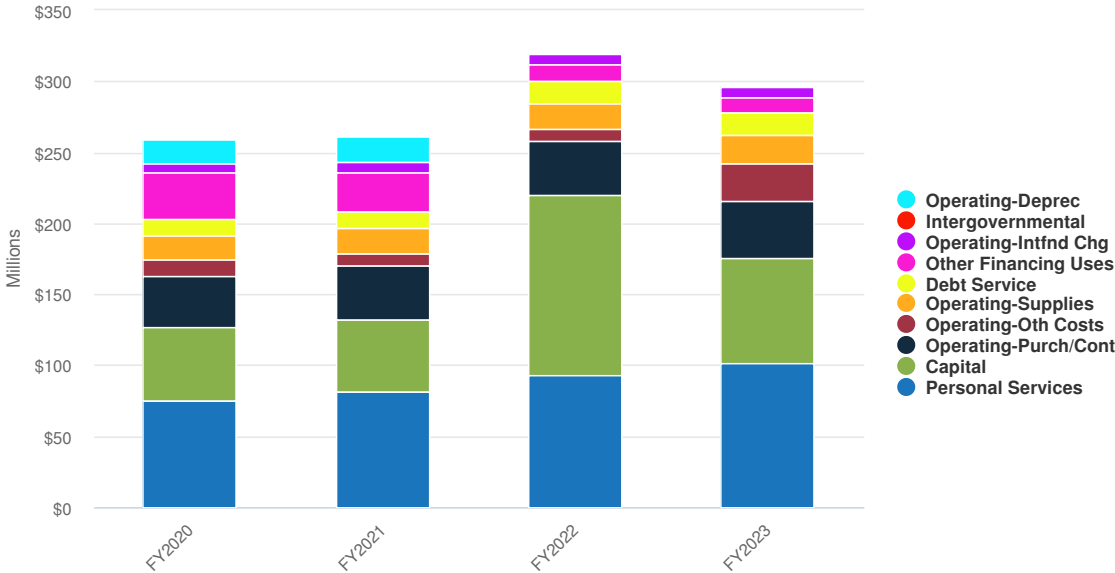
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Operating-Deprec	\$16,080,091	\$16,557,373	\$7,000	\$0	-100%
Debt Service	\$1,401,542	\$1,837,684	\$6,253,698	\$6,253,698	0%
Other Financing Uses	\$0	\$66,825	\$0	\$0	0%
Capital	\$0	\$0	\$13,929,714	\$14,415,748	3.5%
Intergovernmental	-\$238	\$4,385	\$0	\$0	0%
<b>Total Enterprise Funds:</b>	<b>\$45,542,032</b>	<b>\$46,466,689</b>	<b>\$51,155,167</b>	<b>\$53,720,794</b>	<b>5%</b>
Internal Service Funds					
Personal Services	\$1,120,757	\$1,728,856	\$1,723,389	\$1,929,566	12%
Operating-Purch/Cont	\$14,403,445	\$13,916,226	\$14,430,306	\$15,983,573	10.8%
Operating-Supplies	\$99,814	\$158,448	\$171,685	\$188,750	9.9%
Other Financing Uses	\$0	\$77,137	\$0	\$0	0%
Capital	\$0	\$0	\$1,651,795	\$2,208,210	33.7%
Intergovernmental	\$0	\$56	\$0	\$0	0%
Operating-Deprec	\$1,663,414	\$1,593,624	\$0	\$0	0%
<b>Total Internal Service Funds:</b>	<b>\$17,287,430</b>	<b>\$17,474,346</b>	<b>\$17,977,175</b>	<b>\$20,310,099</b>	<b>13%</b>
<b>Total:</b>	<b>\$259,554,790</b>	<b>\$260,904,878</b>	<b>\$279,667,949</b>	<b>\$296,349,586</b>	<b>6%</b>

# Expenditures by Expense Type

## FY 2023 Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expense Objects					
Personal Services	\$75,554,976	\$81,599,440	\$92,658,748	\$101,580,778	9.6%
Operating-Supplies	\$17,132,918	\$18,542,864	\$17,951,917	\$19,630,094	9.3%
Operating-Purch/Cont	\$36,417,760	\$37,710,681	\$37,992,113	\$40,126,307	5.6%
Operating-Oth Costs	\$10,981,799	\$8,510,320	\$8,122,806	\$25,996,828	220%
Operating-Intfnd Chg	\$6,040,527	\$6,966,516	\$7,135,764	\$7,186,962	0.7%
Operating-Deprec	\$17,743,505	\$18,150,996	\$7,000	\$0	-100%
Debt Service	\$11,470,439	\$11,904,615	\$16,320,466	\$16,416,348	0.6%
Other Financing Uses	\$33,132,152	\$26,937,107	\$11,210,266	\$10,998,321	-1.9%
Capital	\$51,059,347	\$50,563,052	\$88,268,869	\$74,413,948	-15.7%
Intergovernmental	\$21,366	\$19,288	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$259,554,790</b>	<b>\$260,904,878</b>	<b>\$279,667,949</b>	<b>\$296,349,586</b>	<b>6%</b>

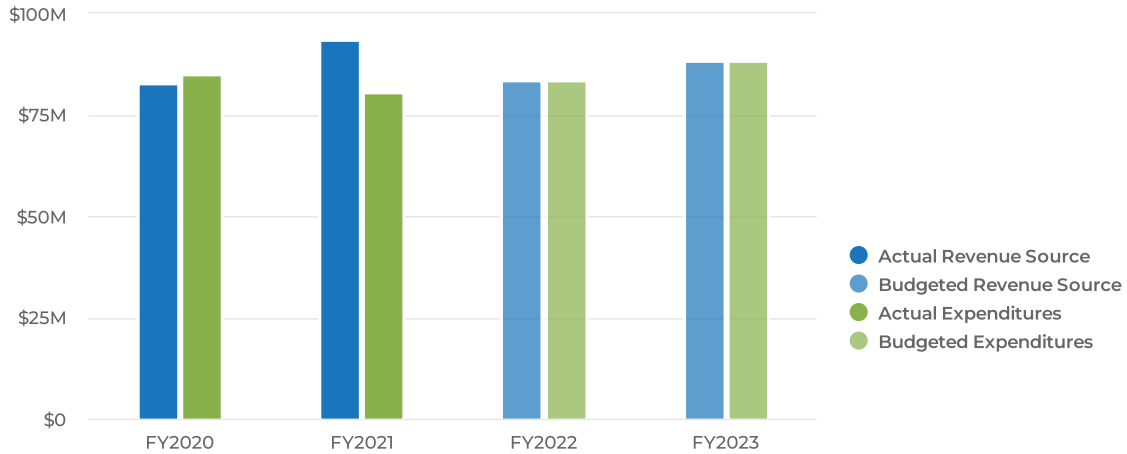


## General Fund

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

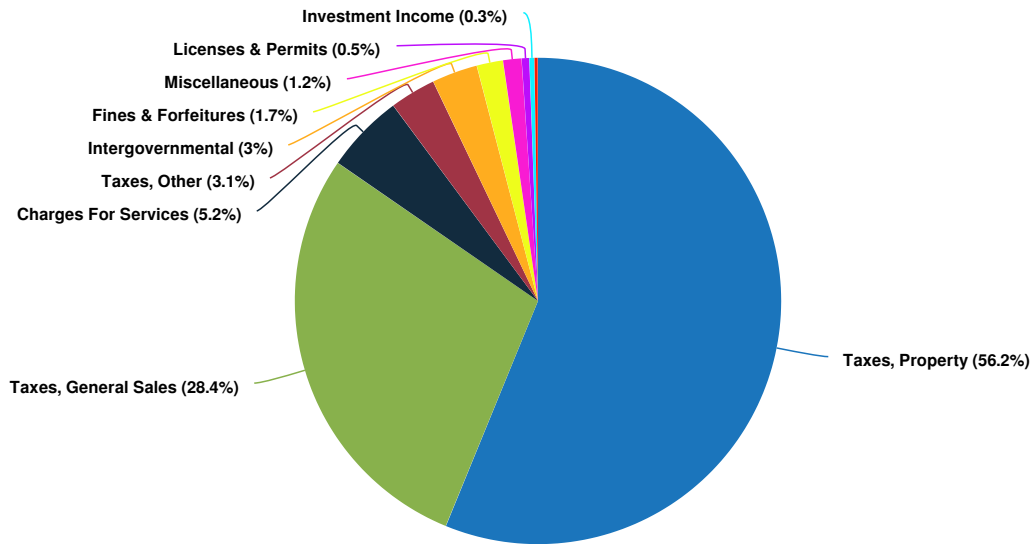
The County is projecting a \$88.65M General Fund budget in FY2023, which represents a 6.0% increase over the prior year.



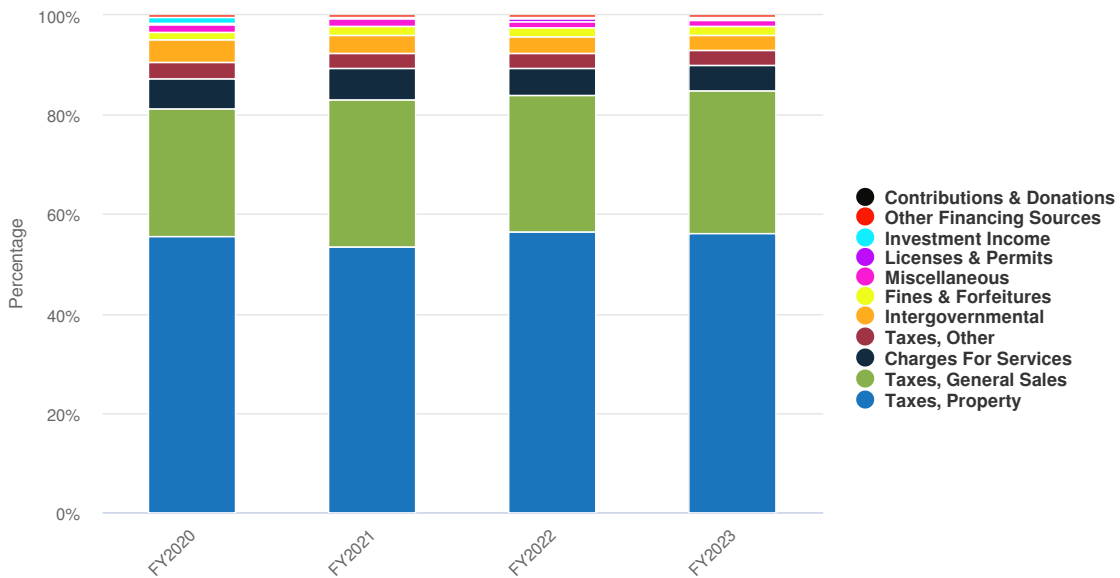
## Revenues by Source - General Fund

The General Fund revenues are derived primarily from taxes: property and other taxes account for 59% and local option sales taxes account for 28%, for a total of 87% 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.

**FY 2023 Budgeted Revenues by Source**



**Budgeted and Historical Revenues by Source**



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	\$46,092,568	\$50,058,821	\$47,316,495	\$49,813,469	5.3%
Taxes, General Sales	\$21,458,947	\$27,783,634	\$22,800,000	\$25,200,000	10.5%
Taxes, Other	\$2,807,545	\$3,038,528	\$2,555,000	\$2,705,000	5.9%
Licenses & Permits	\$455,413	\$473,005	\$450,000	\$450,000	0%
Intergovernmental	\$3,646,688	\$3,354,473	\$2,964,487	\$2,700,487	-8.9%
Charges For Services	\$5,015,256	\$5,817,765	\$4,550,000	\$4,650,000	2.2%
Fines & Forfeitures	\$1,431,713	\$1,620,384	\$1,502,500	\$1,548,500	3.1%
Investment Income	\$898,415	\$31,997	\$300,000	\$300,000	0%
Contributions & Donations	\$530	\$0	\$0	\$0	0%
Miscellaneous	\$1,059,271	\$1,326,552	\$1,001,896	\$1,087,396	8.5%
Other Financing Sources	\$217,489	\$227,696	\$200,000	\$200,000	0%
<b>Total Revenue Source:</b>	<b>\$83,083,834</b>	<b>\$93,732,854</b>	<b>\$83,640,378</b>	<b>\$88,654,852</b>	<b>6%</b>

## 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 5 of the past 6 years. For Calendar year 2022, the tax digest for maintenance and operations grew by 15.51% and the millage rate was reduced by 0.536 mills.

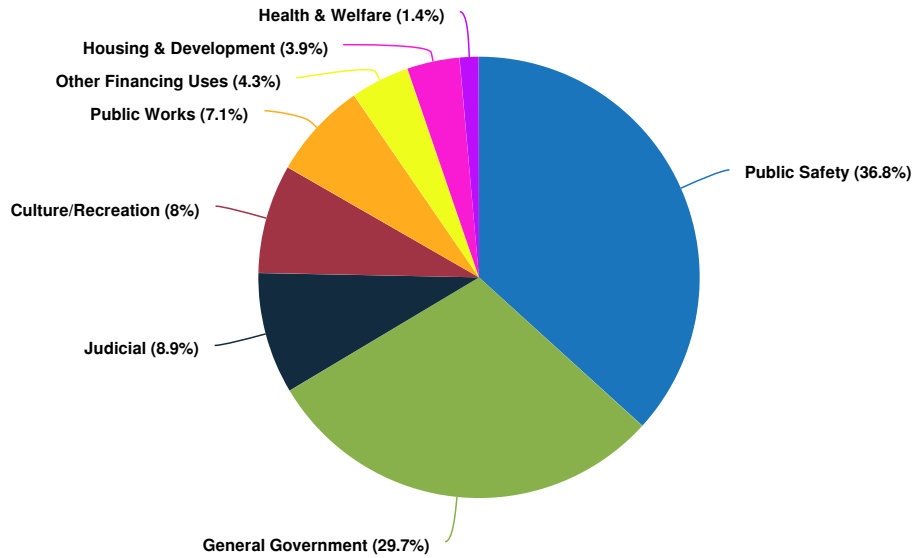
CURRENT 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY									
Countywide Area	COUNTY WIDE		2017	2018	2019	2020	2021	2022	
	VALUE	Real & Personal		5,290,561,573	5,647,923,800	5,989,377,556	6,330,468,169	6,779,226,041	7,815,044,318
		Motor Vehicles		138,118,220	105,681,360	85,807,370	81,900,920	59,095,520	53,868,880
		Mobile Homes		8,398,916	8,195,396	8,611,755	8,432,549	8,618,850	10,670,332
		Timber - 100%		1,669,104	2,360,103	1,688,111	2,828,060	2,173,706	3,131,834
		Heavy Duty Equipment		586,430	239,796	349,898	256,678	1,330,024	521,775
		Gross Digest		5,439,334,243	5,764,400,455	6,085,834,690	6,423,886,376	6,850,444,141	7,883,237,139
		Less Exemptions		437,441,827	510,159,750	549,160,657	559,905,315	593,973,715	656,260,523
		<b>NET DIGEST VALUE</b>		<b>5,001,892,416</b>	<b>5,254,240,705</b>	<b>5,536,674,033</b>	<b>5,863,981,061</b>	<b>6,256,470,426</b>	<b>7,226,976,616</b>
	%change			5.05%	5.38%	5.91%	6.69%	15.51%	
	RATE	Gross Maintenance & Operation Millage		9.6500	9.4630	9.3800	9.4580	9.6760	8.8730
		Less Rollback (Local Option Sales Tax)		3.4610	3.3720	3.3810	3.4590	3.9930	3.7260
		<b>NET M&amp;O MILLAGE RATE</b>		<b>6.1890</b>	<b>6.0910</b>	<b>5.9990</b>	<b>5.9990</b>	<b>5.6830</b>	<b>5.1470</b>
		change			(0.0980)	(0.0920)	0.0000	(0.3160)	(0.5360)



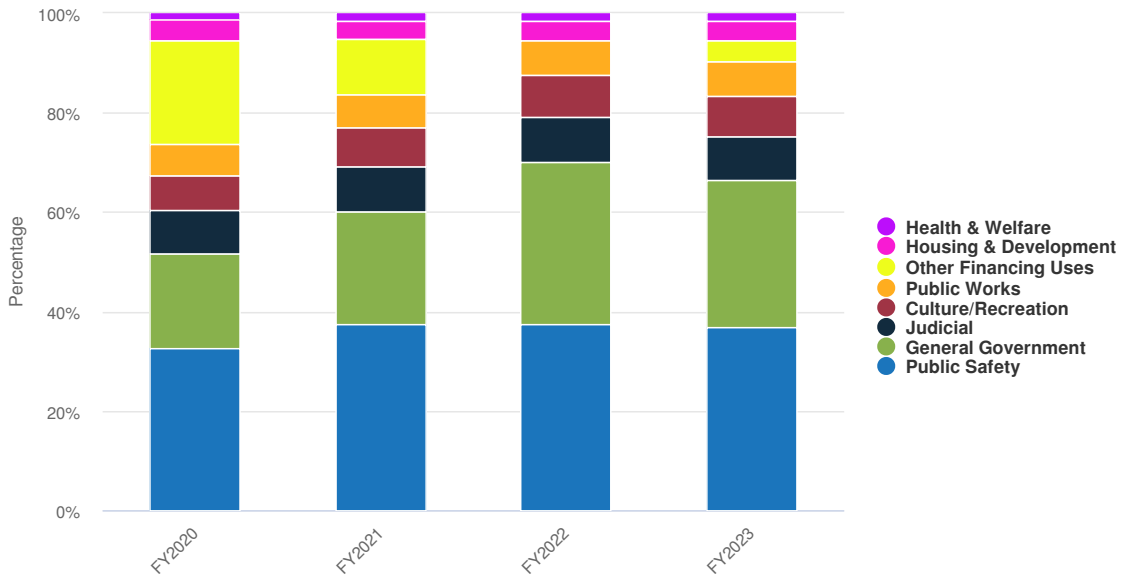
# Expenditures by Function - General Fund

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

## FY 2023 Budgeted Expenditures by Function



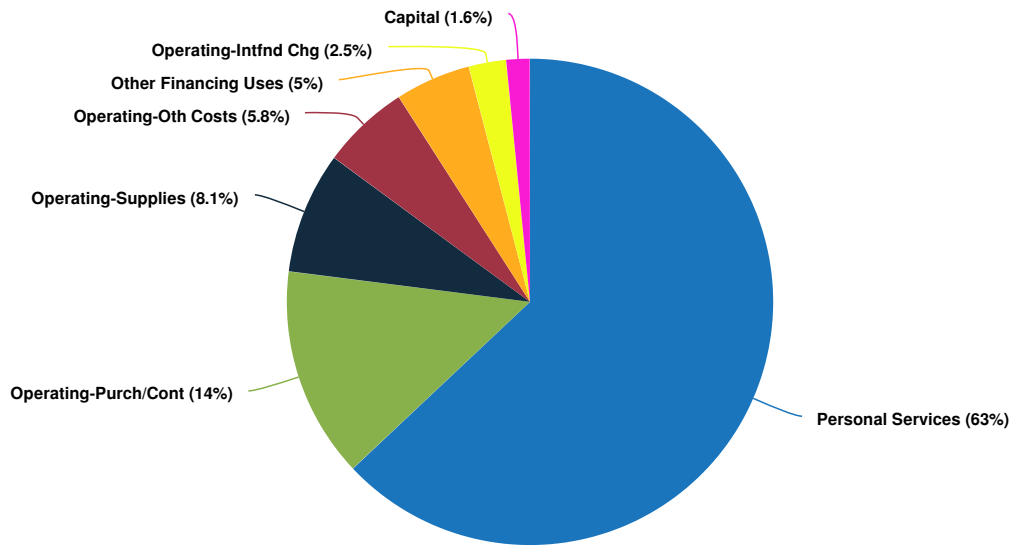
## Budgeted and Historical Expenditures by Function



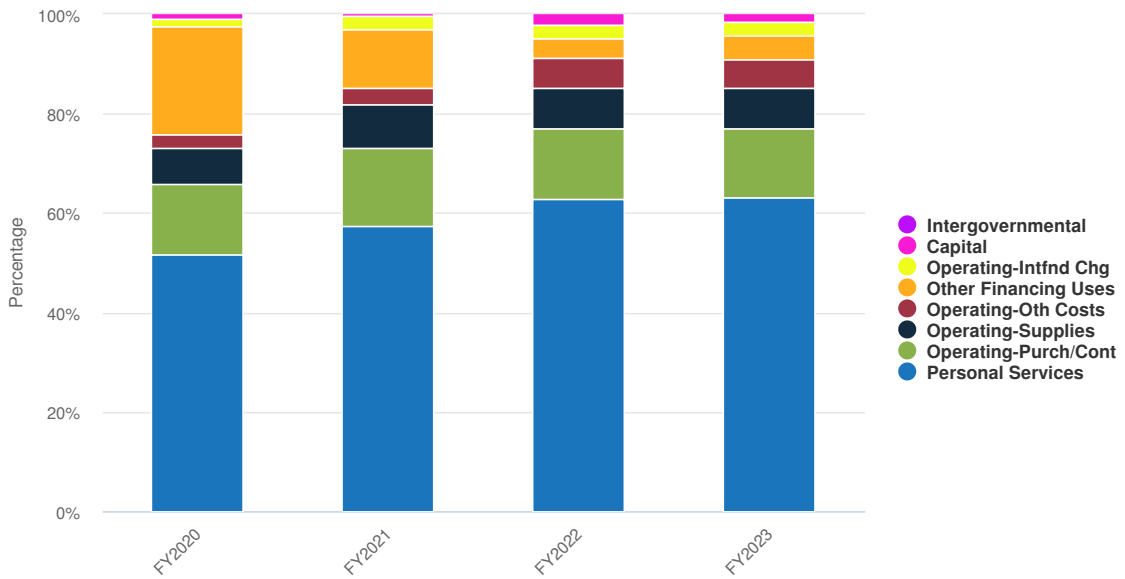
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government	\$16,208,973	\$18,403,447	\$29,150,344	\$26,312,243	-9.7%
Judicial	\$7,517,025	\$7,352,694	\$7,327,165	\$7,881,786	7.6%
Public Safety	\$27,888,390	\$30,246,115	\$30,641,623	\$32,581,611	6.3%
Public Works	\$5,176,855	\$5,539,726	\$5,403,268	\$6,304,942	16.7%
Health & Welfare	\$1,053,930	\$1,116,052	\$1,135,201	\$1,245,901	9.8%
Culture/Recreation	\$5,906,781	\$6,170,542	\$6,756,719	\$7,088,633	4.9%
Housing & Development	\$3,534,390	\$2,938,486	\$3,226,058	\$3,415,166	5.9%
Other Financing Uses	\$18,000,000	\$9,047,367	\$0	\$3,824,570	N/A
<b>Total Expenditures:</b>	<b>\$85,286,343</b>	<b>\$80,814,430</b>	<b>\$83,640,378</b>	<b>\$88,654,852</b>	<b>6%</b>

# Expenditures by Expense Type - General Fund

## FY 2023 Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



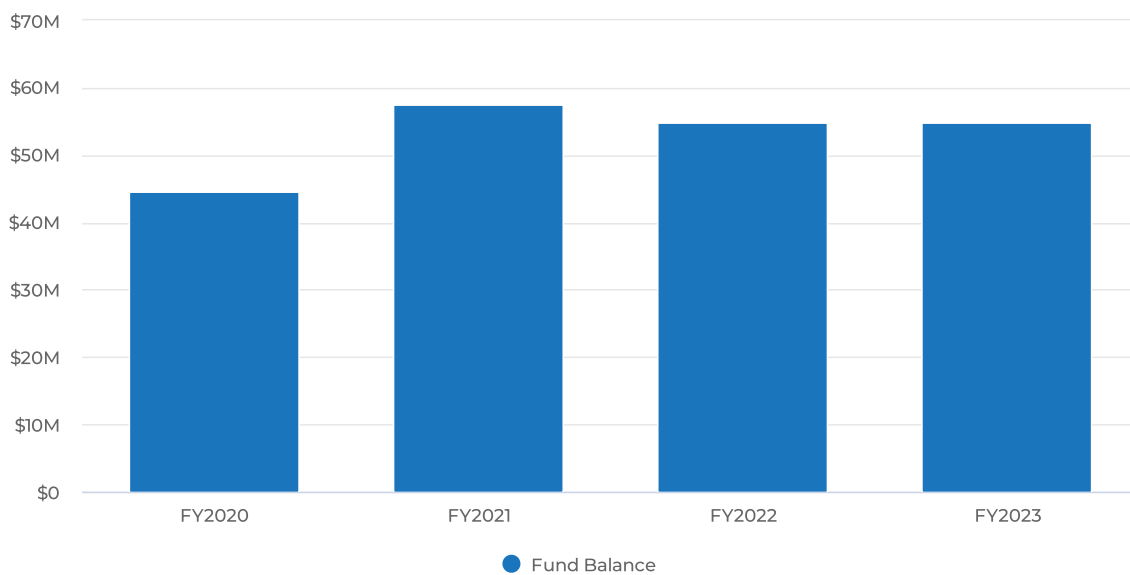
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expense Objects					
Personal Services	\$44,055,161	\$46,325,986	\$52,516,868	\$55,839,681	6.3%
Operating-Supplies	\$6,348,174	\$7,099,380	\$6,805,233	\$7,163,450	5.3%
Operating-Purch/Cont	\$12,029,528	\$12,835,852	\$11,943,475	\$12,436,277	4.1%
Operating-Oth Costs	\$2,271,720	\$2,565,463	\$4,915,908	\$5,179,025	5.4%
Operating-Intfnd Chg	\$1,365,742	\$2,203,288	\$2,361,538	\$2,200,242	-6.8%
Other Financing Uses	\$18,446,809	\$9,481,516	\$3,447,053	\$4,447,053	29%
Capital	\$755,207	\$290,220	\$1,650,303	\$1,389,124	-15.8%
Intergovernmental	\$14,003	\$12,726	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$85,286,343</b>	<b>\$80,814,430</b>	<b>\$83,640,378</b>	<b>\$88,654,852</b>	<b>6%</b>

# Fund Balance

## GENERAL FUND FUND BALANCE Proposed As of June 30, 2022

	<u>Total</u>	<u>Per Day</u>
<b>FY 2022/2023 proposed budget</b>	\$88,654,852	\$242,890
	<u>Amount</u>	<u>Days</u>
<i>Nonspendable:</i>		
Marshall Square Property (6.95 acres)	\$1,670,673	
Advance to Communications Utility	\$3,000,000	
Inventory/prepaid items	\$308,358	
	<u>\$4,979,031</u>	<u>20.50</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	
Tax reduction	\$0	
Economic development incentives	\$0	
	<u>\$2,500,000</u>	<u>10.29</u>
<i>Unassigned:</i>		
Minimum fund balance (formerly operating reserve)	\$24,289,001	100.00
Other	\$14,343,432	59.05
Proposed FY 2022 operating budget surplus	\$8,754,842	36.04
Total unassigned	<u>\$47,387,275</u>	<u>195.10</u>
<b>Total 6/30/2022, proposed</b>	<b>\$54,866,306</b>	<b>225.89</b>

### Projections



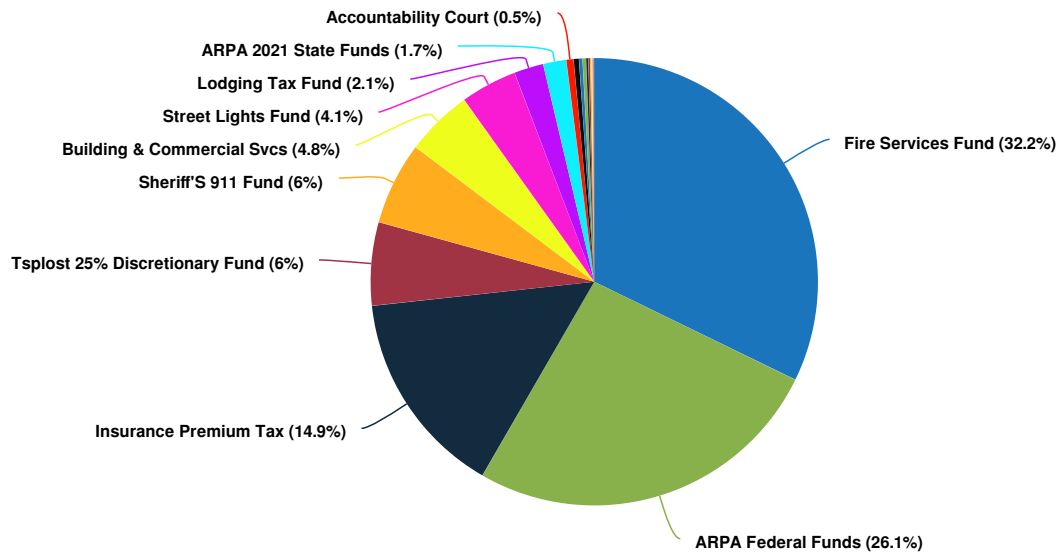


## Special Revenue Funds Nonmajor

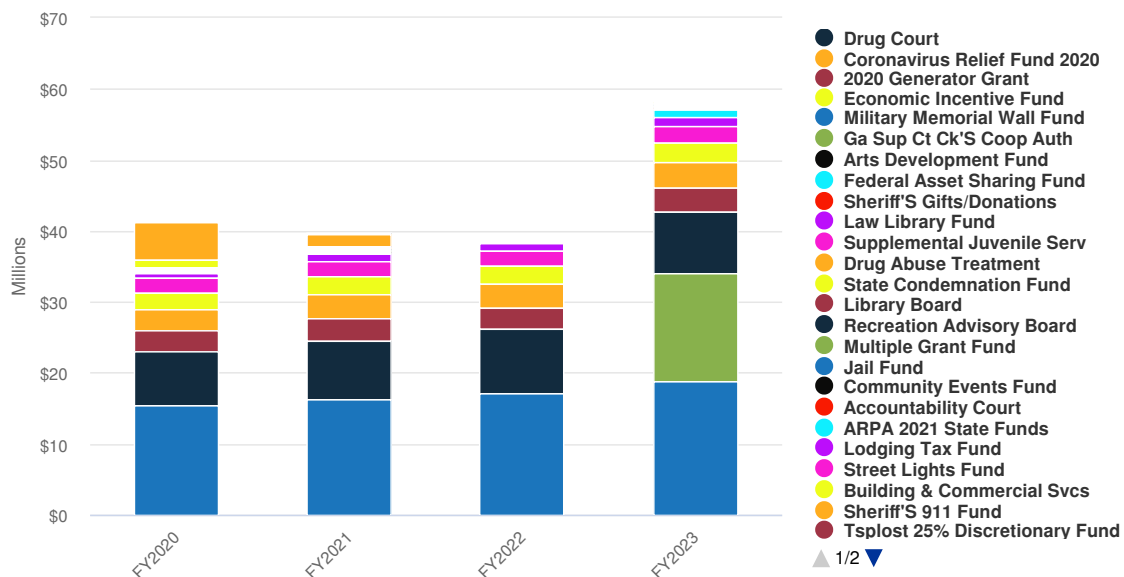
These funds account for the proceeds of specific revenue sources (other than for major capital projects) that are restricted legally to or committed by formal action of the Board for expenditure for specified purposes.

### Revenue by Fund

FY 2023 Projected Revenue by Fund



Budgeted and Historical Revenue by Fund





Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Building & Commercial Svcs					
Licenses & Permits	\$2,059,582	\$2,506,352	\$2,639,116	\$2,056,749	-22.1%
Charges For Services	\$159,872	\$94,502	\$87,650	\$98,959	12.9%
Investment Income	\$5	\$0	\$0	\$0	0%
Miscellaneous	\$3,467	\$554	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$0	\$656,065	N/A
<b>Total Building &amp; Commercial Svcs:</b>	<b>\$2,222,926</b>	<b>\$2,601,408</b>	<b>\$2,726,766</b>	<b>\$2,811,773</b>	<b>3.1%</b>
Library Board					
Fines & Forfeitures	\$59,399	\$32,747	\$70,000	\$70,000	0%
Investment Income	\$6,045	\$6,979	\$2,000	\$0	-100%
Miscellaneous	\$3,686	\$5,000	\$8,000	\$5,000	-37.5%
Use Of Reserves	\$0	\$0	\$20,000	\$0	-100%
<b>Total Library Board:</b>	<b>\$69,130</b>	<b>\$44,727</b>	<b>\$100,000</b>	<b>\$75,000</b>	<b>-25%</b>
Recreation Advisory Board					
Charges For Services	\$73,993	\$104,538	\$89,000	\$89,000	0%
Investment Income	\$574	\$573	\$0	\$0	0%
Miscellaneous	\$8,777	\$40,392	\$0	\$0	0%
<b>Total Recreation Advisory Board:</b>	<b>\$83,345</b>	<b>\$145,503</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>0%</b>
Street Lights Fund					
Charges For Services	\$2,064,030	\$2,118,680	\$1,985,200	\$2,370,000	19.4%
Contributions & Donations	\$39,200	\$12,540	\$0	\$0	0%
<b>Total Street Lights Fund:</b>	<b>\$2,103,230</b>	<b>\$2,131,220</b>	<b>\$1,985,200</b>	<b>\$2,370,000</b>	<b>19.4%</b>
Sheriff'S 911 Fund					
Taxes, Other	\$871	\$1,047	\$1,000	\$0	-100%
Charges For Services	\$3,055,476	\$3,202,627	\$3,000,000	\$3,260,756	8.7%
Investment Income	\$14,858	\$15,409	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$275,463	\$223,473	-18.9%
<b>Total Sheriff'S 911 Fund:</b>	<b>\$3,071,204</b>	<b>\$3,219,082</b>	<b>\$3,276,463</b>	<b>\$3,484,229</b>	<b>6.3%</b>
Drug Court					
Charges For Services	\$34,365	\$49,476	\$35,000	\$0	-100%
<b>Total Drug Court:</b>	<b>\$34,365</b>	<b>\$49,476</b>	<b>\$35,000</b>	<b>\$0</b>	<b>-100%</b>
Drug Abuse Treatment					
Fines & Forfeitures	\$79,575	\$84,943	\$50,000	\$50,000	0%
Investment Income	\$2,446	\$2,462	\$0	\$0	0%
<b>Total Drug Abuse Treatment:</b>	<b>\$82,021</b>	<b>\$87,405</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
Supplemental Juvenile Serv					

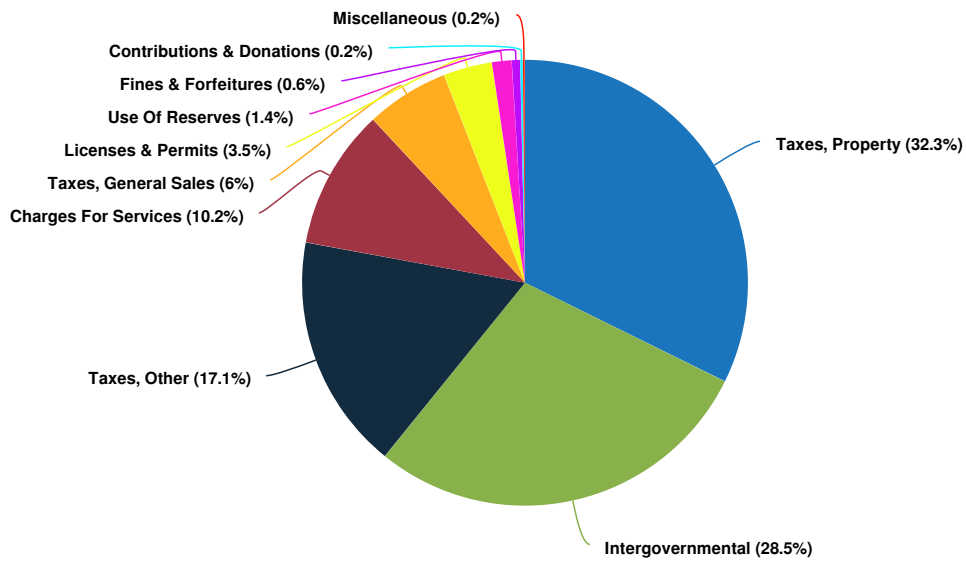
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Charges For Services	\$17,205	\$22,770	\$41,000	\$25,000	-39%
Investment Income	\$1,267	\$1,146	\$0	\$0	0%
<b>Total Supplemental Juvenile Serv:</b>	<b>\$18,472</b>	<b>\$23,916</b>	<b>\$41,000</b>	<b>\$25,000</b>	<b>-39%</b>
Jail Fund					
Fines & Forfeitures	\$136,896	\$148,676	\$150,000	\$150,000	0%
Investment Income	\$3,757	\$3,308	\$0	\$0	0%
<b>Total Jail Fund:</b>	<b>\$140,653</b>	<b>\$151,984</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>0%</b>
Accountability Court					
Intergovernmental	\$0	\$0	\$0	\$271,303	N/A
Charges For Services	\$0	\$0	\$0	\$36,996	N/A
<b>Total Accountability Court:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$308,299</b>	<b>N/A</b>
Federal Asset Sharing Fund					
Fines & Forfeitures	\$2,149	\$269	\$10,000	\$10,000	0%
Investment Income	\$467	\$13	\$0	\$0	0%
<b>Total Federal Asset Sharing Fund:</b>	<b>\$2,616</b>	<b>\$282</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
State Condemnation Fund					
Fines & Forfeitures	\$35,901	\$27,216	\$50,000	\$50,000	0%
Investment Income	\$1,413	\$349	\$0	\$0	0%
<b>Total State Condemnation Fund:</b>	<b>\$37,315</b>	<b>\$27,565</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
Lodging Tax Fund					
Taxes, Other	\$792,439	\$967,038	\$1,025,000	\$1,242,500	21.2%
Charges For Services	\$0	\$16,826	\$0	\$0	0%
Miscellaneous	\$711	\$122	\$0	\$0	0%
<b>Total Lodging Tax Fund:</b>	<b>\$793,150</b>	<b>\$983,986</b>	<b>\$1,025,000</b>	<b>\$1,242,500</b>	<b>21.2%</b>
Multiple Grant Fund					
Intergovernmental	\$164,080	\$206,503	\$136,607	\$149,968	9.8%
Other Financing Sources	\$5,068	\$0	\$0	\$0	0%
<b>Total Multiple Grant Fund:</b>	<b>\$169,148</b>	<b>\$206,503</b>	<b>\$136,607</b>	<b>\$149,968</b>	<b>9.8%</b>
Coronavirus Relief Fund 2020					
Intergovernmental	\$5,378,866	\$1,855,113	\$0	\$0	0%
<b>Total Coronavirus Relief Fund 2020:</b>	<b>\$5,378,866</b>	<b>\$1,855,113</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
2020 Generator Grant					
Intergovernmental	\$0	\$0	\$220,159	\$0	-100%
Other Financing Sources	\$0	\$78,489	\$38,852	\$0	-100%
<b>Total 2020 Generator Grant:</b>	<b>\$0</b>	<b>\$78,489</b>	<b>\$259,011</b>	<b>\$0</b>	<b>-100%</b>

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
ARPA 2021 State Funds					
Intergovernmental	\$0	\$0	\$0	\$972,222	N/A
Investment Income	\$0	\$1,534	\$0	\$0	0%
<b>Total ARPA 2021 State Funds:</b>	<b>\$0</b>	<b>\$1,534</b>	<b>\$0</b>	<b>\$972,222</b>	<b>N/A</b>
ARPA Federal Funds					
Intergovernmental	\$0	\$0	\$0	\$15,200,000	N/A
<b>Total ARPA Federal Funds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,200,000</b>	<b>N/A</b>
Fire Services Fund					
Taxes, Property	\$13,605,085	\$15,031,165	\$15,083,619	\$18,802,591	24.7%
Contributions & Donations	\$5,020	\$123,063	\$0	\$0	0%
Miscellaneous	\$1,200	\$0	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$0	-\$50,179	N/A
Other Financing Sources	\$1,862,679	\$1,226,433	\$1,613,165	\$0	-100%
<b>Total Fire Services Fund:</b>	<b>\$15,473,984</b>	<b>\$16,380,660</b>	<b>\$16,696,784</b>	<b>\$18,752,412</b>	<b>12.3%</b>
Sheriff'S Gifts/Donations					
Investment Income	\$199	\$92	\$0	\$0	0%
Contributions & Donations	\$33,883	\$35,052	\$10,000	\$10,000	0%
<b>Total Sheriff'S Gifts/Donations:</b>	<b>\$34,082</b>	<b>\$35,144</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
Insurance Premium Tax					
Taxes, Other	\$7,610,861	\$8,086,303	\$8,000,000	\$8,700,000	8.8%
Miscellaneous	\$1,025	\$0	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$1,055,829	\$0	-100%
<b>Total Insurance Premium Tax:</b>	<b>\$7,611,886</b>	<b>\$8,086,303</b>	<b>\$9,055,829</b>	<b>\$8,700,000</b>	<b>-3.9%</b>
Community Events Fund					
Charges For Services	\$59,460	\$59,407	\$42,500	\$39,700	-6.6%
Investment Income	\$107	\$600	\$0	\$0	0%
Contributions & Donations	\$91,719	\$69,150	\$75,000	\$100,000	33.3%
Miscellaneous	\$41,720	\$93,750	\$65,000	\$84,000	29.2%
<b>Total Community Events Fund:</b>	<b>\$193,007</b>	<b>\$222,907</b>	<b>\$182,500</b>	<b>\$223,700</b>	<b>22.6%</b>
Arts Development Fund					
Contributions & Donations	\$1,300	\$7,800	\$2,000	\$2,000	0%
<b>Total Arts Development Fund:</b>	<b>\$1,300</b>	<b>\$7,800</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>
Military Memorial Wall Fund					
Contributions & Donations	\$0	\$190	\$1,000	\$1,000	0%
<b>Total Military Memorial Wall Fund:</b>	<b>\$0</b>	<b>\$190</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Ga Sup Ct Ck'S Coop Auth					

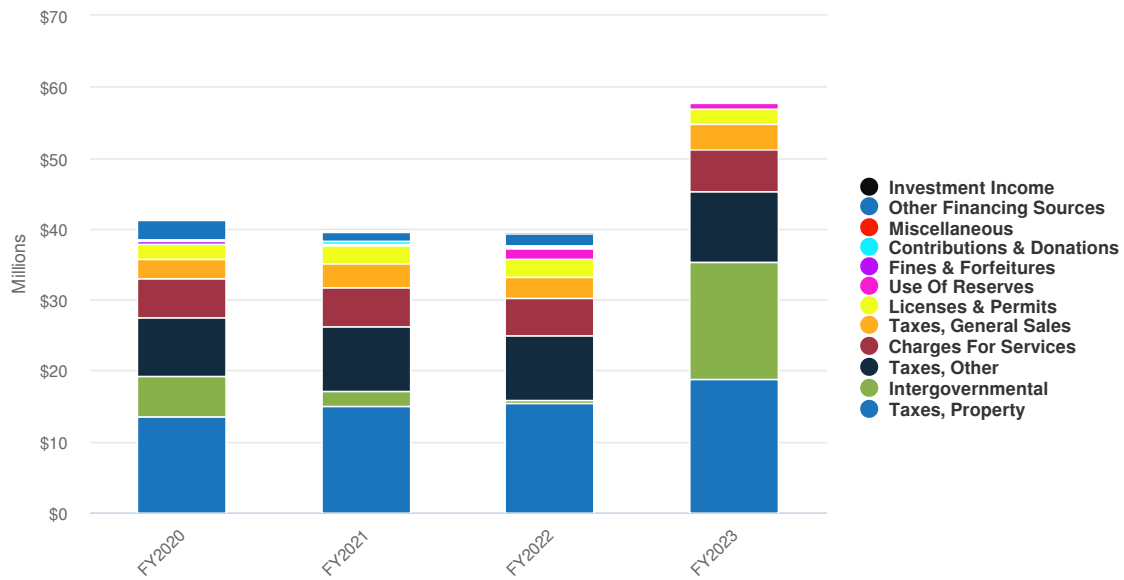
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Charges For Services	\$0	\$0	\$1,000	\$1,000	0%
Investment Income	\$5	\$16	\$0	\$0	0%
<b>Total Ga Sup Ct Ck'S Coop Auth:</b>	<b>\$5</b>	<b>\$16</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Economic Incentive Fund					
Other Financing Sources	\$1,000,000	\$0	\$0	\$0	0%
<b>Total Economic Incentive Fund:</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Law Library Fund					
Fines & Forfeitures	\$19,530	\$28,479	\$20,000	\$20,000	0%
Investment Income	\$1,214	\$1,411	\$0	\$0	0%
<b>Total Law Library Fund:</b>	<b>\$20,744</b>	<b>\$29,890</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
Tsplost 25% Discretionary Fund					
Taxes, General Sales	\$2,773,112	\$3,302,697	\$3,000,000	\$3,500,000	16.7%
Investment Income	\$54,717	\$3,187	\$0	\$0	0%
<b>Total Tsplost 25% Discretionary Fund:</b>	<b>\$2,827,830</b>	<b>\$3,305,883</b>	<b>\$3,000,000</b>	<b>\$3,500,000</b>	<b>16.7%</b>
<b>Total:</b>	<b>\$41,369,277</b>	<b>\$39,676,989</b>	<b>\$38,903,160</b>	<b>\$58,198,103</b>	<b>49.6%</b>

## Revenues by Source - Special Revenue Funds

### Projected 2023 Revenues by Source



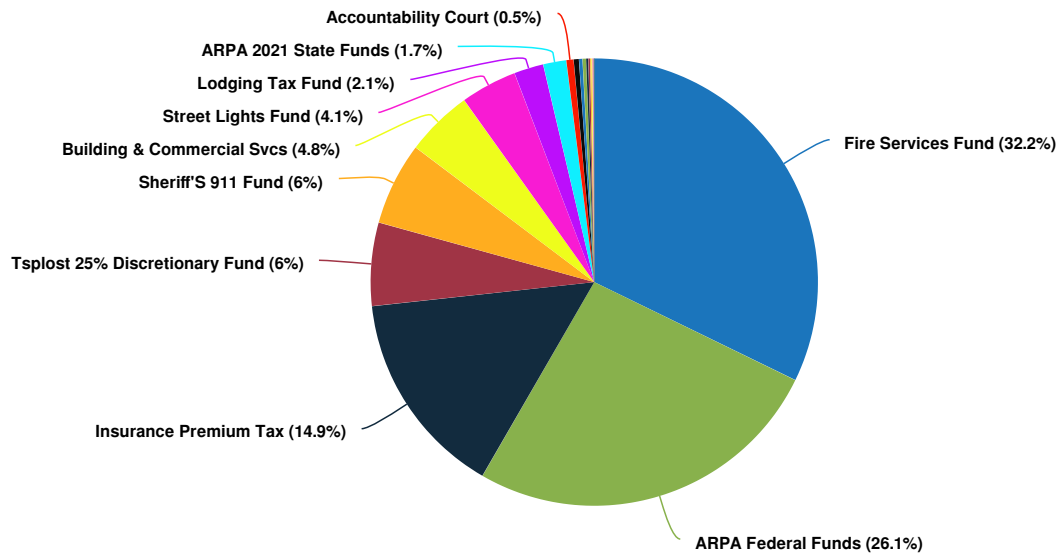
### Budgeted and Historical Revenues by Source



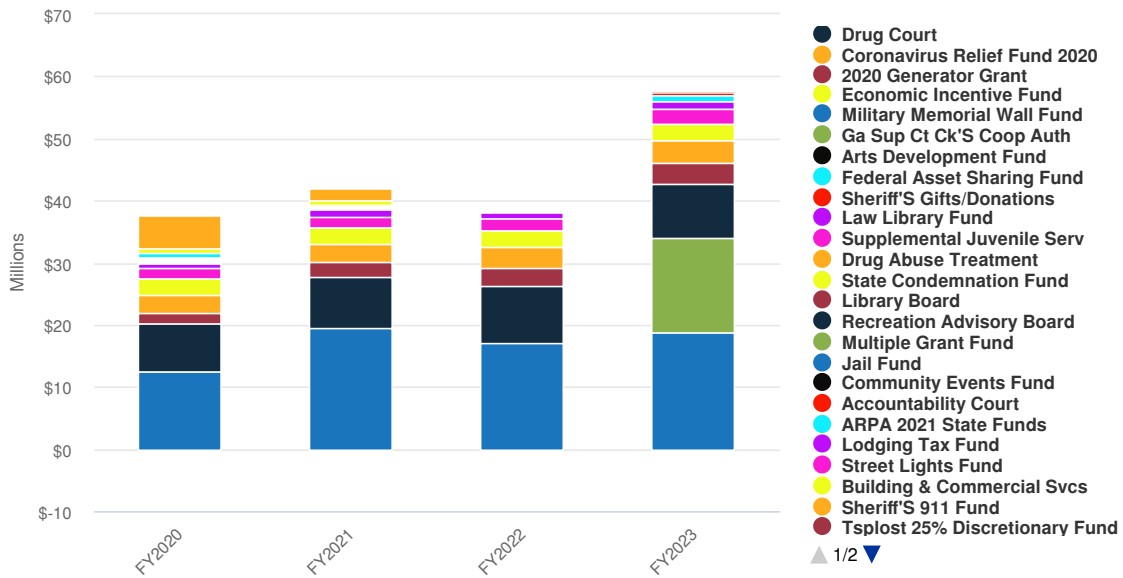
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	\$13,605,085	\$15,031,165	\$15,083,619	\$18,802,591	24.7%
Taxes, General Sales	\$2,773,112	\$3,302,697	\$3,000,000	\$3,500,000	16.7%
Taxes, Other	\$8,404,170	\$9,054,388	\$9,026,000	\$9,942,500	10.2%
Licenses & Permits	\$2,059,582	\$2,506,352	\$2,639,116	\$2,056,749	-22.1%
Intergovernmental	\$5,542,946	\$2,061,617	\$356,766	\$16,593,493	4,551.1%
Charges For Services	\$5,464,400	\$5,668,826	\$5,281,350	\$5,921,411	12.1%
Fines & Forfeitures	\$333,452	\$322,330	\$350,000	\$350,000	0%
Investment Income	\$87,075	\$37,079	\$2,000	\$0	-100%
Contributions & Donations	\$171,122	\$247,795	\$88,000	\$113,000	28.4%
Miscellaneous	\$60,586	\$139,819	\$73,000	\$89,000	21.9%
Use Of Reserves	\$0	\$0	\$1,351,292	\$829,359	-38.6%
Other Financing Sources	\$2,867,747	\$1,304,922	\$1,652,017	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$41,369,277</b>	<b>\$39,676,989</b>	<b>\$38,903,160</b>	<b>\$58,198,103</b>	<b>49.6%</b>

# Expenditures by Fund - Special Revenue Funds

## FY 2023 Budgeted Expenditures by Fund



## Budgeted and Historical Expenditures by Fund





Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Building & Commercial Svcs					
Personal Services	\$1,556,746	\$1,686,160	\$1,886,252	\$1,938,651	2.8%
Operating-Supplies	\$68,773	\$87,128	\$58,976	\$78,050	32.3%
Operating-Purch/Cont	\$212,992	\$220,123	\$195,970	\$191,305	-2.4%
Operating-Oth Costs	\$0	\$0	\$1,900	\$1,900	0%
Operating-Intfnd Chg	\$601,499	\$575,236	\$583,668	\$601,867	3.1%
Capital	\$58,499	\$0	\$0	\$0	0%
Intergovernmental	\$278	\$136	\$0	\$0	0%
<b>Total Building &amp; Commercial Svcs:</b>	<b>\$2,498,787</b>	<b>\$2,568,784</b>	<b>\$2,726,766</b>	<b>\$2,811,773</b>	<b>3.1%</b>
Library Board					
Operating-Supplies	\$77,597	\$17,355	\$100,000	\$75,000	-25%
Operating-Purch/Cont	\$1,709	\$1,309	\$0	\$0	0%
<b>Total Library Board:</b>	<b>\$79,306</b>	<b>\$18,664</b>	<b>\$100,000</b>	<b>\$75,000</b>	<b>-25%</b>
Recreation Advisory Board					
Operating-Supplies	\$64,871	\$55,368	\$40,000	\$40,000	0%
Operating-Purch/Cont	\$12,831	\$10,426	\$28,000	\$28,000	0%
Operating-Oth Costs	\$19,311	\$10,372	\$21,000	\$21,000	0%
<b>Total Recreation Advisory Board:</b>	<b>\$97,014</b>	<b>\$76,167</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>0%</b>
Street Lights Fund					
Operating-Supplies	\$1,776,367	\$1,740,985	\$1,985,200	\$2,370,000	19.4%
<b>Total Street Lights Fund:</b>	<b>\$1,776,367</b>	<b>\$1,740,985</b>	<b>\$1,985,200</b>	<b>\$2,370,000</b>	<b>19.4%</b>
Sheriff'S 911 Fund					
Personal Services	\$1,535,362	\$1,658,203	\$1,727,047	\$1,907,329	10.4%
Operating-Supplies	\$40,465	\$33,812	\$22,000	\$22,000	0%
Operating-Purch/Cont	\$1,149,014	\$1,162,354	\$1,267,916	\$1,206,450	-4.8%
Capital	\$139,229	\$170,672	\$259,500	\$348,450	34.3%
<b>Total Sheriff'S 911 Fund:</b>	<b>\$2,864,070</b>	<b>\$3,025,040</b>	<b>\$3,276,463</b>	<b>\$3,484,229</b>	<b>6.3%</b>
Drug Court					
Operating-Purch/Cont	\$44,045	\$49,326	\$35,000	\$0	-100%
<b>Total Drug Court:</b>	<b>\$44,045</b>	<b>\$49,326</b>	<b>\$35,000</b>	<b>\$0</b>	<b>-100%</b>
Drug Abuse Treatment					
Other Financing Uses	\$50,000	\$50,000	\$50,000	\$50,000	0%
<b>Total Drug Abuse Treatment:</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
Supplemental Juvenile Serv					
Operating-Purch/Cont	\$6,658	\$9,773	\$26,000	\$25,000	-3.8%
Operating-Oth Costs	\$2,300	\$1,026	\$15,000	\$0	-100%

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Total Supplemental Juvenile Serv:</b>	<b>\$8,958</b>	<b>\$10,799</b>	<b>\$41,000</b>	<b>\$25,000</b>	<b>-39%</b>
Jail Fund					
Other Financing Uses	\$150,000	\$150,000	\$150,000	\$150,000	0%
<b>Total Jail Fund:</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>0%</b>
Accountability Court					
Personal Services	\$0	\$0	\$0	\$149,111	N/A
Operating-Supplies	\$0	\$0	\$0	\$20,615	N/A
Operating-Purch/Cont	\$0	\$0	\$0	\$101,577	N/A
Operating-Oth Costs	\$0	\$0	\$0	\$36,996	N/A
<b>Total Accountability Court:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$308,299</b>	<b>N/A</b>
Federal Asset Sharing Fund					
Operating-Supplies	\$69,120	\$0	\$0	\$0	0%
Operating-Purch/Cont	\$0	\$465	\$10,000	\$10,000	0%
Capital	\$683,635	\$118,315	\$0	\$0	0%
<b>Total Federal Asset Sharing Fund:</b>	<b>\$752,755</b>	<b>\$118,780</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
State Condemnation Fund					
Operating-Oth Costs	\$25,861	\$17,139	\$50,000	\$50,000	0%
<b>Total State Condemnation Fund:</b>	<b>\$25,861</b>	<b>\$17,139</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
Lodging Tax Fund					
Personal Services	\$406,259	\$384,973	\$421,645	\$448,225	6.3%
Operating-Supplies	\$8,376	\$3,928	\$4,100	\$4,600	12.2%
Operating-Purch/Cont	\$302,381	\$711,859	\$599,255	\$721,239	20.4%
Operating-Oth Costs	\$0	\$0	\$0	\$68,436	N/A
Intergovernmental	\$1,700	\$11	\$0	\$0	0%
<b>Total Lodging Tax Fund:</b>	<b>\$718,717</b>	<b>\$1,100,771</b>	<b>\$1,025,000</b>	<b>\$1,242,500</b>	<b>21.2%</b>
Multiple Grant Fund					
Personal Services	\$0	\$0	\$0	\$54,968	N/A
Operating-Oth Costs	\$161,401	\$148,814	\$136,607	\$95,000	-30.5%
<b>Total Multiple Grant Fund:</b>	<b>\$161,401</b>	<b>\$148,814</b>	<b>\$136,607</b>	<b>\$149,968</b>	<b>9.8%</b>
Coronavirus Relief Fund 2020					
Operating-Oth Costs	\$5,378,866	\$1,855,113	\$0	\$0	0%
<b>Total Coronavirus Relief Fund 2020:</b>	<b>\$5,378,866</b>	<b>\$1,855,113</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
2020 Generator Grant					
Capital	\$0	\$29,315	\$259,011	\$0	-100%
<b>Total 2020 Generator Grant:</b>	<b>\$0</b>	<b>\$29,315</b>	<b>\$259,011</b>	<b>\$0</b>	<b>-100%</b>

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
ARPA 2021 State Funds					
Personal Services	\$0	\$0	\$0	\$832,004	N/A
Operating-Supplies	\$0	\$0	\$0	\$79,300	N/A
Operating-Purch/Cont	\$0	\$0	\$0	\$60,918	N/A
<b>Total ARPA 2021 State Funds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$972,222</b>	<b>N/A</b>
ARPA Federal Funds					
Operating-Oth Costs	\$0	\$0	\$0	\$15,200,000	N/A
<b>Total ARPA Federal Funds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,200,000</b>	<b>N/A</b>
Fire Services Fund					
Personal Services	\$10,274,054	\$12,877,460	\$14,012,781	\$16,009,809	14.3%
Operating-Supplies	\$771,949	\$910,047	\$1,023,300	\$1,159,400	13.3%
Operating-Purch/Cont	\$655,060	\$691,798	\$849,060	\$862,686	1.6%
Operating-Oth Costs	\$3,697	\$4,991	\$28,000	\$28,500	1.8%
Operating-Intfnd Chg	\$530,596	\$478,203	\$478,629	\$484,067	1.1%
Other Financing Uses	\$0	\$4,120,944	\$0	\$0	0%
Capital	\$172,979	\$361,205	\$305,014	\$207,950	-31.8%
Intergovernmental	\$146	\$1,700	\$0	\$0	0%
<b>Total Fire Services Fund:</b>	<b>\$12,408,482</b>	<b>\$19,446,348</b>	<b>\$16,696,784</b>	<b>\$18,752,412</b>	<b>12.3%</b>
Sheriff'S Gifts/Donations					
Operating-Purch/Cont	\$27,074	\$97,039	\$10,000	\$10,000	0%
<b>Total Sheriff'S Gifts/Donations:</b>	<b>\$27,074</b>	<b>\$97,039</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
Insurance Premium Tax					
Personal Services	\$1,785,452	\$2,173,867	\$2,720,225	\$3,352,758	23.3%
Operating-Supplies	\$492,250	\$854,509	\$824,650	\$869,624	5.5%
Operating-Purch/Cont	\$2,012,901	\$2,375,264	\$2,172,555	\$2,344,223	7.9%
Operating-Oth Costs	\$0	\$0	\$0	\$680,971	N/A
Operating-Intfnd Chg	\$1,292,773	\$1,311,217	\$1,455,109	\$1,211,924	-16.7%
Other Financing Uses	\$1,862,679	\$1,410,433	\$1,549,590	\$0	-100%
Capital	\$447,533	\$236,788	\$333,700	\$240,500	-27.9%
Intergovernmental	\$0	\$177	\$0	\$0	0%
<b>Total Insurance Premium Tax:</b>	<b>\$7,893,587</b>	<b>\$8,362,254</b>	<b>\$9,055,829</b>	<b>\$8,700,000</b>	<b>-3.9%</b>
Community Events Fund					
Operating-Supplies	\$0	\$9,488	\$10,000	\$0	-100%
Operating-Purch/Cont	\$328,054	\$167,702	\$172,500	\$223,700	29.7%
Intergovernmental	\$5,437	\$99	\$0	\$0	0%
<b>Total Community Events Fund:</b>	<b>\$333,491</b>	<b>\$177,289</b>	<b>\$182,500</b>	<b>\$223,700</b>	<b>22.6%</b>
Arts Development Fund					

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Operating-Purch/Cont	-\$1,189	\$200	\$2,000	\$2,000	0%
<b>Total Arts Development Fund:</b>	<b>-\$1,189</b>	<b>\$200</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>
Military Memorial Wall Fund					
Operating-Supplies	\$0	\$0	\$1,000	\$1,000	0%
<b>Total Military Memorial Wall Fund:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Ga Sup Ct Ck'S Coop Auth					
Operating-Purch/Cont	\$0	\$20	\$1,000	\$1,000	0%
<b>Total Ga Sup Ct Ck'S Coop Auth:</b>	<b>\$0</b>	<b>\$20</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Economic Incentive Fund					
Operating-Oth Costs	\$694,576	\$694,049	\$0	\$0	0%
<b>Total Economic Incentive Fund:</b>	<b>\$694,576</b>	<b>\$694,049</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Law Library Fund					
Operating-Supplies	\$38,672	\$36,531	\$20,000	\$20,000	0%
Operating-Purch/Cont	\$1,572	\$1,570	\$0	\$0	0%
Capital	\$12,151	\$0	\$0	\$0	0%
<b>Total Law Library Fund:</b>	<b>\$52,395</b>	<b>\$38,101</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
Tsplost 25% Discretionary Fund					
Personal Services	\$1,473,509	\$1,443,503	\$1,783,020	\$1,973,241	10.7%
Operating-Supplies	\$78,860	\$249,829	\$272,050	\$267,780	-1.6%
Operating-Purch/Cont	\$37,778	\$24,621	\$57,200	\$56,825	-0.7%
Other Financing Uses	\$90,258	\$418,058	\$853,730	\$1,154,154	35.2%
Capital	\$13,485	\$93,952	\$34,000	\$48,000	41.2%
<b>Total Tsplost 25% Discretionary Fund:</b>	<b>\$1,693,889</b>	<b>\$2,229,963</b>	<b>\$3,000,000</b>	<b>\$3,500,000</b>	<b>16.7%</b>
<b>Total:</b>	<b>\$37,708,451</b>	<b>\$42,004,959</b>	<b>\$38,903,160</b>	<b>\$58,198,103</b>	<b>49.6%</b>

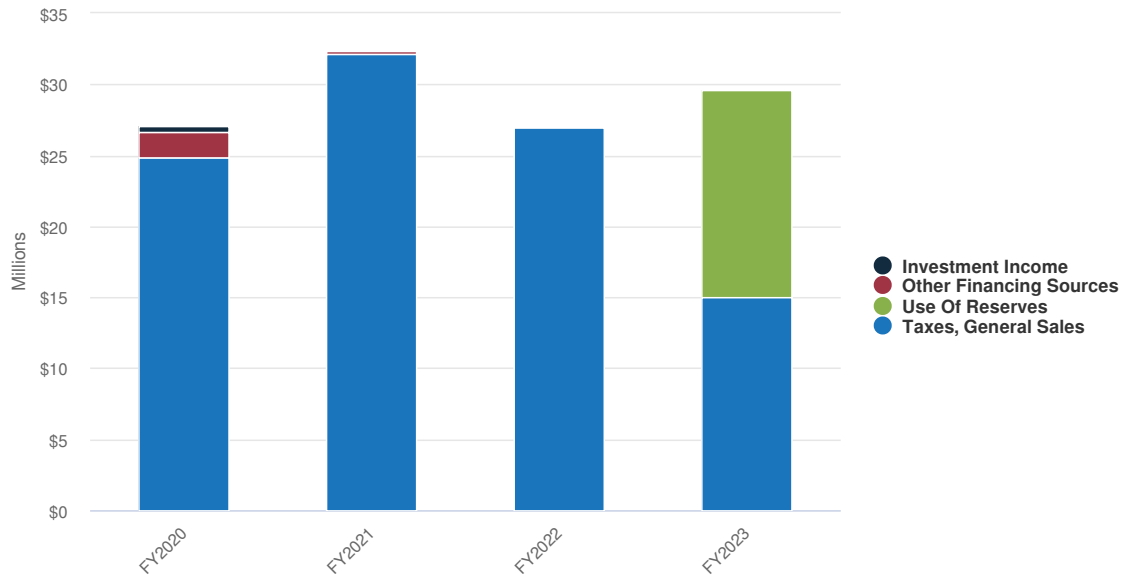


**2017-2022  
SPLOST Fund -  
Major Fund**

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

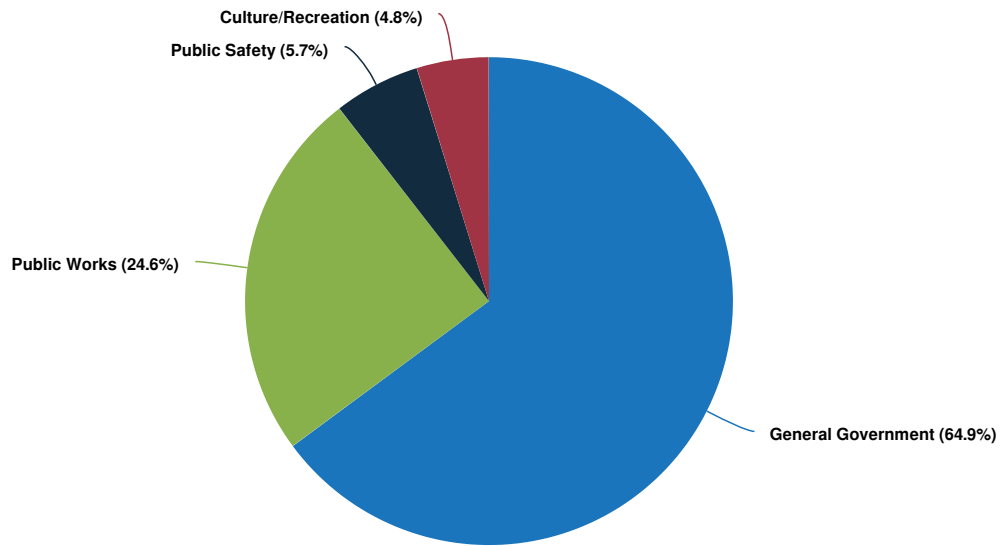
Budgeted and Historical Revenues by Source



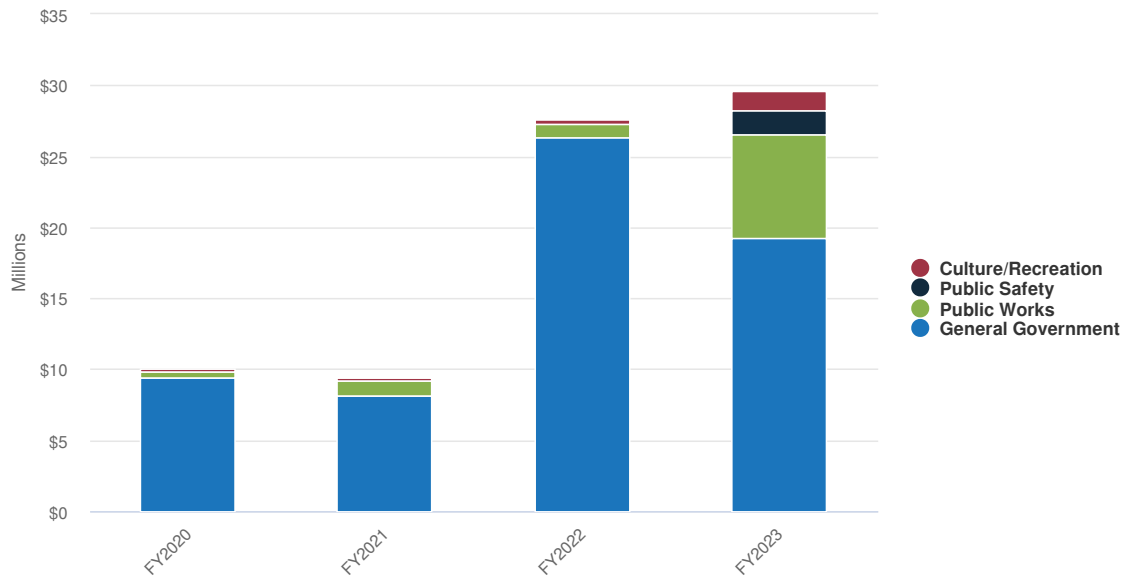
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Taxes, General Sales	\$24,808,040	\$32,103,054	\$27,000,000	\$15,000,000	-44.4%
Investment Income	\$428,915	\$94,844	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$0	\$14,608,683	N/A
Other Financing Sources	\$1,848,525	\$211,974	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$27,085,480</b>	<b>\$32,409,872</b>	<b>\$27,000,000</b>	<b>\$29,608,683</b>	<b>9.7%</b>

# Expenditures by Function - 2017/2022 SPLOST Fund

## FY 2023 Budgeted Expenditures by Function



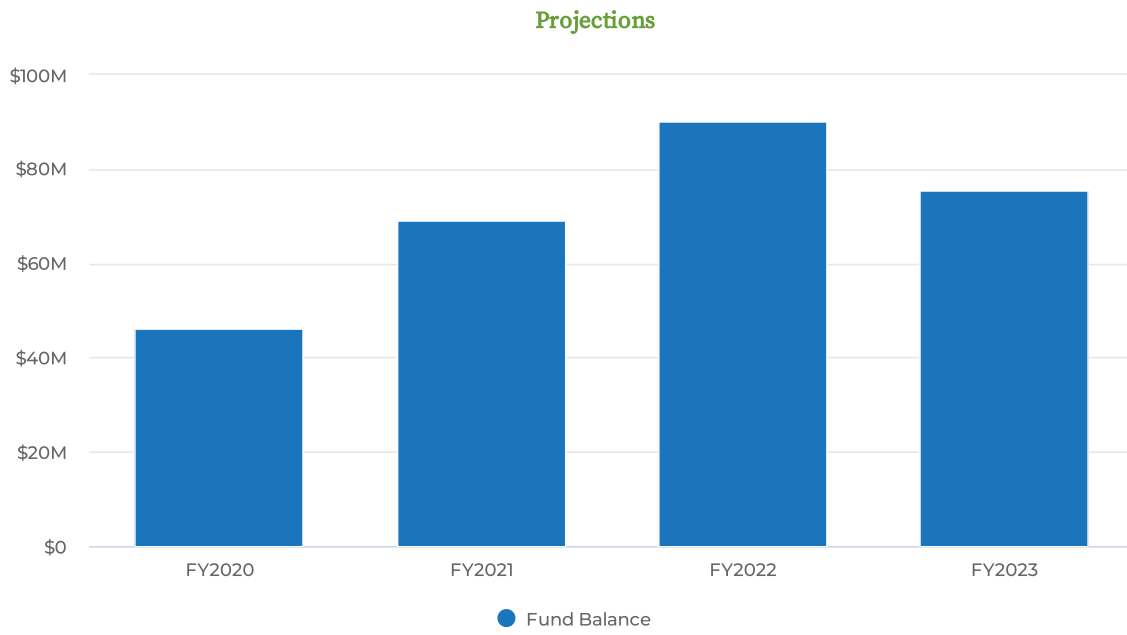
## Budgeted and Historical Expenditures by Function





Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
2017-2022 Splost	\$7,354,024	\$5,290,178	\$20,620,129	\$5,197,114	-74.8%
<b>Total 2017-2022 Splost:</b>	<b>\$7,354,024</b>	<b>\$5,290,178</b>	<b>\$20,620,129</b>	<b>\$5,197,114</b>	<b>-74.8%</b>
Buildings - 17-22 Splost					
Buildings - 17-22 Splost	\$28,372	\$105,519	\$0	\$200,000	N/A
<b>Total Buildings - 17-22 Splost:</b>	<b>\$28,372</b>	<b>\$105,519</b>	<b>\$0</b>	<b>\$200,000</b>	<b>N/A</b>
It & Broadband - 17-22 Splost					
It & Broadband - 17-22 Splost	\$0	\$0	\$0	\$1,800,000	N/A
<b>Total It &amp; Broadband - 17-22 Splost:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,800,000</b>	<b>N/A</b>
County Wide - 17-22 Splost					
County Wide - 17-22 Splost	\$82,032	\$280,691	\$3,300,000	\$10,021,919	203.7%
<b>Total County Wide - 17-22 Splost:</b>	<b>\$82,032</b>	<b>\$280,691</b>	<b>\$3,300,000</b>	<b>\$10,021,919</b>	<b>203.7%</b>
Project Mgmt - 17-22 Splost					
Project Mgmt - 17-22 Splost	\$52,769	\$41,266	\$41,071	\$43,447	5.8%
<b>Total Project Mgmt - 17-22 Splost:</b>	<b>\$52,769</b>	<b>\$41,266</b>	<b>\$41,071</b>	<b>\$43,447</b>	<b>5.8%</b>
Municipal Projects					
Municipal Projects	\$1,844,186	\$2,451,431	\$2,278,800	\$1,950,000	-14.4%
<b>Total Municipal Projects:</b>	<b>\$1,844,186</b>	<b>\$2,451,431</b>	<b>\$2,278,800</b>	<b>\$1,950,000</b>	<b>-14.4%</b>
Public Safety					
Public Safety - 17-22 Splost	\$0	\$0	\$0	\$1,700,000	N/A
<b>Total Public Safety:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,700,000</b>	<b>N/A</b>
Public Works					
Transportation - 17-22 Splost	\$402,123	\$166,751	\$510,000	\$3,600,100	605.9%
Utilities 17-22 Splost	\$73,639	\$890,050	\$0	\$3,682,103	N/A
<b>Total Public Works:</b>	<b>\$475,762</b>	<b>\$1,056,801</b>	<b>\$510,000</b>	<b>\$7,282,203</b>	<b>1,327.9%</b>
Culture/Recreation					
Community Svcs - 17-22 Splost	\$261,026	\$184,163	\$250,000	\$1,414,000	465.6%
<b>Total Culture/Recreation:</b>	<b>\$261,026</b>	<b>\$184,163</b>	<b>\$250,000</b>	<b>\$1,414,000</b>	<b>465.6%</b>
<b>Total Expenditures:</b>	<b>\$10,098,170</b>	<b>\$9,410,050</b>	<b>\$27,000,000</b>	<b>\$29,608,683</b>	<b>9.7%</b>

# Fund Balance



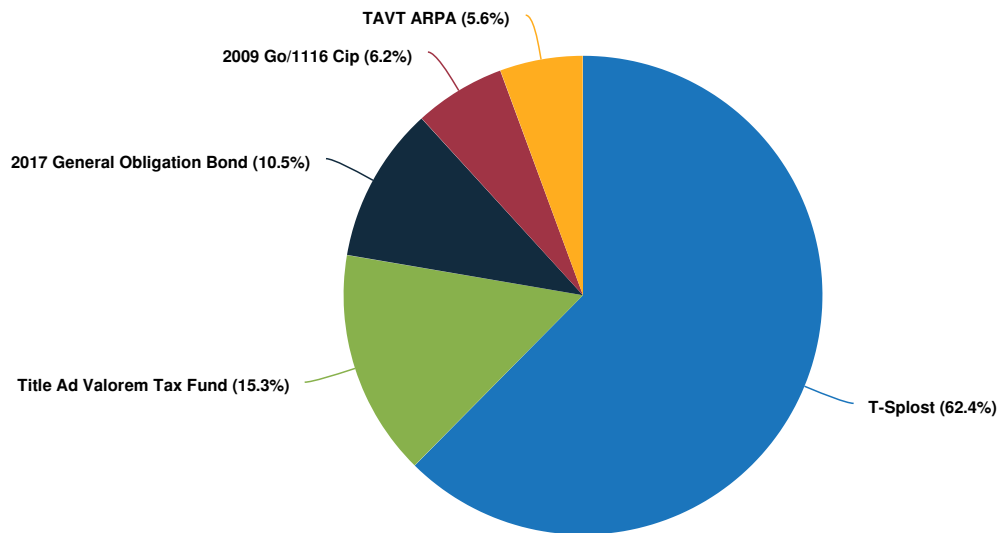


# Other Nonmajor Capital Projects Funds

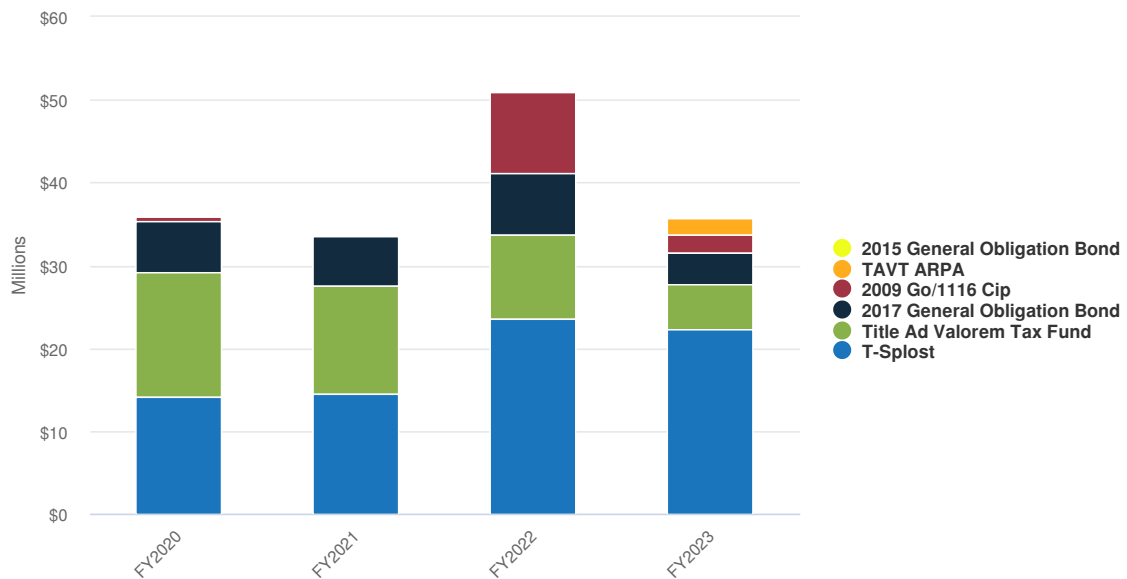
These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

## Revenue by Fund

FY 2023 Projected Revenue by Fund



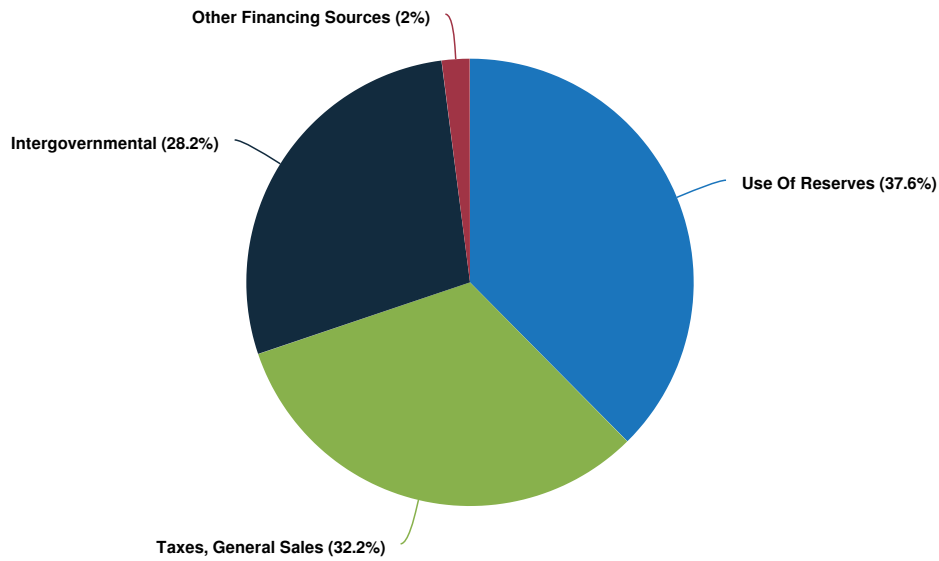
Budgeted and Historical Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
2015 General Obligation Bond					
Investment Income	\$3,556	\$0	\$0	\$0	0%
<b>Total 2015 General Obligation Bond:</b>	<b>\$3,556</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
2017 General Obligation Bond					
Investment Income	\$444,029	\$38,996	\$0	\$0	0%
Contributions & Donations	\$122,775	\$0	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$7,454,651	\$3,761,294	-49.5%
Other Financing Sources	\$5,589,086	\$5,872,016	\$0	\$0	0%
<b>Total 2017 General Obligation Bond:</b>	<b>\$6,155,890</b>	<b>\$5,911,012</b>	<b>\$7,454,651</b>	<b>\$3,761,294</b>	<b>-49.5%</b>
Title Ad Valorem Tax Fund					
Investment Income	\$0	\$2,225	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$10,208,000	\$5,457,315	-46.5%
Other Financing Sources	\$15,000,000	\$13,156,647	\$0	\$0	0%
<b>Total Title Ad Valorem Tax Fund:</b>	<b>\$15,000,000</b>	<b>\$13,158,871</b>	<b>\$10,208,000</b>	<b>\$5,457,315</b>	<b>-46.5%</b>
TAVT ARPA					
Use Of Reserves	\$0	\$0	\$0	\$2,000,000	N/A
<b>Total TAVT ARPA:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>N/A</b>
2009 Go/1116 Cip					
Investment Income	\$104,254	\$63,498	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$9,710,000	\$2,197,796	-77.4%
Other Financing Sources	\$436,968	\$140,861	\$0	\$0	0%
<b>Total 2009 Go/1116 Cip:</b>	<b>\$541,222</b>	<b>\$204,359</b>	<b>\$9,710,000</b>	<b>\$2,197,796</b>	<b>-77.4%</b>
T-Splost					
Taxes, General Sales	\$11,560,867	\$12,056,121	\$15,250,000	\$11,500,000	-24.6%
Intergovernmental	\$2,367,732	\$2,120,872	\$7,500,000	\$10,050,000	34%
Miscellaneous	\$174,372	\$0	\$0	\$0	0%
Other Financing Sources	\$90,258	\$236,084	\$800,000	\$725,000	-9.4%
<b>Total T-Splost:</b>	<b>\$14,193,229</b>	<b>\$14,413,077</b>	<b>\$23,550,000</b>	<b>\$22,275,000</b>	<b>-5.4%</b>
<b>Total:</b>	<b>\$35,893,898</b>	<b>\$33,687,320</b>	<b>\$50,922,651</b>	<b>\$35,691,405</b>	<b>-29.9%</b>

# Revenues by Source - Nonmajor Capital Projects Funds

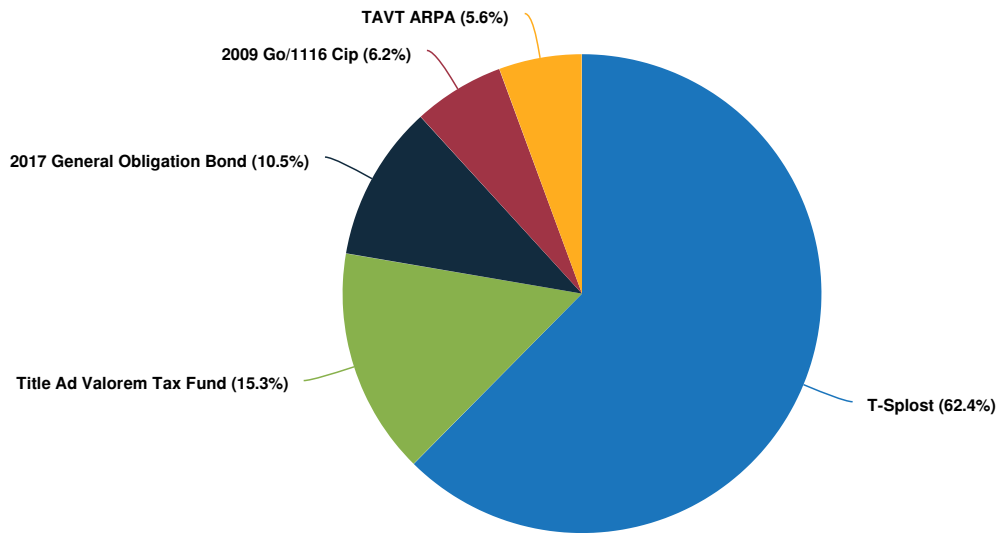
## Projected 2023 Revenues by Source



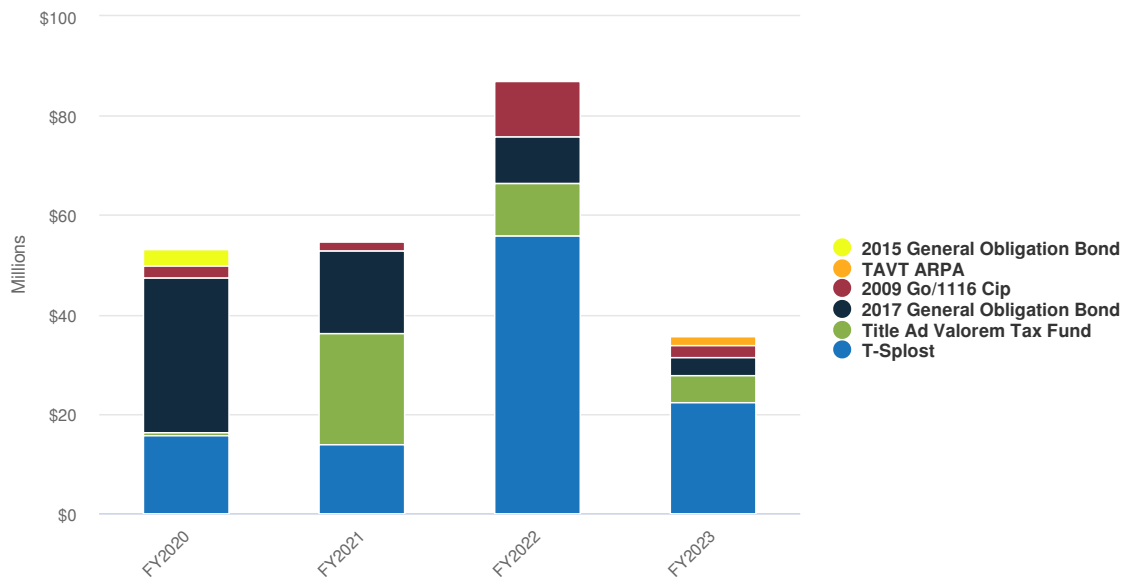
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Taxes, General Sales	\$11,560,867	\$12,056,121	\$15,250,000	\$11,500,000	-24.6%
Intergovernmental	\$2,367,732	\$2,120,872	\$7,500,000	\$10,050,000	34%
Investment Income	\$551,839	\$104,719	\$0	\$0	0%
Contributions & Donations	\$122,775	\$0	\$0	\$0	0%
Miscellaneous	\$174,372	\$0	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$27,372,651	\$13,416,405	-51%
Other Financing Sources	\$21,116,312	\$19,405,608	\$800,000	\$725,000	-9.4%
<b>Total Revenue Source:</b>	<b>\$35,893,898</b>	<b>\$33,687,320</b>	<b>\$50,922,651</b>	<b>\$35,691,405</b>	<b>-29.9%</b>

# Expenditures by Fund - Nonmajor Capital Projects Funds

## FY 2023 Budgeted Expenditures by Fund



## Budgeted and Historical Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
2015 General Obligation Bond					
Other Financing Uses	\$3,217,610	\$0	\$0	\$0	0%
<b>Total 2015 General Obligation Bond:</b>	<b>\$3,217,610</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
2017 General Obligation Bond					
Personal Services	\$437,098	\$461,063	\$475,405	\$520,853	9.6%
Operating-Supplies	\$4,422	\$6,152	\$8,350	\$10,098	20.9%
Operating-Purch/Cont	\$11,136	\$10,339	\$13,300	\$22,610	70%
Capital	\$30,583,797	\$15,967,591	\$6,957,596	\$3,207,733	-53.9%
Intergovernmental	\$41	\$0	\$0	\$0	0%
<b>Total 2017 General Obligation Bond:</b>	<b>\$31,036,494</b>	<b>\$16,445,146</b>	<b>\$7,454,651</b>	<b>\$3,761,294</b>	<b>-49.5%</b>
Title Ad Valorem Tax Fund					
Operating-Purch/Cont	\$0	\$679,142	\$100,000	\$0	-100%
Other Financing Uses	\$0	\$5,872,016	\$0	\$0	0%
Capital	\$760,727	\$15,818,857	\$10,108,000	\$5,457,315	-46%
<b>Total Title Ad Valorem Tax Fund:</b>	<b>\$760,727</b>	<b>\$22,370,014</b>	<b>\$10,208,000</b>	<b>\$5,457,315</b>	<b>-46.5%</b>
TAVT ARPA					
Operating-Oth Costs	\$0	\$0	\$0	\$2,000,000	N/A
<b>Total TAVT ARPA:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>N/A</b>
2009 Go/1116 Cip					
Other Financing Uses	\$1,511,037	\$0	\$0	\$0	0%
Capital	\$846,222	\$1,944,393	\$9,710,000	\$2,197,796	-77.4%
<b>Total 2009 Go/1116 Cip:</b>	<b>\$2,357,259</b>	<b>\$1,944,393</b>	<b>\$9,710,000</b>	<b>\$2,197,796</b>	<b>-77.4%</b>
T-Splost					
Capital	\$15,703,110	\$13,904,570	\$23,550,000	\$22,275,000	-5.4%
<b>Total T-Splost:</b>	<b>\$15,703,110</b>	<b>\$13,904,570</b>	<b>\$23,550,000</b>	<b>\$22,275,000</b>	<b>-5.4%</b>
<b>Total:</b>	<b>\$53,075,200</b>	<b>\$54,664,123</b>	<b>\$50,922,651</b>	<b>\$35,691,405</b>	<b>-29.9%</b>



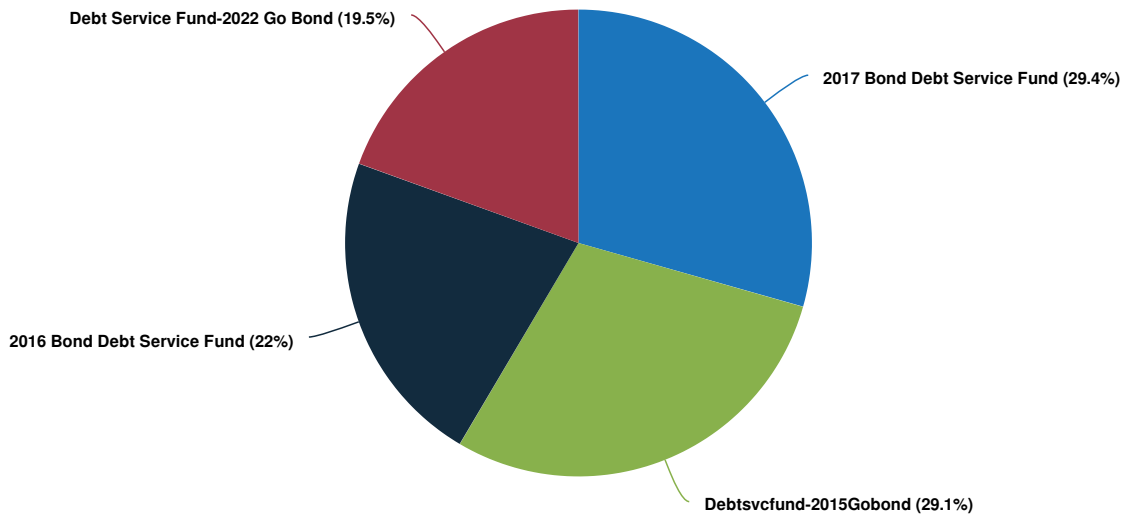


# Debt Service Funds Nonmajor

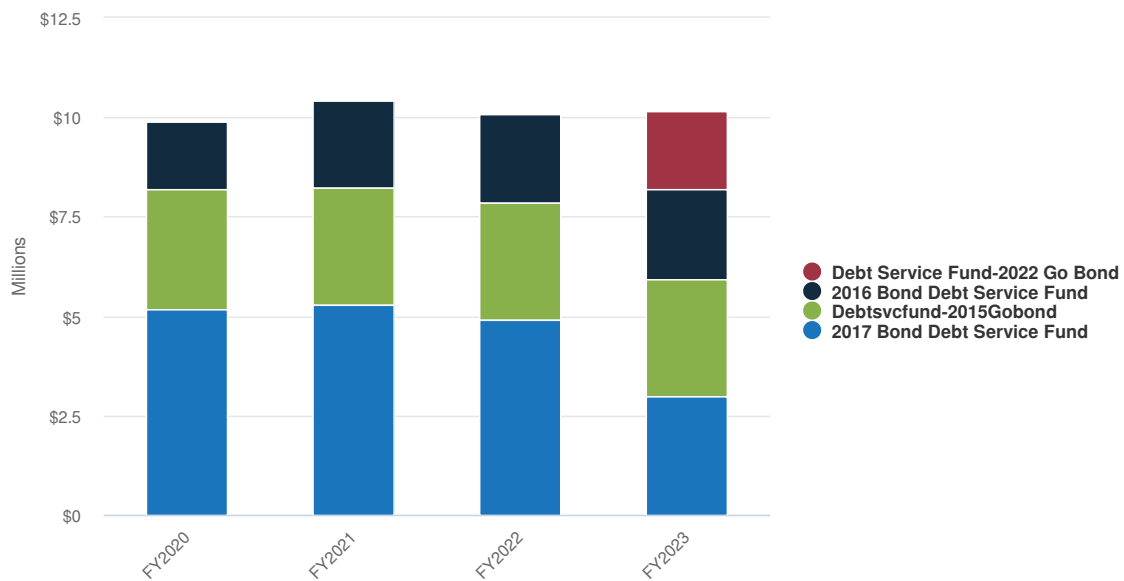
These funds account for the accumulation of resources for the retirement of general purpose debt (principal and interest). The "2015 GO Bond Debt Service Fund" and the "2016 GO Bond Debt Service Fund" account for the repayment of the 2015 and 2016 General Obligation Bonds which are supported with sales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

FY 2023 Projected Revenue by Fund



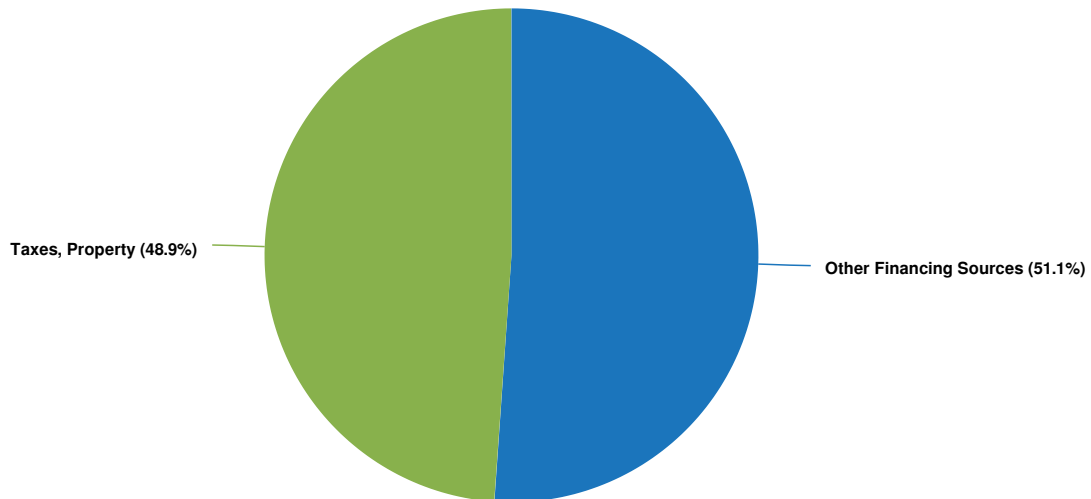
Budgeted and Historical Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Debtvcfund-2015Gobond					
Investment Income	\$45,026	\$1,375	\$0	\$0	0%
Other Financing Sources	\$2,957,500	\$2,954,750	\$2,955,750	\$2,956,750	0%
<b>Total Debtvcfund-2015Gobond:</b>	<b>\$3,002,526</b>	<b>\$2,956,125</b>	<b>\$2,955,750</b>	<b>\$2,956,750</b>	<b>0%</b>
2016 Bond Debt Service Fund					
Taxes, Property	\$6,549	\$0	\$0	\$0	0%
Investment Income	\$11,571	\$521	\$0	\$0	0%
Other Financing Sources	\$1,700,000	\$2,194,567	\$2,204,143	\$2,240,364	1.6%
<b>Total 2016 Bond Debt Service Fund:</b>	<b>\$1,718,120</b>	<b>\$2,195,088</b>	<b>\$2,204,143</b>	<b>\$2,240,364</b>	<b>1.6%</b>
2017 Bond Debt Service Fund					
Taxes, Property	\$5,162,691	\$5,252,482	\$4,909,525	\$2,990,000	-39.1%
Investment Income	\$2,018	\$17,336	\$0	\$0	0%
Other Financing Sources	\$12,768	\$0	\$0	\$0	0%
<b>Total 2017 Bond Debt Service Fund:</b>	<b>\$5,177,477</b>	<b>\$5,269,818</b>	<b>\$4,909,525</b>	<b>\$2,990,000</b>	<b>-39.1%</b>
Debt Service Fund-2022 Go Bond					
Taxes, Property	\$0	\$0	\$0	\$1,978,536	N/A
<b>Total Debt Service Fund-2022 Go Bond:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,978,536</b>	<b>N/A</b>
<b>Total:</b>	<b>\$9,898,123</b>	<b>\$10,421,031</b>	<b>\$10,069,418</b>	<b>\$10,165,650</b>	<b>1%</b>

## Revenues by Source - Debt Service Funds

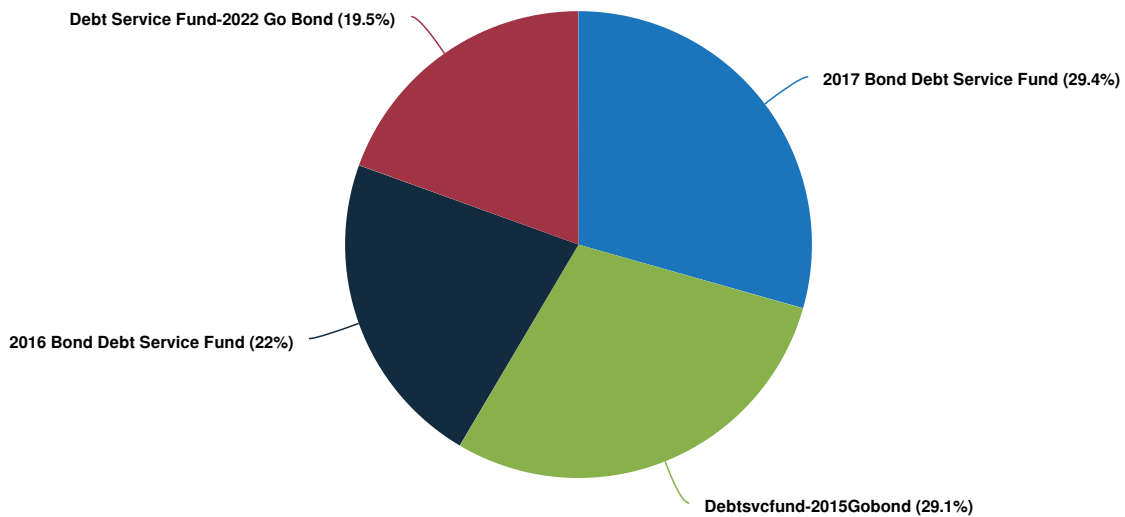
### Projected 2023 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	\$5,169,240	\$5,252,482	\$4,909,525	\$4,968,536	1.2%
Investment Income	\$58,615	\$19,233	\$0	\$0	0%
Other Financing Sources	\$4,670,268	\$5,149,317	\$5,159,893	\$5,197,114	0.7%
<b>Total Revenue Source:</b>	<b>\$9,898,123</b>	<b>\$10,421,031</b>	<b>\$10,069,418</b>	<b>\$10,165,650</b>	<b>1%</b>

## Expenditures by Fund - Debt Service Funds

### FY 2023 Budgeted Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Debtvcfund-2015Gobond</b>					
PROFESSIONAL FEES	\$1,450	\$1,700	\$1,000	\$1,000	0%
INTEREST	\$524,000	\$402,500	\$274,750	\$140,750	-48.8%
DEBT RETIREMENT	\$2,430,000	\$2,555,000	\$2,680,000	\$2,815,000	5%
<b>Total Debtvcfund-2015Gobond:</b>	<b>\$2,955,450</b>	<b>\$2,959,200</b>	<b>\$2,955,750</b>	<b>\$2,956,750</b>	<b>0%</b>
<b>2016 Bond Debt Service Fund</b>					
INTEREST	\$173,272	\$135,055	\$99,143	\$60,364	-39.1%
DEBT RETIREMENT	\$1,985,000	\$2,045,000	\$2,105,000	\$2,180,000	3.6%
<b>Total 2016 Bond Debt Service Fund:</b>	<b>\$2,158,272</b>	<b>\$2,180,055</b>	<b>\$2,204,143</b>	<b>\$2,240,364</b>	<b>1.6%</b>
<b>2017 Bond Debt Service Fund</b>					
PROFESSIONAL FEES	\$1,500	\$1,650	\$1,650	\$0	-100%
INTEREST	\$2,851,625	\$2,744,375	\$2,632,875	\$600,000	-77.2%

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
DEBT RETIREMENT	\$2,105,000	\$2,185,000	\$2,275,000	\$2,390,000	5.1%
<b>Total 2017 Bond Debt Service Fund:</b>	<b>\$4,958,125</b>	<b>\$4,931,025</b>	<b>\$4,909,525</b>	<b>\$2,990,000</b>	<b>-39.1%</b>
<b>Debt Service Fund-2022 Go Bond</b>					
PROFESSIONAL FEES	\$0	\$0	\$0	\$2,000	N/A
INTEREST	\$0	\$0	\$0	\$1,136,536	N/A
DEBT RETIREMENT	\$0	\$0	\$0	\$840,000	N/A
<b>Total Debt Service Fund-2022 Go Bond:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,978,536</b>	<b>N/A</b>
<b>Total:</b>	<b>\$10,071,847</b>	<b>\$10,070,280</b>	<b>\$10,069,418</b>	<b>\$10,165,650</b>	<b>1%</b>

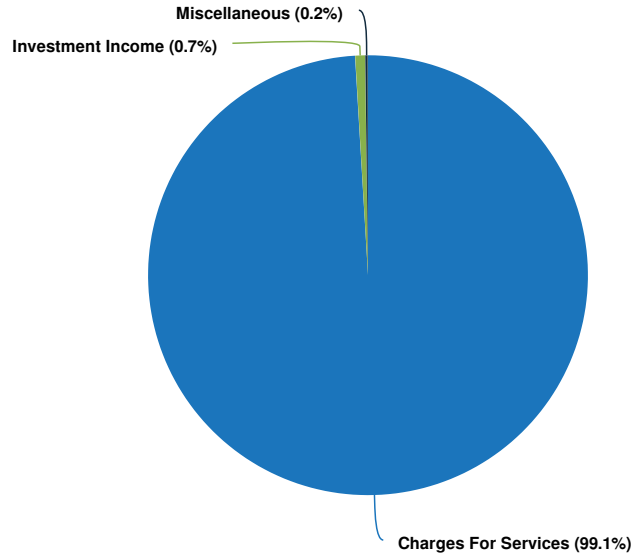


# Water and Sewer Utility - Major Fund

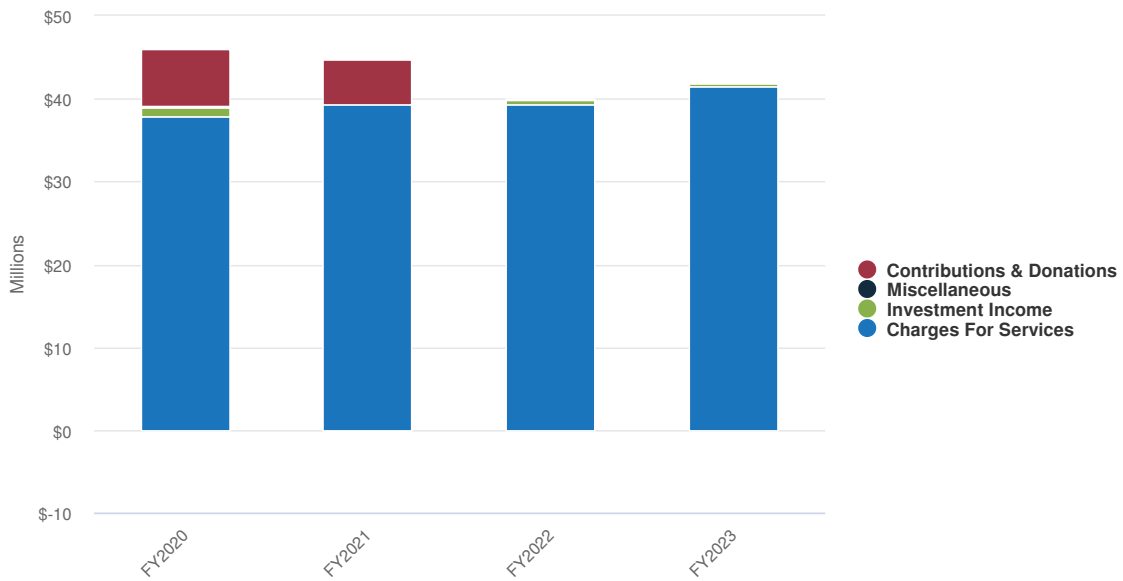
This fund accounts for the operations, construction, and maintenance of facilities and infrastructure for the water and sewer utility for which fees are charged to external users.

## Revenues by Source - Water and Sewer Utility

Projected 2023 Revenues by Source



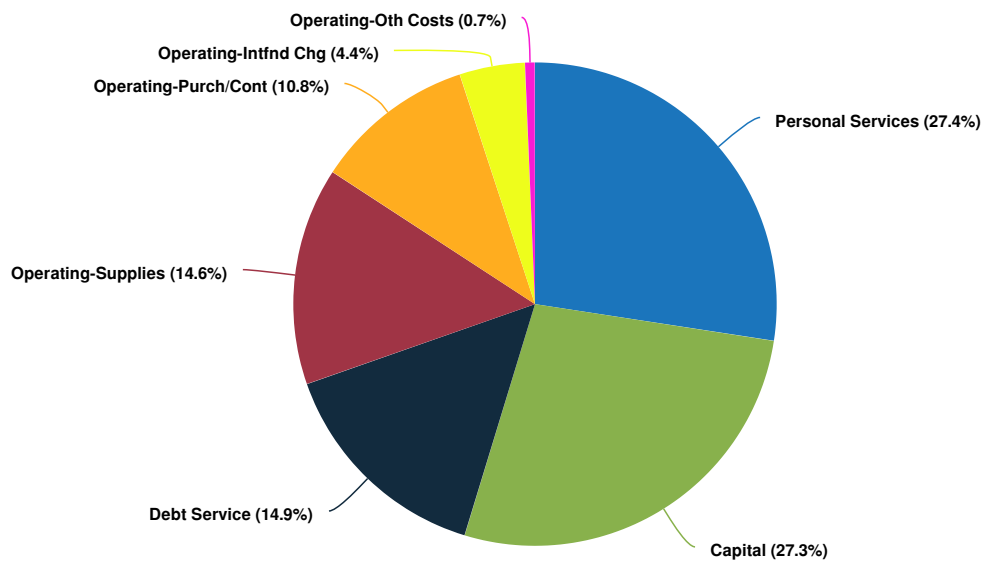
Budgeted and Historical Revenues by Source



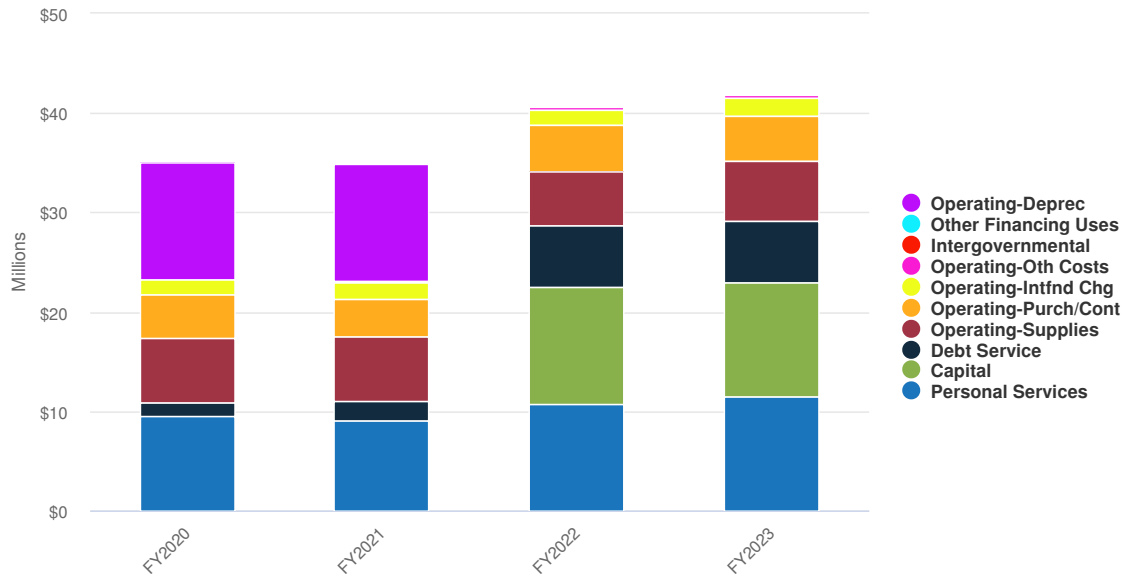
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Charges For Services	\$37,926,404	\$39,215,358	\$39,275,000	\$41,497,225	5.7%
Investment Income	\$1,086,347	-\$288,979	\$600,000	\$310,000	-48.3%
Contributions & Donations	\$6,839,794	\$5,406,098	\$0	\$0	0%
Miscellaneous	\$187,777	\$66,620	\$82,000	\$82,000	0%
<b>Total Revenue Source:</b>	<b>\$46,040,320</b>	<b>\$44,399,096</b>	<b>\$39,957,000</b>	<b>\$41,889,225</b>	<b>4.8%</b>

## Expenditures by Expense Type

### FY 2023 Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

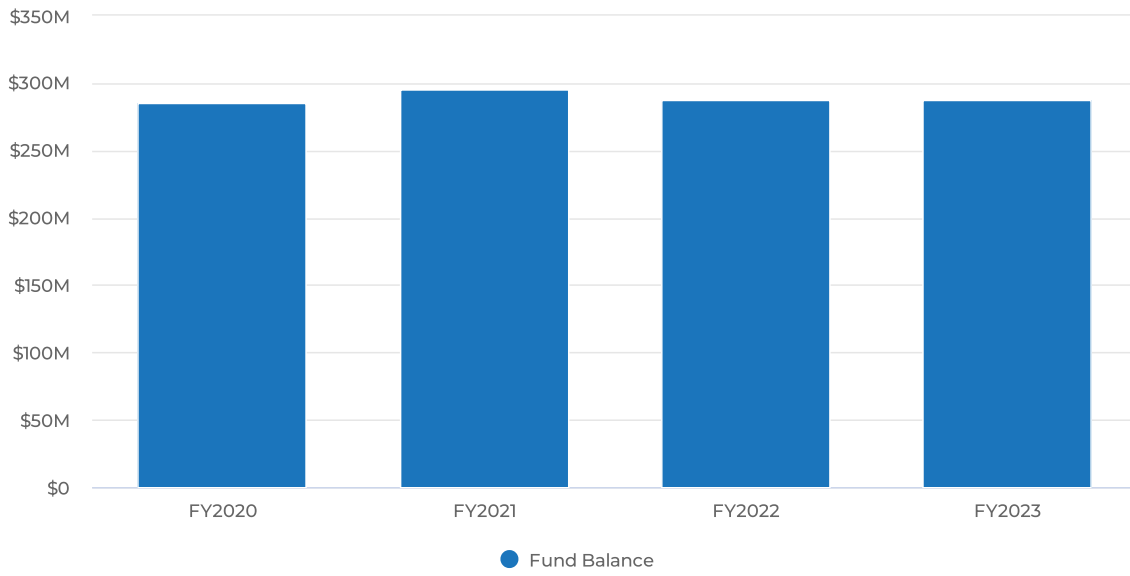


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expense Objects					
Personal Services	\$9,472,441	\$9,122,844	\$10,681,675	\$11,491,352	7.6%
Operating-Supplies	\$6,541,831	\$6,584,389	\$5,419,350	\$6,100,450	12.6%
Operating-Purch/Cont	\$4,324,263	\$3,799,486	\$4,674,053	\$4,511,905	-3.5%
Operating-Oth Costs	\$9,223	\$0	\$275,000	\$275,000	0%
Operating-Intfnd Chg	\$1,573,688	\$1,632,914	\$1,507,331	\$1,831,442	21.5%
Operating-Deprec	\$11,694,614	\$11,889,193	\$0	\$0	0%
Debt Service	\$1,401,542	\$1,837,684	\$6,253,698	\$6,253,698	0%
Other Financing Uses	\$0	\$66,825	\$0	\$0	0%
Capital	\$0	\$0	\$11,145,893	\$11,425,378	2.5%
Intergovernmental	\$124	\$217	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$35,017,725</b>	<b>\$34,933,552</b>	<b>\$39,957,000</b>	<b>\$41,889,225</b>	<b>4.8%</b>



# Fund Balance

Projections





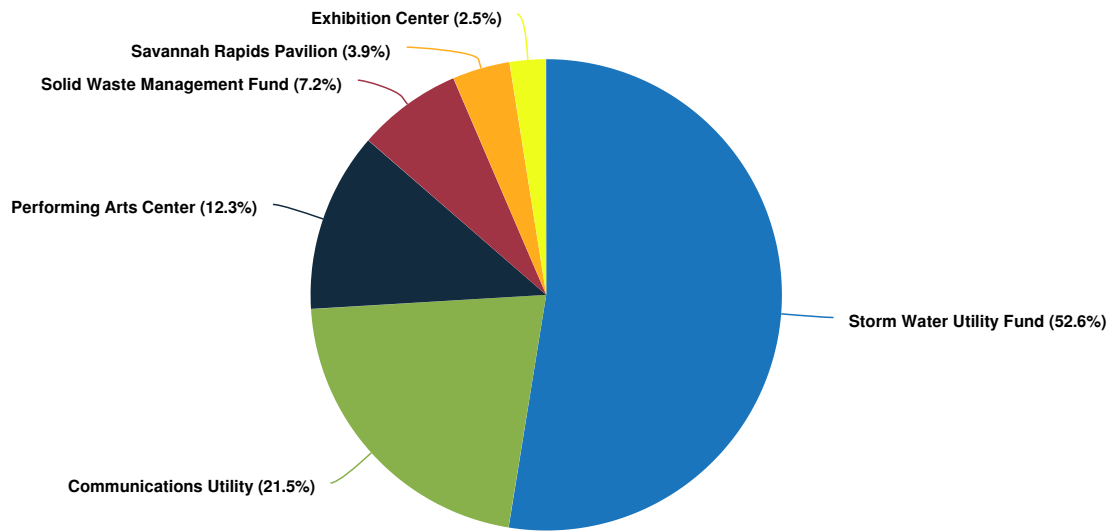
# Enterprise Funds Nonmajor

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

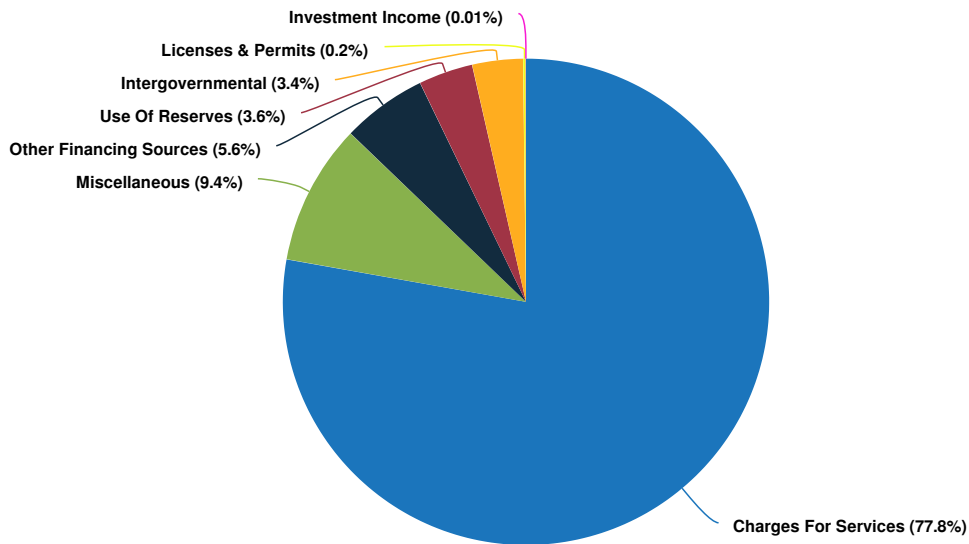
FY 2023 Projected Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Storm Water Utility Fund					
Licenses & Permits	\$27,897	\$21,642	\$0	\$20,000	N/A
Intergovernmental	\$391,266	\$362,333	\$400,000	\$400,000	0%
Charges For Services	\$5,722,548	\$5,725,928	\$5,800,000	\$5,800,000	0%
Investment Income	\$26,687	\$34,036	\$0	\$0	0%
Contributions & Donations	\$1,888,530	\$2,947,594	\$0	\$0	0%
Miscellaneous	\$412	\$545	\$0	\$0	0%
<b>Total Storm Water Utility Fund:</b>	<b>\$8,057,339</b>	<b>\$9,092,078</b>	<b>\$6,200,000</b>	<b>\$6,220,000</b>	<b>0.3%</b>
Solid Waste Management Fund					
Investment Income	\$246,934	-\$4,058	\$0	\$0	0%
Miscellaneous	\$40,317	\$92,846	\$40,000	\$100,000	150%
Use Of Reserves	\$0	\$0	\$430,800	\$427,000	-0.9%
Other Financing Sources	\$383,741	\$332,782	\$356,952	\$322,483	-9.7%
<b>Total Solid Waste Management Fund:</b>	<b>\$670,992</b>	<b>\$421,570</b>	<b>\$827,752</b>	<b>\$849,483</b>	<b>2.6%</b>
Communications Utility					
Charges For Services	\$1,678,947	\$1,880,712	\$2,053,312	\$2,227,451	8.5%
Investment Income	\$16,897	\$13,616	\$0	\$0	0%
Miscellaneous	\$284,298	\$312,412	\$200,000	\$313,172	56.6%
<b>Total Communications Utility:</b>	<b>\$1,980,142</b>	<b>\$2,206,741</b>	<b>\$2,253,312</b>	<b>\$2,540,623</b>	<b>12.8%</b>
Savannah Rapids Pavilion					
Charges For Services	\$414,934	\$307,030	\$400,000	\$465,240	16.3%
Miscellaneous	\$67,772	\$48,936	\$0	\$1,452	N/A
Other Financing Sources	\$0	\$0	\$36,622	\$0	-100%
<b>Total Savannah Rapids Pavilion:</b>	<b>\$482,706</b>	<b>\$355,966</b>	<b>\$436,622</b>	<b>\$466,692</b>	<b>6.9%</b>
Performing Arts Center					
Charges For Services	\$0	\$6,123	\$250,000	\$500,000	100%
Investment Income	\$0	\$14	\$0	\$1,500	N/A
Miscellaneous	\$0	\$34,389	\$250,000	\$659,364	163.7%
Other Financing Sources	\$0	\$0	\$700,000	\$300,000	-57.1%
<b>Total Performing Arts Center:</b>	<b>\$0</b>	<b>\$40,525</b>	<b>\$1,200,000</b>	<b>\$1,460,864</b>	<b>21.7%</b>
Exhibition Center					
Charges For Services	\$0	\$120,206	\$250,000	\$213,000	-14.8%
Miscellaneous	\$0	\$16,495	\$0	\$35,000	N/A
Other Financing Sources	\$0	\$0	\$30,481	\$45,907	50.6%
<b>Total Exhibition Center:</b>	<b>\$0</b>	<b>\$136,701</b>	<b>\$280,481</b>	<b>\$293,907</b>	<b>4.8%</b>
<b>Total:</b>	<b>\$11,191,179</b>	<b>\$12,253,581</b>	<b>\$11,198,167</b>	<b>\$11,831,569</b>	<b>5.7%</b>

# Revenues by Source - Nonmajor Enterprise Funds

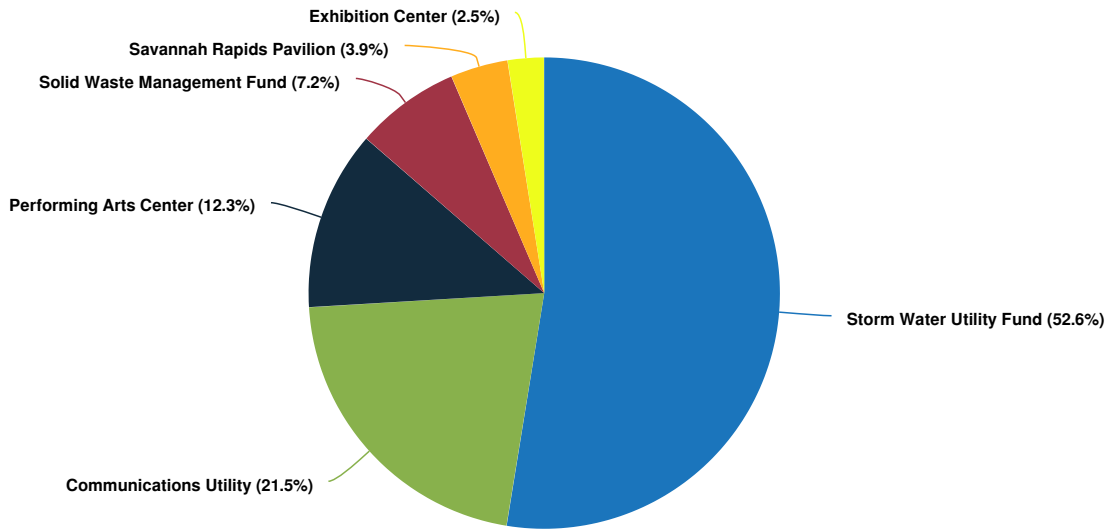
## Projected 2023 Revenues by Source



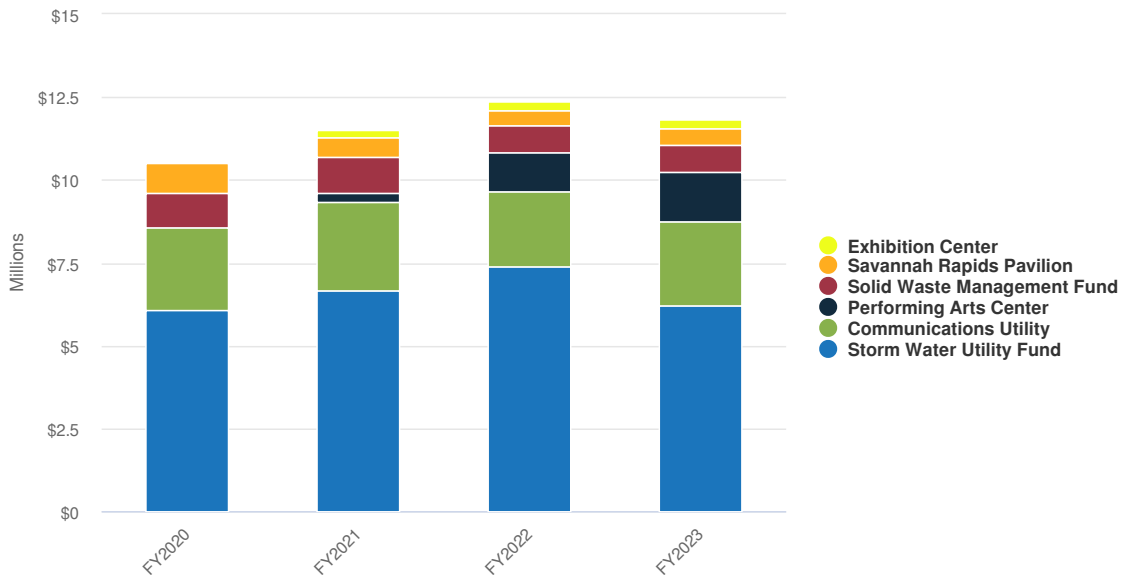
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Licenses & Permits	\$27,897	\$21,642	\$0	\$20,000	N/A
Intergovernmental	\$391,266	\$362,333	\$400,000	\$400,000	0%
Charges For Services	\$7,816,430	\$8,039,999	\$8,753,312	\$9,205,691	5.2%
Investment Income	\$290,517	\$43,608	\$0	\$1,500	N/A
Contributions & Donations	\$1,888,530	\$2,947,594	\$0	\$0	0%
Miscellaneous	\$392,799	\$505,623	\$490,000	\$1,108,988	126.3%
Use Of Reserves	\$0	\$0	\$430,800	\$427,000	-0.9%
Other Financing Sources	\$383,741	\$332,782	\$1,124,055	\$668,390	-40.5%
<b>Total Revenue Source:</b>	<b>\$11,191,179</b>	<b>\$12,253,581</b>	<b>\$11,198,167</b>	<b>\$11,831,569</b>	<b>5.7%</b>

# Expenditures by Fund - Nonmajor Enterprise Funds

## FY 2023 Budgeted Expenditures by Fund



## Budgeted and Historical Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Storm Water Utility Fund					
Personal Services	\$2,192,741	\$2,370,560	\$2,971,241	\$3,076,079	3.5%
Operating-Supplies	\$180,017	\$221,126	\$282,433	\$285,885	1.2%
Operating-Purch/Cont	\$222,123	\$191,226	\$368,654	\$264,854	-28.2%
Operating-Intfnd Chg	\$329,891	\$446,667	\$451,903	\$494,400	9.4%
Operating-Deprec	\$3,127,005	\$3,433,016	\$0	\$0	0%
Capital	\$0	\$0	\$2,125,769	\$2,098,782	-1.3%
Intergovernmental	\$75	\$102	\$0	\$0	0%
<b>Total Storm Water Utility Fund:</b>	<b>\$6,051,851</b>	<b>\$6,662,698</b>	<b>\$6,200,000</b>	<b>\$6,220,000</b>	<b>0.3%</b>
Solid Waste Management Fund					
Personal Services	\$280,056	\$269,567	\$284,746	\$331,405	16.4%
Operating-Supplies	\$77,580	\$93,805	\$89,350	\$67,500	-24.5%
Operating-Purch/Cont	\$70,928	\$67,786	\$43,656	\$40,578	-7.1%
Operating-Oth Costs	\$570,659	\$615,221	\$410,000	\$410,000	0%
Operating-Deprec	\$55,115	\$54,208	\$0	\$0	0%
<b>Total Solid Waste Management Fund:</b>	<b>\$1,054,338</b>	<b>\$1,100,588</b>	<b>\$827,752</b>	<b>\$849,483</b>	<b>2.6%</b>
Communications Utility					
Personal Services	\$527,114	\$529,544	\$557,947	\$667,220	19.6%
Operating-Supplies	\$139,449	\$86,851	\$120,890	\$135,192	11.8%
Operating-Purch/Cont	\$470,453	\$555,845	\$518,743	\$517,837	-0.2%
Operating-Oth Costs	\$0	\$146,700	\$127,328	\$0	-100%
Operating-Intfnd Chg	\$314,585	\$291,755	\$270,352	\$328,786	21.6%
Operating-Deprec	\$1,056,578	\$1,048,631	\$0	\$0	0%
Capital	\$0	\$0	\$658,052	\$891,588	35.5%
Intergovernmental	-\$607	\$64	\$0	\$0	0%
<b>Total Communications Utility:</b>	<b>\$2,507,573</b>	<b>\$2,659,391</b>	<b>\$2,253,312</b>	<b>\$2,540,623</b>	<b>12.8%</b>
Savannah Rapids Pavilion					
Personal Services	\$385,458	\$258,544	\$236,918	\$290,608	22.7%
Operating-Supplies	\$254,330	\$129,381	\$122,850	\$104,900	-14.6%
Operating-Purch/Cont	\$92,053	\$54,797	\$49,620	\$43,950	-11.4%
Operating-Intfnd Chg	\$31,754	\$27,234	\$27,234	\$27,234	0%
Operating-Deprec	\$146,780	\$132,325	\$0	\$0	0%
Intergovernmental	\$170	\$164	\$0	\$0	0%
<b>Total Savannah Rapids Pavilion:</b>	<b>\$910,545</b>	<b>\$602,445</b>	<b>\$436,622</b>	<b>\$466,692</b>	<b>6.9%</b>
Performing Arts Center					
Personal Services	\$0	\$137,435	\$483,637	\$581,664	20.3%
Operating-Supplies	\$0	\$73,305	\$450,500	\$443,500	-1.6%
Operating-Purch/Cont	\$0	\$65,911	\$402,600	\$435,700	8.2%
Operating-Oth Costs	\$0	\$0	-\$136,737	\$0	-100%

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Total Performing Arts Center:</b>	\$0	\$276,650	\$1,200,000	\$1,460,864	21.7%
Exhibition Center					
Personal Services	\$0	\$129,610	\$134,881	\$142,807	5.9%
Operating-Supplies	\$0	\$91,047	\$120,000	\$123,000	2.5%
Operating-Purch/Cont	\$0	\$6,871	\$18,600	\$21,100	13.4%
Operating-Intfnd Chg	\$0	\$0	\$0	\$7,000	N/A
Operating-Deprec	\$0	\$0	\$7,000	\$0	-100%
Intergovernmental	\$0	\$3,837	\$0	\$0	0%
<b>Total Exhibition Center:</b>	\$0	\$231,366	\$280,481	\$293,907	4.8%
<b>Total:</b>	\$10,524,307	\$11,533,137	\$11,198,167	\$11,831,569	5.7%





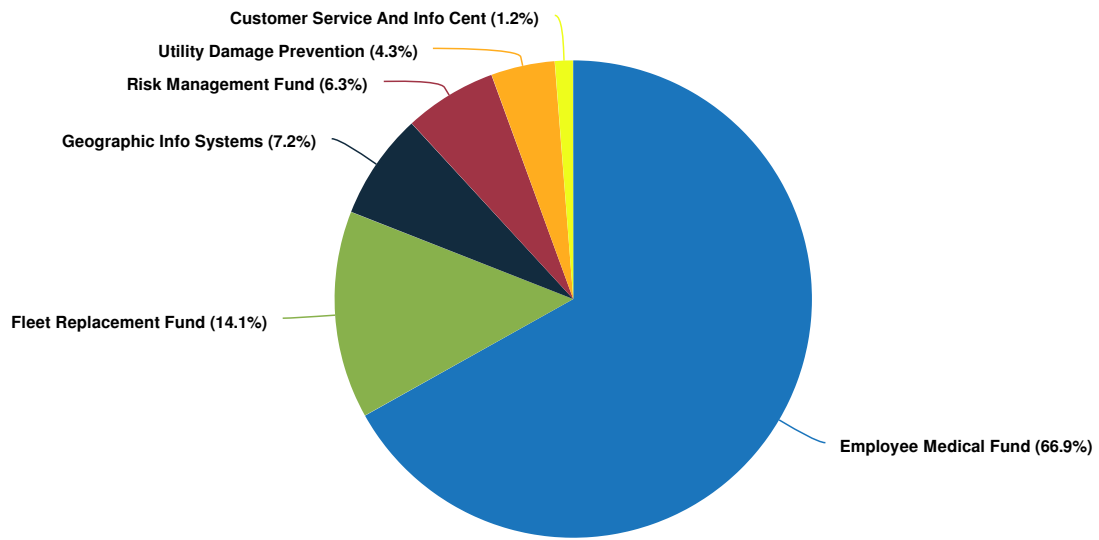
## Internal Service Funds

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

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

### Revenue by Fund

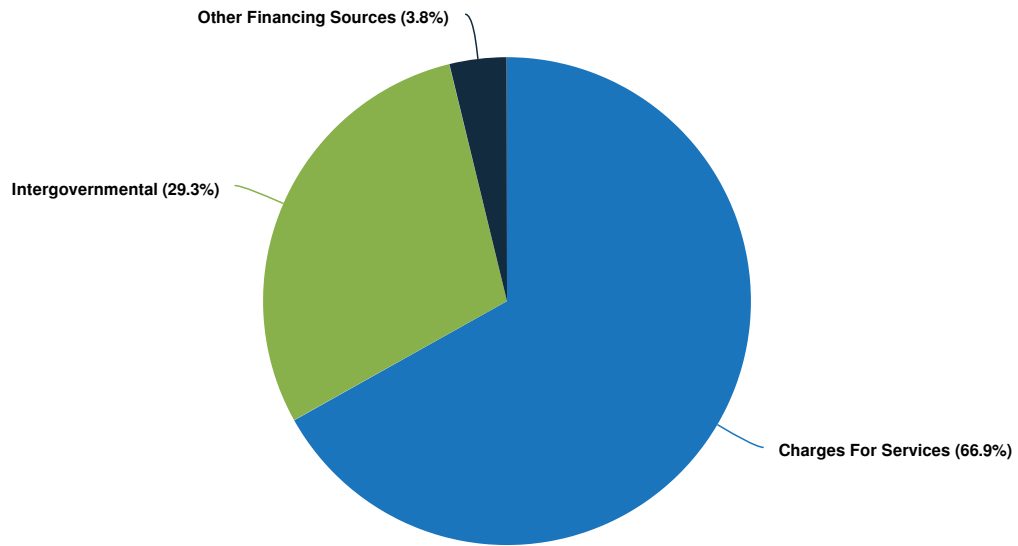
FY 2023 Projected Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Employee Medical Fund					
Charges For Services	\$10,807,339	\$11,524,246	\$12,113,829	\$13,586,918	12.2%
Investment Income	\$3,428	\$8,598	\$0	\$0	0%
Other Financing Sources	\$2,000,000	\$0	\$0	\$0	0%
<b>Total Employee Medical Fund:</b>	<b>\$12,810,767</b>	<b>\$11,532,844</b>	<b>\$12,113,829</b>	<b>\$13,586,918</b>	<b>12.2%</b>
Risk Management Fund					
Intergovernmental	\$1,094,434	\$1,447,164	\$1,216,195	\$1,274,597	4.8%
<b>Total Risk Management Fund:</b>	<b>\$1,094,434</b>	<b>\$1,447,164</b>	<b>\$1,216,195</b>	<b>\$1,274,597</b>	<b>4.8%</b>
Utility Damage Prevention					
Intergovernmental	\$706,411	\$738,685	\$709,182	\$879,199	24%
<b>Total Utility Damage Prevention:</b>	<b>\$706,411</b>	<b>\$738,685</b>	<b>\$709,182</b>	<b>\$879,199</b>	<b>24%</b>
Customer Service And Info Cent					
Intergovernmental	\$233,037	\$222,827	\$226,225	\$250,557	10.8%
<b>Total Customer Service And Info Cent:</b>	<b>\$233,037</b>	<b>\$222,827</b>	<b>\$226,225</b>	<b>\$250,557</b>	<b>10.8%</b>
Fleet Replacement Fund					
Intergovernmental	\$2,150,782	\$2,298,802	\$2,395,629	\$2,082,928	-13.1%
Other Financing Sources	\$51,951	\$400,659	\$50,000	\$771,832	1,443.7%
<b>Total Fleet Replacement Fund:</b>	<b>\$2,202,733</b>	<b>\$2,699,461</b>	<b>\$2,445,629</b>	<b>\$2,854,760</b>	<b>16.7%</b>
Geographic Info Systems					
Intergovernmental	\$0	\$1,138,959	\$1,266,115	\$1,464,068	15.6%
<b>Total Geographic Info Systems:</b>	<b>\$0</b>	<b>\$1,138,959</b>	<b>\$1,266,115</b>	<b>\$1,464,068</b>	<b>15.6%</b>
<b>Total:</b>	<b>\$17,047,382</b>	<b>\$17,779,939</b>	<b>\$17,977,175</b>	<b>\$20,310,099</b>	<b>13%</b>

# Revenues by Source - Internal Service Funds

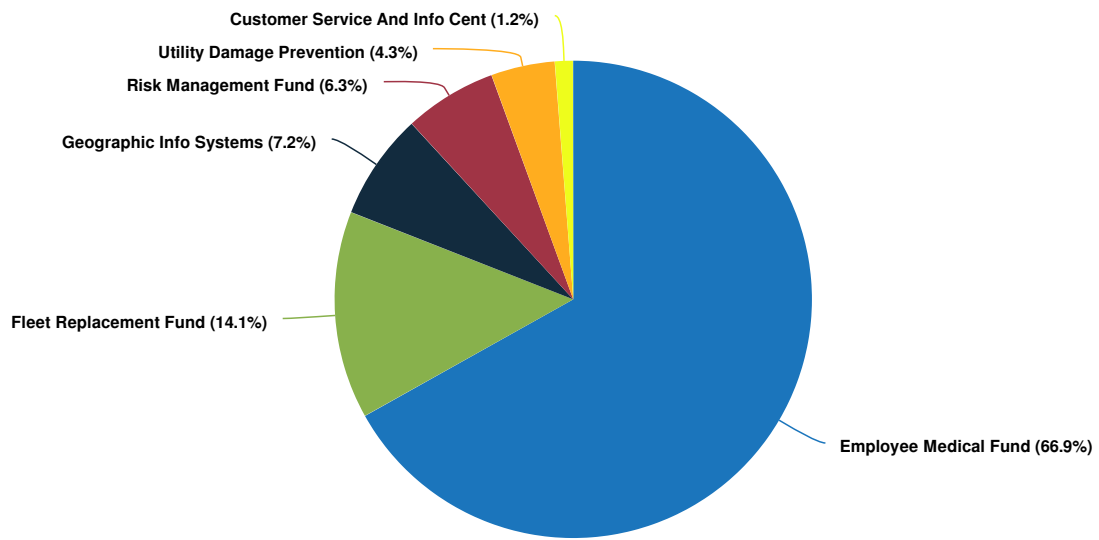
## Projected 2023 Revenues by Source



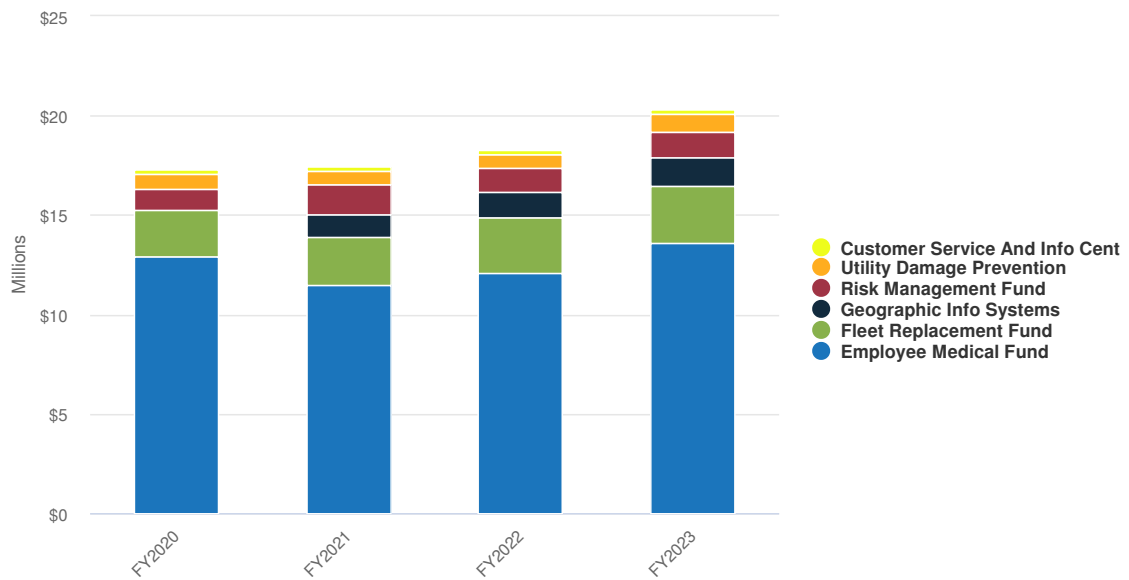
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	\$4,184,665	\$5,846,437	\$5,813,346	\$5,951,349	2.4%
Charges For Services	\$10,807,339	\$11,524,246	\$12,113,829	\$13,586,918	12.2%
Investment Income	\$3,428	\$8,598	\$0	\$0	0%
Other Financing Sources	\$2,051,951	\$400,659	\$50,000	\$771,832	1,443.7%
<b>Total Revenue Source:</b>	<b>\$17,047,382</b>	<b>\$17,779,939</b>	<b>\$17,977,175</b>	<b>\$20,310,099</b>	<b>13%</b>

# Expenditures by Fund - Internal Service Funds

## FY 2023 Budgeted Expenditures by Fund



## Budgeted and Historical Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Employee Medical Fund					
Personal Services	\$181,723	\$199,002	\$188,241	\$198,029	5.2%
Operating-Purch/Cont	\$12,704,002	\$11,311,188	\$11,925,588	\$13,388,889	12.3%
<b>Total Employee Medical Fund:</b>	<b>\$12,885,726</b>	<b>\$11,510,190</b>	<b>\$12,113,829</b>	<b>\$13,586,918</b>	<b>12.2%</b>
Risk Management Fund					
Personal Services	\$163,065	\$158,443	\$159,345	\$162,547	2%
Operating-Supplies	\$13,575	\$21,800	\$29,850	\$31,850	6.7%
Operating-Purch/Cont	\$917,794	\$1,189,785	\$1,027,000	\$1,080,200	5.2%
Other Financing Uses	\$0	\$77,137	\$0	\$0	0%
<b>Total Risk Management Fund:</b>	<b>\$1,094,434</b>	<b>\$1,447,164</b>	<b>\$1,216,195</b>	<b>\$1,274,597</b>	<b>4.8%</b>
Utility Damage Prevention					
Personal Services	\$544,871	\$555,872	\$546,012	\$627,215	14.9%
Operating-Supplies	\$85,278	\$106,432	\$92,350	\$112,150	21.4%
Operating-Purch/Cont	\$54,500	\$54,091	\$54,820	\$59,834	9.1%
Operating-Deprec	\$21,762	\$22,271	\$0	\$0	0%
Capital	\$0	\$0	\$16,000	\$80,000	400%
Intergovernmental	\$0	\$19	\$0	\$0	0%
<b>Total Utility Damage Prevention:</b>	<b>\$706,411</b>	<b>\$738,685</b>	<b>\$709,182</b>	<b>\$879,199</b>	<b>24%</b>
Customer Service And Info Cent					
Personal Services	\$231,098	\$221,318	\$219,675	\$241,257	9.8%
Operating-Supplies	\$961	\$535	\$2,550	\$3,250	27.5%
Operating-Purch/Cont	\$978	\$974	\$4,000	\$6,050	51.3%
<b>Total Customer Service And Info Cent:</b>	<b>\$233,037</b>	<b>\$222,827</b>	<b>\$226,225</b>	<b>\$250,557</b>	<b>10.8%</b>
Fleet Replacement Fund					
Operating-Purch/Cont	\$726,170	\$848,346	\$867,834	\$750,000	-13.6%
Operating-Deprec	\$1,641,652	\$1,568,175	\$0	\$0	0%
Capital	\$0	\$0	\$1,577,795	\$2,104,760	33.4%
<b>Total Fleet Replacement Fund:</b>	<b>\$2,367,822</b>	<b>\$2,416,521</b>	<b>\$2,445,629</b>	<b>\$2,854,760</b>	<b>16.7%</b>
Geographic Info Systems					
Personal Services	\$0	\$594,221	\$610,116	\$700,518	14.8%
Operating-Supplies	\$0	\$29,681	\$46,935	\$41,500	-11.6%
Operating-Purch/Cont	\$0	\$511,842	\$551,064	\$698,600	26.8%
Operating-Deprec	\$0	\$3,178	\$0	\$0	0%
Capital	\$0	\$0	\$58,000	\$23,450	-59.6%
Intergovernmental	\$0	\$37	\$0	\$0	0%
<b>Total Geographic Info Systems:</b>	<b>\$0</b>	<b>\$1,138,958</b>	<b>\$1,266,115</b>	<b>\$1,464,068</b>	<b>15.6%</b>
<b>Total:</b>	<b>\$17,287,430</b>	<b>\$17,474,346</b>	<b>\$17,977,175</b>	<b>\$20,310,099</b>	<b>13%</b>

---

# DEPARTMENT BUDGETS

---

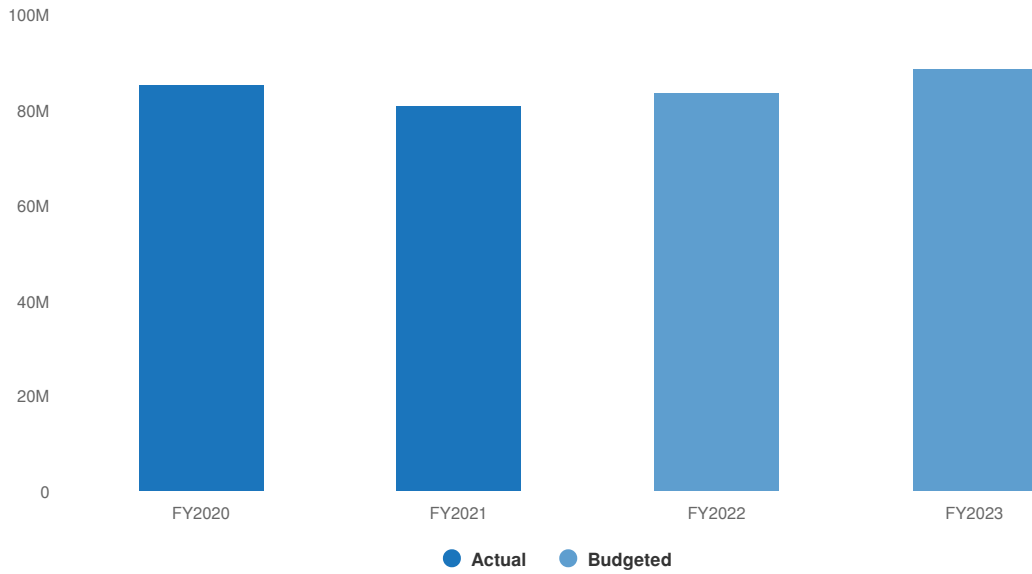
# General Fund by Function

The following information summarizes General Fund operations by its various functions.

## Expenditures Summary

**\$88,654,852** **\$5,014,474**  
(6.00% vs. prior year)

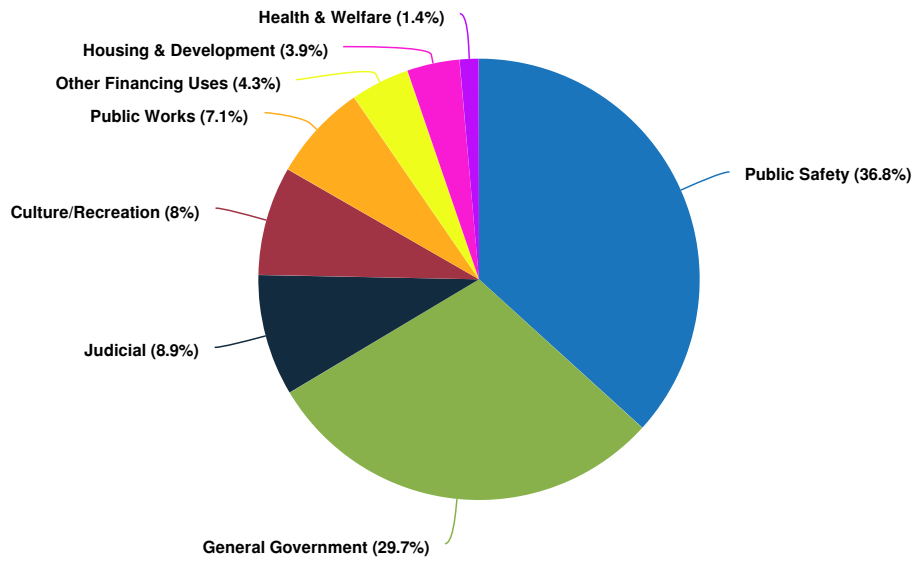
### Budgeted and Historical Expenditures



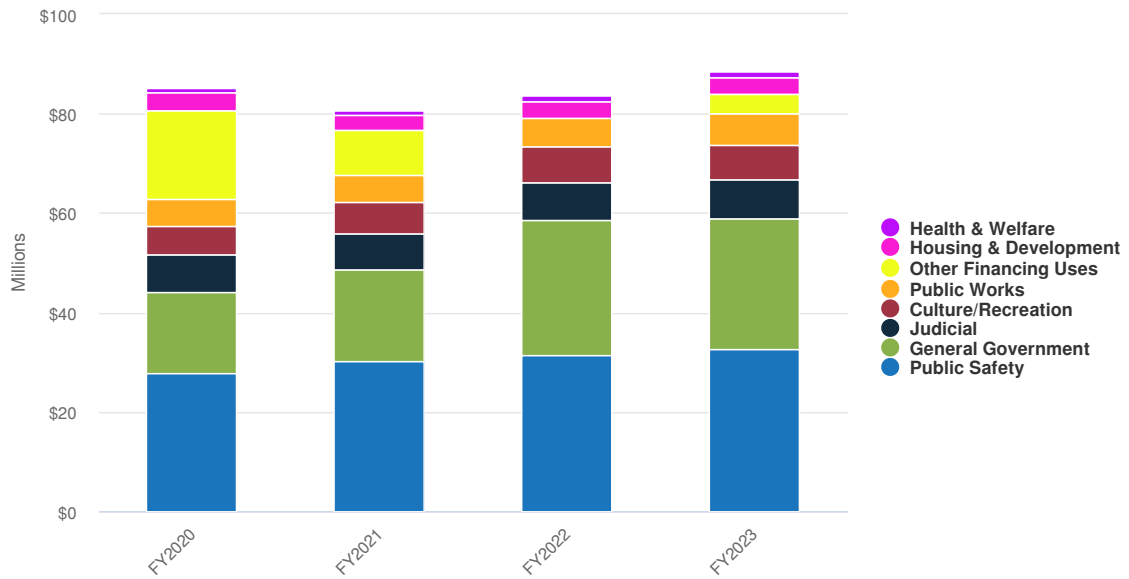


# Expenditures by Function - General Fund

## Budgeted 2023 Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Commissioners	\$3,926,984	\$5,290,966	\$8,542,248	\$4,946,808	-42.1%
Finance	\$871,422	\$917,574	\$887,222	\$1,183,007	33.3%
Procurement/Distribution	\$563,976	\$588,692	\$549,247	\$586,308	6.7%
Contingency	\$0	\$0	\$2,062,649	\$2,281,072	10.6%
Information Technology	\$4,208,205	\$4,525,038	\$5,051,450	\$5,574,742	10.4%
County Administrator	\$1,096,226	\$1,147,063	\$1,115,705	\$1,146,669	2.8%
Board Of Elections	\$856,949	\$1,152,776	\$918,945	\$838,100	-8.8%
General Overhead	\$0	\$0	\$2,580,000	\$2,781,000	7.8%
New Appropriation Request	\$0	\$0	\$2,271,499	\$1,376,970	-39.4%
Human Resources	\$746,893	\$815,310	\$841,882	\$873,064	3.7%
Tax Commissioner	\$1,992,211	\$2,062,154	\$2,152,615	\$2,430,885	12.9%
Tax Assessor	\$1,946,107	\$1,903,875	\$2,176,882	\$2,293,618	5.4%
<b>Total General Government:</b>	<b>\$16,208,973</b>	<b>\$18,403,447</b>	<b>\$29,150,344</b>	<b>\$26,312,243</b>	<b>-9.7%</b>
Judicial					
Board Of Equalization	\$0	\$0	\$12,000	\$12,000	0%
Clerk Of Superior Court	\$1,838,872	\$1,772,837	\$2,022,301	\$2,165,362	7.1%
Office Of Superior Court	\$1,081,237	\$827,480	\$1,015,267	\$1,029,135	1.4%
Probate Court	\$892,553	\$958,737	\$945,206	\$959,894	1.6%
Juvenile Court	\$1,436,420	\$1,495,967	\$1,456,859	\$1,152,876	-20.9%
Magistrate Court	\$1,029,649	\$1,022,117	\$980,872	\$1,083,341	10.4%
District Attorney	\$1,238,294	\$1,275,557	\$894,660	\$827,214	-7.5%
Public Defender	\$0	\$0	\$0	\$651,964	N/A
<b>Total Judicial:</b>	<b>\$7,517,025</b>	<b>\$7,352,694</b>	<b>\$7,327,165</b>	<b>\$7,881,786</b>	<b>7.6%</b>
Public Safety					
Sheriff'S Office	\$15,907,000	\$17,626,253	\$17,593,640	\$18,294,138	4%
Detention Center	\$10,088,524	\$10,622,022	\$10,956,599	\$11,755,329	7.3%
Emergency Services	\$307,118	\$385,495	\$420,347	\$461,160	9.7%
Emergency Medical Services	\$650,000	\$650,000	\$700,000	\$850,000	21.4%
Animal Services	\$788,434	\$795,061	\$801,497	\$969,360	20.9%
Coroner	\$147,314	\$167,285	\$169,540	\$251,624	48.4%
<b>Total Public Safety:</b>	<b>\$27,888,390</b>	<b>\$30,246,115</b>	<b>\$30,641,623</b>	<b>\$32,581,611</b>	<b>6.3%</b>
Public Works					
Roads & Bridges	\$2,259,396	\$2,503,086	\$2,268,361	\$2,550,356	12.4%
Fleet Services	\$1,383,910	\$1,443,115	\$1,487,376	\$1,702,025	14.4%
Facility Maintenance	\$1,442,513	\$1,522,027	\$1,539,151	\$1,889,184	22.7%
Special Projects	\$91,036	\$71,498	\$108,380	\$163,377	50.7%
<b>Total Public Works:</b>	<b>\$5,176,855</b>	<b>\$5,539,726</b>	<b>\$5,403,268</b>	<b>\$6,304,942</b>	<b>16.7%</b>

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Health & Welfare					
Public Transit	\$564,653	\$608,553	\$627,703	\$738,403	17.6%
Health Department	\$434,614	\$434,614	\$434,614	\$434,614	0%
Family & Children Services (Df	\$54,663	\$72,885	\$72,884	\$72,884	0%
<b>Total Health &amp; Welfare:</b>	<b>\$1,053,930</b>	<b>\$1,116,052</b>	<b>\$1,135,201</b>	<b>\$1,245,901</b>	<b>9.8%</b>
Culture/Recreation					
Community Services	\$692,398	\$814,936	\$843,567	\$843,183	0%
Libraries	\$2,043,838	\$2,102,131	\$2,500,000	\$2,500,000	0%
Parks & Recreation	\$3,170,545	\$3,253,475	\$3,413,152	\$3,745,450	9.7%
<b>Total Culture/Recreation:</b>	<b>\$5,906,781</b>	<b>\$6,170,542</b>	<b>\$6,756,719</b>	<b>\$7,088,633</b>	<b>4.9%</b>
Housing & Development					
Environmental Services	\$285,946	\$304,774	\$304,045	\$311,231	2.4%
Economic Development	\$496,689	\$561,545	\$600,000	\$655,000	9.2%
Planning	\$701,069	\$786,589	\$857,317	\$867,456	1.2%
Code Compliance	\$473,950	\$535,739	\$559,890	\$703,596	25.7%
Plan Review	\$300,907	\$302,034	\$361,315	\$297,750	-17.6%
Extension Service	\$163,701	\$202,501	\$267,183	\$289,627	8.4%
Engineering Inspections	\$220,148	\$229,376	\$254,208	\$268,406	5.6%
Forestry	\$18,042	\$15,927	\$22,100	\$22,100	0%
Geographic Information Systems	\$873,938	\$0	\$0	\$0	0%
<b>Total Housing &amp; Development:</b>	<b>\$3,534,390</b>	<b>\$2,938,486</b>	<b>\$3,226,058</b>	<b>\$3,415,166</b>	<b>5.9%</b>
Other Financing Uses					
Transfers	\$18,000,000	\$9,047,367	\$0	\$3,824,570	N/A
<b>Total Other Financing Uses:</b>	<b>\$18,000,000</b>	<b>\$9,047,367</b>	<b>\$0</b>	<b>\$3,824,570</b>	<b>N/A</b>
<b>Total Expenditures:</b>	<b>\$85,286,343</b>	<b>\$80,814,430</b>	<b>\$83,640,378</b>	<b>\$88,654,852</b>	<b>6%</b>

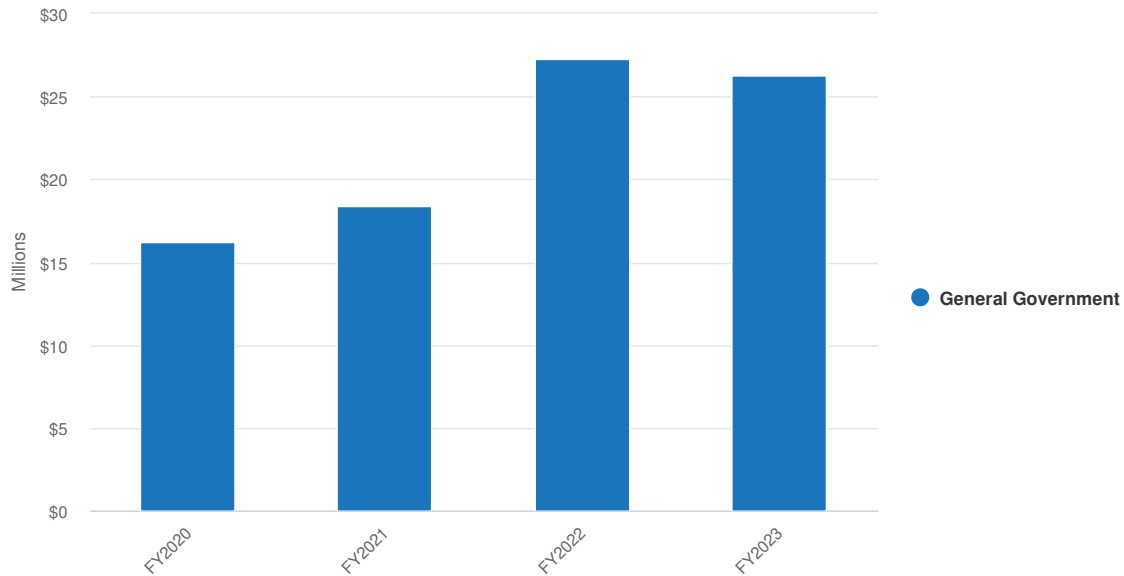
## General Fund - General Government

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

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

# General Government Expenditures

## Budgeted and Historical Expenditures



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Commissioners					
Personal Services	\$288,681	\$288,140	\$328,750	\$336,176	2.3%
Operating-Supplies	\$24,499	\$23,474	\$129,000	\$29,000	-77.5%
Operating-Purch/Cont	\$1,845,174	\$2,256,899	\$2,271,907	\$1,754,907	-22.8%
Operating-Oth Costs	\$14,080	\$186,383	\$4,000	\$4,000	0%
Operating-Intfnd Chg	\$1,365,742	\$2,203,288	\$2,361,538	\$2,200,242	-6.8%
Other Financing Uses	\$388,809	\$332,782	\$3,447,053	\$622,483	-81.9%
<b>Total Board Of Commissioners:</b>	<b>\$3,926,984</b>	<b>\$5,290,966</b>	<b>\$8,542,248</b>	<b>\$4,946,808</b>	<b>-42.1%</b>
Finance					
Personal Services	\$667,728	\$691,540	\$713,722	\$985,367	38.1%
Operating-Supplies	\$46,689	\$51,449	\$18,500	\$19,500	5.4%
Operating-Purch/Cont	\$157,004	\$174,585	\$155,000	\$178,140	14.9%
<b>Total Finance:</b>	<b>\$871,422</b>	<b>\$917,574</b>	<b>\$887,222</b>	<b>\$1,183,007</b>	<b>33.3%</b>
Procurement/Distribution					
Personal Services	\$498,110	\$529,010	\$517,637	\$552,198	6.7%
Operating-Supplies	\$38,352	\$37,534	\$10,450	\$14,450	38.3%
Operating-Purch/Cont	\$21,994	\$22,148	\$21,160	\$19,660	-7.1%
Capital	\$5,520	\$0	\$0	\$0	0%

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Total Procurement/Distribution:</b>	<b>\$563,976</b>	<b>\$588,692</b>	<b>\$549,247</b>	<b>\$586,308</b>	<b>6.7%</b>
Contingency					
Operating-Oth Costs	\$0	\$0	\$2,062,649	\$2,281,072	10.6%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,062,649</b>	<b>\$2,281,072</b>	<b>10.6%</b>
Information Technology					
Personal Services	\$2,024,209	\$2,028,724	\$2,251,685	\$2,439,405	8.3%
Operating-Supplies	\$181,794	\$445,430	\$31,100	\$31,100	0%
Operating-Purch/Cont	\$1,721,778	\$1,981,614	\$2,106,250	\$2,541,198	20.7%
Other Financing Uses	\$20,000	\$0	\$0	\$0	0%
Capital	\$260,423	\$69,269	\$662,415	\$563,039	-15%
<b>Total Information Technology:</b>	<b>\$4,208,205</b>	<b>\$4,525,038</b>	<b>\$5,051,450</b>	<b>\$5,574,742</b>	<b>10.4%</b>
County Administrator					
Personal Services	\$880,555	\$949,490	\$902,705	\$933,669	3.4%
Operating-Supplies	\$56,984	\$53,641	\$31,000	\$31,000	0%
Operating-Purch/Cont	\$158,416	\$143,933	\$182,000	\$182,000	0%
Intergovernmental	\$271	\$0	\$0	\$0	0%
<b>Total County Administrator:</b>	<b>\$1,096,226</b>	<b>\$1,147,063</b>	<b>\$1,115,705</b>	<b>\$1,146,669</b>	<b>2.8%</b>
Board Of Elections					
Personal Services	\$337,300	\$373,020	\$441,785	\$465,400	5.3%
Operating-Supplies	\$198,821	\$81,280	\$84,500	\$34,500	-59.2%
Operating-Purch/Cont	\$314,227	\$698,213	\$314,200	\$338,200	7.6%
Capital	\$0	\$0	\$78,460	\$0	-100%
Intergovernmental	\$6,602	\$264	\$0	\$0	0%
<b>Total Board Of Elections:</b>	<b>\$856,949</b>	<b>\$1,152,776</b>	<b>\$918,945</b>	<b>\$838,100</b>	<b>-8.8%</b>
General Overhead					
Operating-Supplies	\$0	\$0	\$2,240,000	\$2,440,000	8.9%
Operating-Purch/Cont	\$0	\$0	\$340,000	\$341,000	0.3%
<b>Total General Overhead:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,580,000</b>	<b>\$2,781,000</b>	<b>7.8%</b>
New Appropriation Request					
Personal Services	\$0	\$0	\$2,271,499	\$1,376,970	-39.4%
<b>Total New Appropriation Request:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,271,499</b>	<b>\$1,376,970</b>	<b>-39.4%</b>
Human Resources					
Personal Services	\$449,787	\$555,733	\$487,282	\$534,414	9.7%
Operating-Supplies	\$38,315	\$40,332	\$17,450	\$18,250	4.6%
Operating-Purch/Cont	\$258,584	\$219,101	\$337,150	\$320,400	-5%
Intergovernmental	\$206	\$145	\$0	\$0	0%

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Total Human Resources:</b>	<b>\$746,893</b>	<b>\$815,310</b>	<b>\$841,882</b>	<b>\$873,064</b>	<b>3.7%</b>
Tax Commissioner					
Personal Services	\$1,655,500	\$1,728,895	\$1,851,865	\$2,147,135	15.9%
Operating-Supplies	\$226,828	\$224,979	\$136,750	\$152,250	11.3%
Operating-Purch/Cont	\$98,041	\$98,099	\$114,000	\$121,500	6.6%
Capital	\$11,843	\$9,804	\$50,000	\$10,000	-80%
Intergovernmental	\$0	\$378	\$0	\$0	0%
<b>Total Tax Commissioner:</b>	<b>\$1,992,211</b>	<b>\$2,062,154</b>	<b>\$2,152,615</b>	<b>\$2,430,885</b>	<b>12.9%</b>
Tax Assessor					
Personal Services	\$1,706,062	\$1,647,434	\$1,832,928	\$1,995,880	8.9%
Operating-Supplies	\$153,766	\$148,318	\$68,853	\$67,401	-2.1%
Operating-Purch/Cont	\$86,279	\$107,356	\$119,337	\$124,837	4.6%
Capital	\$0	\$0	\$155,764	\$105,500	-32.3%
Intergovernmental	\$0	\$767	\$0	\$0	0%
<b>Total Tax Assessor:</b>	<b>\$1,946,107</b>	<b>\$1,903,875</b>	<b>\$2,176,882</b>	<b>\$2,293,618</b>	<b>5.4%</b>
<b>Total General Government:</b>	<b>\$16,208,973</b>	<b>\$18,403,447</b>	<b>\$29,150,344</b>	<b>\$26,312,243</b>	<b>-9.7%</b>
<b>Total Expenditures:</b>	<b>\$16,208,973</b>	<b>\$18,403,447</b>	<b>\$29,150,344</b>	<b>\$26,312,243</b>	<b>-9.7%</b>



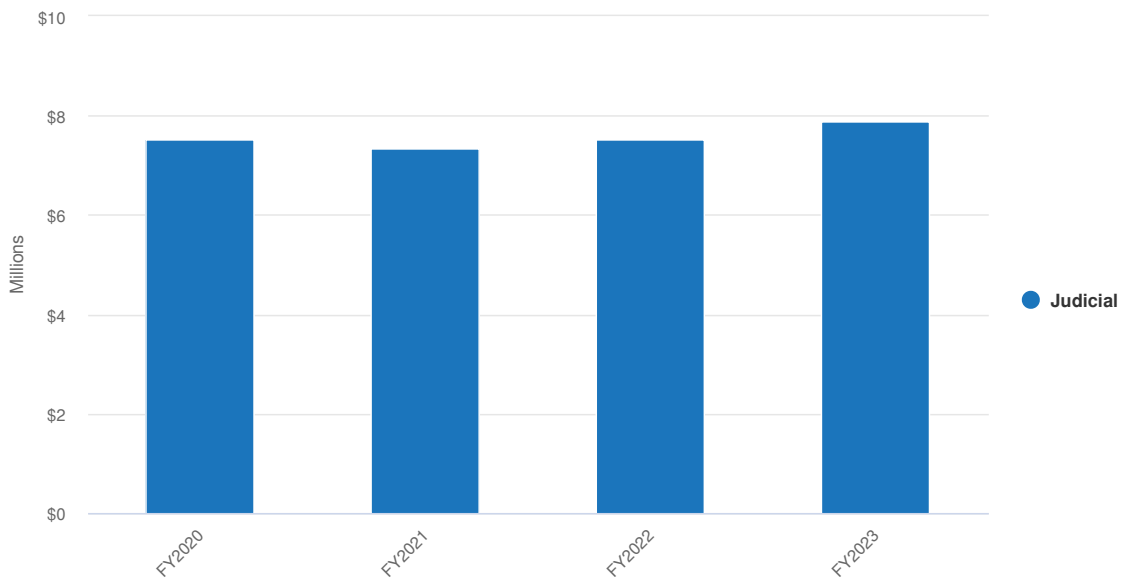
# General Fund - Judicial

The Judicial function accounts for activities of the court system.

- Board of Equalization
- Clerk of Superior Court
- Office of Superior Court
- Probate Court
- Juvenile Court
- Magistrate Court
- District Attorney
- Public Defender

## Judicial Expenditures

Budgeted and Historical Expenditures



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Judicial					
Board Of Equalization					
Personal Services	\$0	\$0	\$3,600	\$3,600	0%
Operating-Purch/Cont	\$0	\$0	\$8,400	\$8,400	0%
<b>Total Board Of Equalization:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>0%</b>
Clerk Of Superior Court					
Personal Services	\$1,517,723	\$1,504,038	\$1,611,578	\$1,754,639	8.9%
Operating-Supplies	\$123,969	\$133,935	\$97,000	\$97,000	0%
Operating-Purch/Cont	\$196,590	\$134,450	\$312,223	\$312,223	0%
Operating-Oth Costs	\$590	\$415	\$1,500	\$1,500	0%
<b>Total Clerk Of Superior Court:</b>	<b>\$1,838,872</b>	<b>\$1,772,837</b>	<b>\$2,022,301</b>	<b>\$2,165,362</b>	<b>7.1%</b>
Office Of Superior Court					
Personal Services	\$0	\$1,610	\$835,844	\$831,822	-0.5%
Operating-Supplies	\$471	\$1,438	\$14,100	\$22,500	59.6%
Operating-Purch/Cont	\$1,080,766	\$824,432	\$161,523	\$171,013	5.9%
Capital	\$0	\$0	\$3,800	\$3,800	0%
<b>Total Office Of Superior Court:</b>	<b>\$1,081,237</b>	<b>\$827,480</b>	<b>\$1,015,267</b>	<b>\$1,029,135</b>	<b>1.4%</b>
Probate Court					
Personal Services	\$752,045	\$786,446	\$820,306	\$805,979	-1.7%
Operating-Supplies	\$65,369	\$79,342	\$34,000	\$34,000	0%
Operating-Purch/Cont	\$73,797	\$90,531	\$85,900	\$114,915	33.8%
Operating-Oth Costs	\$1,342	\$2,419	\$5,000	\$5,000	0%
<b>Total Probate Court:</b>	<b>\$892,553</b>	<b>\$958,737</b>	<b>\$945,206</b>	<b>\$959,894</b>	<b>1.6%</b>
Juvenile Court					
Personal Services	\$1,141,178	\$1,177,175	\$1,171,688	\$869,973	-25.8%
Operating-Supplies	\$66,313	\$74,170	\$10,950	\$10,950	0%
Operating-Purch/Cont	\$228,929	\$244,192	\$274,221	\$271,953	-0.8%
Intergovernmental	\$0	\$430	\$0	\$0	0%
<b>Total Juvenile Court:</b>	<b>\$1,436,420</b>	<b>\$1,495,967</b>	<b>\$1,456,859</b>	<b>\$1,152,876</b>	<b>-20.9%</b>
Magistrate Court					
Personal Services	\$913,062	\$912,016	\$911,117	\$1,010,971	11%
Operating-Supplies	\$81,102	\$70,802	\$41,305	\$43,920	6.3%
Operating-Purch/Cont	\$35,484	\$30,430	\$28,450	\$28,450	0%
Other Financing Uses	\$0	\$8,868	\$0	\$0	0%
<b>Total Magistrate Court:</b>	<b>\$1,029,649</b>	<b>\$1,022,117</b>	<b>\$980,872</b>	<b>\$1,083,341</b>	<b>10.4%</b>

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
District Attorney					
Personal Services	\$0	\$0	\$700,060	\$627,614	-10.3%
Operating-Supplies	\$326	\$279	\$63,000	\$58,000	-7.9%
Operating-Purch/Cont	\$1,237,968	\$1,275,278	\$75,000	\$95,000	26.7%
Operating-Oth Costs	\$0	\$0	\$25,000	\$25,000	0%
Capital	\$0	\$0	\$31,600	\$21,600	-31.6%
<b>Total District Attorney:</b>	<b>\$1,238,294</b>	<b>\$1,275,557</b>	<b>\$894,660</b>	<b>\$827,214</b>	<b>-7.5%</b>
Public Defender					
Operating-Supplies	\$0	\$0	\$0	\$39,600	N/A
Operating-Purch/Cont	\$0	\$0	\$0	\$612,364	N/A
<b>Total Public Defender:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$651,964</b>	<b>N/A</b>
<b>Total Judicial:</b>	<b>\$7,517,025</b>	<b>\$7,352,694</b>	<b>\$7,327,165</b>	<b>\$7,881,786</b>	<b>7.6%</b>
<b>Total Expenditures:</b>	<b>\$7,517,025</b>	<b>\$7,352,694</b>	<b>\$7,327,165</b>	<b>\$7,881,786</b>	<b>7.6%</b>

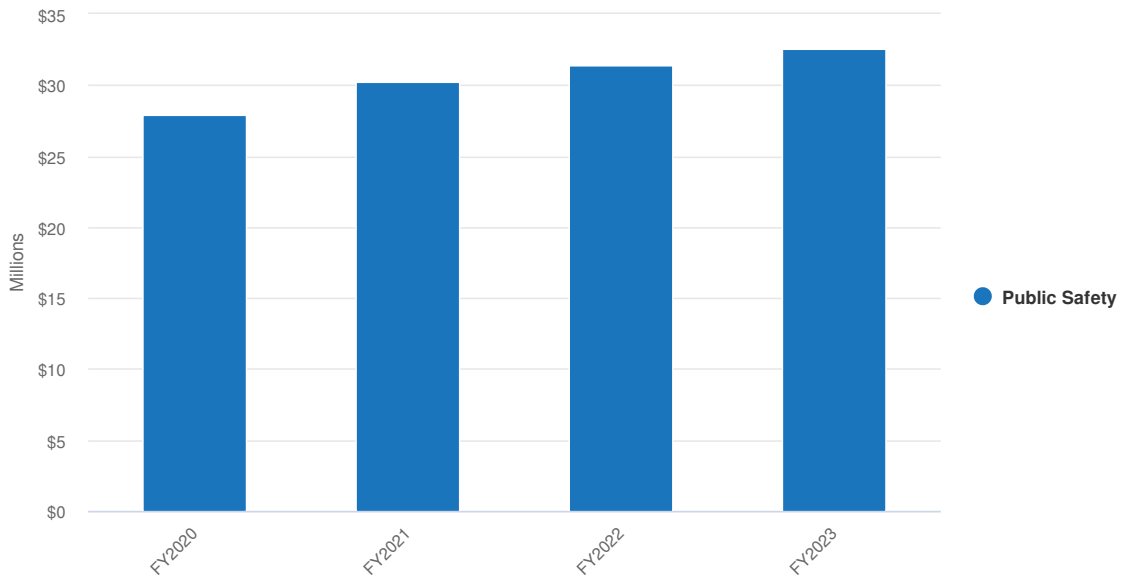
## General Fund - Public Safety

Public Safety has as its objective the protection of persons and property. This function accounts for expenditures relating to administration of the County’s public safety activities.

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

### Public Safety Expenditures

#### Budgeted and Historical Expenditures



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Public Safety					
Sheriff'S Office					
Personal Services	\$13,070,683	\$14,535,507	\$15,136,471	\$16,157,695	6.7%
Operating-Supplies	\$1,556,014	\$1,991,731	\$964,083	\$997,294	3.4%
Operating-Purch/Cont	\$1,011,188	\$963,708	\$1,011,442	\$745,065	-26.3%
Other Financing Uses	\$38,000	\$72,500	\$0	\$0	0%
Capital	\$231,014	\$62,806	\$481,644	\$394,084	-18.2%
Intergovernmental	\$100	\$0	\$0	\$0	0%

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Total Sheriff'S Office:</b>	<b>\$15,907,000</b>	<b>\$17,626,253</b>	<b>\$17,593,640</b>	<b>\$18,294,138</b>	<b>4%</b>
Detention Center					
Personal Services	\$7,539,839	\$7,851,252	\$8,571,889	\$9,326,050	8.8%
Operating-Supplies	\$1,760,419	\$1,762,447	\$1,362,015	\$1,376,249	1%
Operating-Purch/Cont	\$788,266	\$1,008,323	\$994,395	\$1,022,880	2.9%
Capital	\$0	\$0	\$28,300	\$30,150	6.5%
<b>Total Detention Center:</b>	<b>\$10,088,524</b>	<b>\$10,622,022</b>	<b>\$10,956,599</b>	<b>\$11,755,329</b>	<b>7.3%</b>
Emergency Services					
Personal Services	\$192,896	\$204,692	\$295,297	\$271,075	-8.2%
Operating-Supplies	\$74,189	\$36,174	\$22,100	\$44,700	102.3%
Operating-Purch/Cont	\$38,928	\$93,626	\$101,750	\$116,185	14.2%
Operating-Oth Costs	\$1,105	\$1,004	\$1,200	\$1,200	0%
Capital	\$0	\$50,000	\$0	\$28,000	N/A
<b>Total Emergency Services:</b>	<b>\$307,118</b>	<b>\$385,495</b>	<b>\$420,347</b>	<b>\$461,160</b>	<b>9.7%</b>
Emergency Medical Services					
Operating-Purch/Cont	\$650,000	\$650,000	\$700,000	\$850,000	21.4%
<b>Total Emergency Medical Services:</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$700,000</b>	<b>\$850,000</b>	<b>21.4%</b>
Animal Services					
Personal Services	\$690,132	\$691,836	\$693,097	\$837,468	20.8%
Operating-Supplies	\$71,121	\$79,071	\$68,500	\$68,500	0%
Operating-Purch/Cont	\$27,181	\$22,923	\$39,900	\$39,900	0%
Capital	\$0	\$0	\$0	\$23,492	N/A
Intergovernmental	\$0	\$1,230	\$0	\$0	0%
<b>Total Animal Services:</b>	<b>\$788,434</b>	<b>\$795,061</b>	<b>\$801,497</b>	<b>\$969,360</b>	<b>20.9%</b>
Coroner					
Personal Services	\$127,740	\$141,092	\$142,140	\$224,224	57.7%
Operating-Supplies	\$14,447	\$19,455	\$9,700	\$9,700	0%
Operating-Purch/Cont	\$5,127	\$5,105	\$17,700	\$17,700	0%
Operating-Oth Costs	\$0	\$1,632	\$0	\$0	0%
<b>Total Coroner:</b>	<b>\$147,314</b>	<b>\$167,285</b>	<b>\$169,540</b>	<b>\$251,624</b>	<b>48.4%</b>
<b>Total Public Safety:</b>	<b>\$27,888,390</b>	<b>\$30,246,115</b>	<b>\$30,641,623</b>	<b>\$32,581,611</b>	<b>6.3%</b>
<b>Total Expenditures:</b>	<b>\$27,888,390</b>	<b>\$30,246,115</b>	<b>\$30,641,623</b>	<b>\$32,581,611</b>	<b>6.3%</b>

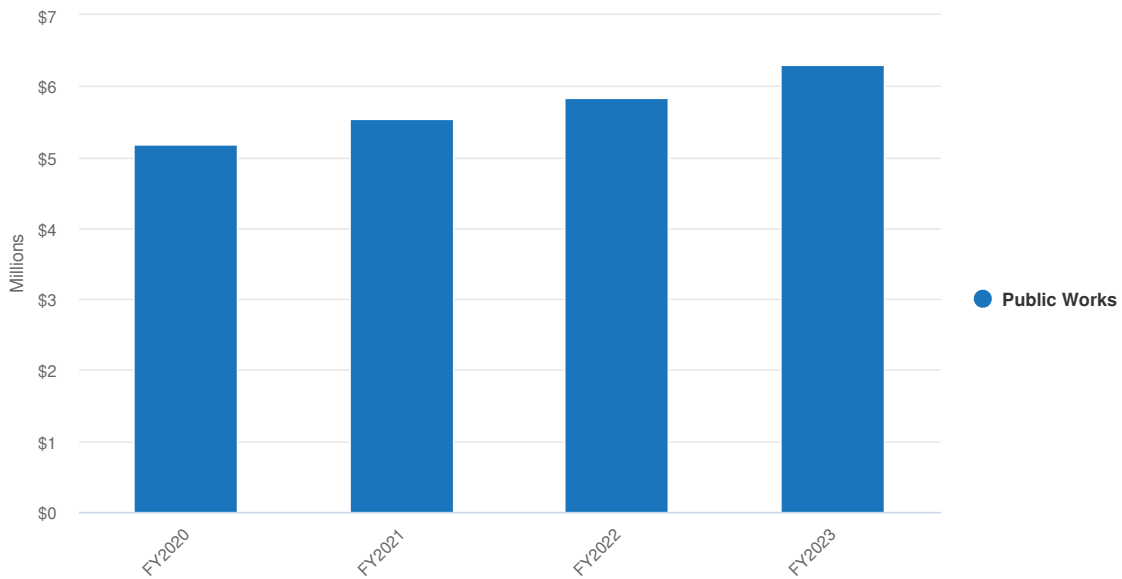
## General Fund - Public Works

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

Roads & Bridges  
Fleet Services  
Facility Maintenance  
Special Projects

### Public Works Expenditures

Budgeted and Historical Expenditures



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Public Works					
Roads & Bridges					
Personal Services	\$1,788,184	\$1,944,107	\$1,828,044	\$2,071,100	13.3%
Operating-Supplies	\$394,056	\$467,288	\$357,725	\$396,664	10.9%
Operating-Purch/Cont	\$77,103	\$91,691	\$82,592	\$82,592	0%
Intergovernmental	\$53	\$0	\$0	\$0	0%
<b>Total Roads &amp; Bridges:</b>	<b>\$2,259,396</b>	<b>\$2,503,086</b>	<b>\$2,268,361</b>	<b>\$2,550,356</b>	<b>12.4%</b>
Fleet Services					
Personal Services	\$1,169,225	\$1,194,757	\$1,318,776	\$1,453,425	10.2%
Operating-Supplies	\$155,520	\$170,517	\$114,500	\$146,500	27.9%
Operating-Purch/Cont	\$49,316	\$48,442	\$54,100	\$50,100	-7.4%
Other Financing Uses	\$0	\$20,000	\$0	\$0	0%
Capital	\$8,785	\$0	\$0	\$52,000	N/A
Intergovernmental	\$1,064	\$9,400	\$0	\$0	0%
<b>Total Fleet Services:</b>	<b>\$1,383,910</b>	<b>\$1,443,115</b>	<b>\$1,487,376</b>	<b>\$1,702,025</b>	<b>14.4%</b>
Facility Maintenance					
Personal Services	\$1,185,085	\$1,213,289	\$1,379,226	\$1,636,659	18.7%
Operating-Supplies	\$145,749	\$187,473	\$131,525	\$134,025	1.9%
Operating-Purch/Cont	\$111,679	\$121,264	\$28,400	\$118,500	317.3%
<b>Total Facility Maintenance:</b>	<b>\$1,442,513</b>	<b>\$1,522,027</b>	<b>\$1,539,151</b>	<b>\$1,889,184</b>	<b>22.7%</b>
Special Projects					
Personal Services	\$64,221	\$58,492	\$80,855	\$120,352	48.8%
Operating-Supplies	\$15,927	\$10,962	\$14,525	\$16,525	13.8%
Operating-Purch/Cont	\$10,889	\$2,044	\$13,000	\$11,500	-11.5%
Capital	\$0	\$0	\$0	\$15,000	N/A
<b>Total Special Projects:</b>	<b>\$91,036</b>	<b>\$71,498</b>	<b>\$108,380</b>	<b>\$163,377</b>	<b>50.7%</b>
<b>Total Public Works:</b>	<b>\$5,176,855</b>	<b>\$5,539,726</b>	<b>\$5,403,268</b>	<b>\$6,304,942</b>	<b>16.7%</b>
<b>Total Expenditures:</b>	<b>\$5,176,855</b>	<b>\$5,539,726</b>	<b>\$5,403,268</b>	<b>\$6,304,942</b>	<b>16.7%</b>

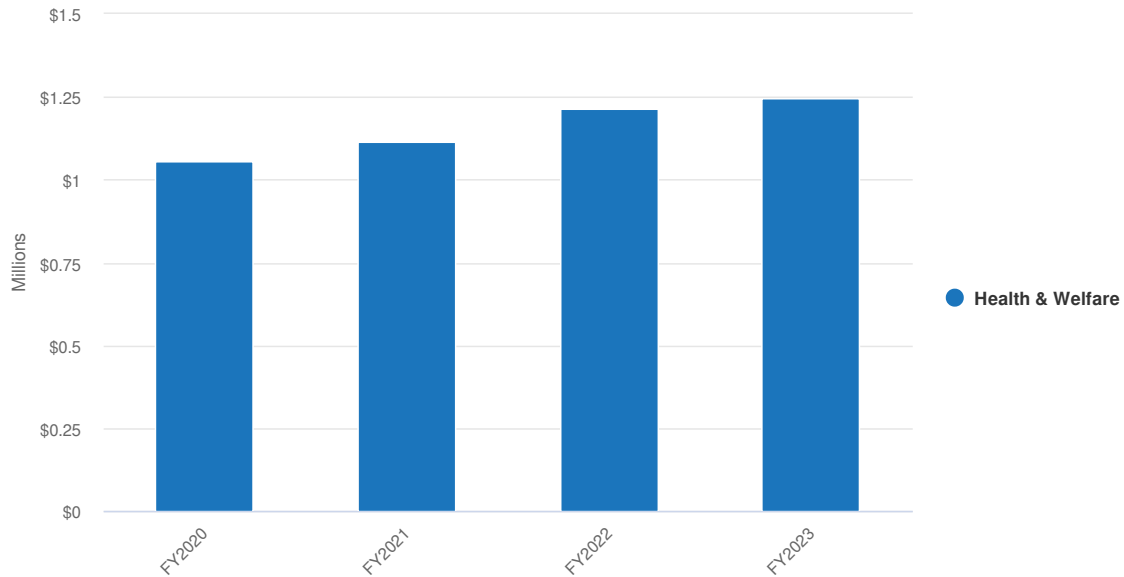
## General Fund - Health and Welfare

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

Public Transit  
Health Department  
Family & Children Services

### Health and Welfare Expenditures

Budgeted and Historical Expenditures





Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Health & Welfare					
Public Transit					
Personal Services	\$441,054	\$525,516	\$519,958	\$627,344	20.7%
Operating-Supplies	\$75,224	\$72,926	\$91,100	\$94,100	3.3%
Operating-Purch/Cont	\$11,311	\$10,130	\$11,125	\$10,500	-5.6%
Capital	\$37,001	\$0	\$5,520	\$6,459	17%
Intergovernmental	\$63	-\$20	\$0	\$0	0%
<b>Total Public Transit:</b>	<b>\$564,653</b>	<b>\$608,553</b>	<b>\$627,703</b>	<b>\$738,403</b>	<b>17.6%</b>
Health Department					
Operating-Purch/Cont	\$434,614	\$434,614	\$434,614	\$434,614	0%
<b>Total Health Department:</b>	<b>\$434,614</b>	<b>\$434,614</b>	<b>\$434,614</b>	<b>\$434,614</b>	<b>0%</b>
Family & Children Services (Df					
Operating-Supplies	\$6,624	\$8,833	\$8,832	\$8,832	0%
Operating-Purch/Cont	\$12,600	\$16,800	\$16,800	\$16,800	0%
Operating-Oth Costs	\$35,439	\$47,252	\$47,252	\$47,252	0%
<b>Total Family &amp; Children Services (Df:</b>	<b>\$54,663</b>	<b>\$72,885</b>	<b>\$72,884</b>	<b>\$72,884</b>	<b>0%</b>
<b>Total Health &amp; Welfare:</b>	<b>\$1,053,930</b>	<b>\$1,116,052</b>	<b>\$1,135,201</b>	<b>\$1,245,901</b>	<b>9.8%</b>
<b>Total Expenditures:</b>	<b>\$1,053,930</b>	<b>\$1,116,052</b>	<b>\$1,135,201</b>	<b>\$1,245,901</b>	<b>9.8%</b>

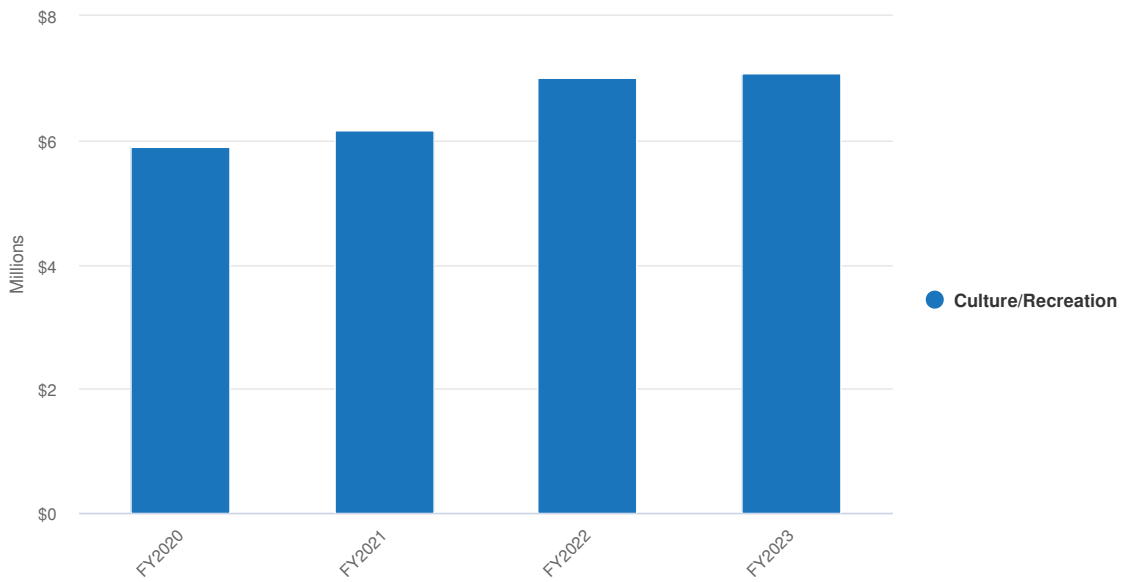
## General Fund - Culture and Recreation

This function accounts for all activities that provide cultural and recreational activities for the community.

Community Services  
Libraries  
Parks/Recreation

### Culture and Recreation Expenditures

Budgeted and Historical Expenditures



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Culture/Recreation					
Community Services					
Personal Services	\$501,455	\$625,008	\$645,307	\$689,823	6.9%
Operating-Supplies	\$43,001	\$144,892	\$27,360	\$28,360	3.7%
Operating-Purch/Cont	\$41,615	\$33,919	\$170,900	\$65,000	-62%
Capital	\$103,210	\$10,998	\$0	\$60,000	N/A
Intergovernmental	\$3,117	\$120	\$0	\$0	0%
<b>Total Community Services:</b>	<b>\$692,398</b>	<b>\$814,936</b>	<b>\$843,567</b>	<b>\$843,183</b>	<b>0%</b>
Libraries					
Operating-Oth Costs	\$2,043,838	\$2,102,131	\$2,500,000	\$2,500,000	0%
<b>Total Libraries:</b>	<b>\$2,043,838</b>	<b>\$2,102,131</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>0%</b>
Parks & Recreation					
Personal Services	\$1,935,727	\$1,949,009	\$2,064,642	\$2,328,300	12.8%
Operating-Supplies	\$556,509	\$539,675	\$538,360	\$610,000	13.3%
Operating-Purch/Cont	\$591,946	\$677,436	\$699,150	\$733,150	4.9%
Capital	\$83,925	\$87,343	\$111,000	\$74,000	-33.3%
Intergovernmental	\$2,438	\$12	\$0	\$0	0%
<b>Total Parks &amp; Recreation:</b>	<b>\$3,170,545</b>	<b>\$3,253,475</b>	<b>\$3,413,152</b>	<b>\$3,745,450</b>	<b>9.7%</b>
<b>Total Culture/Recreation:</b>	<b>\$5,906,781</b>	<b>\$6,170,542</b>	<b>\$6,756,719</b>	<b>\$7,088,633</b>	<b>4.9%</b>
<b>Total Expenditures:</b>	<b>\$5,906,781</b>	<b>\$6,170,542</b>	<b>\$6,756,719</b>	<b>\$7,088,633</b>	<b>4.9%</b>

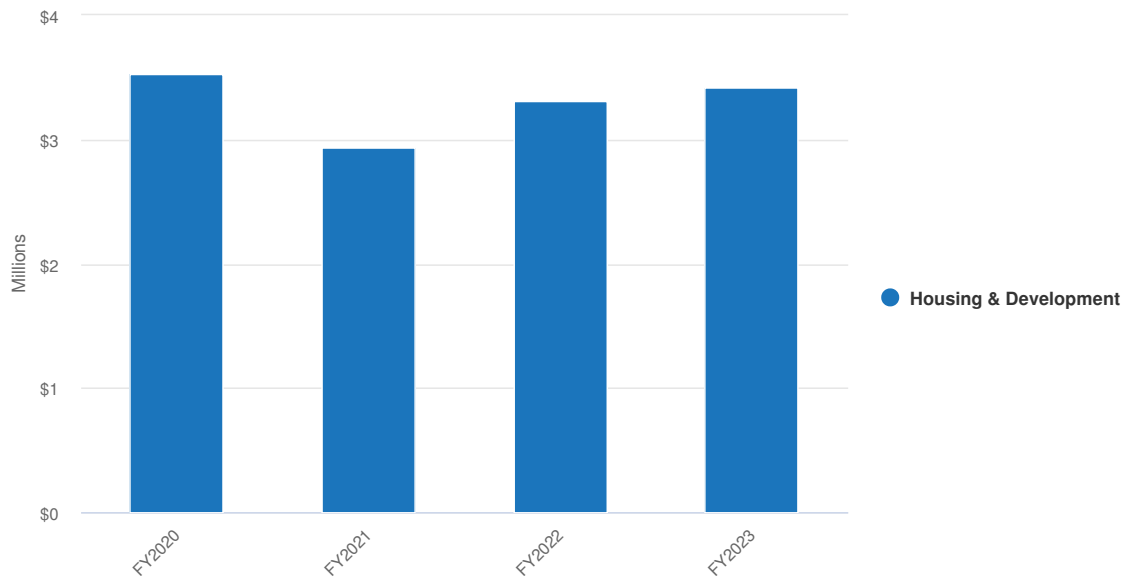
## General Fund - Housing and Development

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

Environmental Services  
Economic Development  
Planning  
Code Compliance  
Plan Review  
Extension Service  
Engineering Inspections  
Forestry

### Housing and Development Expenditures

Budgeted and Historical Expenditures



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Environmental Services					
Personal Services	\$257,651	\$270,353	\$259,645	\$274,761	5.8%
Operating-Supplies	\$14,814	\$26,842	\$11,350	\$11,550	1.8%
Operating-Purch/Cont	\$13,482	\$7,579	\$33,050	\$24,920	-24.6%
<b>Total Environmental Services:</b>	<b>\$285,946</b>	<b>\$304,774</b>	<b>\$304,045</b>	<b>\$311,231</b>	<b>2.4%</b>
Economic Development					
Personal Services	\$321,363	\$337,317	\$331,693	\$341,999	3.1%
Operating-Oth Costs	\$175,326	\$224,228	\$268,307	\$313,001	16.7%
<b>Total Economic Development:</b>	<b>\$496,689</b>	<b>\$561,545</b>	<b>\$600,000</b>	<b>\$655,000</b>	<b>9.2%</b>
Planning					
Personal Services	\$586,562	\$665,227	\$645,667	\$689,256	6.8%
Operating-Supplies	\$37,445	\$35,751	\$8,550	\$8,800	2.9%
Operating-Purch/Cont	\$77,081	\$85,611	\$203,100	\$169,400	-16.6%
Intergovernmental	-\$18	\$0	\$0	\$0	0%
<b>Total Planning:</b>	<b>\$701,069</b>	<b>\$786,589</b>	<b>\$857,317</b>	<b>\$867,456</b>	<b>1.2%</b>
Code Compliance					
Personal Services	\$427,487	\$458,543	\$475,037	\$616,662	29.8%
Operating-Supplies	\$30,259	\$36,666	\$16,500	\$17,000	3%
Operating-Purch/Cont	\$16,203	\$40,531	\$67,353	\$68,934	2.3%
Operating-Oth Costs	\$0	\$0	\$1,000	\$1,000	0%
<b>Total Code Compliance:</b>	<b>\$473,950</b>	<b>\$535,739</b>	<b>\$559,890</b>	<b>\$703,596</b>	<b>25.7%</b>
Plan Review					
Personal Services	\$268,873	\$284,356	\$273,215	\$282,650	3.5%
Operating-Supplies	\$14,739	\$13,996	\$2,600	\$2,600	0%
Operating-Purch/Cont	\$3,811	\$3,683	\$85,500	\$10,500	-87.7%
Capital	\$13,485	\$0	\$0	\$2,000	N/A
<b>Total Plan Review:</b>	<b>\$300,907</b>	<b>\$302,034</b>	<b>\$361,315</b>	<b>\$297,750</b>	<b>-17.6%</b>
Extension Service					
Operating-Supplies	\$7,519	\$5,359	\$6,000	\$15,950	165.8%
Operating-Purch/Cont	\$156,182	\$197,143	\$236,183	\$273,677	15.9%
Capital	\$0	\$0	\$25,000	\$0	-100%
<b>Total Extension Service:</b>	<b>\$163,701</b>	<b>\$202,501</b>	<b>\$267,183</b>	<b>\$289,627</b>	<b>8.4%</b>
Engineering Inspections					
Personal Services	\$194,769	\$202,362	\$201,858	\$219,626	8.8%
Operating-Supplies	\$20,062	\$21,178	\$19,950	\$30,680	53.8%

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Operating-Purch/Cont	\$5,316	\$5,836	\$15,600	\$18,100	16%
Capital	\$0	\$0	\$16,800	\$0	-100%
<b>Total Engineering Inspections:</b>	<b>\$220,148</b>	<b>\$229,376</b>	<b>\$254,208</b>	<b>\$268,406</b>	<b>5.6%</b>
Forestry					
Operating-Supplies	\$1,878	\$1,742	\$2,000	\$2,000	0%
Operating-Purch/Cont	\$16,164	\$14,185	\$20,100	\$20,100	0%
<b>Total Forestry:</b>	<b>\$18,042</b>	<b>\$15,927</b>	<b>\$22,100</b>	<b>\$22,100</b>	<b>0%</b>
Geographic Information Systems					
Personal Services	\$460,273	\$0	\$0	\$0	0%
Operating-Supplies	\$49,061	\$0	\$0	\$0	0%
Operating-Purch/Cont	\$364,496	\$0	\$0	\$0	0%
Intergovernmental	\$109	\$0	\$0	\$0	0%
<b>Total Geographic Information Systems:</b>	<b>\$873,938</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Housing &amp; Development:</b>	<b>\$3,534,390</b>	<b>\$2,938,486</b>	<b>\$3,226,058</b>	<b>\$3,415,166</b>	<b>5.9%</b>
<b>Total Expenditures:</b>	<b>\$3,534,390</b>	<b>\$2,938,486</b>	<b>\$3,226,058</b>	<b>\$3,415,166</b>	<b>5.9%</b>

# 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.

## Accomplishments for FY 21/22

- Created and attended events on/off site with the desire to increase adoptions and bring awareness to the shelter
- Maintained an efficient, model facility that goes beyond being compliant with all state codes and meets community expectations for an animal shelter.
- Continued a zero percent euthanizer status due to time and/or space
- Provided low cost rabies clinics for Columbia County pets
- Spay/neuter of shelter animals provided by local Veterinarian
- Medical care was provided for sick/injured shelter animals by local Veterinarian
- All shelter animals received first vaccinations/de-worming prior to adoption
- Reached out and assisted other County shelters and Humane Societies in Georgia
- Training: Scheduled training for team members via off-site or on-site programs. Certifications for all Field Officers through the National Animal Control Academy was 80% complete

## Goals for FY 22/23

- With the population growth maintain/continue the efficient services provided to the citizens of Columbia County
- Completion of National Certifications for Animal Control Officers
- Upgrade play yards/outdoor visitation areas for the shelter animals and to provide potential adopters an area to visit
- Hire replacement Animal Control Officer ( Vacancy 2022)
- Hire additional Kennel Technician (Approved June 2022)
- Animal Services team to maintain PRIDE core values
- Seek/attend on/off site adoption/awareness events throughout the County
- Educational tours for schools, daycares, senior centers, 4-H groups, Beta club etc.
- Provide low cost rabies clinics for Columbia County pets

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Impounds: Cats and Dogs	3092	1300	2000
Owner Surrenders	203	301	375
Adoptions	671	760	775
Return to Owner	308	375	400
Transfer to Rescue	83	74	100
Euthanize for Time/Space	0	0	0
Owner surrenders	203	301	375
Court citations/warnings issued	546		500

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Locations Dispatched	5500	5853	6000
Bite Investigations	50	61	50
Cremations for Vet Offices	900	528	600
Microchips Implanted	700	482	500

### STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Kennel Tech	5	5	6
Field Officer	4	4	5
Clerk	2	2	2
Administrative Assistant	1	1	1
Operations Manager	1	1	1
Manager	1	1	1
<b>Total</b>	<b>14</b>	<b>14</b>	<b>16</b>

### VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	9	9	9
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>

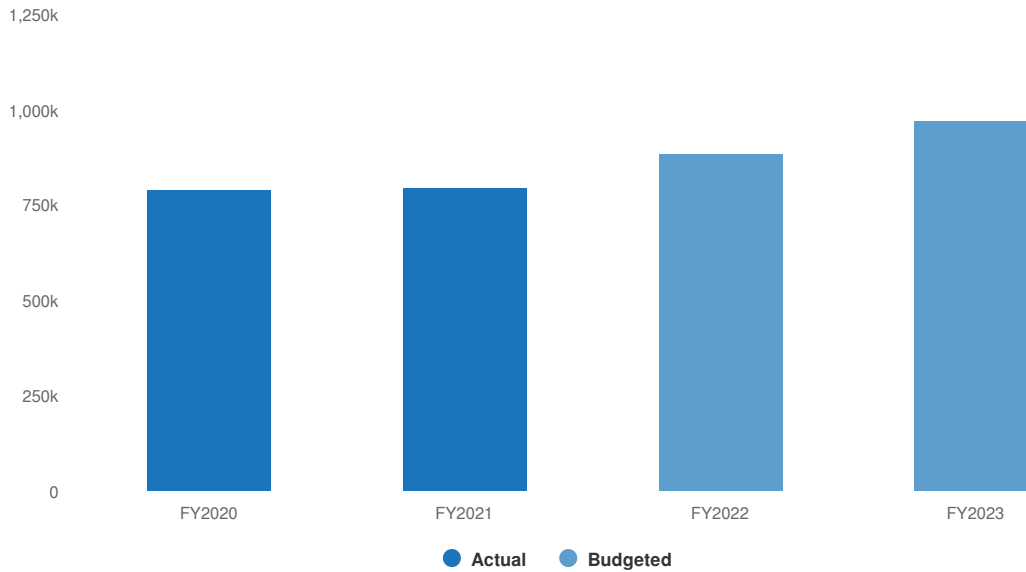


## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Public Safety					
Animal Services					
Personal Services	\$690,132	\$691,836	\$693,097	\$837,468	20.8%
Operating-Supplies	\$71,121	\$79,071	\$68,500	\$68,500	0%
Operating-Purch/Cont	\$27,181	\$22,923	\$39,900	\$39,900	0%
Capital	\$0	\$0	\$0	\$23,492	N/A
Intergovernmental	\$0	\$1,230	\$0	\$0	0%
<b>Total Animal Services:</b>	<b>\$788,434</b>	<b>\$795,061</b>	<b>\$801,497</b>	<b>\$969,360</b>	<b>20.9%</b>
<b>Total Public Safety:</b>	<b>\$788,434</b>	<b>\$795,061</b>	<b>\$801,497</b>	<b>\$969,360</b>	<b>20.9%</b>
<b>Total Expenditures:</b>	<b>\$788,434</b>	<b>\$795,061</b>	<b>\$801,497</b>	<b>\$969,360</b>	<b>20.9%</b>

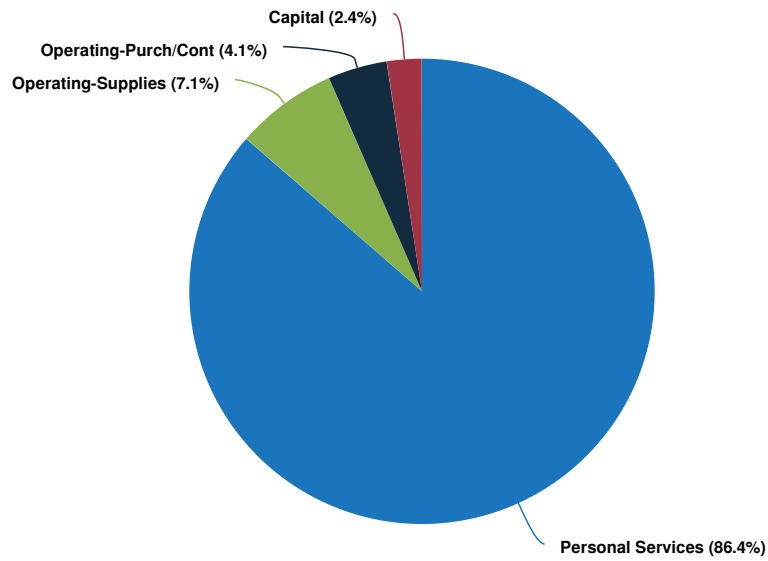
\$969,360
\$84,667  
 (9.57% vs. prior year)

### Animal Services Budgeted and Historical Expenditures

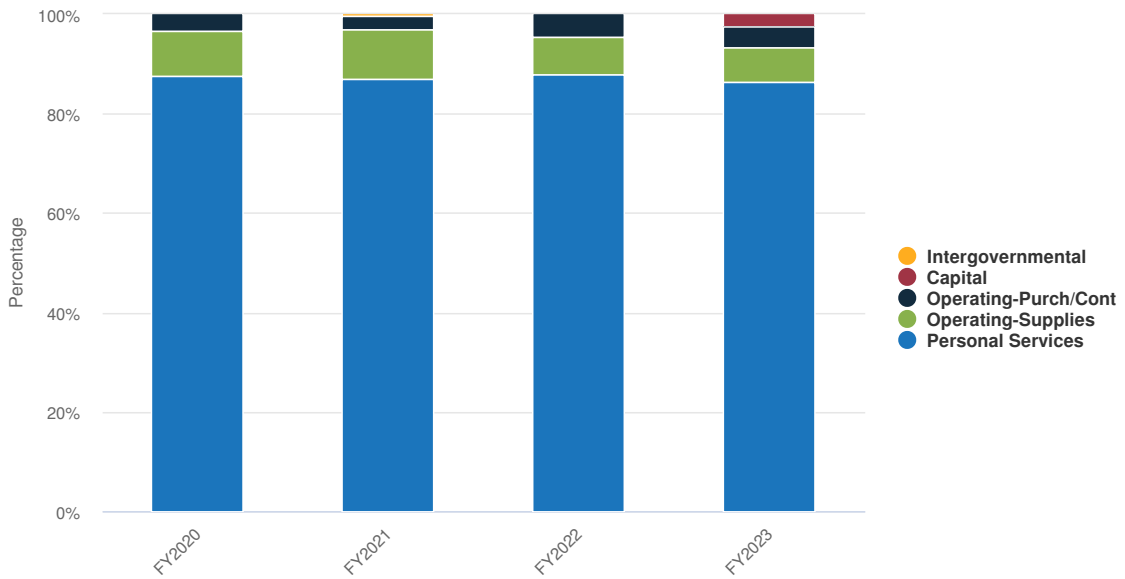


# Expenditures by Expense Type

## FY 2023 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 and County Administration share the Accomplishments for FY 21/22 and the goals for FY 22/23 as the Board of Commissioners sets the agenda for the year and County Administration ensures the goals are accomplished.

## Accomplishments for FY 21/22

- Began renovation of the Justice Center Annex to help enhance the operations of the Columbia Judicial Circuit.
- Construction began on the Columbia County Sheriff's Office Administration building with construction scheduled to be completed by the end of 2022.
- Completed construction of Columbia County's first Parking Deck to better accommodate parking for the new Columbia County Performing Arts Center and The Plaza.
- Expansion of the annual CTAE Competition for area high school students grew from one pathway to all pathways for approximately 300 students.
- Started property acquisition for Horizon South Parkway, Hardy McManus Road, and Hereford Road widening projects
- Construction on Flowing Wells Road, Lewiston Road, and Furrys Ferry Road widening projects continued throughout this fiscal year.
- Columbia County enhances its drone fleet with the addition of a drone for GIS for mapping purposes and Fire Rescue to enhance public safety operations.

## Goals for FY 22/23

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

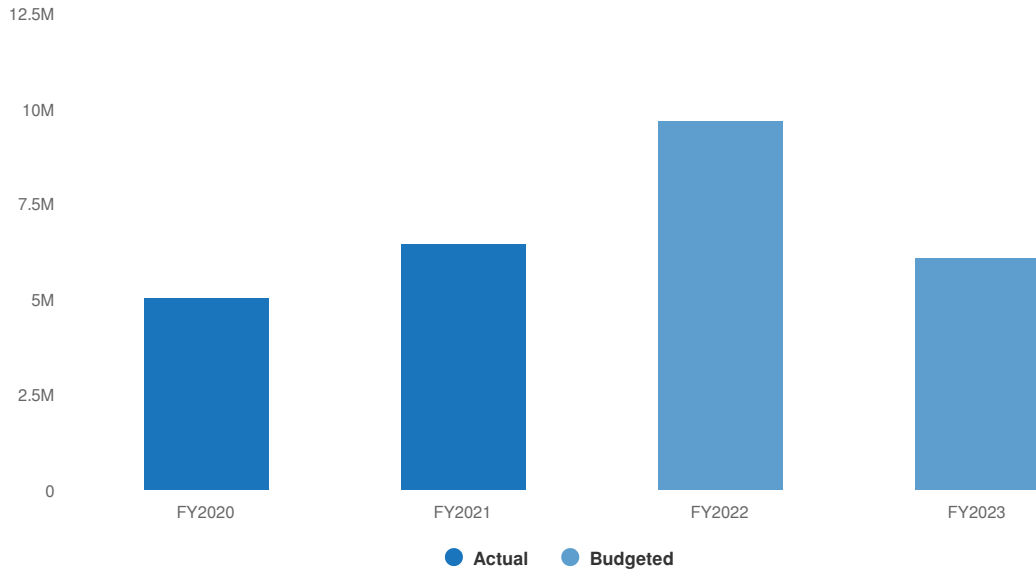
- Balance budget with a decrease in the millage rate for Columbia County.
- Educate the public on the Board of Commissioners approved 23-28 SPLOST list and implement if approved by the voters.
- Successful renegotiations with the cities for LOST.
- Continue construction on Fury's Ferry Road, Lewiston Road and Flowing Wells Road widening projects; these major roadway projects are funded by TSPLOST.
- Complete construction and upgrades on parks and begin construction on the county's newest park on Hardy McManus Road.
- Continue to focus on providing infrastructure needs to support a growing population prior to development.
- Promote projects and programs that increase sales tax in order for the County to become less dependent on property taxes.
- Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
- Cost-savings initiatives such as Management Review Team to reduce costs.
- Continue to support the Columbia Judicial Circuit so that it can be an example for other circuits to follow.
- Continue to distribute timely information through good communication with our citizens.

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Commissioners					
Personal Services	\$288,681	\$288,140	\$328,750	\$336,176	2.3%
Operating-Supplies	\$24,499	\$23,474	\$129,000	\$29,000	-77.5%
Operating-Purch/Cont	\$1,845,174	\$2,256,899	\$2,271,907	\$1,754,907	-22.8%
Operating-Oth Costs	\$14,080	\$186,383	\$4,000	\$4,000	0%
Operating-Intfnd Chg	\$1,365,742	\$2,203,288	\$2,361,538	\$2,200,242	-6.8%
Other Financing Uses	\$388,809	\$332,782	\$3,447,053	\$622,483	-81.9%
<b>Total Board Of Commissioners:</b>	<b>\$3,926,984</b>	<b>\$5,290,966</b>	<b>\$8,542,248</b>	<b>\$4,946,808</b>	<b>-42.1%</b>
County Administrator					
Personal Services	\$880,555	\$949,490	\$902,705	\$933,669	3.4%
Operating-Supplies	\$56,984	\$53,641	\$31,000	\$31,000	0%
Operating-Purch/Cont	\$158,416	\$143,933	\$182,000	\$182,000	0%
Intergovernmental	\$271	\$0	\$0	\$0	0%
<b>Total County Administrator:</b>	<b>\$1,096,226</b>	<b>\$1,147,063</b>	<b>\$1,115,705</b>	<b>\$1,146,669</b>	<b>2.8%</b>
<b>Total General Government:</b>	<b>\$5,023,210</b>	<b>\$6,438,029</b>	<b>\$9,657,953</b>	<b>\$6,093,477</b>	<b>-36.9%</b>
<b>Total Expenditures:</b>	<b>\$5,023,210</b>	<b>\$6,438,029</b>	<b>\$9,657,953</b>	<b>\$6,093,477</b>	<b>-36.9%</b>

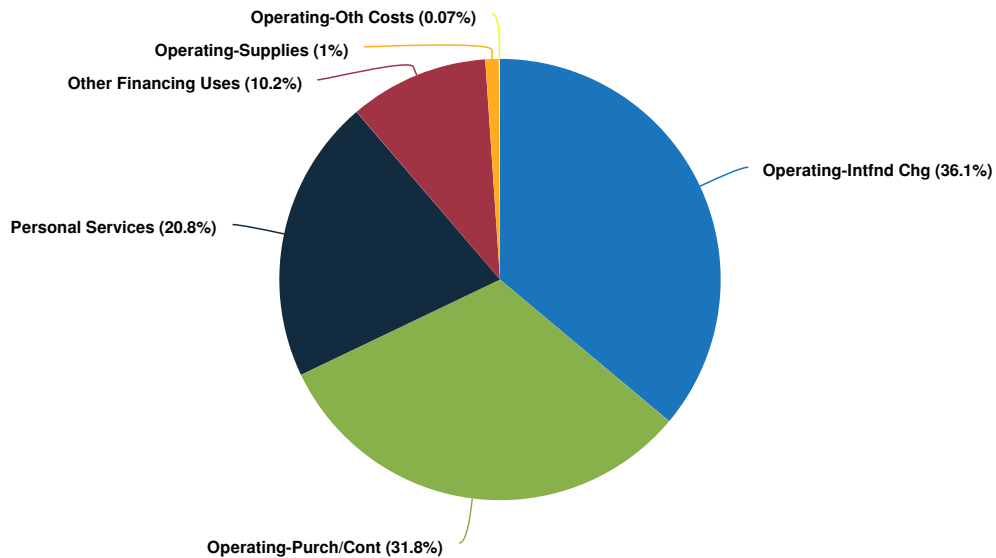
**\$6,093,477** **-\$3,588,382**  
 (-37.06% vs. prior year)

**Board of Commissioners/County Administration Budgeted and Historical Expenditures**

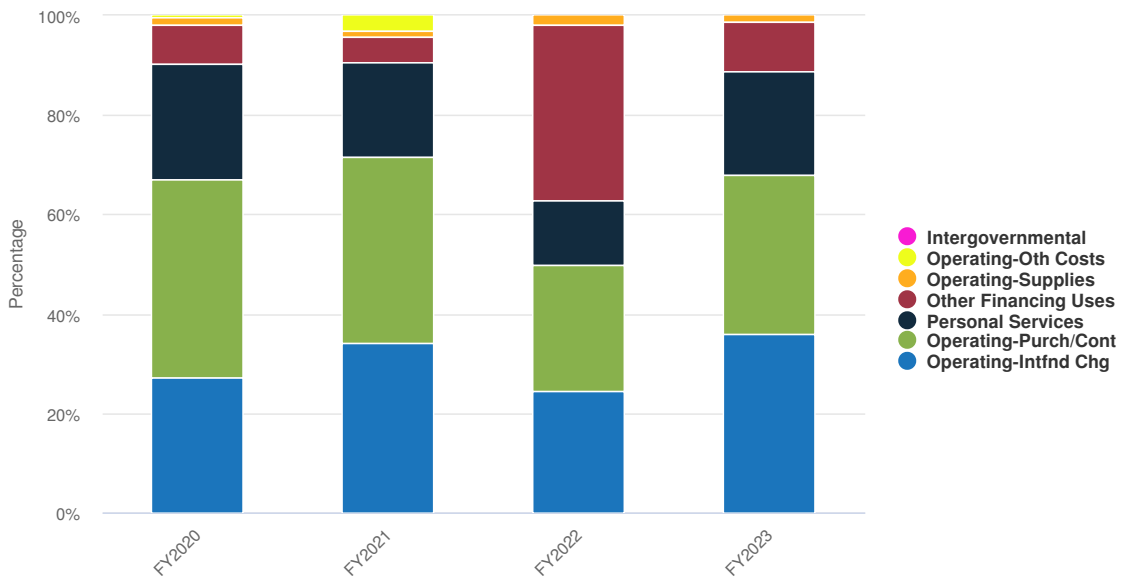


**Expenditures by Expense Type**

**FY 2023 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:

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

## Accomplishments for FY 21/22

- Conducted the Municipal General Election and General Primary/Non-partisan General Election.
- Worked closely with GIS on Reapportionment and the Redistricting of Federal, State, and County district lines.
- Worked closely with GIS on the splitting of and creation of three new voting precincts in Columbia County.
- Notify all registered voters in Columbia County of the redistricting process and their new voting precinct assignment.
- Remodel/Renovate the Advance Voting Site at building G3.
- Conduct an audit of and scan any registration records not already digitally stored.
- Continued to learn and train on the new Dominion Voting System
- Updated over 130,044 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting through March 2022.)
- Approximately 76% of the County's estimated total population is currently registered to vote (118,469 total registered voters in Columbia County, April 2022)
- Conducted candidate qualifying for the Non-partisan/Board of Education races
- Conducted over 10 training classes for poll workers for these elections.
- Conducted early voting/absentee/advance voting for the Municipal General Election, the General Primary/Non-partisan General Election and the General Primary Election Runoff.
- Successfully operated two advance voting sites, for the full three weeks advance voting.
- Successfully conducted two Saturday's of voting, at both advance voting sites.
- Voted 11,345 voters during the advance voting period for the May 24, 2022 General Primary/Non-Partisan General Election.
- Issued 1,257 absentee by mail ballots for the May 24, 2022 General Primary/Non-Partisan General Election and received 1,113 of those back.
- Received and responded to over 25 Open Records Requests and 2 lawsuits
- Worked with Roads and Bridges and coordinated efforts with them to deliver all Election Day equipment to the 50 voting precincts the day before the municipal General Election, the General Primary/Non-partisan General Election and the General Primary Election Runoff, and for them to pick up all equipment the day after each election.

## Goals for FY 22/23

- Coordinate and move our main office to the second floor of building G3.
- Conduct the November General Election and any Special Elections that may arise.
- Learn and train staff on the new statewide voter registration system that is to be implemented in 2023.
- Work with the Board of Education on moving two precincts to their new bus facility.
- Continue to train staff and poll workers on the new method of voting and equipment
- Continue to notify candidates and elected officials on Ethics filing requirements
- Continue to receive and respond to the many open records requests
- Track and maintain local candidate filings
- Continue updating the voter registration system
- Continue voter registration and election support to the municipalities in the County
- Continue attending training sessions required by the Georgia Election Code
- Visit each high school and train a representative on voter registration
- Work with the County on adding on to the Appling Warehouse

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
New registration records	13,351	5,000	10,000
Records updated for changes, duplicates, deletions and confirmations	16,979	20,000	25,000
Elections	3	3	3
Absentee & Voted in the office	203,962	20,000	10,000
Training sessions for poll workers	12	6	12
Total records updated	234,472	45,000	45,000

### STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
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
<b>Total</b>	<b>161</b>	<b>78</b>	<b>78</b>

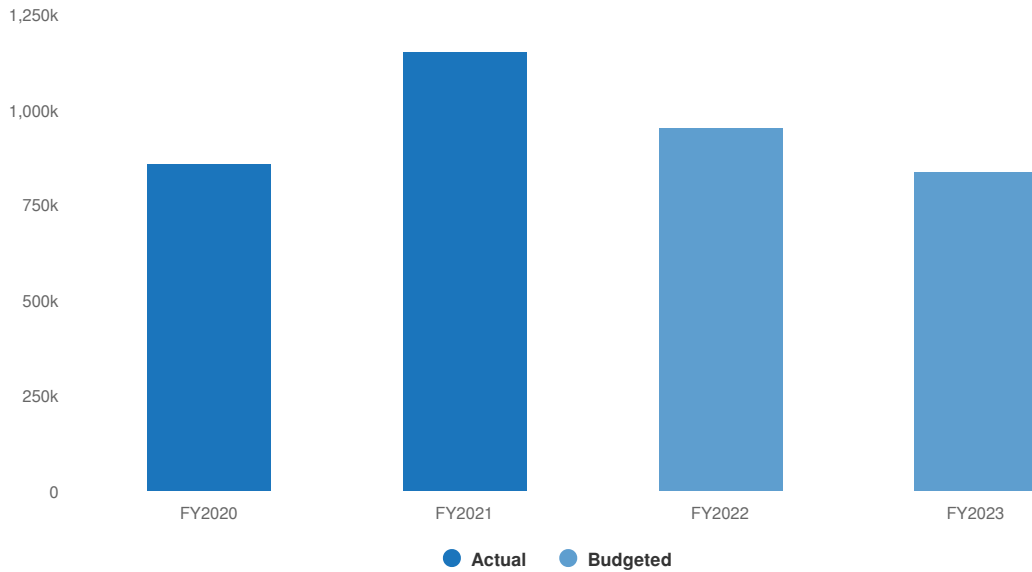


## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Elections					
Personal Services	\$337,300	\$373,020	\$441,785	\$465,400	5.3%
Operating-Supplies	\$198,821	\$81,280	\$84,500	\$34,500	-59.2%
Operating-Purch/Cont	\$314,227	\$698,213	\$314,200	\$338,200	7.6%
Capital	\$0	\$0	\$78,460	\$0	-100%
Intergovernmental	\$6,602	\$264	\$0	\$0	0%
<b>Total Board Of Elections:</b>	<b>\$856,949</b>	<b>\$1,152,776</b>	<b>\$918,945</b>	<b>\$838,100</b>	<b>-8.8%</b>
<b>Total General Government:</b>	<b>\$856,949</b>	<b>\$1,152,776</b>	<b>\$918,945</b>	<b>\$838,100</b>	<b>-8.8%</b>
<b>Total Expenditures:</b>	<b>\$856,949</b>	<b>\$1,152,776</b>	<b>\$918,945</b>	<b>\$838,100</b>	<b>-8.8%</b>

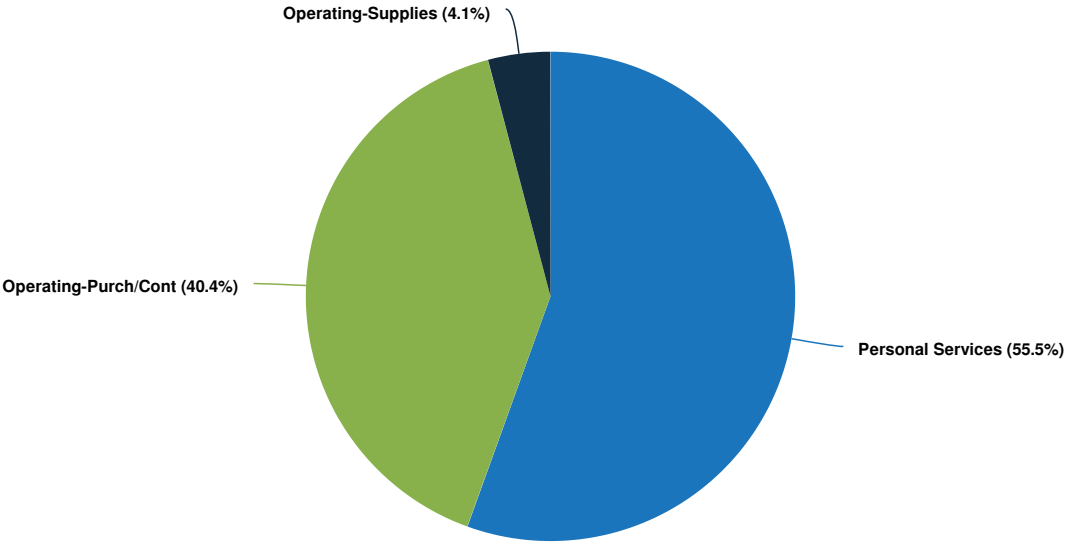
\$838,100 -\$113,966  
 (-11.97% vs. prior year)

### Board of Elections Budgeted and Historical Expenditures

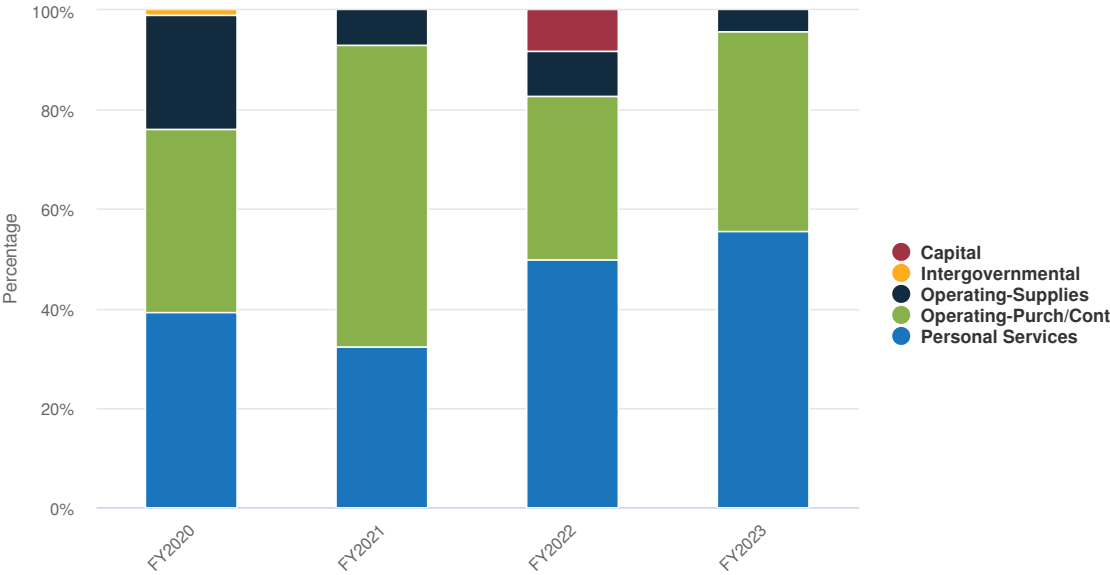


# Expenditures by Expense Type

## FY 2023 Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Broadband Utility

The Columbia County Community Broadband Utility (C3BU) operates over 320 fiber route miles of open-access network in Columbia County Georgia. 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 to sell services using the C3BU fiber network.
- Disaster Recovery (DR) Site for the Columbia County Sheriff's Office Data Center and back up servers of the POP.
- Tower Co-location: The C3BU towers are available for telecomm 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, medical, education, public safety, and non-profit facilities. C3BU currently partners with seven service providers to provide service to commercial and residential customers. C3BU currently has over 200 facilities connected to the network excluding residential customers, and seven service providers collocated in the point of presence facility.

## Accomplishments for FY 21/22

- Increased outside revenues by 12%
- Tower Rental Income has increased by 147.8%
- Fiber Network Expansion increased by 10.61% from 320 miles to 358 miles
- Signed 3 dark fiber IRU with Planters Communications
- Signed dark fiber IRU with Gentry Fund LLC
- WCTel / ATG Partnership: Increased support from 24 Businesses and 247 Homes To 47 Businesses and 397 Homes
- Redundancy with 5 carriers and 6 diverse paths to 55 Marietta
- Audited original 230 miles of BTOP fiber, 68.3% replaced with 157.12 miles of fiber, allowing C3BU to be out of BTOP carrier restrains
- Relocated fiber along Lewiston Road due to road-widening project
- Replaced Core Switch; reducing physical location while increasing 600% of our core switch capabilities
- Lifecycle Replacement of 256 batteries ensuring the towers and nodes stay operational during a primary power outage
- Saved \$96,000 on Furys Ferry Rd by reutilizing an empty conduit at Reed Creek
- Columbia County Water Utility Following Projects with fiber to:
  - Harlem Waste Water Treatment Plant
  - Lift Stations at Quaker Knoll and Jackson Heights
  - FlexNet at Tom Bartles Rd and Euchee Creek Water Tanks

## Goals for FY 22/23

- Migrate C3BU's Network to the Lifecycle Replacement Switches and 2 POP Routers
- Implementation of Disaster Recovery Site 2 Routers and one carrier
- Increase outside revenues by 10%
- Relocate fiber along South Horizon PKWY to I20 construction
- Relocate fiber along Furys Ferry Rd due to road-widening project
- Relocate fiber along Hardy McManus Rd due to road-widening project
- Relocate fiber along Hereford Farm Rd due to road-widening project
- Traffic Light for Whispering Pines
- Water Lift Stations for White Oak Business Phase II and Sugar Creek Rd.
- Fiber to all the Columbia County High Schools' football and baseball stadiums
- Migration to Cityworks
- Updating pricing for Lit, non-lit services
- Work with partners to provided broadband services to home and business in Columbia County

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Route Miles of Fiber	320	358	365
Number of Tickets Closed by the Network Operations Center	1,017	1,072	1,000
Number Network Sites Supported	14	15	16
Number of Businesses Served	79	94	100
Number of Residences Served	196	1,132	1,300
Number CAI's connected	148	171	175
Splicing Jobs Performed	185	1440	1450

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Outside Revenue Percentage of Budget	64.2%	61.56%	65%
Percentage Revenue Growth over Previous Year	11.5%	12%	10%
Max Bandwidth Utilization	2.5Gbps	2.7Gbps	5Gbps
Bandwidth Capacity	10Gbps	10Gbps	100Gbps

### STAFFING

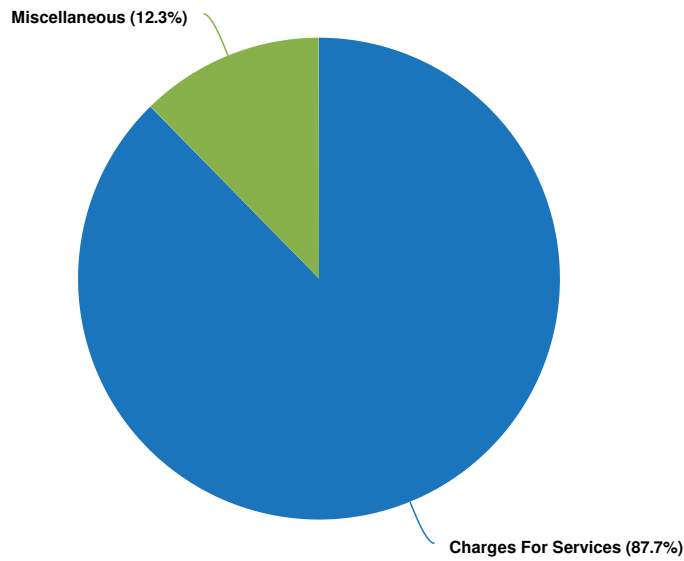
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Broadband Manager	1	1	1
Network Operations Manager	1	1	1
Construction Manager	1	1	1
Broadband Senior Network Engineer	0	0	1
Broadband Network Engineer	1	1	1
Office Supervisor	0	1	1
Administrative Coordinator	1	0	0
Senior Fiber Splicer	0	1	1
Fiber Splicer	2	2	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>8</b>

### VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	4	4	4
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Splicing Trailer	2	2	2
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>

# Revenues by Source

## Projected 2023 Revenues by Source

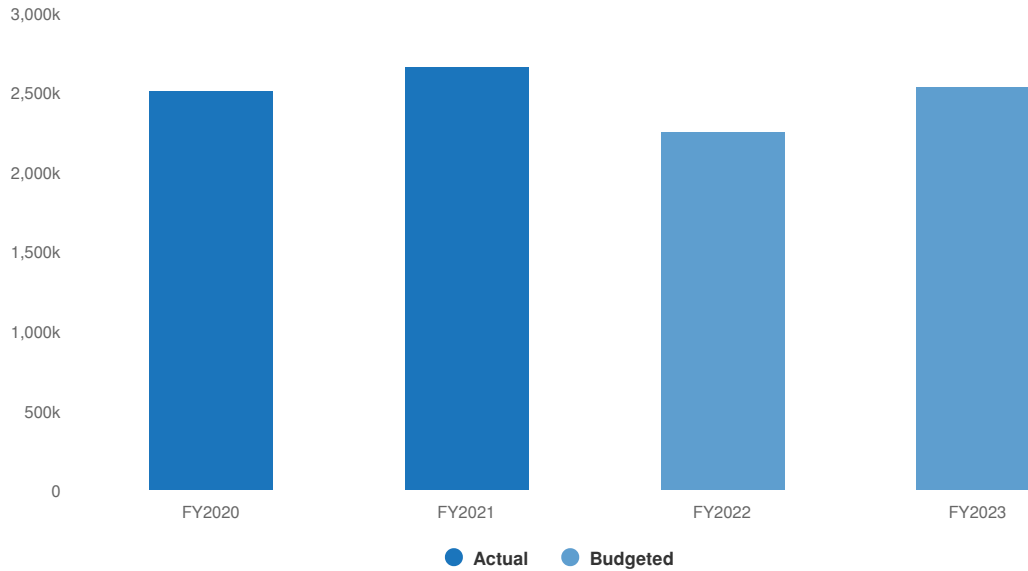


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Charges For Services	\$1,678,947	\$1,880,712	\$2,053,312	\$2,227,451	8.5%
Investment Income	\$16,897	\$13,616	\$0	\$0	0%
Miscellaneous	\$284,298	\$312,412	\$200,000	\$313,172	56.6%
<b>Total Revenue Source:</b>	<b>\$1,980,142</b>	<b>\$2,206,741</b>	<b>\$2,253,312</b>	<b>\$2,540,623</b>	<b>12.8%</b>

## Expenditures Summary

\$2,540,623
\$287,311  
 (12.75% vs. prior year)

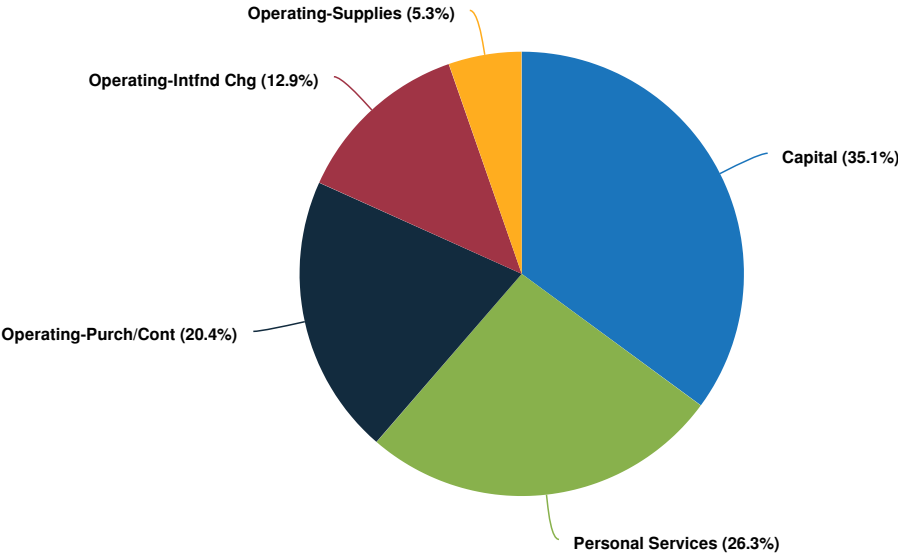
### Broadband Utility Budgeted and Historical Expenditures



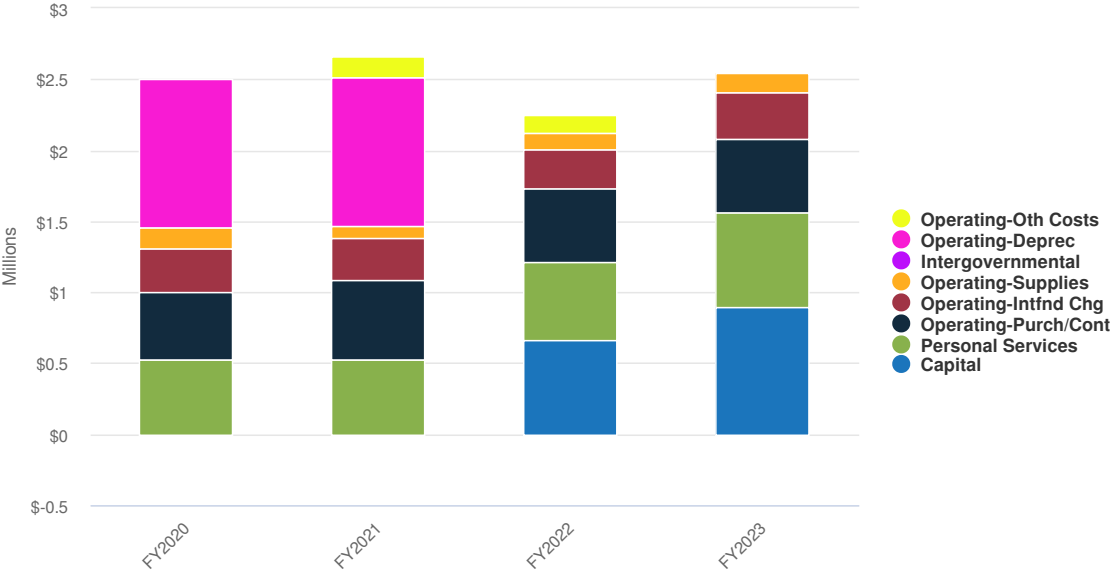
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Communications Utility					
Personal Services	\$527,114	\$529,544	\$557,947	\$667,220	19.6%
Operating-Supplies	\$139,449	\$86,851	\$120,890	\$135,192	11.8%
Operating-Purch/Cont	\$470,453	\$555,845	\$518,743	\$517,837	-0.2%
Operating-Oth Costs	\$0	\$146,700	\$127,328	\$0	-100%
Operating-Intfnd Chg	\$314,585	\$291,755	\$270,352	\$328,786	21.6%
Operating-Deprec	\$1,056,578	\$1,048,631	\$0	\$0	0%
Capital	\$0	\$0	\$658,052	\$891,588	35.5%
Intergovernmental	-\$607	\$64	\$0	\$0	0%
<b>Total Communications Utility:</b>	<b>\$2,507,573</b>	<b>\$2,659,391</b>	<b>\$2,253,312</b>	<b>\$2,540,623</b>	<b>12.8%</b>

# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

- All fire inspectors became members of the GA Fire Inspectors Association
- Hired 1 new fire inspector
- A fire inspector obtained a new fire inspector certification
- Hosted a fire sprinkler training class & a commercial kitchen hood fire extinguishing system training class
- Filled 3 vacant building inspector positions & 2 supervisor positions from within
- Obtained multiple ICC inspector certifications & CEU's required to renew current certifications
- Inspectors were able to navigate through supply chain issues with contractors to not force projects to a stand still
- Increased our online permit applications submittals, through online CSS portal, including fee processing and inspection scheduling
- Increased our online permit application submittals for stand-alone permits through our CSS portal
- Hired Customer Service Representative IV for Licensing.
- Reviewed all exempt business license accounts to identify reason for exemption status, which was previously not maintained in the licensing software.
- Reviewed and purged all inactive business license accounts without bill history.
- Destroyed physical files with business license documents prior to 2015.
- Began review of contractors for appropriate state licensing.
- Transitioned temporary alcoholic beverage permits to electronic format only.
- Updated business licenses to 2017 North American Industry Classification System (NAICS) codes.

## Goals for FY 22/23

- Host additional fire training classes & multi jurisdiction training
- Attend state fire inspectors association functions
- Obtain additional ICC certifications, CEU's & training for building and fire inspectors
- Continue to keep pace with next day inspections while maintaining the same high level of inspection quality
- Obtain ICC Permit Technician Certification for 1 permit department employee
- Replace vacant Customer Service Representative IV position
- Fully implement online building permit application submittals through online portal, including fee processing and inspection scheduling
- Fully implement online stand-alone permit application submittals through online portal, including fee processing and inspection scheduling
- Include permit packages by project types available on CC website for easy customer access
- Transition business, massage, and alcoholic beverage licenses to electronic format only.
- Collaborate with Planning Department to include Licensing presentation in their Zoning 101 class.
- Destroy electronic records of businesses closed prior to 12/31/2019.
- Updated business licenses to 2022 North American Industry Classification System (NAICS) codes.

## Department Measures

### PERMITS ISSUED

Category	Actual FY 21	Estimated FY 22	Forecast FY 23
Building Permits Issued	1,074	1,095	1,117
Plumbing Permits Issued	1,481	1,511	1,541
Electrical Permits Issued	2,805	2,861	2,918
Mechanical Permits Issued	1,114	1,136	1,159
Yard Permits Issued	763	778	794
All Other Permits Issued	2,787	2,843	2,900
<b>TOTAL</b>	<b>10,024</b>	<b>10,224</b>	<b>10,429</b>

### INSPECTIONS PERFORMED

Category	Actual FY 21	Estimated FY 22	Forecast FY 23
Residential Inspections	21,516	21,946	22,385
Commercial Inspections	3,284	3,350	3,417
Fire Marshal Inspections	2,383	2,431	2,480
<b>TOTAL</b>	<b>27,183</b>	<b>27,727</b>	<b>28,282</b>

### VEHICLE SCHEDULE

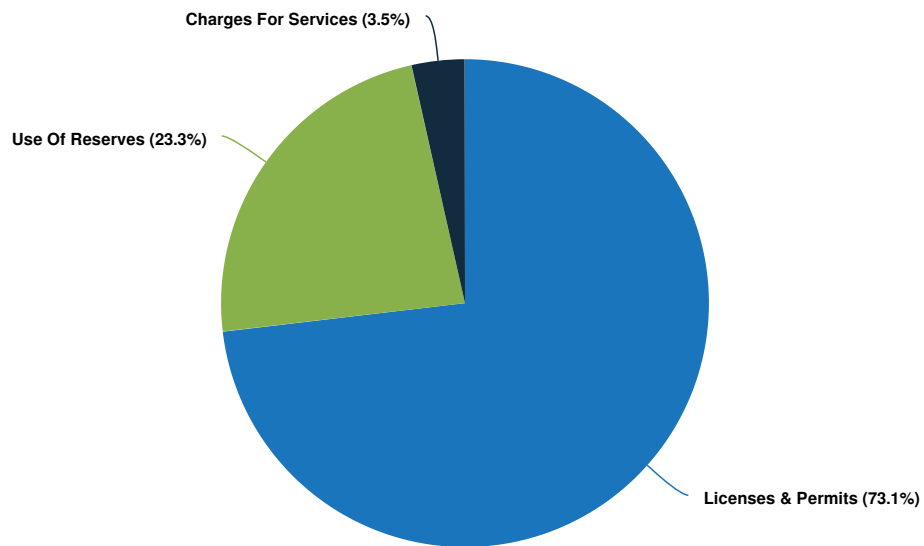
Category	Actual FY 21	Estimated FY 22	Forecast FY 23
Authorized Vehicles	16	16	16
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
<b>TOTAL</b>	<b>19</b>	<b>19</b>	<b>19</b>

### STAFFING

Position	Actual FY 21	Estimated FY 22	Forecast FY 23
Division Director	1	1	1
Department Manager	3	3	3
Administrative	1	1	1
Building Inspectors	8	10	10
Customer Service Rep.	3	4	4
Licensing Manager	1	1	1
Fire Marshal	1	1	1
Deputy Fire Marshal	3	4	4
Plan Review Manager	1	1	1
Commercial Plan Review	1	1	1
Residential Plan Review	1	1	1
<b>TOTAL</b>	<b>24</b>	<b>28</b>	<b>28</b>

# Revenues by Source

## Projected 2023 Revenues by Source

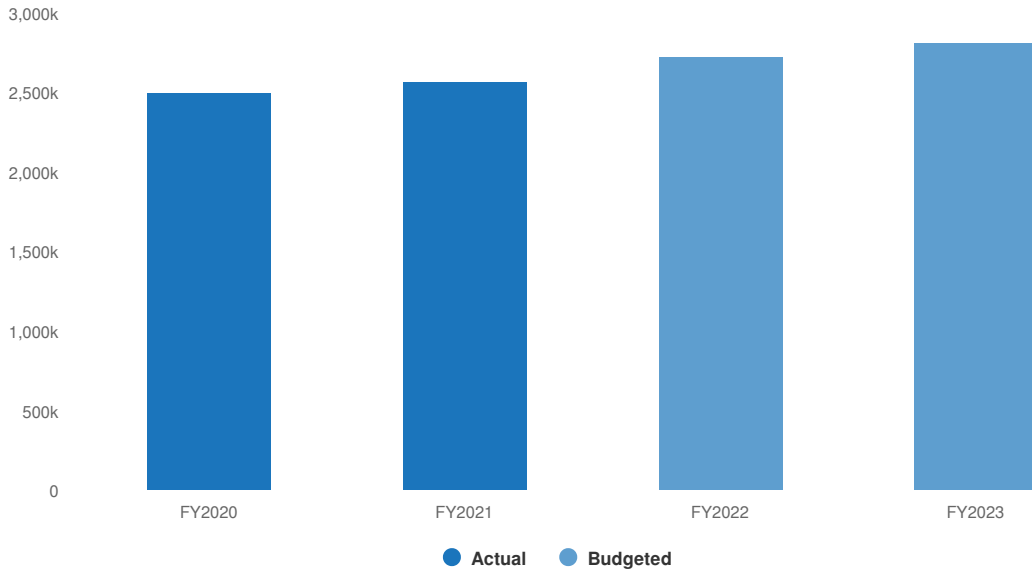


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Licenses & Permits	\$2,059,582	\$2,506,352	\$2,639,116	\$2,056,749	-22.1%
Charges For Services	\$159,872	\$94,502	\$87,650	\$98,959	12.9%
Investment Income	\$5	\$0	\$0	\$0	0%
Miscellaneous	\$3,467	\$554	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$0	\$656,065	N/A
<b>Total Revenue Source:</b>	<b>\$2,222,926</b>	<b>\$2,601,408</b>	<b>\$2,726,766</b>	<b>\$2,811,773</b>	<b>3.1%</b>

# Expenditures Summary

**\$2,811,773** **\$85,007**  
 (3.12% vs. prior year)

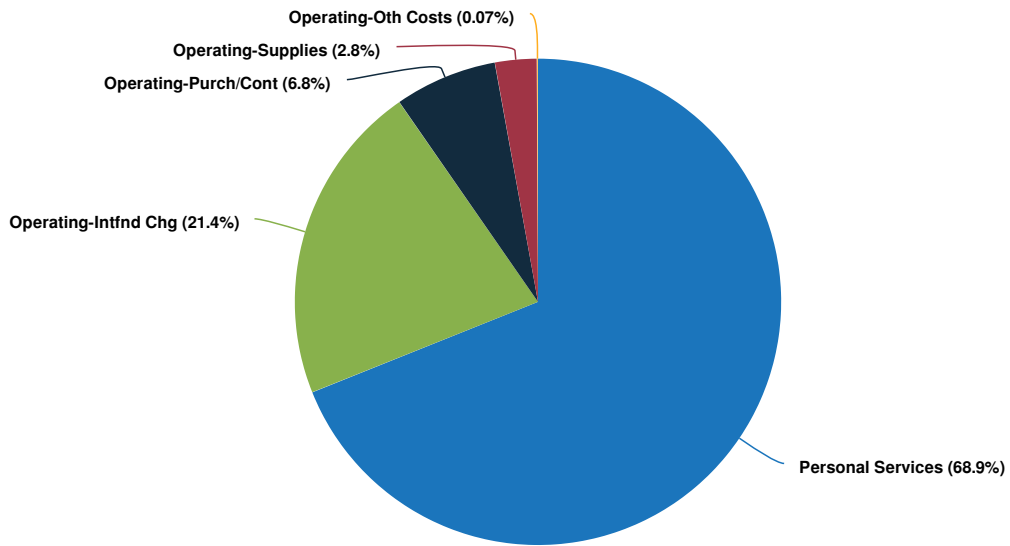
## Building Standards Budgeted and Historical Expenditures



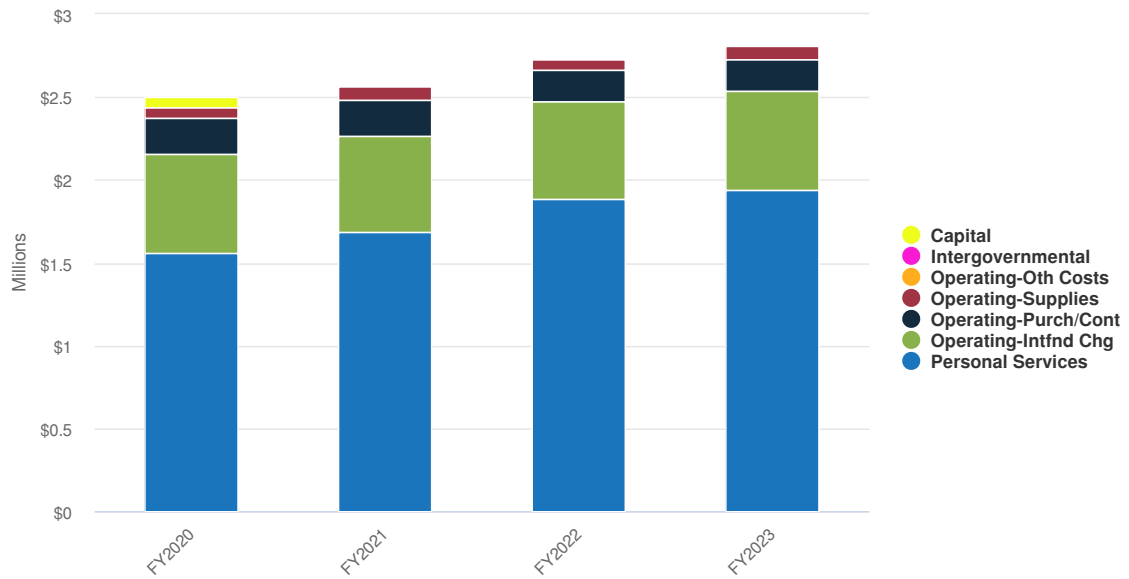
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Special Revenue Funds					
Building & Commercial Svcs					
Personal Services	\$1,556,746	\$1,686,160	\$1,886,252	\$1,938,651	2.8%
Operating-Supplies	\$68,773	\$87,128	\$58,976	\$78,050	32.3%
Operating-Purch/Cont	\$212,992	\$220,123	\$195,970	\$191,305	-2.4%
Operating-Oth Costs	\$0	\$0	\$1,900	\$1,900	0%
Operating-Intfnd Chg	\$601,499	\$575,236	\$583,668	\$601,867	3.1%
Capital	\$58,499	\$0	\$0	\$0	0%
Intergovernmental	\$278	\$136	\$0	\$0	0%
<b>Total Building &amp; Commercial Svcs:</b>	<b>\$2,498,787</b>	<b>\$2,568,784</b>	<b>\$2,726,766</b>	<b>\$2,811,773</b>	<b>3.1%</b>
<b>Total Special Revenue Funds:</b>	<b>\$2,498,787</b>	<b>\$2,568,784</b>	<b>\$2,726,766</b>	<b>\$2,811,773</b>	<b>3.1%</b>

# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

### ACCOMPLISHMENTS FOR FY 21/22 FACILITIES DESIGN & CONSTRUCTION

- Closed out the construction contract and continued to perform warranty work coordination for the Performing Arts Center, Lakeside Park, Plaza Park, Plaza Park Parking Garage, and CCSO Detention Center Campus projects
- Design completions:
  - Wildwood Park Area 2 and 3 Bathhouse and Restroom Renovation and Addition
  - The Market
  - Riverside Park Floating Dock and Ramp Replacement
  - Backup Data DR Site
  - Fencing upgrades at Lonnie Morris Park
- Started construction on the Sheriff's Administration Building, Justice Center Annex, and renovations for the DFCS office in Appling
- Started the design phase:
  - Fire Rescue Station 2 Replacement
  - Communications Tower
  - Building A Replacement projects
  - HVAC upgrades at Fleet Services
  - 911 Real Time Crime Center
- Completed the following:
  - Renovations on Building G-3
  - Winfield WiFi Pavilion
  - Evans Library Upgrades

### ACCOMPLISHMENTS FOR FY 21/22 PRE-CONSTRUCTION

- ROW successfully transferred to GDOT for Washington Road
- ROW Acquisition Complete for Fury's Ferry Road
- ROW Acquisition Substantially Complete for Horizon South Parkway
- ROW Authorization for Hereford Farm Road
- Completed Acquisitions for Miramar Drive Stormwater Project
- William Few Parkway at Riverwood delivered to Construction
- William Few Parkway Signal at Whispering Pines delivered to Construction
- IJR Complete for Louisville Road and I-20 Interchange
- New Fire Station site acquired at Washington Road and Tubman Road
- Closed 106 Parcels for 13 Water Utility Projects
- Closed 84 Parcels for 12 Stormwater Projects
- Closed 34 Parcels for 4 Transportation Projects

### **ACCOMPLISHMENTS FOR FY 21/22 ROAD CONSTRUCTION**

- Construction Completed:
  - Hereford Farm Rd at Blanchard Rd Intersection Improvements
  - LMIG 2021 – Phase I
  - White Oak Business Park Roads
  - William Few Pkwy at Knob Hill Rd Intersection Improvements
  - Rehabilitation of Arthur Grimaud Way
  - Resurfacing of William Few Pkwy – Phase I (Lewiston Rd to Columbia Rd)
  - Gateway Blvd landscaping
- Contracts in Construction:
  - Flowing Wells Rd Widening – Phase II
  - Lewiston Rd Widening
  - Furrys Ferry Rd Widening
  - Savannah Rapids Pavilion Parking Lot Expansion
  - Martinez Park
  - LMIG 2021 – Phase II
  - William Few Pkwy at Riverwood Shopping Center Corridor Improvements
- Let Contracts awaiting Construction Commencement:
  - LMIG 2022
  - Riverwatch Pkwy Pavement Rehabilitation (crack seal)
  - Whispering Pines & William Few Pkwy Intersection Improvements

### **ACCOMPLISHMENTS FOR FY 21/22 UTILITY PERMITTING**

- Issued 1,178 permits
- Performed 4,476 site inspections
- Performed 670 final inspections
- Closed 665 permits
- Resolved 127 citizen complaints
- Updated Utility Permitting General Provisions
- Implemented an in-house Citizen Contact/Concern tracking system

# Goals for FY 22/23

## GOALS FOR FY 22/23 FACILITIES DESIGN AND CONSTRUCTION

- Complete construction:
  - Sheriff's Administration Building
  - Justice Center Annex
  - Wildwood Park Area 2 and Area 3 Bathhouse and Restroom Renovation and Addition
  - Riverside Park Boat Dock
  - Martinez Park
- Complete renovations:
  - at 911 for the Real Time Crime Center
  - DFCS Offices
  - Lonnie Morris Park
  - Animal Services
  - Gateway Park
  - Fleet Services HVAC system
- Complete the design and start construction:
  - Fire Rescue Station 2, Replacement
  - new Building A project
  - Justice Center Addition and Renovations
- Begin design on the Riverwood Park and Patriots Park projects
- Complete the coordination of the construction of the Lovelocks project
- Continue to plan and program the new 23-28 SPLOST projects.

## GOALS FOR FY 22/23 PRE-CONSTRUCTION

- Complete ROW transfer from GDOT for Riverwatch Parkway
- Deliver Horizon South Design for Construction
- Substantial Completion of Acquisitions for Hardy McManus Road Widening
- Maintain schedule for Acquisitions for Hereford Farm Road Widening
- Substantial Completion of Acquisitions for Appling Force Main Project
- Maintain Schedule for Acquisitions for Harlem Gravity Sewer Project
- Find and Acquire site for new Fire Station near White Oak Road
- Support Stormwater Department in their projects
- Support Water Utility Department in their projects



### **GOALS FOR FY 22/23 ROAD CONSTRUCTION**

- Continue Construction Oversight of:
  - Lewiston Rd Widening
  - Furys Ferry Rd Widening
- Complete:
  - Flowing Wells Rd Widening – Phase II
  - Savannah Rapids Pavilion Parking Lot Expansion
  - Martinez Park
  - LMIG 2021 – Phase II
  - William Few Pkwy at Riverwood Shopping Center Corridor Improvements
  - LMIG 2022
  - Riverwatch Pkwy Pavement Rehabilitation (crack seal)
  - Whispering Pines & William Few Pkwy Intersection Improvements
- Let and Complete:
  - William Few Pkwy at Windmill Plantation Corridor Improvements
  - William Few Pkwy at Summerlin Intersection Improvements
  - William Few Pkwy at Patriots Park Intersection Improvements
  - Resurfacing of William Few Pkwy – Phase II (Columbia Rd to Washington Rd)
  - Wrightsboro Rd at Old Wheeler Rd Intersection Improvements
  - Wrightsboro Rd at Kingston Intersection Improvements
  - S. Old Belair Rd at Old Belair Lane Intersection Improvements
- Let and begin:
  - Horizon South Pkwy Widening
  - Washington Rd at William Few Pkwy Corridor Improvements
- Secure and let LMIG 2023

### **GOALS FOR FY 22/23 UTILITY PERMITTING**

- Fill vacant inspector position
- Continue exploring new training standards for inspectors
- Implement Utility Accommodation Standards, Policies and Procedures Manual
- Implement Stop Work Order and Resume Work Order protocols
- Implement an Inspection SOP

## Department Measures

### FACILITIES DESIGN AND CONSTRUCTION STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Director	1	1	1
Manager V	1	2	2
Manager II	2	2	2
Specialist V	1	1	1
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>

### FACILITIES DESIGN AND CONSTRUCTION VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	1	1	1
Vehicle Allowances	4	5	5

### PRE-CONSTRUCTION STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
ROW Specialist	3	2	3
Admin Coordinator	1	1	1
Engineer	0	1	1
Manager	1	1	1
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>

### PRE-CONSTRUCTION VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	4	5	5
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>

**ROAD CONSTRUCTION STAFFING**

Position	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Manager III	1	1	1
Manager IV	2	1	1
Project Coordinator	1	1	1
Geotech Engineering Manager	0	1	1
Engineer I	0	0	0
Engineer II	2	3	3
Inspector	3	3	3
Inspector I	1	1	1
Road Construction Manager (Contract Part Time)	1	1	1
<b>Total</b>	<b>11</b>	<b>12</b>	<b>12</b>

**ROAD CONSTRUCTION VEHICLE SCHEDULE**

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Authorized Vehicles	9	9	9
Vehicle Allowances	1	2	2
<b>Total</b>	<b>10</b>	<b>11</b>	<b>11</b>

**UTILITY PERMITTING STAFFING**

Position	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Manager III	1	1	1
Inspector	1	2	2
Inspector II	0	0	0
<b>Total</b>	<b>2</b>	<b>3</b>	<b>3</b>

**UTILITY PERMITTING VEHICLE SCHEDULE**

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Authorized Vehicles	2	2	2
Vehicle Allowances	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

## Budgeted and Historical Data

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

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
2015 General Obligation Bond					
Other Financing Uses	\$3,217,610	\$0	\$0	\$0	0%
<b>Total 2015 General Obligation Bond:</b>	<b>\$3,217,610</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
2017 General Obligation Bond					
Personal Services	\$437,098	\$461,063	\$475,405	\$520,853	9.6%
Operating-Supplies	\$4,422	\$6,152	\$8,350	\$10,098	20.9%
Operating-Purch/Cont	\$11,136	\$10,339	\$13,300	\$22,610	70%
Capital	\$30,583,797	\$15,967,591	\$6,957,596	\$3,207,733	-53.9%
Intergovernmental	\$41	\$0	\$0	\$0	0%
<b>Total 2017 General Obligation Bond:</b>	<b>\$31,036,494</b>	<b>\$16,445,146</b>	<b>\$7,454,651</b>	<b>\$3,761,294</b>	<b>-49.5%</b>
2017 - 2022 Splost					
Personal Services	\$52,769	\$41,266	\$41,071	\$43,447	5.8%
Operating-Oth Costs	\$1,844,186	\$2,451,431	\$2,278,800	\$1,950,000	-14.4%
Other Financing Uses	\$7,354,024	\$5,290,178	\$5,159,893	\$5,197,114	0.7%
Capital	\$847,192	\$1,627,174	\$19,520,236	\$22,418,122	14.8%
<b>Total 2017 - 2022 Splost:</b>	<b>\$10,098,170</b>	<b>\$9,410,050</b>	<b>\$27,000,000</b>	<b>\$29,608,683</b>	<b>9.7%</b>
Title Ad Valorem Tax Fund					
Operating-Purch/Cont	\$0	\$679,142	\$100,000	\$0	-100%
Other Financing Uses	\$0	\$5,872,016	\$0	\$0	0%
Capital	\$760,727	\$15,818,857	\$10,108,000	\$5,457,315	-46%
<b>Total Title Ad Valorem Tax Fund:</b>	<b>\$760,727</b>	<b>\$22,370,014</b>	<b>\$10,208,000</b>	<b>\$5,457,315</b>	<b>-46.5%</b>
TAVT ARPA					
Operating-Oth Costs	\$0	\$0	\$0	\$2,000,000	N/A
<b>Total TAVT ARPA:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>N/A</b>
2009 Go/1116 Cip					
Other Financing Uses	\$1,511,037	\$0	\$0	\$0	0%
Capital	\$846,222	\$1,944,393	\$9,710,000	\$2,197,796	-77.4%
<b>Total 2009 Go/1116 Cip:</b>	<b>\$2,357,259</b>	<b>\$1,944,393</b>	<b>\$9,710,000</b>	<b>\$2,197,796</b>	<b>-77.4%</b>
T-Splost					
Capital	\$15,703,110	\$13,904,570	\$23,550,000	\$22,275,000	-5.4%
<b>Total T-Splost:</b>	<b>\$15,703,110</b>	<b>\$13,904,570</b>	<b>\$23,550,000</b>	<b>\$22,275,000</b>	<b>-5.4%</b>
<b>Total:</b>	<b>\$63,173,370</b>	<b>\$64,074,173</b>	<b>\$77,922,651</b>	<b>\$65,300,088</b>	<b>-16.2%</b>

# 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.

## Accomplishments for FY 21/22

- Worked with GIS for reporting workload through CITYWORKS and utilizing their drone program for ordinance cases/prosecutions
- Managed 2,897 cases resulting in 164 citations prosecuted in Magistrate Court
- Removed 1,107 signs from the right of way
- Supported all County Departments' regulatory and voluntary compliance efforts including collections of business personal property taxes in excess of \$65,000, outstanding occupation taxes, zoning actions and enforcement of all Planning Commission and BOC actions.
- Helped educate and guide HOA'S and other property management agencies

## Goals for FY 22/23

- Increase proactive work primarily in densely populated areas
- Assign staff commission districts for proactive cases
- Expand field training timeframes and internal testing
- Continue Code Officer training through GACE and CVIOG
- Department Workload from CITYWORKS made capable of reporting out
- Obtain Full Size Pickups for safer sign removal and temporary storage
- Create Brochure for Department's main areas of regulation and enforcement, ABC's of Code Enforcement in Columbia County.
- Customer Service Excellence in all situations
- Continue assisting with ordinance revision recommendations, rewrites, and text amendments

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual 2021	Estimated 2022	Forecast 2023
Service Requests (Complaints)	2897	3477	4277
Proactive	1329	1860	2790

### STAFFING

Position	Actual FY 21/22	Estimated FY 21/22	Forecast FY 22/23
Department Manager	1	1	1
Administrative	1	1	2
Officers	5	7	7
<b>Total</b>	<b>7</b>	<b>9</b>	<b>10</b>

### VEHICLE SCHEDULE

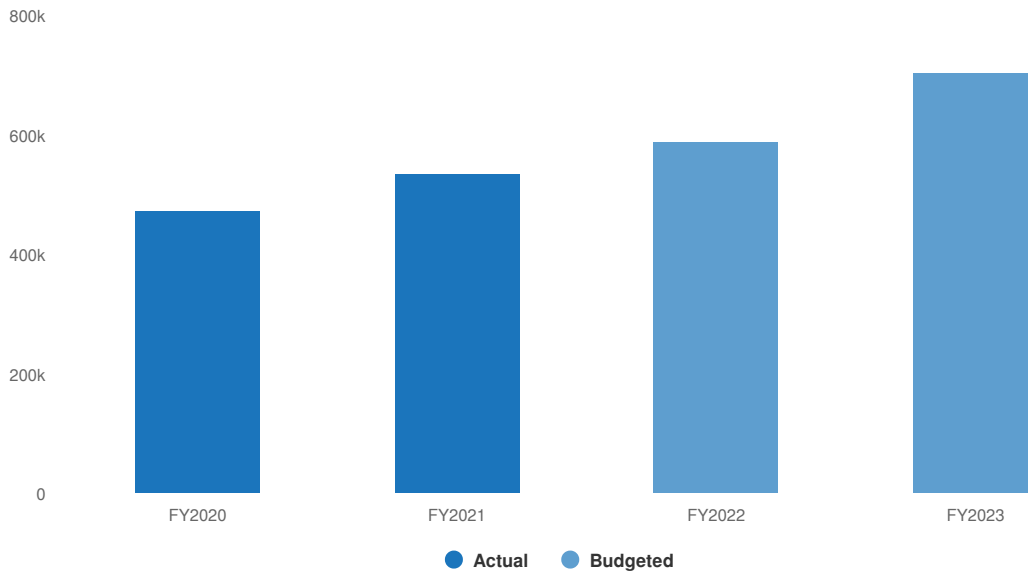
Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Authorized Vehicles	5	7	7
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
<b>Total</b>	<b>6</b>	<b>8</b>	<b>8</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Code Compliance					
Personal Services	\$427,487	\$458,543	\$475,037	\$616,662	29.8%
Operating-Supplies	\$30,259	\$36,666	\$16,500	\$17,000	3%
Operating-Purch/Cont	\$16,203	\$40,531	\$67,353	\$68,934	2.3%
Operating-Oth Costs	\$0	\$0	\$1,000	\$1,000	0%
<b>Total Code Compliance:</b>	<b>\$473,950</b>	<b>\$535,739</b>	<b>\$559,890</b>	<b>\$703,596</b>	<b>25.7%</b>
<b>Total Housing &amp; Development:</b>	<b>\$473,950</b>	<b>\$535,739</b>	<b>\$559,890</b>	<b>\$703,596</b>	<b>25.7%</b>
<b>Total Expenditures:</b>	<b>\$473,950</b>	<b>\$535,739</b>	<b>\$559,890</b>	<b>\$703,596</b>	<b>25.7%</b>

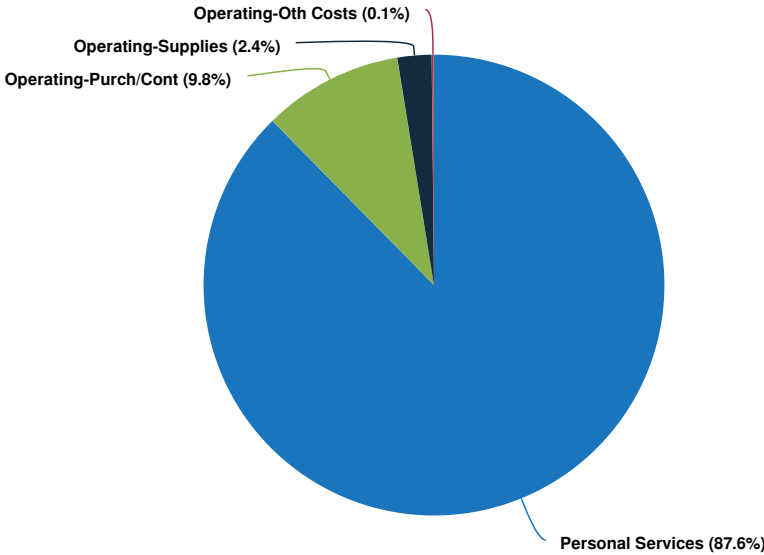
\$703,596
\$114,779  
 (19.49% vs. prior year)

### Code Compliance Budgeted and Historical Expenditures

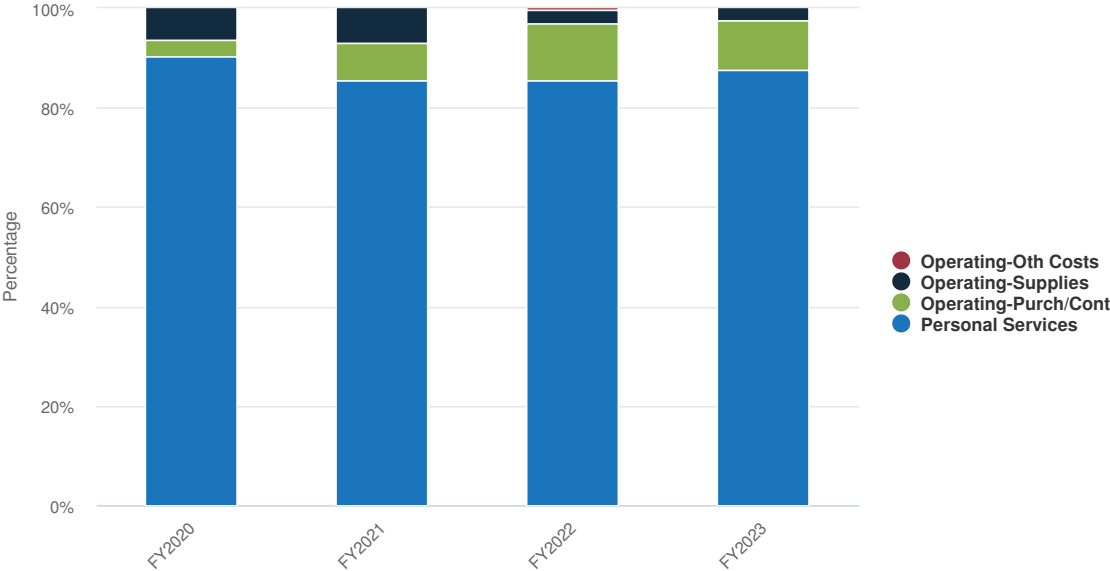


# Expenditures by Expense Type

## FY 2023 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.

### Accomplishments for FY 21/22

In FY 2021-2022, the Community Events department developed, planned, and executed 77 events and programs within Columbia County parks, including but not limited to:

- 21<sup>st</sup> annual BOOM! In the Park, at Evans Towne Center Park
- Food Truck Friday with Bands and Brews event with record attendance continued monthly for 2022, added in Gateway Park in October & once a month in 2022.
- Christmas in Columbia County park-wide light display with Holiday Markets, plus a tree lighting and fireworks following the Columbia County Merchants Association Parade
- Easter Egg Scramble held at Patriots Park with more than 40,000 eggs for children ages 2 and up, pictures with the Easter Bunny and more. We have reached our capacity using the softball fields at Patriots Park and will need to expand for 2023.
- Evans Market was an in-person Market for 2021 (July – September) & 2022 (April – July), with record numbers of attendees and vendors.
- Experience Club, programming for those age 50+ - monthly meets for hobbies and book club
- Quarterly FREE Family Movie at Lakeside Park
- MOVE Columbia County, healthy lifestyle initiative for all ages that includes FREE Wellness Wednesdays for children ages 5 and up, plus FREE Weekend Workout classes for all ages and fitness levels. We also added in Quarterly Move Day Events.
- Summer Beach Blast event also returned to the calendar for 2022 with the Swingin' Medallions.
- Summer Breeze with Charlie Puth took place at Evans Towne Center Park end of June 2022. We had attendees from all over the United States.
- Halloween 2021 we hosted two events, one at Gateway Park and one at Evans Towne Center Park.

## Goals for FY 22/23

In FY 2022-2023, the Community Events department will plan and execute events over more than 150 calendar dates. The current list of planned events includes but is not limited to:

- 22<sup>nd</sup> annual BOOM! In the Park, at Evans Towne Center Park with food, fun and fireworks
- Christmas in Columbia County expanded park-wide light display along with Evans on Ice (partnership)
- Evans Market – a live market will take place September - November 2022 and begin again in April 2023
- Experience Club – monthly programs for citizens age 50 and over
- 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 2022 & March – June 2023)
- Quarterly FREE Screen on the Green events at Lakeside Park
- MOVE Columbia County – healthy lifestyle initiative with MOVE RFID Cards, Wellness Wednesday, and Monthly Move Challenges.
- Food Truck Festival, a first-time event will take place in November 2022.
- Halloween Events include Gateway Park Movie Night & Evans Towne Center Park Trick or Treat
- Have 67 percent of professional staff with CPRP certification

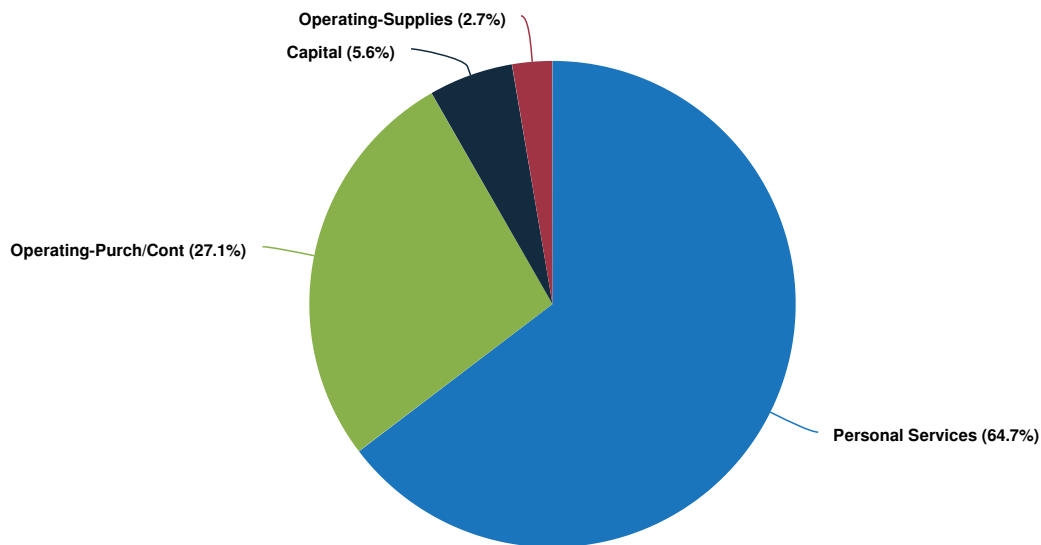
## Department Measures

### STAFFING

Position	Actual FY 21/22	Estimated FY 21/22	Forecast FY 22/23
Department Manager	1	1	1
Event Specialist	2	2	3
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>

## Expenditures Summary

### FY 2023 Budgeted Expenditures by Expense Type

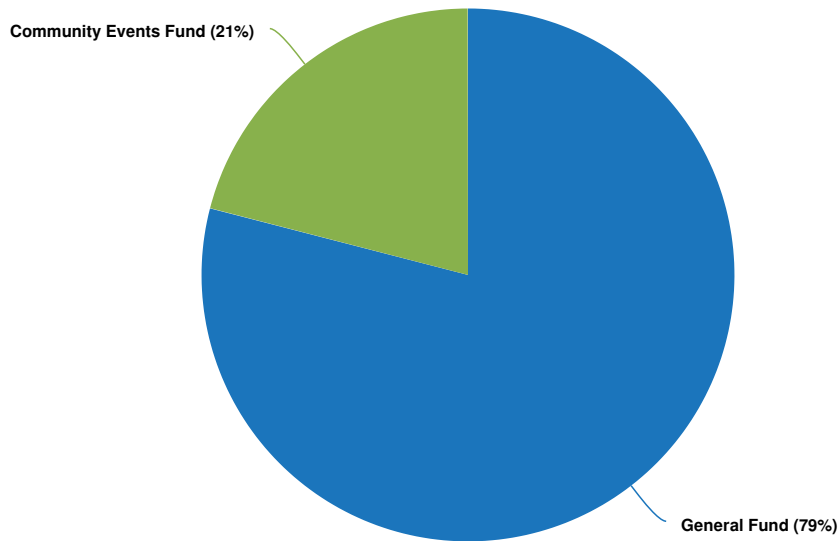


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expense Objects					
Personal Services	\$501,455	\$625,008	\$645,307	\$689,823	6.9%
Operating-Supplies	\$43,001	\$154,380	\$37,360	\$28,360	-24.1%
Operating-Purch/Cont	\$369,669	\$201,621	\$343,400	\$288,700	-15.9%
Capital	\$103,210	\$10,998	\$0	\$60,000	N/A
Intergovernmental	\$8,554	\$219	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,025,889</b>	<b>\$992,225</b>	<b>\$1,026,067</b>	<b>\$1,066,883</b>	<b>4%</b>

## Expenditures by Fund

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

### 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
General Fund					
General Fund	\$692,398	\$814,936	\$843,567	\$843,183	0%
<b>Total General Fund:</b>	<b>\$692,398</b>	<b>\$814,936</b>	<b>\$843,567</b>	<b>\$843,183</b>	<b>0%</b>
Community Events Fund	\$333,491	\$177,289	\$182,500	\$223,700	22.6%
<b>Total:</b>	<b>\$1,025,889</b>	<b>\$992,225</b>	<b>\$1,026,067</b>	<b>\$1,066,883</b>	<b>4%</b>

# Emergency Services

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

## Accomplishments for FY 21/22

- Conducted public education programs for community groups
- Conducted formal training and exercises
- Coordinated and conducted training for specialized volunteer groups
- Coordinated and hosted four Community Blood Drives
- Completed quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements
- 2021 Emergency Manager Re-Certification completed for Director and Deputy Director
- Training & Planning Specialist completed Advanced Emergency Manager Training – November 2021
- Hosted 9 Columbia County ARES Monthly Meetings Events and Civil Air Patrol Monthly Meetings
- Conduct quarterly drills of Informacast - Employee Mass Notification System
- Hosted two “Stop the Bleed”, SKYWARN Storm Spotter, Build a Kit and Shelter Operations & Management and Homeland Security Exercise & Evaluation Trainings
- Completed Hazard Mitigation Generator Grant Projects – 6 Portables for Fire Rescue and Water Utility and 1 Fixed Generator for Water Utility
- Participation in Severe Weather Awareness Week, Statewide Tornado Drill, Severe Weather Preparedness Week and Winter Weather Preparedness Week – 2021/2022
- Monitored and/or responded to multiple emergency events within the county
- Staff participation in Emergency Management Association of Georgia annual trainings and meetings
- Participated in GEMA/HS Alternate SOC Exercise
- Completed Local Emergency Operations Plan Update
- Maintained EMA Inventory
- Completed Hazard Mitigation Plan 5-Year Update
- Participated in quarterly GEMA/HS Area meetings
- Participated in Georgia Power Annual Hurricane Summit
- 8 MOC deployments to support county agencies and events and conduct equipment readiness and interoperability testing
- Participated in tabletop exercise and supported US Army Corps of Engineers Thurmond Dam Project with emergency exercise planning
- Facilitated GEMA-led “Damage Assessment” training session in conjunction with Tax Assessors Office
- Coordinated and hosted Public Safety & Preparedness Fair - 8/28/2021 - Over 3,000 attendees
- Hosted open-to-public “Stop the Bleed” class in partnership with Gold Cross EMS
- Conducted EMA Open House Event to support public outreach
- Hosted open house event in partnership with Dept. of Public Health
- Coordinated with local Boy Scout troop to deliver emergency preparedness training
- Hosted 5 testing and interview sessions and 2 training classes in support of CCFR
- Hosted “Storm Spotter” training in partnership with local news meteorologists and NWS Columbia
- Selected as NWS Columbia Weather-Ready Nation “Ambassador of Excellence” for 2021
- Attended 2 Emergency Management Association of Georgia conference and training events
- Completed Pod Runner operations guide and SOP
- Conducted Pod Runner function and operations checks to ensure readiness and compatibility
- Coordinated with CCSO to identify areas for improvements in current public safety-related GIS systems
- Participated in the GEMA's Regional Mobile Command Vehicle Exercise – Lake Blackshear – March 2022
- CISA IST Risk Assessment for the Performing Arts Center
- Participated in Columbia County Malware/Ransomware Exercise

**EXERCISES & DRILLS – 2021/2022**

- Statewide Tornado Drill 2022
- Mobile Operations Center Communications Full Scale Exercise
- Columbia County Damage Assessment Tabletop Exercise
- Columbia County – USACE Thurmond Dam Tabletop Exercise
- Columbia County Board of Education Evacuation Tabletop Exercise
- Quarterly Informacast Employee Mass Notification Drills
- Augusta Canal EAP Training & Exercise 2021
- Steven Creek EAP Training & Exercise 2021
- Duke Energy EAP Training & Exercise 2022
- Regional Mobile Command Vehicle Exercise – Lake Blackshear – March 2022
- GEMA/HS Alternate SOC Exercise
- Columbia County Malware/Ransomware Exercise
- Participated in CCSO SRT Operational Exercise

**COMMUNITY EDUCATION PRESENTATIONS AND PROGRAMS – 2021/2022**

Date	Group	Number of Participants
07/06/2021	Columbia County 4H – Emergency Preparedness Overview	25
08/28/2021	Public Safety & Preparedness Day	3,000
10/05/2021	Amateur Radio Club of Columbia County – EMA Overview	30
10/19/2021	Boy Scout Troop Presentation – Emergency Preparedness/EMA Overview	25
11/09/2021	Columbia County Leadership – County Operations / EMA	45
2/8/2022	Emergency Management Agency Open House	75
02/11/2022	Senior Center Emergency Preparedness Overview	25
5/11/2022	Harlem High School EMR Class – EMA Overview	25
05/21/2022	Department of Public Health Open House	30
06/28/2022	Boy Scout Troops Emergency Preparedness Badge Training	10
<b>Total</b>		<b>3,290</b>

**Goals for FY 22/23**

- Develop and provide training for Pod Runner
- Coordinate and conduct training county departments and volunteer groups
- Perform quarterly communications testing of Mobile Operations Center and Pod Runner
- Maintain all programs required to continue receiving additional state disaster match incentives
- Review and update all emergency plans and SOG's, as needed
- Continue to apply for and maintain State and Federal Grants, as well as other funding sources
- Assure countywide NIMS compliance to maintain federal reimbursement privileges
- Conduct public education programs for community groups and citizens
- Coordinate and conduct training exercises
- Conduct Severe Weather Awareness Week, Statewide Tornado Drill, Severe Weather Preparedness Week and Winter Weather Preparedness Week
- Activate the EOC for exercises and emergencies, as required
- Coordinate and host four Community Blood Drives
- Submit quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements
- Submit 2022 Emergency Manager Re-Certification Documents to GEMA for Director, Deputy Director and Planning & Training Specialist
- Participate in quarterly GEMA/HS Area meetings, conferences and trainings
- Attend *National Alliance for Public Safety GIS (NAPSG)* and Cityworks Training Conferences
- Construct Cityworks Storeroom and Stockpile for PPE
- Complete Debris Management Plan Update
- Coordinate and host Annual Public Safety and Preparedness Fair

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Training Courses	10	15	15
Emergency Monitoring / Preps / Responses / EOC Activations	5	20	20

### PERFORMANCE MEASURES

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Conduct Drills / Exercises - (public & private sector)	13	10	15
Develop / Update Emergency Plans & SOP's - (public & private sector)	3	5	5
Conduct Community Outreach Programs on Preparedness Issues	10	15	20

### STAFFING

Position	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
EMA Director	1	1	1
EMA Deputy Director	1	1	1
Training & Planning Specialist	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

### VEHICLE SCHEDULE

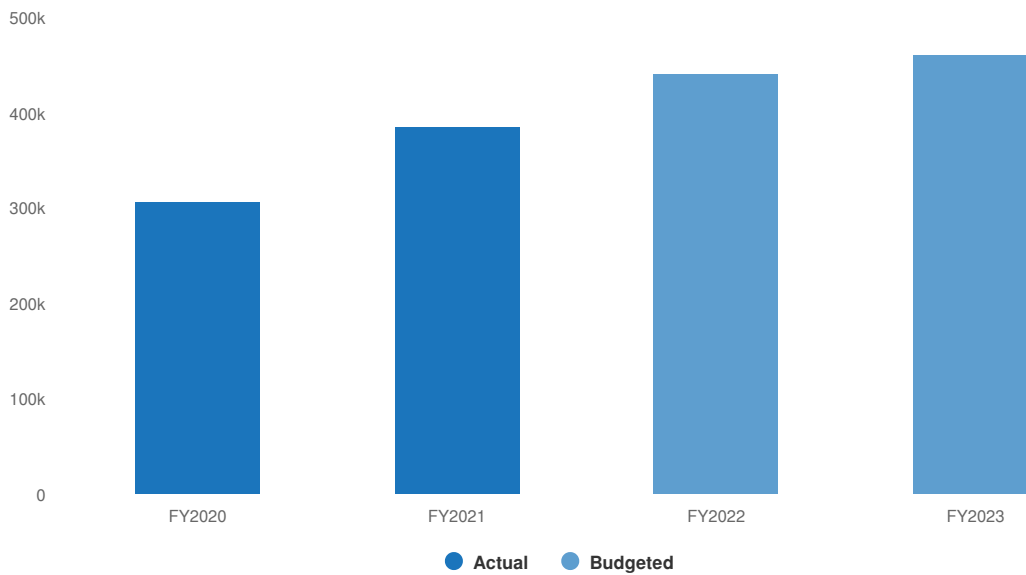
Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Authorized Vehicles	0	0	0
Heavy Equipment (Mobile Operations Center)	1	1	1
Vehicle Allowances	3	3	3
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Public Safety					
Emergency Services					
Personal Services	\$192,896	\$204,692	\$295,297	\$271,075	-8.2%
Operating-Supplies	\$74,189	\$36,174	\$22,100	\$44,700	102.3%
Operating-Purch/Cont	\$38,928	\$93,626	\$101,750	\$116,185	14.2%
Operating-Oth Costs	\$1,105	\$1,004	\$1,200	\$1,200	0%
Capital	\$0	\$50,000	\$0	\$28,000	N/A
<b>Total Emergency Services:</b>	<b>\$307,118</b>	<b>\$385,495</b>	<b>\$420,347</b>	<b>\$461,160</b>	<b>9.7%</b>
<b>Total Public Safety:</b>	<b>\$307,118</b>	<b>\$385,495</b>	<b>\$420,347</b>	<b>\$461,160</b>	<b>9.7%</b>
<b>Total Expenditures:</b>	<b>\$307,118</b>	<b>\$385,495</b>	<b>\$420,347</b>	<b>\$461,160</b>	<b>9.7%</b>

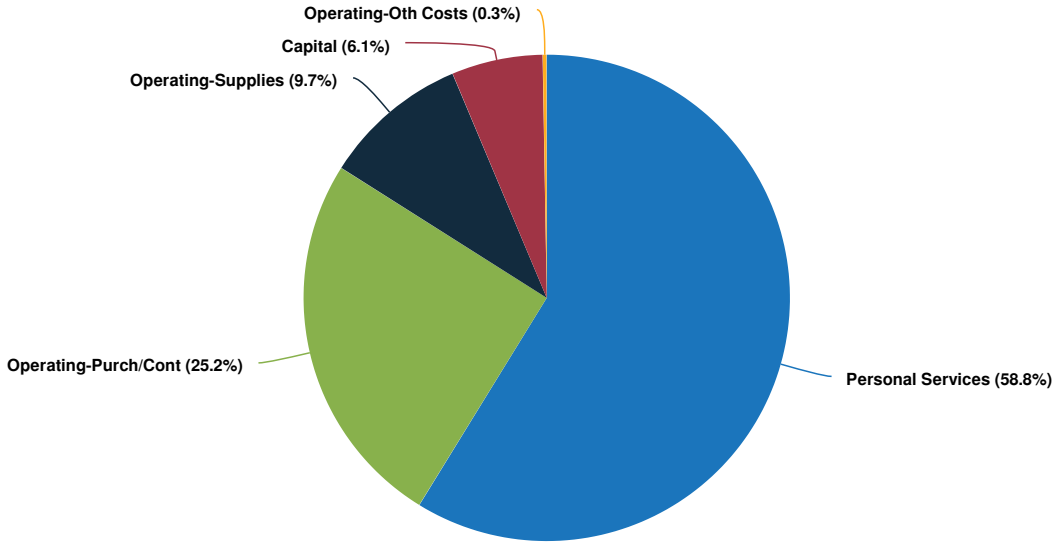
\$461,160 \$21,173  
 (4.81% vs. prior year)

### Emergency Services Budgeted and Historical Expenditures

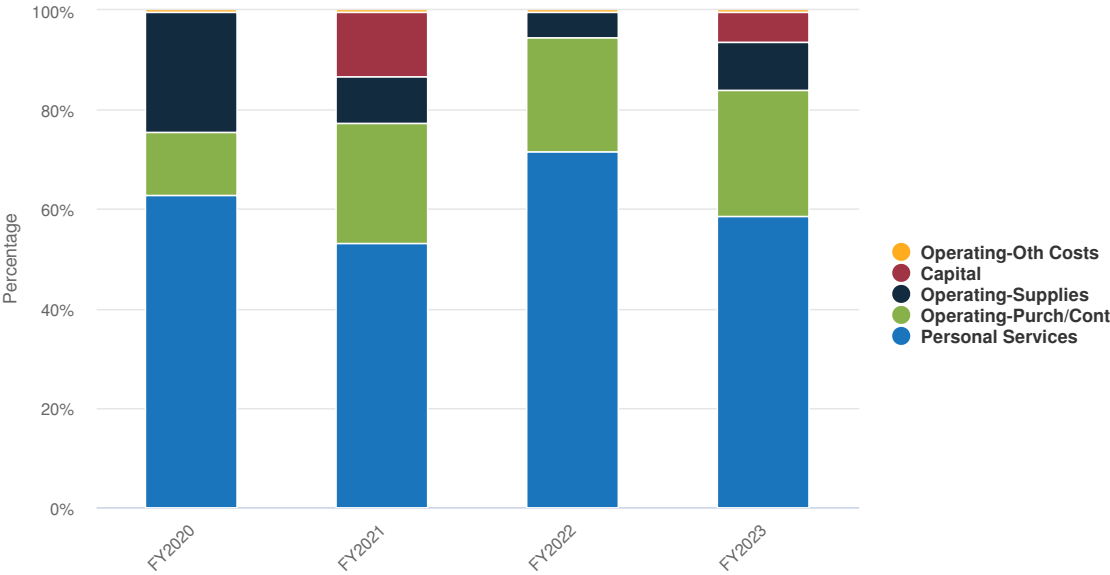


# Expenditures by Expense Type

## FY 2023 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. The staff is in charge of touring, booking, setting up and executing contracts for each renter.

### Accomplishments for FY 21/22

- Met and exceeded goal of 120 usage days in the building (130 total for 21/22)
- Met and exceeded goal of 35 weekday meetings throughout 21/22 in the meeting room space
- Properly implemented the ticketing pricing and everyone is now on normal pricing from “grandfather” pricing

### Goals for FY 22/23

- Allow our reservation process to be done 100% online (no more paper contracts)
- Employ a full-time Operations Coordinator (increase from part-time)
- Maintain the 130 building day usage
- Increase the amount of days the entire Exhibition Center is rented to help us maximize the revenue for the facility
- Work with our concessionaire to provide a positive customer experience

# Department Measures

## WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Number of Unique Events	44	44	45
Number of Guests in Attendance	18,528	22,300	30,000

## PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Rental Income	\$124,341.16	\$224,000	\$240,000
Building Day (Usage)	59	130	140

## STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Exhibition Center Manager	1	1	1
Venue Coordinator	1	1	1
P/T Operations Coordinator	1	1	
F/T Operations Coordinator			1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

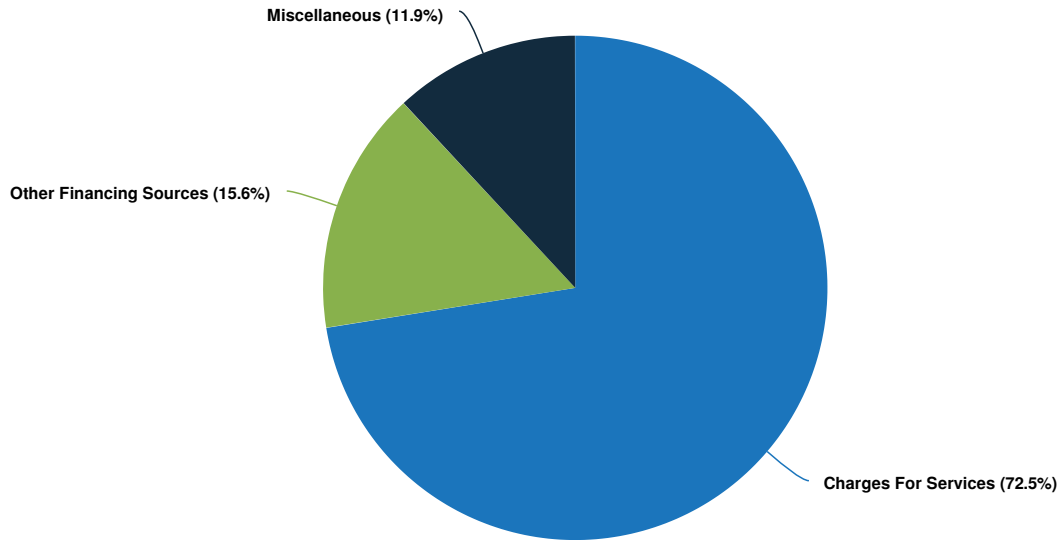
## VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles			
Heavy Equipment			
Vehicle Allowances	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Revenues by Source

The Exhibition Center was formerly part of Savannah Rapids Pavilion Fund. We started a new fund with fiscal year 2022.

### Projected 2023 Revenues by Source

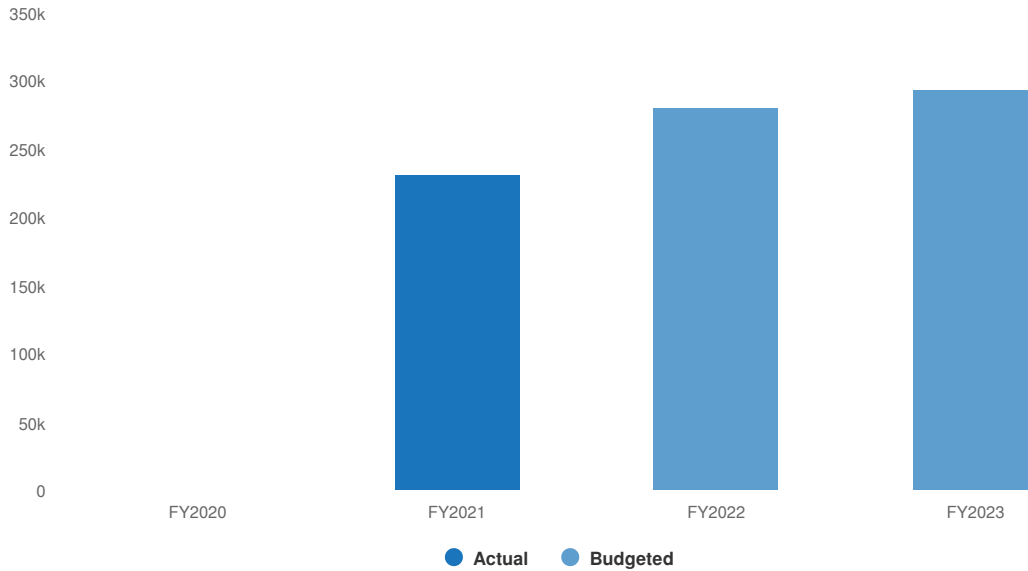


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Charges For Services	\$0	\$120,206	\$250,000	\$213,000	-14.8%
Miscellaneous	\$0	\$16,495	\$0	\$35,000	N/A
Other Financing Sources	\$0	\$0	\$30,481	\$45,907	50.6%
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$136,701</b>	<b>\$280,481</b>	<b>\$293,907</b>	<b>4.8%</b>

## Expenditures Summary

\$293,907
\$13,426  
 (4.79% vs. prior year)

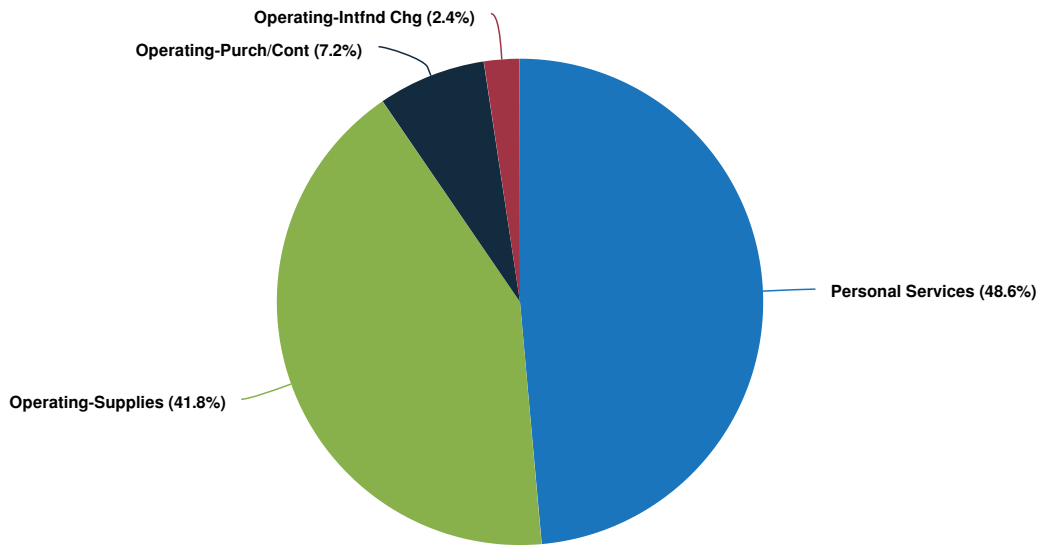
### Exhibition Center Budgeted and Historical Expenditures



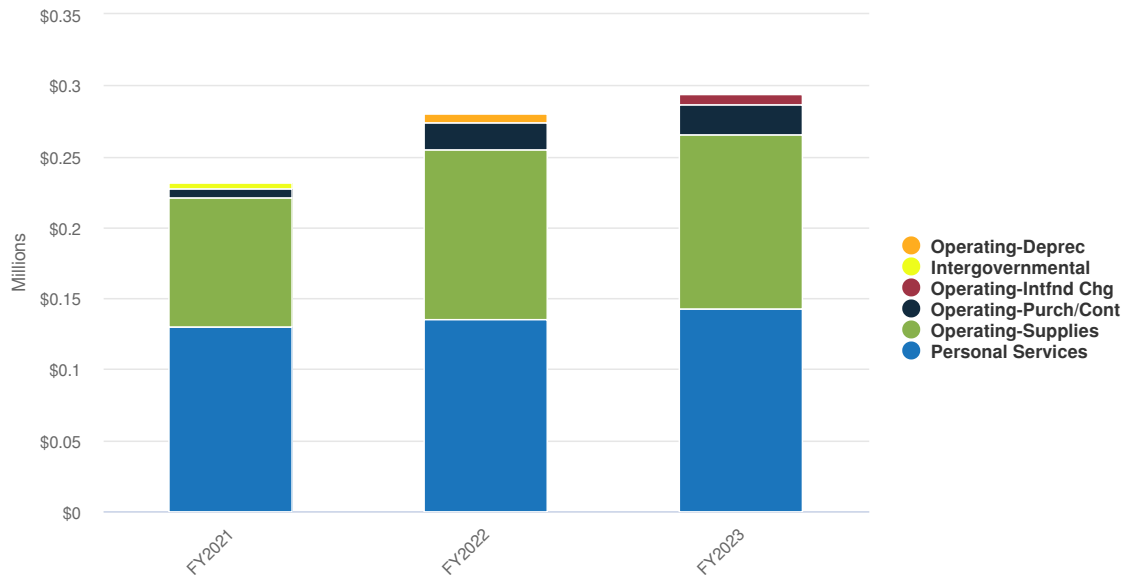
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Exhibition Center					
Personal Services	\$0	\$129,610	\$134,881	\$142,807	5.9%
Operating-Supplies	\$0	\$91,047	\$120,000	\$123,000	2.5%
Operating-Purch/Cont	\$0	\$6,871	\$18,600	\$21,100	13.4%
Operating-Intfnd Chg	\$0	\$0	\$0	\$7,000	N/A
Operating-Deprec	\$0	\$0	\$7,000	\$0	-100%
Intergovernmental	\$0	\$3,837	\$0	\$0	0%
<b>Total Exhibition Center:</b>	<b>\$0</b>	<b>\$231,366</b>	<b>\$280,481</b>	<b>\$293,907</b>	<b>4.8%</b>

# Expenditures by Expense Type

## FY 2023 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.

### Accomplishments for FY 21/22

- Awarded SGFMA Award for Quality Fleet Management
- Hosted on-site auction
- Hosted Second Annual Columbia County Auto Skills Contest
- Continued training for Generator technician
- Increased number of technician certifications, including ASE and EVT
- Increased training for Heavy Equipment technicians through Diesel Laptops
- Worked with various departments to repurpose low use vehicles

### Goals for FY 22/23

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

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Actual FY 21/22	Estimated FY 22/23
Work Orders Completed	3785	4317	4400
Labor hours for repairs	6437	6421	6500
PM's Performed	1597	1567	1600
Vehicle responsibility	1385(includes generators)	1786(includes all equipment)	1800(includes all equipment)

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Actual FY 21/22	Estimated FY 22/23
Work Order	\$1,223,737.39	\$1,301,634.35	\$1,400,000
PM %	42%	36%	35%
Average WO	1.02 hours	1.49 hours	1.5 hours

### STAFFING

Position	Actual FY 20/21	Actual FY 21/22	Estimated FY 22/23
Fleet Manager	1	1	1
Operation Manager	1	1	1
Shop Manager	1	1	1
Shop Man. Direct Report	0	1	1
Fire Services	3	3	3
Generator	2	2	2
Heavy Equipment	4	4	5
Light Equipment	5	5	5
Office	2	2	2
Parts	2	2	2
<b>Total</b>	<b>21</b>	<b>23</b>	<b>23</b>

### VEHICLE SCHEDULE

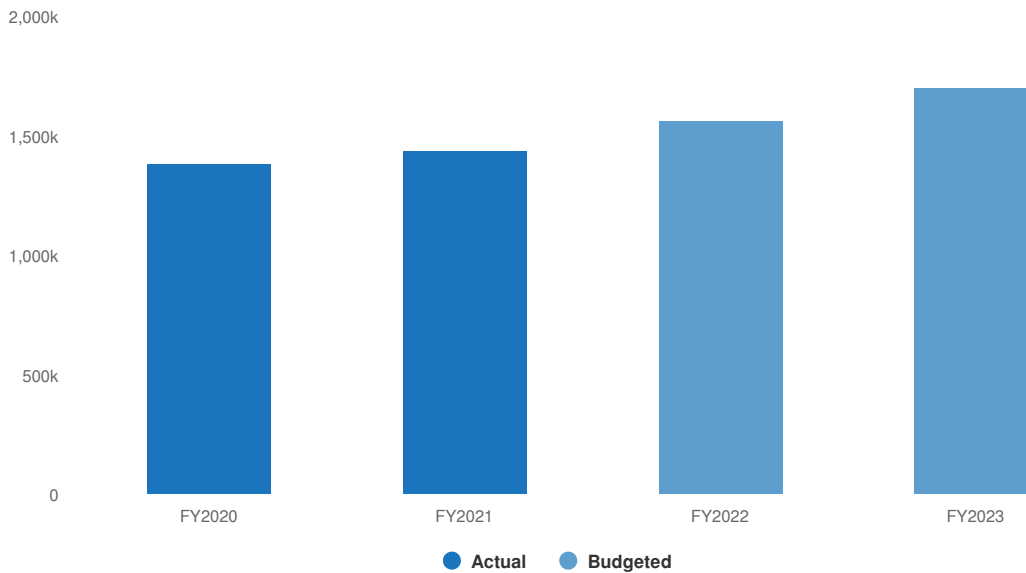
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	12	12	13
Heavy Equipment	2	2	2
Vehicle Allowances	0	1	1
<b>Total</b>	<b>14</b>	<b>15</b>	<b>16</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Public Works					
Fleet Services					
Personal Services	\$1,169,225	\$1,194,757	\$1,318,776	\$1,453,425	10.2%
Operating-Supplies	\$155,520	\$170,517	\$114,500	\$146,500	27.9%
Operating-Purch/Cont	\$49,316	\$48,442	\$54,100	\$50,100	-7.4%
Other Financing Uses	\$0	\$20,000	\$0	\$0	0%
Capital	\$8,785	\$0	\$0	\$52,000	N/A
Intergovernmental	\$1,064	\$9,400	\$0	\$0	0%
<b>Total Fleet Services:</b>	<b>\$1,383,910</b>	<b>\$1,443,115</b>	<b>\$1,487,376</b>	<b>\$1,702,025</b>	<b>14.4%</b>
<b>Total Public Works:</b>	<b>\$1,383,910</b>	<b>\$1,443,115</b>	<b>\$1,487,376</b>	<b>\$1,702,025</b>	<b>14.4%</b>
<b>Total Expenditures:</b>	<b>\$1,383,910</b>	<b>\$1,443,115</b>	<b>\$1,487,376</b>	<b>\$1,702,025</b>	<b>14.4%</b>

\$1,702,025
\$138,145  
(8.83% vs. prior year)

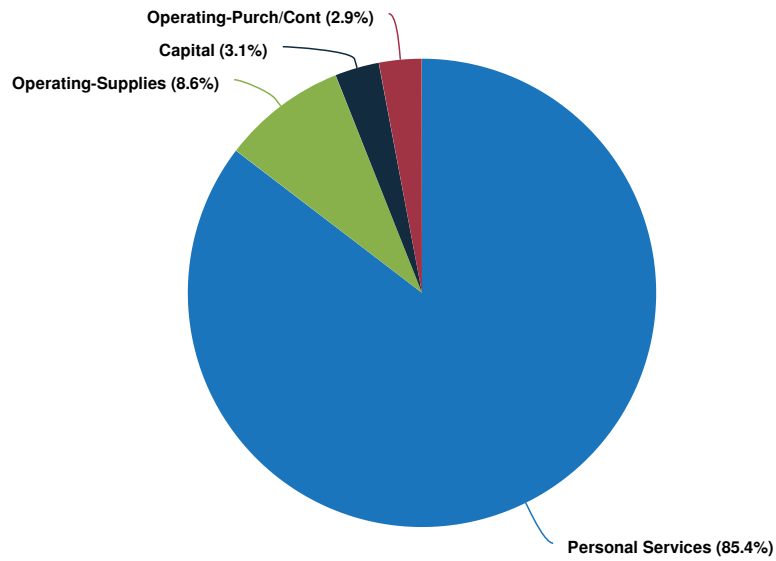
### Fleet Services Budgeted and Historical Expenditures



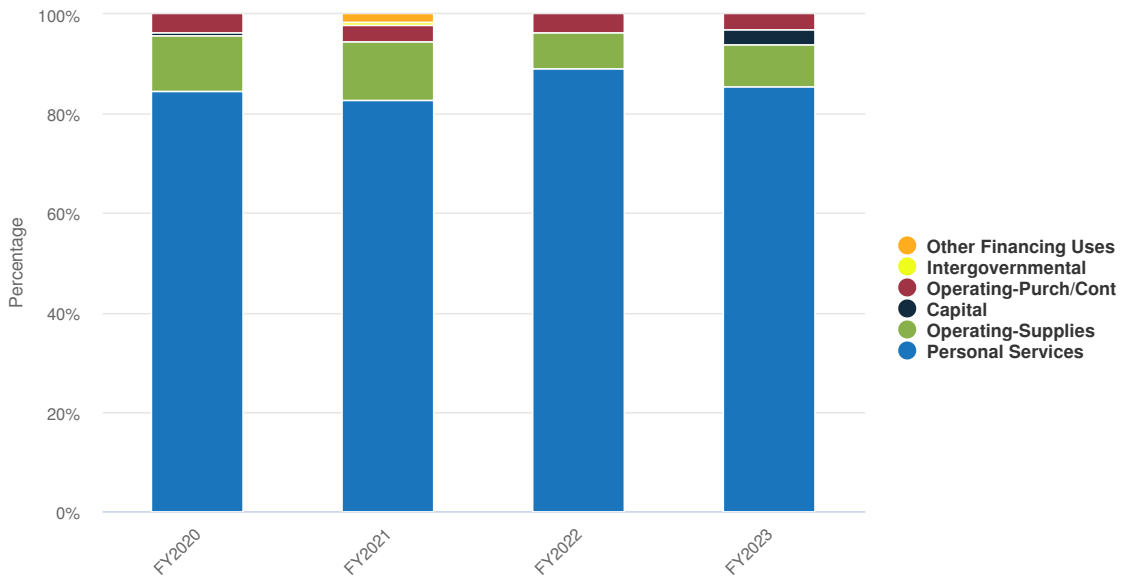


# Expenditures by Expense Type

## FY 2023 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.

### Accomplishments for FY 21/22

- Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 24th consecutive year.
- Obtained the GFOA's *Distinguished Budget Preparation Award* for 13th consecutive year.
- Implemented automated time-keeping system for 32 county departments.
- Implemented new lease accounting software to comply with GASB 87 requirements.
- Assisted in implementing the Columbia Judicial Circuit.
- Published 1st digital budget book.

### Goals for FY 22/23

- Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 25th consecutive year.
- Obtain the GFOA's *Distinguished Budget Preparation Award* for 14th consecutive year.
- Implement automated time-keeping for remaining county departments.
- Assist in implementing new utility billing software.
- Assist in implementing 2023-2028 SPLOST program.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Number of invoices processed	41,010	42,800	43,500
Number of Funds/Depts.	38/198	41/198	43/202
Budgets managed in 000's			
General Fund	\$76,960	\$83,640	\$88,655
Other Funds	\$118,992	\$137,289	\$145,681
Total Budgets	\$195,952	\$220,929	\$234,336

**PERFORMANCE MEASURES**

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
<b>Efficiency:</b> Number of invoices processed/FTE	4,557	4,756	4,833
Cost per invoice processed	\$4.87	\$4.89	\$5.01
<b>Effectiveness:</b> Revenue projection accuracy (Goal: within +/- 5%)			
General Fund	110%	110%	99%
Other Funds	95%	95%	95%
<b>Expenditure:</b> Projection accuracy (Goal: within +/- 5%)			
General Fund	95%	97%	98%
Other Funds	95%	95%	95%

**STAFFING**

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Internal Services Director	1	1	1
Finance Manager	1	1	1
Accounting Manager	1	1	1
Payroll Manager	1	1	1
Staff Accountant	3	5	5
Sr. Accounting Clerk	1	0	0
Accounting Clerk	1	0	0
Administrative Specialist	1	1	1
<b>Total</b>	<b>9</b>	<b>10</b>	<b>10</b>

**VEHICLE SCHEDULE**

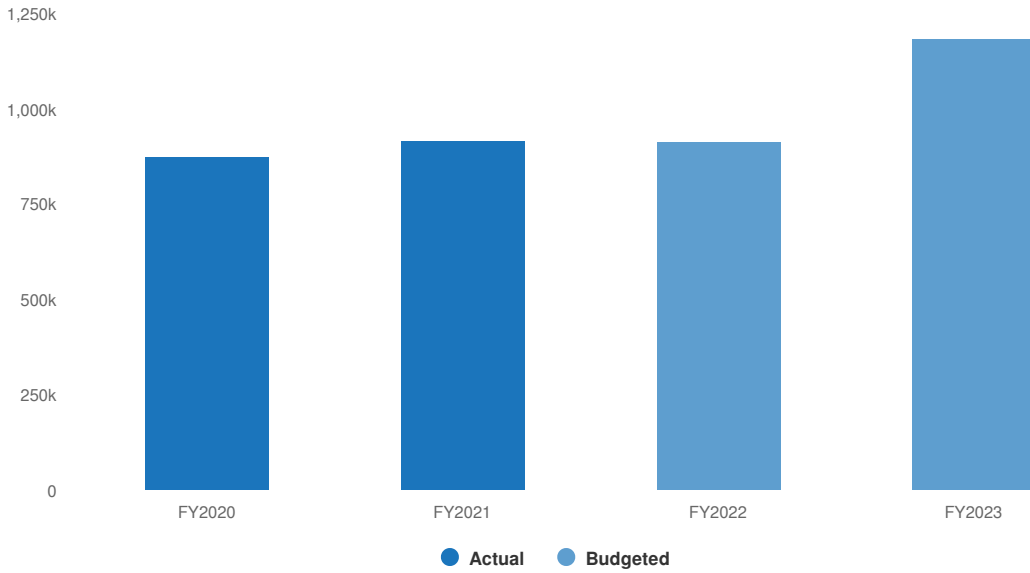
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	2	2
<b>Total</b>	<b>1</b>	<b>2</b>	<b>2</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Finance					
Personal Services	\$667,728	\$691,540	\$713,722	\$985,367	38.1%
Operating-Supplies	\$46,689	\$51,449	\$18,500	\$19,500	5.4%
Operating-Purch/Cont	\$157,004	\$174,585	\$155,000	\$178,140	14.9%
<b>Total Finance:</b>	<b>\$871,422</b>	<b>\$917,574</b>	<b>\$887,222</b>	<b>\$1,183,007</b>	<b>33.3%</b>
<b>Total General Government:</b>	<b>\$871,422</b>	<b>\$917,574</b>	<b>\$887,222</b>	<b>\$1,183,007</b>	<b>33.3%</b>
<b>Total Expenditures:</b>	<b>\$871,422</b>	<b>\$917,574</b>	<b>\$887,222</b>	<b>\$1,183,007</b>	<b>33.3%</b>

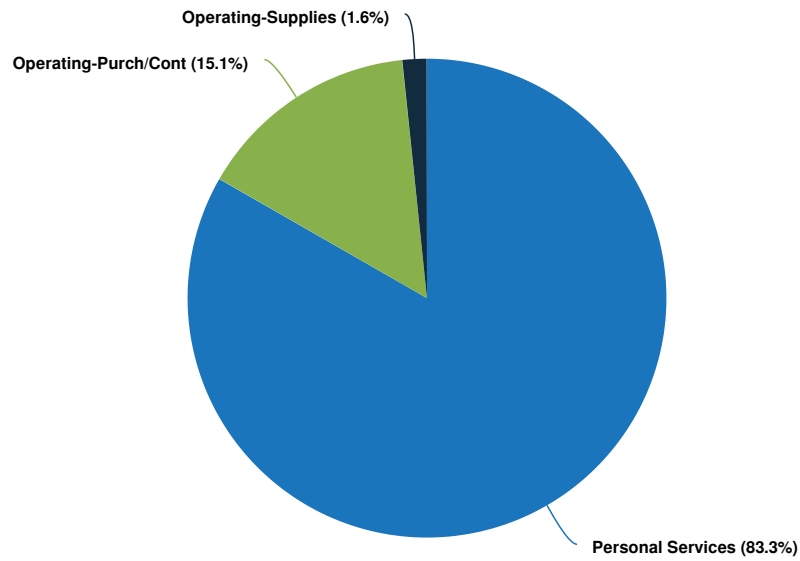
\$1,183,007
\$270,368  
(29.62% vs. prior year)

### Financial Services Budgeted and Historical Expenditures

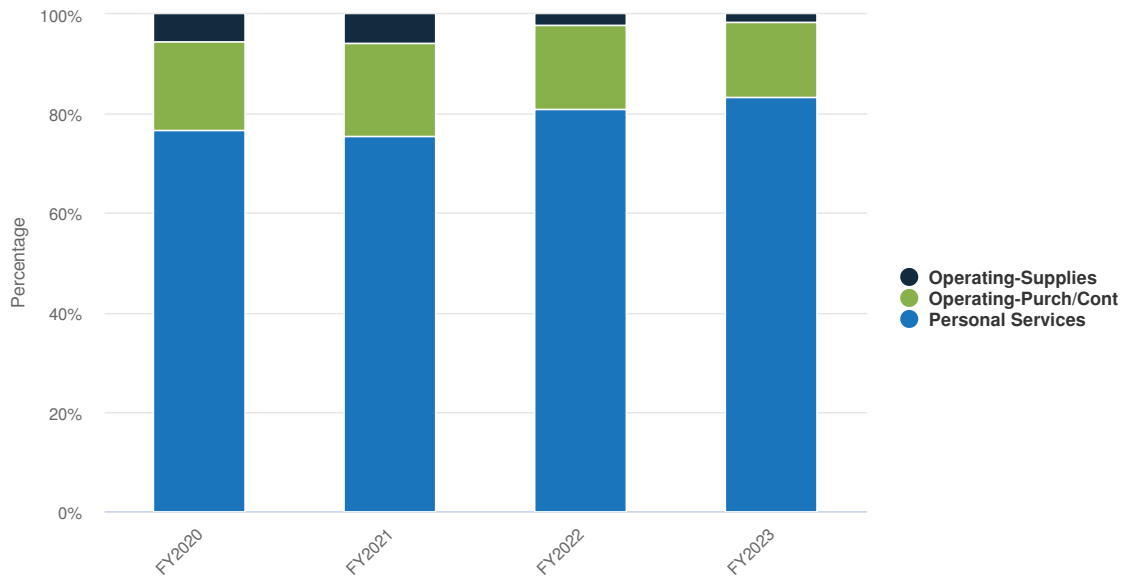


# Expenditures by Expense Type

## FY 2023 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 response to the citizens of Columbia County. The department has 194 personnel providing services from 15 stations strategically located throughout the county.

### Accomplishments for FY 21/22

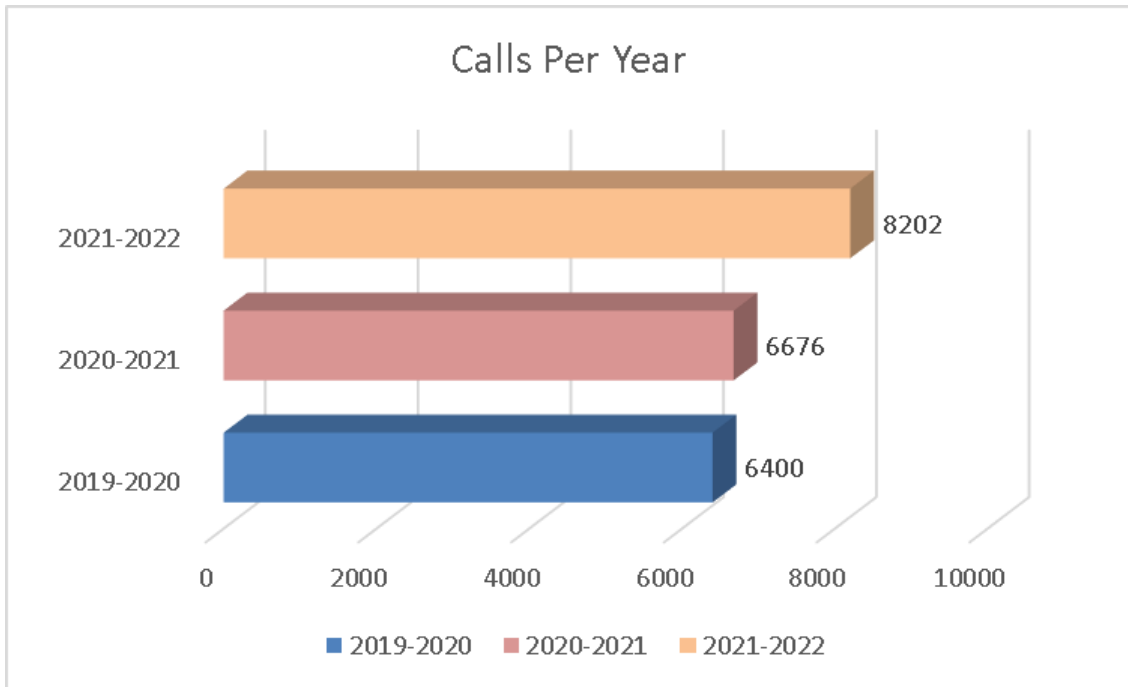
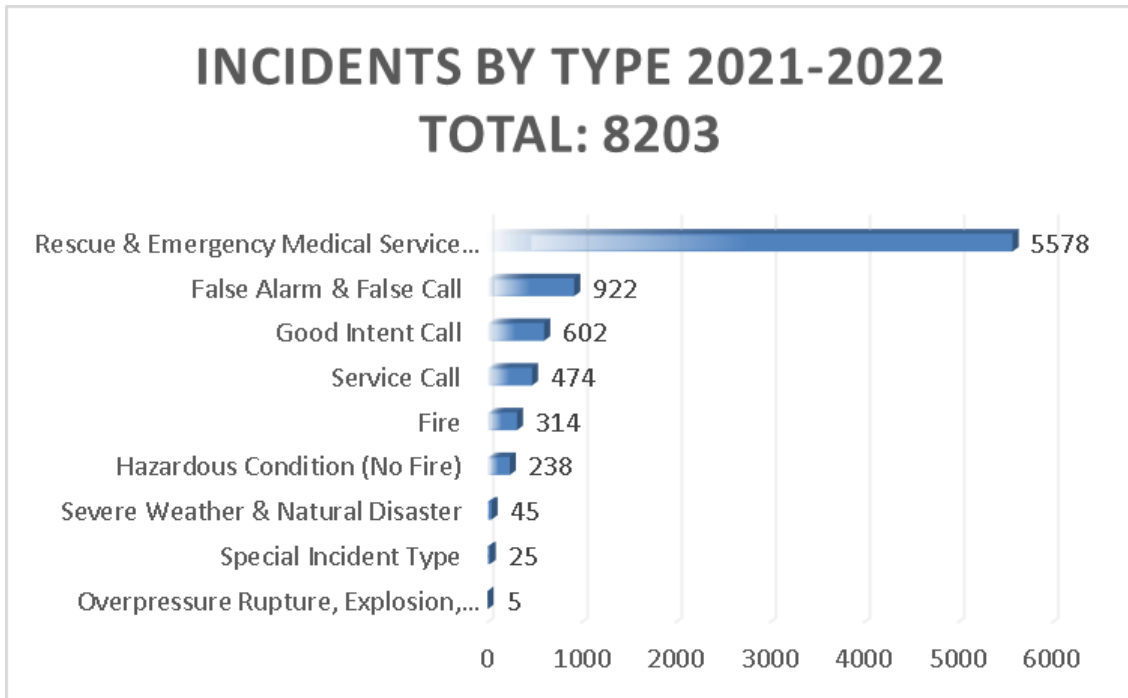
- Continued work on an in-depth strategic plan for all operations.
- Monitored response times and incident type trends for resource allocation.
- Participated in training programs and exercises with other emergency response agencies.
- Completed purchasing active shooter protection on every response vehicle.
- The Training Division in coordination with GEMSA hosted TECC regional training.
- The Training Academy certified 18 new personnel in state and national certifications.
- Through ARPA funding purchased advanced cardiac monitors and Lucas CPR devices for all first responder apparatus.
- Conducted the first in-house Advanced EMT program with 14 students.
- Established sending 8 personnel through Paramedic training with Augusta University.
- Increased first responder capabilities to provide advanced medical care.
- Certified all apparatus ladders and aerial devices through third party examiner for compliance and safety.
- Tested and certified all apparatus pumps to meet National Fire Protection Association standards.
- Raised and distributed over \$64,000 for the Columbia County Community Connections and the Burn Foundation of American with our annual boot drive.

### Goals for FY 22/23

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

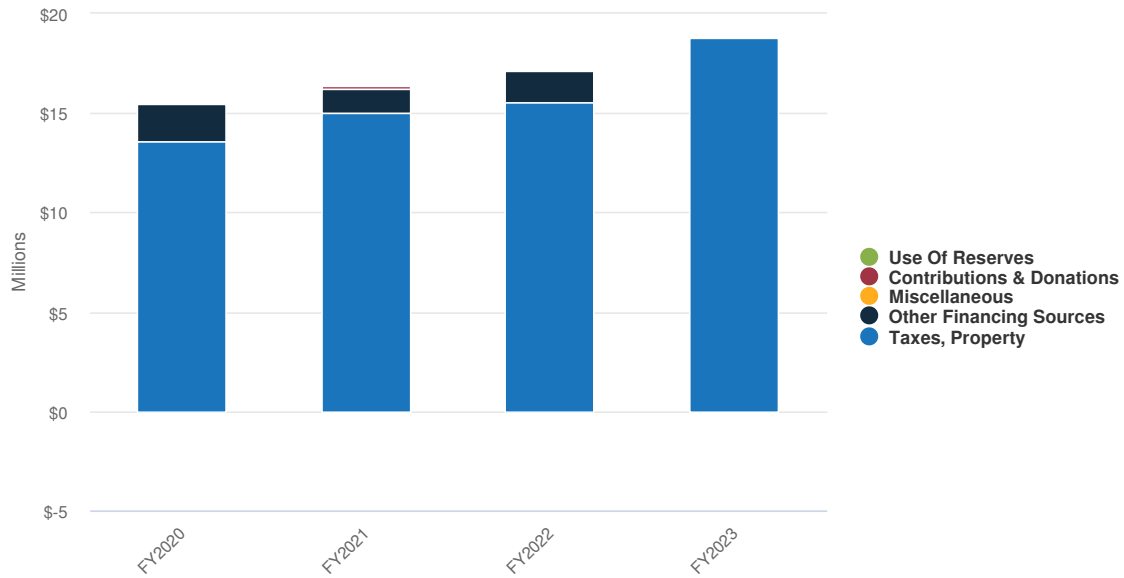
# Department Measures

Response Totals



# Revenues by Source

## Budgeted and Historical Revenues by Source



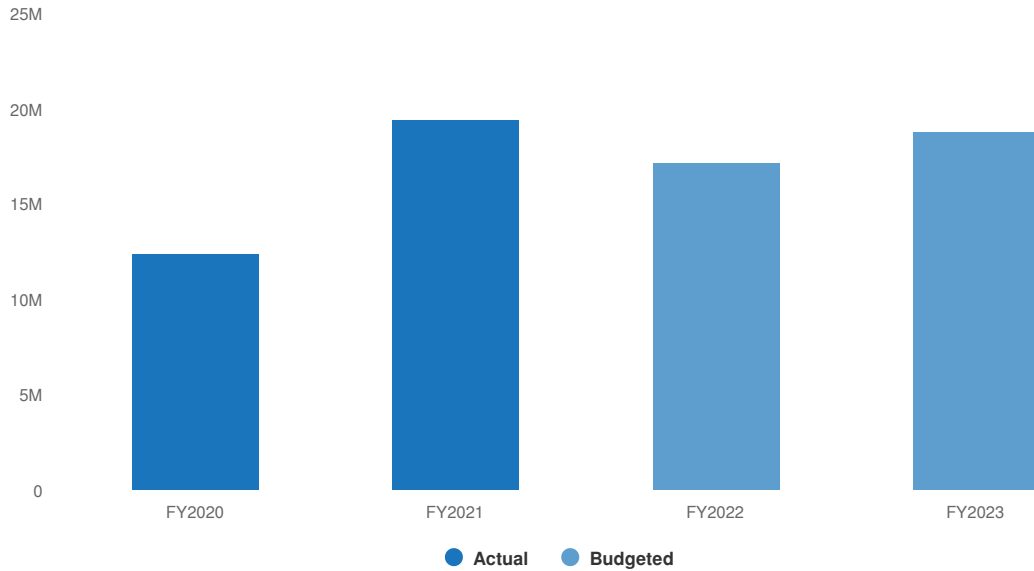
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	\$13,605,085	\$15,031,165	\$15,083,619	\$18,802,591	24.7%
Contributions & Donations	\$5,020	\$123,063	\$0	\$0	0%
Miscellaneous	\$1,200	\$0	\$0	\$0	0%
Use Of Reserves	\$0	\$0	\$0	-\$50,179	N/A
Other Financing Sources	\$1,862,679	\$1,226,433	\$1,613,165	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$15,473,984</b>	<b>\$16,380,660</b>	<b>\$16,696,784</b>	<b>\$18,752,412</b>	<b>12.3%</b>



## Expenditures Summary

\$18,752,412
\$1,620,886  
(9.46% vs. prior year)

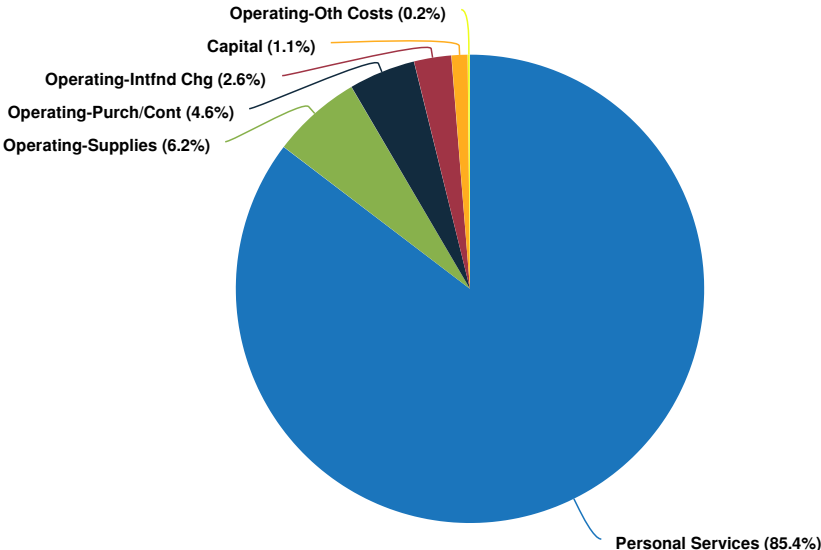
### Fire Services Budgeted and Historical Expenditures



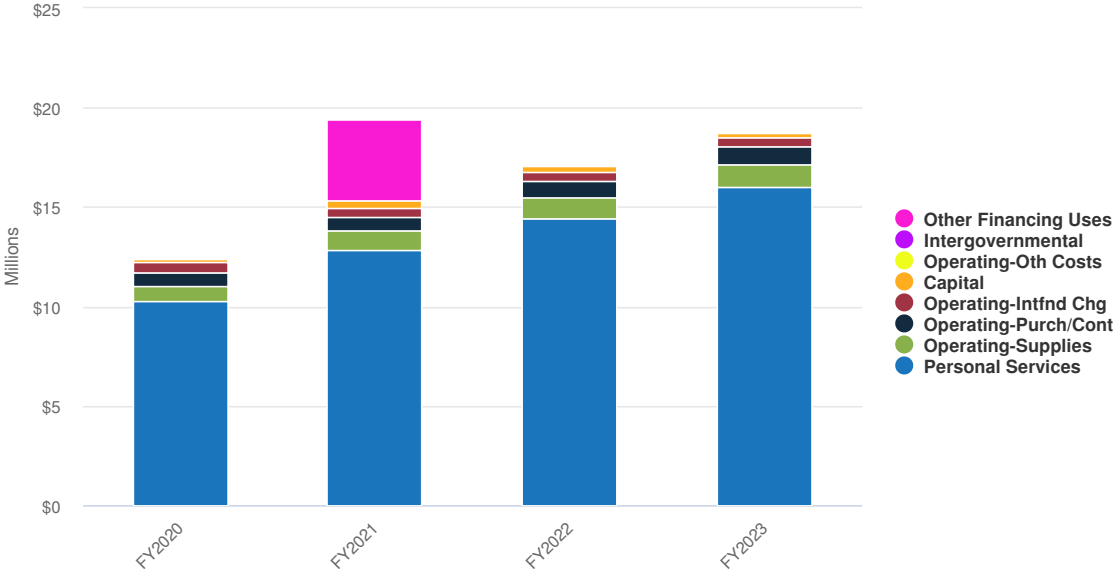
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Fire Services Fund</b>					
Personal Services	\$10,274,054	\$12,877,460	\$14,012,781	\$16,009,809	14.3%
Operating-Supplies	\$771,949	\$910,047	\$1,023,300	\$1,159,400	13.3%
Operating-Purch/Cont	\$655,060	\$691,798	\$849,060	\$862,686	1.6%
Operating-Oth Costs	\$3,697	\$4,991	\$28,000	\$28,500	1.8%
Operating-Intfnd Chg	\$530,596	\$478,203	\$478,629	\$484,067	1.1%
Other Financing Uses	\$0	\$4,120,944	\$0	\$0	0%
Capital	\$172,979	\$361,205	\$305,014	\$207,950	-31.8%
Intergovernmental	\$146	\$1,700	\$0	\$0	0%
<b>Total Fire Services Fund:</b>	<b>\$12,408,482</b>	<b>\$19,446,348</b>	<b>\$16,696,784</b>	<b>\$18,752,412</b>	<b>12.3%</b>

# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

- Responded to multiple wildland fires
- Worked with landowners for prescribed burn control
- Issued burn permits
- New ranger conducted community outreach with local responders

## Goals for FY 22/23

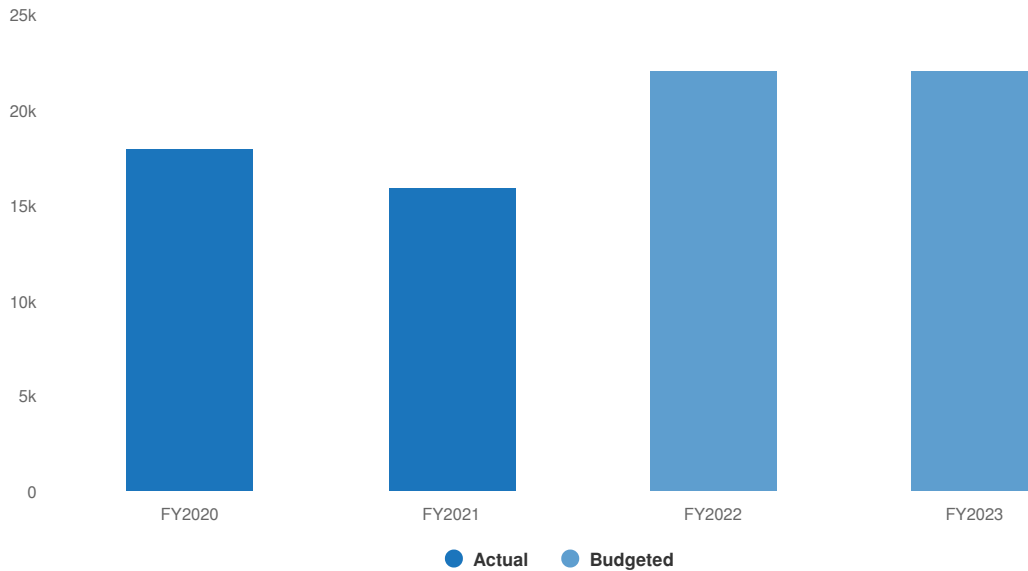
- Provide leadership in the areas of protection and management
- Educate the public on the wise use of all forest resources for all citizens
- Continue to implement Community Wildland Protection Plan
- Promote Prescribed Burning
- Continue Grovetown Tree City USA
- Reduce Nonpoint Source Pollution through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

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Forestry					
Operating-Supplies	\$1,878	\$1,742	\$2,000	\$2,000	0%
Operating-Purch/Cont	\$16,164	\$14,185	\$20,100	\$20,100	0%
<b>Total Forestry:</b>	<b>\$18,042</b>	<b>\$15,927</b>	<b>\$22,100</b>	<b>\$22,100</b>	<b>0%</b>
<b>Total Housing &amp; Development:</b>	<b>\$18,042</b>	<b>\$15,927</b>	<b>\$22,100</b>	<b>\$22,100</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$18,042</b>	<b>\$15,927</b>	<b>\$22,100</b>	<b>\$22,100</b>	<b>0%</b>

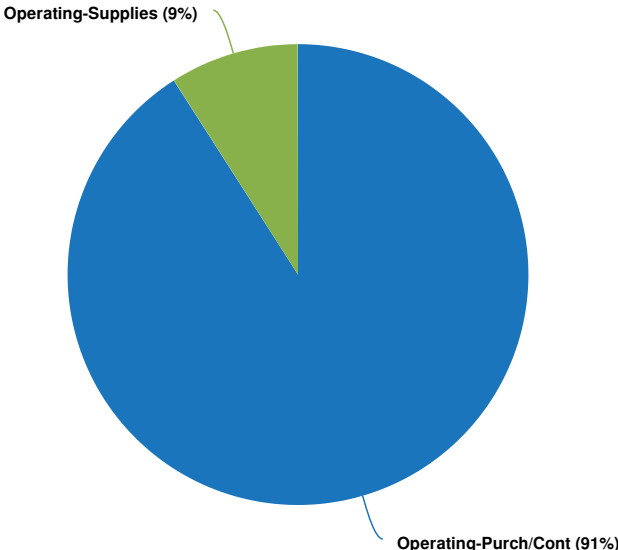
\$22,100 \$0  
 (0.00% vs. prior year)

### Forestry Budgeted and Historical Expenditures

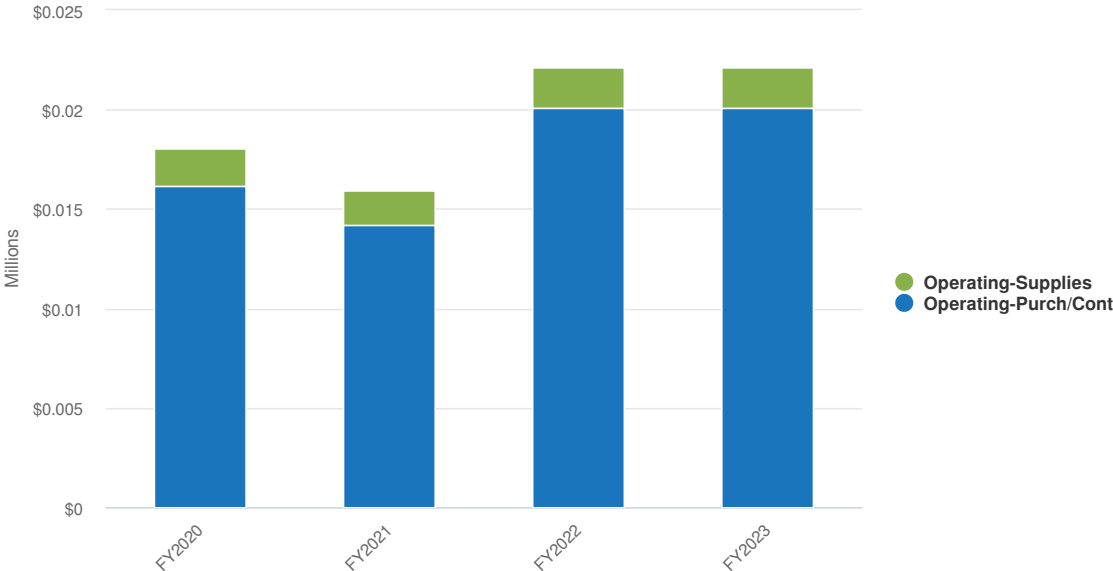


# Expenditures by Expense Type

## FY 2023 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 Digsmap 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.

## Accomplishments for FY 21/22

- Expanded the GPS and drone initiative, with focus on the deployment of a fixed wing drone
- Implemented the new EagleView/Pictometry aerial imagery collected in Spring 2021
- Implemented the new EagleView/Pictometry LiDAR and associated datasets collected in Spring 2021
- Expanded the GPS audit/inventory initiative, with focus on developing an inventory process plan
- Assisted Engineering Services with the road evaluation project
- Expanded and improved the Election Results Dashboard for larger scale elections
- Created and maintained the 2021 Drone Imagery Overlay – this will be an annual update to the aerial imagery
- Supported the Columbia County Wayfinding Project
- Developed drone capture processes for monthly monitor inspections and End-Of-Life reporting of the inert landfill based on volumetric data collection
- Generated 3D digital twins of Water Utility above-ground assets
- Expanded Maps Online to include Grovetown and Harlem zoning data
- Supported the Columbia County Board of Commissioners redistricting from 2020 Census data
- Completed Phase 1 of the Parcel updating workflow, improving efficiency between plat & data process
- Received GA GMIS (Government Management Information Sciences) 2022 GA G2C (Government to Citizens Award for the Christmas in Columbia County project
- Conducted community outreach presentations over Columbia County sUAS Program and Operations. This includes FAA (Federal Aviation Administration), GA GMIS (Government Management Information Sciences), and a local educational organizations

## Goals for FY 22/23

- Completion of upgrading all GIS Enterprise Software to the latest versions. This includes Maps Online, Cityworks, and Digsmart
- Complete the Alcohol License web app
- Continue to enhance and improve the Election Results Dashboard solution
- Enable attribute data update processes through Cityworks workflows as appropriate
- Expanding drone initiatives with the fixed wing drone by doing larger corridor mapping on road and easement projects
- Expand integrations with APIs between Munis, iAS World, Cityworks, and ESRI Products
- Improvements to database maintenance on the constantly expanding GIS data Environment
- Expand cross training within the department on key products and services
- Implementation of EagleView/Pictometry to be used with Search & Rescue
- Implementation of mapping services to support Fire Services for 24/7 Computer Aided Dispatch (CAD) operations
- Expand support for Sheriff's Office with use of various ESRI based products and integrations
- Expand the use of Trimble SiteVision augmented reality solution
- Develop methods to standardize NexGen 911 national guidelines
- Expand on volumetric analysis and reporting services
- Expand dashboard services for various departmental needs
- Review and update street light data
- Deploy Safe Software's FME software enabling staff to develop inhouse data integrations, distributions, and maintenance; reducing the heavy dependence on outside development
- Implement Departments onto Cityworks including: Broadband, Environmental Compliance, Facilities, Recreation, Utility Permitting, Water Mechanical, and Water Meters
- Completion of the EMS Dashboard for Fire Rescue and County Manager's Office
- Complete Phase 2 of the Parcel updating workflow, finalizing workflow enhancements between plat & parcel data processing with contractor

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
GIS Service Request	1,893	2,000	2,000
Total GIS Users	334	641	675
Staff to User Ratio	42	71	64
GIS Map Services	259	259	275
New Addresses Assigned	2,862	2,000	2,500
Plan Review Applications	182	200	200
Subdivision Processed	25	20	25
Operational Drones	4	5	6
Drone Missions	244	306	350
Drone Flight Distance	401 miles	351 miles	450 miles

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
GIS Service Request	97.3%	96.0%	97 %
Maps Online Traffic Counts	14,803,046	14,271,527	15,500,000
Maps Online Average Service Response Time	2.3 Seconds	2.5 Seconds	1.5 Seconds
Citywrks Traffic Counts	1,784,293	2,209,226	2,750,000
Cityworks Average Service Response Time	5.5 Seconds	2.2 Seconds	1.5 Seconds
Digsmart Traffic Counts	208,459	541,559	550,000
Digamart Average Service Response Time	1.9 Seconds	1.3 Seconds	1.5 Seconds

### STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
GIS Manager	1	1	1
GIS Project Manager	1	1	1
GIS DBA	1	1	1
GIS Cityworks Administrator	1	1	1
GIS Cityworks Analyst	1	1	1
GIS/GPS Technician	2	2	2
GIS Technician	1	1	2
GIS Analyst/Addressing Specialist	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>10</b>

### VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	1	1	1
Heavy Equipment	0	0	0
Vehicle Allowances	4	4	4
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>

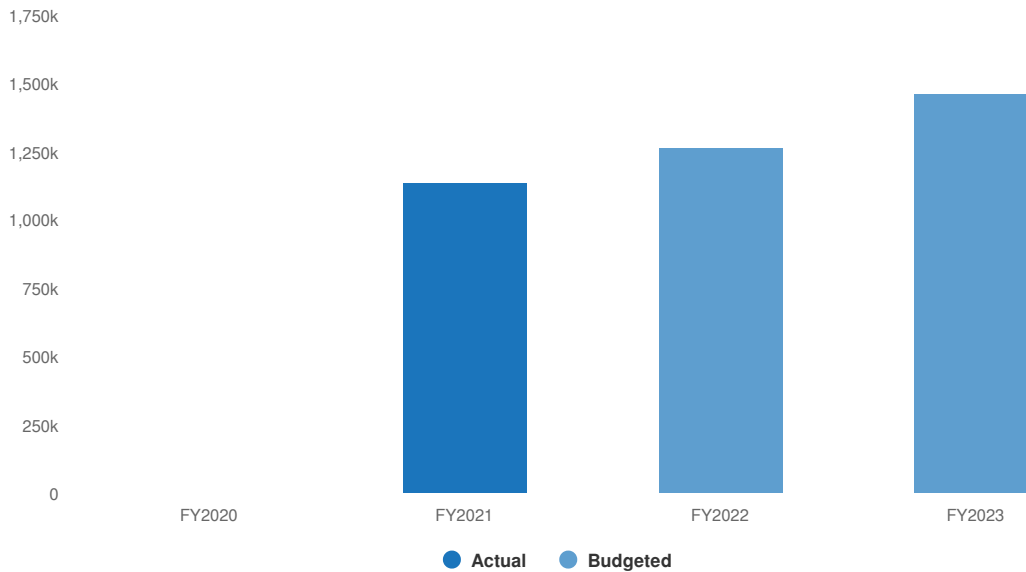


## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Internal Service Funds					
Geographic Info Systems					
Personal Services	\$0	\$594,221	\$610,116	\$700,518	14.8%
Operating-Supplies	\$0	\$29,681	\$46,935	\$41,500	-11.6%
Operating-Purch/Cont	\$0	\$511,842	\$551,064	\$698,600	26.8%
Operating-Deprec	\$0	\$3,178	\$0	\$0	0%
Capital	\$0	\$0	\$58,000	\$23,450	-59.6%
Intergovernmental	\$0	\$37	\$0	\$0	0%
<b>Total Geographic Info Systems:</b>	<b>\$0</b>	<b>\$1,138,958</b>	<b>\$1,266,115</b>	<b>\$1,464,068</b>	<b>15.6%</b>
<b>Total Internal Service Funds:</b>	<b>\$0</b>	<b>\$1,138,958</b>	<b>\$1,266,115</b>	<b>\$1,464,068</b>	<b>15.6%</b>

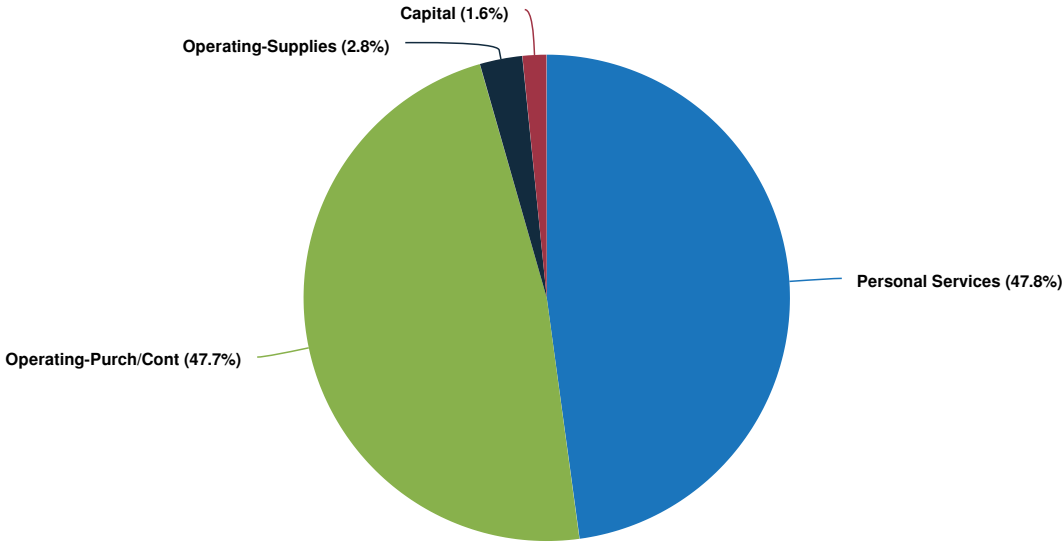
\$1,464,068
\$197,953  
 (15.63% vs. prior year)

### Geographic Information Systems Budgeted and Historical Expenditures

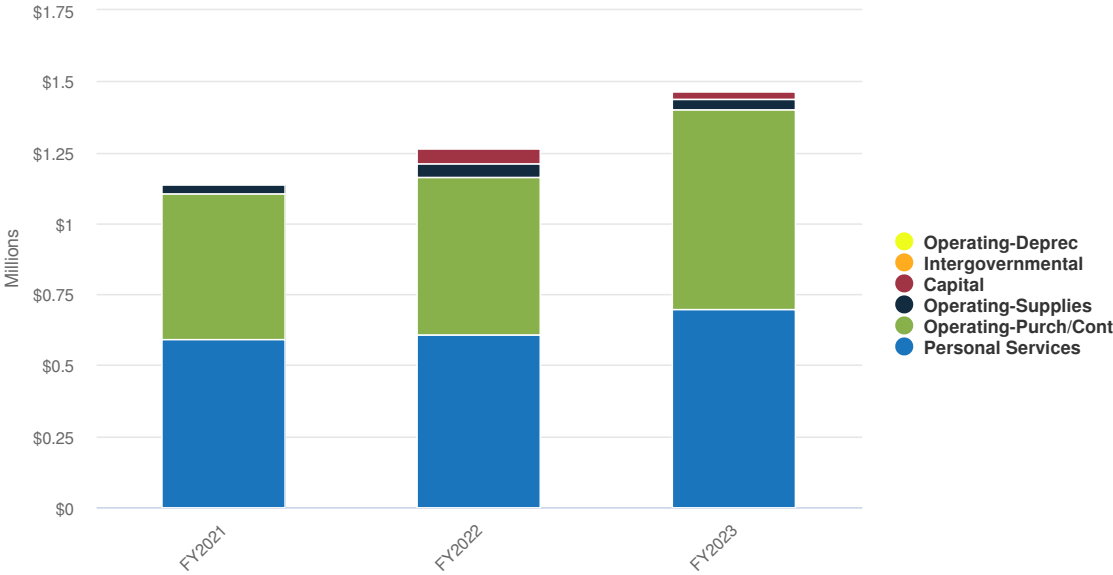


# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

- Implemented new Salary Matrix for all county 1380 employees that went into effect July 1, 2021.
- Onboarded all employees for new Columbia County Judicial Circuit.
- Selected new Healthcare provider (Anthem) and rolled it out effective January 1, 2022.
- Extended current dental premiums with United Concordia guaranteed until December 31, 2022.
- Employee Fitness Center employee utilization averaged monthly with 47 employees visiting 9.58 times per month (453 average total monthly visits).
- Employee On-site Health Clinic saw an average of 83 employees each month; Employees and Dependents utilizing the MedNow four facilities averaged 283 each month.
- Health4Me2 Rewards Program had 79 participants. Cash awards totaled \$1,350 and PTO awards totaled 424 hours valued at \$10,838.
- Annual Performance Appraisal training for 240 Managers and Supervisor Performance Pro computer training were held September 2021.
- Four Lunch and Learn programs with an average of 21 employees in attendance at each event.
- Employee Compliance Training was completed by 77 employees from January 2022 to June 13, 2022.
- Received 4,458 online employment applications which is a 24% increase over last year.
- Implemented CCBOC Job Fair to be held twice a year to recruit potential employees.
- Continued to publish bi-monthly Roundabout Newsletter for employee communication.
- Twenty-two (22) comprehensive classification and compensation surveys completed.
- Flu immunization vaccine was administered to 258 employees.
- Seventeen (17) employees participated in the Education Reimbursement Program.
- Human Resources Staff received training, prepared, printed and distributed 1,465 1095-C forms in-house rather than using an outside vendor with annual savings of approximately \$15,155.
- Added an employee recruiting incentive that rewards current employees with one day of PTO if they refer a new hire that makes it to his/her one year anniversary.
- Facilitated the implementation of the Emerging Leaders Course with County Administration and rising managers/directors.

## Goals for FY 22/23

- Continue to work with and hold accountable Anthem healthcare to minimize employee issues that have been experienced since January's implementation.
- Continue to monitor and evaluate the efficiency and effectiveness of Employee Medical Clinic and MedNow facilities usage.
- Continue Health 4Me2 initiative with emphasis on nutrition, education and disease management.
- Continue communicating benefits of Fitness Center, health and lifestyle change programs.
- Continue to identify new benefit programs with minimal increase in benefits cost while providing flexible and enhanced option choices.
- Deliver excellent customer service and benefits for employee recruitment and retention.
- Implement Food Truck Fridays once a month on the Evans campus as a value-added program for employees.
- Evaluate, develop, and implement other innovative Employee Programs.
- Reinstate the Employee Recognition Service Program in August 2022.
- Improve the quality and methods of communication between Human Resources and employees.
- Use Webex communication sessions for employee training and benefits information.
- Finish digitizing all current employee HR and Benefits files.
- Continue to reduce and eliminate unnecessary manual forms and processes in the hiring process.
- Research potential Benefit Administration Systems for implementation next year.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Workers Comp Claims	109	112	115
Family Medical Leave	92	95	98
401(a) Participants	1331	1361	1391
457(b) Participants	1195	1225	1255
Employment Applications	4,476	5,200	5,350
Advertisement Savings	\$23,404.20	\$20,000	\$20,000
Internal Position Postings	5	15	16
External Position Postings	170	180	182
New Hires Processed	237	225	245
Terminations Processed	200	208	213
Employment Turnover	14.5%	13.80%	14.00%

### PERFORMANCE MEASURES

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Merit	2.0%	2%	2%
Merit Average \$	\$998	\$1,100	\$1,150
Cost of Living Adjustment	2.0%	3.0%	2.5%
Performance Evaluation %	3.65%	3.96%	3.97%
Benefits Cost to Payroll	37%	37%	38%
401(a) Fund Balance	\$72,941,152	\$75,129,938	\$77,383,836
457(b) Fund Balance	\$60,790,996	\$63,222,635	\$65,751,540
Employee Average Tenure	9.2 years	9.2 years	9.3 years
Mandatory Training	151	175	800

### STAFFING

Position	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Human Resources Director	1	1	1
Assistant Human Resources & Benefits Manager	1	1	1
Class/Comp Manager	1	1	1
Fitness Specialist	.75	.75	1
Compensation Specialist I	2	2	2
Human Resources Generalist I	1	1	1
Benefits Specialist I	1	1,	1
Benefits Specialist II	1	1	1
Total	8.75	8.75	9

### VEHICLE SCHEDULE

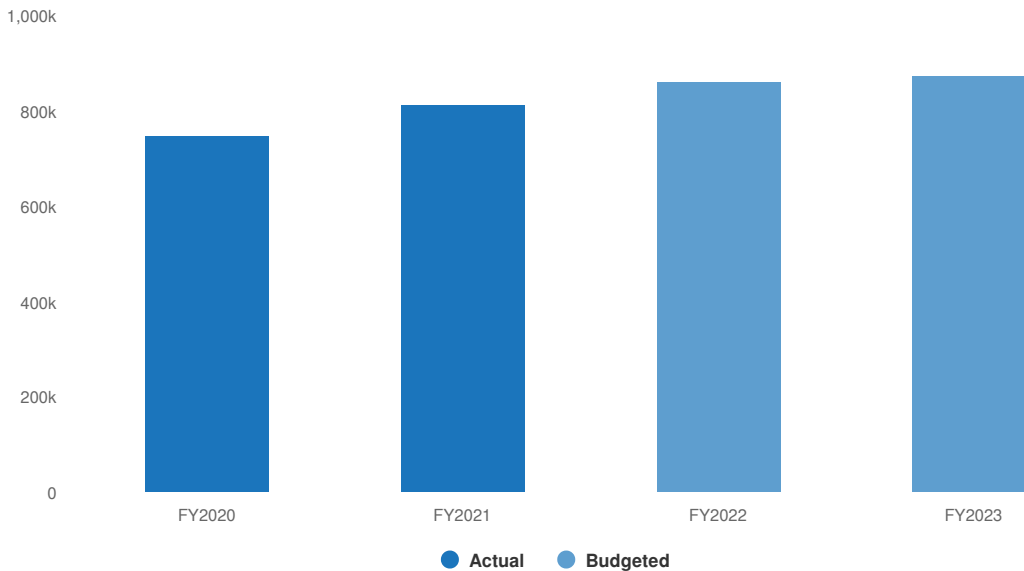
Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Vehicle Allowances	3	4	4

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Human Resources					
Personal Services	\$449,787	\$555,733	\$487,282	\$534,414	9.7%
Operating-Supplies	\$38,315	\$40,332	\$17,450	\$18,250	4.6%
Operating-Purch/Cont	\$258,584	\$219,101	\$337,150	\$320,400	-5%
Intergovernmental	\$206	\$145	\$0	\$0	0%
<b>Total Human Resources:</b>	<b>\$746,893</b>	<b>\$815,310</b>	<b>\$841,882</b>	<b>\$873,064</b>	<b>3.7%</b>
<b>Total General Government:</b>	<b>\$746,893</b>	<b>\$815,310</b>	<b>\$841,882</b>	<b>\$873,064</b>	<b>3.7%</b>
<b>Total Expenditures:</b>	<b>\$746,893</b>	<b>\$815,310</b>	<b>\$841,882</b>	<b>\$873,064</b>	<b>3.7%</b>

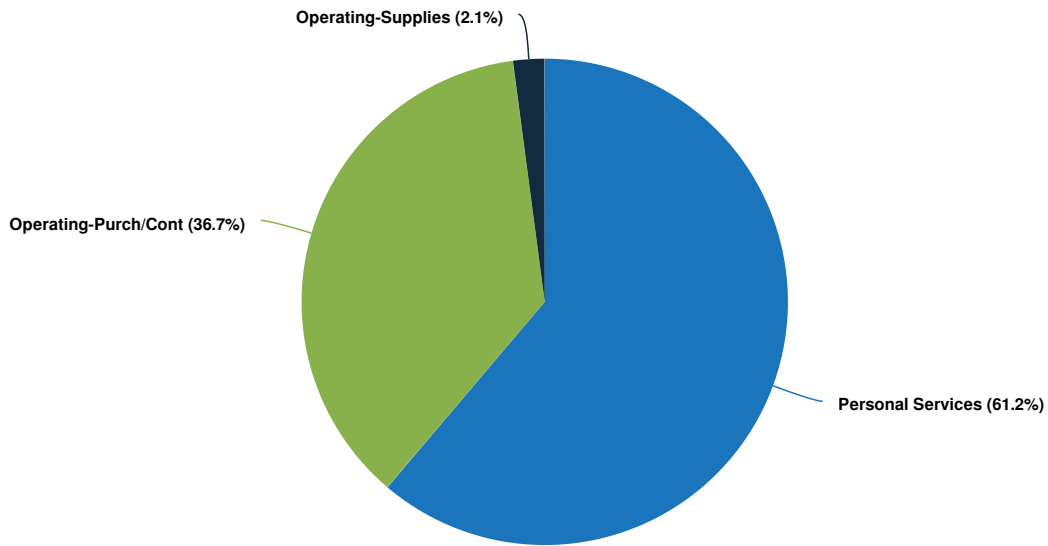
\$873,064
\$11,588  
 (1.35% vs. prior year)

### Human Resources Budgeted and Historical Expenditures

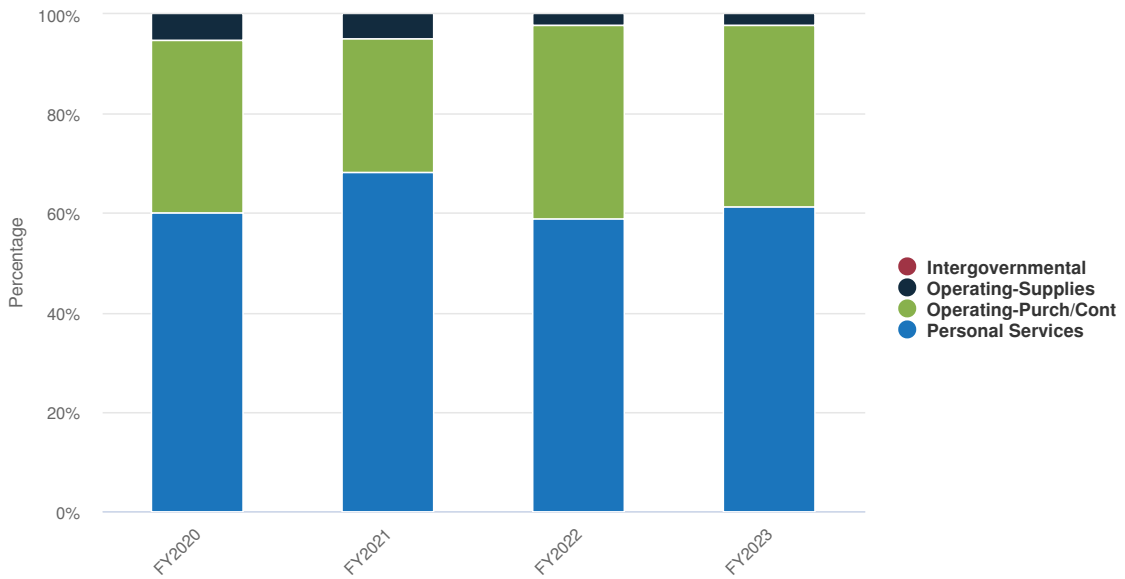


# Expenditures by Expense Type

## FY 2023 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, training, software development, telephones, pagers, cell phone and communication infrastructure.

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

- Public - citizens and external government agencies
- 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, and pagers issued to various county agencies.

The strategic planning services formulate and deploy long term strategic plans to ensure IT services are aligned with business expectations. The project management services includes defining project scope, goals, deliverables, resource allocation, scheduling, and effective communicate project expectations to team members, stakeholders in a timely and clear fashion.

The budget management services include development and monitoring expenses to ensure they comply with goals, guidelines and objectives. The procurement management services includes developing Bids and RFP's, requesting quotes, ordering, paying invoices, correspondence, and scheduling meetings.

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

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

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

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

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

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

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



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

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

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

## Accomplishments for FY 21/22

- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, servers, UPS units, network infrastructure and IP phone equipment)
- Implementation of iasWorld Field Mobile and Smart File
- Implementation of Government Window Payment System for Tax Commissioner's Office
- Implementation of ESS Time Entry for County Departments
- Implementation of Cognito Online Fillable Forms for multiple Departments
- Installed new surveillance camera systems in Bldg G3, JCA (2<sup>nd</sup>-5<sup>th</sup>)
- Implemented new computer and technology needs in the Justice Center and JC Annex to support the new Columbia County Judicial Circuit
- Technology support for the new Performing Arts Center
- Upgraded aging UPS units in county data closets; updated UPS firmware to negate a critical security vulnerability
- Completed VMware Environment upgrade and consolidation project
- Exchange Online and Microsoft 365 implementation, Email in the Cloud
- Completed PaperCut for network printer management
- Implemented PSICapture advanced document capture and automation system for the Tax Assessor's Office
- Upgraded Genetec VMS Security Center and Archiver Servers
- Implemented centralized backup server for Genetec and Struxeware server configuration backups
- Upgraded network at the Evans Library for improved performance
- Implemented backup Internet connectivity for the PAC
- Assisted with the SCADA network assessment
- Built 10Gb network backbone to the PAC
- Provided wireless connectivity to the new Winfield Wi-Fi Pavilion

## Goals for FY 22/23

- Continuation of equipment lifecycle replacement schedule (desktop PCs, laptops, server, UPS units, network infrastructure and IP phone equipment)
- Implementation of Water Utility Billing Software, Cayenta
- Research and submit RFP for Permit and Licensing Software
- Automate Warrant Submission on-line
- Implement Business Intelligence (BI) utilizing Microsoft PowerBI
- Continued implementation of Microsoft Teams & OneDrive to replace unmanaged DropBox and Google accounts
- Implement BriefCam forensic video analytics software
- Upgrade the video surveillance systems for the Justice Center, JC Annex 1<sup>st</sup> floor, R&B Department, and Parking Deck
- Upgrade audio-visual presentation systems for the Justice Center Courtrooms and the JC Annex Courtroom
- Upgrade County Active Directory and Domain Controllers
- Upgrade Datacenter core security infrastructure to include firewalls and ISE appliance
- Transition voice services from PRI to Cisco Webex Calling for PSTN; Voice in the Cloud
- Implement License Plate Reader (LPR) system for the CCSO
- Implement Advanced Mapping for Genetec Security System
- Implement BOSSDesk ITSM Service Desk System
- Upgrade aging UPS units and/or batteries in County data closets
- Complete Exchange Online and M365 implementation
- Procurement and implementation for offsite Disaster Recovery site for the Datacenter
- Upgrade HR Application Station and Training Room virtual desktop equipment
- Review and implement best practice security configurations for the County's M365 Tenant
- Upgrade on-premise Exchange Servers for CCSO and County Hybrid Connector
- Lifecycle 6 remote servers at various County Campuses
- Review and implement best practice security configurations for all Windows servers
- Investigate systems for Mobile Device Management (MDM) for county-issued iPads
- Upgrade Windows 2012R2 Servers
- Upgrade wireless coverage at Wildwood Park
- Upgrade the Justice Center with 10Gb network backbone to support cameras, security systems, and audio-visual systems
- Install cabling and networking for the new CCSO Admin Building
- Upgrade County core firewalls and ISE appliance to improve security and performance
- Upgrade County WAN transport connections for improves bandwidth and performance

# Department Measures

## WORKLOAD MEASUREMENTS

	Estimated FY 2021/2022	Actual FY 2021/2022	Forecast FY 2022/2023
Customers	1360	1385	1454
Incident Requests	5670	4572	5029
Incoming Email Transactions	5,295,228	4,566,742	4,795,079
Systems Supported	150	145	150
<u>Equipment Supported</u>			
Audio Visual Equipment	320	320	330
Access Ctrl Readers	65	65	75
Cameras	330	330	460
Communication Equipment (Phones & Analog Adapters)	1550	1626	1707
Communication Routers	67	73	75
Communication Switches	450	462	500
Communication Firewalls	27	27	27
Communication Access Points	275	290	320
Personal Computers	1670		
Printers	300	300	325
Scanners	140	140	145
Servers (Physical/Virtual)	172	107	112
Thin Clients	130	125	131
Uninterruptible Power Supply	800	745	782
<u>Communication Services Supported</u>			
Telephone Lines	1804	1894	1989
Cellular Services <sup>73</sup>	313	329	345
<u>Staffing Ratios</u>			
Customer Srv Staff to User Ratio	1 to 277	1 to 231	1 to 242
Application Staff to User Ratio	1 to 227	1 to 231	1 to 242
Communications Staff to User Ratio	1 to 340	1 to 346	1 to 364
Server Staff to User Ratio	1 to 340	1 to 346	1 to 364

## PERFORMANCE MEASURES

Category	Actual FY 2021/2022	Estimated FY 2021/2022	Forecast FY 2022/2023
Routine Service Requests Completed:	98.13%	98%	98.0%

## STAFFING

Position	Forecast FY 2021/2022	Actual FY 2021/2022	Forecast FY 2022/2023
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
Administrative Coordinator	1	1	1
LAN Server Administrator II	2	2	2
LAN Server Administrator I	1	1	1
Technology Support Specialist	5	5	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	0	1
Network Engineer II	1	1	1
Network Engineer I	2	2	2
<b>Total</b>	<b>26</b>	<b>25</b>	<b>27</b>

## VEHICLE SCHEDULE

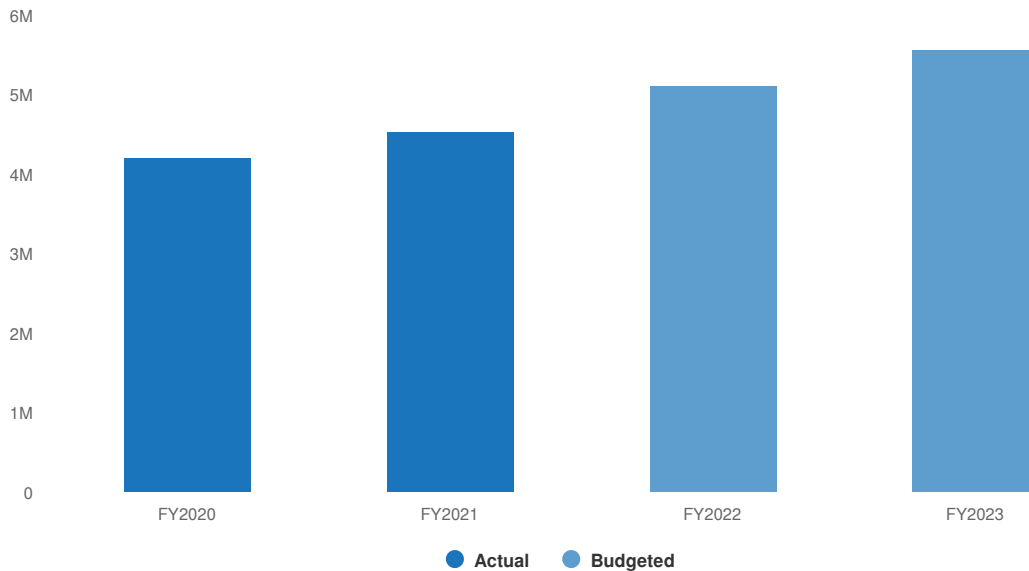
Category	FY 2020/2021	FY 2021/2022	Forecast FY 2022/2023
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	18	17	19
<b>Total</b>	<b>18</b>	<b>17</b>	<b>19</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Information Technology					
Personal Services	\$2,024,209	\$2,028,724	\$2,251,685	\$2,439,405	8.3%
Operating-Supplies	\$181,794	\$445,430	\$31,100	\$31,100	0%
Operating-Purch/Cont	\$1,721,778	\$1,981,614	\$2,106,250	\$2,541,198	20.7%
Other Financing Uses	\$20,000	\$0	\$0	\$0	0%
Capital	\$260,423	\$69,269	\$662,415	\$563,039	-15%
<b>Total Information Technology:</b>	<b>\$4,208,205</b>	<b>\$4,525,038</b>	<b>\$5,051,450</b>	<b>\$5,574,742</b>	<b>10.4%</b>
<b>Total General Government:</b>	<b>\$4,208,205</b>	<b>\$4,525,038</b>	<b>\$5,051,450</b>	<b>\$5,574,742</b>	<b>10.4%</b>
<b>Total Expenditures:</b>	<b>\$4,208,205</b>	<b>\$4,525,038</b>	<b>\$5,051,450</b>	<b>\$5,574,742</b>	<b>10.4%</b>

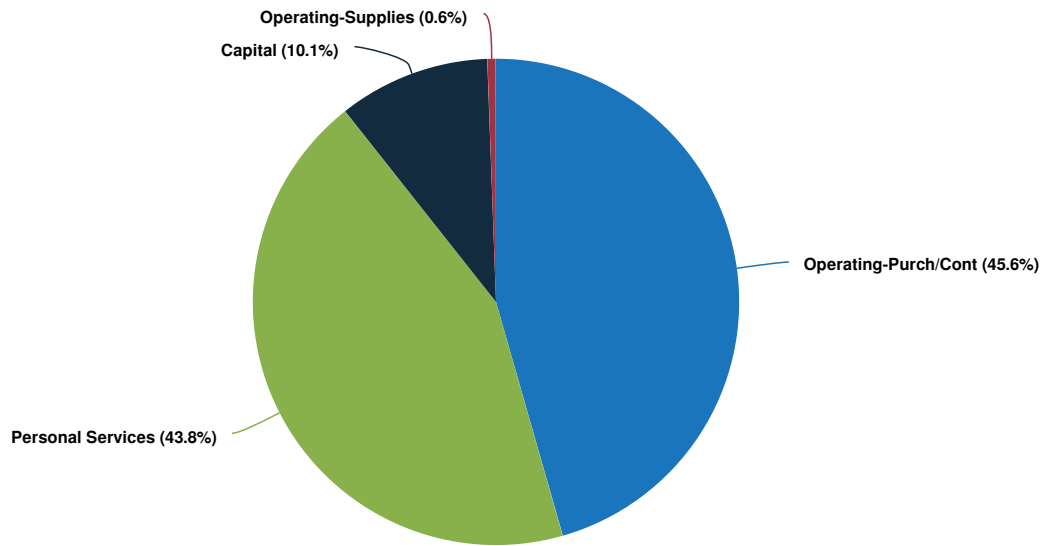
\$5,574,742
\$467,027  
 (9.14% vs. prior year)

### Information Technology Budgeted and Historical Expenditures

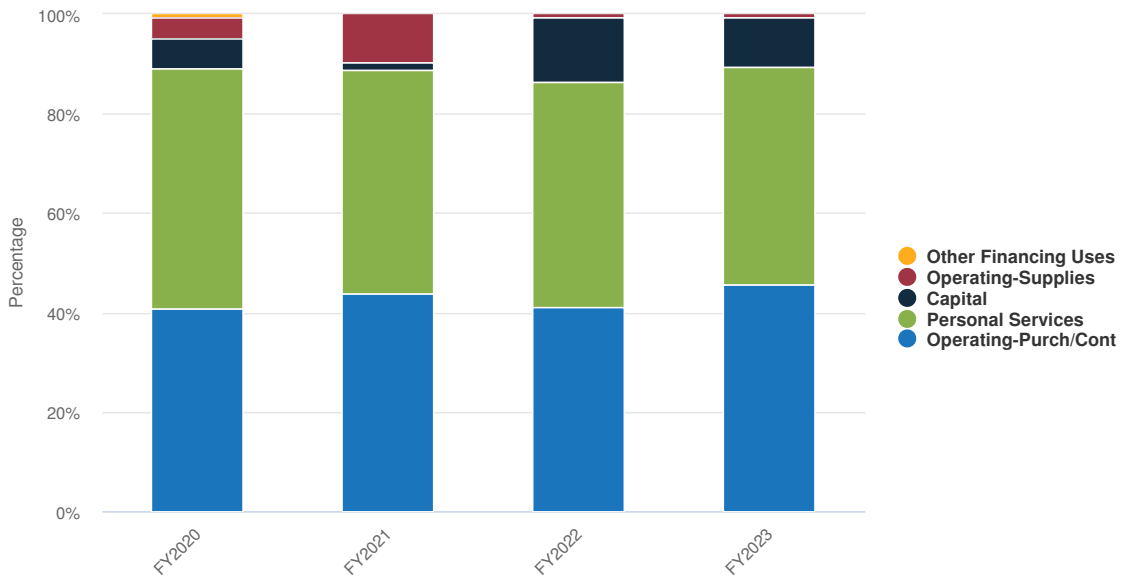


# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

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

- Strengthening Families Program in affiliation with CCCC – Low/Medium Risk Offenders
- ART( Aggression Replacement Therapy ) with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders.
- 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 will launch in February 2022.
- Continued evaluation of current programs to ensure that Juvenile Court was not duplicating the services currently offered to youth by placing them in multiple programs with like content, thereby cutting back on the number of classes offered to each youth and thus saving money for the court.
- Awarded the “Juvenile Justice Incentive” grant from the Criminal Justice Coordinating Council in the amount of \$118,739 to serve “Medium/High” risk youth and their parents through our “Aggression Replacement Therapy” program. The \$118,739 received by the court has placed us over the \$1,000,000 mark in the eight years that we have received funds from the CYCC.
- 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.
- 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.
- Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools

## Goals for FY 22/23

- Administer the functions of Juvenile Court as delegated by law.
- Develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at minimal or no budget impact to the County.
- Maintain the services provided to the citizens of Columbia County at the lowest financial impact to the County’s budget.
- Maintain qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court.
- Continue implementing and providing proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program For Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower and improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.
- Maintain the Citizen Panel Foster Reviews with volunteers and a part-time Coordinator and provide appropriate training.
- Fund rental fees for community service vans at no expense to County.
- Fund the Traffic Awareness and Safety Program for traffic violators at no expense to the County.
- Continue to provide community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.
- Provide Attorney Guardian Ad Litem for youth in custody cases at minimal expense to the county by placing an additional Guardian under contract.
- Create and implement new programs, as well as enhance existing ones, with part time Programs Director.



- 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.
- Seek ninth year award of the “Juvenile Justice Incentive” grant from the Criminal Justice Coordinating Council for \$118,739 to serve “Medium/High” risk youth and their parents through our “Aggression Replacement Therapy” program.
- Continue Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools Continue 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 which are recognized as credited courses at their respective schools.
- Establish, implement and enhance programs to meet the needs of youthful offenders at no financial impact to the County’s budget:
  - Anger Management/Decision Making101
  - Mediation
  - Truancy Reduction Program
  - Choices and Consequences Program (Elementary/Middle/High School)
  - Transitioning From Elementary To Middle School Program
  - Bullying Program ( Elementary/Middle School )
  - Drug and Alcohol Program
  - Prevention and Diversion Program
  - Community Service Program ( Delinquent Offenders )
  - Traffic Awareness and Safety Program ( Traffic Offenders )
  - Shoplifter’s Alternative Program
  - Strengthening Families Program in affiliation with CCCC – Low/Medium Risk Offenders
  - ART( Aggression Replacement Therapy ) with CCCC – Medium/High Risk Offenders
  - READY Program( Reinforcing, Enriching, and Development ) – Age group 13 - 16 age( **New Program** )
  - Families Together Program – Diversion program to support & care for our youth and families when issues arise – Age group 10 – 12( **New Program** )
- Teen Court Program in affiliation with CCCC – Low Risk Offenders
- 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.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Estimated FY 20/21( Last FY )	Forecast FY 21/22( Current FY )	Forecast FY 22/23( Next FY )
Cases	800	797	820

### STAFFING

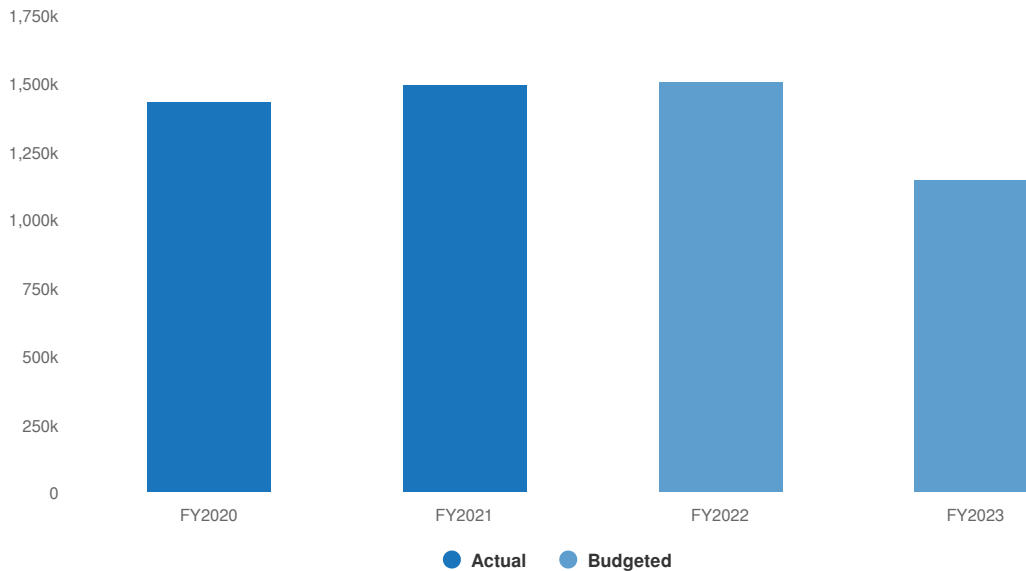
Position	Estimated FY 20/21	Forecast FY 21/22	Forecast FY 22/23
Chief of Probation	1	1	1
Asst. Chief of Probation	1	1	1
Probation Supervisor	1	1	1
Probation Officers	5	5	5
Admin. Coordinator	1	1	1
Clerk	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Judicial					
Juvenile Court					
Personal Services	\$1,141,178	\$1,177,175	\$1,171,688	\$869,973	-25.8%
Operating-Supplies	\$66,313	\$74,170	\$10,950	\$10,950	0%
Operating-Purch/Cont	\$228,929	\$244,192	\$274,221	\$271,953	-0.8%
Intergovernmental	\$0	\$430	\$0	\$0	0%
<b>Total Juvenile Court:</b>	<b>\$1,436,420</b>	<b>\$1,495,967</b>	<b>\$1,456,859</b>	<b>\$1,152,876</b>	<b>-20.9%</b>
<b>Total Judicial:</b>	<b>\$1,436,420</b>	<b>\$1,495,967</b>	<b>\$1,456,859</b>	<b>\$1,152,876</b>	<b>-20.9%</b>
<b>Total Expenditures:</b>	<b>\$1,436,420</b>	<b>\$1,495,967</b>	<b>\$1,456,859</b>	<b>\$1,152,876</b>	<b>-20.9%</b>

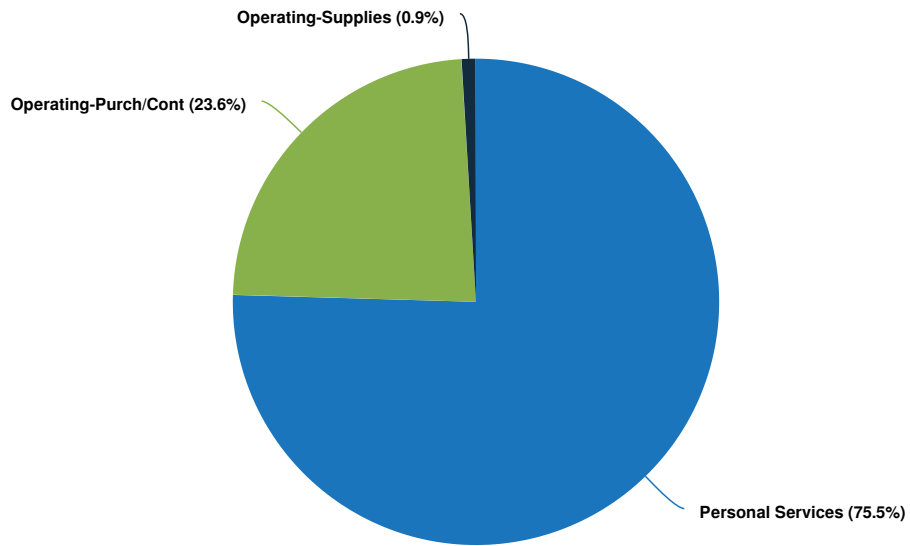
\$1,152,876
-\$355,084  
 (-23.55% vs. prior year)

### Juvenile Court Budgeted and Historical Expenditures

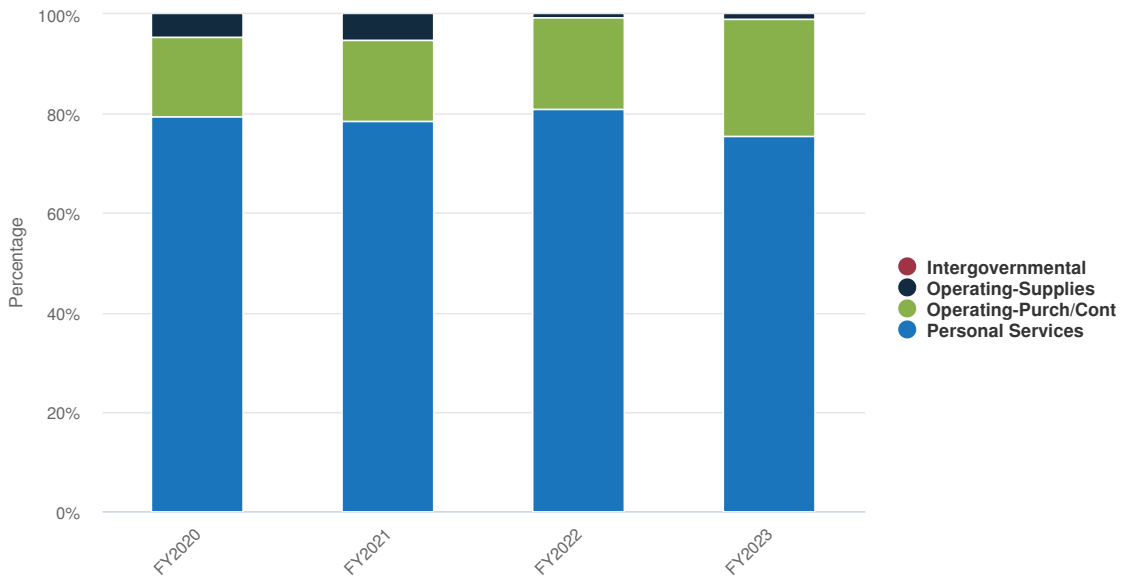


# Expenditures by Expense Type

## FY 2023 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.

### Accomplishments for FY 21/22 (CCLS)

- Began the first steps toward bringing materials to homebound citizens
- Updated the Strategic Plan
- Actively attend more outreach programs throughout the community
- Hosted an local author round table

### Goals for FY 22/23 (CCLS)

- Host a national author
- Begin serving homebound patrons
- Increase library awareness through programming
- Improve organization excellence through various staff trainings

## Department Measures (CCLS)

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Material Circulation (Physical)	315,777	477,684	492,015
Electronic Material Circulation	57,618	100,102	110,105
Registered Patrons	50,922	54,962	58,560
Collection Size	179,422	183,286	195,286
Materials Budget	138,780	138,780	140,000
Building Sq. Ft	66,000	66,000	66,000
Reference Questions	47,773	95,460	99,550
Program Attendance	1279	10,053	13,000

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Population Estimate	164,625	169,324	172,083
Circulation per capita	2.27	3.41	3.50
Registered Patrons per capita	.31	.32	.34
Collection Size per capita	1.09	1.08	1.13
Materials Budget per capita	.84	.82	.81
Building Sq. Ft. per capita	.40	.39	.38
Reference Questions per capita	.29	.56	.58
Program Attendance per capita	.07	.06	.08

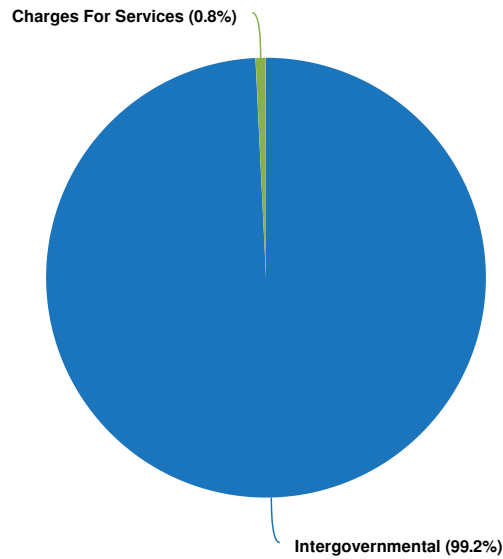
### STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
County Library Manager	1	1	1
Branch Manager	2	2	3
Children's Librarian	1	1	1
Circulation Manager	1	1	1
Reference Services Manager	1	1	1
Young Adult Librarian	1	1	1
Regional Administrative Manager	1	1	1
Library Assistant	17	17	17.5
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	1
Asst. cataloger	0	0	0
<b>TOTAL</b>	<b>37</b>	<b>37</b>	<b>39</b>

# 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.

## Projected 2023 Revenues by Source

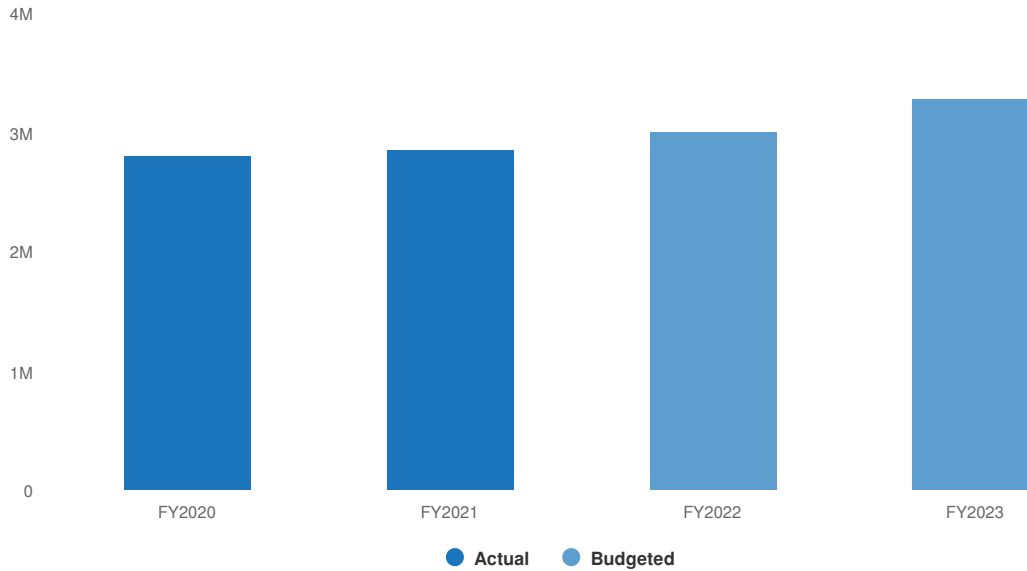


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Revenue Source</b>					
<b>Intergovernmental</b>					
REV FROM COLUMBIA COUNTY GCHRL	\$2,043,838	\$2,102,131	\$2,265,789	\$2,423,308	7%
MATERIALS GRANT GCHRL	\$68,721	\$79,607	\$80,416	\$122,646	52.5%
SALARIES GRANT GCHRL	\$578,530	\$577,670	\$569,862	\$612,154	7.4%
SSG GRANT GCHRL	\$40,668	\$43,006	\$44,785	\$51,370	14.7%
SSG CONVERSION GCHRL	\$0	\$0	\$3,322	\$0	-100%
MAJOR REN/REPLACE GRANT GCHRL	\$50,853	\$18,846	\$0	\$43,528	N/A
REIMB FROM GPLS	\$9,261	\$9,261	\$9,261	\$8,808	-4.9%
<b>Total Intergovernmental:</b>	<b>\$2,791,872</b>	<b>\$2,830,520</b>	<b>\$2,973,435</b>	<b>\$3,261,814</b>	<b>9.7%</b>
<b>Charges For Services</b>					
HARDIN AUDITORIUM	\$21,003	\$16,095	\$25,000	\$25,000	0%
<b>Total Charges For Services:</b>	<b>\$21,003</b>	<b>\$16,095</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>
<b>Investment Income</b>					
INTEREST INCOME GCHRL	\$4,742	\$12,976	\$0	\$0	0%
<b>Total Investment Income:</b>	<b>\$4,742</b>	<b>\$12,976</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$2,817,616</b>	<b>\$2,859,592</b>	<b>\$2,998,435</b>	<b>\$3,286,814</b>	<b>9.6%</b>

# Expenditures Summary

**\$3,286,814** **\$285,057**  
 (9.50% vs. prior year)

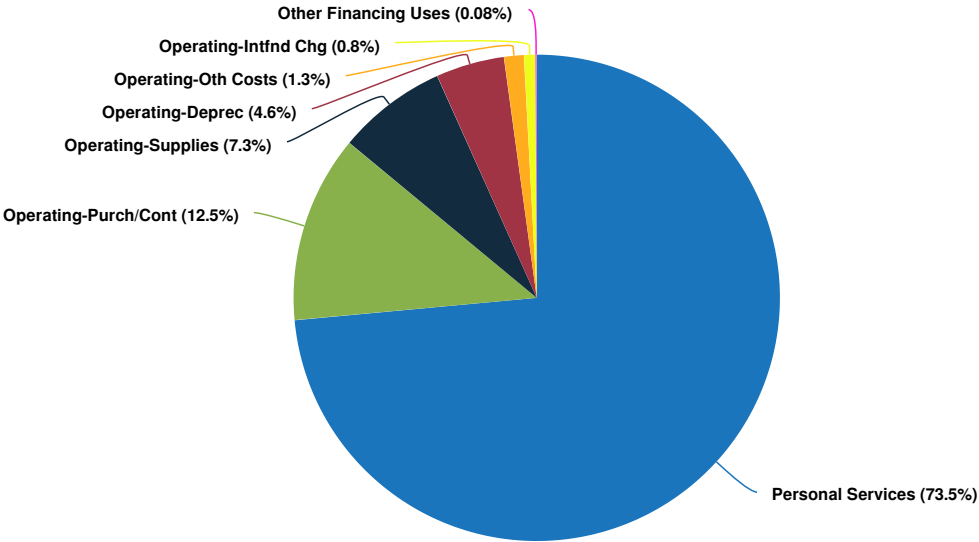
## Columbia County Libraries Budgeted and Historical Expenditures



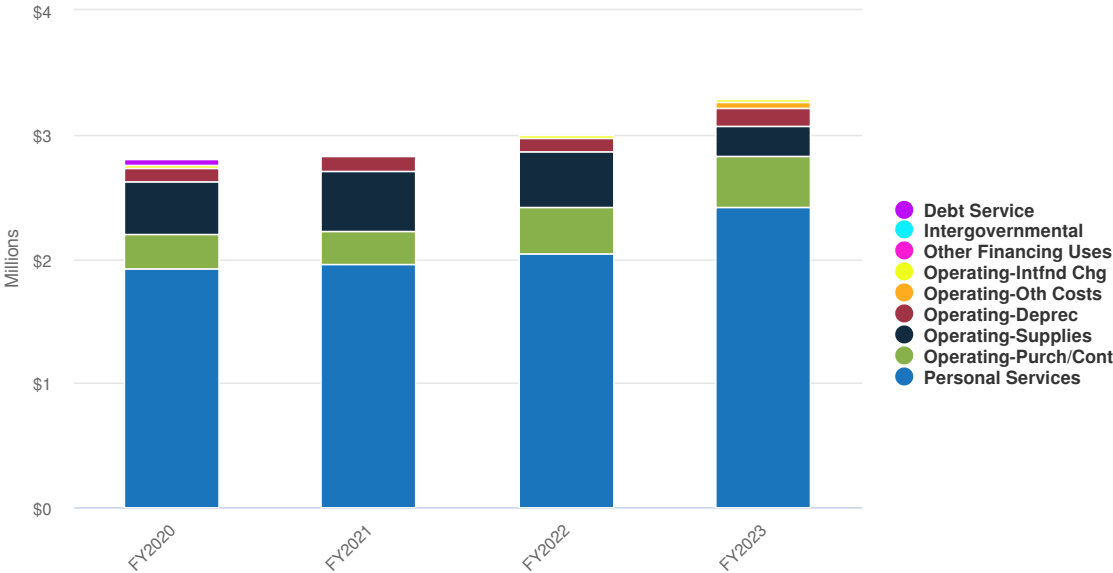
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Greater Clarks Hill Reg Libr					
Personal Services	\$1,917,645	\$1,958,384	\$2,045,871	\$2,417,413	18.2%
Operating-Supplies	\$418,258	\$481,520	\$453,462	\$239,505	-47.2%
Operating-Purch/Cont	\$285,264	\$269,292	\$364,318	\$409,292	12.3%
Operating-Oth Costs	\$0	\$1,873	\$0	\$43,528	N/A
Operating-Intfnd Chg	\$18,685	\$17,486	\$29,126	\$24,682	-15.3%
Operating-Deprec	\$113,080	\$124,605	\$103,222	\$149,702	45%
Debt Service	\$50,853	\$0	\$0	\$0	0%
Other Financing Uses	\$3,941	\$3,941	\$2,436	\$2,692	10.5%
Intergovernmental	\$149	\$241	\$0	\$0	0%
<b>Total Greater Clarks Hill Reg Libr:</b>	<b>\$2,807,875</b>	<b>\$2,857,342</b>	<b>\$2,998,435</b>	<b>\$3,286,814</b>	<b>9.6%</b>

# Expenditures by Expense Type

## FY 2023 Budgeted Expenditures by Expense Type



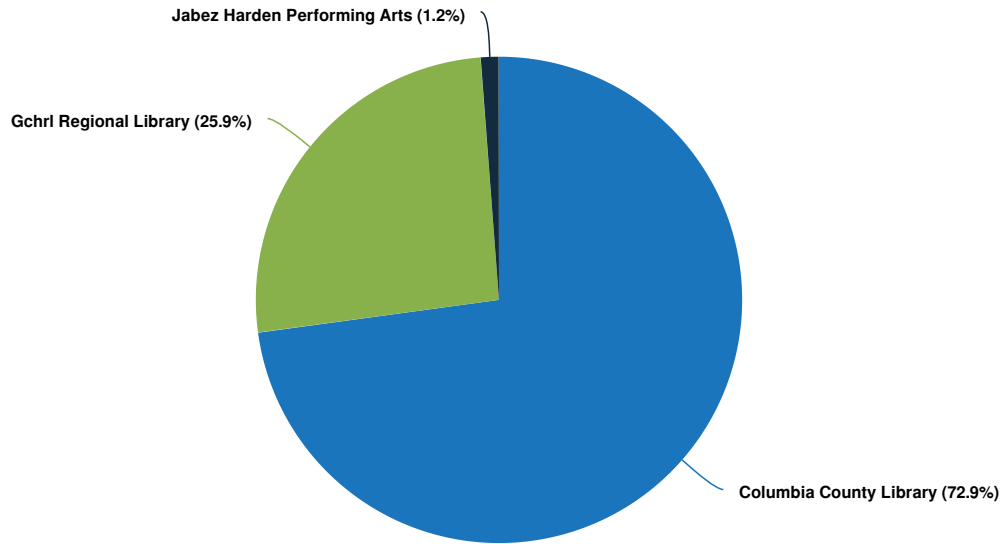
## Budgeted and Historical Expenditures by Expense Type





# Expenditures Summary by Department

## Budgeted Expenditures by Department



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Culture/Recreation					
Columbia County Library					
Personal Services	\$1,315,488	\$1,342,740	\$1,442,388	\$1,791,573	24.2%
Operating-Supplies	\$418,258	\$481,520	\$452,221	\$200,505	-55.7%
Operating-Purch/Cont	\$267,285	\$262,702	\$361,318	\$402,884	11.5%
Operating-Oth Costs	\$0	\$1,873	\$0	\$0	0%
Operating-Deprec	\$2,613	\$653	\$0	\$0	0%
Intergovernmental	\$149	\$241	\$0	\$0	0%
<b>Total Columbia County Library:</b>	<b>\$2,003,793</b>	<b>\$2,089,728</b>	<b>\$2,255,927</b>	<b>\$2,394,962</b>	<b>6.2%</b>
Gchrl Regional Library					
Personal Services	\$602,157	\$615,644	\$603,483	\$625,840	3.7%
Operating-Purch/Cont	\$15,639	\$5,000	\$3,000	\$5,748	91.6%
Operating-Oth Costs	\$0	\$0	\$0	\$43,528	N/A
Operating-Intfnd Chg	\$18,685	\$17,486	\$29,126	\$24,682	-15.3%
Operating-Deprec	\$110,467	\$123,952	\$103,222	\$149,702	45%
Debt Service	\$50,853	\$0	\$0	\$0	0%
Other Financing Uses	\$3,941	\$3,941	\$2,436	\$2,692	10.5%
<b>Total Gchrl Regional Library:</b>	<b>\$801,742</b>	<b>\$766,023</b>	<b>\$741,267</b>	<b>\$852,192</b>	<b>15%</b>
Jabez Harden Performing Arts					

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Operating-Supplies	\$0	\$0	\$1,241	\$39,000	3,042.6%
Operating-Purch/Cont	\$2,340	\$1,591	\$0	\$660	N/A
<b>Total Jabez Harden Performing Arts:</b>	<b>\$2,340</b>	<b>\$1,591</b>	<b>\$1,241</b>	<b>\$39,660</b>	<b>3,095.8%</b>
<b>Total Culture/Recreation:</b>	<b>\$2,807,875</b>	<b>\$2,857,342</b>	<b>\$2,998,435</b>	<b>\$3,286,814</b>	<b>9.6%</b>
<b>Total Expenditures:</b>	<b>\$2,807,875</b>	<b>\$2,857,342</b>	<b>\$2,998,435</b>	<b>\$3,286,814</b>	<b>9.6%</b>

## Parks and Recreation

The Columbia County Recreation Department consists of 54 full time employees dedicated to provide leisure services to the citizens of Columbia County. This is a customer service oriented department that establishes and oversees activities, events, and programs. The department currently manages 14 parks consisting of 1,620 acres. Park amenities include an inventory of 48 athletic fields, 20 tennis courts, 18 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park, gymnasium complex, 2 splash pads, a BMX Track, and a skate park.

### Accomplishments for FY 21/22

- Tournaments – NAIA and NJCAA National Championships at Blanchard Woods Park, Border Bash High School Soccer Tournament at BW Park, Tournament, Columbia County Cup Youth Soccer Tournament, Peach State Youth Basketball Tournament, USSSA Baseball Tournaments.
- Professional Development – Staff attended the following virtual conferences/trainings: Georgia Recreation and Parks Association Virtual Conference, National Recreation and Parks Association Conference
- All professional staff have either applied or completed their CPRP certification.
- Partnerships – Continued partnership agreements with Bulls Soccer Club, Marshall YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc, Georgia Glamping at Wildwood Park

### Goals for FY 22/23

- Increase youth sports registration numbers by at least 5 percent.
- Increase rental revenues by at least 5 percent.
- Increase Wildwood revenues by at least 5 percent.
- Continue working alongside all Departments on the Master Plan for Community Services
- Have 100 percent of professional staff with CPRP certification.
- Continue to make professional development a priority; sending staff to NRPA and GRPA sponsored conferences, trainings, and schools.
- Attend baseball and softball sanction organizations national meetings to build relationships and bid on tournaments.
- Outline a plan of gaining National Parks and Recreation Agency accreditation, which measures and agency's overall quality of operation, management, and service to the community.
- Continue to increase use of technology to improve efficiency and communication.
- Increase involvement with the Georgia Recreation and Parks Association and position the department to apply for future awards.
- Host at least 2 district or state tournaments in either Dixie Youth Baseball/Softball or in GRPA Soccer/Football

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 22/23	Forecast FY 23/24
Parks Acres Managed	1,620	1,620	1,620
Athletic Facilities Operated	73	73	73
Youth Athletic Participation	4,866	7,563	7,950
Employees Managed (includes PT)	64	67	73

### VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 22/23	Forecast FY 23/24
Authorized Vehicles	15	16	16

### PERFORMANCE MEASURES

	Actual FY 21/22	Forecast FY22/23
Youth Sports	7,563	7,950
Reed Creek Classes	2,993	3,500
Camping Nights	13,837	14,000
Daily Car Passes	21,878	22,000
Senior Center Attendance	7,697	8,000
Congregate Meals	7,701	8,000
Home Delivered Meals	21,878	22,000

## STAFFING

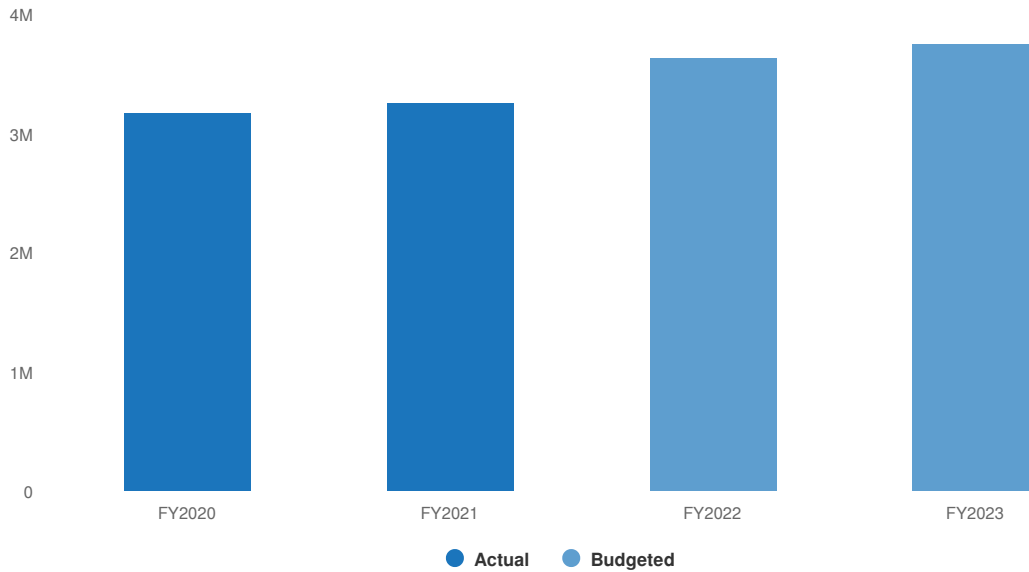
Position	Actual FY 20/21	Estimated FY 22/23	Forecast FY 23/24
Department Manager	1	0	0
Assistant Manager	1	0	0
Athletic Manager	1	1	1
Athletic Supervisor	0	0	0
Athletic Programmer	5	4	4
Gymnasium Coordinator	0	0	0
Administrative Assistant	1	1	1
Clerk/Accountant	1	1	1
Field Supervisors (PT)	4	4	4
Gym Receptionist (PT)	3	3	3
Gym Supervisors (PT)	3	3	3
Recreation Supervisor	1	1	1
Reed Creek Coord.	1	1	1
Reed Creek Temp Help	2	2	2
Park Maint Manager	1	1	1
Park Maint Supervisor	1	1	1
WW Gatehouse Coord.	1	1	1
Temp Maint Help	5	5	5
Maint. Crew Leader	4	4	4
Maint Worker	9	18	18
Maint Custodial	6	0	0
Wildwood Temp Help	3	3	3
Senior Center Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2
Concessions Temp Help	6	6	13
<b>TOTALS</b>	<b>55</b>	<b>67</b>	<b>73</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Culture/Recreation					
Parks & Recreation					
Personal Services	\$1,935,727	\$1,949,009	\$2,064,642	\$2,328,300	12.8%
Operating-Supplies	\$556,509	\$539,675	\$538,360	\$610,000	13.3%
Operating-Purch/Cont	\$591,946	\$677,436	\$699,150	\$733,150	4.9%
Capital	\$83,925	\$87,343	\$111,000	\$74,000	-33.3%
Intergovernmental	\$2,438	\$12	\$0	\$0	0%
<b>Total Parks &amp; Recreation:</b>	<b>\$3,170,545</b>	<b>\$3,253,475</b>	<b>\$3,413,152</b>	<b>\$3,745,450</b>	<b>9.7%</b>
<b>Total Culture/Recreation:</b>	<b>\$3,170,545</b>	<b>\$3,253,475</b>	<b>\$3,413,152</b>	<b>\$3,745,450</b>	<b>9.7%</b>
<b>Total Expenditures:</b>	<b>\$3,170,545</b>	<b>\$3,253,475</b>	<b>\$3,413,152</b>	<b>\$3,745,450</b>	<b>9.7%</b>

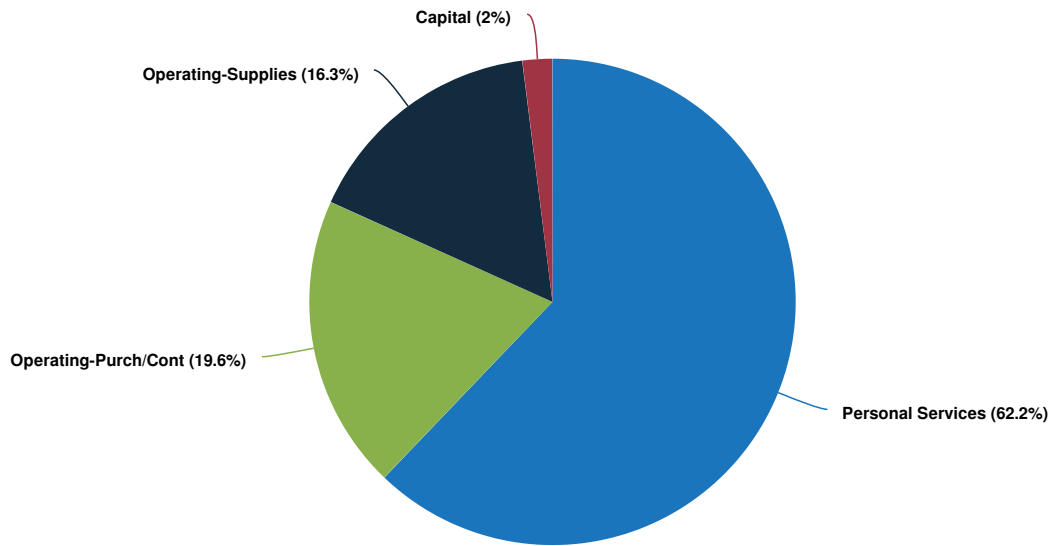
\$3,745,450
\$107,151  
 (2.95% vs. prior year)

### Parks and Recreation Budgeted and Historical Expenditures

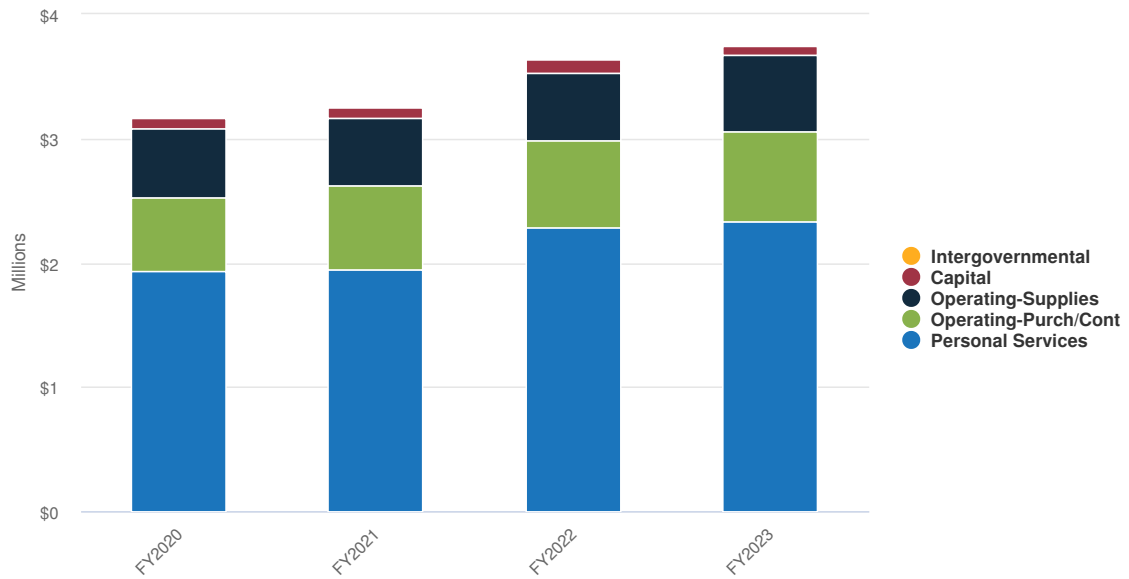


# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

- Successfully executed 2021-2022 Broadway Series.
- Created relationships with several community partners to bring new shows to the PAC such as Fake it to Make it (Safe Homes), “I’m with the Band (Burn Foundation), and the Columbia County Chamber of Commerce.
- Sold nearly \$1 million dollars in gross tickets sales for all ticketed events.
- Moved Rock Fore Dough concert from outdoors to the PAC and successfully executed sold out concert that was booked last minute due to weather.
- Moved High School Graduation ceremonies from an outside venue and successfully executed near capacity events

## Goals for FY 22/23

- Expand relationship with Broadway Series Presenter, Nederlander, to bring in additional shows to the PAC. Currently working on Bluey, Blippi and Madagascar musicals.
- Leverage relationships with National Promoters such as AEG, LiveNation and Outback Presents to bring in high quality concert and comedy acts.
- Leverage relationships with independent promoters such as Big Spring Entertainment, CHMF Entertainment (Mac Frye), Six String Southern Productions and National Artists to bring in regional concert and comedy acts.
- Increase community awareness of PAC and PAC events with increased marketing efforts and event specific marketing plans.
- Increase social media presence through increased views/clicks on Facebook, Instagram and the PAC website.
- Create volunteer FOH staff program for PAC events. Increased volunteers will decrease event operating costs.
- Improve overall staff communication with weekly staff/production meetings, event information sheets and increased budget awareness of expense and revenue goals.



## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Number of Shows		23	28
Event Attendance		23,000	28,000
Special Events (Inc. Rehearsals)		49	30

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Ticket Sales		\$937,084	\$1,075,000
Tickets Sold		22,789	28,000
Concessions		\$120,000	\$135,000
Venue Rental Income		\$85,000	\$100,000
Sponsorships		\$135,000	\$175,000
Seat License/Club Seats		\$75,000	\$35,000

### STAFFING

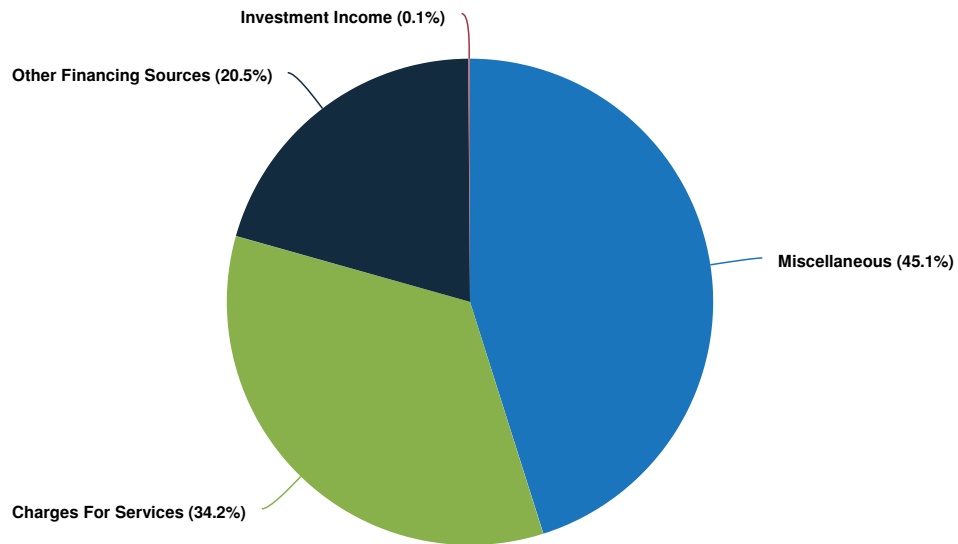
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
General Manager		\$83,336	\$89,369
Assistant General Manager		\$72,473	\$70,179.90
Technical Director		\$66,830.40	\$68,835.31
Box Office Manager		\$50,835.20	\$52,360.26
Administrative Assistant		\$38,958.40	\$40,123.20
New Position			\$50,835.50
Facilities Custodian		\$31,000	\$32,136
<b>Total</b>		<b>\$365,273</b>	<b>\$403,839.17</b>

### VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles			
Heavy Equipment			
Vehicle Allowances		\$24,975	\$28,860
<b>Total</b>			

# Revenues by Source

## Projected 2023 Revenues by Source

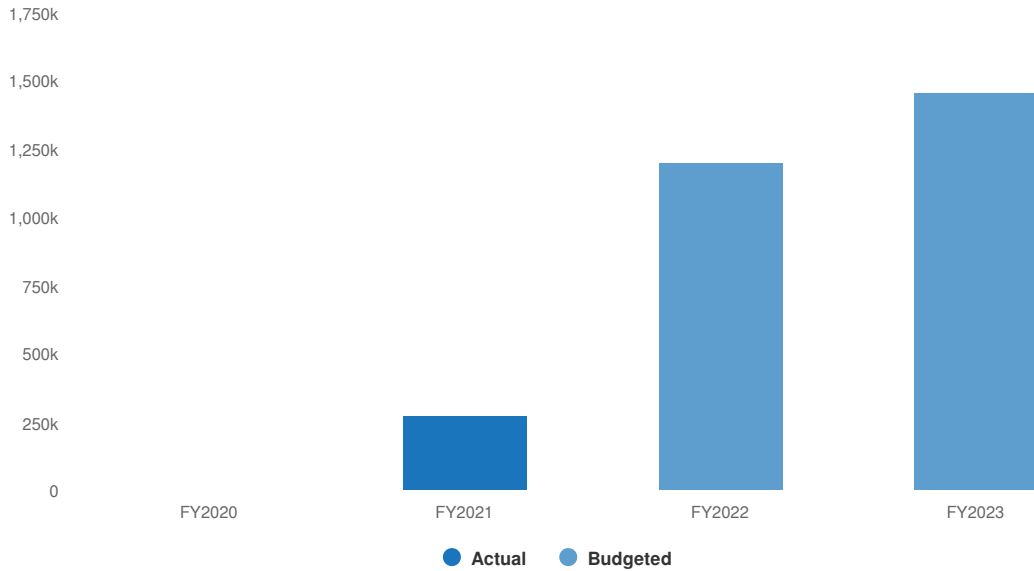


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Charges For Services	\$0	\$6,123	\$250,000	\$500,000	100%
Investment Income	\$0	\$14	\$0	\$1,500	N/A
Miscellaneous	\$0	\$34,389	\$250,000	\$659,364	163.7%
Other Financing Sources	\$0	\$0	\$700,000	\$300,000	-57.1%
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$40,525</b>	<b>\$1,200,000</b>	<b>\$1,460,864</b>	<b>21.7%</b>

## Expenditures Summary

\$1,460,864
\$260,864  
 (21.74% vs. prior year)

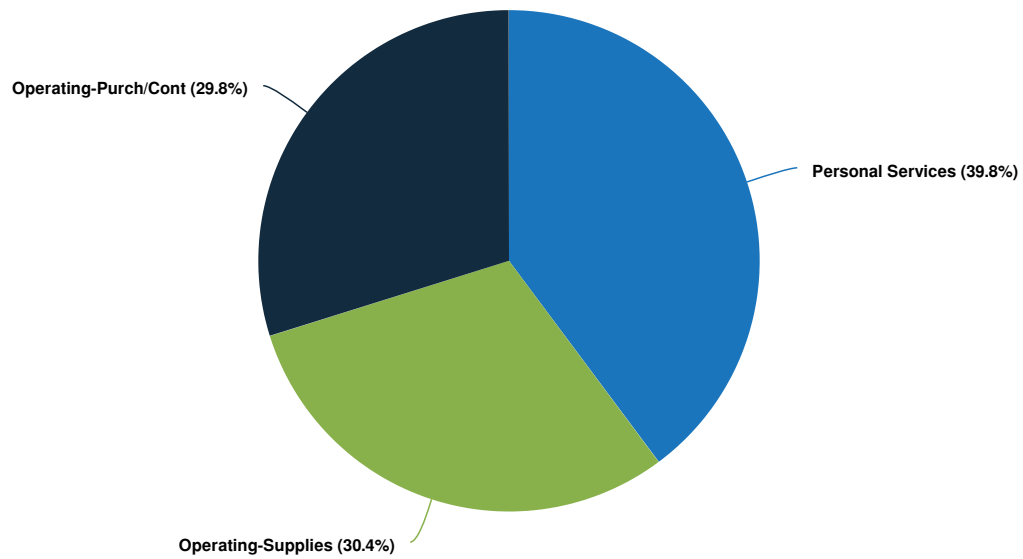
### Performing Arts Center Budgeted and Historical Expenditures



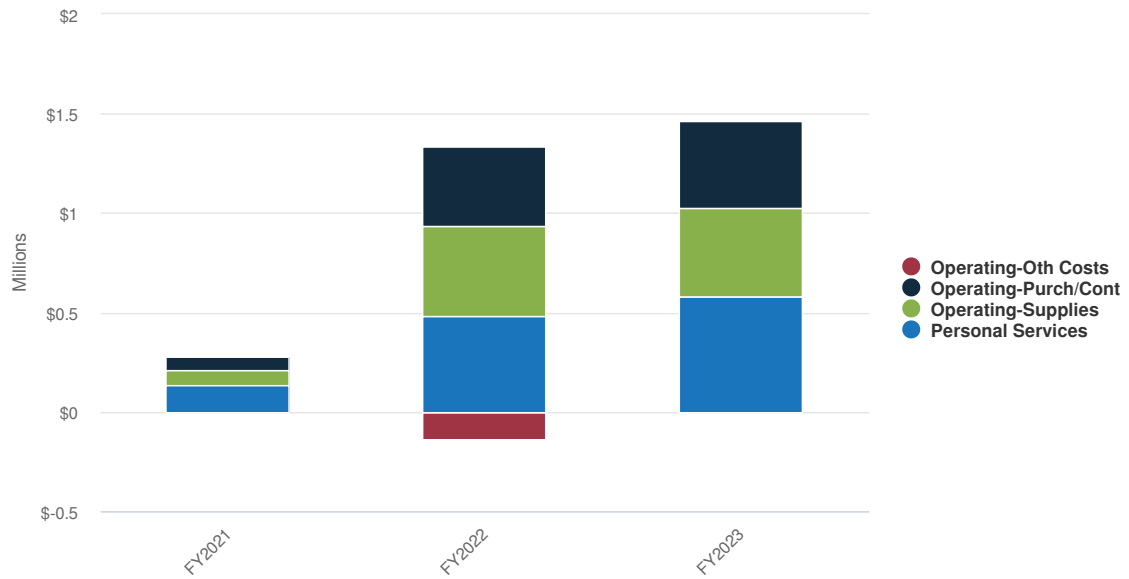
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)	Notes
Performing Arts Center						
Personal Services	\$0	\$137,435	\$483,637	\$581,664	20.3%	
Operating-Supplies	\$0	\$73,305	\$450,500	\$443,500	-1.6%	
Operating-Purch/Cont	\$0	\$65,911	\$402,600	\$435,700	8.2%	
Operating-Oth Costs	\$0	\$0	-\$136,737	\$0	-100%	
<b>Total Performing Arts Center:</b>	<b>\$0</b>	<b>\$276,650</b>	<b>\$1,200,000</b>	<b>\$1,460,864</b>	<b>21.7%</b>	

# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

- Continued developing and implementing Vision 2035 with other departments.
- Continued to refine and evaluate Chapters 74 & 90 for necessary revisions.

## Goals for FY 22/23

- Continue implementation of Vision 2035 with other departments.
- Develop and implement more proactive Planning measures, such as small master plans, to recommend improvements on development or redevelopment for areas of the County.
- Continue evaluating County Code for necessary revisions in collaboration with other County Departments.
- Improve public access to information regarding current commercial & residential development, as well as Planning Commission requests.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Number of rezoning and variance requests	96	128	120
Number of concept plans processed	10	8	8
Number of preliminary plats approved by Planning Commission	15	7	10
Number of preliminary lots processed	810	430	400
Number of final plats approved by Planning Commission	26	28	25
Number of final subdivision lots processed	769	815	550
Architectural Reviews processed	260	270	275
Sign applications processed	173	172	180
Tree and landscaping inspections	884	1,000	1,100

### STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Director	1	1	1
Manager	1	1	1
Community Planner (Planner V)	1	1	1
Planner II	1	1	1
Planner I	0	0	1
Landscape Architect	1	1	1
Planning Technician	1	1	0
Administrative Assistant	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>

### VEHICLE SCHEDULE

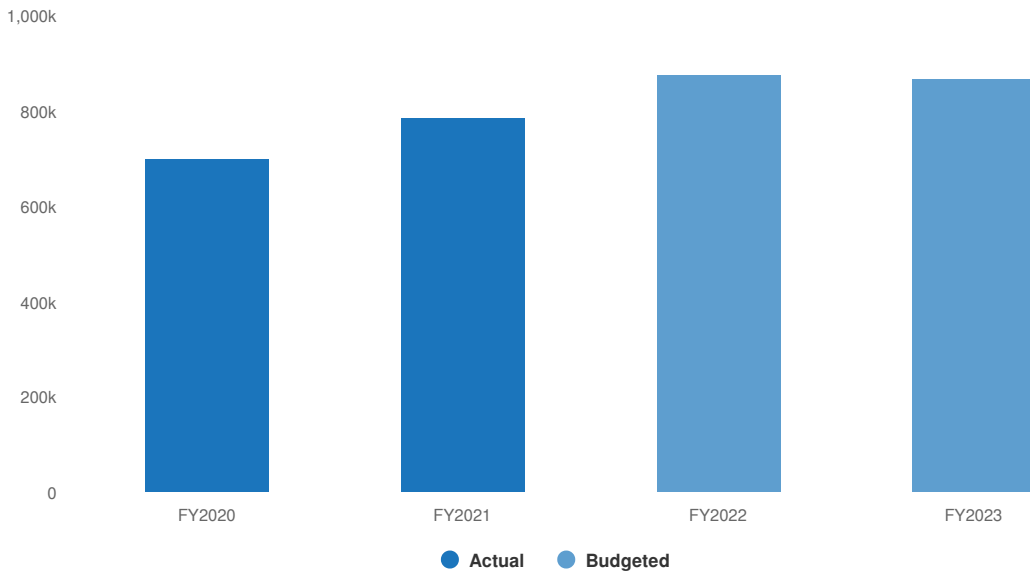
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	5	5	6
<b>Total</b>	<b>5</b>	<b>5</b>	<b>6</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Planning					
Personal Services	\$586,562	\$665,227	\$645,667	\$689,256	6.8%
Operating-Supplies	\$37,445	\$35,751	\$8,550	\$8,800	2.9%
Operating-Purch/Cont	\$77,081	\$85,611	\$203,100	\$169,400	-16.6%
Intergovernmental	-\$18	\$0	\$0	\$0	0%
<b>Total Planning:</b>	<b>\$701,069</b>	<b>\$786,589</b>	<b>\$857,317</b>	<b>\$867,456</b>	<b>1.2%</b>
<b>Total Housing &amp; Development:</b>	<b>\$701,069</b>	<b>\$786,589</b>	<b>\$857,317</b>	<b>\$867,456</b>	<b>1.2%</b>
<b>Total Expenditures:</b>	<b>\$701,069</b>	<b>\$786,589</b>	<b>\$857,317</b>	<b>\$867,456</b>	<b>1.2%</b>

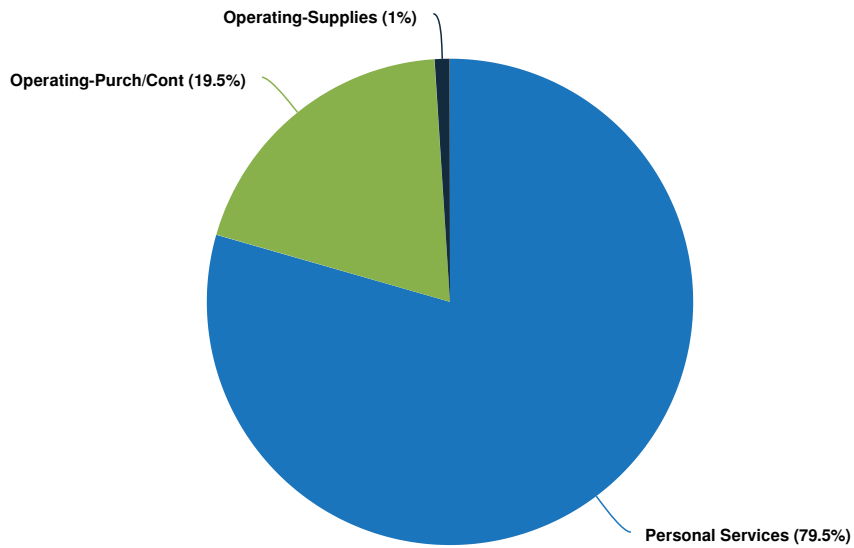
\$867,456
-\$10,123  
(-1.15% vs. prior year)

### Planning Budgeted and Historical Expenditures

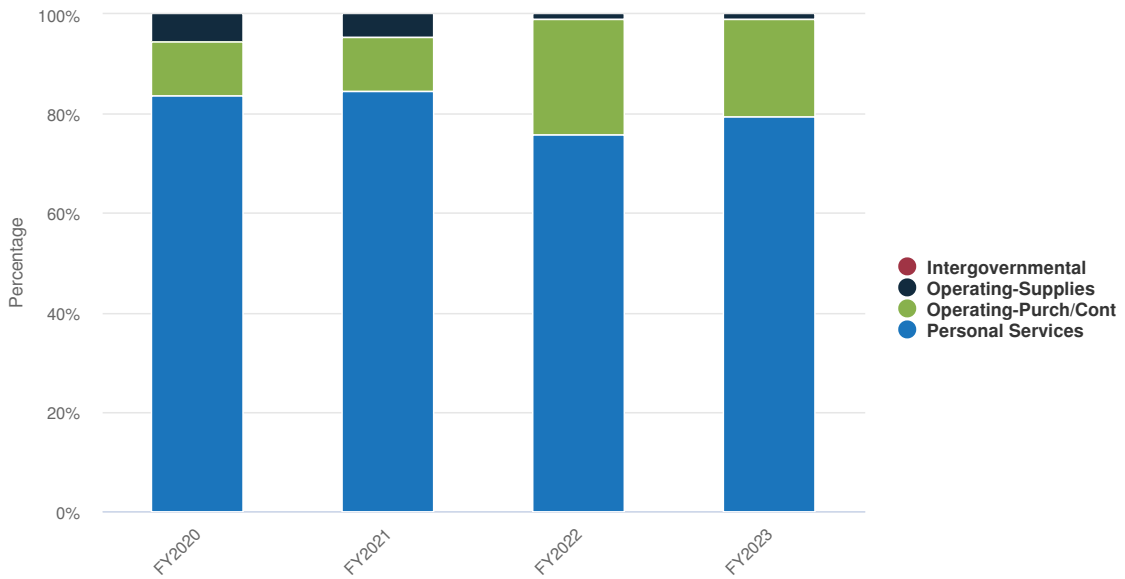


# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

- Maintained consistent plan review response time for all submittals.
- Continued commitment to inter-department and inter-division communication including:
  - Weekly coordination meeting
  - Weekly status report of all site plans and major plats currently under review distributed by email to all pertinent staff
  - Monthly workload measurement report generated and distributed to administration and the Development and Planning Services Committee.
- Scanned all approved site plans and major plats.
- Inventoried the entire Plan Review Library in anticipation of Scanning America collecting the paper files and creating a digital archive.

## Goals for FY 22/23

- Maintain a consistent plan review response time
- Continue open communication between the Plan Review Department and other departments and divisions within Columbia County
- Coordinate with Scanning America and our IT Department to establish a digital Plan Review Library available to all staff.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Subdivision Plan Reviews (incl. revisions)	84	46	60
Commercial Plan Reviews (incl. revisions)	175	227	200
Subdivision Final Plat Reviews (incl. revisions)	87	86	80
County Project Reviews (incl. revisions)	14	11	15
Individual Plat Reviews	250	300	280

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Average Calendar Days to Complete a Review	8	10	10

### STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Plan Review Manager	1	1	1
Plan Review Specialist	1	1	1
Plan Review Assistant	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

### VEHICLE SCHEDULE

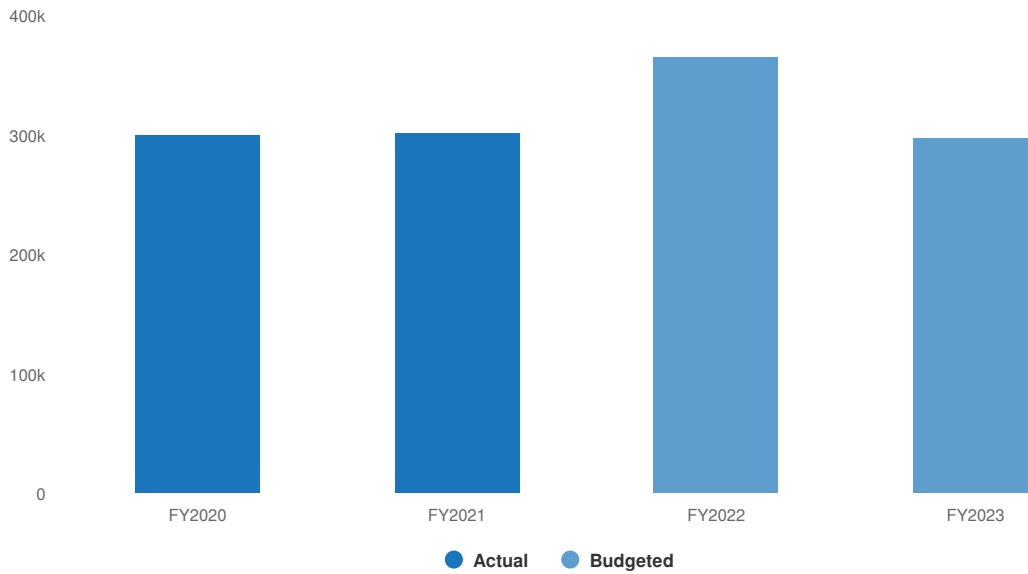
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	2	2	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Plan Review					
Personal Services	\$268,873	\$284,356	\$273,215	\$282,650	3.5%
Operating-Supplies	\$14,739	\$13,996	\$2,600	\$2,600	0%
Operating-Purch/Cont	\$3,811	\$3,683	\$85,500	\$10,500	-87.7%
Capital	\$13,485	\$0	\$0	\$2,000	N/A
<b>Total Plan Review:</b>	<b>\$300,907</b>	<b>\$302,034</b>	<b>\$361,315</b>	<b>\$297,750</b>	<b>-17.6%</b>
<b>Total Housing &amp; Development:</b>	<b>\$300,907</b>	<b>\$302,034</b>	<b>\$361,315</b>	<b>\$297,750</b>	<b>-17.6%</b>
<b>Total Expenditures:</b>	<b>\$300,907</b>	<b>\$302,034</b>	<b>\$361,315</b>	<b>\$297,750</b>	<b>-17.6%</b>

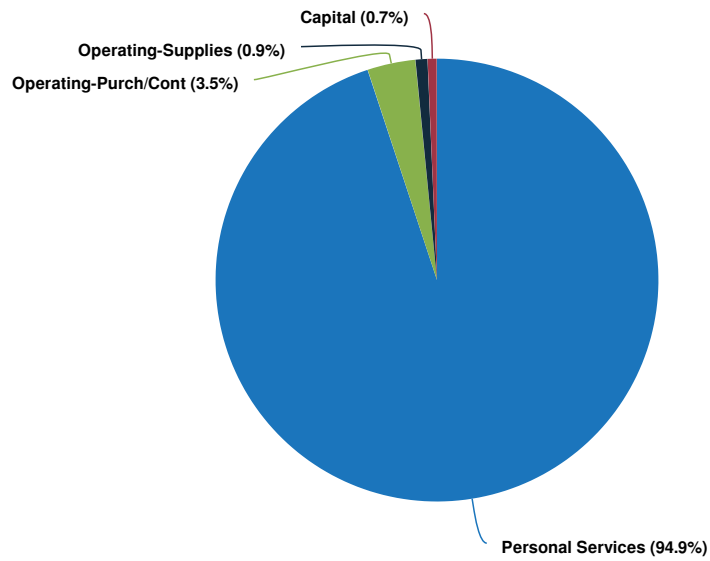
\$297,750 -\$68,672  
 (-18.74% vs. prior year)

### Plan Review Budgeted and Historical Expenditures

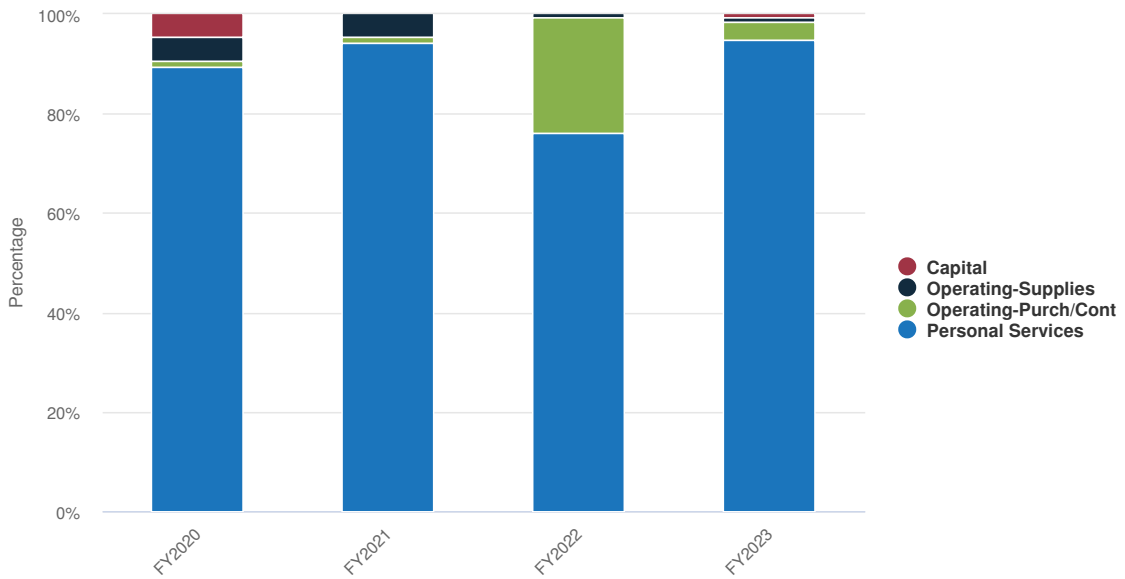


# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

- Entered into Inter-Governmental Agreements with Fort Gordon
- Revised Procurement Policy and thresholds to align with benchmark Counties.
- Procurement Manager appointed as Chair of Finance Council and to the National Institute of Governmental Purchasing Governing Board
- Procurement Supervisor attended County's first leadership training class
- Completed digitizing building plans
- Hosted Contract training class

## Goals for FY 22/23

- Implement Procurement training class for County Managers and Division Directors
- Continue with Contract training classes
- Digitize permanent retention

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
PO Processed	7636	8045	7950
Contracts Administered	440	698	725
Bid/RFPs Prepared	50	41	53
Outgoing Mail Processed	70,300 pieces	84,256 pieces	95,000 pieces
Credit Cards	353	347	360

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
GovDeals Revenue	\$29,261	\$343,825.99	\$45,500

### STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
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
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>

### VEHICLE SCHEDULE

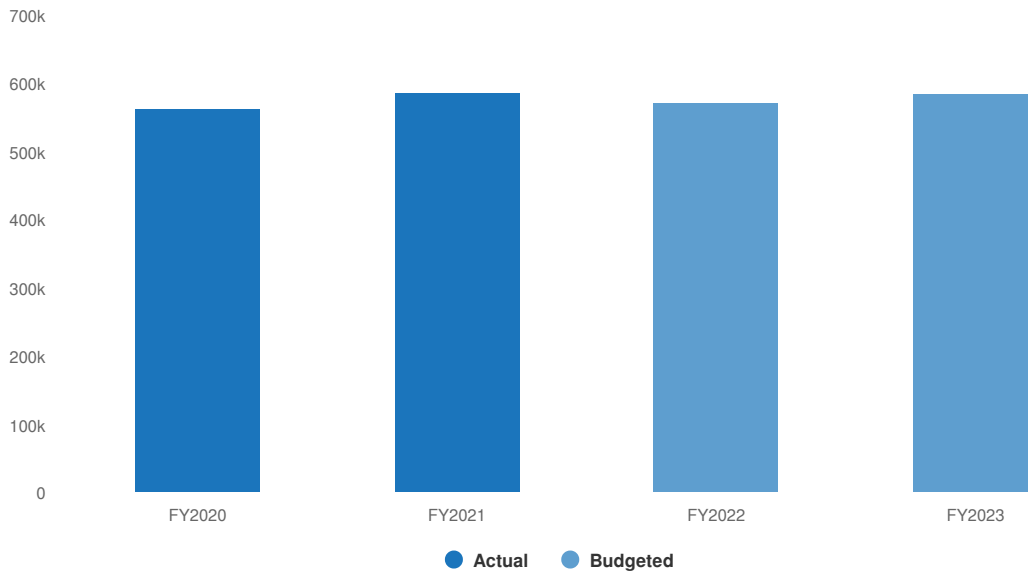
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	2	2	2
Heavy Equipment	1	1	1
Vehicle Allowances	3	3	3
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Procurement/Distribution					
Personal Services	\$498,110	\$529,010	\$517,637	\$552,198	6.7%
Operating-Supplies	\$38,352	\$37,534	\$10,450	\$14,450	38.3%
Operating-Purch/Cont	\$21,994	\$22,148	\$21,160	\$19,660	-7.1%
Capital	\$5,520	\$0	\$0	\$0	0%
<b>Total Procurement/Distribution:</b>	<b>\$563,976</b>	<b>\$588,692</b>	<b>\$549,247</b>	<b>\$586,308</b>	<b>6.7%</b>
<b>Total General Government:</b>	<b>\$563,976</b>	<b>\$588,692</b>	<b>\$549,247</b>	<b>\$586,308</b>	<b>6.7%</b>
<b>Total Expenditures:</b>	<b>\$563,976</b>	<b>\$588,692</b>	<b>\$549,247</b>	<b>\$586,308</b>	<b>6.7%</b>

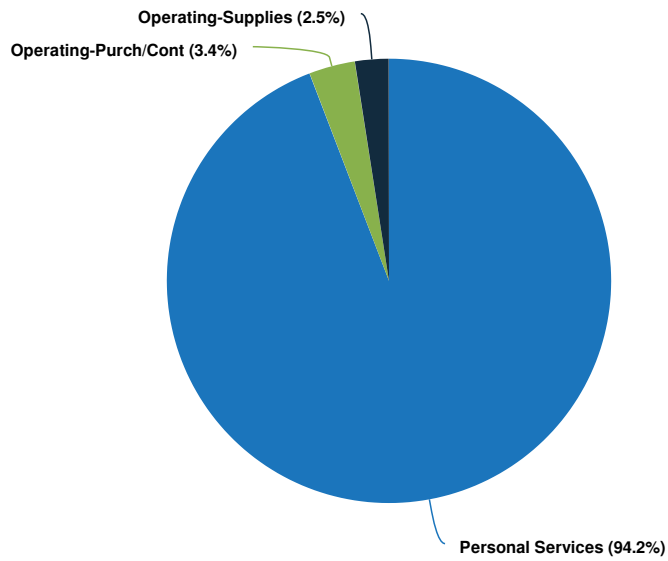
\$586,308
\$14,407  
 (2.52% vs. prior year)

### Procurement Budgeted and Historical Expenditures

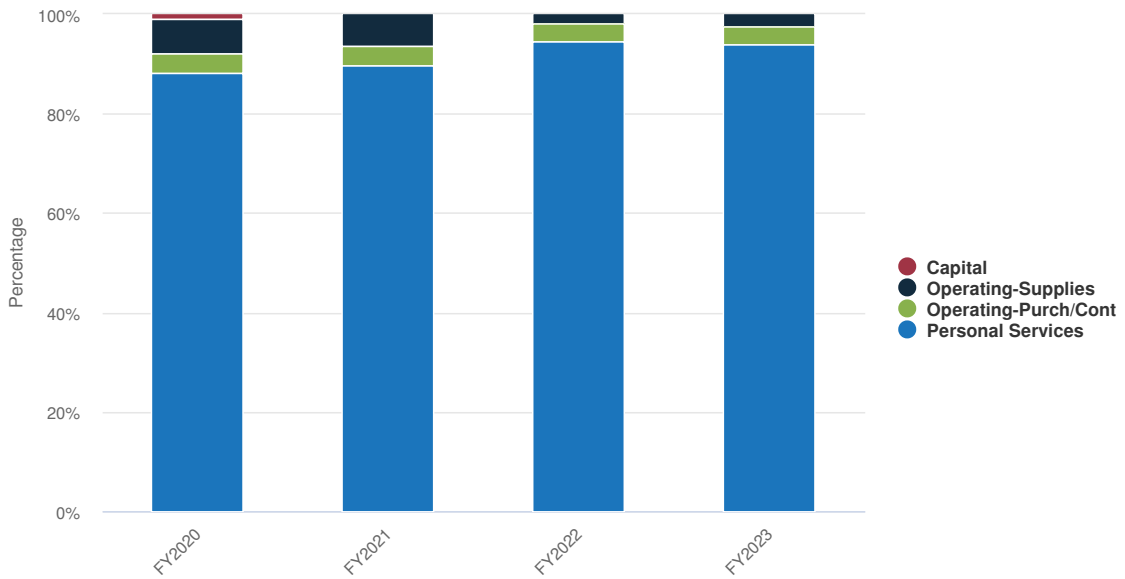


# Expenditures by Expense Type

## FY 2023 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.

### Accomplishments for FY 21/22

- Maintained critical services levels during pandemic to provide citizens with necessary transportation to medical and employment appointments.
- Replaced one lift van at 90% GDOT funding due to age and mileage.
- Updated Title VI plan to reflect current census data.

### Goals for FY 22/23

- Maintain Coordinated Transportation and GDOT contract funding.
- Increase ridership as pandemic subsides.
- Replace one lift van at 10% local cost with 90% GDOT funding.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
(One Way Passenger Trips) OWPTs	8,980	16,806	18,000

### STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager	1	1	1
Driver Supervisor	1	1	1
Dispatcher	1	1	1
Driver I	5	0	0
Driver II	4	9	9
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>

### VEHICLE SCHEDULE

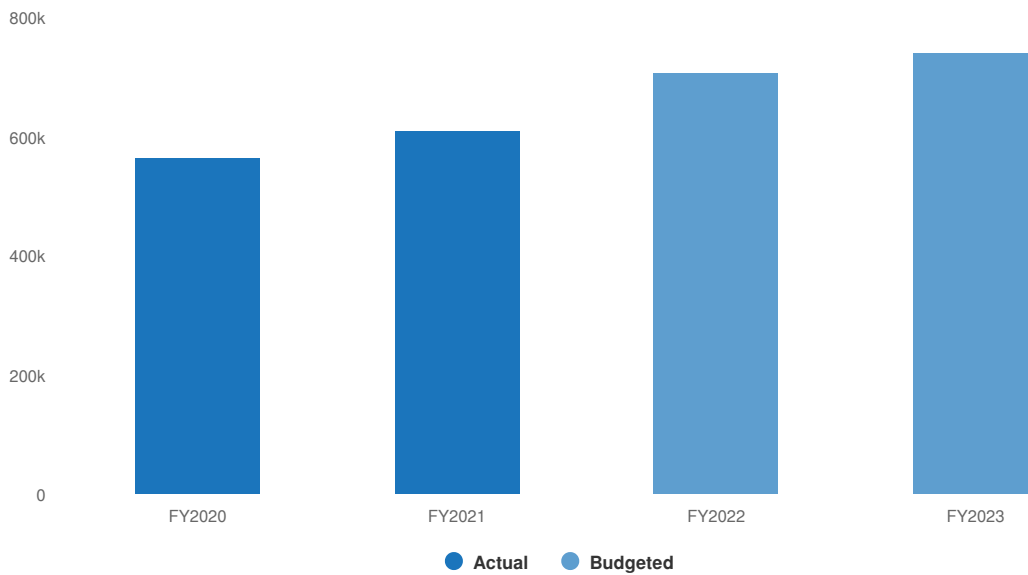
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	10	10	10
Vehicle Allowances	1	1	1
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Health & Welfare					
Public Transit					
Personal Services	\$441,054	\$525,516	\$519,958	\$627,344	20.7%
Operating-Supplies	\$75,224	\$72,926	\$91,100	\$94,100	3.3%
Operating-Purch/Cont	\$11,311	\$10,130	\$11,125	\$10,500	-5.6%
Capital	\$37,001	\$0	\$5,520	\$6,459	17%
Intergovernmental	\$63	-\$20	\$0	\$0	0%
<b>Total Public Transit:</b>	<b>\$564,653</b>	<b>\$608,553</b>	<b>\$627,703</b>	<b>\$738,403</b>	<b>17.6%</b>
<b>Total Health &amp; Welfare:</b>	<b>\$564,653</b>	<b>\$608,553</b>	<b>\$627,703</b>	<b>\$738,403</b>	<b>17.6%</b>
<b>Total Expenditures:</b>	<b>\$564,653</b>	<b>\$608,553</b>	<b>\$627,703</b>	<b>\$738,403</b>	<b>17.6%</b>

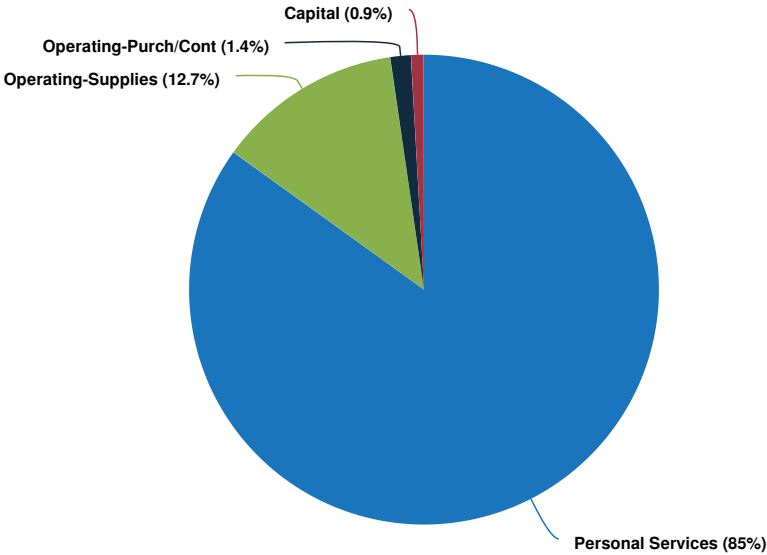
\$738,403
\$32,520  
(4.61% vs. prior year)

### Public Transit Budgeted and Historical Expenditures

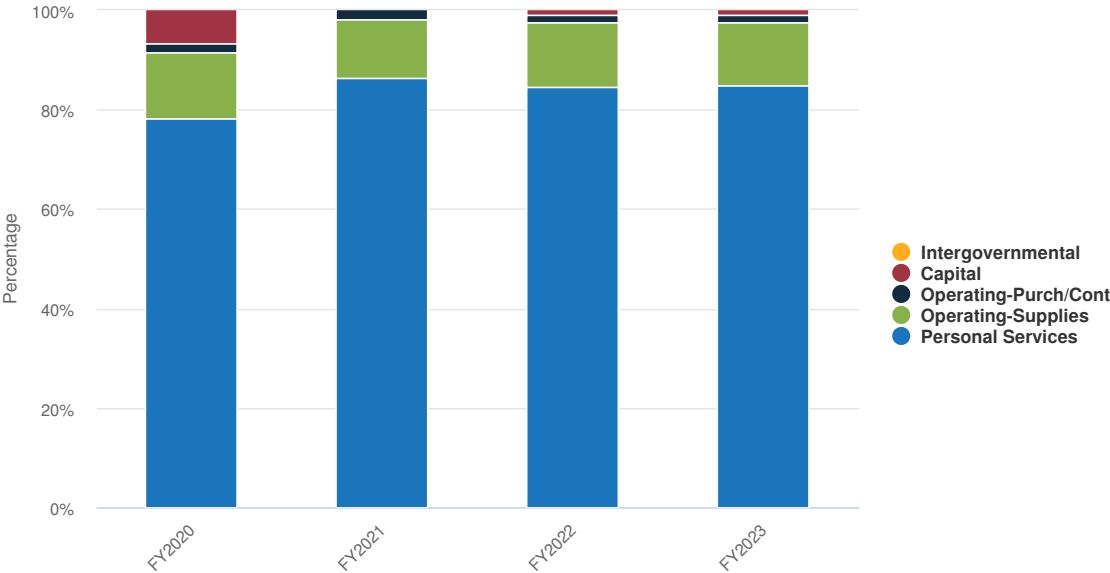


# Expenditures by Expense Type

## FY 2023 Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



# Recycling

This department provides recycling options and green lifestyle events and programs to the citizens of Columbia County.

## Accomplishments for FY 21/22

- Customer volume increased by 4.7% over FY20/21 total.
- Collaborated with Stormwater Utility on 3 DIY Rain Barrel Workshops.
- Increased Revenues by 9% over FY20/21 total.

## Goals for FY 22/23

- Provide more public education events throughout the year by partnering with various departments.
- Increase Department awareness by utilizing Social Media Outlets.
- Research commodity certifications for the Department.

## Department Measures

### STAFFING

Position	Actual FY 2021/2022	Estimated FY 2022/2023	Forecast FY 2023/2024
Manager I	1	1	1
Supervisor	1	1	1
Attendant	5	5	5
Temporary personnel	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>

### VEHICLE SCHEDULE

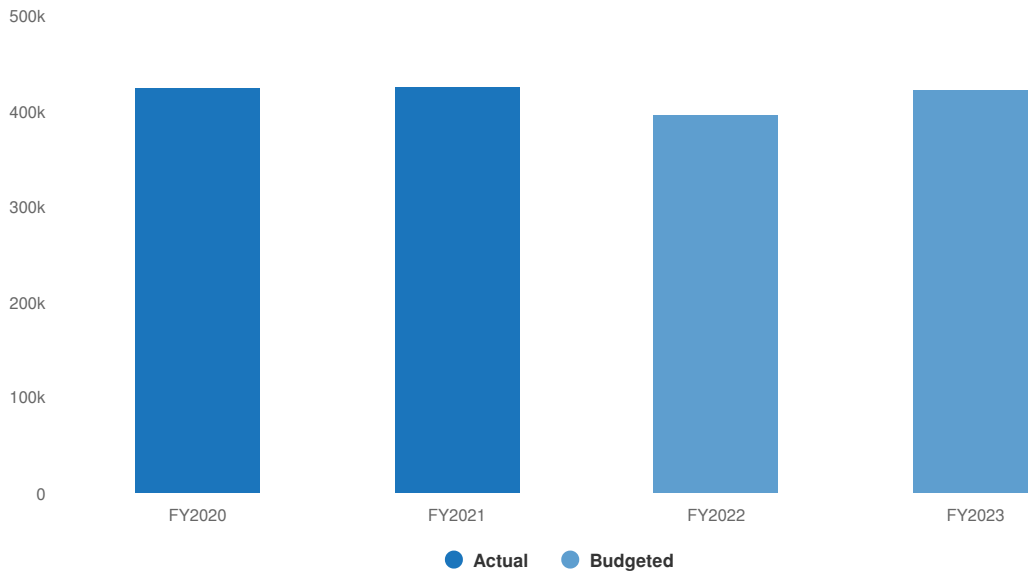
Category	Actual FY 2021/2022	Estimated FY 2022/2023	Forecast FY 2023/2024
Authorized Vehicles	2	2	2
Heavy Equipment	3	3	3
Vehicle Allowances	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Recycling Center					
Personal Services	\$280,056	\$269,567	\$284,746	\$331,405	16.4%
Operating-Supplies	\$61,112	\$77,235	\$69,350	\$51,500	-25.7%
Operating-Purch/Cont	\$70,177	\$67,019	\$42,856	\$39,578	-7.6%
Operating-Deprec	\$12,713	\$11,806	\$0	\$0	0%
<b>Total Recycling Center:</b>	<b>\$424,058</b>	<b>\$425,628</b>	<b>\$396,952</b>	<b>\$422,483</b>	<b>6.4%</b>
<b>Total General Government:</b>	<b>\$424,058</b>	<b>\$425,628</b>	<b>\$396,952</b>	<b>\$422,483</b>	<b>6.4%</b>
<b>Total Expenditures:</b>	<b>\$424,058</b>	<b>\$425,628</b>	<b>\$396,952</b>	<b>\$422,483</b>	<b>6.4%</b>

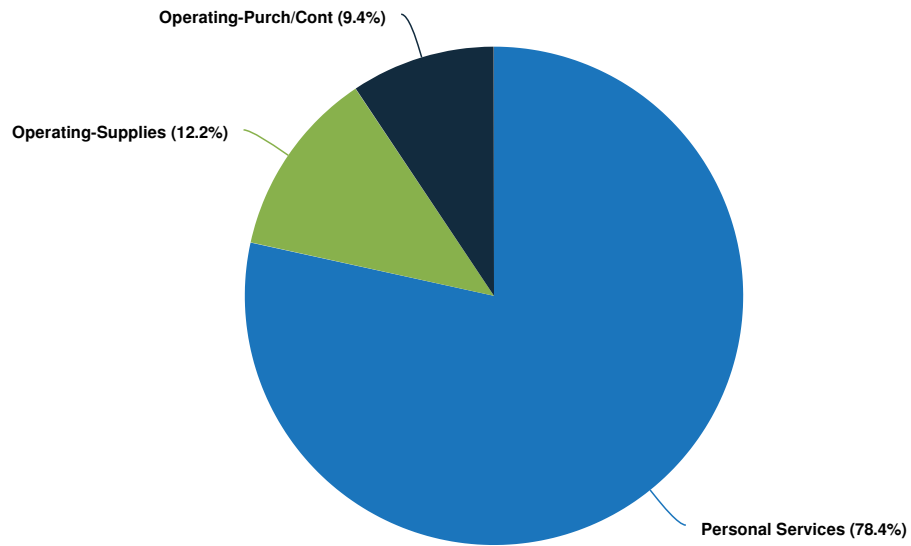
\$422,483
\$25,531  
(6.43% vs. prior year)

### Budgeted and Historical Expenditures

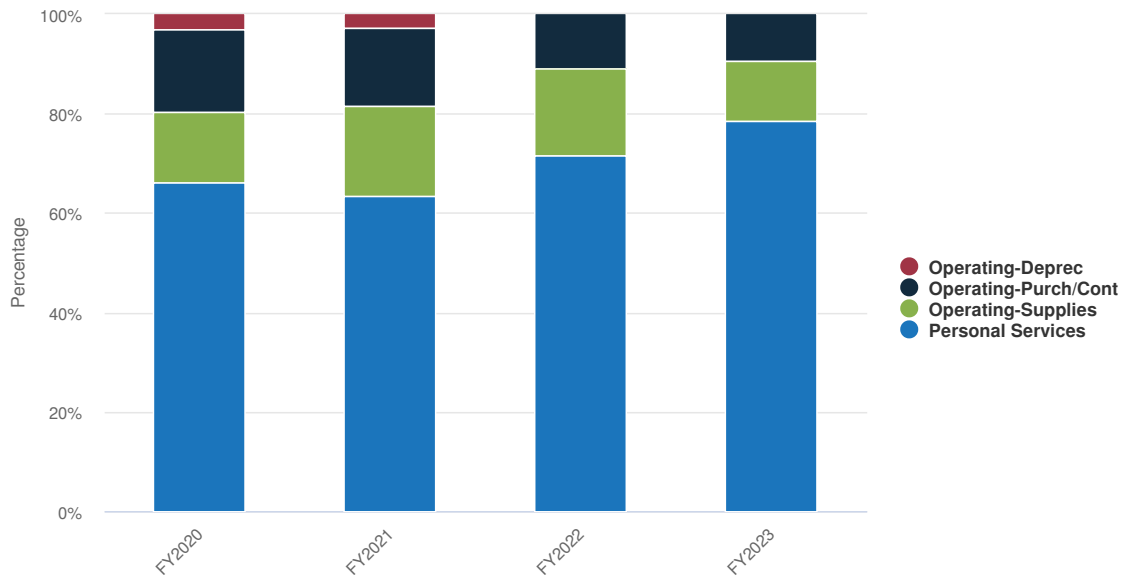


# Expenditures by Expense Type

## FY 2023 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 3<sup>rd</sup> 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

## Accomplishments for FY 21/22

- Completed Internal Audit with no exceptions
- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Acquired and managed Safety Action Grant from LGRMS
- Successful and effective replacement of retired long-term employee
- Effectively improved Safety Review Board process to electronic format to be more efficient
- Improved AED program, replacing oldest, obsolete units
- Safety Officers trained for maintenance and update of AEDs
- Request for Quotes for Property and Liability Coverage
- Completed property valuations update

## Goals for FY 22/23

- Maintain requirements for current certifications and new employee obtain ARM certification
- Accomplish all safety incentives required by ACCG for insurance premium reduction
- Update all safety policies
- Increase participation in professional organizations such as Public Risk Management Association
- Provide more safety training opportunities for employees

# Department Measures

## WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Complaints	51	20	30
Accidents	95	100	100
Sewer Back Ups	0	1	1
Property	47	52	55
Recovery	\$145,032	\$170,000	\$150,000

## PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Defensive Driving	14	19	18
CPR/AED/First Aid	4	4	4

## STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager V	1	1	1
Specialist I	1	0	0
Specialist V	0	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

## VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	2
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>

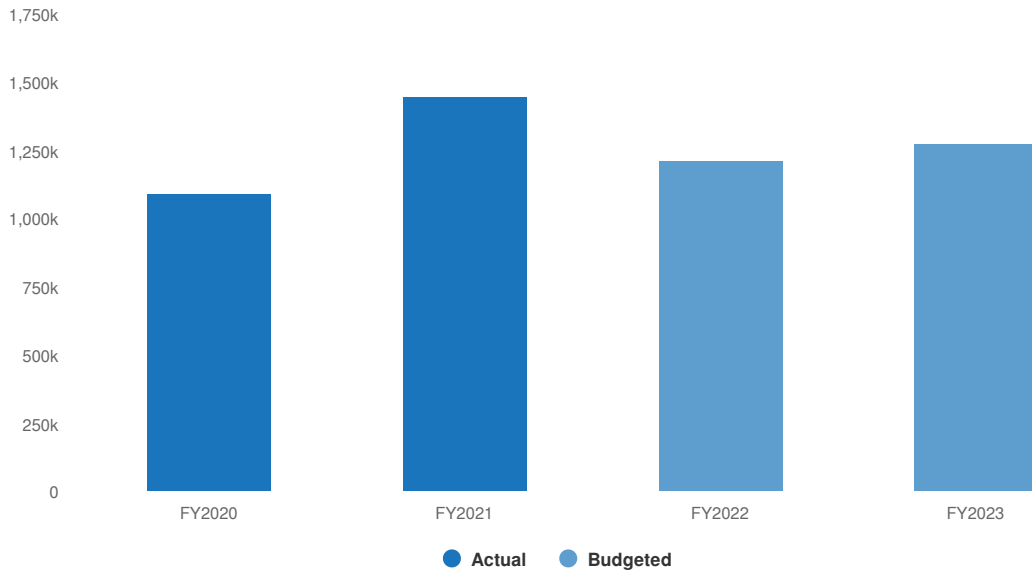


## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Risk Management Fund					
Personal Services	\$163,065	\$158,443	\$159,345	\$162,547	2%
Operating-Supplies	\$13,575	\$21,800	\$29,850	\$31,850	6.7%
Operating-Purch/Cont	\$917,794	\$1,189,785	\$1,027,000	\$1,080,200	5.2%
Other Financing Uses	\$0	\$77,137	\$0	\$0	0%
<b>Total Risk Management Fund:</b>	<b>\$1,094,434</b>	<b>\$1,447,164</b>	<b>\$1,216,195</b>	<b>\$1,274,597</b>	<b>4.8%</b>

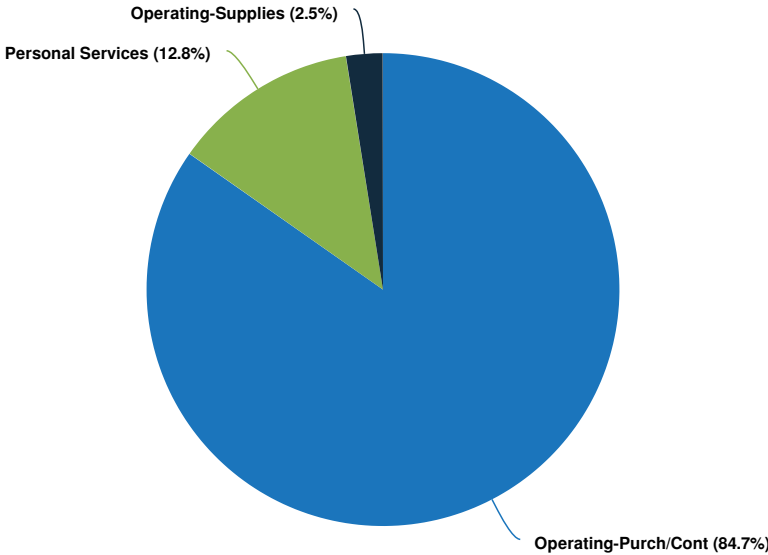
\$1,274,597
\$58,402  
(4.80% vs. prior year)

### Risk Management Budgeted and Historical Expenditures

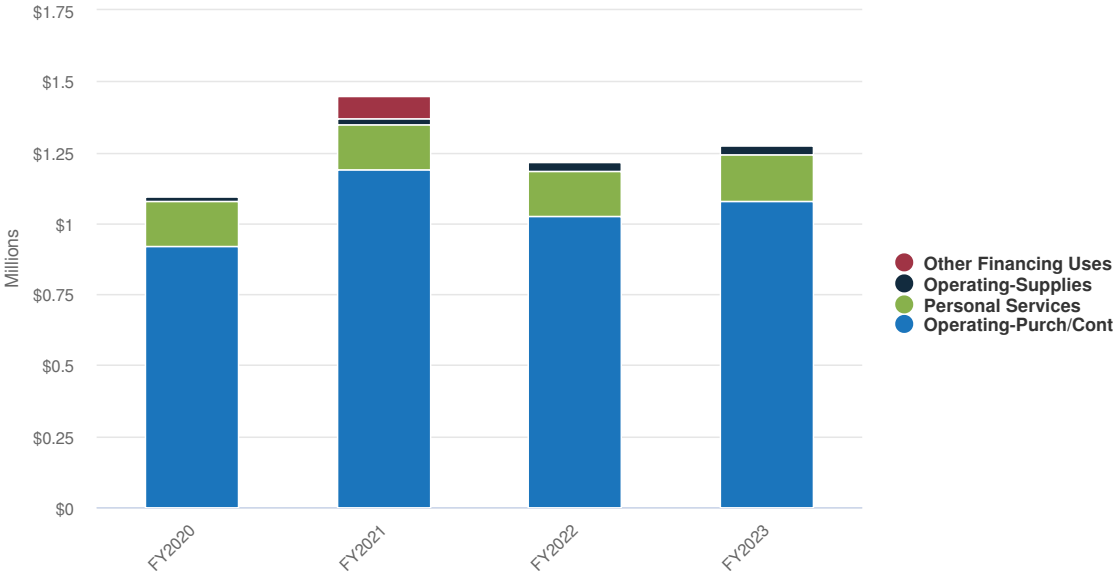


# Expenditures by Expense Type

## FY 2023 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.

## Accomplishments for FY 21/22

- Assisted with special events including the Christmas Parade, and the Board of Elections during elections, in addition to various events at the Evans Town Center Park.
- Completed three rounds of right of way mowing.
- Completed nine rounds of mowing at the following gateways: Highway 28, from the Richmond County line to Blackstone Camp Rd; River Watch Pky from the Richmond County line to Washington Rd; 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 Center area; Pumpkin Center Roundabout.
- Completed eight rounds of mowing county school zones: North Columbia Elementary, Euclaw Creek Elementary, Baker Place Elementary, Lewiston Elementary, Belair Elementary, Brookwood Elementary, Westmont Elementary, Martinez Elementary, South Columbia Elementary, Stevens Creek Elementary, River Ridge Elementary, Parkway Elementary, Riverside Elementary and Middle, Evans Elementary, Middle & High, Harlem Middle and High, Stallings Island Middle, Grovetown @ William Few Pky, Lakeside area, Augusta Tech, Augusta Prep, Clark Pointe sidewalks.
- Installed sidewalk section at parking deck/PAC
- Installed turn lane William Few Pkwy @ Chamblin Rd
- Installed turn lane William Few Pkwy @ Knob Hill Farm Rd
- Installed radius Ridge Rd @ Washington Rd
- Constructed (2) roundabouts, regraded ditches and grassed on Arthur Grimaud Way
- Realigned intersection Scotts Ferry Rd @ Ray Owens Rd
- Graded building pad and parking area for Broadband pavilion in Winfield
- Lined cross drain in Winfield Hills
- Rehabilitated wayfinding directional signs @ Evans Government Center Complex
- Installed cross drain to improve drainage on Hunt Rd
- Replaced (2) corrugated metal pipe cross drains on Sawdust Rd
- Replaced corrugated metal pipe cross drain on Calais Circle
- Repaired failed pipe on Carroll Dr
- Installed (2) handicap ramps in Willow Oak Village
- Repaired deteriorated shoulder and ditch section on Mullikin Rd

## Goals for FY 22/23

- Continue to assist with special projects as previously listed.
- Cut and maintain all county right of ways.
- Continue to assist Road Construction with road improvement projects.
- Continue nine rounds of mowing of county Gateways previously listed.
- Continue eight rounds of mowing of school zones previously listed.
- Scrape all dirt roads at least every 21 days.
- Continue to work with Fleet Services to assess Roads & Bridges departmental fleet and ensure that appropriate vehicles and equipment are being utilized.
- Continue to assist Stormwater Utility with drainage improvements.
- Continue to sweep roads within the Stormwater Utility service area.
- Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Number of Work Orders	4954	5449	5993
Signs Replaced	424	466	513
Potholes Repaired	641	705	775

### PERFORMANCE MEASURES

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
% of Work Order completed within 1 week	94%	96%	97%
% of Primary Signs replaced within 1 day	97%	97%	98%
% of Potholes repaired within 48 hours	66%	70%	75%

### STAFFING

Position	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Manager V	1	1	1
Manager III	2	2	2
Supervisor VII	8	8	9
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	9	7	9
Maintenance Worker	33	35	37
<b>Total</b>	<b>74</b>	<b>74</b>	<b>80</b>

### VEHICLE SCHEDULE

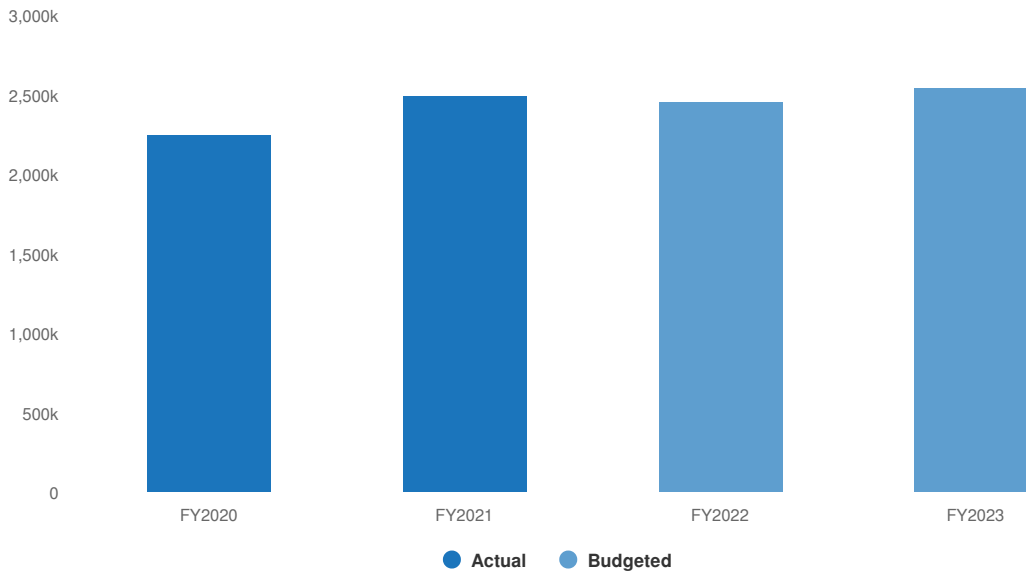
Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
FLEET			
Trucks/Vehicles	56	56	58
Heavy Equipment	96	96	99
Trailers	28	28	28
Message Boards	18	18	18
Vehicle Allowances	0	0	0
<b>Total</b>	<b>198</b>	<b>198</b>	<b>203</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Public Works					
Roads & Bridges					
Personal Services	\$1,788,184	\$1,944,107	\$1,828,044	\$2,071,100	13.3%
Operating-Supplies	\$394,056	\$467,288	\$357,725	\$396,664	10.9%
Operating-Purch/Cont	\$77,103	\$91,691	\$82,592	\$82,592	0%
Intergovernmental	\$53	\$0	\$0	\$0	0%
<b>Total Roads &amp; Bridges:</b>	<b>\$2,259,396</b>	<b>\$2,503,086</b>	<b>\$2,268,361</b>	<b>\$2,550,356</b>	<b>12.4%</b>
<b>Total Public Works:</b>	<b>\$2,259,396</b>	<b>\$2,503,086</b>	<b>\$2,268,361</b>	<b>\$2,550,356</b>	<b>12.4%</b>
<b>Total Expenditures:</b>	<b>\$2,259,396</b>	<b>\$2,503,086</b>	<b>\$2,268,361</b>	<b>\$2,550,356</b>	<b>12.4%</b>

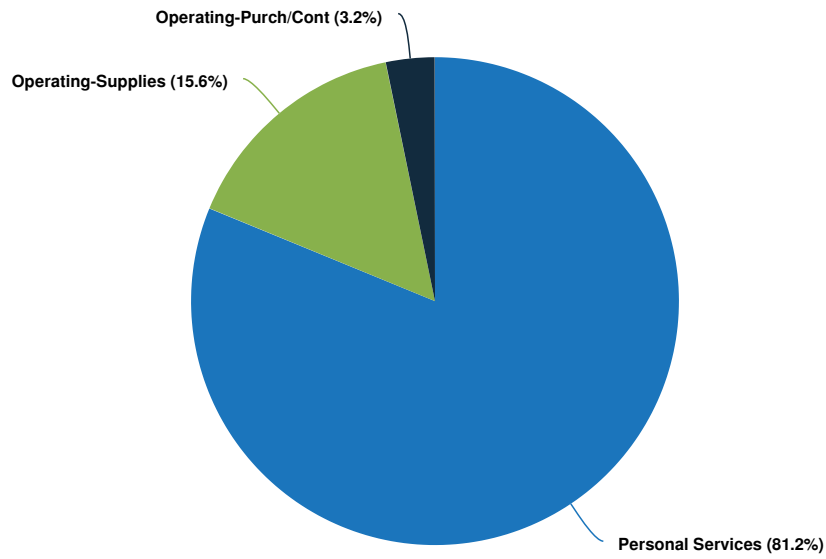
\$2,550,356
\$92,131  
(3.75% vs. prior year)

### Roads and Bridges Budgeted and Historical Expenditures

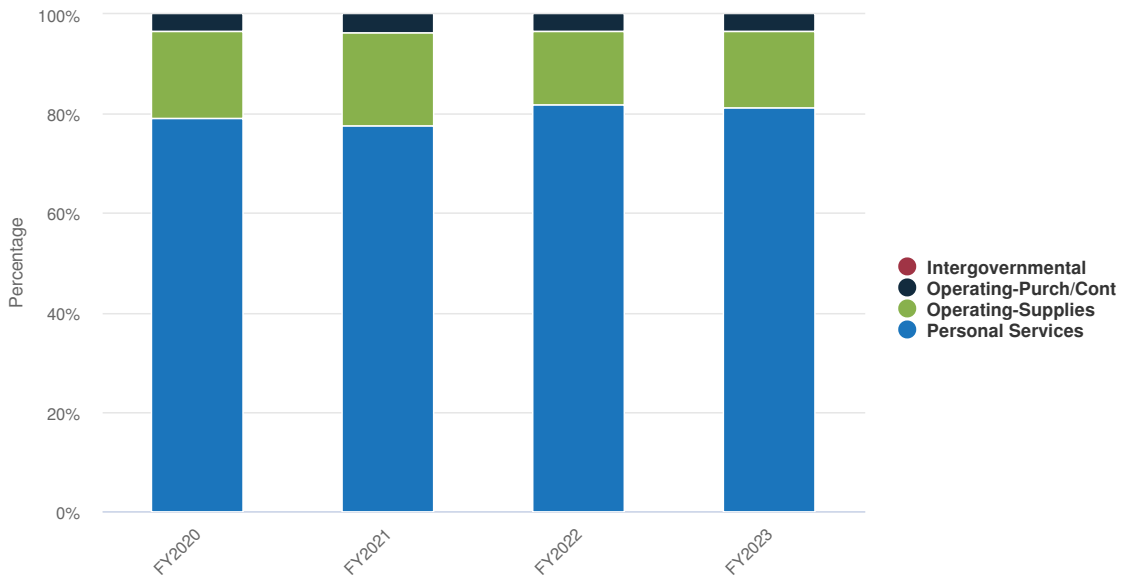


# Expenditures by Expense Type

## FY 2023 Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



## Savannah Rapids Pavilion

The Savannah Rapids Pavilion staff promotes, sells, maintains, and manages the overall operations of the Savannah Rapids Pavilion and the Historic Canal Headgates Buildings as rental venues for the use of all types of Corporate and Leisure events throughout the year.

### Accomplishments for FY 21/22

- Structural changes to increase revenues without raising fees.
- Changes to reservation process: Elimination of multiple duplicating efforts when it comes to paperwork. Made positive steps towards paperless.
- Cultural changes to be more customer focused.
- Merging Savannah Rapids website into the Columbia County site.

### Goals for FY 22/23

- Proposed Fee Adjustments for increased revenue.
- Include contracted cleaning service for larger scale events.
- Establish training program for staff / orientation program.
- Update SOP and safety protocols.
- Staffing adjustments to operate for efficiently.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Total number of Events	525	425	475
Total number of Guests	44,499	45,500	48,000

### PERFORMANCE MEASURES

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Customer Survey average rating 1-5 Stars	4.4583	5	5

### STAFFING

Position	Actual FY 21/22	Estimated 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)	0	1	1
Facility Assistant (PT county)	1	0	0
Facility Assistant (Temp)	4	4	4
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>

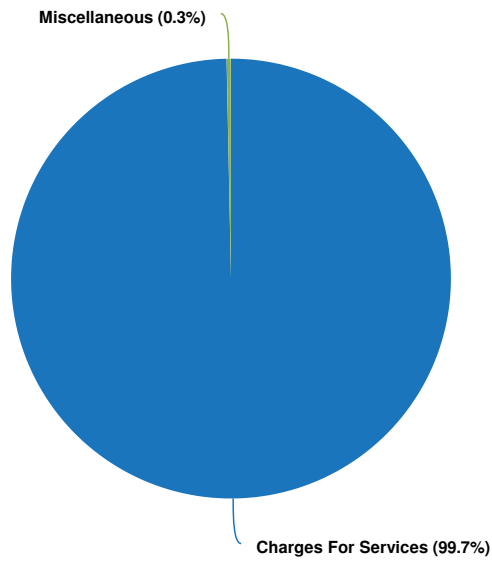
### VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles (Golf cart)	1	1	1
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>



# Revenues by Source

## Projected 2023 Revenues by Source

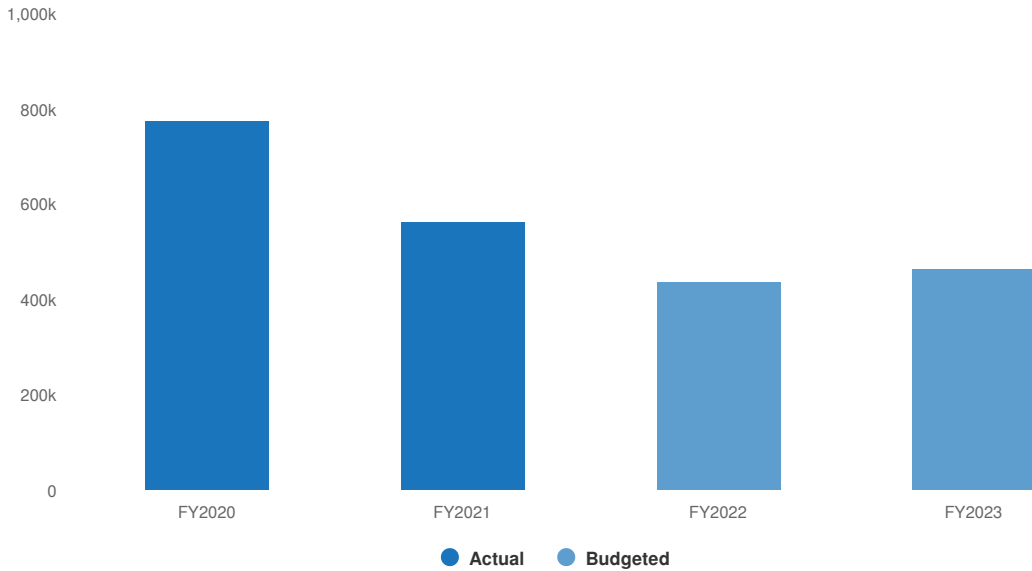


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Charges For Services	\$414,934	\$307,030	\$400,000	\$465,240	16.3%
Miscellaneous	\$67,772	\$48,936	\$0	\$1,452	N/A
Other Financing Sources	\$0	\$0	\$36,622	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$482,706</b>	<b>\$355,966</b>	<b>\$436,622</b>	<b>\$466,692</b>	<b>6.9%</b>

## Expenditures Summary

\$466,692
\$30,070  
 (6.89% vs. prior year)

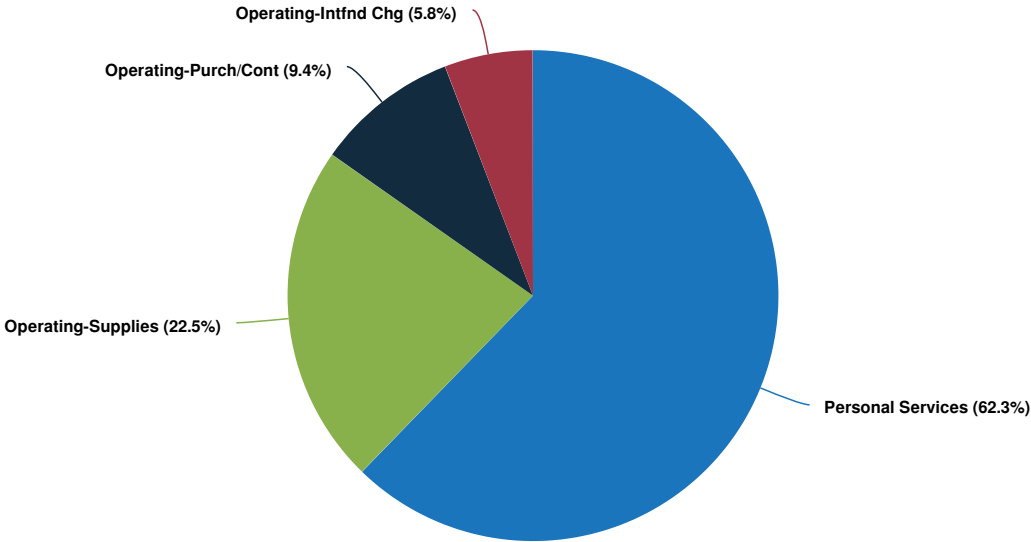
### Savannah Rapids Pavilion Budgeted and Historical Expenditures



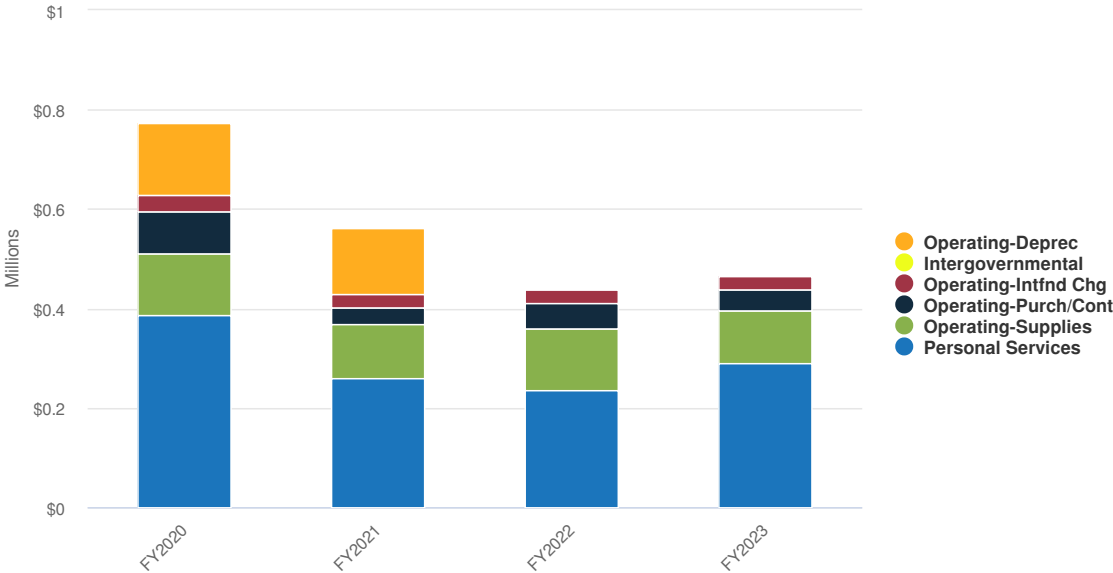
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Savannah Rapids Pavilion					
Personal Services	\$385,458	\$258,544	\$236,918	\$290,608	22.7%
Operating-Supplies	\$125,978	\$109,353	\$122,850	\$104,900	-14.6%
Operating-Purch/Cont	\$84,285	\$34,909	\$49,620	\$43,950	-11.4%
Operating-Intfnd Chg	\$31,754	\$27,234	\$27,234	\$27,234	0%
Operating-Deprec	\$146,780	\$132,325	\$0	\$0	0%
Intergovernmental	\$170	\$164	\$0	\$0	0%
<b>Total Savannah Rapids Pavilion:</b>	<b>\$774,425</b>	<b>\$562,529</b>	<b>\$436,622</b>	<b>\$466,692</b>	<b>6.9%</b>

# Expenditures by Expense Type

## FY 2023 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 Clay Smith, is comprised of the Administrative Services Division and Community Services Division. The Detention and Court Services Bureau, commanded by Major Steve Morris, is comprised of the Detention Center, Court Security, Transportation and Classification. The Majors answer directly to the Chief Deputy. The Chief Deputy oversees the Office of Professional Standards and Training Division.

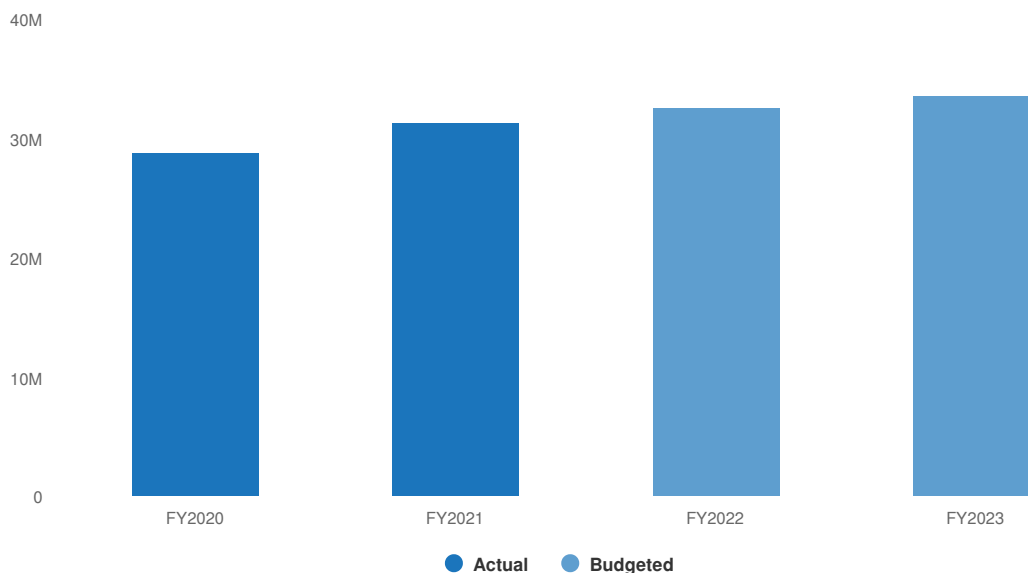
## Goals for FY 22/23

- Expansion of networking and training programs for Communications Center personnel.
- Renovation of the Padded Cell in Booking
- Expansion of “in-house” career fairs.
- Develop and implement a system that would allow bailiffs direct access to JMS/RMS within the courtroom.
- Transition the Patrol Division to a computerized Field Training Officer program.
- Reduce the number of crimes facilitated through cyber-activity committed both by, and against students.

## Expenditures Summary

**\$33,533,696** **\$1,009,941**  
(3.11% vs. prior year)

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



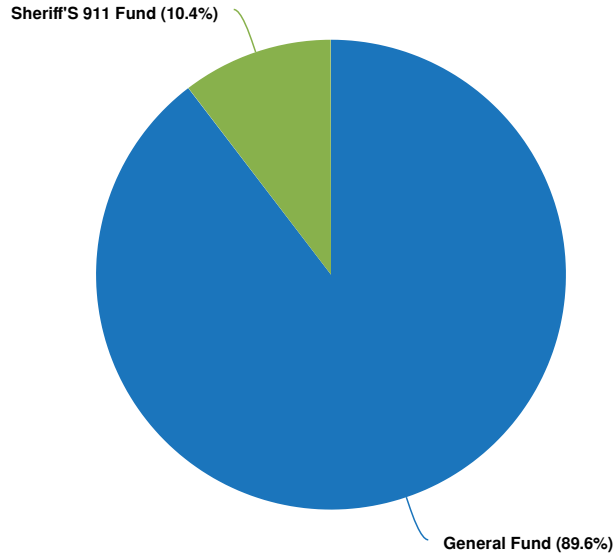
## Expenditures Summary by Department

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Public Safety					
Sheriff'S Office					
Personal Services	\$13,070,683	\$14,535,507	\$15,136,471	\$16,157,695	6.7%
Operating-Supplies	\$1,556,014	\$1,991,731	\$964,083	\$997,294	3.4%
Operating-Purch/Cont	\$1,011,188	\$963,708	\$1,011,442	\$745,065	-26.3%
Other Financing Uses	\$38,000	\$72,500	\$0	\$0	0%
Capital	\$231,014	\$62,806	\$481,644	\$394,084	-18.2%
Intergovernmental	\$100	\$0	\$0	\$0	0%
<b>Total Sheriff'S Office:</b>	<b>\$15,907,000</b>	<b>\$17,626,253</b>	<b>\$17,593,640</b>	<b>\$18,294,138</b>	<b>4%</b>
Detention Center					
Personal Services	\$7,539,839	\$7,851,252	\$8,571,889	\$9,326,050	8.8%
Operating-Supplies	\$1,760,419	\$1,762,447	\$1,362,015	\$1,376,249	1%
Operating-Purch/Cont	\$788,266	\$1,008,323	\$994,395	\$1,022,880	2.9%
Capital	\$0	\$0	\$28,300	\$30,150	6.5%
<b>Total Detention Center:</b>	<b>\$10,088,524</b>	<b>\$10,622,022</b>	<b>\$10,956,599</b>	<b>\$11,755,329</b>	<b>7.3%</b>
Sheriff'S 911					
Personal Services	\$1,535,362	\$1,658,203	\$1,727,047	\$1,907,329	10.4%
Operating-Supplies	\$40,465	\$33,812	\$22,000	\$22,000	0%
Operating-Purch/Cont	\$1,149,014	\$1,162,354	\$1,267,916	\$1,206,450	-4.8%
Capital	\$139,229	\$170,672	\$259,500	\$348,450	34.3%
<b>Total Sheriff'S 911:</b>	<b>\$2,864,070</b>	<b>\$3,025,040</b>	<b>\$3,276,463</b>	<b>\$3,484,229</b>	<b>6.3%</b>
<b>Total Public Safety:</b>	<b>\$28,859,593</b>	<b>\$31,273,314</b>	<b>\$31,826,702</b>	<b>\$33,533,696</b>	<b>5.4%</b>
<b>Total Expenditures:</b>	<b>\$28,859,593</b>	<b>\$31,273,314</b>	<b>\$31,826,702</b>	<b>\$33,533,696</b>	<b>5.4%</b>

# 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.

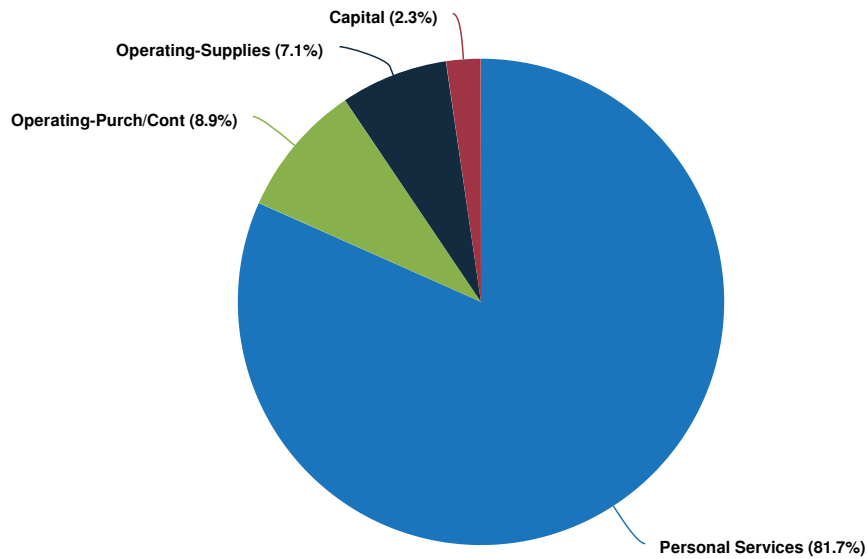
## 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
General Fund	\$25,995,523	\$28,248,274	\$28,550,239	\$30,049,467	5.3%
Sheriff'S 911 Fund	\$2,864,070	\$3,025,040	\$3,276,463	\$3,484,229	6.3%
<b>Total:</b>	<b>\$28,859,593</b>	<b>\$31,273,314</b>	<b>\$31,826,702</b>	<b>\$33,533,696</b>	<b>5.4%</b>

# Expenditures by Expense Type

## FY 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expense Objects					
Personal Services	\$22,145,884	\$24,044,963	\$25,435,407	\$27,391,074	7.7%
Operating-Supplies	\$3,356,898	\$3,787,990	\$2,348,098	\$2,395,543	2%
Operating-Purch/Cont	\$2,948,468	\$3,134,384	\$3,273,753	\$2,974,395	-9.1%
Other Financing Uses	\$38,000	\$72,500	\$0	\$0	0%
Capital	\$370,244	\$233,478	\$769,444	\$772,684	0.4%
Intergovernmental	\$100	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$28,859,593</b>	<b>\$31,273,314</b>	<b>\$31,826,702</b>	<b>\$33,533,696</b>	<b>5.4%</b>

# 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, Billing and Operations.

## Accomplishments for FY 21/22

- Supported the formation and 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)
- Participated in the Public Safety and Preparedness Day by EMA
- Educated all 5<sup>th</sup> grade classes in the Columbia County School District, totaling 2,218 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.
- Held the 2<sup>nd</sup> Annual DIY Rain Barrel workshop. The workshop was filled within 4 hours of posting the advertisement
- Implemented pet waste outreach by partnering with Animal Services and also many local vets to provide education and pet waste bags
- Collaborated with Georgia College and Water Utility to do DNA source tracking on bacteria in some of our 303(d)/305(b) listed impaired waterways to determine the source
- Developed and implemented an annual training presentation to benefit our Industrial Stormwater Permits at Fleet, Roads and Bridges, William Few Recycling Center, as well as Riverside Recycling Center
- Stormwater met all Best Management Practice requirements for the 2021 Municipal Separate Storm Sewer System (MS4) Permit
- Vacuum/Jetting truck crew completed all vacuum and jetting work orders received through inspections or service request. With the addition of the second Vac Crew, we were able to perform more Vac/Jetting work orders on the existing infrastructure to insure positive drainage during rain events
- Maintained 125 Detention/Retention ponds that are owned by Columbia County
- Billing staff successfully managed and billed over 44,664 properties in the storm water district resulting in over \$5,199,650 revenue per year
- Awarded and managed pond credits on over 2520 properties
- Added approximately 895 new construction parcels to the billing system resulting in an estimated revenue of \$5,347.00 per month
- Trained and implemented the ESS Time Entry for all Stormwater Operations employees



## Goals for FY 22/23

- Participate in the CSRA Stormwater Alliance's Stormwater Awareness Week, September 26<sup>th</sup> to 30<sup>th</sup>
- Get additional staff trained on Adopt-A-Stream
- Continue streamlining the GI/LID inspection process
- Conduct an outreach session on the new Stormwater Credit Manual
- Have at least one staff member obtain their FAA Part 107 Commercial Drone License
- Conduct outreach for HOAs on pond maintenance
- Improve compliance with the 7-day inspection
- Proceed on the 319(h) grant at Lakeside Park
- Conduct a bacteria DNA analysis on wet weather creek samples to determine DNA fecal coliform source in our waterbodies
- Assist EMA and Water Utility with USGS stream gages
- Host a GSWCC re-certification class focused on silt fence through the NPDES Training Institute
- Grow our stormwater program to meet the requirements of the new MS4 Permit effective December 2022-December 2027
- Grow the County Industrial Stormwater Permit (IGP) programs at Fleet, Roads and Bridges, and both recycling centers to meet the requirements of the new IGP Permit effective June 2022-June 2027
- Work alongside the Water and Sewer Department on implementing a new billing system
- Complete safety training for all operation workers
- Complete capital improvement projects within budget while maintaining excellent quality
- Operate the department within budget while achieving quality results and efficient use of resources
- Continue to review and update the inventory of county owned infrastructure into GIS

# Department Measures

## WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
E&S Inspections	18,788	22,500	20,000
Land Disturbance Permit Plans	870	1,000	1,100
Land Disturbance Permits Issued	1,387	1,500	1,600
Operations Service Requests	661	572	300
Work Orders	3,777	4,805	3,500
CIP Projects	3	2	3
Large Maintenance or Pipe Replacements	22	20	22
Infrastructure Inspections	5,437	3982	4,500
Operations Service Requests	661	572	300

## STAFFING

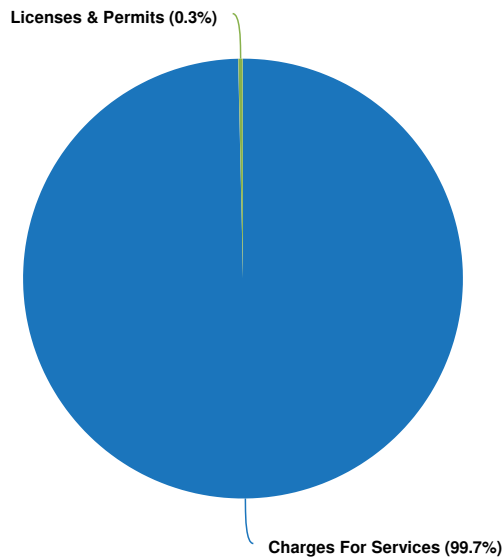
Stormwater Compliance	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Compliance Manager	1	1	1
Administrative Coordinator	1	1	1
Public Ed	1	1	1
E&S Manager I	1	1	1
E&S Inspector III	0	1	1
E&S Inspector II	0	2	2
E&S Inspector I	7	6	6
Engineer III - moved to Pre-Construction Dept. FY 22/23	1	1	0
Flood Plain Manager II	1	1	1
Soil Erosion Plan Reviewer	1	1	1
Environmental Project Specialist	1	1	1
Permit Coordinator Specialist V	1	1	1
<b>Stormwater Operations</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>
Operations Manager	1	1	1
Manager III	4	4	4
CSR II	1	1	1
Crew Leader II	6	6	5
Foreman I	3	3	3
Inspectors	6	6	6
LEO	2	2	2
Maintenance Workers	12	12	14
<b>Total</b>	<b>51</b>	<b>53</b>	<b>36</b>

## VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Operations Group	21	23	25
Compliance Group	11	10	12
Heavy Equipment	58	60	60
Vehicle Allowances	7	7	7

# Revenues by Source

## Projected 2023 Revenues by Source

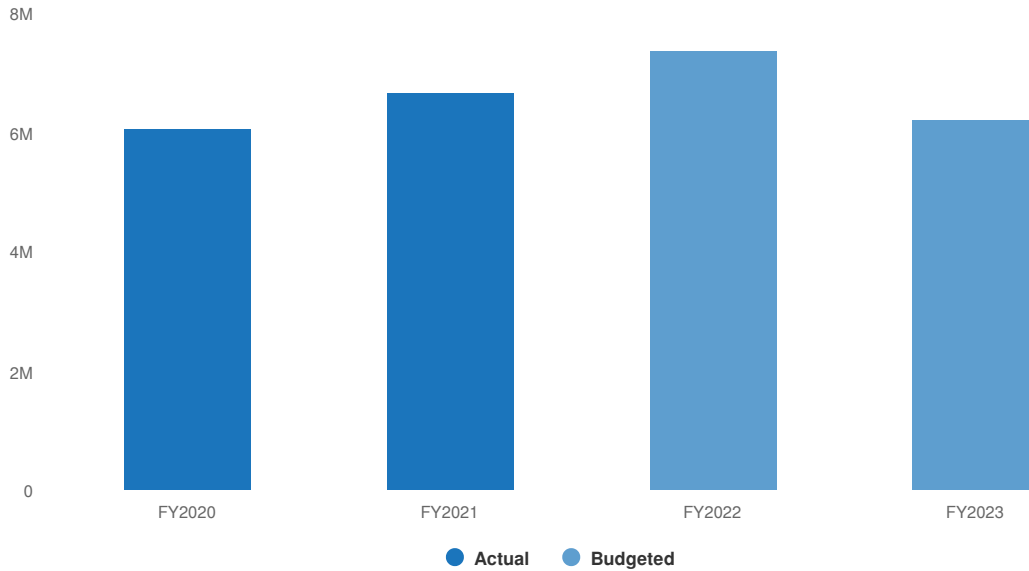


Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Licenses & Permits	\$27,897	\$21,642	\$0	\$20,000	N/A
Charges For Services	\$5,722,548	\$5,725,928	\$5,800,000	\$5,800,000	0%
Investment Income	\$26,687	\$34,036	\$0	\$0	0%
Contributions & Donations	\$1,888,530	\$2,947,594	\$0	\$0	0%
Miscellaneous	\$412	\$545	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$7,666,073</b>	<b>\$8,729,745</b>	<b>\$5,800,000</b>	<b>\$5,820,000</b>	<b>0.3%</b>

## Expenditures Summary

\$6,220,000 -\$1,160,581  
 (-15.72% vs. prior year)

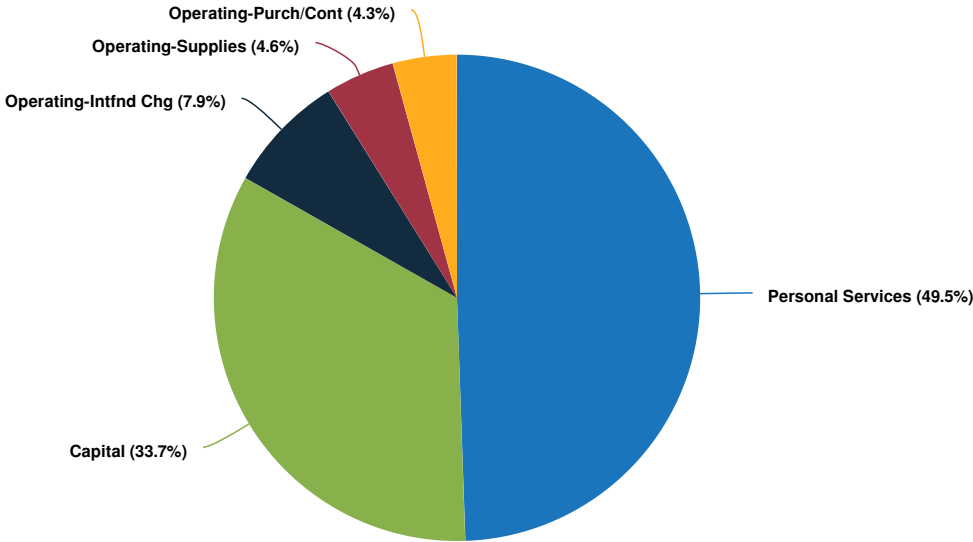
### Storm Water Utility Budgeted and Historical Expenditures



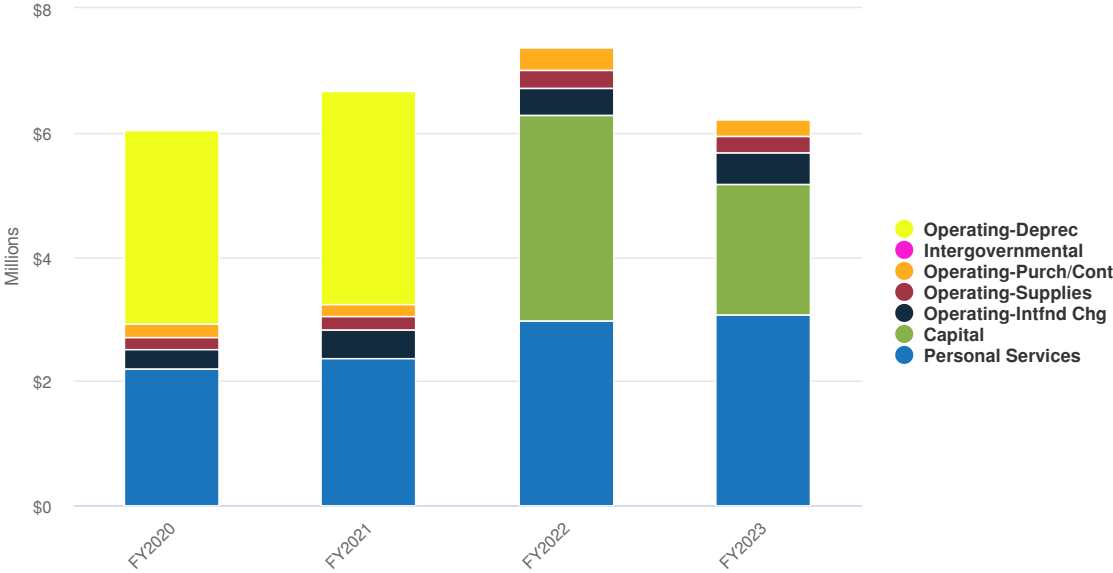
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Storm Water Utility Fund					
Personal Services	\$2,192,741	\$2,370,560	\$2,971,241	\$3,076,079	3.5%
Operating-Supplies	\$180,017	\$221,126	\$282,433	\$285,885	1.2%
Operating-Purch/Cont	\$222,123	\$191,226	\$368,654	\$264,854	-28.2%
Operating-Intfnd Chg	\$329,891	\$446,667	\$451,903	\$494,400	9.4%
Operating-Deprec	\$3,127,005	\$3,433,016	\$0	\$0	0%
Capital	\$0	\$0	\$2,125,769	\$2,098,782	-1.3%
Intergovernmental	\$75	\$102	\$0	\$0	0%
<b>Total Storm Water Utility Fund:</b>	<b>\$6,051,851</b>	<b>\$6,662,698</b>	<b>\$6,200,000</b>	<b>\$6,220,000</b>	<b>0.3%</b>

# Expenditures by Expense Type

## FY 2023 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

## Accomplishments for FY 21/22

- Reviewed 39,796 real property parcels to stay within the three-year review cycle required by the Department of Revenue
- Reviewed 4,766 Personal Property accounts including 254 Personal Property audits
- Processed 11,169 Deeds/Splits
- Performed 6,028 Sales Checks
- Revalued all real property and personal property accounts in the county
- Revisited all appealed properties to ensure accuracy of appraisal data
- Processed 542 real and personal property appeals
- Processed 135 Board of Equalization appeals
- Processed 0 Arbitration appeals
- Processed 64 Hearing Officer appeals
- Processed 20 Superior Court Settlement Conferences
- Processed 39 vehicle appeals
- Received approval for the 2021 Tax Digest from the Georgia Department of Revenue
- Achieved a satisfactory Department of Audits annual Sales ratio study
- Maintained appraiser certification requirements set by Georgia Department of Revenue

## Goals for FY 22/23

- Conduct field review on real property parcels to meet the criteria established by the Department of Revenue
- Review and audit personal property accounts to meet the criteria established by the Department of Revenue
- Submit the Tax Assessor's portion of the 2022 Real & Personal Property Tax Digest for approval
- Complete the 2023 Digest and mail Assessment Notices timely
- Maintain appraiser certification requirements set by Georgia Department of Revenue

# Department Measures

## WORKLOAD MEASUREMENTS

Category	Actual FY 2021/2022	Estimated FY 2022/2023	Forecast FY 2023/2024
Parcels Reviewed	39,796	41,886	40,296
New Main Improvements	1,157	1,200	1,200
Personal Property Accounts	12,911	13,050	13,200
Deeds Processed	10,953	11,500	12,075
Mapping Splits & Combines	216	254	299
Personal Property Mobile Homes	1,801	1,800	1,800

## STAFFING

Position	Actual FY 2021/2022	Estimated FY 2022/2023	Forecast FY 2023/2024
Manager VIII (Chief Appraiser)	1	1	1
Manager V (Deputy Chief Appraiser)	1	2	2
Manager IV (Division Managers)	3	2	2
Manager II (Administrative Manager)	1	1	1
Supervisor VIII (Senior Appraisers)	0	6	6
Lead Appraiser	0	5	6
Appraiser IV	0	0	0
Appraiser III	3	0	0
Appraiser II	7	4	3
Appraiser I	6	3	7
Appraiser	4	4	1
Clerk IV	4	4	4
Specialist V	3	0	0
<b>Total</b>	<b>33</b>	<b>32</b>	<b>33</b>

## VEHICLE SCHEDULE

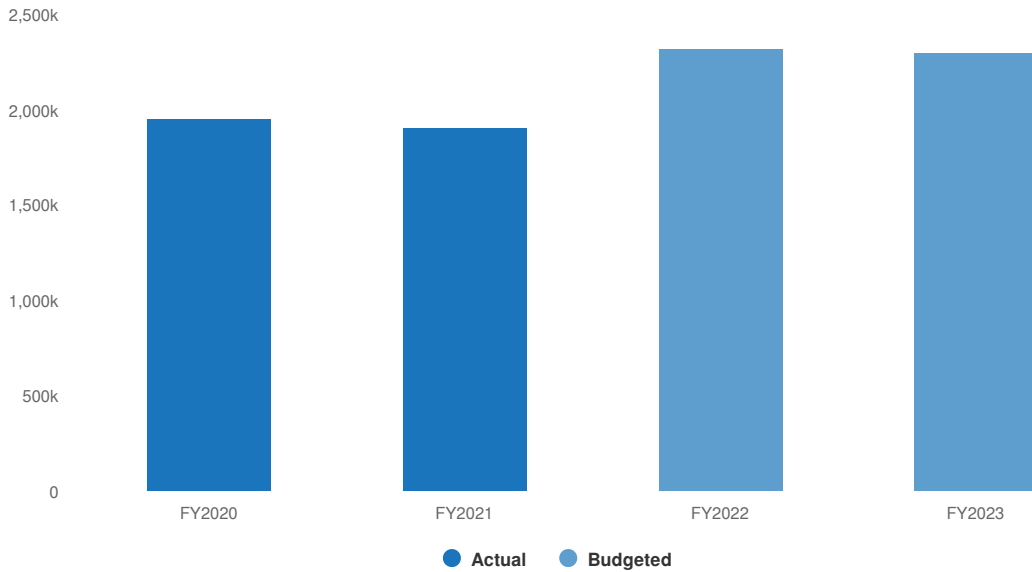
Category	Actual FY 2021/2022	Estimated FY 2022/2023	Forecast FY 2023/2024
Authorized Vehicles	13	12	12
Heavy Equipment	0	0	0
Vehicle Allowances	2	3	3
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Tax Assessor					
Personal Services	\$1,706,062	\$1,647,434	\$1,832,928	\$1,995,880	8.9%
Operating-Supplies	\$153,766	\$148,318	\$68,853	\$67,401	-2.1%
Operating-Purch/Cont	\$86,279	\$107,356	\$119,337	\$124,837	4.6%
Capital	\$0	\$0	\$155,764	\$105,500	-32.3%
Intergovernmental	\$0	\$767	\$0	\$0	0%
<b>Total Tax Assessor:</b>	<b>\$1,946,107</b>	<b>\$1,903,875</b>	<b>\$2,176,882</b>	<b>\$2,293,618</b>	<b>5.4%</b>
<b>Total General Government:</b>	<b>\$1,946,107</b>	<b>\$1,903,875</b>	<b>\$2,176,882</b>	<b>\$2,293,618</b>	<b>5.4%</b>
<b>Total Expenditures:</b>	<b>\$1,946,107</b>	<b>\$1,903,875</b>	<b>\$2,176,882</b>	<b>\$2,293,618</b>	<b>5.4%</b>

\$2,293,618
-\$24,242  
(-1.05% vs. prior year)

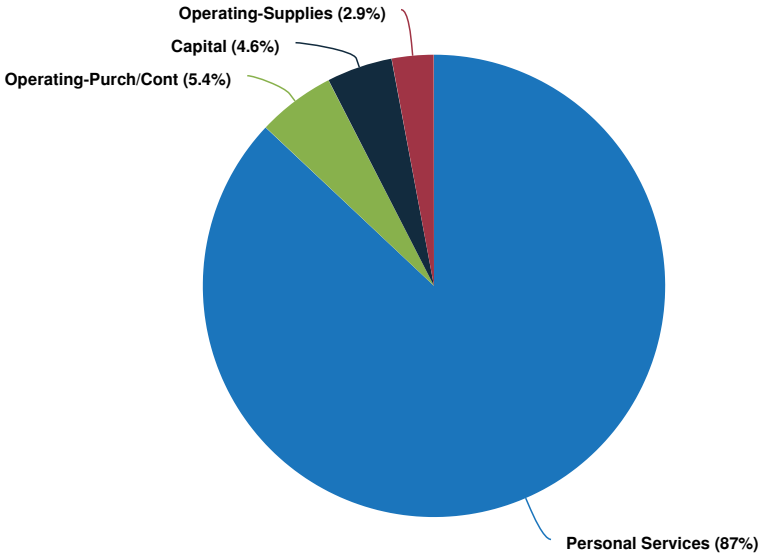
### Tax Assessor Budgeted and Historical Expenditures



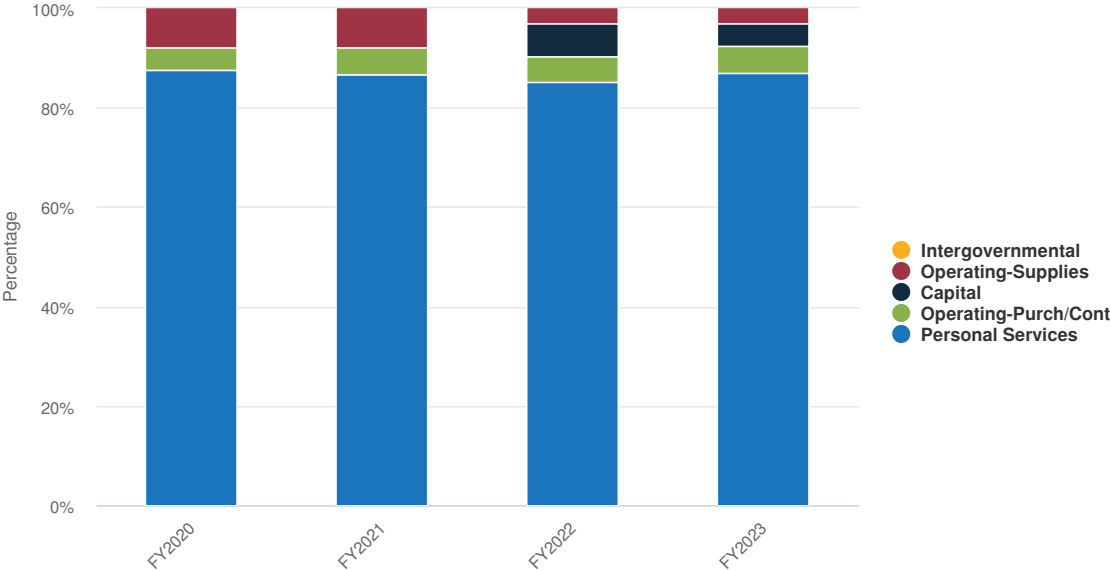


# Expenditures by Expense Type

## FY 2023 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.

### Accomplishments for FY 21/22

- Achieved 100% compliance with Georgia statutes for the 2020 Tax Digest.
- Maintained a property delinquency rate of less than 1%.
- The Motor Vehicle Office achieved 100% compliance on the IRS 2290 Heavy Vehicle Use Tax (HVUT) audit performed by the Georgia Department of Transportation.
- Implemented the 18-month Georgia Department of Revenue DRIVES title and registration system upgrades. All employees completed training on the operations of the new upgrade.
- Achieved 100% compliance with Georgia statutes for the 2021 Tax Digest.
- Maintained a property delinquency rate of less than 1%.
- The Motor Vehicle Office achieved 100% compliance on the IRS 2290 Heavy Vehicle Use Tax (HVUT) audit performed by the Georgia Department of Transportation.
- Staff attended the Georgia Association of Tax Officials Conference receiving training on new legislative and process changes pertaining to the title and registration of motor vehicles in the State of Georgia.<sup>2</sup>

### Goals for FY 22/23

- Prepare the 2022 Tax Digest and achieve 100% compliance with Georgia statutes.
- Obtain 100% accuracy rating for the state annual motor vehicle inventory audit.
- Maintain a property delinquency rate of less than 1%.
- Initiate a “Go Green” campaign by recording email addresses in DRIVES (per taxpayer approval) so the annual registration pre-bills can be emailed to the vehicle owners. This will result in a reduction of costs for printing and mailing expenses.
- Achieve 100% compliance on the IRS 2290 Heavy Vehicle Use Tax (HVUT) audit conducted by the Georgia Department of Transportation.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
<b>MOTOR VEHICLE DIVISION</b>			
MV Funds Collected & Disbursed	\$41,152,270	\$41,541,244	\$42,000,000
Motor Vehicle Transactions (in office)	277,105	269,500	270,000
Motor Vehicle Registration Pre-bills	149,810	147,197	145,000
Sales & Use Tax Transactions	671	729	750
Sales & Use Tax Collections	\$684,238	\$747,911	\$750,000
Motor Vehicle Web Renewals	37,664	39,708	41,500
MV Incoming Telephone Calls	38,458	31,676	32,000
			0
Motor Vehicle Email Correspondence	11,039	11,680	12,000
Disabled Placards Issued	2,538	2,876	2,900
New Title/Registration Transactions	22,227	20,475	21,000
Update Address / District Transactions	11,115	10,199	10,500
Insurance Lapse / Suspension Payments	\$102,335	\$111,480	\$112,000
<b>PROPERTY TAX DIVISION</b>			
Real & Personal Property Tax Collected	\$155 million	\$160 million	\$165 million
# of Real & Personal Tax Bills	74,900	75,500	76,000
Mobile Home Tax Collected	\$256,981	\$250,000	\$245,000
# of Personal Property MH Tax Bills	2,806	2,800	2,800
# of Homestead Exemption Apps.	3,200	3,300	3,400
Timber Tax Collected	\$56,311	\$60,000	\$61,000
# of Timber Tax Bills	46	50	50
Heavy Duty Equipment Tax Collected	\$41,638	\$40,000	\$40,000
# of Heavy Duty Equip Tax Bills	31	30	30
# of Incoming Telephone Calls	17,349	17,150	17,000

### PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Collection Rate – Real & Personal	99%	99%	99%
Collection Rate – Timber	83%	100%	100%
Collection Rate – Heavy Duty	100%	100%	100%
Collection Rate – Mobile Homes	96%	99%	99%
100% Compliant with IRS 2290 Audit	100%	100%	100%

### STAFFING

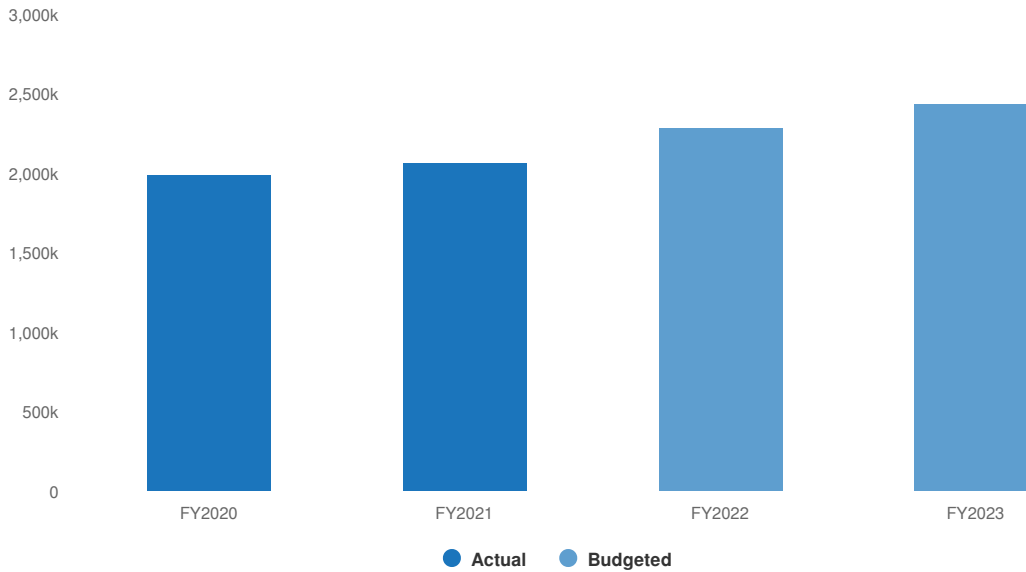
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Elected Officials	1	1	1
Managers	3	3	3
Full-Time Employees	26	26	28
Part-Time Employees	0	0	0
<b>Total</b>	<b>30</b>	<b>30</b>	<b>32</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
General Government					
Tax Commissioner					
Personal Services	\$1,655,500	\$1,728,895	\$1,851,865	\$2,147,135	15.9%
Operating-Supplies	\$226,828	\$224,979	\$136,750	\$152,250	11.3%
Operating-Purch/Cont	\$98,041	\$98,099	\$114,000	\$121,500	6.6%
Capital	\$11,843	\$9,804	\$50,000	\$10,000	-80%
Intergovernmental	\$0	\$378	\$0	\$0	0%
<b>Total Tax Commissioner:</b>	<b>\$1,992,211</b>	<b>\$2,062,154</b>	<b>\$2,152,615</b>	<b>\$2,430,885</b>	<b>12.9%</b>
<b>Total General Government:</b>	<b>\$1,992,211</b>	<b>\$2,062,154</b>	<b>\$2,152,615</b>	<b>\$2,430,885</b>	<b>12.9%</b>
<b>Total Expenditures:</b>	<b>\$1,992,211</b>	<b>\$2,062,154</b>	<b>\$2,152,615</b>	<b>\$2,430,885</b>	<b>12.9%</b>

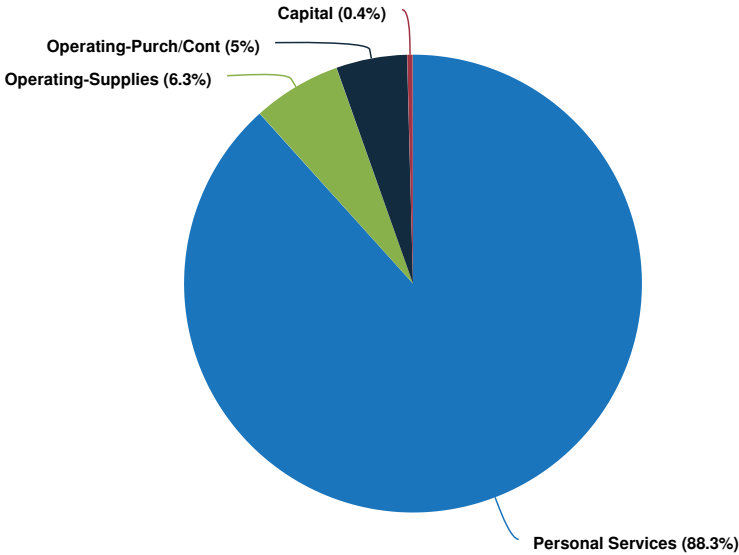
\$2,430,885
\$145,352  
(6.36% vs. prior year)

### Tax Commissioner Budgeted and Historical Expenditures

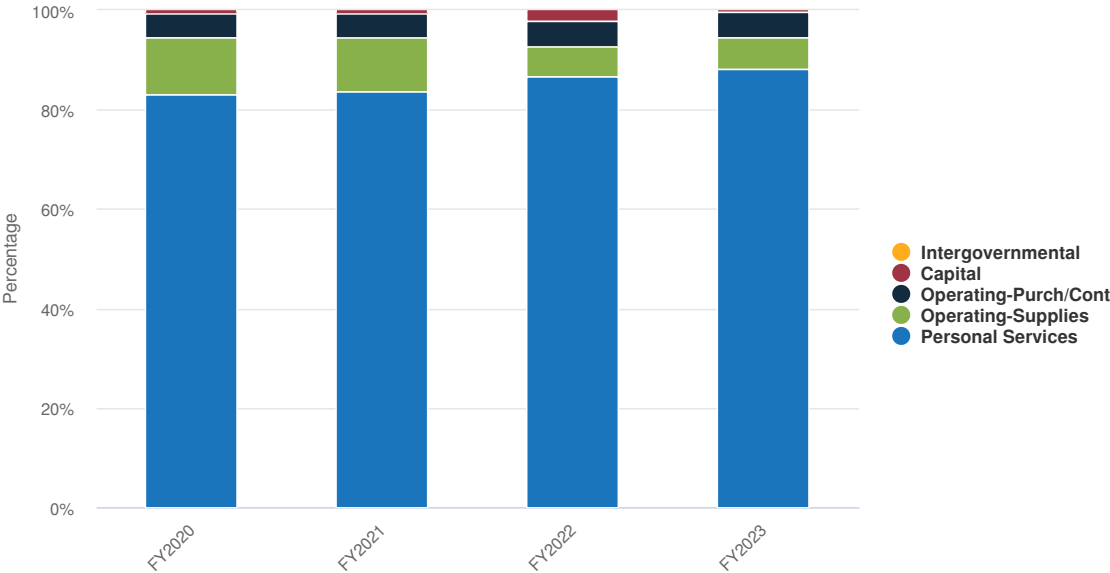


# Expenditures by Expense Type

## FY 2023 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 coordinating with local utilities, state, city and county officials and outside contractors for state, county and private projects

## Accomplishments for FY 21/22

- Continued development and implementation of the CCTCC (Columbia County Traffic Control Center)
- Continued development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county
- Working on traffic count map upgrade with GIS
- Implementation of 3 Roadway Marking projects costing over \$450,000
- Continue the approved life cycle program for the ITS system
- Continue installation of reflective outline striping on all stop and go signal back plates
- Updated to flashing yellow signal head and phasing on 3 stop and go signals with a protected/permissive permitted phase
- Implement new Applied Information connected vehicle technology at 16 intersections in and around the Evans Town Center Blvd area.
- Installed Traffic signals at the intersections of Chamblin Rd @ Canterbury Farms Pkwy and Hereford Farm Rd @ Blanchard Rd.
- Assisted the Board of Education with various school traffic issues.
- Street light policy rewrite/update
- Speed hump policy rewrite/update

## Goals for FY 22/23

- Continue development and implementation and maintenance of the CCTCC (Columbia County Traffic Control Center)
- Continue development/implementation/maintenance of the ITS (Intelligent Transportation System) equipment and devices throughout the county
- Continue working on upgrading the traffic count map with GIS
- Development and implementation of \$300,000 in Roadway Marking projects
- Continue the approved life cycle program for the ITS system
- Continue implementation of natural gas generators at new and major stop and go intersections within the county
- Continue installation of reflective outline striping on all stop and go signal back plates
- Continue installation of flashing yellow signal head and phasing on stop and go signals with a protected/permissive permitted phase
- Install third phase of Applied Information connected vehicle technology at 16 intersections within the county
- Install traffic signals at Columbia Rd @ South Old Belair Rd and William Few Parkway @ Georgia Pines Dr.
- Upgrade signals to mast arms at William Few Parkway @ Riverwood Pkwy, 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.

## Department Measures

### WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Service/Work Order Calls	1422	1514	1665
Neighborhood speed hump surveys	37	42	46
Safety Light & Street Light District Requests Total/Approved	26/24	27/27	29/29
Intersection study/surveys	12	20	22
Curve/roadway speed & Volume Studies	166	158	174
Sign requests/Striping	36/14	44/26	48/29
Final plat/development plan reviews	276	285	315
Traffic signal service & Maintenance calls (including after-hour calls)	989	992	1098
Road closure/detour press releases	93	135	148
Prepare/Review temporary traffic control plans (TCP)	52	88	97

### STAFFING

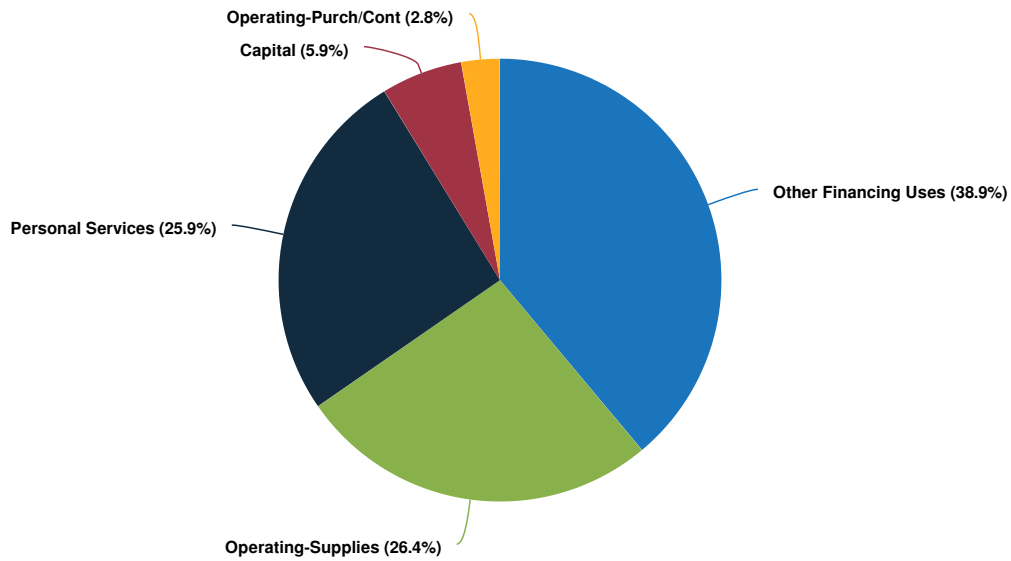
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager V	1	1	1
Manager III	0	0	0
Supervisor VII	1	1	1
Analyst I	1	1	1
Analyst II	0	0	0
Analyst III	0	0	0
Analyst IV	1	1	1
Technician I	5	5	5
Technician II	0	0	0
Technician III	0	0	0
Technician IV	0	0	0
Traffic Admin	0	0	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>10</b>

### VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	10	10	10
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>

# Expenditures Summary

## FY 2023 Budgeted Expenditures by Expense Type



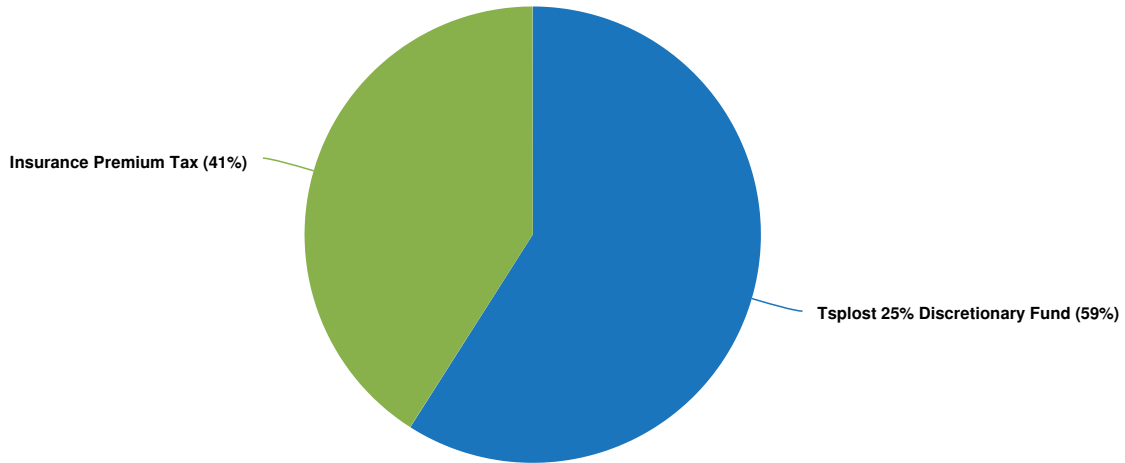
Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expense Objects					
Personal Services	\$594,962	\$670,324	\$686,955	\$767,673	11.8%
Operating-Supplies	\$396,708	\$876,353	\$767,500	\$783,624	2.1%
Operating-Purch/Cont	\$58,462	\$66,482	\$64,912	\$83,164	28.1%
Other Financing Uses	\$90,258	\$448,058	\$853,730	\$1,154,154	35.2%
Capital	\$319,625	\$129,076	\$176,000	\$176,000	0%
Intergovernmental	\$0	\$177	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,460,015</b>	<b>\$2,190,471</b>	<b>\$2,549,097</b>	<b>\$2,964,615</b>	<b>16.3%</b>



# Expenditures by Fund

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

## 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Insurance Premium Tax					
Personal Services	\$300,399	\$284,699	\$278,507	\$360,801	29.5%
Operating-Supplies	\$351,408	\$665,303	\$556,450	\$594,624	6.9%
Operating-Purch/Cont	\$58,462	\$66,482	\$64,912	\$83,164	28.1%
Other Financing Uses	\$0	\$30,000	\$0	\$0	0%
Capital	\$319,625	\$35,124	\$176,000	\$176,000	0%
Intergovernmental	\$0	\$177	\$0	\$0	0%
<b>Total Insurance Premium Tax:</b>	<b>\$1,029,894</b>	<b>\$1,081,785</b>	<b>\$1,075,869</b>	<b>\$1,214,589</b>	<b>12.9%</b>
Tsplost 25% Discretionary Fund					
Personal Services	\$294,563	\$385,626	\$408,448	\$406,872	-0.4%
Operating-Supplies	\$45,300	\$211,050	\$211,050	\$189,000	-10.4%
Other Financing Uses	\$90,258	\$418,058	\$853,730	\$1,154,154	35.2%
Capital	\$0	\$93,952	\$0	\$0	0%
<b>Total Tsplost 25% Discretionary Fund:</b>	<b>\$430,121</b>	<b>\$1,108,686</b>	<b>\$1,473,228</b>	<b>\$1,750,026</b>	<b>18.8%</b>
<b>Total:</b>	<b>\$1,460,015</b>	<b>\$2,190,471</b>	<b>\$2,549,097</b>	<b>\$2,964,615</b>	<b>16.3%</b>

# 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.

## Accomplishments for FY 21/22

- Harlem Water and Sewer
  - System Evaluation and Rehabilitation
- Little River Water Pollution Control Plant
  - Complete upgrade to 12 million gallons per day of treatment capacity
  - Phosphorus removal chemical addition
- Washington Road to Flowing Wells Water Main
  - Installation of 15,800 linear feet of 16” water main.
- Jim Blanchard and Clarks Hill Water Treatment Plant Painting
  - Equipment, piping, and area painting for the J. Blanchard and Clarks Hill WTP
- Blanchard Water Treatment Plant Lift Station
  - Construction of a new lift station to handle water discharged to the solids ponds
- Moontown Road Waterline
  - Added 2000 feet of 8 inch waterline
- Tom Bartles Road Waterline extension
  - Added over 3000 feet of 8 inch waterline to complete a loop with Ray Owens Rd.
- Old Louisville Road Ground Storage Tank and Pump Station upgrades
  - Recirculation pumping, TTHM removal, and disinfection addition
- Crawford Creek Water Pollution Control Plant Upgrades
  - New bar screen and clarifier upgrades
- Reed Creek Water Pollution Control Plant Upgrades
  - Influent pumping station pump replacement, new generator, and carousel basin cover replacement

## Awards

### WATER UTILITY AWARDS FOR FY 21/22

- 2021 Platinum Award for the Collection System from the Georgia Association of Water Professionals (5years in a row – first platinum)
- 2021 Gold Award for the Distribution System from the Georgia Association of Water Professionals (4 years in a row)
- 2022 Platinum Award for the Crawford Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (13 years in a row)
- 2022 Platinum Award for the Kiokee Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (19 years in a row)
- 2022 Platinum Award for the Little River Water Pollution Control Plant from the Georgia Association of Water Professionals (22 years in a row)
- 2022 Platinum Award for the Reed Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (18 years in a row)
- 2022 Platinum Award for the Clarks Hill Water Treatment Plant from the Georgia Association of Water Professionals (20 years in a row)
- 2022 Platinum Award for the Jim Blanchard Water Treatment Plant from the Georgia Association of Water Professionals (20 years in a row)
- 2022 Gold Award for the Columbia County Central Laboratory from the Georgia Association of Water Professionals

## Goals for FY 22/23

- Force Main to Euchee Creek
  - Complete design of force main and lift stations to connect White Oak industrial park to Euchee Creek Gravity Sewer
- Kiokee Water Pollution Control Plant Expansion
  - Complete design and funding of plant expansion from 0.3 MGD to 0.75 MGD
- Harlem to Euchee Creek Interceptor
  - Complete design and funding of gravity sewer line to Euchee Creek
- Master Plan
  - Complete master plan and modeling for water and sewer system
- Road Project Utility Relocations
  - Relocation of water mains on various road widening projects.
- Expansion of Laydown Area
  - Construction of an additional three-sided storage facility at our current laydown yard along with various other improvements.
- Crawford Creek Sewer Rehabilitation
  - Replacement of approximately 6,300 linear feet of gravity sanitary sewer line.
- Reed Creek Sewer Rehabilitation – Phases 2, 3 and 4
  - Replacement of existing sewer trunk lines
- Jim Blanchard & Clarks Hill Water Treatment Plants
  - Electrical Improvements and Upgrades
- Jim Blanchard and Clarks Hill Water Treatment Plants
  - Treatment Process Modification to add UV Advanced Oxidation
- Sugar Creek Booster Pumping Station and Water main
  - Construction of a New Pumping station and water main to support the 650 elevation system.
- Dowling Drive Sewer Rehabilitation
  - Replacement of existing sewer trunk line

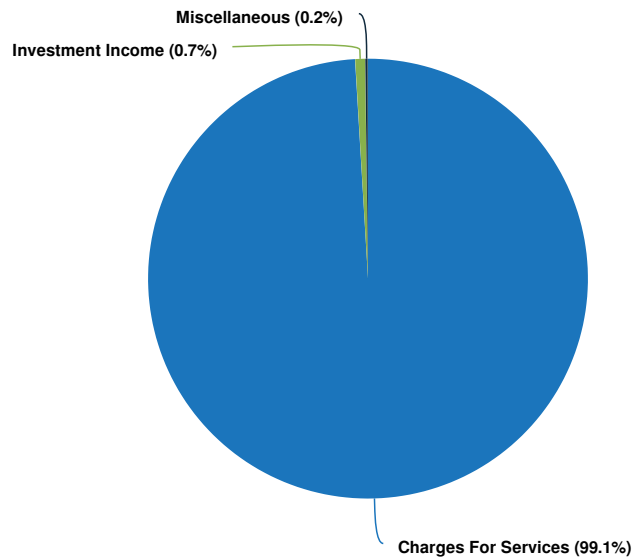
# Department Measures

## PERFORMANCE MEASURES

Category	Actual FY 21/22	Estimated FY 22/23	Forecast FY 23/24
Phone Calls Received	58,531	60,855	61,464
New Services	7,908	7,590	7,666
Disconnects	2,512	2,436	2,460
Cutoffs	5,556	4,719	4,766
New Accounts	1,093	1,044	1,054
Plan Review	2,188	1,889	1,908
Code Violations	115	140	141
Inspections	10,491	10,546	10,651
Drinking Water Testing	5,824	5,229	5,281
Wastewater Testing	10,533	10,600	10,700
Environmental Testing	1,735	2,000	2,100
Testing Provided to Others	606	600	600
Quality Control Testing	15,899	16,540	16,705
Drinking Water Treated (Million Gallons )	6,326	6,618	6,684
Water Test	134,141	155,071	156,622
Wastewater Treated (Million Gallons)	3,434	3,652	3,689
New Service/Disconnects	10,420	10,022	10,122
General Service	3,488	3,131	3,162
Meter Repair	2,423	2,757	2,785
New Installation	957	885	894
Consumption Complaint	247	250	260
General Repairs (Distribution System)	1,400	1,424	1,438
General Maintenance (Distribution System)	2,198	1,856	1,875
Water Main Repairs	50	88	89
Water Quality Calls	1,587	1,600	1,200
Complete Water Taps	91	110	111
General Repairs (Conveyance System)	128	106	107
General Maintenance (Conveyance System)	1,654	1,445	1,459
Jetting Sewers/ CCTV	1,296	1,328	1,341
Clogged Sewers	554	473	478
Complete Sewer Taps	14	11	11
Repair Water Treatment Equipment	585	554	560
Repair Waste Treatment Equipment	2,016	1,500	1,550
Service Lift Stations	2,885	2,500	2,600
Service Booster Stations	973	800	850
Testing	388	308	311

# Revenues by Source

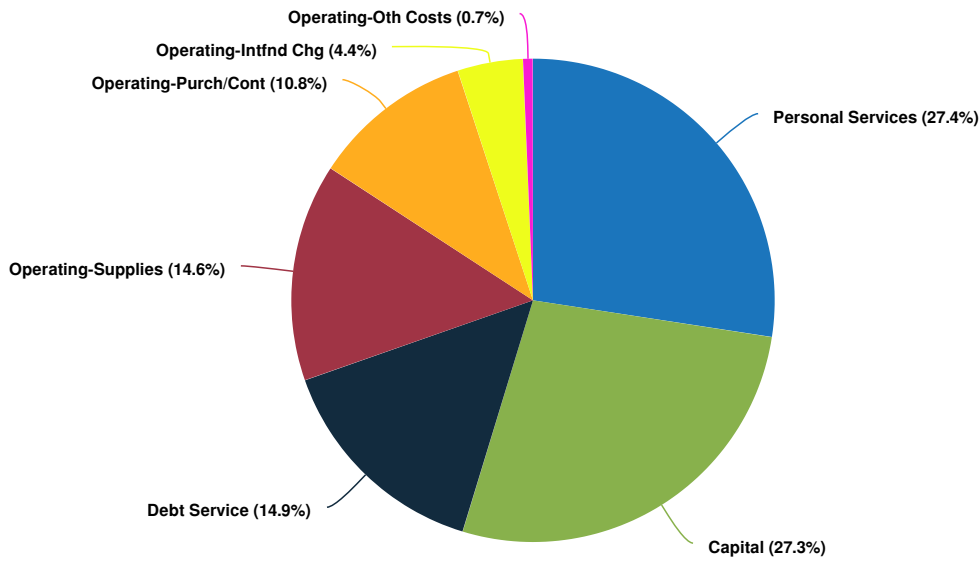
## Projected 2023 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Revenue Source					
Charges For Services	\$37,926,404	\$39,215,358	\$39,275,000	\$41,497,225	5.7%
Investment Income	\$1,086,347	-\$288,979	\$600,000	\$310,000	-48.3%
Contributions & Donations	\$6,839,794	\$5,406,098	\$0	\$0	0%
Miscellaneous	\$187,777	\$66,620	\$82,000	\$82,000	0%
<b>Total Revenue Source:</b>	<b>\$46,040,320</b>	<b>\$44,399,096</b>	<b>\$39,957,000</b>	<b>\$41,889,225</b>	<b>4.8%</b>

# Expenditures by Expense Type - Fund Total

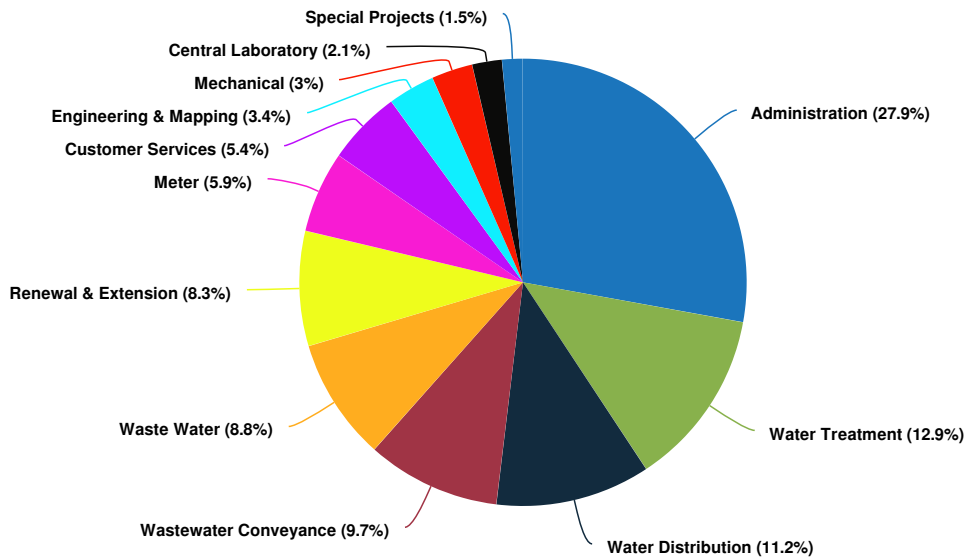
## FY 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expense Objects					
Personal Services	\$9,472,441	\$9,122,844	\$10,681,675	\$11,491,352	7.6%
Operating-Supplies	\$6,541,831	\$6,584,389	\$5,419,350	\$6,100,450	12.6%
Operating-Purch/Cont	\$4,324,263	\$3,799,486	\$4,674,053	\$4,511,905	-3.5%
Operating-Oth Costs	\$9,223	\$0	\$275,000	\$275,000	0%
Operating-Intfnd Chg	\$1,573,688	\$1,632,914	\$1,507,331	\$1,831,442	21.5%
Operating-Deprec	\$11,694,614	\$11,889,193	\$0	\$0	0%
Debt Service	\$1,401,542	\$1,837,684	\$6,253,698	\$6,253,698	0%
Other Financing Uses	\$0	\$66,825	\$0	\$0	0%
Capital	\$0	\$0	\$11,145,893	\$11,425,378	2.5%
Intergovernmental	\$124	\$217	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$35,017,725</b>	<b>\$34,933,552</b>	<b>\$39,957,000</b>	<b>\$41,889,225</b>	<b>4.8%</b>

# Expenditures Summary by Department

## Budgeted Expenditures by Department



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Expenditures					
Public Works					
Special Projects					
Personal Services	\$0	\$392,749	\$477,316	\$559,948	17.3%
Operating-Supplies	\$0	\$43,770	\$32,475	\$40,475	24.6%
Operating-Purch/Cont	\$0	\$1,416	\$36,500	\$31,890	-12.6%
Capital	\$0	\$0	\$655,000	\$0	-100%
<b>Total Special Projects:</b>	<b>\$0</b>	<b>\$437,935</b>	<b>\$1,201,291</b>	<b>\$632,313</b>	<b>-47.4%</b>
Administration					
Personal Services	\$779,110	\$740,674	\$1,615,942	\$806,316	-50.1%
Operating-Supplies	\$188,322	\$1,449,130	\$199,925	\$207,925	4%
Operating-Purch/Cont	\$1,414,437	\$914,859	\$1,064,816	\$1,097,194	3%
Operating-Oth Costs	\$9,176	\$0	\$275,000	\$275,000	0%
Operating-Intfnd Chg	\$1,573,688	\$1,632,914	\$1,507,331	\$1,831,442	21.5%
Operating-Deprec	\$5,681,142	\$6,025,348	\$0	\$0	0%
Debt Service	\$1,401,542	\$1,837,684	\$6,253,698	\$6,253,698	0%
Other Financing Uses	\$0	\$66,825	\$0	\$0	0%
Capital	\$0	\$0	\$380,000	\$1,198,000	215.3%
Intergovernmental	\$176	\$0	\$0	\$0	0%
<b>Total Administration:</b>	<b>\$11,047,593</b>	<b>\$12,667,435</b>	<b>\$11,296,712</b>	<b>\$11,669,575</b>	<b>3.3%</b>

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Customer Services					
Personal Services	\$720,548	\$701,149	\$734,978	\$839,056	14.2%
Operating-Supplies	-\$216,357	\$170,017	\$73,050	\$88,550	21.2%
Operating-Purch/Cont	\$263,554	\$240,094	\$268,900	\$330,045	22.7%
Operating-Deprec	\$6,013,472	\$5,863,845	\$0	\$0	0%
Capital	\$0	\$0	\$250,000	\$1,000,000	300%
<b>Total Customer Services:</b>	<b>\$6,781,216</b>	<b>\$6,975,105</b>	<b>\$1,326,928</b>	<b>\$2,257,651</b>	<b>70.1%</b>
Water Treatment					
Personal Services	\$1,072,632	\$1,065,482	\$1,044,196	\$1,192,471	14.2%
Operating-Supplies	\$2,896,235	\$1,711,957	\$2,570,550	\$2,691,250	4.7%
Operating-Purch/Cont	\$640,534	\$836,364	\$1,290,300	\$952,870	-26.2%
Operating-Oth Costs	\$47	\$0	\$0	\$0	0%
Capital	\$0	\$0	\$559,500	\$550,000	-1.7%
Intergovernmental	-\$152	\$0	\$0	\$0	0%
<b>Total Water Treatment:</b>	<b>\$4,609,295</b>	<b>\$3,613,803</b>	<b>\$5,464,546</b>	<b>\$5,386,591</b>	<b>-1.4%</b>
Central Laboratory					
Personal Services	\$458,872	\$454,669	\$453,628	\$489,552	7.9%
Operating-Supplies	\$289,254	\$144,685	\$149,775	\$141,075	-5.8%
Operating-Purch/Cont	\$151,571	\$182,551	\$178,032	\$200,088	12.4%
Capital	\$0	\$0	\$38,000	\$68,000	78.9%
<b>Total Central Laboratory:</b>	<b>\$899,697</b>	<b>\$781,905</b>	<b>\$819,435</b>	<b>\$898,715</b>	<b>9.7%</b>
Waste Water					
Personal Services	\$760,402	\$636,041	\$739,503	\$1,012,390	36.9%
Operating-Supplies	\$873,670	\$614,826	\$1,067,400	\$1,452,175	36%
Operating-Purch/Cont	\$691,965	\$747,965	\$758,680	\$837,275	10.4%
Capital	\$0	\$0	\$634,000	\$395,600	-37.6%
<b>Total Waste Water:</b>	<b>\$2,326,037</b>	<b>\$1,998,832</b>	<b>\$3,199,583</b>	<b>\$3,697,440</b>	<b>15.6%</b>
Meter					
Personal Services	\$749,677	\$769,072	\$742,494	\$851,233	14.6%
Operating-Supplies	\$1,239,896	\$1,257,920	\$407,550	\$417,550	2.5%
Operating-Purch/Cont	\$73,378	\$25,104	\$19,500	\$29,446	51%
Capital	\$0	\$0	\$1,144,000	\$1,165,000	1.8%
<b>Total Meter:</b>	<b>\$2,062,951</b>	<b>\$2,052,096</b>	<b>\$2,313,544</b>	<b>\$2,463,229</b>	<b>6.5%</b>
Water Distribution					
Personal Services	\$1,698,268	\$1,676,216	\$1,732,764	\$2,036,481	17.5%
Operating-Supplies	\$461,575	\$442,856	\$447,425	\$482,950	7.9%
Operating-Purch/Cont	\$305,740	\$197,784	\$336,000	\$326,959	-2.7%
Capital	\$0	\$0	\$629,000	\$1,845,000	193.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
<b>Total Water Distribution:</b>	<b>\$2,465,583</b>	<b>\$2,316,856</b>	<b>\$3,145,189</b>	<b>\$4,691,390</b>	<b>49.2%</b>
Wastewater Conveyance					
Personal Services	\$1,753,712	\$1,132,813	\$1,544,838	\$1,803,059	16.7%
Operating-Supplies	\$635,397	\$567,935	\$314,600	\$361,025	14.8%
Operating-Purch/Cont	\$580,707	\$469,654	\$421,000	\$462,220	9.8%
Capital	\$0	\$0	\$1,329,700	\$1,420,000	6.8%
Intergovernmental	\$0	-\$162	\$0	\$0	0%
<b>Total Wastewater Conveyance:</b>	<b>\$2,969,815</b>	<b>\$2,170,239</b>	<b>\$3,610,138</b>	<b>\$4,046,304</b>	<b>12.1%</b>
Mechanical					
Personal Services	\$559,784	\$580,912	\$612,887	\$784,949	28.1%
Operating-Supplies	\$95,707	\$107,220	\$79,775	\$89,775	12.5%
Operating-Purch/Cont	\$103,933	\$109,666	\$152,000	\$156,919	3.2%
Capital	\$0	\$0	\$110,000	\$215,000	95.5%
Intergovernmental	\$100	\$0	\$0	\$0	0%
<b>Total Mechanical:</b>	<b>\$759,524</b>	<b>\$797,797</b>	<b>\$954,662</b>	<b>\$1,246,643</b>	<b>30.6%</b>
Engineering & Mapping					
Personal Services	\$720,635	\$993,076	\$983,129	\$1,115,897	13.5%
Operating-Supplies	\$56,771	\$65,846	\$76,825	\$127,700	66.2%
Operating-Purch/Cont	\$90,575	\$73,399	\$148,325	\$86,999	-41.3%
Capital	\$0	\$0	\$0	\$85,000	N/A
Intergovernmental	\$0	\$379	\$0	\$0	0%
<b>Total Engineering &amp; Mapping:</b>	<b>\$867,981</b>	<b>\$1,132,701</b>	<b>\$1,208,279</b>	<b>\$1,415,596</b>	<b>17.2%</b>
Environmental Compliance					
Personal Services	\$198,800	-\$20,009	\$0	\$0	0%
Operating-Supplies	\$21,362	\$8,228	\$0	\$0	0%
Operating-Purch/Cont	\$7,870	\$630	\$0	\$0	0%
<b>Total Environmental Compliance:</b>	<b>\$228,032</b>	<b>-\$11,152</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Renewal & Extension					
Capital	\$0	\$0	\$5,416,693	\$3,483,778	-35.7%
<b>Total Renewal &amp; Extension:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,416,693</b>	<b>\$3,483,778</b>	<b>-35.7%</b>
<b>Total Public Works:</b>	<b>\$35,017,725</b>	<b>\$34,933,552</b>	<b>\$39,957,000</b>	<b>\$41,889,225</b>	<b>4.8%</b>
<b>Total Expenditures:</b>	<b>\$35,017,725</b>	<b>\$34,933,552</b>	<b>\$39,957,000</b>	<b>\$41,889,225</b>	<b>4.8%</b>

# 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.

## Accomplishments for FY 21/22

- Began process of entertaining a chat bot feature for the call center
- Assisted Board of Elections with voting processes to help alleviate call volume
- Assisted EMA with storm events/prep and planning
- Partnered with EMA for open house event/community outreach
- 311 Manager began attending Emerging Leadership training course
- 311 Manager became part of Fire Services hiring committee/interview team
- Moved department to ESS time entry system
- Attended AGCCP virtual conference for 311 centers

## Goals for FY 22/23

- Continue to seek/possibly implement chat bot feature to improve call center productivity
- 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.
- Coordinate with other county departments who are new to CityWorks to streamline processes
- Attend and provide training to CSR's without increasing the 311 budget.
- Continue to look for and improve ways to engage our citizens.
- Develop improved quality assurance methods and standards for 311 operators/staff.
- Explore new training standards for CSR's/staff.
- Attend AGCCP 311 conference
- Complete Emerging Leadership training course
- Attend BOE Tabletop Exercise with EMA
- Attend full scale BOE/EMA Exercise

# Department Measures

## WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins;	25,106	30,000	40,000

## STAFFING

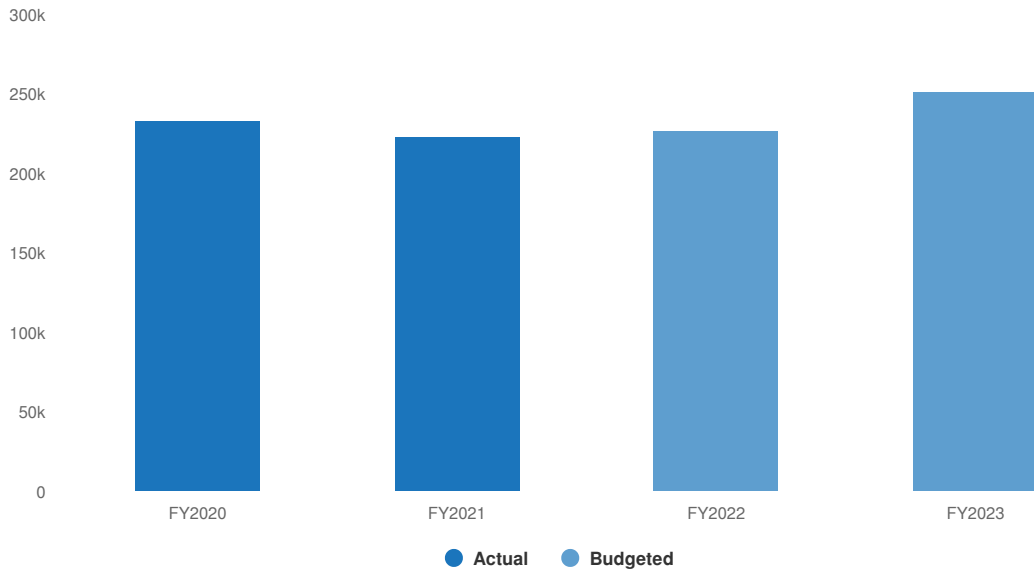
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager	1	1	1
Customer Service Representative	3	3	3
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Expenditures Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Budget Adopted	FY2023 Budget Adopted	FY2022 Budget Adopted vs. FY2023 Budget Adopted (% Change)
Customer Service And Info Cent					
Personal Services	\$231,098	\$221,318	\$219,675	\$241,257	9.8%
Operating-Supplies	\$961	\$535	\$2,550	\$3,250	27.5%
Operating-Purch/Cont	\$978	\$974	\$4,000	\$6,050	51.3%
<b>Total Customer Service And Info Cent:</b>	<b>\$233,037</b>	<b>\$222,827</b>	<b>\$226,225</b>	<b>\$250,557</b>	<b>10.8%</b>

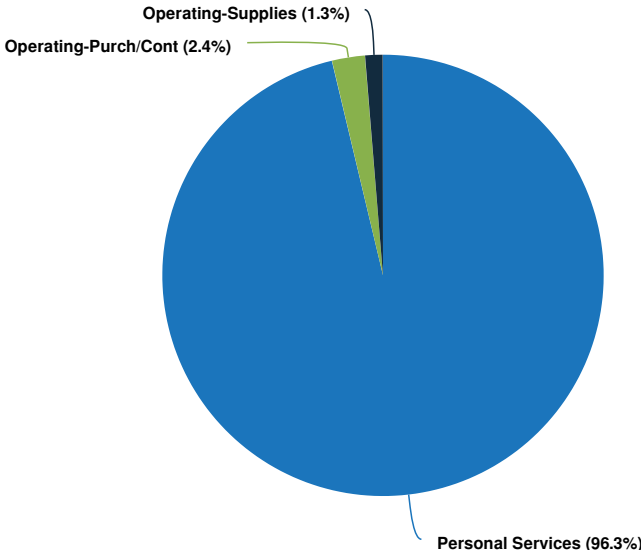
\$250,557 \$24,332  
 (10.76% vs. prior year)

### 311/Customer Service and Information Center Budgeted and Historical Expenditures

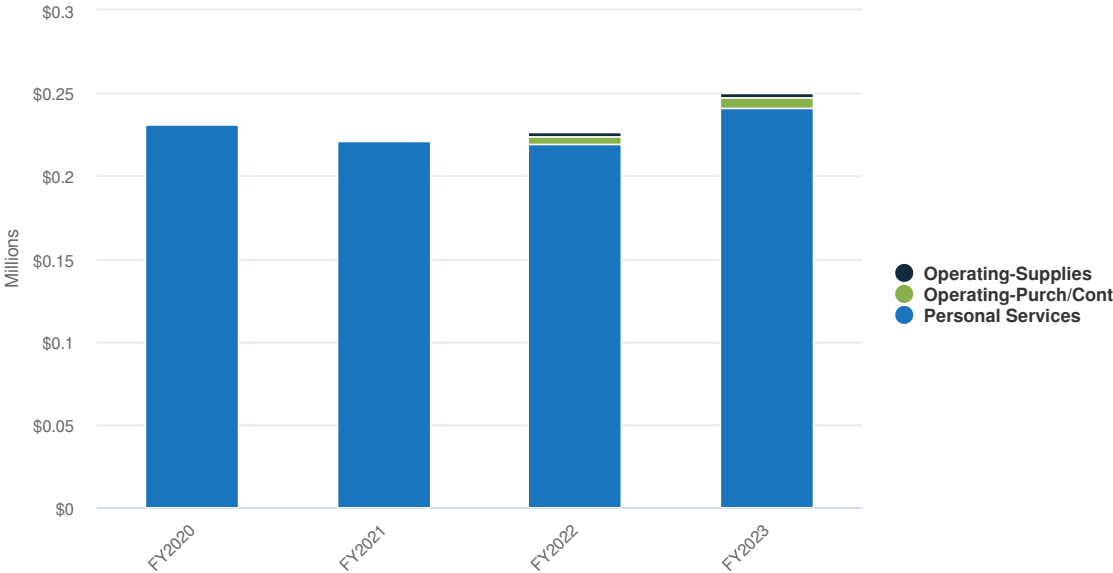


# Expenditures by Expense Type

## FY 2023 Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



---

# CAPITAL IMPROVEMENTS PLANS

---

**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FISCAL YEAR 2023 CAPITAL EXPENDITURES BUDGET  
OPERATING FUNDS**

<b>BUILDINGS</b>	<b>Description</b>	<b>Budget</b>
Tax Assessor	Renovations	\$ 25,000
Maintenance	Locks	15,000
		\$ 40,000
<b>VEHICLES</b>		
Sheriff's Office	Emergency equipment for vehicles	\$ 126,700
Public Transit	10% match for replacement van through GDOT	6,459
Water Utility	SUV	40,000
Water Utility	1/2 ton trucks	205,000
Water Utility	3/4 ton trucks	140,000
Water Utility	1 ton trucks	140,000
Storm Water Utility	1/2 ton truck	40,000
Utility Damage Prevention	1/2 ton trucks	80,000
Fleet Replacement Fund:		
Magistrate Court	SUV	42,260
Sheriff's Office	CID vehicles	114,000
Sheriff's Office	SOD vehicle	136,000
Sheriff's Office	Patrol vehicles	404,000
Fleet Services	1/2 ton truck	40,000
Special Projects	3/4 ton truck	55,000
Special Projects	Van	28,000
Recreation	1/2 ton truck	45,000
Recreation	Van	45,000
Landscaping	3/4 ton truck	55,000
		\$ 1,742,419
<b>MACHINERY/EQUIPMENT</b>		
Information Technology	Computer replacements	253,039
Information Technology	Cisco switches & wireless devices	60,000
Information Technology	IP speakers/analog equipment	40,000
Information Technology	Miscellaneous projects	90,000
Information Technology	Cisco ISE upgrade phase 2	120,000
Tax Commissioner	Computer equipment/scanners	10,000
Tax Assessor	Software	80,500
Superior Court	Office needs	3,800
Sheriff's Office	Ballistic shields	16,000
Sheriff's Office	Cisco equipment upgrades	30,000
Sheriff's Office	Car dock replacements	25,000
Sheriff's Office	Easy drift rings	30,000
Sheriff's Office	Other	49,000
Detention Center	Video cameras	7,000
Detention Center	Padded cell restoration	20,000
Detention Center	Portacool jetstream	3,150
Emergency Services	Camera & mast repairs for MOC	20,000
Emergency Services	Drone	8,000
District Attorney	Office needs	21,600
Fleet Services	Aligner	38,000
Fleet Services	Mobile lift	5,500
Fleet Services	Tilt trailer	8,500
Plan Review	laptop	2,000
Parks/recreation	Golf carts	20,000
Parks/recreation	Mowers	24,000
Animal Services	Portable radios	23,492
E911	Phone system	169,950
Fire Services	SCBAs	42,000

Fire Services	Scott 4500 psi cylinders	35,250
Fire Services	Washer/dryer systems	35,000
Fire Services	Mowers	10,000
Fire Services	Thermal imaging cameras	24,000
Fire Services	E-draulic extrication tools	37,000
Fire Services	Knox box key retention devices	24,700
Traffic Engineering	Electronic life cycle equipment	150,000
Traffic Engineering	Ped Crossing LED assemblies	26,000
Engineering construction	Equipment trailer	7,500
Engineering construction	Bucket coupler	20,000
Landscaping	Spreader	12,000
Landscaping	Trailers	15,000
Park maintenance	Blower	10,000
Road construction	Geotech equipment	48,000
Water Utility	Computers	48,000
Water Utility	Water treatment equipment	550,000
Water Utility	Sample stations for lab	5,000
Water Utility	Refrigerated autosamplers	13,000
Water Utility	Waste water equipment	235,600
Water Utility	Generator	160,000
Water Utility	Ram vac	850,000
Water Utility	Cab & Chassis	425,000
Water Utility	Pumper truck	210,000
Water Utility	Skid steer	140,000
Water Utility	Pump controls	50,000
Storm Water Utility	Trailer	12,000
Storm Water Utility	Mower	16,000
Storm Water Utility	Compact track loader	155,000
Storm Water Utility	Flat bed	120,000
Communications Utility	Green pointe cabinet	50,000
Geographic Information Systems	Computer equipment	23,450
Fleet Replacement Fund:		
Parks Maintenance	Mower	14,000
Landscaping	Mowers	40,500
Roads & Bridges	Mowers	45,000
Roads & Bridges	Gradall	550,000
Roads & Bridges	Slope mower	151,000
		<u>\$ 5,538,531</u>
<b>OTHER</b>		
Sheriff's Office	Technology needs	\$ 117,384
Parks/recreation	Restroom trailer	60,000
Parks/recreation	Replacement chairs & tables	30,000
E911	Technology needs	178,500
Water Utility	Reconstruct stormwater retention	150,000
Water Utility	Facility upgrades	1,000,000
Water Utility	Utility billing software	1,000,000
Water Utility	Storage shed	10,000
Water Utility	Meters	1,045,000
Water Utility	Water distribution improvements	500,000
Water Utility	Sewer rehab	1,000,000
Water Utility	Mechanical department parts	25,000
		<u>\$ 5,115,884</u>
<b>INFRASTRUCTURE</b>		
Water Utility		\$ 3,483,778
Storm Water Utility		1,755,782
Communications Utility		841,588
		<u>\$ 6,081,148</u>
<b>TOTAL</b>		<u><u>\$ 18,517,982</u></u>



**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FISCAL YEAR 2023 CAPITAL EXPENDITURES BUDGET  
CAPITAL PROJECTS FUNDS**

2009 General Obligation Bond/2011-2016 SPLOST	Budget
N Belair Rd @ Evans Towne Center Dr. (3 Mast Arms/2 poles)	\$ 150,000
N Belair Rd @ Evans to Locks Rd (4 Mast Arms/2 Poles)	150,000
Evans to Locks Rd @ Columbia Industrial Dr (3 Mast Arms/2 Poles)	250,000
Wildwood Park	800,000
Evans Towne Center Park Imp	113,965
Canal Headgates	733,831

<b>Total 2009 GO/2011-2016 SPLOST Projects</b>	<b>\$ 2,197,796</b>
--	---------------------

Transportation SPLOST	
Hereford Farm Rd Widening (design)	\$ 250,000
Hereford Farm Rd Widening (ROW)	3,400,000
Hardy McManus Road widening (design)	300,000
Hardy McManus Road widening (ROW)	3,500,000
Lewiston from I-20 to Columbia Rd (design)	20,000
Lewiston from I-20 to Columbia Rd (const)	4,000,000
Flowing Wells Rd widening (design)	10,000
Flowing Wells Rd widening (const)	3,000,000
Fury's Ferry Road Widening (design)	20,000
Fury's Ferry Road Widening (Const)	3,500,000
Horizon South Pkwy (design)	50,000
Horizon South Pkwy (ROW)	100,000
Horizon South Pkwy (Const)	800,000
LMIG 2022 (grant monies already rec'd from GDOT)	2,600,000
South Old Belair/Old Belair Lane - Discretionary	350,000
Stevens Creek widening (design)	50,000
S Old Belair @ Columbia Rd Intersection Improv	325,000

<b>Total Transportation SPLOST Projects</b>	<b>\$ 22,275,000</b>
---	----------------------

2017 General Obligation Bond	
Martinez Park	\$ 2,231,487
Grovetown Library Sign	10,000
Gateway Landscaping and Lighting	90,555
Misc	285,846
WmFew @ Riverwood - Intersection Imp	555,845
Project Management	587,561

<b>Total 2017 General Obligation Bond</b>	<b>\$ 3,761,294</b>
---	---------------------

2017-2022 SPLOST	
Justice Center Improvements	\$ 2,000,000
Sheriff's Administration Building	5,021,919
Building A Replacement	3,000,000
Evans Library Upgrade	14,000
Park Upgrades and Property Acquisition	1,000,000
Riverwood Park	400,000
Building Upgrades	200,000
The Pass Sidewalk	1,000,000
Riverwatch Parkway Pavement Preservation	32,100
Columbia Rd @ South Old Belair Rd Signal	250,000
Wm Few Parkway Widening Lewiston to Chamblin	118,000
Other	2,200,000

Backup Data Center	1,000,000
Communication Tower Facilities	800,000
Replace Engine Company 2	1,000,000
911 Upgrades	700,000
Stormwater Improvements	2,161,480
Stormwater Rehabilitation Projects	1,520,623
Transfers Out:	
2016 GO Debt Retirement	2,240,364
2015 GO Bond Debt Service Payments	2,956,750
Grovetown 10%	1,500,000
Harlem 3%	450,000
Project Management	43,447
	<hr/>
<b>Total 2017-2022 SPLOST</b>	<b><u>\$ 29,608,683</u></b>

<b>TAVT</b>	
	<hr/>
Wayfinding Signage	\$ 500,000
Justice Center Annex	2,401,105
Lonnie Morris Park	250,000
DFCS renovations	200,000
Fleet shop doors	223,310
Courtroom AVP	300,000
Parking garage cameras	40,000
Fleet improvements	250,000
Fire Station properties	297,900
Exhibition Center	425,000
Animal Services improvements	120,000
Justice Center Camera Replacement	250,000
Gateway Park	200,000
	<hr/>
<b>Total TAVT</b>	<b><u>\$ 5,457,315</u></b>

<b>TAVT/ARPA</b>	
	<hr/>
License Plate Readers	\$ 1,200,000
Camera replacements	625,000
Briefcam	175,000
	<hr/>
<b>Total TAVT/ARPA</b>	<b><u>\$ 2,000,000</u></b>
 <b>TOTAL CAPITAL PROJECTS FUNDS</b>	 <b><u><u>\$ 65,300,088</u></u></b>

**OPERATING COST IMPACTS OF  
CAPITAL PROGRAMS**

		PERSONNEL	UTILITIES	CONTRACTS	CAPITAL	COUNTY SERVICES	TOTALS	
FY	PROJECTS	SOURCE						
17	HARLEM LIBRARY	SPLOST 17-22	\$32,489	\$66,750	\$5,282	\$7,000	\$19,000	\$130,521
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$0	\$0	\$125	\$0	\$0	\$125
17	LAKESIDE PARK	17 GO BOND	\$108,230	\$40,900	\$9,787	\$112,000	\$2,000	\$272,917
17	THE PLAZA PARK	17 GO BOND	\$0	\$19,000	\$11,020	\$0	\$10,000	\$40,020
17	GROVETOWN CENTER PARK	17 GO BOND	\$32,880	\$37,000	\$6,020	\$6,000	\$5,000	\$86,900
	<b>FY TOTAL PRIOR TO ESCALATION</b>		<b>\$173,599</b>	<b>\$163,650</b>	<b>\$32,234</b>	<b>\$125,000</b>	<b>\$36,000</b>	<b>\$530,483</b>
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$361,089	\$167,600	\$52,757	\$49,000	\$15,000	\$645,446
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$32,880	\$24,000	\$5,900	\$42,500	\$2,000	\$107,280
18	MARTINEZ CENTER PARK	17 GO BOND	\$32,880	\$38,000	\$6,020	\$6,000	\$5,000	\$87,900
18	ADDITIONAL CENTER PARK	17 GO BOND	\$32,880	\$38,000	\$6,020	\$6,000	\$5,000	\$87,900
18	GREENWAY	17 GO BOND	\$0	\$0	\$1,500	\$0	\$0	\$1,500
18	DRIVER TRAINING TRACK	17 GO BOND	\$0	\$134,000	\$5,327	\$160,000	\$0	\$299,327
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$0	\$3,000	\$2,077	\$5,000	\$0	\$10,077
	<b>FY TOTAL PRIOR TO ESCALATION</b>		<b>\$459,729</b>	<b>\$404,600</b>	<b>\$79,601</b>	<b>\$268,500</b>	<b>\$27,000</b>	<b>\$1,239,430</b>
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$32,989	\$93,600	\$9,690	\$6,000	\$10,000	\$152,279
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$0	\$52,000	\$5,822	\$2,000	\$5,000	\$64,822
19	GROVETOWN LIBRARY	17 GO BOND	\$58,295	\$48,300	\$4,982	\$2,000	\$10,000	\$123,577
	<b>FY TOTAL PRIOR TO ESCALATION</b>		<b>\$91,284</b>	<b>\$193,900</b>	<b>\$20,494</b>	<b>\$10,000</b>	<b>\$25,000</b>	<b>\$340,678</b>
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$75,373	\$15,000	\$8,792	\$7,000	\$0	\$106,165
21	BACKUP DATA CENTER	SPLOST 17-22	\$0	\$33,000	\$947	\$20,000	\$0	\$53,947
21	TOWER FACILITIES	SPLOST 17-22	\$0	\$0	\$420	\$24,000	\$0	\$24,420
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,000	\$0	\$320	\$0	\$0	\$1,320
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$1,000	\$1,500	\$265	\$0	\$0	\$2,765
	<b>FY TOTAL PRIOR TO ESCALATION</b>		<b>\$77,373</b>	<b>\$49,500</b>	<b>\$10,744</b>	<b>\$51,000</b>	<b>\$0</b>	<b>\$188,617</b>
22	DETENTION CENTER	SPLOST 17-22	\$164,400	\$55,000	\$2,647	\$45,000	\$5,000	\$272,047
	<b>FY TOTAL PRIOR TO ESCALATION</b>		<b>\$164,400</b>	<b>\$55,000</b>	<b>\$2,647</b>	<b>\$45,000</b>	<b>\$5,000</b>	<b>\$272,047</b>
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$1,000	\$0	\$75	\$0	\$0	\$1,075
23	ENGINE COMPANY 15	SPLOST 17-22	\$1,000	\$1,250	\$275	\$0	\$0	\$2,525
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$1,000	\$8,600	\$902	\$0	\$1,000	\$11,502
23	911 UPGRADES	SPLOST 17-22	\$1,000	\$5,000	\$300	\$0	\$0	\$6,300
	<b>FY TOTAL PRIOR TO ESCALATION</b>		<b>\$4,000</b>	<b>\$14,850</b>	<b>\$1,552</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$21,402</b>
<b>TOTALS</b>			<b>\$970,385</b>	<b>\$881,500</b>	<b>\$147,272</b>	<b>\$499,500</b>	<b>\$94,000</b>	

**(Escalation rate of 2% annually)**

<b>FY 17-18</b>	<b>\$530,483</b>
<b>FY 18-19</b>	<b>\$1,805,311</b>
<b>FY 19-20</b>	<b>\$2,195,859</b>
<b>FY 20-21</b>	<b>\$2,439,938</b>
<b>FY 21-22</b>	<b>\$2,783,210</b>
<b>FY 22-23</b>	<b>\$2,862,503</b>

---

# DEBT ADMINISTRATION

---

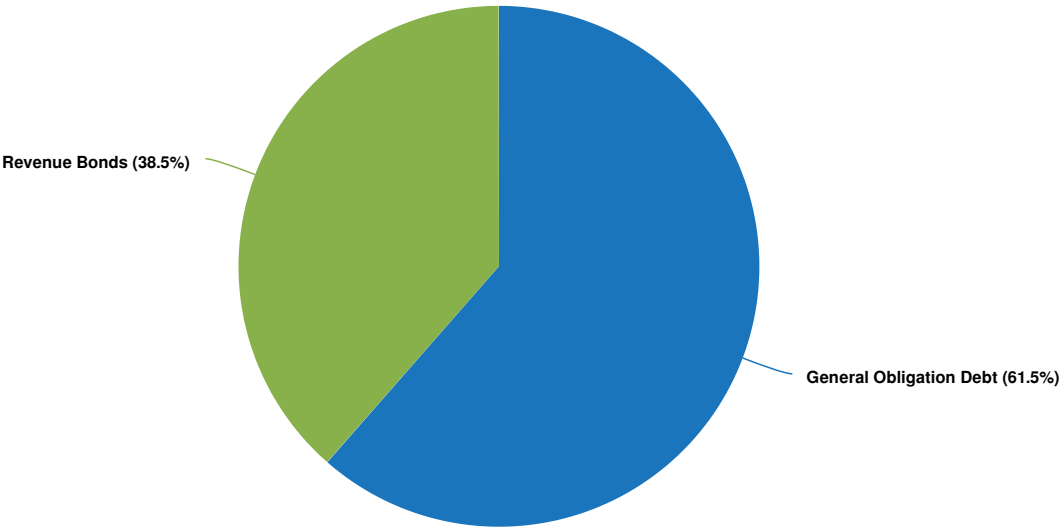
# Debt Snapshot



# \$16,221,963

-\$174,428 (-1.06% vs. 2022 year)

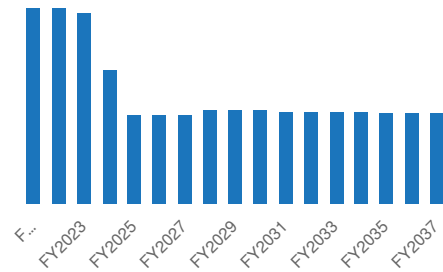
Debt by Type



	FY2022	FY2023	% Change	\$ Change
<b>Debt</b>	<b>Actual</b>	<b>Actual</b>		
General Obligation Debt	\$10,142,693	\$9,969,214	-1.7%	\$-173,479
Revenue Bonds	\$6,253,698	\$6,252,749	0%	\$-949
<b>Total Debt:</b>	<b>\$16,396,391</b>	<b>\$16,221,963</b>	<b>-1.1%</b>	<b>\$-174,428</b>

## General Obligation Debt

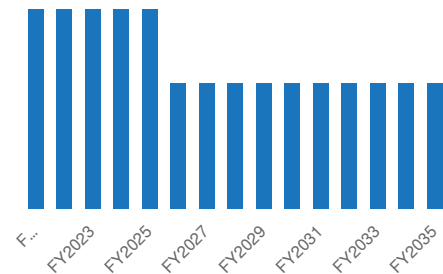
General Obligation Bonds, which require voter approval and are backed by the full faith, credit, and taxing power of the County, are issued to raise funds for major capital projects. The County has four outstanding issues: 2015 GO Bonds, to be repaid with special purpose local option sales taxes; 2016A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



	FY2022	FY2023	% Change	\$ Change
<b>General Obligation Debt</b>	—	—		
2015 GO Bond	\$2,954,750	\$2,955,750	0%	\$1,000
2016 GO Bond	\$2,223,193	\$2,260,093	1.7%	\$36,900
2017 GO Bond	\$4,964,750	\$3,049,750	-38.6%	\$-1,915,000
2022 GO Bond	\$0	\$1,703,621	0%	\$1,703,621
<b>Total General Obligation Debt:</b>	<b>\$10,142,693</b>	<b>\$9,969,214</b>	<b>-1.7%</b>	<b>\$-173,479</b>

## 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.



	FY2022	FY2023	% Change	\$ Change
<b>Revenue Bonds</b>	—	—		
2014 Water and Sewer Revenue Bond	\$1,050,198	\$371,499	-64.6%	\$-678,699
2020 Water and Sewer Revenue Bond	\$5,203,500	\$5,881,250	13%	\$677,750
<b>Total Revenue Bonds:</b>	<b>\$6,253,698</b>	<b>\$6,252,749</b>	<b>0%</b>	<b>\$-949</b>

## Total Outstanding Amounts of Principal and Interest - GO Debt

Governmental Activities			
General Obligation Debt			
General Obligation Bonds, Total			
Year ending	Principal	Interest	Total
June 30,			
2023	8,225,000	1,744,214	9,969,214
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 - 2032	19,970,000	4,361,266	24,331,266
2033 - 2037	22,065,000	1,710,160	23,775,160
	\$ 65,425,000	\$ 13,663,898	\$ 79,088,898

### 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 2021 tax digest was \$629,847,554. The legal debt limit for the County based on the 2022 tax digest is estimated to be \$727,277,540. Based on this figure, the estimated legal debt margin for the County as of June 30, 2022, is \$664,370,458, showing that the County only utilized 8.65% of its legal debt limit for 2022. Based on a conservative 3% growth rate in 2023, the County will utilize only 7.30% of its 2023 legal debt limit.

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Net GO Bonds	\$ 79,133,250	\$ 71,172,118	\$ 62,907,082	\$ 54,682,082
Legal Debt Limit	\$ 590,152,814	\$ 629,847,554	\$ 727,277,540	\$ 749,095,866
Legal Debt Margin	\$ 511,019,564	\$ 558,675,436	\$ 664,370,458	\$ 694,413,784
% of Debt Limit	13.41%	11.30%	8.65%	7.30%

## Total Outstanding Amounts of Principal and Interest - Revenue Debt

Business-type Activities			
Revenue Bond Debt			
Water and Sewerage Revenue Bonds, Total			
Year ending	Principal	Interest	Total
June 30,			
2023	4,155,000	2,097,749	6,252,749
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 - 2032	11,575,000	5,002,250	16,577,250
2033 - 2035	14,080,000	1,098,500	15,178,500
	\$ 43,735,000	\$ 14,725,080	\$ 58,460,080

### 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:

	2017	2018	2019	2020	2021
Debt Svc Coverage	2.89x	3.08x	3.22x	2.91x	2.85x



## 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.

**Accounting Period:** A period at the end of which and for which financial statements are prepared.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

**ADA:** Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

**Adopted Budget:** Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

**Allocation:** A sum of money set aside for a specific purpose.

**Annexation:** The legal incorporation of portions of unincorporated Columbia County into one of Columbia’s municipalities. This expansion of city boundaries must be approved by the city’s mayor and council, and is normally at the request of the property owners.

**Annual Budget:** A budget applicable to a single fiscal year.

**Appropriation:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be used.

**Assessed Value:** A valuation set upon real assets or other property by a government as a basis for levying taxes.

**Assessment:** The process of making the official valuation of property for the purposes of taxation.

**Assets:** Resources owned or held by governments which have monetary value.

**Assigned Fund Balance:** Amounts constrained by the BOC’s intent to be used for specific purposes, but are neither restricted nor committed. Through policy, authorization to assign fund balance remains with the BOC.

**BOC:** Board of Commissioners – the elected five member governing body of Columbia County. Consists of a Chairman elected at-large, and four Commissioners elected from each of four county districts.

**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.

**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.

**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.

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

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

**Mission Statement:** Statement of what the County does and why and for whom it does it. A statement of purpose. Also applies to departments within the County.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

**Motor Vehicle Tax:** Taxes levied on vehicles designed primarily for use upon public roads.

**Multiple Grant Fund:** A special revenue fund to account for various grants provided to the County from state and federal agencies for specific purposes.

**Nonspendable Fund Balance:** Amounts cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**OCGA:** Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

**Open Records Act:** A legislative act which authorizes public access to certain records classified as public information.

**Operating Budget:** The portion of the County budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

**Operating Expenditures:** Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

**Operating Services:** Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

**Ordinance:** See “Budget Resolution or Ordinance”

**Other Financing Sources:** Non-operating revenue received used to assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

**Other Taxes:** Taxes collected as authorized by Georgia Law or County Ordinance such as sales tax, beer tax, and hotel-motel tax.

**Penalties & Interest:** Fees collected for violations or delinquent payments.

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

---

# BUDGET RESOLUTION

---

# Budget Resolution without Attachments

## RESOLUTION NO. 22-23

### 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 2022/2023

**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 3, 2022, 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.

422

1008

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 2022/2023.** The annual balanced budget for Fiscal Year 2022/2023 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 2022.** The Columbia County Compensation Study 2022 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 2022/2023 for all funds of Columbia County, GA in the form attached hereto and made a part hereof as Attachment C is hereby adopted.

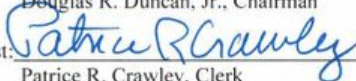
**Section 4. Fiscal Year.** The Fiscal Year for Columbia County, GA, shall be July 1, 2022 through June 30, 2023.

**Section 5. Effective Date.** This Resolution shall be effective July 1, 2022.

Resolution adopted June 21, 2022.

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

By:   
Douglas R. Duncan, Jr., Chairman

Attest:   
Patrice R. Crawley, Clerk