



**Columbia County, Georgia**  
**Annual Budget Report**  
**Fiscal Year Ending June 30, 2016**





**Columbia County, GA**  
**Board of**  
**Commissioners**



**Fiscal Year Ending June 30, 2016**  
**Annual Budget**



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**Fiscal Year 2016 Budget**  
**Columbia County, Georgia**  
**July 1 - June 30**

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Scott Johnson  
County Administrator

Leanne C. Reece  
Director of Financial Services

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Columbia County Finance Department  
630 Ronald Reagan Drive  
Building C  
Evans, GA 30809  
[www.columbiacountyga.gov](http://www.columbiacountyga.gov)

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## ***INTRODUCTION***



## COLUMBIA COUNTY BOARD OF COMMISSIONERS



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

The Board of Commissioners typically meets the first and third Tuesday of every month at 6 p.m. in the Auditorium of Building A at the Evans Government Center. Commission meetings are on the County's website ([columbiacountyga.gov](http://columbiacountyga.gov)) and are broadcast on WBEK (Comcast channel 103 or Wow! channel 96) on Saturday at 10 a.m.

**Ron C. Cross**

Chairman

Term: 2015-2018

**Member:**

Community and Emergency Services Committee

Development and Engineering Services Committee

Management and Financial Services Committee

Public Works Services Committee



The Countywide elected Chairman conducts all Board of Commission (BOC) meetings, prepares and presents the BOC agenda, and appoints Commission members for each BOC standing committee. He also represents the County at all official functions, executes all contracts and agreements, and is a voting member of each of the four standing committees. Ron has completed the County Commissioner Training Program and the Certified Commissioners Advance Program through the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA). He served on the Governor's Energy Task Force, the Governor's Water Planning Task Force under Governor Purdue and served as the District 7 representative of the Board of Managers for ACCG. He currently serves as Chairman of the Savannah-Upper Ogeechee Regional Water Planning Council and Chairman of the Public Defender Council under Governor Nathan Deal.

**Doug Duncan**

Term: 2015-2018

District 1



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

Chair: Development and Engineering Services Committee

Vice Chair: Community and Emergency Services Committee

**Trey Allen**

Term: 2013-2016

Vice-Chair/ District 2



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

**Chair:** Management and Financial Services Committee

**Vice Chair:** Public Works Committee

District 3 – Vacant, Special Election to be held November 2015 for term ending 2016

**William D. (Bill) Morris**

Term: 2015-2018

District 4



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

**Chair:** Community and Emergency Services Committee

**Vice Chair:** Development and Engineering Services Committee



**Vision** – To be recognized as a world-class community and local government.

**Mission** – To provide efficient and cost-effective essential services in a professional manner.

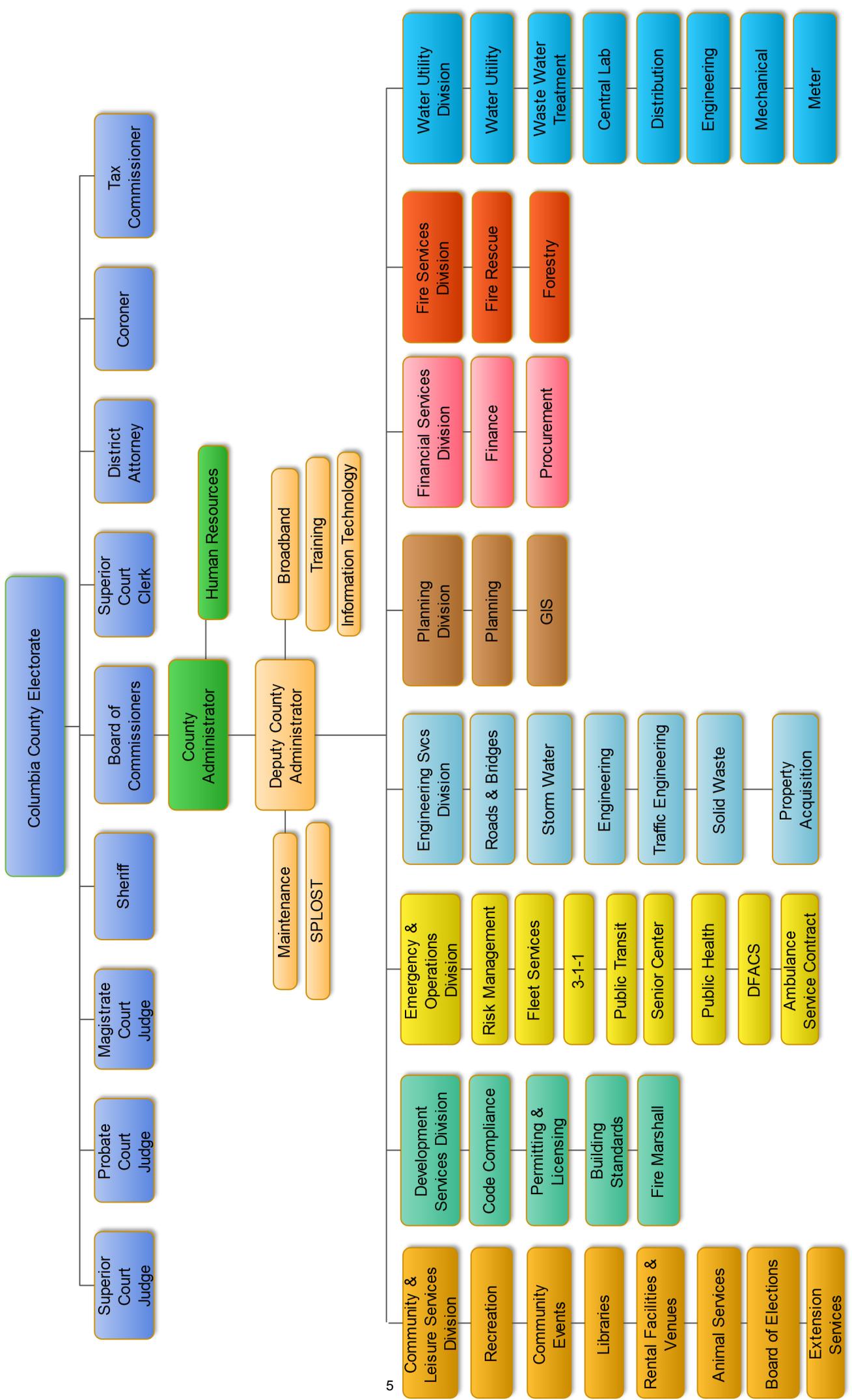
**Values** – To maintain the highest level of ethical and performance standards.

**Pledge** – We will serve as responsible stewards of public assets, interests, and trust.

#### **FY 2016 PRIORITIES, OBJECTIVES, AND INITIATIVES**

1. Balance budget with no reduction in services and no tax increase.
2. Continue marketing of towers/fiber in Broadband Utility.
3. Continue construction of the \$29 million Washington Road widening project.
4. Continue cost-savings initiatives such as the Management Review Team to reduce costs
5. Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
6. Strive to complete all capital improvement projects funded by SPLOST and bonds on time and under budget.
7. Focus on development standards and infrastructure needs to support a growing population.
8. Coordinate multiple major roadway projects funded by the TSPLOST.
9. Finalize plans to place more parks and greenspace around all areas of the county.

# Columbia County, Georgia



**COLUMBIA COUNTY, GEORGIA  
PRINCIPAL OFFICIALS  
July 1, 2015**

**ELECTED OFFICIALS**

**BOARD OF COMMISSIONERS**

Ron C. Cross, Chairman  
James E. Allen, III, Vice Chairman, District 2

|            |                   |
|------------|-------------------|
| District 1 | Douglas R. Duncan |
| District 3 | Vacant            |
| District 4 | William D. Morris |

**CONSTITUTIONAL OFFICERS**

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

**APPOINTED OFFICIALS**

|  |                    |
|--|--------------------|
| County Administrator                       | Scott Johnson      |
| Deputy County Administrator                | Glenn Kennedy      |
| Director of Community and Leisure Services | Barry Smith        |
| Director of Development Services           | Paul Scarbary      |
| Director of Emergency Services             | Pamela P. Tucker   |
| Director of Engineering Services           | Matt Schlachter    |
| Director of Financial Services             | Leanne C. Reece    |
| Director of Water and Sewerage Services    | William C. Clayton |
| County Clerk                               | Patrice Crawley    |
| County Attorney                            | Chris Driver       |

**RESOLUTION NO. 15-1171**

**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 2015/2016**

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

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

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

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

**WHEREAS**, a notice of a public hearing was published in the Columbia News Times, a newspaper of general circulation throughout Columbia County (the "Newspaper") at least one (1) week prior to the public hearing that was held on the proposed budget, which public hearing was held on May 5, 2015, at least one week prior to the meeting of the Board at which adoption of the budget resolution was considered, all as required by Section 36-81-5(f) and (g) O.C.G.A.; and

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

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

**Section 1. Adoption of Annual Balanced Budget for Fiscal Year 2015/2016.** The annual balanced budget for Fiscal Year 2015/2016 for all funds of Columbia County, GA, in the form attached hereto and made a part hereof as Attachment A is hereby adopted. Nothing shall preclude the Board from amending this budget so as to adapt to changing governmental needs during said Fiscal Year.

**Section 2. Fiscal Year.** The Fiscal Year for Columbia County, GA, shall be July 1, 2015 through June 30, 2016.

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

Resolution adopted June 2, 2015.

**BOARD OF COMMISSIONERS  
COLUMBIA COUNTY, GEORGIA**

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Vice-Chairman

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

**ATTACHMENT A  
SUMMARY OF PROPOSED BUDGETS**

|                           | REVENUES         |                 |                  | EXPENDITURES     |                 |                  | PCT<br>CHANGE |
|---------------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|---------------|
|                           | 2015<br>ORIGINAL | 2015<br>REVISED | 2016<br>PROPOSED | 2015<br>ORIGINAL | 2015<br>REVISED | 2016<br>PROPOSED |               |
| GENERAL FUND - operations | \$ 61,246,227    | \$ 61,246,227   | \$ 63,805,636    | \$ 61,246,227    | \$ 61,246,227   | \$ 63,805,636    | 4.18%         |
| BUILDING STANDARDS FUND   | \$ 1,521,332     | \$ 1,527,332    | \$ 1,586,039     | \$ 1,521,332     | \$ 1,527,332    | \$ 1,586,039     | 4.25%         |
| LIBRARY BOARD             | \$ 105,000       | \$ 105,000      | \$ 90,000        | \$ 105,000       | \$ 105,000      | \$ 90,000        | -14.29%       |
| RECREATION ADVISORY BD    | \$ 26,945        | \$ 26,945       | \$ 70,445        | \$ 26,945        | \$ 26,945       | \$ 70,445        | 161.44%       |
| STREET LIGHTS FUND        | \$ 1,800,000     | \$ 1,800,000    | \$ 1,820,000     | \$ 1,800,000     | \$ 1,800,000    | \$ 1,820,000     | 1.11%         |
| SHERIFF'S 911 FUND        | \$ 2,400,000     | \$ 2,400,000    | \$ 3,308,910     | \$ 2,400,000     | \$ 2,400,000    | \$ 3,308,910     | 37.87%        |
| DRUG COURT                | \$ 35,000        | \$ 35,000       | \$ 35,000        | \$ 35,000        | \$ 35,000       | \$ 35,000        | 0.00%         |
| DRUG ABUSE TREATMENT      | \$ 25,000        | \$ 25,000       | \$ 50,000        | \$ 25,000        | \$ 25,000       | \$ 50,000        | 100.00%       |
| SUPPLEMENTAL JUVENILE     | \$ 46,000        | \$ 46,000       | \$ 46,000        | \$ 46,000        | \$ 46,000       | \$ 46,000        | 0.00%         |
| JAIL FUND                 | \$ 150,000       | \$ 150,000      | \$ 150,000       | \$ 150,000       | \$ 150,000      | \$ 150,000       | 0.00%         |
| FEDERAL ASSET SHARING     | \$ 20,000        | \$ 20,000       | \$ 10,000        | \$ 20,000        | \$ 20,000       | \$ 10,000        | -50.00%       |
| STATE CONDEMNATION FUND   | \$ 50,000        | \$ 50,000       | \$ 50,000        | \$ 50,000        | \$ 50,000       | \$ 50,000        | 0.00%         |
| LODGING TAX FUND          | \$ 705,000       | \$ 705,000      | \$ 741,053       | \$ 705,000       | \$ 705,000      | \$ 741,053       | 5.11%         |
| MULTIPLE GRANT FUND       | \$ 113,000       | \$ 213,240      | \$ 185,240       | \$ 113,000       | \$ 213,240      | \$ 185,240       | 63.93%        |
| FIRE SERVICES FUND        | \$ 11,280,043    | \$ 11,280,043   | \$ 11,702,275    | \$ 11,280,043    | \$ 11,280,043   | \$ 11,702,275    | 3.74%         |
| SHERIFF'S GIFTS/DONATIONS | \$ 20,000        | \$ 20,000       | \$ 20,000        | \$ 20,000        | \$ 20,000       | \$ 20,000        | 0.00%         |
| INSURANCE PREMIUM TAX     | \$ 5,200,000     | \$ 5,200,000    | \$ 5,727,324     | \$ 5,200,000     | \$ 5,200,000    | \$ 5,727,324     | 10.14%        |
| COMMUNITY EVENTS FUND     | \$ 143,000       | \$ 143,000      | \$ 155,000       | \$ 143,000       | \$ 143,000      | \$ 155,000       | 8.39%         |

page 1 of 2

## ATTACHMENT A SUMMARY OF PROPOSED BUDGETS

|                                       | REVENUES              |                       |                       | EXPENDITURES          |                       |                       | PCT<br>CHANGE |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|
|                                       | 2015<br>ORIGINAL      | 2015<br>REVISED       | 2016<br>PROPOSED      | 2015<br>ORIGINAL      | 2015<br>REVISED       | 2016<br>PROPOSED      |               |
| GA SUP CT CK'S COOP AUTH              | \$ 10,000             | \$ 10,000             | \$ 1,000              | \$ 10,000             | \$ 10,000             | \$ 1,000              | -90.00%       |
| LAW LIBRARY FUND                      | \$ 30,000             | \$ 30,000             | \$ 30,000             | \$ 30,000             | \$ 30,000             | \$ 30,000             | 0.00%         |
| TSPLOST 25% DISCRETIONARY             | \$ -                  | \$ 2,000,000          | \$ 2,000,000          | \$ -                  | \$ 2,000,000          | \$ 2,000,000          | #DIV/0!       |
| 2006-2010 SPLOST                      | \$ 4,594,126          | \$ 4,594,126          | \$ 1,831,609          | \$ 4,594,126          | \$ 4,594,126          | \$ 1,831,609          | -60.13%       |
| 2007 GENERAL OBLIGATION BOND PROJECTS | \$ 5,046,098          | \$ 5,046,098          | \$ 3,725,000          | \$ 5,046,098          | \$ 5,046,098          | \$ 3,725,000          | -26.18%       |
| 2009 GO BOND/2011-2016 SPLOST         | \$ 28,982,604         | \$ 28,982,604         | \$ 37,678,081         | \$ 28,982,604         | \$ 28,982,604         | \$ 37,678,081         | 30.00%        |
| TSPLOST CAPITAL PROJECTS              | \$ 2,000,000          | \$ 2,000,000          | \$ 3,812,861          | \$ 2,000,000          | \$ 2,000,000          | \$ 3,812,861          | 100.00%       |
| DEBT SERVICE FUND-2007 GO BOND        | \$ 7,279,775          | \$ 7,279,775          | \$ 7,563,625          | \$ 7,279,775          | \$ 7,279,775          | \$ 7,563,625          | 3.90%         |
| DEBTSVCFUND-2009GOBOND                | \$ 7,557,250          | \$ 7,557,250          | \$ 7,685,850          | \$ 7,557,250          | \$ 7,557,250          | \$ 7,685,850          | 1.70%         |
| WATER AND SEWER FUND                  | \$ 30,300,000         | \$ 30,300,000         | \$ 32,880,000         | \$ 30,300,000         | \$ 30,300,000         | \$ 32,880,000         | 8.51%         |
| STORM WATER UTILITY FUND              | \$ 6,760,946          | \$ 6,760,946          | \$ 3,806,134          | \$ 6,760,946          | \$ 6,760,946          | \$ 3,806,134          | -43.70%       |
| SOLID WASTE MANAGEMENT                | \$ 442,777            | \$ 548,777            | \$ 676,337            | \$ 442,777            | \$ 548,777            | \$ 676,337            | 52.75%        |
| COLUMBIA COUNTY BROADBAND UTILITY     | \$ 1,200,110          | \$ 1,200,110          | \$ 1,226,445          | \$ 1,200,110          | \$ 1,200,110          | \$ 1,226,445          | 2.19%         |
| RENTAL FACILITIES                     | \$ 769,464            | \$ 769,464            | \$ 697,135            | \$ 769,464            | \$ 769,464            | \$ 697,135            | -9.40%        |
| EMPLOYEE MEDICAL FUND                 | \$ 9,066,666          | \$ 9,066,666          | \$ 9,466,964          | \$ 9,066,666          | \$ 9,066,666          | \$ 9,466,964          | 4.42%         |
| RISK MANAGEMENT FUND                  | \$ 1,079,165          | \$ 1,079,165          | \$ 1,083,486          | \$ 1,079,165          | \$ 1,079,165          | \$ 1,083,486          | 0.40%         |
| UTILITY DAMAGE PREVENTION             | \$ 547,968            | \$ 547,968            | \$ 501,503            | \$ 547,968            | \$ 547,968            | \$ 501,503            | -8.48%        |
| CUSTOMER SERVICE AND INFORMATION      | \$ 195,003            | \$ 195,003            | \$ 206,320            | \$ 195,003            | \$ 195,003            | \$ 206,320            | 5.80%         |
| FLEET REPLACEMENT FUND                | \$ 2,618,325          | \$ 2,618,325          | \$ 2,829,500          | \$ 2,618,325          | \$ 2,618,325          | \$ 2,829,500          | 8.07%         |
| <b>TOTAL</b>                          | <b>\$ 193,366,824</b> | <b>\$ 195,579,064</b> | <b>\$ 207,254,772</b> | <b>\$ 193,366,824</b> | <b>\$ 195,579,064</b> | <b>\$ 207,254,772</b> | <b>7.18%</b>  |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Columbia County**

**Georgia**

For the Fiscal Year Beginning

**July 1, 2014**

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, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



## **EXECUTIVE SUMMARY**



## **Chairman and Members of the Board of Commissioners:**

I am pleased to present to you the adopted budget for fiscal year 2016, which will begin July 1, 2015. At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Administrator and staff were instructed to balance the budgets for all Columbia County funds with no millage rate increase and no new programs unless authorized by the Board of Commissioners (BOC). The departments were asked to maintain services to our citizens, and the overall General Fund budget, at current levels. To accomplish this objective, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. Through the cooperative effort of all involved, a budget for Columbia County is balanced for all funds for fiscal year 2016.

This budget provides funding to maintain current levels of service, with no change in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds, excluding component units, totals \$207,254,772, reflecting a net increase from the fiscal year 2015 adopted budget of \$13,887,948, or 7.18%. This net increase is primarily due to (1) the use of sales tax and general obligation bond funds to complete capital projects, and (2) an increase in personnel costs due to new hires and reclassifications, benefits changes, and merit increases.

The General Fund budget, excluding the use of reserves, increased \$2.6 million from the fiscal year 2015 adopted budget, or 4.18%, primarily due to an increase in personnel costs (including new positions and promotions) of \$1.9 million, or 4.89%. Other than the items mentioned above, no other significant changes occurred in the budget.

### ***Budget Review***

Prior to adoption, a series of budget work sessions and committee meetings were held with County staff and Elected Officials. The purpose of these work sessions and meetings was to allow input from staff and Elected Officials, promote communication among staff and Elected Officials, gain understanding regarding all budgetary issues, and to prioritize all budget requests. A public hearing was held on May 5, 2015, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 2, 2015, at its regularly scheduled meeting.

### ***Highlights***

- Total General Fund expenditures, excluding the use of fund balance, increased by 4.18% from the FY 2014/2015 adopted budget, including a contingency of \$1,174,110, or 1.87% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in personnel costs of 6.17%, a decrease in new positions and promotions of 45.82%, an increase in operating expenditures of 1.91%, an increase in contingency of 17.30%, and an increase in capital requests of 9.16%.
- No interfund transfers were included for FY 2015/2016.
- New personnel requests within the General Fund include 10 new positions in the amount of \$381,960, reclassifications and promotions in the amount of \$129,598, a 35 day delay in replacement of vacancies for an anticipated savings of (\$350,000), no merit increase, funding for recommendations included within the 2015 salary study in the amount of \$20,000, and an increase in workers compensation insurance rates in the amount of \$20,000. New hires are budgeted at a rate of “entry only” and are effective July 1, 2015. The combined cost of these additional personnel and benefit requests is \$201,558.
- New personnel requests within other funds include 27 new positions in the amount of \$1,001,772 and reclassifications and promotions in the amount of \$70,333. The combined cost of these additional personnel requests is \$1,072,105.

### ***Revenue Assumptions***

- Growth in the property tax digest is projected to be 2%. Therefore, the budget was prepared and balanced using a 2% increase in property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.
- The County has experienced an annualized increase in local option sales tax revenues of 6.67% as of March 2015. An increase in the LOST of 6.25% was used in preparing and balancing the budget.
- Funding in the amount of \$2.5 million was budgeted for the TAVT.

### ***Expenditure/Revenue Adjustments***

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

### ***Fund Balance***

Fund Balance within the General Fund as of June 30, 2014, totaled \$35.4 million. Of this total, \$4 million was assigned for: risk management (\$1 million), interfund transfers (\$\$1.5 million), and economic development incentives (\$1.5 million).

Also included within the total fund balance was a minimum fund balance requirement of \$16.8 million, or 100 days of operations, and nonspendable fund balance of \$7.6 million. Total fund balance as of June 30, 2014, including the above mentioned items, equated to 210.71 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. The remaining portion of the property is being held for resale or development and was included as nonspendable fund balance as of June 30, 2015. 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, 2015.

During FY 2015, the County made interfund transfers in the total amount of \$2.2 million that was not originally budgeted. However, the County also collected an additional \$1.5 million from the TAVT that was not originally budgeted. The County projects to add approximately \$3 million to fund balance from other operations as of June 30, 2015. Due to an increase in the FY 2016 budget, the minimum fund balance requirement will be increased to \$17.5 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2015, is expected to be \$38.5 million, or 220.19 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 2015 were \$250,000. Actual savings as of June 30, 2015, were \$850,858. This is due to the establishment of a management review team which analyzes all position vacancies to determine if replacement is necessary. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Budgeted savings for fiscal year 2016 are \$350,000.
- Using Special Purpose Local Option Sales Tax (SPLOST) for debt service – Included within the 2011/2016 Capital Improvements Plan was the use of \$20.2 million of SPLOST to reduce

existing general obligation debt used to fund the Justice Center and Detention Center. Based on the 2015 digest with a millage rate for debt service of only 0.154 mills, approximately \$6.8 million will be needed from other sources to make FY 2016 bond payments. The other sources available for debt service are the General Fund Fund Balance (GFFB), excess proceeds from the 2006/2010 SPLOST, excess proceeds from the 2007 General Obligation Bond, and 2011/2016 SPLOST proceeds.

For FY 2016, the County plans to use approximately \$3.8 million in excess 2007 GO Bond funds and \$3 million from 11/16 SPLOST collections to make FY 2016 bond payments.

Staff currently proposes the following strategy for future bond payments:

1. Use available SPLOST funds, excess 2007 GO Bond funds, and available GFFB for FY 2016– 2017.
  2. Include the remaining payoff of the 2007 GO Bond within the next SPLOST program.
- TSPLOST – On July 31, 2012, the Transportation Improvement Act of 2010 was approved in the Central Savannah River Region, which includes Columbia County. The Act, as originated by the Georgia General Assembly, allows the various state regions to compile a list of transportation projects to be funded by a 1% sales tax. Two categories of projects are included: Constrained Projects and Discretionary Projects. The “constrained projects” must be completed with the monies collected, which are projected to be \$210 million for Columbia County and \$650 million for the entire region. These projects will be funded on a reimbursement basis. The County will receive approximately \$1.5 million per year for county “discretionary projects”. These funds will be received in advance on a monthly basis. This tax became effective January 1, 2013.
  - SPLOST 2017/2022 – 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 operating costs associated with any approved capital projects will be analyzed and included in future operating budgets.

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

Respectfully submitted,



Leanne C. Reece, CPA  
Director of Financial Services

## **BUDGET PROCESS AND PRESENTATION**

The budget document is divided into four sections:

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

### ***PROFILE OF THE GOVERNMENT***

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

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

### ***THE BUDGET PROCESS***

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

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

formulating the fiscal plan and presenting it to the Board of Commissioners for approval and adoption.

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

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

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

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

### ***BUDGET PRESENTATION***

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

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

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

The County reports the following major governmental funds:

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

**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.

The County reports the following nonmajor governmental funds:

**Building Standards Fund** - to account for building permits and inspection fees.  
**Library Board Fund** - to account for the activity of the Columbia County Library Board.

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

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

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

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

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

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

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

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

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

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

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

**2014 FEMA Grant Fund** – to account for proceeds received from the Federal Emergency Management Agency and expenditures associated with debris removal and monitoring due to the 2014 ice storm.

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

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

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

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

**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.

**Special Local Option Sales Tax Fund 2006-2010** - to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

**2007 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 2007B Various Purpose General Obligation Bonds.

**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.

**Debt Service Fund - 2007 General Obligation Bond** - to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2007 General Obligation Bonds.

**Debt Service Fund – 2009 General Obligation Bond** - to account for special purpose local option sales tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2009 General Obligation Bonds.

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 landfill facility.

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

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

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

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

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

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

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

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

### ***BASIS OF ACCOUNTING AND BUDGETING***

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

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

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

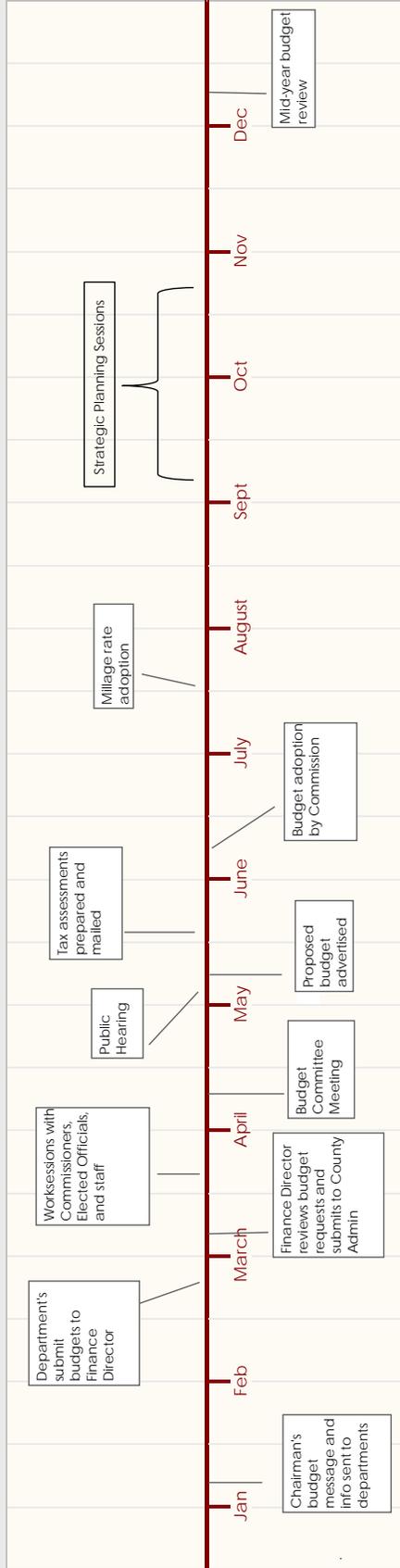
Proprietary funds (enterprise funds and internal service funds) are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for these funds is on determination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

## FY 2015/2016 Proposed Budget Calendar

|         |           |  |
|---------|-----------|--|
| Tuesday | 2/10/2015 | MFS Committee Meeting – 8:30 AM Auditorium<br><i>Chairman’s/BOC’s Budget Message to be presented</i>           |
| Friday  | 2/27/2015 | Personnel requests submitted to Human Resources and all other operational/capital requests input into computer |
| Friday  | 3/06/2015 | Budget package due from Finance Director to County Administrator   |
| Tuesday | 3/17/2015 | Elected Officials work-session – 3:00 PM BOC conference room   |
| Tuesday | 3/24/2015 | BOC Staff work-session – 10:00 AM BOC conference room<br>(following committee meetings)                        |
| Friday  | 4/10/2015 | Newspaper advertisement of Budget Public Hearing   |
| Tuesday | 5/05/2015 | Budget Public Hearing at 5:30 PM prior to BOC meeting  |
| Friday  | 5/08/2015 | Newspaper advertisement of proposed budget   |
| Tuesday | 5/19/2015 | Joint <i>Budget</i> Committee Meeting – 4:30 PM Auditorium<br>(prior to BOC meeting)                           |
| Tuesday | 6/02/2015 | Budget Adoption - BOC Meeting - 6:00 PM  |

**Note: Dates and times subject to change.**

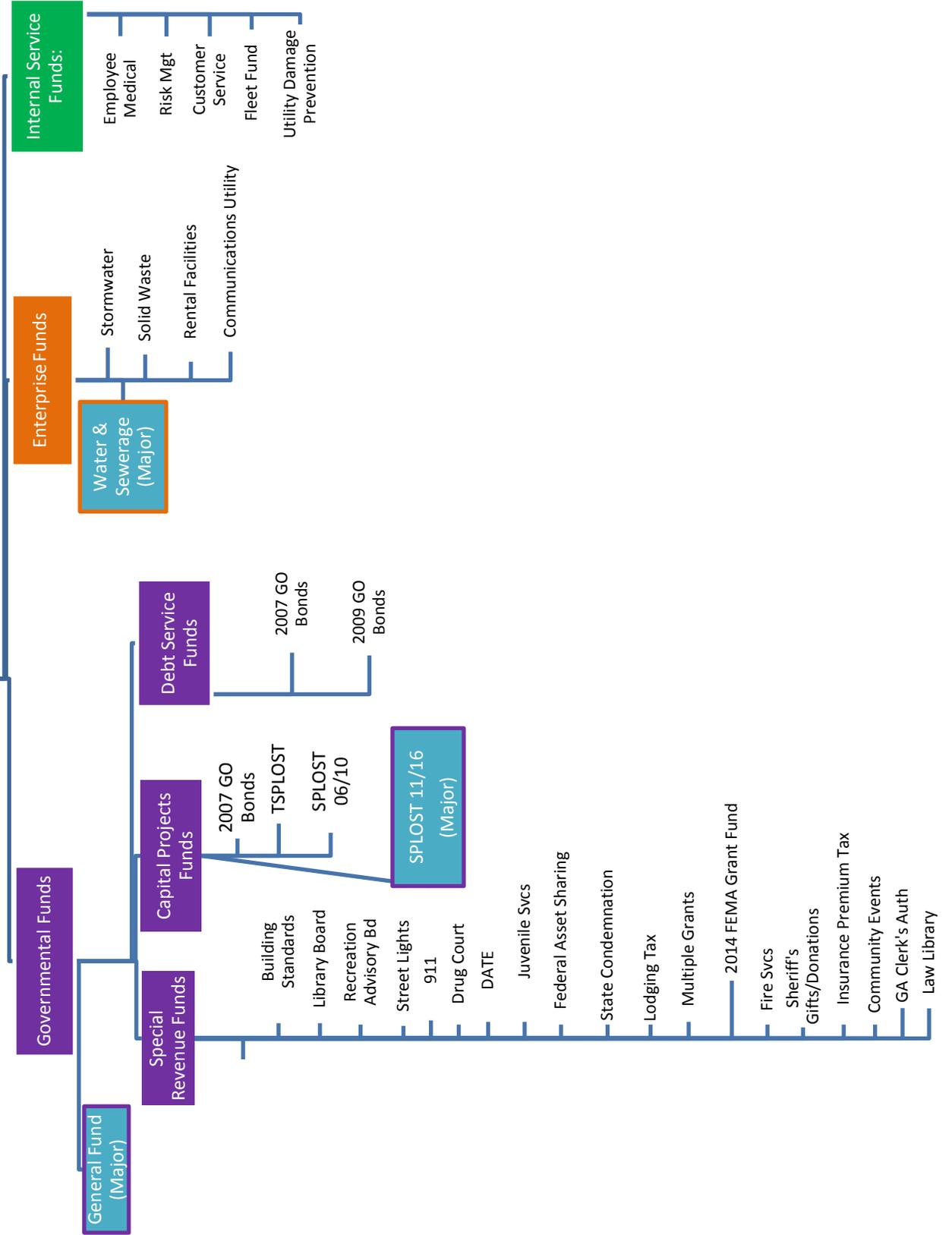
# Budget Process



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

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

# Columbia County, GA Fund Structure



**POLICIES**



**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

|  |   |
|--|---|
| <b>APPROVED:</b><br><b>December 14, 2010</b> | <b>TOPIC:</b> <i>Introduction</i>                   |
| <i>Policy Number 600.1</i>                   | <b>POLICY SECTION:</b> <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**

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

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

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

**IV. BUDGET AMENDMENTS**

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

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

**V. BUDGET INCREASES**

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

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

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**VII. LAPSING OF APPROPRIATIONS**

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

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

**VIII. FINANCIAL AND MANAGEMENT REVIEW OF NEW PROGRAMS**

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

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**I. PURPOSE**

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

**II. POLICY**

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

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

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

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

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**III. CATEGORIES**

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

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

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| <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 for Competitive Solicitations
  - a) Except for procurement of goods/services otherwise specifically covered in this policy the thresholds for procuring goods/services, shall be as follows:

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

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- 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.
  
- 4) Public Works Projects  
All public works projects/contracts shall, at a minimum, comply with all applicable requirements of public works bidding as set forth in O.C.G.A. § 36-91-1 *et. seq.*.
  
- 5) County Road Systems Projects
  - a) All projects/contracts associated with County Road Systems shall, at a minimum, comply with all applicable requirements as set forth in O.C.G.A. § 32-4-1 *et. seq.*
  - b) When using federal funds or performing work on roads within the state highway system, the County shall comply with all applicable requirements as set forth in 23CFR172.5.
  
- 6) 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).
  
- 7) Sole Source Purchases
  - a) Sole source is defined as those procurements made pursuant to a written determination by a governing authority that there is only one source for the required supply, service, or construction item.
  - b) The County Administrator will have the authority to suspend formal competitive bidding procedures upon verification of a “sole source” purchase.

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- c) Before making a determination of Sole Source, research must be conducted to determine if other products or service providers exist and can satisfy procurement requirements.
  - d) Sound procurement practice requires that Sole Source procurement be used when it is the only option and not as an attempt to contract with a favored service provider or for a favored product.
- 8) 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.
- 9) 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.
- 10) 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

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debarment decision but not for a period in excess of one hundred-twenty (120) days.

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

11) 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.

12) 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.

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- 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.
- 13) 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.
- 14) 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.
- 15) Ethics
- a) The Procurement Department shall maintain multiple sources of supply for all procurements, and shall maintain the best possible source relationships.
  - b) No affiliate or employee of the County shall submit offers for, enter into, or be in any manner interested in entering into a contract for the County purchases or contract for services in which they would be financially interested, directly or indirectly. Nor shall any affiliate or employee of the County seek to influence in any manner, the award of a contract, purchase of a product or service from any offeror. Further, affiliates and employees must immediately disclose to the County any silent partnership, proprietorship, employment, other involvement or relationship in a prospective contract or procurement.
  - c) Acceptance of gifts by employees from sources or potential sources, or their salesmen or representatives, at any time is strictly prohibited, except for inexpensive advertising items of nominal value with the firm's name clearly imprinted on them. These items shall not be displayed publicly in the Procurement division offices. Employees must not become obligated to any source and shall not conclude any transaction from which they may personally benefit, directly or indirectly.

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

**IV. PROCUREMENT MANUAL**

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

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| <i>Policy Number 604.1</i>                   | <b>POLICY SECTION:</b> <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.

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

**III. GENERAL**

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

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any personal purchases on the card are strictly prohibited, except as otherwise allowed in the *Columbia County Travel/Training Policy*.

- 5) Should the purchasing card be inadvertently used for a personal purchase, the employee is to immediately notify his supervisor and reimburse the County for the purchase. The reimbursement should be attached to the report submitted as in VIII, D. below. Repeated violations can result in the deactivation of cardholder accounts and penalties including possible termination of employment.
- 6) The issuance of a purchasing card to an employee provides the cardholder with the ability to commit County funds to buy certain goods or services. All purchases must be eligible charges to the purchasing card and require the appropriate documentation to adequately safeguard County assets and support authorized purchases.

**IV. SAFEKEEPING**

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

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

**V. AUTHORIZATION**

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

**VI. CARD CANCELLATION**

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

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

**VII. DOLLAR LIMITS**

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

**VIII. DOCUMENTATION**

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

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

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

**IX. DATES AND DEADLINES**

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

**X. LOST CARDS**

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

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

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**XI. VIOLATIONS**

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

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

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

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

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**I. 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.

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

**III. DEBT PLANNING**

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

- 1) Debt Analysis
  - a) Debt capacity analysis
  - b) Purposes for which debt is issued
  - c) Debt structure
  - d) Debt burden and magnitude indicators and ratios as compared to other like communities
  - e) Debt history and trends
  - f) Adequacy of debt and capital planning
  - g) Obsolescence of capital plant
- 2) Financial Analysis
  - a) Stability, diversity, and growth rate of tax sources
  - b) Trends in assessed valuation and collections
  - c) Current budget trends
  - d) Appraisal of past revenue and expenditure estimates
  - e) Evidences of financial planning
  - f) History and long-term trends of revenues and expenditures
  - g) Adherence to Generally Accepted Accounting Principles (GAAP)
  - h) Audit results
  - i) Liquidity of portfolio and other current assets
  - j) Fund balance status and trends
  - k) Financial monitoring systems and capabilities
- 3) Governmental and Administrative Analysis
  - a) Government organization structure
  - b) Location of financial responsibilities and degree of control
  - c) Adequacy of basic service provision
  - d) Intergovernmental cooperation/conflict and extent of duplication

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

**IV. COMMUNICATION AND DISCLOSURE**

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

**V. REFUNDING BONDS**

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

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debt service savings, eliminate restrictive bond/legal covenants, or restructure the stream of debt service payments.

3) Financial savings/results –

- a) The refunding should achieve a minimum net present value savings (savings net of all issuance costs and any cash contribution that may be required) of no less than 3%-5%. 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 when a refunding is being conducted primarily for policy reasons, interest rates are at historically low levels, or the time remaining to maturity is limited making future opportunities to achieve greater savings not likely.

4) Bond structure – When bonds are issued, the County should anticipate the potential for refundings in the future. Careful attention should be paid to the bond structure to address features that may affect flexibility in the future.

5) Escrow efficiency – A refunding escrow should be created to be efficient and to optimize savings. An escrow is efficient if escrow securities mature or pay interest when debt service payments of the refunded escrow are due. The lower the cost of the escrow, the more efficient the escrow.

**VI. POST ISSUANCE COMPLIANCE FOR GOVERNMENTAL TAX-EXEMPT OBLIGATIONS**

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

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- 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 property, the County shall maintain documents relating to the expenditure of bond proceeds. These documents include, but are not limited to, requisitions, draw schedules, invoices, bills, construction contracts and acquisition contracts.
  - d) Record Retention. The County shall keep all documentation relating to its bond issues for a period of three years after the bonds have been paid in full. Documents that should be retained include (a) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (b) documents evidencing expenditure of the proceeds of the bonds and investment of the proceeds of the bonds, and (c) records necessary to satisfy the safe harbor requirements relating to the bidding of guaranteed investment contracts and yield restricted defeasance escrows.

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| <b>APPROVED:</b><br><b>December 14, 2010</b> | <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.

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| <b>APPROVED:</b><br><b>December 14, 2010</b> | <b>TOPIC:</b> <i>Revenue</i>                        |
| <i>Policy Number 607.1</i>                   | <b>POLICY SECTION:</b> <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.

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| <b>APPROVED:</b><br><b>May 21, 2013</b> | <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.

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**IV. FLOW ASSUMPTIONS**

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

- Committed
- Assigned
- Unassigned

**V. MINIMUM FUND BALANCE**

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

**VI. CONTINGENCY**

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

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| <i>Policy Number 608.1</i>              | <b>POLICY SECTION:</b> <i>Finance / Procurement</i> |

**VII. CRITERIA**

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

| <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  |

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| <i>Policy Number 608.2</i>              | <b>POLICY SECTION:</b> <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.

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- 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.

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| <b>APPROVED:</b><br><b>December 14, 2010</b> | <b>TOPIC: Bank Accounts</b>                         |
| <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.

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

**III. CONSTITUTIONAL OFFICERS**

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

**IV. AUTHORITIES**

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

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| <b>APPROVED:</b><br><b>December 14, 2010</b> | <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;

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

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

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4) Competitive Selection

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

5) Qualified Institutions

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

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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..... 50%
- Local Government Investment Pools..... 100%
- Certificates of Deposit ..... 75%
- Obligations of the State of Georgia.....50%
- Obligations of other agencies or instrumentalities of the State of Georgia 25%

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

7) Maturity scheduling

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

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8) Outsourcing

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

**IV. REPORTING**

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

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| <i>Policy Number 611.1</i>                   | <b>POLICY SECTION:</b> <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.

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

**IV. LOCAL BANKING ARRANGEMENTS**

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

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

**I. PURPOSE**

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

**II. POLICY**

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

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

**III. CATEGORIES**

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

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3) Cash Donations

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

4) Gift/Prepaid Cards

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

5) Other Nonmonetary Items

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

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- (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.

**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.

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

**I. PURPOSE**

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

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

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

**II. GENERAL**

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

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**III. POLICY**

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

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

**I. PURPOSE**

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

**II. RESPONSIBILITY**

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

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**III. DEFINITIONS**

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

**IV. GENERAL POLICY**

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

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

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

**V. AUTHORIZATION**

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

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| <i>Policy Number 405.1</i>                   | <b>POLICY SECTION:</b> <i>Training and Development</i>     |

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

**VI. MEALS AND PER DIEM REIMBURSEMENT**

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

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

**VIII. CASH ADVANCES**

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

**COLUMBIA COUNTY  
BOARD OF COMMISSIONERS**

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

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

**IX. FUEL/PURCHASING CARDS**

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

## ***SUMMARY DATA***





**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES/EXPENSES AND CHANGES IN RESERVES**  
**FISCAL YEAR 2015/2016**

|  | <b>GENERAL<br/>FUND</b> | <b>SPECIAL<br/>REVENUE</b> | <b>CAPITAL<br/>PROJECTS</b> | <b>DEBT<br/>SERVICE</b> | <b>ENTERPRISE<br/>FUNDS</b> | <b>INTERNAL<br/>SERVICE</b> | <b>TOTAL</b>           |
|--|-------------------------|----------------------------|-----------------------------|-------------------------|-----------------------------|-----------------------------|------------------------|
| <b>REVENUES:</b>                                     |                         |                            |                             |                         |                             |                             |                        |
| Property Taxes                                       | \$ 34,001,173           | \$ 9,106,341               | \$ -                        | \$ 709,883              | \$ -                        | \$ -                        | \$ 43,817,397          |
| Sales Taxes  | 17,000,000              | 2,000,000                  | 19,000,000                  | -                       | -                           | -                           | 38,000,000             |
| Other Taxes  | 2,320,000               | 6,130,053                  | -                           | -                       | -                           | -                           | 8,450,053              |
| Charges for Services                                 | 4,316,052               | 4,833,544                  | -                           | -                       | 37,552,580                  | 9,466,964                   | 56,169,140             |
| Fines/Forfeitures                                    | 1,773,700               | 325,000                    | -                           | -                       | -                           | -                           | 2,098,700              |
| Intergovernmental                                    | 2,816,856               | 185,240                    | -                           | -                       | -                           | 3,267,798                   | 6,269,894              |
| Miscellaneous  | 1,402,855               | 1,380,812                  | -                           | -                       | 971,000                     | -                           | 3,754,667              |
| <b>Total Anticipated Revenues</b>                    | <b>\$ 63,630,636</b>    | <b>\$ 23,960,990</b>       | <b>\$ 19,000,000</b>        | <b>\$ 709,883</b>       | <b>\$ 38,523,580</b>        | <b>\$ 12,734,762</b>        | <b>\$ 158,559,851</b>  |
| <b>EXPENDITURES:</b>                                 |                         |                            |                             |                         |                             |                             |                        |
| Personal Services                                    | \$ 40,244,080           | \$ 14,877,263              | \$ -                        | \$ -                    | \$ 9,575,744                | \$ 863,826                  | \$ 65,560,913          |
| Operating  | 21,783,471              | 9,228,288                  | -                           | 2,200                   | 11,904,162                  | 10,767,547                  | 53,685,668             |
| Capital Projects                                     | 1,413,748               | 1,089,506                  | 39,169,294                  | -                       | 11,438,184                  | 2,456,400                   | 55,567,132             |
| Intergovernmental                                    | -                       | -                          | 1,700,000                   | -                       | -                           | -                           | 1,700,000              |
| Debt Service:  |                         |                            |                             |                         |                             |                             |                        |
| Principal  | -                       | -                          | -                           | 12,865,000              | 3,175,000                   | -                           | 16,040,000             |
| Interest   | -                       | -                          | -                           | 2,383,275               | 3,208,931                   | -                           | 5,592,206              |
| <b>Total Anticipated Expenditures</b>                | <b>\$ 63,441,299</b>    | <b>\$ 25,195,057</b>       | <b>\$ 40,869,294</b>        | <b>\$ 15,250,475</b>    | <b>\$ 39,302,021</b>        | <b>\$ 14,087,773</b>        | <b>\$ 198,145,919</b>  |
| <b>Excess(Deficit) of Revenues<br/>over Expenses</b> | <b>\$ 189,337</b>       | <b>\$ (1,234,067)</b>      | <b>\$ (21,869,294)</b>      | <b>\$ (14,540,592)</b>  | <b>\$ (778,441)</b>         | <b>\$ (1,353,011)</b>       | <b>\$ (39,586,068)</b> |
| <b>Sale of Property</b>                              | <b>-</b>                | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>-</b>                    | <b>-</b>                    | <b>-</b>               |
| <b>Transfers In</b>                                  | <b>175,000</b>          | <b>1,900,000</b>           | <b>3,812,861</b>            | <b>14,540,592</b>       | <b>319,337</b>              | <b>200,000</b>              | <b>20,947,790</b>      |
| <b>Transfers Out</b>                                 | <b>(364,337)</b>        | <b>(2,599,729)</b>         | <b>(10,879,257)</b>         | <b>-</b>                | <b>-</b>                    | <b>-</b>                    | <b>(13,843,323)</b>    |
| <b>Increase (Decrease) in Reserves</b>               | <b>\$ 0</b>             | <b>\$ (1,933,796)</b>      | <b>\$ (28,935,690)</b>      | <b>\$ -</b>             | <b>\$ (459,104)</b>         | <b>\$ (1,153,011)</b>       | <b>\$ (32,481,601)</b> |

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

| Fund  | Anticipated Expenses  | Anticipated Revenues  | Estimated Beginning FY 2016 Fund Balance/Net Assets | Estimated Change       | Estimated Ending FY 2016 Fund Balance/Net Assets | Nonspendable Fund Balance | Fund Balance Available for Appropriation |
|---|-----------------------|-----------------------|---|------------------------|--|---------------------------|--|
| General   | \$ 63,805,636         | \$ 63,805,636         | \$ 38,703,000                                       | \$ 0                   | \$ 38,703,000                                    | \$ 7,542,404              | \$ 31,160,596                            |
| Special Revenue Funds:                                    |                       |                       |   |                        |  |                           |  |
| Building Standards Fund                                   | 1,586,039             | 1,365,411             | 1,546,002   | (220,628)              | 1,325,374  | 1,192                     | 1,324,182                                |
| Library Board Fund  | 90,000                | 90,000                | 433,469   | -                      | 433,469  | -                         | 433,469                                  |
| Recreation Advisory Board Fund                            | 86,945                | 86,945                | 47,547  | -                      | 47,547   | -                         | 47,547                                   |
| Street Lights Fund  | 1,820,000             | 1,820,000             | 949,850   | -                      | 949,850  | -                         | 949,850                                  |
| 911 Fund  | 3,308,910             | 2,625,000             | 2,059,287   | (683,910)              | 1,375,377  | 2,569                     | 1,372,808                                |
| Drug Court Fund   | 35,000                | 35,000                | 190   | -                      | 190  | -                         | 190                                      |
| Drug Abuse Treatment Fund                                 | 50,000                | 50,000                | 192,742   | -                      | 192,742  | -                         | 192,742                                  |
| Juvenile Services Fund                                    | 46,000                | 40,000                | 136,068   | (6,000)                | 130,068  | -                         | 130,068                                  |
| Jail Fund   | 150,000               | 150,000               | 483,097   | -                      | 483,097  | -                         | 483,097                                  |
| Federal Asset Sharing Fund                                | 10,000                | 10,000                | 118,138   | -                      | 118,138  | -                         | 118,138                                  |
| State Condemnation Fund                                   | 50,000                | 50,000                | 106,906   | -                      | 106,906  | -                         | 106,906                                  |
| Lodging Tax Fund  | 741,053               | 741,053               | 1,162,119   | -                      | 1,162,119  | 84                        | 1,162,035                                |
| Multiple Grant Fund                                       | 185,240               | 185,240               | (100,143)   | -                      | (100,143)  | -                         | (100,143)                                |
| Fire Services Fund  | 11,702,275            | 11,006,341            | 550,325   | (695,934)              | (145,609)  | 2,490                     | (148,099)                                |
| Sheriff's Gifts/Donations Fund                            | 20,000                | 20,000                | 67,315  | -                      | 67,315   | -                         | 67,315                                   |
| 2014 Fema Grant Fund                                      | -                     | -                     | (881,880)   | -                      | (881,880)  | -                         | (881,880)                                |
| Insurance Premium Tax Fund                                | 5,727,324             | 5,400,000             | 2,223,430   | (327,324)              | 1,896,106  | 663                       | 1,895,443                                |
| Community Events Fund                                     | 155,000               | 155,000               | 128,509   | -                      | 128,509  | -                         | 128,509                                  |
| Georgia Superior Court Clerks' Cooperative Authority Fund | 1,000                 | 1,000                 | 20,431  | -                      | 20,431   | -                         | 20,431                                   |
| Law Library Fund  | 30,000                | 30,000                | 321,678   | -                      | 321,678  | -                         | 321,678                                  |
| TSPLOST 25% Discretionary Fund                            | 2,000,000             | 2,000,000             | 2,315,218   | -                      | -  | -                         | -  |
| Capital Projects Funds                                    |                       |                       |   |                        |  |                           |  |
| 2006-2010 SPLOST  | 1,831,609             | -                     | 2,353,547   | (1,831,609)            | 521,938  | 10                        | 521,928                                  |
| 2007 General Obligation Bonds                             | 3,725,000             | -                     | 3,829,647   | (3,725,000)            | 104,647  | 109                       | 104,538                                  |
| 2009 GO Bonds/2011-2016 SPLOST                            | 42,379,081            | 19,000,000            | 23,825,640  | (23,379,081)           | 446,559  | 2,683                     | 443,876                                  |
| Transportation SPLOST                                     | 3,812,861             | 3,812,861             | -   | -                      | -  | -                         | -  |
| Debt Service Funds:                                       |                       |                       |   |                        |  |                           |  |
| 2007 General Obligation Bond                              | 7,563,625             | 7,563,625             | 1,318,430   | -                      | 1,318,430  | -                         | 1,318,430                                |
| 2009 General Obligation Bond                              | 7,686,850             | 7,686,850             | 7,681,144   | -                      | 7,681,144  | -                         | 7,681,144                                |
| Enterprise Funds:   |                       |                       |   |                        |  |                           |  |
| Water and Sewerage Fund                                   | 32,880,000            | 32,880,000            | 217,877,000   | -                      | 217,877,000                                      | N/A                       | N/A                                      |
| Storm Water Utility Fund                                  | 3,822,104             | 3,675,000             | 23,833,557  | (147,104)              | 23,686,453                                       | N/A                       | N/A                                      |
| Solid Waste Management Fund                               | 676,337               | 364,337               | 500,000   | (312,000)              | 188,000  | N/A                       | N/A                                      |
| Communications Utility                                    | 1,226,445             | 1,226,445             | 12,872,413  | -                      | 12,872,413                                       | N/A                       | N/A                                      |
| Rental Facilities Fund                                    | 697,135               | 697,135               | 2,192,146   | -                      | 2,192,146  | N/A                       | N/A                                      |
| Internal Service Funds:                                   |                       |                       |   |                        |  |                           |  |
| Employee Medical Fund                                     | 9,466,964             | 9,466,964             | 780,281   | -                      | 780,281  | N/A                       | N/A                                      |
| Risk Management Fund                                      | 1,083,486             | 1,083,486             | -   | -                      | -  | N/A                       | N/A                                      |
| Utility Damage Prevention Fund                            | 501,503               | 501,503               | -   | -                      | -  | N/A                       | N/A                                      |
| Customer Service and Information Center                   | 206,320               | 206,320               | -   | -                      | -  | N/A                       | N/A                                      |
| Fleet Replacement Fund                                    | 2,829,500             | 1,676,489             | 3,967,887   | (1,153,011)            | 2,814,876  | N/A                       | N/A                                      |
| <b>ALL FUNDS</b>  | <b>\$ 211,989,242</b> | <b>\$ 179,507,641</b> | <b>\$ 351,614,990</b>                               | <b>\$ (32,481,601)</b> | <b>\$ 316,818,171</b>                            | <b>\$ 7,552,204</b>       | <b>\$ 48,854,798</b>                     |

**MULTIPLE GRANT FUND**  
The majority of grants accounted for within this fund are reimbursable grants. Reimbursement for expenditures incurred in FY 2015 will be received in FY 2016.

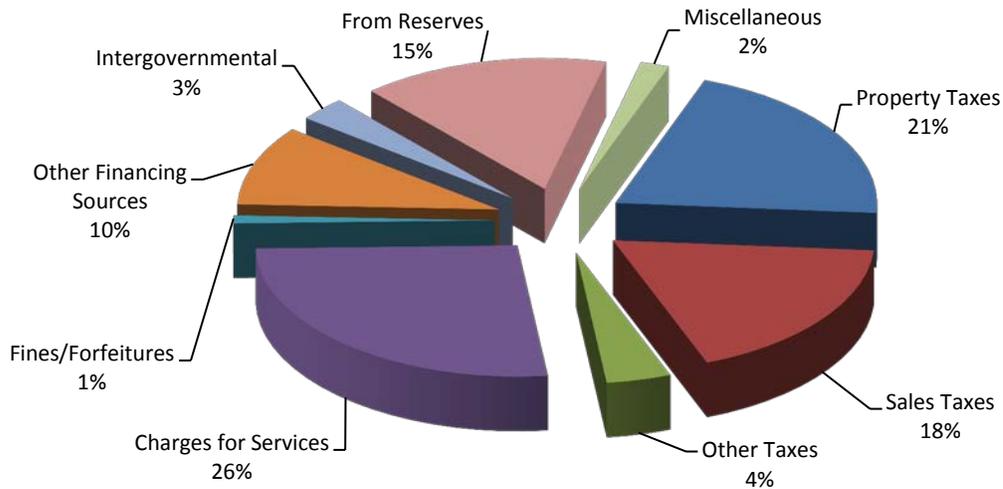
**FIRE SERVICES FUND**  
Any actual deficit incurred during FY 2016 will be funded from the Insurance Premium Tax Fund.

**2014 FEMA GRANT FUND**  
The County is still awaiting final close-out of this grant with FEMA. Final reimbursement is expected during FY 2016.

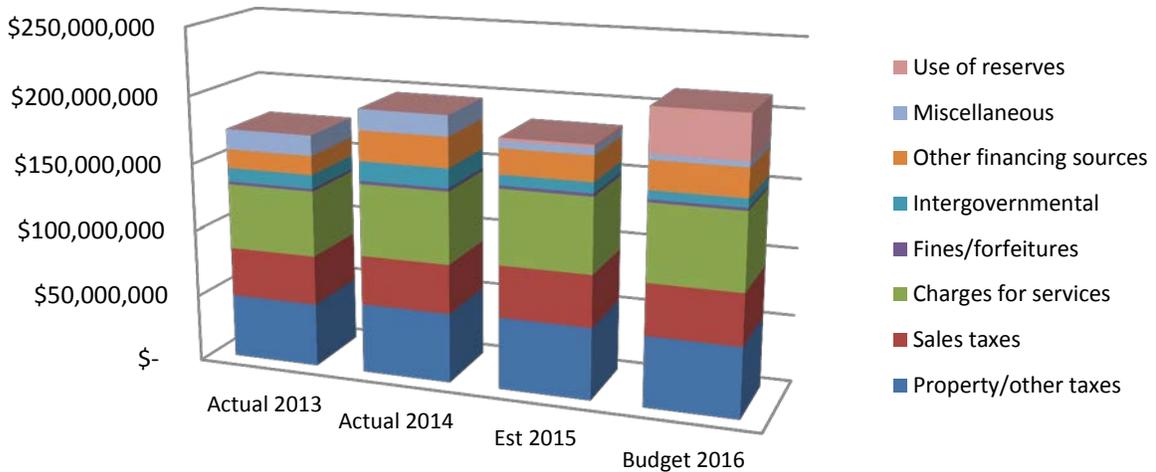
## REVENUE SUMMARY

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

### FY 2016 Sources of Funds: Government-Wide



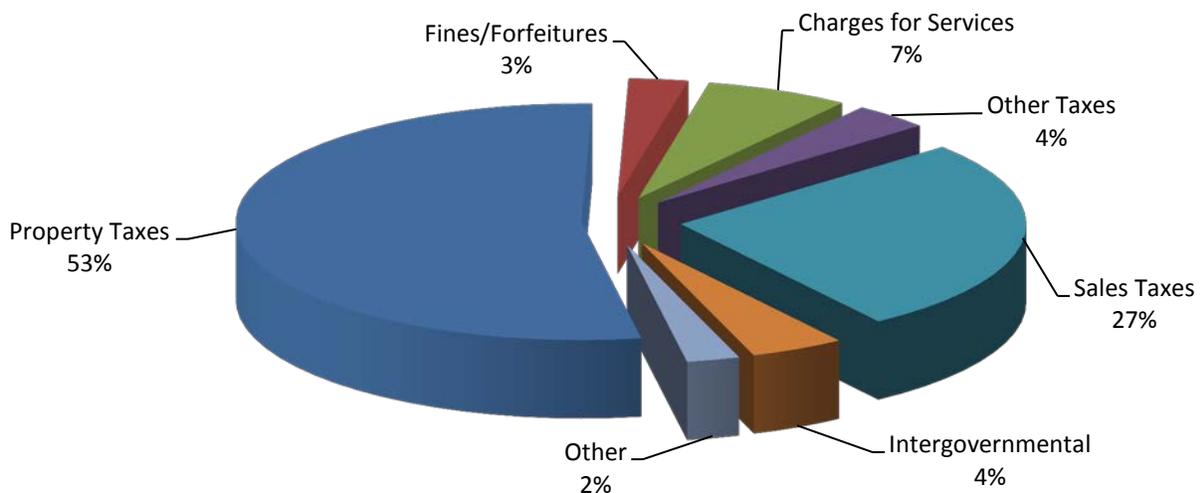
### GOVERNMENT-WIDE REVENUES 2013 - 2016



## GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 57% and local option sales taxes account for 27%, for a total of 84% 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 2016 total \$63,805,636.

### FY 2016 Budgeted Revenues – General Fund



## 2009 GENERAL OBLIGATION BOND/2011-2016 SPLOST FUND

The primary source of revenue for this fund is the 1% tax on sales generated within the County. In March 2009, the County issued \$38.0 million in general obligation bonds in connection with the renewal of the SPLOST program for 2011-2016. The bonds will be repaid from SPLOST collections. These funds will be used for capital projects in the areas of county facilities, public safety, water projects, and recreation projects. Other revenues include investment income and interfund transfers.

## WATER AND SEWERAGE FUND

This utility provides services to approximately 40,000 water customers and 33,000 sewer customers. Of the total budgeted revenues of \$32.9 million, \$19.0 million, or 57.8%, is derived from water sales and \$11.0 million, or 33.5%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

## REVENUE ANALYSIS

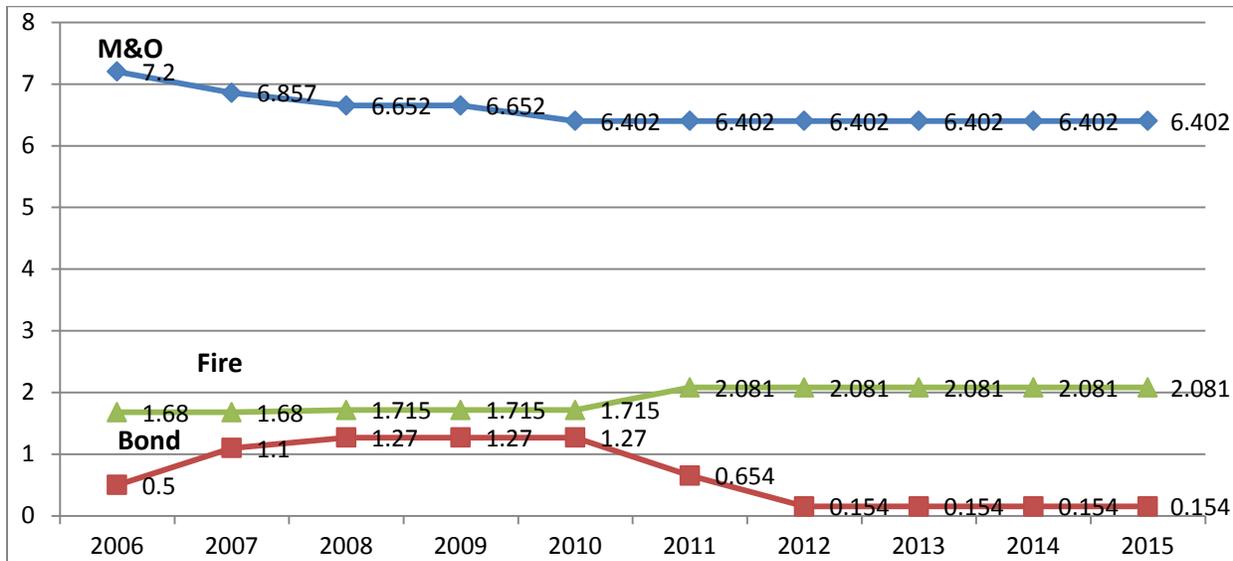
### PROPERTY AND OTHER TAXES

This category includes general property taxes for the General Fund, Fire Services Fund, and the 2007 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 2015, 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 2007 general obligation bonds, were 6.402 mills, 2.081 mills, and 0.154 mills, respectively, for a total millage rate for the County of 8.637 mills, the same as the previous year. In the past ten years, the County has only increased the total millage rate once: in 2007 with the issuance of general obligation bonds. In the past six years, the County has incrementally rolled back the millage rate by a total of 1 mill.

These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2014, the school millage rate was 18.59 mills. In addition, the State of Georgia assessed .10 mills for real and personal property and .15 mills for all other property. Therefore, the total millage rate on property taxes for 2014 was 27.327 mills for real and personal property and 27.377 mills for all other property. For calendar year 2015, the BOE reduced the school millage rate to 18.3. The State of Georgia changed its assessment to .05 mills for real and personal property and .10 mills for all other property. Therefore, the overall millage rate for 2015 is 26.987 for real and personal property and 27.037 for all other property.

Due to the economy and changes in state legislation, the County anticipated little growth in the 2015 digest during budget preparations. Therefore, the budget was prepared and balanced using a 2.0% increase in property tax revenues in order to maintain conservative revenue projections.



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

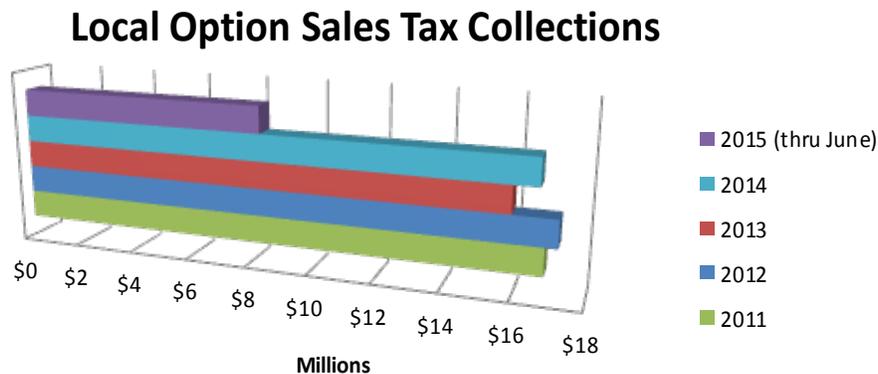
This legislation also enacted a sales and use tax exemption for energy used in the manufacturing process. HB 386 authorizes counties to levy, by county ordinance, a new local excise tax on energy designed to recoup the local revenues lost as a result of the exemption. The County adopted Ordinance 13-02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

The County collected \$3.5 million from the new Title Ad Valorem Tax (TAVT) and \$100,427 from the new Excise Tax on Energy since collections during FY 2015. Funding in the amount of \$2.5 million for the TAVT was included in the FY 2016 budget.

### SALES TAXES

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

Collections in calendar year 2014 increased at a rate of 4.73% and collections during the first half of 2015 have increased at a rate of 4.81%. The average monthly LOST collection, currently \$1.4 million, was used in preparing the FY 2016 General Fund budget in order to maintain conservative revenue projections. 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.



## **CHARGES FOR SERVICES**

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

## **FINES AND FORFEITURES**

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

## **OTHER FINANCING SOURCES**

This category consists of interfund transfers and sales of property. Significant transfers include \$1.9 million from the IPTF to the Fire Services Fund to subsidize operations due to property tax revenues being insufficient to cover the costs of providing fire services; \$3.8 million from the TSPLOST 25% Discretionary Fund to the TSPLOST capital projects fund for the construction of capital projects; and \$14.5 million from capital projects funds for debt retirement.

## **INTERGOVERNMENTAL**

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

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

## **USE OF RESERVES**

This category accounts for the use of reserves that have been accumulated in prior years. The majority of the \$32.5 million budgeted is used in the Capital Projects Funds as follows: the 06-10 SPLOST Fund, \$1.8 million; the 2007 GO Bond Fund, \$3.7 million; the 2009 GO Bond Fund, \$23.4 million. The Fleet Replacement Fund budgeted \$1.2 million to purchase new vehicles/equipment.

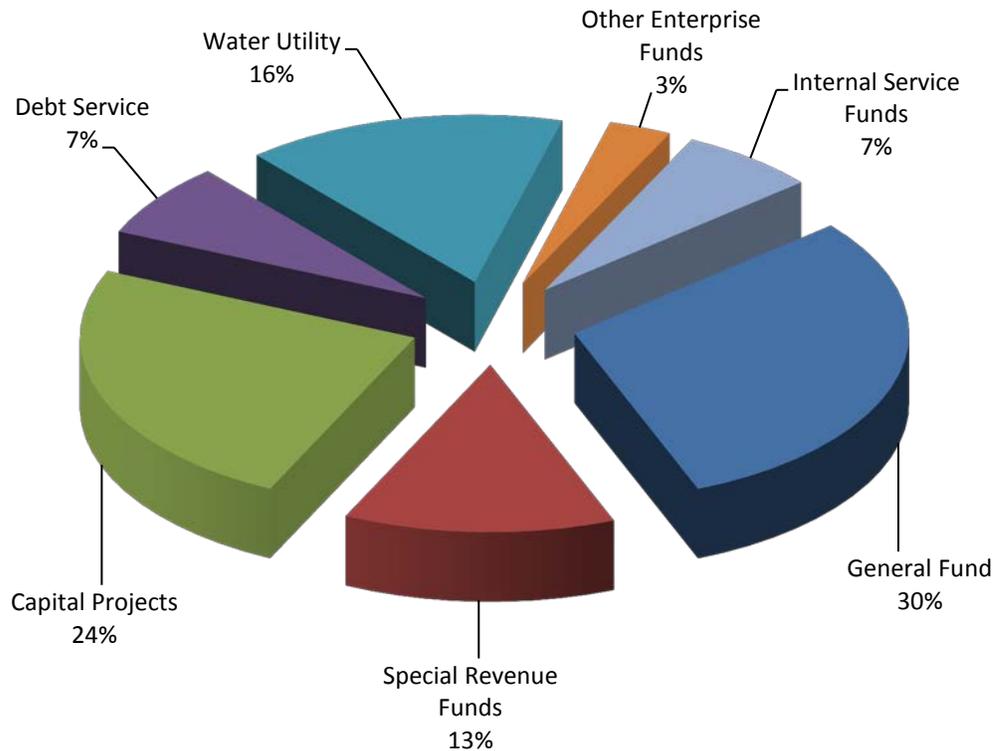
## **MISCELLANEOUS**

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

## EXPENDITURE SUMMARY

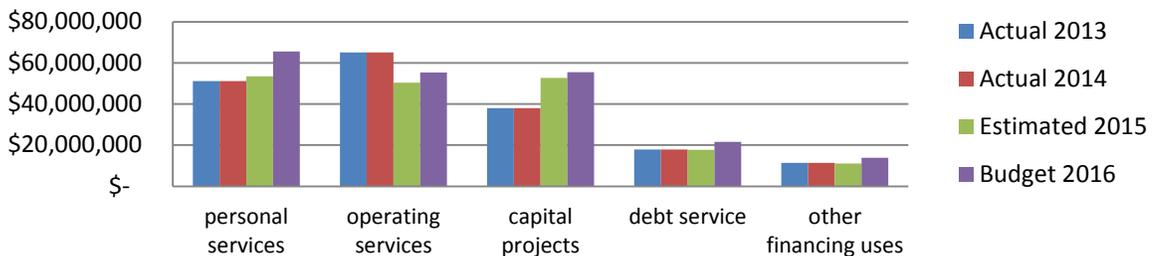
The annual budget for Columbia County, GA, for FY 2016 provides funding to maintain current levels of service, with no change in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals \$207,254,772, reflecting a net increase from the fiscal year 2015 adopted budget of \$13,887,948, or 7.18%. This net increase is primarily due to (1) the use of sales tax and general obligation bond funds to complete capital projects, and (2) an increase in personnel costs due to new hires and reclassifications, benefits changes, and merit increases.

### Countywide Uses of Funds



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

### Governmentwide Expenditures

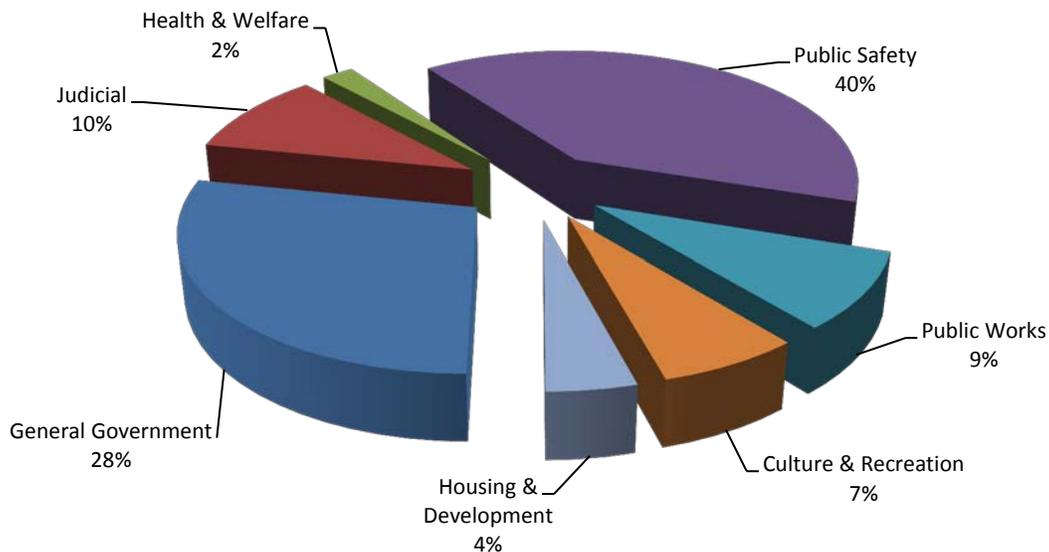


## GENERAL FUND

The General Fund budget, excluding the use of reserves, increased \$2.6 million from the fiscal year 2015 adopted budget, or 4.18%.

- Total General Fund expenditures includes contingency funds of \$1,174,110, or 1.87% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in personnel costs of 6.17%, a decrease in new positions and promotions of 45.82%, an increase in operating expenditures of 1.91%, an increase in contingency of 17.30%, and an increase in capital requests of 9.16%.
- No interfund transfers were included for FY 2015/2016.
- New personnel requests within the General Fund include 10 new positions in the amount of \$381,960, reclassifications and promotions in the amount of \$129,598, a 35 day delay in replacement of vacancies for an anticipated savings of (\$350,000), no merit increase, funding for recommendations included within the 2015 salary study in the amount of \$20,000, and an increase in workers compensation insurance rates in the amount of \$20,000. New hires are budgeted at a rate of “entry only” and are effective July 1, 2015. The combined cost of these additional personnel and benefit requests is \$201,558.

### FY 2016 Budgeted Expenditures - General Fund



## **DEBT ADMINISTRATION**

### **General Obligation Bonds:**

General Obligation Bonds, which require voter approval and are backed by the full faith, credit, and taxing power of the County, are issued to raise funds for major capital projects. The County has three outstanding issues: 2007 A & B GO Bonds, to be repaid with property taxes; 2009 GO Bonds, to be repaid with special purpose local option sales taxes. A Debt Service Fund for each of these issues is used to account for the bond principal and interest payments. The following table reflects the County's total outstanding amounts of principal and interest for General Obligation Debt as of June 30, 2015:

| <b>Year</b>  | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         |
|--------------|----------------------|---------------------|----------------------|
| 2016         | 12,865,000           | 2,383,275           | 15,248,275           |
| 2017         | 13,880,000           | 1,790,463           | 15,670,463           |
| 2018-2022    | 20,690,000           | 3,040,231           | 23,730,231           |
| 2023-2024    | 4,600,000            | 295,800             | 4,895,800            |
| <b>Total</b> | <b>\$ 52,035,000</b> | <b>\$ 7,509,769</b> | <b>\$ 59,544,769</b> |

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 2014 tax digest was \$448,796,722. Because growth in the 2015 tax digest was 2.65%, the legal debt limit for 2015 is estimated to be \$460,642,278. Based on this figure, the estimated legal debt margin for the County as of June 30, 2015, is \$407,899,869, showing that the County only utilized 11.45% of its legal debt limit for 2015. Based on another 2% growth rate in 2016, the County will utilize only 8.34% of its 2016 legal debt limit.

### **Summary of Legal Debt Margin**

|                   | <b>2013 Actual</b> | <b>2014 Actual</b> | <b>2015 Estimated</b> | <b>2016 Projected</b> |
|-------------------|--------------------|--------------------|-----------------------|-----------------------|
| GO Bonds          | \$ 77,076,275      | \$ 65,374,342      | \$ 52,742,409         | \$ 39,170,000         |
| Legal Debt Limit  | \$ 432,827,534     | \$ 448,796,722     | \$ 460,642,278        | \$ 469,855,124        |
| Legal Debt Margin | \$ 355,751,259     | \$ 383,422,380     | \$ 407,899,869        | \$ 430,685,124        |
| % of Debt Limit   | 17.81%             | 14.57%             | 11.45%                | 8.34%                 |

**Revenue Bonds:**

Revenue Bonds, which are also issued to raise funds for major capital projects, do not require voter approval because they are backed with specific revenues generated from the project financed. Each bond is secured by a lien on and pledge of the net revenues of the Water and Sewerage System. The following table reflects the County's total outstanding amounts of principal and interest for Water and Sewerage Revenue Debt as of June 30, 2015:

| Year      | Principal     | Interest      | Total          |
|-----------|---------------|---------------|----------------|
| 2016      | 3,120,000     | 3,367,137     | 6,487,137      |
| 2017      | 3,105,000     | 3,250,306     | 6,355,306      |
| 2018-2022 | 19,330,000    | 13,903,006    | 33,233,006     |
| 2023-2027 | 20,155,000    | 8,666,375     | 28,821,375     |
| 2028-2032 | 16,920,000    | 4,743,825     | 21,663,825     |
| 2033-2035 | 12,005,000    | 992,775       | 12,997,775     |
| Total     | \$ 74,635,000 | \$ 34,923,424 | \$ 109,558,424 |

**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:

|                   | 2010  | 2011  | 2012  | 2013  | 2014  |
|-------------------|-------|-------|-------|-------|-------|
| Debt Svc Coverage | 2.03x | 2.10x | 2.01x | 2.08x | 2.19x |

**Bond Ratings:**

Columbia County continues to maintain strong bond ratings with the major credit rating services. In August 2010, the Government prepared comprehensive presentations for Fitch IBCA, Standard & Poor's, and Moody's Investors Service rating agencies in an effort to upgrade the current uninsured ratings applied to the Government's general obligation bonds and water and sewerage revenue bonds in anticipation of issuing approximately \$60 million in water and sewerage revenue bonds. The Government received the following ratings for its general obligation debt:

| Rating Agency:            | Previous GO Rating: | Revised GO Rating: |
|---------------------------|---------------------|--------------------|
| Fitch                     | AA                  | AAA (upgrade)      |
| Moody's Investor Services | Aa2                 | Aa1 (upgrade)      |
| Standard and Poor's       | AA+                 | AA+                |

The Government received upgrades from all three rating agencies for the water and sewerage debt:

| Rating Agency:            | Previous W/S Rating: | Revised W/S Rating:                          |
|---------------------------|----------------------|--|
| Fitch                     | AA-                  | AA+ (upgrade) – revised to AAA in July 2013* |
| Moody's Investor Services | Aa3                  | Aa2 (upgrade)                                |
| Standard and Poor's       | AA                   | AA+ (upgrade)                                |

\*In July 2013, Fitch conducted a surveillance review of the County's outstanding water and sewerage debt and upgraded its rating from AA+ to AAA.

In June 2015, the Government prepared comprehensive presentations for Fitch IBCA, Standard & Poor's, and Moody's Investors Service rating agencies in an effort to upgrade the current uninsured ratings applied to the Government's general obligation bonds in anticipation of issuing approximately \$15 million in general obligation SPLOST bonds. The above ratings were reaffirmed. These high ratings are a primary factor in keeping interest costs low on the Government's outstanding debt. The County will continue to follow prudent fiscal policies and practices in order to maintain its strong credit rating.



***OPERATING FUNDS***



## **GENERAL FUND**

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

## EXPENDITURE SUMMARY

### GOVERNMENTAL FUNDS GENERAL FUND

|                           | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|---------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>GENERAL GOVERNMENT</b> |                                 |                                 |                                      |                                 |
| BOARD OF COMMISSIONERS    | \$ 2,709,429                    | \$ 11,355,409                   | \$ 5,755,804                         | \$ 3,771,761                    |
| FINANCE                   | 757,132                         | 785,306                         | 731,906                              | 740,140                         |
| PROCUREMENT               | 504,706                         | 539,781                         | 503,006                              | 534,207                         |
| CONTINGENCY               | -                               | -                               | -                                    | 1,174,111                       |
| INFORMATION TECHNOLOGY    | 2,769,923                       | 2,847,085                       | 3,354,028                            | 3,444,896                       |
| COUNTY ADMINISTRATOR      | 603,334                         | 640,668                         | 586,187                              | 657,352                         |
| BOARD OF ELECTIONS        | 531,639                         | 368,204                         | 427,830                              | 520,704                         |
| GENERAL OVERHEAD          | -                               | -                               | 2,948,182                            | 2,440,907                       |
| NEW APPROPRIATIONS        | -                               | -                               | -                                    | 225,293                         |
| HUMAN RESOURCES           | 616,376                         | 662,340                         | 630,206                              | 718,634                         |
| TAX COMMISSIONER          | 1,789,446                       | 1,678,228                       | 1,528,877                            | 1,793,965                       |
| TAX ASSESSOR              | 1,371,764                       | 1,462,998                       | 1,490,540                            | 1,563,903                       |
| ENVIRONMENTAL SERVICES    | -                               | 191,276                         | 284,998                              | 402,007                         |
| <b>TOTAL</b>              | <b>11,653,750</b>               | <b>20,531,294</b>               | <b>18,241,564</b>                    | <b>17,987,880</b>               |
| <b>JUDICIAL</b>           |                                 |                                 |                                      |                                 |
| CLERK OF SUPERIOR COUR    | 1,578,660                       | 1,643,806                       | 1,604,655                            | 1,706,875                       |
| OFFICE OF SUPERIOR COU    | 695,836                         | 743,009                         | 836,972                              | 817,961                         |
| PROBATE COURT             | 868,044                         | 882,249                         | 846,809                              | 870,527                         |
| JUVENILE COURT            | 959,137                         | 1,065,290                       | 1,036,808                            | 1,185,362                       |
| MAGISTRATE COURT          | 967,671                         | 909,369                         | 774,657                              | 925,633                         |
| DISTRICT ATTORNEY         | 771,800                         | 802,093                         | 817,804                              | 832,770                         |
| <b>TOTAL</b>              | <b>5,841,148</b>                | <b>6,045,816</b>                | <b>5,917,705</b>                     | <b>6,339,128</b>                |
| <b>PUBLIC SAFETY</b>      |                                 |                                 |                                      |                                 |
| SHERIFF'S OFFICE          | 15,212,630                      | 15,109,158                      | 14,663,318                           | 15,117,968                      |
| DETENTION CENTER          | 8,784,286                       | 8,816,830                       | 8,462,337                            | 8,675,453                       |
| EMERGENCY SERVICES        | 336,963                         | 405,087                         | 354,727                              | 375,979                         |
| EMERGENCY MEDICAL SERV    | 500,000                         | 500,000                         | 500,000                              | 500,000                         |
| ANIMAL SHELTER            | 648,575                         | 678,468                         | 663,115                              | 644,143                         |
| CORONER                   | 139,519                         | 163,332                         | 133,143                              | 160,533                         |
| <b>TOTAL</b>              | <b>25,621,974</b>               | <b>25,672,875</b>               | <b>24,776,640</b>                    | <b>25,474,076</b>               |
| <b>PUBLIC WORKS</b>       |                                 |                                 |                                      |                                 |
| ROADS & BRIDGES           | 3,376,444                       | 2,764,867                       | 2,552,568                            | 2,680,856                       |
| FLEET SERVICES            | 793,316                         | 958,648                         | 935,427                              | 953,856                         |
| FACILITY MAINTENANCE      | 1,167,786                       | 1,413,569                       | 1,771,110                            | 2,040,385                       |
| <b>TOTAL</b>              | <b>5,337,546</b>                | <b>5,137,084</b>                | <b>5,259,105</b>                     | <b>5,675,097</b>                |

## EXPENDITURE SUMMARY

### GOVERNMENTAL FUNDS GENERAL FUND

|                                  | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>HEALTH &amp; WELFARE</b>      |                                 |                                 |                                      |                                 |
| PUBLIC TRANSIT                   | 531,891                         | 525,136                         | 516,285                              | 551,365                         |
| HEALTH DEPARTMENT                | 434,614                         | 435,514                         | 434,614                              | 434,614                         |
| FAMILY & CHILDREN SERV           | 72,884                          | 72,884                          | 72,884                               | 72,884                          |
| SENIOR CENTER                    | 348,591                         | 343,552                         | 335,364                              | 290,807                         |
| <b>TOTAL</b>                     | <b>1,387,981</b>                | <b>1,377,086</b>                | <b>1,359,147</b>                     | <b>1,349,670</b>                |
| <b>CULTURE/RECREATION</b>        |                                 |                                 |                                      |                                 |
| COMMUNITY SERVICES               | 327,436                         | 514,589                         | 482,739                              | 511,931                         |
| LIBRARIES                        | 1,423,276                       | 1,390,973                       | 1,744,396                            | 1,718,434                       |
| REED CREEK PARK                  | 29,819                          | 49,645                          | 52,957                               | -                               |
| PARKS/RECREATION                 | 1,150,677                       | 1,236,974                       | 1,580,570                            | 1,930,952                       |
| WILDWOOD PARK                    | 103,281                         | 98,115                          | 119,571                              | 133,582                         |
| <b>TOTAL</b>                     | <b>3,034,489</b>                | <b>3,290,296</b>                | <b>3,980,232</b>                     | <b>4,294,899</b>                |
| <b>HOUSING &amp; DEVELOPMENT</b> |                                 |                                 |                                      |                                 |
| GEOGRAPHIC INFORMATION           | 848,420                         | 675,185                         | 793,312                              | 811,886                         |
| ECONOMIC DEVELOPMENT             | 259,854                         | 264,908                         | 298,614                              | 316,751                         |
| PLANNING & DEVELOPMENT           | 532,690                         | 404,899                         | 531,624                              | 560,823                         |
| CODE COMPLIANCE                  | -                               | 282,606                         | 300,178                              | 390,401                         |
| PLAN REVIEW                      | 610,846                         | 410,159                         | 399,126                              | 408,781                         |
| EXTENSION SERVICE                | 116,876                         | 153,357                         | 152,259                              | 174,354                         |
| FORESTRY                         | 19,249                          | 20,138                          | 20,292                               | 21,890                          |
| <b>TOTAL</b>                     | <b>2,387,935</b>                | <b>2,211,251</b>                | <b>2,495,405</b>                     | <b>2,684,886</b>                |
| <b>TOTAL GENERAL FUND</b>        | <b>\$ 55,264,822</b>            | <b>\$ 64,265,702</b>            | <b>\$ 62,029,798</b>                 | <b>\$ 63,805,636</b>            |

**REVENUE DETAIL**

**GOVERNMENTAL FUNDS  
GENERAL FUND**

|                           | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|---------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| Property Taxes            | \$ 30,070,400                   | \$ 33,927,443                   | \$ 34,945,256                        | \$ 34,001,173                   |
| Sales Taxes               | 16,566,361                      | 16,135,465                      | 16,912,182                           | 17,000,000                      |
| Other Taxes               | 2,217,650                       | 2,308,459                       | 2,408,656                            | 2,320,000                       |
| Licenses & Permits        | 391,309                         | 384,392                         | 397,116                              | 425,000                         |
| Intergovernmental         | 2,424,328                       | 2,213,339                       | 2,383,978                            | 2,816,856                       |
| Charges for Services      | 4,343,193                       | 4,528,143                       | 4,662,630                            | 4,316,052                       |
| Fines & Forfeitures       | 1,703,981                       | 1,933,398                       | 1,804,873                            | 1,773,700                       |
| Investment Income         | (4,415)                         | 451,482                         | 403,197                              | 150,000                         |
| Contributions & Donations | 1,171                           | 1,896                           | 1,417                                | 500                             |
| Miscellaneous             | 491,593                         | 721,252                         | 819,776                              | 827,355                         |
| Other Financing Sources   | 1,198,853                       | 305,889                         | 245,981                              | 175,000                         |
| <b>Total General Fund</b> | <b>\$ 59,404,422</b>            | <b>\$ 62,911,157</b>            | <b>\$ 64,985,062</b>                 | <b>\$ 63,805,636</b>            |

## **GENERAL GOVERNMENT**

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

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

**EXPENDITURE DETAIL**

| GENERAL FUND                         | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|--------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>GENERAL GOVERNMENT</b>            |                                 |                                 |                                      |                                 |
| <b>1001 BOARD OF COMMISSIONERS</b>   |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                    | \$ 241,061                      | \$ 186,067                      | \$ 234,368                           | \$ 258,844                      |
| OPERATING-SUPPLIES                   | 18,252                          | 37,389                          | 16,428                               | 23,000                          |
| OPERATING-PURCHASING/CONTRACTS       | 1,682,095                       | 1,819,108                       | 2,202,063                            | 2,036,964                       |
| OPERATING-OTH COSTS                  | 49                              | -                               | 75                                   | -                               |
| OPERATING-INTFND CHG                 | 758,555                         | 451,192                         | 1,010,411                            | 1,088,616                       |
| OTHER FINANCING USES                 | 9,418                           | 1,325,128                       | 2,279,727                            | 364,337                         |
| INTERGOVERNMENTAL                    | -                               | 7,130                           | 12,733                               | -                               |
| CAPITAL                              | -                               | 7,529,395                       | -                                    | -                               |
| <b>TOTAL BOARD OF COMMISSIONERS</b>  | <b>2,709,429</b>                | <b>11,355,409</b>               | <b>5,755,804</b>                     | <b>3,771,761</b>                |
| <b>1002 FINANCE</b>                  |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                    | 535,838                         | 559,956                         | 592,690                              | 601,075                         |
| OPERATING-SUPPLIES                   | 46,452                          | 45,432                          | 12,520                               | 13,500                          |
| OPERATING-PURCH/CONT                 | 174,842                         | 179,918                         | 126,696                              | 125,565                         |
| <b>TOTAL FINANCE</b>                 | <b>757,132</b>                  | <b>785,306</b>                  | <b>731,906</b>                       | <b>740,140</b>                  |
| <b>1003 PROCUREMENT/DISTRIBUTION</b> |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                    | 425,307                         | 438,665                         | 443,290                              | 440,628                         |
| OPERATING-SUPPLIES                   | 33,145                          | 40,681                          | 16,449                               | 10,850                          |
| OPERATING-PURCH/CONT                 | 34,005                          | 60,436                          | 43,267                               | 43,500                          |
| CAPITAL                              | 12,250                          | -                               | -                                    | 39,229                          |
| <b>TOTAL PROCUREMENT</b>             | <b>504,706</b>                  | <b>539,781</b>                  | <b>503,006</b>                       | <b>534,207</b>                  |
| <b>1004 CONTINGENCY</b>              |                                 |                                 |                                      |                                 |
| OPERATING-OTH COSTS                  | -                               | -                               | -                                    | 1,174,111                       |
| <b>TOTAL CONTINGENCY</b>             | <b>-</b>                        | <b>-</b>                        | <b>-</b>                             | <b>1,174,111</b>                |
| <b>1005 INFORMATION TECHNOLOGY</b>   |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                    | 1,328,650                       | 1,454,255                       | 1,570,909                            | 1,589,821                       |
| OPERATING-SUPPLIES                   | 247,407                         | 335,092                         | 238,346                              | 30,850                          |
| OPERATING-PURCH/CONT                 | 981,999                         | 980,398                         | 1,034,241                            | 1,101,225                       |
| CAPITAL                              | 211,867                         | 77,341                          | 510,532                              | 723,000                         |
| <b>TOTAL INFORMATION TECHNOLOGY</b>  | <b>2,769,923</b>                | <b>2,847,085</b>                | <b>3,354,028</b>                     | <b>3,444,896</b>                |
| <b>1006 COUNTY ADMINISTRATOR</b>     |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                    | 403,037                         | 419,183                         | 445,053                              | 460,852                         |
| OPERATING-SUPPLIES                   | 28,405                          | 45,281                          | 18,520                               | 15,000                          |
| OPERATING-PURCH/CONT                 | 171,892                         | 176,203                         | 122,614                              | 181,500                         |
| <b>TOTAL COUNTY ADMINISTRATOR</b>    | <b>603,334</b>                  | <b>640,668</b>                  | <b>586,187</b>                       | <b>657,352</b>                  |
| <b>1007 BOARD OF ELECTIONS</b>       |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                    | 209,068                         | 192,704                         | 203,034                              | 212,054                         |
| OPERATING-SUPPLIES                   | 32,238                          | 52,003                          | 19,851                               | 26,500                          |
| OPERATING-PURCH/CONT                 | 261,534                         | 123,496                         | 204,945                              | 238,650                         |
| CAPITAL                              | 28,800                          | -                               | -                                    | 43,500                          |
| <b>TOTAL BOARD OF ELECTIONS</b>      | <b>531,639</b>                  | <b>368,204</b>                  | <b>427,830</b>                       | <b>520,704</b>                  |

**EXPENDITURE DETAIL**

| GENERAL FUND                            | <u>Actual<br/>FY 2013</u> | <u>Actual<br/>FY 2014</u> | <u>Est. Actual<br/>FY 2015</u> | <u>Budget<br/>FY 2016</u> |
|---|---------------------------|---------------------------|--------------------------------|---------------------------|
| <b>1008 GENERAL OVERHEAD</b>            |                           |                           |                                |                           |
| OPERATING-SUPPLIES                      | -                         | -                         | 2,022,290                      | 2,014,000                 |
| OPERATING-PURCH/CONT                    | -                         | -                         | 925,892                        | 426,907                   |
| <b>TOTAL GENERAL OVERHEAD</b>           | <b>-</b>                  | <b>-</b>                  | <b>2,948,182</b>               | <b>2,440,907</b>          |
| <b>1009 NEW APPROPRIATION REQUESTS</b>  |                           |                           |                                |                           |
| PERSONAL SERVICES                       | -                         | -                         | -                              | 225,293                   |
| <b>TOTAL NEW APPROPRIATION REQUESTS</b> | <b>-</b>                  | <b>-</b>                  | <b>-</b>                       | <b>225,293</b>            |
| <b>1011 HUMAN RESOURCES</b>             |                           |                           |                                |                           |
| PERSONAL SERVICES                       | 313,160                   | 340,665                   | 369,263                        | 385,034                   |
| OPERATING-SUPPLIES                      | 28,300                    | 28,169                    | 8,999                          | 10,900                    |
| OPERATING-PURCH/CONT                    | 274,915                   | 293,506                   | 251,944                        | 322,700                   |
| <b>TOTAL HUMAN RESOURCES</b>            | <b>616,376</b>            | <b>662,340</b>            | <b>630,206</b>                 | <b>718,634</b>            |
| <b>1111 TAX COMMISSIONER</b>            |                           |                           |                                |                           |
| PERSONAL SERVICES                       | 1,439,199                 | 1,370,920                 | 1,356,706                      | 1,512,765                 |
| OPERATING-SUPPLIES                      | 173,213                   | 166,264                   | 87,545                         | 94,000                    |
| OPERATING-PURCH/CONT                    | 177,034                   | 141,044                   | 84,626                         | 140,200                   |
| CAPITAL                                 | -                         | -                         | -                              | 47,000                    |
| <b>TOTAL TAX COMMISSIONER</b>           | <b>1,789,446</b>          | <b>1,678,228</b>          | <b>1,528,877</b>               | <b>1,793,965</b>          |
| <b>1112 TAX ASSESSOR</b>                |                           |                           |                                |                           |
| PERSONAL SERVICES                       | 1,128,077                 | 1,211,450                 | 1,345,902                      | 1,418,582                 |
| OPERATING-SUPPLIES                      | 119,466                   | 131,799                   | 75,800                         | 59,695                    |
| OPERATING-PURCH/CONT                    | 124,221                   | 119,749                   | 68,838                         | 85,626                    |
| <b>TOTAL TAX ASSESSOR</b>               | <b>1,371,764</b>          | <b>1,462,998</b>          | <b>1,490,540</b>               | <b>1,563,903</b>          |
| <b>1500 ENVIRONMENTAL SERVICES</b>      |                           |                           |                                |                           |
| PERSONAL SERVICES                       | -                         | 163,873                   | 243,286                        | 346,551                   |
| OPERATING-SUPPLIES                      | -                         | 13,927                    | 34,826                         | 31,950                    |
| OPERATING-PURCH/CONT                    | -                         | 13,476                    | 6,886                          | 23,506                    |
| <b>TOTAL ENVIRONMENTAL SERVICES</b>     | <b>-</b>                  | <b>191,276</b>            | <b>284,998</b>                 | <b>402,007</b>            |
| <b>TOTAL GENERAL GOVERNMENT</b>         | <b>\$ 11,653,750</b>      | <b>\$ 20,531,294</b>      | <b>\$ 18,241,564</b>           | <b>\$ 17,987,880</b>      |

## **JUDICIAL**

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

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

**EXPENDITURE DETAIL**

| GENERAL FUND    |                                 | Actual<br>FY 2013   | Actual<br>FY 2014   | Est. Actual<br>FY 2015 | Budget<br>FY 2016   |
|-----------------|---------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>JUDICIAL</b> |                                 |                     |                     |                        |                     |
| <b>1211</b>     | <b>CLERK OF SUPERIOR COURT</b>  |                     |                     |                        |                     |
|                 | PERSONAL SERVICES               | \$ 1,144,761        | \$ 1,205,593        | \$ 1,295,576           | \$ 1,337,875        |
|                 | OPERATING-SUPPLIES              | 196,593             | 152,736             | 65,134                 | 116,000             |
|                 | OPERATING-PURCH/CONT            | 237,222             | 284,179             | 243,101                | 251,500             |
|                 | OPERATING-OTH COSTS             | 83                  | 1,299               | 844                    | 1,500               |
| <b>TOTAL</b>    | <b>CLERK OF SUPERIOR COURT</b>  | <b>1,578,660</b>    | <b>1,643,806</b>    | <b>1,604,655</b>       | <b>1,706,875</b>    |
| <b>1212</b>     | <b>OFFICE OF SUPERIOR COURT</b> |                     |                     |                        |                     |
|                 | OPERATING-SUPPLIES              | 891                 | 672                 | 664                    | -                   |
|                 | OPERATING-PURCH/CONT            | 694,945             | 742,337             | 836,308                | 817,961             |
| <b>TOTAL</b>    | <b>OFFICE OF SUPERIOR COURT</b> | <b>695,836</b>      | <b>743,009</b>      | <b>836,972</b>         | <b>817,961</b>      |
| <b>1213</b>     | <b>PROBATE COURT</b>            |                     |                     |                        |                     |
|                 | PERSONAL SERVICES               | 693,054             | 721,414             | 750,676                | 756,527             |
|                 | OPERATING-SUPPLIES              | 81,375              | 68,508              | 24,693                 | 34,000              |
|                 | OPERATING-PURCH/CONT            | 89,388              | 88,866              | 67,124                 | 75,000              |
|                 | OPERATING-OTH COSTS             | 4,228               | 3,461               | 4,317                  | 5,000               |
| <b>TOTAL</b>    | <b>PROBATE COURT</b>            | <b>868,044</b>      | <b>882,249</b>      | <b>846,809</b>         | <b>870,527</b>      |
| <b>1214</b>     | <b>JUVENILE COURT</b>           |                     |                     |                        |                     |
|                 | PERSONAL SERVICES               | 517,667             | 479,777             | 510,291                | 989,139             |
|                 | OPERATING-SUPPLIES              | 34,675              | 59,050              | 7,892                  | 11,850              |
|                 | OPERATING-PURCH/CONT            | 81,346              | 115,889             | 108,050                | 184,373             |
|                 | OPERATING-OTH COSTS             | 325,449             | 410,575             | 410,575                | -                   |
| <b>TOTAL</b>    | <b>JUVENILE COURT</b>           | <b>959,137</b>      | <b>1,065,290</b>    | <b>1,036,808</b>       | <b>1,185,362</b>    |
| <b>1215</b>     | <b>MAGISTRATE COURT</b>         |                     |                     |                        |                     |
|                 | PERSONAL SERVICES               | 830,701             | 762,021             | 727,962                | 869,583             |
|                 | OPERATING-SUPPLIES              | 78,396              | 91,536              | 23,667                 | 28,600              |
|                 | OPERATING-PURCH/CONT            | 58,574              | 55,811              | 23,028                 | 27,450              |
| <b>TOTAL</b>    | <b>MAGISTRATE COURT</b>         | <b>967,671</b>      | <b>909,369</b>      | <b>774,657</b>         | <b>925,633</b>      |
| <b>1314</b>     | <b>DISTRICT ATTORNEY</b>        |                     |                     |                        |                     |
|                 | OPERATING-SUPPLIES              | 33                  | 10                  | 34                     | 50                  |
|                 | OPERATING-PURCH/CONT            | 771,767             | 802,083             | 817,770                | 832,720             |
| <b>TOTAL</b>    | <b>DISTRICT ATTORNEY</b>        | <b>771,800</b>      | <b>802,093</b>      | <b>817,804</b>         | <b>832,770</b>      |
| <b>TOTAL</b>    | <b>JUDICIAL</b>                 | <b>\$ 5,841,148</b> | <b>\$ 6,045,816</b> | <b>\$ 5,917,705</b>    | <b>\$ 6,339,128</b> |

## **PUBLIC SAFETY**

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

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

**EXPENDITURE DETAIL**

| GENERAL FUND                           |                               | Actual<br>FY 2013    | Actual<br>FY 2014    | Est. Actual<br>FY 2015 | Budget<br>FY 2016    |
|--|-------------------------------|----------------------|----------------------|------------------------|----------------------|
| <b>PUBLIC SAFETY</b>                   |                               |                      |                      |                        |                      |
| <b>1311 SHERIFF'S OFFICE</b>           |                               |                      |                      |                        |                      |
|  | PERSONAL SERVICES             | \$ 12,045,120        | \$ 12,135,792        | \$ 12,652,694          | \$ 12,795,188        |
|  | OPERATING-SUPPLIES            | 1,860,318            | 1,812,096            | 1,146,621              | 1,074,149            |
|  | OPERATING-PURCH/CONT          | 1,128,631            | 1,161,271            | 783,422                | 870,537              |
|  | OPERATING-OTH COSTS           | 23,896               | -                    | -                      | -                    |
|  | CAPITAL                       | 154,664              | -                    | 80,582                 | 378,094              |
| <b>TOTAL</b>                           | <b>SHERIFF'S OFFICE</b>       | <b>15,212,630</b>    | <b>15,109,158</b>    | <b>14,663,318</b>      | <b>15,117,968</b>    |
| <b>1312 DETENTION CENTER</b>           |                               |                      |                      |                        |                      |
|  | PERSONAL SERVICES             | 6,232,071            | 6,104,542            | 6,359,072              | 6,512,935            |
|  | OPERATING-SUPPLIES            | 1,497,878            | 1,500,607            | 1,221,960              | 1,202,213            |
|  | OPERATING-PURCH/CONT          | 1,054,336            | 1,211,681            | 881,305                | 904,825              |
|  | CAPITAL                       | -                    | -                    | -                      | 55,480               |
| <b>TOTAL</b>                           | <b>DETENTION CENTER</b>       | <b>8,784,286</b>     | <b>8,816,830</b>     | <b>8,462,337</b>       | <b>8,675,453</b>     |
| <b>1313 EMERGENCY SERVICES</b>         |                               |                      |                      |                        |                      |
|  | PERSONAL SERVICES             | 277,035              | 279,591              | 289,245                | 291,511              |
|  | OPERATING-SUPPLIES            | 24,310               | 81,593               | 35,984                 | 15,435               |
|  | OPERATING-PURCH/CONT          | 35,619               | 35,388               | 28,410                 | 40,675               |
|  | OPERATING-OTH COSTS           | -                    | 8,515                | 1,088                  | 1,100                |
|  | CAPITAL                       | -                    | -                    | -                      | 27,258               |
| <b>TOTAL</b>                           | <b>EMERGENCY SERVICES</b>     | <b>336,963</b>       | <b>405,087</b>       | <b>354,727</b>         | <b>375,979</b>       |
| <b>1315 EMERGENCY MEDICAL SERVICES</b> |                               |                      |                      |                        |                      |
|  | OPERATING-PURCH/CONT          | 500,000              | 500,000              | 500,000                | 500,000              |
| <b>TOTAL</b>                           | <b>EMERGENCY MEDICAL SERV</b> | <b>500,000</b>       | <b>500,000</b>       | <b>500,000</b>         | <b>500,000</b>       |
| <b>1713 ANIMAL SERVICES</b>            |                               |                      |                      |                        |                      |
|  | PERSONAL SERVICES             | 505,807              | 522,898              | 573,345                | 538,643              |
|  | OPERATING-SUPPLIES            | 82,549               | 100,456              | 53,793                 | 58,400               |
|  | OPERATING-PURCH/CONT          | 60,219               | 55,115               | 35,977                 | 32,100               |
|  | CAPITAL                       | -                    | -                    | -                      | 15,000               |
| <b>TOTAL</b>                           | <b>ANIMAL SERVICES</b>        | <b>648,575</b>       | <b>678,468</b>       | <b>663,115</b>         | <b>644,143</b>       |
| <b>1714 CORONER</b>                    |                               |                      |                      |                        |                      |
|  | PERSONAL SERVICES             | 85,169               | 96,885               | 119,434                | 121,733              |
|  | OPERATING-SUPPLIES            | 10,040               | 18,928               | 8,886                  | 8,000                |
|  | OPERATING-PURCH/CONT          | 44,311               | 47,519               | 4,823                  | 30,800               |
| <b>TOTAL</b>                           | <b>CORONER</b>                | <b>139,519</b>       | <b>163,332</b>       | <b>133,143</b>         | <b>160,533</b>       |
| <b>TOTAL</b>                           | <b>PUBLIC SAFETY</b>          | <b>\$ 25,621,974</b> | <b>\$ 25,672,875</b> | <b>\$ 24,776,640</b>   | <b>\$ 25,474,076</b> |

## **PUBLIC WORKS**

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

**Roads & Bridges  
Fleet Services  
Facility Maintenance**

**EXPENDITURE DETAIL**

| <b>GENERAL FUND</b>              |                             | <b>Actual</b>              | <b>Actual</b>              | <b>Est. Actual</b>         | <b>Budget</b>              |
|----------------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|                                  |                             | <b><u>FY 2013</u></b>      | <b><u>FY 2014</u></b>      | <b><u>FY 2015</u></b>      | <b><u>FY 2016</u></b>      |
| <b>PUBLIC WORKS</b>              |                             |                            |                            |                            |                            |
| <b>1411 ROADS &amp; BRIDGES</b>  |                             |                            |                            |                            |                            |
|                                  | PERSONAL SERVICES           | \$ 2,471,178               | \$ 2,092,984               | \$ 2,168,066               | \$ 2,306,906               |
|                                  | OPERATING-SUPPLIES          | 573,425                    | 481,109                    | 337,474                    | 325,150                    |
|                                  | OPERATING-PURCH/CONT        | 331,841                    | 190,774                    | 36,414                     | 48,800                     |
|                                  | CAPITAL                     | -                          | -                          | 10,614                     | -                          |
| <b>TOTAL</b>                     | <b>ROADS &amp; BRIDGES</b>  | <b><u>3,376,444</u></b>    | <b><u>2,764,867</u></b>    | <b><u>2,552,568</u></b>    | <b><u>2,680,856</u></b>    |
| <b>1414 FLEET SERVICES</b>       |                             |                            |                            |                            |                            |
|                                  | PERSONAL SERVICES           | 661,564                    | 810,018                    | 792,970                    | 814,872                    |
|                                  | OPERATING-SUPPLIES          | 100,903                    | 112,145                    | 110,328                    | 72,350                     |
|                                  | OPERATING-PURCH/CONT        | 30,850                     | 36,485                     | 14,898                     | 19,740                     |
|                                  | CAPITAL                     | -                          | -                          | 17,231                     | 46,894                     |
| <b>TOTAL</b>                     | <b>FLEET SERVICES</b>       | <b><u>793,316</u></b>      | <b><u>958,648</u></b>      | <b><u>935,427</u></b>      | <b><u>953,856</u></b>      |
| <b>1415 FACILITY MAINTENANCE</b> |                             |                            |                            |                            |                            |
|                                  | PERSONAL SERVICES           | 912,157                    | 1,093,689                  | 1,467,808                  | 1,375,385                  |
|                                  | OPERATING-SUPPLIES          | 135,694                    | 222,985                    | 241,432                    | 229,800                    |
|                                  | OPERATING-PURCH/CONT        | 119,934                    | 96,894                     | 61,870                     | 435,200                    |
| <b>TOTAL</b>                     | <b>FACILITY MAINTENANCE</b> | <b><u>1,167,786</u></b>    | <b><u>1,413,569</u></b>    | <b><u>1,771,110</u></b>    | <b><u>2,040,385</u></b>    |
| <b>TOTAL</b>                     | <b>PUBLIC WORKS</b>         | <b><u>\$ 5,337,546</u></b> | <b><u>\$ 5,137,084</u></b> | <b><u>\$ 5,259,105</u></b> | <b><u>\$ 5,675,097</u></b> |

## **HEALTH & WELFARE**

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

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

**EXPENDITURE DETAIL**

| <b>GENERAL FUND</b>                                |                                       | <b>Actual<br/>FY 2013</b> | <b>Actual<br/>FY 2014</b> | <b>Est. Actual<br/>FY 2015</b> | <b>Budget<br/>FY 2016</b> |
|--|---------------------------------------|---------------------------|---------------------------|--------------------------------|---------------------------|
| <b>HEALTH &amp; WELFARE</b>                        |                                       |                           |                           |                                |                           |
| <b>1516 PUBLIC TRANSIT</b>                         |                                       |                           |                           |                                |                           |
|  | PERSONAL SERVICES                     | \$ 380,671                | \$ 369,100                | \$ 383,997                     | \$ 419,246                |
|  | OPERATING-SUPPLIES                    | 131,254                   | 134,032                   | 101,007                        | 95,981                    |
|  | OPERATING-PURCH/CONT                  | 19,965                    | 22,003                    | 31,281                         | 26,625                    |
|  | CAPITAL                               | -                         | -                         | -                              | 9,513                     |
| <b>TOTAL</b>                                       | <b>PUBLIC TRANSIT</b>                 | <b>531,891</b>            | <b>525,136</b>            | <b>516,285</b>                 | <b>551,365</b>            |
| <b>1711 HEALTH DEPARTMENT</b>                      |                                       |                           |                           |                                |                           |
|  | OPERATING-PURCH/CONT                  | 434,614                   | 435,514                   | 434,614                        | 434,614                   |
| <b>TOTAL</b>                                       | <b>HEALTH DEPARTMENT</b>              | <b>434,614</b>            | <b>435,514</b>            | <b>434,614</b>                 | <b>434,614</b>            |
| <b>1712 FAMILY &amp; CHILDREN SERVICES (DFACS)</b> |                                       |                           |                           |                                |                           |
|  | OPERATING-SUPPLIES                    | 7,889                     | 6,919                     | 8,832                          | 8,832                     |
|  | OPERATING-PURCH/CONT                  | 16,800                    | 16,800                    | 16,800                         | 16,800                    |
|  | OPERATING-OTH COSTS                   | 48,195                    | 49,165                    | 47,252                         | 47,252                    |
| <b>TOTAL</b>                                       | <b>FAMILY &amp; CHILDREN SERVICES</b> | <b>72,884</b>             | <b>72,884</b>             | <b>72,884</b>                  | <b>72,884</b>             |
| <b>1716 SENIOR CENTER</b>                          |                                       |                           |                           |                                |                           |
|  | PERSONAL SERVICES                     | 160,476                   | 163,548                   | 184,765                        | 126,790                   |
|  | OPERATING-SUPPLIES                    | 34,088                    | 25,520                    | 17,299                         | 21,950                    |
|  | OPERATING-PURCH/CONT                  | 154,027                   | 154,485                   | 133,300                        | 136,067                   |
|  | CAPITAL                               | -                         | -                         | -                              | 6,000                     |
| <b>TOTAL</b>                                       | <b>SENIOR CENTER</b>                  | <b>348,591</b>            | <b>343,552</b>            | <b>335,364</b>                 | <b>290,807</b>            |
| <b>TOTAL</b>                                       | <b>HEALTH &amp; WELFARE</b>           | <b>\$ 1,387,981</b>       | <b>\$ 1,377,086</b>       | <b>\$ 1,359,147</b>            | <b>\$ 1,349,670</b>       |

## **CULTURE/RECREATION**

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

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

**EXPENDITURE DETAIL**

| GENERAL FUND                    | <u>Actual<br/>FY 2013</u> | <u>Actual<br/>FY 2014</u> | <u>Est. Actual<br/>FY 2015</u> | <u>Budget<br/>FY 2016</u> |
|---------------------------------|---------------------------|---------------------------|--------------------------------|---------------------------|
| <b>CULTURE/RECREATION</b>       |                           |                           |                                |                           |
| <b>1010 COMMUNITY SERVICES</b>  |                           |                           |                                |                           |
| PERSONAL SERVICES               | \$ 267,044                | \$ 440,934                | \$ 458,426                     | \$ 465,731                |
| OPERATING-SUPPLIES              | 31,190                    | 35,573                    | 13,325                         | 19,400                    |
| OPERATING-PURCH/CONT            | 29,201                    | 38,082                    | 10,988                         | 26,800                    |
| <b>TOTAL COMMUNITY SERVICES</b> | <b>327,436</b>            | <b>514,589</b>            | <b>482,739</b>                 | <b>511,931</b>            |
| <b>1601 LIBRARIES</b>           |                           |                           |                                |                           |
| PERSONAL SERVICES               | 803,236                   | -                         | -                              | -                         |
| OPERATING-SUPPLIES              | 182,388                   | -                         | -                              | -                         |
| OPERATING-PURCH/CONT            | 437,652                   | -                         | -                              | -                         |
| OPERATING-OTHER COSTS           | -                         | 1,390,973                 | 1,744,396                      | 1,718,434                 |
| <b>TOTAL LIBRARIES</b>          | <b>1,423,276</b>          | <b>1,390,973</b>          | <b>1,744,396</b>               | <b>1,718,434</b>          |
| <b>1610 REED CREEK PARK</b>     |                           |                           |                                |                           |
| OPERATING-SUPPLIES              | 2,453                     | 5,528                     | 5,201                          | -                         |
| OPERATING-PURCH/CONT            | 27,366                    | 44,117                    | 47,756                         | -                         |
| <b>TOTAL REED CREEK PARK</b>    | <b>29,819</b>             | <b>49,645</b>             | <b>52,957</b>                  | <b>-</b>                  |
| <b>1611 PARKS/RECREATION</b>    |                           |                           |                                |                           |
| PERSONAL SERVICES               | 682,174                   | 709,700                   | 941,435                        | 1,121,152                 |
| OPERATING-SUPPLIES              | 240,800                   | 244,655                   | 346,830                        | 376,000                   |
| OPERATING-PURCH/CONT            | 227,703                   | 282,618                   | 292,305                        | 433,800                   |
| <b>TOTAL PARKS/RECREATION</b>   | <b>1,150,677</b>          | <b>1,236,974</b>          | <b>1,580,570</b>               | <b>1,930,952</b>          |
| <b>1612 WILDWOOD PARK</b>       |                           |                           |                                |                           |
| PERSONAL SERVICES               | 45,592                    | 41,648                    | 78,899                         | 79,682                    |
| OPERATING-SUPPLIES              | 13,082                    | 9,080                     | 7,541                          | 7,550                     |
| OPERATING-PURCH/CONT            | 44,607                    | 47,387                    | 33,131                         | 46,350                    |
| <b>TOTAL WILDWOOD PARK</b>      | <b>103,281</b>            | <b>98,115</b>             | <b>119,571</b>                 | <b>133,582</b>            |
| <b>TOTAL CULTURE/RECREATION</b> | <b>\$ 3,034,489</b>       | <b>\$ 3,290,296</b>       | <b>\$ 3,980,232</b>            | <b>\$ 4,294,899</b>       |

## **HOUSING/DEVELOPMENT**

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

**Geographic Information Systems  
Economic Development  
Planning  
Code Compliance  
Plan Review  
Extension Service  
Forestry**

**EXPENDITURE DETAIL**

| GENERAL FUND                               |                                  | Actual<br>FY 2013    | Actual<br>FY 2014    | Est. Actual<br>FY 2015 | Budget<br>FY 2016    |
|--|----------------------------------|----------------------|----------------------|------------------------|----------------------|
| <b>HOUSING &amp; DEVELOPMENT</b>           |                                  |                      |                      |                        |                      |
| <b>1013 GEOGRAPHIC INFORMATION SYSTEMS</b> |                                  |                      |                      |                        |                      |
|  | PERSONAL SERVICES                | \$ 429,281           | \$ 357,156           | \$ 400,339             | \$ 424,936           |
|  | OPERATING-SUPPLIES               | 40,370               | 35,429               | 14,474                 | 8,500                |
|  | OPERATING-PURCH/CONT             | 378,768              | 282,600              | 378,499                | 366,750              |
|  | CAPITAL                          | -                    | -                    | -                      | 11,700               |
| <b>TOTAL</b>                               | <b>GEOGRAPHIC INFORMATION</b>    | <b>848,420</b>       | <b>675,185</b>       | <b>793,312</b>         | <b>811,886</b>       |
| <b>1510 ECONOMIC DEVELOPMENT</b>           |                                  |                      |                      |                        |                      |
|  | PERSONAL SERVICES                | 150,932              | 131,315              | 169,841                | 200,188              |
|  | OPERATING-OTH COSTS              | 108,922              | 133,593              | 128,773                | 116,563              |
| <b>TOTAL</b>                               | <b>ECONOMIC DEVELOPMENT</b>      | <b>259,854</b>       | <b>264,908</b>       | <b>298,614</b>         | <b>316,751</b>       |
| <b>1511 PLANNING</b>                       |                                  |                      |                      |                        |                      |
|  | PERSONAL SERVICES                | 428,175              | 312,837              | 387,813                | 460,343              |
|  | OPERATING-SUPPLIES               | 37,245               | 39,258               | 18,693                 | 10,300               |
|  | OPERATING-PURCH/CONT             | 67,270               | 52,804               | 125,118                | 79,100               |
|  | CAPITAL                          | -                    | -                    | -                      | 11,080               |
| <b>TOTAL</b>                               | <b>PLANNING</b>                  | <b>532,690</b>       | <b>404,899</b>       | <b>531,624</b>         | <b>560,823</b>       |
| <b>1512 CODE COMPLIANCE</b>                |                                  |                      |                      |                        |                      |
|  | PERSONAL SERVICES                | -                    | 241,312              | 278,404                | 352,401              |
|  | OPERATING-SUPPLIES               | -                    | 21,919               | 11,079                 | 19,800               |
|  | OPERATING-PURCH/CONT             | -                    | 19,376               | 10,695                 | 18,200               |
| <b>TOTAL</b>                               | <b>CODE COMPLIANCE</b>           | <b>-</b>             | <b>282,606</b>       | <b>300,178</b>         | <b>390,401</b>       |
| <b>1513 PLAN REVIEW</b>                    |                                  |                      |                      |                        |                      |
|  | PERSONAL SERVICES                | 506,752              | 353,710              | 390,544                | 386,881              |
|  | OPERATING-SUPPLIES               | 61,445               | 29,927               | 2,363                  | 11,000               |
|  | OPERATING-PURCH/CONT             | 42,649               | 26,156               | 6,220                  | 10,900               |
|  | OPERATING-OTHER COSTS            | -                    | 366                  | -                      | -                    |
| <b>TOTAL</b>                               | <b>PLAN REVIEW</b>               | <b>610,846</b>       | <b>410,159</b>       | <b>399,126</b>         | <b>408,781</b>       |
| <b>1514 EXTENSION SERVICE</b>              |                                  |                      |                      |                        |                      |
|  | PERSONAL SERVICES                | 41,403               | 42,667               | 37,946                 | 44,934               |
|  | OPERATING-SUPPLIES               | 3,674                | 9,712                | 3,939                  | 3,500                |
|  | OPERATING-PURCH/CONT             | 71,799               | 100,977              | 110,374                | 125,920              |
| <b>TOTAL</b>                               | <b>EXTENSION SERVICE</b>         | <b>116,876</b>       | <b>153,357</b>       | <b>152,259</b>         | <b>174,354</b>       |
| <b>1613 FORESTRY</b>                       |                                  |                      |                      |                        |                      |
|  | OPERATING-SUPPLIES               | 1,553                | 1,318                | 772                    | 1,840                |
|  | OPERATING-PURCH/CONT             | 17,695               | 18,820               | 19,520                 | 20,050               |
| <b>TOTAL</b>                               | <b>FORESTRY</b>                  | <b>19,249</b>        | <b>20,138</b>        | <b>20,292</b>          | <b>21,890</b>        |
| <b>TOTAL</b>                               | <b>HOUSING &amp; DEVELOPMENT</b> | <b>\$ 2,387,935</b>  | <b>\$ 2,211,251</b>  | <b>\$ 2,495,405</b>    | <b>\$ 2,684,886</b>  |
| <b>TOTAL</b>                               | <b>GENERAL FUND</b>              | <b>\$ 55,264,822</b> | <b>\$ 64,265,702</b> | <b>\$ 62,029,798</b>   | <b>\$ 63,805,636</b> |

## **SPECIAL REVENUE FUNDS**

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

**REVENUE DETAIL**

**GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS**

|                                       | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|---------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>BUILDING STANDARDS FUND</b>        |                                 |                                 |                                      |                                 |
| Licenses & permits                    | \$ 1,267,255                    | \$ 1,629,996                    | \$ 1,641,985                         | \$ 1,233,362                    |
| Charges for services                  | 32,203                          | 54,256                          | 86,877                               | 124,549                         |
| Investment income                     | 724                             | 20,134                          | -                                    | -                               |
| Miscellaneous                         | 10,176                          | 8,680                           | 30,233                               | 7,500                           |
| Use of reserves                       | -                               | -                               | -                                    | 220,628                         |
| <b>Total</b>                          | <b>\$ 1,310,358</b>             | <b>\$ 1,713,065</b>             | <b>\$ 1,759,094</b>                  | <b>\$ 1,586,039</b>             |
| <b>LIBRARY BOARD</b>                  |                                 |                                 |                                      |                                 |
| Fines & forfeitures                   | \$ 76,708                       | \$ 74,530                       | \$ 73,779                            | \$ 65,000                       |
| Investment income                     | 3,296                           | 3,205                           | 3,102                                | 2,000                           |
| Contributions & donations             | 500                             | 1,395                           | 20,308                               | 10,000                          |
| Miscellaneous                         | 73,876                          | 9,772                           | 13,478                               | 13,000                          |
| <b>Total</b>                          | <b>\$ 154,380</b>               | <b>\$ 88,903</b>                | <b>\$ 110,667</b>                    | <b>\$ 90,000</b>                |
| <b>RECREATION ADVISORY BOARD</b>      |                                 |                                 |                                      |                                 |
| Charges for services                  | \$ 26,194                       | \$ 21,045                       | \$ 22,323                            | \$ 82,995                       |
| Investment income                     | 243                             | 237                             | 234                                  | 109                             |
| Miscellaneous                         | 1,554                           | 4,840                           | 26,660                               | 3,841                           |
| <b>Total</b>                          | <b>\$ 27,991</b>                | <b>\$ 26,121</b>                | <b>\$ 49,217</b>                     | <b>\$ 86,945</b>                |
| <b>STREET LIGHTS FUND</b>             |                                 |                                 |                                      |                                 |
| Charges for services                  | \$ 1,766,058                    | \$ 1,788,162                    | \$ 1,795,618                         | \$ 1,800,000                    |
| Contributions & donations             | 25,500                          | 5,940                           | 29,220                               | 20,000                          |
| <b>Total</b>                          | <b>\$ 1,791,558</b>             | <b>\$ 1,794,102</b>             | <b>\$ 1,824,838</b>                  | <b>\$ 1,820,000</b>             |
| <b>SHERIFF'S 911 FUND</b>             |                                 |                                 |                                      |                                 |
| Charges for services                  | \$ 2,306,510                    | \$ 2,470,476                    | \$ 2,466,914                         | \$ 2,625,000                    |
| Investment income                     | 10,324                          | 11,621                          | 13,914                               | -                               |
| Use of reserves                       | -                               | -                               | -                                    | 683,910                         |
| Other financing sources               | 3,450,750                       | -                               | -                                    | -                               |
| <b>Total</b>                          | <b>\$ 5,767,585</b>             | <b>\$ 2,482,097</b>             | <b>\$ 2,480,828</b>                  | <b>\$ 3,308,910</b>             |
| <b>DRUG COURT</b>                     |                                 |                                 |                                      |                                 |
| Charges for services                  | \$ 46,067                       | \$ 33,828                       | \$ 42,183                            | \$ 35,000                       |
| <b>DRUG ABUSE &amp; TREATMENT</b>     |                                 |                                 |                                      |                                 |
| Fines & forfeitures                   | \$ 32,557                       | \$ 70,236                       | \$ 81,566                            | \$ 50,000                       |
| Investment income                     | 612                             | 806                             | 1,210                                | -                               |
| <b>Total</b>                          | <b>\$ 33,170</b>                | <b>\$ 71,043</b>                | <b>\$ 82,776</b>                     | <b>\$ 50,000</b>                |
| <b>SUPPLEMENTAL JUVENILE SERVICES</b> |                                 |                                 |                                      |                                 |
| Charges for services                  | \$ 44,868                       | \$ 39,517                       | \$ 50,964                            | \$ 40,000                       |
| Investment income                     | 852                             | 919                             | 991                                  | -                               |
| Use of reserves                       | -                               | -                               | -                                    | 6,000                           |
| <b>Total</b>                          | <b>\$ 45,720</b>                | <b>\$ 40,436</b>                | <b>\$ 51,955</b>                     | <b>\$ 46,000</b>                |
| <b>JAIL FUND</b>                      |                                 |                                 |                                      |                                 |
| Fines & forfeitures                   | \$ 165,403                      | \$ 182,636                      | \$ 169,384                           | \$ 150,000                      |
| Investment income                     | 3,098                           | 3,289                           | 3,775                                | -                               |
| <b>Total</b>                          | <b>\$ 168,500</b>               | <b>\$ 185,926</b>               | <b>\$ 173,159</b>                    | <b>\$ 150,000</b>               |
| <b>FEDERAL ASSET SHARING</b>          |                                 |                                 |                                      |                                 |
| Fines & forfeitures                   | \$ 4,104                        | \$ 7,192                        | \$ 78,026                            | \$ 10,000                       |
| Investment income                     | 131                             | 53                              | 64                                   | -                               |
| <b>Total</b>                          | <b>\$ 4,235</b>                 | <b>\$ 7,246</b>                 | <b>\$ 78,090</b>                     | <b>\$ 10,000</b>                |

REVENUE DETAIL

GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS

|                                       | Actual<br>FY 2013    | Actual<br>FY 2014    | Est. Actual<br>FY 2015 | Budget<br>FY 2016    |
|---------------------------------------|----------------------|----------------------|------------------------|----------------------|
| <b>STATE CONDEMNATION FUND</b>        |                      |                      |                        |                      |
| Fines & forfeitures                   | \$ 60,005            | \$ 49,805            | \$ 106,013             | \$ 50,000            |
| Investment income                     | 50                   | 40                   | 93                     | -                    |
| <b>Total</b>                          | <b>\$ 60,056</b>     | <b>\$ 49,845</b>     | <b>\$ 106,106</b>      | <b>\$ 50,000</b>     |
| <b>LODGING TAX FUND</b>               |                      |                      |                        |                      |
| Taxes                                 | \$ 668,003           | \$ 705,832           | \$ 717,641             | \$ 730,053           |
| Investment income                     | 191                  | 16,658               | -                      | -                    |
| Miscellaneous                         | 733                  | 1,170                | 1,172                  | 11,000               |
| <b>Total</b>                          | <b>\$ 668,927</b>    | <b>\$ 723,660</b>    | <b>\$ 718,813</b>      | <b>\$ 741,053</b>    |
| <b>MULTIPLE GRANT FUND</b>            |                      |                      |                        |                      |
| Intergovernmental                     | \$ 124,649           | \$ 144,298           | \$ 113,300             | \$ 185,240           |
| <b>2014 FEMA GRANT FUND</b>           |                      |                      |                        |                      |
| Intergovernmental                     | \$ -                 | \$ 7,505,370         | \$ 916,032             | \$ -                 |
| Other financing sources               | -                    | 836,063              | -                      | -                    |
| <b>Total</b>                          | <b>\$ -</b>          | <b>\$ 8,341,433</b>  | <b>\$ 916,032</b>      | <b>\$ -</b>          |
| <b>FIRE SERVICES FUND</b>             |                      |                      |                        |                      |
| Property taxes                        | \$ 8,367,173         | \$ 8,738,860         | \$ 9,091,147           | \$ 9,106,341         |
| Contributions & donations             | -                    | 502                  | 1,000                  | -                    |
| Miscellaneous                         | 10                   | 5,001                | -                      | -                    |
| Use of reserves                       | -                    | -                    | -                      | 695,934              |
| Other financing sources               | 1,920,591            | 1,955,489            | 1,522,644              | 1,900,000            |
| <b>Total</b>                          | <b>\$ 10,287,774</b> | <b>\$ 10,699,851</b> | <b>\$ 10,614,791</b>   | <b>\$ 11,702,275</b> |
| <b>SHERIFF'S GIFTS/DONATIONS</b>      |                      |                      |                        |                      |
| Investment income                     | \$ 163               | \$ 101               | \$ 96                  | -                    |
| Contributions & donations             | 21,806               | 19,869               | 25,611                 | 20,000               |
| <b>Total</b>                          | <b>\$ 21,969</b>     | <b>\$ 19,970</b>     | <b>\$ 25,708</b>       | <b>\$ 20,000</b>     |
| <b>INSURANCE PREMIUM TAX FUND</b>     |                      |                      |                        |                      |
| Taxes                                 | \$ 4,922,889         | \$ 5,116,551         | \$ 5,399,498           | \$ 5,400,000         |
| Miscellaneous                         | 14,400               | -                    | -                      | -                    |
| Use of reserves                       | -                    | -                    | -                      | 327,324              |
| <b>Total</b>                          | <b>\$ 4,937,289</b>  | <b>\$ 5,116,551</b>  | <b>\$ 5,399,498</b>    | <b>\$ 5,727,324</b>  |
| <b>COMMUNITY EVENTS FUND</b>          |                      |                      |                        |                      |
| Charges for services                  | \$ 58,696            | \$ 157,249           | \$ 111,190             | \$ 95,000            |
| Investment income                     | 224                  | 3,163                | -                      | -                    |
| Contributions & donations             | 36,072               | 42,193               | 59,464                 | 54,000               |
| Miscellaneous                         | 318                  | 1,876                | 3,546                  | 6,000                |
| <b>Total</b>                          | <b>\$ 95,309</b>     | <b>\$ 204,481</b>    | <b>\$ 174,200</b>      | <b>\$ 155,000</b>    |
| <b>GA SUP CT CK'S COOP AUTHORITY</b>  |                      |                      |                        |                      |
| Charges for services                  | \$ 14,965            | \$ 20                | \$ 500                 | \$ 1,000             |
| Investment income                     | 28                   | -                    | -                      | -                    |
| <b>Total</b>                          | <b>\$ 14,993</b>     | <b>\$ 20</b>         | <b>\$ 500</b>          | <b>\$ 1,000</b>      |
| <b>LAW LIBRARY FUND</b>               |                      |                      |                        |                      |
| Charges for services                  | \$ 32,922            | \$ 34,316            | \$ 30,000              | \$ 30,000            |
| Investment income                     | 1,723                | 1,111                | 1,000                  | -                    |
| <b>Total</b>                          | <b>\$ 34,645</b>     | <b>\$ 35,427</b>     | <b>\$ 31,000</b>       | <b>\$ 30,000</b>     |
| <b>TSPLOST 25% DISCRETIONARY FUND</b> |                      |                      |                        |                      |
| Taxes, sales                          | \$ -                 | \$ 2,069,812         | \$ 2,204,415           | \$ 2,000,000         |
| Investment income                     | -                    | 293                  | 4,287                  | -                    |
| Other financing sources               | -                    | -                    | 1,859,102              | -                    |
| <b>Total</b>                          | <b>\$ -</b>          | <b>\$ 2,070,105</b>  | <b>\$ 4,067,804</b>    | <b>\$ 2,000,000</b>  |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>    | <b>\$ 25,595,174</b> | <b>\$ 33,848,408</b> | <b>\$ 28,820,560</b>   | <b>\$ 27,794,786</b> |

**EXPENDITURE DETAIL**

**SPECIAL REVENUE FUNDS**

|  | <b>Actual<br/>FY 2013</b> | <b>Actual<br/>FY 2014</b> | <b>Est. Actual<br/>FY 2015</b> | <b>Budget<br/>FY 2016</b> |
|--|---------------------------|---------------------------|--------------------------------|---------------------------|
| <b>BUILDING STANDARDS FUND</b>             |                           |                           |                                |                           |
| PERSONAL SERVICES                          | \$ 1,120,143              | \$ 1,069,397              | \$ 1,115,655                   | \$ 1,241,977              |
| OPERATING-SUPPLIES                         | 121,272                   | 59,585                    | 59,314                         | 82,700                    |
| OPERATING-PURCH/CONT                       | 92,189                    | 73,446                    | 83,046                         | 94,093                    |
| OPERATING-OTH COSTS                        | -                         | 396                       | -                              | 1,000                     |
| OPERATING-INTFND CHG                       | 57,540                    | 52,838                    | 49,706                         | 56,269                    |
| CAPITAL                                    | 93,785                    | -                         | 79,992                         | 110,000                   |
| <b>TOTAL BUILDING STANDARDS FUND</b>       | <b>\$ 1,484,928</b>       | <b>\$ 1,255,662</b>       | <b>\$ 1,387,713</b>            | <b>\$ 1,586,039</b>       |
| <b>LIBRARY BOARD FUND</b>                  |                           |                           |                                |                           |
| OPERATING-SUPPLIES                         | \$ 76,301                 | \$ 109,827                | \$ 84,867                      | \$ 90,000                 |
| OPERATING-PURCH/CONT                       | 425                       | 783                       | 1,065                          | -                         |
| <b>TOTAL LIBRARY BOARD</b>                 | <b>\$ 76,726</b>          | <b>\$ 110,610</b>         | <b>\$ 85,932</b>               | <b>\$ 90,000</b>          |
| <b>RECREATION ADVISORY BOARD FUND</b>      |                           |                           |                                |                           |
| OPERATING-SUPPLIES                         | \$ 15,492                 | \$ 15,992                 | \$ 17,661                      | \$ 39,492                 |
| OPERATING-PURCH/CONT                       | 8,000                     | 8,000                     | 8,703                          | 28,000                    |
| OPERATING-OTH COSTS                        | 2,953                     | 2,810                     | 2,515                          | 19,453                    |
| <b>TOTAL RECREATION ADVISORY BOARD</b>     | <b>\$ 26,445</b>          | <b>\$ 26,802</b>          | <b>\$ 28,879</b>               | <b>\$ 86,945</b>          |
| <b>STREET LIGHTS FUND</b>                  |                           |                           |                                |                           |
| OPERATING-SUPPLIES                         | \$ 1,515,698              | \$ 1,562,293              | \$ 1,786,460                   | \$ 1,820,000              |
| <b>TOTAL STREET LIGHTS FUND</b>            | <b>\$ 1,515,698</b>       | <b>\$ 1,562,293</b>       | <b>\$ 1,786,460</b>            | <b>\$ 1,820,000</b>       |
| <b>911 FUND</b>                            |                           |                           |                                |                           |
| PERSONAL SERVICES                          | \$ 1,259,320              | \$ 1,319,820              | \$ 1,311,476                   | \$ 1,439,363              |
| OPERATING-SUPPLIES                         | 31,514                    | 41,243                    | 91,884                         | 32,904                    |
| OPERATING-PURCH/CONT                       | 713,464                   | 774,491                   | 853,984                        | 1,323,813                 |
| OTHER FINANCING USES                       | 161,000                   | -                         | -                              | -                         |
| CAPITAL                                    | 3,473,730                 | -                         | -                              | 512,830                   |
| <b>TOTAL SHERIFF'S 911 FUND</b>            | <b>\$ 5,639,027</b>       | <b>\$ 2,135,554</b>       | <b>\$ 2,257,344</b>            | <b>\$ 3,308,910</b>       |
| <b>DRUG COURT FUND</b>                     |                           |                           |                                |                           |
| OPERATING-PURCH/CONT                       | \$ -                      | \$ 133,532                | \$ 52,150                      | \$ 35,000                 |
| <b>TOTAL DRUG COURT</b>                    | <b>\$ -</b>               | <b>\$ 133,532</b>         | <b>\$ 52,150</b>               | <b>\$ 35,000</b>          |
| <b>DRUG ABUSE TREATMENT EDUCATION FUND</b> |                           |                           |                                |                           |
| OTHER FINANCING USES                       | \$ 25,000                 | \$ 25,000                 | \$ 25,000                      | \$ 50,000                 |
| <b>TOTAL DRUG ABUSE TREATMENT</b>          | <b>\$ 25,000</b>          | <b>\$ 25,000</b>          | <b>\$ 25,000</b>               | <b>\$ 50,000</b>          |

**EXPENDITURE DETAIL**

**SPECIAL REVENUE FUNDS**

|  | <b>Actual<br/>FY 2013</b> | <b>Actual<br/>FY 2014</b> | <b>Est. Actual<br/>FY 2015</b> | <b>Budget<br/>FY 2016</b> |
|--|---------------------------|---------------------------|--------------------------------|---------------------------|
| <b>SUPPLEMENTAL JUVENILE SERVICES FUND</b> |                           |                           |                                |                           |
| OPERATING-SUPPLIES                         | \$ 2,939                  | \$ 4,095                  | \$ 2,000                       | \$ -                      |
| OPERATING-PURCH/CONT                       | 22,802                    | 19,003                    | 16,286                         | 26,000                    |
| OPERATING-OTH COSTS                        | 14,942                    | 14,461                    | 13,853                         | 15,000                    |
| CAPITAL                                    | -                         | -                         | -                              | 5,000                     |
| <b>TOTAL SUPPLEMENTAL JUVENILE</b>         | <b>\$ 40,683</b>          | <b>\$ 37,558</b>          | <b>\$ 32,139</b>               | <b>\$ 46,000</b>          |
| <b>JAIL FUND</b>                           |                           |                           |                                |                           |
| OTHER FINANCING USES                       | \$ 150,000                | \$ 150,000                | \$ 150,000                     | \$ 150,000                |
| <b>TOTAL JAIL FUND</b>                     | <b>\$ 150,000</b>         | <b>\$ 150,000</b>         | <b>\$ 150,000</b>              | <b>\$ 150,000</b>         |
| <b>FEDERAL ASSET SHARING FUND</b>          |                           |                           |                                |                           |
| OPERATING-PURCH/CONT                       | \$ 64,678                 | \$ 10,300                 | \$ -                           | \$ 10,000                 |
| <b>TOTAL FEDERAL ASSET SHARING</b>         | <b>\$ 64,678</b>          | <b>\$ 10,300</b>          | <b>\$ -</b>                    | <b>\$ 10,000</b>          |
| <b>STATE CONDEMNATION FUND</b>             |                           |                           |                                |                           |
| OPERATING-OTH COSTS                        | \$ 76,196                 | \$ 22,280                 | \$ 36,426                      | \$ 50,000                 |
| <b>TOTAL STATE CONDEMNATION FUND</b>       | <b>\$ 76,196</b>          | <b>\$ 22,280</b>          | <b>\$ 36,426</b>               | <b>\$ 50,000</b>          |
| <b>LODGING TAX FUND</b>                    |                           |                           |                                |                           |
| PERSONAL SERVICES                          | \$ 167,218                | \$ 105,120                | \$ 116,477                     | \$ 123,838                |
| OPERATING-SUPPLIES                         | 15,057                    | 26,841                    | 12,822                         | 31,400                    |
| OPERATING-PURCH/CONT                       | 453,044                   | 464,815                   | 487,300                        | 585,815                   |
| <b>TOTAL LODGING TAX FUND</b>              | <b>\$ 635,319</b>         | <b>\$ 596,776</b>         | <b>\$ 616,599</b>              | <b>\$ 741,053</b>         |
| <b>MULTIPLE GRANT FUND</b>                 |                           |                           |                                |                           |
| OPERATING-OTH COSTS                        | \$ 90,443                 | \$ 144,632                | \$ 216,723                     | \$ 185,240                |
| <b>TOTAL MULTIPLE GRANT FUND</b>           | <b>\$ 90,443</b>          | <b>\$ 144,632</b>         | <b>\$ 216,723</b>              | <b>\$ 185,240</b>         |
| <b>SHERIFF'S GIFTS/DONATION FUND</b>       |                           |                           |                                |                           |
| OPERATING-PURCH/CONT                       | \$ 36,098                 | \$ 23,379                 | \$ 18,828                      | \$ 20,000                 |
| <b>TOTAL SHERIFF'S GIFTS/DONATIONS</b>     | <b>\$ 36,098</b>          | <b>\$ 23,379</b>          | <b>\$ 18,828</b>               | <b>\$ 20,000</b>          |
| <b>2014 FEMA GRANT FUND</b>                |                           |                           |                                |                           |
| OPERATING-OTH COSTS                        | \$ -                      | \$ 10,079,177             | \$ 60,169                      | \$ -                      |
| <b>TOTAL 2014 FEMA GRANT FUND</b>          | <b>\$ -</b>               | <b>\$ 10,079,177</b>      | <b>\$ 60,169</b>               | <b>\$ -</b>               |
| <b>FIRE SERVICES FUND</b>                  |                           |                           |                                |                           |
| PERSONAL SERVICES                          | \$ 4,580,927              | \$ 9,623,496              | \$ 9,890,470                   | \$ 10,225,531             |
| OPERATING-SUPPLIES                         | 222,687                   | 483,164                   | 530,836                        | 552,000                   |
| OPERATING-PURCH/CONT                       | 5,055,185                 | 244,412                   | 302,422                        | 405,006                   |
| OPERATING-OTH COSTS                        | 53                        | 1,078                     | 847                            | 23,000                    |
| OPERATING-INTFND CHG                       | -                         | -                         | 369,330                        | 383,812                   |
| OTHER FINANCING USES                       | -                         | 6,743                     | -                              | -                         |
| CAPITAL                                    | -                         | -                         | 51,179                         | 112,926                   |
| <b>TOTAL FIRE SERVICES FUND</b>            | <b>\$ 9,858,851</b>       | <b>\$ 10,358,893</b>      | <b>\$ 11,145,083</b>           | <b>\$ 11,702,275</b>      |

**EXPENDITURE DETAIL**

**SPECIAL REVENUE FUNDS**

|  | <b>Actual<br/>FY 2013</b> | <b>Actual<br/>FY 2014</b> | <b>Est. Actual<br/>FY 2015</b> | <b>Budget<br/>FY 2016</b> |
|--|---------------------------|---------------------------|--------------------------------|---------------------------|
| <b>INSURANCE PREMIUM TAX FUND</b>            |                           |                           |                                |                           |
| <b>2710 TRAFFIC ENGINEERING</b>              |                           |                           |                                |                           |
| PERSONAL SERVICES                            | \$ 231,183                | \$ 227,084                | \$ 260,586                     | \$ 280,565                |
| OPERATING-SUPPLIES                           | 79,424                    | 105,170                   | 123,419                        | 358,500                   |
| OPERATING-PURCH/CONT                         | 17,311                    | 35,194                    | 30,235                         | 71,713                    |
| OPERATING-INTFND CHG                         | -                         | 63,742                    | -                              | -                         |
| OTHER FINANCING USES                         | -                         | 36,151                    | -                              | -                         |
| CAPITAL                                      | -                         | -                         | 17,670                         | 266,750                   |
| <b>TOTAL TRAFFIC ENGINEERING</b>             | <b>327,919</b>            | <b>467,341</b>            | <b>431,910</b>                 | <b>977,528</b>            |
| <b>2720 ENGINEERING CONSTRUCTION</b>         |                           |                           |                                |                           |
| PERSONAL SERVICES                            | 51,653                    | 76,761                    | 35,774                         | 27,346                    |
| OPERATING-SUPPLIES                           | 54,975                    | 73,323                    | 165,236                        | 85,000                    |
| OPERATING-PURCH/CONT                         | 1,297,083                 | 856,536                   | 844,070                        | 929,485                   |
| OPERATING-OTH COSTS                          | -                         | -                         | -                              | -                         |
| OPERATING-INTFND CHG                         | 480,977                   | 656,577                   | 880,551                        | 798,437                   |
| CAPITAL                                      | -                         | -                         | -                              | 42,000                    |
| <b>TOTAL ENGINEERING CONSTRUCTION</b>        | <b>1,884,687</b>          | <b>1,663,197</b>          | <b>1,925,631</b>               | <b>1,882,268</b>          |
| <b>2730 FIRE FLEET MAINTENANCE</b>           |                           |                           |                                |                           |
| PERSONAL SERVICES                            | 117,510                   | 128,001                   | 135,455                        | 152,795                   |
| OPERATING-SUPPLIES                           | 21,642                    | 65,399                    | 26,295                         | 30,250                    |
| OPERATING-PURCH/CONT                         | 91,625                    | 112,793                   | 127,076                        | 134,906                   |
| OTHER FINANCING USES                         | 1,919,452                 | 1,955,489                 | 1,522,644                      | 1,900,000                 |
| CAPITAL                                      | -                         | -                         | 39,773                         | 40,000                    |
| <b>TOTAL FIRE FLEET MAINTENANCE</b>          | <b>2,150,228</b>          | <b>2,261,682</b>          | <b>1,851,243</b>               | <b>2,257,951</b>          |
| <b>2740 FACILITIES MAINTENANCE</b>           |                           |                           |                                |                           |
| PERSONAL SERVICES                            | -                         | 20,590                    | 47,509                         | 65,577                    |
| OPERATING-SUPPLIES                           | -                         | 77,142                    | -                              | -                         |
| OPERATING-PURCH/CONT                         | 27,952                    | 540,966                   | 504,041                        | 544,000                   |
| OPERATING-INTFND CHG                         | -                         | 17,733                    | -                              | -                         |
| CAPITAL                                      | -                         | 30,538                    | -                              | -                         |
| <b>TOTAL FIRE MAINTENANCE</b>                | <b>27,952</b>             | <b>686,969</b>            | <b>551,550</b>                 | <b>609,577</b>            |
| <b>TOTAL INSURANCE PREMIUM TAX</b>           | <b>\$ 4,390,786</b>       | <b>\$ 5,079,189</b>       | <b>\$ 4,760,334</b>            | <b>\$ 5,727,324</b>       |
| <b>COMMUNITY EVENTS FUND</b>                 |                           |                           |                                |                           |
| OPERATING-PURCH/CONT                         | \$ 52,680                 | \$ 138,271                | \$ 177,833                     | \$ 155,000                |
| OTHER FINANCING USES                         | 92,184                    | -                         | -                              | -                         |
| <b>TOTAL COMMUNITY EVENTS FUND</b>           | <b>\$ 144,864</b>         | <b>\$ 138,271</b>         | <b>\$ 177,833</b>              | <b>\$ 155,000</b>         |
| <b>GEORGIA SUP COURT COOP AUTHORITY FUND</b> |                           |                           |                                |                           |
| OPERATING-PURCH/CONT                         | \$ 173                    | \$ 26                     | \$ 500                         | \$ 1,000                  |
| <b>TOTAL GA SUP CT CK'S COOP AUTH</b>        | <b>\$ 173</b>             | <b>\$ 26</b>              | <b>\$ 500</b>                  | <b>\$ 1,000</b>           |
| <b>LAW LIBRARY FUND</b>                      |                           |                           |                                |                           |
| OPERATING-SUPPLIES                           | \$ 30,406                 | \$ 31,811                 | \$ 30,000                      | \$ 30,000                 |
| OPERATING-PURCH/CONT                         | -                         | 9,827                     | -                              | -                         |
| <b>TOTAL LAW LIBRARY FUND</b>                | <b>\$ 30,406</b>          | <b>\$ 41,638</b>          | <b>\$ 30,000</b>               | <b>\$ 30,000</b>          |
| <b>TSPLOST 25% DISCRETIONARY FUND</b>        |                           |                           |                                |                           |
| PERSONAL SERVICES                            | \$ -                      | \$ -                      | \$ 1,290,916                   | \$ 1,320,271              |
| OPERATING-SUPPLIES                           | -                         | 180,000                   | 180,000                        | 180,000                   |
| OTHER FINANCING USES                         | -                         | 1,483,716                 | 663,959                        | 499,729                   |
| CAPITAL                                      | -                         | 24,100                    | -                              | -                         |
| <b>TOTAL TSPLOST 25% DISCRETIONARY FUND</b>  | <b>\$ -</b>               | <b>\$ 1,687,816</b>       | <b>\$ 2,134,875</b>            | <b>\$ 2,000,000</b>       |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>           | <b>\$ 24,286,322</b>      | <b>\$ 33,619,387</b>      | <b>\$ 25,002,986</b>           | <b>\$ 27,794,786</b>      |

## **DEBT SERVICE FUNDS**

**These funds account for the accumulation of resources for the retirement of general purpose debt (principal and interest). The “2007 GO Bond Debt Service Fund” accounts for the repayment of the 2007 General Obligation Bonds which are supported with property tax revenues. The “2004 GO Bond Debt Service Fund” accounts for the repayment of the 2004 General Obligation Bonds, of which final payment was made in January 2011. The “2009 GO Bond Debt Service Fund” accounts for the repayment of the 2009 General Obligation Bonds which are supported with sales tax revenues from the 2011-2016 SPLOST.**

## REVENUE DETAIL

**GOVERNMENTAL FUNDS  
DEBT SERVICE FUNDS**

|                                      | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|--------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>2007 GENERAL OBLIGATION BONDS</b> |                                 |                                 |                                      |                                 |
| Taxes, property                      | \$ 939,128                      | \$ 934,379                      | \$ 920,185                           | \$ 709,883                      |
| Investment income                    | 8,464                           | 8,882                           | 6,883                                | -                               |
| Other financing sources              | 6,099,296                       | 6,344,952                       | 5,873,890                            | 6,853,742                       |
| <b>Total</b>                         | <b><u>\$ 7,046,889</u></b>      | <b><u>\$ 7,288,213</u></b>      | <b><u>\$ 6,800,958</u></b>           | <b><u>\$ 7,563,625</u></b>      |
| <b>2009 GENERAL OBLIGATION BONDS</b> |                                 |                                 |                                      |                                 |
| Investment income                    | \$ 378                          | \$ 384                          | \$ 417                               | \$ -                            |
| Other financing sources              | 7,369,450                       | 7,556,250                       | 7,685,750                            | 7,686,850                       |
| <b>Total</b>                         | <b><u>\$ 7,369,828</u></b>      | <b><u>\$ 7,556,634</u></b>      | <b><u>\$ 7,686,167</u></b>           | <b><u>\$ 7,686,850</u></b>      |
| <b>TOTAL DEBT SERVICE FUNDS</b>      | <b><u>\$ 14,416,717</u></b>     | <b><u>\$ 14,844,847</u></b>     | <b><u>\$ 14,487,125</u></b>          | <b><u>\$ 15,250,475</u></b>     |

## EXPENDITURE DETAIL

### DEBT SERVICE FUNDS

|  | <u>Actual<br/>FY 2013</u> | <u>Actual<br/>FY 2014</u> | <u>Est. Actual<br/>FY 2015</u> | <u>Budget<br/>FY 2016</u> |
|--|---------------------------|---------------------------|--------------------------------|---------------------------|
| <b>2007 GENERAL OBLIGATION BONDS</b>         |                           |                           |                                |                           |
| PROFESSIONAL FEES                            | \$ 1,000                  | \$ 1,100                  | \$ 1,100                       | \$ 1,100                  |
| INTEREST                                     | 2,294,525                 | 2,116,324                 | 1,888,775                      | 1,662,525                 |
| DEBT RETIREMENT                              | 4,455,000                 | 4,890,000                 | 5,390,000                      | 5,900,000                 |
| <b>TOTAL DEBT SERVICE FUND-2007 GO BOND</b>  | <b>\$ 6,750,525</b>       | <b>\$ 7,007,424</b>       | <b>\$ 7,279,875</b>            | <b>\$ 7,563,625</b>       |
| <b>2009 GENERAL OBLIGATION BONDS</b>         |                           |                           |                                |                           |
| PROFESSIONAL FEES                            | \$ 1,000                  | \$ 1,100                  | \$ 1,100                       | \$ 1,100                  |
| INTEREST                                     | 1,516,850                 | 1,289,450                 | 1,046,250                      | 720,750                   |
| DEBT RETIREMENT                              | 5,685,000                 | 6,080,000                 | 6,510,000                      | 6,965,000                 |
| <b>TOTAL DEBT SERVICE FUND-2009 GO BONDS</b> | <b>\$ 7,202,850</b>       | <b>\$ 7,370,550</b>       | <b>\$ 7,557,350</b>            | <b>\$ 7,686,850</b>       |
| <b>TOTAL DEBT SERVICE FUNDS</b>              | <b>\$ 13,953,375</b>      | <b>\$ 14,377,974</b>      | <b>\$ 14,837,225</b>           | <b>\$ 15,250,475</b>      |

## **ENTERPRISE FUNDS**

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

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

## REVENUE DETAIL

### PROPRIETARY FUNDS ENTERPRISE FUNDS

|                                    | Actual<br><u>FY 2013</u> | Actual<br><u>FY 2014</u> | Est. Actual<br><u>FY 2015</u> | Budget<br><u>FY 2016</u> |
|------------------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| <b>WATER AND SEWER FUND</b>        |                          |                          |                               |                          |
| Intergovernmental                  | \$ -                     | \$ 285,642               | \$ -                          | \$ -                     |
| Charges for services               | 30,002,320               | 31,046,536               | 30,955,690                    | 32,250,000               |
| Investment income                  | (274,126)                | 788,900                  | 672,224                       | 500,000                  |
| Contributions                      | 9,589,752                | 9,139,594                | -                             | -                        |
| Miscellaneous                      | 115,025                  | 138,215                  | 87,984                        | 130,000                  |
| Other financing sources            | -                        | 17,000                   | 4,030                         | -                        |
| <b>Total</b>                       | <b>\$ 39,432,971</b>     | <b>\$ 41,415,887</b>     | <b>\$ 31,719,927</b>          | <b>\$ 32,880,000</b>     |
| <b>STORM WATER UTILITY FUND</b>    |                          |                          |                               |                          |
| Charges for services               | \$ 2,640,910             | \$ 2,650,408             | \$ 3,177,523                  | \$ 3,650,000             |
| Investment income                  | 25,185                   | 23,941                   | 22,903                        | 25,000                   |
| Contributions                      | 1,800,108                | 908,353                  | -                             | -                        |
| Miscellaneous                      | -                        | 7,774                    | 3,288                         | -                        |
| Use of reserves                    | -                        | -                        | -                             | 147,104                  |
| <b>Total</b>                       | <b>\$ 4,466,203</b>      | <b>\$ 3,590,476</b>      | <b>\$ 3,203,714</b>           | <b>\$ 3,822,104</b>      |
| <b>SOLID WASTE MANAGEMENT FUND</b> |                          |                          |                               |                          |
| Investment income                  | \$ (4,614)               | \$ 98,426                | \$ 53,688                     | \$ -                     |
| Contributions                      | 425,535                  | -                        | -                             | -                        |
| Miscellaneous                      | 21,153                   | 38,692                   | 47,528                        | 45,000                   |
| Use of reserves                    | -                        | -                        | -                             | 312,000                  |
| Other financing sources            | -                        | -                        | 106,000                       | 319,337                  |
| <b>Total</b>                       | <b>\$ 442,074</b>        | <b>\$ 137,118</b>        | <b>\$ 207,216</b>             | <b>\$ 676,337</b>        |
| <b>COMMUNICATIONS UTILITY</b>      |                          |                          |                               |                          |
| Intergovernmental                  | \$ 1,882,719             | \$ -                     | \$ -                          | \$ -                     |
| Charges for services               | 78,601                   | 620,094                  | 807,532                       | 1,000,445                |
| Investment income                  | 5,062                    | 5,780                    | 4,759                         | -                        |
| Contributions                      | 3,352,743                | -                        | -                             | -                        |
| Miscellaneous                      | 172,232                  | 226,586                  | 182,966                       | 226,000                  |
| Use of reserves                    | -                        | -                        | -                             | -                        |
| Other financing sources            | 161,000                  | -                        | -                             | -                        |
| <b>Total</b>                       | <b>\$ 5,652,356</b>      | <b>\$ 852,459</b>        | <b>\$ 995,256</b>             | <b>\$ 1,226,445</b>      |
| <b>RENTAL FACILITIES FUND</b>      |                          |                          |                               |                          |
| Charges for services               | \$ 380,566               | \$ 448,370               | \$ 512,617                    | \$ 652,135               |
| Contributions                      | (150,457)                | 500                      | -                             | -                        |
| Miscellaneous                      | 57,261                   | 51,519                   | 61,196                        | 45,000                   |
| Other financing sources            | 342                      | -                        | -                             | -                        |
| <b>Total</b>                       | <b>\$ 287,712</b>        | <b>\$ 500,389</b>        | <b>\$ 573,813</b>             | <b>\$ 697,135</b>        |
| <b>TOTAL ENTERPRISE FUNDS</b>      | <b>\$ 50,281,317</b>     | <b>\$ 46,496,329</b>     | <b>\$ 36,699,926</b>          | <b>\$ 39,302,021</b>     |

**EXPENDITURE DETAIL**

**ENTERPRISE FUNDS**

|                                 | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>WATER AND SEWER FUND</b>     |                                 |                                 |                                      |                                 |
| <b>5000 ADMINISTRATION</b>      |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES               | \$ 408,605                      | \$ 579,797                      | \$ 523,555                           | \$ 532,449                      |
| OPERATING-SUPPLIES              | 44,422                          | 118,538                         | 221,722                              | 132,200                         |
| OPERATING-PURCH/CONT            | 602,943                         | 732,723                         | 695,565                              | 770,852                         |
| OPERATING-OTH COSTS             | 6,253                           | 6,678                           | 10,924                               | 275,000                         |
| OPERATING-INTFND CHG            | 666,227                         | 606,379                         | 960,820                              | 1,217,955                       |
| OPERATING-DEPREC                | 1,433,712                       | 2,610,397                       | 2,600,000                            | -                               |
| DEBT SERVICE                    | 1,167,574                       | 501,598                         | 2,953,216                            | 6,383,931                       |
| OTHER FINANCING USES            | -                               | 176,232                         | -                                    | -                               |
| CAPITAL                         | -                               | -                               | -                                    | 109,500                         |
| <b>TOTAL ADMINISTRATION</b>     | <b>4,329,736</b>                | <b>5,332,342</b>                | <b>7,965,802</b>                     | <b>9,421,887</b>                |
| <b>5100 CUSTOMER SERVICES</b>   |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES               | 679,329                         | 687,026                         | 775,817                              | 831,965                         |
| OPERATING-SUPPLIES              | (183,810)                       | 91,935                          | 408,231                              | 120,700                         |
| OPERATING-PURCH/CONT            | 328,236                         | 349,945                         | 337,690                              | 307,780                         |
| OPERATING-OTH COSTS             | 233                             | -                               | -                                    | -                               |
| OPERATING-DEPREC                | 5,555,624                       | 5,881,287                       | 6,000,000                            | -                               |
| CAPITAL                         | -                               | -                               | -                                    | 38,000                          |
| <b>TOTAL CUSTOMER SERVICES</b>  | <b>6,379,613</b>                | <b>7,010,193</b>                | <b>7,521,738</b>                     | <b>1,298,445</b>                |
| <b>5105 WATER TREATMENT</b>     |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES               | 639,053                         | 771,845                         | 803,599                              | 792,249                         |
| OPERATING-SUPPLIES              | 2,021,431                       | 2,293,432                       | 2,523,359                            | 2,554,250                       |
| OPERATING-PURCH/CONT            | 343,940                         | 541,037                         | 664,501                              | 829,500                         |
| CAPITAL                         | -                               | -                               | -                                    | 261,300                         |
| <b>TOTAL WATER TREATMENT</b>    | <b>3,004,424</b>                | <b>3,606,313</b>                | <b>3,991,460</b>                     | <b>4,437,299</b>                |
| <b>5110 CENTRAL LABORATORY</b>  |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES               | 238,303                         | 273,329                         | 303,371                              | 321,163                         |
| OPERATING-SUPPLIES              | 130,582                         | 116,885                         | 150,779                              | 131,500                         |
| OPERATING-PURCH/CONT            | 59,053                          | 81,861                          | 124,436                              | 163,000                         |
| CAPITAL                         | -                               | -                               | -                                    | 70,850                          |
| <b>TOTAL CENTRAL LABORATORY</b> | <b>427,938</b>                  | <b>472,075</b>                  | <b>578,587</b>                       | <b>686,513</b>                  |
| <b>5115 WASTE WATER</b>         |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES               | 518,967                         | 584,006                         | 583,962                              | 595,865                         |
| OPERATING-SUPPLIES              | 806,672                         | 791,582                         | 845,375                              | 852,750                         |
| OPERATING-PURCH/CONT            | 545,215                         | 622,719                         | 836,381                              | 533,800                         |
| CAPITAL                         | -                               | -                               | -                                    | 507,100                         |
| <b>TOTAL WASTE WATER</b>        | <b>1,870,854</b>                | <b>1,998,308</b>                | <b>2,265,718</b>                     | <b>2,489,515</b>                |
| <b>5120 METER</b>               |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES               | 443,508                         | 460,720                         | 565,144                              | 541,595                         |
| OPERATING-SUPPLIES              | 645,279                         | 561,417                         | 1,008,092                            | 330,100                         |
| OPERATING-PURCH/CONT            | 14,308                          | 11,387                          | 11,681                               | 38,815                          |
| CAPITAL                         | -                               | -                               | -                                    | 722,000                         |
| <b>TOTAL METER</b>              | <b>1,103,094</b>                | <b>1,033,524</b>                | <b>1,584,917</b>                     | <b>1,632,510</b>                |

**EXPENDITURE DETAIL**

**ENTERPRISE FUNDS**

|  | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>WATER AND SEWER FUND (cont.)</b>    |                                 |                                 |                                      |                                 |
| <b>5125 WATER DISTRIBUTION</b>         |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                      | 1,031,074                       | 1,049,794                       | 1,093,819                            | 1,194,137                       |
| OPERATING-SUPPLIES                     | 414,106                         | 391,635                         | 453,773                              | 481,200                         |
| OPERATING-PURCH/CONT                   | 138,810                         | 161,890                         | 175,758                              | 167,100                         |
| CAPITAL                                | -                               | -                               | -                                    | 644,000                         |
| <b>TOTAL WATER DISTRIBUTION</b>        | <b>1,583,991</b>                | <b>1,603,319</b>                | <b>1,723,350</b>                     | <b>2,486,437</b>                |
| <b>5130 WASTEWATER CONVEYANCE</b>      |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                      | 586,985                         | 746,650                         | 796,532                              | 917,062                         |
| OPERATING-SUPPLIES                     | 218,778                         | 192,165                         | 248,680                              | 167,200                         |
| OPERATING-PURCH/CONT                   | 432,665                         | 390,021                         | 469,752                              | 441,800                         |
| CAPITAL                                | -                               | -                               | -                                    | 571,000                         |
| <b>TOTAL WASTEWATER CONVEYANCE</b>     | <b>1,238,428</b>                | <b>1,328,836</b>                | <b>1,514,964</b>                     | <b>2,097,062</b>                |
| <b>5135 MECHANICAL</b>                 |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                      | 396,550                         | 446,834                         | 496,439                              | 530,008                         |
| OPERATING-SUPPLIES                     | 126,259                         | 101,246                         | 154,719                              | 78,800                          |
| OPERATING-PURCH/CONT                   | 15,560                          | 13,629                          | 24,963                               | 31,000                          |
| CAPITAL                                | -                               | -                               | -                                    | 104,000                         |
| <b>TOTAL MECHANICAL</b>                | <b>538,368</b>                  | <b>561,709</b>                  | <b>676,121</b>                       | <b>743,808</b>                  |
| <b>5140 ENGINEERING &amp; MAPPING</b>  |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                      | 517,336                         | 623,469                         | 765,046                              | 791,136                         |
| OPERATING-SUPPLIES                     | 124,036                         | 49,430                          | 70,765                               | 45,750                          |
| OPERATING-PURCH/CONT                   | 27,470                          | 42,845                          | 38,475                               | 37,250                          |
| CAPITAL                                | -                               | -                               | -                                    | 152,500                         |
| <b>TOTAL ENGINEERING &amp; MAPPING</b> | <b>668,842</b>                  | <b>715,744</b>                  | <b>874,286</b>                       | <b>1,026,636</b>                |
| <b>5145 DAMAGE PREVENTION</b>          |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                      | 153,578                         | 343,240                         | -                                    | -                               |
| OPERATING-SUPPLIES                     | 57,446                          | 67,042                          | -                                    | -                               |
| OPERATING-PURCH/CONT                   | 3,175                           | 3,849                           | -                                    | -                               |
| <b>TOTAL DAMAGE PREVENTION</b>         | <b>214,198</b>                  | <b>414,131</b>                  | <b>-</b>                             | <b>-</b>                        |
| <b>5700 RENEWAL &amp; EXTENSION</b>    | <b>2,825,713</b>                | <b>-</b>                        | <b>-</b>                             | <b>6,503,568</b>                |
| <b>5800 BOND PROJECTS</b>              | <b>57,671</b>                   | <b>56,596</b>                   | <b>57,000</b>                        | <b>56,320</b>                   |
| <b>TOTAL WATER AND SEWER FUND</b>      | <b>\$ 24,242,868</b>            | <b>\$ 24,133,089</b>            | <b>\$ 28,753,942</b>                 | <b>\$ 32,880,000</b>            |

**EXPENDITURE DETAIL**

**ENTERPRISE FUNDS**

|  | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>STORM WATER UTILITY FUND</b>          |                                 |                                 |                                      |                                 |
| <b>5200 STORM WATER</b>                  |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                        | \$ 749,414                      | \$ 1,022,083                    | \$ 1,287,553                         | \$ 1,716,681                    |
| OPERATING-SUPPLIES                       | 101,125                         | 151,207                         | 151,411                              | 117,300                         |
| OPERATING-PURCH/CONT                     | 157,720                         | 191,877                         | 146,507                              | 155,658                         |
| OPERATING-OTHER COSTS                    | 1,932                           | 407                             | -                                    | -                               |
| OPERATING-INTFND CHG                     | 519,696                         | 421,455                         | 317,602                              | 332,465                         |
| OPERATING-DEPREC                         | 1,748,950                       | 1,847,956                       | 2,000,000                            | -                               |
| OTHER FINANCING USES                     | 1,827,057                       | 13,447                          | -                                    | -                               |
| CAPITAL                                  | -                               | -                               | -                                    | 1,500,000                       |
| <b>TOTAL STORM WATER UTILITY FUND</b>    | <b>\$ 5,105,894</b>             | <b>\$ 3,648,432</b>             | <b>\$ 3,903,073</b>                  | <b>\$ 3,822,104</b>             |
| <b>5310 RECYCLING CENTER</b>             |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                        | \$ 62,608                       | \$ 75,776                       | \$ 74,812                            | \$ 208,728                      |
| OPERATING-SUPPLIES                       | 59,017                          | 68,942                          | 56,898                               | 41,200                          |
| OPERATING-PURCH/CONT                     | 89,008                          | 105,545                         | 133,368                              | 26,363                          |
| CAPITAL                                  | -                               | -                               | -                                    | 88,046                          |
| <b>TOTAL RECYCLING CENTER</b>            | <b>210,633</b>                  | <b>250,263</b>                  | <b>265,077</b>                       | <b>364,337</b>                  |
| <b>5300 SOLID WASTE MANAGEMENT</b>       |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                        | 70,684                          | 52,561                          | (38,400)                             | -                               |
| OPERATING-SUPPLIES                       | 14,442                          | 14,098                          | 12,586                               | 10,000                          |
| OPERATING-PURCH/CONT                     | 6,364                           | 13,850                          | 14,565                               | 2,000                           |
| OPERATING-OTH COSTS                      | 315,965                         | 314,816                         | 274,609                              | 300,000                         |
| OPERATING-DEPRECIATION                   | 18,690                          | 36,560                          | 40,000                               | -                               |
| <b>TOTAL SOLID WASTE MANAGEMENT</b>      | <b>426,145</b>                  | <b>431,885</b>                  | <b>303,360</b>                       | <b>312,000</b>                  |
| <b>TOTAL SOLID WASTE MANAGEMENT FUND</b> | <b>\$ 636,777</b>               | <b>\$ 682,148</b>               | <b>\$ 568,437</b>                    | <b>\$ 676,337</b>               |
| <b>COMMUNICATIONS UTILITY</b>            |                                 |                                 |                                      |                                 |
| <b>5510 BROADBAND GRANT LOCAL MATCH</b>  |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                        | \$ 115,060                      | \$ 13,301                       | \$ -                                 | \$ -                            |
| OPERATING-PURCH/CONT                     | -                               | -                               | -                                    | -                               |
| <b>TOTAL BROADBAND GRANT LOCAL MATCH</b> | <b>115,060</b>                  | <b>13,301</b>                   | <b>-</b>                             | <b>-</b>                        |
| <b>5530 COMM UTILITY OTHER NONGRANT</b>  |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                        | 85,245                          | 252,117                         | 260,840                              | 348,843                         |
| OPERATING-SUPPLIES                       | 57,262                          | 116,621                         | 119,800                              | 94,000                          |
| OPERATING-PURCH/CONT                     | 296,218                         | 416,134                         | 381,183                              | 469,900                         |
| OPERATING-OTH COSTS                      | -                               | -                               | -                                    | 25,377                          |
| OPERATING - INTERFUND CHARGES            | -                               | 216,245                         | 175,681                              | 178,325                         |
| OPERATING-DEPRECIATION                   | 498,397                         | 1,004,913                       | 1,100,000                            | -                               |
| OTHER FINANCING USES                     | 1,000,000                       | -                               | -                                    | -                               |
| CAPITAL                                  | -                               | -                               | -                                    | 110,000                         |
| <b>TOTAL COMM UTILITY OTHER NONGRANT</b> | <b>1,937,122</b>                | <b>2,006,029</b>                | <b>2,037,504</b>                     | <b>1,226,445</b>                |
| <b>TOTAL COMMUNICATIONS UTILITY</b>      | <b>\$ 2,052,182</b>             | <b>\$ 2,019,330</b>             | <b>\$ 2,037,504</b>                  | <b>\$ 1,226,445</b>             |

**EXPENDITURE DETAIL**

**ENTERPRISE FUNDS**

|                                       | <u>Actual</u><br><u>FY 2013</u> | <u>Actual</u><br><u>FY 2014</u> | <u>Est. Actual</u><br><u>FY 2015</u> | <u>Budget</u><br><u>FY 2016</u> |
|---------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>RENTAL FACILITIES/VENUES</b>       |                                 |                                 |                                      |                                 |
| <b>5600 RENTAL FACILITIES</b>         |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                     | \$ 184,787                      | \$ 225,915                      | \$ 224,664                           | \$ 251,363                      |
| OPERATING-SUPPLIES                    | 108,937                         | 133,131                         | 132,335                              | 132,250                         |
| OPERATING-PURCH/CONT                  | 129,315                         | 128,209                         | 130,968                              | 171,018                         |
| OPERATING - INTERFUND CHARGES         | -                               | -                               | 22,425                               | 24,254                          |
| OPERATING-DEPRECIATION                | 217,013                         | 224,641                         | 225,000                              | -                               |
| <b>TOTAL RENTAL FACILITIES/VENUES</b> | <b>640,052</b>                  | <b>711,896</b>                  | <b>735,392</b>                       | <b>578,885</b>                  |
| <b>5620 EXHIBITION CENTER</b>         |                                 |                                 |                                      |                                 |
| PERSONAL SERVICES                     | -                               | -                               | -                                    | 2,500                           |
| OPERATING-SUPPLIES                    | 10,112                          | 101,374                         | 111,741                              | 103,000                         |
| OPERATING-PURCH/CONT                  | -                               | 3,203                           | 6,894                                | 7,750                           |
| <b>TOTAL EXHIBITION CENTER</b>        | <b>10,112</b>                   | <b>104,577</b>                  | <b>118,635</b>                       | <b>113,250</b>                  |
| <b>5622 CANAL HEADGATES BUILDING</b>  |                                 |                                 |                                      |                                 |
| OPERATING-SUPPLIES                    | 4,280                           | 4,779                           | 3,105                                | 4,500                           |
| OPERATING-PURCH/CONT                  | 430                             | 590                             | 180                                  | 500                             |
| <b>TOTAL CANAL HEADGATES BUILDING</b> | <b>4,710</b>                    | <b>5,369</b>                    | <b>3,285</b>                         | <b>5,000</b>                    |
| <b>TOTAL RENTAL FACILITIES/VENUES</b> | <b>\$ 654,875</b>               | <b>\$ 821,842</b>               | <b>\$ 857,311</b>                    | <b>\$ 697,135</b>               |
| <b>TOTAL ENTERPRISE FUNDS</b>         | <b>\$ 32,692,597</b>            | <b>\$ 31,304,842</b>            | <b>\$ 36,120,267</b>                 | <b>\$ 39,302,021</b>            |

## **INTERNAL SERVICE FUNDS**

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

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

**REVENUE DETAIL**

**PROPRIETARY FUNDS**  
**INTERNAL SERVICE FUNDS**

|   | <u>Actual</u><br><u>FY 2013</u> |           | <u>Actual</u><br><u>FY 2014</u> |           | <u>Est. Actual</u><br><u>FY 2015</u> |           | <u>Budget</u><br><u>FY 2016</u> |
|---|---------------------------------|-----------|---------------------------------|-----------|--------------------------------------|-----------|---------------------------------|
| <b>EMPLOYEE MEDICAL FUND</b>            |                                 |           |                                 |           |                                      |           |                                 |
| Charges for services                    | \$ 7,673,377                    | \$        | 9,127,542                       | \$        | 10,276,062                           | \$        | 9,466,964                       |
| Investment income                       | 15,175                          |           | 7,828                           |           | 7,257                                |           | -                               |
| Miscellaneous                           |                                 |           |                                 |           |                                      |           |                                 |
| <b>Total</b>                            | <b>\$ 7,688,552</b>             | <b>\$</b> | <b>9,135,370</b>                | <b>\$</b> | <b>10,283,319</b>                    | <b>\$</b> | <b>9,466,964</b>                |
| <b>RISK MANAGEMENT FUND</b>             |                                 |           |                                 |           |                                      |           |                                 |
| Intergovernmental                       | \$ 928,769                      | \$        | 1,708,122                       | \$        | 1,400,189                            | \$        | 1,083,486                       |
| <b>Total</b>                            | <b>\$ 928,769</b>               | <b>\$</b> | <b>1,708,122</b>                | <b>\$</b> | <b>1,400,189</b>                     | <b>\$</b> | <b>1,083,486</b>                |
| <b>UTILITY DAMAGE PREVENTION</b>        |                                 |           |                                 |           |                                      |           |                                 |
| Intergovernmental                       | \$ -                            | \$        | -                               | \$        | 592,504                              | \$        | 501,503                         |
| <b>Total</b>                            | <b>\$ -</b>                     | <b>\$</b> | <b>-</b>                        | <b>\$</b> | <b>592,504</b>                       | <b>\$</b> | <b>501,503</b>                  |
| <b>CUSTOMER SERVICE AND INFORMATION</b> |                                 |           |                                 |           |                                      |           |                                 |
| Intergovernmental                       | \$ 194,209                      | \$        | 191,930                         | \$        | 197,127                              | \$        | 206,320                         |
| <b>Total</b>                            | <b>\$ 194,209</b>               | <b>\$</b> | <b>191,930</b>                  | <b>\$</b> | <b>197,127</b>                       | <b>\$</b> | <b>206,320</b>                  |
| <b>FLEET REPLACEMENT FUND</b>           |                                 |           |                                 |           |                                      |           |                                 |
| Intergovernmental                       | \$ 909,942                      | \$        | 787,528                         | \$        | 1,448,820                            | \$        | 1,476,489                       |
| Use of reserves                         | -                               |           | -                               |           | -                                    |           | 1,153,011                       |
| Other financing sources                 | 173,138                         |           | 35,857                          |           | 402,312                              |           | 200,000                         |
| <b>Total</b>                            | <b>\$ 1,083,080</b>             | <b>\$</b> | <b>823,385</b>                  | <b>\$</b> | <b>1,851,132</b>                     | <b>\$</b> | <b>2,829,500</b>                |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>     | <b>\$ 9,894,610</b>             | <b>\$</b> | <b>11,858,806</b>               | <b>\$</b> | <b>14,324,271</b>                    | <b>\$</b> | <b>14,087,773</b>               |

## EXPENDITURE DETAIL

### INTERNAL SERVICE FUNDS

|  | Actual<br><u>FY 2013</u> | Actual<br><u>FY 2014</u> | Est. Actual<br><u>FY 2015</u> | Budget<br><u>FY 2016</u> |
|--|--------------------------|--------------------------|-------------------------------|--------------------------|
| <b>EMPLOYEE MEDICAL FUND</b>                   |                          |                          |                               |                          |
| PERSONAL SERVICES                              | \$ 70,924                | \$ 75,464                | \$ 118,552                    | \$ 144,324               |
| OPERATING-PURCH/CONT                           | 8,422,152                | 9,675,425                | 9,924,342                     | 9,322,640                |
| <b>TOTAL EMPLOYEE MEDICAL FUND</b>             | <b>\$ 8,493,076</b>      | <b>\$ 9,750,888</b>      | <b>\$ 10,042,894</b>          | <b>\$ 9,466,964</b>      |
| <b>RISK MANAGEMENT FUND</b>                    |                          |                          |                               |                          |
| PERSONAL SERVICES                              | \$ 131,861               | \$ 138,043               | \$ 139,241                    | \$ 141,141               |
| OPERATING-SUPPLIES                             | 16,772                   | 13,528                   | 15,974                        | 20,000                   |
| OPERATING-PURCH/CONT                           | 736,965                  | 1,556,550                | 1,244,974                     | 922,345                  |
| OTHER FINANCING USES                           | 43,171                   | -                        | -                             | -                        |
| CAPITAL  | -                        | -                        | -                             | -                        |
| <b>TOTAL RISK MANAGEMENT FUND</b>              | <b>\$ 928,769</b>        | <b>\$ 1,708,122</b>      | <b>\$ 1,400,189</b>           | <b>\$ 1,083,486</b>      |
| <b>UTILITY DAMAGE PREVENTION FUND</b>          |                          |                          |                               |                          |
| PERSONAL SERVICES                              | \$ -                     | \$ -                     | \$ 434,436                    | \$ 379,391               |
| OPERATING-SUPPLIES                             | -                        | -                        | 123,728                       | 64,500                   |
| OPERATING-PURCH/CONT                           | -                        | -                        | 3,820                         | 35,712                   |
| CAPITAL  | -                        | -                        | 30,520                        | 21,900                   |
| <b>TOTAL UTILITY DAMAGE PREVENTION</b>         | <b>\$ -</b>              | <b>\$ -</b>              | <b>\$ 592,504</b>             | <b>\$ 501,503</b>        |
| <b>CUSTOMER SERVICE AND INFORMATION CENTER</b> |                          |                          |                               |                          |
| PERSONAL SERVICES                              | \$ 188,909               | \$ 187,708               | \$ 189,513                    | \$ 198,970               |
| OPERATING-SUPPLIES                             | 4,351                    | 3,163                    | 6,150                         | 3,250                    |
| OPERATING-PURCH/CONT                           | 949                      | 1,059                    | 1,464                         | 4,100                    |
| CAPITAL  | -                        | -                        | -                             | -                        |
| <b>TOTAL CUSTOMER SERVICE AND INFORMATION</b>  | <b>\$ 194,209</b>        | <b>\$ 191,930</b>        | <b>\$ 197,127</b>             | <b>\$ 206,320</b>        |
| <b>FLEET REPLACEMENT FUND</b>                  |                          |                          |                               |                          |
| OPERATING-PURCHASES/CONTRACTS                  | \$ 355,405               | \$ 436,297               | \$ 445,737                    | \$ 395,000               |
| OPERATING-DEPRECIATION                         | 819,599                  | 1,004,239                | 1,100,000                     | -                        |
| CAPITAL  | -                        | -                        | -                             | 2,434,500                |
| <b>TOTAL FLEET REPLACEMENT FUND</b>            | <b>\$ 1,175,003</b>      | <b>\$ 1,440,536</b>      | <b>\$ 1,545,737</b>           | <b>\$ 2,829,500</b>      |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>            | <b>\$ 10,791,057</b>     | <b>\$ 13,091,476</b>     | <b>\$ 13,778,451</b>          | <b>\$ 14,087,773</b>     |

# **CAPITAL EXPENDITURES**

**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FISCAL YEAR 2016 CAPITAL EXPENDITURES BUDGET  
OPERATING FUNDS**

| <b>BUILDINGS</b>           | <b>Description</b>                            | <b>Budget</b>       |
|----------------------------|---|---------------------|
| Detention Center           | Install cameras                               | \$ 10,000           |
| Detention Center           | Upgrade fiber cable                           | 4,000               |
|                            |   | <u>\$ 14,000</u>    |
| <b>VEHICLES</b>            |   |                     |
| Sheriff's Office           | Emergency equipment for vehicles              | \$ 145,000          |
| Detention Center           | Emergency equipment for vehicles              | 6,180               |
| Public Transit             | (2) Vans (90% reimbursed with grant funds)    | 9,133               |
| Building Standards         | (5) Trucks                                    | 110,000             |
| Water Utility              | (8) Trucks                                    | 271,000             |
| Water Utility              | (2) mini SUV's                                | 48,000              |
| Water Utility              | ATV 4x4                                       | 8,900               |
| Water Utility              | Dump truck                                    | 140,000             |
| Fleet Replacement Fund:    |   |                     |
| Magistrate Court           | Chevy Impala                                  | 28,000              |
| Sheriff                    | SUV   | 25,000              |
| Sheriff                    | (30) vehicles                                 | 777,000             |
| Detention Center           | (2) vehicles                                  | 58,000              |
| Public Transit             | Meal delivery vehicle                         | 23,000              |
| Recreation                 | Truck   | 25,000              |
| Roads & Bridges            | (3) trucks                                    | 75,000              |
|                            |   | <u>\$ 1,749,213</u> |
| <b>MACHINERY/EQUIPMENT</b> |   |                     |
| Procurement                | Laptops                                       | \$ 3,789            |
| Procurement                | Portable battery booster for surplus vehicles | 500                 |
| Procurement                | Fork mounted trash can and dumper             | 940                 |
| Information Technology     | Equipment replacement                         | 177,000             |
| Information Technology     | Server equipment                              | 250,000             |
| Information Technology     | Switch/routing equipment                      | 65,000              |
| Information Technology     | Cisco data center core upgrade                | 196,000             |
| Information Technology     | Cisco LMS/NCS/NMS prime transition            | 35,000              |
| Board of Elections         | 30 voting units                               | 43,500              |
| GIS                        | (3) Replacement workstations                  | 11,700              |
| Tax Commissioner           | Scanners for tag/title office                 | 22,000              |
| Sheriff's Office           | Commercial shredder                           | 1,350               |
| Sheriff's Office           | Wallaby body wire                             | 2,960               |
| Sheriff's Office           | Forensic light source                         | 2,800               |
| Sheriff's Office           | Tactical body armor                           | 50,000              |
| Sheriff's Office           | Tactical ballistic shield                     | 5,000               |
| Sheriff's Office           | Video recording system                        | 2,500               |
| Sheriff's Office           | Office cubicle                                | 2,000               |
| Sheriff's Office           | Cisco voice gateway router                    | 15,000              |
| Sheriff's Office           | Filing cabinets                               | 2,715               |
| Sheriff's Office           | Contingency                                   | 20,000              |
| Detention Center           | Camera  | 1,300               |
| Detention Center           | Fingerprint machine                           | 34,000              |
| Emergency Services         | UPS battery backup                            | 8,000               |
| Emergency Services         | (3) monitors                                  | 7,058               |
| Emergency Services         | (2) 800 portable radios                       | 12,200              |
| Fleet Services             | Tire balancer                                 | 8,500               |
| Fleet Services             | Tire changes                                  | 7,348               |
| Fleet Services             | Mowing equipment lift                         | 15,046              |
| Fleet Services             | (2) motorcycle lifts                          | 3,000               |
| Fleet Services             | Compressor                                    | 8,000               |
| Fleet Services             | Floor cleaner                                 | 5,000               |

**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FISCAL YEAR 2016 CAPITAL EXPENDITURES BUDGET  
OPERATING FUNDS**

| <b>MACHINERY/EQUIPMENT (cont.)</b> | <b>Description</b>                 | <b>Budget</b> |
|------------------------------------|------------------------------------|---------------|
| Planning                           | Replacement computers              | \$ 11,080     |
| Public Transit                     | (2) mobile radios for vans         | 380           |
| Animal Services                    | Commercial washer/dryer            | 15,000        |
| Senior Center                      | (50) replacement chairs            | 6,000         |
| E911                               | Air conditioner                    | 8,000         |
| E911                               | Cisco ethernet switch              | 67,000        |
| E911                               | Monitors and wall mounts           | 6,000         |
| Juvenile Court                     | Miscellaneous                      | 5,000         |
| Fire Services                      | Breathing air compressor           | 30,000        |
| Fire Services                      | Protective clothing washer         | 14,000        |
| Fire Services                      | Rescue air bags                    | 14,000        |
| Fire Services                      | Thermal imaging camera             | 11,000        |
| Fire Services                      | SCBA                               | 33,876        |
| Fire Services                      | Breathing air bottles              | 10,050        |
| Traffic Engineering                | School flasher assemblies          | 16,750        |
| Traffic Engineering                | School crossing assemblies         | 20,000        |
| Traffic Engineering                | LED signs                          | 50,000        |
| Traffic Engineering                | Emtrac intersection units          | 80,000        |
| Traffic Engineering                | Rhythm pedestrian modules          | 50,000        |
| Traffic Engineering                | PTZ cameras                        | 25,000        |
| Traffic Engineering                | Panamorphic cameras                | 25,000        |
| Engineering                        | 800 mgh radios                     | 42,000        |
| Fleet Services                     | Vehicle recovery roll back bed     | 35,000        |
| Fleet Services                     | Scrap metal bin                    | 5,000         |
| Water Utility                      | Computers                          | 50,000        |
| Water Utility                      | (23) radios                        | 57,500        |
| Water Utility                      | Tile elevator                      | 2,000         |
| Water Utility                      | Confined equipment                 | 5,000         |
| Water Utility                      | 20 ft trailer                      | 5,000         |
| Water Utility                      | Water treatment equipment          | 237,300       |
| Water Utility                      | Laboratory equipment               | 53,950        |
| Water Utility                      | Waste water treatment equipment    | 156,100       |
| Water Utility                      | Directional bore                   | 140,000       |
| Water Utility                      | Water distribution equipment       | 81,000        |
| Water Utility                      | Excavator                          | 70,000        |
| Water Utility                      | Wastewater conveyance equipment    | 51,000        |
| Water Utility                      | Generator                          | 60,000        |
| Water Utility                      | Mechanical equipment               | 44,000        |
| Water Utility                      | Engineering & mapping equipment    | 96,500        |
| Water Utility                      | Excavator                          | 250,000       |
| Storm Water Utility                | Camera truck                       | 250,000       |
| Storm Water Utility                | Vac truck                          | 375,000       |
| Storm Water Utility                | Excavator                          | 175,000       |
| Communications Utility             | Telecom resource management system | 40,000        |
| Communications Utility             | Upgrading electronics              | 70,000        |
| Utility Damage Prevention          | Computer equipment                 | 5,400         |
| Utility Damage Prevention          | Radio                              | 2,500         |
| Utility Damage Prevention          | Ground penetration radar           | 14,000        |

**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FISCAL YEAR 2016 CAPITAL EXPENDITURES BUDGET  
OPERATING FUNDS**

| <b>MACHINERY/EQUIPMENT (cont.)</b> | <b>Description</b>                  | <b>Budget</b>        |
|------------------------------------|-------------------------------------|----------------------|
| Fleet Replacement Fund:            |                                     |                      |
| Recreation                         | (5) mowers                          | \$ 205,000           |
| Recreation                         | (2) Utility vehicles                | 30,000               |
| Recreation                         | Toro sand pro infield groomer       | 19,000               |
| Traffic Engineering                | Utility trailer                     | 12,000               |
| Roads & Bridges                    | Bucket truck                        | 198,000              |
| Roads & Bridges                    | Service truck                       | 300,000              |
| Roads & Bridges                    | (2) flat bed trucks                 | 190,000              |
| Roads & Bridges                    | (2) dump trucks                     | 270,000              |
| Roads & Bridges                    | Hydroseeder                         | 53,500               |
| Roads & Bridges                    | Mini excavator                      | 51,000               |
| Roads & Bridges                    | Backhoe trailer                     | 14,500               |
| Roads & Bridges                    | Polaris                             | 15,000               |
| Roads & Bridges                    | Toolcat                             | 65,500               |
|                                    |                                     | <u>\$ 5,314,092</u>  |
| <b>OTHER</b>                       |                                     |                      |
| Procurement                        | Electronic bid/rfp software         | \$ 34,000            |
| Tax Commissioner                   | Opening of 2nd office in Grovetown  | 25,000               |
| Sheriff's Office                   | Server                              | 1,200                |
| Sheriff's Office                   | SOD station upgrade                 | 4,500                |
| Sheriff's Office                   | Software                            | 4,604                |
| Sheriff's Office                   | Desktop computers                   | 40,000               |
| Sheriff's Office                   | Laptop computers                    | 60,000               |
| Sheriff's Office                   | Power DMS computer software         | 18,465               |
| E911                               | (70) Laptop computers               | 431,830              |
| Water Utility                      | (20) sample stations for lab        | 8,000                |
| Water Utility                      | Furniture                           | 5,000                |
| Water Utility                      | Reed Creek RAS rehab                | 200,000              |
| Water Utility                      | Crawford Creek gearbox              | 65,000               |
| Water Utility                      | (4) manual cranes                   | 10,000               |
| Water Utility                      | Meter change out                    | 113,000              |
| Water Utility                      | Convert 3100 accounts to Tower Road | 410,000              |
| Water Utility                      | Flex net station                    | 162,000              |
| Water Utility                      | (2) Knapheide body                  | 120,000              |
| Water Utility                      | Convert flat bed to water truck     | 10,000               |
| Water Utility                      | Sewer rehab                         | 250,000              |
| Recycling Center                   | Recycling equipment                 | 88,046               |
|                                    |                                     | <u>\$ 2,060,645</u>  |
| <b>INFRASTRUCTURE</b>              |                                     |                      |
| Water Utility                      |                                     | \$ 6,503,568         |
| Storm Water Utility                |                                     | 700,000              |
|                                    |                                     | <u>\$ 7,203,568</u>  |
| <b>TOTAL</b>                       |                                     | <u>\$ 16,341,518</u> |



## ***CAPITAL FUNDS***



## **CAPITAL PROJECTS FUNDS**

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

**REVENUE DETAIL**

**GOVERNMENTAL FUNDS  
CAPITAL PROJECTS FUNDS**

|                                      | <u>Actual<br/>FY 2013</u> | <u>Actual<br/>FY 2014</u> | <u>Est. Actual<br/>FY 2015</u> | <u>Budget<br/>FY 2016</u> |
|--------------------------------------|---------------------------|---------------------------|--------------------------------|---------------------------|
| <b>SPLOST 2001-2005</b>              |                           |                           |                                |                           |
| Intergovernmental                    | \$ 10,476                 | \$ -                      | \$ -                           | \$ -                      |
| Investment income                    | 101                       | -                         | -                              | -                         |
| Contributions & donations            | -                         | -                         | -                              | -                         |
| Use of reserves                      | -                         | -                         | -                              | -                         |
| Other financing sources              | -                         | -                         | -                              | -                         |
| <b>Total</b>                         | <b>\$ 10,577</b>          | <b>\$ -</b>               | <b>\$ -</b>                    | <b>\$ -</b>               |
| <b>SPLOST 2006-2010</b>              |                           |                           |                                |                           |
| Taxes, sales                         | \$ -                      | \$ -                      | \$ -                           | \$ -                      |
| Intergovernmental                    | 945,929.34                | 455,542                   | -                              | -                         |
| Investment income                    | 34,158                    | 78,493                    | 33,719                         | -                         |
| Contributions & donations            | 1,473,365                 | 188,766                   | 375,746                        | -                         |
| Use of reserves                      | -                         | -                         | -                              | 1,831,609                 |
| Other financing sources              | 2,000,000                 | -                         | -                              | -                         |
| <b>Total</b>                         | <b>\$ 4,453,452</b>       | <b>\$ 722,801</b>         | <b>\$ 409,464</b>              | <b>\$ 1,831,609</b>       |
| <b>2007 GENERAL OBLIGATION BONDS</b> |                           |                           |                                |                           |
| Investment income                    | \$ 8,621                  | \$ 1,210                  | \$ 3,682                       | \$ -                      |
| Use of reserves                      | -                         | -                         | -                              | 3,725,000                 |
| Other financing sources              | 2,161,777                 | 717,675                   | 152,549                        | -                         |
| <b>Total</b>                         | <b>\$ 2,170,398</b>       | <b>\$ 718,885</b>         | <b>\$ 156,230</b>              | <b>\$ 3,725,000</b>       |
| <b>2009 GENERAL OBLIGATION BONDS</b> |                           |                           |                                |                           |
| Taxes, sales                         | \$ 18,913,612             | \$ 18,439,899             | \$ 19,328,522                  | \$ 19,000,000             |
| Investment income                    | (108,122)                 | 271,181                   | 144,286                        | -                         |
| Use of reserves                      | -                         | -                         | -                              | 23,379,081                |
| Other financing sources              | 4,403,704                 | 3,189,800                 | 202,529                        | -                         |
| <b>Total</b>                         | <b>\$ 23,209,194</b>      | <b>\$ 21,900,880</b>      | <b>\$ 19,675,338</b>           | <b>\$ 42,379,081</b>      |
| <b>TRANSPORTATION SPLOST</b>         |                           |                           |                                |                           |
| Taxes, sales                         | \$ 942,994                | \$ -                      | \$ -                           | \$ -                      |
| Intergovernmental                    | -                         | 1,006,762                 | 1,021,237                      | -                         |
| Investment income                    | 165                       | 1,767                     | -                              | -                         |
| Use of reserves                      | -                         | -                         | -                              | -                         |
| Other financing sources              | -                         | 1,483,716                 | 663,959                        | 3,812,861                 |
| <b>Total</b>                         | <b>\$ 943,159</b>         | <b>\$ 2,492,245</b>       | <b>\$ 1,685,196</b>            | <b>\$ 3,812,861</b>       |
| <b>TOTAL CAPITAL PROJECTS FUNDS</b>  | <b>\$ 30,786,780</b>      | <b>\$ 25,834,811</b>      | <b>\$ 21,926,228</b>           | <b>\$ 51,748,551</b>      |

**EXPENDITURE DETAIL**

**CAPITAL PROJECTS FUNDS**

|  | <u>Actual</u><br><u>FY 2013</u> |           | <u>Actual</u><br><u>FY 2014</u> |           | <u>Est. Actual</u><br><u>FY 2015</u> |           | <u>Budget</u><br><u>FY 2016</u> |
|--|---------------------------------|-----------|---------------------------------|-----------|--------------------------------------|-----------|---------------------------------|
| <b><i>SPLOST 2001-2005</i></b>                               |                                 |           |                                 |           |                                      |           |                                 |
| RECREATION PROJECTS  | \$ 763                          | \$        | -                               | \$        | -                                    | \$        | -                               |
| TRANSPORTATION PROJECT                                       | 26,708                          |           | -                               |           | -                                    |           | -                               |
| INTERGOVERNMENTAL PROJECTS                                   | -                               |           | -                               |           | -                                    |           | -                               |
| <b>TOTAL SPLOST 2001-2005</b>                                | <b>\$ 27,471</b>                | <b>\$</b> | <b>-</b>                        | <b>\$</b> | <b>-</b>                             | <b>\$</b> | <b>-</b>                        |
| <b><i>SPLOST 2006-2010</i></b>                               |                                 |           |                                 |           |                                      |           |                                 |
| RECREATION PROJECTS  | \$ 3,475,579                    | \$        | 958,720                         | \$        | 705,738                              | \$        | 1,340,368                       |
| COUNTY FACILITIES  | 4,438,784                       |           | 3,502,262                       |           | 922,543                              |           | -                               |
| TRANSPORTATION PROJECT                                       | 6,473,085                       |           | 3,973,900                       |           | 1,639,422                            |           | 298,834                         |
| INTERGOVERNMENTAL  | 4,698,041                       |           | 562,383                         |           | -                                    |           | -                               |
| PUBLIC SAFETY PROJECTS                                       | 183,424                         |           | -                               |           | -                                    |           | -                               |
| OTHER FINANCING USES   | -                               |           | -                               |           | 1,090,459                            |           | 192,407                         |
| <b>TOTAL SPLOST 2006-2010</b>                                | <b>\$ 19,268,914</b>            | <b>\$</b> | <b>8,997,265</b>                | <b>\$</b> | <b>4,358,162</b>                     | <b>\$</b> | <b>1,831,609</b>                |
| <b><i>2007 GENERAL OBLIGATION BONDS</i></b>                  |                                 |           |                                 |           |                                      |           |                                 |
| RECREATION PROJECTS  | \$ 201,023                      | \$        | 489,873                         | \$        | 1,644,527                            | \$        | 3,275,000                       |
| TRANSPORTATION   | 829,291                         |           | 10,517                          |           | 123,922                              |           | -                               |
| PUBLIC SAFETY PROJECTS                                       | 22,602                          |           | 38,379                          |           | 45,269                               |           | 450,000                         |
| WATER PROJECTS   | 974,448                         |           | 1,077,500                       |           | 48,975                               |           | -                               |
| OTHER FINANCING USES   | 2,148,974                       |           | 498,514                         |           | 1,012,173                            |           | -                               |
| <b>TOTAL 2007 GEN OBLIGATION BONDS</b>                       | <b>\$ 4,176,338</b>             | <b>\$</b> | <b>2,114,782</b>                | <b>\$</b> | <b>2,874,866</b>                     | <b>\$</b> | <b>3,725,000</b>                |
| <b><i>2009 GENERAL OBLIGATION BONDS/2011-2016 SPLOST</i></b> |                                 |           |                                 |           |                                      |           |                                 |
| BOND ADMINISTRATION  | \$ 7,369,450                    | \$        | 7,556,250                       | \$        | 7,685,750                            | \$        | 7,686,850                       |
| RECREATION PROJECTS  | 227,753                         |           | 285,720                         |           | 357,665                              |           | 450,000                         |
| PUBLIC BLDGS   | 8,275,110                       |           | 1,214,478                       |           | 74,016                               |           | 200,000                         |
| TRANSPORTATION PROJECTS                                      | 538,494                         |           | 4,024,268                       |           | 3,642,585                            |           | 28,834,972                      |
| MUNICIPAL PROJECTS   | 1,748,941                       |           | 1,648,873                       |           | 1,763,880                            |           | 1,700,000                       |
| PUBLIC SAFETY  | 43,788                          |           | 40,870                          |           | 25,589                               |           | -                               |
| WATER PROJECTS   | 806,505                         |           | (8,408)                         |           | -                                    |           | -                               |
| COUNTY WIDE PROJECTS   | 114,758                         |           | 1,058,348                       |           | 362,883                              |           | 80,000                          |
| OTHER FINANCING USES   | 3,950,322                       |           | 5,846,438                       |           | 3,000,000                            |           | 3,000,000                       |
| PROJECT MANAGEMENT   | -                               |           | -                               |           | 137,494                              |           | 427,259                         |
| <b>TOTAL 2009 GO BONDS/11-16 SPLOST</b>                      | <b>\$ 23,075,119</b>            | <b>\$</b> | <b>21,666,837</b>               | <b>\$</b> | <b>17,049,862</b>                    | <b>\$</b> | <b>42,379,081</b>               |
| <b>TRANSPORTATION SPLOST</b>                                 | <b>\$ 92,586</b>                | <b>\$</b> | <b>1,483,716</b>                | <b>\$</b> | <b>3,544,299</b>                     | <b>\$</b> | <b>3,812,861</b>                |
| <b>TOTAL CAPITAL PROJECTS FUNDS</b>                          | <b>\$ 46,640,429</b>            | <b>\$</b> | <b>34,262,600</b>               | <b>\$</b> | <b>27,827,189</b>                    | <b>\$</b> | <b>51,748,551</b>               |

**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FISCAL YEAR 2016 CAPITAL EXPENDITURES BUDGET  
CAPITAL FUNDS**

| <b>2006 - 2010 SPLOST</b>                | <b>Budget</b> |
|--|---------------|
| Transportation Projects:                 |               |
| Intersection Improvements                | 298,834       |
| County Facilities:                       |               |
| Exhibition Center LED Sign               | 110,000       |
| Renovate Other Existing County Buildings | 35,000        |
|  | 145,000       |
| Recreation:                              |               |
| Greenspace Land Acquisition              | 412,725       |
| Baker Place Recreation Improvements      | 82,000        |
| Discretionary projects                   | 700,643       |
|  | 1,195,368     |
| Total 2006-2010 SPLOST Projects          | \$ 1,639,202  |

| <b>2007 General Obligation Bond</b>         |              |
|---|--------------|
| Transfers Out:                              |              |
| 2007 GO Debt Retirement                     | \$ 3,175,000 |
| Transportation Projects:                    |              |
| School Sidewalks                            | 100,000      |
| Public Safety:                              |              |
| Sheriff's Training Facility                 | 450,000      |
| Total 2007 General Obligation Bond Projects | \$ 3,725,000 |

**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FISCAL YEAR 2016 CAPITAL EXPENDITURES BUDGET  
CAPITAL FUNDS**

| <b>2009 General Obligation Bond/2011-2016 SPLOST</b> | <b>Budget</b>            |
|--|--------------------------|
| Transfers Out:                                       |                          |
| 2007 GO Debt Retirement                              | \$ 3,000,000             |
| 2009 GO Bond Debt Service Payments                   | 7,685,850                |
|  | 10,685,850               |
| <br>Project Management                               | <br>427,259              |
| <br>Public Buildings:                                |                          |
| Building Upgrades                                    | 200,000                  |
| <br>Transportation:                                  |                          |
| Washington Road Widening                             | 27,528,772               |
| Project Management                                   | 81,200                   |
| Hereford Farm @ Blanchard Rd Improvements            | 1,225,000                |
|  | 28,834,972               |
| <br>Countywide Projects:                             |                          |
| Clerk of Court Filing System                         | 80,000                   |
| <br>Recreation Projects:                             |                          |
| Park Upgrades  | 200,000                  |
| BOC Discretionary                                    | 250,000                  |
|  | 450,000                  |
| <br>Municipal Projects:                              |                          |
| Harlem   | 400,000                  |
| Grovetown  | 1,300,000                |
|  | 1,700,000                |
| <br>Total 2009 GO/2011-2016 SPLOST Projects          | <br>\$ 42,378,081        |
| <b>Transportation SPLOST</b>                         |                          |
| William Few @ Chamblin Road Roundabout               | 1,250,000                |
| LMIG Projects  | 1,500,000                |
| William Few @ Baker Place                            | 186,000                  |
| Sidewalk Projects                                    | 876,861                  |
| Total Transportation SPLOST Projects                 | 3,812,861                |
| <br><b>TOTAL CAPITAL PROJECTS FUNDS</b>              | <br><b>\$ 51,555,144</b> |



**DEPARTMENT INFORMATION**



# COMMISSION OFFICE

FUND/DEPARTMENT NUMBER: 1001

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## **MISSION STATEMENT**

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.

## **DEPARTMENT DESCRIPTION**

The Commission Office performs the operational functions of the Board of Commissioners, maintains the Code of Ordinances of Columbia County and provides record retention management for the County.

## **ACCOMPLISHMENTS FOR FY 2015**

- Completed the budget year with surplus funds.
- Received voter approval to continue SPLOST funding for years 2017 through 2022 for capital improvements.
- Completed several road projects and intersection improvements such as William Few Parkway Extension and the roundabout at Pumpkin Center.
- Began major road projects to complete Riverwatch Parkway, widen Washington Road and the widening of Columbia Road.
- Completed and opened the BMX Track and Skate Park at Blanchard Woods.
- Completed the Military Memorial Wall behind the Evans Library.

## **GOALS FOR FY 2016**

- Continue to provide balanced budgets with no property tax increase.
- Continue to use wise discretion in spending funds of the State Local Maintenance and Improvement Grant (LMIG), T-SPLOST discretionary road funds and other funds.
- Finalize plans to place more parks and greenspace around all areas of the county.
- Continue to provide wise use of taxpayer funds.

# COUNTY ADMINISTRATOR

FUND/DEPARTMENT NUMBER: 1006

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## **MISSION STATEMENT**

Responsible to the Board of Commissioners (BOC) for the proper administration of all affairs of the County.

## **DEPARTMENT DESCRIPTION**

The County Administrator serves as the Chief Administrative Officer of the County government, supervises all divisions under the BOC, prepares the annual budget, confers with and assists all other County elected or appointed officials not under the direct control of the BOC.

## **ACCOMPLISHMENTS FOR FY 15/16**

- Received voter approval to continue SPLOST funding for years 2017 through 2022 for capital improvements.
- The mileage rate remained the same in 2015.

## **GOALS FOR FY 16/17**

- Facilitate an annual strategic planning session with the Commissioners and Division Directors.
- Prepare a balanced budget with no millage rate increase.
- Focus on new revenue streams.
- Continue to publish an annual report.
- Continue to publish the State of the County.

# FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

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## **MISSION STATEMENT**

The mission of the Financial Services Division is to conduct the financial operations of Columbia County, Georgia, in accordance with applicable laws and standards and Generally Accepted Accounting Principles.

## **VISION STATEMENT**

The Financial Services Division will ensure the effective and economical use of the public resources by promoting competent and professional financial management while providing superior customer service to all County departments and the citizens of Columbia County.

## **DEPARTMENT DESCRIPTION**

The Financial Services Division 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 14/15**

- Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 16<sup>th</sup> consecutive year.
- Obtained the GFOA's *Distinguished Budget Preparation Award* for 6<sup>th</sup> consecutive year.
- Implemented electronic payables program.
- Implemented new purchasing card program.
- Coordinated with various departments with setup and implementation for merchant accounts.
- Attended Munis User Conference in Atlanta, Georgia to obtain additional training.

## **GOALS FOR FY 15/16**

- Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 17<sup>th</sup> consecutive year.
- Obtain the GFOA's *Distinguished Budget Preparation Award* for 7<sup>th</sup> consecutive year.
- Implement paperless retention process.
- Implement Munis purchasing card module to account for transactions from purchasing card program.
- Implement automated time entry system.
- Implement inventory control system for warehoused items.
- Coordinate with Human Resources to comply with the Affordable Health Care Act.

# FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

## WORKLOAD MEASUREMENTS

| Category                     | Actual<br>FY 13/14 | Estimated<br>FY 14/15 | Forecast<br>FY 15/16 |
|------------------------------|--------------------|-----------------------|----------------------|
| Number of invoices processed | 23,240             | 19,312                | 20,000               |
| Number of Funds/Depts.       | 45/100             | 51/74                 | 51/74                |
| Budgets managed in 000's:    |                    |                       |                      |
| General Fund                 | \$59,704           | \$61,246              | \$63,806             |
| Other Funds (non CPF)        | \$131,523          | \$136,278             | \$145,390            |
| Total Budgets                | \$191,227          | \$197,524             | \$209,196            |

## PERFORMANCE MEASURES

| Category   | Actual<br>FY 13/14 | Estimated<br>FY 14/15 | Forecast<br>FY 15/16 |
|--|--------------------|-----------------------|----------------------|
| <b>Efficiency:</b> Number of invoices processed/FTE                    | 2,324              | 1,931                 | 2,000                |
| Cost per invoice processed   | \$6.38             | \$7.51                | \$7.46               |
| Dun & Bradstreet paydex score (maximum=80)                             | 78                 | 78                    | 78                   |
| <b>Effectiveness:</b> Revenue projection accuracy (Goal: within +/-5%) |                    |                       |                      |
| General Fund   | 99%                | 99%                   | 99%                  |
| Other Funds  | 95%                | 95%                   | 95%                  |
| <b>Expenditure</b> Projection accuracy (Goal: within +/-5%)            |                    |                       |                      |
| General Fund   | 98%                | 98%                   | 98%                  |
| Other Funds  | 95%                | 95%                   | 95%                  |
| Finance operations expense as a% of total Columbia County Expenditures | .38%               | .34%                  | .35%                 |

# FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

## STAFFING

| <b>Position</b>           | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------------|----------------------------|-------------------------------|------------------------------|
| Finance Director          | 1                          | 1                             | 1                            |
| Accounting Manager        | 1                          | 1                             | 1                            |
| Project Manager           | 1                          | 1                             | 1                            |
| Budget Manager            | 1                          | 1                             | 1                            |
| Staff Accountant          | 2                          | 2                             | 2                            |
| Accounting Coordinator    | 1                          | 1                             | 1                            |
| Sr. Accounting Clerk      | 1                          | 1                             | 1                            |
| Accounting Clerk          | 1                          | 1                             | 1                            |
| Administrative Specialist | 1                          | 1                             | 1                            |
| <b>Total</b>              | <b>10</b>                  | <b>10</b>                     | <b>10</b>                    |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 0                          | 0                             | 0                            |
| Heavy Equipment     | 0                          | 0                             | 0                            |
| Vehicle Allowances  | 1                          | 1                             | 1                            |
| <b>Total</b>        | <b>1</b>                   | <b>1</b>                      | <b>1</b>                     |

# PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

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## **MISSION STATEMENT**

Procurement will, by working closely with departments and divisions, assist in identifying their operating needs using the highest standards of professionalism and ethical conduct, diligently investing tax payers' money in the purchase of materials, services, and capital equipment to achieve overall success for Columbia County.

## **VISION STATEMENT**

To be an organization of highly trained procurement professionals, utilizing advances technology, dedicated to delivering value-added, proactive, and innovative procurement services that consistently exceed our customer expectations

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Implementation of Contract Management Software
- Revised Procurement Policies and Procedures
- Created County contract policy
- Revised P-Card program
- Implemented contract for CISCO equipment and services
- Implemented contract for IBM equipment and services
- Implemented Access Database for importing copier billing

# PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

## GOALS FOR FY 15/16

- Continue to focus on the use of “Best Procurement Practices” and training for all departments
- Continue to use GovDeals online auction program to generate revenues for all surplus and confiscated items
- Update Columbia County retention based revised State of Georgia Retention policy
- Implement electronic tracking of packages delivered to Procurement
- Implement electronic retention storage
- Electronic Bid/RFP software

## WORKLOAD MEASUREMENTS

| <b>Category</b>         | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-------------------------|----------------------------|-------------------------------|------------------------------|
| PO Processed            | 10,188                     | 9,500                         | 9,900                        |
| Contracts Administered  | 95                         | 95                            | 150                          |
| Bid/RFPs Prepared       | 60                         | 52                            | 65                           |
| Outgoing Mail Processed | 46,463 pieces              | 51,485 pieces                 | 60,500 pieces                |
| Credit Cards            | 323                        | 337                           | 350                          |

## PERFORMANCE MEASURES

| <b>Category</b>             | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------------------|----------------------------|-------------------------------|------------------------------|
| Saving from Bid/RFP process | \$4,043,203                | \$1,650,00                    | \$2,500,00                   |
| GovDeals Revenue            | \$134,715                  | \$375,500                     | \$300,500                    |

## STAFFING

| <b>Position</b>          | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------------|----------------------------|-------------------------------|------------------------------|
| 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 I        | 1                          | 1                             | 1                            |
| Courier III              | 1                          | 1                             | 1                            |
| <b>Total</b>             | <b>8</b>                   | <b>8</b>                      | <b>8</b>                     |

# PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

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## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 2                          | 2                             | 2                            |
| Heavy Equipment     | 1                          | 1                             | 1                            |
| Vehicle Allowances  | 2                          | 2                             | 2                            |
| <b>Total</b>        | <b>5</b>                   | <b>5</b>                      | <b>5</b>                     |

# INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

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## MISSION STATEMENT

To provide world-class support services to effectively serve our customers.

## VISION STATEMENT

To be a premier technology services leader in local government with a focus on customer service

## DEPARTMENT DESCRIPTION

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

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

- Public - citizens and external government agencies
- Constitution Offices
- County Departments that report directly to the Board of Commissioners

IT supports more than 1000 customers located in over 85 locations. Critical services are provided both onsite and 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.

# INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

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**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 managing Intel and AS/400 (iSeries) servers, network file storage including retrieval and backup, supporting personal computers and peripherals attached to the county network, and multimedia audio visual presentation systems. CST is also responsible for data center environmental equipment, maintenance, installation, inventory, training, documentation, and writing specifications of all supported server and personal computer hardware and software, and operating systems.

CST provides support for standard personal computer systems that includes: file and print sharing, e-mail, office automation products, security and anti-virus products, and Internet access. Upgrades and replacement of these products are routine managed by CST. Specialized workstations are also maintained and supported with applications such as GIS.

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.

# INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

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## **ACCOMPLISHMENTS FOR FY 14/15**

- Addition of the Burke County Libraries to the Greater Clark Hill Regional Library System, consisting of Burke County, Sardis and Midville Libraries.
- Completed installation of the County-wide Intelligent Traffic network.
- Completed upgrade of County VoIP equipment and applications.
- Transitioned the County to C3BU internet services.
- Upgraded the County' core firewalls with load balancing to improve performance and security, improved web filtering and reporting.
- Upgraded aging core server distribution switches to improve performance and provide failover.
- Upgraded the County email system to MS Exchange 2013. Installed new servers and load balancing equipment for improved performance and failover protection. Migrated 1020 user mailboxes.
- Upgraded & redesigned County Web Site.
- Upgrade of video management system to Genetec Security Center 5.2; Implementation of the Synergis Access Control System at Water Utility and Building G2.
- Deployed new Web Server; migrated web sites (Recreation, Board of Elections, Munis Self Service), migrated on-line payment sites (Water Utility, Recreation).
- Continuation of equipment lifecycle replacement schedule. Replaced all Windows XP computers. 100 PCs replaced.
- Completed Tax Commissioner's web portal (Sturgis).
- Completed infrastructure installation for new construction/remodels – Extension Services, Community Connections, Water Utility Lab, Sheriff's Office Training Center, Building G, Blanchard Woods Park.
- Expansion of the network to support the automated Water Utility Meter System (FlexNet).
- Implemented B-Cycle on-line payments.
- Installed Wireless access at all Fire Stations.
- Transitioned all Water Treatment Plants to C3BU network.
- Upgraded the Munis ERP environment to version 10.5.
- Replacement of virtual desktop computers in HR and Library staff with physical desktops.
- Support of multiple meetings requiring audio-visual support. (HR Wellness, Commission and Committee Meetings, Planning Board, Development Authority Board Meetings)
- Provided support for the November General Election/Runoff and March Special Election.

# INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

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## GOALS FOR FY 15/16

- Upgrade core network to improve performance and increase bandwidth availability for County resources.
- Move VoIP applications to a separate distribution network to improve voice quality and redundancy.
- Transition Network Monitoring and Wireless software to new platform for increased functionality.
- Implement Cisco Emergency Responder to update caller location when 9-1-1 calls are placed from the County network.
- Upgrade end-of life VoIP phones for the Sheriff's Office
- Complete infrastructure and cabling for new construction projects – Reed Creek WTP, Harlem Library, CCSO Training Facility and Administrative Building, Fire Stations.
- Continuation of lifecycle replacement schedule. (Desktops, laptops, servers, networking equipment)
- Upgrade County's Active Directory infrastructure to Windows Server 2012 R2.
- Upgrade/replace end of life Windows 2003 servers.
- Implement Munis 11.x system upgrades. (Server environment and applications)
- Integrate Chameleon (Animal Services) interface into Tyler 3-1-1 system.
- Implement Munis Risk Management System.
- Expansion of credit card processing to include Tax Commissioner's Office and Procurement on-line Surplus.
- Completion of the Elections Web Site redesign.
- Upgrade aging IBM Storage Area Network (SAN) equipment.
- Upgrade aging and end of life IBM virtual server infrastructure (VMware) equipment.

# INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

## WORKLOAD MEASUREMENTS

|  | <b>Actual<br/>FY 2013/2014</b> | <b>Estimated<br/>FY 2014/2015</b> | <b>Forecast<br/>FY 2015/2016</b> |
|--|--------------------------------|-----------------------------------|----------------------------------|
| Customers  | 1123                           | 1262                              | 1177                             |
| Incident Requests                                  | 3198                           | 2250                              | 2475                             |
| Change Requests                                    | 2152                           | 3285                              | 3613                             |
| Total Service Requests                             | 5350                           | 5535                              | 6088                             |
|  |                                |                                   |                                  |
| Email Transactions                                 | 5,996,707                      | 5,618,362                         | 5,700,000                        |
| Web Site Activity                                  | 1,743,732                      | 1,659,912                         | 1,627,668                        |
| Systems Supported                                  | 140                            | 140                               | 148                              |
| <b><u>Equipment Supported</u></b>                  |                                |                                   |                                  |
| Audio Visual Equipment                             | 362                            | 416                               | 478                              |
| Communication Equipment (Phones & Analog Adapters) | 1,300                          | 1174                              | 1375                             |
| Communication Routers                              | 66                             | 76                                | 81                               |
| Communication Switches                             | 266                            | 339                               | 349                              |
| Communication Firewalls                            |                                | 24                                | 26                               |
| Communication Access Points                        |                                | 158                               | 168                              |
| Personal Computers                                 | 1056                           | 1182                              | 1324                             |
| Printers   | 304                            | 319                               | 335                              |
| Scanners   | 107                            | 102                               | 97                               |
| Servers (Physical/Virtual)                         | 86                             | 89                                | 92                               |
| Thin Clients                                       | 160                            | 85                                | 125                              |
| Uninterruptible Power Supply                       | 505                            | 530                               | 557                              |
| <b><u>Communication Services Supported</u></b>     |                                |                                   |                                  |
| Telephone Lines                                    | 1745                           | 1735                              | 1750                             |
| <b><u>Staffing Ratio</u></b>                       |                                |                                   |                                  |
| Customer Srv Staff to User Ratio                   | 1 to 140                       | 1 to 140                          | 1 to 131                         |
| Application Staff to User Ratio                    | 1 to 187                       | 1 to 210                          | 1 to 196                         |
| Communications Staff to User Ratio                 | 1 to 280                       | 1 to 252                          | 1 to 235                         |

## PERFORMANCE MEASURES

| <b>Category</b>                     | <b>Actual<br/>FY 2013/2014</b> | <b>Estimated<br/>FY 2014/2015</b> | <b>Forecast<br/>FY 2015/2016</b> |
|-------------------------------------|--------------------------------|-----------------------------------|----------------------------------|
| Routine Service Requests Completed: | 98.90%                         | 98.00%                            | 98.0%                            |
| Change Requests Completed           | 99.00%                         | 98.00%                            | 98.0%                            |

# INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

## STAFFING

| <b>Position</b>                 | <b>FY 2013/2014</b> | <b>FY 2014/2015</b> | <b>Forecast<br/>FY 2015/2016</b> |
|---------------------------------|---------------------|---------------------|----------------------------------|
| Manager Information Technology  | 1                   | 1                   | 1                                |
| Asst Mgr Information Technology | 1                   | 1                   | 1                                |
| Application Support Manager     | 1                   | 1                   | 1                                |
| Network Communications Manager  | 1                   | 1                   | 1                                |
| Administrative Coordinator      | 1                   | 1                   | 1                                |
| Customer Service Mgr            | 1                   | 0                   | 0                                |
| LAN Server Administrator II     | 0                   | 1                   | 1                                |
| LAN Server Administrator I      | 1                   | 1                   | 1                                |
| Technology Support Specialist   | 4                   | 4                   | 4                                |
| Service Desk Analyst            | 1                   | 1                   | 1                                |
| Service Desk Specialist         | 0                   | 1                   | 1                                |
| Database Administrator          | 1                   | 1                   | 1                                |
| Systems Analyst                 | 1                   | 1                   | 1                                |
| Application Support Analyst     | 2                   | 2                   | 2                                |
| Programmer Analyst I            | 1                   | 1                   | 2                                |
| Network Security Administrator  | 1                   | 1                   | 1                                |
| Network Engineer II             | 0                   | 1                   | 1                                |
| Network Engineer I              | 2                   | 2                   | 2                                |
| <b>Total</b>                    | <b>20</b>           | <b>22</b>           | <b>23</b>                        |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>FY 2013/2014</b> | <b>FY 2014/2015</b> | <b>Forecast<br/>FY 2015/2016</b> |
|---------------------|---------------------|---------------------|----------------------------------|
| Authorized Vehicles | 0                   | 0                   | 0                                |
| Heavy Equipment     | 0                   | 0                   | 0                                |
| Vehicle Allowances  | 13                  | 14                  | 14                               |
| <b>Total</b>        | <b>13</b>           | <b>14</b>           | <b>14</b>                        |

## BUDGET HIGHLIGHTS

The goal of the Information Technology budget for the upcoming fiscal year is to maintain operational expenditures at an equivalent level to the previous fiscal year. Increases in the operation budget are due to maintenance increases for supported software applications and hardware equipment. The total Capital requested in the budget is \$783,000.00. The primary focus of the requested capital items is lifecycle replacement of aging core network infrastructure and server equipment to improve County operational efficiency while reducing long term operational expenses.

# BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

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## **MISSION STATEMENT**

To serve the public and register all eligible Columbia County citizens to vote and assign voters to respective precincts in accordance with state and federal laws in order to conduct fair and impartial elections. We accomplish this mission by providing excellent customer service to candidates and the public by answering questions regarding elected officials and election districts, election statistics, and other registration and election related matters.

## **VISION STATEMENT**

The Board of Elections is committed to meeting the election needs of the voters in Columbia County and continues to serve a growing population by maintaining accountability of all constituents.

## **DEPARTMENT DESCRIPTION**

- Maintain registration records for the County, Cities of Harlem and Grovetown
- Conduct all county, state, federal and special elections
- Conduct municipality elections for the cities of Grovetown and Harlem
- Provide information to federal and county jury commission in preparation of jury list
- Process all petitions for elections
- Receive and maintain all reports pertaining to the Georgia Ethics in Government Act
- Provide information on election law to candidates, public officials, civic groups and general public
- Provide training to poll workers
- Promote and perform public education with the schools 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 14/15**

- Conducted five elections ~ General Primary, General Primary Run-off, General/Special Election, Special Election Run-off, and Special Election.
- Continue to train and use the new Voter Registration system – Enet and its continued enhancements
- Visited each high school and trained a representative on voter registration

# BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

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- Dissolved (merged) one precinct in with another and notified over 1,600 affected voters
- Moved one precinct and notified the 600 affected voters
- Updated over 66,440 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting)
- Approximately 89.5% of the County's population (which is of voting age) is currently registered to vote (92,196 total registered voters in Columbia County)
- Conducted training classes for poll workers for the elections
- Conducted Early Voting/Advance/Absentee Voting for each election
- Attend mandatory training
- Worked with Information Technology to streamline and enhance our election night processes.

## **GOALS FOR FY 15/16**

- Conduct Municipal General Elections for the cities of Grovetown and Harlem and conduct the Presidential Preference Primary, General Primary, and (if necessary) Special Election
- Conduct Qualifying
- Relocate as many precincts as possible – out of the schools
- Continue learning and gaining experience on the voter registration system
- Provide training to temporary staff on the voter registration system
- Continue updating voting system
- Continue election support to the municipalities in the County
- Continue attending training sessions required by the Georgia Election Code
- Continue providing election training to poll workers, candidates, and the public
- Update/Maintain electronic inventory system on voting equipment
- To conduct more public training on the election process and voter registration
- Acquire adequate office and warehouse space to properly conduct in-person Early Voting and store Touch Screen units with carts
- Purchase storage carts for Touch Screen units

# BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

## WORKLOAD MEASUREMENTS

| <b>Category</b>                    | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|------------------------------------|----------------------------|-------------------------------|------------------------------|
| New registration records           | 5,051                      | 4,759                         | 5,000                        |
| Notification of change/deletion    | 14,162                     | 10,993                        | 10,000                       |
| Elections                          | 2                          | 4                             | 3                            |
| Absentee & Voted in the office     | 2,551                      | 10,817                        | 15,000                       |
| Training sessions for poll workers | 2                          | 4                             | 3                            |
| Total records updated              | 21,764                     | 26,569                        | 30,000                       |

## STAFFING

| <b>Position</b>          | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------------|----------------------------|-------------------------------|------------------------------|
| Executive Director       | 1                          | 1                             | 1                            |
| Elections Coordinator    | 1                          | 1                             | 1                            |
| Registration Coordinator | 1                          | 1                             | 1                            |
| Deputy Clerk             | 1                          | 1                             | 1                            |
| (*Temp Employees)        | 6                          | 7                             | 8                            |
| <b>Total</b>             | <b>10</b>                  | <b>11</b>                     | <b>12</b>                    |

## BUDGET HIGHLIGHTS

- Conducted five elections ~ General Primary, General Primary Run-off, General/Special Election, Special Election Run-off, and Special Election.
- Added over 6,200 new voters
- Trained over 270 poll workers for the election
- Dissolved (merged) one precinct in with another and moved another precinct-notified all affected voters
- Continued the responsibility of Ethics filings for all candidates and elected officials
- Train temporary office staff on voter registration system.

# COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

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## **MISSION STATEMENT**

To provide quality community and leisure service opportunities for the citizens of Columbia County and to highlight Columbia County as an attractive place to live, work, or visit.

## **VISION STATEMENT**

To provide comprehensive programming and services that accommodate citizen and visitor needs, and to enhance the quality of life through enriched leisure and cultural opportunities.

## **DEPARTMENT DESCRIPTION**

The Community and Leisure Services Division include the following departments: Animal Services, Board of Elections, Libraries, Parks and Recreation, Community Events, Rental Facilities & Venues, and University of Georgia Extension Services. The Division also oversees the Hotel Motel Tax Fund to promote the County as a tourist destination with regional events scheduled annually. Division management staff serves as County liaisons to facilitate monthly meetings for the following Boards and Committees: Animal Services Board, Community Events Committee, Monument and Public Arts Committee, Greenspace Advisory Board, Library Board of Trustees, and the Recreation Advisory Board. The Division also works closely with Columbia County Arts, Inc., Augusta Canal Authority, Columbia County Ballet, Augusta Symphony and the Columbia County Convention and Visitors Bureau.

## **ACCOMPLISHMENTS FOR FY 14/15**

- **Gateway Exhibition Center-** Facility marketed through redesigned website and social medias with 146 events scheduled.
- **Regional Library System-** Burke County joined the Greater Clarks Hill Regional Library System with Columbia, Warren and Lincoln Counties. State funding increased with addition of fourth county.
- **Evans Towne Center Park-** Facility marketed to outside promoters with 27 events scheduled consisting of concerts, festivals, races and holiday events.
- **Parks and Recreation-** Evans Towne Center Park playground expanded to accommodate increased patronage. BMX and skate park facility constructed at Blanchard Woods Park. A grand opening was held with scheduled festivities.
- **Rental Facilities and Venues-** Marketing strategy enhanced and updated with new branding identity and social media presence.
- **Regional and National Sporting Events-** Worked closely with Recreation Department and Columbia County Convention and Visitors Bureau to attract sporting events to the area. Twenty six events secured and facilitated.

# COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

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- **Technological Advancements-** Online services for camping reservations and sports registrations increased by 20%. Social media utilized to promote facilities and events. Utilized Axis TV and LED signage at Evans Towne Center Park, Patriots Park and Wildwood Park to promote event activities. Evans Towne Center Park website enhanced and updated.
- **Park Upgrades-** SPLOST funding utilized for improvements made at Wildwood Park, Savannah Rapids Park, and other park facilities county-wide.
- **Animal Services-** Pet adoptions increased by 10% through marketing and website presence. Volunteers promoted pet inventory at Community Event activities.
- **Community Events-** Sixty events, festivals and concerts scheduled and facilitated.

## **GOALS FOR FY 15/16**

- **Rental Facilities/Venues-** Market Exhibition Center to outside promoters and enlist the Columbia County Convention & Visitors Bureau to promote the facility.
- **Recreation-**
  - Continue utilizing SPLOST funding for park upgrade projects and renovations
  - Wildwood Park- construct multi-use facility for banquets, meetings, family reunions and regional fishing events
  - Greenway- complete Phase II of the Euchee Creek Greenway
  - Continue to improve park amenities utilizing SPLOST park upgrade funds
  - Initiate RFP for new comprehensive Parks and Recreation master plan
- **Library System-** Construct new Harlem Library and continue to accommodate member counties in Regional Library System.
- **Animal Services-** Increase adoptions by 10% and continue to work closely with animal rescue groups.
- **Community Events-** Increase corporate sponsorship funding by 10% for Community Event activities, festivals, concerts, and holiday programs in county facilities.
- **Extension Services-** Work closely with newly appointed Extension Coordinator to assist with budgeting and operations.
- **Greenspace Land Acquisition-** Utilize SPLOST funding to purchase parcels for Greenspace program and Euchee Creek Greenway trail project.

# COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

## WORKLOAD MEASUREMENTS

| <b>Category</b>          | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------------|----------------------------|-------------------------------|------------------------------|
| Grant Applications       | 1                          | 1                             | 1                            |
| Regional Sporting Events | 18                         | 26                            | 30                           |
| Capital Projects         | 7                          | 7                             | 7                            |
| Public Speaking          | 4                          | 4                             | 4                            |
| Community Events         | 56                         | 63                            | 65                           |
| News Articles            | 159                        | 170                           | 175                          |
| Committee Meetings       | 160                        | 160                           | 160                          |

## STAFFING

| <b>Position</b>             | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------------------|----------------------------|-------------------------------|------------------------------|
| Division Director           | 1                          | 1                             | 1                            |
| Administrative Specialist   | 1                          | 1                             | 1                            |
| Community Events Manager    | 1                          | 1                             | 1                            |
| Community Events Specialist | 3                          | 3                             | 3                            |
| <b>Total</b>                | <b>6</b>                   | <b>6</b>                      | <b>6</b>                     |

## VEHICLE SCHEDULE

| <b>Category</b>    | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------|----------------------------|-------------------------------|------------------------------|
| Vehicle Allowances | 5                          | 5                             | 5                            |
| <b>Total</b>       | <b>5</b>                   | <b>5</b>                      | <b>5</b>                     |

# HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

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## **MISSION STATEMENT**

The Human Resources Department will develop and provide personnel services in a courteous and professional manner to internal and external customers while utilizing cost savings measures to strategically align with the Board of Commissioners mission.

## **VISION STATEMENT**

The Human Resources Department is inspired to be a Center of Excellence, navigating success and meeting the needs of County Employees and the Community.

## **DEPARTMENT DESCRIPTION**

The Human Resources Department is dedicated to providing excellent service to County departments, employees and the general public. The team seeks opportunities to provide employees professional services, to improve the working environment, to improve the quality of our workforce through recruitment, orientation, 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 14/15**

- Negotiated medical renewal for 2016 at 0% increase.
- Negotiated dental renewal for 2016 at 0% increase.
- Negotiated life and disability product renewals for 2016 at 0% increase with option to renew net of commissions for a -11.5% decrease.
- Implemented standalone voluntary vision program.
- Fitness Reimbursement budget redirected to the new Health4Me2 program.
- Employee Fitness Center opened January 2015 with on-site Fitness Specialist
- Implemented new Health4Me2 Program with positive employee response.
- Completed accrual rollover January 2015.
- Performance Appraisal training coordinated and held September 2015 for one hundred sixteen (116) Managers.
- Conducted Supervisor Performance Pro computer training September 2014.
- Implemented new quarterly Supervisor 101 Training program with ten participants October 2014 and nine participants February 2015.
- Coordinated and held Employee Appreciation Luncheons at three sites June 2014.
- Received 4,281 online applications during the review period.
- Completed twenty-five (25) comprehensive classification and compensation surveys.

# HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

- Flu immunization vaccine was administered to one hundred eighty two (182) employees, representing an 11.6% increase in participation from the prior year.
- Twenty-four (24) employees participated in the Education Reimbursement Program.
- One hundred twenty-five (125) active and six (6) retired employees were recognized for years of service; fourteen (14) employees were recognized for military service during the annual Service Recognition Program.

## **GOALS FOR FY 15/16**

- Enhance healthy lifestyle program using vendors at no cost to the County or Employees.
- Continue to improve the health initiative “Health 4Me2” with emphasis on nutrition, education and disease management in concert with United Health Care.
- Continue current EAP contract through contract negotiation.
- Continue to strive for successful vendor negotiations that result in 0% premium increase to the County and Employees.
- Continue current contract with biometric screening provider at no increase in cost.
- Continue current occupational medicine contract for workers’ compensation and new hiring screenings at no increase in cost.
- Steer employees to improve health utilizing the Fitness Center and other programs.
- Evaluate MUNIS capabilities to warehouse employee and benefit files electronically.
- Meet the current legislative guidelines for the Affordable Care Act to include payment of fees and reporting of numbers for full-time and part-time employees.
- Maintain high quality employee benefits for the welfare of the County and Employees.
- Continue to steer employees to the Intranet and Employee Self Service Center for Benefits, Compensation and other relevant updates.
- Continue developing, evaluating, and implementing innovative Employee Relations, Communications, Recognition and Rewards programs for employees.

## **PERFORMANCE MEASURES**

| <b>Category</b>          | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|--------------------------|----------------------------|-------------------------------|------------------------------|
| Merit Average %          | 2.89%                      | 2.95%                         | ---                          |
| Merit Average \$         | \$1,206                    | \$1,320                       | ---                          |
| Performance Evaluation % | 3.81%                      | 3.80%                         | 3.81%                        |
| Healthy Living Expense   | \$89,000                   | \$92,000                      | \$95,000                     |
| Benefits Cost to Payroll | 37%                        | 37%                           | 37%                          |
| 401(a) Fund Balance      | \$40,001,315               | \$42,001,380                  | \$44,101,449                 |
| 457(b) Fund Balance      | \$30,187,610               | \$31,696,990                  | \$33,281,839                 |
| Employee Average Tenure  | 9.8 years                  | 9.9 years                     | 10.0 years                   |
| Education Reimbursement  | 24                         | 20                            | 22                           |
| Training                 | 250                        | 275                           | 300                          |

# HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

## WORKLOAD MEASUREMENTS

| <b>Category</b>            | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|----------------------------|----------------------------|-------------------------------|------------------------------|
| Workers Comp Claims        | 57                         | 62                            | 67                           |
| Family Medical Leave       | 55                         | 60                            | 65                           |
| 401(a) Participants        | 1,125                      | 1,145                         | 1,160                        |
| 457(b) Participants        | 972                        | 1,002                         | 1,022                        |
| Employment Applications    | 4,281                      | 4,400                         | 4,500                        |
| Advertisement Savings      | \$7,500                    | \$7,600                       | \$7,750                      |
| Internal Position Postings | 38                         | 35                            | 40                           |
| External Position Postings | 144                        | 100                           | 110                          |
| New Hires Processed        | 183                        | 160                           | 165                          |
| Employment Turnover        | 11.4%                      | 10.0                          | 9.8                          |
| Terminations Processed     | 130                        | 135                           | 140                          |
| Grievances Filed           | 2                          | 1                             | 1                            |
| Grievances Resolved        | 2                          | 1                             | 1                            |

## STAFFING

| <b>Position</b>                   | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|-----------------------------------|----------------------------|-------------------------------|------------------------------|
| Human Resources Manager           | 1                          | 1                             | 1                            |
| Assistant Human Resources Manager | 1                          | 1                             | 1                            |
| Human Resources Generalist        | 1                          | 1                             | 1                            |
| Fitness Specialist                | 1                          | 1                             | 1                            |
| Human Resources Specialist V      | 1                          | 1                             | 1                            |
| Human Resources Specialist V      | 1                          | 1                             | 1                            |
| Employee Specialist II            | 1                          | 1                             | 1                            |
| Benefits Specialist II            | 1                          | 1                             | 1                            |
| <b>Total</b>                      | <b>8</b>                   | <b>8</b>                      | <b>8</b>                     |

## VEHICLE SCHEDULE

| <b>Category</b>    | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|--------------------|----------------------------|-------------------------------|------------------------------|
| Vehicle Allowances | 3                          | 3                             | 3                            |
| <b>Total</b>       | <b>3</b>                   | <b>3</b>                      | <b>3</b>                     |

# HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

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## **BUDGET HIGHLIGHTS**

The Human Resources team will continue to participate in educational opportunities through various resources including higher education, continuing education, in-house training and professional organizations. Certifications and training will continue to be focused on public sector human resources disciplines and fitness.

The current County employee population of 1,176 generates employee to Human Resources staff ratio of 147:1. It is anticipated the ratio of employees to staff will increase with the new budget.

The Human Resources Department is responsible for management oversight of the medical fund. The medical fund balance is maintaining fund levels at approximately 1.1MM. Economic indicators for medical costs will continue to financially impact the fund due to the Affordable Health Care Act, rising health care costs, increase in number of employees and dependents, and plan utilization.

Federal mandated changes will impact the medical fund January 2016 at a projected cost of \$144,900 to support the ACA Transitional Reinsurance Fee, and \$5,000 for the PCORI (Patient Centered Outcomes Research Institute Fees). These mandates will continue to impact our fund balance and require more design changes to achieve renewal negotiation leverage.

Both the 401(a) and 457(b) retirement funds have been performing well this year. Currently the 401(a) is funded at approximately \$40MM and the 457(b) at \$30MM.

Aggressive, healthy lifestyle initiatives will continue through ongoing program adjustments and imagineering of the new Health4Me2 program. Improved outcomes are expected through the utilization of the new fitness center, education, nutrition, disease management, vendor participation and ongoing communication.

The Human Resources Department budget increased 6.7% due to costs associated with the growth in employee population and increase in cost of providing services.

# GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

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## **MISSION STATEMENT**

The Columbia County GIS Department's mission is to work together as a partnership with county agencies to provide accurate, consistent, accessible, and affordable state-of-the-art GIS Data, GIS Infrastructure, and GIS Analysis and Services to support the business needs of all the departments within Columbia County and the community we serve.

## **VISION STATEMENT**

To provide a consistently high quality of spatial data and GIS services to all levels of Columbia County Government and the public.

## **DEPARTMENT DESCRIPTION**

The GIS Department consists of a GIS Manager, a GIS Database Administrator, a GIS Technician IV, a GPS/GIS Technician IV, a GIS Cityworks Administrator, and a GIS Analyst/Addressing Specialist. Most county departments depend upon the information gathered and published by the GIS Department for addressing, analysis, information, or mapping needs. The divisions and departments that utilize GIS include the Water Utility Division (Conveyance and Distribution), Storm Water, Roads and Bridges, Traffic Engineering, the EMA Division (Risk Management, Fleet Services, Customer Service 3-1-1), the Financial Services Division (Accounting and Procurement), Community and Leisure Services Division (Animal Care and Control, Recreation, Libraries, Columbia County Clean and Beautiful), the Development Services Division (Plan Review, Building Standards, and Code Compliance), Construction and Maintenance Services Division (SPLOST, Facility Services, Landfill, Property Acquisition, Green Space, Road Construction, the office of the Deputy County Administrator (Information Technology, Columbia County Broadband Utility, Planning), the Tax Assessor's Office, the Tax Commissioner's Office, and the Sheriff's Office (911 dispatch, mapping, and addressing management), the Board of Elections, and Columbia County Fire and Rescue. External agencies served include Gold Cross EMA, Harlem and Grovetown Public Safety. GIS serves as liaison between County and Federal agencies such as US Census Bureau, FEMA, DNR/NRCS (Natural Resource Conservation Service, US Geological Survey, US Army Corp. of Engineers, and the Georgia GIS Coordinating Committee. The GIS Department provides services, as well as support and training, and maintains the central GIS library and software products. There are over 100 installations of an end-user GIS product for county employees. The publicly accessible Maps Online is maintained and updated through this department. The GIS Department is under Planning Services Division.

# GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

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## **ACCOMPLISHMENTS FOR FY 14/15**

- **Training and Committee Support:**

Sent GIS users to appropriate training, conferences, and workshops to increase proficiency in GIS applications and data development strategies. GIS Staff also trained internal departments in GIS and GPS use.

- Training and Conferences:

- Presented at Georgia URISA Conferences for GPS technology
- Cityworks Server AMS Administration and Configuration
- Maintained URISA Membership for department
- ESRI training for ArcGIS10x
- NENA National Emergency Number Association
- 3D Modeling and LiDAR Analysis

- Training provided to other departments:

- Trained county employees using certified ESRI Intro to GIS courses
- Trained crews to use Trimble GPS equipment
- Support for Columbia County Fire and Rescue
- Conducted ArcGIS Collector mobile technology training sessions to maximize productivity in the field.

- **Federal Agency support:**

- US Census Bureau – Assisted census workers in address verification for American Community Survey.
- USGS, NOAA, FEMA – Partnership with National Mapping Initiative – Orthophotography and LiDAR
- Participants in FEMA Elevation Risk Map Initiative for remapping watershed

- **GIS Software Applications:**

Maintained and updated GIS applications for optimal use

- Created and optimized field applications for data query and field collection efforts for county departments including Storm Water, Damage Prevention, Fleet, and Facilities.
- Upgraded and customized Cityworks Asset Management software for use in Water, Sewer, Storm Water, Traffic departments. Upgraded software and databases to version 14 in latter half of FY. Completed configuration and customization to streamline workflow processes, and conducted weekly meetings for users and management to improve criteria and reporting, to enhance training, and to assist with utilization.
- Implemented Inventory program for Roads and Bridges (Cityworks Storeroom).
- Installed, configured and trained users for Earthmine viewer
- Installed, configured, and trained users for advanced ArcGIS Earthmine editing tools.
- Added and updated layers for Maps Online and ArcMap based upon departmental and public requests

# GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

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- Created custom ArcGIS map documents for departments
- Assisted Sheriff's Office with GIS applications for their 911 and Crime Analysis OSSI databases. Update data layers to improve 911 call location recognition
- **Contracting:**  
Maintained contracts with vendors providing specialized services
  - Spatial Data – Countywide orthophotography collection and processing
  - Fred Daniel Mapping Service (Tax Parcel and Plat boundary maintenance)
  - Woolpert (Cityworks Asset Management Implementation – ongoing)
  - CitySourced (mobile phone application “Citizen Reporter”)
  - Earthmine/Cartegraph (street-level digital mapping)
- **Addressing:**
  - Enhanced quality of digital Plat and As-Built submittal process from engineering firms to overlay in State Plane Coordinate System
  - Regular contributing member of Subdivision/Plat Plan Review
  - Addressing of new development requests, as well as renumbering addresses
  - Provided addressing and final plats to internal and external departments/agencies
  - Continued to maintain the 911 National Intrado Master Street Address Guide (MSAG) and Primary Safety Answering Point (PSAP).
- **Departmental support:**  
GIS provided mapping and analysis for the following departments and divisions as well as other services:
  - EMA:
    - Emergency Response mapping projects
    - Fire Station locations and 5 mile drive analysis of potential fire department sites
  - Water/Sewer:
    - GPS data collection and integration of Water and Sewer Department's data into GIS library and software products
    - Processing and verification of Water and Sewer data from GPS crews
  - Storm Water:
    - Continued collection of Storm Water GPS data and creation of annual EPD maps of infrastructure
  - Board of Elections:
    - Redistricting, including BOC and Voting Precincts
  - Planning: maintenance of GIS layers:
    - Zoning – rezonings and adjustment of boundaries to coincide with corrected parcel boundaries
  - General/Administrative:
    - Census Layer boundary Corrections (Census Tracts and Traffic Zones)
    - City Limits and Annexations (established procedure for update)
    - Harlem Zoning

# GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

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- Harlem Historical Districts
  - Future Map for County Projects and improvements
- Community and Leisure Services
  - Developed maps for Wildwood Park for online reservations and brochure
- Broadband Utilities
  - Mapping and analysis to support crews
  - GPS support and collection of data
- Facilities and Pre-Construction: Boat ramps, Landfill, Parade Routes, Parks, Un-surfaced Roads, Rest Areas
- Finance: Compilation of construction costs and storm water inventory for yearly asset depreciation in accordance with GASB 34 reporting requirements
- Sheriff's Office:
  - Crime Analysis: Sex Offender locations, Sex Offender "no-live" zones, Burglaries, Fatal Accidents
  - 911: Address and GIS support
- 3D mapping analysis to determine terrain change, line of sight, and flooding simulations.
- Data distribution to vendors/contractors to include but not limited to navigation providers such as Tom Tom and Navteq, 811 (Call Before You Dig), reverse dialing vendor and Georgia Department of Transportation
- Data sales to individuals and agencies
- GPS projects
  - Community and Leisure Services:
    - Parks and Trails
  - Traffic Engineering:
    - GPS of sign infrastructure and condition
    - Traffic Intersection Signal Mapping/Inventory
  - Water Department:
    - Water Quality Sampling Sites
    - New Subdivision GPS inventory to include sanitary sewer, storm water, hydrants, valves, FOG, backflows, and road centerlines
    - Historical sewer trunk line, hydrants, valves
  - Broadband Utility:
    - Fiber optic cable and hand-hole mapping
  - Maintained map books for Storm Water Utility Maintenance, Sewer Service, and Broadband Utility Crews and contractors

# GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

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## **GOALS FOR FY 15/16**

- Cityworks Asset Management Implementation: Improve the current enterprise-wide solution for Traffic Engineering, Broadband, Water Utility, Sewer, and Storm Water inventory and assessment, and upgrade to version 15, which will allow users in those departments to edit GIS data and attributes as well as enhance mobile data entry. Conduct training, maintain the extensive databases for employees, contractors, materials, and modify GIS data as updates occur. Implement Storeroom for all departments.
- Implement 2015 Orthophotography in all 15 GIS mapping applications supported by the GIS department.
- Implement Orthophotography collection data such as impervious surfaces, buildings, contours, and other datasets from the spring of 2015 into software products such as ArcGIS, Maps Online, Cityworks Asset Management, Earthmine, mobile programs, 311 Citysourced, and other ArcGIS server broadcast services as they are developed.
- Upgrade SQL server and SDE to version 10.3 to enhance data access speeds and data dissemination. This process includes building data models that will be flexible for future data developments.
- Continue with Addressing process to ensure accurate data and database compatibility. This process serves as a central point for submission of subdivision data which will allow for timely updates of property boundaries and infrastructure data (water, sewer, storm water, roads, and building footprints)
- Extensive GPS effort to re-collect and locate missing problem areas for sewer, storm water, water system infrastructure.
- GPS data collection processing and conversion to GIS for all newly constructed areas, such as road, sewer, water, and storm water infrastructure.
- Update planimetrics for the entire county at the same low elevation. This will allow for updates of new construction as well as better resolution in the western section of the county. Implement planimetric layers to:
  - QC GPS data elevations
  - Determine accurate impervious surface for individual parcels
  - Update transportation network surfaces and types
  - Develop links and functionality to enable future use of building footprints with Munis permitting and addressing
- Integrate new data with existing software applications and data library, and utilize the highly-accurate Digital Elevation Model in 3D modeling.
- Continue to implement 3D Street Level Imagery using Earthmine Technology and deploy for use with inventory, assessment, and emergency response.
- Offer ArcGIS courses for Columbia County employees
- Conduct end-user training for GIS third-tier applications
- Continue to QA/QC all GIS data layers to ensure spatial and attribute accuracy
- Continue to improve technical abilities by attending workshops, conferences, and training
- Streamline GIS service delivery for departments lacking expertise, and continue to provide custom analysis and cartography projects for departments as needed.

# GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

## STAFFING

| <b>Position</b>                   | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|-----------------------------------|----------------------------|-------------------------------|------------------------------|
| GIS Manager                       | 1                          | 1                             | 1                            |
| GIS Projects Manager              | 0                          | 0                             | 1                            |
| GIS Technician IV                 | 1                          | 1                             | 1                            |
| GPS/GIS Technician IV             | 1                          | 1                             | 1                            |
| GIS Cityworks Administrator       | 1                          | 1                             | 1                            |
| GIS Analyst/Addressing Specialist | 1                          | 1                             | 1                            |
| GIS Programmer/DBA                | 1                          | 1                             | 1                            |
| GIS Systems Analyst               | 0                          | 0                             | 1                            |
| <b>TOTAL</b>                      | <b>6</b>                   | <b>6</b>                      | <b>8</b>                     |

## BUDGET HIGHLIGHTS

There is an ever-increasing demand for data and addressing from both internal and external customers. With continual changes to operating systems, GIS software and back-end database structure is constantly changing. Processes and procedures evolve to meet these high-demands, and data products that result from initiatives such as the parcel adjustment and subdivision development process, GPS collections, migrations of data from GPS to GIS, database management tasks, infrastructure inventory and information distribution are all critical to both internal and external entities. Addressing in the GIS department has allowed for the entire land records process to be streamlined from start to finish. The orthophotography captured in the spring of 2015 will be completely implemented in the 15/16 budget year to assist with tax assessment, development, site location analysis, emergency response, as well as other uses. Cityworks Asset Management will continue to be improved and upgraded for Water Utility, Sewer, Storm Water, Broadband Utility, and Traffic, and mobile capabilities. The use of Maps Online has increased greatly for both the staff and the public website will continue be upgraded to use current technology and operating systems. The speed and amount of information that is available online has evolved to newer technology, and the demand for flexibility of the GIS applications will continue to increase. Externally, information dissemination is important for transparency. Internally, analytics are critical for reaching optimal efficiencies in labor, materials, and equipment, as well as forecasting for asset replacements based upon spatial analysis.

# TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

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## **MISSION STATEMENT**

Provide proficient property tax and motor vehicle tag services that are accessible and responsive to the needs of the citizens of Columbia County through innovation, technology, and a professional workforce.

## **VISION STATEMENT**

*Enhance* tax collection payment options through modern technological applications, improving customer service and increasing responsiveness to our citizens.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

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

## **GOALS FOR FY 15/16**

- Prepare the 2015 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%.
- Continue to evaluate and improve technology in an effort to provide more accessible and convenient customer service.
- Open a satellite office in the western part of the county to serve the fast-growing communities, as well as Fort Gordon.

# TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

## WORKLOAD MEASUREMENTS

| Category                                 | Actual<br>FY 13/14 | Estimated<br>FY 14/15 | Forecast<br>FY 15/16 |
|--|--------------------|-----------------------|----------------------|
| <b>MOTOR VEHICLE DIVISION</b>            |                    |                       |                      |
| Ad Valorem Tax Collected                 | \$7.9 million      | \$7 million           | \$6.5 million        |
| Number of Tag Registrations              | 163,324            | 165,000               | 167,000              |
| Number of Titles                         | 36,244             | 38,000                | 40,000               |
| Disabled Placards Issued                 | 1,996              | 2,100                 | 2,200                |
| % of MV Registrations by Mail            | 19.85%             | 20.00%                | 21.00%               |
| % of MV Registrations Online & IVR       | 7.15%              | 8.00%                 | 9.00%                |
| Number of Incoming Telephone Calls       | 45,099             | 45,500                | 46,000               |
| <b>PROPERTY TAX DIVISION</b>             |                    |                       |                      |
| Real & Personal Property Tax Collected   | \$105.9 million    | \$107 million         | \$110 million        |
| # of Real & Personal Tax Bills           | 74,987             | 76,000                | 78,000               |
| # of Real Property Mobile Home Tax Bills | 2,649              | 2,620                 | 2,600                |
| Mobile Home Tax Collected                | \$243,283          | \$240,000             | \$235,000            |
| # of Personal Property MH Tax Bills      | 1,990              | 1,980                 | 1,970                |
| # of Homestead Exemption Applications    | 2,039              | 2,100                 | 2,200                |
| Timber Tax Collected                     | \$41,094           | \$43,000              | \$45,000             |
| # of Timber Tax Bills                    | 40                 | 50                    | 55                   |
| Heavy Duty Equipment Tax Collected       | \$4,806            | \$4,500               | \$4,000              |
| # of Heavy Duty Equip Tax Bills          | 22                 | 20                    | 18                   |
| Number of Incoming Telephone Calls       | 27,248             | 27,000                | 26,500               |

## PERFORMANCE MEASURES

| Category                          | Actual<br>FY 13/14 | Estimated<br>FY 14/15 | Forecast<br>FY 15/16 |
|-----------------------------------|--------------------|-----------------------|----------------------|
| Collection Rate – Real & Personal | 98%                | 99%                   | 99%                  |
| Collection Rate – Timber          | 92%                | 100%                  | 100%                 |
| Collection Rate – Heavy Duty      | 100%               | 100%                  | 100%                 |
| Collection Rate – Mobile Homes    | 99%                | 99%                   | 99%                  |

## STAFFING

| Position            | Actual<br>FY 13/14 | Estimated<br>FY 14/15 | Forecast<br>FY 15/16 |
|---------------------|--------------------|-----------------------|----------------------|
| Elected Officials   | 1                  | 1                     | 1                    |
| Managers            | 4                  | 4                     | 4                    |
| Full-Time Employees | 20                 | 22                    | 22                   |
| Part-Time Employees | 0                  | 0                     | 0                    |
| <b>Total</b>        | <b>25</b>          | <b>27</b>             | <b>27</b>            |

# TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

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## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 12/13</b> | <b>Estimated<br/>FY 13/14</b> | <b>Forecast<br/>FY 14/15</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 1                          | 1                             | 1                            |
| <b>Total</b>        | <b>1</b>                   | <b>1</b>                      | <b>1</b>                     |

## BUDGET HIGHLIGHTS

The Tax Commissioner's Office consistently operates within the allotted annual budget.

# TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

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## **MISSION STATEMENT**

To value all real and personal properties within the county so that each taxpayer pays their fair share of ad valorem tax, according to Georgia State property Tax Law.

## **VISION STATEMENT**

The Tax Assessors Office desires to continue to provide excellent customer service and become more technologically advanced, while increasing efficiency and productivity.

## **DEPARTMENT DESCRIPTION**

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

# TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

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## ACCOMPLISHMENTS FOR FY 14/15

- Reviewed and revalued all real property and personal property mobile homes in the County
- Processed 1112 real and personal property appeals
- Processed 153 Board of Equalization appeals
- Processed 174 vehicle appeals
- Revisited all appealed properties (with taxpayers present, if possible for the taxpayer)
- Received approval of the timely submission of the Tax Assessors' portion of the 2014 Tax Digest from the Georgia Department of Revenue
- Met appraiser training requirements set by Georgia Department of Revenue

## GOALS FOR FY 15/16

- Review and revalue all parcels in the County
- Complete an approved 2015 Real & Personal Property Tax Digest on schedule

## WORKLOAD MEASUREMENTS

| <b>Category</b>                   | <b>Actual<br/>FY 2013/2014</b> | <b>Estimated<br/>FY 2014/2015</b> | <b>Forecast<br/>FY 2015/2016</b> |
|-----------------------------------|--------------------------------|-----------------------------------|----------------------------------|
| Parcels Reviewed                  | 54,265                         | 56,353                            | 58,000                           |
| New Main Improvements             | 1,159                          | 1,120                             | 1,216                            |
| Personal Property<br>Accounts     | 11,700                         | 13,296                            | 14,000                           |
| Deeds Processed                   | 7,447                          | 7,861                             | 8,000                            |
| Mapping Splits &<br>Combines      | 1,946                          | 2,184                             | 2,200                            |
| Personal Property Mobile<br>Homes | 2,072                          | 1,987                             | 2,000                            |

# TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

## STAFFING

| <b>Position</b>                      | <b>Actual<br/>FY 2013/2014</b> | <b>Estimated<br/>FY 2014/2015</b> | <b>Forecast<br/>FY 2015/2016</b> |
|--------------------------------------|--------------------------------|-----------------------------------|----------------------------------|
| Manager V (Chief Appraiser)          | 1                              | 1                                 | 1                                |
| Manager III (Deputy Chief Appraiser) | 1                              | 1                                 | 1                                |
| Manager I (Office Manager)           | 1                              | 1                                 | 1                                |
| Specialist V (Residential)           | 1                              | 1                                 | 1                                |
| Specialist V (Commercial)            | 1                              | 1                                 | 1                                |
| Specialist V (Personal Property)     | 1                              | 1                                 | 1                                |
| Administrative Coordinator           | 1                              | 1                                 | 1                                |
| Appraiser I                          | 8                              | 9                                 | 10                               |
| Appraiser II                         | 3                              | 4                                 | 4                                |
| Appraiser III                        | 1                              | 0                                 | 0                                |
| Clerk IV                             | 4                              | 5                                 | 5                                |
| Specialist II                        | 3                              | 3                                 | 3                                |
| <b>Total</b>                         | <b>26</b>                      | <b>28</b>                         | <b>29</b>                        |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 2013/2014</b> | <b>Estimated<br/>FY 2014/2015</b> | <b>Forecast<br/>FY 2015/2016</b> |
|---------------------|--------------------------------|-----------------------------------|----------------------------------|
| Authorized Vehicles | 8                              | 9                                 | 9                                |
| Heavy Equipment     |                                |                                   |                                  |
| Vehicle Allowances  | 1                              | 0                                 |                                  |
| <b>Total</b>        | <b>9</b>                       | <b>9</b>                          | <b>9</b>                         |

# TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

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## **BUDGET HIGHLIGHTS**

The Tax Assessor's Office is requesting one new position:

**New Position requested: Appraiser I, Grade 20:** We are requesting appraisal assistance in the Personal Property division to assist with the timely valuation of business and boats.

- We currently have approximately 6,152 business accounts and 7,144 watercraft accounts, for a total number of personal property accounts of 13,296. According to IAAO (International Association of Assessing Officials), the recommended number of accounts for each appraiser is 1,500 to 3,000. We currently have 3,324 accounts per Personal Property appraiser. The addition of the new requested appraiser will result in 2,659 accounts per Personal Property appraiser.
- Per Georgia State Law, all personal property accounts should be reviewed or audited at least once every three years. Due to the increase of personal property accounts, in order to maintain this requirement, we are requesting the addition of this new position.

# CLERK OF COURT

FUND/DEPARTMENT NUMBER: 1211

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## **MISSION STATEMENT**

The Office of Superior Court Clerk seeks to continually develop innovative processes to further its mission to serve the citizens of Columbia County. Our goals have always been to ensure that fair and accurate records are immediately available to all individuals. We will provide this service with courtesy, efficiency and the highest level of professional public service. We strive to become a model for other government agencies at the local, state and national levels with the utmost integrity and trust.

## **VISION STATEMENT**

To protect and secure all records entrusted to this office while implementing the latest technology allowed by law; to continue digital archiving for the preservation of all older files/cases containing paper documents and the preservations of all old minute books.

## **DEPARTMENT DESCRIPTION**

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

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

# CLERK OF COURT

FUND/DEPARTMENT NUMBER: 1211

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## **ACCOMPLISHMENTS**

Successfully implemented civil e-filing for all cases, both domestic and non-domestic. Our office digitally archived over 1,000,000 pages during the last year and we hope to have our entire library of records imaged over the next two years.

In collaboration with the Clerks' Authority, we now backup all records in the office locally and remotely through a nightly upload to the Authority's data centers in Atlanta and Denver, CO.

## **GOALS FOR FY 15/16**

Expand civil e-filing implementation with a goal of a majority of filings being delivered electronically by the end of 2016. Additionally, we plan to implement electronic document retrieval beginning in the fall of 2015 allowing access to pleadings immediately upon their filing with our office.

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

# PROBATE COURT

FUND/DEPARTMENT NUMBER: 1213

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## **MISSION STATEMENT**

Probate Court is a court of limited jurisdiction, meaning it is responsible for the probating or proving of all wills of Columbia County residents. Probate Court is also a Court of Record, which means all documents are recorded and kept permanently. Probate Court is divided into three divisions: Civil, Criminal, and Vital Records.

The Probate Judge is an elected constitutional officer of said court. The Probate Judges' goal is to maintain all records with the utmost dignity and care, and to facilitate the office with the latest technology, while efficiently serving the citizens of Columbia County.

## **VISION STATEMENT**

Probate Court is responsible for matters including wills, administrations, guardianships and year's support proceedings. This Court issues and records permits, handles traffic cases, game and fish cases, and cases for the Department of Transportation and the Public Service Commission.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Continuing to have old records in the vault microfilmed, rebound and laminated.
- Judge and Clerks attended schools and seminars to maintain certification(s).
- Scanning old traffic citations for easier access on the computers.

## **GOALS FOR FY 15/16**

- Continue to improve the computer network capability so that we can provide a full and complete service at both office locations.
- Continue training and education for clerks.
- To operate in the most economical and efficient manner.
- To provide service to the citizens in a prompt and professional manner.
- Continue a superior accounting system to assure accuracy and accountability.
- Continue to keep office personnel staffed to meet the growing needs of Columbia County.

# COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

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## **MISSION STATEMENT**

To receive and dispose of all non-criminal and criminal charges placed against persons under the age of seventeen and C.H.I.N.S. offenders under the age of eighteen. Additionally, to hear cases of children placed in the care of the Columbia County Division of Family and Children Services in a timely manner.

## **VISION STATEMENT**

Juvenile Court will offer prevention and early intervention services in an effort to divert and reduce delinquency for minor offenders and provide opportunities for treatment and rehabilitation for more serious offenders.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FY 14/15**

- 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. One program added this year was Teen Court a program designed to allow peers to sanction out conditions of probation to the youth diverted to the program. This is for “first time, low risk” offenders. Once these youth meet their obligations to Teen Court their petitions will be withdrawn resulting in them having no record with the court system. This program is paid for through an \$80,240 grant provided by Criminal Justice Coordinating Council (CJCC).
- 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.

# COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

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- 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
  - Taking Flight in the Right Direction
  - Mediation
  - Truancy Reduction Program
  - Choices and Consequences Program (Elementary/Middle/High School)
  - Transitioning From Elementary To Middle School Program
  - Bullying Program ( Elementary/Middle School )
  - Adolescent Safe Passage Program (Phase I)
  - Adolescent Safe Passage Educational Program (Phase II)
  - Seven Challenges Substance Abuse/Life Skills Program
  - Prevention and Diversion Program
  - Community Service Program ( Delinquent Offenders )
  - Traffic Educational Community Service Program ( Traffic Offenders )
  - Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
  - Shoplifter's Alternative Program
  - Juvenile & Family Fire Setters Program
  - The Determined Youth Program
  - D.I.V.A.S. (Developing Values, Insight, Assertive Attitude and Self-Worth)
  - G.E.N.T.S. (Generating Excellence Necessary To Succeed)
  - Safe Youth Program in affiliation with Columbia County Community Connections ( CCCC ) – Low Risk Offenders
- Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders
- Developed of the "Choices and Consequences" video using the resources of Grovetown High School's Video and Drama teams as well as a student from the Columbia County Alternative School providing the Narrative. The video is culture current and will be used as a tool in some of our various classes.
- 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.

# COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

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- Awarded the “Juvenile Delinquency and Prevention Treatment Programs” grant from the Criminal Justice Coordinating Council in the amount of \$80,240 to serve “Low Risk” youth and their parents through our “Teen Court” program.
- Awarded the “Juvenile Justice Incentive” grant from the Criminal Justice Coordinating Council in the amount of \$100,000 to serve “Medium/High” risk youth and their parents through our “Strengthening Families” program.
- Acquired all traffic citations from Probate Court for 17 year old youth whose charges registered three points or less thus bringing in additional revenue to the Juvenile Court.
- Hosted multiple training sessions for our Citizen’s Panel Foster Review Board through the assistance of our part-time coordinator at no cost to the County.
- Numerous staff attended the “Juvenile Court Association of Georgia” Conference in Cordele, Ga. for three days of training on House Bill updates to include CHINS cases involving youth charged with Status, Truancy and Traffic infractions.
- Juvenile Court Judge and Chief of Probation support and maintain a seat on the Board for the “Law and Public Safety” classes at Lakeside and Grovetown High Schools which are recognized as credited courses at their two respective schools.

## **GOALS FOR FY 15/16**

- 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 Educational Community Service program for traffic violators at no expense to the County.
- Continue to provide community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.
- Provide Attorney Guardian Ad Litem for youth in custody cases at minimal expense to the county by placing an additional Guardian under contract.

# COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

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- Create and implement new programs, as well as enhance existing ones, with part time Programs Director.
- Seek second year award of the “Juvenile Delinquency and Prevention Treatment Programs” grant from the Criminal Justice Coordinating Council in the amount of \$80,240 to serve “Low risk” youth and their parents through our “Teen Court” program.
- Seek third year award of the “Juvenile Justice Incentive” grant from the Criminal Justice Coordinating Council in the amount of \$100,000 to serve “Medium/High” risk youth and their parents through our “Strengthening Families” program.
- 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
  - Taking Flight in the Right Direction
  - Mediation
  - Truancy Reduction Program
  - Choices and Consequences Program (Elementary/Middle/High School)
  - Transitioning From Elementary To Middle School Program
  - Bullying Program ( Elementary/Middle School )
  - Adolescent Safe Passage Program (Phase I)
  - Adolescent Safe Passage Educational Program (Phase II)
  - Seven Challenges Substance Abuse/Life Skills Program
  - Prevention and Diversion Program
  - Community Service Program ( Delinquent Offenders )
  - Traffic Educational Community Service Program ( Traffic Offenders )
  - Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
  - Shoplifter’s Alternative Program
  - Juvenile & Family Fire Setters Program
  - The Determined Youth Program
  - D.I.V.A.S. (Developing Values, Insight, An assertive Attitude and Self-Worth)
  - G.E.N.T.S. (Generating Excellence Necessary To Succeed)
  - Safe Youth Program in affiliation with Columbia County Community Connections( CCCC ) – Low Risk Offenders
  - Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders
  - Teen Court Program in affiliation with CCCC – Low Risk Offenders

# COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

## WORKLOAD MEASUREMENTS

| <b>Category</b> | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------|----------------------------|-------------------------------|------------------------------|
| Cases           | 1032                       | 920                           | 970                          |

## PERFORMANCE MEASUREMENTS

| <b>Category</b> | <b>Actual<br/>FY 12/13</b> | <b>Estimated<br/>FY 13/14</b> | <b>Forecast<br/>FY 14/15</b> |
|-----------------|----------------------------|-------------------------------|------------------------------|
| Cases           | 1032                       | 920                           | 970                          |

## STAFFING

| <b>Position</b>    | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------|----------------------------|-------------------------------|------------------------------|
| Chief of Probation | 1                          | 1                             | 1                            |
| Probation Officer  | 6                          | 6                             | 6                            |
| Admin. Coordinator | 1                          | 1                             | 1                            |
| Clerk              | 1                          | 1                             | 1                            |
| <b>Total</b>       | <b>9</b>                   | <b>9</b>                      | <b>9</b>                     |

# MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

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## **MISSION STATEMENT**

The Magistrate Court is a venue for the professional resolution of disputes and enforcement of the civil and criminal laws of the State of Georgia and Columbia County.

## **DEPARTMENT DESCRIPTION**

Every county in Georgia has a Magistrate Court by operation of the Georgia Constitution and Georgia Statutes. The Magistrate Court of Columbia County is made up of three distinct groups- the Clerk's Office, the Marshal's Office and the Magistrate Judges. All three groups fall under the direct supervision of the Chief Magistrate and are vital to the ability of the Magistrate's Office to function properly. There are presently 17 employees of the Magistrate Court, including the elected Chief Magistrate.

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

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

The Magistrates are on duty 7 days per week, 24 hours per day to consider arrest and search warrant requests from law enforcement officials. Requests for warrants by private individuals are considered by way of a Warrant Application Hearing. The Magistrates preside over those pre-warrant hearings on a bi-weekly basis. The Magistrates make initial determinations relating to bond and are responsible for the setting of bond in most criminal cases. The Magistrates perform First Appearance Hearings and Extradition Hearings on a regular basis. The Magistrates also perform wedding ceremonies for citizens.

# MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

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## WORKLOAD MEASUREMENTS

The Magistrate Court has jurisdiction over criminal and civil matters. Within this report, we have attempted to give an accurate overview of the activity of the Court during 2014.

Under the heading of civil matters, the Court handles general civil suits, dispossessory actions, garnishments and mechanics liens/abandoned motor vehicles. Each civil matter requires court personnel to docket and manage every document that is filed with the Court. This also includes the issuance of subpoenas, preparation of hearing notices, preparation of court calendars, docketing and entering miscellaneous litigation and preparing court orders. Some cases or filings require a hearing by the Court to resolve the case which requires court personnel to attend the hearings. However, not all civil cases require a hearing. Within the context of civil actions, the Marshal's Office must attempt to serve various types of documents, including the enforcement of the Court's Orders. It is impossible to estimate the amount of time that each case requires from Court personnel as every case is different. The civil matters addressed by the Court in 2013 appear below:

- Number of new civil cases filed- 1,777
- Number of dispossessories filed- 1,222
- Number of garnishments filed- 211

The Court also presides over criminal matters. One of the primary duties of the Magistrate Court is to consider criminal arrest and search warrants by law enforcement personnel. Private Citizens may also seek criminal arrest warrants through a process that requires a Warrant Application Hearing prior to any warrants being issued. There are several duties of the Court which are related to the issuance of arrest warrants to include the consideration of bond, First Appearance Hearings, Extradition Hearings and Preliminary Hearings.

Also within the heading of criminal matters, Magistrate Court is charged with the responsibility of hearing misdemeanor deposit account fraud matters and county ordinance violations. Defendants who are found guilty of such violations are subject to penalties and frequently are placed on probation to avoid incarceration. The Marshal's Office is charged with the responsibility of serving various papers relating to criminal matters, including citations, subpoenas, Rule Nisi Orders, warrants and certain hearing notices. The criminal matters addressed by the Court in 2013 appear below:

- Criminal warrants issued- 2,776 (1,454 Felonies, 1,322 Misdemeanors)
- Search warrants issued- 217
- First Appearance Hearings conducted- 507
- Preliminary Hearings- 533
- County Ordinance cases filed- 1,168
- Misdemeanor Deposit Account Fraud Citations filed- 16
- Warrant Applications/Hearings- 145

# SHERIFF'S OFFICE

FUND/DEPARTMENT NUMBER: 1311

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## **MISSION STATEMENT**

To improve the quality of life in Columbia County by providing the highest level of law enforcement service through a working partnership with the community in order to maintain respect for individual's rights and human dignity.

To recognize and reward Sheriff's Office employees for their value and importance by establishing and maintaining high standards of conduct.

To ensure that all employees are treated equitably and fairly and to provide the members of the Sheriff's Office with the leadership, training and equipment necessary to fulfill their potential into the next millennium.

## **DEPARTMENT DESCRIPTION**

The Columbia County Sheriff's Office (CCSO) is headed by Sheriff Clay N. Whittle. Serving as Chief Deputy is Louis P. Ciamillo. The CCSO uses a triple-cylindrical management system with the three bureaus. The Field Operations Bureau, commanded by Major Rick Whitaker, is comprised of the Patrol, Investigations and Special Operations Divisions. The Management Services Bureau, commanded by Major Michael L. Adams, is comprised of the Administrative Services Division and Community Services Division. The Detention and Court Services Bureau, commanded by Major John Wheeler, 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.

# EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

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## **MISSION STATEMENT**

The mission of the Emergency & Operations Division is to provide a wide array of direct “quality of life” public services to the citizens of Columbia County in the most safe, efficient, and cost-effective manner possible by providing:

- A comprehensive emergency mitigation, preparedness, response and recovery program that will save lives, protect property, and reduce the effects of disaster
- Recruitment, training and managing over 600 community volunteers in multiple skill specific roles
- Premier 3-1-1 call center for customer service, entering work orders and complaint tracking
- Dependable and courteous public transportation services
- Senior citizen programs that promote the mental, physical, and social wellbeing of senior adults in our community
- Daily hot meals for senior citizens assessed to be in need
- Emergency pre-hospital care and medical transportation for the sick and injured
- Healthcare to residents to assure the highest quality of health services
- Protection for children and adults who are victims of abuse or neglect and the provision of temporary support services for those seeking jobs or are unable to work
- Provide a safe working environment for all employees of Columbia County
- Provide professional cost-effective fleet maintenance and repair to all County-owned vehicles

## **VISION STATEMENT**

To assure that the life-safety and operational services and programs provided by the Emergency & Operations Division continuously evolve with the economic climate and technology revolution, while remaining consistent with the needs of the community.

## **DEPARTMENT DESCRIPTION**

The **Emergency & Operations Division** Director also serves as Emergency Management Director whose direct reports include the Administrative Specialist, EMA Deputy Director, Senior Center Manager, Public Transit Manager, 3-1-1 Call Center Customer Service Supervisor, Risk Manager and Fleet Services Manager.

Additionally, the Emergency & Operations Division Director has budget oversight and administrative coordination responsibilities for the Health Department and the Department of Family & Children Services; Manages contracts for emergency medical services and over-all management responsibilities for the emergency planning and response effort for all public and private sector agencies in Columbia County.

# EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

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## **KEY ACCOMPLISHMENTS FY 14/15**

*(The following only includes the Emergency Management Agency Accomplishment. Accomplishments for other departments in this division will be included with their departmental budget information)*

- **SNOW EVENT – 01/29/14**
- Severe Weather Awareness Week Functions – 02/2-8/2014
- Statewide Tornado Drill – 02/05/14
- Completed and Submitted all FY 2014/2015 Budget Information for Ten Departments – 02/05/14
- Weatherfest 2013 (Advanced Storm Spotter Training) – (66) attendees – 02/08/14
- **ICE STORM PAX – PRESIDENTIAL DECLARATION – 02/12/14**
- **EARTHQUAKE – 4.1 – 02/14/14**
- **EARTHQUAKE AFTERSHOCK – 3.2 – 02/16/14**
- Tier II Chemical Company Submissions for 2013 Received and Entered - 03/01/14
- Blood Drive – (236 donors) – 03/13/14
- PPA Work Plan Quarterly Update Completed – 03/14/14
- Mosquito Team Preparedness Planning Began – 03/31/14
- **HAZARDOUS MATERIALS INCIDENT (FULL EMERGENCY RESPONSE) – MULLINS CROSSING – 04/01/14**
- Staff Development Training Day – Senior Center and Public Transit Staff – 05/09/14
- PPA Work Plan Quarterly Update Completed – 06/01/14
- Open Cooling Centers – 06/01/14
- Blood Drive – (243) Donors – 06/26/14
- **HAZARDOUS MATERIALS INCIDENT (FULL EMERGENCY RESPONSE) – 4403 WASHINGTON RD – 06/30/14**
- Coordinated 9/11 13 Year Anniversary Remembrance Ceremony – 09/11/14
- CERT Class Exercise – (18) – 09/13/14
- **EARTHQUAKE – 2.2 – 09/15/14**
- PPA Work Plan Quarterly Update Completed & Submitted – 09/16/14
- CERT Group 23 Graduation – (18) – 09/16/14
- Close Cooling Centers – 09/30/14
- Submitted NIMCAST Rollout Report to GEMA – 10/07/14
- CERT Refresher Training Completed – (34) – 10/15/14
- Great Southeast Shakeout Earthquake Drill – 10/16/14
- **LIGHT SNOW IN NORTHERN PART OF THE COUNTY – 11/01/14**
- Statewide Tornado Drill for Schools – 11/07/14
- Accomplished all GEMA Local Disaster Planning Incentives for Reduced Match – 11/12/14
- Blood Drive – 227 Donors – 11/13/14

# EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

- Completed Requirements for 2014 Professional EM Director Re-Certification info to GEMA – 11/21/14
- Coordinated Italian Thanksgiving Feast for Food Banks – 11/21/14
- Winter Weather Preparedness Week – 12/01-05/2014
- Received FEMA Approval of Updated Debris Management Plan – 12/05/14
- Staff Development Day – Fleet Services – 12/05/14
- PPA Work Plan Quarterly Update Submitted to GEMA – 12/12/14
- LEPC Annual Report – Completed 12/31/14

## **EXERCISES & DRILLS – FY2014/2015**

- Statewide Tornado Drill – 02/05/14
- Actual Event / Full Scale Exercise – Ice Storm – Presidential Disaster Declaration – 02/12-14/14
- Hazardous Material Spill Functional Exercise – 04/18/14
- National Disaster Medical System Communication Exercise – 04/30/14
- Functional Tornado Exercise – 09/13/14
- SCE&G Stevens Creek Dam EAP Tabletop Exercise – 09/15/14
- Great Southeast Shakeout Earthquake Drill – 10/16/14
- Statewide Tornado Drill for Schools – 11/05/14

## **GRANTS AND CONTRACT AWARDS IN FY2014/2015**

- 2013/2014 (07/01/13 – 06/30/14) - PPA Agreement – \$37,216
- FY 2013 OHS/GEMA LEPC Hazardous Materials Preparedness Grant Award – \$5,000
- FY2013 CERT Grant Award - \$8,000
- Private Donation - \$900
- Ice Storm Pax Reimbursement - \$9,430,647.74
- DOT 50% Admin and Operations - \$196,889
- DOT Capital - \$39,632 (One new shuttle van with lift)
- Coordinated Transportation Contract - \$88,784

## **PUBLIC EDUCATION PRESENTATIONS AND PROGRAMS – 2014**

| Date     | Group                                       | # of Participants |
|----------|---|-------------------|
| 02/04/14 | CC West Rotary Club @ Lewis Memorial        | 16                |
| 02/08/14 | Weatherfest 2014                            | 66                |
| 03/13/14 | Columbia County Exchange Club – Be My Guest | 20                |
| 03/20/14 | Parkway Baptist Church                      | 40                |
| 04/15/14 | Amateur Radio Club of Augusta               | 35                |
| 04/22/14 | Brookwood Elem School                       | 100               |
| 05/23/14 | H2U Senior Group – Doctor’s Hospital        | 46                |

# EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

|              |  |              |
|--------------|--|--------------|
| 07/22/14     | Augusta South Rotary Kevin Belanger          | 18           |
| 08/28/14     | Augusta West Rotary Jeff Anderson            | 25           |
| 09/09/14     | Leadership Columbia County                   | 36           |
| 09/09/14     | Brandon Wilde Senior Citizens                | 45           |
| 10/09/14     | NSA Family Day at Fort Gordon                | 291          |
| 10/10/14     | Brandon Wilde EOC Tour and Briefing          | 21           |
| 10/13/14     | Kiwanis Downtown                             | 150          |
| 10/15/14     | Grovetown Elementary School - Communications | 7            |
| 10/21/14     | GRU Paramedic Class                          | 24           |
| 11/05/14     | Shiloh Baptist Church                        | 35           |
| 11/06/14     | Grovetown Elementary School Academy Fair     | 113          |
| 12/03/14     | Evans Elementary School Students             | 8            |
| 12/10/14     | Savannah River Site                          | 75           |
| <b>Total</b> | <b>20 Presentations</b>                      | <b>1,171</b> |

## PRIMARY GOALS - FY 15/16

*(The following only includes the Emergency Management Agency goals. Goals for other departments in this division will be included with their departmental budget information)*

- Obtain local and state approval of the updated Columbia County Emergency Operations Plan
- Make significant progress in updating the Columbia County Hazard Mitigation Plan, due May 2016
- 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
- Damage Assessment Team Refresher Training
- Conduct CERT training for new participants and CERT refresher training for existing team members
- Conduct public education programs for community groups and citizens
- Coordinate and conduct training exercises
- Conduct Severe Weather Awareness Week, Statewide Tornado Drill
- Activate the EOC for emergencies, as required

# EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

- Submit 2014 Professional EMA Director Re-Certification Documents to GEMA
- Coordinate new shelter surveys and certifications
- Coordinate Integrated Mosquito Planning Team for 2014 mosquito season
- Complete and distribute the 2014 LEPC Annual Report
- Complete and submit budgets & related info for ten EOD Division Budgets
- Coordinate and host three Community Blood Drives
- Submit quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements
- Continue Two-Way Radio Interoperability outreach and training to radio users inside and outside the county who routinely require two-way radio communications during incidents and events
- Coordinate and maintain an in depth training curriculum for highly skilled Dive Rescue & Recovery Team
- Develop and provide elite training on recently purchased equipment for the Mobile Operations Center and expand skill sets for rapid deployment
- Conduct on-going staff development training for Emergency & Operations Division Department Employees
- Assist all ten division departments with policies, training, coordination and personnel issues

## WORKLOAD MEASUREMENTS

| Category  | Actual<br>2014 | Estimated<br>2015 | Forecast<br>2016 |
|---|----------------|-------------------|------------------|
| Public Information<br>Presentations/News<br>Releases/Interviews/Alerts                                    | 520            | 550               | 575              |
| Training Courses<br>Number of Participants<br>Certified   | 15<br>200      | 18<br>225         | 20<br>300        |
| Emergency Monitoring /<br>Preps / Responses / EOC<br>Activations  | 30             | 35                | 37               |
| Train Citizens in<br>“Community Emergency<br>Response Team” CERT /<br>New Class and Refresher<br>Training | 74             | 80                | 90               |

# EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

## PERFORMANCE MEASURES

| Category  | Actual<br>2014  | Estimated<br>2015 | Forecast<br>2016 |
|---|-----------------|-------------------|------------------|
| Conduct Drills / Exercises -<br>(public & private sector)   | 8               | 8                 | 8                |
| Develop / Update<br>Emergency Plans & SOP's -<br>(public & private sector)                                | 5               | 5                 | 5                |
| Conduct Community<br>Outreach Programs on<br>Preparedness Issues<br>(Number of Participants**<br>targets) | 20<br><br>1,171 | 25<br><br>1,500   | 25<br><br>1,500  |

## STAFFING

| Category                  | Actual<br>2014 | Estimated<br>2015 | Forecast<br>2016 |
|---------------------------|----------------|-------------------|------------------|
| Division Director         | 1              | 1                 | 1                |
| Administrative Specialist | 1              | 1                 | 1                |
| EMA Deputy Director       | 1              | 1                 | 1                |
| <b>Total</b>              | <b>3</b>       | <b>3</b>          | <b>3</b>         |

Note: There have been no staffing changes in fifteen years.

# EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

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## **VEHICLE SCHEDULE**

| <b>Category</b>                               | <b>Actual<br/>2014</b> | <b>Estimated<br/>2015</b> | <b>Forecast<br/>2016</b> |
|---|------------------------|---------------------------|--------------------------|
| Authorized Vehicles<br>(Dive Team Truck)      | 1                      | 1                         | 1                        |
| Heavy Equipment<br>(Mobile Operations Center) | 1                      | 1                         | 1                        |
| Watercraft<br>(Dive Boat)                     | 2                      | 2                         | 2                        |
| Vehicle Allowances                            | 2                      | 2                         | 2                        |
| <b>Total</b>                                  | <b>6</b>               | <b>6</b>                  | <b>6</b>                 |

## **BUDGET HIGHLIGHTS**

- Close out Ice Storm Pax Disaster with GEMA/FEMA
- Continue to seek grants and other funding sources for projects during FY2014/2015

# GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

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## **MISSION STATEMENT**

To provide the public with the highest level of care with the finest equipment, exceptionally trained personnel and with the compassion and commitment that is expected of those who have taken an oath to treat the sick and injured who rely on our services.

## **VISION STATEMENT**

To continue to serve the citizens of Columbia County by saving lives through providing premiere emergency medical services.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Named Columbia County Business of the Year
- Implemented a new Director of Columbia County Operations position that oversees operations Monday – Friday and on call nights and weekends. This position is filled by Paramedic Major Andrew Foot. He is also available to first respond and provide ALS support and backup in a support vehicle.
- 2 new 2015 Ambulances Purchased to replace Grovetown and Appling trucks.
- Upgraded Gold Cross EMS operations from T1 Internet to the latest Fiber Connections.
- Gold Cross continuously updated all Ambulances with new computer software and the latest state of the art wireless technology through an On Board Mobile Gateway.
- Gold Cross has the ability to transmit 12 lead cardiac ECG's to any of the local Emergency Rooms with a press of a button on our cardiac monitors through Bluetooth available in the On Board Mobile Gateway. Updated the transfer station that handles EKG's to the latest Telemedicine Version that is capable of faster and more reliable transmission.
- Provided training for local schools in medical first responder course.
- Participated in all Training Programs and Community Full-Scale Exercises, in cooperation with EMA.
  
- Updated our Dispatch Center with all new 50 inch display screens to monitor county maps and weather.
- Provided Management staff with training led by retired Fort Gordon General Jeffrey Foley

# GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

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- Continued transition to most secure offsite backup of patient data
- Purchased 6 new CF-31 Toughbook Computers to replace the ones in Ambulances and Supervisor vehicle.
- Assisted in CERT training along with the EMA office for citizens of Columbia County.

## **GOALS FOR FY 15/16**

- Upgrade Onboard Mobile Gateways with 4G LTE in all Ambulances and supervisor vehicle from 3G.
- Upgrade all dispatch computers by end of first quarter.
- Upgrade Patient Care Reporting Database to Microsoft SQL 2014 and latest Microsoft Operating Version. All Server 2003 editions will be phased out before July 2015 when support ends worldwide.
- Replace Mobile Maps on all Toughbook's to have the latest neighborhoods that are being developed.
- Continue to evaluate, in coordination with County officials, the current Ambulance locations and assist in assuring the best placement of Ambulances throughout the community
- Conduct annual review call volume to determine if an additional Ambulance is needed in Columbia County.
- Continue to provide training to local schools in medical first responder program.
- Maintain commitment to continuing quality service to the citizens of Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care.
- Continue to assist with CERT in training as well as participation as members of the community.
- Purchase new 2016 Ambulances by end of 2015 to add to fleet.
- Upgrade telephone system to Sv9100 Communications System.

# ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

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## **MISSION STATEMENT**

To work cooperatively to plan for and accommodate the need for movement of people and commerce in a safe, reliable, cost-effective, environmentally responsible and equitable manner.

## **VISION STATEMENT**

The Roads and Bridges Department vision is to sustain and build a quality of life for all people in Columbia County, through a road system that supports the economy, safeguards the environment, and strengthens communities. We want our road system to provide safe access and mobility for residents, workers and visitors, and to provide for the efficient movement of goods. Our road system will be maintained and preserved to support these uses, and we will protect the investment made by Columbia County Citizens in the county's transportation system.

## **DEPARTMENT DESCRIPTION**

- Perform right-of-way, road and pavement maintenance.
- Provide for maintenance of dirt roads, storm drainage, signs and assist other county departments as requested.
- Assist the Road Construction Department with set up and paving of county maintained dirt roads.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Assisted Traffic Engineering with reconfiguration of roundabout on Warrior Way.
- Installed a crosswalk and sidewalks at Old Berzelia Road.
- Sheriff's Department Training Center - cleared and graded parade area, expanded and paved the parking lot, and set-up and paved the driveway.
- Graded and paved Mt. Zion Drive.
- Prepared Chamblin Road, N. Belair Road and Nature's Way for resurfacing thru Local Maintenance Improvement Grants (LMIG).
- Completed two rounds of right-of-way mowing.
- Completed two rounds of retention pond mowing. We currently cut 86 ponds.
- Maintained the following county gateways: Highway 28, from the Richmond County Line to Blackstone Camp Road; Riverwatch Parkway, from the Richmond County Line to Lynnwood Drive; Wheeler Road at the I-20 Interchange; Stevens Creek Road; Baston Road; Washington Road from the Richmond County Line to Baston Road; Grovetown Gateway interchange; Evans Towne Center area.

# ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

- Maintained the following school zones: North Columbia Elem., Harlem High, Euchee Creek Elem., Grovetown @ William Few Pkway., Augusta Tech, Baker Place Elem., Lewiston Elem., Evans Middle., Evans Elem., Evans High., Belair Elem., Westmont Elem., Brookwood Elem., Augusta Prep., Martinez Elem., South Columbia Elem., Stevens Creek Elem., Lakeside area, River Ridge Elem., Stallings Island Middle., Riverside Middle., Riverside Elem.
- Conducted GPS and Retro-reflectivity testing on roadway signs to meet Federal standards.

## GOALS FOR FY 15/16

- Cut and maintain all county right-of-ways.
- Install sidewalks on Blue Ridge Drive.
- Prepare roads for resurfacing thru Local Maintenance Improvement Grants (LMIG).
- Continue to assist Road Construction with road paving projects.
- Assist Stormwater with the installation of 1100' of 48' pipe and stormboxes at Lakeside Park.
- Continue to GPS and Retro-reflectivity testing on roadway signs to meet Federal standards.
- Continue to maintain county Gateways listed above.
- Continue to maintain school zones listed above.
- Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized.
- Scrape all dirt roads at least every 14 days.
- Continue to assist Stormwater Utility with drainage improvements.
- Continue to sweep roads within the Stormwater Utility service area.
- Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail.

## WORKLOAD MEASUREMENTS

| <b>Category</b>       | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------------|----------------------------|-------------------------------|------------------------------|
| Number of Work Orders | 5225                       | 6102                          | 6407                         |
| Signs Replaced        | 187                        | 190                           | 200                          |
| Potholes Repaired     | 551                        | 404                           | 424                          |

# ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

## PERFORMANCE MEASURES

| <b>Category</b>                          | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--|----------------------------|-------------------------------|------------------------------|
| % of Work Orders Completed within 1 week | 11%                        | 7%                            | 5%                           |
| % of Primary Signs Replaced within 1 day | 4%                         | 11%                           | 9%                           |
| % of Potholes Repaired within 48 hours   | 31%                        | 32%                           | 30%                          |

## STAFFING

| <b>Position</b>          | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------------|----------------------------|-------------------------------|------------------------------|
| Manager V                | 0                          | 1                             | 1                            |
| Manager IV               | 1                          | 0                             | 0                            |
| Manager III              | 1                          | 2                             | 2                            |
| Manager II               | 1                          | 0                             | 0                            |
| Supervisor VII           | 4                          | 6                             | 6                            |
| Foreman II               | 3                          | 1                             | 1                            |
| Tech III                 | 1                          | 1                             | 1                            |
| Tech II                  | 2                          | 1                             | 1                            |
| Tech I                   | 0                          | 1                             | 1                            |
| Crew Leader II           | 4                          | 4                             | 4                            |
| Crew Leader I            | 2                          | 2                             | 2                            |
| Customer Service Rep III | 1                          | 1                             | 1                            |
| Heavy Equipment Operator | 3                          | 3                             | 3                            |
| Inventory Control        | 1                          | 1                             | 1                            |
| Light Equipment Operator | 9                          | 8                             | 8                            |
| Maintenance Worker       | 18                         | 19                            | 19                           |
| <b>Total</b>             | <b>51</b>                  | <b>51</b>                     | <b>51</b>                    |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 22                         | 21                            | 21                           |
| Equipment           | 118                        | 121                           | 124                          |
| Vehicle Allowances  | 0                          | 0                             | 0                            |
| <b>Total</b>        | <b>140</b>                 | <b>142</b>                    | <b>145</b>                   |

# ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

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## **BUDGET HIGHLIGHTS**

We are requesting fourteen additional 800 MHz two-way handheld radios to help improve our communication with other county departments and state agencies. This system will eliminate our existing repeater radio system. We have also requested a new forestry type bucket truck. The unit will have a longer expansion arm which is more suitable for limb trimming and tree cutting. Our current bucket truck # 980 will be repurposed to Facility Maintenance. We strive to keep our fleet up-to-date so we may work more efficiently.

# FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

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## **MISSION STATEMENT**

To operate in a professional manner, so as to provide a complete, safe, efficient and cost effective fleet to our Customer Departments/Divisions.

## **VISION STATEMENT**

To become the central location for county wide fleet management, specializing in all aspects of effective and efficient vehicle/equipment management, from acquisition to liquidation.

## **DEPARTMENT DESCRIPTION**

Fleet Services provides for the repair and maintenance of County owned vehicles, as well as vehicles/equipment under contract or inter-governmental agreements. These vehicles range from lawn mowers to the largest piece of earthmoving equipment, as well as fire trucks and fire apparatus. Fleet provides for routine and preventative maintenance, minor and most major repairs and, when needed, coordinates all major repairs with outside vendors. This department also administers the County's Motor Pool, which provides loaner vehicles to county employees while their main line units are being serviced. Fleet maintains an automated database which provides all of the various departments with data to assist in repair cost analysis and replacement decisions. Fleet also develops and supplies the departments with specifications for new fleet vehicles and equipment on an as needed basis. Since a high percentage of the fleet that is maintained by Fleet Services is emergency vehicles used in the preservation of life and property, 24 hour repair/road service is provided.

## **ACCOMPLISHMENTS FOR FY 14/15**

- All mechanical staff members achieved ASE certifications or re-certifications
- All supervisory staff received ASE Master re-certification
- Re-location of surplus yard
- Addition of one full time light equipment position bringing Applying facility to full staff level
- Renewal of inter-local service agreement with the City of Harlem
- Revised vehicle acquisition processes, ordering, receiving and in-processing all but 3 vehicles on or before January 1, 2015
- Evans facility staffed at full time levels-40 hours per week
- National recognition as a "Blue Seal of Excellence" facility by the National Institute for Automotive Service Excellence (ASE)

# FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

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## GOALS FOR FY 15/16

- Replace 1990 model roll back recovery unit with 2004 repurposed chassis cab with new bed and lift components
- Continued staff development through technical training.
- County owned boat/watercraft technical training and certification to providing in-house service and repair capability
- Harley Davidson motorcycle training and certification providing in-house service and repair capability
- Research generator maintenance contract for needed resources to provide service in- house.

## WORKLOAD MEASUREMENTS

| <b>Category</b>        | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|------------------------|----------------------------|-------------------------------|------------------------------|
| Work Orders Completed  | 3055                       | 3250                          | 3320                         |
| Man/hours for Repairs  | 4718                       | 4990                          | 4950                         |
| Service Repairs        | 4338                       | 5954                          | 3400                         |
| PM's Performed         | 1334                       | 1408                          | 1700                         |
| Vehicle responsibility | 920                        | 1069                          | 925                          |

## PERFORMANCE MEASURES

| <b>Category</b>  | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|------------------|----------------------------|-------------------------------|------------------------------|
| WO Expenditures  | \$595,065.01               | \$584,671.58                  | \$530,000.00                 |
| PM %             | 43%                        | 43%                           | 33%                          |
| Average WO Labor | 1.5 hrs                    | 1.5 hrs                       | .97 hrs                      |

# FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

## STAFFING

| <b>Position</b>          | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------------|----------------------------|-------------------------------|------------------------------|
| Fleet Manager            | 1                          | 1                             | 1                            |
| Fleet Op. Manager        | 1                          | 1                             | 1                            |
| Office Supervisor        | 1                          | 1                             | 1                            |
| Auto Technicians         | 3                          | 4                             | 4                            |
| Heavy Equip.             | 3                          | 4                             | 5                            |
| Parts Personnel          | 2                          | 2                             | 2                            |
| Tire/Lube Technician     | 1                          | 1                             | 1                            |
| Administrative Assistant | 1                          | 1                             | 1                            |
| CSR                      | 0                          | 1                             | 1                            |
| <b>Total</b>             | <b>14</b>                  | <b>16</b>                     | <b>17</b>                    |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>RY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 10                         | 10                            | 10                           |
| Heavy Equipment     | 1                          | 1                             | 1                            |
| Vehicle Allowances  | 0                          | 0                             | 0                            |
| <b>Total</b>        | <b>11</b>                  | <b>11</b>                     | <b>11</b>                    |

# FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

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## **BUDGET HIGHLIGHTS**

- Heavy Equipment Position request
  - Position's primary focus will be the new Emergency Generator Repair and Maintenance Program
  - Position will assist Heavy Equipment section in workload increases experienced over the past several years.
- Police Motorcycle maintenance and repair training will be obtained this year
  - Certification will allow in-house service repair of motors while preserving warranty
  - Current services cost the county about \$1,000 per event
    - Using in-house certified labor cost should be reduced to parts only
    - Average cost of less than \$200 per event
  - Tooling for this additional mission will budgeted this year
    - Cost expected to minimal
    - 2 Motorcycle Lifts and One diagnostic scanner
- Fleet Vehicle Maintenance Fund (internal service fund) will be impacted this year by several functions/mission being returned to in-house operations.
  - Right away mowing
  - Grounds Maintenance (facilities)
  - Parks maintenance
- Surplus Vehicle sales to date produced \$248,964.18

# FACILITY MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

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## **MISSION STATEMENT**

To provide timely and effective maintenance, landscaping and custodial service to county facilities, to facilitate maintenance specific capital projects, and to efficiently manage the county's facility assets.

## **VISION STATEMENT**

It's our vision to grow the facility maintenance department into a "Best of Class" maintenance department. We will accomplish this through solid leadership, competent staff, continued skill training, planned and preventive maintenance, continued use of smart building systems and a focus on 100 percent customer satisfaction.

## **DEPARTMENT DESCRIPTION**

The maintenance department is responsible for the general upkeep and repairs of over 150 county buildings, facilities and departments with more than 500,000 square feet, valued at more than \$90 million. In addition to assisting with special projects, this department oversees the exterminating, security, elevator, and lawn maintenance contractors, as well as in-house janitorial and landscape services. Maintenance is responsible for energy management, implementing energy conservation measures, and oversight of the HVAC control programs.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Installed new carpet at Euclaw Creek Library
- Installed Automatic Doors at Senior Center and Euclaw Creek Library
- Removed old landscape and replaced at the Appling Courthouse, Probate and SOD
- Installed EV Charging Station at Building B
- Installed Bollards and Benches at ETCP around fountain
- Completed LED Lighting projects at Building A, B, G, Morgue, SRP, Gym and EOC
- Replaced HVAC system in Right of Way/ SPLOST
- Completed major repairs in Building G3
- Working with Ga. Power on rebate program

# FACILITY MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

## GOALS FOR FY 15/16

- Continue to implement energy efficiency upgrades to county facilities as funding allows
- Complete County energy plan to decrease energy use by 5%
- Complete routine and emergency repairs in a timely and cost effective manner
- Work in cooperation with the Facility Services staff to review and modify specifications and guidelines for new county facilities
- Assist Facility Services with upgrades and remodels of existing facilities
- Provide continuing education and training for the maintenance staff
- Continue to improve housekeeping with training and equipment
- Complete capital projects as funding becomes available
- Continue to improve landscaping at the 45 Locations that are maintained in house.
- Complete set up and activation of the Facility Dude inventory control module

## WORKLOAD MEASUREMENTS

| <b>Category</b>      | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|----------------------|----------------------------|-------------------------------|------------------------------|
| Work orders received | 4604                       | 4992                          | 5300                         |
| Emergency requests   | 5                          | 5                             | 8                            |

## PERFORMANCE MEASURES

| <b>Category</b>              | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|------------------------------|----------------------------|-------------------------------|------------------------------|
| Work orders completed        | 4574                       | 4739                          | 5000                         |
| Emergency requests completed | 100%                       | 100%                          | 100%                         |

# FACILITY MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

## STAFFING

| <b>Position</b>     | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Craftsman           | 6                          | 6                             | 8                            |
| Maintenance Worker  | 4                          | 4                             | 5                            |
| Supervisor VI       | 2                          | 2                             | 2                            |
| Crew Leader         | 3                          | 3                             | 3                            |
| Manager V           | 1                          | 1                             | 1                            |
| Trade Worker I      | 7                          | 7                             | 8                            |
| Landscape Foreman   | 1                          | 1                             | 1                            |
| Specialist          | 1                          | 2                             | 1                            |
| Custodian           | 18                         | 13                            | 14                           |
|                     |                            |                               |                              |
| <b>Total County</b> | <b>43</b>                  | <b>39</b>                     | <b>43</b>                    |
|                     |                            |                               |                              |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 19                         | 19                            | 20                           |
| Heavy Equipment     | 0                          | 0                             | 0                            |
| Vehicle Allowances  | 0                          | 0                             | 0                            |
| <b>Total</b>        | <b>19</b>                  | <b>19</b>                     | <b>20</b>                    |

## BUDGET HIGHLIGHTS

While the general repair budget for Facility Maintenance is kept at a minimum, the number of new facilities and maintenance responsibility is increasing. It will become even more difficult to maintain the desired level of service and attractiveness of county facilities than in past years.

# PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

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## **MISSION STATEMENT**

"To advise the Planning Commission, Board of Commissioners, and public in development decisions to improve the quality of life in Columbia County and to provide effective implementation of land use planning."

## **VISION STATEMENT**

We are committed to high quality development that is capable of accommodating desired growth. Our shared community vision embraces necessary innovation, proactive measures, and practical approaches as stewards of land. The County aims to provide places to live, work, and play, all integrated in compatible relationships with the environment and with each other. Developments are encouraged to establish a sense of place, to be visually pleasing, functionally efficient, and to enhance the betterment and uniqueness of our community.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Filled the open Planning Director position, and added an Administrative Specialist position.
- Shortened the rezoning and variance approval process from 3 months to 6 weeks, while managing a 40 percent increase in the number of requests.
- Selected a consultant and began the public engagement process for Vision 2035.
- Processed 17 text amendments for both Chapter 74 and Chapter 90, all of which were approved by the Board of Commissioners.
- Implemented new office procedures to increase efficiency and quality of customer service.
- Implemented landscape design awards as part of the annual design award program.

# PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

## GOALS FOR FY 15/16

- Continue developing Vision 2035 and begin its implementation.
- Continue evaluating Chapter 74 and Chapter 90 for necessary revisions.
- Update the department's web page to better display important information.
- Assist the GIS department with implementation of the new Maps Online and Zoning Information Map.
- Transition Planning Commissioner books to digital format.
- Evaluate options for digital rezoning and variance application submittal and record retention.

## WORKLOAD MEASUREMENTS

| Category   | Actual<br>FY 13/14 | Estimated<br>FY 14/15 | Forecast<br>FY 15/16 |
|--|--------------------|-----------------------|----------------------|
| Request for property & development information   | 2,400              | 2,480                 | 2,500                |
| Number of rezoning & variance requests           | 99                 | 130                   | 150                  |
| Number of preliminary plats approved             | 23                 | 27                    | 30                   |
| Number of final plats approved                   | 21                 | 40                    | 40                   |
| Number of final plats administratively reviewed  | 220                | 230                   | 230                  |
| Number of preliminary subdivision lots processed | 1,288              | 1,300                 | 1,300                |
| Number of final subdivision lots processed       | 580                | 1,300                 | 1,300                |
| Architectural reviews processed                  | 34                 | 35                    | 40                   |

## STAFFING

| Position                  | Actual<br>FY 13/14 | Estimated<br>FY 14/15 | Forecast<br>FY 15/16 |
|---------------------------|--------------------|-----------------------|----------------------|
| Director                  | 0                  | 1                     | 1                    |
| Manager                   | 1                  | 1                     | 1                    |
| Engineer                  | 0                  | 0                     | 0                    |
| Senior Planner            | 0                  | 0                     | 0                    |
| Planner II                | 2                  | 2                     | 2                    |
| Planner I                 | 0                  | 0                     | 0                    |
| Planning Specialist IV    | 1                  | 1                     | 1                    |
| Administrative Specialist | 0                  | 1                     | 1                    |
| <b>Total</b>              | <b>4</b>           | <b>6</b>              | <b>6</b>             |

# PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

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## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles |                            |                               |                              |
| Heavy Equipment     |                            |                               |                              |
| Vehicle Allowances  | 3                          | 4                             | 4                            |
|                     |                            |                               |                              |
| <b>Total</b>        | <b>3</b>                   | <b>4</b>                      | <b>4</b>                     |

## BUDGET HIGHLIGHTS

The Planning Department is in better shape heading into FY 2015/2016 than it has been in a very long time. The addition of a Planning Director has allowed the department to refocus on more proactive tasks like long-range planning, ordinance revisions, and process reviews, while still maintaining the high level of customer service required for daily inquiries and zoning applications.

Previous budget vision reports have mentioned the need for the Planning Department—in order to function effectively for the community—to have a more long-range focus. Vision 2035, Columbia County’s comprehensive plan, is the first step toward that end. Once complete, the document will give County staff, both within the Planning Department and in other County departments, the policy guidance needed to attain the Columbia County the community desires.

Revisions to the County’s development regulations will naturally follow from the adoption of Vision 2035. In fact, staff has already begun a serious evaluation of the Code as part of past-due regular “maintenance.”

# PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

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## **MISSION STATEMENT**

The Plan Review Department strives to perform a thorough and timely review of plan and plat submittals. We endeavor to present the results of the plan review, clearly identifying all issues to be resolved to move the project forward, with enthusiasm for the development and sense of cooperation from the County.

## **VISION STATEMENT**

To improve the quality of development for all Columbia County citizens using effective communication, diplomacy and leadership from positive professionals that ultimately will lead to a sustainable community for our next generation.

## **DEPARTMENT DESCRIPTION**

The Plan Review Department is responsible for the smooth progress toward approval of public and private site development plans as well as final and individual plats.

The review includes verification of compliance with local, state and federal regulations in each of the following 10 review areas:

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

# PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

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## **ACCOMPLISHMENTS FOR FY 14/15**

- Maintained consistent plan review response time for all submittals.
- Continued commitment to MUNIS including:
  - All site plans and plats submitted to Columbia County for review and approval are entered into MUNIS
  - Status of the project is kept current in MUNIS and available to all staff at any time
  - Weekly status report of all plans currently under review is generated and distributed to all pertinent staff
  - Monthly workload measurement report is generated and distributed to administration and Development Advisory Board.
- Continued commitment to inter-department and inter-division communication including weekly meeting for plan reviewers as well as key personnel from Administration, Planning, Building Standards, Engineering, Code Enforcement and Inspections Departments.
- Sensitive Area Plans added to the submittals tracked in MUNIS.
- All approved plans scanned. The electronic file of approved plan stored on Plan Review drive as well as attached to the associated MUNIS application number.
- Progress toward Plan Review library record keeping.
  - Sign-out procedures established
  - Subdivision project files project files inventoried. “OUT” cards in place for all missing files.
  - Searchable EXCEL listing of contents of subdivision project files available on Plan Review drive.
- Maintained certifications for employees

## **GOALS FOR FY 15/16**

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

# PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

## WORKLOAD MEASUREMENTS

| <b>Category</b>                  | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|----------------------------------|----------------------------|-------------------------------|------------------------------|
| Subdivision Plans Reviewed       | 26                         | 45                            | 48                           |
| Commercial Plans Reviewed        | 62                         | 65                            | 68                           |
| Subdivision Final Plats Reviewed | 35                         | 45                            | 50                           |
| County Projects Reviewed         | 23                         | 16                            | 20                           |
| Individual Plat Reviews          | 230                        | 230                           | 230                          |

## STAFFING

| <b>Position</b>         | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-------------------------|----------------------------|-------------------------------|------------------------------|
| Plan Review Manager     | 1                          | 1                             | 1                            |
| Engineer                | 0                          | 0                             | 1                            |
| Landscape Professional  | 0                          | 0                             | 1                            |
| ES&PC Reviewer          | 1                          | 1                             | 1                            |
| Plan Review Specialist  | 1                          | 2                             | 2                            |
| Plan Review Coordinator | 1                          | 0                             | 0                            |
| <b>Total</b>            | <b>4</b>                   | <b>4</b>                      | <b>6</b>                     |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 0                          | 0                             | 0                            |
| Vehicle Allowances  | 3                          | 3                             | 5                            |
| <b>Total</b>        | <b>3</b>                   | <b>3</b>                      | <b>5</b>                     |

# EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

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## MISSION STATEMENT

The mission of UGA extension is to respond to the residents of Columbia County's needs and interests in agriculture, the environment, families and 4-H/youth in Georgia and specifically Columbia County with unbiased, research based education.

## VISION STATEMENT

UGA Cooperative Extension is committed to excellence in:

- Providing technical support to agriculture and consumers.
- Taking the lead to help Columbia County citizens become, healthier, more productive, financially independent and environmentally responsible.
- Educating Columbia County citizens with timely, accurate, comprehensive information.
- Building coalitions to address issues facing communities, families and youth.
- Earning a reputation for integrity and respecting all people.
- Ensures the Civil Rights/Equal Opportunity plan of UGA extension is followed and that volunteers and clientele understand Cooperative Extension offers educational programs, assistance, and materials to all people without regard to race, ethnicity, national origin, color, gender, sexual orientation, religion, age, disability, or veteran status

## DEPARTMENT DESCRIPTION

UGA Cooperative Extension meets people's needs by providing educational seminars in agriculture, the environment, families, and 4-H youth development. Offering free publications to the public, and a resource for answering questions in these fields.

**Agriculture and Natural Resources** - Provide unbiased, research-based information by providing educational programs in agriculture, horticulture, landscape management, water conservation and quality and related areas. The agent is to utilize the expertise of and works closely with advisory groups, community leaders, public officials and representatives of intended audiences to analyze data, identify needs, and assist in developing educational programs for Columbia County. Using the current research data and information on emerging issues in Columbia County to help develop and teach the citizens.

**Columbia County 4-H and Youth Development** - The mission of Columbia County 4-H is to assist youth in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive and contributing members of society. This mission is accomplished, through "hands on" learning experiences, focused on agricultural and environmental issues, agriculture awareness, leadership, communication skills, foods and nutrition, health, energy conservation, and citizenship.

# EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

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Exploring and discovering, encouraging and challenging, that's what Georgia 4-H is all about. As a program of the University of Georgia College of Agricultural and Environmental Sciences Cooperative Extension System, 4-H is part of the nationwide Extension network.

4-H'ers are known for sharing their research-based knowledge and technology to people where they live and work. 4-H combines federal, state, and local expertise and resources.

## **Family and Consumer Science –**

Strengthening American Families, the cornerstone of a healthy America, has long been a goal of The University of Georgia Cooperative Extension Service. For more than 100 years, Extension Family and Consumer Science educational programs have helped families develop the skills to choose nutritious foods, manage resources, provide quality care for children and dependent elderly, and become community leaders.

## **ACCOMPLISHMENTS FOR FY 14/15**

### **Agriculture and Natural Resources**

- Co-Authored a gardening tips article in the Columbia County Magazine.
- Wrote a weekly horticulture article for the Columbia County News-Times
- Host WGAC - Wallace and Sons Lawn and Gardening Show every third Saturday
- Produced a Holiday Plant Care pamphlet for “Christmas in Appling”
- Selected to serve on the Columbia County Tree Advisory Board
- Produced monthly newsletters “Columbia County Gardener”
- Served on the Columbia County Soil and Water District Panel
- Served on the Columbia County Local Emergency Planning Committee
- Taught 30 educational programs and had 864 participants attend
- Site Visits - 747
- Office Contacts - 4491
- In-person contacts: 761
- Phone contacts: 2001
- Written/email contacts: 1729
- Attended 24 continuing education service assignments and activities
- Attended 61 professional development activities
  
- **Soil, Water, Lab Tests Submitted.** 1,049 samples were submitted to the University of Georgia’s Environmental Services Laboratories for testing for Columbia County clientele. 992 were for routine soil test analysis, greenhouse and total elemental soil analysis; remaining 57 tests were for feed and forage, plant disease, nematodes diagnosis and water quality.

# EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

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## Columbia County 4-H and Youth Development

|  |        |                  |
|--|--------|------------------|
| Staff, in-person contacts:             | 2,527  |                  |
| Phone contacts:                        | 6,280  |                  |
| Written/email contacts:                | 25,240 |                  |
| 4-H Programs/Events/Exhibits:          | 375    | Contacts: 13,240 |
| In-School related 4-H events/programs, | 463    | Contacts 13,018  |
| Volunteer Led Programs                 | 103    | Contacts 5,574   |

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|                |     |                       |
|----------------|-----|-----------------------|
| TOTAL PROGRAMS | 941 | TOTAL CONTACTS 31,832 |
|----------------|-----|-----------------------|

- William H. Booth Winner, NE District and State Award presented at State Congress, July 2014
- Received plaques for taking the largest delegation (147 Total, 114 competitors, 32 Staff, Volunteers and Teen Leaders) to Cloverleaf (5<sup>th</sup> & 6<sup>th</sup>) grade students to Area District Competition. Columbia County 4-H'ers 39- 1<sup>st</sup> place, 22- 2<sup>nd</sup> place, 18- 3<sup>rd</sup> place, and 23- honorable mention awards.
- Received a plaque and recognition for participation at Junior-Senior District Project competition
- Six Senior 4-H'ers advanced to State Congress
- Highest numbers awards for Cloverleaf and Junior Camps.
- Award for largest donation to Ronald McDonald House charities

### GRANTS, CONTRACTS, GIFTS & FUND DEVELOPMENT

|   |              |
|---|--------------|
| County SPLOST dollars allocated to renovate educational center in building<br>(completion date Dec. 20, 2014) | \$200,000.00 |
| Columbia County 4-H Vidalia Onion Fundraiser  | \$34,000.00  |
| Farm Bureau camp, awards, and horse scholarships  | \$2,550.00   |
| Bankers Association Camp Scholarships   | \$500.00     |
| Anonymous Scholarships and Misc donations   | \$550.00     |
| Project Safe, donations and sponsorships  | \$3,000.00   |
| Robotics Grants<br>(women in technology, rookie grant, robotics grants)                                       | \$6,500.00   |

#### In-Kind Donation

Pollard's Lumber Company, driver & tractor trailer truck for pick-up and delivery of over ten tons of Vidalia Onions. Provides another driver and Bobcat to unload onions.

\$1,000.00

|   |          |
|---|----------|
| Winn-Dixie, Bi-Lo, Kroger, Publix, discounts on 4-H supplies, donations | \$400.00 |
| Columbia County Board of Education, free or discounted transportation   |          |

Transportation and volunteer school bus drivers to 4-H activities:

Four or Five buses for Camp Transportation

# EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

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All Educational Competitions events  
4-H Day at UGA Football & Basketball games \$5,000.00

**GRAND TOTAL OF GRANTS, CONTRACTS AND GIFTS \$255,500.00**

## **Family and Consumer Science**

- **Family & Consumer Science Serv-Safe managers' training classes** for food establishments in Columbia and Richmond Counties. 26 Serv-Safe managers received certification.
- **Family & Consumer Science: 58 Childcare Providers** from Columbia and Richmond Counties attended FACS program on nutrition and food safety for childcare centers. Two hours of formal instruction was earned by each childcare provider.
- **Family & Consumer Science Time & Financial Management classes** for Columbia and Richmond Counties clientele to reduce stress through learned time management skills and financial well-being for individuals and families during this economic crisis. 31 people attended these classes.

## **GOALS FOR FY 15/16**

1. With the up-fitting provided by the County to improve the Extension Department Building; Columbia County Extension will procure additional resources from the University of Georgia to improve and increase programs. The building would become an education center and resource for Columbia County. The center would provide a wider variety of services and educational programs from the UGA Carl Vinson Institute of Government, UGA Fanning Institute, Georgia 4-H Headquarters, the College of Agriculture and Environmental Sciences, College of Family and Consumer Sciences, and additional support from agents and specialists with University of Georgia Extension.
2. Pursue county funds for a full time county position or fund part of a full time UGA position. The position would follow the job descriptions from UGA as a County Extension Associate. This County Extension Associate coordinates roles and distributes time as needed between the county office and the delivery of the 4-H program within the assigned county. This position will provide the needed help our office drastically needs in supporting both clerical needs and 4-H programming.

# EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

## PERFORMANCE MEASURES

### Summary of Educational Efforts with Local Clients

Fiscal year 14/15

# **clients** assisted in person by Extension programming. # **clients** assisted over the phone or through individualized written communication efforts.

#### Extension Programs

##### Agriculture and Natural Resources

|                          |             |                       |
|--------------------------|-------------|-----------------------|
| ○ Adult & Youth Programs | 30 Programs | 864 Individuals       |
| ○ Site Visits            |             | 747 Individuals       |
| ○ Office Contacts        |             | 4491 Individuals      |
| ○ In-person contacts     |             | 761 Individuals       |
| ○ Phone contacts         |             | 2001 Individuals      |
| ○ Written/email contacts |             | 1729 Individuals      |
| ○ Newspaper Articles(52) |             | 1,456,000 Individuals |

##### 4-H Youth

|  |              |                 |
|--|--------------|-----------------|
| ○ 4-H Club Meetings                                    | 463 Programs | 13,018 Contacts |
| ○ Other 4-H Programs, Service Leadership & Citizenship | 478 Programs | 18,814 Contacts |

**Total                    941 Programs            31,832 Contacts**

##### Family and Consumer Sciences

|                                 |            |                 |
|---------------------------------|------------|-----------------|
| ○ Adult Programs (Multi-County) | 8 Programs | 115 Individuals |
|---------------------------------|------------|-----------------|

##### Face to Face Contacts

|              |  |                 |
|--------------|--|-----------------|
| ○ ANR & FACS |  | 435 Individuals |
|--------------|--|-----------------|

##### Helping People / One on One

|              |  |                 |
|--------------|--|-----------------|
| ○ ANR & FACS |  | 876 Individuals |
|--------------|--|-----------------|

##### People helped through individualized written communication

|              |  |               |
|--------------|--|---------------|
| ○ ANR & FACS |  | 3 Individuals |
|--------------|--|---------------|

##### People helped through media opportunities

| Media Classification | Number of Items | Total Audience Reached |
|----------------------|-----------------|------------------------|
| ○ Newspaper Articles | 52              | 1,456,000              |

##### Contributions toward Collaborative Efforts

|                                      |           |                   |
|--------------------------------------|-----------|-------------------|
| ○ Volunteer Hours ADD MG 751.5 Hours | 827 Hours | Value \$18,270.00 |
| ○ In-Kind Support ADD MG             |           | Value \$1,545.00  |

**Total Value \$19,815.00**

# EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

## STAFFING

| <b>Position</b>  | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|--|----------------------------|-------------------------------|------------------------------|
| County Extension Coordinator,<br>A&NR (20% County, 80% UGA)                        | 1*                         | 1*                            | 1*                           |
| Fulltime County Extension Agent,<br>4-H Youth Development (20%<br>County, 80% UGA) | 1*                         | 1*                            | 1*                           |
| Administrative Office<br>Coordinator (20% County, 80%<br>UGA)                      | 1                          | 1                             | 1                            |
| Full Time Program Asst<br>(100 % County)   | 1                          | 1                             | 2**                          |
| Part Time Program Asst<br>(50% County/50% UGA)<br>(total only 19 hrs a wk)         | 1                          | 1                             | 1                            |
| Part Time Program Asst. 19 hours<br>(100% UGA)                                     | 0                          | 0                             | 0                            |
| Temps (approx 10-19 hrs weekly)<br>100% County funded                              | 3                          | 3                             | 3                            |
| <b>Total</b>   | <b>8</b>                   | <b>8</b>                      | <b>9</b>                     |

\*Salaried University of Georgia employees, work regular Monday – Friday office hours in addition to providing evening and weekend programs as required. No overtime pay or compensation time is allocated.

\*\* Have the County fund a full time position or fund part of a UGA position that would follow the job descriptions of County Extension Associate. This position is an exempt professional staff role within UGA Cooperative Extension responsible for managing the many resources offered by a county office. This work carries dual responsibilities within a local County Extension office. A County Extension Associate coordinates roles and distributes time as needed between the county office and the delivery of the 4-H program within the assigned county.

# PUBLIC TRANSIT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1516

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## **MISSION STATEMENT**

Public transit strives to provide safe, dependable and courteous transportation to all Columbia County citizens while maintaining the efficiency and effectiveness of services.

## **VISION STATEMENT**

Our department aspires to meet the transportation needs of county residents who depend on public transportation through the continued development of innovative and effective transportation practices that improve the quality of life for all clients. We want to foster a positive public persona that encourages the use of services and encourages public input as to the development of more effective and efficient transportation services to better serve our growing citizenry.

## **DEPARTMENT DESCRIPTION**

Columbia County Public Transit provides transportation to and from educational facilities, employment centers, shopping areas, worship services, medical facilities and general places of business. We serve all Columbia County residents with transportation needs. We will transport clients anywhere in Columbia County and Richmond County with the exception of areas south of Gordon Hwy. We do not service Augusta Regional Airport or Augusta Regional Mental Hospital.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Replaced one lift equipped vehicle through GDOT at 10% of cost
- Increase ridership with additional staffing
- Maintained Required Contractual service levels
- Maintained Minimum GDOT Ridership levels

## **GOALS FOR FY 2015/2016**

- Maintain Required Contractual service levels
- Maintain Minimum GDOT Ridership levels
- Replace two Non-lift shuttle vans through GDOT at 10% of cost
- Replace two mobile radios through GDOT at 10% of cost

# PUBLIC TRANSIT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1516

## WORKLOAD MEASUREMENTS

| Action       | Actual<br>2014 | Estimated<br>2015 | Forecast<br>2016 |
|--------------|----------------|-------------------|------------------|
| Trips (OWPT) | 43,180         | 45,500            | 50,000           |
| Revenue (\$) | \$338,718      | \$416,455         | \$425,000        |

## STAFFING LEVELS

| Staff Position                           | Actual<br>2014 | Estimated<br>2015 | Forecast<br>2016 |
|--|----------------|-------------------|------------------|
| Manager                                  | 1              | 1                 | 1                |
| Supervisor/Senior Driver                 | 1              | 1                 | 1                |
| Customer Service<br>Personnel/Dispatcher | 1              | 1                 | 1                |
| Van Drivers                              | 7              | 8                 | 8                |

## VEHICLE SCHEDULE

|                    | Actual<br>2014 | Estimated<br>2015 | Forecast<br>2016 |
|--------------------|----------------|-------------------|------------------|
| Vehicles           | 7              | 8                 | 8                |
| Vehicle Allowances | 1              | 1                 | 1                |

## BUDGET HIGHLIGHTS

Budget request includes replacement cost of two non-lift shuttle vans and two mobile radios through GDOT, as well as a replacement of a surplus Crown Vic with a Meal Delivery Connect vehicle.

# RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

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## **MISSION STATEMENT**

The Columbia County Recreation Department seeks to enrich the quality of life of the citizens we serve by providing safe and accessible facilities and a diversified program of activities in an effective, efficient, equitable, and responsive manner.

## **VISION STATEMENT**

To strive for excellence in our Recreation Department services to reflect the unique values and qualities of our community.

## **DEPARTMENT DESCRIPTION**

The Columbia County Recreation Department consists of 31 full time employees dedicated to provide leisure services to the citizens of Columbia County. This is a customer service oriented department that establishes and oversees activities, events, and programs. The department currently manages 11 parks consisting of 1,394 acres. Park amenities include an inventory of 39 athletic fields, 14 tennis courts, 16 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park, gymnasium complex, a BMX Track, and a skate park.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Projects – Construction and opening of Blanchard Woods BMX Track / Skatepark, Resurfacing of Patriots Park Tennis Courts (9) and Riverside Park Tennis Courts (3), construction of Wildwood Park playground, fish cleaning station, T-dock, and restroom facility renovation.
- Tournaments – Peach Belt Conference Soccer Championships at Blanchard Woods Park, Border Bash High School Soccer Tournament at BW Park, US Rugby Southern Championships at BW Park, Columbia County Classic Youth Soccer Tournament at BW Park, 25 plus regional and national fishing tournaments at Wildwood, Inaugural Wildwood Games, Benderdinker at Riverside Park, Secured 11/12 Dixie Youth State Tournament and 9-12 Dixie Girls State Tournament, Secured 2015 USA BMX Gold Cup National Championship.
- Athletic Programs – Total youth sports registrations increased 8.3% from FY14. Implemented a new policy requiring background checks for assistant coaches. Implemented a new badge requirement for volunteer coaches which shows that they are certified (NAYS training and criminal background check).
- Maintenance – Acquired 6 Park Maintenance custodians from Facility Maintenance. Continual improvement in the appearance, cleanliness, and safety of the parks.
- Professional Development – Staff attended the following conferences/trainings: Georgia Recreation and Parks Association Annual Conference, National Recreation and Parks Association Annual Conference, Sports Turf Managers Association Annual Conference, GSMA Field Day, GRPA Maintenance Management School, RV Campground Management School. 2

# RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

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Parks and Recreation employees received their CPRP certifications.

- Partnerships – Developed partnership agreements with Bulls Soccer Club, Marshall YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc, GRU Cross Cross Country.
- Started up an in-house concessions operation for Patriots Park, Blanchard Woods, and Riverside Park.
- Successfully opened Blanchard Woods BMX Track and Skatepark.
- Increased Parks and Recreation’s Facebook page to 4,500 likes.

## **GOALS FOR FY 15/16**

- Update Master Plan for Parks and Recreation
- Expand Concessions operation by adding ability to accept credit card payments and utilizing RecTrac for inventory management.
- Increase youth sports registration numbers by at least 5 percent.
- Increase rental revenues by at least 5 percent.
- Increase Wildwood revenues by at least 5 percent.
- Develop a comprehensive policy manual and both internal and external SOP manuals.
- Have 100 percent of professional staff with CPRP certification.
- Continue to make professional development a priority; sending staff to NRPA and GRPA sponsored conferences, trainings, and schools.
- Attend baseball and softball sanction organizations national meetings to build relationships and bid on tournaments.
- Outline a plan of gaining National Parks and Recreation Agency accreditation, which measures and agency’s overall quality of operation, management, and service to the community.
- Continue to increase use of technology to improve efficiency and communication.
- Revamp the Recreation page of the County website to make it more informative and easier for the public to navigate.
- Increase involvement with the Georgia Recreation and Parks Association and position the department to apply for future awards.
- Develop Summer Sports Camp 2015.
- Implement yearly program reports and evaluations.
- Created a comprehensive Parks & Recreation Program Guide which details all programs/activities offered throughout the year.

# RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

## WORKLOAD MEASUREMENTS

| <b>Category</b>                 | <b>Actual<br/>FY 13/14 (last fy)</b> | <b>Estimated<br/>FY 14/15 (current fy)</b> | <b>Forecast<br/>FY 15/16 (next fy)</b> |
|---------------------------------|--------------------------------------|--|--|
| Parks Acres Managed             | 1377                                 | 1377                                       | 1577                                   |
| Athletic Facilities Operated    | 63                                   | 65   | 65                                     |
| Youth Athletic Participation    | 3991                                 | 4322                                       | 4500                                   |
| Employees Managed (includes PT) | 38                                   | 43   | 45                                     |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14 (last fy)</b> | <b>Estimated<br/>FY 14/15 (current fy)</b> | <b>Forecast<br/>FY 15/16 (next fy)</b> |
|---------------------|--------------------------------------|--|--|
| Authorized Vehicles | 2                                    | 12   | 12                                     |

## Youth Athletics

| <b>Sport</b>                    | <b># Registrants</b> | <b># Teams</b> | <b>Total # Games</b> |
|---------------------------------|----------------------|----------------|----------------------|
| <b>Fall Football</b>            | <b>384</b>           | <b>25</b>      | <b>192</b>           |
| <b>Fall Baseball</b>            | <b>377</b>           | <b>32</b>      | <b>180</b>           |
| <b>Fall Soccer</b>              | <b>1000</b>          | <b>96</b>      | <b>549</b>           |
| <b>Winter Basketball</b>        | <b>648</b>           | <b>86</b>      | <b>584</b>           |
| <b>Spring Soccer</b>            | <b>671</b>           | <b>70</b>      | <b>220</b>           |
| <b>Spring Baseball/Softball</b> | <b>942</b>           | <b>83</b>      | <b>476</b>           |
| <b>Summer Basketball</b>        | <b>200</b>           | <b>25</b>      | <b>150</b>           |
| <b>Lacrosse</b>                 | <b>99</b>            | <b>8</b>       | <b>NA</b>            |
| <b>TOTALS</b>                   | <b>4,322</b>         | <b>425</b>     | <b>2550</b>          |

# RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

## STAFFING

| Position                 | Actual<br>FY 13/14 (last fy) | Estimated<br>FY 14/15 (current fy) | Forecast<br>FY 15/16 (next fy) |
|--------------------------|------------------------------|------------------------------------|--------------------------------|
| Department Manager       | 1                            | 1                                  | 1                              |
| Facility Supervisor      | 1                            | 0                                  | 0                              |
| Athletic Manager         | 1                            | 1                                  | 1                              |
| Athletic Supervisor      | 1                            | 0                                  | 0                              |
| Athletic Programmer      | 3                            | 4                                  | 4                              |
| Gymnasium Coordinator    | 1                            | 0                                  | 0                              |
| Administrative Assistant | 1                            | 1                                  | 1                              |
| Clerk/Accountant         | 1                            | 1                                  | 1                              |
| Security Guard           | 1                            | 0                                  | 0                              |
| Field Supervisors (PT)   | 4                            | 4                                  | 4                              |
| Gym Receptionist (PT)    | 3                            | 3                                  | 3                              |
| Gym Supervisors (PT)     | 2                            | 2                                  | 2                              |
| Reed Creek Coord.        | 0                            | 0                                  | 1                              |
| Reed Creek Temp Help     | 2                            | 2                                  | 1                              |
| Park Maint Manager       | 1                            | 1                                  | 1                              |
| Park Maint Supervisor    | 1                            | 1                                  | 1                              |
| Asst. Manager            | 0                            | 1                                  | 1                              |
| WW Gatehouse Coord.      | 0                            | 1                                  | 1                              |
| Temp Maint Help          | 5                            | 5                                  | 5                              |
| Maint. Crew Leader       | 2                            | 2                                  | 2                              |
| Maint Worker             | 3                            | 4                                  | 6                              |
| Maint Custodial          |                              | 6                                  | 6                              |
| Wildwood Temp Help       | 3                            | 3                                  | 3                              |
| <b>TOTALS</b>            | <b>37</b>                    | <b>43</b>                          | <b>45</b>                      |

# WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

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## **MISSION STATEMENT**

To offer outdoor leisure opportunities for the citizens of Columbia County – walking, biking and horseback riding; swimming, fishing, picnicking, boating, camping and disc golf – all in a natural environment. Promote the mental, physical and social well-being of all visitors by enhancement of outdoor natural experiences, adding to the quality of life within Columbia County.

## **VISION STATEMENT**

To enhance Wildwood Park as a major tourism attraction in the southeastern United States, and as a major fishing and disc golf destination.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FY 14/15**

- Hosted 25+ regional and national fishing tournaments with over 2000 total boats. These included ABA District 26, NWTF Bass Bonanza, FLW Outdoors BFL, Oakley Big Bass Tour, and Fishers of Men Championship, Fishers of Men Legacy Series, GA Bass Federation High School Championship, Crappie USA and Skeeter Bass Challenge.
- Continued to work with Clark Hill Committee to host numerous local club tournaments, which included a Wednesday Night Summer Series.
- Partnered with Clarks Hill Youth Fishing Team, North Augusta Youth Fishing Team, Harlem High School and Greenbrier High School to host events in support of their programs.
- Wildwood also hosted two Kids Fishing Rodeos and an Easter Egg Hunt put on by the Fish for Life Foundation with an over 400 children in attendance at each event.
- Assisted IDGC with several Disc Golf tournaments, including PDGA Championships.
- Voted 2014 “Best Campground” by Columbia County Magazine
- Printed maps of the park with Southeastern Publications for distribution at no cost to the county.
- Completed SPLOST upgrade projects which included:
  - Area 3 Bathroom renovation
  - Fish Cleaning Station
  - New T-dock at boat ramps
  - New playground

# WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

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- Hosted inaugural Wildwood Games which included Bike and trail running races.
- Installed new reflective number signs at all campsites.
- Installed new “No Boats/Swim Area” buoys at beach area, and “NoWake Zone” buoy adjacent to new dock.

## **GOALS FOR FY 15/16**

- Pursue new revenue generators which may include coin operated laundry machines, coke machines or retail sales such as firewood and ice.
- Find a sponsor for, and implement a First Time Camper program.
- Implement program based activities with support from Reed Creek
- Continue to host local, regional and national fishing events to bring economic impact for Columbia County and Clarks Hill Lake.
- Continue to offer first rate outdoor leisure activities.

## **WORKLOAD MEASUREMENTS**

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

## **PERFORMANCE MEASUREMENTS**

| Category          | Actual<br>2012 | Actual<br>2013 | Actual<br>2014 |
|-------------------|----------------|----------------|----------------|
| Camping Nights    | 5127           | 5755           | 6524           |
| Annual Car Passes | 667            | 765            | 739            |
| Daily Car Passes  | N/A            | 10879          | 12276          |
| Daily Boat Passes | N/A            | 3138           | 3035           |
| Pavilion Rentals  | N/A            | 35             | 35             |
| Primitive Camping | N/A            | 563            | 707            |

# WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

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## STAFFING

| <b>Category</b>        | <b>Actual<br/>FY 14</b> | <b>Estimated<br/>FY 15</b> | <b>Forecast<br/>FY 16</b> |
|------------------------|-------------------------|----------------------------|---------------------------|
| Park Manager (FT)      | 1                       | 1                          | 1                         |
| Gatehouse Coord (FT)   | 0                       | 1                          | 1                         |
| Office Assistants (PT) | 3                       | 3                          | 3                         |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 14</b> | <b>Estimated<br/>FY 15</b> | <b>Needs Replacement</b> |
|---------------------|-------------------------|----------------------------|--------------------------|
| Authorized Vehicles | 1                       | 1                          | 1                        |
| Utility Carts       | 0                       | 1                          | 3                        |

# FORESTRY SERVICES

FUND/DEPARTMENT NUMBER: 1613

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## **MISSION STATEMENT**

To provide leadership, service and education in the protection and conservation of Georgia's forest resources.

## **VISION STATEMENT**

Healthy sustainable forest providing clean air, clean water, and abundant products for future generations.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Responded to 13 wildland fires
- Collected 217 lbs. of seeds and sold 31,634 seedlings
- Issued 13,812 burn permits
- Handled 13 management cases totaling 716 acres

## **GOALS FOR FY 15/16**

- 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
- Grovetown Tree City USA
- Reduce Nonpoint Source Pollution through BMP's
- Promote Silviculture
- Decrease Wild land Fires by five percent
- Continue to have an excellent networking relationship with our community partner

## **BUDGET HIGHLIGHTS**

- The forestry unit currently has the lowest budget in the county, most of it is contractual.
- Employment represents minimum staffing to meet obligations.

# HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

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## **MISSION STATEMENT**

The mission of the Georgia Department of Public Health is to prevent disease, injury and disability, promote health and well-being, and prepare for and respond to disasters.

## **VISION STATEMENT**

To ensure the highest quality health education, health promotion, disease prevention and health services to the citizens of Columbia County.

## **DEPARTMENT DESCRIPTION**

The Columbia County Health Department's assists the residents of Columbia County in achieving their highest level of health, independence, and self-sufficiency and enhance their quality of life by:

- Assisting with the development of sound health policies and plans
- Monitoring and assessing community health status and needs
- Partnering with communities and organizations
- Providing personal and population based services and education
- Enforcing laws and regulations that protect the health and safety of the community
- Providing population based data, vital statistics, and registries
- Gathering information through surveillance and investigation
- Disseminating wellness and health information
- Evaluating our effectiveness, accessibility, and quality of services
- Assuring a competent, sensitive, and responsive public health work force
- Providing a public health laboratory
- Researching innovative solutions for public health problems

### **Programs**

- High Risk Newborn Follow up & Genetic Screening
- Children First
- Early Intervention/Babies Can't Wait
- Health Check
- Dental Screening
- School/Daycare Programs & Audits
- Children's Medical Services (CMS)
- Lead Screening and Abatement
- Laboratory Services
- Infant Death Investigations & Child Fatality Review Board

# HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

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- Vision & Hearing Screening
- Immunizations
- Family Planning
- Women's Health Services
- Presumptive Eligibility (PE)
- Right From the Start Medicaid (RSM)
- Perinatal Case Management (PCM)
- Pregnancy Related Services (PRS)
- Babies Born Healthy (BBH)
- Breastest/Breastest and More Program (BT/BT & More)
- Breast & Cervical Cancer Program (BCCP)
- Special Supplemental Nutrition Program For Women, Infant, & Children (WIC)
- Infectious Disease Surveillance, Investigation, & Treatment
- Tuberculosis Control
- Sexually Transmitted Disease Control
- HIV Counseling & Screening
- Coalitions & Collaboration with Community Organizations
- Food Services Inspections
- On Site Sewage Management Systems
- Tourist Court Inspections
- Rabies Control
- Water Sample Testing
- Nuisance Complaints
- Inspection of Institutions
- Swimming Pool Inspections
- Tattoo Pallor Inspections
- Injury Control Programs
- SAI Volunteer Medical Clinic

## **ACCOMPLISHMENTS FOR FY 14/15**

- Columbia County Nursing and Environmental staff participated in opening and managing the Patriots Park shelter during the 2014 ice storm providing medical care and onsite inspections.
- School Audit 100% compliance( Public & Private Schools)
- Day Care (including Pre-K): 3,488
- Kindergarten: 2,084
- 7<sup>th</sup> Grade Audit: 2,092
- **Grand Total Audit for 2013: 7,664**

# HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

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- Columbia County Health Department participated in the Department of Public Health sponsored school based influenza vaccination project. We offered flu shots to students in grades Pre-K through 12<sup>th</sup> in all 32 public schools in the county. This vaccination was voluntary, and only student with parental consent received the vaccination.
  - **We gave a total of 4528 flu vaccinations in the schools.**
    - The SAI Volunteer clinic continues to serve an increasing number of clients without Insurance each month. The CCHD Clerical staff continues to volunteer on the 1st Saturday of each month to assist with that clinic. Dr. Mani continues to recruit additional volunteer specialty physician for the clinic in hopes of providing additional services and increasing the number of clients served.
- Recruited and hired four highly qualified staff members: two Program Assistants, an Accountant and a Nutritionist.
- July 1, 2014 staff transitioned to an Electronic Health Record.
- Food Service: currently 275 permitted food service establishments and 33 schools, with 32 newly permitted this year. We conducted over 850 inspections of food service facilities and offered 6 training sessions in food service with 45 total persons in attendance.
- Swimming Pools (public): currently 76: Conducted 154 pool inspections this past year.
- Tourist Courts: currently 17 permitted with 34 routine inspections conducted.
- Body Art Studios: currently 10 studios permitted with 29 permitted artists.
- Rabies: utilizing SENDSS program in partnership with CC Animal Services, with 165 bites handled this year, 23 specimens tested with 5 positive with rabies.
- On-Site Sewage: conducted 90 site evaluations, with 187 new and/or repair permits issued and 151 new and/or repaired systems installed.
- Leslie and Andrea conducted inspections of the shelter at Patriots Park that was opened during the ice storm.
- Leslie has completed the required re-standardization and although not required until June 2015, Robert has completed his re-standardization too.
- Andrea has successfully completed the required re-standardization process with several of the district environmental health employees.
- Implemented the revised 2014 Tourist Court Rules. Robert created a marking instruction to assist in the use of the new tourist court inspection form.
- Implemented use of the revised 2014 Environmental Health Emergency Preparedness manual and utilized the new shelter inspection form. Completed shelter inspections for 22/23 county shelter locations.
- Andrea has worked closely with the county to establish guidelines for permitting of Temporary Food Vendors at events held throughout the county and developed a database to track these vendors.
- Mark continues to meet and work with county staff to better expedite the plan review and permitting process for all residential/ and commercial lots. These meetings have had a positive impact with communication and the plan review process.

# HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

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- Andrea has signed up for the FDA Program Standards Program which will entail an assessment of our Food Service Program and the possible award of grant monies for the program. In December, Andrea attended a 3 day FDA Southeast Regional Food Safety Seminar as required for the enrollment into the FDA Program.
- Successful internal Environmental Health Audit by District EH Director

## **GOALS FOR FY 15/16**

- Continue to provide excellent customer service to the residents of Columbia County.
- Recruitment and retention of a highly qualified work force, keeping all positions occupied with competent reliable staff.
- Continue to increase the number of services performed and clients served each year.
- Continue to enhance the Disaster Service Plan for the county.
- All staff members will participate in the mandatory Strategic National Stock Pile full scale drive-thru Point of Distribution in Warren County March 14, 2015
- Continue to provide volunteer clerical staff to assist with the SAI Volunteer Medical Clinic that provides service to indigent and uninsured clients one Saturday a month.
- Continue to improve immunization status by assuring staff evaluates immunization status on all individuals coming for services, not just those asking specifically for immunizations.
- Continue to promote tobacco cessation and prevention efforts in our community and clients we are serving.
- Continue to train all staff to meet requirements for electronic client records.
- Continue to have an excellent networking relationship with our community partner and contractors.
- Continue to provide informal training for restaurants that earn poor scores on their inspections. If restaurant inspection scores warrant a larger training class on the Food Code, we will consider holding one as we did in 2007.
- The Environmental staff will continually strive to provide both education and quality customer service to the citizens of Columbia County.
- Continue networking with other county agencies to expedite the plan review process which enables providing better service to the residents of the county.
- Andrea Frazier will complete standardization/re-standardization of district EH staff.
- Andrea Frazier will meet with FDA representative and be given instruction to begin the FDA Program Standards Program.

# DEPARTMENT OF FAMILY & CHILDREN SERVICES

FUND/DEPARTMENT NUMBER: 1712

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## MISSION STATEMENT

**DHS Mission:** Strengthen Georgia by providing individuals and family's access to services that promote self-sufficiency, independence, and protect Georgia's vulnerable children and adults.

### **Core Values:**

Provide access to resources that offer support and empower Georgians and their families.

Deliver services professionally and treat all clients with dignity and respect.

Manage business operations effectively and efficiently by aligning resources across the agency.

Promote accountability, transparency and quality in all services we deliver and programs we administer.

Develop our employees at all levels of the agency.

## VISION STATEMENT

For all Georgians to live safe, healthy and self-reliant lives. The Division of Family and Children Services (DFCS) is the part of DHR that investigates child abuse; finds foster homes for abused and neglected children; helps low income, out-of-work parents get back on their feet; assists with childcare costs for low income parents who are working or in job training; and provides numerous support services and innovative programs to help troubled families.

## DEPARTMENT DESCRIPTION

The Department of Family & Children Services provides the following services to the citizens of Columbia County:

### Adoption Services

The Adoption program provides permanency for children whose parental rights have been terminated and provides support to adopted families.

### Child Abuse & Neglect

Child Protection Services investigates reports of child abuse and/or neglect and provides services to protect the child and strengthen the family.

### Foster Care

Foster care is provided for vulnerable children whose caretaker's protective capacities are determined to be diminished and place the children in danger.

### Supplemental Nutrition Assistance Program (SNAP) (Formally Food Stamps)

The Supplemental Nutrition Assistance Program (SNAP), also known as the Food Stamp Program, is a federally funded program that provides monthly benefits to low-income households to help pay for the cost of food.

# DEPARTMENT OF FAMILY & CHILDREN SERVICES

FUND/DEPARTMENT NUMBER: 1712

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## Medicaid

Federally funded medical assistance program for low income individuals and families.

## Subsidized Child Care

Assists low income Georgia families pay for early childhood and school age care programs.

## Temporary Assistance for Needy Families

Temporary Assistance for Needy Families (TANF), or welfare, is cash assistance for eligible children and possibly their eligible caretakers.

## **ACCOMPLISHMENTS FOR FY14/15**

- Averaging over 75% Federal Work Participation in the county.
- Many Christmas gifts delivered to needy families and children in the state's legal custody.
- Provided \$208,648.00 in Temporary Assistance for Needy Families
- Provided \$16,148,035.00 in Food Stamps to Qualifying Families
- Provided \$671,485.00 in Child Care to Qualifying Families
- Served 3,500 cases on a monthly average for Family Medicaid
- Served 1,108 cases on a monthly average for Aged, Blind and Disabled Medicaid
- Provided Employment Services; Transportation, Job Readiness, Incidental Benefits, and other Support Services Benefits
- Served 26 children in Foster Care with an expenditure of \$80,981.00.

## **GOALS FOR FY 15/16**

- To continue increasing the Federal Work Participation rate.
- To decrease TANF caseloads, as required, to receive Federal funds.
- To implement the Safety Response System Model approach to child protective services.
- To place fewer children in foster care by implementing a more family centered focus philosophy to ensure safety and risk reduction within the home.
- Continue the implementation of the Georgia One initiative transition. This incorporates standardization of Georgia Reengineering Our Work (GROW), Document Imaging (DIS), Telecommunications (local office call center model), Self Service (standardize lobby resources) and OFI Data Tool (standardized data management).

# DEPARTMENT OF FAMILY & CHILDREN SERVICES

FUND/DEPARTMENT NUMBER: 1712

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## **BUDGET HIGHLIGHTS**

The reduction to our county budget would greatly affect the wellbeing of the Columbia County families and children that we serve. The Department of Human Services/DFCS continues to experience state budget cuts as well. We continue working with minimal staff due to a critical hiring while our caseloads increase daily due to the state of the economy.

Our Office of Financial Independence staff has experienced families applying for benefits who have never had the need before to request our services. Also our Social Services staff is experiencing an increase in workloads as a result of families not being able to provide for their households and/or reacting to their financial stress in a negative manner which have placed the children in neglectful or abusive situations. The funds provided by the county for operating expenses assist the staff in providing the families with the quality customer service that Columbia County is held in high regards for.

Our county budget is utilized to meet the needs of our foster children. Without these supplemental funds, our children would not have the same basic benefits that our own children have relating to clothing, medical, and incidentals needs. Also, our families whose situations do not meet the criteria for maltreatment are in need of general assistance as a source of prevention to avoid their status from becoming neglectful. This assistance also provides a stepping stone to improving the standard of living for the families in order to remain productive within the community.

The overall impact of a budget reduction will directly affect the daily lives of the families and children who are in the greatest need of services. When services cannot be provided properly, the community as a whole suffers.

# ANIMAL SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1713

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## **MISSION STATEMENT**

To provide quality customer service in all phases of Animal Service operations and quality care for all domesticated animals in Columbia County

## **DEPARTMENT DESCRIPTION**

This Department is responsible for all animal service operations which include, but are not limited to, rescuing lost, sick and abandoned animals, micro-chipping, welfare complaints, animal cruelty investigations, animal attacks which include possible rabid animals, dead animals, daily care of animals housed at the shelter, injured animals, traps, education and the adoption program.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Increase of adoptions
- Decrease of euthanizing due to space availability
- Held several low cost rabies vaccination clinics as well as microchipping clinics on Saturday for public safety and to provide permanent animal identification
- Maintained a 100% conviction rate in Magistrate Court for violations to include but not limited to failure to spay/neuter, cruelty/neglect, failure to obtain required vaccinations etc.
- Conducted 24 tours of the facility for schools, girl/boy scout troops, etc.
- 26 off-site educational presentations to elementary/middle schools as well as church daycares
- Increase of volunteer program/job shadowing
- Volunteers and or staff attended over 15 off-site events to promote the shelter and the availability of animals for adoption
- Hosted the Wounded Warrior program from Ft. Gordon in conjunction with Animal Services twice a month
- Provided assistance to the Department of Agriculture, DNR, Fort Gordon Veterinary, rescue groups, Health Department and other various groups/agencies and Departments
- Increased training for National Certifications, equine, chameleon and various one-day free seminars for shelter staff
- Hired an Adoption Coordinator/Kennel Tech

# ANIMAL SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1713

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## GOALS FOR FY 15/16

- Continue to meet the demand for services due to growing population
- Implementing small classes to non-school age children to learn about animals
- Revamp hours to accommodate the need to stay open during the week for an additional hour
- Work closely with Animal Rescue Groups, Department of Agriculture, Fort Gordon and other outside agencies and County Departments
- Continue to expand public awareness of the shelter and the many services offered through the use of the Department's website, Axis TV, Face book, distribution of literature, visits to schools/ other facilities and attending off-site events
- Increase volunteer program
- Host micro-chip clinics twice a year, off site /on site
- Host rabies clinics at least twice a year
- Continue to find ways to decrease euthanizing because of space availability
- Continue to work closely with the Advisory Board
- Maintain contacts and assist with Ft. Gordon Veterinary Services and the Department of Natural Resources/Wildlife Division
- Continue mentoring/job shadowing with the local High Schools
- Continue working with Magistrate and Superior court in providing an outlet for community service workers
- Continue to provide a broad spectrum of certification training for employees

## WORKLOAD MEASUREMENTS

| Category          | Actual<br>FY 13/14 | Estimated<br>FY 14/15 | Forecast<br>FY 15/16 |
|-------------------|--------------------|-----------------------|----------------------|
| Impounds          | 5500               | 6000                  | 6100                 |
| Adoptions         | 1100               | 1200                  | 1275                 |
| Returned to Owner | 489                | 500                   | 550                  |
| Micro-chipped     | 225                | 300                   | 425                  |
| Court Citations   | 70                 | 80                    | 100                  |

# ANIMAL SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1713

## PERFORMANCE MEASURES

| <b>Category</b>        | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|------------------------|----------------------------|-------------------------------|------------------------------|
| Complaints             | 7700                       | 8000                          | 8200                         |
| Locations Dispatched   | 8500                       | 9000                          | 9600                         |
| Bite Investigations    | 375                        | 400                           | 425                          |
| Dead animals picked up | 2000                       | 2500                          | 2800                         |
| Cremations             | 500                        | 600                           | 800                          |

## STAFFING

| <b>Position</b>    | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------|----------------------------|-------------------------------|------------------------------|
| Manager            | 1                          | 1                             | 1                            |
| Operations Manager | 1                          | 1                             | 1                            |
| Admin Assistant    | 1                          | 1                             | 1                            |
| Clerk              | 1                          | 2                             | 2                            |
| Field Officers     | 4                          | 5                             | 5                            |
| Kennel Techs       | 4                          | 5                             | 5                            |
| Supervisor         | 1                          | 1                             | 1                            |
| Dispatcher         | 0                          | 0                             | 1                            |
| <b>Total</b>       | <b>13</b>                  | <b>16</b>                     | <b>17</b>                    |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 6                          | 6                             | 7                            |
| Heavy Equipment     | 1                          | 1                             | 1                            |
| Vehicle Allowances  | 1                          | 1                             | 1                            |
|                     |                            |                               |                              |
| <b>Total</b>        | <b>8</b>                   | <b>8</b>                      | <b>9</b>                     |

# BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

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## **MISSION STATEMENT**

Building Standards is committed to serving and protecting the public's health, safety, and general welfare and to provide the citizens and builders of the County with competent, consistent, courteous and timely inspection services. We strive for a "One Stop Service" for all civil and architectural plans focusing on a quality review with a quick response.

## **VISION STATEMENT**

To build on the dedication of our employees to achieve innovation programs and to improve the effectiveness of the division.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 2014/2015**

- Hired a Residential Plans Examiner
- Hired a 2<sup>nd</sup> Deputy Fire Marshall/Commercial Plans Examiner
- Held seminar for 2014 NEC significant changes
- Held seminar on Narrow Wall Bracing
- Two new inspectors achieved their ICC residential building inspection certification
- Hired an administrative assistant for Code Enforcement

## **GOALS FOR FY 2015/2016**

- Hire 2 additional building inspectors to decrease average number of inspections
- Decrease the amount of complaints with more training to educate the builders, inspectors, and the public regarding storm water drainage issues
- Hire 2 additional Deputy Fire Marshals
- Increase customer service through training of building codes, state laws, and ordinances
- Develop a new plan for checking Occupational Taxes on contractors

# BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

## PERMITS ISSUED

| <b>Category</b>           | <b>Actual<br/>FY 15</b> | <b>Estimated<br/>FY 16</b> | <b>Forecast<br/>FY 17</b> |
|---------------------------|-------------------------|----------------------------|---------------------------|
| Building Permits Issued   | 1,246                   | 1,308                      | 1,373                     |
| Plumbing Permits Issued   | 1,549                   | 1,626                      | 1,707                     |
| Electrical Permits Issued | 2,715                   | 2,850                      | 2,992                     |
| Mechanical Permits Issued | 2,203                   | 2,313                      | 2,428                     |
| Yard Permits Issued       | 936                     | 982                        | 1,031                     |
| All Other Permits Issued  | 1,555                   | 1,632                      | 1,713                     |
| <b>TOTAL</b>              | <b>10,204</b>           | <b>10,711</b>              | <b>11,244</b>             |

## INSPECTIONS PERFORMED

| <b>Category</b>          | <b>Actual<br/>FY 15</b> | <b>Estimated<br/>FY 16</b> | <b>Forecast<br/>FY 17</b> |
|--------------------------|-------------------------|----------------------------|---------------------------|
| Residential Inspections  | 19,456                  | 20,428                     | 21,449                    |
| Commercial Inspections   | 2,376                   | 2,494                      | 2,618                     |
| Fire Marshal Inspections | 804                     | 700                        | 750                       |
| <b>TOTAL</b>             | <b>22,636</b>           | <b>23,622</b>              | <b>24,817</b>             |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 15</b> | <b>Estimated<br/>FY 16</b> | <b>Forecast<br/>FY 17</b> |
|---------------------|-------------------------|----------------------------|---------------------------|
| Authorized Vehicles | 15                      | 19                         | 21                        |
| Heavy Equipment     | 0                       | 0                          | 0                         |
| Vehicle Allowances  | 4                       | 4                          | 4                         |
| <b>TOTAL</b>        | <b>19</b>               | <b>23</b>                  | <b>25</b>                 |

## STAFFING

| <b>Position</b>         | <b>Actual<br/>FY 15</b> | <b>Estimated<br/>FY 16</b> | <b>Forecast<br/>FY 17</b> |
|-------------------------|-------------------------|----------------------------|---------------------------|
| Division Director       | 1                       | 1                          | 1                         |
| Department Manager      | 3                       | 3                          | 3                         |
| Administrative          | 1                       | 1                          | 1                         |
| Inspectors              | 9                       | 11                         | 12                        |
| Customer Service Rep.   | 5                       | 5                          | 5                         |
| Deputy Fire Marshal     | 1                       | 1                          | 1                         |
| Commercial Plan Review  | 1                       | 1                          | 1                         |
| Residential Plan Review | 1                       | 1                          | 1                         |
| <b>TOTAL</b>            | <b>22</b>               | <b>23</b>                  | <b>25</b>                 |

# BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

## BUDGET HIGHLIGHTS

| <b>Line Codes</b>                          | <b>2016 Adopted Budget Building Standards</b> |
|--|---|
| <b>522040 - Postage</b>                    | <b>3,700.00</b>                               |
| <b>522065 - Office Supplies</b>            | <b>15,000.00</b>                              |
| 522070 - Operating                         | 0.00  |
| <b>522100 - Minor Property</b>             | <b>16,000.00</b>                              |
| <b>522120 - Vehicle/Equip Tires</b>        | <b>2,000.00</b>                               |
| <b>522121 - Gas/Oil/Diesel Fuel</b>        | <b>40,000.00</b>                              |
| <b>522130 - Books &amp; Reports</b>        | <b>6,000.00</b>                               |
| <b>533002 - Attorney Fees</b>              | <b>1,500.00</b>                               |
| 533035 - Contract O/S Services (Pollock)   | 2,500.00                                      |
| 533055 - O/S Services-Temp Personnel       | 6,000.00                                      |
| <b>533060 - General O/S Services</b>       | <b>12,000.00</b>                              |
| 533070 - Casualty Expense *                | 6,367.00                                      |
| <b>533095 - Vehicle/Repairs</b>            | <b>3,000.00</b>                               |
| <b>533115 - Travel/Training/Conference</b> | <b>24,000.00</b>                              |
| <b>533120 - Dues &amp; Subscriptions</b>   | <b>1,500.00</b>                               |
| 533130 - Insurance *                       | 3,726.00                                      |
| <b>533135 - Communications</b>             | <b>27,500.00</b>                              |
| <b>533140 - Printing</b>                   | <b>6,000.00</b>                               |
| <b>544001 - Miscellaneous</b>              | <b>1,000.00</b>                               |
| 555001 - County Services *                 | 56,269.00                                     |
| <b>601079 - CIP Vehicles</b>               | <b>110,000.00</b>                             |
| <b>Total</b>                               | <b>344,062.00</b>                             |

# SAVANNAH RAPIDS REGIONAL VISITOR INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 2210

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## **MISSION STATEMENT**

Knowledgeable and professional personnel assisting visitors seeking information while encouraging extended stays and travel throughout the county and state by introducing new and interesting destinations.

## **VISION STATEMENT**

Offer quality information to insure accuracy to all who visit and live in Columbia County. Promote resident's and visitor's awareness of local and statewide amenities available for their enjoyment.

## **DEPARTMENT DESCRIPTION**

The Columbia County Visitor Center is a state Certified Regional Visitor Center; Housed in the Historic Lockkeepers Cottage that overlooks the picturesque Savannah River and The Historic Augusta Canal. The Visitor Center coordinates with the Columbia County CVB, AMCVB, Columbia County Chamber, State Department of Economic Development and all other related agencies to promote the attractions within the entire county. The Visitor Center is a direct liaison with groups like Classic South Travel Association that includes representatives from 17 counties to study and promote tourism in all areas. We receive annual training from the State Visitor Center to assure the quality of information and its accuracy to all who inquire.

The Columbia County Regional Visitor Information Center is funded through the Hotel/Motel Tax Fund.

## **GOALS FOR FY 15/16**

- Create brochure for Savannah Rapids Park.
- Continue the monthly Regional Visitor Information Center promotions.
- Increase selection of items in gift shop that will appeal to visitors.
- Hold a 10 year anniversary for the Visitor Center.

# SAVANNAH RAPIDS REGIONAL VISITOR INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 2210

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## **ACCOMPLISHMENTS FOR FY 14/15**

- Completed the annual state requirement for training at a State Visitor Center.
- Elected to set on the Georgia State Tourism Regional Visitor Information Center Steering Committee.
- Participated in Georgia On My Mind at I-20 Tallapoosa State Visitor Center. ( Our Gateway)
- Participated in Georgia On My Mind at I-20 Augusta State Visitor Center.
- Participated in Holiday Happening at I-20 Augusta State Visitor Center.
- Organized coffee breaks at I-20 Augusta State Visitor Center every Friday during fall and winter.
- Hosted coffee breaks at I-20 Augusta State Visitor Center for weekend of Memorial Day, week of Thanksgiving and Christmas.
- Hosted Brandon Wilde For a Special Tour.
- Hosted Columbia County Chamber .
- Organized local artist for rotating art displays in Regional Visitor Information Center.
- Organized a Multi Artist Display For The Holidays.
- Organized Meet the Artist Reception for single artist display.
- Designed a New Heista Ornament of The Headgates.
- Attended Classic South Travel association Meetings.
- Attended Governor's Conference.
- Attended Tourism Day at the Capitol.
- Attended Marketing College.
- Attended Class On Market Georgia.org.
- Attended State Regional Visitor Information Center Annual Meeting.
- Organized free ice water at Regional Visitor Information Center as an added value.
- Organized a small gift area for visitors to purchase from.
- Organized having plants in the Savannah Rapids Park identified and marked.
- Sent Hotel Proposals For Renters Requesting The Service That Were Clients Of The Columbia County Rental Facilities.

# SAVANNAH RAPIDS REGIONAL VISITOR INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 2210

## WORKLOAD MEASUREMENTS

| <b>Category</b>                   | <b>Actual<br/>FY 12/13</b> | <b>Estimated<br/>FY13/14</b> | <b>Forecast<br/>FY 14/15</b> |
|-----------------------------------|----------------------------|------------------------------|------------------------------|
| # of Visitors                     | 21673                      | 18982                        | 19200                        |
| # of Meetings                     | 24                         | 26                           | 26                           |
| # of Columbia County<br>Days      | 39                         | 39                           | 44                           |
| # of Phone Calls                  | 989                        | 1010                         | 1020                         |
| # of Trade Shows and<br>GOMM Days | 3                          | 4                            | 4                            |
| # of Events at Center             | 5                          | 5                            | 5                            |

## STAFFING

| <b>Position</b> | <b>Actual<br/>FY 12/13</b> | <b>Estimated<br/>FY 13/14</b> | <b>Forecast<br/>FY 14/15</b> |
|-----------------|----------------------------|-------------------------------|------------------------------|
| Coordinator     | 1                          | 1                             | 1                            |
| Temp Employees  | 4                          | 4                             | 4                            |
| <b>Total</b>    | <b>Temps are PRN</b>       |                               |                              |

## BUDGET HIGHLIGHTS

As an added value for the visitor to the Visitor Center we were able to purchase an ice machine to be able to offer ice water during their visit. With the increase in visitation to the center we have seen where the service is greatly appreciated.

We will continue to reach out to people visiting and living in the CSRA to increase the visitation numbers and encourage spending in Columbia County. We will continue to offer knowledgeable and professional assistance to visitors seeking information in our center.

# COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

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## **MISSION STATEMENT**

To provide the citizens and businesses in the unincorporated areas of Columbia County with the highest level of prevention, response and recovery efforts possible for both fire and first responder calls.

## **VISION STATEMENT**

To continue to serve the citizens of Columbia County by saving lives and property through providing premiere fire and first responder services.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Continued operation of a fourth rescue unit, Rescue 17 between Harlem and Grovetown.
- Certified suppression personnel to the NPQ Firefighter 2 level.
- Continued work on an in-depth strategic plan for all operations.
- Participated in training programs and exercises with other emergency response agencies.
- Assisted in Cert Training along with EMA office for citizens of Columbia County.
- Continued GPS implementation and improvement.
- 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 \$70,000 for the various local charities with our boot drive.

# COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

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## RESPONSE TOTALS

|                             | 2011 | 2012 | 2013 | 2014 |
|-----------------------------|------|------|------|------|
| <b>STRUCTURE FIRES</b>      | 174  | 199  | 139  | 190  |
| <b>VEHICLE FIRES</b>        | 97   | 84   | 78   | 85   |
| <b>STORM DAMAGE</b>         | 47   | 39   | 41   | 321  |
| <b>WOODS FIRES</b>          | 219  | 187  | 140  | 188  |
| <b>FIRE ALARMS</b>          | 541  | 489  | 547  | 690  |
| <b>CARBON MONOXIDE</b>      | 40   | 35   | 35   | 51   |
| <b>INVESTIGATIONS</b>       | 256  | 275  | 205  | 232  |
| <b>PUBLIC SERVICE</b>       | 145  | 111  | 122  | 174  |
| <b>NATURAL GAS LEAKS</b>    | 89   | 83   | 67   | 92   |
| <b>OUTDOOR BURNING</b>      | 227  | 162  | 143  | 181  |
| <b>HAZMAT/BOMB THREATS</b>  | 5    | 20   | 13   | 23   |
| <b>RESCUE</b>               | 478  | 455  | 454  | 525  |
| <b>PUBLIC SAFETY ASSIST</b> | 1    | 22   | 51   | 22   |
| <b>MEDICAL</b>              | 1170 | 1472 | 1378 | 1711 |
| <b>DUMPSTER/OTHER</b>       | 78   | 60   | 46   | 90   |
| <b>TOTALS</b>               | 3567 | 3693 | 3459 | 4733 |

# COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

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## **GOALS FOR FY 15/16**

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.

## **BUDGET HIGHLIGHTS**

The 2014/2015 budget request includes the addition of 4 personnel to increase minimum staffing. These personnel will be used to maintain minimum staffing through structural changes.

# GROVETOWN DEPARTMENT OF PUBLIC SAFETY DEPARTMENT

FUND/DEPARTMENT NUMBER: 2530

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## **MISSION STATEMENT**

To provide the citizens and businesses of defined unincorporated Columbia County areas with the highest level of prevention, response and recovery efforts possible for both fire and first responder calls in a specific, pre-determined area, on a pay-per-call contractual basis.

## **VISION STATEMENT**

To continue to serve the citizens of unincorporated Columbia County by saving lives and property through providing premiere fire and first responder services.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

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

## **GOALS FOR FY 15/16**

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

# RECREATION ADVISORY BOARD

FUND/DEPARTMENT NUMBER: 2611

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## **MISSION STATEMENT**

To advise and consult with the Parks & Recreation Manager and Staff concerning ideas, programs, events, and problems within the Parks & Recreation Department. To host & sponsor certain events, and help offset certain cost for various activities to add to the quality of life within Columbia County.

## **DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Provided \$8,000 in funding for the county's annual 4<sup>th</sup> of July Fireworks
- Sponsored Annual Volunteer Coaches Golf Tournament
- Funded the purchase of 4 new soccer goals.
- Provided funding for State Team Plaques on Walk of Fame
- Review the Youth Sports Handbook and provided recommendations and feedback
- Provided support/recommendation for staff realignment and restructuring
- Reviewed proposed SPLOST projects and provided support and input
- Provided funding and support for in-house concessions operations for the department

## **GOALS FOR FY 15/16**

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

# TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

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## **MISSION STATEMENT**

To effectively manage the operation of the Traffic Engineering program in order to provide the highest quality service possible for the citizens and public utilizing our streets and roadways.

## **VISION STATEMENT**

To provide a safe environment for the traveling public utilizing the streets and roadways of Columbia County with emphasis on the safety, operation and quality of our vehicle and pedestrian networks and the associated traffic control devices.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Continued the development of the operation and systems of our TCC (Traffic Control Center)
- Implemented functionality for the Emergency Vehicle Preemption/Priority Control on the local ambulance service vehicles
- Upgraded all school zone flashing beacon assemblies for fiber connectivity for remote access from the TCC.
- Connected six (6) Dynamic Message Signs (DMS) to fiber for remote access to the TCC
- Completed the installation of InSync Adaptive traffic systems at fifteen (20) intersections

# TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

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- Established three (3) adaptive traffic signal control corridors
- Completed the installation of PTZ pan/tilt/zoom cameras at four (4) stop and go signal locations
- Completed the installation of panomorphic cameras at one (1) stop and go signal locations
- Completed the installation of RRFB (Rectangular Rapid Flash Beacon) crosswalk flashing systems at two (2) locations
- Installed one (1) HAWK RRFB (Rectangular Rapid Flash Beacon) at Columbia Middle School/Grovetown HS school crossing
- Facilitated and assisted with the connection of ITS (Intelligent Transportation System) network equipment to the county broadband fiber network
- Facilitated the Off System Route Safety Improvement grant provided by GDOT for pavement markings and regulatory/warning sign replacements
- Engineered Cad file for one stop and go intersection (Baker Place Rd @ William Few Pkwy)
- Engineered Cad file for one stop and go intersection (Washington Rd @ Blanchard Rd)
- Re-worked striping and cad file on Hero Way roundabout to make it more effective

## **GOALS FOR FY 15/16**

- Continue development and implementation of the CCTCC (Columbia County Traffic Control Center)
- Continue development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county
- Continue development and implementation of County Road Speed/Count Station Program
- Continue development and implementation of Lighted Street Identification Sign Program
- Continue development and implementation of Roadway Marking Program
- Install 25 PTZ and 25 Panamorphic cameras at stop and go intersections
- Begin the process of moving hard files to digital form
- Install a fiber line with a firewall for direct connectivity from the TCC to the traffic server in building C to alleviate band width issues on the general fiber line

# TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

## WORKLOAD MEASUREMENTS

| <b>Category</b>  | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--|----------------------------|-------------------------------|------------------------------|
| Roadway vehicle volume counts                              | 5                          | 10                            | 12                           |
| Neighborhood speed hump surveys                            | 18                         | 25                            | 20                           |
| Street Light District Requests Total/Approved              | 51\43                      | 45\39                         | 45\39                        |
| Intersection study/surveys                                 | 5                          | 10                            | 12                           |
| Curve/roadway speed surveys                                | 5                          | 6                             | 8                            |
| Corridor Timing Study                                      | 0                          | 12                            | 36                           |
| Sign requests  | 23                         | 39                            | 50                           |
| Final plat /development plan reviews                       | 66\160                     | 137\191                       | 115\200                      |
| Traffic signal service calls (including after-hours calls) | 217                        | 326                           | 415                          |
| Road closure/detour press releases                         | 80                         | 76                            | 90                           |
| Prepare/Review temporary traffic control plans (TCP)       | 29                         | 32                            | 43                           |

## STAFFING

| <b>Position</b>   | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-------------------|----------------------------|-------------------------------|------------------------------|
| Manager V         | 1                          | 1                             | 1                            |
| Analyst III       | 1                          | 1                             | 1                            |
| Analyst IV        | 1                          | 1                             | 1                            |
| Technician I      | 2                          | 2                             | 2                            |
| Technician II     | 1                          | 1                             | 1                            |
| Supervisor VII    | 0                          | 1                             | 1                            |
| Admin Coordinator | 0                          | 0                             | 1                            |
| <b>Total</b>      | <b>6</b>                   | <b>7</b>                      | <b>8</b>                     |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 6                          | 7                             | 7                            |
| Heavy Equipment     | 0                          | 0                             | 0                            |
| Vehicle Allowances  | 1                          | 1                             | 1                            |
| <b>Total</b>        | <b>7</b>                   | <b>8</b>                      | <b>8</b>                     |

# TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

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## **BUDGET HIGHLIGHTS**

One significant impact on future budgets to consider is that as the county continues to grow and expand its road network, we must provide for additional personnel/equipment. The number of traffic control devices and the complexity of the operation of them will require highly skilled staff to continue to maintain and operate this equipment at a satisfactory level. We have the opportunity to manage our overall system with much more efficiency, as with our Traffic Control Center, but additional personnel must be provided for in order to accomplish our overall task.

# ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

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## **MISSION STATEMENT**

To provide oversight for transportation capital improvements, engineering services, stormwater and maintenance for all county roads.

## **VISION STATEMENT**

To achieve excellence in quality construction and maintenance of all county-owned roads, bridges, traffic control and storm water infrastructure as well as providing quality plan review.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Provided leadership and support to the departments within the division to achieve the goals set forth in their respective departments
- Contract award and completion of several TIA discretionary projects
- Negotiation and approval of TIA contracts in order for Columbia County to provide project design and oversight
- Received GDOT Local Maintenance Improvement Grant for road rehabilitation and resurfacing and awarded a contract for construction
- Successful recertification with GDOT to facilitate construction projects based on the Local Administered Project (LAP) Manual
- Development and approval of GDOT Title VI Plan for transportation related projects

# ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

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## GOALS FOR FY 15/16

- Continue implementation of the SPLOST and TSPLOST transportation projects
- Continue to maintain and improve county roads and traffic control infrastructure
- Continue to maintain and improve stormwater infrastructure
- Continue to review and improve the plan review process
- Update county codes and processes to meet the needs of a growing and dynamic development community without jeopardizing the welfare of our citizens or natural resources

## STAFFING

| <b>Position</b>           | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------------|----------------------------|-------------------------------|------------------------------|
| Division Director         | 1                          | 1                             | 1                            |
| Administrative Specialist | 1                          | 1                             | 1                            |
| <b>Total</b>              | <b>2</b>                   | <b>2</b>                      | <b>2</b>                     |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 0                          | 0                             | 0                            |
| Heavy Equipment     | 0                          | 0                             | 0                            |
| Vehicle Allowances  | 1                          | 1                             | 1                            |
| <b>Total</b>        | <b>1</b>                   | <b>1</b>                      | <b>1</b>                     |

# FLEET FIRE MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 2730

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## **MISSION STATEMENT**

To provide fire apparatus and vehicle fleet services to Martinez/Columbia Fire Rescue in a professional manner so as to produce a complete, safe, efficient and cost effective fire protection vehicle fleet.

## **VISION STATEMENT**

To become the central location for county-wide Fleet fire maintenance and management; specializing in all aspects of effective and efficient vehicle/equipment management, from acquisition to liquidation.

## **DEPARTMENT DESCRIPTION**

The Fleet Fire Maintenance Department provides for the testing, repair and maintenance of County fire apparatus and vehicles; providing for ISO testing and compliance of fire apparatus, routine and preventative maintenance, minor and most major repairs, and coordinates all major repairs with outside vendors. Fleet Fire Maintenance has established and maintains an automated database, which provides the county as well as our customers with data to assist in repair cost analysis and replacement decisions. Since all of the fire service fleet is emergency essential in nature and used in the preservation of life and property, 24 hour repair/road service is also provided.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Addition of fire services technician III position.
- Section Supervisor ASE Master Truck Technician recertification and EVT certifications.
- Both Tech III positions ASE and EVT certifications
- Tech. III position obtained Hazmat tanker endorsement
- Aerial truck #1 lift and waterway refurbishments; aerial recertified by 3<sup>rd</sup> party entity.
- Renewal of inter-local service agreement with the City of Harlem (including fire apparatus in their fleet)
- National recognition as a “Blue Seal of Excellence” facility by the National Institute for Automotive Service Excellence (ASE)

# FLEET FIRE MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 2730

## GOALS FOR FY 15/16

- Review, develop and implement quarterly inspections and fueling schedule for inclusion in overall generator program.
- Completion of 2 technical training sessions/schools per technician per year.
- Cross training of Tire/Lube Technician position to assist in fire apparatus maintenance and service.
- Review and update apparatus and vehicle maintenance schedules
- Research, specification development and acquisition of diagnostic software specific to fire apparatus
- Obtain 100% of Fire Services staffing EVT (Emergency Vehicle Technician) certification

## WORKLOAD MEASUREMENTS

| <b>Category</b>        | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|------------------------|----------------------------|-------------------------------|------------------------------|
| Work Orders Completed  | 186                        | 204                           | 300                          |
| Man/hours for Repairs  | 696.5                      | 719                           | 950                          |
| Service Repairs        | 314                        | 324                           | 340                          |
| PM's Performed         | 42                         | 52                            | 48                           |
| Vehicle responsibility | 47                         | 48                            | 50                           |

## PERFORMANCE MEASURES

| <b>Category</b> | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------|----------------------------|-------------------------------|------------------------------|
| WO              | \$103,578.95               | \$145,582.10                  | \$90,000.00                  |
| PM %            | 22%                        | 25%                           | 12%                          |
| Average WO      | 3.7 hrs                    | 3.5 hrs                       | 2.45 hrs                     |

# FLEET FIRE MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 2730

## STAFFING

| <b>Position</b> | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------|----------------------------|-------------------------------|------------------------------|
| Section         | 1                          | 1                             | 1                            |
| Technician III  | 1                          | 2                             | 2                            |
| <b>Total</b>    | <b>2</b>                   | <b>3</b>                      | <b>3</b>                     |

## VEHICLE SCHEDULE

| <b>Category</b> | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------|----------------------------|-------------------------------|------------------------------|
| Authorized      | 3                          | 3                             | 3                            |
| Heavy           | 0                          | 0                             | 0                            |
| Vehicle         | 0                          | 0                             | 0                            |
| <b>Total</b>    | <b>3</b>                   | <b>3</b>                      | <b>3</b>                     |

## BUDGET HIGHLIGHTS

- Apparatus parts/repair line code 533095 increase should remain at current levels
- Current pump test data indicates no rebuild issues immanent at this time.
- No capital vehicles requested due to repurposing of a surplus service truck #854 for new fire tech. III position
- All other line codes remain at previous levels, any increases will be due to adjustment for inflation and/ or cost increases.

# COMMUNITY EVENTS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2800

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## MISSION STATEMENT

To create, plan and support special community event programs for citizens of Columbia County while positively enhancing the quality of life and economic well-being of the community.

## VISION STATEMENT

To be recognized as the leading facilitator of community events in Columbia County.

## DESCRIPTION

Community Events is a department of the Community and Leisure Services Division of Columbia County. This department is responsible for coordinating, implementing and evaluating county sponsored events throughout the county. The Community Events Department partners with other county departments and area agencies to achieve its goals.

The objectives of the Community Events department include:

- Producing events which support the needs and desires of county citizens while creating a positive impact for Columbia County
- Positively showcasing county facilities and amenities
- Attracting positive media exposure for events
- Securing sponsorship funding and other revenue to offset the county budget

The Columbia County Community Events Department consists of 4 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 festivals, concerts, and other activities.

## WORKLOAD MEASUREMENTS

| <b>Category</b>    | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--------------------|----------------------------|-------------------------------|------------------------------|
| Events Conducted   | 57                         | 60                            | 64                           |
| Corporate Sponsors | 22                         | 28                            | 29                           |
| Revenue Collected  | 95,000                     | 125,000                       | 140,000                      |

# COMMUNITY EVENTS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2800

## ACCOMPLISHMENTS FOR FY 14/15

- The annual Charity Gala was moved to a new venue, Columbia County Exhibition Center, with an increase in attendance. Proceeds collected to date for local charities are \$115,872.18.
- Continue to increase followers through Facebook and Twitter in addition to new computer programs to enhance our advertising graphics
- Created two new festivals, YuchiKiokee Arts Festival and Christmas in the Park.
- The annual 4<sup>th</sup> of July Celebration was moved to Evans Towne Center Park with record attendance.
- Utilized social media for event advertisement
- Secured several new title sponsors for events

## STAFFING

| <b>Position</b>       | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------------|----------------------------|-------------------------------|------------------------------|
| Community Events Mgr  | 1                          | 1                             | 1                            |
| Community Events Spec | 3                          | 3                             | 3                            |
| <b>Total</b>          | <b>4</b>                   | <b>4</b>                      | <b>4</b>                     |

## GOALS FOR FY 15/16

- Continue to increase corporate sponsorships by 10 percent
- Continue to work with promoters to offer a variety of concerts at ETCP
- Enhance Christmas in the Park to include a weekend of Christmas activities by partnering with other local organizations for other activities to include a half marathon and parade.
- Begin process of submitting events to be recognized regionally through Festival Associations
- Create a volunteer luncheon at the end of the year to recognize and acknowledge our volunteers

# STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

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## **MISSION STATEMENT**

Dedicated to the management, construction, maintenance, protections, control, regulation, use, and enhancement of stormwater systems and programs in the County in concert with other water resource management programs.

## **VISION STATEMENT**

To proactively repair, maintain and/or replace existing stormwater infrastructure while providing guidance to the development community to reduce both stormwater quality and quantity impacts, and protect downstream areas and receiving waters.

## **DEPARTMENT DESCRIPTION**

The Columbia County Stormwater Utility Department provides stormwater management services, systems and facilities throughout the unincorporated areas of the County. These services, systems and facilities contribute to the protection and preservation of the public health, safety and welfare, and protection of the natural resources of the County.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Successful continuation of the Stormwater Utility transition by adding an Engineering Soil & Erosion Inspection Team
- Submittal of Georgia Stormwater Management Manual Supplement to Development Advisory Board
- Successful implementation of a Stop Work Order process and Notice of Termination inspections
- Maintaining citizen's safety as a first priority by providing detailed information and supporting documents and comparisons to successfully increase fees to be able to do a larger volume of maintenance repairs to be more proactive to flooding issues in our area
- Successful Stormwater billing restructuring to do away with quarterly billing to decrease price of printing and number of inquiries
- Vehicle and Equipment assessment and tracking with a new Equipment Operations Report Booklet or Form implemented to maintain equipment
- Accident reporting procedure established and safety coverage implemented
- Training Certifications follow ups implemented
- Maintenance Team members obtained their CDL license
- Completed Quail Creek Improvements Project
- Completed Pipe Replacement Project A
- Completed Pipe Replacement Project B

# STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- Completed Pipe Lining Improvements
- Completed Rhodes Hill Drainage Improvements
- Completed Watervale Drainage Improvements
- Completed Crawford Creek Culverts at Belglade and Crawford Mill Improvements
- Completed Branchwood Improvements
- Completed CDP Regional Detention Facility Repairs
- Implementation of revised Service Credit Technical Manual

## GOALS FOR FY 15/16

- Continuation of reorganization for the Stormwater Department to fine tune and strengthen inspection areas both in Stormwater MS4 and Environmental Compliance
- Increase number of personnel to increase and improve service request repairs and inspections
- Prioritize and complete projects that solve the largest areas of risk with citizen's safety in mind as number one priority
- Begin a Public Education outreach program to meet the MS4 guidelines
- Complete improvement projects within budget while maintaining excellent quality
- Operate department within budget while achieving quality results and efficient use of resources
- Complete the Crickentree capital improvement project
- Complete Oak Lake emergency repair project
- Complete Ronald Reagan drainage improvement and repair project
- Start and complete Mullins Pond dredging of the forebay

## WORKLOAD MEASUREMENTS

| <b>Category</b>   | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-------------------|----------------------------|-------------------------------|------------------------------|
| Service Requests  | 739                        | (293 partial now)             | TBD                          |
| Work Orders       | 187                        | (84 partial now)              | TBD                          |
| CIP Projects      | 8                          | 11                            | 4                            |
| Large Maintenance | 4                          | 14                            | 6                            |

# STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 15                         | 15                            | 15                           |
| Heavy Equipment     | 9                          | 17                            | 20                           |
| Vehicle Allowances  | 3                          | 4                             | 6                            |

## STAFFING

| <b>Position</b>            | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|----------------------------|----------------------------|-------------------------------|------------------------------|
| Manager V                  | 1                          | 1                             | 1                            |
| Admin Public Ed Coord      | 1                          | 1                             | 1                            |
| Maintenance Worker         | 8                          | 7                             | 9                            |
| CSR II                     | 1                          | 1                             | 1                            |
| HEO                        | 1                          | 2                             | 4                            |
| LEO                        | 0                          | 0                             | 2                            |
| Crew Leader I              | 1                          | 1                             | 1                            |
| Supervisor VII             | 2                          | 2                             | 2                            |
| Technician I               | 1                          | 0                             | 0                            |
| Specialist Project Manager | 1                          | 1                             | 1                            |
| Technician III             | 1                          | 1                             | 1                            |
| SW Inspector               | 2                          | 2                             | 4                            |
| E&S Inspector              | 6                          | 4                             | 4                            |
| SW Foreman II              | 1                          | 2                             | 2                            |
| Specialist V MS4 Permit    | 1                          | 1                             | 1                            |
| Engineer III               | 1                          | 1                             | 1                            |
| Manager I                  | 1                          | 1                             | 1                            |
| Manager II Flood           | 0                          | 1                             | 1                            |
| <b>Total</b>               | <b>30</b>                  | <b>29</b>                     | <b>37</b>                    |

## BUDGET HIGHLIGHTS

The successful merger of the Stormwater Department and Environmental Services Department operating under Engineering Services is in steady progression. The reorganization and formation of the merged Department requires to be housed in one location to operate efficiently. Proper additional staff, equipment, workstations and supplies is needed as we continue this large undertaking and now are fine-tuning skills of employees to match the needs of the business. This ongoing merger will provide the staff and means to be proactive instead of reactive to strengthening the Department. New tasks to this Department are increased emphasis on soil and erosion inspections & Public Ed outreach to ensure MS4 and environmental compliance. Keeping costs as low as possible- without decreasing the effectiveness of the Department goals- will be priority.

# GREEN PROGRAMS DEPARTMENT

FUND/DEPARTMENT NUMBER: 5310

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## **MISSION STATEMENT**

To encourage a sense of community pride and responsibility by providing waste and litter reduction options through recycling and to provide beautification programs and environmental stewardship education.

## **VISION STATEMENT**

The Green Programs Department vision is to enhance the quality of life in Columbia County by implementing a comprehensive recycling program that will reduce landfill disposal of solid waste and preserve natural resources. We will continue providing programs and events geared toward educating citizens on the importance and benefits of developing and maintaining a “green” lifestyle.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY14/15**

- Projected 5% increase in revenue over FY 14-13 total.
- Expanded Electronics Recycling Program to include in house breakdown of material to process and generate an additional revenue stream and to offer in house hard drive destruction.
- Partnered with Precision Waste to begin a school recycling program.
- Expanded Adopt A Mile program by 10 percent participation.
- Recipient of the Keep America Beautiful President’s Circle Award.
- Began transporting baled commodities to broker’s locations to receive full market value and save on transportation costs.
- Recycled 1203 trees at annual Bring One for the Chipper.
- Shredded and recycled 10,320 pounds (5.16 tons) of paper at fall Community Shred Day.

# GREEN PROGRAMS DEPARTMENT

FUND/DEPARTMENT NUMBER: 5310

## GOALS FOR FY14/15

- Improve Operational Efficiency by retrofitting existing vehicle with flatbed body and reduce fleet by one vehicle.
- Increase revenue by marketing revamped Electronics Recycling through unofficial partnerships and events.
- Planned conversion of employees from managed staff to eliminate temporary personnel fees.
- Modify infrastructure at Grovetown facility to include a horizontal baling system and become a Central Recycling Drop off Facility.
- Relocate existing equipment at Grovetown facility to Evans facility to increase bale production.
- Develop a comprehensive Standard Operating Procedure to ensure employees have information on most common practices and situations.

## STAFFING

| <b>Position</b>                    | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|------------------------------------|----------------------------|-------------------------------|------------------------------|
| Manager I                          | 1                          | 1                             | 1                            |
| Supervisor Position<br>(Title TBD) | 2                          | 2                             | 2                            |
| Attendant Position<br>(Title TBD)  | 2                          | 4                             | 4                            |
| Temporary personnel                | 0                          | 0                             | 0                            |
| <b>Total</b>                       | <b>5</b>                   | <b>7</b>                      | <b>7</b>                     |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 0                          | 2                             | 1                            |
| Heavy Equipment     | 2                          | 2                             | 2                            |
| Vehicle Allowances  | 1                          | 1                             | 1                            |
| <b>Total</b>        | <b>1</b>                   | <b>5</b>                      | <b>5</b>                     |

## BUDGET HIGHLIGHTS

The Green Programs department is currently funded from the Solid Waste budget. In the coming year we will attempt to increase the sale of recyclable materials and create new revenue sources to become a self-supported department.

# RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

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## **MISSION STATEMENT**

Strive to meet expenditures with revenue while providing quality facilities for local residents and businesses to host special events, meetings, performances and family events.

## **VISION STATEMENT**

Offer quality venues at a competitive price for any type of event while exceeding the expectations of all clients. Out-perform like facilities in the area in effectiveness, efficiency and overall number of events and guests.

## **DEPARTMENT DESCRIPTION**

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

## **ACCOMPLISHMENTS FOR FY 14/15**

- Maintained an excellent rating in customer service
- Increased revenue by 7%
- Voted ‘ Best Rental Venue’ by Augusta Magazine readers for the third time
- Developed new website, facebook page and printed promotional material for the entire department
- Developed new email marketing campaign
- Created new virtual tours
- Created custom customer service training manual for staff
- Created new logos for all sites within the department
- Doubled number of events at the Exhibition Center (FY13/14 # 51 –FY14/15#102)

## **GOALS FOR FY 15/16**

- Create and execute marketing strategy that utilizes new marketing materials
- Increase overall revenue by 7%
- Increase rentals at the Exhibition Center by 10%
- Create new events at Exhibition Center to increase awareness
- Conduct analysis of surrounding market and develop new fee structure
- Research and create model for new theater to be built in Columbia County

# RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

## WORKLOAD MEASUREMENTS

| <b>Category</b>           | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------------|----------------------------|-------------------------------|------------------------------|
| # of events at all sites  | 1,012                      | 1,150                         | 1,180                        |
| # of guests in attendance | 106,850                    | 111,594                       | 200,000                      |
| # of tours                | 2,366                      | 2,397                         | 2,425                        |
| # of contracts processed  | 987                        | 1,000                         | 1050                         |
| # of contracts canceled   | 72                         | 80                            | 85                           |

## PERFORMANCE MEASURES

| <b>Category</b>                     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-------------------------------------|----------------------------|-------------------------------|------------------------------|
| Loss due to discounts               | \$24,410                   | \$33,057                      | \$50,000                     |
| Ratio of guests/Fulltime equiv.     | 469/1                      | 481/1                         | 500/1                        |
| Operating costs covered by revenue* | 100%*                      | 100%*                         | 87%                          |
| Customer Service Ratings            | 98%                        | 99%                           | 100%                         |

\*Operating Costs does not include building depreciation.

## STAFFING

| <b>Position</b>       | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------------|----------------------------|-------------------------------|------------------------------|
| Manager               | 1                          | 1                             | 1                            |
| Sales Rep             | 1                          | 2                             | 2                            |
| Marketing Mgr         | 1                          | 1                             | 1                            |
| Receptionist          | 1                          | 1                             | 1                            |
| Banquet Coordinators  | 7                          | 10                            | 11                           |
| Facilities Supervisor | 0                          | 1                             | 1                            |
| Set up crew           | 2                          | 1                             | 1                            |
| <b>Total</b>          | <b>13</b>                  | <b>17</b>                     | <b>18</b>                    |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | N/A                        | N/A                           | N/A                          |
| Heavy Equipment     | N/A                        | N/A                           | N/A                          |
| Vehicle Allowances  | 2                          | 3                             | 3                            |
| <b>Total</b>        | <b>2</b>                   | <b>3</b>                      | <b>3</b>                     |

# RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

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## **BUDGET HIGHLIGHTS**

We saw a slight increase in overall numbers but the facility that showed the most improvement was the Exhibition Center, with double the previous year's numbers. The market for that site is becoming more defined as we learn how we can capitalize on the amenities that different groups need. We have great expectations for the Exhibition Center and its growing appeal.

# RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

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## **MISSION STATEMENT**

To protect the assets of Columbia County while still allowing the county departments to effectively provide services to our citizens and recognizing that our employees are our most valuable asset, to provide a safe working environment for all employees of Columbia County.

## **VISION STATEMENT**

We will work to identify all significant exposures and develop and administer appropriate programs to reduce potential liability and losses to Columbia County, thereby protecting our employees and property as well as providing a safe environment for the community we serve.

## **DEPARTMENT DESCRIPTION**

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

This department 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

# RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

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## **ACCOMPLISHMENTS FOR FY 14/15**

- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Risk Manager successfully completed UGA Management Development Program
- Provided Defensive Driver Training for Sheriff's Office Personnel
- Implemented "Alive at 25" Defensive Driving class
- Improved liability claims management capabilities by accessing information electronically through ACCG's claim database (STARS)

## **GOALS FOR FY 15/16**

- Completion and implementation of Risk Management module in Munis or alternate claims database
- Maintain requirements needed for certifications
- Accomplish all safety incentives required by ACCG for insurance premium reduction
- Update and complete SOG for department
- Coordinate certification for additional defensive driving instructors for Sheriff's Office
- Improve information and resources available through Risk Management web page

## **WORKLOAD MEASUREMENTS**

| <b>Category</b> | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------|----------------------------|-------------------------------|------------------------------|
| Complaints      | 22                         | 35                            | 30                           |
| Accidents       | 98                         | 85                            | 90                           |
| Sewer Back ups  | 2                          | 5                             | 5                            |
| Property        | 41                         | 45                            | 45                           |
| Recovery        | \$35,042                   | \$35,000                      | \$40,000                     |

# RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

## PERFORMANCE MEASURES

| <b>Category</b>   | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-------------------|----------------------------|-------------------------------|------------------------------|
| Defensive Driving | 16                         | 30*                           | 20                           |
| CPR               | 5                          | 6                             | 6                            |

*\*Significant increase due to defensive driver training classes for all Sheriff's Office Personnel required every 2 years.*

## STAFFING

| <b>Position</b> | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------|----------------------------|-------------------------------|------------------------------|
| Manager III     | 1                          | 1                             | 1                            |
| Specialist I    | 1                          | 1                             | 1                            |
| <b>Total</b>    | <b>2</b>                   | <b>2</b>                      | <b>2</b>                     |

## VEHICLE SCHEDULE

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 0                          | 0                             | 0                            |
| Heavy Equipment     | 0                          | 0                             | 0                            |
| Vehicle Allowances  | 1                          | 1                             | 1                            |
| <b>Total</b>        | <b>1</b>                   | <b>1</b>                      | <b>1</b>                     |

# 3-1-1/ CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

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## **MISSION STATEMENT**

To provide consistent, best-in-class customer service support, by managing, resolving, and preventing problems efficiently; communicating effectively; and exceeding expectations.

## **VISION STATEMENT**

To be the only telephone number that citizens need to call for assistance with any and all government services by consolidating customer service calls for all county departments within the 3- 1-1 call center to truly become a “one-stop” customer service center.

## **DEPARTMENT DESCRIPTION**

The **3-1-1 Customer Service Department** is managed by the Emergency & Operations Division Director. 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 14/15**

- Activated and staffed the 3-1-1 Call Center for 24hr operations, assisted by volunteers, for the February 2014 ice storm disaster.
- Continued to answer calls for additional departments within the county to alleviate workload for those departments.
- Continued implementation of Tyler Incident Management system (TIM), with updates and improvements.
- Participated in “Staff Development Day” training sessions to provide customer service skills to employees in other county departments.
- Ability to receive calls directly into 3-1-1 via 800 MHz radio 3-1-1 Talkgroup from 800 MHz users in the field.
- Training manual created/updated for new hire employees
- Supervisor completed University of Georgia Management Training Program.
- Replaced vacant CSR position

# 3-1-1/ CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

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## GOALS FOR FY 15/16

- Train additional volunteers to assist with staffing 3-1-1 during EOC activation.
- Continue implementation of Tyler Incident Management software (TIM) improvements and updates.
- Maintain training with existing staff on changes in government needs and services.
- Continue to update written training manual for new employees.
- Continue improving efficiency so that more calls can be handled with existing staffing level.
- Continue cooperative agreement with City of Augusta for management 3-1-1 calls that overlap boundaries.
- Continue education for Columbia County citizens on the value of our 3-1-1 services.
- Building better relationships with other county departments who are not currently utilizing 3- 1-1 as much but could benefit greatly from the 3-1-1 service.
- Creating an activation ready kit for easy implementation of volunteers.
- Attend MUNIS conference to gain better working knowledge of other departments interactions with the 3-1-1 Tyler Incident Management system.
- Promote/celebrate the ten year anniversary of the 3-1-1 Call Center.

## WORKLOAD MEASUREMENTS

| <b>Category</b>  | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|--|----------------------------|-------------------------------|------------------------------|
| All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins; NOTE: FY 2014/2015 volume extraordinarily high due to ice storm disaster | 48,717                     | 35,000                        | 35,500                       |

# 3-1-1/ CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

## PERFORMANCE MEASURES

| <b>Category</b>   | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|---|----------------------------|-------------------------------|------------------------------|
| Customer Service Actions-<br>Walk Ins                                 | 145                        | 150                           | 155                          |
| Customer Service Surveys<br>Sent<br>(10 per week)                     | 480                        | 480                           | 480                          |
| 3-1-1 Community Outreach<br>Presentations<br>(Large and small groups) | 15                         | 20                            | 25                           |

## STAFFING

| <b>Position</b>                    | <b>Actual<br/>FY 14/15</b> | <b>Estimated<br/>FY 15/16</b> | <b>Forecast<br/>FY 16/17</b> |
|------------------------------------|----------------------------|-------------------------------|------------------------------|
| CSR Supervisor                     | 1                          | 1                             | 1                            |
| Customer Service<br>Specialist     | 1                          | 1                             | 1                            |
| Customer Service<br>Representative | 2                          | 2                             | 2                            |
| <b>Total</b>                       | <b>4</b>                   | <b>4</b>                      | <b>4</b>                     |

# LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

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## **MISSION STATEMENT**

To provide quality library services and materials to children and adults in the community in order to meet their informational, recreational, and educational reading needs.

## **VISION STATEMENT**

To provide the highest level of professional and technical services in a modern facility utilizing state of the art materials to accommodate the needs of the dynamic population of Columbia County in the most cost effective manner.

## **DEPARTMENT DESCRIPTION**

The Library system consists of three library branches which provide an extensive collection including but not limited to books, periodicals, e-magazines through Zinio, audio books, online databases, electronic book services, Recorded Books, Transparent Language courses, internet access, programs and events for children, young adults and adults as well as reference services.

## **ACCOMPLISHMENTS FOR FY 14/15**

- Increased yearly circulation at all three Library branches
- Improved collection of audio books by purchasing new audio books quarterly
- Increased the collection size of large print materials
- Improved the collection and customer experience at Euchee Creek Library
- Improved programming at the Harlem Library
- Regional Library System added Burke County

## **GOALS FOR FY 15/16**

- Continue to provide excellent service to the patrons of Columbia County
- Secure a grant to augment the Summer Reading Program
- Host Author event
- Improve the e-book and e-magazine selections
- Host fund raiser with Friends of the Library

# LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

## WORKLOAD MEASUREMENTS

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Book Circulation    | 563,940                    | 494,359                       | 505,000                      |
| Registered Patrons  | 64,820                     | 71,067                        | 73,000                       |
| Collection Size     | 200,254                    | *180,148                      | 186,000                      |
| Materials budget    | \$180,650.00               | \$180,650.00                  | \$180,650.00                 |
| Building Sq. Ft     | 67,900                     | 67,900                        | 67,900                       |
| Reference Questions | 98,779                     | 96,381                        | 98,000                       |
| Program Attendance  | 29,237                     | 20,199                        | 21,000                       |

\*Extensive weeding at Euchee Creek, Adult section at Evans, Children's section at Evans

## PERFORMANCE MEASURES

| <b>Category</b>             | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-----------------------------|----------------------------|-------------------------------|------------------------------|
| Population Estimate         | 135,416                    | 137,000                       | 140,000                      |
| Book circulation per capita | 4.165                      | 3.61                          | 3.61                         |
| Registered patrons per cap. | .48                        | .52                           | .52                          |
| Collection size per cap.    | 1.48                       | 1.32                          | 1.33                         |
| Materials budget per cap.   | \$1.33                     | \$1.32                        | \$1.29                       |
| Building Sq. Ft. per cap.   | .50                        | .50                           | .49                          |
| Reference ques. per cap.    | .73                        | .70                           | .70                          |
| Program attendance per cap  | .22                        | .147                          | .15                          |

# LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

## STAFFING

| <b>Position</b>                     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|-------------------------------------|----------------------------|-------------------------------|------------------------------|
| Library Manager                     | 1                          | 1                             | 1                            |
| Branch Supervisor                   | 2                          | 2                             | 2                            |
| Children's Librarian                | 1                          | 1                             | 1                            |
| Circulation Manager                 | 1                          | 1                             | 1                            |
| Reference Services Manager          | 1                          | 1                             | 1                            |
| Children's Services Specialist      | 2                          | 2                             | 2                            |
| Reference Librarian                 | 1                          | 1                             | 1                            |
| Reference Specialist                | 2 (1FTE. 1 part time)      | 3 (2FTE. 1 part time)         | 3 (2FTE. 1 part time)        |
| Young Adult                         | 1                          | 1                             | 1                            |
| Administrative Coordinator          | 1                          | 1                             | 1                            |
| Library Assistant *1 pos. part-time | 1                          | 1                             | 1                            |
| Library Sorter                      | 0                          | 1 (part time)                 | 1 (part time)                |
| Library Rotator                     | 0                          | 1 (part time)                 | 1 (part time)                |
| Head Cataloger                      | 0                          | 1                             | 1                            |
| Asst. Tech Services. ILL            | 0                          | 1                             | 1                            |
| Part time cataloger                 | 0                          | 0                             | 1                            |
| Budget Analyst Part time            | 0                          | 0                             | 1                            |
| Systems Librarian                   | 0                          | 0                             | 1                            |
|                                     |                            |                               |                              |

## BUDGET HIGHLIGHTS

- The Columbia County Libraries will expand online reference resources
- The Columbia County Libraries will increase the number of e- materials
- The Columbia County Libraries plan to host a bestselling author and a storyteller.

# SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

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## **MISSION STATEMENT**

To effectively manage the Special Purpose Local Option Sales Tax programs, T-SPLOST, General Obligation Bond Projects and other capital projects.

## **VISION STATEMENT**

To achieve excellence in long range facility and transportation planning, and to meet or exceed the public's high expectations for quality construction, on-time delivery and facilities that are completed within budget.

## **DEPARTMENT DESCRIPTIONS**

The Facilities Services / Project Management Department, Road Construction Department, and Property Acquisition Department are responsible for managing the Capital Improvements Programs. Our objective is to complete capital improvements as rapidly as funds will allow, keep projects on schedule, and ensure contracts stay within budgeted amounts.

## **ACCOMPLISHMENTS FOR FY14/15**

- Developed and passed the 2017-2022 SPLOST Program
- Completed Blanchard Woods Skate Park and BMX track.
- Completed Evans Town Center Park playground Expansion
- Completed the Patriot's Park LED entrance sign
- Completed Wildwood Park Improvement Projects (4): Fish Cleaning Station, Playground, Bathhouse, Boat Dock
- Completed Sheriff's Administration Office Building
- Completed UGA Extension Services Meeting Room up fit
- Completed Justice Center Terrazzo Floor Replacement
- Completed back entrance remodel for the Clerk of Court including new workstations
- Completed Building G-1 remodel
- Replaced the soundboard at the Performing Arts Center
- Installed new rubber mulch at the Evans Library Playground
- Remodeled the Appling Tax Commissioner's office into a secured storage facility
- Installed a new grease trap for the Evans Library Café
- Installed new doors at various locations (4): Building A, Evans Library, Euchee Creek Library, Senior Center
- Replaced Carpet at the Euchee Creek Library
- Resurfaced three tennis courts at Riverside Park

## SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

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- Constructed a Columbia County Military Memorial Wall behind the Evans Library
- Improved the electrical capacity at the Gateway Exhibition Hall
- Replaced the heating and air conditioning systems at the Evans Annex
- Installed new signage at the building G complex
- Installed a new electric vehicle charging station behind building B
- Completed various security installations and upgrades (14): G-1, G-2, Justice Center, Water Administrative Building, Water Building B, Water Building C, Water Building D, Water Treatment Cameras, Patriot's Park Entrance, Riverside Park Entrance, Blanchard Woods Park Entrance, Procurement, Patriot's Park Gym, and Appling Storage Building.
- Let construction contracts for 2015 LMIG (resurfacing), intersection improvements at William Few Pkwy at Chamblin Road
- Completed improvements at Rose Ln and Settlement Drive, Lakeside Athletic Park
- Began construction on sidewalks at Blue Ridge Drive and intersection improvements at William Few Pkwy @ Baker Place/Long Creek Falls
- Started and/or completed the rights of way and easement acquisition for 2 transportation projects, 3 water utility/sewer projects, 4 stormwater projects, 5 property abandonments, and 1 green space acquisition

### **GOALS FOR FY 15/16**

- Complete planning and design for the Harlem Library and begin construction
- Complete construction of the Driver Training Classroom at the Sheriff's complex
- Begin design and planning for the new Cultural Arts Center
- Repair the foundation at the DFACS office
- Construct a staging pad for Broadband
- Replace roof at Fire Station #2
- Update doors and hardware at the Savannah Rapids Pavilion
- Construct a new playground at Patriot's Park along with new bleachers and a new storage building for Patriot's Park
- Install new workout equipment in County Facilities
- Begin design for the widening of Flowing Wells Road, Lewiston Road, Horizon South Parkway, and Fury's Ferry Road
- Construct the William Few at Chamblin Roundabout
- Continue construction on Washington Road widening project
- Continue design and construction of TSPLOST discretionary projects
- Complete design for the Evans to Locks Multi-Use Trail
- Start and/or complete right of way acquisition for various projects as designs are completed and approved

SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL  
OBLIGATION BOND PROJECTS AND OTHER CAPITAL  
PROJECTS

**WORKLOAD MEASUREMENTS**

| <b>Category</b>                    | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|------------------------------------|----------------------------|-------------------------------|------------------------------|
| Dirt Roads Paved                   | 0                          | 0                             | 0                            |
| LMIG Miles Resurfaced              | 6.86                       | 6.89                          | 7.16                         |
| Intersection/Other<br>Improvements | 4                          | 6                             | 2                            |

**STAFFING**

| <b>Position</b>                                  | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|--|----------------------------|-------------------------------|------------------------------|
| Manager III                                      | 2                          | 2                             | 3                            |
| Manager IV                                       | 2                          | 2                             | 2                            |
| Manager V  | 3                          | 3                             | 3                            |
| Admin Coordinator                                | 2                          | 2                             | 2                            |
| Engineer I                                       | 1                          | 1                             | 1                            |
| Engineer II                                      | 1                          | 1                             | 1                            |
| Technician III                                   | 0                          | 0                             | 0                            |
| Inspector I                                      | 1                          | 1                             | 1                            |
| Right of Way Specialist<br>(Contract Full Time)  | 3                          | 3                             | 3                            |
| Inspector II                                     | 1                          | 1                             | 1                            |
| Right of Way Specialist<br>(Contract Part Time)  | 1                          | 1                             | 1                            |
| Preconstruction Engineer<br>(Contract Part Time) | 1                          | 1                             | 1                            |
| <b>Total</b>                                     | <b>18</b>                  | <b>18</b>                     | <b>19</b>                    |

**VEHICLE SCHEDULE**

| <b>Category</b>     | <b>Actual<br/>FY 13/14</b> | <b>Estimated<br/>FY 14/15</b> | <b>Forecast<br/>FY 15/16</b> |
|---------------------|----------------------------|-------------------------------|------------------------------|
| Authorized Vehicles | 6                          | 6                             | 6                            |
| Heavy Equipment     | 0                          | 0                             | 0                            |
| Vehicle Allowances  | 8                          | 9                             | 9                            |
| <b>Total</b>        | <b>12</b>                  | <b>13</b>                     | <b>13</b>                    |

# SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

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## **BUDGET HIGHLIGHTS**

While SPLOST collections are down, bids on projects continue to come in under budget. This combined with the low operational costs (small number of highly skilled staff) is allowing for the capital improvements programs to remain strong even in the face of general economic downturn. The passage of the 2017-2022 SPLOST program ensures over \$50,000,000 of new projects in Tier 1 alone. County sales tax collections are nearing the projected rate for Tier 2 of the 2017-2022 SPLOST program reflecting solid growth and responsible fiscal planning.



## **APPENDIX**



**AUTHORIZED POSITIONS**

|   | As of July 1 |            |             |             |             |
|---|--------------|------------|-------------|-------------|-------------|
|   | 2011         | 2012       | 2013        | 2014        | 2014        |
| <b>General Fund</b>                           |              |            |             |             |             |
| Animal Cont                                   | 14           | 14         | 14          | 15          | 15          |
| Bd of Elec                                    | 4            | 4          | 4           | 4           | 5           |
| Clerk of Court                                | 25           | 26         | 26          | 26          | 26          |
| Code Comp                                     | 0            | 0          | 4           | 5           | 5           |
| Commission                                    | 7            | 7          | 7           | 7           | 7           |
| Community Svcs                                | 4            | 5          | 6           | 6           | 6           |
| Coroner                                       | 4            | 4          | 4           | 4           | 4           |
| County Admin                                  | 4            | 4          | 4           | 6           | 7           |
| Detention Center                              | 130          | 129        | 133         | 135         | 131         |
| Econ Dev Auth                                 | 1            | 1          | 1           | 1           | 2           |
| Emergency Svcs                                | 3            | 3          | 3           | 3           | 3           |
| Environmental                                 | 0            | 0          | 2           | 8           | 7           |
| Extension Svc                                 | 1            | 1          | 1           | 1           | 1           |
| Finance                                       | 10           | 10         | 10          | 10          | 10          |
| Fleet   | 13           | 13         | 14          | 16          | 17          |
| GIS   | 6            | 6          | 6           | 6           | 6           |
| HR  | 6            | 6          | 7           | 7           | 8           |
| Info Tech                                     | 19           | 19         | 20          | 22          | 23          |
| Juvenile Ct                                   | 10           | 10         | 12          | 13          | 13          |
| Libraries                                     | 19           | 19         | 23          | 25          | 49          |
| Magistrate Court                              | 17           | 17         | 17          | 17          | 19          |
| Maint   | 20           | 21         | 21          | 45          | 38          |
| Plan Review                                   | 9            | 8          | 4           | 6           | 5           |
| Planning                                      | 4            | 5          | 5           | 6           | 6           |
| Probate Court                                 | 11           | 11         | 11          | 11          | 11          |
| Procurement                                   | 8            | 8          | 8           | 8           | 8           |
| Public Trans                                  | 10           | 10         | 10          | 11          | 11          |
| Recreation                                    | 12           | 12         | 11          | 20          | 28          |
| Roads & Bridges                               | 52           | 52         | 52          | 51          | 51          |
| Senior Center                                 | 4            | 4          | 4           | 4           | 4           |
| Sheriff's Office                              | 204          | 205        | 205         | 209         | 213         |
| Tax Assessor                                  | 23           | 24         | 26          | 28          | 29          |
| Tax Commission                                | 26           | 27         | 28          | 28          | 28          |
| Wildwood Park                                 | 2            | 1          | 1           | 2           | 2           |
| <b>Total</b>                                  | <b>682</b>   | <b>686</b> | <b>704</b>  | <b>766</b>  | <b>798</b>  |
| <b>Special Revenue Funds</b>                  |              |            |             |             |             |
| Building Standards                            | 19           | 19         | 20          | 22          | 26          |
| 911   | 28           | 28         | 30          | 28          | 29          |
| Visitors Center                               | 1            | 1          | 1           | 1           | 1           |
| Fire Rescue                                   | 0            | 0          | 146         | 151         | 152         |
| Traffic Engineering                           | 5            | 6          | 6           | 8           | 7           |
| Construction Engineering                      | 2            | 2          | 2           | 2           | 2           |
| Fire Fleet Maintenance                        | 2            | 2          | 3           | 3           | 3           |
| <b>Total</b>                                  | <b>57</b>    | <b>58</b>  | <b>208</b>  | <b>215</b>  | <b>220</b>  |
| <b>Special Purpose Local Option Sales Tax</b> | <b>22</b>    | <b>21</b>  | <b>18</b>   | <b>17</b>   | <b>20</b>   |
| <b>Enterprise Funds</b>                       |              |            |             |             |             |
| Water and Sewerage                            | 111          | 116        | 124         | 129         | 132         |
| Storm Water                                   | 14           | 15         | 17          | 21          | 31          |
| Landfill/Recycling                            | 2            | 2          | 2           | 2           | 8           |
| Broadband Utility                             | 2            | 2          | 3           | 3           | 4           |
| Rental Facilities                             | 6            | 6          | 6           | 6           | 7           |
| <b>Total</b>                                  | <b>135</b>   | <b>141</b> | <b>152</b>  | <b>161</b>  | <b>182</b>  |
| <b>Internal Service Funds</b>                 |              |            |             |             |             |
| Risk Management                               | 2            | 2          | 2           | 2           | 2           |
| Customer Service                              | 4            | 4          | 4           | 4           | 4           |
| Damage Prevention                             | 0            | 0          | 0           | 7           | 8           |
| <b>Total</b>                                  | <b>6</b>     | <b>6</b>   | <b>6</b>    | <b>13</b>   | <b>14</b>   |
| <b>Total Authorized Positions</b>             | <b>902</b>   | <b>912</b> | <b>1088</b> | <b>1172</b> | <b>1234</b> |

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

| Industry                                      | 2014          |      |                                       | 2005          |      |                                       |
|---|---------------|------|---------------------------------------|---------------|------|---------------------------------------|
|   | Employees     | Rank | Percentage of Total County Employment | Employees     | Rank | Percentage of Total County Employment |
| Retail trade                                  | 4,867         | 1    | 16.54%                                | 3,422         | 1    | 14.49%                                |
| Accommodation and food services               | 3,761         | 2    | 12.78%                                | 2,262         | 7    | 9.58%                                 |
| Education services                            | 3,584         | 3    | 12.18%                                | 3,031         | 3    | 12.83%                                |
| Health care and social assistance             | 3,228         | 4    | 10.97%                                | 2,318         | 6    | 9.81%                                 |
| Manufacturing                                 | 2,714         | 5    | 9.22%                                 | 2,997         | 4    | 12.69%                                |
| Administrative, support, waste mgt            | 2,299         | 6    | 7.81%                                 | 3,120         | 2    | 13.21%                                |
| Construction                                  | 1,907         | 7    | 6.48%                                 | 2,808         | 5    | 11.89%                                |
| Professional, scientific & technical services | 1,423         | 8    | 4.83%                                 |               |      |                                       |
| Public administration                         | 1,284         | 9    | 4.36%                                 | 118           | 15   | 0.50%                                 |
| Other services (except public admin)          | 1,050         | 10   | 3.57%                                 | 959           | 8    | 4.06%                                 |
| Finance and insurance                         | 996           | 11   | 3.38%                                 | 828           | 9    | 3.51%                                 |
| Arts, entertainment, & recreation             | 524           | 12   | 1.78%                                 | 359           | 13   | 1.52%                                 |
| Wholesale trade                               | 481           | 13   | 1.63%                                 | 421           | 10   | 1.78%                                 |
| Management of companies                       | 322           | 14   | 1.09%                                 |               |      |                                       |
| Information                                   | 349           | 15   | 1.19%                                 | 206           | 14   | 0.87%                                 |
| Real estate, rental, & leasing                | 305           | 16   | 1.04%                                 | 360           | 12   | 1.52%                                 |
| Other industries                              | 338           | 17   | 1.15%                                 | 412           | 11   | 1.74%                                 |
| <b>Total</b>                                  | <b>29,432</b> |      | <b>100.00%</b>                        | <b>23,621</b> |      | <b>100.00%</b>                        |

Sources: US Department of Labor  
Georgia Department of Labor

Note: Due to confidentiality issues, the the number of employees of specific employers cannot be obtained. The categories presented are intended to provide alternative information regarding the County's employment base.

**Columbia County, Georgia**  
**Demographic and Economic Statistics**  
**Last Ten Calendar Years**

| <b>Calendar Year</b> | <b>Population</b> | <b>Personal Income (amounts in thousands)</b> | <b>Per Capita Personal Income</b> | <b>Median Age</b> | <b>School Enrollment</b> | <b>Retail Sales (amounts in thousands)</b> | <b>Unemployment Rate</b> |
|----------------------|-------------------|---|-----------------------------------|-------------------|--------------------------|--|--------------------------|
| 2005                 | 106,477           | 3,700,668                                     | 34,756                            | 35.8              | 20,936                   | 958,728                                    | 4.50%                    |
| 2006                 | 110,845           | 4,060,199                                     | 36,630                            | 36.0              | 22,042                   | 1,433,274                                  | 4.00%                    |
| 2007                 | 115,074           | 4,424,840                                     | 38,452                            | 35.7              | 22,379                   | 1,703,474                                  | 3.80%                    |
| 2008                 | 117,504           | 4,815,919                                     | 40,985                            | 35.8              | 22,577                   | 1,981,827                                  | 4.80%                    |
| 2009                 | 121,050           | 4,828,858                                     | 39,891                            | 36.5              | 23,305                   | not available                              | 6.80%                    |
| 2010                 | 124,934           | 5,122,780                                     | 41,004                            | 36.8              | 23,685                   | not available                              | 7.00%                    |
| 2011                 | 128,178           | 5,472,526                                     | 42,695                            | 36.8              | 23,891                   | not available                              | 7.10%                    |
| 2012                 | 131,627           | 5,939,741                                     | 45,126                            | 37.0              | 24,330                   | 1,968,902                                  | 6.60%                    |
| 2013                 | 135,416           | not available                                 | not available                     | not available     | 24,803                   | 1,822,922                                  | 6.90%                    |
| 2014                 | 135,416           | not available                                 | not available                     | not available     | 25,410                   | not available                              | 6.00%                    |

Sources: Georgia Department of Labor  
School enrollment provided by Columbia County Board of Education as of October 1, 2014.  
Bureau of Labor Statistics

Columbia County, Georgia  
Principal Property Tax Payers  
Current Year and Nine Years Ago

| TAXPAYER                             | 2014                    |      |  | 2005                    |      |  |
|--------------------------------------|-------------------------|------|--|-------------------------|------|--|
|                                      | Taxable Assessed Value  | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value  | Rank | Percentage of Total Taxable Assessed Value |
| Georgia Power                        | \$ 48,286,456           | 1    | 1.18%                                      | \$ 23,967,276           | 3    | 0.94%                                      |
| John Deere Commercial Products       | 35,079,314              | 2    | 0.86%                                      | 30,055,071              | 2    | 0.77%                                      |
| Qued Graphics (Quebecor)             | 26,937,908              | 3    | 0.66%                                      | 32,605,681              | 1    | 0.90%                                      |
| Wal-Mart Real Estate Business        | 24,355,007              | 4    | 0.59%                                      | 11,203,699              | 7    | 0.41%                                      |
| Pollard Land Company                 | 14,461,861              | 5    | 0.35%                                      | 16,050,267              | 5    | 0.43%                                      |
| Club Car Inc                         | 14,074,410              | 6    | 0.34%                                      | 16,889,274              | 4    | 0.00%                                      |
| Georgia Iron Works                   | 11,197,155              | 7    | 0.27%                                      | 7,135,778               | 9    | 0.62%                                      |
| Inland Diversified Evans Mullins Inc | 10,029,602              | 8    | 0.24%                                      | -                       | -    | 0.23%                                      |
| AVR Augusta LLC                      | 9,870,966               | 9    | 0.24%                                      | -                       | -    | 0.00%                                      |
| Bell South Telecommunications        | 8,516,210               | 10   | 0.21%                                      | 11,928,438              | 6    | 0.48%                                      |
| Greenfield Industries                | -                       | -    | -  | 7,974,921               | 8    | 0.30%                                      |
| Atlanta Gas Light Company            | -                       | -    | -  | 6,370,765               | 10   | 0.25%                                      |
| <b>Total</b>                         | <b>\$ 202,808,889</b>   |      | <b>4.94%</b>                               | <b>\$ 164,181,170</b>   |      | <b>5.33%</b>                               |
| <b>Total taxable assessed value</b>  | <b>\$ 4,454,615,219</b> |      |  | <b>\$ 2,872,526,472</b> |      |  |

SOURCE: Tax Commissioner's Office

## GLOSSARY OF TERMS

**2004 General Obligation Bond Fund:** A capital projects fund used to account for the property acquisition and construction of projects funded with proceeds received from the issuance of the 2004 General Obligation Bonds.

**2007 General Obligation Bond Fund:** This Capital Projects Fund accounts for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2007B Various Purpose General Obligation Bonds.

**2009 General Obligation Bond Fund /Special Local Option Sales Tax Fund 2011-2016:** This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

**Bond:** A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

**Bond Rating:** A system of appraising and rating the investment value of individual bond issues.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**Budget Amendment:** A change in an amount in any budget line during the fiscal year.

**Budget Calendar:** The schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of

financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

**Budget Message:** A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budget Resolution or Ordinance:** The official enactment by the Board of Commissioners authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

**Budgetary Accounts:** Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

**Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

## GLOSSARY OF TERMS

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

**CAFR:** Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization’s financial status.

**Capital Assets:** Property and equipment with a unit value of \$5,000 or more an estimated useful life in excess of one year. Capital Assets can also be referred to as Fixed Assets.

**Capital Budget:** A financial plan of proposed capital expenditures and the means of financing them.

**Capital Improvement Program (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Outlay:** An expenditure for the acquisition of, or addition to, a fixed asset.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Cash Flow:** A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

**CDBG:** Community Development Block Grant – a federally funded program designed to assist low income residents.

**Clean and Beautiful Memorial Fund:** A special revenue fund used to account for funds used for beautification projects on County property.

**Committed Fund Balance:** Can be used only for specific purposes pursuant to constraints imposed by formal action of the BOC through the adoption of a formal policy. Only the BOC may modify or rescind the commitment.

**Community Events Fund:** A special revenue fund used to account for special events funded by sponsor fees and ticket sales.

**Communications Utility Fund:** An enterprise fund used to account the cost of building, operating and maintaining the Columbia County Community Broadband Network.

**Continuing Appropriations:** An appropriation which once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

**Customer Service/Information Center Fund:** An internal service fund used to account for operations of the County’s customer service/information center.

**DATE Fund:** A special revenue fund to finance drug abuse training education programs within the County.

## GLOSSARY OF TERMS

**Debt Limit:** The maximum amount of gross or net debt which is legally permitted.

**Debt Service:** Expenditure providing for the repayment of principal and interest on County long-term obligations.

**Debt Service Fund:** A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

**Debt Service Fund - 2007 General Obligation Bond:** A debt service fund used to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2007 General Obligation Bonds.

**Debt Service Fund - 2009 General Obligation Bond:** A debt service fund used to account for special purpose local option sales tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2009 General Obligation Bonds.

**Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Deficit:** The excess of expenditures over revenues during an accounting period.

**Disbursement:** Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

**Double Entry:** A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

**Drug Court Fund:** A special revenue fund used to account for grants, donations, and fees associated with drug testing, counseling, and treatment services for substance abuse intervention.

**Emergency Telephone System Fund (911):** A special revenue fund to finance the operation and maintenance of the Emergency 911 system within the County.

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

**Encumbrance:** Commitments for unperformed contracts for goods or services.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Excise Tax:** A tax on the use or consumption of certain products.

**Expenditures:** Decreases in net current assets. Expenditures include debt service, capital outlays, and those

## GLOSSARY OF TERMS

current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

**Expenses:** Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

**Federal Asset Sharing Fund:** A special revenue fund used to account for assets seized or confiscated by federal courts.

**Fines and Forfeitures:** Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

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

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Columbia County's fiscal year begins on July 1 and ends on June 30.

**Fixed Assets:** Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

**Fleet Replacement Fund:** An internal service fund to finance the acquisition of new and replacement vehicles and equipment for the General Fund and IPTF.

**Fringe Benefits:** Payments made by the County to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to County employees.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The net of total assets and total liabilities in governmental funds and trust funds.

**GAAP:** Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

## GLOSSARY OF TERMS

**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.

## GLOSSARY OF TERMS

**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.

## GLOSSARY OF TERMS

**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

## GLOSSARY OF TERMS

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.

## GLOSSARY OF TERMS

**SPLOST:** Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

**Special Local Option Sales Tax Fund 2001-2005:** A capital projects fund used to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2001 through 2005.

**Special Local Option Sales Tax Fund 2006-2010:** This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

**State Condemnation Fund:** A special revenue fund used to account for assets seized or confiscated by state courts.

**Storm Water Utility Fund:** An enterprise fund used to account for the cost of providing storm water management services and maintaining and improving the County's storm water infrastructure.

**Street Lights Fund:** A special revenue fund used to account for the street light assessments used for maintenance of street lights in certain subdivisions.

**Supplemental Juvenile Services Fund:** A special revenue fund used to account for fines charged to juvenile offenders to be used for juvenile services.

**Tangible Property:** Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

**Tax Digest:** A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

**Tax Exemption:** Immunity from the obligation of paying taxes in whole or in part.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

**TAVT:** Title Ad Valorem Tax established with HB 386 to remove the sales and use tax on the purchase of motor vehicles and the annual ad valorem tax on the same motor vehicles and replace these taxes with a one-time title ad valorem tax paid every time the ownership of a vehicle is transferred

**TSPLOST:** a regional sales tax established with the Transportation Improvement Act of 2010 which must be approved by the citizens of the region through a majority vote imposed in the county for a predetermined period to be used for transportation projects.

## GLOSSARY OF TERMS

**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.