

# *Annual Budget*

*Columbia County, Georgia*

**Fiscal Year Ending June 30, 2009**



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***GEORGIA***



Committee: MFS Meeting Date: 06/03/2008 Motion: Second:  
From Fund: Dept: Expense: Line Code:  
Into Fund: Dept: Expense: Line Code:  
Revenue \$  
Expenditure \$  
Debate \_\_\_ Consent X Accepted as Information \_\_\_ Executive Session \_\_\_ Other \_\_\_

**ITEM: FY 2008/2009 Budget Adoption**

The Fiscal Year 2008/2009 Budget will be presented for adoption.

**STAFF RECOMMENDATION:** Staff recommends that the budget for all funds of Columbia County, GA for fiscal year 2008/2009 be adopted as presented tonight.

**COMMITTEE COMMENTS:** Committee agrees with staff recommendation.

**COMMITTEE CHAIR RECOMMENDATION/MOTION:** I make a motion to approve resolution 08-726R adopting the budget for all funds of Columbia County, GA, for fiscal year 2008/2009.



## INTEROFFICE MEMO

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**To:** Columbia County Board of Commissioners  
**From:** Steve Szablewski, County Administrator  
Scott Johnson, Assistant to the County Administrator  
Leanne DeLoach, Director of Financial Services  
Todd Glover, Director of Management Services  
**Subject:** FY 2008/2009 Budget Adoption  
**Date:** June 3, 2008

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 property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). To accomplish this objective, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. The departments were asked to prepare their budgets using the zero-based method in an amount no greater than the 2007-2008 budget. Through the cooperative effort of all involved, a proposed budget for Columbia County is balanced for all funds for fiscal year 2008/2009 and is presented tonight for adoption by the BOC.

### ***FUND SUMMARY***

Attached for your review is a revised summary of the total proposed revenues and expenditures/expenses for all funds of Columbia County for fiscal year 2008/2009. Highlights in the General Fund are as follows:

#### **GENERAL FUND EXPENDITURES:**

- Total General Fund expenditures, excluding interfund transfers, increased by 5.00%, including a contingency of \$951,847, or 1.71% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in personnel costs of 6.53%, a decrease in new personnel requests of 21.95%, an increase in operating expenditures of 4.28%, and a decrease in capital requests of 4.53%.
- Interfund transfers total \$1,109,000, for funding year 2 of the Fleet Replacement Fund and reducing the deficit in the Community Centers Fund.
- The budget for fuel includes a 30% increase, or @\$257,750, over the adopted budget for FY 2007/2008.
- New personnel requests within the General Fund consist of 14 new positions, a 35 day delay in replacement of vacancies, a 4% merit increase, funding for recommendations included within the salary study prepared by Cherry, Bekaert & Holland in the amount of \$20,000, a 10% increase in contributions to the Medical Plan and Dental Plan, funding for a "Healthy Lifestyle" program in the amount of \$15,000, and funding for a certification compensation program in the amount of

\$90,000. New hires are budgeted at a rate of "entry only" and include various effective dates. The combined cost of these additional personnel and benefit requests is \$1,185,197.

**GENERAL FUND REVENUES:**

- Growth in the property tax digest is projected to be 8%, resulting in increased property tax revenues within the General Fund of \$2,065,306. Any further growth in the actual digest will be added to the contingency fund.
- Local Option Sales Tax revenues are expected to increase by 4% due to normal growth and the expected opening of new retail facilities, resulting in increased revenues of \$616,000.

***NEW DEPARTMENTS/FUNDS***

No new departments or funds have been proposed for FY 2008/2009.

***BUDGET RECOMMENDATION***

Staff recommends that the budget for all funds of Columbia County, GA, for fiscal year 2008/2009 be adopted as presented tonight.

## GENERAL FUND BY DEPARTMENT SUMMARY OF ADOPTED BUDGETS

| DEPARTMENT                            | REVENUES          |                   |              |                  | EXPENDITURES      |                   |              |                  |
|---------------------------------------|-------------------|-------------------|--------------|------------------|-------------------|-------------------|--------------|------------------|
|                                       | ADOPTED           | PROPOSED          | % CHANGE     | \$ CHANGE        | ADOPTED           | PROPOSED          | % CHANGE     | \$ CHANGE        |
|                                       | 2007/2008         | 2008/2009         | 1 YEAR       | 1 YEAR           | 2007/2008         | 2008/2009         | 1 YEAR       | 1 YEAR           |
| 1001 COMMISSIONERS                    | 18,790,000        | 16,880,000        | -10.16%      | -1,910,000       | 1,089,405         | 1,609,213         | 47.71%       | 519,808          |
| 1002 FINANCE                          | 300,000           | 200,000           | -33.33%      | -100,000         | 607,248           | 632,894           | 4.22%        | 25,646           |
| 1003 PROCUREMENT                      | 11,200            | 11,000            | -1.79%       | -200             | 457,327           | 432,659           | -5.39%       | -24,668          |
| 1004 CONTINGENCY                      | 0                 | 0                 | N/A          | 0                | 957,747           | 951,847           | -0.62%       | -5,900           |
| 1005 INFORMATION TECHNOLOGY           | 1,500             | 1,500             | 0.00%        | 0                | 3,229,419         | 3,423,442         | 6.01%        | 194,023          |
| 1006 COUNTY ADMINISTRATOR             | 0                 | 0                 | N/A          | 0                | 303,355           | 371,831           | 22.57%       | 68,476           |
| 1007 BOARD OF ELECTIONS               | 5,000             | 5,000             | 0.00%        | 0                | 414,114           | 503,882           | 21.68%       | 89,768           |
| 1008 GENERAL OVERHEAD                 | 1,245,667         | 1,245,667         | 0.00%        | 0                | 2,916,356         | 2,854,387         | -2.12%       | -61,969          |
| 1009 NEW APPROPRIATIONS               | 0                 | 0                 | N/A          | 0                | 592,068           | 603,832           | 1.99%        | 11,764           |
| 1010 COMMUNITY SERVICES               | 50,000            | 50,000            | 0.00%        | 0                | 486,903           | 527,042           | 8.24%        | 40,139           |
| 1011 HUMAN RESOURCES                  | 0                 | 0                 | N/A          | 0                | 697,819           | 720,566           | 3.26%        | 22,747           |
| 1013 GIS                              | 6,000             | 6,000             | 0.00%        | 0                | 634,820           | 708,735           | 11.64%       | 73,915           |
| 1014 MGT SERVICES                     | 0                 | 0                 | N/A          | 0                | 1,450,687         | 1,392,902         | -3.98%       | -57,785          |
| 1111 TAX COMMISSIONER                 | 26,776,653        | 29,651,635        | 10.74%       | 2,874,982        | 1,341,673         | 1,449,987         | 8.07%        | 108,314          |
| 1112 TAX ASSESSOR                     | 500               | 500               | 0.00%        | 0                | 1,030,824         | 1,123,246         | 8.97%        | 92,422           |
| 1210 10th DISTRICT COURT ADMIN        | 5,000             | 5,000             | 0.00%        | 0                | 0                 | 0                 | N/A          | 0                |
| 1211 CLERK OF COURT                   | 2,600,000         | 2,600,000         | 0.00%        | 0                | 1,698,880         | 1,317,124         | -22.47%      | -381,756         |
| 1212 SUPERIOR COURT                   | 0                 | 0                 | N/A          | 0                | 115,949           | 458,060           | 295.05%      | 342,111          |
| 1213 PROBATE COURT                    | 1,100,000         | 1,100,000         | 0.00%        | 0                | 706,276           | 729,003           | 3.22%        | 22,727           |
| 1214 JUVENILE COURT                   | 65,500            | 70,500            | 7.63%        | 5,000            | 607,707           | 628,170           | 3.37%        | 20,463           |
| 1215 MAGISTRATE COURT                 | 300,000           | 300,000           | 0.00%        | 0                | 733,434           | 823,118           | 12.23%       | 89,684           |
| 1311 SHERIFF                          | 110,588           | 110,588           | 0.00%        | 0                | 12,084,116        | 13,070,469        | 8.16%        | 986,353          |
| 1312 JAIL                             | 354,250           | 354,250           | 0.00%        | 0                | 7,065,336         | 7,538,672         | 6.70%        | 473,336          |
| 1313 EMERGENCY SERVICES               | 16,624            | 32,199            | 93.69%       | 15,575           | 297,629           | 338,926           | 13.88%       | 41,297           |
| 1314 DISTRICT ATTORNEY                | 5,000             | 5,000             | N/A          | 0                | 406,750           | 406,750           | 0.00%        | 0                |
| 1315 AMBULANCE SERVICE                | 0                 | 0                 | 0.00%        | 0                | 500,000           | 500,000           | 0.00%        | 0                |
| 1411 ROADS & BRIDGES                  | 625,000           | 625,000           | 0.00%        | 0                | 2,634,330         | 2,769,938         | 5.15%        | 135,608          |
| 1414 FLEET SERVICES                   | 35,000            | 35,000            | 0.00%        | 0                | 654,441           | 666,787           | 1.89%        | 12,346           |
| 1415 MAINTENANCE                      | 0                 | 0                 | N/A          | 0                | 641,414           | 677,268           | 5.59%        | 35,854           |
| 1500 ENGINEERING                      | 30,000            | 30,000            | 0.00%        | 0                | 939,967           | 794,160           | -15.51%      | -145,807         |
| 1501 ECONOMIC DEVELOPMENT             | 0                 | 0                 | N/A          | 0                | 1,144,252         | 1,100,125         | -3.86%       | -44,127          |
| 1502 PLANNING & DEVELOPMENT           | 190,700           | 179,700           | -5.77%       | -11,000          | 862,429           | 523,523           | -39.30%      | -338,906         |
| 1512 CODE COMPLIANCE                  | 1,917,000         | 2,134,300         | 100.00%      | 217,300          | 316,887           | 330,839           | 4.40%        | 13,952           |
| 1513 PLAN REVIEW                      | 40,000            | 50,000            | N/A          | 10,000           | 71,884            | 76,130            | N/A          | 4,246            |
| 1514 EXTENSION SERVICE                | 0                 | 0                 | N/A          | 0                | 128,921           | 132,500           | 2.78%        | 3,579            |
| 1516 PUBLIC TRANSIT                   | 247,000           | 248,761           | 0.71%        | 1,761            | 337,981           | 358,084           | 5.95%        | 20,103           |
| 1601 PUBLIC LIBRARIES                 | 0                 | 0                 | 0.00%        | 0                | 1,199,932         | 1,281,481         | 6.80%        | 81,549           |
| 1611 RECREATION                       | 468,056           | 468,056           | 0.00%        | 0                | 1,961,487         | 2,018,175         | 2.89%        | 56,688           |
| 1612 WILDWOOD PARK                    | 162,573           | 162,573           | 0.00%        | 0                | 146,366           | 174,862           | 19.47%       | 28,496           |
| 1613 FORESTRY                         | 0                 | 0                 | N/A          | 0                | 25,623            | 15,623            | -39.03%      | -10,000          |
| 1711 HEALTH DEPT                      | 0                 | 0                 | N/A          | 0                | 451,039           | 476,039           | 5.54%        | 25,000           |
| 1712 FAMILY & CHILDREN SER            | 60,892            | 67,458            | 10.78%       | 6,566            | 78,776            | 78,776            | 0.00%        | 0                |
| 1713 ANIMAL CONTROL                   | 76,000            | 98,000            | 28.95%       | 22,000           | 569,283           | 619,269           | 8.78%        | 49,986           |
| 1714 CORONER                          | 0                 | 0                 | N/A          | 0                | 107,999           | 108,295           | 0.27%        | 296              |
| 1716 SENIOR CENTER                    | 11,100            | 11,100            | 0.00%        | 0                | 282,950           | 311,156           | 9.97%        | 28,206           |
| Operating Transfers*                  |                   |                   |              |                  | 2,625,000         | 1,109,000         | -57.75%      | -1,516,000       |
| <b>TOTAL GENERAL FUND</b>             | <b>55,606,803</b> | <b>56,738,787</b> | <b>2.04%</b> | <b>1,131,984</b> | <b>55,606,803</b> | <b>56,738,787</b> | <b>2.04%</b> | <b>1,131,984</b> |
| Less:                                 |                   |                   |              |                  |                   |                   |              |                  |
| Operating Transfers                   | -2,625,000        | -1,109,000        |              |                  | -2,625,000        | -1,109,000        |              |                  |
| <b>Total less operating transfers</b> | <b>52,981,803</b> | <b>55,629,787</b> | <b>5.00%</b> | <b>2,647,984</b> | <b>52,981,803</b> | <b>55,629,787</b> | <b>5.00%</b> | <b>2,647,984</b> |

**Alternate #2-** All new hires at 6 months except for Sheriff, Jail, and Magistrate Court

**OTHER FUNDS  
SUMMARY OF ADOPTED BUDGETS**

| FUND                                    | REVENUES             |                       |                    |                     | EXPENDITURES         |                       |                    |                     |
|---|----------------------|-----------------------|--------------------|---------------------|----------------------|-----------------------|--------------------|---------------------|
|   | ADOPTED<br>2007/2008 | PROPOSED<br>2008/2009 | % CHANGE<br>1 YEAR | \$ CHANGE<br>1 YEAR | ADOPTED<br>2007/2008 | PROPOSED<br>2008/2009 | % CHANGE<br>1 YEAR | \$ CHANGE<br>1 YEAR |
| 2100 BUILDING STANDARDS                 | 1,636,203            | 1,423,774             | -12.98%            | -212,429            | 1,636,203            | 1,423,774             | -12.98%            | -212,429            |
| 2105 CLEAN & BEAUTIFUL MEMORIAL         | 2,000                | 2,000                 | 0.00%              | 0                   | 2,000                | 2,000                 | 0.00%              | 0                   |
| 2110 LIBRARY BOARD                      | 105,000              | 105,000               | 0.00%              | 0                   | 105,000              | 105,000               | 0.00%              | 0                   |
| 2111 RECREATION ADVISORY BOARD          | 55,000               | 40,000                | -27.27%            | -15,000             | 55,000               | 40,000                | -27.27%            | -15,000             |
| 2112 STREET LIGHTS FUND                 | 1,380,400            | 1,315,400             | -4.71%             | -65,000             | 1,380,400            | 1,315,400             | -4.71%             | -65,000             |
| 2113 911 FUND                           | 1,923,306            | 2,124,891             | 10.48%             | 201,585             | 1,923,306            | 2,124,891             | 10.48%             | 201,585             |
| 2115 DRUG FUND                          | 40,000               | 40,000                | 0.00%              | 0                   | 40,000               | 40,000                | 0.00%              | 0                   |
| 2116 JUVENILE SERVICES                  | 60,000               | 60,000                | 0.00%              | 0                   | 60,000               | 60,000                | 0.00%              | 0                   |
| 2117 JAIL FUND                          | 150,000              | 150,000               | 0.00%              | 0                   | 150,000              | 150,000               | 0.00%              | 0                   |
| 2118 FEDERAL ASSET SHARING              | 20,000               | 20,000                | 0.00%              | 0                   | 20,000               | 20,000                | 0.00%              | 0                   |
| 2119 STATE CONDEMNATION                 | 30,000               | 30,000                | 0.00%              | 0                   | 30,000               | 30,000                | 0.00%              | 0                   |
| 2120 COMMUNITY CENTER OPERATIONS        | 473,202              | 476,425               | 0.68%              | 3,223               | 473,202              | 476,425               | 0.68%              | 3,223               |
| 2200 HOTEL/MOTEL FUND                   | 483,464              | 561,321               | 16.10%             | 77,857              | 483,464              | 561,321               | 16.10%             | 77,857              |
| 2300 MULTIPLE GRANT FUND                | 8,900                | 19,150                | 115.17%            | 10,250              | 8,900                | 19,150                | 115.17%            | 10,250              |
| 2500 FIRE SERVICES FUND                 | 7,512,630            | 8,495,480             | 13.08%             | 982,850             | 7,512,630            | 8,495,480             | 13.08%             | 982,850             |
| 2 SHERIFF'S DONATIONS                   | 20,000               | 20,000                | 0.00%              | 0                   | 20,000               | 20,000                | 0.00%              | 0                   |
| 2700 INSURANCE PREMIUM TAX FUND         | 4,819,052            | 4,950,923             | 2.74%              | 131,871             | 4,819,052            | 4,950,923             | 2.74%              | 131,871             |
| 2800 COMMUNITY EVENTS FUND              | 23,500               | 30,650                | 30.43%             | 7,150               | 23,500               | 30,650                | 30.43%             | 7,150               |
| GA SUPERIOR COURT CLERK'S COOP AUTH     | 10,000               | 10,000                | 0.00%              | 0                   | 10,000               | 10,000                | 0.00%              | 0                   |
| 3500 SPECIAL PURPOSE SALES TAX (01/05)  | 6,621,819            | 6,424,639             | -2.98%             | -197,180            | 6,621,819            | 6,424,639             | -2.98%             | -197,180            |
| 3600 2004 GO BOND                       | 4,146,208            | 2,981,482             | -28.09%            | -1,164,726          | 4,146,208            | 2,981,482             | -28.09%            | -1,164,726          |
| 3700 SPECIAL PURPOSE SALES TAX (06/10)  | 16,167,873           | 16,249,776            | 0.51%              | 81,903              | 16,167,873           | 16,249,776            | 0.51%              | 81,903              |
| 2006 CAP IMP PROJECTS                   | 15,416,000           | 8,594,439             | -44.25%            | -6,821,561          | 15,416,000           | 8,594,439             | -44.25%            | -6,821,561          |
| 4000 DEBT SVC - 2007 GO BOND (PROP TAX) | 5,083,810            | 5,771,513             | 13.53%             | 687,703             | 5,083,810            | 5,771,513             | 13.53%             | 687,703             |
| 4100 DEBT SVC - 2004 GO BOND (SPLOST)   | 5,346,250            | 5,235,000             | -2.08%             | -111,250            | 5,346,250            | 5,235,000             | -2.08%             | -111,250            |
| 5111 WATERWORKS FUND                    | 22,812,600           | 23,762,600            | 4.16%              | 950,000             | 22,812,600           | 23,762,600            | 4.16%              | 950,000             |
| 5200 STORM WATER UTILITY                | 2,430,517            | 2,505,506             | 3.09%              | 74,989              | 2,430,517            | 2,505,506             | 3.09%              | 74,989              |
| 5300 SOLID WASTE MANAGEMENT             | 496,298              | 609,216               | 22.75%             | 112,918             | 496,298              | 609,216               | 22.75%             | 112,918             |
| 6000 EMPLOYEE MEDICAL PLAN              | 5,393,285            | 5,436,991             | 0.81%              | 43,706              | 5,393,285            | 5,436,991             | 0.81%              | 43,706              |
| 6100 RISK MANAGEMENT                    | 942,177              | 951,874               | 1.03%              | 9,697               | 942,177              | 951,874               | 1.03%              | 9,697               |
| 6300 CUSTOMER SVC & INFORMATION CTR     | 130,330              | 132,771               | 1.87%              | 2,441               | 130,330              | 132,771               | 1.87%              | 2,441               |
| FLEET REPLACEMENT FUND                  | 1,990,357            | 1,479,879             | -25.65%            | -510,478            | 1,990,357            | 1,479,879             | -25.65%            | -510,478            |
| <b>TAL - OTHER FUNDS</b>                | <b>105,730,181</b>   | <b>100,010,700</b>    | <b>-5.41%</b>      | <b>-5,719,481</b>   | <b>105,730,181</b>   | <b>100,010,700</b>    | <b>-5.41%</b>      | <b>-5,719,481</b>   |
| <b>TOTAL - ALL FUNDS</b>                | <b>161,336,984</b>   | <b>156,749,487</b>    | <b>-2.84%</b>      | <b>-4,587,497</b>   | <b>161,336,984</b>   | <b>156,749,487</b>    | <b>-2.84%</b>      | <b>-4,587,497</b>   |

**USE FOR FUND BALANCE (UNRESERVED) ABOVE 100 DAY GOAL**

|                                     |                              |  |
|-------------------------------------|------------------------------|--|
| Fund balance (unreserved)           | <u>\$ 7,527,889</u>          | (51.86 days above 100 day operating reserve) |
| Community Centers                   | \$ (274,000)                 | (2nd of 3 years)                             |
| Development Authority Bond          | \$ (770,000)                 | (March 2009 payment)                         |
| <b>Proposed use of Fund Balance</b> | <u><b>\$ (1,044,000)</b></u> |  |
| <b>Fund Balance Remaining</b>       | <u><b>\$ 6,483,889</b></u>   | (44.67 days above 100 day operating reserve) |

**GENERAL FUND FUND BALANCE**  
**Prepared by: Financial Services Division**  
**Sunday, April 27, 2008**

| FYE 6/30                   | Total         | Unreserved   | Res for Oper | Extra. Loss | Other Reserved | Budget       | operating days* | inc unresvd | inc extra loss |
|----------------------------|---------------|--------------|--------------|-------------|----------------|--------------|-----------------|-------------|----------------|
| 2006                       | \$20,343,072  | \$5,768,149  | \$13,240,796 | \$1,000,000 | \$334,127      | \$48,328,904 | 100.00          | 143.56      | 151.12         |
| 2007                       | \$26,066,776  | \$10,152,889 | \$14,515,562 | \$1,000,000 | \$398,325      | \$52,981,803 | 100.00          | 169.94      | 176.83         |
| transfers to fund deficits | (\$2,625,000) |              |              |             |                |              |                 |             |                |
| 2007 adjusted              | \$23,441,776  | \$7,527,889  | \$14,515,562 | \$1,000,000 | \$398,325      | \$52,981,803 | 100.00          | 151.86      | 158.75         |

**Notes:**

1. prior to 2006, goal for operating days = 75 to 90 days
2. as of 2006, goal for operating days = 75 to 100 days
3. final numbers obtained from audited financial statements

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**RESOLUTION NO. 08-726R**

**RESOLUTION OF THE BOARD OF COMMISSIONERS  
OF COLUMBIA COUNTY, GEORGIA ADOPTING AN  
ANNUAL BALANCED BUDGET FOR ALL FUNDS USED BY  
COLUMBIA COUNTY, GEORGIA FOR FISCAL YEAR 2008/2009**

**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 (t O.C.G.A.i); 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 III of the *Columbia County Financial Management Policies* 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 6, 2008, 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 2008/2009.** The annual balanced budget for Fiscal Year 2008/2009 for all funds of Columbia County, GA, in the form attached hereto and made a part hereof as Attachment 1 is hereby adopted. Nothing shall preclude the Board from amending this budget so as to adapt to changing governmental needs during said Fiscal Year.

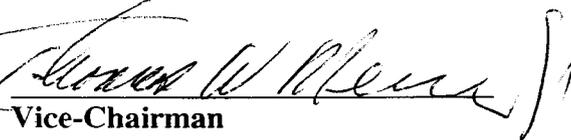
**Section 2. Fiscal Year.** The Fiscal Year for Columbia County, GA, shall be July 1, 2008 through June 30, 2009.

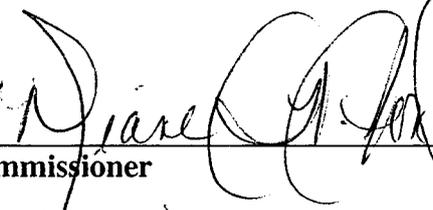
**Section 3. Effective Date.** This Resolution shall be effective upon its adoption.

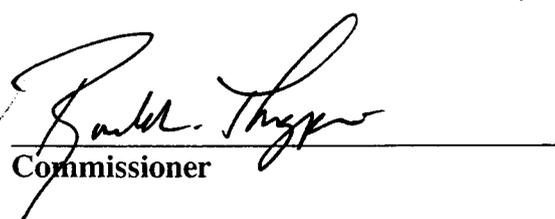
Resolution adopted June 3, 2008.

**BOARD OF COMMISSIONERS  
COLUMBIA COUNTY, GEORGIA**

  
\_\_\_\_\_  
Chairman

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

(vacant)  
\_\_\_\_\_  
Commissioner

**CLERK'S CERTIFICATE**

I, Erin E. Hall, Clerk of the Board of Commissioners of Columbia County, Georgia, (the "Board") **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution, passed by the Board of Commissioners at a regular meeting of the Board of Commissioners duly held on June 3, 2008 at 6:00 p.m., open to the public and in which a quorum was present and acting throughout, and that the original of said Resolution appears of record in the Minute Book of the Board, which is in my custody and control.

Given under my hand and seal of the Board, this 3rd day of June, 2008.

Deputy Erin E. Hall  
**CLERK, BOARD OF COMMISSIONERS  
OF COLUMBIA COUNTY, GEORGIA**

[COUNTY SEAL]

