



**Columbia County, Georgia
Annual Budget Report
Fiscal Year Ending June 30, 2020**



Columbia County, GA
Board of
Commissioners



Fiscal Year Ending June 30, 2020
Annual Budget

Fiscal Year 2020 Budget
Columbia County, Georgia
July 1 - June 30

Scott Johnson
County Manager

Leanne C. Reece
Director of Internal Services

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

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Introduction

COLUMBIA COUNTY BOARD OF COMMISSIONERS



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

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



Doug Duncan

Chairman
Term: 2019-2022

Member:

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



Connie Melear

Term: 2019-2022
Vice Chair/District 1

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

- Chair:** Development and Engineering Services Committee
- Vice Chair:** Management and Internal Services Committee



Trey Allen

Term: 2017-2020
District 2

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

- Chair:** Management and Internal Services
- Vice Chair:** Development and Engineering Services Committee



Gary Richardson

Term: 2017-2020

District 3

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

Chair: Public Works Committee

Vice Chair: Community and Emergency Services Committee



Dewey Galeas

Term: 2019-2022

District 4

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

Chair: Community and Emergency Services Committee

Vice Chair: Public Works Committee

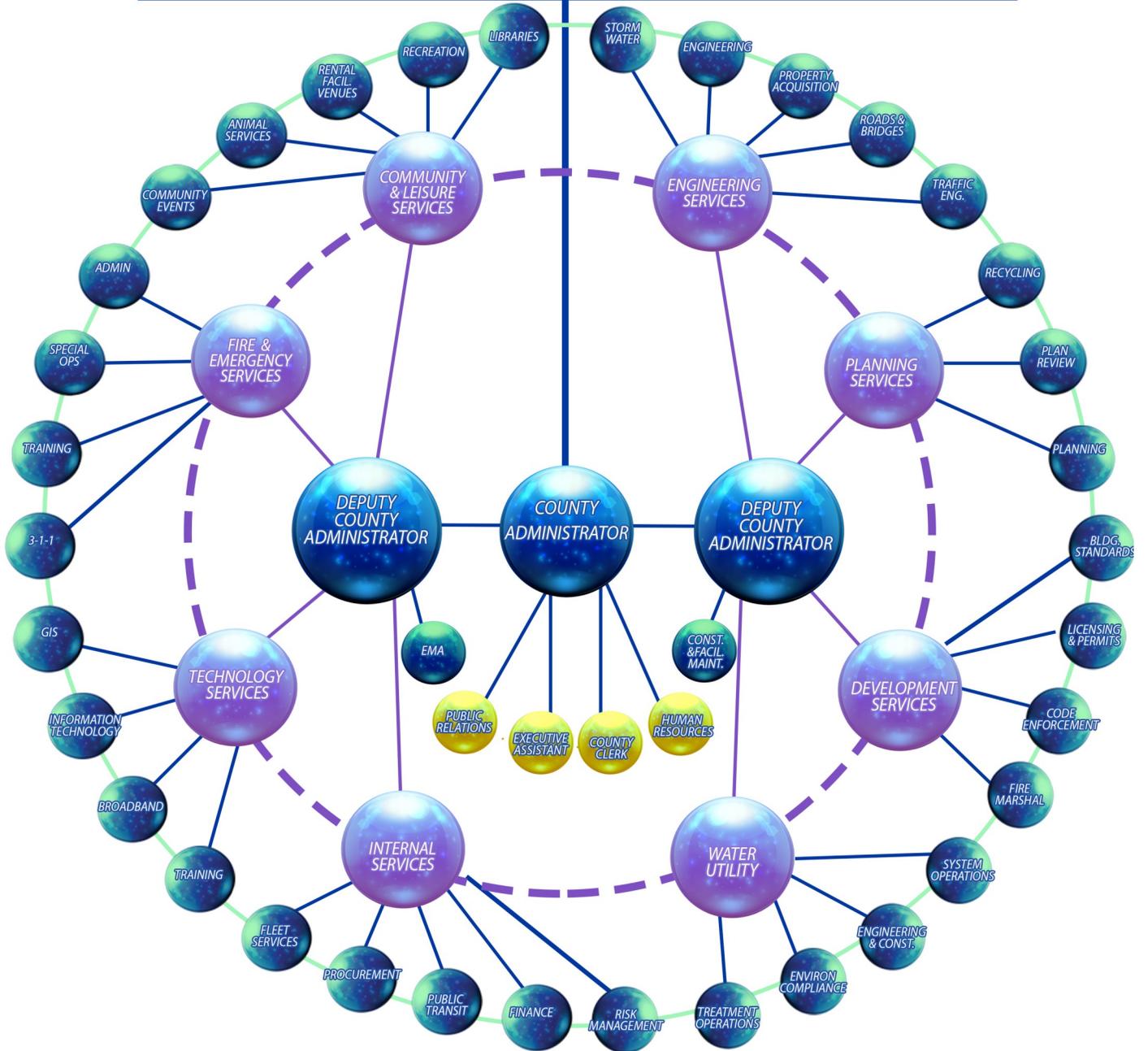


Columbia County Board of Commissioners establishes their priorities, objectives and initiatives with the county's core values of PRIDE: Professionalism, Respect, Integrity, Dedication and Excellence in mind. County employees continue to embrace these values and strive to do their best for our citizens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

FY 2019-20 PRIORITIES, OBJECTIVES, AND INITIATIVES

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

Columbia County Board of Commissioners



**COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
July 1, 2019**

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

Douglas R. Duncan, Jr., Chairman
Gary L. Richardson, Vice Chairman, District 3

District 1	Connie M. Melear
District 2	James E. Allen, III
District 4	Dewey G. Galeas

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

RESOLUTION NO. 19-016

**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 2019/2020**

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 7, 2019, 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 2019/2020. The annual balanced budget for Fiscal Year 2019/2020 for all funds of Columbia County, GA, in the form attached hereto and made a part hereof as Attachment A is hereby adopted. Nothing shall preclude the Board from amending this budget so as to adapt to changing governmental needs during said Fiscal Year.

Section 2. Compensation Study 2019. The Columbia County Compensation Study 2019 in the form attached hereto and made a part hereof as Attachment B is hereby adopted.

Section 3. New Positions, Promotions, Reclassifications and Adjustments of Salaries. The new positions, promotions, reclassifications and adjustments of salaries for Fiscal Year 2019/2020 for all funds of Columbia County, GA in the form attached hereto and made a part hereof as Attachment C is hereby adopted.

Section 4. Fiscal Year. The Fiscal Year for Columbia County, GA, shall be July 1, 2019 through June 30, 2020.

Section 5. Effective Date. This Resolution shall be effective upon its adoption.

Resolution adopted June 18, 2019.

**BOARD OF COMMISSIONERS
COLUMBIA COUNTY, GEORGIA**



Douglas R. Duncan, Jr. Chairman



Gary L. Richardson, Vice-Chairman



Connie M. Melear, District 1



James E. Allen, III, District 2



Dewey G. Galeas, District 4

CLERK'S CERTIFICATE

I, Patrice R. Crawley, 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 18, 2019 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 18th day of June, 2019.



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



**ATTACHMENT A
SUMMARY OF PROPOSED BUDGETS**

	REVENUES			EXPENDITURES			PCT CHANGE
	2019 ADOPTED	2019 REVISED	2020 PROPOSED	2019 ADOPTED	2019 REVISED	2020 PROPOSED	
GENERAL FUND - operations	\$ 69,407,917	\$ 79,407,917	\$ 72,003,692	\$ 69,407,917	\$ 79,407,917	\$ 72,003,692	3.74%
BUILDING STANDARDS FUND	\$ 2,502,511	\$ 2,502,511	\$ 2,688,085	\$ 2,502,511	\$ 2,502,511	\$ 2,688,085	7.42%
LIBRARY BOARD	\$ 90,000	\$ 90,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 80,000	-11.11%
RECREATION ADVISORY BD	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	0.00%
STREET LIGHTS FUND	\$ 1,880,200	\$ 1,880,200	\$ 1,895,200	\$ 1,880,200	\$ 1,880,200	\$ 1,895,200	0.80%
SHERIFF'S 911 FUND	\$ 2,884,885	\$ 2,884,885	\$ 3,132,895	\$ 2,884,885	\$ 2,884,885	\$ 3,132,895	8.60%
DRUG COURT	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
DRUG ABUSE TREATMENT	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
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	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
STATE CONDEMNATION FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
LODGING TAX FUND	\$ 990,000	\$ 990,000	\$ 1,010,753	\$ 990,000	\$ 990,000	\$ 1,010,753	2.10%
MULTIPLE GRANT FUND	\$ 276,224	\$ 276,224	\$ 130,000	\$ 276,224	\$ 276,224	\$ 130,000	-52.94%
FIRE SERVICES FUND	\$ 13,714,140	\$ 13,714,140	\$ 14,486,256	\$ 13,714,140	\$ 13,714,140	\$ 14,486,256	5.63%
SHERIFF'S GIFTS/DONATIONS	\$ 20,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 10,000	-50.00%
INSURANCE PREMIUM TAX	\$ 6,932,138	\$ 6,932,138	\$ 9,030,329	\$ 6,932,138	\$ 6,932,138	\$ 9,030,329	30.27%
COMMUNITY EVENTS FUND	\$ 278,720	\$ 278,720	\$ 249,700	\$ 278,720	\$ 278,720	\$ 249,700	-10.41%
ARTS DEVELOPMENT FUND	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
MILITARY MEMORIAL WALL FUND	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
GA SUP CT CK'S COOP AUTH	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%

**ATTACHMENT A
SUMMARY OF PROPOSED BUDGETS**

	REVENUES			EXPENDITURES			PCT CHANGE
	2019 ADOPTED	2019 REVISED	2020 PROPOSED	2019 ADOPTED	2019 REVISED	2020 PROPOSED	
LAW LIBRARY FUND	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
TSPLST 25% DISCRETIONARY	\$ 2,220,000	\$ 2,220,000	\$ 2,450,000	\$ 2,220,000	\$ 2,220,000	\$ 2,450,000	10.36%
DFRT SERVICE FUND-2015 GO BOND	\$ 2,955,300	\$ 2,955,300	\$ 2,955,500	\$ 2,955,300	\$ 2,955,300	\$ 2,955,500	0.01%
DEBTSVFUND-2016 GO BOND	\$ 7,990,049	\$ 7,990,049	\$ 2,176,136	\$ 7,990,049	\$ 7,990,049	\$ 2,176,136	-72.76%
DEBTSVFUND-2017 GO BOND	\$ 4,867,125	\$ 4,867,125	\$ 5,009,750	\$ 4,867,125	\$ 4,867,125	\$ 5,009,750	2.93%
WATER AND SEWER FUND	\$ 35,975,000	\$ 35,975,000	\$ 36,580,000	\$ 35,975,000	\$ 35,975,000	\$ 36,580,000	1.68%
STORM WATER UTILITY FUND	\$ 5,034,720	\$ 5,034,720	\$ 7,566,777	\$ 5,034,720	\$ 5,034,720	\$ 7,566,777	50.29%
SOLID WASTE MANAGEMENT	\$ 860,685	\$ 860,685	\$ 854,421	\$ 860,685	\$ 860,685	\$ 854,421	-0.73%
COLUMBIA COUNTY BROADBAND UTILITY	\$ 1,811,235	\$ 1,811,235	\$ 2,042,674	\$ 1,811,235	\$ 1,811,235	\$ 2,042,674	12.78%
RENTAL FACILITIES	\$ 725,000	\$ 725,000	\$ 848,605	\$ 725,000	\$ 725,000	\$ 848,605	17.05%
EMPLOYEE MEDICAL FUND	\$ 10,142,244	\$ 10,142,244	\$ 10,623,800	\$ 10,142,244	\$ 10,142,244	\$ 10,623,800	4.75%
RISK MANAGEMENT FUND	\$ 1,104,544	\$ 1,104,544	\$ 1,119,233	\$ 1,104,544	\$ 1,104,544	\$ 1,119,233	1.33%
UTILITY DAMAGE PREVENTION	\$ 626,425	\$ 626,425	\$ 676,108	\$ 626,425	\$ 626,425	\$ 676,108	7.93%
CUSTOMER SERVICE AND INFORMATION	\$ 203,358	\$ 203,358	\$ 215,132	\$ 203,358	\$ 203,358	\$ 215,132	5.79%
FLEET REPLACEMENT FUND	\$ 2,273,443	\$ 2,273,443	\$ 2,200,782	\$ 2,273,443	\$ 2,273,443	\$ 2,200,782	-3.20%
GREATER CLARKS HILL REGIONAL LIBRARY	\$ 2,683,423	\$ 2,734,189	\$ 2,724,418	\$ 2,683,423	\$ 2,734,189	\$ 2,724,418	1.53%
TOTAL	\$ 178,920,286	\$ 188,971,052	\$ 183,231,246	\$ 178,920,286	\$ 188,971,052	\$ 183,231,246	2.41%



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Columbia County
Georgia**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Columbia County, Georgia, for its annual budget for the fiscal year beginning July 1, 2018. 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 2020, which will begin July 1, 2019. At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Administrator and staff were instructed to balance the budgets for all Columbia County funds using a zero based budgeting method with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). When initial budget requests were received, expenditures exceeded revenues (with no contingency fund) within the General Fund by \$4,272,173. To eliminate this deficit and to meet the goal of establishing a contingency fund of 2% of proposed expenditures, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. Through the cooperative effort of all involved, projected revenues within the General Fund were increased by \$2,584,861 and projected expenditures were decreased by \$3,114,664, for a net change of \$5,699,525. Therefore, a proposed budget for Columbia County is balanced for all funds for fiscal year 2019/2020 and is presented tonight for adoption by the BOC.

This budget provides funding to maintain current levels of service, while reducing operating costs and capital outlay where possible, with no increase in the millage rate. The annual budget for all funds totals \$283,239,588, reflecting a net increase from the fiscal year 2019 adopted budget of \$1,057,627, or 0.37%. This net increase is primarily due to the use of special purpose local option sales tax and 2017 general obligation bond funds to complete capital projects.

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 7, 2019, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 18, 2019, at its regularly scheduled meeting.

General Fund Highlights

- Total General Fund expenditures, excluding the use of fund balance, increased by 3.74% from the FY 2018/2019 adopted budget, including a contingency of \$1,427,352, or 2.02% of proposed expenditures.
- New capital requests increased from \$1,304,597 in FY 2018/2019 to \$1,369,873 in FY 2019/2020, an increase of 5.0%
- New personnel requests within the General Fund include 15 new positions totaling \$588,795 and promotions, reclassifications, and other adjustments totaling \$320,888, for a grand total of \$909,683.

Other Funds Highlights

- The Parks and Recreation Department's park/field maintenance program was transferred from the General Fund to the Insurance Premium Tax Fund.
- New personnel requests within the Other Funds include 24 new positions totaling \$946,352 and promotions, reclassifications, and other adjustments totaling \$189,998, for a grand total of \$1,136,350.

Revenue Assumptions

- Growth in the real and personal property tax digest is projected to be 3%. Therefore, the budget was prepared and balanced using a 3% increase in general property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.
- The County has experienced an annualized increase in local option sales tax (LOST) revenues of 10.71% as of March 2019. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 5.5% increase in LOST revenues.

New Departments/Funds

A new department to account for the parks/field maintenance program was established within the Insurance Premium Tax Fund No new funds were established.

Salary Study

A salary study was prepared by Serotta Maddocks Evans, CPAs. The total cost of implementation is \$1,372.

Expenditure/Revenue Adjustments

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

Fund Balance

Funds from fund balance have not been budgeted for use within the General Fund budget for fiscal year 2019/2020. Other funds may utilize funds from fund balance to complete capital projects, for debt service, or for interfund transfers.

Fund Balance within the General Fund as of June 30, 2018, totaled \$47.9 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 \$19.0 million, or 100 days of operations, and nonspendable fund balance of \$5.1 million. Total fund balance as of June 30, 2018, including the above mentioned items, equated to 251.68 days of operations. Fund balance, net of nonspendable, totaled \$42.8 million, or 225.07 days of operations.

During FY 2011, the County purchased property known as the “Marshall Square Property” for \$6.25 million from fund balance. During FY 2014, the County expensed a portion of the property in the amount of \$2 million to be maintained and used for County operations. During FY 2016, the County transferred 5.75 acres to the Development Authority of Columbia County in accordance with an intergovernmental agreement for development and expensed 4.27 acres to be maintained and used for County operations, for a total of \$2.4 million. The remaining portion of the property, 7.67 acres, is being held for resale or development and was included as nonspendable fund balance as of June 30, 2018. 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, 2018.

The County projects to add approximately \$8.0 million to fund balance from operations (before transfers) as of June 30, 2019. In accordance with county policy, \$8.5 million was transferred to the TAVT Fund to be used for capital projects and \$1.5 million was transferred to the Economic Incentive Fund. Due to an increase in the FY 2019 budget, the minimum fund balance requirement will be increased to \$19.7 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2019, is expected to be \$45.8 million, or 232.36 days of operations. Fund balance, net of nonspendable fund balance, is expected to be \$40.8 million, or 206.7 days of operations.

Issues for Future Consideration

- Continuation of the Management Review Team for position vacancies – A 35 day delay in the replacement of vacancies has been included in the budget. Budgeted savings for fiscal year 2019 were \$350,000. Actual savings as of June 30, 2019, were \$1,029,544. This is due to the establishment of a management review team which analyzes all position vacancies to determine if replacement is necessary. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Also attributable to the savings is the economic boost our county is currently experiencing causing recruitment and retention of workers to be challenging. Budgeted savings for fiscal year 2019 are \$350,000.
- Using Special Purpose Local Option Sales Tax (SPLOST) for debt service – Included within the 2017/2022 Capital Improvements Plan is the use of \$25 million of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Approximately \$2.2 million will be needed from SPLOST to make FY 2020 bond payments on the 2016 GO bonds. This amount has been budgeted from FY 2020 SPLOST collections. However, should collections not be adequate, funds will need to come from other available sources, such as the General Fund Fund Balance (GFFB), excess SPLOST proceeds, and excess go bond proceeds.
- Operating costs for capital projects – The County completed preparation of its capital improvements plan for the 2017/2022 SPLOST, which was approved by voters in a referendum held in November 2014. The County also issued \$60 million of 2017 general obligation bonds. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets.

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

Respectfully submitted,



Leanne C. Reece, CPA
Director of Financial Services

BUDGET PROCESS AND PRESENTATION

The budget document is divided into four sections:

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

PROFILE OF THE GOVERNMENT

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

A five-member Board of Commissioners governs Columbia County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four year staggered terms. A County Manager, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 150,000 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, the proposed budget calendar, and specific account information necessary to complete the budget requests.

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

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

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

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

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

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

BUDGET PRESENTATION

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

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

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

The County reports the following major governmental funds:

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

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

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

The County reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The County reports the following major enterprise fund:

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

The County reports the following nonmajor enterprise funds:

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

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

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

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

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

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

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

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

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

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

BASIS OF ACCOUNTING AND BUDGETING

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

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

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

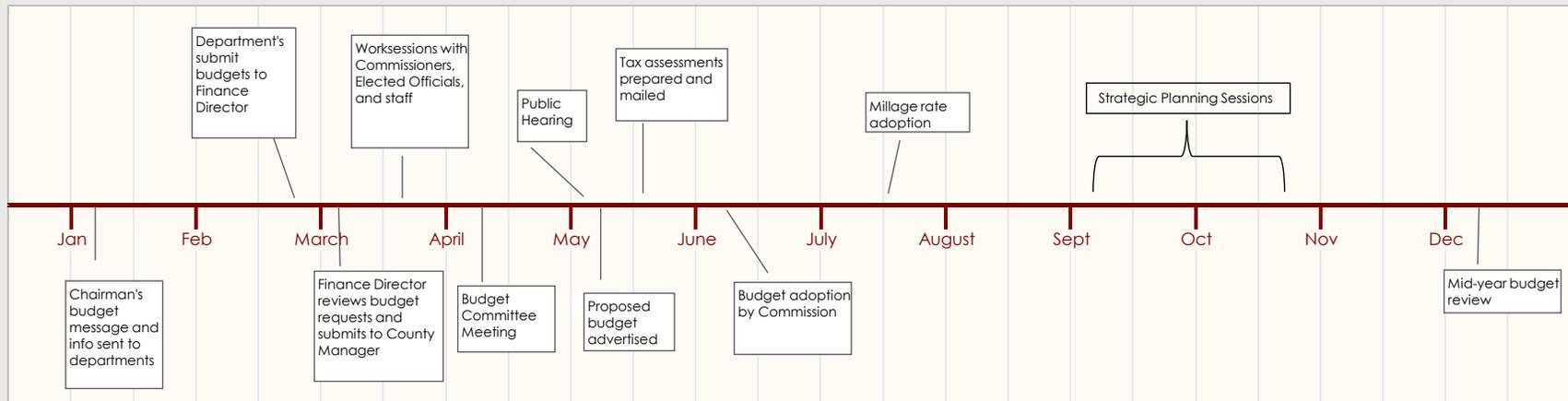
Proprietary funds (enterprise funds and internal service funds) are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for these funds is on determination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

FY 2019/2020 Proposed Budget Calendar

	TBD	Budget Message to be distributed
	TBD	Fleet report to be distributed
Month of	February	Division/Elected Officials/Appointed Officials meetings
Friday	3/01/2019	Personnel requests submitted to Human Resources and all other operational/capital requests input into computer
Month of	March	Start weekly budget meetings
Tuesday	3/12/2019	Elected Officials work-session – 10:00 AM BOC conference room (following committee meetings)
Tuesday	3/19/2019	BOC Staff work-session – 3:00 PM BOC conference room
Friday	4/12/2019	Newspaper advertisement of Budget Public Hearing submitted to Augusta Chronicle
Tuesday	5/07/2019	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/17/2019	Newspaper advertisement of proposed budget submitted to Augusta Chronicle
Tuesday	5/21/2019	Joint <i>Budget</i> Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting, if needed)
Tuesday	6/04/2019	Budget Adoption - BOC Meeting - 6:00 PM

Note: Dates and times subject to change.

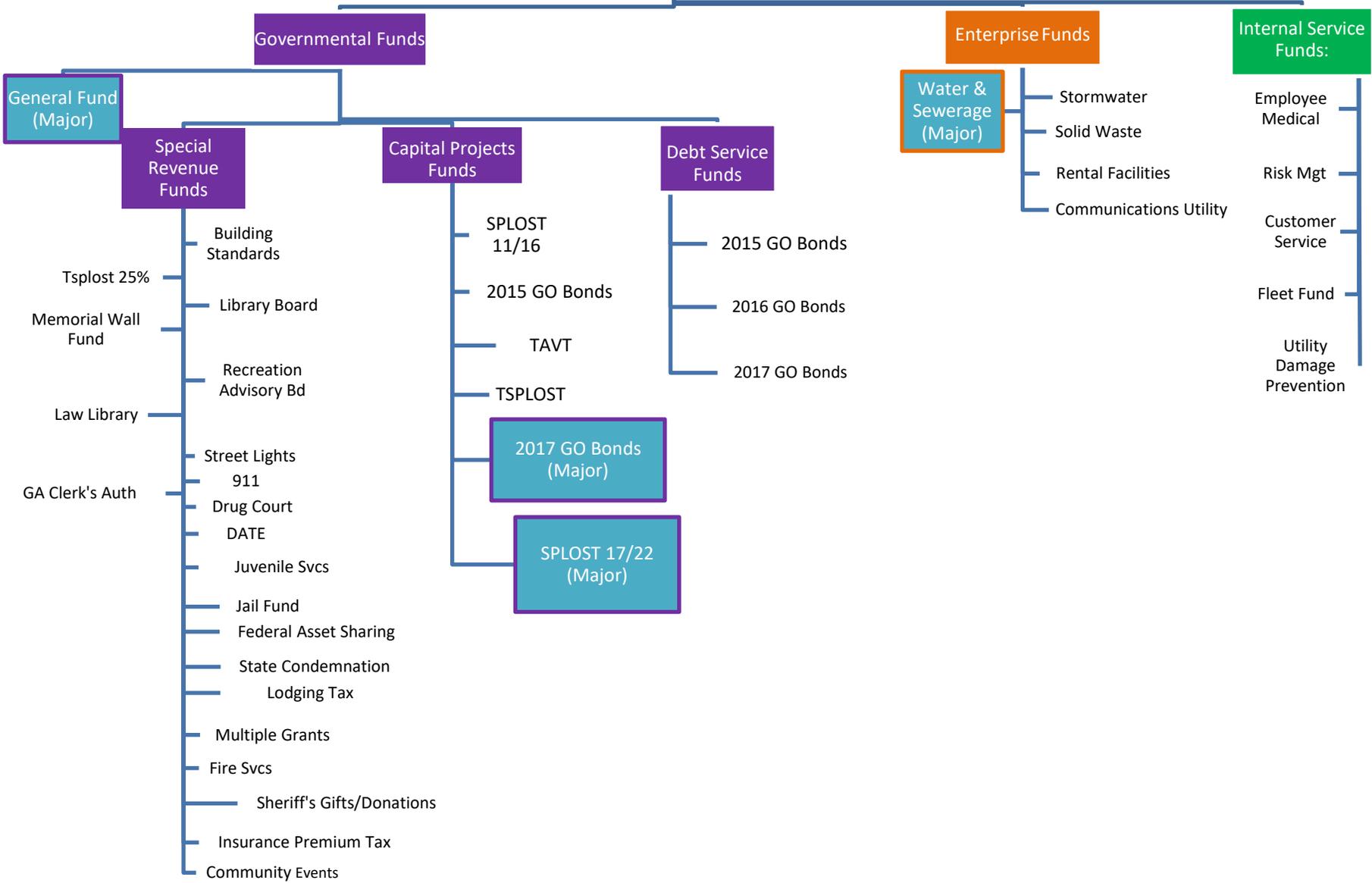
Budget Process



FUNCTIONAL UNIT/FUND RELATIONSHIP								
	General	GO Bond	SPLOST	Water &	Nonmajor	Nonmajor	Internal	
	Fund	2017	17/22	Sewerage	Governmental	Enterprise	Service	
Department	(Major)	(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	√							
CLERK OF SUPERIOR COUR	√							
OFFICE OF SUPERIOR COU	√							
PROBATE COURT	√							
JUVENILE COURT	√				√			
MAGISTRATE COURT	√							
DISTRICT ATTORNEY	√							
SHERIFF'S OFFICE	√							
DETENTION CENTER	√				√			
EMERGENCY SERVICES	√							
EMERGENCY MEDICAL SERV	√							
ANIMAL SHELTER	√							
CORONER	√							
ROADS & BRIDGES	√							
FLEET SERVICES	√				√		√	
MAINTENANCE	√				√	√		
SPECIAL PROJECTS	√							
PUBLIC TRANSIT	√							
HEALTH DEPARTMENT	√							
FAMILY & CHILDREN SERV	√							
SENIOR CENTER	√							
COMMUNITY SERVICES	√		√					
LIBRARIES	√				√			
REED CREEK PARK	√							
PARKS/RECREATION	√	√			√			
WILDWOOD PARK	√							
GEOGRAPHIC INFORMATION	√							
ENVIRONMENTAL SERVICES	√							
ECONOMIC DEVELOPMENT	√							
PLANNING & DEVELOPMENT	√							
CODE COMPLIANCE	√							
PLAN REVIEW	√							
EXTENSION SERVICE	√							
ENGINEERING INSPECTIONS	√							
FORESTRY	√							

FUNCTIONAL UNIT/FUND RELATIONSHIP								
	General	GO Bond	SPLOST	Water &	Nonmajor	Nonmajor	Internal	
	Fund	2017	17/22	Sewerage	Governmental	Enterprise	Service	
Department	(Major)	(Major)	(Major)	(Major)	Funds	Funds	Funds	
COUNTY FACILITIES		√	√		√			
GREENWAY PROJECTS		√						
WATER PROJECTS					√			
UTILITIES			√					
TRANSPORTATION PROJECT		√	√		√			
INTERGOVERNMENTAL			√		√			
PUBLIC SAFETY PROJECTS		√			√			
MUNICIPAL PROJECTS			√					
COUNTY WIDE PROJECTS			√					
CUSTOMER SERVICES				√				√
WATER TREATMENT				√				
CENTRAL LABORATORY				√				
WASTE WATER				√				
METER				√				
WATER DISTRIBUTION				√				
WASTEWATER CONVEYANCE				√				
MECHANICAL				√				
ENGINEERING & MAPPING				√				
DAMAGE PREVENTION								√
RENEWAL & EXTENSION				√				
SOLID WASTE						√		
RECYCLING						√		
RENTAL FACILITIES						√		
BROADBAND						√		
EMPLOYEE MEDICAL								√
RISK MANAGEMENT								√
BUILDING&COMMERCIAL SERVICES					√			
STREET LIGHTS					√			
DRUG COURT					√			
DRUG ABUSE TREATMENT					√			
HOTEL/MOTEL TAX					√			
VISITORS CENTER					√			
FEDERAL ASSET SHARING					√			
STATE CONDEMNATION					√			
SHERIFF'S 911					√			
SHERIFF'S GIFTS/DONATION					√			
FIRE SERVICES					√			
COMMUNITY EVENTS					√			
GEORGIA SUP COURT COOP AUTH					√			

Columbia County, GA Fund Structure



Policies and Procedures

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

I. PURPOSE

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

II. POLICY

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

- g) Reduce or eliminate informal policies now in existence.
- h) Provide a framework for planning for emergencies.
- i) Improve the credibility of the County with Citizens through demonstration of prudent stewardship of public assets.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

I. PURPOSE

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

II. RESPONSIBILITY

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- f) Comply with the *Vehicle Allowance and Travel Reimbursement Policy* when applicable.
- g) Comply with the *Purchasing Card Policy* when applicable.

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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- 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
 - 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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

<p>APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015</p>	<p>TOPIC: <i>Employee Travel and Training Expenses</i></p>
<p><i>Policy Number 405.1</i></p>	<p>POLICY SECTION: <i>Training and Development</i></p>

- 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)
 - 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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

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

VI. MEALS AND PER DIEM REIMBURSEMENT

- 1) Employees traveling may be reimbursed for meals on a per diem basis in accordance with the US General Services Administration's (GSA) Domestic Per Diem Rates. To find the per diem rate for the city to which you are traveling, go to www.gsa.gov/portal/content/104877 and enter the city or zip code and then click on "find per diem rates". For the breakdown of individual meals, click on "breakdown of M&IE expenses".
- 2) The County shall use the full day per diem rates as provided by the GSA as well as the separate amounts provided for breakfast, lunch and dinner should an employee need a partial day's reimbursement.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- 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.
- 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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

<p>APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015</p>	<p>TOPIC: <i>Employee Travel and Training Expenses</i></p>
<p><i>Policy Number 405.1</i></p>	<p>POLICY SECTION: <i>Training and Development</i></p>

- 8) If an employee granted a cash advance fails to file an *employee expense report*, the amount of the cash advance shall become a lien against any and all funds due the employee from the County. According to the Internal Revenue Service, payments to an employee for travel are taxable if (1) the employee is not required to or does not substantiate timely those expenses with receipts or other documentation, or (2) an advance is given to the employee for business expenses and the employee is not required to or does not return timely any amount he/she does not use for business expenses. Therefore, if an employee does not file an *employee expense report* after receiving a cash advance, the amount of the advance will be reported as wages on his/her Form W-2.

IX. FUEL/PURCHASING CARDS

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 RENAMED AND AMENDED: December 14, 2010 August 20, 2013	TOPIC: <i>Budget Preparation</i>
<i>Policy Number 601.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

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

II. RESPONSIBILITY

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

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

III. POLICY

- 1) The fiscal year for the County shall begin July 1st and end June 30th of each year.
- 2) The operating budgets originally adopted may be amended throughout the year by the Board subject to provisions of Georgia State law and as herein contained.
- 3) The County shall finance current expenditures with current revenues. The County shall avoid budgetary procedures that balance current expenditures through the obligation of future resources.
- 4) All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year shall be anticipated as “fund balance” in the budget of the following year.

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- 5) The budget shall provide for adequate maintenance of capital equipment and facilities and for its orderly replacement.
- 6) All funds except Trust and Agency funds and the Sheriff’s Federal and State Condemnation Funds are subject to the annual budget process.
- 7) The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning fund balance in excess of the required reserve (see item 10 below) must equal total estimated expenditures for the General, Special Revenue, and Capital Project Funds.
- 8) All budgets shall be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles. Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they 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.

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14) The budget shall reflect both fixed and variable costs whenever practical.

IV. BUDGET AMENDMENTS

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

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

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current year non-recurring expenditures. In no event shall the appropriation be made before March 1st of each fiscal year.

VI. BUDGET DECREASES

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

VII. LAPSING OF APPROPRIATIONS

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

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

VIII. FINANCIAL AND MANAGEMENT REVIEW OF NEW PROGRAMS

- 1) Before a new program or service is initiated by a County Division, the County Administrator shall review the program to determine compliance with County policies, evaluate liability, and determine if the program could be better performed by outsourcing to a private sector vendor.

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

I. PURPOSE

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

II. POLICY

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

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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>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

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

II. RESPONSIBILITY

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

III. POLICY

- 1) Materials, services, and supplies shall be purchased only when funds for their cost have been appropriated and included in the annual budget. Sufficient funds must be available before any action can be taken by the Procurement Department. The responsibility for action to initiate additional funds rests with the user department.

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- 2) Procurement Thresholds for Competitive Solicitations
 - a) Except for procurement of goods/services otherwise specifically covered in this policy the thresholds for procuring goods/services, shall be as follows:
 - i. Purchases with an estimated total cost equal to and greater than \$20,000 require formal solicitation.
 - 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.

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- Other entities as approved by the Board.
 - b) The competitive solicitation procedures for purchases of \$20,000 or more may be waived on items purchased through a contract that has been bid and negotiated by the above mentioned agencies *upon review by the County Administrator and recommendation of the applicable Oversight Committee.*
 - c) Contract bids of the above mentioned agencies shall be subject to their respective bidding practices and requirements and shall comply with all requirements set forth in OCGA 36-69A-4.
- 4) Public Works Projects

All public works projects/contracts shall, at a minimum, comply with all applicable requirements of public works bidding as set forth in O.C.G.A. § 36-91-1 *et. seq.*
- 5) County Road Systems Projects
 - a) All projects/contracts associated with County Road Systems shall, at a minimum, comply with all applicable requirements as set forth in O.C.G.A. § 32-4-1 *et. seq.*
 - b) When using federal funds or performing work on roads within the state highway system, the County shall comply with all applicable requirements as set forth in 23CFR172.5.
- 6) Federally Funded Projects

All projects/contracts that include federal funding shall, at a minimum, comply with the Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to Non-Federal Entities* guidance, which is commonly known as the Uniform Grant Guidance (UGG)(2 CFR 200).
- 7) Emergency Purchases
 - a) An “Emergency” is defined as any situation resulting in imminent danger to the public health or safety or the loss of an essential governmental service.
 - b) In the event of an emergency that threatens the public health, safety, or welfare of the County or the loss of an essential governmental service, the County Administrator will have the authority to suspend formal

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- competitive bidding procedures to the extent required to rectify the emergency.
- c) In the absence of the County Administrator, the affected Division Director(s) will have the same authority, but will report such emergency purchases to the County Administrator promptly (within two working days if possible).
- 8) Sole Source Purchases
- a) Sole source is defined as those procurements made pursuant to a written determination by a governing authority that there is only one source for the required supply, service, or construction item.
 - b) The County Administrator will have the authority to suspend formal competitive bidding procedures upon verification of a “sole source” purchase.
 - c) Before making a determination of Sole Source, research must be conducted to determine if other products or service providers exist and can satisfy procurement requirements.
 - d) Sound procurement practice requires that Sole Source procurement be used when it is the only option and not as an attempt to contract with a favored service provider or for a favored product.
- 9) Purchases from Employees or Elected Officials - Purchases of goods or services from Employees or Elected Officials in excess of \$100 must be approved by the Board, and must meet the same criteria as any other purchase.
- 10) Professional Services
- a) Professional services involve specialized education, knowledge, judgment, and skill.
 - b) A professional service includes the performance of any type of personal service to the public that requires as a condition precedent to the performance of the service the obtaining of a license or admission to practice or other legal authorization from the State of Georgia or a licensing board or commission under the authority of the Georgia Secretary of State.
 - c) Professional services are not required to be competitively procured through a formal solicitation process. However, when determined to be in

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the best interest of Columbia County, formal solicitations may be issued for professional services in accordance with the County’s solicitation guidelines.

11) Suspension of Vendor

- a) After consultation with Procurement, and the vendor who is to be suspended where practicable, and upon written determination by the Financial Services Director and Procurement Manager that probable cause exists for debarment as hereinafter set forth, a recommendation for suspension shall be made to the Board, upon which a final decision as to the proposed suspension shall be made by the Board.
- b) If the suspension is approved a notice of suspension including a copy of such determination shall be sent to the suspended vendor. Such notice shall state that:
 - The suspension is for the period it takes to complete an investigation into possible debarment including any appeal of a debarment decision but not for a period in excess of one hundred-twenty (120) days.
 - Bids or proposals will not be solicited from the suspended person, and, if they are received, they will not be considered during the period of suspension; and
 - A suspension may be appealed in accordance with the protest guidelines set forth in the *Procurement Department Standard Operating Guidelines* manual.
- c) A vendor is suspended upon issuance of the notice of suspension. The suspension shall remain in effect during any protest. The suspension may be ended at any time by the Board but otherwise shall only be ended when the suspension has been in effect for one hundred-twenty (120) days or a debarment decision has taken effect.

12) Debarment of Vendor

- a) Written notice of the proposed debarment action shall be sent by certified mail, return receipt requested, to the vendor. This notice shall:
 - State that debarment is being considered;
 - Set forth the reasons for the action;

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- State that, if the vendor so requests, a hearing will be held, provided such request is received by the Procurement Manager within ten (10) days after the vendor receives notice of the proposed action;
 - State that the vendor may be represented by counsel;
 - b) Final decision for debarment will be made by the Board.
 - c) The debarment may be removed by the Board upon petition by the vendor.
- 13) Contracts
 - a) The Board must approve all contracts, including lease-purchase agreements, long-term leases, contract renewals, rental agreements, and routine maintenance or service agreements.
 - b) Bid and contract documents may contain provisions authorizing the issuance of change orders, without the necessity of additional requests for bids or proposals, within the scope of the project when appropriate or necessary in the performance of the contract. Change orders may not be used to evade the purposes of the Procurement Policies and Procedures.
 - c) Contract change orders for Public Works projects less than \$20,000 may be approved by the Department Manager and/or Division Director.
 - d) The Board may, at their discretion, designate alternate signors unless prohibited by law with relation to the item being signed. However, no employee or official of the County has the authority to obligate the County in any manner without prior approval from the Board.
 - e) All contracts and agreements shall be reviewed by Procurement for compliance with administrative requirements.
- 14) Surplus Property - The Board, through the Director of Financial Services, has authorized the Procurement Department to dispose of surplus items. As appointed agent, Procurement is charged with the responsibility of assuring that all disposal actions are in accordance with the Code of Columbia County, Code of the State of Georgia, and applicable Federal government regulations.
- 15) GSIC - Columbia County is subject to the requirements of the Georgia Security and Immigration Compliance Act. Accordingly, the requirements of O.C.G.A. §13-10-91 and Georgia Department of Labor Rule 300-10-1-.02 are conditions that must be included in any contract.

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16) Ethics

- a) The Procurement Department shall maintain multiple sources of supply for all procurements, and shall maintain the best possible source relationships.
- b) No affiliate or employee of the County shall submit offers for, enter into, or be in any manner interested in entering into a contract for the County purchases or contract for services in which they would be financially interested, directly or indirectly. Nor shall any affiliate or employee of the County seek to influence in any manner, the award of a contract, purchase of a product or service from any offeror. Further, affiliates and employees must immediately disclose to the County any silent partnership, proprietorship, employment, other involvement or relationship in a prospective contract or procurement.
- c) Acceptance of gifts by employees from sources or potential sources, or their salesmen or representatives, at any time is strictly prohibited, except for inexpensive advertising items of nominal value with the firm's name clearly imprinted on them. These items shall not be displayed publicly in the Procurement division offices. Employees must not become obligated to any source and shall not conclude any transaction from which they may personally benefit, directly or indirectly.
- d) Vendors shall be advised from time to time that employees may not solicit or accept gratuities such as any type of compensation, contribution, emolument (kick-backs), offer of employment, loan, reward, rebate, gift, money, lodging, service, or "other things of value", except as specifically exempted herein. Employees of the County are not to participate in any type of extravagant entertainment with the supplier, customer, or consultant, or a contractor. These restrictions do not include entertainment such as business meals that are customary and proper under the circumstances; as long as they are consistent with good business ethics, and do not place the recipient under an obligation of any kind.
- e) In the event employee visits to a vendor's plant or distribution center become necessary for technical or other reasons, trips must be made at the County's expense, unless provided contractually by the vendor.

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- f) No money shall be paid to any person, firm or corporation who is indebted to the County.
- g) Procurement Department personnel shall be well trained and acquainted with the legal requirements and regulations governing the purchasing function. When potential conflict with an existing regulation is suspected, or legal assistance is advisable, it is the responsibility of the Procurement Manager to notify management of conflicts or potential conflicts, and/or that legal counsel is needed.
- h) Noncompliance with this policy either from a vendor, customer, consultant, contractor, or employee will be justification for disciplinary action, including termination of said employee, and /or immediate termination of the business relationship.

IV. PROCUREMENT MANUAL

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

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

I. PURPOSE

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

II. POLICY

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

1) Solicitation.

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

2) Request for Proposal (RFP).

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

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- a) Provide a clear, accurate, and detailed description of the scope of work, technical requirements, and qualifications of consultants necessary for the services to be rendered. The scope of work should detail the purpose and description of the project, services to be performed, deliverables to be provided, estimated schedule for performance of the work, and applicable standards, specifications, and policies;
- b) Identify the requirements for any discussions that may be conducted with three (3) or more of the most highly qualified consultants following submission and evaluation of proposals;
- c) Identify evaluation factors including their relative weight of importance in accordance with subparagraph (a)(1)(iii) of this section;
- d) Specify the contract type and method(s) of payment to be utilized in accordance with § 172.9;
- e) Identify any special provisions or contract requirements associated with the solicited services;
- f) Require that submission of any requested cost proposals or elements of cost be in a concealed format and separate from technical/qualifications proposals as these shall not be considered in the evaluation, ranking, and selection phase; and
- g) Provide a schedule of key dates for the procurement process and establish a submittal deadline for responses to the RFP which provides sufficient time for interested consultants to receive notice, prepare, and submit a proposal, which except in unusual circumstances shall be not less than 14 days from the date of issuance of the RFP.

3) Evaluation Factors.

- a) Criteria used for evaluation, ranking, and selection of consultants to perform engineering and design related services must assess the demonstrated competence and qualifications for the type of professional services solicited. These qualifications-based factors may include, but are not limited to, technical approach (e.g., project understanding, innovative concepts or alternatives, quality control procedures), work experience, specialized expertise, professional licensure, staff capabilities, workload capacity, and past performance.
- b) Price shall not be used as a factor in the evaluation, ranking, and selection phase. All price or cost related items which include, but are not limited to, cost proposals, direct salaries/wage rates, indirect cost rates, and other direct costs are prohibited from being used as evaluation criteria.

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

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

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

- d) From the proposal evaluation and any subsequent discussions which have been conducted, Columbia County shall rank, in order of preference, at least three consultants determined most highly qualified to perform the solicited services based on the established and published criteria.
 - e) Notification must be provided to responding consultants of the final ranking of the three most highly qualified consultants.
 - f) Columbia County shall retain acceptable documentation of the solicitation, proposal, evaluation, and selection of the consultant accordance with the provisions of 49 CFR 18.42.
- 5) Negotiation.
- a) Independent estimate. Prior to receipt or review of the most highly qualified consultant's cost proposal, Columbia County shall prepare a detailed independent estimate with an appropriate breakdown of the work or labor hours, types or classifications of labor required, other direct costs, and consultant's fixed fee for the defined scope of work. The independent estimate shall serve as the basis for negotiation and ensuring the consultant services are obtained at a fair and reasonable cost.
 - b) Elements of contract costs (e.g., indirect cost rates, direct salary or wage rates, fixed fee, and other direct costs) shall be established separately in accordance with § 172.11.
 - c) If concealed cost proposals were submitted in conjunction with technical/qualifications proposals, only the cost proposal of the consultant with which negotiations are initiated may be considered. Concealed cost proposals of consultants with which negotiations are not initiated should be returned to the respective consultant due to the confidential nature of this data (as specified in 23 U.S.C. 112(b)(2)(E)).

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

6) Small Purchases.

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

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

7) Noncompetitive.

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

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

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

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

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

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

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

c) *Suspension and Debarment.*

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

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

I. PURPOSE

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

II. RESPONSIBILITY

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

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be forwarded to the Program Administrator prior to the issuance of the purchasing card.

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

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and controls should be rigorously monitored within each division.

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

IV. SAFEKEEPING

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

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

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).

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

VII. DOLLAR LIMITS

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

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.

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

IX. DATES AND DEADLINES

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

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

I. PURPOSE

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

II. DEFINITIONS

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

III. DESIGNATED ELECTED OFFICIALS

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

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unless he or she has executed the County’s purchasing card and credit card user agreement.

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

IV. CARD ADMINISTRATOR

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

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

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V. USE OF CARDS

- A. Authorized Purchases. County purchase cards and credit cards may be used to purchase goods and services directly related to the public duties of the authorized elected official only. All purchases are subject to the terms of this ordinance, the County purchasing card and credit card user agreement, and county procurement policies and ordinances.
- B. Only authorized elected officials may use his or her County purchase card or credit card for purchases or payments. The authorized elected official shall use care to ensure that others do not have access to the card account number, expiration date and security code.
- C. Unless otherwise approved by the governing authority or established in the County purchasing card and credit card user agreement, the transaction limits are as follows:
- D. Per Card Payment Cycle: \$5,000.00
- E. Unauthorized Purchases. County purchasing cards and credit cards shall not be used for goods and services not directly related to the official responsibilities of the authorized elected official. Additionally, cards shall not be used to avoid compliance with the County’s purchasing ordinances and procedures, to purchase goods and services exceeding the per transaction or per month limit, or to make purchases not in compliance with the County purchasing card and credit card user agreement.
- F. Receipts and Documentation. Receipts, invoices and other supporting documentation of all purchases made with a county purchasing card or credit card shall be obtained and maintained by the authorized county elected official for five years or as otherwise provided by the County’s record retention policy. If an original or duplicate cannot be produced, a sworn affidavit of the authorized elected official may be substituted. The documentation must include the supplier or merchant information (i.e., name and location), quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to show that the expense was in the performance of official County duties.
- G. Public Records. All receipt and other documentation of purchases are public records and subject to the requirements of O.C.G.A. § 50-18-70 et seq.

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VI. REVIEW OF PURCHASES AND AUDIT

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

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

VII. VIOLATIONS

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

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- d. Nothing in this ordinance shall preclude the county governing authority from referring misuse of a purchase card or credit card for prosecution to the appropriate authorities.

VIII. CONSTITUTIONAL OFFICERS

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

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<p>ADDED AND APPROVED: December 10, 2010 AMENDED: May 21, 2013 December 16, 2014 May 19, 2015 August 16, 2016</p>	<p>TOPIC: <i>Debt Administration</i></p>
<p><i>Policy Number 605.1</i></p>	<p>POLICY SECTION: <i>Finance / Procurement</i></p>

I. PURPOSE

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

II. POLICY

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

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<i>Policy Number 605.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 6) The County shall maintain a Debt Service Fund which is equivalent to the amount of general obligation debt maturing in the subsequent year.
- 7) Whenever possible the County will finance capital projects by using self-supporting revenue bonds since revenue bonds assure the greatest degree of equity because those who benefit from a project and those who pay for a project are most closely matched.
- 8) General obligation debt shall not be used for enterprise activities.

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

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- f) History and long-term trends of revenues and expenditures
- g) Adherence to Generally Accepted Accounting Principles (GAAP)
- h) Audit results
- i) Liquidity of portfolio and other current assets
- j) Fund balance status and trends
- k) Financial monitoring systems and capabilities

3) Governmental and Administrative Analysis

- a) Government organization structure
- b) Location of financial responsibilities and degree of control
- c) Adequacy of basic service provision
- d) Intergovernmental cooperation/conflict and extent of duplication
- e) Overall County planning efforts

4) Economic Analysis

- a) Geographic and location advantages
- b) Population and demographic characteristics
- c) Wealth indicators
- d) Housing characteristics
- e) Level of new construction
- 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

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<p><i>Policy Number 605.1</i></p>	<p>POLICY SECTION: <i>Finance / Procurement</i></p>

which a common property tax base is shared concerning collective plans for future debt issues. Reciprocally shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

V. REFUNDING BONDS

1) The County should evaluate the following when considering a refunding candidate:

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

2) Financial and policy objectives – the County may undertake a refunding to achieve debt service savings, eliminate restrictive bond/legal covenants, or restructure the stream of debt service payments.

3) Financial savings/results –

- a) The refunding should endeavor to achieve a net present value savings of at least \$1,000,000.00. This test can be applied to the entire issue or on a maturity-by-maturity basis.
- b) Federal law permits an issuer to conduct one advance refunding over the life of a bond issue. As such, a higher savings threshold may be required when evaluating an advance refunding candidate.
- c) In certain circumstances, lower savings thresholds may be justified. Such instances include, but are not limited to, when a refunding is being conducted primarily for policy reasons, interest rates are at historically low levels, or the time remaining to maturity is limited making future opportunities to achieve greater savings not likely.

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- 4) Bond structure – When bonds are issued, the County should anticipate the potential for refundings in the future. Careful attention should be paid to the bond structure to address features that may affect flexibility in the future.
- 5) Escrow efficiency – A refunding escrow should be created to be efficient and to optimize savings. An escrow is efficient if escrow securities mature or pay interest when debt service payments of the refunded escrow are due. The lower the cost of the escrow, the more efficient the escrow.

VI. POST ISSUANCE COMPLIANCE FOR GOVERNMENTAL TAX-EXEMPT OBLIGATIONS

- 1) Included within the closing transcript of each bond issue are the Tax and Non-Arbitrage Certificate and the Continuing Disclosure Certificate, which set forth the tax and securities law requirements as provided by the Internal Revenue Service (IRS) and the Securities & Exchange Commission (SEC) that must be met in order (i) to preserve the tax-exempt status of the bonds and (ii) to provide the ongoing disclosure about the County that is required by the securities laws. Noncompliance can cause the interest on the obligations to become taxable retroactively to the date of issuance and subject borrowers or their staff to civil enforcement actions. The County shall ensure that it is satisfying its post-issuance obligations in accordance with rules and regulations of the IRS and the SEC.
- 2) The County shall ensure compliance with the following post-issuance tax and securities law compliance requirements:
 - a) Continuing Disclosure. The County shall file annual reports updating the financial and operating data included in the official statement. As described in the continuing disclosure certificate, the County shall file notices of the occurrence of certain events if such events are deemed material by any such borrower. All continuing disclosure filings shall be electronically filed with the Electronic Municipal Market Access (“EMMA”) system maintained by

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the Municipal Securities Rulemaking Board. The website address for EMMA is www.emma.msrb.org.

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

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

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

I. PURPOSE

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

II. RESPONSIBILITY

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

III. POLICY

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

I. PURPOSE

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

II. POLICY

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

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BOARD OF COMMISSIONERS**

ADDED AND APPROVED: December 14, 2010 AMENDED: June 7, 2011 May 15, 2012 May 21, 2013	TOPIC: <i>Reserves/Governmental Funds</i>
<i>Policy Number 608.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

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

II. POLICY

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

III. CLASSIFICATIONS

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

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

IV. FLOW ASSUMPTIONS

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

- Committed
- Assigned
- Unassigned

V. MINIMUM FUND BALANCE

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

VI. CONTINGENCY

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

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<i>Policy Number 608.1</i>	POLICY SECTION: <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.

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

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ADDED AND APPROVED: December 14, 2010 AMENDED: May 15, 2012	TOPIC: <i>Reserves-Water Utility</i>
<i>Policy Number 608.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

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

II. POLICY

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

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

III. UNRESTRICTED CATEGORIES

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

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ADDED AND APPROVED: December 14, 2010 AMENDED: May 15, 2012	TOPIC: <i>Reserves-Water Utility</i>
<i>Policy Number 608.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

IV. CONTINGENCY

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

I. PURPOSE

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

II. ACCOUNTS UNDER THE CONTROL OF THE BOARD

- 1) All bank accounts under the control of the Board as established by action of the Board, contracts (i.e., grants), covenants (i.e., bonds), laws, and regulations shall be controlled by the Finance Department of the County. This shall not apply to those accounts which are not under the control of the Board, such as accounts legally allowed to be maintained by Constitutional Officers and Authorities functioning within Columbia County. New bank accounts under the control of the Board shall not be established without approval of the Board.
- 2) The Board's federal identification number shall be used for all accounts under the control of the Board.
- 3) All bank accounts with the Board's federal ID number shall be approved annually by the Board.
- 4) Authorized signers shall be members of the Board or other County representatives as authorized by State Law and/or the Board.
- 5) All accounts using the Board's federal ID number shall be in the name of "Board of Commissioners of Columbia County, GA."
- 6) The Board's central depository and disbursement account shall be used unless a separate account is required by action of the Board, contracts, covenants, laws, and/or regulations.
- 7) The Board shall follow OCGA 45-8-12 which states that the depository shall pledge securities at least equal to not less than 110% of the public funds being secured after the deduction of the amount of deposit insurance.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

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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ADDED AND APPROVED: December 14, 2010 AMENDED: February 15, 2011 May 19, 2015 January 19, 2016	TOPIC: <i>Investments</i>
<i>Policy Number 610.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

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

II. STANDARDS OF CARE

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

III.

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POLICY

- 1) This investment policy applies to all funds under budgetary control of the Board.
- 2) Authorized investments of funds shall be as provided in the Official Code of Georgia Annotated (OCGA) 36-80-3:
 - a) Obligations of the United States and of its agencies and instrumentalities;
 - b) Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities;
 - c) Certificates of deposit of banks which have deposits insured by the Federal Deposit Insurance Corporation (FDIC); provided, however, that that portion of 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.

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- c) Any investment of the Columbia County Pension or Retirement Trust Funds, at the request of the Committee, shall be made only in investment instruments so designated by the Committee in charge. Such funds and investments shall be maintained separately from all other County funds.
- d) Whenever collateral securities or securities purchased under repurchase agreements are “book-entry” type securities (e.g., United States Treasury Bills, notes, bonds, or others), the securities shall be recorded in the name of the County by the Federal Reserve System, and appropriate confirmation shall be delivered to the Finance Department by the safekeeping bank.

4) Competitive Selection

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

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approved for investment purposes and from which quotes may be solicited.

- b) No quotes will be solicited or accepted from financial institutions which do not appear on the approved list.
 - c) In order to qualify for and remain on the approved list, financial institutions must provide at least on a semiannual basis a consolidated report of condition. In addition, the County will conduct at least annually an evaluation of the credit worthiness of the financial institution. Such evaluations may entail securing a private report on financial institutions from one or more banking industry research organizations.
 - d) The approved financial institutions must provide biographical information (i.e., resumes) on each of its representatives that will be working with the County. A background check may be performed by the County of the representatives through NASDAQ.
 - e) A copy of this policy is to be provided to all qualified institutions who agree to abide by it as a condition of continuation on the approved list.
- 6) Diversification
- a) Prudent investing necessitates that a portfolio be diversified as to instrument and purchasing source. The following guidelines represent maximum limits established for diversification by instrument.
 - U.S. Treasury Obligations..... 100%
 - U.S. Government Agency Securities and Securities Issued by Instrumentalities of Government Sponsored Corporations..... 100%
 - Local Government Investment Pools..... 100%
 - Certificates of Deposit 75%

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- 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.

8) Outsourcing

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

IV. REPORTING

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

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

I. PURPOSE

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

II. GENERAL

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

III. POLICY

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

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

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

IV. LOCAL BANKING ARRANGEMENTS

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

I. PURPOSE

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

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

II. OVERSIGHT RESPONSIBILITY

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

III. REIMBURSEMENT PLAN

Business Use of Personal Cell Phones

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

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

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

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

Personal Use of County Provided Cell Phones

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

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

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

I. PURPOSE

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

II. RESPONSIBILITY

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

III. POLICY

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

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

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BOARD OF COMMISSIONERS**

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<i>Policy Number 613.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

ADDED AND APPROVED: September 20, 2011 AMENDED: January 17, 2017	TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i>
<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

I. PURPOSE

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

II. OVERSIGHT RESPONSIBILITY

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

III. ELIGIBILITY

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

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ADDED AND APPROVED: September 20, 2011 AMENDED: January 17, 2017	TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i>
<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

the date and the details surrounding the offense. If the license is suspended or revoked for any reason, the employee must inform the manager immediately.

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

IV. STANDARDS

- 1) Employees receiving a vehicle allowance must have and maintain a reliable vehicle that is appropriate for the performance of his/her job duties.
- 2) The County prohibits the operation of any vehicle while the driver is consuming or is under the influence of alcohol or illegal drugs. No employee should operate his/her vehicle if taking prescription medication that clearly states not to operate a vehicle.
- 3) **Parking Violations** All parking violations must be paid ahead of the stipulated deadline. Parking violations and any resulting fees, fines and penalties are the employee's responsibility and must be paid personally by the employee.

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- 4) **Moving Violations** The driver is responsible for compliance with all state motor vehicle requirements for resolution of all moving violations. Any driver who commits serious or multiple moving violations may be classified as a high-risk driver and could face disciplinary action that may result in suspension or termination of employment. To avoid possible disciplinary action, it is most important that every effort be made to maintain a good driving record and to report all moving violations to the Department Manager.
- 5) A reportable motor vehicle accident is any occurrence while driving on County business resulting in bodily injury and/or property damage to any other vehicle/property or to any person. All occurrences with the employee's vehicle must be reported immediately to his/her Department Manager and Human Resources.

V. REIMBURSEMENT PLAN

- 1) The Department must first authorize the employee to use his/her personal vehicle for County business. An authorization form shall be signed by the employee's supervisor with a copy sent to Human Resources and a copy retained by both the employee and the department. A copy of the form is attached, as *Exhibit A*.
- 2) The Division Director shall determine, based on usage, whether a vehicle allowance should be recommended to the Board or if mileage reimbursement based on actual miles driven should be utilized.
- 3) All new allowances and changes to allowance amounts must be approved by the Board and forwarded to Human Resources for processing. Human Resources is responsible for notifying Finance of all allowance amounts and changes in allowance amounts or eligibility.
- 4) The vehicle allowance is classified by the IRS as taxable income and will be added to the employee's pay and processed through payroll. This amount will be included on the employee's W2 as taxable income at the end of the calendar year.
- 5) Mileage reimbursement based on actual miles driven is not classified by the IRS as taxable income and will be processed as an expense reimbursement through accounts payable. This amount will not be included on the employee's W2 at the end of the calendar year.
- 6) Mileage reimbursements and vehicle allowances for personal vehicles used while conducting official County business will be at a rate of 55.5 cents per mile, which is based on the average cost of depreciation, maintenance and repairs, gasoline, oil, insurance and vehicle registration

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fees. If an employee is reimbursed using mileage reimbursement or a vehicle allowance, then no reimbursement will be given for actual operating expenses. Staff will annually review the approved reimbursement rate in accordance with the Internal Revenue Service published mileage reimbursement allowance and make recommendations to the Board as needed.

- 7) Employees with auto allowances may be reimbursed for actual miles driven only if travel is on official business in excess of a 25 mile radius of the County.
- 8) When two or more employees share a vehicle, the reimbursable travel mileage may only be claimed by the employee who operated his or her personal vehicle.
- 9) The employee and/or department are responsible for notifying the Finance office and Human Resources if the employee is no longer eligible for a vehicle allowance, terminates their employment with the County, or either party chooses to revoke the authorization.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

I. PURPOSE

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

II. POLICY

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

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

III. CATEGORIES

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

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3) Cash Donations

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

4) Gift/Prepaid Cards

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

5) Other Nonmonetary Items

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

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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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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

I. PURPOSE

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

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

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

II. GENERAL

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

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

III. POLICY

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

**COLUMBIA COUNTY
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APPROVED: JUNE 21, 2016	TOPIC: <i>Grant Administration</i>
<i>Policy Number 617.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

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

II. POLICY

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

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<i>Policy Number 617.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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

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

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insurance, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant.

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

Summary Data

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
(Dollars in Thousands)

	Governmental Funds												Enterprise Funds						INTERNAL SERVICE FUNDS			TOTAL ALL FUNDS			
	GENERAL FUND			2017 GO BOND			2017-2022 SPOST			NON MAJOR FUNDS			WATER AND SEWERAGE			NON MAJOR FUNDS			FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020	
	FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020	
	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	Actual	Est	Budget	
Financial Sources																									
Taxes - property	\$ 39,390	\$ 40,307	\$ 40,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,546	\$ 18,445	\$ 16,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - sales	18,243	19,551	18,000	-	-	-	20,968	22,602	22,000	5,954	10,656	19,520	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes - other	2,611	2,744	2,555	-	-	-	-	-	-	7,600	8,051	8,253	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	434	449	450	-	-	-	-	-	-	2,171	1,723	1,625	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	3,431	3,080	3,343	3	-	-	-	-	-	3,497	3,640	3,930	0	18	-	336	394	400	4,398	3,919	4,161	11,666	11,050	11,835	
Charges for services	4,611	4,986	4,548	-	-	-	-	-	-	4,997	5,045	4,835	35,320	35,226	36,150	7,512	7,680	7,665	11,087	10,813	10,624	63,528	63,749	63,821	
Fines and forfeitures	1,677	1,502	1,529	-	-	-	-	-	-	1,838	287	360	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	262	1,089	300	672	864	-	145	452	-	328	329	52	135	1,425	350	26	267	12	7	4	-	1,576	4,430	714	
Contributions	4	2	1	-	-	-	-	-	-	240	222	135	3,254	-	-	1,658	-	-	-	-	-	-	5,156	224	136
Miscellaneous sources	1,018	1,054	954	-	-	-	-	-	-	273	109	150	69	67	80	696	493	531	1,046	-	-	-	3,102	1,723	1,715
Other financing sources	205	220	200	9,000	-	-	965	460	-	16,613	24,678	9,577	-	-	-	287	309	372	50	168	50	27,122	25,834	10,199	
Total revenues	71,886	74,984	72,004	9,674	864	-	22,079	23,514	22,000	61,059	73,184	65,187	38,779	36,735	36,580	10,516	9,142	8,981	16,589	14,904	14,835	230,582	233,327	219,587	
Financial Uses																									
Personal services	43,378	44,161	45,359	-	-	-	-	-	-	16,362	18,767	19,163	8,301	8,730	8,768	2,878	2,847	3,657	1,021	1,089	1,063	71,940	75,593	78,010	
Operating services	21,766	21,939	24,981	-	-	-	-	-	-	12,098	11,465	11,574	22,113	22,609	11,607	7,247	6,858	2,868	16,053	16,763	11,950	79,277	79,635	62,979	
Intergovernmental	-	-	-	-	-	-	1,520	1,658	1,857	-	-	-	-	-	-	-	-	-	-	-	-	1,520	1,658	1,857	
Capital projects	671	521	1,354	8,066	27,476	43,044	369	1,269	15,030	24,695	13,401	38,879	(7)	-	10,588	-	-	4,788	23	99	1,822	33,817	42,765	115,505	
Debt service	-	-	-	-	-	-	-	-	-	13,311	17,455	10,139	2,127	1,847	5,617	-	-	-	-	-	-	15,437	19,302	15,756	
Other financing uses	915	10,384	310	-	-	-	8,720	9,394	5,114	9,296	7,432	3,709	108	-	-	31	-	-	-	-	-	19,069	27,210	9,132	
Total expenditures	66,730	77,005	72,004	8,066	27,476	43,044	10,609	12,321	22,000	75,761	68,519	83,464	32,642	33,186	36,580	10,155	9,705	11,312	17,097	17,951	14,835	221,060	246,163	283,240	
Surplus (Deficit)	\$5,156	(\$2,021)	\$0	\$1,609	(\$26,612)	(\$43,044)	\$11,470	\$11,193	\$0	(\$14,702)	\$4,665	(\$18,277)	\$6,137	\$3,549	\$0	\$361	(\$563)	(\$2,332)	(\$509)	(\$3,047)	\$0	\$9,521	(\$12,836)	(\$63,653)	
Fund Balances/Net Assets																									
Beginning Balances	\$ 42,703	\$ 47,859	\$ 45,838	\$ 68,810	\$ 70,419	\$ 43,807	\$ 6,390	\$ 17,860	\$ 29,053	\$ 55,256	\$ 40,554	\$ 45,219	\$ 260,232	\$ 266,369	\$ 269,918	\$ 49,611	\$ 49,972	\$ 49,408	\$ 1,312	\$ 803	\$ (2,244)	\$ 484,314	\$ 493,835	\$ 480,999	
Ending Balances	\$ 47,859	\$ 45,838	\$ 45,838	\$ 70,419	\$ 43,807	\$ 763	\$ 17,860	\$ 29,053	\$ 29,053	\$ 40,554	\$ 45,219	\$ 26,942	\$ 266,369	\$ 269,918	\$ 269,918	\$ 49,972	\$ 49,408	\$ 47,077	\$ 803	\$ (2,244)	\$ (2,244)	\$ 493,835	\$ 480,999	\$ 417,347	
% Change	12.1%	-4.2%	0.0%	2.3%	-37.8%	-98.3%	179.5%	62.7%	0.0%	-26.6%	11.5%	-40.4%	2.4%	1.3%	0.0%	0.7%	-1.1%	-4.7%	-38.8%	-379.3%	0.0%	2.0%	-2.6%	-13.2%	

**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES/EXPENSES AND CHANGES IN RESERVES
FISCAL YEAR 2019/2020**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>	<u>DEBT SERVICE</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL</u>
REVENUES:							
Property Taxes	\$ 40,124,383	\$ 11,741,213	\$ -	\$ 5,009,750	\$ -	\$ -	\$ 56,875,346
Sales Taxes	18,000,000	2,400,000	39,120,000	-	-	-	59,520,000
Other Taxes	2,555,000	8,253,252	-	-	-	-	10,808,252
Charges for Services	4,547,500	4,834,761	-	-	43,815,350	10,623,800	63,821,411
Fines/Forfeitures	1,528,500	360,000	-	-	-	-	1,888,500
Intergovernmental	3,343,297	130,000	3,800,000	-	400,000	4,161,255	11,834,552
Miscellaneous	1,705,012	1,961,649	-	-	973,105	-	4,639,766
Total Anticipated Revenues	<u>\$ 71,803,692</u>	<u>\$ 29,680,875</u>	<u>\$ 42,920,000</u>	<u>\$ 5,009,750</u>	<u>\$ 45,188,455</u>	<u>\$ 14,785,055</u>	<u>\$ 209,387,827</u>
EXPENDITURES:							
Personal Services	\$ 45,358,567	\$ 19,163,366	\$ -	\$ -	\$ 12,424,678	\$ 1,063,330	\$ 78,009,941
Operating	24,981,028	11,571,528	-	2,000	14,475,341	11,949,563	62,979,460
Capital Projects	1,354,073	1,190,646	95,762,288	-	15,375,504	1,822,162	115,504,673
Intergovernmental	-	-	1,856,800	-	-	-	1,856,800
Debt Service:							-
Principal	-	-	-	6,520,000	3,950,000	-	10,470,000
Interest	-	-	-	3,619,386	1,666,954	-	5,286,340
Total Anticipated Expenditures	<u>\$ 71,693,668</u>	<u>\$ 31,925,540</u>	<u>\$ 97,619,088</u>	<u>\$ 10,141,386</u>	<u>\$ 47,892,477</u>	<u>\$ 14,835,055</u>	<u>\$ 274,107,214</u>
Excess(Deficit) of Revenues over Expenses	\$ 110,024	\$ (2,244,665)	\$ (54,699,088)	\$ (5,131,636)	\$ (2,704,022)	\$ (50,000)	\$ (64,719,387)
Sale of Property	-	-	-	-	-	-	-
Transfers In	200,000	2,745,043	1,700,000	5,131,636	372,421	50,000	10,199,100
Transfers Out	(310,024)	(3,708,678)	(5,113,672)	-	-	-	(9,132,374)
Increase (Decrease) in Reserves	<u>\$ -</u>	<u>\$ (3,208,300)</u>	<u>\$ (58,112,760)</u>	<u>\$ -</u>	<u>\$ (2,331,601)</u>	<u>\$ -</u>	<u>\$ (63,652,661)</u>

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY 2020 Fund Balance/Net Assets	Estimated Change	Estimated Ending FY 2020 Fund Balance/Net Assets	Nonspendable Fund Balance	Fund Balance Available for Appropriation
General	\$ 72,003,692	\$ 72,003,692	\$ 45,838,061	\$ -	\$ 45,838,061	\$ 217,811	\$ 45,620,250
Special Revenue Funds:							
Building Standards Fund	2,688,085	1,728,757	1,892,477	(959,328)	933,149	2,617	930,532
Library Board Fund	80,000	80,000	490,034	-	490,034	-	490,034
Recreation Advisory Board Fund	89,000	89,000	97,809	-	97,809	-	97,809
Street Lights Fund	1,895,200	1,895,200	1,625,399	-	1,625,399	-	1,625,399
911 Fund	3,132,895	2,601,000	1,773,032	(531,895)	1,241,137	3,430	1,237,707
Drug Court Fund	35,000	35,000	3,940	-	3,940	-	3,940
Drug Abuse Treatment Fund	50,000	50,000	314,845	-	314,845	-	314,845
Juvenile Services Fund	46,000	46,000	175,502	-	175,502	-	175,502
Jail Fund	150,000	150,000	530,964	-	530,964	-	530,964
Federal Asset Sharing Fund	10,000	10,000	1,443,268	-	1,443,268	-	1,443,268
State Condemnation Fund	50,000	50,000	119,711	-	119,711	-	119,711
Lodging Tax Fund	1,010,753	1,010,753	455,080	-	455,080	270	454,810
Multiple Grant Fund	130,000	130,000	-	-	-	-	-
Fire Services Fund	14,486,256	14,486,256	24,968	-	24,968	24,165	803
Sheriff's Gifts/Donations Fund	10,000	10,000	103,706	-	103,706	-	103,706
Insurance Premium Tax Fund	9,030,329	7,313,252	1,291,470	(1,717,077)	(425,607)	5,753	(431,360)
Community Events Fund	254,700	254,700	133,135	-	133,135	-	133,135
Memorial Wall Fund	5,000	5,000	7,200	-	7,200	-	7,200
Georgia Superior Court Clerks' Cooperative Authority Fund	1,000	1,000	16,833	-	16,833	-	16,833
Law Library Fund	30,000	30,000	300,564	-	300,564	-	300,564
TSPLOST 25% Discretionary Fund	2,450,000	2,450,000	1,489,517	-	1,489,517	3,990	1,485,527
Capital Projects Funds							
2006-2010 SPLOST	-	-	477,439	-	477,439	-	477,439
2009 GO Bonds/2011-2016 SPLOST	6,500,000	-	12,894,537	(6,500,000)	6,394,537	-	6,394,537
Transportation SPLOST	22,620,000	22,620,000	1,351,799	-	1,351,799	-	1,351,799
2015 General Obligation Bonds	1,076,451	-	3,214,054	(1,076,451)	2,137,603	-	2,137,603
2017 General Obligation Bonds	43,044,293	-	43,807,387	(43,044,293)	763,094	688	762,406
2017-2022 SPLOST	22,000,000	22,000,000	29,052,655	-	29,052,655	155	29,052,500
Title Ad Valorem Tax Fund	7,492,016	-	11,508,861	(7,492,016)	4,016,845	-	4,016,845
Debt Service Funds:							
2015 General Obligation Bonds	2,955,500	2,955,500	3,054,119	-	3,054,119	-	3,054,119
2016 General Obligation Bonds	2,176,136	2,176,136	429,055	-	429,055	-	429,055
2017 General Obligation Bonds	5,009,750	5,009,750	-	-	-	-	-
Enterprise Funds:							
Water and Sewerage Fund	36,580,000	36,580,000	269,917,101	-	269,917,101	N/A	N/A
Storm Water Utility Fund	7,566,777	5,700,000	39,317,966	(1,866,777)	37,451,189	N/A	N/A
Solid Waste Management Fund	854,421	422,421	(1,816,636)	(432,000)	(2,248,636)	N/A	N/A
Communications Utility	2,042,674	2,009,850	10,654,783	(32,824)	10,621,959	N/A	N/A
Rental Facilities Fund	848,605	848,605	1,252,191	-	1,252,191	N/A	N/A
Internal Service Funds:							
Employee Medical Fund	10,623,800	10,623,800	(5,197,489)	-	(5,197,489)	N/A	N/A
Risk Management Fund	1,119,233	1,119,233	-	-	-	N/A	N/A
Utility Damage Prevention Fund	676,108	676,108	-	-	-	N/A	N/A
Customer Service and Information Center	215,132	215,132	-	-	-	N/A	N/A
Fleet Replacement Fund	2,200,782	2,200,782	2,953,416	-	2,953,416	N/A	N/A
ALL FUNDS	\$ 283,239,588	\$ 219,586,927	\$ 480,998,753	\$ (63,652,661)	\$ 417,346,092	\$ 258,879	\$ 102,337,482

INSURANCE PREMIUM TAX FUND

Any actual deficit incurred during FY 2020 will be funded from the General Fund.

SOLID WASTE MANAGEMENT FUND

Any actual deficit incurred during FY 2019 or FY 2020 will be funded from the General Fund.

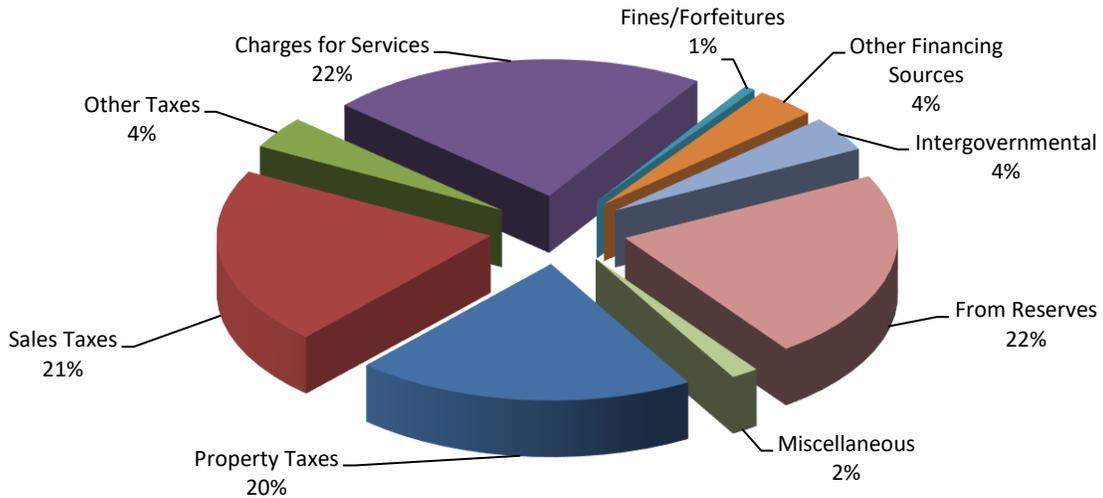
EMPLOYEE MEDICAL FUND

Any actual deficit incurred during FY 2019 or FY 2020 will be funded from proposed plan changes and/or a transfer from the General Fund.

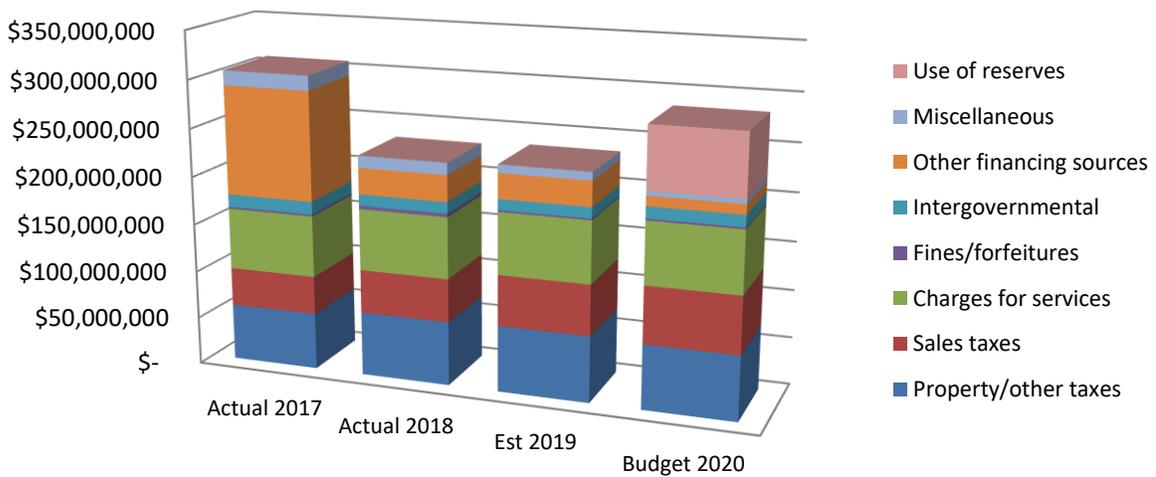
REVENUE SUMMARY

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

FY 2020 Sources of Funds: Government-Wide



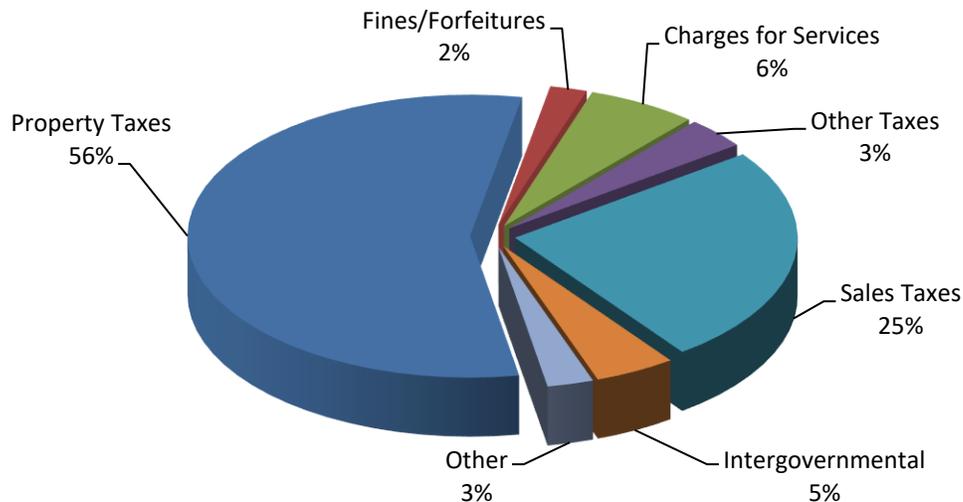
GOVERNMENT-WIDE REVENUES 2017 - 2020



GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 59% and local option sales taxes account for 25%, 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 2020 total \$72,003,692.

FY 2020 Budgeted Revenues – General Fund



2017 GENERAL OBLIGATION BOND FUND

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

2017-2022 SPLOST FUND

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

WATER AND SEWERAGE FUND

This utility provides services to approximately 46,000 water customers and 38,000 sewer customers. Of the total budgeted revenues of \$36.6 million, \$20.0 million, or 54.7%, is derived from water sales and \$14.0 million, or 38.3%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

REVENUE ANALYSIS

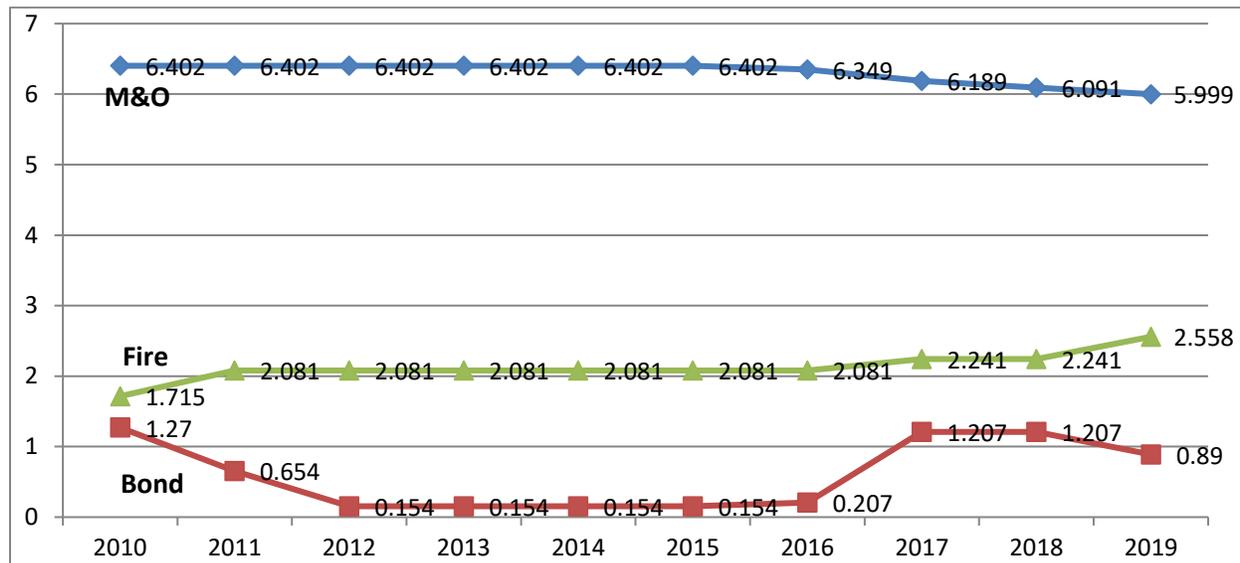
PROPERTY AND OTHER TAXES

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

For calendar year 2019, the maintenance and operations portion of the millage rate, which is accounted for within the General Fund; the fire millage rate, which is applied only to the unincorporated area of the County and accounted for within the Fire Services Fund; and the debt service millage rate, which is used to repay the 2016 and 2017 general obligation bonds, were established at 5.999 mills, 2.558 mills, and 0.890 mills, respectively, for a total millage rate for the County of 9.447 mills, a decrease of 0.092 mills from the previous year, due to a rollback of the M&O rate. In the past ten years, the County has only increased the total millage rate once: in 2017 with the issuance of general obligation bonds. From 2010 to 2012, the County incrementally rolled back the millage rate by a total of 1 mill.

These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2019, the school millage rate was established at 18.3 mills, the same as the previous year. The State of Georgia no longer assesses a millage rate. Therefore, the overall millage rate for 2019 is 27.747 in the unincorporated area and 25.189 in the incorporated areas.

The County anticipated modest growth in the 2019 digest during budget preparations. Therefore, the budget was prepared and balanced using a 4.0% increase in property tax revenues in order to maintain conservative revenue projections.



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

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

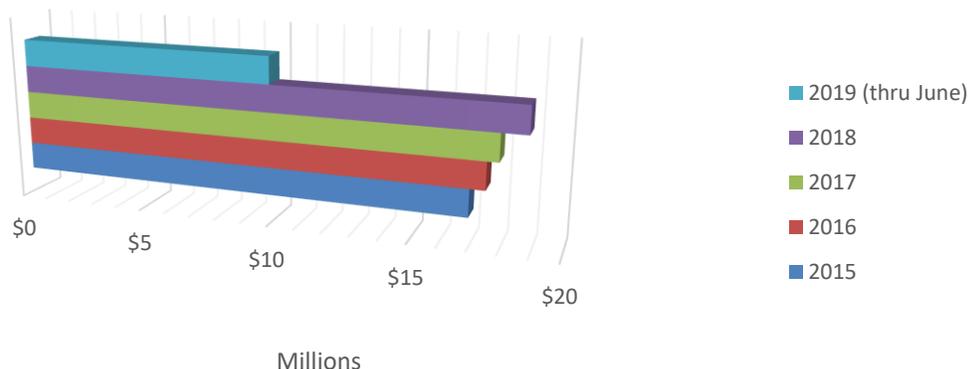
The County collected \$3.8 million from the Title Ad Valorem Tax (TAVT) and \$102,805 from the Excise Tax on Energy during FY 2019. Funding in the amount of \$2.4 million from the TAVT and \$100,000 from the Excise Tax on Energy was included in the FY 2020 budget.

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.

LOST collections in calendar year 2018 increased at a rate of 5.17% and collections during the first half of 2019 have increased at a rate of 7.17%. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 5.5% increase in LOST revenues. The amount of SPLOST budgeted in capital projects funds was based on current reserve balances within those funds, a conservative projection of new collections, and the projected construction timeline of projects. Projects are constructed only as funds are available.

Local Option Sales Tax Collections



CHARGES FOR SERVICES

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

FINES AND FORFEITURES

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

OTHER FINANCING SOURCES

This category consists of interfund transfers and sales of property. Significant transfers include \$2.7 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; \$1.7 million from the TSPLOST 25% Discretionary Fund and other available sources to the TSPLOST capital projects fund for the construction of capital projects; and \$5.1 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 \$63.7 million budgeted is used in the Capital Projects Funds as follows: the 2009 GO Bond Fund, \$6.5 million; the 2017 GO Bond Fund, \$43.0 million.

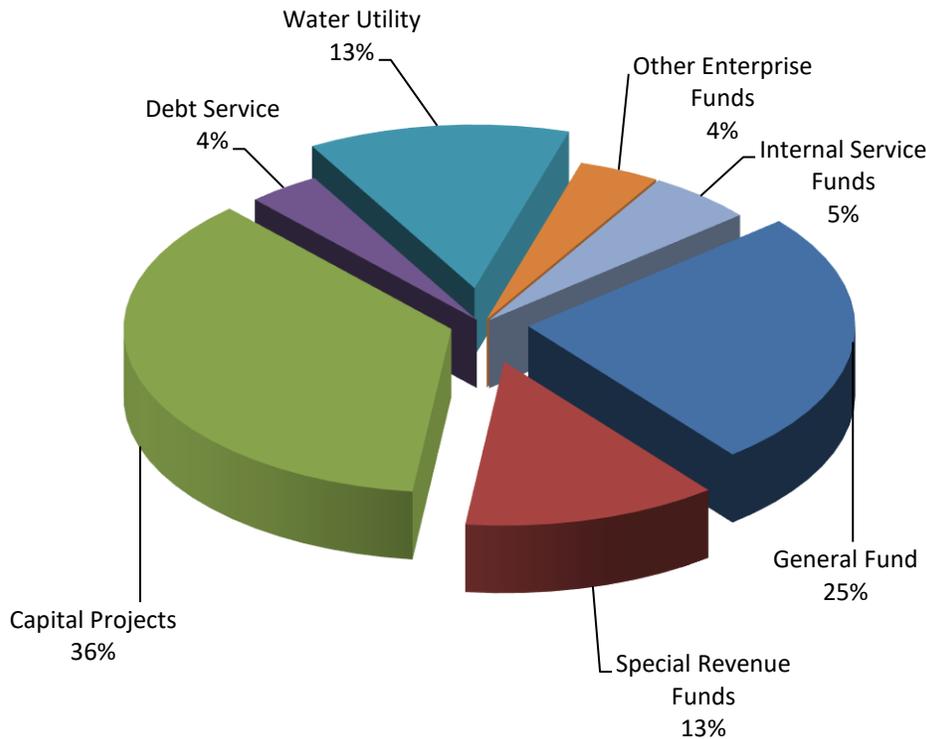
MISCELLANEOUS

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

EXPENDITURE SUMMARY

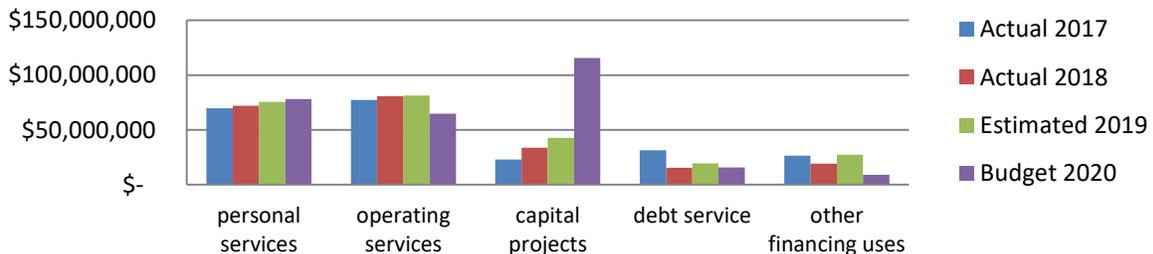
The annual budget for Columbia County, GA, for FY 2020 provides funding to maintain current levels of service, with no increase in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals \$283,239,588, reflecting a net increase from the fiscal year 2019 adopted budget of \$1,057,627, or 0.37%. This net increase is primarily due to the use of special purpose local option sales tax and 2017 general obligation bond funds to complete capital projects.

Countywide Uses of Funds



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

Governmentwide Expenditures

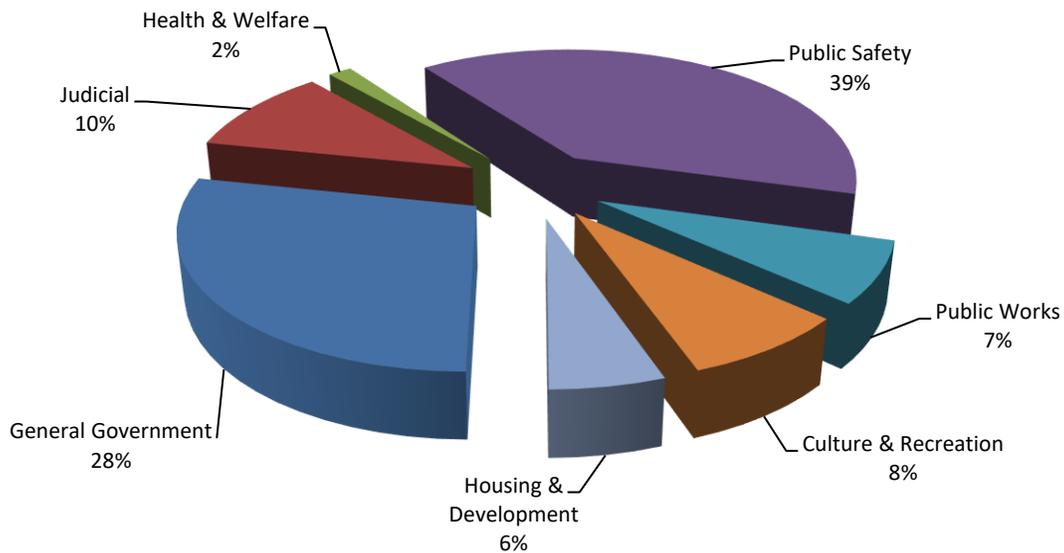


GENERAL FUND

The General Fund budget, excluding the use of reserves, increased \$2.6 million from the fiscal year 2019 adopted budget, or 3.74%.

- Total General Fund expenditures, excluding the use of fund balance, increased by 3.74% from the FY 2018/2019 adopted budget, including a contingency of \$1,427,352, or 2.02% of proposed expenditures.
- New capital requests increased from \$1,304,597 in FY 2018/2019 to \$1,369,873 in FY 2019/2020, an increase of 5.0%
- New personnel requests within the General Fund include 15 new positions totaling \$588,795 and promotions, reclassifications, and other adjustments totaling \$320,888, for a grand total of \$909,683.

FY 2020 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: 2015 GO Bonds, to be repaid with special purpose local option sales taxes; 2016A GO Bonds, to be repaid with property taxes; 2017 GO Bonds, to be repaid with property taxes. A Debt Service Fund for each of these issues is used to account for the bond principal and interest payments. The following table reflects the County’s total outstanding amounts of principal and interest for General Obligation Debt as of June 30, 2019:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	6,520,000	3,619,386	10,139,386
2021	6,785,000	3,356,708	10,141,708
2022	7,060,000	3,082,693	10,142,693
2023	7,385,000	2,796,843	10,181,843
2024	4,750,000	2,497,135	7,247,135
2025-2029	14,545,000	10,272,250	24,817,250
2030-2034	18,565,000	6,254,250	24,819,250
2035-2037	13,515,000	1,373,250	14,888,250
Total	\$ 79,125,000	\$ 33,252,515	\$ 112,377,515

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 2018 tax digest was \$529,194,471. The legal debt limit for the County based on the 2019 tax digest is estimated to be \$557,448,595. Based on this figure, the estimated legal debt margin for the County as of June 30, 2019, is \$471,100,704, showing that the County only utilized 15.49% of its legal debt limit for 2019. Based on another 2% growth rate in 2020, the County will utilize only 14.04% of its 2020 legal debt limit.

Summary of Legal Debt Margin

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Estimated</u>	<u>2020 Projected</u>
Net GO Bonds	\$ 109,971,245	\$ 99,514,752	\$ 86,347,891	\$ 79,827,891
Legal Debt Limit	\$ 503,936,042	\$ 529,194,471	\$ 557,448,595	\$ 568,597,567
Legal Debt Margin	\$ 393,964,797	\$ 429,679,719	\$ 471,100,704	\$ 488,769,676
% of Debt Limit	21.82%	18.80%	15.49%	14.04%

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, 2019:

Year	Principal	Interest	Total
2020	3,950,000	1,666,954	5,616,954
2021	3,700,000	4,449,819	8,149,819
2022	3,965,000	4,182,523	8,147,523
2023	4,220,000	3,928,124	8,148,124
2024	4,525,000	3,618,827	8,143,827
2025-2029	17,380,000	14,216,154	31,596,154
2030-2034	21,830,000	7,484,775	29,314,775
2035	5,435,000	424,650	5,859,650
Total	\$ 65,005,000	\$ 39,971,826	\$ 104,976,826

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:

	2014	2015	2016	2017	2018
Debt Svc Coverage	2.19x	2.46x	2.65x	2.89x	3.08x

Bond Ratings:

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

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

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

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

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

Operating Funds

GENERAL FUND

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

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS GENERAL FUND

	<u>Actual</u> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Est. Actual</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>
GENERAL GOVERNMENT				
BOARD OF COMMISSIONERS	\$ 7,661,731	\$ 4,705,790	\$ 14,205,704	\$ 4,237,828
FINANCE	800,592	868,870	787,242	830,167
PROCUREMENT	553,516	586,354	523,083	527,425
CONTINGENCY	-	-	-	1,427,353
INFORMATION TECHNOLOGY	3,613,506	3,909,021	4,254,668	4,575,166
COUNTY ADMINISTRATOR	914,642	1,122,521	976,161	1,019,450
BOARD OF ELECTIONS	578,518	443,457	586,265	713,033
GENERAL OVERHEAD	-	-	-	2,367,000
NEW APPROPRIATIONS	-	-	-	15,320
HUMAN RESOURCES	723,349	735,278	676,569	766,021
TAX COMMISSIONER	1,890,167	1,919,816	1,993,825	2,029,629
TAX ASSESSOR	1,676,508	1,679,509	1,736,751	1,841,635
TOTAL	18,412,529	15,970,614	25,740,269	20,350,027
JUDICIAL				
CLERK OF SUPERIOR COURT	1,808,196	1,805,503	1,895,320	1,933,556
OFFICE OF SUPERIOR COURT	859,382	930,551	903,161	1,024,470
PROBATE COURT	842,246	857,165	881,315	852,655
JUVENILE COURT	1,251,433	1,314,780	1,343,325	1,389,195
MAGISTRATE COURT	963,329	933,091	977,738	976,739
DISTRICT ATTORNEY	855,406	973,085	1,104,002	1,240,940
TOTAL	6,579,992	6,814,175	7,104,862	7,417,555
PUBLIC SAFETY				
SHERIFF'S OFFICE	16,084,886	16,686,156	17,279,430	16,566,664
DETENTION CENTER	9,533,749	9,713,553	9,964,160	9,757,768
EMERGENCY SERVICES	408,733	338,534	363,691	399,434
EMERGENCY MEDICAL SERVICES	500,000	600,000	600,000	650,000
ANIMAL SHELTER	746,512	693,455	714,534	789,534
CORONER	150,704	151,764	146,207	146,306
TOTAL	27,424,584	28,183,462	29,068,022	28,309,706
PUBLIC WORKS				
ROADS & BRIDGES	2,909,823	2,906,012	2,241,608	2,222,867
FLEET SERVICES	1,051,630	1,308,075	1,131,650	1,349,439
FACILITY MAINTENANCE	2,596,258	1,792,442	1,438,087	1,525,402
SPECIAL PROJECTS	-	-	104,976	98,140
TOTAL	6,557,711	6,006,528	4,916,320	5,195,848

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS GENERAL FUND

	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Est. Actual FY 2019</u>	<u>Budget FY 2020</u>
HEALTH & WELFARE				
PUBLIC TRANSIT	565,225	592,901	620,113	609,679
HEALTH DEPARTMENT	434,614	434,614	434,614	434,614
FAMILY & CHILDREN SERVICES	72,884	72,884	72,884	72,884
SENIOR CENTER	314,910	328,614	360,178	-
TOTAL	1,387,633	1,429,012	1,487,789	1,117,177
CULTURE/RECREATION				
COMMUNITY SERVICES	509,555	488,008	561,330	659,447
LIBRARIES	1,793,801	1,852,625	1,852,175	1,969,000
PARKS/RECREATION	2,280,544	2,425,385	2,576,180	3,114,509
WILDWOOD PARK	153,554	155,193	150,265	-
TOTAL	4,737,454	4,921,211	5,139,950	5,742,956
HOUSING & DEVELOPMENT				
GEOGRAPHIC INFORMATION SYSTEMS	852,298	862,952	901,258	967,439
ENVIRONMENTAL SERVICES	506,229	518,444	277,564	256,852
ECONOMIC DEVELOPMENT	318,691	398,031	460,264	485,000
PLANNING & DEVELOPMENT	633,214	673,813	714,332	899,824
CODE COMPLIANCE	409,941	479,251	478,050	478,977
PLAN REVIEW	274,834	269,090	279,888	286,313
EXTENSION SERVICE	169,852	182,563	203,668	231,089
ENGINEERING INSPECTIONS	-	-	212,538	243,039
FORESTRY	21,153	21,203	19,863	21,890
TOTAL	3,186,213	3,405,346	3,547,425	3,870,423
TOTAL GENERAL FUND	\$ 68,286,115	\$ 66,730,349	\$ 77,004,638	\$ 72,003,692

REVENUE DETAIL

**GOVERNMENTAL FUNDS
GENERAL FUND**

	<u>Actual</u> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Est. Actual</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>
Property Taxes	\$ 38,541,655	\$ 39,389,566	\$ 40,306,887	\$ 40,124,383
Sales Taxes	17,597,418	18,243,026	19,551,276	18,000,000
Other Taxes	2,611,145	2,611,463	2,743,707	2,555,000
Licenses & Permits	396,663	434,336	448,720	450,000
Intergovernmental	2,911,187	3,431,384	3,079,727	3,343,297
Charges for Services	4,876,316	4,611,374	4,986,233	4,547,500
Fines & Forfeitures	1,638,900	1,676,562	1,501,655	1,528,500
Investment Income	257,226	261,938	1,088,828	300,000
Contributions & Donations	6,089	3,663	2,396	1,000
Miscellaneous	942,447	1,017,676	1,054,391	954,012
Other Financing Sources	782,789	204,954	219,911	200,000
Total General Fund	<u>\$ 70,561,834</u>	<u>\$ 71,885,942</u>	<u>\$ 74,983,732</u>	<u>\$ 72,003,692</u>

GENERAL GOVERNMENT

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
GENERAL GOVERNMENT					
1001 BOARD OF COMMISSIONERS					
	PERSONAL SERVICES	\$ 258,023	\$ 283,811	\$ 261,866	\$ 298,708
	OPERATING-SUPPLIES	19,157	29,218	26,041	29,000
	OPERATING-PURCHASING/CONTRACTS	2,120,811	2,136,495	2,084,095	2,247,387
	OPERATING-OTH COSTS	16,420	11,379	500	4,000
	OPERATING-INTFND CHG	1,136,314	1,316,181	1,434,363	1,348,709
	OTHER FINANCING USES	4,095,880	914,670	10,384,247	310,024
	INTERGOVERNMENTAL	15,126	14,038	14,592	-
TOTAL	BOARD OF COMMISSIONERS	7,661,731	4,705,790	14,205,704	4,237,828
1002 FINANCE					
	PERSONAL SERVICES	627,224	681,892	624,858	685,967
	OPERATING-SUPPLIES	45,605	45,368	44,970	16,700
	OPERATING-PURCH/CONT	127,764	141,610	117,414	127,500
TOTAL	FINANCE	800,592	868,870	787,242	830,167
1003 PROCUREMENT/DISTRIBUTION					
	PERSONAL SERVICES	504,470	483,693	459,401	486,734
	OPERATING-SUPPLIES	31,225	40,819	37,131	12,640
	OPERATING-PURCH/CONT	17,821	61,842	26,551	21,539
	CAPITAL	-	-	-	6,512
TOTAL	PROCUREMENT	553,516	586,354	523,083	527,425
1004 CONTINGENCY					
	OPERATING-OTH COSTS	-	-	-	1,427,353
TOTAL	CONTINGENCY	-	-	-	1,427,353
1005 INFORMATION TECHNOLOGY					
	PERSONAL SERVICES	1,805,282	1,929,038	1,992,285	2,065,700
	OPERATING-SUPPLIES	473,168	502,834	457,910	31,100
	OPERATING-PURCH/CONT	1,251,026	1,380,303	1,551,790	1,942,818
	CAPITAL	84,030	96,846	252,684	535,548
TOTAL	INFORMATION TECHNOLOGY	3,613,506	3,909,021	4,254,668	4,575,166
1006 COUNTY ADMINISTRATOR					
	PERSONAL SERVICES	701,463	717,375	760,590	806,450
	OPERATING-SUPPLIES	57,769	40,252	48,409	31,000
	OPERATING-PURCH/CONT	155,411	364,893	167,163	182,000
TOTAL	COUNTY ADMINISTRATOR	914,642	1,122,521	976,161	1,019,450
1007 BOARD OF ELECTIONS					
	PERSONAL SERVICES	257,161	278,833	301,930	347,333
	OPERATING-SUPPLIES	94,782	30,882	25,196	24,500
	OPERATING-PURCH/CONT	226,575	133,742	259,139	341,200
TOTAL	BOARD OF ELECTIONS	578,518	443,457	586,265	713,033

EXPENDITURE DETAIL

GENERAL FUND	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Est. Actual FY 2019</u>	<u>Budget FY 2020</u>
GENERAL GOVERNMENT				
1008 GENERAL OVERHEAD				
OPERATING-SUPPLIES	-	-	-	2,036,000
OPERATING-PURCH/CONT	-	-	-	331,000
TOTAL GENERAL OVERHEAD	-	-	-	2,367,000
1009 NEW APPROPRIATION REQUESTS				
PERSONAL SERVICES	-	-	-	15,320
TOTAL NEW APPROPRIATION REQUESTS	-	-	-	15,320
1011 HUMAN RESOURCES				
PERSONAL SERVICES	399,978	405,643	369,564	417,671
OPERATING-SUPPLIES	29,185	30,520	32,671	19,450
OPERATING-PURCH/CONT	294,186	299,115	274,335	328,900
TOTAL HUMAN RESOURCES	723,349	735,278	676,569	766,021
1111 TAX COMMISSIONER				
PERSONAL SERVICES	1,599,913	1,619,084	1,702,141	1,730,829
OPERATING-SUPPLIES	204,621	208,815	205,202	131,000
OPERATING-PURCH/CONT	85,633	91,916	86,482	107,800
CAPITAL	-	-	-	60,000
TOTAL TAX COMMISSIONER	1,890,167	1,919,816	1,993,825	2,029,629
1112 TAX ASSESSOR				
PERSONAL SERVICES	1,456,282	1,446,288	1,498,463	1,655,991
OPERATING-SUPPLIES	133,087	133,678	137,630	78,454
OPERATING-PURCH/CONT	87,139	99,543	100,658	107,190
TOTAL TAX ASSESSOR	1,676,508	1,679,509	1,736,751	1,841,635
TOTAL GENERAL GOVERNMENT	\$ 18,412,529	\$ 15,970,614	\$ 25,740,269	\$ 20,350,027

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		<u>Actual</u> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Est. Actual</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>
JUDICIAL					
1211	CLERK OF SUPERIOR COURT				
	PERSONAL SERVICES	\$ 1,406,065	\$ 1,389,004	\$ 1,438,442	\$ 1,521,556
	OPERATING-SUPPLIES	145,807	141,531	132,936	85,000
	OPERATING-PURCH/CONT	254,954	273,891	323,359	325,500
	OPERATING-OTH COSTS	1,371	1,077	583	1,500
TOTAL	CLERK OF SUPERIOR COURT	1,808,196	1,805,503	1,895,320	1,933,556
1212	OFFICE OF SUPERIOR COURT				
	51 PERSONAL SERVICES				
	OPERATING-SUPPLIES	354	554	1,023	1,000
	OPERATING-PURCH/CONT	859,027	929,997	902,138	1,023,470
TOTAL	OFFICE OF SUPERIOR COURT	859,382	930,551	903,161	1,024,470
1213	PROBATE COURT				
	PERSONAL SERVICES	687,469	693,926	730,185	733,255
	OPERATING-SUPPLIES	69,306	74,097	72,892	34,000
	OPERATING-PURCH/CONT	82,504	84,457	77,901	80,400
	OPERATING-OTH COSTS	2,967	4,685	337	5,000
TOTAL	PROBATE COURT	842,246	857,165	881,315	852,655
1214	JUVENILE COURT				
	PERSONAL SERVICES	1,005,749	1,030,584	1,056,361	1,096,861
	OPERATING-SUPPLIES	62,323	61,659	62,996	10,950
	OPERATING-PURCH/CONT	183,361	222,536	223,969	281,384
TOTAL	JUVENILE COURT	1,251,433	1,314,780	1,343,325	1,389,195
1215	MAGISTRATE COURT				
	PERSONAL SERVICES	864,037	827,990	869,118	908,473
	OPERATING-SUPPLIES	71,516	76,953	75,478	40,816
	OPERATING-PURCH/CONT	27,776	28,148	33,142	27,450
TOTAL	MAGISTRATE COURT	963,329	933,091	977,738	976,739
1314	DISTRICT ATTORNEY				
	OPERATING-SUPPLIES	27	100	253	-
	OPERATING-PURCH/CONT	855,380	972,985	1,103,749	1,240,940
TOTAL	DISTRICT ATTORNEY	855,406	973,085	1,104,002	1,240,940
TOTAL	JUDICIAL	\$ 6,579,992	\$ 6,814,175	\$ 7,104,862	\$ 7,417,555

PUBLIC SAFETY

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
PUBLIC SAFETY					
1311 SHERIFF'S OFFICE					
	PERSONAL SERVICES	\$ 13,391,659	\$ 13,799,288	\$ 14,516,598	\$ 14,276,118
	OPERATING-SUPPLIES	1,556,450	1,773,426	1,786,340	936,435
	OPERATING-PURCH/CONT	857,977	892,113	924,001	940,421
	OPERATING-OTHER COSTS	9,235	-	-	-
	CAPITAL	269,564	221,329	52,491	413,690
TOTAL	SHERIFF'S OFFICE	16,084,886	16,686,156	17,279,430	16,566,664
1312 DETENTION CENTER					
	PERSONAL SERVICES	6,993,158	7,047,336	7,300,119	7,476,260
	OPERATING-SUPPLIES	1,643,204	1,708,104	1,732,080	1,285,172
	OPERATING-PURCH/CONT	873,893	885,519	885,535	953,836
	CAPITAL	23,494	72,594	46,426	42,500
TOTAL	DETENTION CENTER	9,533,749	9,713,553	9,964,160	9,757,768
1313 EMERGENCY SERVICES					
	PERSONAL SERVICES	284,452	242,354	242,493	304,814
	OPERATING-SUPPLIES	45,647	35,054	67,203	36,000
	OPERATING-PURCH/CONT	29,652	28,781	53,531	57,420
	OPERATING-OTH COSTS	217	32,345	464	1,200
	CAPITAL	48,765	-	-	-
TOTAL	EMERGENCY SERVICES	408,733	338,534	363,691	399,434
1315 EMERGENCY MEDICAL SERVICES					
	OPERATING-PURCH/CONT	500,000	600,000	600,000	650,000
TOTAL	EMERGENCY MEDICAL SERV	500,000	600,000	600,000	650,000
1713 ANIMAL SERVICES					
	PERSONAL SERVICES	630,042	585,740	604,879	688,784
	OPERATING-SUPPLIES	73,846	68,224	77,163	63,450
	OPERATING-PURCH/CONT	42,624	39,491	32,492	37,300
TOTAL	ANIMAL SERVICES	746,512	693,455	714,534	789,534
1714 CORONER					
	PERSONAL SERVICES	126,422	128,991	121,274	118,906
	OPERATING-SUPPLIES	15,215	15,428	17,182	9,700
	OPERATING-PURCH/CONT	9,067	7,345	7,752	17,700
TOTAL	CORONER	150,704	151,764	146,207	146,306
TOTAL	PUBLIC SAFETY	\$ 27,424,584	\$ 28,183,462	\$ 29,068,022	\$ 28,309,706

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
Special Projects**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
PUBLIC WORKS					
1411 ROADS & BRIDGES					
	PERSONAL SERVICES	\$ 2,398,232	\$ 2,332,925	\$ 1,737,876	\$ 1,812,595
	OPERATING-SUPPLIES	411,775	452,197	415,868	327,680
	OPERATING-PURCH/CONT	99,816	120,889	87,864	82,592
TOTAL	ROADS & BRIDGES	2,909,823	2,906,012	2,241,608	2,222,867
1414 FLEET SERVICES					
	PERSONAL SERVICES	833,646	1,001,743	1,065,175	1,148,829
	OPERATING-SUPPLIES	150,447	149,395	(2,975)	83,610
	OPERATING-PURCH/CONT	26,537	45,142	36,925	62,100
	CAPITAL	41,000	111,794	32,525	54,900
TOTAL	FLEET SERVICES	1,051,630	1,308,075	1,131,650	1,349,439
1415 FACILITY MAINTENANCE					
	PERSONAL SERVICES	1,420,710	1,406,583	1,153,771	1,295,727
	OPERATING-SUPPLIES	213,763	198,129	152,334	120,325
	OPERATING-PURCH/CONT	961,785	141,675	131,982	109,350
	CAPITAL	-	46,055	-	-
TOTAL	FACILITY MAINTENANCE	2,596,258	1,792,442	1,438,087	1,525,402
1416 SPECIAL PROJECTS					
	PERSONAL SERVICES	-	-	65,333	75,900
	OPERATING-SUPPLIES	-	-	25,061	12,240
	OPERATING-PURCH/CONT	-	-	6,537	10,000
	CAPITAL	-	-	8,045	-
TOTAL	SPECIAL PROJECTS	-	-	104,976	98,140
TOTAL	PUBLIC WORKS	\$ 6,557,711	\$ 6,006,528	\$ 4,916,320	\$ 5,195,848

HEALTH & WELFARE

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
HEALTH & WELFARE					
1516 PUBLIC TRANSIT					
	PERSONAL SERVICES	\$ 442,725	\$ 454,411	\$ 481,867	\$ 491,331
	OPERATING-SUPPLIES	98,254	104,528	116,152	95,700
	OPERATING-PURCH/CONT	24,246	20,320	13,536	18,125
	CAPITAL	-	13,641	8,559	4,523
TOTAL	PUBLIC TRANSIT	565,225	592,901	620,113	609,679
1711 HEALTH DEPARTMENT					
	OPERATING-PURCH/CONT	434,614	434,614	434,614	434,614
TOTAL	HEALTH DEPARTMENT	434,614	434,614	434,614	434,614
1712 FAMILY & CHILDREN SERVICES (DFACS)					
	OPERATING-SUPPLIES	8,832	8,832	8,832	8,832
	OPERATING-PURCH/CONT	16,800	16,800	16,800	16,800
	OPERATING-OTH COSTS	47,252	47,252	47,252	47,252
TOTAL	FAMILY & CHILDREN SERVICES	72,884	72,884	72,884	72,884
1716 SENIOR CENTER					
	PERSONAL SERVICES	143,669	146,834	176,549	-
	OPERATING-SUPPLIES	29,252	30,887	29,480	-
	OPERATING-PURCH/CONT	141,989	150,893	154,148	-
TOTAL	SENIOR CENTER	314,910	328,614	360,178	-
TOTAL	HEALTH & WELFARE	\$ 1,387,633	\$ 1,429,012	\$ 1,487,789	\$ 1,117,177

CULTURE/RECREATION

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
CULTURE/RECREATION					
1010 COMMUNITY SERVICES					
	PERSONAL SERVICES	\$ 438,823	\$ 422,218	\$ 447,772	\$ 472,687
	OPERATING-SUPPLIES	40,728	35,198	76,911	27,360
	OPERATING-PURCH/CONT	30,004	30,592	36,647	50,900
	CAPITAL	-	-	-	108,500
TOTAL	COMMUNITY SERVICES	509,555	488,008	561,330	659,447
1601 LIBRARIES					
	OPERATING-OTHER COSTS	1,793,801	1,852,625	1,852,175	1,969,000
TOTAL	LIBRARIES	1,793,801	1,852,625	1,852,175	1,969,000
1611 PARKS/RECREATION					
	PERSONAL SERVICES	1,458,862	1,508,297	1,608,241	1,897,604
	OPERATING-SUPPLIES	457,823	462,603	478,257	491,860
	OPERATING-PURCH/CONT	347,279	356,351	392,418	611,545
	CAPITAL	16,580	98,134	97,264	113,500
TOTAL	PARKS/RECREATION	2,280,544	2,425,385	2,576,180	3,114,509
1612 WILDWOOD PARK					
	PERSONAL SERVICES	96,999	101,453	88,588	-
	OPERATING-SUPPLIES	11,515	11,535	11,322	-
	OPERATING-PURCH/CONT	45,040	42,205	50,355	-
TOTAL	WILDWOOD PARK	153,554	155,193	150,265	-
TOTAL	CULTURE/RECREATION	\$ 4,737,454	\$ 4,921,211	\$ 5,139,950	\$ 5,742,956

HOUSING/DEVELOPMENT

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
HOUSING & DEVELOPMENT					
1013 GEOGRAPHIC INFORMATION SYSTEMS					
	PERSONAL SERVICES	\$ 456,458	\$ 439,551	\$ 455,844	\$ 501,081
	OPERATING-SUPPLIES	33,597	28,385	47,021	20,500
	OPERATING-PURCH/CONT	324,628	384,208	375,405	438,858
	CAPITAL	37,615	10,808	22,988	7,000
TOTAL	GEOGRAPHIC INFORMATION	852,298	862,952	901,258	967,439
1500 ENVIRONMENTAL SERVICES					
	PERSONAL SERVICES	453,889	442,322	251,033	226,947
	OPERATING-SUPPLIES	38,270	41,581	12,777	8,575
	OPERATING-PURCH/CONT	14,071	34,541	13,754	21,330
TOTAL	ENVIRONMENTAL SERVICES	506,229	518,444	277,564	256,852
1510 ECONOMIC DEVELOPMENT					
	PERSONAL SERVICES	253,320	256,028	303,364	298,483
	OPERATING-OTH COSTS	65,371	142,003	156,900	186,517
TOTAL	ECONOMIC DEVELOPMENT	318,691	398,031	460,264	485,000
1511 PLANNING					
	PERSONAL SERVICES	563,558	546,462	596,426	596,374
	OPERATING-SUPPLIES	39,078	34,410	35,561	4,650
	OPERATING-PURCH/CONT	30,579	92,942	82,345	291,400
	CAPITAL	-	-	-	7,400
TOTAL	PLANNING	633,214	673,813	714,332	899,824
1512 CODE COMPLIANCE					
	PERSONAL SERVICES	362,103	424,126	419,414	440,277
	OPERATING-SUPPLIES	31,231	36,083	39,781	16,500
	OPERATING-PURCH/CONT	16,607	19,041	18,854	21,200
	OPERATING-OTHER COSTS	-	-	-	1,000
TOTAL	CODE COMPLIANCE	409,941	479,251	478,050	478,977
1513 PLAN REVIEW					
	PERSONAL SERVICES	253,047	253,262	262,131	257,513
	OPERATING-SUPPLIES	13,032	11,834	13,225	19,400
	OPERATING-PURCH/CONT	8,755	3,994	4,533	9,400
TOTAL	PLAN REVIEW	274,834	269,090	279,888	286,313
1514 EXTENSION SERVICE					
	PERSONAL SERVICES	50,415	50,909	13,339	-
	OPERATING-SUPPLIES	8,191	8,120	12,267	6,000
	OPERATING-PURCH/CONT	111,246	123,534	178,062	225,089
TOTAL	EXTENSION SERVICE	169,852	182,563	203,668	231,089

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
HOUSING & DEVELOPMENT					
1520 ENGINEERING INSPECTIONS					
	PERSONAL SERVICES	-	-	183,237	207,489
	OPERATING-SUPPLIES	-	-	25,400	19,950
	OPERATING-PURCH/CONT	-	-	3,901	15,600
TOTAL	ENGINEERING INSPECTIONS	-	-	212,538	243,039
1613 FORESTRY					
	OPERATING-SUPPLIES	1,764	1,751	985	1,840
	OPERATING-PURCH/CONT	19,389	19,452	18,877	20,050
TOTAL	FORESTRY	21,153	21,203	19,863	21,890
TOTAL	HOUSING & DEVELOPMENT	\$ 3,186,213	\$ 3,405,346	\$ 3,547,425	\$ 3,870,423
TOTAL	GENERAL FUND	\$ 68,286,115	\$ 66,730,349	\$ 77,004,638	\$ 72,003,692

SPECIAL REVENUE FUNDS

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

REVENUE DETAIL

GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

	Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
BUILDING STANDARDS FUND				
Licenses & permits	\$ 2,152,281	\$ 2,171,454	\$ 1,723,062	\$ 1,624,614
Charges for services	90,038	133,329	111,299	102,361
Investment income	14,808	19,850	-	-
Miscellaneous	29,199	19,976	786	1,782
Use of reserves	-	-	-	959,328
Total	\$ 2,286,325	\$ 2,344,608	\$ 1,835,147	\$ 2,688,085
LIBRARY BOARD				
Fines & forfeitures	\$ 72,235	\$ 72,310	\$ 78,719	\$ 70,000
Investment income	4,076	4,122	4,514	2,000
Contributions & donations	30,000	10,350	-	-
Miscellaneous	15,822	17,630	5,841	8,000
Total	\$ 122,133	\$ 104,411	\$ 89,075	\$ 80,000
RECREATION ADVISORY BOARD				
Charges for services	\$ 74,489	\$ 80,118	\$ 75,473	\$ 89,000
Investment income	315	593	508	-
Miscellaneous	19,922	25,678	34,587	-
Total	\$ 94,725	\$ 106,389	\$ 110,568	\$ 89,000
STREET LIGHTS FUND				
Charges for services	\$ 1,937,414	\$ 1,972,045	\$ 2,025,925	\$ 1,895,200
Contributions & donations	33,960	28,200	16,440	-
Total	\$ 1,971,374	\$ 2,000,245	\$ 2,042,365	\$ 1,895,200
SHERIFF'S 911 FUND				
Charges for services	\$ 2,587,914	\$ 2,572,686	\$ 2,648,074	\$ 2,601,000
Investment income	14,527	14,680	16,442	-
Use of reserves	-	-	-	531,895
Total	\$ 2,602,440	\$ 2,587,366	\$ 2,664,515	\$ 3,132,895
DRUG COURT				
Charges for services	\$ 37,904	\$ 33,003	\$ 33,241	\$ 35,000
DRUG ABUSE & TREATMENT				
Fines & forfeitures	\$ 90,889	\$ 68,392	\$ 65,469	\$ 50,000
Investment income	2,261	2,503	2,306	-
Total	\$ 93,150	\$ 70,896	\$ 67,775	\$ 50,000
SUPPLEMENTAL JUVENILE SERVICES				
Charges for services	\$ 32,353	\$ 27,740	\$ 22,775	\$ 46,000
Investment income	1,178	1,238	1,312	-
Total	\$ 33,531	\$ 28,978	\$ 24,087	\$ 46,000
JAIL FUND				
Fines & forfeitures	\$ 163,424	\$ 160,571	\$ 142,344	\$ 150,000
Investment income	4,066	4,306	4,284	-
Total	\$ 167,489	\$ 164,876	\$ 146,628	\$ 150,000
FEDERAL ASSET SHARING				
Fines & forfeitures	\$ 22,935	\$ 1,394,399	\$ -	\$ 10,000
Investment income	158	845	-	-
Total	\$ 23,093	\$ 1,395,244	\$ -	\$ 10,000
STATE CONDEMNATION FUND				
Fines & forfeitures	\$ 84,726	\$ 105,873	\$ -	\$ 50,000
Investment income	63	157	-	-
Total	\$ 84,789	\$ 106,030	\$ -	\$ 50,000

REVENUE DETAIL

GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

	Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
LODGING TAX FUND				
Taxes	\$ 912,757	\$ 1,015,447	\$ 950,701	\$ 940,000
Investment income	6,406	5,346	-	-
Miscellaneous	1,201	666	803	70,753
Total	\$ 920,364	\$ 1,021,459	\$ 951,504	\$ 1,010,753
MULTIPLE GRANT FUND				
Intergovernmental	\$ 904,967	\$ 423,316	\$ 237,480	\$ 130,000
FIRE SERVICES FUND				
Property taxes	\$ 10,059,395	\$ 11,295,599	\$ 11,782,782	\$ 11,741,213
Contributions & donations	77,454	73,473	73,374	-
Miscellaneous	5	140,015	10	-
Other financing sources	2,640,070	2,742,839	1,275,415	2,745,043
Total	\$ 12,776,924	\$ 14,251,926	\$ 13,131,581	\$ 14,486,256
SHERIFF'S GIFTS/DONATIONS				
Investment income	\$ 141	\$ 148	\$ -	\$ -
Contributions & donations	26,127	26,984	3,904	10,000
Total	\$ 26,268	\$ 27,132	\$ 3,904	\$ 10,000
INSURANCE PREMIUM TAX FUND				
Taxes	\$ 6,150,366	\$ 6,584,857	\$ 7,100,245	\$ 7,313,252
Miscellaneous	38	-	-	-
Use of reserves	-	-	-	1,717,077
Total	\$ 6,150,405	\$ 6,584,857	\$ 7,100,245	\$ 9,030,329
COMMUNITY EVENTS FUND				
Charges for services	\$ 181,288	\$ 177,719	\$ 128,173	\$ 65,200
Investment income	735	1,233	-	-
Contributions & donations	41,421	98,756	126,651	120,000
Miscellaneous	59,465	68,947	66,816	69,500
Total	\$ 282,909	\$ 346,655	\$ 321,640	\$ 254,700
MEMORIAL WALL FUND				
Contributions & donations	\$ 500	\$ 2,300	\$ 1,300	\$ 5,000
Other financing sources	15,000	-	-	-
Total	\$ 15,500	\$ 2,300	\$ 1,300	\$ 5,000
GA SUP CT CK'S COOP AUTHORITY				
Charges for services	\$ -	\$ -	\$ -	\$ 1,000
Total	\$ -	\$ -	\$ -	\$ 1,000
LAW LIBRARY FUND				
Fines & forfeitures	\$ 36,888	\$ 36,746	\$ -	\$ 30,000
Investment income	892	1,059	-	-
Total	\$ 37,780	\$ 37,805	\$ -	\$ 30,000
TSPLOST 25% DISCRETIONARY FUND				
Taxes, sales	\$ 2,265,380	\$ 2,460,781	\$ 2,742,436	\$ 2,400,000
Investment income	22,075	41,464	70,046	50,000
Total	\$ 2,287,455	\$ 2,502,245	\$ 2,812,482	\$ 2,450,000
TOTAL SPECIAL REVENUE FUNDS	\$ 30,919,525	\$ 34,139,742	\$ 31,573,536	\$ 35,634,218

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	<u>Actual FY 2017</u>		<u>Actual FY 2018</u>		<u>Est. Actual FY 2019</u>		<u>Budget FY 2020</u>
BUILDING STANDARDS FUND							
PERSONAL SERVICES	\$ 1,439,307	\$	1,652,515	\$	1,601,890	\$	1,733,620
OPERATING-SUPPLIES	52,120		77,866		61,423		76,888
OPERATING-PURCH/CONT	107,129		128,992		127,623		247,397
OPERATING-OTH COSTS	-		605		0		2,500
OPERATING-INTFND CHG	55,711		552,597		545,985		598,180
OTHER FINANCING USES	-		26,413		(789)		-
CAPITAL	21,685		-		-		29,500
TOTAL BUILDING STANDARDS FUND	\$ 1,675,952	\$	2,438,988	\$	2,336,132	\$	2,688,085

LIBRARY BOARD FUND

OPERATING-SUPPLIES	\$ 90,219	\$	92,329	\$	62,451	\$	75,000
OPERATING-PURCH/CONT	1,559		1,752		1,940		5,000
TOTAL LIBRARY BOARD	\$ 91,778	\$	94,081	\$	64,391	\$	80,000

RECREATION ADVISORY BOARD FUND

OPERATING-SUPPLIES	\$ 44,258	\$	43,402	\$	38,535	\$	40,000
OPERATING-PURCH/CONT	29,609		36,126		27,061		28,000
OPERATING-OTH COSTS	23,134		11,916		15,295		21,000
TOTAL RECREATION ADVISORY BOARD	\$ 97,001	\$	91,444	\$	80,890	\$	89,000

STREET LIGHTS FUND

OPERATING-SUPPLIES	\$ 1,786,841	\$	1,828,123	\$	1,793,456	\$	1,895,200
TOTAL STREET LIGHTS FUND	\$ 1,786,841	\$	1,828,123	\$	1,793,456	\$	1,895,200

911 FUND

PERSONAL SERVICES	\$ 1,425,867	\$	1,414,861	\$	1,563,007	\$	1,532,774
OPERATING-SUPPLIES	122,898		27,824		14,838		22,000
OPERATING-PURCH/CONT	1,119,504		1,105,785		1,134,628		1,304,701
OTHER FINANCING USES	-		17,380		-		-
CAPITAL	-		-		63,994		273,420
TOTAL SHERIFF'S 911 FUND	\$ 2,668,269	\$	2,565,850	\$	2,776,467	\$	3,132,895

DRUG COURT FUND

OPERATING-PURCH/CONT	\$ 34,574	\$	44,249	\$	36,342	\$	35,000
TOTAL DRUG COURT	\$ 34,574	\$	44,249	\$	36,342	\$	35,000

DRUG ABUSE TREATMENT EDUCATION FUND

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

SUPPLEMENTAL JUVENILE SERVICES FUND

OPERATING-PURCH/CONT	\$ 16,218	\$	10,395	\$	10,122	\$	26,000
OPERATING-OTH COSTS	7,412		6,350		7,809		15,000
CAPITAL	-		-		-		5,000
TOTAL SUPPLEMENTAL JUVENILE	\$ 23,630	\$	16,745	\$	17,932	\$	46,000

JAIL FUND

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

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	Actual FY 2017	Actual FY 2018	Est. Actual FY 2019	Budget FY 2020
FEDERAL ASSET SHARING FUND				
OPERATING-PURCH/CONT CAPITAL	\$ 4,319	\$ -	\$ -	\$ 10,000
	-	54,799	-	-
TOTAL FEDERAL ASSET SHARING	\$ 4,319	\$ 54,799	\$ -	\$ 10,000
STATE CONDEMNATION FUND				
OPERATING-OTH COSTS CAPITAL	\$ 28,495	\$ 90,654	\$ -	\$ 50,000
	12,062	-	-	-
TOTAL STATE CONDEMNATION FUND	\$ 40,557	\$ 90,654	\$ -	\$ 50,000
LODGING TAX FUND				
PERSONAL SERVICES	\$ 127,691	\$ 188,071	\$ 232,045	\$ 235,909
OPERATING-SUPPLIES	26,074	10,249	1,872	2,000
OPERATING-PURCH/CONT	1,065,727	1,118,669	850,053	772,844
TOTAL LODGING TAX FUND	\$ 1,219,492	\$ 1,316,989	\$ 1,083,970	\$ 1,010,753
MULTIPLE GRANT FUND				
OPERATING-OTH COSTS	\$ 1,182,842	\$ 155,918	\$ 161,776	\$ 130,000
TOTAL MULTIPLE GRANT FUND	\$ 1,182,842	\$ 155,918	\$ 161,776	\$ 130,000
SHERIFF'S GIFTS/DONATION FUND				
OPERATING-PURCH/CONT	\$ 20,120	\$ 23,237	\$ -	\$ 10,000
TOTAL SHERIFF'S GIFTS/DONATIONS	\$ 20,120	\$ 23,237	\$ -	\$ 10,000
FIRE SERVICES FUND				
PERSONAL SERVICES	\$ 10,732,318	\$ 11,199,755	\$ 12,298,838	\$ 12,273,847
OPERATING-SUPPLIES	609,259	822,781	803,453	734,795
OPERATING-PURCH/CONT	353,819	376,652	426,698	681,823
OPERATING-OTH COSTS	14,045	2,571	2,923	26,000
OPERATING-INTFND CHG	412,196	594,903	479,881	532,291
OTHER FINANCING USES	-	169,557	-	-
CAPITAL	23,967	781,482	399,847	237,500
TOTAL FIRE SERVICES FUND	\$ 12,145,604	\$ 13,947,701	\$ 14,411,641	\$ 14,486,256
INSURANCE PREMIUM TAX FUND				
2710 TRAFFIC ENGINEERING				
PERSONAL SERVICES	\$ 303,490	\$ 327,908	\$ 338,059	\$ 311,658
OPERATING-SUPPLIES	461,590	561,827	493,818	197,730
OPERATING-PURCH/CONT	46,886	134,268	45,679	77,003
OPERATING-INTFND CHG	12,755	-	436	-
CAPITAL	135,806	50,829	57,056	488,036
TOTAL TRAFFIC ENGINEERING	960,526	1,074,831	935,048	1,074,427
2720 ENGINEERING CONSTRUCTION				
PERSONAL SERVICES	32,307	33,033	986,440	1,022,532
OPERATING-SUPPLIES	42,976	24,412	72,256	86,000
OPERATING-PURCH/CONT	1,315,438	1,455,842	1,351,986	1,241,531
OPERATING-INTFND CHG	962,813	1,195,179	1,148,921	1,291,645
CAPITAL	32,370	-	14,710	70,190
TOTAL ENGINEERING CONSTRUCTION	2,385,903	2,708,466	3,574,313	3,711,898

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Est. Actual FY 2019</u>	<u>Budget FY 2020</u>
INSURANCE PREMIUM TAX FUND (cont.)				
2730 FIRE FLEET MAINTENANCE				
PERSONAL SERVICES	153,844	-	-	-
OPERATING-SUPPLIES	15,209	-	1,895	-
OPERATING-PURCH/CONT	183,354	-	-	-
OTHER FINANCING USES	2,638,783	2,742,839	1,264,141	2,745,043
CAPITAL	-	-	18,839	-
TOTAL FIRE FLEET MAINTENANCE	2,991,190	2,742,839	1,284,875	2,745,043
2740 FACILITIES MAINTENANCE				
OPERATING-SUPPLIES	-	286	-	-
OPERATING-PURCH/CONT	-	918,184	565,032	525,000
OTHER FINANCING USES	475,000	-	-	-
CAPITAL	28,597	-	-	-
TOTAL FACILITIES MAINTENANCE	503,597	918,470	565,032	525,000
2750 LANDSCAPING				
PERSONAL SERVICES	-	-	206,315	210,241
OPERATING-SUPPLIES	-	-	19,818	30,700
OPERATING-PURCH/CONT	-	-	421,439	322,500
CAPITAL	-	-	10,000	8,000
TOTAL LANDSCAPING	-	-	657,573	571,441
2760 PARK MAINTENANCE				
PERSONAL SERVICES	-	-	-	270,820
OPERATING-SUPPLIES	-	-	-	67,700
CAPITAL	-	-	-	64,000
TOTAL PARK MAINTENANCE	-	-	-	402,520
TOTAL INSURANCE PREMIUM TAX	\$ 6,841,216	\$ 7,444,606	\$ 7,016,842	\$ 9,030,329
COMMUNITY EVENTS FUND				
OPERATING-SUPPLIES	\$ -	\$ 102,421	\$ 53,298	\$ -
OPERATING-PURCH/CONT	251,380	214,318	389,823	254,700
OTHER FINANCING USES	20,411	-	-	-
TOTAL COMMUNITY EVENTS FUND	\$ 271,791	\$ 316,739	\$ 443,121	\$ 254,700
MEMORIAL WALL FUND				
OPERATING-SUPPLIES	\$ -	\$ 400	\$ 11,500	\$ 5,000
TOTAL MEMORIAL WALL FUND	\$ -	\$ 400	\$ 11,500	\$ 5,000
GEORGIA SUP COURT COOP AUTHORITY FUND				
OPERATING-PURCH/CONT	\$ -	\$ -	\$ -	\$ 1,000
TOTAL GA SUP CT CK'S COOP AUTH	\$ -	\$ -	\$ -	\$ 1,000
LAW LIBRARY FUND				
OPERATING-SUPPLIES	\$ 37,977	\$ 46,421	\$ -	\$ 30,000
OPERATING-PURCH/CONT	1,349	1,300	-	-
TOTAL LAW LIBRARY FUND	\$ 39,326	\$ 47,721	\$ -	\$ 30,000
TSPLOST 25% DISCRETIONARY FUND				
PERSONAL SERVICES	\$ 1,511,306	\$ 1,545,689	\$ 1,540,398	\$ 1,571,965
OPERATING-SUPPLIES	211,050	251,069	245,448	50,400
OPERATING-PURCH/CONT	146	26,101	37,517	49,000
OTHER FINANCING USES	835,991	1,831,873	640,422	763,635
CAPITAL	-	-	-	15,000
TOTAL TSPLOST 25% DISCRETIONARY FUND	\$ 2,558,492	\$ 3,654,732	\$ 2,463,785	\$ 2,450,000
TOTAL SPECIAL REVENUE FUNDS	\$ 30,901,805	\$ 34,332,976	\$ 32,898,244	\$ 35,634,218

DEBT SERVICE FUNDS

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

REVENUE DETAIL

GOVERNMENTAL FUNDS DEBT SERVICE FUNDS

	<u>Actual</u> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Est. Actual</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>
2007 GENERAL OBLIGATION BONDS				
Taxes, property	\$ 1,097,304	\$ -	\$ -	\$ -
Investment income	15,505	-	-	-
Other financing sources	31,030,018	-	-	-
Total	\$ 32,142,827	\$ -	\$ -	\$ -
2009 GENERAL OBLIGATION BONDS				
Investment income	\$ 17,204	\$ -	\$ -	\$ -
Other financing sources	7,300	-	-	-
Total	\$ 24,504	\$ -	\$ -	\$ -
2015 GENERAL OBLIGATION BONDS				
Investment income	\$ 4,336	\$ 33,810	\$ 64,640	\$ -
Other financing sources	2,932,950	2,954,750	2,954,000	2,955,500
Total	\$ 2,937,286	\$ 2,988,560	\$ 3,018,640	\$ 2,955,500
2016 GENERAL OBLIGATION BONDS				
Taxes, property	\$ 147,187	\$ 6,250,830	\$ 6,662,481	\$ -
Investment income	375	10,199	31,185	-
Other financing sources	271,879	5,764,933	6,440,451	2,176,136
Total	\$ 419,441	\$ 12,025,962	\$ 13,134,117	\$ 2,176,136
2017 GENERAL OBLIGATION BONDS				
Taxes, property	\$ -	\$ -	\$ -	\$ 5,009,750
Other financing sources	-	4,142,167	4,867,625	-
Total	\$ -	\$ 4,142,167	\$ 4,867,625	\$ 5,009,750
TOTAL DEBT SERVICE FUNDS	\$ 35,524,058	\$ 19,156,689	\$ 21,020,382	\$ 10,141,386

EXPENDITURE DETAIL

DEBT SERVICE FUNDS

	Actual <u>FY 2017</u>	Actual <u>FY 2018</u>	Est. Actual <u>FY 2019</u>	Budget <u>FY 2020</u>
2007 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ 273,800	\$ -	\$ -	\$ -
INTEREST	1,134,523	-	-	-
DEBT RETIREMENT	20,682,856	-	-	-
OTHER FINANCING USES	11,307,287	-	-	-
TOTAL DEBT SERVICE FUND-2007 GO BOND	\$ 33,398,466	\$ -	\$ -	\$ -
2009 GENERAL OBLIGATION BONDS				
INTEREST	\$ 372,500	\$ -	\$ -	\$ -
DEBT RETIREMENT	7,450,000	-	-	-
OTHER FINANCING USES	24,008	-	-	-
TOTAL DEBT SERVICE FUND-2009 GO BONDS	\$ 7,846,508	\$ -	\$ -	\$ -
2015 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ 550	\$ 1,550	\$ 1,450	\$ 1,500
INTEREST	727,950	727,950	639,750	524,000
DEBT RETIREMENT	-	2,205,000	2,315,000	2,430,000
TOTAL DEBT SERVICE FUND-2015 GO BONDS	\$ 728,500	\$ 2,934,500	\$ 2,956,200	\$ 2,955,500
2016 GENERAL OBLIGATION BONDS				
INTEREST	\$ 106,879	\$ 381,005	\$ 382,789	\$ 191,136
DEBT RETIREMENT	165,000	7,355,000	7,750,000	1,985,000
OTHER FINANCING USES	-	4,142,167	4,867,625	-
TOTAL DEBT SERVICE FUND-2016 GO BONDS	\$ 271,879	\$ 11,878,172	\$ 13,000,414	\$ 2,176,136
2017 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ -	\$ 500	\$ 500	\$ 500
INTEREST	-	2,641,667	4,452,125	2,904,250
DEBT RETIREMENT	-	-	1,915,000	2,105,000
TOTAL DEBT SERVICE FUND-2017 GO BONDS	\$ -	\$ 2,642,167	\$ 6,367,625	\$ 5,009,750
TOTAL DEBT SERVICE FUNDS	\$ 42,245,354	\$ 17,454,838	\$ 22,324,239	\$ 10,141,386

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

	<u>Actual</u> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Est. Actual</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>
WATER AND SEWER FUND				
Intergovernmental	\$ 336	\$ 120	\$ 18,001	\$ -
Charges for services	36,018,804	35,320,188	35,225,528	36,150,000
Investment income	258,298	135,063	1,424,942	350,000
Contributions	5,948,768	3,254,184	-	-
Miscellaneous	61,870	69,445	66,551	80,000
Total	\$ 42,288,076	\$ 38,778,999	\$ 36,735,021	\$ 36,580,000
STORM WATER UTILITY FUND				
Intergovernmental	\$ -	\$ 336,234	\$ 393,609	\$ 400,000
Charges for services	4,997,996	5,447,501	5,620,319	5,300,000
Investment income	8,999	22,689	33,256	-
Contributions	3,388,947	1,657,890	-	-
Miscellaneous	846	73,836	37,894	-
Use of reserves	-	-	-	1,866,777
Total	\$ 8,396,789	\$ 7,538,150	\$ 6,085,078	\$ 7,566,777
SOLID WASTE MANAGEMENT FUND				
Investment income	\$ 3,107	\$ (5,894)	\$ 220,249	\$ -
Miscellaneous	437,604	257,510	61,187	50,000
Use of reserves	-	-	-	432,000
Other financing sources	173,580	287,394	308,542	372,421
Total	\$ 614,291	\$ 539,010	\$ 589,978	\$ 854,421
COMMUNICATIONS UTILITY				
Intergovernmental	\$ 86,064	\$ -	\$ -	\$ -
Charges for services	1,362,904	1,501,751	1,884,732	1,632,850
Investment income	7,917	9,659	13,224	12,000
Miscellaneous	307,250	299,744	330,605	365,000
Use of reserves	-	-	-	32,824
Total	\$ 1,764,134	\$ 1,811,154	\$ 2,228,561	\$ 2,042,674
RENTAL FACILITIES FUND				
Charges for services	\$ 537,722	\$ 562,631	\$ 174,679	\$ 732,500
Miscellaneous	83,120	65,030	63,578	116,105
Total	\$ 620,842	\$ 627,661	\$ 238,257	\$ 848,605
TOTAL ENTERPRISE FUNDS	\$ 53,684,132	\$ 49,294,974	\$ 45,876,895	\$ 47,892,477

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual	Actual	Est. Actual	Budget
		<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
WATER AND SEWER FUND					
5000 ADMINISTRATION					
	PERSONAL SERVICES	\$ 780,597	\$ 758,188	\$ 751,844	\$ 698,064
	OPERATING-SUPPLIES	255,934	110,330	68,599	126,375
	OPERATING-PURCH/CONT	730,737	824,774	735,097	963,890
	OPERATING-OTH COSTS	26,432	-	-	275,000
	OPERATING-INTFND CHG	1,279,662	1,483,562	1,495,087	1,582,887
	OPERATING-DEPREC	4,063,291	4,852,484	5,650,000	-
	DEBT SERVICE	847,242	2,126,632	1,846,982	5,616,954
	OTHER FINANCING USES	9,130	108,078	-	-
	CAPITAL	-	-	-	540,000
TOTAL	ADMINISTRATION	7,993,025	10,264,049	10,547,610	9,803,170
5100 CUSTOMER SERVICES					
	PERSONAL SERVICES	708,733	713,830	711,009	742,578
	OPERATING-SUPPLIES	(106,092)	182,655	(8,027)	78,550
	OPERATING-PURCH/CONT	263,748	291,393	254,273	355,500
	OPERATING-OTH COSTS	-	(16,667)	-	-
	OPERATING-DEPREC	6,287,603	6,148,670	6,150,000	-
TOTAL	CUSTOMER SERVICES	7,153,992	7,319,881	7,107,255	1,176,628
5105 WATER TREATMENT					
	PERSONAL SERVICES	823,572	938,005	1,010,274	990,197
	OPERATING-SUPPLIES	2,544,163	2,318,677	2,517,736	2,555,250
	OPERATING-PURCH/CONT	794,096	659,106	385,161	967,100
	CAPITAL	-	-	-	448,300
TOTAL	WATER TREATMENT	4,161,831	3,915,788	3,913,171	4,960,847
5110 CENTRAL LABORATORY					
	PERSONAL SERVICES	364,037	392,190	426,276	418,113
	OPERATING-SUPPLIES	139,278	125,840	157,137	147,225
	OPERATING-PURCH/CONT	110,259	126,900	120,708	197,700
	CAPITAL	-	-	-	140,700
TOTAL	CENTRAL LABORATORY	613,573	644,930	704,121	903,738
5115 WASTE WATER					
	PERSONAL SERVICES	603,052	651,961	656,033	668,584
	OPERATING-SUPPLIES	809,846	949,772	885,074	972,400
	OPERATING-PURCH/CONT	599,185	682,619	755,242	706,150
	CAPITAL	-	-	-	907,000
TOTAL	WASTE WATER	2,012,084	2,284,352	2,296,349	3,254,134
5120 METER					
	PERSONAL SERVICES	637,161	693,564	731,091	693,522
	OPERATING-SUPPLIES	923,829	1,232,841	1,230,166	438,550
	OPERATING-PURCH/CONT	54,863	48,030	55,684	60,758
	CAPITAL	-	-	-	821,000
TOTAL	METER	1,615,853	1,974,435	2,016,941	2,013,830

EXPENDITURE DETAIL

ENTERPRISE FUNDS

	<u>Actual</u> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Est. Actual</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>
WATER AND SEWER FUND (cont.)				
5125 WATER DISTRIBUTION				
PERSONAL SERVICES	1,286,531	1,395,195	1,590,124	1,588,988
OPERATING-SUPPLIES	451,735	554,455	509,130	522,725
OPERATING-PURCH/CONT	184,093	193,590	296,592	347,480
CAPITAL	-	-	-	65,000
TOTAL WATER DISTRIBUTION	1,922,358	2,143,239	2,395,846	2,524,193
5130 WASTEWATER CONVEYANCE				
PERSONAL SERVICES	1,172,491	1,259,428	1,320,286	1,479,691
OPERATING-SUPPLIES	529,081	543,820	426,845	371,950
OPERATING-PURCH/CONT	474,940	455,110	502,266	578,700
CAPITAL	-	-	-	1,927,000
TOTAL WASTEWATER CONVEYANCE	2,176,511	2,258,357	2,249,396	4,357,341
5135 MECHANICAL				
PERSONAL SERVICES	566,116	610,854	617,274	593,548
OPERATING-SUPPLIES	108,140	116,260	100,242	78,075
OPERATING-PURCH/CONT	85,699	118,451	144,803	149,000
CAPITAL	-	-	-	250,000
TOTAL MECHANICAL	759,955	845,565	862,320	1,070,623
5140 ENGINEERING & MAPPING				
PERSONAL SERVICES	703,189	710,682	734,267	728,012
OPERATING-SUPPLIES	39,335	39,863	49,744	42,600
OPERATING-PURCH/CONT	29,952	35,524	61,193	46,700
CAPITAL	-	-	-	107,500
TOTAL ENGINEERING & MAPPING	772,476	786,068	845,205	924,812
5150 ENVIRONMENTAL COMPLIANCE				
PERSONAL SERVICES	172,661	177,388	181,037	166,560
OPERATING-SUPPLIES	24,031	22,121	53,921	26,225
OPERATING-PURCH/CONT	7,830	12,416	12,697	16,570
TOTAL ENVIRONMENTAL COMPLIANCE	204,522	211,924	247,655	209,355
5700 RENEWAL & EXTENSION	-	-	-	5,381,329
5800 BOND PROJECTS	59,818	(6,816)	-	-
TOTAL WATER AND SEWER FUND	\$ 29,445,999	\$ 32,641,773	\$ 33,185,868	\$ 36,580,000

EXPENDITURE DETAIL

ENTERPRISE FUNDS

	<u>Actual</u> <u>FY 2017</u>		<u>Actual</u> <u>FY 2018</u>		<u>Est. Actual</u> <u>FY 2019</u>		<u>Budget</u> <u>FY 2020</u>
STORM WATER UTILITY FUND							
5200 STORM WATER							
PERSONAL SERVICES	\$ 1,855,523	\$	1,888,967	\$	1,865,193	\$	2,438,395
OPERATING-SUPPLIES	162,240		160,004		179,165		284,160
OPERATING-PURCH/CONT	151,788		210,792		314,838		246,699
OPERATING-INTFND CHG	354,310		317,742		319,231		347,348
OPERATING-DEPREC	2,716,486		2,818,413		2,925,000		-
OTHER FINANCING USES	-		25,659		-		-
CAPITAL	-		-		-		4,250,175
TOTAL STORM WATER UTILITY FUND	\$ 5,240,347	\$	5,421,576	\$	5,603,428	\$	7,566,777
SOLID WASTE MANAGEMENT FUND							
5310 RECYCLING CENTER							
PERSONAL SERVICES	\$ 217,208	\$	251,815	\$	226,118	\$	293,226
OPERATING-SUPPLIES	73,751		77,899		56,041		64,550
OPERATING-PURCH/CONT	47,374		48,714		70,470		64,645
TOTAL RECYCLING CENTER	338,333		378,428		352,629		422,421
5300 SOLID WASTE MANAGEMENT							
OPERATING-SUPPLIES	15,542		10,255		13,378		10,000
OPERATING-PURCH/CONT	4,482		612		792		2,000
OPERATING-OTH COSTS	684,971		669,879		525,128		420,000
OPERATING-DEPRECIATION	51,117		54,312		60,000		-
TOTAL SOLID WASTE MANAGEMENT	756,112		735,059		599,298		432,000
TOTAL SOLID WASTE MANAGEMENT FUND	\$ 1,094,445	\$	1,113,487	\$	951,927	\$	854,421
COMMUNICATIONS UTILITY							
5530 COMMUNICATIONS UTILITY							
PERSONAL SERVICES	\$ 363,031	\$	396,053	\$	390,783	\$	558,808
OPERATING-SUPPLIES	206,516		191,714		121,866		121,320
OPERATING-PURCH/CONT	499,752		504,929		388,957		520,443
OPERATING-OTH COSTS	14,638		287,648		-		-
OPERATING - INTERFUND CHARGES	179,145		283,908		256,153		304,603
OPERATING-DEPRECIATION	1,038,189		1,059,165		1,084,165		-
OTHER FINANCING USES	-		5,626		-		-
CAPITAL	-		-		-		537,500
TOTAL COMMUNICATIONS UTILITY	\$ 2,301,270	\$	2,729,043	\$	2,241,924	\$	2,042,674

EXPENDITURE DETAIL

ENTERPRISE FUNDS

	<u>Actual</u>		<u>Actual</u>		<u>Est. Actual</u>		<u>Budget</u>
	<u>FY 2017</u>		<u>FY 2018</u>		<u>FY 2019</u>		<u>FY 2020</u>
RENTAL FACILITIES/VENUES							
5600 RENTAL FACILITIES							
PERSONAL SERVICES	\$ 289,928	\$	340,650	\$	364,812	\$	359,892
OPERATING-SUPPLIES	137,256		132,029		134,228		174,250
OPERATING-PURCH/CONT	137,762		92,402		88,329		129,600
OPERATING - INTERFUND CHARGES	24,475		34,812		34,812		31,863
OPERATING-DEPRECIATION	187,868		151,095		151,095		-
TOTAL RENTAL FACILITIES/VENUES	777,289		750,989		773,276		695,605
5620 EXHIBITION CENTER							
PERSONAL SERVICES	356		68		-		6,500
OPERATING-SUPPLIES	142,116		131,104		123,220		139,500
OPERATING-PURCH/CONT	8,007		6,282		8,151		3,500
TOTAL EXHIBITION CENTER	150,478		137,454		131,371		149,500
5622 CANAL HEADGATES BUILDING							
OPERATING-SUPPLIES	1,901		2,680		3,146		3,150
OPERATING-PURCH/CONT	195		165		195		350
TOTAL CANAL HEADGATES BUILDING	2,096		2,845		3,341		3,500
TOTAL RENTAL FACILITIES/VENUES	\$ 929,863	\$	891,288	\$	907,988	\$	848,605
TOTAL ENTERPRISE FUNDS	\$ 39,011,924	\$	42,797,168	\$	42,891,136	\$	47,892,477

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> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Est. Actual</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>
EMPLOYEE MEDICAL FUND				
Charges for services	\$ 11,010,993	\$ 11,087,421	\$ 10,812,641	\$ 10,623,800
Investment income	3,227	7,422	4,384	-
Miscellaneous	-	1,045,788	-	-
Total	\$ 11,014,220	\$ 12,140,631	\$ 10,817,025	\$ 10,623,800
RISK MANAGEMENT FUND				
Intergovernmental	\$ 1,021,591	\$ 1,304,526	\$ 860,712	\$ 1,119,233
Total	\$ 1,021,591	\$ 1,304,526	\$ 860,712	\$ 1,119,233
UTILITY DAMAGE PREVENTION				
Intergovernmental	\$ 495,772	\$ 680,762	\$ 691,970	\$ 676,108
Total	\$ 495,772	\$ 680,762	\$ 691,970	\$ 676,108
CUSTOMER SERVICE AND INFORMATION				
Intergovernmental	\$ 180,632	\$ 200,081	\$ 219,109	\$ 215,132
Total	\$ 180,632	\$ 200,081	\$ 219,109	\$ 215,132
FLEET REPLACEMENT FUND				
Intergovernmental	\$ 1,749,861	\$ 2,212,573	\$ 2,147,538	\$ 2,150,782
Other financing sources	159,815	50,249	167,559	50,000
Total	\$ 1,909,676	\$ 2,262,822	\$ 2,315,097	\$ 2,200,782
TOTAL INTERNAL SERVICE FUNDS	\$ 14,621,891	\$ 16,588,822	\$ 14,903,913	\$ 14,835,055

EXPENDITURE DETAIL

INTERNAL SERVICE FUNDS

	Actual <u>FY 2017</u>	Actual <u>FY 2018</u>	Est. Actual <u>FY 2019</u>	Budget <u>FY 2020</u>
EMPLOYEE MEDICAL FUND				
PERSONAL SERVICES	\$ 160,502	\$ 167,119	\$ 175,939	\$ 173,882
OPERATING-PURCH/CONT	12,315,977	12,398,058	13,311,636	10,449,918
TOTAL EMPLOYEE MEDICAL FUND	\$ 12,476,479	\$ 12,565,177	\$ 13,487,575	\$ 10,623,800
RISK MANAGEMENT FUND				
PERSONAL SERVICES	\$ 148,866	\$ 154,136	\$ 155,460	\$ 155,983
OPERATING-SUPPLIES	18,195	16,243	26,560	25,050
OPERATING-PURCH/CONT	831,173	1,110,790	580,076	938,200
OTHER FINANCING USES	23,357	23,357	98,615	-
TOTAL RISK MANAGEMENT FUND	\$ 1,021,591	\$ 1,304,526	\$ 860,712	\$ 1,119,233
UTILITY DAMAGE PREVENTION FUND				
PERSONAL SERVICES	\$ 412,781	\$ 505,173	\$ 543,757	\$ 524,883
OPERATING-SUPPLIES	64,210	125,519	84,802	79,325
OPERATING-PURCH/CONT	14,198	44,587	57,911	50,900
OPERATING-DEPRECIATION	4,584	5,483	5,500	-
CAPITAL	-	-	-	21,000
TOTAL UTILITY DAMAGE PREVENTION	\$ 495,772	\$ 680,762	\$ 691,970	\$ 676,108
CUSTOMER SERVICE AND INFORMATION CENTER				
PERSONAL SERVICES	\$ 173,353	\$ 194,665	\$ 214,341	\$ 208,582
OPERATING-SUPPLIES	3,028	2,458	2,193	2,550
OPERATING-PURCH/CONT	4,251	2,958	2,575	4,000
TOTAL CUSTOMER SERVICE AND INFORMATION	\$ 180,632	\$ 200,081	\$ 219,109	\$ 215,132
FLEET REPLACEMENT FUND				
OPERATING-PURCHASES/CONTRACTS	\$ 526,257	\$ 712,103	\$ 791,896	\$ 399,620
OPERATING-DEPRECIATION	1,564,302	1,634,807	1,900,000	-
CAPITAL	-	-	-	1,801,162
TOTAL FLEET REPLACEMENT FUND	\$ 2,090,559	\$ 2,346,909	\$ 2,691,896	\$ 2,200,782
TOTAL INTERNAL SERVICE FUNDS	\$ 16,265,032	\$ 17,097,456	\$ 17,951,262	\$ 14,835,055

CAPITAL EXPENDITURES

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2020 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS**

BUILDINGS

Detention Center	New roof	\$ 40,000
Rental Facilities	VCT flooring	21,000
Water Utility	Renovate lift station	100,000
Water Utility	New roof	100,000
Water Utility	Resurfacing and flooring	480,000
		\$ 741,000

VEHICLES

Sheriff's Office	Emergency equipment for vehicles	\$ 193,500
Detention Center	Emergency equipment for vehicles	2,500
Fire Services	Tahoes with equipment	110,000
Fire Services	Boat	50,000
Storm Water Utility	F150s	56,000
Storm Water Utility	F350	52,000
Communications Utility	F250	42,500
Communications Utility	F150s	32,500
Fleet Replacement Fund:		
Procurement	F150	23,000
Tax Assessor	Suvs	46,000
Magistrate Court	Tahoe	33,482
Sheriff's Office	Patrol vehicles	746,000
Detention Center	Pickup trucks	52,000
Fleet Services	F150	26,000
Fleet Services	F450	60,000
Motor Pool	Van	50,000
Parks/recreation	F450	60,000
		\$ 1,635,482

MACHINERY/EQUIPMENT

Procurement	Pallet wrapping machine	\$ 6,512
Information Technology	Computer replacements	249,530
Information Technology	Cisco access switches	80,000
Information Technology	UPS replacements	4,354
Information Technology	Wireless distribution network upgrade	30,000
Information Technology	Evans campus fiber loop realignment	20,000
Information Technology	IBS SAN upgrade	151,664
Community Services	Mobile light tower with generator (2)	18,500
Community Services	Mobile LED video wall	90,000
GIS	Computer replacements	7,000
Tax Commissioner	Technology needs for new systems	10,000
Fleet Services	Generator notification equipment	30,000
Fleet Services	Shop equipment	24,900
Planning	Projector	7,400
Plan Review	iPlan table	15,800
Public Transit	Grant match for 800 mhz radios	4,523
Parks/recreation	Trailers	10,000
Parks/recreation	Mowers	36,000
Parks/recreation	Skid sprayer	6,000
Parks/recreation	Spreader	12,000
Parks/recreation	Large area mower	65,000
Parks/recreation	Blower	8,500
Building Standards	iPlan tables	29,500
Juvenile Court	Miscellaneous	5,000
E911	Phone system	100,000
Fire Services	SCBAs	24,000
Fire Services	PPE washer/dryer	33,000
Fire Services	Thermal imaging camera	15,000
Fire Services	Station mower	5,500

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2020 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS**

<u>MACHINERY/EQUIPMENT (cont.)</u>	<u>Description</u>	<u>Budget</u>
Traffic Engineering	Electronic equipment	450,000
Traffic Engineering	Flasher assemblies	18,000
Traffic Engineering	iPlan Table	15,000
Traffic Engineering	Laptop	5,036
Engineering construction	Polaris (2)	32,000
Engineering construction	Mowers	38,190
Landscaping	Irrigation trailer	8,000
Road construction	iPlan table	15,000
Water Utility	Computers	60,000
Water Utility	Meter equipment	821,000
Water Utility	Water treatment equipment	448,300
Water Utility	Central laboratory equipment	140,700
Water Utility	Waste water equipment	907,000
Water Utility	Skid mounted valve exerciser & vac	65,000
Water Utility	Vac truck	430,000
Water Utility	54" ride roller	100,000
Water Utility	Dump truck	265,000
Water Utility	Conveyance equipment	107,000
Water Utility	Engineering & mapping equipment	107,500
Water Utility	Pole trailer	25,000
Storm Water Utility	iPlan tables	14,250
Storm Water Utility	Track loader	135,800
Storm Water Utility	Trailers	8,625
Storm Water Utility	Excavator	225,500
Storm Water Utility	Tractor	25,000
Storm Water Utility	Pumps	126,000
Communications Utility	Ciena equipment	47,500
Communications Utility	Website	15,000
Damage Prevention	Equipment	21,000
Fleet Replacement Fund:		
Roads & Bridges	F350s	200,000
Roads & Bridges	Mowers	149,680
Roads & Bridges	Motorgrader	275,000
Parks/recreation	F250s	80,000
		<u>\$ 6,480,764</u>
OTHER		
Tax Commissioner	Office needs	\$ 50,000
Sheriff's Office	Technology needs	220,190
Parks/recreation	Field equipment	40,000
E911	Laptops	173,420
Water Utility	Sewer rehab	1,000,000
Water Utility	Mechanical department parts	50,000
		<u>\$ 1,533,610</u>
INFRASTRUCTURE		
Water Utility		\$ 5,381,329
Storm Water Utility		3,607,000
Communications Utility		400,000
		<u>\$ 9,388,329</u>
TOTAL		<u><u>\$ 19,779,185</u></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</u> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Est. Actual</u> <u>FY 2019</u>	<u>Budget</u> <u>FY 2020</u>
SPLOST 2006-2010				
Investment income	\$ 9,528	\$ 5,706	\$ 3,505	\$ -
Total	\$ 9,528	\$ 5,706	\$ 3,505	\$ -
2007 GENERAL OBLIGATION BONDS				
Investment income	\$ 126	\$ -	\$ -	\$ -
Total	\$ 126	\$ -	\$ -	\$ -
2009 GENERAL OBLIGATION BONDS				
Taxes, sales	\$ 10,202,964	\$ -	\$ -	\$ -
Investment income	148,365	138,794	117,597	-
Contributions & donations	134,755	-	-	-
Use of reserves	-	-	-	6,500,000
Other financing sources	24,008	-	-	-
Total	\$ 10,510,092	\$ 138,794	\$ 117,597	\$ 6,500,000
TRANSPORTATION SPLOST				
Taxes, sales	\$ -	\$ 3,492,776	\$ 7,913,802	\$ 17,120,000
Intergovernmental	5,681,795	3,074,000	3,402,037	3,800,000
Other financing sources	835,991	1,008,784	640,422	1,700,000
Total	\$ 6,517,786	\$ 7,575,561	\$ 11,956,262	\$ 22,620,000
2015 GENERAL OBLIGATION BONDS				
Investment income	\$ 67,326	\$ 42,201	\$ 12,834	\$ -
Use of reserves	-	-	-	1,076,451
Other financing sources	1,509,557	-	-	-
Total	\$ 1,576,883	\$ 42,201	\$ 12,834	\$ 1,076,451
2017 GENERAL OBLIGATION BONDS				
Intergovernmental	\$ -	\$ 2,510	\$ -	\$ -
Investment income	220,410	671,946	864,470	-
Use of reserves	-	-	-	43,044,293
Other financing sources	70,798,974	9,000,000	-	-
Total	\$ 71,019,384	\$ 9,674,456	\$ 864,470	\$ 43,044,293
2017-2022 SPLOST				
Taxes, sales	\$ 9,908,323	\$ 20,967,916	\$ 22,602,004	\$ 22,000,000
Investment income	3,450	145,386	451,804	-
Other financing sources	-	965,452	460,234	-
Total	\$ 9,911,773	\$ 22,078,755	\$ 23,514,042	\$ 22,000,000
TITLE AD VALOREM TAX				
Use of reserves	\$ -	\$ -	\$ -	\$ 7,492,016
Other financing sources	2,400,000	-	8,500,000	-
Total	\$ 2,400,000	\$ -	\$ 8,500,000	\$ 7,492,016
TOTAL CAPITAL PROJECTS FUNDS	\$ 101,945,572	\$ 39,515,472	\$ 44,968,710	\$ 102,732,760

EXPENDITURE DETAIL

CAPITAL PROJECTS FUNDS

	<u>Actual</u>		<u>Actual</u>		<u>Est. Actual</u>		<u>Budget</u>
	<u>FY 2017</u>		<u>FY 2018</u>		<u>FY 2019</u>		<u>FY 2020</u>
SPLOST 2006-2010							
RECREATION PROJECTS	\$ 224,509	\$	123,303	\$	11,999	\$	-
COUNTY FACILITIES	76,767		53,377		51,168		-
TRANSPORTATION PROJECT	29,427		-		53		-
OTHER FINANCING USES	271,879		165,452		-		-
TOTAL SPLOST 2006-2010	\$ 602,582	\$	342,132	\$	63,219	\$	-

2007 GENERAL OBLIGATION BONDS

PUBLIC SAFETY PROJECTS	\$ 8,861	\$	-	\$	-	\$	-
OTHER FINANCING USES	43,000		-		-		-
TOTAL 2007 GEN OBLIGATION BONDS	\$ 51,861	\$	-	\$	-	\$	-

2009 GENERAL OBLIGATION BONDS/2011-2016 SPLOST

RECREATION PROJECTS	\$ 123,668	\$	2,160	\$	236,873	\$	1,500,000
PUBLIC BLDGS	240,032		245,939		80,342		-
TRANSPORTATION PROJECTS	7,411,453		6,854,596		628,004		5,000,000
MUNICIPAL PROJECTS	1,545,749		-		-		-
COUNTY WIDE PROJECTS	107,518		34		220,555		-
OTHER FINANCING USES	3,657,018		-		460,234		-
PROJECT MANAGEMENT	262,179		3,111		-		-
TOTAL 2009 GO BONDS/11-16 SPLOST	\$ 13,347,617	\$	7,105,840	\$	1,626,008	\$	6,500,000

TRANSPORTATION SPLOST

TOTAL	\$ 5,800,991	\$	8,090,089	\$	11,368,896	\$	22,620,000
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2015 GENERAL OBLIGATION BONDS

COMMUNITY SERVICES	4,089,401		8,196,687		-		1,076,451
TOTAL 2015 GEN OBLIGATION BONDS	\$ 4,089,401	\$	8,196,687	\$	-	\$	1,076,451

2017 GENERAL OBLIGATION BONDS

BOND ADMINISTRATION	\$ 736,582	\$	-	\$	-	\$	-
GREENWAY PROJECTS	83,770		448,075		357,755		4,000,000
RECREATION	50,107		531,274		5,019,059		10,850,000
PUBLIC BUILDINGS	33,620		3,766,638		14,264,797		20,950,400
TRANSPORTATION	-		1,255,117		342,059		6,300,000
PUBLIC SAFETY	1,155,962		816,406		6,641,279		500,000
GENERAL GOVERNMENT	-		891,300		464,541		-
PROJECT MANAGEMENT	149,272		356,781		386,530		443,893
TOTAL 2017 GEN OBLIGATION BONDS	\$ 2,209,313	\$	8,065,591	\$	27,476,019	\$	43,044,293

EXPENDITURE DETAIL

CAPITAL PROJECTS FUNDS

	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Est. Actual FY 2019</u>	<u>Budget FY 2020</u>
2017-2022 SPLOST				
COMMUNITY SERVICES	\$ -	\$ -	\$ 45,114	\$ 2,025,192
BUILDINGS	-	35,746	50,702	413,552
TRANSPORTATION	-	291,819	1,110,413	890,000
COUNTY WIDE PROJECTS	-	-	-	1,500,000
PROJECT MANAGEMENT	-	41,435	62,277	75,904
MUNICIPAL PROJECTS	588,721	1,520,311	1,658,292	1,856,800
OTHER FINANCING USES	2,932,950	8,719,683	9,394,451	5,113,672
TOTAL 2017-2022 SPLOST	\$ 3,521,671	\$ 10,608,995	\$ 12,321,248	\$ 22,000,000
TITLE AD VALOREM TAX				
PUBLIC BUILDINGS	\$ -	\$ -	\$ -	\$ 7,492,016
LAND	1,402,886	238,206	238,206	-
TOTAL TITLE AD VALOREM TAX	\$ 1,402,886	\$ 238,206	\$ 238,206	\$ 7,492,016
TOTAL CAPITAL PROJECTS FUNDS	\$ 31,026,322	\$ 42,647,539	\$ 53,093,597	\$ 102,732,760

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2020 CAPITAL EXPENDITURES BUDGET
CAPITAL FUNDS**

2009 General Obligation Bond/2011-2016 SPLOST	Budget
Washington Road Widening	\$ 1,100,000
Pine Ridge Ext - ROW	400,000
Hereford Farm at Blanchard Road	600,000
Wrightsboro Rd @ Baker Place - design	15,000
Wrightsboro Rd @ Baker Place - ROW	200,000
Wrightsboro Rd @ Baker Place - Const	500,000
Evans to Locks Rd @ Columbia Industrial Dr (3 Mast Arms/2 Poles)	100,000
Road Rehabilitation/Resurfacing	2,085,000
Wildwood Park	400,000
Canal Headgates parking lot	1,100,000
Total 2009 GO/2011-2016 SPLOST Projects	\$ 6,500,000

Transportation SPLOST		
Hereford Farm Rd Widening (design)	MPO - Fed with State/Local match	\$ 1,000,000
Steven's Creek Rd Widening (design)	MPO - Fed with State/Local match	500,000
Hardy McManus Road widening (design)	MPO - Fed with State/Local match	300,000
Lewiston from I-20 to Columbia Rd (design)	Band 2 TIA	100,000
Lewiston from I-20 to Columbia Rd (ROW)	Band 2 TIA	3,000,000
Flowing Wells Rd widening (ROW)	Band 2 TIA	3,000,000
Fury's Ferry Road Widening (design)	Band 2 TIA	600,000
Fury's Ferry Road Widening (ROW)	Band 2 TIA	9,100,000
Horizon South Pkwy (design)	Band 3 TIA	320,000
Horizon South Pkwy (ROW)	Band 3 TIA	1,000,000
LMIG (grant monies already rec'd from GDOT)	GDOT grant already rec'd	2,000,000
Evans to Locks Rd Widening & Multi-Use Trail	TIA Discretionary blended with SPLOST	600,000
Wrightsboro Rd @ Chamblin Rd - ROW	TIA Discretionary blended with SPLOST	200,000
Wrightsboro Rd @ Chamblin Rd - Const	TIA Discretionary blended with SPLOST	900,000
Total Transportation SPLOST Projects		\$ 22,620,000

2015 General Obligation Bond	
Park Upgrades move to 2017 GO bond	\$ 1,076,451
Total 2015 General Obligation Bond	\$ 1,076,451

2017 General Obligation Bond	
Greenway Additions	\$ 4,000,000
Lakeside Park (includes 15 go bond)	3,000,000
Patriots Park Expansion (includes 15 go bond & 22 splost)	3,000,000
Gateway Park (includes 15 go bond)	3,350,000
The Plaza - Passive Park	1,500,000
The Plaza - Parking Deck	3,950,400
Performing Arts Center	14,000,000
Grovetown Library	3,000,000
Gateway Blvd Ext	6,300,000
Sheriff's Office Storage Facility	500,000
Project Management	443,893
Total 2017 General Obligation Bond	\$ 43,044,293

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2020 CAPITAL EXPENDITURES BUDGET
CAPITAL FUNDS**

2017-2022 SPLOST		
Grovetown 10%		\$ 1,427,800
Harlem 3%		429,000
Project Management		75,904
Transfers Out:		
2016 GO Debt Retirement		2,158,172
2015 GO Bond Debt Service Payments		2,955,500
Justice Center Garage & Improvements		1,000,000
Sheriff's Administration Building		500,000
Evans Library Upgrades		405,120
Park Upgrades move to 2017 GO bond - Patriots Park Expansion		1,620,072
Building Upgrades		413,552
Transportation Improvements		890,000
To Be Determined		10,124,880
Total 2017-2022 SPLOST		\$ 22,000,000
TAVT		
TAVT		
Performing Arts Center		\$ 5,000,000
Grovetown Library		\$ 250,000
Detention Center Cameras		\$ 320,000
Voting Machines		\$ 250,000
Greenway		\$ 872,016
Wayfinding Signage		\$ 800,000
Total TAVT		\$ 7,492,016
TOTAL CAPITAL PROJECTS FUNDS		\$ 102,732,760

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

FY	PROJECTS	SOURCE	FUNDING	SQ/FT	PERSONNEL			
					STAFF	CUSTODIAN	LANDSCAPE	SUPPLIES
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$0	\$27,989	\$0	\$4,500
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0	\$0	\$0
17	LAKESIDE PARK	17 GO BOND	\$3,000,000		\$108,230	\$0	\$0	\$0
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$0	\$0	\$0	\$0
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$141,110	\$27,989	\$0	\$4,500
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$315,100	\$27,989	\$0	\$18,000
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0	\$0	\$0
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$0	\$0	\$0	\$0
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$0	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$413,740	\$27,989	\$0	\$18,000
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$0	\$27,989	\$0	\$5,000
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$0	\$0	\$0	\$0
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$0	\$13,995	\$41,100	\$3,200
	FY TOTAL PRIOR TO ESCALATION				\$0	\$41,984	\$41,100	\$8,200
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$75,373	\$0	\$0	\$0
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$0	\$0	\$0
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0	\$0	\$0
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0	\$0	\$1,000
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$0	\$0	\$1,000
	FY TOTAL PRIOR TO ESCALATION				\$75,373	\$0	\$0	\$2,000
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$164,400	\$0	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$164,400	\$0	\$0	\$0
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0	\$0	\$1,000
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$0	\$0	\$1,000
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$0	\$0	\$1,000
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$0	\$0	\$1,000
	FY TOTAL PRIOR TO ESCALATION				\$0	\$0	\$0	\$4,000
TOTALS			\$105,982,862	\$135,000	\$1,589,247	\$195,924	\$82,200	\$69,400

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

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

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

(CONTINUED)

FY	PROJECTS	SOURCE	FUNDING	SQ/FT	UTILITIES			
					LIGHTING	POWER	WATER	BROADBAND
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$15,000	\$32,550	\$1,200	\$18,000
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0	\$0	\$0
17	LAKESIDE PARK	17 GO BOND	\$3,000,000		\$20,000	\$2,000	\$18,000	\$900
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$5,000	\$2,000	\$12,000	\$0
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$20,000	\$5,000	\$12,000	\$0
	FY TOTAL PRIOR TO ESCALATION				\$60,000	\$41,550	\$43,200	\$18,900
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$28,000	\$130,000	\$9,600	\$0
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$10,000	\$2,000	\$12,000	\$0
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$20,000	\$5,000	\$12,000	\$1,000
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$20,000	\$5,000	\$12,000	\$1,000
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0	\$0	\$0
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$120,000	\$10,000	\$4,000	\$0
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$1,000	\$2,000	\$0
	FY TOTAL PRIOR TO ESCALATION				\$198,000	\$153,000	\$51,600	\$2,000
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$0	\$90,000	\$3,600	\$0
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$5,000	\$36,000	\$11,000	\$0
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$5,000	\$21,700	\$3,600	\$18,000
	FY TOTAL PRIOR TO ESCALATION				\$10,000	\$147,700	\$18,200	\$18,000
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$5,000	\$10,000	\$0	\$0
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$15,000	\$0	\$18,000
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0	\$0	\$0
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0	\$0	\$0
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$1,500	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$5,000	\$26,500	\$0	\$18,000
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$2,000	\$48,000	\$5,000	\$0
	FY TOTAL PRIOR TO ESCALATION				\$2,000	\$48,000	\$5,000	\$0
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0	\$0	\$0
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$1,250	\$0	\$0
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$8,000	\$600	\$0
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$5,000	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$0	\$14,250	\$600	\$0
TOTALS			\$105,982,862	\$135,000	\$550,000	\$847,750	\$236,600	\$113,800

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

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

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

(CONTINUED)

FY	PROJECTS	SOURCE	FUNDING	SQ/FT	CONTRACT SERVICES						
					WASTE	PEST	ELEVATOR	SECURITY	LANDSCAPE	INS. PREMIUM	
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$1,600	\$360		\$1,595	\$527	\$0	\$1,200
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0		\$0	\$0	\$0	\$125
17	LAKESIDE PARK	17 GO BOND	\$3,000,000		\$3,240	\$120		\$0	\$527	\$5,000	\$900
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$0	\$120		\$0	\$0	\$10,000	\$900
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$0	\$120		\$0	\$0	\$5,000	\$900
	FY TOTAL PRIOR TO ESCALATION				\$4,840	\$720		\$1,595	\$1,054	\$20,000	\$4,025
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$3,240	\$2,100		\$3,190	\$527	\$35,000	\$8,700
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$0	\$0		\$0	\$0	\$5,000	\$900
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$0	\$120		\$0	\$0	\$5,000	\$900
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$0	\$120		\$0	\$0	\$5,000	\$900
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0		\$0	\$0	\$0	\$1,500
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$1,600	\$1,400		\$0	\$527	\$0	\$1,800
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$1,400		\$0	\$527	\$0	\$150
	FY TOTAL PRIOR TO ESCALATION				\$4,840	\$5,140		\$3,190	\$1,581	\$50,000	\$14,850
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$0	\$1,400		\$3,190	\$0	\$0	\$5,100
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$0	\$1,400		\$1,595	\$527	\$0	\$2,300
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$1,600	\$360		\$1,595	\$527	\$0	\$900
	FY TOTAL PRIOR TO ESCALATION				\$1,600	\$3,160		\$6,380	\$1,054	\$0	\$8,300
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$0	\$1,000		\$1,595	\$527	\$4,000	\$1,670
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$0		\$0	\$527	\$0	\$420
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0		\$0	\$0	\$0	\$420
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0		\$0	\$0	\$0	\$320
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$0		\$0	\$0	\$0	\$265
	FY TOTAL PRIOR TO ESCALATION				\$0	\$1,000		\$1,595	\$1,054	\$4,000	\$3,095
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$0	\$1,400		\$0	\$527	\$0	\$720
	FY TOTAL PRIOR TO ESCALATION				\$0	\$1,400		\$0	\$527	\$0	\$720
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0		\$0	\$0	\$0	\$75
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$0		\$0	\$0	\$0	\$275
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$200		\$0	\$527	\$0	\$175
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$0		\$0	\$0	\$0	\$300
	FY TOTAL PRIOR TO ESCALATION				\$0	\$200		\$0	\$527	\$0	\$825
TOTALS			\$105,982,862	\$135,000	\$22,560	\$23,040		\$25,520	\$11,067	\$148,000	\$62,805

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

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

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

(CONCLUDED)

FY	PROJECTS	SOURCE	FUNDING	SQ/FT	CAPITAL			COUNTY SERVICES	TOTALS
					FLEET	EQUIPMENT	OTHER		
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$5,000	\$0	\$2,000	\$19,000	\$130,521
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0	\$0	\$0	\$125
17	LAKESIDE PARK	17 GO BOND	\$3,000,000		\$50,000	\$52,000	\$10,000	\$2,000	\$272,917
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$0	\$0	\$0	\$10,000	\$40,020
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$6,000	\$0	\$0	\$5,000	\$86,900
	FY TOTAL PRIOR TO ESCALATION				\$61,000	\$52,000	\$12,000	\$36,000	\$530,483
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$5,000	\$40,000	\$4,000	\$15,000	\$645,446
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$12,500	\$20,000	\$10,000	\$2,000	\$107,280
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$6,000	\$0	\$0	\$5,000	\$87,900
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$6,000	\$0	\$0	\$5,000	\$87,900
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0	\$0	\$0	\$1,500
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$100,000	\$50,000	\$10,000	\$0	\$299,327
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$0	\$5,000	\$0	\$10,077
	FY TOTAL PRIOR TO ESCALATION				\$129,500	\$110,000	\$29,000	\$27,000	\$1,239,430
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$5,000	\$0	\$1,000	\$10,000	\$152,279
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$0	\$0	\$2,000	\$5,000	\$64,822
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$0	\$0	\$2,000	\$10,000	\$123,577
	FY TOTAL PRIOR TO ESCALATION				\$5,000	\$0	\$5,000	\$25,000	\$340,678
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$5,000	\$0	\$2,000	\$0	\$106,165
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$20,000	\$0	\$0	\$53,947
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0	\$24,000	\$0	\$24,420
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0	\$0	\$0	\$1,320
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$0	\$0	\$0	\$2,765
	FY TOTAL PRIOR TO ESCALATION				\$5,000	\$20,000	\$26,000	\$0	\$188,617
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$40,000	\$0	\$5,000	\$5,000	\$272,047
	FY TOTAL PRIOR TO ESCALATION				\$40,000	\$0	\$5,000	\$5,000	\$272,047
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0	\$0	\$0	\$1,075
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$0	\$0	\$0	\$2,525
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$0	\$0	\$1,000	\$11,502
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$0	\$0	\$0	\$6,300
	FY TOTAL PRIOR TO ESCALATION				\$0	\$0	\$0	\$1,000	\$21,402
TOTALS			\$105,982,862	\$135,000	\$481,000	\$364,000	\$154,000	\$187,000	

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

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

Department Information

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 21st consecutive year.
- Obtained the GFOA's *Distinguished Budget Preparation Award* for 10th consecutive year.
- Assisted with implementation of new online payment portal for the water utility.

GOALS FOR FY 19/20

- Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 22nd consecutive year.
- Obtain the GFOA's *Distinguished Budget Preparation Award* for 11th consecutive year.
- Implement automated time-keeping system for Sheriff's Office.
- Prepare RFP for banking services.
- Prepare RFP for external audit services.

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Number of invoices processed	27,777	27,807	28,000
Number of Funds/Depts.	52/64	52/64	52/64
Budgets managed in 000's			
General Fund	\$67,998	\$69,408	\$72,004
Other Funds	\$103,814	\$106,829	\$138,654
Total Budgets	\$171,815	\$176,237	\$210,658

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Efficiency: Number of invoices processed/FTE	3,086	3,090	3,111
Cost per invoice processed	\$5.83	\$6.19	\$6.47
Effectiveness: Revenue projection accuracy (Goal: within +/- 5%)			
General Fund	105%	95%	99%
Other Funds	95%	95%	95%
Expenditure: Projection accuracy (Goal: within +/- 5%)			
General Fund	98%	97%	98%
Other Funds	95%	95%	95%

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Internal Services Director	1	1	1
Finance Manager	1	1	1
Project Manager	1	0	0
Budget Manager	1	1	1
Staff Accountant	2	3	3
Sr. Accounting Clerk	1	1	1
Accounting Clerk	1	1	1
Administrative Specialist	1	1	1
Total	10	9	9

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	1	1	1

PROCUREMENT

FUND/DEPARTMENT NUMBER: 1003

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Implemented Bonfire E-Procurement Software
- Implemented Cityworks for package and inventory deliveries
- Procurement Manager appointed to National Institute of Governmental Purchasing Finance Council for 2nd term

GOALS FOR FY 19/20

- 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
- Digitize all building plans and supporting documents in retention

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
PO Processed	8960	8878	8750
Contracts Administered	400	440	445
Bid/RFPs Prepared	53	56	55
Outgoing Mail Processed	50,142 pieces	70300 pieces	93,500 pieces
Credit Cards	332	353	340

PROCUREMENT

FUND/DEPARTMENT NUMBER: 1003

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Saving from Bid/RFP process	\$1,821,632	\$758,900	\$825,000
GovDeals Revenue	\$22,722	\$29,621	\$45,500

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
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	2
Warehouse Clerk 1	1	0	1
Courier III	1	1	1
Total	8	7	8

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	2	2	2
Heavy Equipment	1	1	1
Vehicle Allowances	3	4	4
Total	6	7	7

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

DEPARTMENT DESCRIPTION

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

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

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

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

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

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

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

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

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

The business analysis services ensure that current and proposed applications meet regulation and business

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

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

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

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

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

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

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

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

The SST establishes and manages all End User accounts and Access to County network resources. Using strict compliance to County security standards, policies and guidelines, the SST is the principal support

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

across the County's network for: User Accounts; County Email Services; Data Storage and Data Access Rights, et al.

ACCOMPLISHMENTS FOR FY 18/19

- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, server, network infrastructure and IP phone equipment)
- Upgrade Genetec Security Center to newest version. Lifecycle Control Center and Archiver servers
- Improve PC equipment rollout timelines via imaging software and/or services
- Improve inventory control procedures for IT assets
- Implement GA DOR DRIVES motor vehicle registration system
- Provide network infrastructure and cabling design and implementation for new construction projects
- Complete replacement of end-of-life Windows 2003 Servers
- Implement and transition to a new Backup Solution to replace and improve upon the current software backup solution, to ensure a sustainable data backup solution that keeps pace with the evolving demands of the County's data growth
- Develop and instill new standards and procedures regarding updates on the County's Exchange Server messaging environment
- Restructure Active Directory Environment to coincide with the County's 360 degree Organizational Chart
- Complete implementation of the iasWorld suite for the Tax Commissioners, prepare for the Tax Assessors
- TCM / Enterprise Document Repository
- Munis DocOrigin Upgrade
- Complete Reporting Services upgrades
- Implement an additional network security Intrusion Protection System that will guard against internal threats
- Implement a management application for existing network security applications to improve threat visibility and network performance
- Upgrade end-of-life wireless access points and switches throughout the County
- Implement wireless ticketing network at Evans Town Center Park
- Select a managed security vendor to assist with 24x7 security monitoring
- Implement end user security training/testing
- Begin planning and design for Office 365/Exchange 365/SharePoint 365

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

GOALS FOR FY 19/20

- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, server, network infrastructure and IP phone equipment)
- Complete SharePoint upgrades
- Complete implementation of the iasWorld suite for the Tax Assessors
- Implementation of 4DScape pilot for situational awareness
- Develop and Improve Procedures for inventory control and incident management
- Complete upgrade to Incident Management System
- Transition voice network from PRI circuits to SIP Trunking
- Upgrade the IBM v7000 SAN storage system
- Upgrade wireless distribution
- Evans Campus Fiber relocation/upgrade
- ETCP video/fiber upgrade project
- Implement Teamwork Project Management software for County projects

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

WORKLOAD MEASUREMENTS

	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Customers	1311	1325	1350
Incident Requests	3713	3750	4000
Incoming Email Transactions	5,933,105	8,212,114	10,675,750
Web Site Activity	918,191	1,260,839	1,150,000
Systems Supported	142	141	145
<u>Equipment Supported</u>			
Audio Visual Equipment	296	300	320
Access Ctrl Readers	52	52	80
Cameras	207	210	300
Communication Equipment (Phones & Analog Adapters)	1401	1218	1240
Communication Routers	56	60	65
Communication Switches	348	362	372
Communication Firewalls	26	26	28
Communication Access Points	180	190	210
Personal Computers	1139	1190	1200
Printers	313	325	350
Scanners	115	110	121
Servers (Physical/Virtual)	92	127	132
Thin Clients	116	111	161
Uninterruptible Power Supply	636	680	680
<u>Communication Services Supported</u>			
Telephone Lines	1735	1735	1750
Cellular Services	318	278	278
<u>Staffing Ratios</u>			
Customer Srv Staff to User Ratio	1 to 291	1 to 294	1 to 270
Application Staff to User Ratio	1 to 187	1 to 189	1 to 193
Communications Staff to User Ratio	1 to 262	1 to 265	1 to 270
Server Staff to User Ratio	1 to 437	1 to 442	1 to 450

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Routine Service Requests Completed:	98.90%	92.138%	98.0%

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
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
Server Support Manager	0	1	1
Administrative Coordinator	1	1	1
LAN Server Administrator II	1	1	1
LAN Server Administrator I	1	1	1
Technology Support Specialist	5	4	4
Service Desk Analyst	1	0	1
Database Administrator	1	1	1
Systems Analyst	1	1	1
Application Support Analyst	2	2	2
Programmer Analyst II (2016)	1	1	1
Programmer Analyst I	1	1	1
Network Security Administrator	1	1	1
Network Engineer II	1	1	1
Network Engineer I	2	2	2
Total	24	22	23

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	14	14	14
Total	14	14	14

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Conducted the General Primary Run-off, General Election, General Election Run-off (under immense scrutiny of the public) and a Countywide Special Election
- Updated over 141,720 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting through April 2019.)
- Approximately 87.5% of the County's estimated total population is currently registered to vote (108,923 total registered voters in Columbia County, April 2019)
- Conducted training classes for poll workers for the elections
- Conducted Early Voting/Advance/Absentee Voting for the General Primary Run-off, General Election, General Election Run-off, and a countywide Special Election.
- Opened two additional advance voting sites for the General Election
- Moved one of those advance voting sites to a new location
- Worked with Roads and Bridges and coordinated efforts with them to deliver all Election Day equipment for the two municipal General Elections and then to the 46 voting precincts the day before the General Primary Election and for them to pick up all equipment the day after each election.

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

GOALS FOR FY 19/20

- Conduct the November 2019 Municipal Elections, the 2020 Presidential Preference Primary, General Primary, and any Special Elections if needed
- Relocate as many precincts as possible – out of the schools
- Relocate Redeemer Presbyterian precinct to Parkway Baptist Church
- Have all precincts surveyed by the county’s ADA compliant officer
- Split, realign and/or consolidate our precincts, when possible and if needed
- Receive and implement a new method of voting and all new equipment
- Train staff and poll workers on the new method of voting and equipment
- Hold public demonstrations of the new method of voting and equipment
- Prepare and distribute candidate information packets
- Continue to notify candidates and elected officials on Ethics filing requirements
- Track and maintain local candidate filings
- Provide training to temporary staff on the voter registration system
- Continue updating the voter registration system
- Continue voter registration and election support to the municipalities in the County
- Continue attending training sessions required by the Georgia Election Code
- Visit each high school and train a representative on voter registration
- Continue providing election training to poll workers, candidates, and the public
- Acquire adequate office and warehouse space to properly conduct in-person Early Voting and store our voting equipment

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
New registration records	8,686	12,000	12,000
Records updated for changes, deletions and confirmations	25,731	13,000	20,000
Elections	2	2	3
Absentee & Voted in the office	7,589	25,000	30,000
Training sessions for poll workers	8	4	5
Total records updated	42,006	50,000	60,000

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Executive Director	1	1	1
Elections Coordinator	1	1	1
Registration Coordinator	1	1	1
Deputy Clerk	2	2	2
(*Temp Employees)	30	25	35
Total	35	30	40

BUDGET HIGHLIGHTS FY 18/19

- Conducted the General Primary Run-off, General Election, General Election Run-off (under immense scrutiny of the public) and a Countywide Special Elections
- Operated and staffed two additional advance voting sites for the General Election
- Changed/Updated over 141,720 records (July 1, 2018 – April 2019)
- Trained over 300 poll workers for the elections
- Conducted the early voting for all elections at building G3
- Continued the responsibility of Ethics filings for all candidates and elected officials
- Trained new and temporary office staff on voter registration system and election processes
- Attended the mandatory training at the GEOA/VRAG conference
- Received and responded to multiple open records requests

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Implemented a comprehensive Holistic Salary Program that repositioned or adjusted classifications and removed inactive classifications in the Classification and Compensation Plan; implemented a new Salary Matrix with thirty two grades and six contract levels.
- Implemented a second Salary Matrix adjusting Grades 10-14 with new minimum rates.
- Medical renewal with UHC will reflect 3% increase in administrative fees and the stop loss will remain at \$250K for 2020.
- Current dental premiums guaranteed until December 31, 2020.
- Employee Fitness Center employee utilization averaged monthly with 92 employees visiting 5.56 times per month (512 average total monthly visits).
- Employee On-site Health Clinic saw an average of 89 employees each month; Employees and Dependents utilizing the MedNow four facilities averaged 174 each month.
- Health4Me2 Rewards Program had 338 participants or 27% of total population. 95 (28%) employees received a reward. Cash awards totaled \$2,400 and PTO awards totaled 400 hours valued at \$9,006.
- Annual Performance Appraisal training for 180 Managers and Supervisor Performance Pro computer training were held September 2018.
- Four Lunch and Learn programs with an average of 70 employees in attendance at each event.
- Employee Compliance Training was completed by 97 employees through December 2018 .
- Employee events were held at the Government Center with 600 employees attending and at Water Utility with 600 employees attending.
- Received 5,369 online employment applications.
- Six (6) comprehensive classification and compensation surveys completed.
- Flu immunization vaccine was administered to 294 employees.
- Twenty six (26) employees participated in the Education Reimbursement Program.
- One hundred fifty six (156) active and Nine (9) retired employees were recognized for years of service; nine (9) employees were recognized for military service during the annual Service Recognition Program.
- Human Resources Staff received training, prepared, printed and distributed 1,376 1095-C forms in-house rather than using an outside vendor resulting in \$15,000 annual savings.

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

GOALS FOR FY 19/20

- Evaluate efficiency and effectiveness of Employee Medical Clinic and MedNow facilities usage.
- Continue Health 4Me2 initiative with emphasis on nutrition, education and disease management.
- Continue communicating benefits of Fitness Center, health and lifestyle change programs.
- Continue to identify new benefits programs with minimal increase in benefits cost while providing flexible and enhanced option choices.
- Digitize employee and benefit files to more efficiently store and retrieve information.
- Digitize and streamline pre-employment and onboarding process for a seamless applicant and internal user experience.
- Continue to identify and eliminate unnecessary manual processes.
- Deliver excellent customer service and benefits for employee recruitment and retention.
- Continue to develop, evaluate and implement innovative Employee Programs.
- Improve the quality and methods of communication between Human Resources and employees.
- Use web based communication sessions for employee training and relay of benefits information.
- 2019 1095-C forms will be prepared and distributed by Human Resources staff.

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Workers Comp Claims	92	95	98
Family Medical Leave	83	90	95
401(a) Participants	1222	1245	1275
457(b) Participants	1194	1210	1225
Employment Applications	5,369	5,540	6,000
Advertisement Savings	\$6,000	\$6,500	\$6,750
Internal Position Postings	9	12	15
External Position Postings	159	165	175
New Hires Processed	208	200	205
Terminations Processed	194	205	210
Employment Turnover	15.50%	14.5%	13.50%
Grievances Filed	0	1	1
Grievances Resolved	0	1	1

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Merit Average %	2.95%	2.5%	2.75%
Merit Average \$	\$861.37	\$885.00	\$905.00
Cost of Living Adjustment	3.0%	2.5%	2.5%
Performance Evaluation %	3.93%	3.94%	3.90%

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

Benefits Cost to Payroll	37%	37%	38%
401(a) Fund Balance	\$52,658,925	\$54,765,282	\$56,408,240
457(b) Fund Balance	\$42,053,346	\$43,735,479	\$45,047,543
Employee Average Tenure	9.0 years	8.7 years	8.5 years
Education Reimbursement	26	23	25
Mandatory Training	750	800	225

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Human Resources Manager	1	1	1
Assistant Human Resources Manager	1	1	1
Class/Comp Manager	1	1	1
Fitness Specialist	.75	.75	1
Classification Specialist V	1	1	1
Human Resources Specialist V	1	1	1
Employee Relations Specialist V	1	1	1
Benefits Specialist VI	1	1	1
Total	7.75	7.75	8

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Vehicle Allowances	3	3	3
Total	3	3	3

BUDGET HIGHLIGHTS

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

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

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

The medical fund claims and expenditures sustained a 1.6 million dollar deficit for the year 2018. This was due to a significant number of high claims cost due to transplants, cardiac and cancer cases. Cost to the medical plan also included an increase in number of employees, dependents and plan utilization.

The Employee On-site Health Clinic has seen a slight decline in the number of employees being treated each day as compared to the first six months of it opening. The clinic is staffed twenty hours per week, Monday through Thursday, and provides treatment of minor illnesses or conditions to employees who have the County insurance during working hours and reduces the amount of time away from work for appointments.

February 2018 our clinic provider entered an agreement to allow employees and their dependents that have the County insurance to be seen at four of the vendor's urgent care centers at no cost to the employee. Employees and their dependents have taken advantage of this enhanced benefit with an average of 174 employees and dependents being seen each month. The negotiated rate is lower than the standard price per visit at the urgent care facility. Emergency room costs are down approximately \$300,000 for 2018 since entering into this agreement.

Federal mandates impacted the medical fund July 2018 at a cost of \$5,722 for the PCORI Fees (Patient Centered Outcomes Research Institute Fees). Federal mandates continue to cost the medical fund.

The 401(a) and 457(b) retirement funds have seen significant growth, however, this year there was some slight decline in assets due to variable economic factors. 401(a) assets are approximately \$52,658,925 and the 457(b) at \$42,053,346.

The Human Resources Department FY19/20 budget reflects minimal changes. There is request to replace the Employee Photo ID software and printer at a cost of \$4,200.

Human Resources has maintained a very conservative budget each year, however, due to the growth of the employee population and the increased cost in delivery of services, there is a need to increase the budget for several department line items. Additional funding is requested for the Staff Development Budget that supports the annual Employee Service Recognition Program, Employee Appreciation and Special Events, and the Employee Education Reimbursement Program.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

DEPARTMENT DESCRIPTION

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

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

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

ACCOMPLISHMENTS FOR FY 18/19

- Cityworks Asset Management Implementation: Improved the current enterprise-wide solution for county departments, upgraded versions and databases upon certification of new releases. Enhanced mobile utilizations for all departments and continued to improve workflow processes. Conducted training, maintained the extensive databases for employees, contractors, materials, and modified GIS data as updates occurred.
- Enhanced and improved Cityworks Map Services to support best practices for associating costs with assets.
- Published extensive Map Services to support citizen engagement and community outreach.
- Implemented Cityworks Storeroom for departments needing extensive inventory systems.
- Managed the collection of 2019 Orthophotography and LiDAR.
- Improved GIS capabilities for county departments through additional licensing capabilities from the Enterprise Agreement.
- Continued 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).

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

- Identified and corrected problem areas with the sewer, storm water, and water system infrastructure.
- Collected extensive GPS data for all newly constructed areas, such as road, sewer, water, and storm water infrastructure.
- Submitted Census LUCA, BAS, and PSAP in preparation for 2020 census.
- Implemented the GIS Drone data collection program.
- Conducted end-user training for GIS third-tier applications.
- Continued to QA/QC all GIS data layers to ensure spatial and attribute accuracy.
- Continued to improve technical abilities by attending workshops, conferences, and training.
- Streamlined GIS service delivery for departments lacking expertise, and continued to provide custom analysis and cartography projects for departments as needed.
- Supported and administered the integration of Broadband's 3GIS into the county's GIS mapping layers.

GOALS FOR FY 19/20

- Improve the existing Cityworks Implementation by conducting a software implementation assessment. This would be a review of the current setup and ensure the county is leveraging the product fully.
- Cityworks Implementation schedule:
 - Procurement File Retention
 - Procurement Barcoding
 - FOG (Fats, Oil, Grease)
 - Facilities & Maintenance Department
 - Recreation Department for Equipment Management
 - Water Utility Treatment Plants
- Upgrade of the existing ESRI ArcGIS Enterprise environment to 10.6.
- Implement Portal for ArcGIS and other associated enhanced components.
- Retire aging servers and migrate to Virtual Environment.
- Migrate current GIS Parcel Data dependence from AS/400 Tax System to the new Tyler iAS World, this includes Maps Online as well as internal data sources.
- Implement Tyler GIS Interfaces for:
 - iAS World
 - Munis
- Implement recommendations from Esri Site Analysis to assure replication of server system resources in case of hardware failure. Upgrade servers to support high availability of web-delivered resources.
- Research 3D modeling for planning and growth of Columbia County.
- Expand the planning process using Bluebeam.
- Implement 2019 Orthophotography and LiDAR.
- Review and Approve Census LUCA, BAS, and PSAP for 2020 census.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

- Expand the collection and process for the GIS Drone data collection program for all county departments.
- Consolidate and QA/QC the spatial data related to all county owned/operated fiber and associated conduit.

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
GIS Manager	1	1	1
GIS Project Manager	1	1	1
GIS DBA	1	1	1
GIS Technician	1	1	1
GIS Cityworks Administrator	1	1	1
GIS Analyst/Addressing Specialist	1	1	1
GIS GPS Technician	1	1	1
Total	7	7	7

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	0	1	1
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
Total	3	4	4

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Achieved 100% compliance with Georgia statutes for the 2018 Tax Digest.
- 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%.
- Completed implementation of iasWorld.

GOALS FOR FY 19/20

- Prepare the 2019 Tax Digest and achieve 100% compliance with Georgia statutes.
- Obtain 100% accuracy rating for the state annual motor vehicle inventory audit.
- Maintain a property delinquency rate of less than 1%.
- Be fully implemented into the new Motor Vehicle software (DRIVES).

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
MOTOR VEHICLE DIVISION			
Ad Valorem Tax Collected	\$2.8 million	\$2.5 million	\$2.3 million
Number of Tag Registrations	177,920	176,000	175,800
Number of Titles	24,813	24,000	23,900
Disabled Placards Issued	2,345	2,300	2,290
Insurance Collections/Waivers	6,115	6,200	6,250
Tax Collections/Address Changes/etc.	46,529	46,400	46,350
Number of Incoming Telephone Calls	30,658	30,750	31,000
PROPERTY TAX DIVISION			
Real & Personal Property Tax Collected	\$133 million	\$135 million	\$140 million
# of Real & Personal Tax Bills	87,766	87,900	88,000
Mobile Home Tax Collected	\$247,429	\$246,000	\$245,000
# of Personal Property MH Tax Bills	1,876	1,850	1,800
# of Homestead Exemption Apps.	2,702	2,800	2,900
Timber Tax Collected	\$1,688,111	\$1,000,000	\$1,100,000
# of Timber Tax Bills	51	47	52
Heavy Duty Equipment Tax Collected	\$9,796	\$9,800	\$9,850
# of Heavy Duty Equip Tax Bills	28	29	30
Number of Incoming Telephone Calls	17,488	17,450	17,400

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Collection Rate – Real & Personal	99%	99%	99%
Collection Rate – Timber	99%	100%	100%
Collection Rate – Heavy Duty	99%	100%	100%
Collection Rate – Mobile Homes	99%	99%	99%

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Elected Officials	1	1	1
Managers	5	5	5
Full-Time Employees	21	21	21
Part-Time Employees	1	0	0
Total	28	27	27

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	1	1	1
Total	1	1	1

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Reviewed and revalued all real property and personal property in the County
- Processed 724 real and personal property appeals
- Processed 182 Board of Equalization appeals
- Processed 11 Superior Court Settlement Conferences
- Processed 147 vehicle appeals
- Reviewed or audited 635 Personal Property accounts that led to discoveries totaling \$5,672,207 for tax years 2015 through 2018
- 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 2018 Tax Digest from the Georgia Department of Revenue
- Achieved a satisfactory Department of Audits annual Sales ratio study
- Met appraiser training requirements set by Georgia Department of Revenue
- Processed 9,390 Deeds/Splits
- Performed 3,865 Sales Checks

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

GOALS FOR FY 19/20

- Review and revalue all parcels in the County
- Complete an approved 2019 Real & Personal Property Tax Digest on schedule
- Increase the number of onsite Personal Property Reviews and Audits

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Parcels Reviewed	60,193	60,440	61,000
New Main Improvements	1,588	1,600	1,625
Personal Property Accounts	13,731	12,750	13,000
Deeds Processed	7,842	7,462	7,500
Mapping Splits & Combines	1,548	1,380	1,500
Personal Property Mobile Homes	1,919	1,883	1,833

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Manager V (Chief Appraiser)	1	1	1
Manager III (Deputy Chief Appraiser)	1	1	1
Manager I (Office Manager)	1	1	1
Supervisor VIII (Residential)	1	1	1
Supervisor VIII (Commercial)	1	1	1
Supervisor VIII (Personal Property)	1	1	1
Admin. Coordinator	1	1	1
Appraiser I	12	4	4
Appraiser II	3	7	7
Appraiser III	0	4	4
Appraiser IV	0	0	2
Clerk IV	5	5	5
Specialist I	3	3	3
Total	30	30	32

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	10	10	12
Vehicle Allowances	2	2	2
Total	12	12	14

BUDGET HIGHLIGHTS

Career Ladder:

The Tax Assessor's Office was able to implement a career ladder system for the 2018/2019 fiscal year that allowed us to give an incentive to the appraisal staff to further their certifications. This has been a great tool to bolster morale and fight salary compression.

In the past year, we have had the following number of certifications achieved:

- Four Appraiser I's earned their Appraiser II designations
- Two Appraiser II earned their Appraiser III designation
- We have an additional appraiser scheduled to take their next level exams before the end of the 2018/2019 fiscal year

Travel and Training:

We were able to send two employees to the Tyler Connect conference this year. With the impending transition from the AS400 software to Tyler's IasWorld software, attending this conference has been important to start learning how our work processes will change and the adaptations we will need to make. We anticipate this new software will allow us to be much more efficient and continue to improve our production as we utilize the new tools it provides.

Minor Property:

The Board of Assessors moved to paperless meetings this year to cut down on the cost of printing out the monthly paperwork required for its meetings. We purchased I pads for each member of the board and managers to review all documents. This has not only saved the costs of paper and ink, but the time involved in preparing and gathering the printed documents for review each month.

MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

DEPARTMENT DESCRIPTION

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

Clerk's Office

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

Marshal's Office

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

Magistrate Judges

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

WORKLOAD MEASUREMENTS

Magistrate Court has jurisdiction over criminal and civil cases. The following is an overview of the Court's activity in 2018.

MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

Civil Cases

Magistrate Court handles general civil suits (less than \$15,000), dispossessory actions, garnishments, mechanics liens, and abandoned motor vehicles. Each civil matter requires court personnel to docket and manage every document filed with the Court. This also includes issuing subpoenas, preparation of hearing notices, preparing court calendars, docketing and entering miscellaneous litigation and preparing Court Orders. Some cases require a hearing by the Court. Court personnel are required to attend those hearings. However, not all civil cases require a hearing. Within the context of civil actions, the Marshal's Office must attempt to serve various types of documents and assist with enforcing the Court's Orders. The amount of time that each case requires from Court personnel varies greatly and is difficult to estimate. The civil matters addressed by the Court in 2018 include:

New civil cases filed- 2023
Dispossessory filings- 996
Garnishments filed- 156

Criminal Cases

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

Magistrate Court also has jurisdiction over misdemeanor deposit account fraud cases and county ordinance violations. Defendants who are found guilty of such violations are subject to penalties under Georgia Law and Columbia County Ordinances. The Marshal's Office is charged with serving various papers relating to criminal matters, including citations, subpoenas, Rule Nisi Orders, warrants and hearing notices. The criminal matters addressed by the Court in 2018 include:

Criminal warrants issued- 2494 (1289 Felonies, 1205 Misdemeanors)
Search warrants issued- 136
First Appearance Hearings conducted- 401
Preliminary Hearings- 141 Defendants covering 345 warrants
County Ordinance cases filed- 848
Misdemeanor Deposit Account Fraud Citations filed- 6
Warrant Applications/Hearings- 157

Columbia County Sheriff's Office

FUND/DEPARTMENT NUMBER: 1311

DEPARTMENT DESCRIPTION

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

GOALS FOR FY 19/20

- To have the CCSO 911 Center achieve certification by the National Center for Missing and Exploited Children as a Missing Kids Readiness Project member agency.
- Have Court Services provide appropriate training and drills to better prepare civilian Justice Center personnel to respond to emergencies.
- The Detention Center will complete upgrades to inmate phone system to include video visitation.
- Have each Patrol Division shift complete at least one Community Oriented Policing Project or Problem Oriented Policing Project in 2019.
- Receive reaccreditation from ACA and NCCHC.
- Increase public awareness of financial scams by conducting Public Service Announcements with local media outlets, public meetings with churches, businesses, and social media.

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Awarded Hazard Mitigation Grant to update Columbia County Multi-Jurisdictional Hazard Mitigation Plan
- Completed display and performance upgrades to EOC
- Conducted public education programs for community groups
- Conducted formal training and exercises
- Coordinated with the GIS department to develop a new damage assessment collection system and SOG
- Coordinated and conducted training for specialized volunteer groups
- Coordinated and hosted four Community Blood Drives
- Coordinated Hurricane Michael response
- Completed update to Columbia County Inclement Weather Policy
- Coordinated on time entry plan and procedures
- Monitored and/or responded to multiple emergency events within the county
- Assisted the County Public Relations Manager with information dissemination and county events, as requested
- Coordinated with Community and Leisure Services to develop Special Events EAP
- Implementation of Informacast for County Employee mass alerting
- Created Damage Assessment Annex
- Conducted Shelter Fundamentals and Shelter Management Training
- Deputy Director and EM Specialist completed Basic Certified Emergency Manager Training
- Achieved StormReady Re-Certification by National Weather Service
- Local Emergency Operations Plan updated and approved by GEMHSA
- Staff participation in ESRI Users Conference and NAPSG Summit
- Shelter Agreements and Surveys updated
- MOC deployments
- Updated Columbia County Critical Facilities List
- Updated EMA inventory

EXERCISES & DRILLS – 2018/2019

- Statewide Tornado Drill
- Active Shooter Tabletop
- Operation Convergent Response 2018
- Informacast Employee Mass Notification Drill
- Augusta Canal EAP Exercise

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

COMMUNITY EDUCATION PRESENTATIONS AND PROGRAMS – 2018/2019

Date	Group	Number of Participants
10/19/2018	Columbia County Rotary Club	25
12/13/2018	Leadership Columbia County	38
02/20/2019	Community Connections	35
03/19/2019	Tornado Response Presentation	17
03/22/2019	Augusta Prep – Tornado Safey	3
03/01/2018	ASU MPA Program Presentation	8
03/26/2019	Tornado Response – Amateur Radio Club of Columbia County	33
Total		159

GOALS FOR FY 19/20

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

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Training Courses	10	15	15
Emergency Monitoring / Preps / Responses / EOC Activations	35	45	40

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Conduct Drills / Exercises - (public & private sector)	5	6	6
Develop / Update Emergency Plans & SOP's - (public & private sector)	5	5	6
Conduct Community Outreach Programs on Preparedness Issues	12	25	20

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
EMA Director	1	1	1
Specialist VI	1	1	1
EMA Deputy Director	1	1	1
EMA Operations Officer	0	0	1
EMA Training Officer	0	0	0
Total	3	3	4

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	0	0	0
Heavy Equipment (Mobile Operations Center)	1	1	1
Vehicle Allowances	3	3	3
Total	4	4	4

BUDGET HIGHLIGHTS

- Continue to seek grants and other funding sources for projects during FY2019/2020

GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- 15,284 calls for Ambulances/Supervisors were dispatched.
- Put new Quad Cab ambulance in service to meet the needs of pediatric, neonatal and bariatric transports.
- Replaced Mobile Maps on all Toughbook's to have the latest neighborhoods that are being developed.
- Purchased several new ambulances.
- Replaced numerous workstations in our dispatch center.
- Purchased a laptop for the Columbia County 911 center to monitor Gold Cross units.
- Purchased Ferno iNX stretchers for all Columbia County Units.
- Continued to evaluate, in coordination with County officials, the current Ambulance locations and assist in assuring the best placement of Ambulances throughout the community
- Conducted annual review call volume to determine if an additional Ambulance is needed in Columbia County.
- Continued to provide training to local schools in medical first responder program.
- Maintained commitment to continuing quality service to the citizens of Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care.
- Continued to assist with CERT in training as well as participation as members of the community.
- Provided training for local schools in medical first responder course.
- Provided CPR classes free to the community
- Moved our Academy to Wheeler Rd Headquarters

GOALS FOR FY 19/20

- Add 7th Ambulance to Columbia County operations to be stationed in City limit of Harlem.
- Begin replacing all ambulances with 2018 or 2019 fleet.
- Replace all Toughbook Computers in the ambulances.
- Upgrade CAD system.
- Receive all new OMG's from the Georgia Trauma Commission and replace old models.

GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

- Replace Mobile Maps on all Toughbook's to have the latest neighborhoods that are being developed.
- Upgrade our CAD Software in Dispatch
- Continue to evaluate, in coordination with County officials, the current Ambulance locations and assist in assuring the best placement of Ambulances throughout the community

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Landscaped roundabout at Pumpkin Center.
- Constructed a center turn lane on Evans to Locks Rd. at King Taylor Rd.
- Expanded the parking lot at Riverside Park.
- Built an intersection at King Taylor Rd. at Panther Way.
- Installed speed humps on Haverhill Dr. and Lone Oak Rd.
- Installed 450 ft. of 24 in. storm drain pipe on Goldsboro Rd.
- Assisted with backfilling skid pads and installing a sprinkler system, and installed a runoff ramp and a berm at the Sheriff's Department Driving Course.
- Installed a right turn lane on Wheeler Rd. at S. Belair Rd.
- Assisted with special events including the Christmas Parade, the Jingle Jam, the Masters/Amateur Women's Tournament, Board of Elections during elections, Thunder Over Evans, and the ASA Archery Tournament in addition to various events at the Evans Town Center Park.
- Completed two and a half rounds of right-of-way mowing.
- Completed six rounds of mowing at the following county gateways: Highway 28, from the Richmond County Line to Blackstone Camp Road; Riverwatch Parkway from the Richmond County Line; Wheeler Road at the I-20 Interchange; Stevens Creek Road; Baston Road; Washington Road from the Richmond County Line to William Few Pkwy.; Grovetown Gateway interchange; Evans Towne Center area; Pumpkin Center Roundabout.
- Completed five rounds of mowing at the following school zones: North Columbia Elementary, Harlem High, Eucler Creek Elementary, Grovetown @ William Few Pkwy., Augusta Tech, Baker Place Elementary, Lewiston Elementary, Evans Middle, Evans Elementary, Evans High, Belair Elementary, Westmont Elementary, Brookwood Elementary, Augusta Prep., Martinez Elementary, South Columbia Elementary, Stevens Creek Elementary, Lakeside area, River Ridge Elementary, Stallings Island Middle, Riverside Middle, Riverside Elementary, Parkway Elementary, Clark Pointe sidewalks.

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

GOALS FOR FY 19/20

- Roundabout improvement on Hero Way
- Close William Few inert landfill.
- Locate property for an alternate inert landfill.
- Continue to assist with special projects as previously listed.
- Cut and maintain all county right-of-ways.
- Continue to assist Road Construction with road improvement projects.
- Increase maintenance of county Gateways previously listed with the addition of Washington Rd. and Riverwatch Pkwy. to eight rounds.
- Increase maintenance of school zones previously listed to seven rounds.
- Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized.
- Scrape all dirt roads at least every 21 days.
- Continue to assist Stormwater Utility with drainage improvements.
- Continue to sweep roads within the Stormwater Utility service area.
- Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail.

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Number of Work Orders	4923	4098	4303
Signs Replaced	319	286	300
Potholes Repaired	581	428	449

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
% of Work Orders Completed within 1 week	99%	99%	99%
% of Primary Signs Replaced within 1 day	99%	100%	99%
% of Potholes Repaired within 48 hours	99%	100%	99%

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Manager V	1	1	1
Manager III	2	2	2
Supervisor VII	6	7	8
Tech III	1	1	1
Tech II	1	1	1
Tech I	1	1	0
Crew Leader II	7	8	8
Customer Service Rep III	1	1	1
Heavy Equipment Operator	3	3	3
Inventory Control	1	1	1
Light Equipment Operator	3	4	4
Maintenance Worker	24	28	31
Temporary Worker	6	6	0
Total	57	64	61

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	22	--	--
Trucks/Vehicles		47	51
Equipment	128	80	77
Trailers		25	25
Message Boards		16	16
Vehicle Allowances	0	0	0
Total	150	168	169

Note: Totals from FY 17/18 to FY 18/19 changed due to reclassification of vehicles and equipment.

BUDGET HIGHLIGHTS

We are requesting additional personnel to assist our sign crew to allow for more effective management and maintenance of the sign program and to bring the county closer to compliance with federal retroreflectivity standards and improve the safety of our roadway system.

FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- New Fire Services employees were able to attend training and receive EVT certifications at various levels
- Generator Supervisor was added
- Increased parts inventory
- Moved Generator program to CityWorks which allows for better monitoring and tracking of repairs/services
- Continued our partnership with NAPA to allow for free in house technician training
- Added ARI to our acceptable payment method which allows us to service/repair vehicles for DNR, GSP and other government agencies
- Sent approximately 8 technicians for free training through our membership in the SGFMA

FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

GOALS FOR FY 19/20

- Continue increasing number of ASE certified employees in an effort to achieve ASE Blue Seal status
- Continue EVT training for Fire technicians
- Continue generator training
- Continue Harley Davidson training
- Add additional generator technician
- Increase our service offerings to outside agencies such as GSP and DNR
- Increase training opportunities for Heavy Equipment technicians

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Actual FY 18/19	Estimated FY 19/20
Work Orders Completed	3742	3929	4250
Labor hours for repairs	4082	4100	4175
PM's Performed	1680	1700	1750
Vehicle responsibility	1223(includes generators)	1351(includes generators)	1400(includes generators)

PERFORMANCE MEASURES

Category	Actual FY 17/18	Actual FY 18/19	Estimated FY 19/20
Work Order	712,102	791,896	800,000
PM %	45%	43%	42%
Average WO	1.09 hrs	1.00 hrs	1.02 hrs

STAFFING

Position	Actual FY 17/18	Actual FY 18/19	Estimated FY 19/20
Fleet Manager	1	1	1
Operation Manager	1	1	1
Shop Manager	1	1	1
Fire Services	3	3	3
Generator	1	1	2
Heavy Equipment	3	4	4
Light Equipment	5	5	5
Office	2	2	2
Parts	2	2	2
Total	18	20	21

FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	11	11	12
Heavy Equipment	2	2	2
Vehicle Allowances	0	0	0
Total	13	13	14

CODE ENFORCEMENT

FUND/DEPARTMENT NUMBER: 1512

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 2018/2019

- 2 Code Enforcement Officers Certified through GACE and the CVIQG
- Continued special projects and project areas
- Assisted with Pool Contractor/Contractor complaints, process, mailings, and meeting
- Working with GIS for reporting workload through CITYWORKS
- Managed over 3,000 cases resulting in 157 citations prosecuted in Magistrate Court
- Removed 1,110 signs from the right of way
- Assisted with ordinance revisions, rewrites, resolutions and text amendments (Rewrite of Occ Tax and business licenses)
- Internal processes tweaked for efficiency and ultimate cost savings-org chart working well on development side

GOALS FOR FY 2019/2020

- Rewrite Department Standard Operating Procedures and Processes
- Property Maintenance Certifications obtained for remaining staff
- Continue Code Officer Training through GACE and CVIQG
- Department Workload from CITYWORKS capable of being reported out
- Continued Professional Development for Staff
- Obtain Full Size Pickups for safer sign removal and temporary storage
- Create Brochure for Department's main areas of regulation and enforcement, ABC's of Code Enforcement in Columbia County.
- Customer Service Excellence in all situations
- Continue assisting with ordinance revisions, rewrites, resolutions and text amendments

CODE ENFORCEMENT

FUND/DEPARTMENT NUMBER: 1512

WORKLOAD MEASUREMENTS

Category	Actual 17/18	Estimated 18/19	Forecast 19/20
Service Requests (Complaints)	3075	3536	3889
Proactive	1491	1715	1886

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Department Manager	1	1	1
Administrative	1	1	1
Officers	5	5	5
Total	7	7	7

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	5	5	5
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	6	6	6

CODE ENFORCEMENT

FUND/DEPARTMENT NUMBER: 1512

BUDGET HIGHLIGHTS

522040 - Postage	\$500.00
522070 - Operating/Supplies	\$5,000.00
522100 - Minor Property	\$5,000.00
522120 - Vehicle/Equip Tires	
522121 - Gas/Oil/Diesel Fuel	\$6,000.00
522130 - Books & Reports	
533002 - Attorney Fees	
533035 - Contract O/S Services (Pollock)	\$2,200.00
533055 - O/S Services-Temp Personnel	
533060 - General O/S Services	\$116,000.00
533070 - Casualty Expense	
533095 - Vehicle/Repairs	\$1,000.00
533115 - Travel/Training/Conference	\$10,000.00
533120 - Dues & Subscriptions	
533130 - Insurance	
533135 - Communications	\$6,500.00
533140 - Printing	
544001 - Miscellaneous	\$1,000.00
555001 - County Services	
601079 - CIP Vehicles	
533001 - Professional Fees	\$1,500.00
Total	\$154,700.00

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

DEPARTMENT DESCRIPTION

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

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

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

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

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

ACCOMPLISHMENTS FOR FY 2018/2019

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

PUBLIC TRANSIT

FUND/DEPARTMENT NUMBER: 1516

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Replaced (2) E-350 Shuttle Vans through GDOT at 10% local cost
- Successfully completed all required Coordinated Transportation and GDOT contract requirements
- Implemented new dispatching software from GDOT

GOALS FOR FY 19/20

- Transfer Home Delivered Meal program to Senior Center staff
- Replace UHF Radio system with 800Mhz system
- Maintain Coordinated Transportation and GDOT contract funding

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
(One Way Passenger Trips) OWPTs	49,580	50,225	52,000

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Manager	1	1	1
Driver Supervisor	1	1	1
Dispatcher	1	1	1
Driver I	5	5	5
Driver II	4	4	4
Total	12	12	12

PUBLIC TRANSIT

FUND/DEPARTMENT NUMBER: 1516

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	17	17	11
Vehicle Allowances	1	1	1
Total	18	18	12

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Tournaments – Peach Belt Conference Soccer Championships at Blanchard Woods Park, Border Bash High School Soccer Tournament at BW Park, Columbia County Classic Youth Soccer Tournament at BW Park, USSSA Baseball tournaments, 25 plus regional and national fishing tournaments at Wildwood, Benderdinker at Riverside Park, USA BMX Gold Cup Qualifier, ASA Archery National Tournament at Wildwood.
- Professional Development – Staff attended the following conferences/trainings: Georgia Recreation and Parks Association Annual Conference, National Recreation and Parks Association Annual Conference, GRPA Maintenance Management School, RV Campground Management School.
- Partnerships – Continued partnership agreements with Bulls Soccer Club, Marshall YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc,

GOALS FOR FY 19/20

- 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.
- Increase involvement with the Georgia Recreation and Parks Association and position the department to apply for future awards.

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Parks Acres Managed	1377	1577	1577
Athletic Facilities Operated	65	65	65
Youth Athletic Participation	5884	5288	6200
Employees Managed (includes PT)	43	57	59

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	15	15	15

PERFORMANCE MEASURES

Sport	Registrants
Youth Sports	5,288
Reed Creek Classes	4,981
Totals	10,269
Patriots Park	353,375
Evans Town Center	321,166
Blanchard Woods	197,368
Blanchard	17,575
Riverside	118,545
Reed Creek	16,200
Wildwood	105,400
Total Visitors	1129629

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Department Manager	1	1	1
Facility Supervisor	0	0	0
Athletic Manager	1	1	1
Athletic Supervisor	1	0	0
Athletic Programmer	3	5	5
Gymnasium Coordinator	1	0	0
Administrative Assistant	1	1	1
Clerk/Accountant	1	1	1
Field Supervisors (PT)	4	4	4
Gym Receptionist (PT)	3	3	1
Gym Supervisors (PT)	2	2	3
Reed Creek Coord.	1	1	1
Reed Creek Temp Help	2	2	2
Park Maint Manager	1	1	1
Park Maint Supervisor	1	1	1
Asst. Manager	1	1	1
WW Gatehouse Coord.	1	1	1
Temp Maint Help	5	5	5
Maint. Crew Leader	2	2	3
Maint Worker	3	4	7
Maint Custodial	6	6	6
Wildwood Temp Help	3	3	3
Senior Center Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2
Concessions Temp Help	5	6	8
TOTALS	37	55	60

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FY 18/19

- Hosted 25+ local, regional and national fishing tournaments with over 4000 total boats. These included ABA District 26, FLW Outdoors BFL, Big Bass Tour, GA Bass Federation Top Six, GA Bass Federation High School Championship, and The Paralyzed Veterans of America Bass Tour.
- Continued to work with Clark Hill Committee to host numerous local club tournaments, which included a Wednesday Night Summer Series, and Saturday Night Summer Series
- Held the Chance Lonergan Memorial Bowfishing Tournament put on by Culpepper Outdoors.
- Assisted IDGC with several Disc Golf tournaments, including PDGA World Championships.
- Assisted the Augusta University Bass Team in hosting open educational fishing clinics.
- Hosted the ASA Archery Tournament with over 2000 in attendance
- Continued support of area High School Cross Country Teams by hosting several meets.
- Hosted the CSRA Environmental Science Education Cooperative Ecomeet

GOALS FOR FY 19/20

- Continue to host local, regional and national fishing events to bring economic impact for Columbia County and Clarks Hill Lake.
- Expand the Disc Golf Courses at the International Disc Golf Center making them more competitive and more appealing to host top level professional tournaments.
- Continue to offer first rate outdoor leisure activities.
- Work with Senior Center and Reed Creek to provide programming and activities, including a new summer camp day with Reed Creek

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).

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

PERFORMANCE MEASUREMENTS

Category	Actual FY17/18	Estimated FY18/19	Forecast FY 19/20
Camping Nights	7819	8410	8600
Annual Car Passes	919	959	1020
Daily Car Passes	117,190	118,283	120,000
Daily Boat Passes	3528	3252	3528
Primitive Camping	393	421	576

STAFFING

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Park Manager (FT)	1	1	1
Gatehouse Coord (FT)	1	1	1
Office Assistants (PT)	3	3	3

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Needs Replacement
Authorized Vehicles	1	1	0
Utility Carts	0	1	0

FORESTRY SERVICES

FUND/DEPARTMENT NUMBER: 1613

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Responded to multiple wildland fires
- Worked with landowners for prescribed fire control
- Issued burn permits
-

GOALS FOR FY 19/20

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

ANIMAL SERVICES

FUND/DEPARTMENT NUMBER: 1713

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Continued to meet the growing demand for services due to the growing population in Columbia County without adding additional staff
- Hosted the special needs program with SOTO. Provided volunteer time for several groups from this assisted living center.
- Implemented a rabies vaccination program for stray animals housed at the Columbia County Animal Shelter.
- Reached out and visited 3 animal facilities within our designated benchmark counties to explore new methods or ideas of animal shelter management/techniques
- Provided assistance to the Department of Agriculture, DNR, Fort Gordon Veterinary, rescue groups, Health Department, Columbia County Sheriff's Department, District Attorney's Office, Magistrate Office, Grovetown and Harlem Public Safety and other County Departments
- Conducted 39 tours of the facility for schools, scout troops, church groups etc.
- 32 off-site educational presentations to schools and daycares
- Participated in the summer program with Columbia County Community Connections
- Attended 26 off-site events to promote the shelter and the availability of animal for adoption
- Held several low cost drive thru rabies vaccination clinics on Saturdays for the citizens of Columbia County
- Maintained 100% conviction rate in Magistrate Court for violations to include but not limited to failure to spay/neuter, failure to care for and failure to vaccinate
- Nominated and received the recognition for "Team of the Quarter"
- Animal Services featured in the Georgia Trend Magazine honoring the shelter/staff as a County of Distinction from the Association of County Commissioners of Georgia
- Revision of Chapter 14 of the Columbia County Code of Ordinances, draft forwarded.

ANIMAL SERVICES

FUND/DEPARTMENT NUMBER: 1713

GOALS FOR FY 19/20

- Incorporate more events in schedule with the desire to increase adoptions
- Maintain an efficient, model facility that goes beyond being compliant with all state codes and meets community expectations for an animal shelter.
- Continue a zero percent euthanized status due to time and/or space
- Expand public awareness of the shelter
- Reach out and assist other County shelters and Humane Societies in Georgia
- Implement a spay/neuter program for shelter animals prior to being adopted
- Training: Schedule training for team members via off-site or on-site programs.
Certification for all Field Officers through the National Animal Control Academy
- Complete re-organization of the Animal Services Department

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Impounds	4038	4300	4100
Adoptions	973	910	950
Return to Owner	423	450	500
Transfer to Rescue	274	150	125
Euthanize for time/space	0	0	0
Owner surrenders	531	350	200
Court Citations/Warnings Issued	826	415	400

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Locations dispatched	6382	5800	5500
Bite Investigations	59	58	50
Vet cremations	529	805	900
Microchips Implanted	644	615	700

ANIMAL SERVICES

FUND/DEPARTMENT NUMBER: 1713

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Kennel Tech	5	5	6
Field Officer	4	4	4
Clerk	2	2	2
Administrative Assistant	1	1	1
Field Supervisor	1	1	1
Operations Manager	1	1	1
Manager	1	1	1
Total	15	15	16

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	7	7	7
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Total	8	8	8

SENIOR CENTER

FUND/DEPARTMENT NUMBER: 1716

DEPARTMENT DESCRIPTION

This department serves over 40,000 meals annually to clients at the Senior Center and to homebound senior clients through the Nutrition program. We also provide enrichment activities such as arts and crafts, educational presentations, recreational activities, outings and special events.

ACCOMPLISHMENTS FOR FY 18/19

- Maintained attendance of seniors to center while keeping management aware of growing facility needs relating to possible relocation.
- Maintained dynamic and relevant Senior Center activities and services.
- Implemented system to keep better track of actual meals served.
- Built two 8 x 15 raised bed senior gardens.

GOALS FOR FY 19/20

- Continue to increase attendance of seniors to the center.
- Manage the entire home delivered meals (HDM) program to include meal drivers.
- Increase and train the new team to handle all aspects of HDM, congregate meals and senior center activities.
- Certify each employee in CPR/ First Aid/ AED and ServSafe.
- Continue to better facilitate attendance tracking and report generation.
- Obtain a space for the entire center that allows for growth of participants and employees.

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Annual Attendance	10,993	11125	11500
Congregate Meals	10,543	10600	10900
Home Delivered Meals	40,726	41,600	42,900

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2
HDM Drivers	0	5	5
Total	4	9	9

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 2018/2019

- Completed review of permits without activity for more than 180 days and implemented a system to review projects in a timely manner.
- Implemented electronic retention of permits. Paper is no longer retained.
- Worked with County Administration to develop an app for contractors to review and request inspections.
- All fire inspectors are Pro Board and ICC fire inspector II certified
- Fire Inspectors acquired numerous ICC certifications and CEUs
- Paul Vance, volunteered as the departments safety officer
- We were approved by ICC as a preferred provider allowing us to develop and teach courses and issue ICC continuing educational units
- Started a quarterly multi agency meeting/training session
- Vickie Guay is representing Columbia County as President of the GA Chapter of IAEL
- Building Inspectors acquired numerous ICC certifications and CEUs
- Building Inspectors are now entering power wiring approvals through GA Power Portal System so the front desk staff no longer has to do it
- Ken Cooter is representing Columbia County as an Associate Member of CAAG
- Hosted England Training seminar for 2018 Residential and Commercial Code Changes
- Inspectors and local contractors attended England Training Seminar for 2018 Residential and Commercial Code Changes

GOALS FOR FY 2019/2020

- Fully implement online permit application, inspection scheduling and occupational tax renewal.
- Obtain ICC Permit Technician Certification for two Licensing & Permits Department employees.
- Eliminate paper report writing for annual inspections by using a software program.
- Replace empty fire inspector position
- Obtain additional certifications and training
- Replace empty Building Inspector positions
- Building Inspectors will continue to gain ICC certifications and required CEUs
- Building Inspectors will attend the IAWI GA Chapter Seminar in July 2019
- Building Inspectors will attend the Weyerhaeuser Structural Framing Seminar in spring 2020
- Host additional England Seminars for 2018 Code Changes and GA Amendments

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

PERMITS ISSUED

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Building Permits Issued	840	848	856
Plumbing Permits Issued	1,348	1,361	1,374
Electrical Permits Issued	2,038	2,058	2,078
Mechanical Permits Issued	2,618	2,644	5,314
Yard Permits Issued	664	670	1,367
All Other Permits Issued	2,229	4,480	448
TOTAL	9,737	12,061	10,025

INSPECTIONS PERFORMED

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Residential Inspections	15,804	15,962	16,121
Commercial Inspections	4,028	4,068	4,108
Fire Marshal Inspections	2,602	2,628	2,654
TOTAL	22,434	22,658	22,883

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	13	13	13
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
TOTAL	16	16	16

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Division Director	1	1	1
Department Manager	3	3	3
Administrative	1	1	1
Building Inspectors	8	10	10
Customer Service Rep.	4	4	4
L&P Supervisor	1	1	1
Fire Marshal	1	1	1
Deputy Fire Marshal	3	4	5
Commercial Plan Review	1	1	1
Residential Plan Review	1	1	1
TOTAL	24	27	28

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

BUDGET HIGHLIGHTS

511062 - New Personnel Request	\$0.00
511004 – Overtime	\$3,600.00
522040 – Postage	\$1,000.00
522070 – Operating	\$11,700.00
522100 - Minor Property	\$10,150.00
522120 - Vehicle/Equip Tires	\$1,000.00
522121 - Gas/Oil/Diesel Fuel	\$12,000.00
522130 - Books & Reports	\$1,500.00
533002 - Attorney Fees	\$1,500.00
533035 - Contract O/S Services	\$89,060.00
533055 - O/S Services-Temp Personnel	\$0.00
533060 - General O/S Services	\$18,490.00
533070 - Casualty Expense	
533095 - Vehicle/Repairs	\$3,000.00
533115 - Travel/Training/Conference	\$39,950.20
533120 - Dues & Subscriptions	\$1,500.00
533130 - Insurance	
533135 – Communications	\$13,000.00
533140 – Printing	\$3,250.00
544001 – Miscellaneous	\$1,000.00
555001 - County Services	
601079 - CIP Vehicles	\$29,500.00
TOTAL	\$241,200.20

COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

DEPARTMENT DESCRIPTION

Columbia County Fire Rescue provides fire suppression, rescue, extrication, fire safety, and medical first response to the citizens of Columbia County. The department has 172 personnel providing services from 15 stations strategically located throughout the county.

ACCOMPLISHMENTS FOR FY 18/19

- Certified suppression personnel to the NPQ Firefighter 1 level and NPQ Fire Officer 1.
- Continued work on an in-depth strategic plan for all operations.
- Performed a response analysis determine future growth needs
- Participated in training programs and exercises with other emergency response agencies.
- Worked with Columbia County Sheriff's Office and Gold Cross EMS to develop Active Shooter and Mass Casualty Committee.
- Replaced 1 Engine and 2 Administrative Vehicles.
- Developed a recruitment and retention program
- Increased capabilities of Dive Rescue and Recovery Team adding underwater communications.
- Expansion of fire prevention program with Board of Education
- Certified all apparatus ladders and aerial devices through third party examiner for compliance and safety.
- Tested and certified all apparatus pumps to meet National Fire Protection Association standards.
- Raised and distributed over \$70,000 for the Columbia County Community Connections and the Southeastern Firefighter's Burn Foundation with our boot drive.

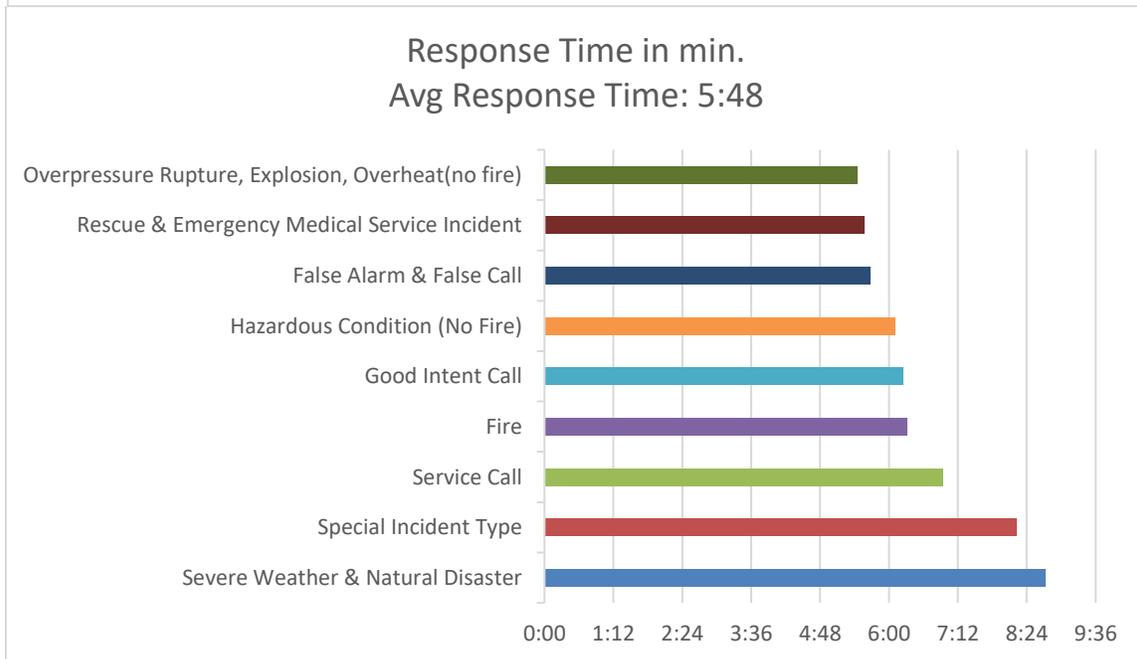
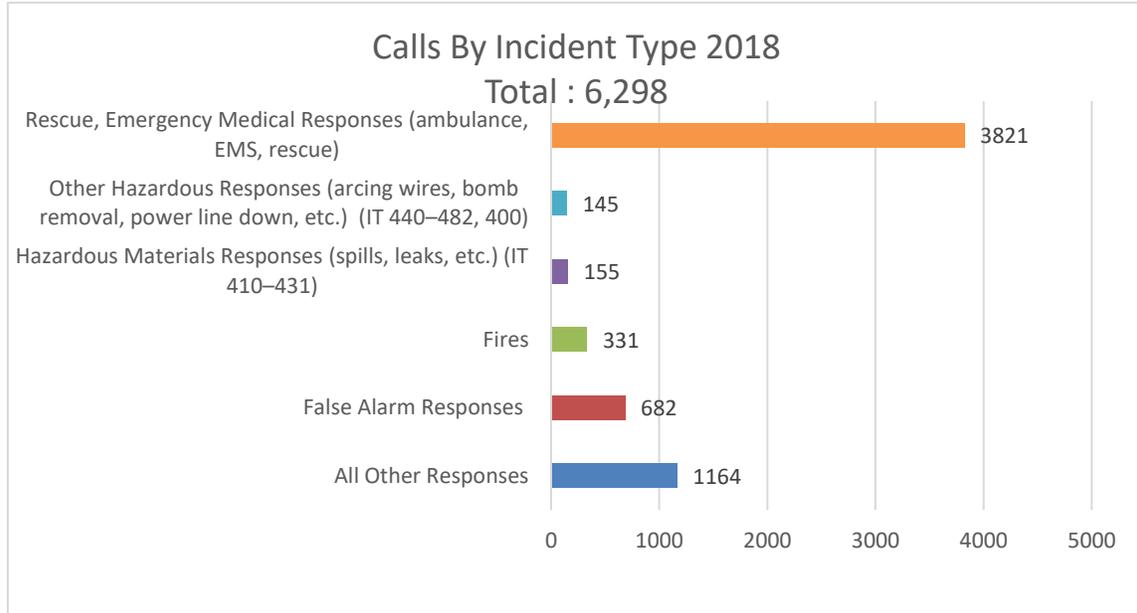
GOALS FOR FY 19/20

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.

COLUMBIA COUNTY FIRE RESCUE

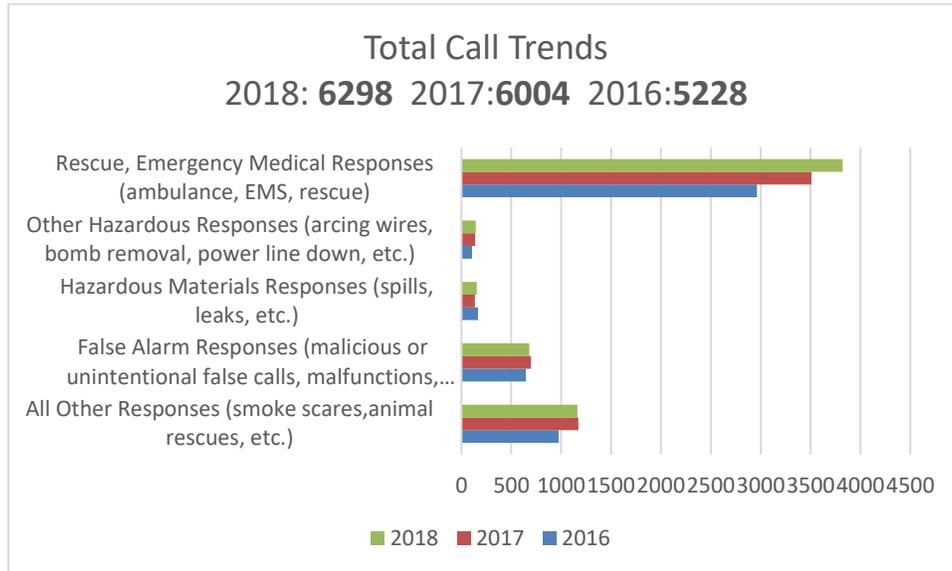
FUND/DEPARTMENT NUMBER: 2510

Response Totals



COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510



GROVETOWN DEPARTMENT OF PUBLIC SAFETY

FUND/DEPARTMENT NUMBER: 2530

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- 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
- Provided mutual aid to unincorporated areas of the county on a pay per call basis.
- Provided and received Automatic Aid responses with Columbia County for building fires.

GOALS FOR FY 19/20

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

RECREATION ADVISORY BOARD

FUND/DEPARTMENT NUMBER: 2611

DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Provided \$8,000 in funding for the county's annual 4th of July Fireworks
- Sponsored Annual Volunteer Coaches Golf Tournament
- Provided funding for State Team Plaques
- Provided funding and support for in-house concessions operations for the department
- Assisted in providing transportation and uniforms for all – star teams traveling to World Series
- Sponsored the parks and recreation summer sports camp program
- Sponsored the CSRA Elite Lineman Camp held at Patriots Park in June 2018

GOALS FOR FY 19/20

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

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Continued the development and maintenance of the operation and systems of our CCTCC (Columbia County Traffic Control Center)
- Completed installation of EMTRAC equipment for Emergency Vehicle Preemption/Priority Control on all of the signalized intersections throughout the county bringing a total of 75 intersections out of 75 with this capability.
- Implementation and monitoring of a county based cellphone app that allows motorcycle riders and bicycle riders to receive a trigger for a call for service at a stop and go signal within Columbia County
- Completed the installation of InSync Adaptive traffic systems at all 75 stop and go intersections within Columbia County and continue to install the system as more signals are added to the network.
- Installed three (3) enclosed natural gas generators at three off-system intersection.
- Completed the installation of RRFB (Rectangular Rapid Flash Beacon) crosswalk flashing systems at three (3) locations bringing our total locations deployed to 13
- Completed a \$300,000 striping project for county owned roads
- Completed installation of Internally Lit LED Street Light signs at all remaining signalized intersections.

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

GOALS FOR FY 19/20

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

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Service/Work Order Calls	1,451	1,596	1,755
Neighborhood speed hump surveys	63	70	77
Safety Light & Street Light District Requests Total/Approved	44/26	48/30	53/33
Intersection study/surveys	23	30	35
Curve/roadway speed & Volume Studies	18	26	30
Sign requests/Striping	35/8	47/18	48/12
Final plat /development plan reviews	190	220	245
Traffic signal service & Maintenance calls (including afterhours calls)	1098	1189	1300
Road closure/detour press releases	59	73	90
Prepare/Review temporary traffic control plans (TCP)	36	48	60
Traffic related meetings	104	136	155

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Manager V	1	1	1
Manager III	0	0	0
Supervisor VII	1	1	1
Analyst I	1	1	1
Analyst II	0	0	0
Analyst III	0	0	0
Analyst IV	1	1	1
Technician I	5	5	5
Technician II	0	0	0
Technician III	0	0	0
Technician IV	0	0	0
Traffic Admin	1	1	1
Total	10	10	10

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	10	10	10
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	11	11	11

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

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

GOALS FOR FY 19/20

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

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Division Director	1	1	1
Administrative Specialist	1	1	1
Total	2	2	2

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	1	1	1

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Stormwater met all Best Management Practice requirements for the 2018 Municipal Separate Storm Sewer System Permit
- **Environmental Department** assisted with pollution prevention through public education and outreach, illicit discharge good housekeeping outreach for municipal operations, and construction site stormwater runoff control
- Completed 21,751 E&S inspections
- Completed 93 E&S service requests
- New Land Disturbance Permit Plans: 434
- Revised the County Land Disturbance Permit (LDP) policy to streamline oversight and remove unnecessary permitting requirements
- One E&S inspector obtained his FAA Part 107 Commercial Drone License
- Two staff obtained their National Green Infrastructure Certification Program certificate
- One staff earned their Georgia Soil and Water Conservation Commission Level II Plan Reviewer certification
- One staff serves on the Southeast Stormwater Association (SESWA) Conference and Education Committee
- One staff serves as the Chair of the SESWA Stormwater Policy Committee
- One staff serves on the SESWA Board of Directors
- One staff serves on the Board of the Georgia Association of Floodplain Managers as the East Regional Representative
- Started using a drone to enhance E&S inspection
- Partnered with GIS to develop as-built topographic maps for mass graded developments from drone imagery starting with Four Oaks Subdivision
- Implemented more stringent drainage assessment during NOT inspection using a level
- Staff is heavily involved in enhancements to our Community Rating System Program
- Hosted the new FEMA flood map open house for the community in partnership with GA EPD, City of Grovetown, and City of Harlem
- Revised the Stormwater Supplement Manual to keep up with evolving regulations and improve implementation of requirements
- Continued development of a Green Infrastructure and Low Impact Development Program per the new MS4 Permit

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- Played a key role in assisting the development community and EPD with the reissued Construction Stormwater Permits
- Held Public Education outreach classes to share the EPD Public Education Program WET (Water Education Teacher) with H2Olympic classes for families to include both adults and youth working through practices together hand in hand to learn the importance of water and water properties
- Partnered with 4H to educate approximately 2,280 students in 19 Columbia County schools on stormwater pollution prevention
- Educated over 175 citizens on stormwater pollution prevention via an adult public outreach 8-month program with the local County Extension agent and library.
- Developed a new public education outreach project, which involves citizens partnering and volunteering their time at our public dog parks to help educate pet owners on ways that they can protect our watershed by preventing fecal matter from entering our local waterways.
- **Billing** staff successfully managed and billed over 42,317 properties in the stormwater district resulting in over \$4,921,000 revenue per year
- Awarded and managed pond credits on over 2,000 properties
- Met with Board of Education executive staff to educate BOE on how schools can qualify for pond credits on their bills
- Added 809 new construction parcels to the billing system resulting in an estimated revenue of \$4,952 per month
- **Operations** staff successfully met all infrastructure inspection goals for the year in order to be on track to meet the Five Year Inspection Cycle for the Municipal Separate Storm Sewer System Permit
- Continued training for inspectors to successfully inspect all new pipe installation according to county codes and standards
- Prioritized work orders for completion
- Utilized the pipe patch point repair system (no dig) to complete smaller pipe repairs to save time and cost of repairing the homeowner's property
- Vacuum/Jetting truck crew completed all vacuum and jetting work orders received through inspections or service requests. Additionally, they cleaned all catch basins and pipes on a set route within a subdivision or road from beginning to the end of the system in order to aid the MS4 inspections on a clean system.
- Re-claimed and maintained Detention/Retention ponds that are owned by Columbia County within in the stormwater fee area

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

Operations completed the following:

- 386 Service Requests
- 3952 MS4 Inspections
- 1622 Work Orders
- SW Culverts 30
- SW Detention/ Retention Ponds 343
- SW Discharge Points 242
- SW Drain line 243
- SW Inlet 645
- SW Manhole 108
- SW Open Drain 11

Completed the following major pipe replacement and lining projects between 04/01/2018 and 04/01/2019. These repairs total 5343 L.F of pipe that were either lined or completely removed and replaced.

Address	UV Lined	Removed = Replaced w/ HP Storm	Steam Cured	18"	24"	30"	36"	42"	48"	72"	Type	Notes	Linear Feet
4557 Pinewood Dr	X			X									692
617 Gregory Dr		X				X					HDPE		501
				X							HDPE		147
454 Northridge		X			X						CMP	Replaced 18 w 24	326
327 Canterbury			x										63
Columbia Ind. Blvd.	x		x							X	CMP		80
158 Lenox Pkwy.			X						X		CMP		210
									X			& added	60
3944 Almon Dr.		X							X		CMP		32
338 E. Wynngate Dr.		X		X								Replaced 18 w 18	60
105 Old Wheeler Ct		X		X								Replaced 18 w 18	103
4358 Roswell Dr		X			X							Replaced 24 w 24	180
318 Old Plantation		X				X					CMP	Replaced 30 w 30	180
4147 Fair Oaks		X					X				HDPE	Replaced 36 w 36	170
403 Ripsaw Ct.		X			X						HDPE	Replaced 24 w 24	147
509 Midland Passage		X		X							CMP	Replaced 18 w 18	192
223 Foxdale Dr		X					X				HDPE	Replaced 36 w 24	100
4143 Allison Dr		X				X							320
				X									123
Evans Towne Center						X						Installed HP	824
					X							Installed HP	455
				X								Installed HP Storm	198
Cottonwood Dr.							X				HP	Slip lined &	120
							X					pressure grouted	
								X				Slip lined &	60
								X				pressure grouted	
Total													5343

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- ✓ 4557 Pinewood Dr: UV Lined 692 L.F of 18”
- ✓ 617 Gregory Dr: Replaced 501 L.F of 30” and 147 L.F of 18” HDPE with HP Storm
- ✓ 454 Northridge: Replaced 326 L.F of 18” CMP with 24” HP Storm
- ✓ 327 Canterbury: Steam cured lined 63 L.F. of 72” CMP
- ✓ Columbia Industrial Blvd: Steam Cured lined 80 L.F of 72” CMP
- ✓ 158 Lenox Pkwy: Steam Cured lined 210 L.F of 48” CMP and added 60 L.F of 48” HP Storm
- ✓ 3944 Almon Dr: Replaced 32 L.F of 48” CMP with 48” HP Storm
- ✓ 338 E Wynngate Dr: Replaced 60 L.F of 18” CMP with 18” HP Storm
- ✓ 105 Old Wheeler Ct: Replaced 103 L.F of 18” CMP with 18” HP Storm
- ✓ 4358 Roswell Dr: Replaced 180 L.F of 24” HDPE with 24” HP Storm
- ✓ 318 Old Planation Rd: Replaced 180 L.F of 30” CMP with 30” HP Storm
- ✓ 4147 Fair Oak: Replaced 170 L.F of 36” HDPE with 36” HP Storm
- ✓ 403 Ripsaw Ct: Replaced 147 L.F of 24” HDPE with 24” HP Storm
- ✓ 509 Midland Passage: Replaced 192 L.F of 18” CMP with 18” HP Storm
- ✓ 223 Fox dale Dr: Replaced 100 L.F of 36” HDPE with 24” HP Storm
- ✓ 4143 Allison Dr: Replaced 320 L.F of 30” HDPE and 123 L.F of 18” HDPE with HP Storm
- ✓ Evans Towne Center: Installation of 824 L.F of 30” HP, 455 L.F of 24” HP and 198 L.F of 18” HP Storm
- ✓ Cottonwood Dr: Slip Lined and pressure Grouted 120 L.F of 36” HP and 60 L.F of 42

GOALS FOR FY 19/20

- Continue reorganization within the Stormwater Department with emphasis on inspection areas both in Stormwater MS4 and Environmental Compliance
- Develop a Green Infrastructure and Low Impact Development Program covering new and redevelopment project applicability, feasibility, inspection, and maintenance
- Post the EPD-approved SWMP on County website
- Begin incorporation of new runoff reduction methods for stormwater management
- Standardize a process using the drone to make as-built topo maps of mass graded subdivisions at final inspection and prior to commencement of home construction
- Enhance our Community Rating System Program in an effort to reduce flood insurance policy premiums for citizens
- Increase our flood preparedness
- Offer GSWCC training in-house for the public and private sectors
- Facilitate the smooth transition to the updated FEMA flood maps, effective June 7, 2019
- Have a second E&S inspector obtain their FAA Part 107 Commercial Drone License
- Have the new E&S inspector obtain their GSWCC Level IB Certification

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

GOALS FOR FY 19/20

- Continue to grow the Public Ed program in order to meet the 2017 MS4 Permit re-issuance guidelines and provide citizens with educational tools they can use to help protect our watershed
- Create a citizen rain barrel workshop or similar outreach of adults or family participation
- Continue to review and update the inventory of county owned ponds in City Works
- Diligently pursue new collection methods for past due and final bills
- Prioritize and complete projects that solve the largest areas of risk
- Complete safety training for all operation workers
- Fill all position vacancies in department
- Complete capital improvement projects within budget while maintaining excellent quality
- Operate the department within budget while achieving quality results and efficient use of resources

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Operations Service Requests	334	386	370
Work Orders	995	1622	1250
CIP Projects	0	6	5
Large Maintenance or Pipe Replacements	24	16	24
Infrastructure Inspections	1101	3952	3000
E&S Inspections	22,633	23,000	17,000
Land Disturbance Permit Plans (started 6/13/2016)	500	450	450
Land Disturbance Permits Issued	1490	1113	900

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles Operations Zahner's group	16	16	20
Authorized Vehicles Jennings's Group	8	8	8
Heavy & Light Equipment (FY 17/18 only showed Heavy)	27	49	55
Vehicle Allowances Entire Department	8	9	9

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
SW Department Manager V	Open	Open	Open
Administrative Assistant	1	1	1
Crew Leader I	4	4	5
CSR II	1	1	1
E&S Inspectors	7	7	7
E&S Manager I	1	1	1
HEO	1	1	1
LEO	2	2	2
Maintenance Worker I	10	10	13
Office Manager III	1	1	1
Operations Manager IV	1	1	1
Infrastructure Inspections Supervisor/Specialist VIII	1	1	1
MS4 Permit Coordinator Specialist V	1	1	1
Supervisor VII Maintenance	2	2	2
SW Construction and Infrastructure Inspectors	4	4	6
Environmental Services Manager IV	1	1	1
Engineer III	1	1	1
Soil Erosion Control Specialist	1	1	1
Flood Plain Manager II	1	1	1
Project Specialist		0	1
SW Foreman		0	2
Total	42	41	50

BUDGET HIGHLIGHTS

We are awaiting the vacant Department Manager’s position to be filled. Proper housing of the staff, possibly additional staff, and clarification of some duties are needed in order to continue efficient and effective operations. We will continue to excel in meeting the needs of the citizens and proactively prepare to meet the more stringent federal, state and local requirements of stormwater. The department has greatly increased emphasis on soil and erosion inspections & public education outreach to ensure MS4 and environmental compliance. In order to be proactive to the larger infrastructure servicing needs, inspections of the infrastructure have been increased. Keeping costs as low as possible without decreasing the effectiveness of the department goals will continue to be priority.

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

DEPARTMENT DESCRIPTION

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

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

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

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

ACCOMPLISHMENTS FOR FY 18/19

- Increased outside revenues by 10 percent
- Expended fiber network approximately 10 miles in Columbia County
- Signed dark fiber IRU with Planters Communications
- Expanded Direct Internet Access by 10GB
- Added southbound route in order to diversify connectivity and redundancy

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

GOALS FOR FY 19/20

- Increase outside revenues by 10 percent
- Relocate fiber along Flowing Wells Road due to road-widening project
- Begin implementation of Secondary POP / Disaster Recovery Site
- Support creation of a new fiber loop at Evans Campus
- Purchase Ford F250 4WD Truck for new Construction Manager
- Hire Construction Manager and Fiber Splicer

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Route Miles of Fiber	262	275	297
Number of Tower Sites	7	7	7
Number CAI's connected	140	142	142
Number Service Providers	5	6	7
Number Service Provider Connections	50	64	72
Number Subdivisions Served	8	10	12

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Outside Revenue Percentage of Budget	53%	57%	58%
Technical Staff Ratio to Customer Connections	1:16	1:21	1:18

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Broadband Manager	1	1	1
Network Operations Manager	1	1	1
Construction Manager	0	0	1
Broadband Network Engineer	1	1	1
Administrative Coordinator	1	1	1
Fiber Splicer	1	1	1
Total	5	5	6

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	3	4	4
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Splicing Trailer	2	2	2
Total	7	8	8

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

DEPARTMENT DESCRIPTION

Risk Management is a department within the Internal Services Division. Offices are located on the 3rd Floor of Building C at 630 Ronald Reagan Drive, Evans, GA.

This department is charged with responsibility for:

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

ACCOMPLISHMENTS FOR FY 18/19

- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Improved coordination with Fleet and Auto Repair Facilities to provide more efficient and improved quality service to county departments

GOALS FOR FY 19/20

- Migrate to new database for more efficient claims handling and improved risk analysis
- Maintain requirements needed for certifications and continue to leverage educational opportunities
- Accomplish all safety incentives required by ACCG for insurance premium reduction
- Submission of ACCG Safety Grant Application
- Coordinate with Sheriff's Office to incorporate "hands on" training at the drivers track into the defensive driving training options

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Complaints	39	29	38
Accidents	108	102	103
Sewer Backups	6	5	5
Property	42	41	42
Recovery	\$61,922	\$77,500	\$68,500

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Defensive Driving	13	15	16
CPR	4	7	5

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Manager V	1	1	1
Specialist I	1	1	1
Total	2	2	2

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	1	1	1

3-1-1/CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 18/19

- Restructured workspace within 311.
- Manager moved to individual office space to better define managerial role/responsibilities as well as customer service for the EOC.
- Continued training and integrations into core EOC operations.
- Began monitoring the Columbia County app (Clever Cities) and interact with end users.
- Filled vacant CSR position
- Manager attended AGCCP/311 Conference in Denver CO.
- 311 staff completed basic NIMS courses.
- Support staff for EMA during hurricane Irma.

GOALS FOR FY 19/20

- Attend the Association of Government Contact Center Professionals 311 conference (AGCCP) in Sarasota FL.
- 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.
- Develop various auditing controls to raise the level of customer service provided.
- Attend and provide training to CSR's without increasing the 311 budget.
- Continue to look for and improve ways to engage our citizens.
- Improve County app (Clever Cities) and the public interaction through it.
- Develop improved quality assurance methods and standards for 311 operators/staff.
- Explore new training standards for CSR's/staff.
- Develop strategy to rebrand 311 to our citizens. (updated logo/slogan)

3-1-1/CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins;	35,256	88.37%	40,000

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Manager	1	1	1
Customer Service Representative	3	3	3
Total	4	4	4

LIBRARIES

FUND/DEPARTMENT NUMBER: 9300

DEPARTMENT DESCRIPTION

The Library system consists of three library branches which provide an extensive collection including but not limited to books, periodicals, e-magazines through Zinio, audio books, online databases, electronic book services, Recorded Books, Transparent Language courses, internet access, programs and events for children, young adults and adults as well as reference services.

ACCOMPLISHMENTS FOR FY 18/19

- Continue to provide excellent service to the patrons of Columbia County
- Implemented and began our Strategic Plan
- Implemented a successful Winter Reading Program at the Evans Library
- Partnered with Environmental Public Health and UGA Extension Services to bring information to the public on a monthly basis
- Hosted several local author events as well as three national authors.

GOALS FOR FY 19/20

- Increase circulation at all three Libraries by reaching out to the non-users
- Implement Strategic Plan
- Complete construction on the new Grovetown Library

WORKLOAD MEASUREMENTS

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Book Circulation	536,726	541,000	545,000
Registered Patrons	52,816	57,150	58,000
Collection Size	190,048	200,000	200,000
Materials Budget	\$205,650*	\$205,650*	\$228,780*
Building Sq. Ft	50,998	50998	45,998**
Reference Questions	93,291	93,600	94,000
Program Attendance	27,702	28,000	30,000

*Includes Library Board Funds for materials

**Using sq. ft. of New Grovetown Library

LIBRARIES

FUND/DEPARTMENT NUMBER: 9300

PERFORMANCE MEASURES

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Population Estimate	153,031	156,759	161,000
Circulation per capita	3.5	3.45	3.39
Registered Patrons per capita	.345	.365	.360
Collection size per capita	1.24	1.28	1.24
Materials Budget per capita	1.34	1.31	1.42
Building Sq. Ft. per capita	.33	.33	.29
Reference questions per capita	.61	.60	.583
Program attendance per capita	.181	.179	.186

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
County Library Manager	1	1	1
Branch Manager	2	2	2
Children's Librarian	1	1	1
Circulation Manager	1	1	1
Reference Services Manager	1	1	1
Young Adult Librarian	1	1	1
Regional Administrative Manager	1	1	1
Library Assistant	17 FTE	17	17
Library Aide	3.5FTE	3.5 FTE	3.5FTE
Library Specialist	5	5	5
Head Cataloger	1	1	1
Tech Services , ILL	1	1	1
Systems Librarian	1	1	1
Library Delivery sorter	.5	.5	.5
Asst. cataloger	0	0	0
Total	37.5 FTE	37.5	37.5

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	N/A	N/A	N/A
Heavy Equipment	N/A	N/A	N/A
Vehicle Allowances	N/A	N/A	N/A
Total			

SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

DEPARTMENT DESCRIPTIONS

The SPLOST Construction Department, Engineering and 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 FY18/19

- Completed over thirteen million dollars of the thirty –two million dollar Performing Arts Center project
- Completed the design, bid and award phases on the Patriots Park Addition. Completed approximately 70% of the construction contract of \$3,270,000.00
- Completed the design, bid and award phases on Lakeside Park. Completed approximately 35% of the construction contract of \$3,370,000.00.
- Completed the design, bid and award phases on Gateway Park. Completed approximately 43% of the construction contract of \$3,016,000.00.
- Completed the construction drawings on the Plaza Park and Farmers Market for final review – project is on hold for bidding until the fall 2019 or when the Performing Arts Center is far enough along that its laydown area occupying the Plaza Park property is no longer required.
- Harlem Theater Renovation project design and bid phases have been completed and construction is well under way and scheduled to be completed in August 2019.
- The Grovetown Library design, bid and award phases were completed. Construction started in late February and is scheduled to be completed in March 2020.
- The Plaza Parking Garage RFQ and contract award phases are complete. The design phase has started with construction to start before the end of 2019.
- Justice Center Addition, design phase – space utilization - is complete and final concept drawings are nearing completion. Its Parking Garage was removed from the original design scope and will be awarded to a Design/ Build Contractor later this year.
- The Sheriff’s Operations Building (pre-engineered Metal Building) was designed, bid and awarded. Construction on the building shell is underway and is scheduled for completion in August 2019.
- Sheriff’s Operations Building – build- out design and bid phases are complete.
- Wildwood Park RV/ Camper sewage dump facility design has been awarded and design is under way
- Completed Duke Road paving
- Let and completed the Riverwood Roundabout resurfacing, lane improvements at Evans Town Center Blvd., Evans to Locks at King Taylor turn lane, and Public Safety Driving Course
- Let contracts for 2019 LMIG, Flowing Wells Road widening TIA project, Wheeler Road at Belair Road turn lane improvements, Wrightsboro Road at Chamblin Road intersection & signal

SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

- improvements, and Gateway Blvd. Extension to Wrightsboro Road.
- Completed right-of-way and easement acquisitions for the following transportation projects: Flowing Wells Road additional permanent utility easements, South Old Belair Road streetscape improvement project, Wheeler Road right-turn-lane, Gateway Storage ROW (William Few Parkway), Belair Road @ Wheeler Road intersection improvements, and Dunes Drive
 - Completed the following water and sewer utility right-of-way and easement acquisitions: Mary Smith land purchase water tank expansion, Old North Belair 2-acre purchase, Wrightsboro Road 0.25-acre purchase, 846 Point Comfort Road, Wellington sewer repair, Crawford Creek sewer repair, Jones Creek sewer repair, Jones Creek sewer force main, Stagecoach arial sewer repair
 - Completed right-of-way and easement acquisitions for the following stormwater projects: Midland Passage, West Lake Townhomes dam breach, Trenton Way pond inspection, Old Wheeler Court, Wichita Falls, Applecross Pond, Northridge Circle, Fox Creek, Shallowford Place, Michaels Creek, Windmill Parkway, Carriage Hills, Spalding Court, Canterbury detention ponds, Sylvan Lakes, Stirling Bridge, Shady Grove retention pond
 - Completed 6 Greenspace acquisitions and 2 miscellaneous abandonment projects

GOALS FOR FY19/20

- Continue to manage the construction of the Performing Arts Center
- Continue to manage the construction of the Lakeside Park
- Continue construction phase on the Grovetown Library
- Complete the construction phases of the Gateway Park
- Complete the construction phases of the Patriots Park Addition
- Complete the construction phase of the Renovations to the Harlem Theater/Museum
- Complete the design phase and begin construction on the Plaza Park and Farmers Market
- Complete the design and start construction on the Justice Center Addition
- Complete the design and begin the construction of the Plaza Parking Garage
- Complete the design, RFP phases and begin the construction of the Justice Center Parking Garage
- Continue to manage the programming and design phases of the Justice Center Renovation, Modification, and Addition.
- Complete the design and construction phases of the Sheriff's Storage Facility
- Complete the design and construction phases of the Wildwood Park Upgrades and new RV dump station
- Complete the RFP and Design stages for the Wildwood Park Restroom Renovations.
- Begin the planning and programming of Sheriff's Administration Building.
- Let contract for Lewiston Road and SR28/Furys Ferry Road TIA projects
- Let contracts for turn lane improvements at Hereford Farm Road/Blanchard Road and South Old Belair Road/Old Belair Lane
- Let contract for intersection improvements at Columbia Road/Louisville Road

SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS

- Continue to design and acquire right of way for Horizon South Parkway TIA project and MPO projects - Hereford Farm Road, Hardy McManus Road and Stevens Creek Road
- Complete Evans to Locks Widening and Multi-use Trail project
- Complete 2019 LMIG
- Continue the acquisition of right of way and easements for SR 28 Widening Fury's Ferry (Evans to Locks/SC State Line), SR 388 Widening Lewiston (I-20/Columbia Rd.), Chamblin Road @ Wrightsboro Road Intersection, and Gateway Boulevard Extension
- Complete the acquisition of right of way and easements for the following water and sewer utility projects: Deer Run Water Line, Flowing Wells Road/Columbia Square Investors 16" Waterline Improvement, Grovetown Sewer Line/Lift Station and Dowling Road Sewer
- Complete the acquisition of right of way and easements for the Merrymont and Hampstead Place stormwater projects
- Continue to assist Board of Commissioners, County Administration and other departments in matters relating to the determination, appraisal, and acquisition of easements and rights of way for the construction and maintenance of roads, intersections, storm water drainage, water and sewer utilities, and other matters

STAFFING

Position	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Manager	1	1	1
Manager II	1	1	1
Manager III	2	2	2
Manager IV	2	2	2
Manager V	3	3	3
Admin Coordinator	1	1	1
Engineer I	1	1	1
Engineer II	1	1	1
Inspector I	1	0	0
Inspector II	0	1	1
Specialist V	1	1	1
Supervisor VI	1	1	1
Right of Way Specialist (Contract Full Time)	4	4	4
Preconstruction Engineer (Contract Part Time)	1	1	1
Total	20	20	20

**SPECIAL PURPOSE LOCAL OPTION SALES TAX, GENERAL
OBLIGATION BOND PROJECTS AND OTHER CAPITAL PROJECTS**

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	8	8	8
Heavy Equipment	0	0	0
Vehicle Allowances	11	11	11
Total	19	19	19

BUDGET HIGHLIGHTS

SPLOST collections have been steadily strong although bids on projects are starting to increase with the ever advancing volume of work being let as Columbia County continues to grow. Fortunately low operational costs including a small number of highly skilled staff are allowing for the capital improvements programs to remain strong even in the face of growing demand. County sales tax collections reflect solid growth and responsible fiscal planning.

Appendix

AUTHORIZED POSITIONS

General Fund	As of July 1				
	2015	2016	2017	2018	2019
Animal Services	15	15	15	15	15
Bd of Elec	5	5	5	5	6
Clerk of Court	26	27	28	28	28
Code Comp	5	7	7	7	7
Commission	7	7	8	7	7
Community Svcs	6	6	8	8	8
Coroner	4	4	4	5	5
County Admin	7	5	5	5	5
Detention Center	131	136	137	135	134
Econ Dev Auth	2	3	3	3	3
Emergency Svcs	3	4	3	3	4
Engineering Inspections	0	0	0	6	6
Environmental	7	7	6	3	3
Extension Svc	1	1	1	1	1
Finance	10	10	10	10	10
Fleet	17	21	21	22	22
GIS	6	6	7	7	7
HR	8	8	8	8	8
Info Tech	23	24	25	25	26
Juvenile Ct	13	13	13	13	14
Libraries	49	49	53	53	53
Magistrate Court	19	17	18	18	18
Maint	38	38	38	38	39
Plan Review	5	4	4	4	4
Planning	6	7	7	7	7
Probate Court	11	11	11	11	11
Procurement	8	8	8	8	8
Public Trans	11	12	12	12	12
Recreation	28	35	35	35	52
Roads & Bridges	51	52	50	58	61
Senior Center	4	4	4	4	1
Sheriff's Office	213	210	217	216	219
Tax Assessor	29	29	30	30	32
Tax Commission	28	29	29	29	29
Wildwood Park	2	2	2	2	
Total	798	816	832	841	865
Special Revenue Funds					
Building Standards	26	28	28	28	28
911	29	29	27	29	30
Visitors Center	1	1	1	1	
Fire Rescue	152	153	162	172	172
Traffic Engineering	7	8	10	10	10
Total	215	219	228	240	240
Special Purpose Local Option Sales Tax					
	20	22	24	20	20
Enterprise Funds					
Water and Sewerage	132	137	146	146	151
Storm Water	31	36	37	40	48
Landfill/Recycling	8	8	11	11	12
Broadband Utility	4	4	5	5	7
Rental Facilities	7	7	7	7	8
Total	182	192	206	209	226
Internal Service Funds					
Risk Management	2	2	2	2	2
Customer Service	4	4	4	4	4
Damage Prevention	8	7	9	9	9
Total	14	13	15	15	15
Total Authorized Positions	1229	1262	1305	1325	1366

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

<u>Industry</u>	<u>2018</u>			<u>2009</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Retail Trade	5,850	1	20.15%	4,472	2	16.40%
Accommodation and Food Services	4,318	2	14.87%	3,260	3	11.96%
Health Care and Social Assistance	4,276	3	14.73%	2,420	5	8.88%
Manufacturing	2,798	4	9.64%	3,077	4	11.29%
Administrative and Support and Waste Manageme	2,441	5	8.41%	1,919	7	7.04%
Construction	2,292	6	7.90%	2,232	6	8.19%
Professional, Scientific, and Technical Servi	1,784	7	6.15%	1,034	8	3.79%
Public Administration	1,508	8	5.19%	5,137	1	18.84%
Other Services (except Public Administration)	1,223	9	4.21%	951	9	3.49%
Finance and Insurance	563	10	1.94%	924	10	3.39%
Wholesale Trade	541	11	1.86%	474	11	1.74%
Transportation and Warehousing	394	12	1.36%	233	15	0.85%
Real Estate and Rental and Leasing	387	13	1.33%	311	13	1.14%
Arts, Entertainment, and Recreation	359	14	1.24%	464	12	1.70%
Information	240	15	0.83%	264	14	0.97%
Agriculture, Forestry, Fishing and Hunting	56	16	0.19%	90	16	0.33%
Total	<u>29,030</u>		<u>100.00%</u>	<u>27,262</u>		<u>100.00%</u>

Source: Georgia Department of Labor

Note: Due to confidentiality issues, the number of employees of specific employers cannot be obtained. The categories presented are intended to provide alternative information regarding the County's employment base.

**Columbia County, Georgia
Demographic and Economic Statistics
Last Ten Calendar Years**

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2008	117,504	4,815,919	40,985	22,577	4.80%
2009	121,050	4,828,858	39,891	23,305	6.80%
2010	124,934	5,122,780	41,004	23,685	7.00%
2011	128,178	5,472,526	42,695	23,891	7.10%
2012	131,627	5,939,741	45,126	24,330	6.60%
2013	135,416	5,922,984	43,739	24,803	6.90%
2014	139,257	5,976,392	42,916	25,973	5.90%
2015	144,052	6,374,345	44,250	26,756	5.10%
2016	147,450	6,769,192	45,908	27,138	4.90%
2017	151,579	not available	not available	27,748	4.20%

Sources: Georgia Department of Labor
School enrollment provided by Columbia County Board of Education as of October 30, 2018.
Population provided by Columbia County Planning Department as of July 1, 2017.

Columbia County, Georgia
Principal Property Tax Payers
Current Year and Nine Years Ago

TAXPAYER	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power	\$ 58,761,397	1	1.12%	\$ 33,523,677	1	0.81%
John Deere Commercial Products	37,687,556	2	0.72%	30,455,727	2	0.74%
Wal-Mart Real Estate Business	24,253,442	3	0.46%	15,927,094	6	0.39%
Georgia Iron Works	20,434,691	4	0.39%	9,189,425	9	0.22%
Spyglass/Asnley Apartments	17,912,653	5	0.34%	-		0.00%
Pollard Lumber	17,040,172	6	0.32%	16,497,171	5	0.40%
Riverstone Apartments	16,179,675	7	0.31%	-		
KRG Evans Mullins LLC	13,597,470	8	0.26%	13,892,800	7	0.34%
Reed Creek Apartments	12,966,805	9	0.25%	-		
Kroger	12,046,420	10	0.23%	-		
Quebecor World Inc				28,292,917	3	0.69%
Club Car Inc				22,536,654	4	0.55%
Bell South Telecommunications				10,337,275	8	0.25%
Lowe's Home Centers				8,111,665	10	0.20%
Total	\$ 230,880,281		4.40%	\$ 188,764,405		4.59%
Total taxable assessed value	\$ 5,254,240,705			\$ 4,120,487,054		

SOURCE: Tax Commissioner's Office

GLOSSARY OF TERMS

2009 General Obligation Bond Fund /Special Local Option Sales Tax Fund 2011-2016: This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

2017 General Obligation Bond Fund: This Capital Projects Fund accounts for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2017 Various Purpose General Obligation Bonds.

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

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

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

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

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

Annexation: The legal incorporation of portions of unincorporated Columbia County into one of Columbia's

municipalities. This expansion of city boundaries must be approved by the city's mayor and council, and is normally at the request of the property owners.

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

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

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

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

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

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

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

Bond: A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

GLOSSARY OF TERMS

Bond Rating: A system of appraising and rating the investment value of individual bond issues.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation

ordinance will be necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Resolution or Ordinance: The official enactment by the Board of Commissioners authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

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

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

GLOSSARY OF TERMS

Capital Assets: Property and equipment with a unit value of \$5,000 or more and an estimated useful life in excess of one year. Capital Assets can also be referred to as Fixed Assets.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing them.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG: Community Development Block Grant – a federally funded program designed to assist low income residents.

Clean and Beautiful Memorial Fund: A special revenue fund used to account for funds used for beautification projects on County property.

Committed Fund Balance: Can be used only for specific purposes pursuant to constraints imposed by formal action of the BOC through the adoption of a formal policy. Only the BOC may modify or rescind the commitment.

Community Events Fund: A special revenue fund used to account for special events funded by sponsor fees and ticket sales.

Communications Utility Fund: An enterprise fund used to account the cost of building, operating and maintaining the Columbia County Community Broadband Network.

Continuing Appropriations: An appropriation which once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Customer Service/Information Center Fund: An internal service fund used to account for operations of the County's customer service/information center.

DATE Fund: A special revenue fund to finance drug abuse training education programs within the County.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: Expenditure providing for the repayment of principal and interest on County long-term obligations.

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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 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.

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Federal Asset Sharing Fund: A special revenue fund used to account for assets seized or confiscated by federal courts.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

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

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Columbia County's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Replacement Fund: An internal service fund to finance the acquisition of new and replacement vehicles and equipment for the General Fund and IPTF.

Fringe Benefits: Payments made by the County to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to County employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related

liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The net of total assets and total liabilities in governmental funds and trust funds.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GASB: Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

GASB 34: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

GLOSSARY OF TERMS

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of Columbia County.

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

Goals: Broad aims of the County and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Green Space: Land which is left undeveloped by private citizens or the county.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

Insurance Premium Tax Fund: A fund to finance various departments with revenue from insurance premium taxes. Departments included in this fund are traffic engineering, construction and maintenance, and fleet fire services.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Reimbursements: Payments from funds responsible for particular expenditures or expenses to the funds that initially paid for them. These are treated as an adjustment to expenses or expenditures.

Interfund Transfers: The flow of assets from one fund without the equivalent flow of assets in return from another fund and without a requirement for repayment. They are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating

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transfers-in for the entire county equal the total transfers-out. These are treated as other financing sources and uses.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Jail Fund: A special revenue fund to account for fines charged by Columbia County to be used for jail improvements.

Law Library Fund: A special revenue fund to account for activity of the Columbia County Law Library.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Library Board Fund: A special revenue fund used to account for the activity of the Columbia County Library Board.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

Lodging Tax Fund: A special revenue fund to finance tourism and marketing programs within the County.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

LOST: Local Option Sales Tax – a sales tax established by State legislation that is imposed in the county for a period of 10 years with no restricted purpose.

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

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

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

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

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

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

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

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

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

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

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

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

Ordinance: See “Budget Resolution or Ordinance”

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

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

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

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

Personal Services: Expenses for salaries, wages, overtime, expense allowances, worker’s compensation, health/life insurance, retirement employee benefits, and other benefits.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government’s ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Recreation Advisory Board Fund: A special revenue fund used to account for various projects sponsored by the Recreation Advisory Board to raise funds for recreation equipment.

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Rental Facilities Fund: An enterprise fund used to account for the operations and maintenance of all County rental facilities.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Resolution: See “Budget Resolution or Ordinance”

Restricted Fund Balance: Limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Risk Management Fund: An internal service fund to finance automobile, general liability and property liability risk from loss.

Sheriff’s Gift/Donations Fund: A special revenue fund used to account for funds donated to the Sheriff’s office from external persons or entities.

Solid Waste Management Fund: An enterprise fund used to account for the cost of operating and maintaining the landfill facility.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

SPLOST: Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

Special Local Option Sales Tax Fund 2017-2022: This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2017 through 2022.

State Condemnation Fund: A special revenue fund used to account for assets seized or confiscated by state courts.

Storm Water Utility Fund: An enterprise fund used to account for the cost of providing storm water management services and maintaining and improving the County’s storm water infrastructure.

Street Lights Fund: A special revenue fund used to account for the street light

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assessments used for maintenance of street lights in certain subdivisions.

Supplemental Juvenile Services Fund: A special revenue fund used to account for fines charged to juvenile offenders to be used for juvenile services.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

TAVT: Title Ad Valorem Tax established with HB 386 to remove the sales and use tax on the purchase of motor vehicles and the annual ad valorem tax on the same motor vehicles and replace these taxes with a one-time title ad valorem tax paid every time the ownership of a vehicle is transferred

TSPLOST: a regional sales tax established with the Transportation Improvement Act of 2010 which must be approved by the citizens of the region

through a majority vote imposed in the county for a predetermined period to be used for transportation projects.

Unassigned Fund Balance: The residual amount of fund balance that does not meet the criteria for nonspendable, restricted, committed, or assigned.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

Utility Damage Prevention Fund: An internal service fund used to account for costs associated with the location of County utilities.

Water and Sewerage Fund: An enterprise fund used to account for water and sewer operations as well as construction and maintenance of water and sewerage projects.