COLUMBIA COUNTY
GEORGIA

Columbia County, Georgia

Annual Budget Report

Fiscal Year Ending June 30, 2015









Columbia County, GA
Board of
Commissioners



Fiscal Year Ending June 30, 2015

Annual Budget

Fiscal Year 2015 Budget
Columbia County, Georgia
July 1 - June 30

Scott Johnson
County Administrator

Leanne C. Reece
Director of Financial Services

Columbia County Finance Department
630 Ronald Reagan Drive
Building C
Evans, GA 30809
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INTRODUCTION

COLUMBIA COUNTY BOARD OF COMMISSIONERS



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

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



Ron C. Cross

Chairman
Term: 2011-2014, Re-elected in May 2014 for term ending 2018
Member:
Community and Emergency Services Committee
Development Services Committee
Management and Financial Services Committee
Public Works Services Committee

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



Ron Thigpen

Vice Chair
Term: 2011-2014
District 1

Ron has served as the Chairman of the Development Authority and has completed the County Commissioner Training Program by ACCG and UGA and is currently pursuing the Certified Commissioners Advance Program.

Chair: Public Works Services Committee
Vice Chair: Management and Financial Services Committee



Trey Allen
Term: 2013-2016
District 2

Trey has completed the County Commissioner Training Program by ACCG and UGA and is currently pursuing the Certified Commissioners Advance Program. He is appointed to the Georgia Department of Community Affairs Board.

Chair: Development Services Committee
Vice Chair: Community and Emergency Services Committee

District 3 – Vacant, Election to be held November 2014 for term ending 2018



William D. (Bill) Morris
Term: 2011-2014
District 4

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

Chair: Management and Financial Committee
Vice Chair: Public Works Services Committee



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

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

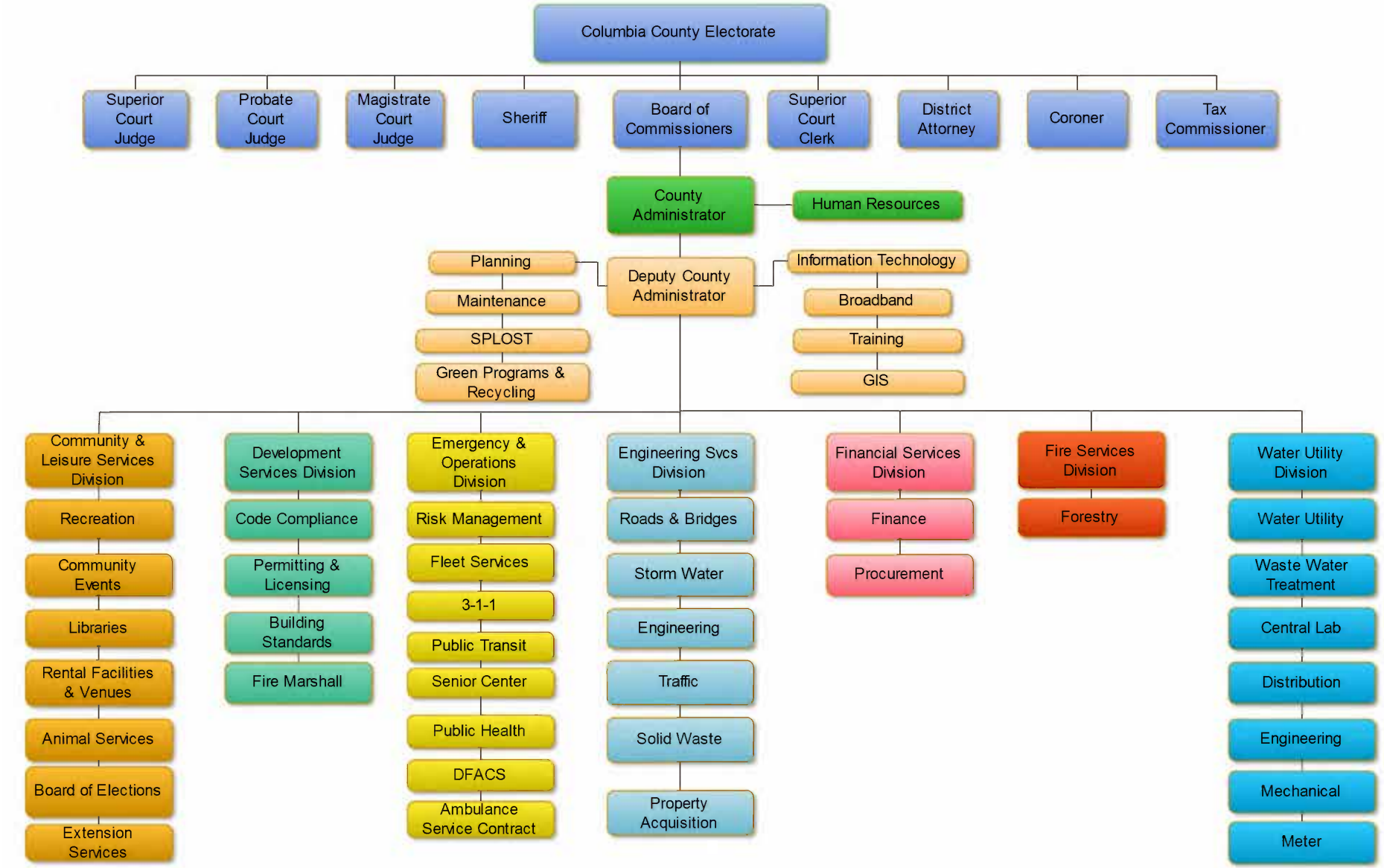
Values – To maintain the highest level of ethical and performance standards.

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

FY 2015 PRIORITIES, OBJECTIVES, AND INITIATIVES

1. Balance budget with no reduction in services and no tax increase.
2. Continue marketing of towers/fiber in Broadband Utility.
3. Begin construction of the $29 million Washington Road widening project.
4. Continue cost-savings initiatives such as the Management Review Team to reduce costs and promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
5. Strive to complete all capital improvement projects funded by SPLOST and bonds on time and under budget.
6. Focus on development standards and infrastructure needs to support a growing population.
7. Present the 17-22 SPLOST program by identifying specific projects and capital needs of the County.
8. Coordinate multiple major roadway projects funded by the TSPLOST.
9. Completion of the William Few Parkway Extension.

Columbia County, Georgia



COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
July 1, 2014

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

Ron C. Cross, Chairman
Ronald L. Thigpen, Vice Chairman, District 1

District 2	James E. Allen, III
District 3	Vacant
District 4	William D. Morris

CONSTITUTIONAL OFFICERS

Tax Commissioner	Steve Adams
Clerk of Court	Cindy Mason
Magistrate Court Judge	Jason Troiano
Probate Court Judge	Alice Padgett
Sheriff	Clay Whittle
Coroner	Vernon Collins

APPOINTED OFFICIALS

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

RESOLUTION NO. 14-1114

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 2014/2015

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 6, 2014, 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.

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 2014/2015.** The annual balanced budget for Fiscal Year 2014/2015 for all funds of Columbia County, GA, in the form attached hereto and made a part hereof as Attachment A is hereby adopted. Nothing shall preclude the Board from amending this budget so as to adapt to changing governmental needs during said Fiscal Year.

Section 2. **Fiscal Year**. The Fiscal Year for Columbia County, GA, shall be July 1, 2014 through June 30, 2015.

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

Resolution adopted June 3, 2014.

BOARD OF COMMISSIONERS
COLUMBIA COUNTY, GEORGIA

Chairman

Vice-Chairman

Commissioner

Commissioner

Commission District 3 - Vacant
Commissioner

CLERK'S CERTIFICATE

I, Charlene R. Sharkey , Clerk of the Board of Commissioners of Columbia County, Georgia, (the "Board") **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution, passed by the Board of Commissioners at a regular meeting of the Board of Commissioners duly held on June 3, 2014 at 6:00 p.m., open to the public and in which a quorum was present and acting throughout, and that the original of said Resolution appears of record in the Minute Book of the Board, which is in my custody and control.

Given under my hand and seal of the Board, this 3rd day of June, 2014.

Charlene R. Sharkey

CLERK, BOARD OF COMMISSIONERS
OF COLUMBIA COUNTY, GEORGIA

[COUNTY SEAL]

ATTACHMENT A
SUMMARY OF PROPOSED BUDGETS

page 1 of 2

	REVENUES				EXPENDITURES			
	2014 ORIGINAL	2014 REVISED	2015 PROPOSED	PCT CHANGE	2014 ORIGINAL	2014 REVISED	2015 PROPOSED	PCT CHANGE
GENERAL FUND - operations	$ 57,703,502	$ 57,703,502	$ 61,246,227	6.14%	$ 57,703,502	$ 57,703,502	$ 61,246,227	6.14%
General Fund with fund balance adjustment	$ 59,703,502	$ 59,703,502	$ 61,246,227	2.58%	$ 59,703,502	$ 59,703,502	$ 61,246,227	2.58%
BUILDING STANDARDS FUND	$ 1,234,762	$ 1,234,762	$ 1,527,332	23.69%	$ 1,234,762	$ 1,234,762	$ 1,527,332	23.69%
LIBRARY BOARD	$ 105,000	$ 105,000	$ 105,000	0.00%	$ 105,000	$ 105,000	$ 105,000	0.00%
RECREATION ADVISORY BD	$ 26,945	$ 26,945	$ 26,945	0.00%	$ 26,945	$ 26,945	$ 26,945	0.00%
STREET LIGHTS FUND	$ 1,620,600	$ 1,620,600	$ 1,800,000	11.07%	$ 1,620,600	$ 1,620,600	$ 1,800,000	11.07%
SHERIFF'S 911 FUND	$ 2,259,149	$ 2,259,149	$ 2,400,000	6.23%	$ 2,259,149	$ 2,259,149	$ 2,400,000	6.23%
DRUG COURT	$ 25,000	$ 25,000	$ 35,000	40.00%	$ 25,000	$ 25,000	$ 35,000	40.00%
DRUG ABUSE TREATMENT	$ 25,000	$ 25,000	$ 25,000	0.00%	$ 25,000	$ 25,000	$ 25,000	0.00%
SUPPLEMENTAL JUVENILE	$ 46,000	$ 46,000	$ 46,000	0.00%	$ 46,000	$ 46,000	$ 46,000	0.00%
JAIL FUND	$ 150,000	$ 150,000	$ 150,000	0.00%	$ 150,000	$ 150,000	$ 150,000	0.00%
FEDERAL ASSET SHARING	$ 20,000	$ 20,000	$ 20,000	0.00%	$ 20,000	$ 20,000	$ 20,000	0.00%
STATE CONDEMNATION FUND	$ 50,000	$ 50,000	$ 50,000	0.00%	$ 50,000	$ 50,000	$ 50,000	0.00%
LODGING TAX FUND	$ 727,282	$ 727,282	$ 705,000	-3.06%	$ 727,282	$ 727,282	$ 705,000	-3.06%
MULTIPLE GRANT FUND	$ 5,000	$ 5,000	$ 113,000	2160.00%	$ 5,000	$ 5,000	$ 113,000	2160.00%
FIRE SERVICES FUND	$ 10,240,010	$ 10,240,010	$ 11,280,043	10.16%	$ 10,240,010	$ 10,240,010	$ 11,280,043	10.16%
SHERIFF'S GIFTS/DONATIONS	$ 20,000	$ 20,000	$ 20,000	0.00%	$ 20,000	$ 20,000	$ 20,000	0.00%
INSURANCE PREMIUM TAX	$ 5,348,965	$ 5,348,965	$ 5,200,000	-2.78%	$ 5,348,965	$ 5,348,965	$ 5,200,000	-2.78%
COMMUNITY EVENTS FUND	$ 153,000	$ 153,000	$ 143,000	-6.54%	$ 153,000	$ 153,000	$ 143,000	-6.54%

ATTACHMENT A
SUMMARY OF PROPOSED BUDGETS

page 2 of 2	REVENUES 2014 ORIGINAL	2014 REVISED	2015 PROPOSED	PCT CHANGE	EXPENDITURES 2014 ORIGINAL	2014 REVISED	2015 PROPOSED	PCT CHANGE
GA SUP CT CK'S COOP AUTH	$ 10,000	$ 10,000	$ 10,000	0.00%	$ 10,000	$ 10,000	$ 10,000	0.00%
LAW LIBRARY FUND	$ 30,000	$ 30,000	$ 30,000	0.00%	$ 30,000	$ 30,000	$ 30,000	0.00%
2006-2010 SPLOST	$ 8,858,050	$ 8,858,050	$ 4,594,126	-48.14%	$ 8,858,050	$ 8,858,050	$ 4,594,126	-48.14%
2007 GENERAL OBLIGATION BOND PROJECTS	$ 4,267,966	$ 4,267,966	$ 5,046,098	18.23%	$ 4,267,966	$ 4,267,966	$ 5,046,098	18.23%
2009 GO BOND/2011-2016 SPLOST	$ 34,259,528	$ 34,259,528	$ 28,982,604	-15.40%	$ 34,259,528	$ 34,259,528	$ 28,982,604	-15.40%
T5PLOST	$ 1,800,000	$ 1,800,000	$ 2,000,000	100.00%	$ 1,800,000	$ 1,800,000	$ 2,000,000	100.00%
DEBT SERVICE FUND-2007 GO BOND	$ 7,007,324	$ 7,007,324	$ 7,279,775	3.89%	$ 7,007,324	$ 7,007,324	$ 7,279,775	3.89%
DEBTSVCFUND-2009GOBOND	$ 7,370,450	$ 7,370,450	$ 7,557,250	2.53%	$ 7,370,450	$ 7,370,450	$ 7,557,250	2.53%
WATER AND SEWER FUND	$ 28,562,603	$ 28,562,603	$ 30,300,000	6.08%	$ 28,562,603	$ 28,562,603	$ 30,300,000	6.08%
STORM WATER UTILITY FUND	$ 4,084,731	$ 4,084,731	$ 6,760,946	65.52%	$ 4,084,731	$ 4,084,731	$ 6,760,946	65.52%
SOLID WASTE MANAGEMENT	$ 619,975	$ 619,975	$ 442,777	-28.58%	$ 619,975	$ 619,975	$ 442,777	-28.58%
COLUMBIA COUNTY BROADBAND UTILITY	$ 896,000	$ 896,000	$ 1,200,110	33.94%	$ 896,000	$ 896,000	$ 1,200,110	33.94%
RENTAL FACILITIES	$ 667,500	$ 667,500	$ 769,464	15.28%	$ 667,500	$ 667,500	$ 769,464	15.28%
EMPLOYEE MEDICAL FUND	$ 7,200,000	$ 7,200,000	$ 9,066,666	25.93%	$ 7,200,000	$ 7,200,000	$ 9,066,666	25.93%
RISK MANAGEMENT FUND	$ 1,073,334	$ 1,073,334	$ 1,079,165	0.54%	$ 1,073,334	$ 1,073,334	$ 1,079,165	0.54%
UTILITY DAMAGE PREVENTION	$ -	$ -	$ 547,968	#DIV/0!	$ -	$ -	$ 547,968	#DIV/0!
CUSTOMER SERVICE AND INFORMATION	$ 201,969	$ 201,969	$ 195,003	-3.45%	$ 201,969	$ 201,969	$ 195,003	-3.45%
FLEET REPLACEMENT FUND	$ 2,557,000	$ 2,557,000	$ 2,618,325	2.40%	$ 2,557,000	$ 2,557,000	$ 2,618,325	2.40%
TOTAL (w/o GF fund balance adjustment)	$ 189,226,645	$ 189,226,645	$ 193,372,824	2.19%	$ 189,226,645	$ 189,226,645	$ 193,372,824	2.19%
Total with GF fund balance adjustment	$ 191,226,645	$ 191,226,645	$ 193,372,824	1.12%	$ 191,226,645	$ 191,226,645	$ 193,372,824	1.12%



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, 2013. 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.

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EXECUTIVE SUMMARY

Chairman and Members of the Board of Commissioners:

I am pleased to present to you the adopted budget for fiscal year 2015, which will begin July 1, 2014. At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Administrator and staff were instructed to balance the budgets for all Columbia County funds with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). The departments were asked to maintain services to our citizens, and the overall General Fund budget, at current levels. To accomplish this objective, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. Through the cooperative effort of all involved, a budget for Columbia County is balanced for all funds for fiscal year 2015.

This budget provides funding to maintain current levels of service, with no change in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals $193,372,824, reflecting a net increase from the fiscal year 2014 adopted budget of $2,146,179, or 1.12%. This net increase is primarily due to (1) the use of reserves in the Storm Water Utility Fund in the amount of $4.0 million to purchase new equipment and complete capital projects, and (2) an increase in health care costs in the Employee Medical Plan of $1.8 million.

The General Fund budget, excluding the use of reserves, increased $3.5 million from the fiscal year 2014 adopted budget, or 6.14%, primarily due to an increase in personnel costs of $1 million, or 2.83%, and an increase in operating costs of $2 million, or 10.82%. Other than the items mentioned above, no other significant changes occurred in the budget.

Budget Review

Prior to adoption, a series of budget work sessions and committee meetings were held with County staff and Elected Officials. The purpose of these work sessions and meetings was to allow input from staff and Elected Officials, promote communication among staff and Elected Officials, gain understanding regarding all budgetary issues, and to prioritize all budget requests. A public hearing was held on May 6, 2014, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 3, 2014, at its regularly scheduled meeting.

Highlights

- Total General Fund expenditures, excluding the use of fund balance, increased by 6.14% from the FY 2013/2014 adopted budget, including a contingency of $1,000,978, or 1.66% of proposed expenditures.

- The increase in General Fund expenditures consists of an increase in personnel costs of 2.83%, an increase in new positions and promotions of 149.24%, an increase in operating expenditures of 10.82%, a decrease in contingency of 22.64%, and an increase in capital requests of 21.72%.

- No interfund transfers were included for FY 2014/2015.

- New personnel requests within the General Fund include 23 new positions in the amount of $913,064, reclassifications and promotions in the amount of $31,114, a 35 day delay in replacement of vacancies for an anticipated savings of ($200,000), no merit increase, funding for recommendations included within the 2014 salary study in the amount of $15,000, and a 10% increase in medical rates in the amount of $200,000. New hires are budgeted at a rate of "entry only" and are effective July 1, 2014, except for 2 positions which are effective January 1, 2015. The combined cost of these additional personnel and benefit requests is $959,178.

- New personnel requests within other funds include 24 new positions in the amount of $772,665 and reclassifications and promotions in the amount of $83,801. The combined cost of these additional personnel requests is $856,466.

Revenue Assumptions

- Growth in the property tax digest is projected to be 2%. Therefore, the budget was prepared and balanced using a 2% increase in property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.

- The County has experienced an annualized decrease in local option sales tax revenues of 7% as of March 2014. However, the County began collecting the new Title Ad Valorem Tax (TAVT) and the new Excise Tax on Energy, beginning in April 2013 and May 2013, respectively. When factoring back in the TAVT, the LOST actually grew by 3.48%. The average monthly collection for the LOST, currently $1.3 million, was used in preparing and balancing the budget. Funding in the amount of $2 million was budgeted for the TAVT.

Expenditure/Revenue Adjustments

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

A new capital projects fund will be established to account for proceeds from the TAVT in excess of those being utilized within the General Fund. Because of the uncertainty of the collection amounts of this new tax and the exact amount that may be needed in the General Fund, no funds for transfer were included in the FY 2015 budget. The budget will be amended during the year as necessary.

Fund Balance

Fund Balance within the General Fund as of June 30, 2013, totaled $36.7 million. Of this total, $9 million was assigned for: risk management ($1 million), interfund transfers ($$1.5 million), purchase of property ($5 million), and economic development incentives ($1.5 million).

Also included within the total fund balance was a minimum fund balance requirement of $15.5 million, or 100 days of operations, and nonspendable fund balance of $9.6 million. Total fund balance as of June 30, 2013, including the above mentioned items, equated to 237.54 days of operations.

During FY 2011, the County purchased property known as the "Marshall Square Property" for $6.25 million from fund balance. During FY 2014, the County expensed a portion of the property in the amount of $2 million to be maintained and used for County operations. The remaining portion of the property is being held for resale or development and was included as nonspendable fund balance as of June 30, 2014. 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, 2014.

During FY 2014, the County purchased two additional properties in the total amount of $5.5 million that was not originally budgeted. However, the County also collected $3.7 million from the TAVT that was not originally budgeted. The County projects to add approximately $3 million to fund balance from other operations as of June 30, 2014. Due to an increase in the FY 2015 budget, the minimum fund balance requirement will be increased to $16.8 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2014, is expected to be $35.7 million, or 212.62 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 2014 were $200,000. Actual savings as of June 30, 2014, were $526,252. This is due to the establishment of a management review team which analyzes all position vacancies to determine if replacement is necessary. Staff has utilized such management tools as division restructuring,

function reassignment, attrition, and elimination of positions to achieve savings. Budgeted savings for fiscal year 2015 are $250,000.

- Using Special Purpose Local Option Sales Tax (SPLOST) for debt service – Included within the 2011/2016 Capital Improvements Plan was the use of $20.2 million of SPLOST to reduce existing general obligation debt used to fund the Justice Center and Detention Center. Based on the 2014 digest with a millage rate for debt service of only 0.154 mills, approximately $6.6 million will be needed from other sources to make FY 2015 bond payments. The other sources available for debt service are the General Fund Fund Balance (GFFB),), excess proceeds from the 2006/2010 SPLOST, excess proceeds from the 2007 General Obligation Bond, and 2011/2016 SPLOST proceeds.

  For FY 2015, the County plans to use approximately $771,000 from General Fund Fund Balance, $1.1 million in excess 2006/2010 SPLOST proceeds, $1 million in excess 2007 GO Bond funds and $3 million from 11/16 SPLOST collections to make FY 2015 bond payments.

  Staff currently proposes the following strategy for future bond payments:
  1. Use available SPLOST funds, excess 2007 GO Bond funds, and available GFFB for FY 2015 – 2017.
  2. Include the remaining payoff of the 2007 GO Bond within the next SPLOST program.

- TSPLOST – On July 31, 2012, the Transportation Improvement Act of 2010 was approved in the Central Savannah River Region, which includes Columbia County. The Act, as originated by the Georgia General Assembly, allows the various state regions to compile a list of transportation projects to be funded by a 1% sales tax. Two categories of projects are included: Constrained Projects and Discretionary Projects. The "constrained projects" must be completed with the monies collected, which are projected to be $210 million for Columbia County and $650 million for the entire region. These projects will be funded on a reimbursement basis. The County will receive approximately $1.5 million per year for county "discretionary projects". These funds will be received in advance on a monthly basis. This tax became effective January 1, 2013.

- SPLOST 2017/2022 – The County is currently preparing its capital improvements plan for the 2017/2022 SPLOST referendum to be held in November 2015. 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 three sections:

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

PROFILE OF THE GOVERNMENT

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

A five-member Board of Commission governs Columbia County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four year staggered terms. A County Administrator, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 130,000 residents include: public safety (Sheriff's Office, detention center, E911, fire), emergency services, community services, public works, planning and development, and other general governmental services. The County also provides water, sewer, and storm water services to the public.

THE BUDGET PROCESS

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

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

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

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

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

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

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

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.

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

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

The County reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Special Local Option Sales Tax Fund 2001-2005 - to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2001 through 2005.

2007 General Obligation Bond Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2007B Various Purpose General Obligation Bonds.

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

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

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

The County reports the following major enterprise fund:

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

The County reports the following nonmajor enterprise funds:

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

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

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

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

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

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

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

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

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

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

BASIS OF ACCOUNTING AND BUDGETING

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

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

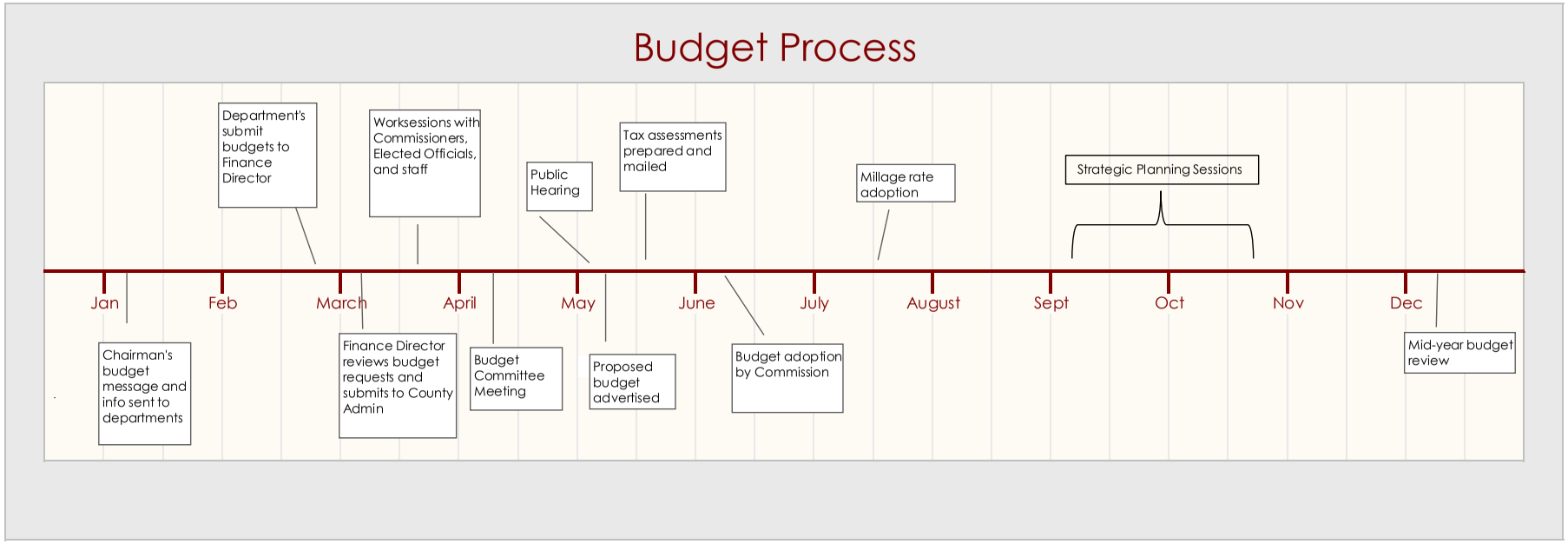
Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues.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

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

FY 2014/2015 Proposed Budget Calendar

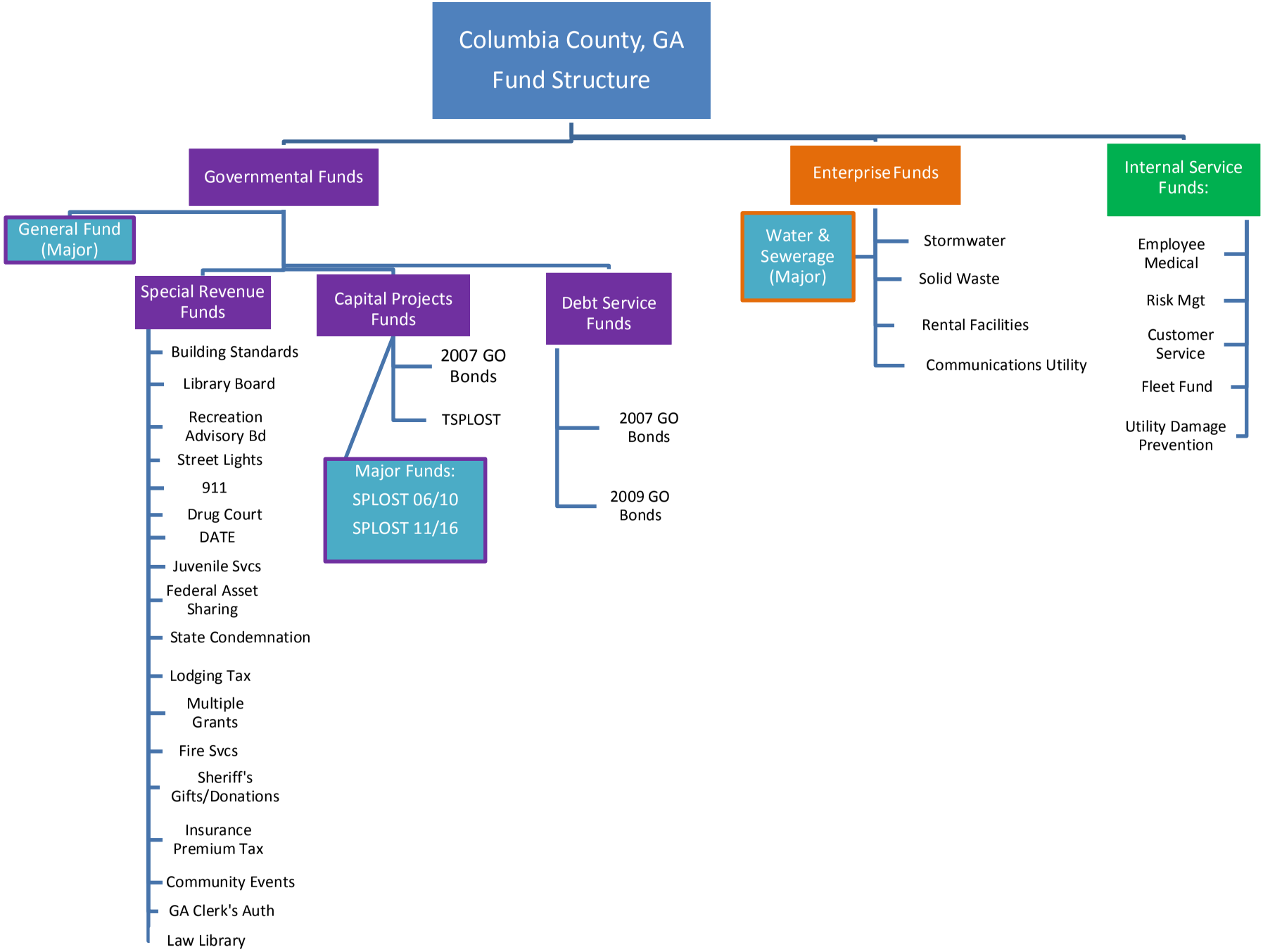
Tuesday	2/11/2014	MFS Committee Meeting – 8:30 AM Auditorium *Chairman's/BOC's Budget Message to be presented*
Friday	3/7/2014	Personnel requests submitted to Human Resources and all other operational/capital requests input into computer
Friday	3/14/2014	Budget package due from Finance Director to County Administrator
Tuesday	3/18/2014	Elected Officials work-session – 3:00 PM BOC conference room
Tuesday	3/25/2014	BOC Staff work-session – 10:00 AM BOC conference room (following committee meetings)
Tuesday	4/1/2014	Joint *Budget* Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting)
Friday	4/11/2014	Newspaper advertisement of Budget Public Hearing
Tuesday	5/06/2014	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/09/2014	Newspaper advertisement of proposed budget
Tuesday	5/20/2014	Joint *Budget* Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting)
Tuesday	6/03/2014	Budget Adoption - BOC Meeting - 6:00 PM

Note: Dates and times subject to change.


Budget Process
Jan
Feb
March
April
May
June
July
August
Sept
Oct
Nov
Dec
Chairman's budget message and info sent to departments
Department's submit budgets to Finance Director
Finance Director reviews budget requests and submits to County Admin
Worksessions with Commissioners, Elected Officials, and staff
Budget Committee Meeting
Public Hearing
Proposed budget advertised
Tax assessments prepared and mailed
Budget adoption by Commission
Millage rate adoption
Strategic Planning Sessions
Mid-year budget review

FUNCTIONAL UNIT/FUND RELATIONSHIP								
		General	SPLOST	SPLOST	Water &	Nonmajor	Nonmajor	Internal
		Fund	06/10	11/16	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		√						
ENGINEERING		√				√		
CLERK OF SUPERIOR COUR		√						
OFFICE OF SUPERIOR COU		√						
PROBATE COURT		√						
JUVENILE COURT		√				√		
MAGISTRATE COURT		√						
DISTRICT ATTORNEY		√						
SHERIFF'S OFFICE		√						
DETENTION CENTER		√				√		
EMERGENCY SERVICES		√						
EMERGENCY MEDICAL SERV		√						
ANIMAL SHELTER		√						
CORONER		√						
ROADS & BRIDGES		√						
FLEET SERVICES		√				√		√
MAINTENANCE		√				√	√	
PUBLIC TRANSIT		√						
HEALTH DEPARTMENT		√						
FAMILY & CHILDREN SERV		√						
SENIOR CENTER		√						
COMMUNITY SERVICES		√						
LIBRARIES		√				√		
REED CREEK PARK		√						
RECREATION		√	√	√		√		
WILDWOOD PARK		√						
GEOGRAPHIC INFORMATION		√						
ECONOMIC DEVELOPMENT		√						
PLANNING & DEVELOPMENT		√						
CODE COMPLIANCE		√						
PLAN REVIEW & ENVIRONMENTAL DEV		√						
EXTENSION SERVICE		√						
FORESTRY		√						

FUNCTIONAL UNIT/FUND RELATIONSHIP								
		General	SPLOST	SPLOST	Water &	Nonmajor	Nonmajor	Internal
		Fund	06/10	11/16	Sewerage	Governmental	Enterprise	Service
Department		(Major)	(Major)	(Major)	(Major)	Funds	Funds	Funds
COUNTY FACILITIES			√	√				
WATER PROJECTS				√		√		
TRANSPORTATION PROJECT			√	√		√		
INTERGOVERNMENTAL			√	√				
PUBLIC SAFETY PROJECTS			√	√		√		
MUNICIPAL PROJECTS				√				
COUNTY WIDE PROJECTS				√				
CUSTOMER SERVICES					√			√
WATER TREATMENT					√			
CENTRAL LABORATORY					√			
WASTE WATER					√			
METER					√			
WATER DISTRIBUTION					√			
WASTEWATER CONVEYANCE					√			
MECHANICAL					√			
ENGINEERING & MAPPING					√			
DAMAGE PREVENTION								√
RENEWAL & EXTENSION					√			
SOLID WASTE							√	
RECYCLING							√	
RENTAL FACILITIES							√	
BROADBAND							√	
EMPLOYEE MEDICAL								√
RISK MANAGEMENT								√
BUILDING&COMMERCIAL SERVICES						√		
STREET LIGHTS						√		
DRUG COURT						√		
DRUG ABUSE TREATMENT						√		
HOTEL/MOTEL TAX						√		
VISITORS CENTER						√		
FEDERAL ASSET SHARING						√		
STATE CONDEMNATION						√		
SHERIFF'S 911						√		
SHERIFF'S GIFTS/DONATION						√		
FIRE SERVICES						√		
COMMUNITY EVENTS						√		
GEORGIA SUP COURT COOP AUTH						√		


Columbia County, GA
Fund Structure
Governmental Funds
General Fund (Major)
Special Revenue Funds
Building Standards
Library Board
Recreation Advisory Bd
Street Lights
911
Drug Court
DATE
Juvenile Svcs
Federal Asset Sharing
State Condemnation
Lodging Tax
Multiple Grants
Fire Svcs
Sheriff's Gifts/Donations
Insurance Premium Tax
Community Events
GA Clerk's Auth
Law Library
Capital Projects Funds
2007 GO Bonds
TSPLOST
Major Funds:
SPLOST 06/10
SPLOST 11/16
Debt Service Funds
2007 GO Bonds
2009 GO Bonds
Enterprise Funds
Water & Sewerage (Major)
Stormwater
Solid Waste
Rental Facilities
Communications Utility
Internal Service Funds:
Employee Medical
Risk Mgt
Customer Service
Fleet Fund
Utility Damage Prevention

tab page

POLICIES AND PROCEDURES

FINANCIAL POLICIES AND PROCEDURES

INTRODUCTION

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:

1. The policies will assist the County in the objective of being publicly accountable and assist users of the financial statement to assess that accountability.
2. The policies will assist in meeting and evaluating the operating results of County government.
3. 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.

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:

1. Reduce misunderstanding, duplication of effort, errors and inefficiency.
2. Provide a comprehensive, consistent methodology for similar transactions.
3. Insure the use of proper, accurate, and timely financial information.
4. Provide training to new or inexperienced employees to insure uniform, consistent application of policies.
5. Provide a basic framework for a system of internal control.
6. Provide a fixed point of reference for those who wish to evaluate the County's operations and financial reporting.
7. Reduce or eliminate informal policies now in existence.
8. Provide a framework for planning for emergencies.
9. Improve the credibility of the County with Citizens through demonstration of prudent stewardship of public assets.

BUDGET POLICIES

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.

1. The fiscal year for the County shall begin July 1st and end June 30th of each year.

2. The operating budgets originally adopted may be amended throughout the year by the Board subject to provisions of Georgia State law and as herein contained.
3. The County shall finance current expenditures with current revenues. The County shall avoid budgetary procedures that balance current expenditures through the obligation of future resources.
4. All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year shall be anticipated as "fund balance" in the budget of the following year.
5. The budget shall provide for adequate maintenance of capital equipment and facilities and for its orderly replacement.
6. All funds except Trust and Agency funds and the Sheriff's Federal and State Condemnation Funds are subject to the annual budget process.
7. The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning fund balance in excess of the required reserve (see item 10 below) must equal total estimated expenditures for the General, Special Revenue, and Capital Project Funds.
8. All budgets shall be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles. Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they 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 minimum fund balance 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 "Minimum Fund Balance."
11. The County shall include a line item in the General Fund for unforeseen, emergency operating expenditures. The amount of this contingency is detailed in the fund reserve policies.
12. The County shall maintain a budgetary control system to ensure adherence to the budget and will have available timely monthly financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts.
13. Actual cost of support services (indirect costs) shall be allocated to the appropriate end-user fund/department so that all funds and departments will reflect their full costs of operation.
14. The budget shall reflect both fixed and variable costs whenever practical.

Budget Increases

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

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

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.

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.

Financial And Management Review Of New Programs

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

RESERVE POLICIES

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.

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. ln 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. Classifications are as follows:

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.

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

Minimum Fund Balance

The County shall maintain a General Fund unassigned fund balance of 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.

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.

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 Operations	Description
Minimum 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

INTERNAL CONTROLS

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control process is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As part of the County's annual single audit, required in conformity with provisions of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, tests are made to determine the adequacy of the internal control structure including that portion relating to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations.

CASH MANAGEMENT AND INVESTMENT

While any investment instrument or decision carries certain elements of risk, numerous safeguards are available to minimize the risk while generating a market rate of return. Columbia 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 ensure that capital losses are avoided, whether they are from defaults or erosion of market value.

Idle funds are invested primarily in obligations of the State of Georgia and other states; obligations issued, fully insured, or guaranteed by the United States; collateralized certificates of deposit; and the State of Georgia Local Government Investment Pool. The County strives to maximize investment income while minimizing risk and maintaining liquidity sufficient to cover cash operating requirements. The County utilizes various forms of investment instruments to avoid incurring unreasonable risks inherent in the lack of diversification in specific instruments, individual financial institutions, or maturities. Investment maturities are scheduled to coincide with projected cash flow needs, taking into account large routine scheduled expenditures, as well as considering unanticipated revenues and expenditures.

Investment income includes appreciation in the fair value of investments. Increases in fair value during the current year, however, do not necessarily represent trends that will continue; nor is it always possible to realize such amounts, especially in the case of temporary changes in the fair value of investments that the government intends to hold to maturity.

Permitted Investment Instruments

1. Obligations of the United States and of its agencies and instrumentalities;
2. Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities;
3. 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.
4. The State of Georgia Local Government Investment Pool as established by OCGA 36-83-8.

Competitive Selection of Investment Instruments

1. 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.

2. 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.

3. 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.

Portfolio Diversification

1. Prudent investing necessitates that a portfolio be diversified as to instrument and purchasing source. The following guidelines represent maximum limits established for diversification by instrument.

   - U.S. Treasury Obligations..... 100%
   - U.S. Government Agency Securities and Securities Issued by Instrumentalities of Government Sponsored Corporations..... 50%
   - Local Government Investment Pools..... 100%
   - Certificates of Deposit 75%
   - Obligations of the State of Georgia.....50%
   - Obligations of other agencies or instrumentalities of the State of Georgia 25%

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

Outsourcing Investment Decisions

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.

RISK MANAGEMENT

The purpose of the Columbia County risk management program is to minimize the financial burden incurred by the County as a result of work-related injuries, loss of County property, and damages which may be incurred by third parties. The County has elected to utilize coverages provided by the Association County Commissioners of Georgia Interlocal Risk Management Agency (ACCG-IRMA) and the Association County Commissioners of Georgia Group Self-Insured Workers' Compensation Fund (ACCG-GSIWCF). The County continues to maintain self-insured retention levels of $100,000 per occurrence and $250,000 per occurrence in the ACCG-IRMA and ACCG-GSIWCF programs, respectively. An Internal Service Fund is used to account for costs associated with risk management, with the exception of workers' compensation, which continues to be accounted for within the General Fund. Reserves are being accumulated in both funds to meet potential losses. As reserves increase, retention levels may be increased, reducing the annual cost of coverage.

Management remains committed to a safe working environment. Employee education and training enhance and supplement ongoing efforts to maintain a safe and healthy environment for all County employees. Training classes, such as CPR and first aid, defensive driving, self defense, workplace violence, and office ergonomics, are made available for all County employees.

CAPITAL ASSETS

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.

Depreciation is computed using the straight-line method. A summary of the estimated useful lives is as follows:

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

CAPITAL BUDGETING

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.

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 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.
3. The capital improvements plan shall include a plan to address fleet management acquisition and replacement and equipment acquisition and replacement.
4. 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.

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.

COMPENSATED ABSENCES

The County's policy is to permit employees to accumulate earned but unused leave benefits. The County's government-wide and proprietary funds include an accrual for the estimated compensation costs attributable to employee earned but unused leave benefits.

DEBT MANAGEMENT

The County will continue to follow prudent fiscal policies and practices in order to maintain its strong credit rating:

1. The County shall develop adequate reserves to avoid the necessity of short-term borrowing to finance operating needs. In the interim, financing in anticipation of a definite fixed source of revenue, such as Tax Anticipation Notes, is acceptable.
2. The issuance of long-term debt 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 being 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 of its general obligation long-term borrowing to 10% of its net assessed property value. Short-term borrowing shall be limited to 75% of the source of revenue expected to repay the loan.
6. Capital leases may be used to finance equipment purchases when the total cost of the equipment purchases exceed 3% of the budget for the fund in which they originate.
7. The County shall maintain a Debt Service Fund which is equivalent to the amount of general obligation debt maturing in the subsequent year.
8. 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.
9. General obligation debt shall not be used for enterprise activities.
10. Full and continuing disclosure will be provided in the general financial statements and bond representations.
11. Annual budget appropriations shall include debt service payments and reserve requirements for all long-term debt currently outstanding.

12. Long-term borrowing will be incorporated into the County's capital improvement plan as necessary.

TRAVEL AND TRAINING

The County encourages and coordinates training opportunities for employees in order that services rendered to the County will be more efficient and effective. As addressed by this policy, training is defined as 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. All travel and training for employees of the County must be approved by the department manager or division director. 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. Authorized travel expenses include, but are not limited to:

1. Registration fees.
2. Lodging expenses.
3. Meals incurred during overnight lodging and for certain circumstances when there is no overnight lodging.
4. 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).
5. Parking fees.

Non-allowable expenses include:

1. Laundry services.
2. Tobacco
3. Alcoholic beverages.
4. Entertainment.
5. Personal telephone calls
6. Meals and lodging in lieu of other meals and/or lodging the expense of which is included in the registration fee.
7. Expenses of a spouse or other non-employee.

Travel Expense Reimbursement

1. Employees traveling overnight may be reimbursed for meals on a per diem in accordance with the US General Services Administration's Domestic Per Diem Rates. This will be published annually by the Finance Department.
2. Per Diem rates are based on the length of day which an employee is officially on travel status. Generally, employees who travel overnight should not be

reimbursed for three full meals on the day of departure or return. The following guidelines apply to reimbursement of meal expenses for these days:

a. Employees may only be reimbursed for the meals purchased while officially on travel status.

b. Employees who depart for an overnight trip prior to 6:30 AM are entitled to reimbursement for breakfast expenses, provided an expense was incurred.

c. Employees who return from an overnight trip later than 7:30 PM are entitled to reimbursement for dinner expenses, provided an expense was incurred.

3. Employees who are required to travel and do not stay overnight may be reimbursed for certain meal expenses under the following situations:

a. Employees may be reimbursed for a noon meal not associated with overnight lodging if the meal is a scheduled part of a meeting or training session. Reimbursement is only authorized however, if the meeting or training was previously approved by the Department Manager, equaled or exceeded six hours in length, and was held more than 25 miles from the employee's office.

b. Employees who are more than 25 miles away from the office on a work assignment and (1) depart prior to 6:30 AM are entitled to reimbursement for breakfast expenses and/or (2) return later than 7:30 PM are entitled to reimbursement for dinner expenses.

4. Partial day per diem will be provided as follows:

a. Breakfast – 20% of the full per diem rate

b. Lunch – 30% of the full per diem rate

c. Dinner – 50% of the full per diem rate

5. 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.

6. Mileage reimbursement rates and auto allowances for personal cars used while conducting official County business will be in accordance with the Internal Revenue Service mileage reimbursement allowances. This will be published annually by the Finance Department. This allowance includes the cost of depreciation, maintenance and repairs, gasoline, oil, insurance and vehicle registration fees. Therefore, if an employee is reimbursed using the mileage reimbursement rate or auto allowance, then no reimbursement will be given for actual operating expenses.

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. 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.

Travel Cash Advances

1. Cash travel advances to employees are not allowed if the individual has available a general purpose County credit/purchasing card.
2. Cash advances shall be issued to employees who generally do not travel and are making a one-time trip.
3. 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 of the period the expense was incurred. Employees are liable for any advanced funds which are lost or stolen.
4. 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.

5. When the actual travel expenditures reported on the expense statement are less than the cash advance, the employee shall reimburse the agency for the difference. This reimbursement shall be made at the same time the expense statement is submitted.
6. In the event of cancellation or indefinite postponement of authorized travel, any cash advances which were made shall be refunded immediately.
7. If an employee granted a cash advance fails to file a travel expense statement, 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 a travel expense statement after receiving a cash advance, the amount of the advance will be reported as wages on his/her Form W-2.

PURCHASING CARD POLICY

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

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

b. maintains the purchasing card computer system which tracks the cardholder name, date issued, card number and limits.

c. will only grant system access to authorized users who are accountable for keeping track of the purchasing cards issued.

d. is responsible for training all Division/Department Purchasing Card Administrators and holding annual purchasing card meetings to update current cardholders.

4. The Division/Department Purchasing Card Administrator:

a. must review the charges, credits and returns for all the purchasing cards assigned to the responsible Division/Department.

b. must review the supporting documentation submitted by the cardholder to assess the validity and completeness of the transaction as well as compliance with this policy and other applicable policies. Any lack of documentation or support must 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.

5. This policy applies to all employees of Columbia County Government who are authorized holders of a purchasing card.

6. All expenditures authorized under this Policy shall be subject to the availability of funds within the applicable approved departmental budget.

7. All purchases must be in compliance with the *Columbia County Purchasing Policy,* the *Columbia County Travel/Training Policy,* and other applicable Financial Management Policies. This Policy establishes minimum standards which must be adhered to; however, more stringent or additional guidelines may be imposed by Elected Officials or Division Directors for use in their divisions. These guidelines and controls should be rigorously monitored within each division.

8. 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.*

9. 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.

10. 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.
11. 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.
12. 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.
13. Receipts for authorized meals must include a listing of attendees and the purpose for the meal.
14. 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.
15. 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.
16. 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.

PROCUREMENT

The procurement function is decentralized with County departments having responsibility for:

1. Initiation of purchase requisitions.
2. Ensuring funds are appropriated.
3. Requesting additional funds if needed.
4. Monitoring operating requirements of contracts.
5. Preparing specifications/scope of work for solicitations.

The Procurement Department is responsible for:

1. Reviewing all requests to ensure that County policies are followed.
2. Maintaining and distributing purchasing rules and regulations to be used internally and rules and regulations written specifically for vendors.
3. Monitoring administrative requirements of contracts.
4. Facilitating the solicitation process.

Procurement and Public Works Thresholds

1. Except for procurement of goods/services otherwise specifically covered in this policy the thresholds for procuring goods/services, shall be as follows:
   a. Purchases with an estimated total cost equal to and greater than $20,000 require formal solicitation.
   b. 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.
   c. 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.
   d. Deviations to purchasing thresholds shall be allowed if in the best interest of Columbia County upon approval by the appropriate oversight committee.
2. Purchases shall not be split to avoid threshold limits.
3. Reference is made to the *Procurement Department Standard Operating Guidelines* manual for methods of solicitation and solicitation guidelines.

Negotiated Contracts

1. Although Procurement strongly recommends obtaining at least three quotes to ensure competitive pricing, the requirement for three to five written quotations for purchases equal to $2,000 but less than $20,000 may be waived by the County Administrator on items purchased through a contract that has been bid and negotiated by the following:
   - State of Georgia Department of Administrative Services;
   - U.S. General Services Administration, limited to the Disaster Recovery Purchasing Program, the Cooperative Purchasing Program (schedules 70 & 84), and the 1122 Counter Drug Program
   - The Cooperative Purchasing Network, as approved by the Board with Resolution No. 13-1029;
   - The National Joint Powers Alliance, as approved by the Board with Resolution No. 13-1030.
   - Other entities as approved by the Board.
2. 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***.
3. 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.

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.*.

County Road Systems Projects - 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.*

Emergency Purchases

1. 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.
2. In the event of an emergency that threatens the public health, safety, or welfare of the County or the loss of an essential governmental service, the County Administrator will have the authority to suspend formal competitive bidding procedures to the extent required to rectify the emergency.
3. 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).

Sole Source Purchases

4. 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.
5. The County Adminstrator will have the authority to suspend formal competitive bidding procedures upon verification of a "sole source" purchase.
6. 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.
7. 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.

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.

Professional Services

1. Professional services involve specialized education, knowledge, judgment, and skill.
2. 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.

3. Professional services are not required to be competitively procured through a formal solicitation process. However, when determined to be in the best interest of Columbia County, formal solicitations may be issued for professional services in accordance with the County's solicitation guidelines.

Suspension of Vendor

1. 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.
2. 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.
3. 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.

Debarment of Vendor

1. Written notice of the proposed debarment action shall be sent by certified mail, return receipt requested, to the vendor. This notice shall:
   - State that debarment is being considered;
   - Set forth the reasons for the action;
   - State that, if the vendor so requests, a hearing will be held, provided such request is received by the Procurement Manager within ten (10) days after the vendor receives notice of the proposed action;
   - State that the vendor may be represented by counsel;
2. Final decision for debarment will be made by the Board.
3. The debarment may be removed by the Board upon petition by the vendor.

Contracts

1. The Board must approve all contracts, including lease-purchase agreements, long-term leases, contract renewals, rental agreements, and routine maintenance or service agreements.
2. 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.
3. Contract change orders for Public Works projects less than $20,000 may be approved by the Department Manager and/or Division Director.
4. 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.
5. All contracts and agreements shall be reviewed by Procurement for compliance with administrative requirements.

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.

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.

Ethics

1. The Procurement Department shall maintain multiple sources of supply for all procurements, and shall maintain the best possible source relationships.
2. 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.
3. 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.

4. 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.
5. 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.
6. No money shall be paid to any person, firm or corporation who is indebted to the County.
7. 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.
8. 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.

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SUMMARY DATA

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
(Dollars in Thousands)

	Governmental Funds												Enterprise Funds						INTERNAL SERVICE FUNDS			TOTAL ALL FUNDS		
	GENERAL FUND			SPLOST 2006-2010			2009 GO BOND/2011-2016 SPLOST			NON MAJOR FUNDS			WATER AND SEWERAGE			NON MAJOR FUNDS								
	FY 2013 Actual	FY 2014 Est	FY 2015 Budget	FY 2013 Actual	FY 2014 Est	FY 2015 Budget	FY 2013 Actual	FY 2014 Est	FY 2015 Budget	FY 2013 Actual	FY 2014 Est	FY 2015 Budget	FY 2013 Actual	FY 2014 Est	FY 2015 Budget	FY 2013 Actual	FY 2014 Est	FY 2015 Budget	FY 2013 Actual	FY 2014 Est	FY 2015 Budget	FY 2013 Actual	FY 2014 Est	FY 2015 Budget
Financial Sources																								
Taxes - property	$ 30,070	$ 32,730	$ 32,485	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,306	$ 9,421	$ 9,471	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,377	$ 42,151	$ 41,956
Taxes - sales	16,566	14,751	16,000	-	-	-	18,914	16,857	18,000	943	1,900	2,000	-	-	-	-	-	-	-	-	-	36,423	33,508	36,000
Taxes - other	2,218	2,301	2,265	-	-	-	-	-	-	5,591	5,767	5,905	-	-	-	-	-	-	-	-	-	7,809	8,068	8,170
Licenses and permits	391	384	425	-	-	-	-	-	-	1,267	1,630	1,258	-	-	-	-	-	-	-	-	-	1,659	2,014	1,683
Intergovernmental	2,424	2,064	2,902	946	456	-	-	-	-	135	1,077	113	-	-	-	1,883	-	578	2,033	2,125	3,271	7,421	5,722	6,864
Charges for services	4,343	4,261	4,211	-	-	-	-	-	-	4,328	4,123	4,448	30,002	27,003	29,900	3,100	3,668	3,502	7,673	9,124	9,067	49,447	48,178	51,127
Fines and forfeitures	1,704	1,788	1,780	-	-	-	-	-	-	339	364	310	-	-	-	-	-	-	-	-	-	2,043	2,152	2,090
Investment income	(4)	440	150	34	78	-	(108)	271	-	39	32	0	(274)	764	300	26	119	15	15	8	-	(272)	1,713	465
Contributions	1	2	1	1,473	189	-	-	-	-	84	70	83	9,590	17	-	5,428	1	-	-	-	-	16,576	278	84
Miscellaneous sources	492	660	852	-	-	-	-	-	-	101	31	31	115	133	100	251	323	341	-	-	-	958	1,147	1,324
Other financing sources	1,199	305	175	2,000	-	-	4,404	3,190	-	21,002	16,574	14,954	-	-	-	161	-	-	173	25	-	28,939	20,094	15,129
Total revenues	59,404	59,685	61,246	4,453	723	-	23,209	20,318	18,000	43,136	40,991	38,572	39,433	27,917	30,300	10,848	4,111	4,436	9,895	11,282	12,338	190,379	165,025	164,892
Financial Uses																								
Personal services	36,295	35,739	38,369	-	-	-	-	-	-	7,528	12,460	12,963	5,671	5,706	6,528	1,268	1,415	1,836	392	379	787	51,154	55,700	60,483
Operating services	18,552	19,198	21,582	-	-	-	-	-	-	10,897	6,880	8,570	14,579	7,939	8,766	4,355	1,965	2,599	10,356	10,559	10,392	58,739	46,541	51,909
Intergovernmental	-	-	-	4,698	562	243	1,749	1,409	2,435	-	-	-	-	-	-	-	-	-	-	-	-	6,447	1,971	2,678
Capital projects	408	7,619	1,295	14,571	8,124	3,261	10,006	6,461	15,990	5,738	3,314	6,492	-	12,242	8,515	-	1,995	4,739	-	2,896	2,328	30,723	42,651	42,620
Debt service	-	-	-	-	-	-	-	-	-	13,951	14,376	14,835	1,168	3,349	6,490	-	-	-	-	-	-	15,119	17,725	21,325
Other financing uses	9	718	-	-	-	1,090	11,320	13,403	10,557	4,497	2,629	2,710	2,826	-	-	2,827	-	-	43	-	-	21,522	16,749	14,358
Total expenditures	55,265	63,274	61,246	19,269	8,686	4,594	23,075	21,273	28,983	42,611	39,659	45,569	24,243	29,237	30,300	8,450	5,375	9,173	10,791	13,834	13,507	183,704	181,338	193,373
Surplus (Deficit)	$4,140	($3,589)	$0	($14,815)	($7,963)	($4,594)	$134	($955)	($10,983)	$525	$1,332	($6,997)	$15,190	($1,320)	$0	$2,399	($1,264)	($4,737)	($896)	($2,553)	($1,170)	$6,675	($16,313)	($28,481)
Fund Balances/Net Assets																								
Beginning Balances	$32,572	$ 36,712	$ 33,123	$ 29,392	$ 14,577	$ 6,613	$ 20,832	$ 20,966	$ 20,012	$ 24,911	$ 25,436	$ 26,768	$ 182,438	$ 197,628	$ 196,308	$ 44,843	$ 47,242	$ 45,977	$ 6,332	$ 5,436	$ 2,883	$ 341,320	$ 347,996	$ 331,683
Ending Balances	$ 36,712	$ 33,123	$ 33,123	$ 14,577	$ 6,613	$ 2,019	$ 20,966	$ 20,012	$ 9,029	$ 25,436	$ 26,768	$ 19,770	$ 197,628	$ 196,308	$ 196,308	$ 47,242	$ 45,977	$ 41,240	$ 5,436	$ 2,883	$ 1,713	$ 347,996	$ 331,683	$ 303,202
% Change	12.7%	-9.8%	0.0%	-50.4%	-54.6%	-69.5%	0.6%	-4.6%	-54.9%	2.1%	5.2%	-26.1%	8.3%	-0.7%	0.0%	5.3%	-2.7%	-10.3%	-14.2%	-47.0%	-40.6%	2.0%	-4.7%	-8.6%

COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES/EXPENSES AND CHANGES IN RESERVES
FISCAL YEAR 2014/2015

	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL
REVENUES:							
Property Taxes	$ 32,485,444	$ 8,789,721	$ -	$ 680,885	$ -	$ -	$ 41,956,050
Sales Taxes	16,000,000	-	20,000,000	-	-	-	36,000,000
Other Taxes	2,265,000	5,905,000	-	-	-	-	8,170,000
Charges for Services	4,211,050	4,447,995	-	-	33,401,676	9,066,666	51,127,387
Fines/Forfeitures	1,779,700	310,000	-	-	-	-	2,089,700
Intergovernmental	2,902,192	113,000	-	-	577,968	3,270,956	6,864,116
Miscellaneous	1,427,841	1,371,950	-	-	756,167	-	3,555,958
Total Anticipated Revenues	$ 61,071,227	$ 20,937,666	$ 20,000,000	$ 680,885	$ 34,735,811	$ 12,337,622	$ 149,763,211
EXPENDITURES:							
Personal Services	$ 38,369,238	$ 12,963,192	$ -	$ -	$ 8,363,761	$ 787,086	$ 60,483,277
Operating	21,581,907	8,567,782	-	2,000	11,365,120	10,391,916	51,908,725
Capital Projects	1,295,082	457,702	25,284,709	-	13,254,079	2,328,125	42,619,697
Intergovernmental	-	-	2,678,237	-	-		2,678,237
Debt Service:							-
Principal	-	-	-	11,900,000	3,050,000	-	14,950,000
Interest	-	-	-	2,935,025	3,440,337	-	6,375,362
Total Anticipated Expenditures	$ 61,246,227	$ 21,988,676	$ 27,962,946	$ 14,837,025	$ 39,473,297	$ 13,507,127	$ 179,015,298
Excess(Deficit) of Revenues over Expenses	$ (175,000)	$ (1,051,010)	$ (7,962,946)	$ (14,156,140)	$ (4,737,486)	$ (1,169,505)	$ (29,252,087)
Sale of Property	-	-	-	-	-	-	-
Transfers In	175,000	1,522,644	-	13,431,140	-	-	15,128,784
Transfers Out	-	(1,697,644)	(12,659,882)	-	-	-	(14,357,526)
Increase (Decrease) in Reserves	$ 0	$ (1,226,010)	$ (20,622,828)	$ (725,000)	$ (4,737,486)	$ (1,169,505)	$ (28,480,829)

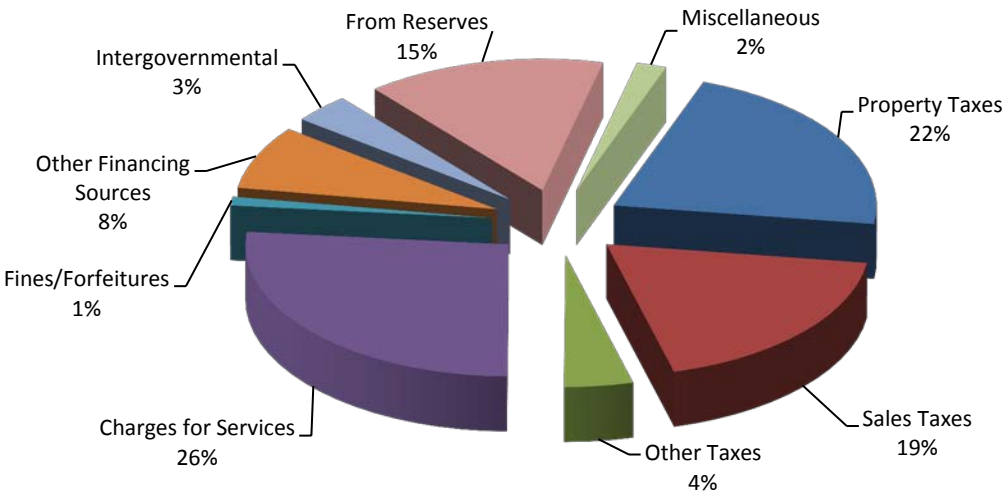
STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY 2015 Fund Balance/Net Assets	Estimated Change	Estimated Ending FY 2015 Fund Balance/Net Assets	Nonspendable Fund Balance	Fund Balance Available for Appropriation
General	$ 61,246,227	$ 61,246,227	$ 33,123,000	$ 0	$ 33,123,000	$ 7,567,474	$ 25,555,526
Special Revenue Funds:							
Building Standards Fund	1,527,332	1,300,000	1,166,603	(227,332)	939,271	1,958	937,313
Library Board Fund	105,000	80,000	408,643	(25,000)	383,643	-	383,643
Recreation Advisory Board Fund	26,945	26,945	28,361	-	28,361	-	28,361
Street Lights Fund	1,800,000	1,800,000	911,683	-	911,683	-	911,683
911 Fund	2,400,000	2,400,000	1,455,256	-	1,455,256	4,772	1,450,484
Drug Court Fund	35,000	35,000	5,005	-	5,005	-	5,005
Drug Abuse Treatment Fund	25,000	25,000	127,470	-	127,470	-	127,470
Juvenile Services Fund	46,000	40,000	113,777	(6,000)	107,777	-	107,777
Jail Fund	150,000	150,000	447,223	-	447,223	-	447,223
Federal Asset Sharing Fund	20,000	20,000	40,048	-	40,048	-	40,048
State Condemnation Fund	50,000	50,000	37,226	-	37,226	-	37,226
Lodging Tax Fund	705,000	705,000	1,012,134	-	1,012,134	167	1,011,967
Multiple Grant Fund	113,000	113,000	3,281	-	3,281	-	3,281
Fire Services Fund	11,280,043	10,312,365	970,000	(967,678)	2,322	1,075	1,247
Sheriff's Gifts/Donations Fund	20,000	20,000	60,435	-	60,435	-	60,435
Insurance Premium Tax Fund	5,200,000	5,200,000	1,727,679	-	1,727,679	1,193	1,726,486
Community Events Fund	143,000	143,000	128,062	-	128,062	-	128,062
Georgia Superior Court Clerks' Cooperative Authority Fund	10,000	10,000	20,436	-	20,436	-	20,436
Law Library Fund	30,000	30,000	323,538	-	323,538	-	323,538
Capital Projects Funds							
2006-2010 SPLOST	4,594,126	-	6,613,000	(4,594,126)	2,018,874	1,236	2,017,638
2007 General Obligation Bonds	5,046,098	-	6,587,021	(5,046,098)	1,540,923	1,314	1,539,609
2009 GO Bonds/2011-2016 SPLOST	28,982,604	18,000,000	20,012,000	(10,982,604)	9,029,396	2,151	9,027,245
Transportation SPLOST	2,000,000	2,000,000	2,071,734	-	2,071,734		2,071,734
Debt Service Funds:							
2007 General Obligation Bond	7,279,775	6,554,775	1,726,019	(725,000)	1,001,019	-	1,001,019
2009 General Obligation Bond	7,557,250	7,557,250	7,396,366	-	7,396,366	-	7,396,366
Enterprise Funds:							
Water and Sewerage Fund	30,300,000	30,300,000	196,308,000	-	196,308,000	N/A	N/A
Storm Water Utility Fund	6,760,946	2,715,193	27,349,830	(4,045,753)	23,304,077	N/A	N/A
Solid Waste Management Fund	442,777	30,000	425,000	(412,777)	12,223	N/A	N/A
Communications Utility	1,200,110	921,154	14,956,829	(278,956)	14,677,873	N/A	N/A
Rental Facilities Fund	769,464	769,464	3,245,341	-	3,245,341	N/A	N/A
Internal Service Funds:							
Employee Medical Fund	9,066,666	9,066,666	1,034,216	-	1,034,216	N/A	N/A
Risk Management Fund	1,079,165	1,079,165	-	-	-	N/A	N/A
Utility Damage Prevention Fund	547,968	547,968	-	-	-	N/A	N/A
Customer Service and Information Center	195,003	195,003	-	-	-	N/A	N/A
Fleet Replacement Fund	2,618,325	1,448,820	1,848,390	(1,169,505)	678,885	N/A	N/A
ALL FUNDS	**$ 193,372,824**	**$ 164,891,995**	**$ 331,683,606**	**$ (28,480,829)**	**$ 303,202,777**	**$ 7,581,340**	**$ 56,360,822**

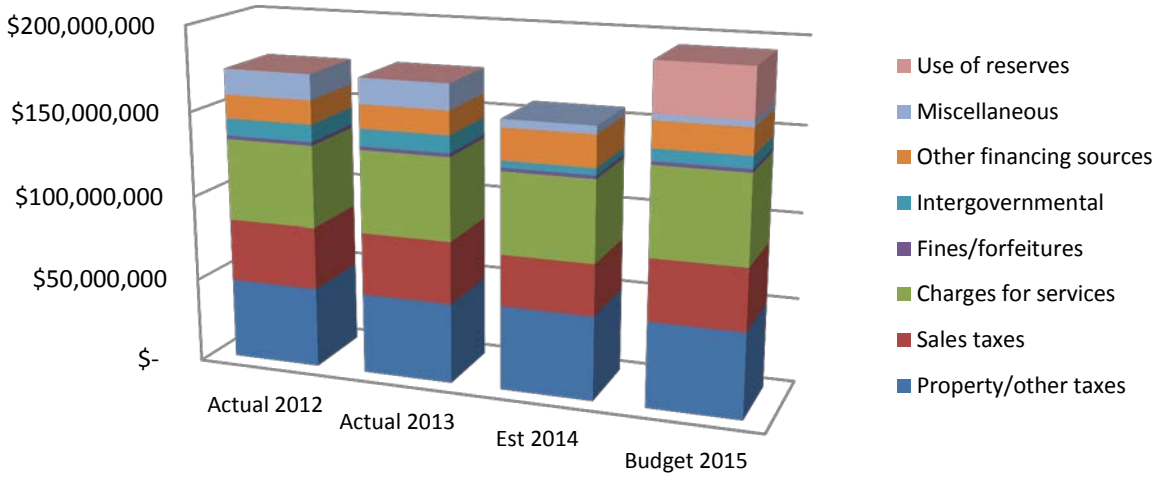
REVENUE SUMMARY

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 2015 Sources of Funds: Government-Wide



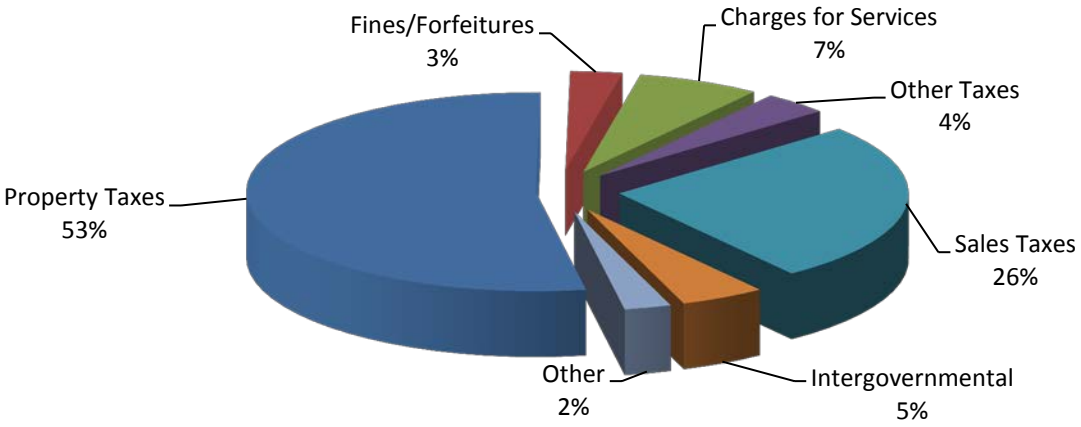
GOVERNMENT-WIDE REVENUES 2012 - 2015



GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 57% and local option sales taxes account for 26%, for a total of 83% 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 2015 total $61,246,227.

FY 2015 Budgeted Revenues – General Fund



SPLOST 2006-2010

This SPLOST program ended in December 2010 but was renewed for another 6 years beginning in January 2011. The primary source of revenue for this fund was the 1% tax on sales generated within the County. Remaining funds are being used to complete capital projects in the areas of transportation, recreation, county facilities, and intergovernmental projects. Other than investment income and interfund transfers, this fund generates no new revenues.

2009 GENERAL OBLIGATION BOND/2011-2016 SPLOST FUND

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

WATER AND SEWERAGE FUND

This utility provides services to approximately 40,000 water customers and 33,000 sewer customers. Of the total budgeted revenues of $30.3 million, $17.0 million, or 56.1%, is derived from water sales and $11.0 million, or 36.3%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

REVENUE ANALYSIS

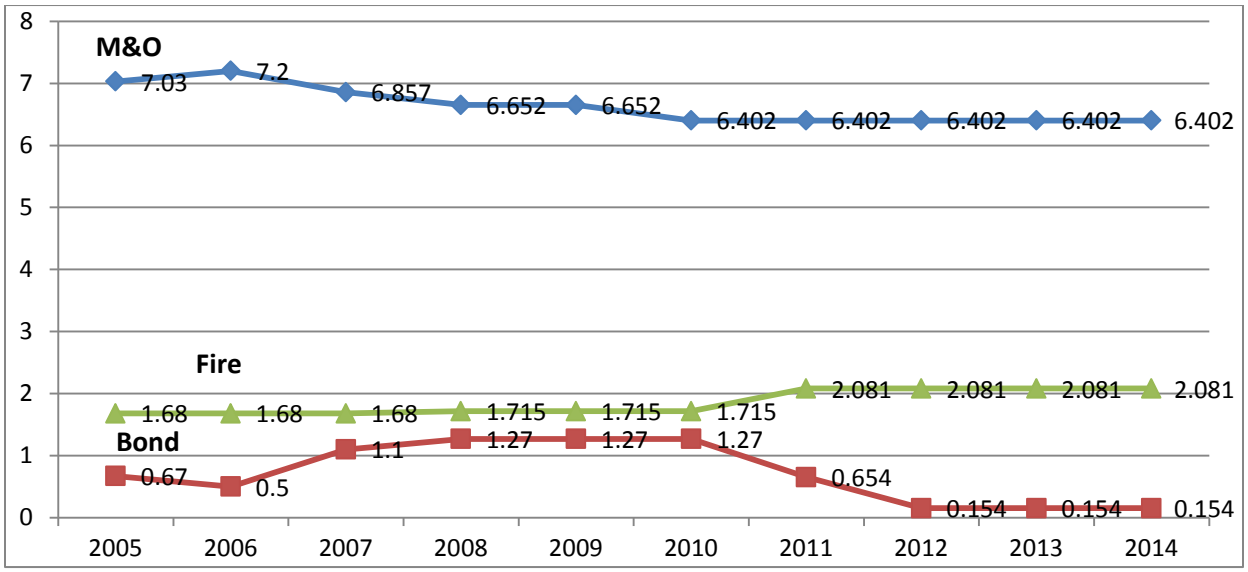
PROPERTY AND OTHER TAXES

This category includes general property taxes for the General Fund, Fire Services Fund, and the 2007 General Obligation Bond Debt Service Fund. Other taxes include revenues from cablevision, real estate transfer taxes, intangible taxes, alcohol taxes, and occupational taxes.

For calendar year 2014, the maintenance and operations portion of the millage rate, which is accounted for within the General Fund; the fire millage rate, which is applied only to the unincorporated area of the County and accounted for within the Fire Services Fund; and the debt service millage rate, which is used to repay the 2007 general obligation bonds, were 6.402 mills, 2.081 mills, and 0.154 mills, respectively, for a total millage rate for the County of 8.637 mills, the same as the previous year. In the past ten years, the County has only increased the total millage rate twice: in 2004 to implement the Fire Services Fund and in 2007 with the issuance of general obligation bonds. In the past five years, the County has incrementally rolled back the millage rate by a total of 1 mill.

These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2013, the school millage rate was 18.59 mills. In addition, the State of Georgia assessed .15 mills for real and personal property and .20 mills for all other property. Therefore, the total millage rate on property taxes for 2013 was 27.377 mills for real and personal property and 27.427 mills for all other property. For calendar year 2014, the BOE maintained the school millage rate at 18.59. The State of Georgia changed its assessment to .10 mills for real and personal property and .15 mills for all other property. Therefore, the overall millage rate for 2014 is 27.327 for real and personal property and 27.377 for all other property.

Due to the economy and changes in state legislation, the County anticipated little growth in the 2014 digest during budget preparations. Therefore, the budget was prepared and balanced using a 2.0% increase in property tax revenues in order to maintain conservative revenue projections.



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

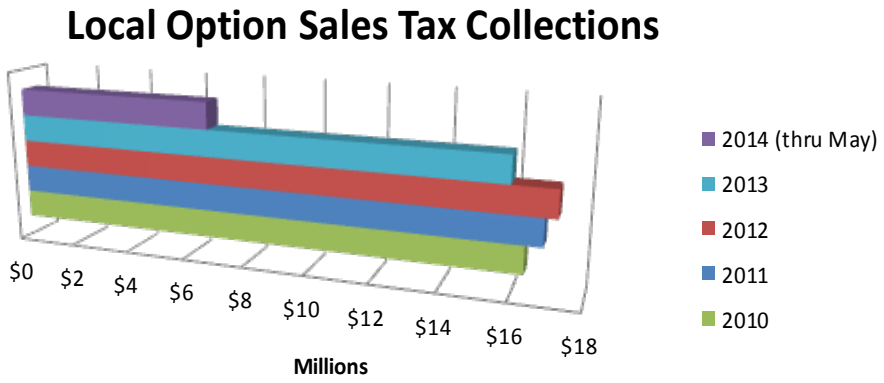
This legislation also enacted a sales and use tax exemption for energy used in the manufacturing process. HB 386 authorizes counties to levy, by county ordinance, a new local excise tax on energy designed to recoup the local revenues lost as a result of the exemption. The County adopted Ordinance 13-02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

The County has collected $4.6 million from the new Title Ad Valorem Tax (TAVT) since collections began in March 2013 and $55,273 from the new Excise Tax on Energy since collections began in May 2013. Funding in the amount of $2 million for the TAVT was included in the FY 2015 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 2008, the citizens of Columbia County approved to extend the SPLOST through 2016. In July 2012, the TSPLOST, a regional sales tax created with the Transportation Improvement Act of 2010, was approved in the Central Savannah River Region, which includes Columbia County.

Collections in calendar year 2013 declined at a rate of 7.61% and collections during the first half of 2014 have declined at a rate of 3.74%, due to enactment of HB 386 as explained above. The average monthly LOST collection, currently $1.3 million, was used in preparing the FY 2015 General Fund budget in order to maintain conservative revenue projections. The amount of SPLOST budgeted in capital projects funds was based on current reserve balances within those funds, a conservative projection of new collections, and the projected construction timeline of projects. Projects are constructed only as funds are available.



CHARGES FOR SERVICES

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

FINES AND FORFEITURES

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

OTHER FINANCING SOURCES

This category consists of interfund transfers and sales of property. Significant transfers include $1.5 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 and $13.4 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

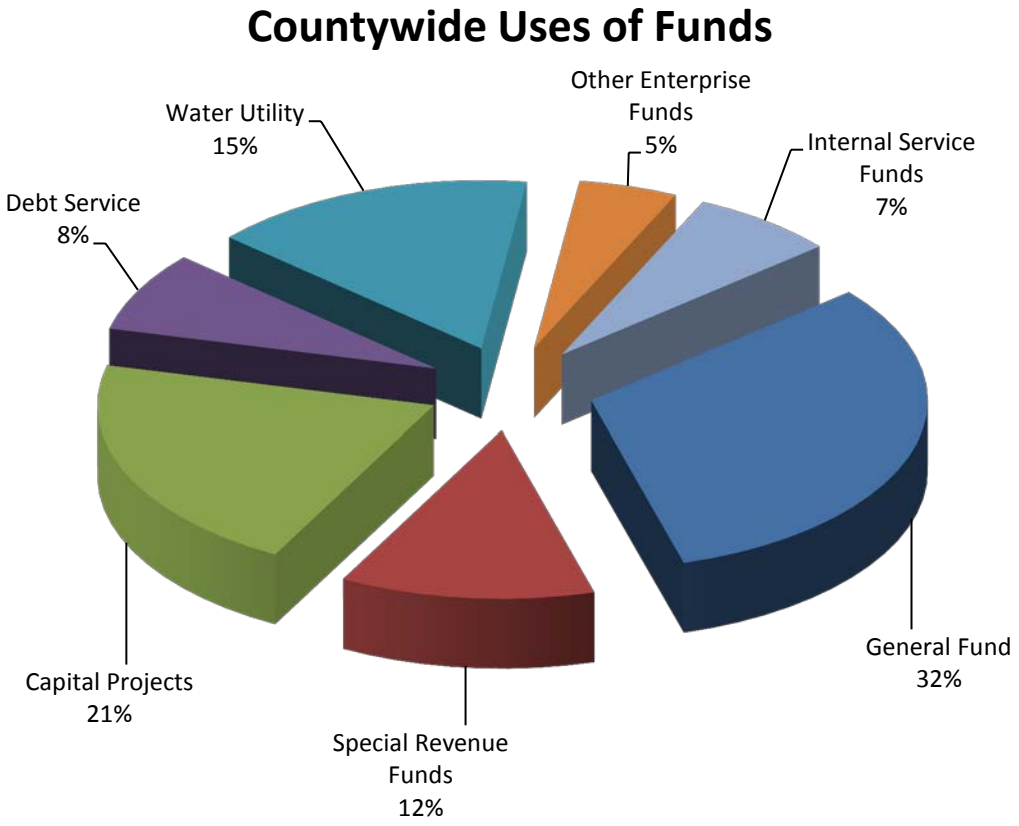
This category accounts for the use of reserves that have been accumulated in prior years. The majority of the $28.5 million budgeted is used in the Capital Projects Funds as follows: the 06-10 SPLOST Fund, $4.6 million; the 2007 GO Bond Fund, $5.0 million; the 2009 GO Bond Fund, $11.0 million. The Storm Water Utility Fund also budgeted $4.0 million for capital projects. The Fleet Replacement Fund budgeted $1.2 million to purchase new vehicles/equipment.

MISCELLANEOUS

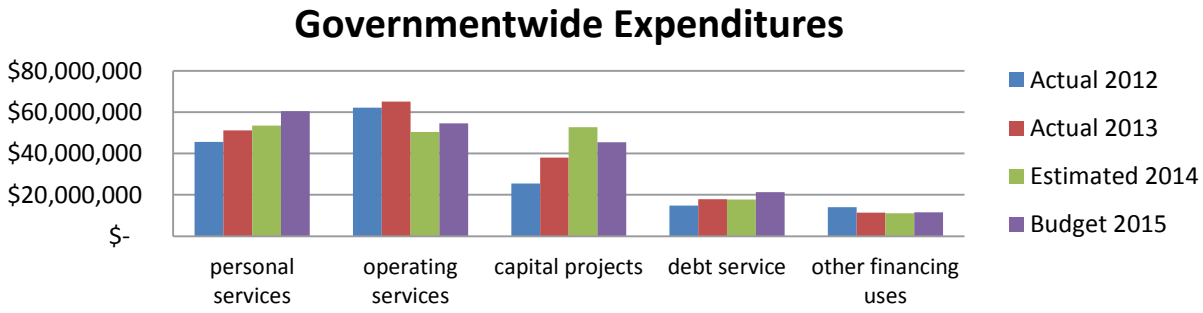
This category includes revenues not included in any other category, such as licenses and permits, investment income, and contributions and donations.

EXPENDITURE SUMMARY

The annual budget for Columbia County, GA, for FY 2015 provides funding to maintain current levels of service, with no change in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals $193,372,824, reflecting a net increase from the fiscal year 2014 adopted budget of $2,146,179, or 1.12%. This net increase is primarily due to (1) the use of reserves in the Storm Water Utility Fund in the amount of $4.0 million to purchase new equipment and complete capital projects, and (2) an increase in health care costs in the Employee Medical Plan of $1.8 million.



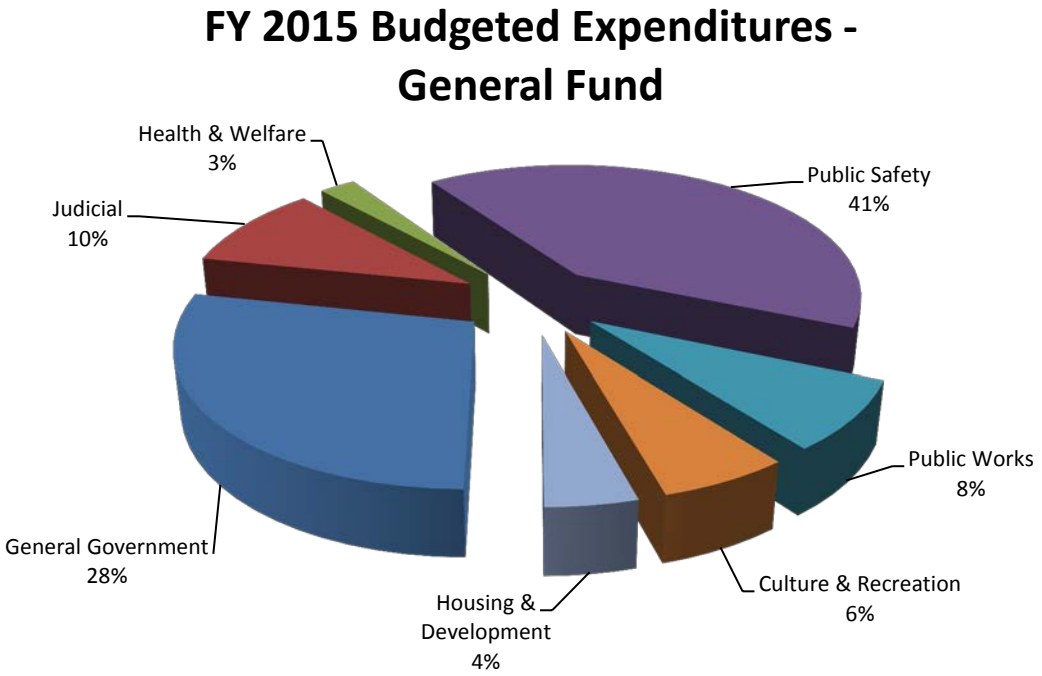
The following table reflects the five categories of expenditures: personal services, operating services, debt service, capital projects, and other financing uses.



GENERAL FUND

The General Fund budget, excluding the use of reserves, increased $3.5 million from the fiscal year 2014 adopted budget, or 6.14%.

- Total General Fund expenditures includes contingency funds of $1,000,978, or 1.66% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in personnel costs of 2.83%, an increase in new positions and promotions of 149.24%, an increase in operating expenditures of 10.82%, a decrease in contingency of 22.64%, and an increase in capital requests of 21.72%.
- No interfund transfers were included for FY 2014/2015.
- New personnel requests within the General Fund include 23 new positions in the amount of $913,064, reclassifications and promotions in the amount of $31,114, a 35 day delay in replacement of vacancies for an anticipated savings of ($200,000), no merit increase, funding for recommendations included within the 2014 salary study in the amount of $15,000, and a 10% increase in medical rates in the amount of $200,000. New hires are budgeted at a rate of "entry only" and are effective July 1, 2014, except for 2 positions which are effective January 1, 2015. The combined cost of these additional personnel and benefit requests is $959,178.



DEBT ADMINISTRATION

General Obligation Bonds:

General Obligation Bonds, which require voter approval and are backed by the full faith, credit, and taxing power of the County, are issued to raise funds for major capital projects. The County has three outstanding issues: 2007 A & B GO Bonds, to be repaid with property taxes; 2009 GO Bonds, to be repaid with special purpose local option sales taxes. A Debt Service Fund for each of these issues is used to account for the bond principal and interest payments. The following table reflects the County's total outstanding amounts of principal and interest for General Obligation Debt as of June 30, 2014:

Year	Principal	Interest	Total
2015	11,900,000	2,935,024	14,835,024
2016	12,865,000	2,383,275	15,248,275
2017	13,880,000	1,790,463	15,670,463
2018-2022	20,690,000	3,040,231	23,730,231
2023-2024	4,600,000	295,800	4,895,800
Total	$ 63,935,000	$ 10,444,793	$ 74,379,793

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 2013 tax digest was $432,827,534. Because growth in the 2014 tax digest was 3.67%, the legal debt limit for 2014 is estimated to be $448,741,719. Based on this figure, the estimated legal debt margin for the County as of June 30, 2014, is $383,483,029, showing that the County only utilized 14.54% of its legal debt limit for 2014. Based on another 2% growth rate in 2015, the County will utilize only 14.07% of its 2015 legal debt limit.

Summary of Legal Debt Margin

	2012 Actual	2013 Actual	2014 Estimated	2015 Projected
GO Bonds	$ 85,045,000	$ 77,076,275	$ 65,258,690	$ 64,399,205
Legal Debt Limit	$ 423,116,021	$ 432,827,534	$ 448,741,719	$ 457,716,553
Legal Debt Margin	$ 338,071,021	$ 355,751,259	$ 383,483,029	$ 393,317,348
% of Debt Limit	20.10%	17.81%	14.54%	14.07%

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, 2014:

Year	Principal	Interest	Total
2014	$ 4,200,000	$ 3,653,338	$ 7,853,338
2015	3,005,000	623,763	3,628,763
2016	3,120,000	3,367,137	6,487,137
2017	3,105,000	3,250,306	6,355,306
2018-2022	19,330,000	13,903,006	33,233,006
2023-2027	20,155,000	8,666,375	28,821,375
2028-2032	16,920,000	4,743,825	21,663,825
2033-2035	12,005,000	992,775	12,997,775
Total	$ 81,840,000	$ 39,200,525	$ 121,040,525

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:

	2009	2010	2011	2012	2013
Debt Svc Coverage	2.00x	2.03x	2.10x	2.01x	2.08x

Bond Ratings:

Columbia County continues to maintain strong bond ratings with the major credit rating services. In August 2010, the Government prepared comprehensive presentations for Fitch IBCA, Standard & Poor's, and Moody's Investors Service rating agencies in an effort to upgrade the current uninsured ratings applied to the Government's general obligation bonds and water and sewerage revenue bonds in anticipation of issuing approximately $60 million in water and sewerage revenue bonds. The Government received an upgrade from Fitch to AAA from AA and an upgrade from Moody's Investor Services to Aa1 from Aa2 and maintains a rating of AA+ from Standard and Poor's for the general obligation debt. The Government received upgrades from all three rating agencies for the water and sewerage debt. Standard and Poor's upgraded from AA to AA+, Fitch upgraded from AA- to AA+, and Moody's Investor Services upgraded from Aa3 to Aa2. In July 2013, Fitch conducted a surveillance review of the County's outstanding water and sewerage debt and upgraded its rating from AA+ to AAA. 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.

tab page

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.

REVENUE DETAIL

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
Property Taxes	$ 28,636,851	$ 30,070,400	$ 32,729,748	$ 32,485,444
Sales Taxes	17,166,000	16,566,361	14,750,569	16,000,000
Other Taxes	2,120,922	2,217,650	2,301,125	2,265,000
Licenses & Permits	382,476	391,309	384,437	425,000
Intergovernmental	2,195,360	2,424,328	2,064,260	2,902,192
Charges for Services	4,465,078	4,343,193	4,260,577	4,211,050
Fines & Forfeitures	1,700,536	1,703,981	1,787,578	1,779,700
Investment Income	185,019	(4,415)	439,560	150,000
Contributions & Donations	697	1,171	1,896	500
Miscellaneous	330,685	491,593	659,732	852,341
Use of Reserves	-	-	-	-
Other Financing Sources	219,257	1,198,853	305,114	175,000
Total General Fund	**$ 57,402,881**	**$ 59,404,422**	**$ 59,684,596**	**$ 61,246,227**

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
GENERAL GOVERNMENT				
BOARD OF COMMISSIONERS	$ 6,903,478	$ 2,709,429	$ 10,671,317	$ 3,203,837
FINANCE	747,778	757,132	650,560	687,324
PROCUREMENT	475,473	504,706	518,281	496,888
CONTINGENCY	-	-	-	1,000,978
INFORMATION TECHNOLOGY	2,660,286	2,769,923	2,708,670	3,351,104
COUNTY ADMNISTRATOR	629,081	603,334	586,581	615,466
BOARD OF ELECTIONS	379,360	531,639	346,958	448,160
GENERAL OVERHEAD	-	-	3,661,017	3,159,944
NEW APPROPRIATIONs	-	-	24,091	34,000
HUMAN RESOURCES	592,492	616,376	595,233	679,787
TAX COMMISSIONER	1,739,900	1,789,446	1,528,207	1,750,933
TAX ASSESSOR	1,246,991	1,371,764	1,325,596	1,504,937
ENGINEERING	-	-	173,843	363,410
TOTAL	**15,374,839**	**11,653,750**	**22,790,354**	**17,296,768**
JUDICIAL				
CLERK OF SUPERIOR COUR	1,585,263	1,578,660	1,510,945	1,645,993
OFFICE OF SUPERIOR COU	699,080	695,836	743,009	829,539
PROBATE COURT	873,645	868,044	801,633	861,605
JUVENILE COURT	752,365	959,137	964,991	1,033,229
MAGISTRATE COURT	918,098	967,671	828,248	889,161
DISTRICT ATTORNEY	603,882	771,800	800,880	814,770
TOTAL	**5,432,331**	**5,841,148**	**5,649,706**	**6,074,297**
PUBLIC SAFETY				
SHERIFF'S OFFICE	15,164,725	15,212,630	13,743,015	15,038,415
DETENTION CENTER	8,683,416	8,784,286	8,047,113	8,325,775
EMERGENCY SERVICES	337,412	336,963	378,668	357,698
EMERGENCY MEDICAL SERV	500,000	500,000	500,000	500,000
ANIMAL SHELTER	685,725	648,575	618,045	676,431
CORONER	132,894	139,519	153,660	159,215
TOTAL	**25,504,172**	**25,621,974**	**23,440,501**	**25,057,534**
PUBLIC WORKS				
ROADS & BRIDGES	3,631,667	3,376,444	2,539,356	2,890,296
FLEET SERVICES	795,849	793,316	929,966	928,796
FACILITY MAINTENANCE	1,091,171	1,167,786	1,287,180	1,163,111
TOTAL	**5,518,687**	**5,337,546**	**4,756,502**	**4,982,203**

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
HEALTH & WELFARE				
PUBLIC TRANSIT	518,127	531,891	485,296	623,692
HEALTH DEPARTMENT	434,614	434,614	435,514	434,614
FAMILY & CHILDREN SERV	72,884	72,884	72,884	72,884
SENIOR CENTER	336,433	348,591	325,538	322,362
TOTAL	**1,362,057**	**1,387,981**	**1,319,232**	**1,453,552**
CULTURE/RECREATION				
COMMUNITY SERVICES	295,449	327,436	468,386	486,123
LIBRARIES	1,309,148	1,423,276	1,475,438	1,468,528
REED CREEK PARK	-	29,819	49,645	57,300
PARKS/RECREATION	1,212,727	1,150,677	1,158,862	1,591,099
WILDWOOD PARK	97,028	103,281	93,350	136,531
TOTAL	**2,914,353**	**3,034,489**	**3,245,681**	**3,739,581**
HOUSING & DEVELOPMENT				
GEOGRAPHIC INFORMATION	731,832	848,420	639,446	813,028
ECONOMIC DEVELOPMENT	259,787	259,854	267,986	314,931
PLANNING & DEVELOPMENT	375,203	532,690	370,684	567,679
CODE COMPLIANCE	-	-	255,445	341,556
PLAN REVIEW	594,738	610,846	369,978	421,719
EXTENSION SERVICE	129,299	116,876	148,361	160,729
FORESTRY	19,123	19,249	20,138	22,650
TOTAL	**2,109,981**	**2,387,935**	**2,072,038**	**2,642,292**
TOTAL GENERAL FUND	**$ 58,216,420**	**$ 55,264,822**	**$ 63,274,014**	**$ 61,246,227**

GENERAL GOVERNMENT

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
	GENERAL GOVERNMENT				
1001	**BOARD OF COMMISSIONERS**				
	PERSONAL SERVICES	$ 198,384	$ 241,061	$ 182,162	$ 174,086
	OPERATING-SUPPLIES	25,775	18,252	23,766	23,000
	OPERATING-PURCHASING/CONTRACTS	1,894,822	1,682,095	1,751,184	2,018,258
	OPERATING-OTH COSTS	655	49	-	-
	OPERATING-INTFND CHG	772,609	758,555	467,135	988,493
	OTHER FINANCING USES	4,011,234	9,418	717,675	-
	CAPITAL	-	-	7,529,395	-
TOTAL	**BOARD OF COMMISSIONERS**	**6,903,478**	**2,709,429**	**10,671,317**	**3,203,837**
1002	**FINANCE**				
	PERSONAL SERVICES	528,525	535,838	554,757	559,259
	OPERATING-SUPPLIES	49,412	46,452	(61,390)	15,000
	OPERATING-PURCH/CONT	169,841	174,842	157,193	113,065
TOTAL	**FINANCE**	**747,778**	**757,132**	**650,560**	**687,324**
1003	**PROCUREMENT/DISTRIBUTION**				
	PERSONAL SERVICES	415,955	425,307	433,850	435,438
	OPERATING-SUPPLIES	31,051	33,145	40,999	10,850
	OPERATING-PURCH/CONT	28,467	34,005	43,432	46,500
	CAPITAL	-	12,250	-	4,100
TOTAL	**PROCUREMENT**	**475,473**	**504,706**	**518,281**	**496,888**
1004	**CONTINGENCY**				
	OPERATING-OTH COSTS	-	-	-	1,000,978
TOTAL	**CONTINGENCY**	**-**	**-**	**-**	**1,000,978**
1005	**INFORMATION TECHNOLOGY**				
	PERSONAL SERVICES	1,319,615	1,328,650	1,442,154	1,550,254
	OPERATING-SUPPLIES	138,874	247,407	249,400	30,850
	OPERATING-PURCH/CONT	1,191,560	981,999	927,278	1,065,000
	CAPITAL	10,236	211,867	89,838	705,000
TOTAL	**INFORMATION TECHNOLOGY**	**2,660,286**	**2,769,923**	**2,708,670**	**3,351,104**
1006	**COUNTY ADMINISTRATOR**				
	PERSONAL SERVICES	449,787	403,037	415,901	419,466
	OPERATING-SUPPLIES	28,880	28,405	19,880	13,000
	OPERATING-PURCH/CONT	150,414	171,892	150,800	183,000
TOTAL	**COUNTY ADMINISTRATOR**	**629,081**	**603,334**	**586,581**	**615,466**
1007	**BOARD OF ELECTIONS**				
	PERSONAL SERVICES	224,803	209,068	190,942	212,860
	OPERATING-SUPPLIES	21,763	32,238	40,995	9,500
	OPERATING-PURCH/CONT	113,100	261,534	115,021	225,800
	CAPITAL	19,694	28,800	-	-
TOTAL	**BOARD OF ELECTIONS**	**379,360**	**531,639**	**346,958**	**448,160**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
1008	**GENERAL OVERHEAD**				
	OPERATING-SUPPLIES	-	-	2,182,788	2,010,000
	OPERATING-PURCH/CONT	-	-	1,478,229	1,149,944
TOTAL	**GENERAL OVERHEAD**	**-**	**-**	**3,661,017**	**3,159,944**
1009	**NEW APPROPRIATION REQUESTS**				
	PERSONAL SERVICES	**-**	**-**	24,091	34,000
TOTAL	**NEW APPROPRIATION REQUESTS**	**-**	**-**	**24,091**	**34,000**
1011	**HUMAN RESOURCES**				
	PERSONAL SERVICES	312,609	313,160	337,629	353,437
	OPERATING-SUPPLIES	26,185	28,300	7,775	10,850
	OPERATING-PURCH/CONT	253,698	274,915	249,829	315,500
TOTAL	**HUMAN RESOURCES**	**592,492**	**616,376**	**595,233**	**679,787**
1111	**TAX COMMISSIONER**				
	PERSONAL SERVICES	1,391,764	1,439,199	1,360,072	1,516,707
	OPERATING-SUPPLIES	187,722	173,213	85,235	106,895
	OPERATING-PURCH/CONT	160,414	177,034	82,900	127,331
TOTAL	**TAX COMMISSIONER**	**1,739,900**	**1,789,446**	**1,528,207**	**1,750,933**
1112	**TAX ASSESSOR**				
	PERSONAL SERVICES	1,028,166	1,128,077	1,195,179	1,341,742
	OPERATING-SUPPLIES	112,403	119,466	62,036	85,945
	OPERATING-PURCH/CONT	106,422	124,221	68,381	77,250
TOTAL	**TAX ASSESSOR**	**1,246,991**	**1,371,764**	**1,325,596**	**1,504,937**
1500	**ENVIRONMENTAL SERVICES**				
	PERSONAL SERVICES	**-**	-	161,136	294,060
	OPERATING-SUPPLIES	**-**	-	5,459	59,950
	OPERATING-PURCH/CONT	**-**	-	7,248	9,400
TOTAL	**ENVIRONMENTAL SERVICES**	**-**	**-**	**173,843**	**363,410**
TOTAL	**GENERAL GOVERNMENT**	**$ 15,374,839**	**$ 11,653,750**	**$ 22,790,354**	**$ 17,296,768**

JUDICIAL

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
	JUDICIAL				
1211	**CLERK OF SUPERIOR COURT**				
	PERSONAL SERVICES	$ 1,157,951	$ 1,144,761	$ 1,195,422	$ 1,268,993
	OPERATING-SUPPLIES	183,603	196,593	81,276	116,000
	OPERATING-PURCH/CONT	242,883	237,222	232,948	259,500
	OPERATING-OTH COSTS	826	83	1,299	1,500
TOTAL	**CLERK OF SUPERIOR COURT**	**1,585,263**	**1,578,660**	**1,510,945**	**1,645,993**
1212	**OFFICE OF SUPERIOR COURT**				
	OPERATING-SUPPLIES	864	891	672	-
	OPERATING-PURCH/CONT	698,216	694,945	742,337	829,539
TOTAL	**OFFICE OF SUPERIOR COURT**	**699,080**	**695,836**	**743,009**	**829,539**
1213	**PROBATE COURT**				
	PERSONAL SERVICES	688,641	693,054	715,134	746,405
	OPERATING-SUPPLIES	83,670	81,375	25,749	31,500
	OPERATING-PURCH/CONT	96,382	89,388	57,289	78,700
	OPERATING-OTH COSTS	4,951	4,228	3,461	5,000
TOTAL	**PROBATE COURT**	**873,645**	**868,044**	**801,633**	**861,605**
1214	**JUVENILE COURT**				
	PERSONAL SERVICES	512,287	517,667	881,659	900,324
	OPERATING-SUPPLIES	44,867	34,675	5,711	11,850
	OPERATING-PURCH/CONT	79,802	81,346	77,621	121,055
	OPERATING-OTH COSTS	115,409	325,449	-	-
TOTAL	**JUVENILE COURT**	**752,365**	**959,137**	**964,991**	**1,033,229**
1215	**MAGISTRATE COURT**				
	PERSONAL SERVICES	785,755	830,701	752,025	834,111
	OPERATING-SUPPLIES	79,506	78,396	50,279	27,600
	OPERATING-PURCH/CONT	52,837	58,574	25,944	27,450
	CAPITAL	-	-	-	-
TOTAL	**MAGISTRATE COURT**	**918,098**	**967,671**	**828,248**	**889,161**
1314	**DISTRICT ATTORNEY**				
	OPERATING-SUPPLIES	25	33	10	50
	OPERATING-PURCH/CONT	603,856	771,767	800,870	814,720
TOTAL	**DISTRICT ATTORNEY**	**603,882**	**771,800**	**800,880**	**814,770**
TOTAL	**JUDICIAL**	**$ 5,432,331**	**$ 5,841,148**	**$ 5,649,706**	**$ 6,074,297**

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 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
	PUBLIC SAFETY				
1311	**SHERIFF'S OFFICE**				
	PERSONAL SERVICES	11,822,032	12,045,120	11,942,765	12,574,483
	OPERATING-SUPPLIES	2,018,058	1,860,318	1,128,436	1,131,900
	OPERATING-PURCH/CONT	1,224,917	1,128,631	671,814	942,967
	OPERATING-OTH COSTS	14,216	23,896	-	-
	CAPITAL	85,502	154,664	-	389,065
TOTAL	**SHERIFF'S OFFICE**	**15,164,725**	**15,212,630**	**13,743,015**	**15,038,415**
1312	**DETENTION CENTER**				
	PERSONAL SERVICES	6,102,735	6,232,071	5,966,037	6,248,952
	OPERATING-SUPPLIES	1,455,003	1,497,878	1,139,039	1,176,593
	OPERATING-PURCH/CONT	1,125,679	1,054,336	942,037	862,230
	CAPITAL	-	-	-	38,000
TOTAL	**DETENTION CENTER**	**8,683,416**	**8,784,286**	**8,047,113**	**8,325,775**
1313	**EMERGENCY SERVICES**				
	PERSONAL SERVICES	272,088	277,035	280,789	280,831
	OPERATING-SUPPLIES	28,778	24,310	65,645	16,935
	OPERATING-PURCH/CONT	35,396	35,619	23,719	38,515
	OPERATING-OTH COSTS	1,150	-	8,515	1,100
	CAPITAL	-	-	-	20,317
TOTAL	**EMERGENCY SERVICES**	**337,412**	**336,963**	**378,668**	**357,698**
1315	**EMERGENCY MEDICAL SERVICES**				
	OPERATING-PURCH/CONT	500,000	500,000	500,000	500,000
TOTAL	**EMERGENCY MEDICAL SERV**	**500,000**	**500,000**	**500,000**	**500,000**
1713	**ANIMAL SERVICES**				
	PERSONAL SERVICES	543,528	505,807	516,087	563,781
	OPERATING-SUPPLIES	85,955	82,549	69,960	56,400
	OPERATING-PURCH/CONT	56,242	60,219	31,998	46,000
	CAPITAL	-	-	-	10,250
TOTAL	**ANIMAL SERVICES**	**685,725**	**648,575**	**618,045**	**676,431**
1714	**CORONER**				
	PERSONAL SERVICES	82,521	85,169	95,544	115,040
	OPERATING-SUPPLIES	9,102	10,040	14,077	3,500
	OPERATING-PURCH/CONT	41,271	44,311	44,039	36,675
	CAPITAL	-	-	-	4,000
TOTAL	**CORONER**	**132,894**	**139,519**	**153,660**	**159,215**
TOTAL	**PUBLIC SAFETY**	**$ 25,504,172**	**$ 25,621,974**	**$ 23,440,501**	**$ 25,057,534**

PUBLIC WORKS

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

Roads & Bridges
Fleet Services
Facility Maintenance

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
	PUBLIC WORKS				
1411	**ROADS & BRIDGES**				
	PERSONAL SERVICES	$ 2,466,561	$ 2,471,178	$ 2,054,142	$ 2,278,596
	OPERATING-SUPPLIES	661,362	573,425	372,630	320,900
	OPERATING-PURCH/CONT	503,744	331,841	112,584	290,800
TOTAL	**ROADS & BRIDGES**	**3,631,667**	**3,376,444**	**2,539,356**	**2,890,296**
1414	**FLEET SERVICES**				
	PERSONAL SERVICES	636,776	661,564	854,052	810,036
	OPERATING-SUPPLIES	118,473	100,903	68,749	72,760
	OPERATING-PURCH/CONT	40,601	30,850	7,165	18,000
	CAPITAL	-	-	-	28,000
TOTAL	**FLEET SERVICES**	**795,849**	**793,316**	**929,966**	**928,796**
1415	**FACILITY MAINTENANCE**				
	PERSONAL SERVICES	864,239	912,157	1,069,528	1,009,371
	OPERATING-SUPPLIES	108,244	135,694	164,384	98,700
	OPERATING-PURCH/CONT	118,688	119,934	53,268	55,040
TOTAL	**FACILITY MAINTENANCE**	**1,091,171**	**1,167,786**	**1,287,180**	**1,163,111**
TOTAL	**PUBLIC WORKS**	**$ 5,518,687**	**$ 5,337,546**	**$ 4,756,502**	**$ 4,982,203**

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 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
	HEALTH & WELFARE				
1516	**PUBLIC TRANSIT**				
	PERSONAL SERVICES	$ 360,025	$ 380,671	$ 362,022	$ 412,342
	OPERATING-SUPPLIES	134,171	131,254	116,966	96,046
	OPERATING-PURCH/CONT	23,931	19,965	6,308	35,354
	CAPITAL	-	-	-	79,950
TOTAL	**PUBLIC TRANSIT**	**518,127**	**531,891**	**485,296**	**623,692**
1711	**HEALTH DEPARTMENT**				
	OPERATING-PURCH/CONT	434,614	434,614	435,514	434,614
TOTAL	**HEALTH DEPARTMENT**	**434,614**	**434,614**	**435,514**	**434,614**
1712	**FAMILY & CHILDREN SERVICES (DFACS)**				
	OPERATING-SUPPLIES	7,821	7,889	6,919	8,832
	OPERATING-PURCH/CONT	18,800	16,800	16,800	16,800
	OPERATING-OTH COSTS	46,263	48,195	49,165	47,252
TOTAL	**FAMILY & CHILDREN SERVICES**	**72,884**	**72,884**	**72,884**	**72,884**
1716	**SENIOR CENTER**				
	PERSONAL SERVICES	156,370	160,476	161,638	165,598
	OPERATING-SUPPLIES	40,043	34,088	16,142	19,782
	OPERATING-PURCH/CONT	140,019	154,027	147,758	136,982
TOTAL	**SENIOR CENTER**	**336,433**	**348,591**	**325,538**	**322,362**
TOTAL	**HEALTH & WELFARE**	**$ 1,362,057**	**$ 1,387,981**	**$ 1,319,232**	**$ 1,453,552**

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 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
	CULTURE/RECREATION				
1010	**COMMUNITY SERVICES**				
	PERSONAL SERVICES	$ 241,063	$ 267,044	$ 434,972	$ 439,923
	OPERATING-SUPPLIES	24,625	31,190	12,319	19,400
	OPERATING-PURCH/CONT	29,762	29,201	21,095	26,800
TOTAL	**COMMUNITY SERVICES**	**295,449**	**327,436**	**468,386**	**486,123**
1601	**LIBRARIES**				
	PERSONAL SERVICES	756,766	803,236	-	-
	OPERATING-SUPPLIES	139,596	182,388	-	-
	OPERATING-PURCH/CONT	412,786	437,652	1,150	-
	OPERATING-OTHER COSTS	-	-	1,474,288	1,468,528
TOTAL	**LIBRARIES**	**1,309,148**	**1,423,276**	**1,475,438**	**1,468,528**
1610	**REED CREEK PARK**				
	OPERATING-SUPPLIES	-	2,453	5,528	5,000
	OPERATING-PURCH/CONT	-	27,366	44,117	52,300
TOTAL	**REED CREEK PARK**	**-**	**29,819**	**49,645**	**57,300**
1611	**PARKS/RECREATION**				
	PERSONAL SERVICES	683,196	682,174	700,623	971,799
	OPERATING-SUPPLIES	244,592	240,800	205,897	332,800
	OPERATING-PURCH/CONT	284,940	227,703	252,342	286,500
	CAPITAL	-	-	-	-
TOTAL	**PARKS/RECREATION**	**1,212,727**	**1,150,677**	**1,158,862**	**1,591,099**
1612	**WILDWOOD PARK**				
	PERSONAL SERVICES	44,156	45,592	41,165	81,881
	OPERATING-SUPPLIES	9,198	13,082	6,674	9,650
	OPERATING-PURCH/CONT	43,675	44,607	45,511	45,000
TOTAL	**WILDWOOD PARK**	**97,028**	**103,281**	**93,350**	**136,531**
TOTAL	**CULTURE/RECREATION**	**$ 2,914,353**	**$ 3,034,489**	**$ 3,245,681**	**$ 3,739,581**

HOUSING/DEVELOPMENT

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
	HOUSING & DEVELOPMENT				
1013	**GEOGRAPHIC INFORMATION SYSTEMS**				
	PERSONAL SERVICES	$ 402,240	$ 429,281	$ 352,963	$ 415,878
	OPERATING-SUPPLIES	32,685	40,370	17,327	8,000
	OPERATING-PURCH/CONT	296,907	378,768	269,156	377,750
	CAPITAL	-	-	-	11,400
TOTAL	**GEOGRAPHIC INFORMATION**	**731,832**	**848,420**	**639,446**	**813,028**
1510	**ECONOMIC DEVELOPMENT**				
	PERSONAL SERVICES	130,486	150,932	129,096	198,378
	OPERATING-OTH COSTS	129,301	108,922	138,890	116,553
TOTAL	**ECONOMIC DEVELOPMENT**	**259,787**	**259,854**	**267,986**	**314,931**
1511	**PLANNING**				
	PERSONAL SERVICES	288,028	428,175	308,083	420,979
	OPERATING-SUPPLIES	27,807	37,245	22,291	15,800
	OPERATING-PURCH/CONT	59,368	67,270	40,310	125,900
	CAPITAL	-	-	-	5,000
TOTAL	**PLANNING**	**375,203**	**532,690**	**370,684**	**567,679**
1512	**CODE COMPLIANCE**				
	PERSONAL SERVICES	-	-	237,692	300,056
	OPERATING-SUPPLIES	-	-	8,327	18,100
	OPERATING-PURCH/CONT	-	-	9,426	23,400
TOTAL	**CODE COMPLIANCE**	**-**	**-**	**255,445**	**341,556**
1513	**PLAN REVIEW**				
	PERSONAL SERVICES	497,160	506,752	347,681	397,019
	OPERATING-SUPPLIES	60,566	61,445	11,502	11,700
	OPERATING-PURCH/CONT	36,904	42,649	10,429	13,000
	OPERATING-OTHER COSTS	107	-	366	-
TOTAL	**PLAN REVIEW**	**594,738**	**610,846**	**369,978**	**421,719**
1514	**EXTENSION SERVICE**				
	PERSONAL SERVICES	40,138	41,403	42,294	43,153
	OPERATING-SUPPLIES	4,091	3,674	7,270	6,325
	OPERATING-PURCH/CONT	85,071	71,799	98,797	111,251
TOTAL	**EXTENSION SERVICE**	**129,299**	**116,876**	**148,361**	**160,729**
1613	**FORESTRY**				
	OPERATING-SUPPLIES	737	1,553	1,318	1,640
	OPERATING-PURCH/CONT	18,387	17,695	18,820	21,010
TOTAL	**FORESTRY**	**19,123**	**19,249**	**20,138**	**22,650**
TOTAL	**HOUSING & DEVELOPMENT**	**$ 2,109,981**	**$ 2,387,935**	**$ 2,072,038**	**$ 2,642,292**
TOTAL	**GENERAL FUND**	**$ 58,216,420**	**$ 55,264,822**	**$ 63,274,014**	**$ 61,246,227**

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 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
BUILDING STANDARDS FUND				
Licenses & permits	$ 1,252,133	$ 1,267,255	$ 1,629,996	$ 1,258,000
Charges for services	26,646	32,203	54,256	35,000
Investment income	5,108	724	-	-
Miscellaneous	6,402	10,176	8,680	7,000
Use of reserves	-	-	-	227,332
Total	**$ 1,290,289**	**$ 1,310,358**	**$ 1,692,932**	**$ 1,527,332**
LIBRARY BOARD				
Fines & forfeitures	$ 65,368	$ 76,708	$ 74,490	$ 65,000
Investment income	5,219	3,296	3,205	-
Contributions & donations	-	500	1,395	5,000
Miscellaneous	10,202	73,876	9,722	10,000
Use of reserves	-	-	-	25,000
Total	**$ 80,789**	**$ 154,380**	**$ 88,812**	**$ 105,000**
RECREATION ADVISORY BOARD				
Charges for services	$ 24,488	$ 26,194	$ 18,415	$ 22,995
Investment income	204	243	237	109
Miscellaneous	5,194	1,554	4,645	3,841
Total	**$ 29,887**	**$ 27,991**	**$ 23,297**	**$ 26,945**
STREET LIGHTS FUND				
Charges for services	$ 1,708,980	$ 1,766,058	$ 1,788,372	$ 1,800,000
Contributions & donations	19,440	25,500	5,940	-
Miscellaneous	1,208,940	-	-	-
Total	**$ 2,937,361**	**$ 1,791,558**	**$ 1,794,312**	**$ 1,800,000**
SHERIFF'S 911 FUND				
Charges for services	$ 2,232,843	$ 2,306,510	$ 2,060,229	$ 2,400,000
Investment income	25,130	10,324	11,621	-
Other financing sources	-	3,450,750	-	-
Total	**$ 2,257,972**	**$ 5,767,585**	**$ 2,071,850**	**$ 2,400,000**
DRUG COURT				
Charges for services	**$ 40,313**	**$ 46,067**	**$ 28,676**	**$ 35,000**
DRUG ABUSE & TREATMENT				
Fines & forfeitures	$ 22,188	$ 32,557	$ 62,814	$ 25,000
Investment income	633	612	806	-
Total	**$ 22,822**	**$ 33,170**	**$ 63,620**	**$ 25,000**
SUPPLEMENTAL JUVENILE SERVICES				
Charges for services	$ 30,434	$ 44,868	$ 37,042	$ 40,000
Investment income	956	852	919	-
Use of reserves	-	-	-	6,000
Total	**$ 31,390**	**$ 45,720**	**$ 37,961**	**$ 46,000**
JAIL FUND				
Fines & forfeitures	$ 159,797	$ 165,403	$ 170,188	$ 150,000
Investment income	3,075	3,098	3,289	-
Total	**$ 162,872**	**$ 168,500**	**$ 173,477**	**$ 150,000**
FEDERAL ASSET SHARING				
Fines & forfeitures	$ 17,787	$ 4,104	$ 7,192	$ 20,000
Investment income	252	131	53	-
Total	**$ 18,039**	**$ 4,235**	**$ 7,245**	**$ 20,000**

REVENUE DETAIL

GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

	Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
STATE CONDEMNATION FUND				
Fines & forfeitures	$ 158,496	$ 60,005	$ 49,805	$ 50,000
Investment income	135	50	40	-
Total	**$ 158,631**	**$ 60,056**	**$ 49,845**	**$ 50,000**
LODGING TAX FUND				
Taxes	$ 661,372	$ 668,003	$ 650,769	$ 705,000
Investment income	5,054	191	-	-
Miscellaneous	1,073	733	1,040	-
Total	**$ 667,499**	**$ 668,927**	**$ 651,809**	**$ 705,000**
MULTIPLE GRANT FUND				
Intergovernmental	**$ 288,320**	**$ 124,649**	**$ 70,244**	**$ 113,000**
FIRE SERVICES FUND				
Property taxes	$ 8,235,781	$ 8,367,173	$ 8,557,998	$ 8,789,721
Contributions & donations	-	-	502	-
Miscellaneous	-	10	5,001	-
Use of reserves	-	-	-	967,678
Other financing sources	1,579,480	1,920,591	1,955,489	1,522,644
Total	**$ 9,815,261**	**$ 10,287,774**	**$ 10,518,990**	**$ 11,280,043**
SHERIFF'S GIFTS/DONATIONS				
Investment income	$ 149	$ 163	$ 101	$ -
Contributions & donations	54,657	21,806	19,869	20,000
Total	**$ 54,806**	**$ 21,969**	**$ 19,970**	**$ 20,000**
INSURANCE PREMIUM TAX FUND				
Taxes	$ 4,608,082	$ 4,922,889	$ 5,116,551	$ 5,200,000
Miscellaneous	-	14,400	-	-
Use of reserves	-	-	-	-
Other financing sources	235,510	-	-	-
Total	**$ 4,843,592**	**$ 4,937,289**	**$ 5,116,551**	**$ 5,200,000**
COMMUNITY EVENTS FUND				
Charges for services	$ 15,569	$ 58,696	$ 138,844	$ 75,000
Investment income	633	224	-	-
Contributions & donations	26,302	36,072	42,193	58,000
Miscellaneous	-	318	1,876	10,000
Total	**$ 42,504**	**$ 95,309**	**$ 182,913**	**$ 143,000**
GA SUP CT CK'S COOP AUTHORITY				
Charges for services	$ -	$ 14,965	$ -	$ 10,000
Investment income	14	28	-	-
Total	**$ 14**	**$ 14,993**	**$ -**	**$ 10,000**
LAW LIBRARY FUND				
Charges for services	$ 32,422	$ 32,922	$ (3,279)	$ 30,000
Investment income	2,300	1,723	(72)	-
Total	**$ 34,722**	**$ 34,645**	**$ (3,351)**	**$ 30,000**
TOTAL SPECIAL REVENUE FUNDS	**$ 22,777,083**	**$ 25,595,174**	**$ 22,589,154**	**$ 23,686,320**

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
BUILDING STANDARDS FUND					
	PERSONAL SERVICES	$ 1,012,906	$ 1,120,143	$ 1,053,480	$ 1,213,334
	OPERATING-SUPPLIES	52,936	121,272	58,807	66,300
	OPERATING-PURCH/CONT	89,390	92,189	77,660	96,506
	OPERATING-OTH COSTS	37	-	396	1,000
	OPERATING-INTFND CHG	52,983	57,540	53,041	58,192
	CAPITAL	-	93,785	-	92,000
TOTAL	**BUILDING STANDARDS FUND**	**$ 1,208,252**	**$ 1,484,928**	**$ 1,243,384**	**$ 1,527,332**
LIBRARY BOARD FUND					
	OPERATING-SUPPLIES	$ 107,391	$ 76,301	$ 109,827	$ 105,000
	OPERATING-PURCH/CONT	-	425	782	-
	OTHER FINANCING USES	16,000	-	-	-
TOTAL	**LIBRARY BOARD**	**$ 123,391**	**$ 76,726**	**$ 110,609**	**$ 105,000**
RECREATION ADVISORY BOARD FUND					
	OPERATING-SUPPLIES	$ 14,077	$ 15,492	$ 14,802	$ 15,992
	OPERATING-PURCH/CONT	8,000	8,000	8,000	8,000
	OPERATING-OTH COSTS	2,258	2,953	-	2,953
TOTAL	**RECREATION ADVISORY BOARD**	**$ 24,335**	**$ 26,445**	**$ 22,802**	**$ 26,945**
STREET LIGHTS FUND					
	OPERATING-SUPPLIES	$ 1,747,845	$ 1,515,698	$ 1,562,292	$ 1,800,000
TOTAL	**STREET LIGHTS FUND**	**$ 1,747,845**	**$ 1,515,698**	**$ 1,562,292**	**$ 1,800,000**
911 FUND					
	PERSONAL SERVICES	$ 1,210,185	$ 1,259,320	$ 1,290,120	$ 1,307,203
	OPERATING-SUPPLIES	47,971	31,514	41,243	37,774
	OPERATING-PURCH/CONT	363,894	713,464	772,952	1,010,023
	OTHER FINANCING USES	-	161,000	-	-
	CAPITAL	3,500,000	3,473,730	-	45,000
TOTAL	**SHERIFF'S 911 FUND**	**$ 5,122,050**	**$ 5,639,027**	**$ 2,104,315**	**$ 2,400,000**
DRUG COURT FUND					
	OPERATING-PURCH/CONT	$ -	$ -	$ 133,532	$ 35,000
	OPERATING-OTH COSTS	2,185	-	-	-
TOTAL	**DRUG COURT**	**$ 2,185**	**$ -**	**$ 133,532**	**$ 35,000**
DRUG ABUSE TREATMENT EDUCATION FUND					
	OTHER FINANCING USES	$ 25,000	$ 25,000	$ 25,000	$ 25,000
TOTAL	**DRUG ABUSE TREATMENT**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
SUPPLEMENTAL JUVENILE SERVICES FUND					
	OPERATING-SUPPLIES	$ 2,371	$ 2,939	$ 4,095	$ -
	OPERATING-PURCH/CONT	29,723	22,802	17,972	26,000
	OPERATING-OTH COSTS	17,858	14,942	14,461	15,000
	CAPITAL	-	-	-	5,000
TOTAL	**SUPPLEMENTAL JUVENILE**	**$ 49,952**	**$ 40,683**	**$ 36,528**	**$ 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**
FEDERAL ASSET SHARING FUND					
	OPERATING-PURCH/CONT	$ 13,631	$ 64,678	$ 10,300	$ 20,000
TOTAL	**FEDERAL ASSET SHARING**	**$ 13,631**	**$ 64,678**	**$ 10,300**	**$ 20,000**
STATE CONDEMNATION FUND					
	OPERATING-OTH COSTS	$ 136,372	$ 76,196	$ 22,280	$ 50,000
TOTAL	**STATE CONDEMNATION FUND**	**$ 136,372**	**$ 76,196**	**$ 22,280**	**$ 50,000**
LODGING TAX FUND					
	PERSONAL SERVICES	$ 122,733	$ 167,218	$ 103,778	$ 113,785
	OPERATING-SUPPLIES	5,588	15,057	26,841	31,450
	OPERATING-PURCH/CONT	460,230	453,044	441,994	559,765
TOTAL	**LODGING TAX FUND**	**$ 588,550**	**$ 635,319**	**$ 572,613**	**$ 705,000**
MULTIPLE GRANT FUND					
	OPERATING-OTH COSTS	$ 249,873	$ 90,443	$ 105,000	$ 113,000
TOTAL	**MULTIPLE GRANT FUND**	**$ 249,873**	**$ 90,443**	**$ 105,000**	**$ 113,000**
SHERIFF'S GIFTS/DONATION FUND					
	OPERATING-PURCH/CONT	$ 26,270	$ 36,098	$ 23,379	$ 20,000
TOTAL	**SHERIFF'S GIFTS/DONATIONS**	**$ 26,270**	**$ 36,098**	**$ 23,379**	**$ 20,000**
FIRE SERVICES FUND					
	PERSONAL SERVICES	$ -	$ 4,580,927	$ 9,560,847	$ 9,820,037
	OPERATING-SUPPLIES	102,615	222,687	481,861	461,900
	OPERATING-PURCH/CONT	9,753,487	5,055,185	277,565	377,271
	OPERATING-OTH COSTS	-	53	1,078	23,000
	OPERATING-INTFND CHG	-	-	-	431,278
	CAPITAL	5,215	-	-	166,557
TOTAL	**FIRE SERVICES FUND**	**$ 9,861,316**	**$ 9,858,851**	**$ 10,321,351**	**$ 11,280,043**

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
INSURANCE PREMIUM TAX FUND					
2710	**TRAFFIC ENGINEERING**				
	PERSONAL SERVICES	$ 208,639	$ 231,183	$ 229,625	$ 282,409
	OPERATING-SUPPLIES	12,117	79,424	76,896	72,600
	OPERATING-PURCH/CONT	15,368	17,311	34,172	50,595
	OPERATING-INTFND CHG	-	-	-	32,221
	CAPITAL	-	-	-	81,000
TOTAL	**TRAFFIC ENGINEERING**	**236,125**	**327,919**	**340,693**	**518,825**
2720	**ENGINEERING CONSTRUCTION**				
	PERSONAL SERVICES	57,717	51,653	75,635	71,305
	OPERATING-SUPPLIES	58,740	54,975	73,323	85,000
	OPERATING-PURCH/CONT	1,257,784	1,297,083	857,289	935,841
	OPERATING-OTH COSTS	-	-	-	338,473
	OPERATING-INTFND CHG	409,742	480,977	656,741	813,982
	CAPITAL	19,398	-	-	25,000
TOTAL	**ENGINEERING CONSTRUCTION**	**1,803,381**	**1,884,687**	**1,662,988**	**2,269,601**
2730	**FIRE FLEET MAINTENANCE**				
	PERSONAL SERVICES	112,357	117,510	126,172	103,819
	OPERATING-SUPPLIES	26,408	21,642	65,399	30,250
	OPERATING-PURCH/CONT	72,894	91,625	121,012	116,416
	OTHER FINANCING USES	1,579,480	1,919,452	1,955,489	1,522,644
	CAPITAL	-	-	-	43,145
TOTAL	**FIRE FLEET MAINTENANCE**	**1,791,140**	**2,150,228**	**2,268,072**	**1,816,274**
2740	**FACILITIES MAINTENANCE**				
	PERSONAL SERVICES	-	-	20,255	51,300
	OPERATING-SUPPLIES	-	-	58,994	-
	OPERATING-PURCH/CONT	-	27,952	535,687	544,000
	CAPITAL	-	-	48,687	-
TOTAL	**FIRE MAINTENANCE**	**-**	**27,952**	**663,623**	**595,300**
TOTAL	**INSURANCE PREMIUM TAX**	**$ 3,830,645**	**$ 4,390,786**	**$ 4,935,376**	**$ 5,200,000**
COMMUNITY EVENTS FUND					
	OPERATING-PURCH/CONT	$ 31,552	$ 52,680	$ 138,271	$ 143,000
	OTHER FINANCING USES	4,739	92,184	-	-
TOTAL	**COMMUNITY EVENTS FUND**	**$ 36,291**	**$ 144,864**	**$ 138,271**	**$ 143,000**
GEORGIA SUP COURT COOP AUTHORITY FUND					
	OPERATING-PURCH/CONT	**$ -**	**$ 173**	$ -	$ 10,000
TOTAL	**GA SUP CT CK'S COOP AUTH**	**$ -**	**$ 173**	**$ -**	**$ 10,000**
LAW LIBRARY FUND					
	OPERATING-SUPPLIES	$ 26,562	$ 30,406	$ -	$ 30,000
TOTAL	**LAW LIBRARY FUND**	**$ 26,562**	**$ 30,406**	**$ -**	**$ 30,000**
TOTAL	**SPECIAL REVENUE FUNDS**	**$ 23,222,521**	**$ 24,286,322**	**$ 21,517,031**	**$ 23,686,320**

DEBT SERVICE FUNDS

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

REVENUE DETAIL

GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS

	Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
2007 GENERAL OBLIGATION BONDS				
Taxes, property	$ 3,027,871	$ 939,128	$ 863,050	$ 680,885
Investment income	5,142	8,464	8,882	-
Use of reserves	-	-	-	725,000
Other financing sources	4,515,278	6,099,296	6,344,952	5,873,890
Total	**$ 7,548,291**	**$ 7,046,889**	**$ 7,216,884**	**$ 7,279,775**
2009 GENERAL OBLIGATION BONDS				
Investment income	$ 363	$ 378	$ 363	$ -
Other financing sources	7,201,850	7,369,450	7,556,250	7,557,250
Total	**$ 7,202,213**	**$ 7,369,828**	**$ 7,556,613**	**$ 7,557,250**
TOTAL DEBT SERVICE FUNDS	**$ 14,750,504**	**$ 14,416,717**	**$ 14,773,497**	**$ 14,837,025**

EXPENDITURE DETAIL

DEBT SERVICE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
2007 GENERAL OBLIGATION BONDS					
	PROFESSIONAL FEES	$ 1,000	$ 1,000	$ 1,100	$ 1,000
	INTEREST	2,472,638	2,294,525	2,116,325	1,888,775
	DEBT RETIREMENT	4,025,000	4,455,000	4,890,000	5,390,000
TOTAL	**DEBT SERVICE FUND-2007 GO BOND**	**$ 6,498,638**	**$ 6,750,525**	**$ 7,007,425**	**$ 7,279,775**
2009 GENERAL OBLIGATION BONDS					
	PROFESSIONAL FEES	$ 1,000	$ 1,000	$ 1,100	$ 1,000
	INTEREST	1,729,250	1,516,850	1,289,450	1,046,250
	DEBT RETIREMENT	5,310,000	5,685,000	6,080,000	6,510,000
TOTAL	**DEBT SERVICE FUND-2009 GO BONDS**	**$ 7,040,250**	**$ 7,202,850**	**$ 7,370,550**	**$ 7,557,250**
TOTAL DEBT SERVICE FUNDS		**$ 13,538,888**	**$ 13,953,375**	**$ 14,377,975**	**$ 14,837,025**

ENTERPRISE FUNDS

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

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

REVENUE DETAIL

PROPRIETARY FUNDS
ENTERPRISE FUNDS

	Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
WATER AND SEWER FUND				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for services	30,284,111	30,002,320	27,002,831	29,900,000
Investment income	518,911	(274,126)	764,184	300,000
Contributions	9,057,134	9,589,752	17,000	-
Miscellaneous	107,361	115,025	132,765	100,000
Other financing sources	8,457	-	-	-
Total	**$ 39,975,974**	**$ 39,432,971**	**$ 27,916,780**	**$ 30,300,000**
STORM WATER UTILITY FUND				
Charges for services	$ 2,589,624	$ 2,640,910	$ 2,619,006	$ 2,700,000
Investment income	28,003	25,185	23,941	15,193
Contributions	1,130,545	1,800,108	-	-
Miscellaneous	11,292	-	7,774	-
Use of reserves	-	-	-	4,045,753
Total	**$ 3,759,464**	**$ 4,466,203**	**$ 2,650,721**	**$ 6,760,946**
SOLID WASTE MANAGEMENT FUND				
Investment income	$ 18,366	$ (4,614)	$ 89,184	$ -
Contributions	-	425,535	-	-
Miscellaneous	10,356	21,153	35,198	30,000
Use of reserves	-	-	-	412,777
Total	**$ 28,722**	**$ 442,074**	**$ 124,382**	**$ 442,777**
COMMUNICATIONS UTILITY				
Intergovernmental	$ 5,445,418	$ 1,882,719	$ -	$ 577,968
Charges for services	-	78,601	618,594	189,676
Investment income	5,909	5,062	5,780	-
Contributions	-	3,352,743	-	-
Miscellaneous	143,098	172,232	222,568	153,510
Use of reserves	-	-	-	278,956
Other financing sources	16,000	161,000	-	-
Total	**$ 5,610,425**	**$ 5,652,356**	**$ 846,942**	**$ 1,200,110**
RENTAL FACILITIES FUND				
Charges for services	$ 421,067	$ 380,566	$ 430,406	$ 612,000
Contributions	-	(150,457)	500	-
Miscellaneous	64,575	57,261	57,751	157,464
Other financing sources	4,739	342	-	-
Total	**$ 490,380**	**$ 287,712**	**$ 488,657**	**$ 769,464**
TOTAL ENTERPRISE FUNDS	**$ 49,864,964**	**$ 50,281,317**	**$ 32,027,482**	**$ 39,473,297**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
WATER AND SEWER FUND					
5000	**ADMINISTRATION**				
	PERSONAL SERVICES	$ 454,811	$ 408,605	$ 322,999	$ 507,767
	OPERATING-SUPPLIES	112,740	44,422	70,453	125,000
	OPERATING-PURCH/CONT	657,268	602,943	762,798	640,265
	OPERATING-OTH COSTS	9,632	6,253	6,678	275,000
	OPERATING-INTFND CHG	626,396	666,227	606,486	903,940
	OPERATING-DEPREC	1,275,068	1,433,712	-	-
	DEBT SERVICE	1,237,369	1,167,574	3,348,893	6,490,337
	CAPITAL	-	-	48,085	87,500
TOTAL	**ADMINISTRATION**	**4,373,282**	**4,329,736**	**5,166,392**	**9,029,809**
5100	**CUSTOMER SERVICES**				
	PERSONAL SERVICES	636,560	679,329	655,822	759,567
	OPERATING-SUPPLIES	19,778	(183,810)	134,754	104,775
	OPERATING-PURCH/CONT	334,199	328,236	349,945	289,055
	OPERATING-OTH COSTS	-	233	-	-
	OPERATING-DEPREC	5,482,113	5,555,624	-	-
	CAPITAL	-	-	43,042	16,750
TOTAL	**CUSTOMER SERVICES**	**6,472,649**	**6,379,613**	**1,183,563**	**1,170,147**
5105	**WATER TREATMENT**				
	PERSONAL SERVICES	802,531	639,053	684,785	746,026
	OPERATING-SUPPLIES	2,074,771	2,021,431	2,291,851	2,247,000
	OPERATING-PURCH/CONT	712,042	343,940	498,909	694,000
	CAPITAL	-	-	8,816	158,100
TOTAL	**WATER TREATMENT**	**3,589,343**	**3,004,424**	**3,484,361**	**3,845,126**
5110	**CENTRAL LABORATORY**				
	PERSONAL SERVICES	248,589	238,303	247,814	298,959
	OPERATING-SUPPLIES	129,205	130,582	108,302	119,450
	OPERATING-PURCH/CONT	56,707	59,053	81,861	91,550
	CAPITAL	(2,504)	-	52,426	82,700
TOTAL	**CENTRAL LABORATORY**	**431,997**	**427,938**	**490,403**	**592,659**
5115	**WASTE WATER**				
	PERSONAL SERVICES	508,383	518,967	512,911	565,968
	OPERATING-SUPPLIES	796,721	806,672	756,151	846,300
	OPERATING-PURCH/CONT	474,953	545,215	601,994	785,900
	CAPITAL	-	-	175,955	252,200
TOTAL	**WASTE WATER**	**1,780,057**	**1,870,854**	**2,047,011**	**2,450,368**
5120	**METER**				
	PERSONAL SERVICES	447,268	443,508	414,176	501,919
	OPERATING-SUPPLIES	522,887	645,279	296,644	310,600
	OPERATING-PURCH/CONT	20,845	14,308	11,387	36,015
	CAPITAL	-	-	701,974	665,500
TOTAL	**METER**	**991,000**	**1,103,094**	**1,424,181**	**1,514,034**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
WATER AND SEWER FUND (cont.)					
5125	**WATER DISTRIBUTION**				
	PERSONAL SERVICES	1,109,209	1,031,074	928,985	1,084,241
	OPERATING-SUPPLIES	455,715	414,106	382,483	388,800
	OPERATING-PURCH/CONT	132,458	138,810	160,928	194,600
	CAPITAL	(11,281)	-	124,698	269,700
TOTAL	**WATER DISTRIBUTION**	**1,686,101**	**1,583,991**	**1,597,094**	**1,937,341**
5130	**WASTEWATER CONVEYANCE**				
	PERSONAL SERVICES	628,354	586,985	642,147	835,266
	OPERATING-SUPPLIES	180,267	218,778	182,626	175,100
	OPERATING-PURCH/CONT	364,897	432,665	389,111	366,200
	CAPITAL	-	-	300,485	651,500
TOTAL	**WASTEWATER CONVEYANCE**	**1,173,518**	**1,238,428**	**1,514,369**	**2,028,066**
5135	**MECHANICAL**				
	PERSONAL SERVICES	474,431	396,550	382,160	442,837
	OPERATING-SUPPLIES	87,992	126,259	89,235	81,500
	OPERATING-PURCH/CONT	10,558	15,560	13,629	12,000
	CAPITAL	-	-	67,353	163,000
TOTAL	**MECHANICAL**	**572,981**	**538,368**	**552,377**	**699,337**
5140	**ENGINEERING & MAPPING**				
	PERSONAL SERVICES	476,691	517,336	528,269	732,458
	OPERATING-SUPPLIES	39,824	124,036	34,696	37,200
	OPERATING-PURCH/CONT	26,211	27,470	42,844	42,065
	CAPITAL	-	-	65,352	337,000
TOTAL	**ENGINEERING & MAPPING**	**542,726**	**668,842**	**671,161**	**1,148,723**
5145	**DAMAGE PREVENTION**				
	PERSONAL SERVICES	-	153,578	337,668	-
	OPERATING-SUPPLIES	-	57,446	61,458	-
	OPERATING-PURCH/CONT	-	3,175	3,849	-
	CAPITAL	-	-	76,280	-
TOTAL	**DAMAGE PREVENTION**	**-**	**214,198**	**479,255**	**-**
5700	**RENEWAL & EXTENSION**	**-**	**2,825,713**	**7,173,984**	**5,831,174**
5800	**BOND PROJECTS**	**-**	**57,671**	**3,452,450**	**53,216**
TOTAL	**WATER AND SEWER FUND**	**$ 21,613,655**	**$ 24,242,868**	**$ 29,236,602**	**$ 30,300,000**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
STORM WATER UTILITY FUND					
5200	**STORM WATER**				
	PERSONAL SERVICES	$ 744,865	$ 749,414	$ 942,557	$ 1,258,993
	OPERATING-SUPPLIES	128,378	101,125	149,961	112,500
	OPERATING-PURCH/CONT	145,398	157,720	102,717	171,887
	OPERATING-OTHER COSTS	1,603	1,932	407	-
	OPERATING-INTFND CHG	413,891	519,696	384,575	610,000
	OPERATING-DEPREC	1,619,578	1,748,950	-	-
	OTHER FINANCING USES	-	1,827,057	-	-
	CAPITAL	(170)	-	1,752,360	4,607,566
TOTAL	**STORM WATER UTILITY FUND**	**$ 3,053,543**	**$ 5,105,894**	**$ 3,332,577**	**$ 6,760,946**
SOLID WASTE MANAGEMENT FUND					
5310	**RECYCLING CENTER**				
	PERSONAL SERVICES	$ 60,924	$ 62,608	$ 71,040	$ 71,696
	OPERATING-SUPPLIES	31,281	59,017	68,942	53,300
	OPERATING-PURCH/CONT	53,628	89,008	105,347	14,117
	CAPITAL	-	-	48,500	14,264
TOTAL	**RECYCLING CENTER**	**145,833**	**210,633**	**293,829**	**153,377**
5300	**SOLID WASTE MANAGEMENT**				
	PERSONAL SERVICES	76,181	70,684	11,285	-
	OPERATING-SUPPLIES	15,821	14,442	14,098	12,000
	OPERATING-PURCH/CONT	10,284	6,364	1,178	3,500
	OPERATING-OTH COSTS	349,806	315,965	243,766	273,900
	OPERATING-DEPRECIATION	11,238	18,690	-	-
TOTAL	**SOLID WASTE MANAGEMENT**	**463,330**	**426,145**	**270,327**	**289,400**
TOTAL	**SOLID WASTE MANAGEMENT FUND**	**$ 609,163**	**$ 636,777**	**$ 564,156**	**$ 442,777**
COMMUNICATIONS UTILITY					
5510	**BROADBAND GRANT LOCAL MATCH**				
	PERSONAL SERVICES	$ 188,176	$ 115,060	$ 13,162	$ -
	OPERATING-PURCH/CONT	441	-	-	-
TOTAL	**BROADBAND GRANT LOCAL MATCH**	**188,617**	**115,060**	**13,162**	**-**
5520	**BROADBAND GRANT FED FUNDING**				
	CAPITAL	-	-	114,892	-
TOTAL	**BROADBAND GRANT FED FUNDING**	**-**	**-**	**114,892**	**-**
5530	**COMM UTILITY OTHER NONGRANT**				
	PERSONAL SERVICES	109,337	85,245	179,173	281,554
	OPERATING-SUPPLIES	23,210	57,262	70,693	78,500
	OPERATING-PURCH/CONT	142,448	296,218	411,142	459,400
	OPERATING-OTH COSTS	-	-	-	41,198
	OPERATING - INTERFUND CHARGES	18,755	-	48,981	222,333
	OPERATING-DEPRECIATION	-	498,397	-	-
	OTHER FINANCING USES	-	1,000,000	-	-
	CAPITAL	-	-	79,185	117,125
TOTAL	**COMM UTILITY OTHER NONGRANT**	**293,750**	**1,937,122**	**789,174**	**1,200,110**
TOTAL	**COMMUNICATIONS UTILITY**	**$ 482,367**	**$ 2,052,182**	**$ 917,228**	**$ 1,200,110**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
RENTAL FACILITIES/VENUES					
5600	**RENTAL FACILITIES**				
	PERSONAL SERVICES	$ 223,830	$ 184,787	$ 198,200	$ 223,294
	OPERATING-SUPPLIES	104,244	108,937	132,541	38,000
	OPERATING-PURCH/CONT	117,031	129,315	123,580	217,700
	OPERATING-OTH COSTS	-	-	-	147,400
	OPERATING - INTERFUND CHARGES	-	-	-	24,970
	OPERATING-DEPRECIATION	224,925	217,013	-	-
TOTAL	**RENTAL FACILITIES/VENUES**	**670,030**	**640,052**	**454,321**	**651,364**
5620	**EXHIBITION CENTER**				
	OPERATING-SUPPLIES	-	10,112	98,291	103,000
	OPERATING-PURCH/CONT	-	-	3,203	13,100
TOTAL	**EXHIBITION CENTER**	**-**	**10,112**	**101,494**	**116,100**
5622	**CANAL HEADGATES BUILDING**				
	OPERATING-SUPPLIES	4,725	4,280	4,779	1,000
	OPERATING-PURCH/CONT	(960)	430	590	1,000
TOTAL	**CANAL HEADGATES BUILDING**	**3,765**	**4,710**	**5,369**	**2,000**
5623	**PERFORMING ARTS CENTER**				
	OPERATING-SUPPLIES	-	-	-	-
	OPERATING-PURCH/CONT	218	-	-	-
TOTAL	**PERFORMING ARTS CENTER**	**218**	**-**	**-**	**-**
TOTAL	**RENTAL FACILITIES/VENUES**	**$ 674,013**	**$ 654,875**	**$ 561,184**	**$ 769,464**
TOTAL ENTERPRISE FUNDS		**$ 26,432,741**	**$ 32,692,597**	**$ 34,611,746**	**$ 39,473,297**

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

	Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
EMPLOYEE MEDICAL FUND				
Charges for services	$ 6,520,532	$ 7,673,377	$ 9,124,315	$ 9,066,666
Investment income	15,968	15,175	7,828	-
Miscellaneous	104,867			
Total	**$ 6,641,366**	**$ 7,688,552**	**$ 9,132,143**	**$ 9,066,666**
RISK MANAGEMENT FUND				
Intergovernmental	$ 1,125,922	$ 928,769	$ 1,154,740	$ 1,079,165
Total	**$ 1,125,922**	**$ 928,769**	**$ 1,154,740**	**$ 1,079,165**
UTILITY DAMAGE PREVENTION				
Intergovernmental	$ -	$ -	$ -	$ 547,968
Total	**$ -**	**$ -**	**$ -**	**$ 547,968**
CUSTOMER SERVICE AND INFORMATION				
Intergovernmental	$ 187,931	$ 194,209	$ 182,536	$ 195,003
Total	**$ 187,931**	**$ 194,209**	**$ 182,536**	**$ 195,003**
FLEET REPLACEMENT FUND				
Intergovernmental	$ 815,292	$ 909,942	$ 787,528	$ 1,448,820
Use of reserves	-	-	-	1,169,505
Other financing sources	6,475	173,138	24,843	-
Total	**$ 821,767**	**$ 1,083,080**	**$ 812,371**	**$ 2,618,325**
TOTAL INTERNAL SERVICE FUNDS	**$ 8,776,987**	**$ 9,894,610**	**$ 11,281,790**	**$ 13,507,127**

EXPENDITURE DETAIL

INTERNAL SERVICE FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
EMPLOYEE MEDICAL FUND					
	PERSONAL SERVICES	$ 69,166	$ 70,924	$ 74,793	$ 101,885
	OPERATING-PURCH/CONT	6,546,451	8,422,152	9,173,607	8,964,781
	OPERATING-OTHER COSTS	(25)	-	-	-
TOTAL	**EMPLOYEE MEDICAL FUND**	**$ 6,615,592**	**$ 8,493,076**	**$ 9,248,400**	**$ 9,066,666**
RISK MANAGEMENT FUND					
	PERSONAL SERVICES	$ 123,978	$ 131,861	$ 126,310	$ 134,820
	OPERATING-SUPPLIES	12,315	16,772	13,452	20,000
	OPERATING-PURCH/CONT	989,629	736,965	1,014,978	920,845
	OTHER FINANCING USES	-	43,171	-	-
	CAPITAL	-	-	-	3,500
TOTAL	**RISK MANAGEMENT FUND**	**$ 1,125,922**	**$ 928,769**	**$ 1,154,740**	**$ 1,079,165**
UTILITY DAMAGE PREVENTION FUND					
	PERSONAL SERVICES	$ -	$ -	$ -	$ 366,328
	OPERATING-SUPPLIES	-	-	-	71,900
	OPERATING-PURCH/CONT	-	-	-	32,440
	CAPITAL	-	-	-	77,300
TOTAL	**UTILITY DAMAGE PREVENTION**	**$ -**	**$ -**	**$ -**	**$ 547,968**
CUSTOMER SERVICE AND INFORMATION CENTER					
	PERSONAL SERVICES	$ 182,946	$ 188,909	$ 178,392	$ 184,053
	OPERATING-SUPPLIES	3,995	4,351	3,163	4,200
	OPERATING-PURCH/CONT	990	949	981	2,750
	CAPITAL	-	-	-	4,000
TOTAL	**CUSTOMER SERVICE AND INFORMATION**	**$ 187,931**	**$ 194,209**	**$ 182,536**	**$ 195,003**
FLEET REPLACEMENT FUND					
	OPERATING-PURCHASES/CONTRACTS	$ -	$ 355,405	$ 353,123	$ 375,000
	OPERATING-DEPRECIATION	658,481	819,599	-	-
	CAPITAL	-	-	2,895,665	2,243,325
TOTAL	**FLEET REPLACEMENT FUND**	**$ 658,481**	**$ 1,175,003**	**$ 3,248,788**	**$ 2,618,325**
TOTAL INTERNAL SERVICE FUNDS		**$ 8,587,927**	**$ 10,791,057**	**$ 13,834,464**	**$ 13,507,127**

CAPITAL EXPENDITURES

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2015 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS

BUILDINGS	Description	Budget
Sheriff's Office	Carpet replacement in Training Center	$ 3,000
Procurement	Wire mesh decking for warehouse shelves	2,500
		$ 5,500
VEHICLES		
Sheriff's Office	Emergency equipment for vehicles	$ 93,000
Sheriff's Office	Radar trailer	13,600
Detention Center	Emergency equipment for vehicles	28,000
Public Transit	(2) Vans (90% reimbursed with grant funds)	75,750
Building Standards	(4) trucks	92,000
Fire Services	F 350	36,500
Water Utility	(12) Trucks	459,000
Water Utility	(5) Utility vehicles	63,200
Stormwater Utility	(5) Trucks	215,000
Fleet Replacement Fund:		
Tax Assessor	Truck	23,325
Sheriff	Motorcycle	17,000
Sheriff	Kawasaki mule	14,000
Sheriff	(25) vehicles	636,000
Environmental	(2) trucks	50,000
Code Compliance	Truck	22,000
Recreation	(3) trucks	75,500
Animal Services	(3) trucks	69,000
Traffic Engineering	(2) trucks	47,000
Engineering	(2) trucks	94,000
Roads & Bridges	(2) trucks	61,000
Maintenance	Van	23,000
Maintenance	(2) trucks	44,000
		$ 2,251,875
MACHINERY/EQUIPMENT		
Procurement	Replace computer in conference room	$ 1,600
Information Technology	Equipment replacement	150,000
Information Technology	Cisco UCM Upgrade	88,000
Information Technology	Data Center security upgrade	124,000
Information Technology	Virtual server infrastructure	150,000
Information Technology	Cisco emergency responder	40,000
Information Technology	Data closet UPS replacement	33,000
Information Technology	Cisco LMS/NCS/NMS prime transition	50,000
Information Technology	MS Exchange 2010 upgrade	70,000
GIS	(3) Replacement workstations	11,400
Sheriff's Office	Motorola portable radios	16,000
Sheriff's Office	CDU riot suit	1,250
Sheriff's Office	Stealth stat box	3,000
Sheriff's Office	Laser	4,500
Sheriff's Office	Digital ally camera system	11,200

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2015 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS

MACHINERY/EQUIPMENT (cont.)	Description	Budget
Sheriff's Office	Mountain bikes	$ 3,900
Sheriff's Office	Oculus undercover cameras	15,000
Sheriff's Office	Tactical body armor	4,000
Sheriff's Office	Carbon fiber tactical ladders	3,700
Sheriff's Office	Misc snatch straps and blocks	1,500
Sheriff's Office	Generator	2,000
Sheriff's Office	Factor authentication for GCIC compliance	25,000
Sheriff's Office	Shelf units for computer equipment storage	2,200
Sheriff's Office	Digital ally wireless upgrade for car cameras	7,500
Detention Center	Intoxilyzer 9000	10,000
Emergency Services	Portable Generator for dive team	5,000
Emergency Services	(7) Panasonic 50" LED displays for EOC	15,317
Fleet Services	4 post vehicle lift`	25,000
Planning	(2) computers and printers	5,000
Public Transit	(2) mobile radios	4,200
Animal Services	Equipment for new vehicles	5,250
Animal Services	(2) Motorola 800 MGH radios	5,000
E911	Generator	45,000
Fire Services	Equipment for fire trucks and stations	130,057
Traffic Engineering	Dual axle pole trailer	18,000
Traffic Engineering	Equipment for new vehicles	10,000
Traffic Engineering	(8) Flasher assemblies for schools	35,000
Traffic Engineering	(2) laptop computers	10,000
Traffic Engineering	Utility trailer	8,000
Engineering Construction	Stump grinder attachment	7,000
Engineering Construction	(6) Motorola 800 MHZ radios	18,000
Fire Fleet Maintenance	Vehicle alignment attachment	43,145
Water Utility	Computers	30,000
Water Utility	(23) Motorola 800 MHZ Radios	57,500
Water Utility	Water treatment equipment	62,100
Water Utility	Laboratory equipment	40,700
Water Utility	Waste water equipment	60,000
Water Utility	55V Mini excavator	60,000
Water Utility	Water distribution equipment	29,700
Water Utility	Skid steer	100,000
Water Utility	8" quiet pack pump	60,000
Water Utility	Wastewater conveyance equipment	88,500
Water Utility	Mechanical equipment	99,000
Water Utility	Camera system	190,000
Water Utility	Mapping equipment	65,000
Stormwater Utility	8" pump and hose	75,000
Stormwater Utility	Track hoe	175,000
Stormwater Utility	Tandem dump truck	130,000
Stormwater Utility	Rubber tire back hoe	75,000

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2015 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS

MACHINERY/EQUIPMENT (cont.)	Description	Budget
Communications Utility	Specialty equipment	$ 117,125
Risk Management	Motorola 800 MHZ radio	3,500
Utility Damage Prevention	Computer equipment	13,200
Customer Service Center	Motorola 800 MHZ radio	4,000
Fleet Replacement Fund:		
Traffic Engineering	Derrick line truck	200,000
Roads & Bridges	Gradall XL3100	319,000
Roads & Bridges	John Deere slope mower	119,000
Roads & Bridges	(4) John Deere 5225 tractors	160,000
Roads & Bridges	Case 580SN backhoe	81,000
Roads & Bridges	Low boy trailer 35 ton	47,000
Roads & Bridges	420 Pneumatic roller	45,000
Roads & Bridges	(3) Grasshopper mowers	34,500
Roads & Bridges	Bandit 280 chipper	62,000
		$ 3,820,544
OTHER		
Sheriff's Office	Software	$ 46,015
Sheriff's Office	Scanner	750
Sheriff's Office	Polygraph instrument	6,450
Sheriff's Office	Server replacement	25,500
Sheriff's Office	(25) desktop computers	40,000
Sheriff's Office	(30) laptop computers	60,000
Fleet Services	Tire safety cages	3,000
Coroner	Radios	4,000
Water Utility	Miscellaneous	24,750
Water Utility	Replace doors/windows	66,000
Water Utility	Overflow flume	35,000
Water Utility	Area lighting	63,000
Water Utility	Paving	85,000
Water Utility	Meter change out	190,000
Water Utility	Meter conversion	347,000
Water Utility	Flex net station	128,500
Water Utility	Mazzanine	50,000
Water Utility	Sewer rehab	200,000
Water Utility	Water/waste water equiment/inventory	30,000
Recycling Center	Forklift attachments	14,264
Utility Damage Prevention	Miscellaneous	64,100
		$ 1,483,329
INFRASTRUCTURE		
Water Utility		$ 5,831,174
Storm Water Utility		3,937,566
		$ 9,768,740
TOTAL		$ 17,329,988

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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

	Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
SPLOST 2001-2005				
Intergovernmental	$ 57,014	$ 10,476	$ -	$ -
Investment income	2,415	101	-	-
Contributions & donations	-	-	-	-
Use of reserves	-	-	-	-
Other financing sources	-	-	-	-
Total	**$ 59,429**	**$ 10,577**	**$ -**	**$ -**
SPLOST 2006-2010				
Taxes, sales	$ -	$ -	$ -	$ -
Intergovernmental	-	945929.34	455542	-
Investment income	170,845	34,158	78,493	-
Contributions & donations	-	1,473,365	188,766	-
Use of reserves	-	-	-	4,594,126
Other financing sources	-	2,000,000	-	-
Total	**$ 170,845**	**$ 4,453,452**	**$ 722,801**	**$ 4,594,126**
2007 GENERAL OBLIGATION BONDS				
Investment income	$ 12,578	$ 8,621	$ 1,210	$ -
Use of reserves	-	-	-	5,046,098
Other financing sources	116,000	2,161,777	717,675	-
Total	**$ 128,578**	**$ 2,170,398**	**$ 718,885**	**$ 5,046,098**
2009 GENERAL OBLIGATION BONDS				
Taxes, sales	$ 19,556,297	$ 18,913,612	$ 16,857,169	$ 18,000,000
Investment income	97,375	(108,122)	271,181	-
Contributions & donations	7,500	-	-	-
Use of reserves	-	-	-	10,982,604
Other financing sources	151,616	4,403,704	3,189,800	-
Total	**$ 19,812,788**	**$ 23,209,194**	**$ 20,318,150**	**$ 28,982,604**
TRANSPORTATION SPLOST				
Taxes, sales	$ -	$ 942,994	$ 1,900,447	$ 2,000,000
Intergovernmental	-	-	1,006,762	-
Investment income	-	165	1,767	-
Total	**$ -**	**$ 943,159**	**$ 2,908,976**	**$ 2,000,000**
TOTAL CAPITAL PROJECTS FUNDS	**$ 20,171,639**	**$ 30,786,780**	**$ 24,668,813**	**$ 40,622,828**

EXPENDITURE DETAIL

CAPITAL PROJECTS FUNDS

		Actual FY 2012	Actual FY 2013	Est. Actual FY 2014	Budget FY 2015
SPLOST 2001-2005					
	RECREATION PROJECTS	$ 1,611	$ 763	$ -	$ -
	TRANSPORTATION PROJECT	1,062,738	26,708	-	-
	INTERGOVERNMENTAL PROJECTS	2,730	-	-	-
TOTAL	**SPLOST 2001-2005**	**$ 1,067,079**	**$ 27,471**	**$ -**	**$ -**
SPLOST 2006-2010					
	RECREATION PROJECTS	$ 915,698	$ 3,475,579	$ 928,741	$ 1,593,483
	COUNTY FACILITIES	1,036,206	4,438,784	3,502,193	706,019
	TRANSPORTATION PROJECT	9,203,100	6,473,085	3,692,910	961,328
	INTERGOVERNMENTAL	170,777	4,698,041	562,381	242,837
	PUBLIC SAFETY PROJECTS	1,083,312	183,424	-	-
	OTHER FINANCING USES	-	-	-	1,090,459
TOTAL	**SPLOST 2006-2010**	**$ 12,409,093**	**$ 19,268,914**	**$ 8,686,225**	**$ 4,594,126**
2007 GENERAL OBLIGATION BONDS					
	RECREATION PROJECTS	$ 1,697,121	$ 201,023	$ 451,828	$ 682,514
	TRANSPORTATION	345,388	829,291	10,430	2,746,828
	PUBLIC SAFETY PROJECTS	21,366	22,602	37,772	237,854
	WATER PROJECTS	2,167,925	974,448	1,077,499	366,729
	OTHER FINANCING USES	-	2,148,974	498,514	1,012,173
TOTAL	**2007 GEN OBLIGATION BONDS**	**$ 4,231,801**	**$ 4,176,338**	**$ 2,076,043**	**$ 5,046,098**
2009 GENERAL OBLIGATION BONDS/2011-2016 SPLOST					
	BOND ADMINISTRATION	$ 7,201,850	$ 7,369,450	$ 7,556,250	$ 7,557,250
	RECREATION PROJECTS	79,579	227,753	249,707	2,104,766
	PUBLIC BLDGS	953,370	8,275,110	1,213,345	679,662
	TRANSPORTATION PROJECTS	77,833	538,494	3,998,176	11,967,187
	MUNICIPAL PROJECTS	1,871,699	1,748,941	1,409,089	2,435,400
	PUBLIC SAFETY	215,199	43,788	40,321	34,019
	WATER PROJECTS	2,302,185	806,505	(8,408)	-
	COUNTY WIDE PROJECTS	1,701,224	114,758	967,783	1,204,320
	OTHER FINANCING USES	-	3,950,322	5,846,438	3,000,000
TOTAL	**2009 GO BONDS/11-16 SPLOST**	**$ 14,402,939**	**$ 23,075,119**	**$ 21,272,701**	**$ 28,982,604**
TRANSPORTATION SPLOST		**$ -**	**$ 92,586**	**$ 1,687,816**	**$ 2,000,000**
TOTAL CAPITAL PROJECTS FUNDS		**$ 32,110,911**	**$ 46,640,429**	**$ 33,722,785**	**$ 40,622,828**

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2014 CAPITAL EXPENDITURES BUDGET
CAPITAL FUNDS

2006 - 2010 SPLOST	Budget
Transfers Out:	
2007 GO Debt Retirement	$ 1,090,459
Transportation Projects:	
Hereford Farm, Gibbs Inter. Imp.	961,328
County Facilities:	
Renovate Other Existing County Buildings	706,019
Recreation:	
Greenspace Land Acquisition	400,000
Discretionary projects	1,193,483
	1,593,483
Water and Sewer:	
Euchee Creek Relief Sewer	242,837
Total 2006-2010 SPLOST Projects	$ 4,594,126

2007 General Obligation Bond	
Transfers Out:	
2007 GO Debt Retirement	$ 1,012,173
Project Management	93,932
Transportation Projects:	
Martinez Area Redevelopment	2,746,828
Recreation Projects:	
Wildwood Park	450,000
BMX Park	166,588
	616,588
Public Safety:	
Discretionary projects	209,848
Water and Sewer:	
Water Line - Old Louisville Road	272,452
Water Storage Tank	94,277
	366,729
Total 2007 General Obligation Bond Projects	$ 5,046,098

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2014 CAPITAL EXPENDITURES BUDGET
CAPITAL FUNDS

2009 General Obligation Bond/2011-2016 SPLOST	Budget
Transfers Out:	
2007 GO Debt Retirement	$ 3,000,000
2009 GO Bond Debt Service Payments	7,557,250
	10,557,250
Project Management	1,609,954
Public Buildings:	
Building Upgrades	600,000
Transportation:	
Washington Road Improvements	10,000,000
Project Management	430,000
Traffic projects	250,000
	10,680,000
Countywide Projects:	
Detention Center Addition	1,100,000
Recreation Projects:	
Wildwood Park	1,500,000
BOC Discretionary	500,000
	2,000,000
Municipal Projects:	
Harlem	540,000
Grovetown	1,895,400
	2,435,400
Total 2009 GO/2011-2016 SPLOST Projects	$ 28,982,604

Transportation SPLOST	
Commissioners' Discretionary	2,000,000

TOTAL CAPITAL PROJECTS FUNDS	$ 40,622,828

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DEPARTMENT INFORMATION

COMMISSION OFFICE

FUND/DEPARTMENT NUMBER: 1001

MISSION STATEMENT

The Board of Commissioners seeks to provide the necessary county services in the most cost-efficient and effective manner and to provide the foundation and guidelines necessary for the future prosperity of Columbia County.

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 2014

- Completed the budget year with surplus funds.
- Completed LOST and SPLOST mutual agreement with the City of Harlem and the City of Grovetown.
- Successful in encouraging all three hospitals in the region to apply to Georgia Department of Community Health to place a hospital in Columbia County.
- Completed several road projects and intersection improvements and began major projects to complete Riverwatch Parkway, widen Washington Road, and provide access from William Few Parkway to Hardy McManus Road.
- Expanded the playground at Evans Towne Center Park.
- Welcomed the new Tax Commissioner and achieved mutual agreements with the City of Harlem, the City of Grovetown and the Board of Education to collect and distribute property taxes.
- Completed and opened the Exhibition Center at the Gateway near the City of Grovetown.

GOALS FOR FY 2015

- Continue to provide balanced budgets with no property tax increase.
- Continue to use wise discretion in spending funds of the State Local Maintenance and Improvement Grant (LMIG) and T-SPLOST discretionary road funds.
- To achieve voter approval to continue SPLOST funding for years 2017 through 2022 for badly needed capital improvements.
- Finalize plans to place more parks and greenspace around all areas of the county.
- Continue to provide wise use of taxpayer funds.

COUNTY ADMINISTRATOR

FUND/DEPARTMENT NUMBER: 1006

MISSION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Completed renovations of Building B at the Evans Government Center.
- Successful LOST negotiations with the municipalities of Harlem and Grovetown.
- The mileage rate remained the same in 2014.
- The Clarks Hill Regional Library system combined with Burke County offering a more extensive selection for citizens.

GOALS FOR FY 14/15

- Facilitate an annual strategic planning session with the Commissioners and Division Directors.
- Prepare a balanced budget with no millage rate increase.
- Focus on new revenue streams.
- Continue to publish an annual report.
- Prioritize and present 2017-2022 SPLOST Referendum.

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 15th consecutive year.
- Obtained the GFOA's *Distinguished Budget Preparation Award* for 5th consecutive year.
- Implemented electronic payables program.
- Implemented new vendor registration process for Employment Eligibility Verification (E-verify).
- Coordinated with various departments with setup and implementation of merchant accounts.
- Implemented financial system for regional library.

GOALS FOR FY 14/15

- Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 16th consecutive year.
- Obtain the GFOA's *Distinguished Budget Preparation Award* for 6th consecutive year.
- Implement paperless retention process.
- Implement inventory control system for warehoused items.

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Number of invoices processed	26,902	23,250	24,000
Number of Funds/Depts.	43/100	45/72	45/74
Budgets managed in 000's:			
General Fund	$56,740	$65,950	$61,246
Other Funds (non CPF)	$77,718	$83,930	$93,448
Total Budgets	$134,458	$149,880	$154,694

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Efficiency: Number of invoices processed/FTE	2,690	2,325	2,400
Cost per invoice processed	$6.38	$7.51	$7.46
Dun & Bradstreet paydex score (maximum=80)	78	78	78
Effectiveness: Revenue projection accuracy (Goal: within +/-5%) General Fund Other Funds	 99% 95%	 99% 95%	 99% 95%
Expenditure Projection accuracy (Goal: within +/-5%) General Fund Other Funds	 98% 95%	 98% 95%	 98% 95%
Finance operations expense as a% of total General Fund Expenditures	1.37%	1.03%	1.12%

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Finance Director	1	1	1
Accounting Manager	1	1	1
Project Manager	1	1	1
Budget Manager	1	1	1
Staff Accountant	**2**	**2**	**2**
Accounting Coordinator	**1**	**1**	**1**
Sr. Accounting Clerk	**1**	**1**	**1**
Accounting Clerk	**1**	**1**	**1**
Administrative Specialist	**1**	**1**	**1**
Total	**10**	**10**	**10**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**1**	**1**	**1**

PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Implementation of Contract Management Software
- Revised Procurement Policies and Procedures
- Implemented in-house mail processing and metering for all outgoing mail
- Revised P-Card program to include Corporate Cards and weekly pay to maximize County rebate
- Implemented Office Depot print on demand

PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

GOALS FOR FY 14/15

- Continue to focus on the use of "Best Procurement Practices" and training for all departments
- Receive recertification through National Institute of Governmental Purchasing (NIGP) by being awarded the "Achievement of Excellence in Procurement" award
- Continue to use GovDeals online auction program to generate revenues for all surplus and confiscated items
- Revise Columbia County retention policy
- Create County contract policy
- Implement electronic retention storage
- Electronic Bid/RFP software

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
PO Processed	10,980	10,300	9,500
Contracts Administered	95	95	150
Bid/RFPs Prepared	70	59	75
Outgoing Mail Processed	0	16,500 pieces	46,800 pieces
Credit Cards	215	305	310

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Saving from Bid/RFP process	$3,154,658	$1,873,832	$2,200,00
GovDeals Revenue	$135,843	$119,500	$95,500

PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Procurement Manager	1	1	1
Procurement Supervisor	1	1	1
Contract Supervisor	1	1	1
Procurement Specialist	1	1	1
Administrative Assistant	1	1	1
Contract Specialist	1	1	1
Warehouse Clerk 1	1	1	1
Courier III	1	1	1
Total	**8**	**8**	**8**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	2	2	2
Heavy Equipment	1	1	1
Vehicle Allowances	2	2	2
Total	**5**	**5**	**5**

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

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

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

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

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

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

The business analysis services ensure that current and proposed applications meet regulation and business requirements to fulfill customer's expectations. The database management services role is to design, create, install, monitor, maintain, and performance tune databases.

Business Administration Team: The Business Administration Team (BAT) is responsible for

providing administrative support to the three Information Technology teams. This support includes strategic planning, project management, budget management, and procurement management. The team also manages cell phones, and pagers issued to various county agencies.

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

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

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

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

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

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

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

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

ACCOMPLISHMENTS FOR FY 2014/2015

- Migration of Fire Stations personnel into MUNIS as imports from Fire Department Legacy Systems.
- Completion of Project Management and Budget Dashboard for Commissioners.
- Hosting of Regional MUNIS Users Group Conference.
- Setup of Board of Election's Inventory.
- Completion of ACI (Active Card Integration), direct disbursement of pay vendors using a Commerce Credit Card.
- Implement MobileIron, mobile device management software.
- Implement Envisionware; PC and Print Management Software for Regional Library System.
- Deploy and Support equipment for new Regional Library System, consisting of Columbia, Warren and Lincolnton Libraries.
- Upgrade of Justice Center Audio Visual Systems in Courtroom two and four.
- Replacement of over 150 PCs, Workstations and Laptops.
- Installed infrastructure and cabling for new construction projects – Building B remodel, Extension Services, and old Water Utility building.
- Installed 3 regions of Countywide Traffic network that will connect all intersections, school flashers, and Digital Message Signs.
- Transitioned Columbia County Fire Department to Broadband services and to the County's Cisco voice system.
- Implemented infrastructure for connectivity of Water Utilities FlexNet base stations and application.
- Upgraded Ironport URL and Malware filtering application.
- Installed public wireless at all County park locations.
- Upgraded connectivity of the County core to provide better network performance.
- Transitioned County to Broadband internet services.

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

GOALS FOR FY 2015/2016

- Implement Maplink; GIS interface with MUNIS.
- Upgrade internal SQL Environments to SQL 2008.
- Completion of FlexNet interface with CSRA Water Billing System.
- Transition the Election, Water Bill Pay, MUNIS Employee, Contractor and Vendor Portal Websites to new webserver environment.
- Install infrastructure and cabling for new construction projects – Building B, Extension Services, Sheriff Office Training Center, and Reed Creek Water Treatment Plant Expansion.
- Transition Water Treatment Plants to Broadband Utility Network.
- Complete installation of Countywide Traffic Network.
- Upgrade the County's voice network to support new licensing structure and provide increased functionality.
- Upgrade core firewalls to improve security performance and data speed.
- Transition Network Monitoring and Wireless software to new platform for increased functionality.
- Implement Cisco Emergency Responder to update caller location when 9-1-1 call is placed from the County network.
- Upgrade connectivity of county core to provide better performance of network – (move blade center to server distribution and increase to 10 Gig connection)
- Replace older equipment (desktop, servers, laptops, UPS units, and switches) as needed
- Implement Munis 10.4 Upgrades
- Integrate Chameleon (Animal Services) interface into Tyler 311 system
- Implement Munis Content Manager SE upgrade
- Upgrade Assyst Incident Management system
- Implement Munis Risk Management System

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

WORKLOAD MEASUREMENTS

	Actual FY 2012/2013	Estimated FY 2013/2014	Forecast FY 2014/2015
Customers	1034	1050	1100
Incident Requests	3198	4477	4477
Change Requests	2152	2927	2927
Total Service Requests	5350	7404	7404
Email Transactions	5,195,965	5,455,763	5,728,550
Web Site Activity	1,375,288	1,500,000	1,778,000
Systems Supported	140	140	145
Equipment Supported			
Audio Visual Equipment	315	350	375
Communication Equipment	1,300	1375	1375
Communication Routers	46	66	66
Communication Switches	246	266	266
Personal Computers	945	1030	1030
Printers	290	310	310
Scanners	112	130	130
Servers (Physical/Virtual)	79	86	90
Thin Clients	160	200	220
Uninterruptible Power Supply	480	495	495
Communication Services Supported			
Telephone Lines	1745	1800	1840
Staffing Ratio			
Customer Srv Staff to User Ratio	1 to 129	1 to 117	1 to 137
Application Staff to User Ratio	1 to 172	1 to 175	1 to 183
Communications Staff to User Ratio	1 to 258	1 to 262	1 to 220

PERFORMANCE MEASURES

Category	Actual FY 2012/2013	Estimated FY 2013/2014	Forecast FY 2014/2015
Routine Service Requests Completed:	98.00%	98.00%	98.0%
Change Requests Completed	98.00%	98.00%	98.0%

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

STAFFING

Position	Actual FY 2012/2013	Estimated FY 2013/2014	Forecast FY 2014/2015
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
Customer Service Manager	1	1	1
Service Desk Specialist	0	0	1
Administrative Coordinator	1	1	1
Systems Analyst	1	1	1
Application Support Analyst	2	2	2
Programmer Analyst I	1	1	1
Database Administrator	1	1	1
Network Security Administrator	1	1	1
Network Engineer I	2	2	2
Network Engineer II	0	0	1
Service Desk	1	1	1
Technology Support Specialist	3	4	4
Lan Server Administrator I	1	1	1
Total	**19**	**20**	**22**

VEHICLE SCHEDULE

Category	Actual FY 2012/2013	Estimated FY 2013/2014	Forecast FY 2014/2015
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	12	13	14
Total	**12**	**13**	**14**

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

BUDGET HIGHLIGHTS

The goal of the Information Technology budget for the upcoming fiscal year is to maintain operational expenditures at an equivalent level to the previous fiscal year. The total Capital expenses included in the budget are $717,000.00. The capital budget consists of upgraded CISCO licensing, expanding virtual client and server infrastructure, upgrading the County Web Content system, upgrading the MUNIS Content Manager System and replacement of older equipment. The primary focuses of the capital items are to improve County operational efficiency while reducing long term operational expenses.

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

ACCOMPLISHMENTS FOR FY 13/14

- Conducted municipal General Elections for the cities of Grovetown and Harlem
- Implement, train, and use the new Voter Registration system - ENet
- Relocated 1 precinct and notified affected voters
- Split one precinct, moving 1,100 to an existing precinct, notified affected voters
- Updated over 16,778 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting)
- Approximately 71% of the County's population is currently registered to vote (88,982 total registered voters in Columbia County)
- Conducted training classes for poll workers for the municipal elections
- Conducted Early Voting/Advance/Absentee Voting for the municipal elections
- Attend mandatory training and implementation of a new voter registration system
- Completed a thorough audit of all registration applications on file
- Completed a thorough inventory of all electronic voting equipment
- Worked with Information Technology to come up with an electronic inventory system to track the electronic voting equipment

GOALS FOR FY 14/15

- Conduct General Primary, General Primary Run-off, General Election, General Election Run-off, and (possible) Special Election
- Relocate one (1) voting precinct and notify affected voters
- Continue learning and gaining experience on new voter registration system
- Provide training to temporary staff on the new voter registration system
- Continue updating voting system
- Continue election support to the municipalities in the County
- Continue attending training sessions required by the Georgia Election Code
- Continue providing election training to poll workers, candidates, and the public
- Update/Maintain electronic inventory system on voting equipment
- To conduct more public training on the election process and voter registration
- Acquire adequate office and warehouse space to properly conduct in-person Early Voting and store Touch Screen units with carts
- Purchase storage carts for Touch Screen units
- Purchase the program EasyFile – electronic/automated filing program for Candidates and Elected Officials to file Ethics Reports

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
New registration records	5,299	2,500	5,000
Notification of change/deletion	2,937	8,000	4,000
Major elections	3	1	2
Absentee & Voted in the office	34,463	500	3,000
Training sessions for poll workers	4	4	4
Total records updated	42,699	11,000	12,000

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Executive Director	1	1	1
Elections Coordinator	1	1	1
Registration Coordinator	1	1	1
Deputy Clerk	1	1	1
(*Temp Employees)	6	5	5
Total	**10**	**9**	**9**

BUDGET HIGHLIGHTS

- Successfully conducted Municipal General Elections for the cities of Grovetown and Harlem
- Added over 5,000 new voters
- Moved and Split the highest populated precinct in the county-notified voters
- Regained responsibility of Ethics filings for all candidates and elected officials
- Implemented and began using the new Voter Registration System - ENet
- Train temporary office staff on new voter registration system.

COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- **Gateway Exhibition Center-** Facility opened and grand opening festivities held. Facility was marketed to target user groups for meetings, trade shows, conferences and other events.
- **Regional Library System-** New Greater Clarks Hill Regional Library System with Columbia, Warren and Lincoln Counties began operation.
- **SPLOST CIP Projects-** Formulated proposed quality of life capital improvement projects for 2017-2022. List includes projects related to Recreation, Library Services, Greenspace acquisitions, facility and park upgrades.
- **Evans Towne Center Park-** Facility marketed to outside promoters to increase revenue and offset expenses.
- **Recreation Department-** Worked with new Recreation Manager to improve delivery of recreational services and enhance county-wide park facilities.

- **Regional and National Sporting Events-** Worked with Recreation Department and Columbia County Convention and Visitors Bureau to attract sporting events to the area, resulting in a positive economic impact to the county.
- **Technological Advancements-** Usage of online services for camping reservations and sports registrations increased. Social media utilized to promote facilities and events. Utilized Axis TV and LED signage at Evans Towne Center Park and Wildwood Park to promote event activities.
- **Convention and Visitors Bureau-** Worked closely with CVB Director to attract regional events for county parks, rental facilities and county venues.
- **Park Upgrades-** Amenity improvements made at Wildwood Park, Savannah Rapids Park, and other park facilities county-wide.
- **Animal Services-** Pet adoptions increased through marketing and website presence. Volunteers promoted pet inventory at Community Event activities.
- **Community Events-** Corporate sponsors secured for events and festivals.

GOALS FOR FY 14/15

- **Rental Facilities/Venues-** Market Exhibition Center to target user groups and request Columbia County Convention & Visitors Bureau to assist with promoting the facility.
- **Recreation-**
    - Complete construction of BMX/Skate Park facility and promote the complex to secure regional and national tournaments
    - B-cycle bike rentals- continue to promote self-service bike rentals at Evans Towne Center Park
    - Complete Evans Towne Center Park playground expansion
    - Wildwood Park- complete construction of new boat dock, fish cleaning station, playground and restroom facility renovations
    - Greenway- complete Phase II of the Euchee Creek Greenway
    - Continue to improve park amenities utilizing SPLOST park upgrade funds

- **Library System-** Accept Burke County in to the Greater Clarks Hill Regional Library System (GCHRLS) and continue to accommodate the needs of Warren and Lincoln Counties.
- **Animal Services-** Continue to promote adoptions through newly acquired animal adoption coordinator.
- **Community Events-** Continue to foster corporate sponsorships to fund Community Event activities, festivals, concerts, and holiday programs in county facilities.
- **Extension Services-** Complete building renovation for large meeting space for workshops and 4H activities.

COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Grant Applications	1	1	1
Town Meetings	2	2	3
Capital Projects	4	4	4
Public Speaking	4	3	2
Community Events	47	57	60
News Articles	156	161	170
Committee Meetings	160	160	160

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Division Director	1	1	1
Administrative Specialist	1	1	1
Community Events Manager	1	1	1
Community Events Specialist	3	3	3
Total	**6**	**6**	**6**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Vehicle Allowances	3	5	5
Total	**3**	**5**	**5**

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Negotiated medical renewal at .5% increase.
- Negotiated dental rate renewal with 1.5% increase for the sixth consecutive year.
- Negotiated life and disability product rates renewal with 0% increase.
- Reviewed standalone voluntary vision programs to determine if benefits are cost effective to offer employees.
- Fitness Reimbursement totaling $21,089 was distributed to seventy-nine (79) employees averaging $267 each.
- Supervisor Reasonable Suspicion Substance Abuse Training held February 2014 for one hundred (100) supervisory employees.
- Completed accrual rollover January 2014.
- Performance Appraisal training coordinated and held September 2013 for one hundred six (106) Managers.
- Conducted Performance Pro computer training for Fire Rescue Supervisors and Managers July 2013; additional training provided other County Supervisors September 2013.
- Coordinated and held Employee Appreciation Luncheons at two sites May 2013.

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

- Volume of online applications increased by 63% to 4,588 during the review period.
- Completed nineteen (19) comprehensive classification and compensation surveys.
- Flu immunization vaccine was administered to one hundred sixty three (163) employees, representing a 12.5% increase in participation from the prior year.
- Sixteen (16) employees participated in the Education Reimbursement Program.
- One hundred sixty (160) active and four (4) retired employees were recognized for years of service; twelve (12) employees were recognized for military service during the annual Service Recognition Program.

GOALS FOR FY 14/15

- Enhance healthy lifestyle program using vendors at no cost to the County or Employees.
- Continue to develop new health initiative "Health 4Me2" with emphasis on health, nutrition, education and disease management.
- Negotiate new Employee Assistance Program through RFP process.
- Continue to strive for successful vendor negotiations that result in 0% premium increase to the County and Employees.
- Develop innovative employee work/life balance programs for employees at no cost to the County or Employees.
- Utilize MUNIS to warehouse employee and benefit files by electronically scanning data into the human resource and payroll system to reduce the amount of paper documents when MUNIS upgrades to version 10.5.
- Monitor and implement the legal requirements of health care reform to ensure minimal cost impact and compliance with federal legislation.
- Maintain high quality employee benefits for the welfare of the County and Employees.
- Encourage and lead employees to utilize the Intranet and Employee Self Service Center for Benefits, Compensation and other relevant updates.
- Continue developing, evaluating, and implementing innovative Employee Relations, Communications, Recognition and Rewards programs for employees.

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

WORKLOAD MEASUREMENTS

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Workers Comp Claims	45	50	55
Family Medical Leave	52	62	71
401(a) Participants	1041	1136	1156
457(b) Participants	891	965	1040
Employment Applications	4,588	4,800	5,000
Advertisement Savings	$4,650	$4,700	$4,750
Internal Position Postings	20	22	25
External Position Postings	75	85	95
New Hires Processed	125	140	150
Category	**Actual FY 13/14**	**Estimated FY 14/15**	**Forecast FY 15/16**
Employment Turnover	9.0%	9.5	9.2
Terminations Processed	113	135	130
Grievances Filed	1	1	1
Grievances Resolved	1	1	1

PERFORMANCE MEASURES

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Merit Average %	2.39%	2.3%	2.2%
Merit Average $	$983.00	$990.00	$995.00
Performance Evaluation %	3.85%	3.80%	3.81%
Healthy Living Incentive	$1,370	$0	$0
Healthy Living Expense	$58,200 (1/2 year)	$126,275	$128,000
Medical Claim $ Below Expected Claim $	$3,993	$3,400	$5,100
Medical ROI APR	(-2%)	1.5%	2%
Dental Savings	$0	$0	$0
Fitness Reimbursement	$21,089	$0	$0
Benefits Cost to Payroll	37%	37%	37%
401(a) Fund Balance	$36,991,114	$38,840,669	$40,782,702
457(b) Fund Balance	$27,857,601	$29,250,481	$30,713,005
Employee Average Tenure	11.4 years	11.5	11.6
Education Reimbursement	16	18	20
Training	206	210	220

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

STAFFING

Position	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Human Resources Manager	1	1	1
Assistant Human Resources Manager	1	1	1
Human Resources Generalist	1	1	1
Human Resources Specialist V	1	1	1
Human Resources Specialist V	1	1	1
Employee Specialist II	1	1	1
Benefits Specialist II	1	1	1
Total	**7**	**7**	**7**

VEHICLE SCHEDULE

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Vehicle Allowances	2	2	2
Total	**2**	**2**	**2**

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

BUDGET HIGHLIGHTS

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

The current County employee population of 1,109 generates employee to Human Resources staff ratio of 158:1 and it is anticipated the number of employees will increase with the new budget.

The Human Resources Department is responsible for management oversight of the medical fund. The medical fund balance is maintaining fund levels at approximately 1.4MM. Economic indicators for medical costs will continue to financially impact the fund due to Health Care Reform, increased health care costs, increased workforce and dependents, and plan utilization.

Federal mandated changes will impact the medical fund January 2014 at a projected cost of $144,900 to support the new Transitional Reinsurance Fee, and $4,500 for the PCORI (Patient Centered Outcomes Research Institute Fees). These mandates will continue to impact our fund balance and require more design changes to achieve renewal negotiation leverage.

Both the 401(a) and 457(b) retirement funds have been performing well this year. Currently the 401(a) is funded at approximately $37MM and the 457(b) at $28MM.

Aggressive, healthy lifestyle initiatives will continue through redesign and reengineering of the program. Through branding and renaming the program to Health 4Me2, improved outcomes are expected with education, nutrition, disease management, vendor participation and communication.

The Human Resources Department budget increased 3% due to costs associated with the growth in employee population and services.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

The GIS Department consists of a GIS Manager, a GIS Technician IV, a GPS/GIS Technician IV, a GIS Planner, and an Addressing Technician. The GIS department was reduced by one position during the 13/14 FY (GIS Projects Manager). Most county departments depend upon the information gathered and published by the GIS Department for addressing, analysis, information, or mapping needs. The divisions and departments that utilize GIS include the Water Utility Division (Conveyance and Distribution), Storm Water, Roads and Bridges, Traffic Engineering, the EMA Division (Risk Management, Fleet Services, Customer Service 3-1-1), the Financial Services Division (Accounting and Procurement), Community and Leisure Services Division (Animal Care and Control, Recreation, Libraries, Columbia County Clean and Beautiful), the Development Services Division (Plan Review, Building Standards, and Code Compliance), Construction and Maintenance Services Division (SPLOST, Facility Services, Landfill, Property Acquisition, Green Space, Road Construction, the office of the Deputy County Administrator (Information Technology, Columbia County Broadband Utility, Planning), the Tax Assessor's Office, the Tax Commissioner's Office, and the Sheriff's Office (911 dispatch, mapping, and addressing management), the Board of Elections, and Columbia County Fire and Rescue. External agencies served include Gold Cross EMA, Harlem and Grovetown Public Safety. GIS serves as liaison between County and Federal agencies such as US Census Bureau, FEMA, DNR/NRCS (Natural Resource Conservation Service, US Geological Survey, US Army Corp. of Engineers, and the Georgia GIS Coordinating Committee. The GIS Department provides services, as well as support and training, and maintains the central GIS library and software products. There are over 100 installations of an end-user GIS product for county employees. The publicly accessible Maps Online is maintained and updated through this department. The GIS Department is an integral component of County Administration under the direction of the Deputy County Administrator.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

ACCOMPLISHMENTS FOR FY 13/14

- **Training and Committee Support**:
  Sent GIS users to appropriate training, conferences, and workshops to increase proficiency in GIS applications and data development strategies. GIS Staff also trained internal departments in GIS and GPS use.
    - Training and Conferences:
        - URISA Users Conferences for Addressing
        - Cityworks Server AMS Administration and Configuration
        - Maintained URISA Membership for department
        - ESRI training for ArcGIS10x
        - NENA National Emergency Number Association
        - 3D Modeling and LiDAR Analysis
    - Training provided to other departments:
        - Trained county employees using certified ESRI Intro to GIS courses
        - Trained crews to use Trimble GPS equipment
        - Support for Columbia County Fire and Rescue
        - Conducted Maps Online training sessions to maximize productivity in the field.

- **Federal Agency support**:
    - US Census Bureau – Assisted census workers in address verification for American Community Survey.
    - USGS, NOAA, FEMA – Partnership with National Mapping Initiative – Orthophotography and LiDAR
    - Volunteered to be one of 60 counties nationwide to provide address point file, road centerline data and metadata to the US Census in trial program GSSI (Geographic Support System Initiative)

- **GIS Software Applications**:
  Maintained and updated GIS applications for optimal use

    - Implemented Cityworks Asset Management software for use in Water, Sewer, Storm water departments. Upgraded software and databases to version 12.1 in latter half of FY. Completed configuration and customization to streamline workflow processes, and conducted weekly meetings for users and management to improve criteria and reporting, to enhance training, and to assist with utilization.
    - Implemented Cityworks Asset Management software for use in Traffic and Broadband Utility.
    - Installed, configured and trained over 50 users for Earthmine viewer

- Installed, configured, and trained 10 users for advanced ArcGIS Earthmine editing tools.
- Added and updated layers for Maps Online and GISmo based upon departmental and public requests
- Created custom ArcGIS map documents for departments
- Assisted Sheriff's Office with GIS applications for their 911 and Crime Analysis OSSI databases. Update data layers to improve 911 call location recognition

- **Contracting**:
  Maintained contracts with vendors providing specialized services
  - Spatial Data – Countywide orthophotography collection and processing
  - Fred Daniel Mapping Service (Tax Parcel and Plat boundary maintenance)
  - Woolpert (Cityworks Asset Management Implementation – ongoing)
  - CitySourced (mobile phone application "Citizen Reporter")
  - Earthmine (street-level digital mapping)

- **Addressing**:
  - Regular contributing member of Subdivision/Plat Plan Review
  - Addressing of new development requests, as well as renumbering addresses
  - Provided addressing and final plats to internal and external departments/agencies
  - Continued to maintain the 911 National Intrado Master Street Address Guide (MSAG) and Primary Safety Answering Point (PSAP).

- **Departmental support**:
  GIS provided mapping and analysis for the following departments and divisions as well as other services:
  - EMA:
    - Emergency Response mapping projects
    - Fire Station locations and 5 mile drive analysis of potential fire department sites
  - Water/Sewer:
    - GPS data collection and integration of Water and Sewer Department's data into GIS library and software products
    - Processing and verification of Water and Sewer data from GPS crews
  - Storm Water:
    - Continued collection of Storm Water GPS data and creation of annual EPD maps of infrastructure
  - Board of Elections:
    - Redistricting, including BOC and Voting Precincts
  - Planning: maintenance of GIS layers:

    - Zoning – rezonings and adjustment of boundaries to coincide with corrected parcel boundaries
- General/Administrative:
    - Census Layer boundary Corrections (Census Tracts and Traffic Zones)
    - City Limits and Annexations (established procedure for update)
    - Harlem Zoning
    - Harlem Historical Districts
    - Future Map for County Projects and improvements
- Community and Leisure Services
    - Developed maps for Wildwood Park for online reservations and brochure
- Broadband Utilities
    - Mapping and analysis to support crews
    - GPS support and collection of data
- Facilities and Pre-Construction: Boat ramps, Landfill, Parade Routes, Parks, Un-surfaced Roads, Rest Areas
- Finance: Compilation of construction costs and storm water inventory for yearly asset depreciation in accordance with GASB 34 reporting requirements
- Sheriff's Office:
    - Crime Analysis: Sex Offender locations, Sex Offender "no-live" zones, Burglaries, Fatal Accidents
    - 911: Address and GIS support
- 3D mapping analysis to determine terrain change, line of sight, and flooding simulations.
- Data distribution to vendors/contractors to include but not limited to navigation providers such as Tom Tom and Navteq, 811 (Call Before You Dig), reverse dialing vendor and Georgia Department of Transportation
- Data sales to individuals and agencies

- GPS projects
    - Community and Leisure Services:
        - Parks and Trails
    - Traffic Engineering:
        - GPS of sign infrastructure and condition
        - Traffic Intersection Signal Mapping/Inventory
    - Water Department:
        - Water Quality Sampling Sites
        - New Subdivision GPS inventory to include sanitary sewer, storm water, hydrants, valves, FOG, backflows, and road centerlines
        - Historical sewer trunk line, hydrants, valves
    - Broadband Utility:

    - Fiber optic cable and hand-hole mapping
- Maintained map books for Storm Water Utility Maintenance, Sewer Service, and Broadband Utility Crews and contractors
- Update data layers for printing of county road map

GOALS FOR FY 14/15

- Cityworks Asset Management Implementation: Improve the current enterprise-wide solution for Traffic Engineering, Broadband, Water Utility, Sewer, and Storm Water inventory and assessment, and upgrade to version 14, which will allow users in those departments to edit GIS data and attributes. Conduct training, maintain the extensive databases for employees, contractors, materials, and modify GIS data as updates occur.
- Capture 2015 Orthophotography and implement in all 15 GIS mapping applications supported by the GIS department.
- Implement Orthophotography collection data such as impervious surfaces, buildings, contours, and other datasets from the spring of 2015 into software products such as ArcGIS, Maps Online, Cityworks Asset Management, Earthmine, GISmo, mobile programs, 311 Citysourced, and other ArcGIS server broadcast services as they are developed.
- Upgrade SQL server and SDE to version 10.2 to enhance data access speeds and data dissemination. This process includes building data models that will be flexible for future data developments.
- Continue with Addressing process to ensure accurate data and database compatibility. This process serves as a central point for submission of subdivision data which will allow for timely updates of property boundaries and infrastructure data (water, sewer, storm water, roads, and building footprints)
- Extensive GPS effort to re-collect and locate missing problem areas for sewer, storm water, water system infrastructure.
- GPS data collection processing and conversion to GIS for all newly constructed areas, such as road, sewer, water, and storm water infrastructure.
- Update planimetrics for the entire county at the same low elevation. This will allow for updates of new construction as well as better resolution in the western section of the county. Implement planimetric layers to:
    - QC GPS data elevations
    - Determine accurate impervious surface for individual parcels
    - Update transportation network surfaces and types
    - Develop links and functionality to enable future use of building footprints with Munis permitting and addressing
    - Replace USGS hydrography layers with more accurate planimetric hydrography.
- Integrate new data with existing software applications and data library, and utilize the highly-accurate Digital Elevation Model in 3D modeling.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

- Continue to implement 3D Street Level Imagery using Earthmine Technology and deploy for use with inventory, assessment, and emergency response.
- Offer ArcGIS courses for Columbia County employees (ESRI Certified)
- Conduct end-user training for GIS third-tier applications
- Upgrade Maps Online to an ArcGIS Server 10.2 based version
- Continue to QA/QC all GIS data layers to ensure spatial and attribute accuracy
- Continue to improve technical abilities by attending workshops, conferences, and training
- Streamline GIS service delivery for departments lacking expertise, and continue to provide custom analysis and cartography projects for departments as needed.

STAFFING

Position	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
GIS Manager	1	1	1
GIS Projects Manager	0	0	1
GIS Technician IV	1	1	1
GPS/GIS Technician IV	1	1	1
GIS Planner	1	1	1
Addressing Technician	1	1	1
GIS Programmer/DBA	0	1	1
GIS Systems Analyst	0	0	1
TOTAL	**5**	**6**	**8**

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

BUDGET HIGHLIGHTS

There is an ever-increasing demand for data and addressing from both internal and external customers. With continual changes to operating systems, GIS software and back-end database structure is constantly changing. Processes and procedures evolve to meet these high-demands, and data products that result from initiatives such as the parcel adjustment and subdivision development process, GPS collections, migrations of data from GPS to GIS, database management tasks, infrastructure inventory and information distribution are all critical to both internal and external entities. Addressing in the GIS department has allowed for the entire land records process to be streamlined from start to finish. The orthophotography captured in the spring of 2015 will be completely implemented in the 14/15 budget year to assist with tax assessment, development, site location analysis, emergency response, as well as other uses. Cityworks Asset Management will continue to be improved and upgraded for Water Utility, Sewer, Storm Water, Broadband Utility, and Traffic, and mobile capabilities. The use of Maps Online has increased greatly for both the staff and the public website will continue be upgraded to use current technology and operating systems. The speed and amount of information that is available online has evolved to newer technology, and the demand for flexibility of the GIS applications will continue to increase. Externally, information dissemination is important for transparency. Internally, analytics are critical for reaching optimal efficiencies in labor, materials, and equipment, as well as forecasting for asset replacements based upon spatial analysis.

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- 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.
- Streamlined delinquent tax collections to include judicial in rem tax sales.
- Maintained a property delinquency rate of less than 1%.

GOALS FOR FY 14/15

- Revise and implement a new training program for the Motor Vehicle Division.
- Prepare the 2014 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%.

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
MOTOR VEHICLE DIVISION			
Motor Vehicle Tax Collected	$10.5 million	$11 million	$11.3 million
Number of Tag Registrations	158,155	160,000	162,000
Number of Titles	30,777	32,000	33,000
Disabled Placards Issued	2,064	2,100	2,200
% of MV Registrations by Mail	18.09%	18.00%	17.65%
% of MV Registrations Online & IVR	6.17%	6.50%	7.0%
Number of Incoming Telephone Calls	57,421	58,500	59,000
PROPERTY TAX DIVISION			
Real & Personal Property Tax Collected	$98.8 million	$100 million	$101.5 million
# of Real & Personal Tax Bills	71,376	72,000	72,500
# of Real Property Mobile Home Tax Bills	2,649	2,620	2,600
Mobile Home Tax Collected	$256,561	$250,000	$248,000
# of Personal Property MH Tax Bills	2,040	2,020	2,000
# of Homestead Exemption Applications	2,187	2,200	2,500
Timber Tax Collected	$40,887	$45,000	$50,000
# of Timber Tax Bills	64	72	80
Heavy Duty Equipment Tax Collected	$5,208	$4,000	$3,800
# of Heavy Duty Equip Tax Bills	26	15	10
Number of Incoming Telephone Calls	32,796	33,500	34,000

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Collection Rate – Real & Personal Property	96%	99%	99%
Collection Rate – Timber	100%	100%	100%
Collection Rate – Mobile Homes	99%	99%	99%

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Elected Officials	1	1	1
Managers	5	5	5
Full-Time Employees	20	20	20
Part-Time Employees	0	0	0
Total	**26**	**26**	**26**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	2	2	2
Total	**2**	**2**	**2**

BUDGET HIGHLIGHTS

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

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

ACCOMPLISHMENTS FOR FY 13/14

- Reviewed and revalued all real property and personal property mobile homes in the County
- Processed 913 real and personal property appeals
- Processed 263 Board of Equalization appeals
- Processed 130 vehicle appeals
- Revisited all appealed properties (with taxpayers present, if possible for the taxpayer)
- Received approval of the timely submission of the Tax Assessors' portion of the 2013 Tax Digest from the Georgia Department of Revenue
- Met appraiser training requirements set by Georgia Department of Revenue

GOALS FOR FY 14/15

- Review and revalue all parcels in the County
- Expand our software to maximize employee efficiency by utilizing Wingap and ABOS collectively to revalue approximately 5,859 boats in the county each year
- Complete an approved 2014 Real & Personal Property Tax Digest on schedule

WORKLOAD MEASUREMENTS

Category	Actual FY 2012/2013	Estimated FY 2013/2014	Forecast FY 2014/2015
Parcels Reviewed	54,265	55,425	56,575
New Main Improvements	1,294	1,159	1,216
Personal Property Accounts	12,644	11,700	11,600
Deeds Processed	7,288	7,447	7,622
Mapping Splits & Combines	1,729	1,946	2,047
Personal Property Mobile Homes	2,114	2,072	2,011

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

STAFFING

Position	Actual FY 2012/2013	Estimated FY 2013/2014	Forecast FY 2014/2015
Manager V (Chief Appraiser)	1	1	1
Manager III (Deputy Chief Appraiser)	1	1	1
Manager I (Office Manager)	1	1	1
Specialist V (Residential)	1	1	1
Specialist V (Commercial)	1	1	1
Specialist V (Personal Property)	0	1	1
Administrative Coordinator	1	1	1
Appraiser I	8	8	11
Appraiser II	3	3	3
Appraiser III	1	1	0
Clerk IV	3	4	5
Specialist II	3	3	3
Total	**24**	**26**	**29**

VEHICLE SCHEDULE

Category	Actual FY 2012/2013	Estimated FY 2013/2014	Forecast FY 2014/2015
Authorized Vehicles	8	8	9
Heavy Equipment			
Vehicle Allowances	1	1	
Total	**9**	**9**	**9**

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

BUDGET HIGHLIGHTS

The Tax Assessor's Office is requesting three new positions:

New Position requested: (2) Appraiser I, Grade 19: We are requesting appraisal assistance in the Personal Property division to assist with the timely valuation of business and boats.

- We currently have approximately 5,841 business accounts and 5,859 watercraft accounts, for a total number of personal property accounts of 11,700. According to IAAO (International Association of Assessing Officials), the recommended number of accounts for each appraiser is 1,500 to 3,000. We currently have 3,900 accounts per Personal Property appraiser. The addition of the two new requested appraisers will result in 2,340 accounts per Personal Property appraiser.
- Per Georgia State Law, all personal property accounts should be reviewed or audited at least once every three years. Due to the increase of personal property accounts, in order to maintain this requirement, we are requesting the addition of these new positions.

New Position requested: Clerk IV, Grade 14: We are requesting clerical assistance to help with data entry due to the increase in parcel count.

- The county has experienced steady growth in the parcel counts over the past 20 years (29,187 parcels in 1993; 41,150 parcels in 2004; 55,324 parcels in 2014).
- During the 2013 Tax Digest, we made data entry changes to 19,913 parcels. Currently we have two data entry clerks processing work for seven field appraisers, which has been quite a challenge in the past several years.
- An additional data entry clerk will allow us to complete data entry earlier, so that sales ratio analysis can begin sooner. This will result in being able to give the Commission a more accurate estimate of Digest increase every year.

CLERK OF COURT

FUND/DEPARTMENT NUMBER: 1211

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

- Filing, recording and indexing all documents related to real estate within Columbia County, including deeds, plats and cancellations.
- Filing and processing for service of all divorce cases, adoptions, name changes, child support, change of custody and contempt's.
- Filing and processing all Juvenile cases.
- Files and processes for service all civil cases relating to suit on account, condemnations, and appeals from magistrate and probate court, writs of possession, insurance, etc.
- Files, records and indexes all judgments, tax liens and fifa's.
- Files and processes all warrants, indictments, accusations and sentences on all felony and misdemeanor cases.
- Processes sentencing packages for sentence review panel and Department of Corrections for transfer of prisoners into the state system and applications for sentence review.
- Files and processes all Uniform Commercial Code (UCC's), liens on personal property for public notice.
-

CLERK OF COURT

FUND/DEPARTMENT NUMBER: 1211

- Prepares records of all appeal cases in the Civil, Domestic and Criminal Divisions for the Court of Appeals and the Supreme Court of Georgia.
- Commissions all Notary Publics in the County.
- Issues Summons to all prospective Travers Jurors in all jury trials; Summons jurors for Grand Jury duty; all jury management.
- Provides oversight for the Columbia County Board of Equalization.

ACCOMPLISHMENTS

We currently are processing and electronically filing UCC's; We have commenced the electronic filing of all Child Support cases filed through the Georgia Department of Human Services, Child Support Recovery.

GOALS FOR FY 14/15

Continue in our preparation for civil E-filing implementation expected to begin in this fiscal year, in coordination with the Council of Superior Court Clerks. To continue digital archiving historical records as we transition to a paperless office to satisfy the need for additional work/storage space and more convenient access to these records by the public.

PROBATE COURT

FUND/DEPARTMENT NUMBER: 1213

MISSION STATEMENT

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

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

VISION STATEMENT

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

ACCOMPLISHMENTS FOR FY 13/14

- Continued to have old records in the vault microfilmed, rebound and laminated.
- Judge and Clerks attended schools and seminars to maintain certification(s).
- Implemented a new scanning system for all traffic citations.

GOALS FOR FY 14/15

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

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FY 2013/14

- Continued to develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at minimal or no budget impact to the County. One program added this year was the "Strengthening Families" course; a course designed to encourage and strengthen the youth and parent working together. A program paid for through a $100,000 grant provided by Criminal Justice Coordinating Council (CJCC).
- Maintained the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintained qualification/certification as a Georgia Crime Information Certification Terminal Agency Coordinator enhancing the proficiency of the court.
- Continue to implement and provide proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program For Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower and improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

- Maintained the Citizen Panel Foster Reviews with volunteers and a part-time Coordinator and provide appropriate training.
- Continued to fund rental fees for community service vans at no expense to County.
- Continued to fund Attorney Guardian Ad Litum's for youth involved in custody cases at no expense to the county.
- Added a part time Programs Director to create new programs for Juvenile Court as well as enhance the programs that currently exist at no expense to the county.
- Continued to establish and implement programs to meet the needs of youthful offenders at no financial impact to the County's budget:
    - Anger Management/Decision Making101
    - Taking Flight in the Right Direction
    - Mediation
    - Truancy Reduction Program
    - Choices and Consequences Program(Elementary/Middle/High School)
    - Development of An Anti-Bullying Campaign (A.B.C.)
    - Transitioning From Elementary To Middle School Program
    - Adolescent Safe Passage Program (Phase I)
    - Adolescent Safe Passage Educational Program (Phase II)
    - Seven Challenges Substance Abuse/Life Skills Program
    - Prevention and Diversion Program
    - Community Service Program(Delinquent Offenders)
    - Traffic Educational Community Service Program(Traffic Offenders)
    - Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
    - Families Interchanging With A Purpose Program (F.I.W.A.P.P.)
    - Shoplifter's Alternative Program
    - Juvenile & Family Firesetters Program
    - The Determined Youth Program
    - D.I.V.A.S. (Developing Values, Insight, An assertive Attitude and Self-Worth)
    - G.E.N.T.S. (Generating Excellence Necessary To Succeed)
    - Safe Youth Program in affiliation with Family Connections
    - Strengthening Families Program in affiliation with Family Connections
- Evaluation of current programs to ensure that Juvenile Court was not duplicating the services currently offered to youth by placing them in multiple programs with like content which cut back on the number of classes offered to each youth and thus saving money for the court.
- Renegotiated contract with Transitional Family Services to reduce the cost of services for the "Seven Challenges Program" currently being used for our Drug & Alcohol offenders.

- Awarded grant from the Criminal Justice Coordinating Council in the amount of $100,000 to serve youth and their parents through our "Strengthening Families Program."
- Hosted four state wide webcast which reviewed House Bill changes as they pertained to Juvenile Code with an average participation of approximately fifty attendees per session.

GOALS FOR FY 14/15

- Administer the functions of Juvenile Court as delegated by law.
- Develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at minimal or no budget impact to the County.
- Maintain the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintain qualification/certification as a Georgia Crime Information Certification Terminal Agency Coordinator enhancing the proficiency of the court.
- Continue implementing and providing proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program For Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower and improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.
- Maintain the Citizen Panel Foster Reviews with volunteers and a part-time Coordinator and provide appropriate training.
- Fund rental fees for community service vans at no expense to County.
- Provide Attorney Guardian Ad Litum's for youth in custody cases at minimal expense to the county by placing Guardian under contract.
- Create and implement new programs, as well as enhance existing ones with part time Programs Director.
- Establish and implement programs to meet the needs of youthful offenders at no financial impact to the County's budget:
    - MYSPACE – (Anger Management/Decision Making)
    - Mediation
    - Truancy Reduction Program
    - Choices and Consequences Program(Elementary/Middle/High School)
    - Development of An Anti-Bullying Campaign (A.B.C.)
    - Transitioning From Elementary To Middle School Program
    - Adolescent Safe Passage Program (Phase I)
    - Adolescent Safe Passage Educational Program (Phase II)
    - Seven Challenges Substance Abuse/Life Skills Program

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

- Prevention and Diversion Program
- Community Service Program(Delinquent Offenders)
- Traffic Educational Community Service(Traffic Offenders)
- Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
- Families Interchanging With A Purpose Program (F.I.W.A.P.P.)
- Shoplifter's Alternative Program
- Juvenile & Family Firesetters Program
- The Determined Youth Program
- D.I.V.A.S. (Developing Values, Insight, An assertive Attitude and Self-Worth)
- G.E.N.T.S. (Generating Excellence Necessary To Succeed)
- Safe Youth Program in affiliation with Family Connections
- Strengthening Families Program in affiliation with Family Connections

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13 (last fy)	Estimated FY 13/14 (current fy)	Forecast FY 14/15 (next fy)
Cases	1234	1032	1082

PERFORMANCE MEASUREMENTS

Category	Actual FY 12/13 (last fy)	Estimated FY 13/14 (current fy)	Forecast FY 14/15 (next fy)
Cases	1234	1032	1082

STAFFING

Position	Actual FY 12/13 (last fy)	Estimated FY 13/14 (current fy)	Forecast FY 14/15 (next fy)
Chief of Probation	1	1	1
Probation Officer	6	6	7
Admin. Coordinator	1	1	1
Clerk	1	1	1
Total	**9**	**9**	**9**

MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

MISSION STATEMENT

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

DEPARTMENT DESCRIPTION

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

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

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

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

MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

WORKLOAD MEASUREMENTS

The Magistrate Court has jurisdiction over criminal and civil matters. Within this report, we have attempted to give an accurate overview of the activity of the Court during 2013.

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

- Number of new civil cases filed– 1,737
- Number of dispossessories filed– 1,019
- Number of garnishments filed– 263

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

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

- Criminal warrants issued- 2,451 (1,214 Felonies, 1,237 Misdemeanors)
- Search warrants issued- 163
- First Appearance Hearings conducted- 562
- Preliminary Hearings- 454
- County Ordinance cases filed- 1,648
- Misdemeanor Deposit Account Fraud Citations filed- 25
- Warrant Applications/Hearings- 145

SHERIFF'S OFFICE

FUND/DEPARTMENT NUMBER: 1311

MISSION STATEMENT

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

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

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

DEPARTMENT DESCRIPTION

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

GOALS FOR FY 14/15

- Enhance public safety with regard to enforcing the law relating to investigations of Internet child pornography exploitation.
- Submit a feasible plan that allows for internal advancement of Communications Center staff.
- Implement a revised protocol to receive, document and confirm gate/security codes from county residents and businesses.
- Have Auxiliary members volunteer in the Communications Center.
- Renovate the Shoot House.
- Enhance the current surveillance platform with newer equipment and expand the recording capabilities; research and demo a new type of camera for 360 degree recording.
- Cross train all employees within the Transportation & Court Services Division.
- Reduce Crime in Columbia County.

EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

MISSION STATEMENT

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

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

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

EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

ACCOMPLISHMENTS - FY 13/14

(Accomplishments for other departments in this division will be included with their budget information)

KEY EMA PROJECTS COMPLETED

- Severe Weather Awareness Week Public Preparedness Activities – 02/3-9/2013
- CERT Group 21 Training Completed – (23) Graduates – 02/05/13
- Community Weatherfest 2013 (Storm Spotter Training) – (71) attendees – 02/09/13
- Completed and Entered 10 division departmental budget requests into Munis – 02/26/13
- SARA Title III Tier II Submissions for 2012 Received and Entered - 03/01/13
- Developed/Distributed "Emergency Evacuation Plan for Dam Failure & Flooding" – 03/08/13
- Blood Drive – (79 donors) – 03/14/13
- GEMA Performance Partnership Agreement Work Plan Quarterly Update Completed – 03/21/13
- Received StormReady Recertification from National Weather Service – 04/02/13
- Mosquito Team Preparedness Planning Began – 04/03/13
- Staff Development Training Day – Senior Center and Transit Staff – 04/05/13
- CERT Group 22 Training Completed – (17) Graduates – 04/16/13
- CERT Refresher Training Completed – (34) – 05/22/13
- GEMA Performance Partnership Agreement Work Plan Quarterly Update Completed – 05/30/13
- Opened Cooling Centers for Summer – 06/01/13 thru 09/30/13
- Blood Drive – (196) Donors – 06/27/13
- Federal NIMS Rollup Completed and Submitted– 10/21/13
- Submitted 2012 Master Director Re-Certification info to GEMA – 07/22/13
- Go Live with 3-1-1 Incident Management Software – 08/01/13
- 9/11 Twelve Year Anniversary Remembrance Ceremony – 09/11/13
- PPA Work Plan Quarterly Update Completed – 09/12/13
- Staff Development Day – Fleet Services Staff – 09/27/13
- CERT Refresher Training Completed – (30) – 10/01/13
- "Prepare & Aware Day" Community Emergency Preparedness Event – (800) - 10/19/13
- Submitted NIMCAST Rollout Report to GEMA – 10/22/13
- Blood Drive – (190 Donors) – 11/14/13
- Coordinated Italian Thanksgiving Feast for Food Banks – 11/19/13
- GEMA Performance Partnership Agreement Work Plan Quarterly Update Completed – 12/03/13
- LEPC Annual Report Completed – 12/13/13

EXERCISES & DRILLS – 2013

- Statewide Tornado Drill – 02/06/13
- Functional Exercise – Tornado Exercise - 04/06/13
- Functional Exercise - Volunteer Reception Center Exercise – 08/13/13

- Functional Exercise – WebEOC – 08/28/13
- Functional Exercise – Tornado Exercise – 10/05/13

GRANTS AND CONTRACT AWARDS – FY2013/2014

- GEMA Performance Partnership Award - $37,216
- OHS/GEMA LEPC Hazardous Materials Preparedness Grant Award – $5,000
- CERT Grant Award - $10,600
- Haz-Mat Equipment from AB Beverage - $18,129
- FY13/14 GDOT 50% Admin and Operations - $196,889
- FY13/14 GDOT Capital - $42,750 (One new shuttle van with lift)
- FY13/14 Coordinated Transportation Contract - $85,784

Division Total - $396,368.00

PUBLIC EDUCATION PRESENTATIONS AND PROGRAMS – 2013

Date	Group	# of Participants
01/15/13	Military Officers Association of America	35
02/09/13	Community Weatherfest Event 2013	71
02/21/13	Savannah River Site SNRL Meteorologist	3
02/21/13	Technology Association of Georgia (TAG)	25
02/23/13	Cub Scout Pack #289	8
02/28/13	McCormick County Schools Students – Career Day	418
03/02/13	International Association of Administrative Professionals Conference	105
04/01/13	Homeland Security and Emergency Management at Georgia Military College	5
04/04/13	Augusta West Rotary Club	25
04/18/13	Brookwood Elementary Students	101
05/15/13	Riverside Middle School – Eighth Grade Career Day Presentation	106
05/23/13	American Society of Civil Engineers	25
08/14/13	CSRA Home Connections	100
08/20/13	NARFE (National Active and Retired Federal Employees)	38
09/10/13	Leadership Columbia County	35
09/23/13	GRU – Korean Delegation	8
10/19/13	Prepare & Aware Day for Community	800
11/13/13	Morningside Nursing Home – Kellie Pugh – 228-4709	25
11/15/13	Senior Group – St. Teresa's Church- 15 min / Ms. Etherington 863-0391	25
Total	**19 Presentations**	**1,958**

EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

TRAINING CONDUCTED AND/OR COORDINATED – 2013

Date	Course Title	Number
01/24/13	WebEOC – Forsyth	2
01/26/13	Forklift Certification Training	6
01/29-31/13	CERT Group 21	23
02/09/13	Storm Spotter Class	71
02/19/13	CERT Course – (Overview and Unit 1) Group 22	21
05/10/13	Rescue Specialist Recertification Course	38
05/22/13	CERT Refresher Course	34
07/20-21/13	Rescue Specialist Course (2 days)	17
08/13/13	Volunteer Reception Center Training	29
10/01/13	CERT Refresher Course	30
10/05/13	CERT Refresher Simulation	20
10/22/13	MERRTT Training	25
11/09-10/13	Vehicle Extrication Course	23
Totals	**13 Courses**	**339**

GOALS - FY 14/15

(Goals for other division departments will be included with their budget information)

- Provide Info for EOD proposed SPLOST project list
- Update the County Emergency Ops Plan for GEMA approval in 2015
- 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 CERT training for new participants and CERT refresher training for existing team members
- Conduct public education programs for community groups and citizens
- Coordinate and conduct training exercises
- Conduct Severe Weather Awareness Week, Statewide Tornado Drill and Weatherfest 2014 Events
- Activate the EOC for emergencies, as required
- Submit 2014 Professional EMA Director Re-Certification Documents to GEMA
- Conduct refresher training for Damage Assessment and Volunteer Reception Center Teams
- Coordinate new shelter surveys and certifications
- Coordinate Integrated Mosquito Planning Team for 2014 mosquito season
- Complete and distribute the 2014 LEPC Annual Report

EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

- Complete and submit budgets & related info for EOD Division Budgets
- Coordinate and host three Community Blood Drives
- Submit quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements
- Continue Two-Way Radio Interoperability outreach and training to radio users inside and outside the county who routinely require two-way radio communications during incidents and events
- Coordinate and maintain an in depth training curriculum for highly skilled Dive Rescue & Recovery Team
- Develop and provide elite training on recently purchased equipment for the Mobile Operations Center and expand skill sets for rapid deployment
- Conduct on-going staff development training for Emergency & Operations Division Department Employees
- Assist other departments as needed and requested

WORKLOAD MEASUREMENTS

Category	Actual 2013	Estimated 2014	Forecast 2015
Public Information Presentations/News Releases/Interviews/Alerts	520	625	650
Training Courses	13	15	18
Number of Participants Certified	339	430	550
Emergency Monitoring / Preps / Responses / EOC Activations	95	115	120
Train Citizens in "Community Emergency Response Team" CERT	21	30	30
Re-certified CERT Members through Refresher Training	64	75	75
Grant Applications / PPA, Homeland Security, Hazard Mitigation, CERT & LEPC	4	4	4

EMERGENCY & OPERATIONS DIVISION

FUND/DEPARTMENT NUMBER: 1313

PERFORMANCE MEASURES

Category	Actual 2013	Estimated 2014	Forecast 2015
Conduct Drills / Exercises - (public & private sector)	5	5	5
Develop / Update Emergency Plans & SOP's - (public & private sector)	5	5	5
Conduct Community Outreach Programs on Preparedness Issues	19	20	20
(Number of Participants ** targets)	1,958	1,500	1,500

STAFFING

Category	Actual 2013	Estimated 2014	Forecast 2015
Division Director	1	1	1
Administrative Specialist	1	1	1
EMA Deputy Director	1	1	1
Total	**3**	**3**	**3**

VEHICLE SCHEDULE

Category	Actual 2013	Estimated 2014	Forecast 2015
Authorized Vehicles (Dive Team Truck)	1	1	1
Heavy Equipment (Mobile Operations Center)	1	1	1
Watercraft (Dive Boat)	2	2	2
Vehicle Allowances	2	2	2
Total	**6**	**6**	**6**

BUDGET HIGHLIGHTS

- Continue to seek grants and other funding sources for projects during FY2014/2015

GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Installed in all ambulances The Power-LOAD™ cot fastener system that's lifts and lowers the stretcher into and out of the ambulance, reducing spinal loads and the risk of cumulative trauma injuries
- Additional Ambulance placed in service Monday thru Friday during peak hours
- Gold Cross continuously updated all ambulances with new computer software and the latest state of the art wireless technology through an On Board Mobile Gateway.
- Gold Cross has the ability to transmit 12 lead cardiac ECG's to any of the local Emergency Rooms with a press of a button on our cardiac monitors through Bluetooth available in the On Board Mobile Gateway. Added another local hospital to instant transfer instead of fax
- Provided training for local schools in medical first responder course.
- Participated in all Training Programs and Community Full-Scale Exercises, in cooperation with EMA.
- Updated our Dispatch Center with Brand new display screens
- Made major upgrades to database center
- Transitioned to a high tech backup system for patient records to be stored in a secure off site location
- Purchased new Toughbook laptops for units
- Assisted in CERT training along with the EMA office for citizens of Columbia County.

GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

GOALS FOR FY 14/15

- Continue to evaluate, in coordination with County officials, the current ambulance locations and assist in assuring the best placement of ambulances throughout the community
- Conduct annual review call volume to determine if an additional ambulance is needed in Columbia County.
- Continue to provide training to local schools in medical first responder program.
- Maintain commitment to continuing quality service to the citizens of Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care.
- Continue to assist with CERT in training as well as participation as members of the community.

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Cleared, graded and set up base for paving Camp Blackstone Trail.
- Cleared, graded and set up base for paving Rosemont Lane.
- Expanded Evans Town Center Dog Park.
- Installed sidewalks on Ronald Reagan Drive at Evans Town Center Boulevard., on North Belair Road and on Conn Drive.
- Graded and paved 300' of Edwards Drive.
- Assisted with pipe washout in Barrington S/D.
- Installed passing lane on Washington Road at Knob Hill Farm Road.
- Installed speed humps on Hamilton Road.
- Prepared roads on the 2013 Local Maintenance Improvement Grants (LMIG) for resurfacing.
- Graded the lay down yard on William Few Parkway for Water Works.
- Cleared roads during January snow storm and February ice storm.
- Assisted with debris management after February ice storm.
- Conducted GPS and Retro-reflectivity testing on roadway signs to meet Federal standards.
- Maintained county gateways, school zone areas and retention ponds.

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

GOALS FOR FY 14/15

- Cut and maintain all county right-of-ways.
- Install sidewalks on Blue Ridge Drive.
- Prepare roads for resurfacing thru Local Maintenance Improvement Grants (LMIG).
- Continue to assist Road Construction with road paving projects.
- Continue to GPS and Retro-reflectivity testing on roadway signs to meet Federal standards.
- Continue to maintain the following county Gateways: Highway 28, from the Richmond County Line to Blackstone Camp Road; Riverwatch Parkway, from the Richmond County Line to Lynnwood Drive; Wheeler Road at the I-20 Interchange; Stevens Creek Road; Baston Road; Washington Road from the Richmond County Line to Baston Road.
- Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized.
- Scrape all dirt roads at least every 14 days.
- Continue to assist Stormwater Utility with drainage improvements.
- Continue to sweep roads within the Stormwater Utility service area.
- Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail.

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Number of Work Orders	8720	4916	5162
Signs Replaced	237	198	208
Potholes Repaired	449	508	533

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
% of Work Orders Completed within 1 week	94.5%	94%	96%
% of Primary Signs Replaced within 1 day	97%	96.5%	98%
% of Potholes Repaired within 48 hours	82%	88%	90%

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Manager IV	1	1	1
Manager III	1	1	1
Manager II	2	1	1
Supervisor VII	4	4	6
Foreman II	3	3	1
Tech III	1	1	1
Tech II	2	2	2
Crew Leader II	7	4	4
Crew Leader I	2	2	2
Customer Service Rep III	1	1	1
Heavy Equipment Operator	3	3	3
Inventory Control	1	1	1
Light Equipment Operator	8	9	9
Maintenance Worker	18	18	18
Total	**54**	***51**	**51**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	21	22	22
Equipment	135	118	120
Vehicle Allowances	0	0	0
Total	**156**	***140**	**142**

(*)Decreases due to transfer of personnel and equipment to the Recreation Department.

BUDGET HIGHLIGHTS

We are requesting six additional two-way handheld radios to help improve our communication with the Sheriff's Office, EMA, Water Works and other state agencies. We have eliminated the contract for right-of-way mowing and have brought it back in-house. With the purchase of three new tractors and bushogs, we will staff this crew with one crew leader, two light equipment operators and three maintenance workers to cut 333 miles of right-of-way.

FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Evans Light Equipment Maintenance Facility operational
- Work Flow processes implemented for the efficient utilization of completed Light Equipment Facility
- Renewal of inter-local service agreement with the Georgia Forestry Commission
- Renewal of inter-local service agreement with the City of Harlem Reclassified Clerk III position to Administrative Assistance
- Reclassified Fleet Analyst I position to Fleet Office Supervisor
- Added Customer Service Representative position to the organizational structure
- National recognition as a "Blue Seal of Excellence" facility by the National Institute for Automotive Service Excellence (ASE)

FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

GOALS FOR FY 14/15

- Research, development and implementation of new pollution controls for retrofit on current diesel engines to comply with 2015 EPA regulations. Explore grants available to fund project.
- Continued staff development through technical training.
- Addition of Mechanic I position to light equipment section to bring facility to full staffing with the opening/staffing of the Evans Facility
- Develop and implement perimeter security for the Appling facility requiring facility visitors and customers to gain access through the administration section.

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Work Orders Completed	2080	3071	3320
Man/hours for Repairs	4085	4700	4950
Service Repairs	2963	3200	3400
PM's Performed	1300	1500	1700
Vehicle responsibility	920	917	925

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
WO Expenditures	$481,161.32	$520,000.00	$530,000.00
PM %	30%	32%	33%
Average WO Labor	.96 hrs	1.00 hrs	.97 hrs

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Fleet Manager	1	1	1
Fleet Op. Supervisor	1	1	1
Office Supervisor	1	1	1
Auto Technicians	3	3	4
Heavy Equip. Technicians	3	3	3
Parts Personnel	2	2	2
Tire/Lube Technician	1	1	1
Administrative Assistant	1	1	1
Clerk III	0	1	1
Total	**14**	**14**	**15**

FLEET SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	10	10	10
Heavy Equipment	1	1	1
Vehicle Allowances	0	0	0
Total	**11**	**11**	**11**

BUDGET HIGHLIGHTS

- FY 13/14 was the first complete budget year for the recently established Repair/Maintenance Fund (internal service fund).
    - This was a learning year for Fleet staff in the management of this fund.
    - FY 14/15 will see an increase in the request for this fund.
        - These increases will be itemized and documented from historical data obtained in FY 13/14.
- Evans maintenance facility debuted in FY 13/14 as a satellite maintenance facility.
    - Staffing for the pilot project was obtained from the Appling facility originally scheduled for 3 days a week
    - Workload for this facility has increased to the point that full time technician is required.
        - The staff moved to Evans to manage the workload increases has had a tremendous impact on the Appling facility.
- A Direct result of the Evans facility going on line will impact budget requests on several levels:
    - Addition of one full time mechanic I position
    - CIP Items for facility
        - Lift
        - Heaters
- Surplus Vehicle sales to date produced $

- **An especially complex and costly issue facing the fleet in the coming year is the ever increasing cost of fuel.** Fleet will continue to work hand in hand with our customer departments to maintain the most fuel efficient vehicles possible, review engine size options as well as look into new technologies to help cope with this concern.

FACILITY MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Successfully brought landscaping in house to approximately 45 locations.
- Painted exterior of Sheriffs Dept. Training Building and Range
- Replaced all windows at Fire Station #12.
- Remodeled interior of Patriots Park Office
- Painted the interior of the Senior Center
- Worked with Roads and Bridges to make events at Evans Towne Center Park successful
- Successfully transitioned from Munis to Facility Dude for work orders
- Initiated a floor care program for County Facilities
- Completed remodeling on Evans Maintenance Shop

FACILITY MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

GOALS FOR FY 14/15

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

WORKLOAD MEASUREMENTS

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Work orders received	4604	4800	5000
Emergency requests	5	5	8

PERFORMANCE MEASURES

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Work orders completed	4574	4700	4900
Emergency requests completed	100%	100%	100%

FACILITY MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

STAFFING

Position	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Craftsman	6	6	7
Maintenance Worker	4	4	5
Supervisor VI	2	2	2
Crew Leader	3	3	3
Manager V	1	1	1
Trade Worker I	7	7	7
Landscape Foreman	1	1	1
Custodians(Temp P-time)	2	2	1
Custodian (Temp Full time)	18	0	0
Custodian (County)	**0**	**18**	**21**
Total County	**26**	**44**	**47**
Total Temporary	**19**	**1**	**1**

VEHICLE SCHEDULE

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Authorized Vehicles	19	20	21
Heavy Equipment	0	0	0
Vehicle Allowances	0	0	0
Total	**19**	**20**	**21**

BUDGET HIGHLIGHTS

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

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

The Planning Department is responsible for maintaining and implementing the Growth Management Plan (GMP), for processing rezoning applications and for the review of development site plans. This Department administers zoning and subdivision regulations.

ACCOMPLISHMENTS FOR FY 2013/2014

- Completed Design Awards for 2013 to recognize outstanding developments in the County.
- Implement NAICS into the permitted use table and update Definitions

GOALS FOR FY 2014/15

- Commence the full update for the Growth Management Plan 2016
- Commence work on Retirement Study recommendations
- Establish Design Awards for Landscaping

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Request for property & development information	2300	2350	2450
Number of rezoning & variance requests	78	90	100
Number of preliminary plats approved	17	22	27
Number of final plats approved	25	24	27
Number of final plats administratively reviewed	213	220	230
Number of preliminary subdivision lots processed	765	1000	1000
Number of final subdivision lots processed	977	800	1000
Architectural reviews processed	25	35	45

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Director	0	0	1
Manager	1	1	1
Engineer	2	0	0
Senior Planner	0	0	0
Planner II	2	2	3
Planner I	0	0	0
Planning Specialist IV	1	1	1
Total	**6**	**4**	**6**

1511 MISSION STATEMENT FY 14-15

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

VEHICLE SCHEDULE

Category	Actual FY 11/12	Estimated FY 12/13	Forecast FY 13/14
Authorized Vehicles			
Heavy Equipment			
Vehicle Allowances	5	3	5
Total	**5**	**3**	**5**

BUDGET HIGHLIGHTS

One Engineer was transferred to Engineering Services in September 2013 to fulfill the role of Plan Review Manager. Due to the increasing volume and complexity of work involved, the need for a full time Director was identified and the position was advertised in February 2014.

There is more to an effective Planning Department than just zoning. The Department has operated as a zoning office for more than a year. Inquiries for all types of developments are steadily increasing and continued growth is expected. The addition of staff will allow the Department to more effectively address the current workload; however, additional staff will be needed to realize the Planning Department's potential.

The re-write of the Comprehensive Plan has started with the establishment of a Steering Committee and the Plan will be complete by February 2016 to meet State requirements.

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

MISSION STATEMENT

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

VISION STATEMENT

To improve the quality of development for all Columbia County citizens based on communication, efficiency and leadership from positive professionals which ultimately will lead to a sustainable community for our next generation.

DEPARTMENT DESCRIPTION

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

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

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

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

ACCOMPLISHMENTS FOR FY 2013/2014

- Initiation of Plan Review department restructuring
- Generation of a weekly status report of all plans currently under review
- Generation of a monthly workload measurement report
- Establishment of a weekly meeting for plan reviewers and key personnel from Administration, Planning, Building Standards, Engineering, Code Enforcement and Inspections Departments.
- Improvements in electronic record keeping:
    - Commitment to MUNIS as Plan Review tracking tool
    - Incorporation of added features available in MUNIS
    - Scanning of all approved construction documents
    - Implemented a tracking system for individual plat in MUNIS
- Improvements in paper record keeping:
    - Hard copy of the comments from each plan review kept in the project file
    - Copy of the rezoning information kept in the project file
    - Sign-out procedures established for removing an active project file or the "stick set" from the Plan Review Department
- Maintained certifications for employees
- Completed the revision to Section 74-42 of the Code

GOALS FOR FY 2014/2015

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

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Subdivision Plans Reviewed	23	28	35
Commercial Plans Reviewed	58	66	72
Subdivision Final Plats Reviewed	25	34	38
County Projects Reviewed	13	22	25

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Plan Review Manager	1	1	1
Engineer	0	0	1
Landscape Professional	0	0	1
ES&PC Reviewer	1	1	1
Plan Review Specialist	1	2	2
Plan Review Coordinator	1	0	0
Total	**4**	**4**	**6**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	0	0	0
Vehicle Allowances	2	2	4
Total	**2**	**2**	**4**

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

MISSION STATEMENT

The mission of the UGA Cooperative Extension is to extend lifelong learning while improving the quality of life to the people of Georgia and specifically Columbia County. Educational programs and activities are provided through unbiased, research-based education in agriculture, the environment, communities,
youth and families.

VISION STATEMENT

The University of Georgia Extension Service is committed to excellence in:

- Providing technical and educational support to horticulture/agriculture and consumers.
- Providing programs through 4-H; teaching leadership, citizenship, service learning and developing tomorrows community leaders.
- Taking the lead to help Georgians become healthier, more productive, financially independent and environmentally responsible.
- Working cooperatively with other agencies in the event of emergencies, homeland security and natural disasters.
- Educating Georgians with timely, accurate, comprehensive information.
- Building coalitions to address issues facing communities, families, and youth.
- Earning a reputation for integrity and respecting all people.

DEPARTMENT DESCRIPTION

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

Agriculture and Environment –
(1) Provide unbiased, research-based information in Agribusiness: The Food Industry; Agricultural Profitability; Alternative Agriculture; Endangered Species, Wetlands & Environment; The Green Industry (growers, retailers, landscapers, and allied trade); Home Horticulture; Integrated Pest Management (IPM); Natural Resources; Waste Management and Water Quality & Conservation; and **(2)** Provide soil and water sampling; and **(3)** Advice on safe pesticide use and handling.

Columbia County 4-H and Youth Development --
The mission of Columbia County 4-H is to assist youth in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive and contributing members of society. This mission is accomplished, through "hands on" learning

experiences, focused on agricultural and environmental issues, agriculture awareness, leadership, communication skills, foods and nutrition, health, energy conservation, and citizenship.

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

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

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

ACCOMPLISHMENTS FOR FY 13/14

Agriculture and Environment

- Co-Authored a gardening tips article in the Columbia County Magazine.
- Produced a Holiday Plant Care pamphlet for "Christmas in Appling"
- Selected to serve on the Columbia County Grounds Maintenance Evaluation Panel
- Started a monthly newsletter "Columbia County Gardener"
- Coordinated and hosted Congressman John Barrow's Rural Listening Tour
- Selected to serve on the Columbia County Soil and Water District Panel
- Selected to serve on the Columbia County Local Emergency Planning Committee
- Collaborated and Coordinated with UGA Center for Urban Agriculture to host a pesticide recertification seminar
- Coordinated a pesticide recertification/turf seminar and enlisted the help of Dr. Clint Waltz
- Coordinated and partnered with the Georgia Department of Agriculture to host an egg candling class.

- **Soil, Water, Lab Tests Submitted.** 757 samples were submitted to the University of Georgia's Environmental Services Laboratories for testing for Columbia County clientele. 727 were for routine soil test analysis, greenhouse and total elemental soil analysis; remaining 30 tests were for feed and forage, plant disease, nematodes diagnosis and water quality of which six were for lead testing.

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

Columbia County 4-H and Youth Development

GRANTS, GIFTS AND FUNDRAISING

2014

Due to the agent's supervision and promotion, this year the youth program has raised

$54,150.00 in donations and fund development.

Columbia County 4-H Vidalia Onion Fundraiser	$ 7,200.00
Lowe's Improvement Grant (for Life-Skills Lab)	$32,900.00
Farm Bureau camp, awards, and horse scholarships	$ 550.00
Georgia 4-H week ad (double truck in color)	$ 1,550.00
Bankers Association Camp Scholarships	$ 500.00
Anonymous Scholarships and Misc donations	$ 2,550.00
Project Safe, donations and sponsorships	$ 2,000.00
Learn & Serve Grant to Columbia Co. Teachers	$ 1,500.00

Subtotal **$48,750.00**

In-Kind gifts:

- Pollard's Lumber Company, driver & tractor trailer truck, gas for pick-up
- and delivery of over ten tons of Vidalia Onions. Provides another driver and Bobcat to unload onions. **$2,200.00**

- Winn-Dixie, Bi-Lo, Kroger, Publix, discounts on 4-H supplies, donations **$700.00**

- Columbia County Board of Education, free or discounted transportation **$2,500.00**
  Transportation and volunteer school bus drivers to 4-H activities:
  - Four or Five buses for Camp Transportation
  - All Educational Competitions events
  - 4-H Day at UGA Football & Basketball games
  - 4-H Day at Six Flags

Estimated TOTAL value of In-Kind gifts **$5,400.00**

Grand Total: Grants, Gifts and Fundraising **$54,150.00**

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

These funds are used to support over 125 programs each month. (See list in additional section) With only one full time 4-H employee, the 125 programs involve more than 2,750 4-H'ers monthly.
This is a total of 33,000 4-H contacts each year.

- **Columbia County 4-H** became the avenue for the **Water and Sewage Department to implement their best management plan by the required deadline.** This regulation is imposed by EDP to educate youth in water conservation and quality; specifically storm water education by the required deadline. 4-H presented programs in 76 5th grade classrooms with more than 2,750 students involved.

- The partnership **Columbia County 4-H and Toastmasters International** began eight years ago, and is still a strong partnership today. The "Master Toastmaster" instructors have volunteered more than 320 hours and graduated over 200 students. The program includes speeches and participation by all graduates. One parent recently commented, **"Tim would have never gotten through his Senior Project at school if he had not taken your program".** Another parent called to tell me about his child Ivana's achievements, "Ivana would have never won national FCCLA honors if it had not been for the leadership and public speaking skills she has gained through 4-H".

- **Columbia County 4-H'ers raised money for the local Salvation Army's Red Kettle Campaign** and was recognized at the Salvation Army's Awards Recognition Ceremony for having largest Red Kettle donation in the CSRA. In addition to volunteering to ring the bell, each of over 85 4-H clubs made their own Red Kettles to collect donations.

  During the past fourteen years, Columbia County 4-H'ers, have raised more than $28,000.00 to support the Salvation Army's efforts.

  The outcome has been support for the Salvation Army, but ultimately the increase in compassion and commitment to community gained by the youth involved, priceless.

Volunteer Recruitment & Training
Total for 2014

- **4-H Volunteers:** 248 Volunteers gave 1029 hours to the Extension program; valued at $18,764 in salary savings.
- 65 5th grade class meetings
- 14 volunteer trainings conducted

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

With only one full time 4-H employee the 1,007 programs conservatively total 44,075 youth and adult contacts each year. Due to workload and increases in participation and population, programs will unfortunately need to be eliminated in 2015.

- 85 individual 4-H club meetings are held in Columbia County Schools.
- Archery Club meets weekly on Saturday's from 9:00 a.m. – Noon
- Shotgun Club meets weekly on Thurs and Sat., February – May
- Beekeeping Club meets monthly
- Horse Club meets twice a month
- Rabbit club meets twice a month
- Robotics Club meets monthly

Additional 4-H Programming statistics includes:

- 493 youth participated in 4-H special interest programs
- 198 participated in overnight camping programs
- 3,144 participated in school enrichment programs
- 329 participated in communication arts
- 398 were involved with animals and plants
- 894 put character into action, Character Education programs
- 2,479 participated in general environmental stewardship activities
- 359 participated in health and wellness curriculum
- 942 in personal development and leadership
- 478 in leadership skills development
- 561 in science and technology
- 784 participated in leisure, cultural education and extracurricular activities

Junior and Senior Activities (middle & high school students)

Adopt-A-Highway	State Council Leadership Retreat
Senior 4-Hers attend Fall Forum	Certified Teen Leader Training
Junior Conference	Junior Rally
Cotton Consumer Judging	Cloverleaf & Junior Camps
Forestry Judging, T. Williams Coach	Poultry Judging, C. Phillips Coach
Cloverleaf D.P.A. Orientation	Cloverleaf Camp Experience Orientation
Toastmasters Leadership Summer Program	4-H Day at the Legislature
4-H Awards Program	4-H Day at UGA Football Game
Summertime on the Canal	4-H Portfolio Judging workshops
Stuff Stockings for Salvation Army	Martinez Merchants Christmas Parade
Harlem Christmas Parade	Rabbit Club Meetings
Archery Club Meetings	Horse Club Meetings
Camp Volunteer Leaders Meeting	Art in the Park
4-H Peanutrition Contest	4-H Rabbit Show at the Fair
Horse Judging	Renaissance Festival
4-H Day at UGA Basketball Game	4-H Ice Skate Night
4-H Fun Night and Dance	4-H Vidalia Onion Fundraiser
4-H Day at Six Flags	Classroom Volunteer Trainings
4-H Cloverleaf Camp Orientation	Overnight Chaperone Trainings
S.E.T. Robotics Club	Arts in Appling

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

Bee Keepers Club
Grandparent's day with GRU
Shotgun Club
Target Challenge II, Shotgun Competition
350 Christmas Stockings for Salvation Army
Target Challenge I State Archery Competition at Rock Eagle
4-Hers present programs at Hephzibah Ag meetings
4-H Club Expo to promote: Horse, Archery, Rabbit, Beekeeping, Robotics, and Shotgun Club
Ringing the Bell for support of the Salvation Army Red Kettle Fund

Family and Consumer Science

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

GOALS FOR FY 15/16

1. With the up-fitting provided by the County to improve the Extension Department Building; Columbia County Extension will procure additional resources from the University of Georgia to improve and increase programs. The building would become an education center and resource for Columbia County.

   The center would provide a wider variety of services and educational programs from the UGA Carl Vinson Institute of Government, UGA Fanning Institute, Georgia 4-H Headquarters, the College of Agriculture and Environmental Sciences, College of Family and Consumer Sciences, and additional support from agents and specialists with University of Georgia Extension.

2. Add a 19 hour program assistant to be funded by the University of Georgia.

3. Continue to pursue county funds for one full time county program assistant. This will allow 4-H to reinstate programs that were cut in 2015 due to staffing shortfall. (The last assistant was hired more than 20 years ago.)

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

PERFORMANCE MEASURES

Summary of Educational Efforts with Local Clients
Fiscal year 13/14

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

Extension Programs

Agriculture and Natural Resources

o Adult & Youth Programs	40 Programs	59 Individuals

4-H Youth

o 4-H Club Meetings	539 Programs	30,600 Contacts
o (77 Cloverleaf, 8 Middle Schools & 1 High School County Council) Other 4-H Programs, Service Leadership & Citizenship	468 Programs	13,475 Contacts
Total	**1,007 Programs**	**44,075 Contacts**

Family and Consumer Sciences

o Adult Programs (Multi-County)	8 Programs	115 Individuals

Face to Face Contacts

o ANR & FACS	435 Individuals

Helping People / One on One

o ANR & FACS	876 Individuals

People helped through individualized written communication

o ANR & FACS	2.822 Individuals

People helped through media opportunities

Media Classification	Number of Items	Total Audience Reached
o Newspaper Articles	53	888,400

Contributions toward Collaborative Efforts

o Volunteer Hours ADD MG 751.5 Hours	827 Hours	Value $18,270.00
o In-Kind Support ADD $1,545.00 MG value to the total		Value $1,545.00
		Total Value $19,815.00

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

STAFFING

Position	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Fulltime County Extension Agent, A&NR (20% County, 80% UGA)	1*	1*	1*
County Extension Coordinator, 4-H Youth Development (20% County, 80% UGA)	1*	1*	1*
Administrative Office Coordinator (20% County, 80% UGA)	1	1	1
Full Time Program Asst (100 % County)	1	1	2
Part Time Program Asst (50% County/50% UGA) (total only 19 hrs a wk)	1	1	0
Part Time Program Asst. 19 hours (100% UGA)	0	0	1
Temps (approx 10-19 hrs weekly) 100% County funded	3	3	2
Total	**8**	**8**	**8**

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

PUBLIC TRANSIT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1516

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 2014

- Replaced one lift equipped vehicle through GDOT at 10% of cost
- Replaced four desktop pc's
- Replaced old office furniture
- Maintained Required Contractual service levels
- Maintained Minimum GDOT Ridership levels

GOALS FOR FY 2014/2015

- Increase ridership with additional staffing
- Maintain Required Contractual service levels
- Maintain Minimum GDOT Ridership levels

PUBLIC TRANSIT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1516

WORKLOAD MEASUREMENTS

ACTION	ACTUAL 2013	ESTIMATED 2014	FORECAST 2015
Trips (OWPT)	42,307	43,000	45,000
Revenue ($)	$ 385,694	$ 352,698	$ 422,632

STAFFING LEVELS

STAFF POSITION	ACTUAL 2013	ESTIMATED 2014	FORECAST 2015
Manager	1	1	1
Supervisor/Senior Driver	1	1	1
Customer Service Personnel/Dispatcher	1	1	1
Van Drivers	7	7	8

VEHICLE SCHEDULE

	ACTUAL 2013	ESTIMATED 2014	FORECAST 2015
Vehicles	7	8	8
Vehicle Allowances	1	1	1

BUDGET HIGHLIGHTS

Budget request includes replacement cost of one lift equipped shuttle van and one non-lift shuttle van through GDOT and funding one additional Van Driver II position.

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

The Columbia County Recreation Department consists of 21 full time employees dedicated to provide leisure services to the citizens of Columbia County. This is a customer service oriented department that establishes and oversees activities, events, and programs. The department currently manages 11 parks consisting of 1,394 acres. Park amenities include an inventory of 39 athletic fields, 14 tennis courts, 16 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park and a gymnasium complex.

ACCOMPLISHMENTS FOR FY 13/14

- Successfully hosted the NCAA DII Soccer National Championships and Peach Belt Conference Soccer Championship.
- Four percent increase in online program registration (50.32%)
- Reacquired Park Maintenance personnel.
- Completed Youth Sports Handbook, which was adopted by BOC.
- Two staff members obtained CYSA (Certified Youth Sports Administrator)
- One staff member obtained CPRP (Certified Parks and Recreation Professional).
- Reorganized staff and reassigned duties.
- Renovations to the Recreation Admin building to improve departmental image and customer service.
- Developed department Facebook page to improve marketing efforts and communication with the public.
- Upgraded youth sports uniforms. Relieved programming staff of t-shirt screening duties.
- Assisted with the development of SPLOST project proposals.
- Developed program for 4 year old soccer and t-ball.
- Trained over 95 percent of our volunteer youth sports head coaches through NAYS.

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

GOALS FOR FY 14/15

- Develop a set of Core Values to guide the decisions of Recreation Department staff.
- 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.
- Continue to increase staff training opportunities.
- Revamp the Recreation page of the County website to make it more informative and easier for the public to navigate.
- Increase sports tourism related tournaments and events
- Increase involvement with the Georgia Recreation and Parks Association and position the department to apply for future awards.
- Develop a personnel manual for Recreation staff.
- Revamp Recreation rental fees and policies.
- Develop Summer Sports Camp 2015.
- Implement yearly program reports and evaluations.
- Increase registration numbers for each sport/season.
- Increase overall revenue at Wildwood.
- In conjunction with the Recreation Advisory Board, put together a volunteer coach appreciation golf tournament.
- Develop a list of Park Maintenance standards to guide proper maintenance of parks.
- Log daily maintenance tasks to be able to evaluate number of additional staffing needed.

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13 (last fy)	Estimated FY 13/14 (current fy)	Forecast FY 14/15 (next fy)
Parks Acres Managed	1377	1377	1577
Athletic Facilities Operated	63	63	65
Youth Athletic Participation	4205	4100	4400
Employees Managed (includes PT)	27	37	39

VEHICLE SCHEDULE

Category	Actual FY 12/13 (last fy)	Estimated FY 13/14 (current fy)	Forecast FY 14/15 (next fy)
Authorized Vehicles	2	8	8

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

Youth Recreational Activities

Sport	# Registrants	# Teams	Total # Games
Fall Football	**393**	**25**	**192**
Fall Baseball	**334**	**28**	**180**
Fall Soccer	**806**	**75**	**549**
Winter Basketball	**684**	**86**	**584**
Spring Soccer	**585**	**53**	**220**
Spring Baseball/Softball	**990**	**83**	**476**
Summer Basketball	**207**	**25**	**150**
Lacrosse	**NA**	**NA**	**NA**
TOTALS	**3967**	**375**	**2250**

STAFFING

Position	Actual FY 12/13 (last fy)	Estimated FY 13/14 (current fy)	Forecast FY 14/15 (next fy)
Department Manager	1	1	1
Facility Supervisor	1	1	1
Athletic Manager	1	1	1
Athletic Supervisor	1	1	1
Athletic Programmer	3	3	3
Gymnasium Coordinator	1	1	1
Administrative Assistant	1	1	1
Clerk/Accountant	1	1	1
Security Guard	1	1	1
Field Supervisors (PT)	3	4	2
Gym Receptionist (PT)	3	3	2
Gym Supervisors (PT)	2	2	2
Reed Creek Staff (PT)	2	2	2
Park Maint Manager	0	1	1
Park Maint Supervisor	0	0	1
Asst. Recreation Manager	0	0	1
WW Gatehouse Coord.	0	0	1
Temp Maint Help	0	5	5
Maint. Crew Leader	0	2	2
Maint Worker	0	4	4
WW Host Camper	3	2	2
WW Gatehouse Asst.	0	1	1

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FY 2014

- Hosted 25+ regional and national fishing tournaments with over 2000 total boats. These included Kicks 99 Hooked on Country, NWTF Bass Bonanza, ABA National Championship, FLW Outdoors BFL, Oakley Big Bass Tour, Cabelas NABC and Fishers of Men Championship.
- Continued to work with Clark Hill Committee to host numerous local club tournaments, which included a Wednesday Night Summer Series.
- Partnered with Columbia County Youth Fishing Team and North Augusta Youth Fishing Team to host events in support of their programs.
- Wildwood also hosted two Kids Fishing Rodeos put on by the Fish for Life Foundation with an average of 350 children in attendance
- Assisted IDGC with several Disc Golf tournaments, including PDGA Championships.
- Voted 2013 “Best Campground” by Columbia County Magazine
- Printed maps of the park with Southeastern Publications for distribution at no cost to the county.
- Completed training so that all staff are certified in CPR, AED and First Aid.
- Updated gatehouse phone system to broadband.
- Created a Wildwood Park facebook page to share photos and event information.
- Began using “Facility Dude” work order system to communicate with Roads and Bridges/Maintenance to work more efficiently

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

GOALS FOR FY 2015

- To use the $492,000 in park upgrade money for Wildwood Park to accomplish multiple goals.
    - Upgrades to include completion of:
        - Area 3 Bathroom renovation
        - Fish Cleaning Station
        - New T-dock at boat ramps
        - New playground
- Pursue new revenue generators which may include coin operated laundry machines, coke machines or retail sales such as firewood and ice.
- Find a sponsor for, and implement a First Time Camper program.
- Partner with Reed Creek and The Nature Conservancy to explore nature programming and involvement at Heggie's Rock.
- Continue to host local, regional and national fishing events to bring economic impact for Columbia County and Clarks Hill Lake.
- In conjunction with CVB host mountain bike race in preparation of USA Cycle Nationals
- Continue to offer first rate outdoor leisure activities.

WORKLOAD MEASUREMENTS

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

STAFFING

Category	Actual FY 13	Estimated FY 14	Forecast FY 15
Park Manager	1	1	1
Host Campers (PT)	3	3	3
Gatehouse Coord.	0	0	1

In September 2013 Wildwood underwent a change, with all new staff starting at this time. For FY15 there has been a request made for a full time Gatehouse Coordinator.

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

PERFORMANCE MEASUREMENTS

Category	Actual 2011	Actual 2012	Actual 2013
Traffic Counter*	70128	86502	74067
Camping Nights	4819	5127	4409
Annual Car Passes	630	667	765
Pavilion Rentals	74	74	55

*Information from Army Corps of Engineers

VEHICLE SCHEDULE

Category	Actual FY 13	Estimated FY 14	Needs Replacement
Authorized Vehicles	1	1	0
Utility Carts	2	0	3

FORESTRY SERVICES

FUND/DEPARTMENT NUMBER: 1613

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Responded to 13 wildland fires
- Collected 75 lbs. of seeds and sold 30,634 seedlings
- Issued 7,705 burn permits
- Handled 11 management cases totaling 542.9 acres

GOALS FOR FY 14/15

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

BUDGET HIGHLIGHTS

- The forestry unit currently has the lowest budget in the county, most of it is contractual.
- Employment represents minimum staffing to meet obligations.
- Installing motorized bay doors.
- 800 trunk line radios

HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

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

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

HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

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

ACCOMPLISHMENTS FOR FY 13/14

- All staff Members participated in the Mandatory District Strategic National Stockpile full scale Drive-thru Point of Distribution drill held in Screven County

- School Audit 100% compliance(Public & Private Schools)
  - Day Care (including Pre-K): 3,297
  - Kindergarten: 1,842
  - 6th Grade Audit: 1,996
  - **Grand Total Audit for 2013: 7,135**

HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

- Administered 1726 seasonal influenza doses this year by partnering with the community, businesses, local government and the Board of Education.
- As a part of the Community Partnership with Wal-Mart we held 29 clinics at the four Columbia County locations (Evans, Bobby Jones, Grovetown and the Neighborhood Market Fury's ferry). Clinics where held during business hours, after hours and on the weekends. A total of 438 vaccines where given. This was a great Community Partnership; we look forward to providing this service to the community next year.

- Columbia County Health Department participated in the Department of Public Health sponsored school based influenza vaccination project. We offered flu shots to students in grades Pre-K through 12th in all 31 public schools in the county. This vaccination was voluntary, and only student with parental consent received the vaccination. **We gave a total of 4349 flu vaccinations in the schools.**
- The SAI Volunteer clinic continues to serve an increasing number of clients without insurance each month. The CCHD Clerical staff continues to volunteer on the 1st Saturday of each month to assist with that clinic. Dr. Mani continues to recruit additional volunteer specialty physician for the clinic in hopes of providing additional services and increasing the number of clients served.
- Food Service: currently 270 permitted food service establishments and 33 schools, with 51 newly permitted this year. We conducted over 800 inspections of food service facilities and offered 19 training sessions in food service with 480 total persons in attendance which included training given to the CCBOE kitchen staff.
- Swimming Pools (public): currently 75 in the county, with 5 more under construction. Conducted 135 pool inspections this past year.
- Tourist Courts: currently 17 permitted with 48 inspections conducted.
- Body Art Studios: currently 10 studios permitted with 29 permitted artists.
- Rabies: utilizing SENDSS program in partnership with CC Animal Services, with 200 bites handled this year, 29 specimens tested with 8 positive with rabies.
- On-Site Sewage: conducted 80 site evaluations, with 175 new or repair permits issued and 80 systems installed.
- Hosted with great success, Georgia On-Site Waste Water Association training at the health dept. with 75 persons in attendance from all over southeast Georgia.
- Andrea successfully completed required re-standardization process with state environmental health staff.
- Working with county and attending weekly meeting to better expedite the plan review and permitting process for all residential/ and commercial lots. Weekly plan review meetings with the county are helping with communication and to expedite the plan review process.

HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

GOALS FOR FY 14/15

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

DEPARTMENT OF FAMILY & CHILDREN SERVICES

FUND/DEPARTMENT NUMBER: 1712

MISSION STATEMENT

DHS Mission: Strengthen Georgia by providing individuals and family's access to services that promote self-sufficiency, independence, and protect Georgia's vulnerable children and adults.
Core Values:
Provide access to resources that offer support and empower Georgians and their families.
Deliver services professionally and treat all clients with dignity and respect.
Manage business operations effectively and efficiently by aligning resources across the agency.
Promote accountability, transparency and quality in all services we deliver and programs we administer.
Develop our employees at all levels of the agency.

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

Adoption Services

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

Child Abuse & Neglect

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

Foster Care

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

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

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

DEPARTMENT OF FAMILY & CHILDREN SERVICES

FUND/DEPARTMENT NUMBER: 1712

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

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

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

ACCOMPLISHMENTS FOR FY2013/2014

- Averaging over 75% Federal Work Participation in the county.
- Many Christmas gifts delivered to needy families and children in the state's legal custody.
- Provided $233,955.00 in Temporary Assistance for Needy Families
- Provided $17,807,838.00 in Food Stamps to Qualifying Families
- Provided $515,293.00 in Child Care to Qualifying Families
- Served 3,387 cases on a monthly average for Family Medicaid
- Served 1,058 cases on a monthly average for Aged, Blind and Disabled Medicaid
- Provided Employment Services; Transportation, Job Readiness, Incidental Benefits, and other Support Services Benefits
- Served 25 children in Foster Care with an expenditure of $44,439.00.

GOALS FOR FY2014/2015

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

DEPARTMENT OF FAMILY & CHILDREN SERVICES

FUND/DEPARTMENT NUMBER: 1712

BUDGET HIGHLIGHTS

The reduction to our county budget would greatly affect the wellbeing of the Columbia County families and children that we serve. The Department of Human Services/DFCS continues to experience state budget cuts as well. We continue working with minimal staff due to a critical hiring while our case loads increase daily due to the state of the economy. Our Office of Financial Independence staff has experienced families applying for benefits who have never had the need before to request our services. Also our Social Services staff is experiencing an increase in workloads as a result of families not being able to provide for their households and/or reacting to their financial stress in a negative manner which have placed the children in neglectful or abusive situations. The funds provided by the county for operating expenses assist the staff in providing the families with the quality customer service that Columbia County is held in high regards for.

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

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

ANIMAL SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1713

MISSION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 14/15

- Increase of adoptions
- Increased outdoor recreation/exercise play area for dogs to include a large shade shelter for potential adoptees to visit with the animals
- Decrease of euthanizing due to space availability
- Held low cost rabies vaccination clinics as well as microchipping clinics on Saturday for public safety and to provide permanent animal identification
- Maintained a 100% conviction rate in Magistrate Court for violations to include but not limited to failure to spay/neuter, cruelty/neglect, failure to obtain required vaccinations etc.
- Use of 2 new animal cargo vehicles which saved valuable time and expense
- Conduced 34 tours of the facility for schools, girl/boy scout troops, etc. and 18 off-site educational presentations to elementary/middle schools as well as church daycares
- Increase of volunteer program/job shadowing (Volunteer(s) attended over 15 off-site events to promote the shelter and the availability of animals for adoption)
- Hosted the Wounded Warrior program from Ft. Gordon in conjunction with Animal Services twice a month
- Provided assistance to the Department of Agriculture, DNR, Fort Gordon Veterinary, rescue groups, Health Department and other various groups/agencies and Departments
- Increased training for National Certifications, equine, chameleon and various one-day free seminars for shelter staff

ANIMAL SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1713

GOALS FOR FY 14/15

- Hire an Adoption Coordinator/Kennel Tech and a additional Field Officer to the Animal Services staff
- Continue to meet the demand for services due to growing population
- Offer Saturday adoptions to the public one weekend every month
- Work closely with Animal Rescue Groups, Department of Agriculture, Fort Gordon and other outside agencies and County Departments
- Continue to expand public awareness of the shelter and the many services offered through the use of the Department's website, Axis TV, Face book, distribution of literature, visits to schools/ other facilities and attending off-site events
- Increase volunteer program
- Host micro-chipping clinics twice a year
- Continue finding ways to decrease euthanizing
- Continue to work closely with the Advisory Board
- Maintain contacts and assist with Ft. Gordon Veterinary Services and the Department of Natural Resources/Wildlife Division
- Continue mentoring/job shadowing with the local High Schools
- Continue working with Magistrate and Superior court in providing an outlet for community service workers
- Continue to provide a broad spectrum of certification training for employees

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Impounds	5099	5500	6000
Adoptions	888	1100	1200
Returned to Owner	416	489	500
Micro-chipped	180	225	300
Court Citations	55	70	80

ANIMAL SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1713

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Complaints	7262	7700	8000
Locations Dispatched	8200	8500	9000
Bite Investigations	300	375	400
Dead animals picked up	1722	2000	2500
Cremations	453	500	600

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Manager	1	1	1
Operations Manager	1	1	1
Admin Assistant	1	1	1
Clerk	1	2	2
Field Officers	4	5	5
Kennel Techs	4	5	5
Supervisor	1	1	1
Dispatcher	0	0	1
Total	**13**	**16**	**17**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	6	6	7
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Total	**8**	**8**	**9**

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 2013/2014

- Hired and Trained 2 new building inspectors
- 1 new inspector has achieved his ICC residential building inspection certification
- Held seminar series for new 2012 Building Codes that were adopted in 2014
- Commercial plans examiner received his CBO
- Hired Deputy Fire Marshal
- Created a new tracking system for residential plan review and permits
- Working in a team building spirit with engineering, planning & zoning, and water utilities department

GOALS FOR FY 2014/2015

- Try to higher 1 or 2 more building inspectors to decrease average number of inspections a day to approximately 10
- Decrease the amount of complaints with more training to educate the builders, inspectors, and the public regarding storm water drainage issues
- Work with engineering department to implement a comprehensive residential drainage lot plan
- Increase customer service through training of building codes, state laws, and ordinances
- Hire administrative assistant for Code Enforcement

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

PERMITS ISSUED

Category	Actual FY 14	Estimated FY 15	Forecast FY 16
Building Permits Issued	1,049	1,070	1,090
Plumbing Permits Issued	1,509	1,540	1,570
Electircal Permits Issued	1,972	1,985	2,025
Mechanical Permits Issued	2,385	2,430	2,480
Yard Permits Issued	957	975	995
All Other Permits Issued	2,113	2,155	2,200
TOTAL	**9,985**	**10,155**	**10,360**

INSPECTIONS PERFORMED

Category	Actual FY 14	Estimated FY 15	Forecast FY 16
Building Inspections	1,142	1,165	1,188
Code Enf. Complaints	7,546	7,700	7,850
Fire Marshal Inspections	1300	1325	1330

VEHICLE SCHEDULE

Category	Actual FY 14	Estimated FY 15	Forecast FY 16
Authorized Vehicles	13	14	14
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
Total	**16**	**17**	**17**

STAFFING

Position	Actual FY 14	Estimated FY 15	Forecast FY 16
Division Director	1	1	1
Department Manager	1	1	1
Administrative	1	1	2
Inspectors	9	9	10
Customer Service Rep.	3	4	5
Code Enforcement	4	4	4
Total	**19**	**20**	**23**

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

BUDGET HIGHLIGHTS

Line Codes	2015 Adopted Budget	Building Standards	Permitting	Fire Marshall	2015 Adopted Budget
522040 - Postage	1,300.00	0.00	1,150.00	150.00	1,300.00
522065 - Office Supplies	13,000.00	7,000.00	4,000.00	2,000.00	13,000.00
522070 - Operating	0.00	0.00	0.00	0.00	0.00
522100 - Minor Property	15,000.00	9,800.00	4,000.00	1,200.00	15,000.00
522120 - Vehicle/Equip Tires	2,000.00	1,500.00	0.00	500.00	2,000.00
522121 - Gas/Oil/Diesel Fuel	30,000.00	25,000.00	0.00	5,000.00	30,000.00
522130 - Books & Reports	5,000.00	3,800.00	500.00	700.00	5,000.00
533002 - Attorney Fees	1,000.00	500.00	500.00	0.00	1,000.00
533035 - Contract O/S Services (Pollock)	2,500.00	0.00	2,500.00	0.00	2,500.00
533055 - O/S Services-Temp Personnel	8,000.00	0.00	8,000.00	0.00	8,000.00
533060 - General O/S Services	12,000.00	9,000.00	2,500.00	500.00	12,000.00
533070 - Casualty Expense *	12,790.00	0.00	12,790.00	0.00	12,790.00
533095 - Vehicle/Repairs	3,000.00	2,000.00	0.00	1,000.00	3,000.00
533115 - Travel/Training/Conference	14,000.00	9,300.00	1,200.00	3,500.00	14,000.00
533120 - Dues & Subscriptions	900.00	900.00	0.00	0.00	900.00
533130 - Insurance *	7,016.00	0.00	7,016.00	0.00	7,016.00
533135 - Communications	30,300.00	25,200.00	0.00	5,100.00	30,300.00
533140 - Printing	5,000.00	4,000.00	500.00	500.00	5,000.00
544001 - Miscellaneous	100.00	100.00	0.00	0.00	100.00
555001 - County Services *	58,192.00	0.00	58,192.00	0.00	58,192.00
601079 - CIP Vehicles	92,000.00	92,000.00	0.00	0.00	92,000.00
Total	313,098.00				313,098.00

SAVANNAH RAPIDS REGIONAL
VISITOR INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 2210

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

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

GOALS FOR FY 14/15

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

SAVANNAH RAPIDS REGIONAL
VISITOR INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 2210

ACCOMPLISHMENTS FOR FY 13/14

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

SAVANNAH RAPIDS REGIONAL
VISITOR INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 2210

WORKLOAD MEASUREMENTS

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

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Coordinator	1	1	1
Temp Employees	4	4	4
Total	**Temps are PRN**		

BUDGET HIGHLIGHTS

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

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

COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 2013/2014

- Continued operation of a fourth rescue unit, Rescue 17 between Harlem and Grovetown.
- Certified suppression personnel to the NPQ Firefighter 2 level.
- Continued work on an in-depth strategic plan for all operations.
- Participated in training programs and exercises with other emergency response agencies.
- Assisted in Cert Training along with EMA office for citizens of Columbia County.
- Continued GPS implementation and improvement.
- Certified all apparatus ladders and aerial devices through third party examiner for compliance and safety.
- Tested and certified all apparatus pumps to meet National Fire Protection Association standards.
- Raised and distributed over $40,000 for the Southeastern Firefighter's Burn Foundation.

COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

Response Totals

	2010	2011	2012	2013
STRUCTURE FIRES	170	174	199	139
VEHICLE FIRES	89	97	84	78
STORM DAMAGE	12	47	39	41
WOODS FIRES	129	219	187	140
FIRE ALARMS	500	541	489	547
CARBON MONOXIDE	31	40	35	35
INVESTIGATIONS	259	256	275	205
PUBLIC SERVICE	137	145	111	122
NATURAL GAS LEAKS	67	89	83	67
OUTDOOR BURNING	175	227	162	143
HAZMAT/BOMB THREATS	13	5	20	13
RESCUE	501	478	455	454
PUBLIC SAFETY ASSIST	2	1	22	51
MEDICAL	1267	1170	1472	1378
DUMPSTER/OTHER	81	78	60	46
TOTALS	3433	3567	3693	3459

COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

GOALS FOR FY 2014/2015

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

BUDGET HIGHLIGHTS

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

GROVETOWN DEPARTMENT OF PUBLIC SAFETY DEPARTMENT

FUND/DEPARTMENT NUMBER: 2530

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

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

GOALS FOR FY 14/15

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

MISSION STATEMENT

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

DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

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

GOALS FOR FY 14/15

- Fund and coordinate a volunteer appreciation golf tournament to replace the volunteer coach banquet.
- Become more involved in events to help bring exposure to the RAB and goodwill to the Recreation Department.
- Continue to support funding for State Team Championship Plaques
- Assist with the development of a team sponsorship program
- Continue to support ideas to integrate travel/select programs with Recreation.

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

GOALS FOR FY 14/15

- Continue development and implementation of the CCTCC (Columbia County Traffic Control Center)
- Continue development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county
- Continue development and implementation of County Road Speed/Count Station Program
- Continue development and implementation of Lighted Street Identification Sign Program
- Continue development and implementation of Roadway Marking Program

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

ACCOMPLISHMENTS FOR FY 13/14

- Continued the development of the operation and systems of our TCC (Traffic Control Center)
- Installed equipment for Emergency Vehicle Preemption/Priority Control for the intersections at Lewiston/William Few, I-20/Lewiston East and West bound ramps
- Implemented functionality for the Emergency Vehicle Preemption/Priority Control on the local ambulance service vehicles
- Relocated two (2) school zone flashing beacon assembly's and upgraded fourteen(14) existing solar powered school flashers for fiber connectivity
- Removed one (1) intersection flashing beacon location
- Managed the installation of six (6) Dynamic Message Signs (DMS)
- Completed the installation of InSync Adaptive traffic systems at fifteen (15) intersections
- Established two (2) adaptive traffic signal control corridors
- Completed the relocation and renovation of the traffic engineering maintenance facility
- Completed the installation of PTZ pan/tilt/zoom cameras at four (4) stop and go signal locations
- Completed the installation of panomorphic cameras at two (2) stop and go signal locations
- Completed the installation of RRFB (Rectangular Rapid Flash Beacon) crosswalk flashing systems at four (4) locations
- Facilitated and assisted with the connection of ITS (Intelligent Transportation System) network equipment to the county broadband fiber network
- Facilitated the Off System Route Safety Improvement grant provided by GDOT for pavement markings and regulatory/warning sign replacements

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.

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Roadway vehicle volume counts	5	4	6
Neighborhood speed hump surveys	31	19	25
Intersection study/surveys	10	8	12
Curve/roadway speed surveys	4	6	8
Sign requests	41	26	60
Final plat /development plan reviews	72/163	78/216	80/225
Traffic signal service calls (including after hours calls)	209	220	240
Road closure/detour press releases	65	85	105
Prepare/Review temporary traffic control plans (TCP)	27	45	45

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Manager V	1	1	1
Analyst III	1	1	1
Analyst IV	1	1	1
Technician I	2	2	3
Technician III	1	1	0
Supervisor VII	0	0	1
Total	**6**	**6**	**7**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	5	6	7
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**6**	**7**	**8**

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Provided leadership and support to the departments within the division to achieve the goals set forth in their respective departments.
- Successfully facilitated the reorganization of the division, including the transition of stormwater utility to Engineering Services.

GOALS FOR FY 14/15

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

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Division Director	1	1	1
Administrative Specialist	1	1	1
Total	**2**	**2**	**2**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**1**	**1**	**1**

FLEET FIRE MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 2730

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Successful integration of privately owned/maintained fire apparatus into county owned/maintained fleet.
- Successful rebuild of Engine 14 pump allowing unit to pass pump testing and remain a viable part of the fleet.
- Completed the spare fire pump storage facility at Fleet's Appling facility.
- Renewal of inter-local service agreement with the City of Harlem (including fire apparatus in their fleet)
- National recognition as a "Blue Seal of Excellence" facility by the National Institute for Automotive Service Excellence (ASE)

FLEET FIRE MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 2730

GOALS FOR FY 14/15

- Addition of Fire Tech II Position to staff
- Completion of 2 technical training sessions/schools per technician per year.
- Cross training of Tire/Lube Technician position to assist in fire apparatus maintenance and service.
- Review and update apparatus and vehicle maintenance schedules
- Research, specification development and acquisition of diagnostic software specific to fire apparatus
- Obtain100% of Fire Services staffing EVT (Emergency Vehicle Technician) certification

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Work Orders Completed	180	250	300
Man/hours for Repairs	797	815	950
Service Repairs	312	320	340
PM's Performed	35	41	48
Vehicle responsibility	47	47	50

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
WO Expenditures	$77,406.26	$85,000.00	$90,000.00
PM %	10%	11%	12%
Average WO Labor	2.29 hrs	2.26 hrs	2.45 hrs

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Section Supervisor	1	1	1
Mechanic I	1	1	2
Total	**2**	**2**	**3**

FLEET FIRE MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 2730

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	3	3	3
Heavy Equipment	0	0	0
Vehicle Allowances	0	0	0
Total	**3**	**3**	**3**

BUDGET HIGHLIGHTS

- Acquisition of all Martinez-Columbia Fire Department and all related assets as of January 1, 2013
    - Addition of 20 pieces of apparatus, vehicles and equipment
    - Repair line code will be requested to increase to cover additional units
    - Requesting a new Fire Tech II position to assist with additional workload
- Apparatus parts/repair line code 533095 increase requested.
    - Fleet size (number of county owned units) increase over previous years
    - Units age, hours of use and mileages increase annually increasing maintenance/repair requirements and costs.
- All other line codes remain at previous levels, any increases will be due to adjustment for inflation and/ or cost increases.

COMMUNITY EVENTS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2800

MISSION STATEMENT

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

VISION STATEMENT

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

DESCRIPTION

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

The objectives of the Community Events department include:

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

The Columbia County Community Events Department consists of 4 full time employees dedicated to provide leisure services to the citizens of Columbia County. This is a customer service oriented department that establishes and oversees festivals, concerts, and other activities.

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Events Conducted	47	57	60
Corporate Sponsors	16	22	28
Revenue Collected	45,000	95,000	125,000

COMMUNITY EVENTS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2800

ACCOMPLISHMENTS FOR FY 13 - 14

- Charity Gala proceeds collected to date for local charities is $89,942.28
- Hosted or coordinated with promoters to bring over 55 events to our citizens
- Continue to increase followers through Facebook and Twitter, created a blog, and committed to quarterly NewsTimes articles to increase marketing efforts, in addition to new computer programs to enhance our advertising graphics
- Created and implemented a Road Race, Parades or Public Gathering Permit
- Revised the Evans Towne Center Park website for easier navigation for users
- Expanded Columbus Day Festival to include a juried art show component
- Began branding and merchandising Evans Towne Center Park as well as several staple events
- Contracted to have ATM and Coke machines permanently placed at various locations for services to our guests and simultaneously generating revenue for the county.
- Worked with the Columbia County Health Department for a process to overhaul the application process for food vendors at events

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Community Events Mgr	1	1	1
Community Events Spec	3	3	3
Total	**4**	**4**	**4**

GOALS FOR FY 14-15

- Restructure corporate sponsorship system and increase corporate sponsorships by 6 businesses
- Revise event schedule to include a spring festival to increase participation due to fall scheduling conflicts, while utilizing CVB resources to attract regional attendees and vendors. By revising and rebranding the Columbus Day festival from our fall schedule to the spring, we anticipate attendance will triple.
- Continue to work with promoters to offer a variety of concerts at ETCP
- Enhance Christmas Tree Lighting to include a day-long Christmas festival
- Began process of submitting events to be recognized regionally through Festival Associations

Update email notices of events through an reputable notification program

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

MISSION STATEMENT

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

VISION STATEMENT

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

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Successful transition of Stormwater from Water Utility to Engineering Services, including the remodel of Bldg A Stormwater office space
- Implementation of vehicle and equipment assessment and tracking
- Implementation of staff training and certification tracking and follow-up
- Completed repair and improvement projects: Belglade, Barrington, Wood Creek, Pinewood, Dresden, Biltmore, Shadowood, and Ryder Pond

GOALS FOR FY 14/15

- Continue reorganization of Stormwater staff to fine tune and strengthen inspection areas both in Stormwater MS4 and Environmental Compliance
- Increase personnel to strengthen service request inspections, repairs, and small projects
- Continue to prioritize and complete projects that resolve the largest areas of risk
- Ongoing emphasis on county safety policy and procedures
- Transition to semi-annual billing
- Continue work on Pond Credit Procedure
- Strive to complete improvement projects on time and within budget
- Complete repair and improvement projects: Rhodes Hill, Watervale, Quail Creek, Crickentree, Pipe Replacement Project A, Pipe Replacement Project B, Crawford Creek Culverts at Belglade and Crawford Mill Improvements, and Mullins Pond Dredging of the Forebay

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Service Requests	777	790	800
Work Orders	505	525	550
Projects	8	8	11

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Manager V	1	1	1
Admin Coordinator	1	1	1
Maintenance Worker	3	3	7
CSR II	1	1	1
HEO	1	1	1
Crew Leader I	0	0	1
Crew Leader II	1	1	0
Supervisor V	1	1	0
Supervisor VI	1	1	0
Supervisor VII	0	0	2
Technician I	1	1	1
Specialist V/Proj Mgr	1	1	1
Technician III	1	1	1
SW Inspector	0	2	4
E&S Inspector	6	6	6
SW Foreman II	0	0	2
Total	**18**	**21**	**29**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	6	6	10
Heavy Equipment	7	7	10
Vehicle Allowances	2	3	3
Total	**15**	**16**	**23**

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

BUDGET HIGHLIGHTS

The successful transition of the Stormwater Department from the Water Utility Division to Engineering Services was a large undertaking. This reorganization will provide the staff and means to be proactive instead of reactive to strengthening the stormwater infrastructure along with an increased emphasis on soil and erosion inspections to ensure MS4 and environmental compliance.

The reorganization of the Stormwater Utility Department requires additional staff, equipment, workstations and supplies to operate efficiently. Our priority will be keeping costs as low as possible without jeopardizing department goals.

GREEN PROGRAMS DEPARTMENT

FUND/DEPARTMENT NUMBER: 5310

MISSION STATEMENT

To encourage a sense of community pride and responsibility by providing waste and litter reduction options through recycling and to provide beautification programs and environmental stewardship education.

VISION STATEMENT

The Green Programs Department vision is to enhance the quality of life in Columbia County by implementing a comprehensive recycling program that will reduce landfill disposal of solid waste and preserve natural resources. We will continue providing programs and events geared toward educating citizens on the importance and benefits of developing and maintaining a "green" lifestyle.

DEPARTMENT DESCRIPTION

The Green Programs Department is a department within the Deputy County Administrator Division and is comprised of the Recycling Program and Keep Columbia County Beautiful. This department provides recycling options and green lifestyle events and programs to the citizens of Columbia County.

ACCOMPLISHMENTS FOR FY13/14

- Completed recycling center facility construction in Evans.
- Completed retrofitting project to outfit existing Grovetown facility with a baling system and commodity collection area.
- Expanded Adopt A Mile program by 2 participants.
- Completed requirements to qualify for the Keep America Beautiful President's Circle Award.

GREEN PROGRAMS DEPARTMENT

FUND/DEPARTMENT NUMBER: 5310

GOALS FOR FY14/15

- Improve Operational Efficiency by retrofitting lift trucks with bale clamps to decrease bale handling and loading time, changing storage options for paper commodities and installing scales at both sites to ensure proper payment for loads.
- Increase revenue by introducing a new fee schedule for television recycling and the inclusion of certain white goods recycling for a fee.
- Decrease expenses by temporarily suspending the baling process on paper commodities until the market improves and installing motion sensitive lights in employee areas to reduce facility costs.
- Develop a comprehensive Standard Operating Procedure to ensure employees have information on most common practices and situations.

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Manager I	1	1	1
Supervisor Position (TitleTBD)	0	0	2
Attendant Position (TitleTBD)	0	0	2
Temporary personnel	2	4	0
Total	**3**	**5**	**5**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	0	0	0
Heavy Equipment	0	2	2
Vehicle Allowances	1	1	1
Total	**1**	**3**	**3**

BUDGET HIGHLIGHTS

The Green Programs department is currently funded from the Solid Waste budget. In the coming year we will attempt to increase the sale of recyclable materials and create new revenue sources to become a self-supported department.

RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

MISSION STATEMENT

Strive to meet expenditures with revenue while providing quality facilities for local residents and businesses to host special events, meetings, performances and family events.

VISION STATEMENT

Offer quality venues at a competitive price for any type of event while exceeding the expectations of all clients. Out-perform like facilities in the area in effectiveness, efficiency and overall number of events and guests.

DEPARTMENT DESCRIPTION

The Rental Facilities & Venues Department is responsible for maintaining, staffing, promoting, selling, booking and executing all events within the departmental facilities which include; Savannah Rapids Pavilion, the Historic Canal Headgates Buildings, the JSH Performing Arts Center, Eubank Blanchard Center, the Columbia County Exhibition Center and several picnic pavilions.

ACCOMPLISHMENTS FOR FY 13/14

- Maintained an excellent rating in customer service
- Increased revenue by 3.5%
- Successfully hosted the second Columbia County Amateur Series to showcase the Columbia County Amphitheater and the Columbia County Exhibition Center
- Successfully coordinated with Facility Services on the construction of the Exhibition Center
- Successfully opened the Exhibition Center with four days of Grand Opening activities which hosted more than 2,000 attendees
- Voted ‘ Best Rental Venue’ by Augusta Magazine readers
- Developed new logo for the Exhibition Center
- Created whole new marketing packet for Rental Facilities & Venues Department
- Created new departmental website

GOALS FOR FY 14/15

- Complete the departmental marketing plan.
- Increase overall revenue by 10%
- Create new events at Exhibition Center to increase awareness of new site

RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
# of events at all sites	989	1,250	1,350
# of guests in attendance	154,025	175,000	200,000
# of tours	1,099	1,200	1,250
# of contracts processed	1,231	1,500	1,650
# of contracts canceled	242	350	450

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Loss due to discounts	$16,920	$25,000	$27,500
Ratio of guests/Fulltime equiv.	328/1	550/1	650/1
Operating costs covered by revenue	100%	85%	85%
Customer Service Ratings	98.5	100%	100%

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Manager	1	1	1
Sales Rep	1	2	2
Marketing Mgr	1	1	1
Receptionist	1	1	1
Banquet Coordinators	7	9	9
Facilities Supervisor	0	1	1
Set up crew	2	1	1
Total	**13**	**16**	**16**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	N/A	N/A	N/A
Heavy Equipment	N/A	N/A	N/A
Vehicle Allowances	2	3	3
Total	**2**	**3**	**3**

RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

BUDGET HIGHLIGHTS

The drop in event numbers is related to the tight economy. We do still have great expectations for the Exhibition Center and its growing appeal. We're able to move many of our large annual events to the new site so they can continue to grow. In turn we'll have the Savannah Rapids available for more leisure events like weddings and receptions.

The expected decline in the percentage of operating expenses covered is due to the added cost of the new facility but in a few years, that should reverse and only add to what we have to offer as well as increase our annual revenue.

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

MISSION STATEMENT

To protect the assets of Columbia County while still allowing the county departments to effectively provide services to our citizens and recognizing that our employees are our most valuable asset, to provide a safe working environment for all employees of Columbia County.

VISION STATEMENT

We will work to identify all significant exposures and develop and administer appropriate programs to reduce potential liability and losses to Columbia County, thereby protecting our employees and property as well as providing a safe environment for the community we serve.

DEPARTMENT DESCRIPTION

Risk Management is a department within the Emergency and Operations Division. Offices are located in the Emergency Operations Center at 650-B Ronald Reagan Drive, Evans, GA.

This department charged with responsibility for:

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

ACCOMPLISHMENTS FOR FY 13/14

- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Risk Manager obtained certification as Associate in Risk Management for Public Entities (ARM-P)
- Compliance with required training for HazCom 2012 Updates
- Completed Risk Manager SOG
- Reviewed and updated Safety Manual
- Emergency Vehicle Operator Training with Driving Simulator provided for all Fire Department Personnel through Local Government Risk Management Services (LGRMS)

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

GOALS FOR FY 14/15

- Completion and implementation of Risk Management module in Munis
- Maintain requirements needed for certifications
- Accomplish all safety incentives required by ACCG for insurance premium reduction
- Update and complete SOG for department
- Provide Emergency Vehicle Operator Training with Driving Simulator for Sheriff's Office personnel through LGRMS

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast 14/15
Complaints	29	22	26
Accidents	67	90	90
Sewer Back ups	3	8	8
Property	34	45	45
Recovery	$68,429	$45,000	$50,000

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast 14/15
Defensive Driving*	38	15	26
CPR	9	6	6

**Temporary reduction in the number of defensive driving classes required as we were able to provide Emergency Vehicle Operator Training and driving simulator to the entire Fire Department through coordination with Local Government Risk Management Services. This training was provided at no cost to Columbia County as a benefit of membership with ACCG.*

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast 14/15
Manager III	1	1	1
Specialist I	1	1	1
Total	**2**	**2**	**2**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast 14/15
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

MISSION STATEMENT

To provide a premier integrated customer service system with information tracking capabilities for both internal and external customers, in addition to supplying quick, efficient, courteous, accessible, responsive and seamless assistance for all concerns, complaints, and needs.

VISION STATEMENT

To be the only telephone number that citizens need to call for assistance with any and all government services by consolidating customer service calls for all county departments within the 3-1-1 call center to truly become a "one-stop" customer service center.

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Continued to answer calls for additional departments within the county to alleviate workload for those departments.
- Implementation of Tyler Incident Management system (TIM), with continued updates and improvements
- Converted entirely from the AS400 system to the Tyler Incident Management system (TIM)
- Participated in "Staff Development Day" to provide customer service skills to other departments for continued communication.
- Participated in Prepare and Aware Day to provide citizens with information on the benefits of the 3-1-1 service.
- Spoke to Home Owners Association members to educate on the value of the 3-1-1 services.
- Ability to receive calls directly into 3-1-1 via 800 MHz radio 3-1-1 Talkgroup from 800 MHz users in the field.
- Call and assistance information is listed in the tables below.

3-1-1/CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

GOALS FOR FY 14/15

- Train CERT members to staff 3-1-1 during EOC activation.
- Continue implementation of Tyler Incident Management software (TIM) improvements and updates.
- Maintain training with existing staff on changes in government needs and services.
- Improve written training program for new employees.
- Continue improving efficiency so that more calls can be handled with existing staffing level.
- Continue cooperative agreement with City of Augusta for management 3-1-1 calls that overlap boundaries.
- Continue education for Columbia County citizens on the value of our 3-1-1 services.
- Replace vacant CSR position.
- 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.

WORKLOAD MEASUREMENTS

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins	30,587	31,000	32,500

3-1-1/CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

PERFORMANCE MEASURES

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Customer Service Actions-Walk Ins	135	145	150
Customer Service Surveys Sent (10 per week)	480	480	480
3-1-1 Community Outreach Presentations (Large and small groups)	15	18	20

STAFFING

Position	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
CSR Supervisor	1	1	1
Customer Service Specialist	1	1	1
Customer Service Representative	2	2	2
Total	**4**	**4**	**4**

6300 MISSION STATEMENT FY 14-15

LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

MISSION STATEMENT

To provide quality library services and materials to children and adults in the community in order to meet their informational, recreational, and educational reading needs.

VISION STATEMENT

To provide the highest level of professional and technical services in a modern facility utilizing state of the art materials to accommodate the needs of the dynamic population of Columbia County in the most cost effective manner.

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 13/14

- Increased yearly circulation at all three Library branches
- Secured grant from Bi-Lo Foundation to assist with Summer Reading at all three Library branches
- Improved collection of audio books by purchasing new audio books quarterly
- Increased the collection size of large print materials
- Improved the collection and customer experience at Euchee Creek Library
- Improved programming at the Harlem Library
- Hosted Nicholas Sparks at an author event in the Fall
- Became a Regional Library System with Columbia County, Lincoln County and Warren County
- Hosted a fundraiser with Friends of the Library

GOALS FOR FY 14/15

- Continue to provide excellent service to the patrons of Columbia County
- Secure a grant to augment the Summer Reading Program
- Host Author event
- Improve the e-book and e-magazine selections
- Host fund raiser with Friends of the Library

LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Book Circulation	530,525	455,392	500,000
Registered Patrons	59,981	84,755	88,000
Collection Size	167,735	180,000	187,000
Materials budget	$180,650.00	$180,650.00	$180,650.00
Building Sq. Ft	67,900	67,900	67,900
Reference Questions	114,802	94,000	100,000
Program Attendance	24,826	20,480	26,000

PERFORMANCE MEASURES

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Population Estimate	131,563	135,416	140,000
Book circulation per capita	4.032	3.36	3.57
Registered patrons per cap.	.46	.63	.63
Collection size per cap.	1.27	1.33	1.34
Materials budget per cap.	$1.37	$1.33	$1.29
Building Sq. Ft. per cap.	.51	.50	.48
Reference ques. per cap.	.87	.69	.71
Program attendance per cap	.188	.151	.185

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Library Manager	1	1	1
Branch Supervisor	2	2	2
Children's Librarian	1	1	1
Circulation Manager	1	1	1
Reference Services Manager	1	1	1
Children's Services Specialist	2	2	2
Reference Librarian	1	1	1
Reference Specialist	2 (1FTE. 1 part time)	2 (1FTE. 1 part time)	2 (1FTE. 1 part time)
Young Adult	1	1	1
Administrative Coordinator	1	1	1
Library Assistant *1 pos. part-time	1	1	1
Library Sorter	0	1 (part time)	1 (part time)
Library Rotator	0	1 (part time)	1 (part time)
Head Cataloger	0	1	1
Asst. Tech Services. ILL	0	1	1

LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

BUDGET HIGHLIGHTS

- The Greater Clarks Hill Regional Library System will be adding Burke County July 1, 2014
- We will be able to provide a larger selection of e- materials
- The Library plans to host another bestselling author

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

MISSION STATEMENT

To effectively manage the 2006-2010 and 2011-2016 Special Purpose Local Option Sales Tax programs, T-SPLOST, General Obligation Bond Projects and other capital projects.

VISION STATEMENT

To achieve excellence in long range facility and transportation planning, and to meet or exceed the public's high expectations for quality construction, on-time delivery and facilities that are completed within budget.

DEPARTMENT DESCRIPTION

The Road Construction Department, Facilities Services 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 FY13/14

- Completed renovations to Bldg B, Old Water Utility Admin Facility, and Euchee Creek Health Department Bldg
- Completed the Gateway Exhibition Center and YMCA space
- Completed the Evans Town Center Park dog park expansion, entrance gates, and electrical upgrades
- Completed basketball court at Eubank Blanchard Park, scoreboard installation at Blanchard Woods Park, and refurbished nine tennis courts at Patriots Park
- Completed floor renovations and heating system addition for the Evans Fleet Services shop
- Installed handicap ramp at the historical Appling jail and twelve new windows for Appling Probate Court offices
- Paved Jacqueline Drive, Kelli Drive, Sand Pit Road, Camp Blackstone Trail and Rosemont Lane
- Completed intersection improvements for Lewiston at William Few Pkwy, and sidewalk installations on Oakley Pirkle Road and Conn Drive
- Let construction contracts for widening Washington Road and for the 2014 DOT LMIG
- Started engineering and design of intersection improvements for William Few Pkwy at Chamblin Road, Hereford Farm at Blanchard, and the Evans to Locks bike path, phase 1
- Acquired necessary right of way and easements for transportation projects: Camp Blackstone Trail, King Taylor Road, Lewiston @ William Few, widening Washington Road phase 1, Dynamic Message Signs, Conn Road sidewalks

- Acquired necessary right of way and easements for Water Utility projects: Appling-Harlem sewer, Belair Villa retention pond, Flowing Wells waterline, Tubman @ Scotts Ferry Bridge waterline relocation, Tudor Branch sewer, William Few @ Columbia Road phase 1 16" waterline, William Few Pkwy Ext 24" waterline
- Acquired necessary right of way and easements for Stormwater projects: 394 Parkway, Belglade/Crawford Mill, Barrington, Braddock Street, Dresden Dr, McKnight property, Gentlewind Lane, Old Belair Road, Parkway I & II, Pinewood and Ryder Pond
- Acquired necessary right of way and easements for Broadband: City of Harlem traffic box installation, Columbia Road at Camp Tanglewood, North Belair Road area, Washington Road at Point West area
- Completed negotiations and procedures for various land purchases, abandonments, conveyances, and lease renewals

GOALS FOR FY 14/15

- Complete Blanchard Woods Park skate park and BMX track, Evans Town Center Park playground expansion, Patriots Park LED entrance signs, and Wildwood Park improvements (Area 3 bath house renovation, playground addition, fish cleaning station and new boat dock)
- Complete Sheriff's Administration Office Bldg, and UGA Extension Services meeting room upfit
- Begin planning phase for Justice Center terrazzo floor replacement and other 11-16 SPLOST projects as funding becomes available
- Complete construction of Lakeside Park athletic complex, phase 1
- Design and construct the Martinez Redevelopment project
- Let construction contract for William Few Pkwy at Chamblin Road improvements
- Implement a road pavement management program
- Acquire necessary right of way and easements for transportation projects: Clanton Road improvements, Reynolds Farm at Old Berzelia, Washington Road easements phase II, Evans to Locks bike path, and Blue Ridge Dr sidewalks
- Acquire necessary right of way and easements for Water Utility projects: Clanton Road phase II and Riverwatch 24" waterline
- Acquire necessary right of way and easements for Stormwater projects: Crickentree, Deerwood Estates, Edgewood subdivision, Halifax/Blue Ridge, Oak Lake West, Maywood/Old Trail, Pleasant Home Road, Quail Creek, Rhodes Hill, Watervale and Wyngate 8
- Acquire necessary right of way and easements for Broadband along Washington Road and Greenspace purchases

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

WORKLOAD MEASUREMENTS

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Dirt Roads Paved	5	4	2
LMIG Miles Resurfaced	8.05	6.86	6.00
Intersection/Other Improvements	1	4	2

STAFFING

Position	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Manager III	2	2	2
Manager IV	0	1	1
Manager V	3	3	3
Admin Coordinator	2	2	2
Engineer I	0	1	1
Engineer II	2	1	1
Technician III	2	1	1
Inspector I	1	1	1
Right of Way Specialist (Contract Full Time)	2	3	3
Right of Way Specialist (Contract Part Time)	1	1	1
Preconstruction Engineer (Contract Part Time)	1	1	1
Total	**16**	**17**	**17**

VEHICLE SCHEDULE

Category	Actual FY 12/13	Estimated FY 13/14	Forecast FY 14/15
Authorized Vehicles	4	5	5
Heavy Equipment	0	0	0
Vehicle Allowances	8	9	9
Total	**12**	**13**	**13**

BUDGET HIGHLIGHTS

While SPLOST collections are down, bids on projects continue to come in under budget. This combined with the low operational costs (small number of highly skilled staff) is allowing for the capital improvements programs to remain strong even in the face of general economic downturn.

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APPENDIX

AUTHORIZED POSITIONS

	As of July 1				
General Fund	**2010**	**2011**	**2012**	**2013**	**2014**
Animal Cont	13	14	14	14	15
Bd of Elec	4	4	4	4	4
Clerk of Court	25	25	26	26	26
Code Comp	4	0	0	4	5
Commission	7	7	7	7	7
Community Svcs	4	4	5	6	6
Coroner	4	4	4	4	4
County Admin	4	4	4	4	6
Detention Center	130	130	129	133	135
Econ Dev Auth	1	1	1	1	1
Emergency Svcs	5	3	3	3	3
Environmental	10	0	0	2	8
Extension Svc	1	1	1	1	1
Finance	10	10	10	10	10
Fleet	13	13	13	14	16
GIS	6	6	6	6	6
HR	6	6	6	7	7
Info Tech	20	19	19	20	22
Juvenile Ct	10	10	10	12	13
Libraries	19	19	19	23	25
Magistrate Court	17	17	17	17	17
Maint	14	20	21	21	45
Plan Review	1	9	8	4	6
Planning	4	4	5	5	6
Probate Court	11	11	11	11	11
Procurement	8	8	8	8	8
Public Trans	9	10	10	10	11
Recreation	29	12	12	11	20
Roads & Bridges	44	52	52	52	51
Senior Center	5	4	4	4	4
Sheriff's Office	200	204	205	205	209
Tax Assessor	23	23	24	26	28
Tax Commission	26	26	27	28	28
Wildwood Park	2	2	1	1	2
Total	**689**	**682**	**686**	**704**	**766**
Special Revenue Funds					
Building Standards	21	19	19	20	22
911	24	28	28	30	28
Visitors Center	1	1	1	1	1
Fire Rescue	0	0	0	146	151
Traffic Engineering	3	5	6	6	8
Construction Engineering	2	2	2	2	2
Fire Fleet Maintenance	2	2	2	3	3
Total	**53**	**57**	**58**	**208**	**215**
Special Purpose Local Option Sales Tax	**18**	**22**	**21**	**18**	**17**
Enterprise Funds					
Water and Sewerage	103	111	116	124	129
Storm Water	13	14	15	17	21
Landfill/Recycling	2	2	2	2	2
Broadband Utility	0	2	2	3	3
Rental Facilities	3	6	6	6	6
Total	**121**	**135**	**141**	**152**	**161**
Internal Service Funds					
Risk Management	2	2	2	2	2
Customer Service	4	4	4	4	4
Damage Prevention	0	0	0	0	7
Total	**6**	**6**	**6**	**6**	**13**
Total Authorized Positions	**887**	**902**	**912**	**1088**	**1172**

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

	2013			2004		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail trade	4,830	1	16.68%	3,087	2	12.95%
Education services	3,820	2	13.19%	3,265	1	13.69%
Accomodation and food services	3,573	3	12.34%	1,956	7	8.20%
Health care and social assistance	3,263	4	11.27%	2,060	6	8.64%
Manufacturing	2,700	5	9.32%	3,034	3	12.73%
Administrative, support, waste mgt	2,113	6	7.30%	2,718	4	11.40%
Construction	1,809	7	6.25%	2,418	5	10.14%
Public administration	1,293	8	4.47%	948	8	3.98%
Professional, scientific & technical services	1,258	9	4.34%	930	9	3.90%
Finance and insurance	967	10	3.34%	823	10	3.45%
Other services (except public admin)	919	11	3.17%	779	77	3.27%
Arts, entertainment, & recreation	606	12	2.09%	308	15	1.29%
Wholesale trade	549	13	1.90%	453	12	1.90%
Management of companies	354	14	1.22%	444	13	1.86%
Information	316	15	1.09%	187	16	0.78%
Real estate, rental, & leasing	282	16	0.97%	312	14	1.31%
Other industries	306	17	1.06%	120	17	0.50%
Total	28,958		100.00%	23,842		100.00%

Sources: Georgia Department of Labor

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

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

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Retail Sales (amounts in thousands)	Unemployment Rate
2004	102,934	3,417,060	33,197	35.2	20,167	746,129	3.80%
2005	106,477	3,700,668	34,756	35.8	20,936	916,362	4.50%
2006	110,845	4,060,199	36,630	36.0	22,042	958,728	4.00%
2007	115,074	4,424,840	38,452	35.7	22,379	1,433,274	3.80%
2008	117,504	4,815,919	40,985	35.8	22,577	1,703,474	4.80%
2009	121,050	4,828,858	39,891	36.5	23,305	1,981,827	6.80%
2010	124,934	5,122,780	41,004	36.8	23,685	not available	7.00%
2011	128,178	5,472,526	42,695	36.8	23,891	not available	7.10%
2012	131,627	not available	not available	not available	24,330	not available	6.60%
2013	131,627	not available	not available	not available	24,803	1,968,902	6.90%

Sources: Georgia County Guide, University of Georgia
Georgia Department of Labor
Columbia County Planning and Development Services Division
School enrollment provided by Columbia County Board of Education as of October 2, 2013.
Bureau of Labor Statistics

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

	2013			2004		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power	$ 47,160,673	1	1.10%	$ 24,422,002	1	0.94%
John Deere Commercial Products	33,417,150	2	0.78%	20,008,809	3	0.77%
Quad Graphics (Quebecor)	29,756,662	3	0.69%	23,233,637	2	0.90%
Wal-Mart Real Estate Business	23,767,050	4	0.55%	10,667,474	7	0.41%
Pollard Land Company	15,266,066	5	0.36%	11,177,778	6	0.43%
Inland Diversified Evans Mullins Inc	12,553,774	6	0.29%	-		0.00%
Club Car Inc	11,706,875	7	0.27%	16,080,469	4	0.62%
Georgia Iron Works	10,872,445	8	0.25%	6,075,142	10	0.23%
AVR Augusta LLC	10,537,763	9	0.25%	-		0.00%
Bell South Telecommunications	9,709,073	10	0.23%	12,481,472	5	0.48%
Greenfield Industries	-	-	-	7,839,009	8	0.30%
Atlanta Gas Light Company	-	-	-	6,370,765	9	0.25%
Total	$ 204,747,531		4.77%	$ 138,356,557		5.33%
Total taxable assessed value	$ 4,293,675,342			$ 2,590,297,598		

SOURCE: Tax Commissioner's Office

GLOSSARY OF TERMS

2004 General Obligation Bond Fund: A capital projects fund used to account for the property acquisition and construction of projects funded with proceeds received from the issuance of the 2004 General Obligation Bonds.

2007 General Obligation Bond Fund: This Capital Projects Fund accounts for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2007B Various Purpose General Obligation Bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

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

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

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Drug Court Fund: A special revenue fund used to account for grants, donations, and fees associated with drug testing, counseling, and treatment services for substance abuse intervention.

Emergency Telephone System Fund (911): A special revenue fund to finance the operation and maintenance of the Emergency 911 system within the County.

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

Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Excise Tax: A tax on the use or consumption of certain products.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those

current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

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

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

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

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

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

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

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

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ordinance: See "Budget Resolution or Ordinance"

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

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

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

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

property (stocks, taxable bonds, and cash).

Personal Services: Expenses for salaries, wages, overtime, expense allowances, worker's compensation, health/life insurance, retirement employee benefits, and other benefits.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Recreation Advisory Board Fund: A special revenue fund used to account for various projects sponsored by the Recreation Advisory Board to raise funds for recreation equipment.

Rental Facilities Fund: An enterprise fund used to account for the operations and maintenance of all County rental facilities.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Resolution: See "Budget Resolution or Ordinance"

Restricted Fund Balance: Limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Risk Management Fund: An internal service fund to finance automobile, general liability and property liability risk from loss.

Sheriff's Gift/Donations Fund: A special revenue fund used to account for funds donated to the Sheriff's office from external persons or entities.

Solid Waste Management Fund: An enterprise fund used to account for the cost of operating and maintaining the landfill facility.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

GLOSSARY OF TERMS

SPLOST: Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

Special Local Option Sales Tax Fund 2001-2005: A capital projects fund used to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2001 through 2005.

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

State Condemnation Fund: A special revenue fund used to account for assets seized or confiscated by state courts.

Storm Water Utility Fund: An enterprise fund used to account for the cost of providing storm water management services and maintaining and improving the County's storm water infrastructure.

Street Lights Fund: A special revenue fund used to account for the street light assessments used for maintenance of street lights in certain subdivisions.

Supplemental Juvenile Services Fund: A special revenue fund used to account for fines charged to juvenile offenders to be used for juvenile services.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

TAVT: Title Ad Valorem Tax established with HB 386 to remove the sales and use tax on the purchase of motor vehicles and the annual ad valorem tax on the same motor vehicles and replace these taxes with a one-time title ad valorem tax paid every time the ownership of a vehicle is transferred

TSPLOST: a regional sales tax established with the Transportation Improvement Act of 2010 which must be approved by the citizens of the region through a majority vote imposed in the county for a predetermined period to be used for transportation projects.

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.