Columbia County, Georgia
Annual Budget Report
Fiscal Year Ending June 30, 2017



COLUMBIA COUNTY
GEORGIA

Columbia County, GA
Board of
Commissioners



Fiscal Year Ending June 30, 2017

Annual Budget

Fiscal Year 2017 Budget
Columbia County, Georgia
July 1 – June 30

Scott Johnson
County Administrator

Leanne C. Reece
Director of Internal Services

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

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INTRODUCTION

COLUMBIA COUNTY BOARD OF COMMISSIONERS

The Board of Commissioners seeks to provide the necessary county services in the most cost-efficient and effective manner and to provide the foundation and guidelines necessary for the future prosperity of Columbia County. Each Commissioner is 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: 2015-2018

Member:

Community and Emergency Services Committee

Development and Engineering Services Committee

Management and Internal Services Committee

Public Works Services Committee

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



Doug Duncan

Term: 2015-2018

District 1

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

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

Trey Allen

Term: 2016-2019
Vice-Chair/ District 2



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

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

Gary Richardson

Term: 2016-2019
Vice-Chair/ District 2



Gary is currently pursuing the Certified Commissioners Training Program through ACCG and UGA.

Chair: Community and Emergency Services Committee
Vice Chair: Public Works Services Committee

William D. (Bill) Morris

Term: 2015-2018
District 4



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

Chair: Public Works Services Committee
Vice Chair: Community and Emergency Services Committee



In 2016, the Board of Commissioners adopted a new set of core values based on the county vision, A Community of PRIDE: Professionalism, Respect, Integrity, Dedication and Excellence. Our county employees have embraced these values and strive to do their best for our citizens each and every day.

FY 2016 PRIORITIES, OBJECTIVES, AND INITIATIVES

1. Balance budget with no reduction in services and no tax increase.

2. Continue marketing of towers/fiber in Broadband Utility.

3. Continue construction of the $29 million Washington Road widening project.

4. Continue cost-savings initiatives such as the Management Review Team to reduce costs

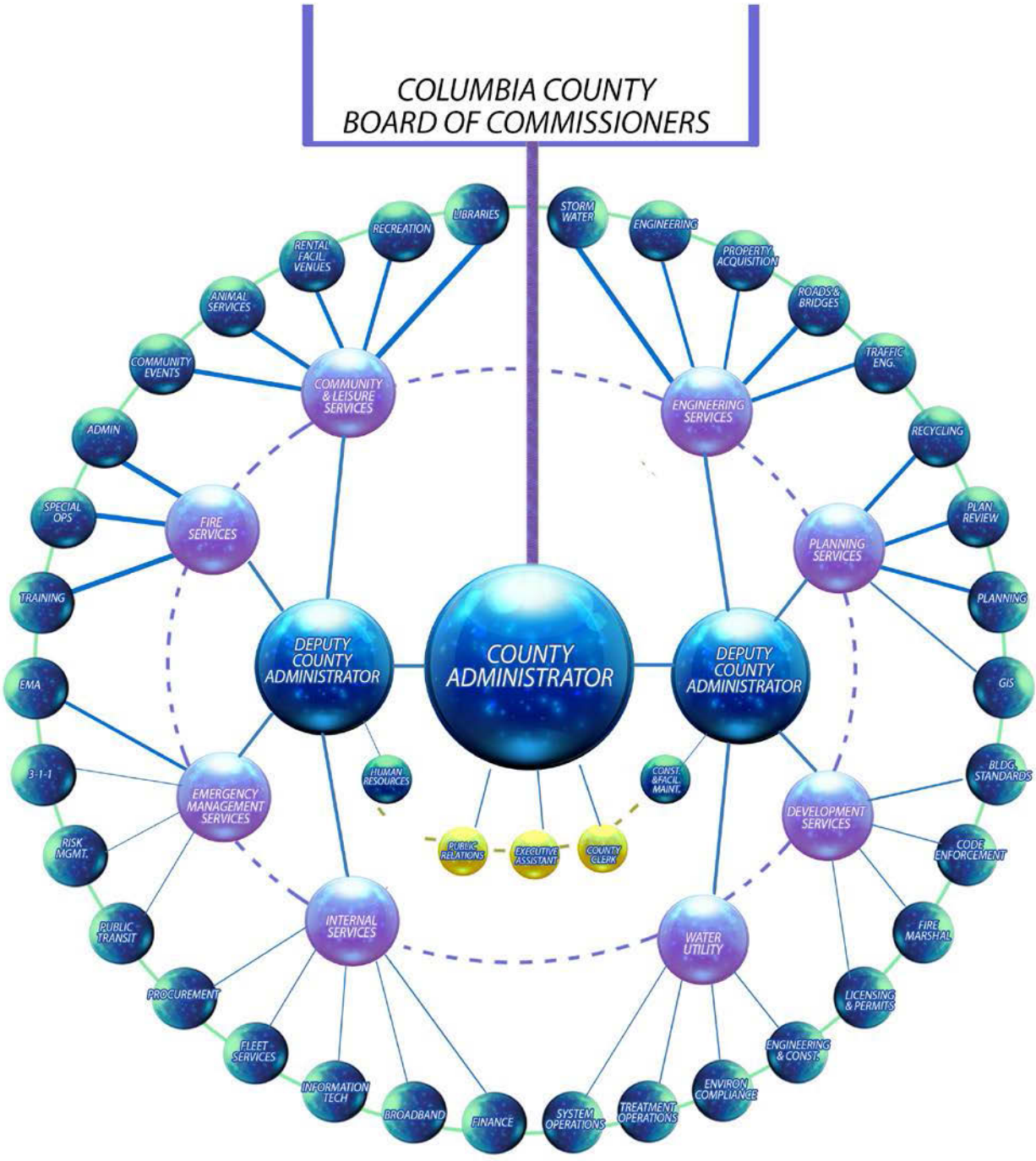
5. Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.

6. Strive to complete all capital improvement projects funded by SPLOST and bonds on time and under budget.

7. Focus on development standards and infrastructure needs to support a growing population.

8. Coordinate multiple major roadway projects funded by the TSPLOST.

9. Finalize plans to place more parks and greenspace around all areas of the county.


COLUMBIA COUNTY
BOARD OF COMMISSIONERS
COUNTY ADMINISTRATOR
DEPUTY COUNTY ADMINISTRATOR
DEPUTY COUNTY ADMINISTRATOR
COMMUNITY & LEISURE SERVICES
FIRE SERVICES
EMERGENCY MANAGEMENT SERVICES
INTERNAL SERVICES
ENGINEERING SERVICES
PLANNING SERVICES
DEVELOPMENT SERVICES
WATER UTILITY
LIBRARIES
RECREATION
RENTAL FACIL. VENUES
ANIMAL SERVICES
COMMUNITY EVENTS
ADMIN
SPECIAL OPS
TRAINING
EMA
3-1-1
RISK MGMT.
PUBLIC TRANSIT
PROCUREMENT
FLEET SERVICES
INFORMATION TECH
BROADBAND
FINANCE
HUMAN RESOURCES
PUBLIC RELATIONS
EXECUTIVE ASSISTANT
COUNTY CLERK
CONST. &FACIL. MAINT.
SYSTEM OPERATIONS
TREATMENT OPERATIONS
ENVIRON. COMPLIANCE
ENGINEERING & CONST.
LICENSING & PERMITS
FIRE MARSHAL
CODE ENFORCEMENT
BLDG. STANDARDS
GIS
PLANNING
PLAN REVIEW
RECYCLING
TRAFFIC ENG.
ROADS & BRIDGES
PROPERTY ACQUISITION
ENGINEERING
STORM WATER

COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
July 1, 2016

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

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

District 1	Douglas R. Duncan
District 3	Gary L. Richardson
District 4	William D. Morris

CONSTITUTIONAL OFFICERS

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

APPOINTED OFFICIALS

County Administrator	Scott Johnson
Deputy County Administrator	Glenn Kennedy
Deputy County Administrator	Matt Schlachter
Director of Community and Leisure Services	John Luton
Director of Development Services	Paul Scarbary
Director of Emergency Services	Pamela P. Tucker
Director of Engineering Services	Steve Cassell
Director of Internal Services	Leanne C. Reece
Director of Water and Sewerage Services	William C. Clayton
County Clerk	Patrice Crawley
County Attorney	Chris Driver

RESOLUTION NO. 16-1238

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 2016/2017

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 3, 2016, at least one week prior to the meeting of the Board at which adoption of the budget resolution was considered, all as required by Section 36-81-5(f) and (g) O.C.G.A.; and

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

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

Section 1. **Adoption of Annual Balanced Budget for Fiscal Year 2016/2017.** The annual balanced budget for Fiscal Year 2016/2017 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, 2016 through June 30, 2017.

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

Resolution adopted June 7, 2016.

BOARD OF COMMISSIONERS
COLUMBIA COUNTY, GEORGIA

Chairman

Vice-Chairman

Commissioner

Commissioner

Commissioner

CLERK'S CERTIFICATE

I, Patrice Crawley, Clerk of the Board of Commissioners of Columbia County, Georgia, (the "Board") **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution, passed by the Board of Commissioners at a regular meeting of the Board of Commissioners duly held on June 7, 2016 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 7th day of June, 2016.

Patrice Crawley

CLERK, BOARD OF COMMISSIONERS
OF COLUMBIA COUNTY, GEORGIA

[COUNTY SEAL]

ATTACHMENT A
SUMMARY OF PROPOSED BUDGETS

page 1 of 2

	REVENUES				EXPENDITURES			
	2016 ADOPTED	2016 REVISED	2017 PROPOSED	PCT CHANGE	2016 ADOPTED	2016 REVISED	2017 PROPOSED	PCT CHANGE
GENERAL FUND - operations	$ 63,805,136	$ 63,845,326	$ 66,034,469	3.49%	$ 63,805,136	$ 63,845,326	$ 66,034,469	3.49%
BUILDING STANDARDS FUND	$ 1,586,039	$ 1,586,039	$ 1,830,773	15.43%	$ 1,586,039	$ 1,586,039	$ 1,830,773	15.43%
LIBRARY BOARD	$ 90,000	$ 90,000	$ 90,000	0.00%	$ 90,000	$ 90,000	$ 90,000	0.00%
RECREATION ADVISORY BD	$ 70,445	$ 86,945	$ 89,000	26.34%	$ 70,445	$ 86,945	$ 89,000	26.34%
STREET LIGHTS FUND	$ 1,820,000	$ 1,820,000	$ 1,820,200	0.01%	$ 1,820,000	$ 1,820,000	$ 1,820,200	0.01%
SHERIFF'S 911 FUND	$ 3,308,910	$ 3,308,910	$ 2,999,462	-9.35%	$ 3,308,910	$ 3,308,910	$ 2,999,462	-9.35%
DRUG COURT	$ 35,000	$ 35,000	$ 35,000	0.00%	$ 35,000	$ 35,000	$ 35,000	0.00%
DRUG ABUSE TREATMENT	$ 50,000	$ 50,000	$ 50,000	0.00%	$ 50,000	$ 50,000	$ 50,000	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	$ 10,000	$ 10,000	$ 10,000	0.00%	$ 10,000	$ 10,000	$ 10,000	0.00%
STATE CONDEMNATION FUND	$ 50,000	$ 50,000	$ 50,000	0.00%	$ 50,000	$ 50,000	$ 50,000	0.00%
LODGING TAX FUND	$ 741,053	$ 741,053	$ 824,435	11.25%	$ 741,053	$ 741,053	$ 824,435	11.25%
MULTIPLE GRANT FUND	$ 185,240	$ 185,240	$ 803,240	333.62%	$ 185,240	$ 185,240	$ 803,240	333.62%
FIRE SERVICES FUND	$ 11,702,275	$ 11,702,275	$ 12,080,375	3.23%	$ 11,702,275	$ 11,702,275	$ 12,080,375	3.23%
SHERIFF'S GIFTS/DONATIONS	$ 20,000	$ 20,000	$ 20,000	0.00%	$ 20,000	$ 20,000	$ 20,000	0.00%
INSURANCE PREMIUM TAX	$ 5,727,324	$ 5,727,324	$ 6,685,541	16.73%	$ 5,727,324	$ 5,727,324	$ 6,685,541	16.73%
COMMUNITY EVENTS FUND	$ 155,000	$ 155,000	$ 287,000	85.16%	$ 155,000	$ 155,000	$ 287,000	85.16%

ATTACHMENT A
SUMMARY OF PROPOSED BUDGETS

page 2 of 2

	REVENUES				EXPENDITURES			
	2016 ADOPTED	2016 REVISED	2017 PROPOSED	PCT CHANGE	2016 ADOPTED	2016 REVISED	2017 PROPOSED	PCT CHANGE
GA SUP CT CK'S COOP AUTH	$ 1,000	$ 1,000	$ 1,000	0.00%	$ 1,000	$ 1,000	$ 1,000	0.00%
LAW LIBRARY FUND	$ 30,000	$ 30,000	$ 30,000	0.00%	$ 30,000	$ 30,000	$ 30,000	0.00%
TSPLOST 25% DISCRETIONARY	$ 2,000,000	$ 2,000,000	$ 2,000,000	0.00%	$ 2,000,000	$ 2,000,000	$ 2,000,000	0.00%
2009 GO BOND/2011-2016 SPLOST	$ 37,678,081	$ 42,379,081	$ 32,112,526	-14.77%	$ 37,678,081	$ 42,379,081	$ 32,112,526	-14.77%
TSPLOST CAPITAL PROJECTS	$ 3,812,861	$ 3,812,861	$ 6,175,000	61.95%	$ 3,812,861	$ 3,812,861	$ 6,175,000	61.95%
2015 GO BOND	$ -	$ -	$ 4,693,230	#DIV/0!	$ -	$ -	$ 4,693,230	#DIV/0!
TITLE AD VALOREM TAX FUND	$ -	$ -	$ 1,500,000	#DIV/0!	$ -	$ -	$ 1,500,000	#DIV/0!
DEBT SERVICE FUND-2007 GO BOND	$ 7,563,625	$ 7,563,625	$ 7,849,063	3.77%	$ 7,563,625	$ 7,563,625	$ 7,849,063	3.77%
DEBTSVCFUND-2015GOBOND	$ -	$ -	$ 727,950	#DIV/0!	$ -	$ -	$ 727,950	#DIV/0!
DEBTSVCFUND-2009GOBOND	$ 7,685,850	$ 7,686,850	$ 7,823,600	1.79%	$ 7,685,850	$ 7,686,850	$ 7,823,600	1.79%
WATER AND SEWER FUND	$ 32,880,000	$ 32,880,000	$ 34,800,000	5.84%	$ 32,880,000	$ 32,880,000	$ 34,800,000	5.84%
STORM WATER UTILITY FUND	$ 3,806,134	$ 3,822,104	$ 3,900,000	2.47%	$ 3,806,134	$ 3,822,104	$ 3,900,000	2.47%
SOLID WASTE MANAGEMENT	$ 676,337	$ 676,337	$ 674,407	-0.29%	$ 676,337	$ 676,337	$ 674,407	-0.29%
COLUMBIA COUNTY BROADBAND UTILITY	$ 1,226,445	$ 1,226,445	$ 1,410,710	15.02%	$ 1,226,445	$ 1,226,445	$ 1,410,710	15.02%
RENTAL FACILITIES	$ 697,135	$ 697,135	$ 737,500	5.79%	$ 697,135	$ 697,135	$ 737,500	5.79%
EMPLOYEE MEDICAL FUND	$ 9,466,964	$ 9,466,964	$ 10,613,000	12.11%	$ 9,466,964	$ 9,466,964	$ 10,613,000	12.11%
RISK MANAGEMENT FUND	$ 1,083,486	$ 1,083,486	$ 1,088,662	0.48%	$ 1,083,486	$ 1,083,486	$ 1,088,662	0.48%
UTILITY DAMAGE PREVENTION	$ 501,503	$ 501,503	$ 499,247	-0.45%	$ 501,503	$ 501,503	$ 499,247	-0.45%
CUSTOMER SERVICE AND INFORMATION	$ 206,320	$ 206,320	$ 211,252	2.39%	$ 206,320	$ 206,320	$ 211,252	2.39%
FLEET REPLACEMENT FUND	$ 2,829,500	$ 2,829,500	$ 2,175,518	-23.11%	$ 2,829,500	$ 2,829,500	$ 2,175,518	-23.11%
TOTAL	$ 201,697,663	$ 206,472,323	$ 212,928,160	5.57%	$ 201,697,663	$ 206,472,323	$ 212,928,160	5.57%



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, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

EXECUTIVE SUMMARY

Chairman and Members of the Board of Commissioners:

I am pleased to present to you the adopted budget for fiscal year 2017, which will begin July 1, 2016. At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Administrator and staff were instructed to balance the budgets for all Columbia County funds with no millage rate increase and no new programs unless authorized by the Board of Commissioners (BOC). The departments were asked to maintain services to our citizens, and the overall General Fund budget, at current levels. To accomplish this objective, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. Through the cooperative effort of all involved, a budget for Columbia County is balanced for all funds for fiscal year 2017.

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 $212,928,160, reflecting a net increase from the fiscal year 2016 adopted budget of $11,230,497, or 5.57%. This net increase is primarily due to (1) the use of sales tax and general obligation bond funds to complete capital projects, and (2) an increase in personnel costs due to new hires and reclassifications, benefits changes, and merit increases.

The General Fund budget, excluding the use of reserves, increased $2.2 million from the fiscal year 2016 adopted budget, or 3.49%, primarily due to an increase in personnel costs (including new positions and promotions) of $1.9 million, or 4.70%. 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 3, 2016, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 7, 2016, at its regularly scheduled meeting.

Highlights

- Total General Fund expenditures, excluding the use of fund balance, increased by 3.49% from the FY 2015/2016 adopted budget, including a contingency of $1,444,199, or 2.24% of proposed expenditures.

- The increase in General Fund expenditures consists of an increase in personnel costs of 4.63%, an increase in new positions and promotions of 9.81%, an increase in operating expenditures of 0.67%, an increase in contingency of 23.0%, and a decrease in capital requests of 5.05%.

- An interfund transfer in the amount of $77,407 to the Recycling Center was included for FY 2016/2017 to subsidize the cost of operations.

- New personnel requests within the General Fund include 15 new positions in the amount of $437,336, reclassifications and promotions in the amount of $124,400, a 35 day delay in replacement of vacancies for an anticipated savings of ($350,000), no merit increase, and funding for recommendations included within the 2016 salary study in the amount of $20,000. Some of the new positions were converted from temp funds in the amount of $136,200. New hires are budgeted at a rate of "entry only" and are effective July 1, 2016, unless otherwise noted. The combined cost of these additional personnel and benefit requests is $95,536.

- New personnel requests within other funds include 20 new positions in the amount of $686,753 and reclassifications and promotions in the amount of $63,736. The combined cost of these additional personnel requests is $750,489.

Revenue Assumptions

- Growth in the real and personal property tax digest is projected to be 3%. Therefore, the budget was prepared and balanced using a 3% increase in general property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.

- The County has experienced an annualized increase in local option sales tax revenues of only 0.64% as of March 2016. The FY 2015/2016 budget included a 6.25% increase in LOST. Therefore, based on actual collections, a decrease of 1.25% in LOST revenues from the prior year budget is included in the FY 2016/2017 budget.

- Funding in the amount of $3.6 million was budgeted for the TAVT.

Expenditure/Revenue Adjustments

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

Fund Balance

Fund Balance within the General Fund as of June 30, 2015, totaled $38.6 million. Of this total, $4 million was assigned for: risk management ($1 million), interfund transfers ($1.5 million), and economic development incentives ($1.5 million).

Also included within the total fund balance was a minimum fund balance requirement of $17.5 million, or 100 days of operations, and nonspendable fund balance of $7.5 million. Total fund balance as of June 30, 2015, including the above mentioned items, equated to 219.39 days of operations. Fund balance, net of nonspendable, totaled $30.8 million, or 176.25 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, 2016. 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, 2016.

During FY 2016, the County made interfund transfers in the total amount of $1.5 million that was not originally budgeted. However, the County also collected an additional $2.5 million from property tax that was not originally budgeted. The County projects to add approximately $5 million to fund balance from other operations as of June 30, 2016. Due to an increase in the FY 2017 budget, the minimum fund balance requirement will be increased to $18.1 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2016, is expected to be $43.3 million, or 239.47 days of operations. Fund balance, net of nonspendable fund balance, is expected to be $35.8 million, or 197.78 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 2016 were $350,000. Actual savings as of June 30, 2016, were $788,806. This is due to the establishment of a management review team which analyzes all position vacancies to determine if replacement is necessary. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Budgeted savings for fiscal year 2016 are $350,000.

- Using Special Purpose Local Option Sales Tax (SPLOST) for debt service – Included within the 2011/2016 Capital Improvements Plan was the use of $20.2 million of SPLOST to reduce existing general obligation debt used to fund the Justice Center and Detention Center. Based on the 2016 digest with a millage rate for debt service of only 0.207 mills, approximately $6.8 million will be needed from other sources to make FY 2017 bond payments. The other sources available for debt service are the General Fund Fund Balance (GFFB), excess proceeds from the 2006/2010 SPLOST, and 2011/2016 SPLOST proceeds.

  For FY 2017, the County plans to use $3 million from 11/16 SPLOST collections and a combination of GFFB and excess SPLOST proceeds to make FY 2017 bond payments.

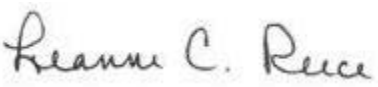
  Included within the 2017/2022 SPLOST program is $25 million to be used to pay off the remaining 2007 general obligation bond debt.

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

- SPLOST 2017/2022 – The County completed preparation of its capital improvements plan for the 2017/2022 SPLOST, which was approved by voters in a referendum held in November 2014. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets.

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

Respectfully submitted,



Leanne C. Reece, CPA
Director of Financial Services

BUDGET PROCESS AND PRESENTATION

The budget document is divided into four sections:

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

PROFILE OF THE GOVERNMENT

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

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

THE BUDGET PROCESS

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

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

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

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

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

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

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

BUDGET PRESENTATION

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

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

These are the basic units of measurement in the budget and make it possible to determine costs of specific programs.

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

The County reports the following major governmental funds:

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

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

The County reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service Fund - 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.

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

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.

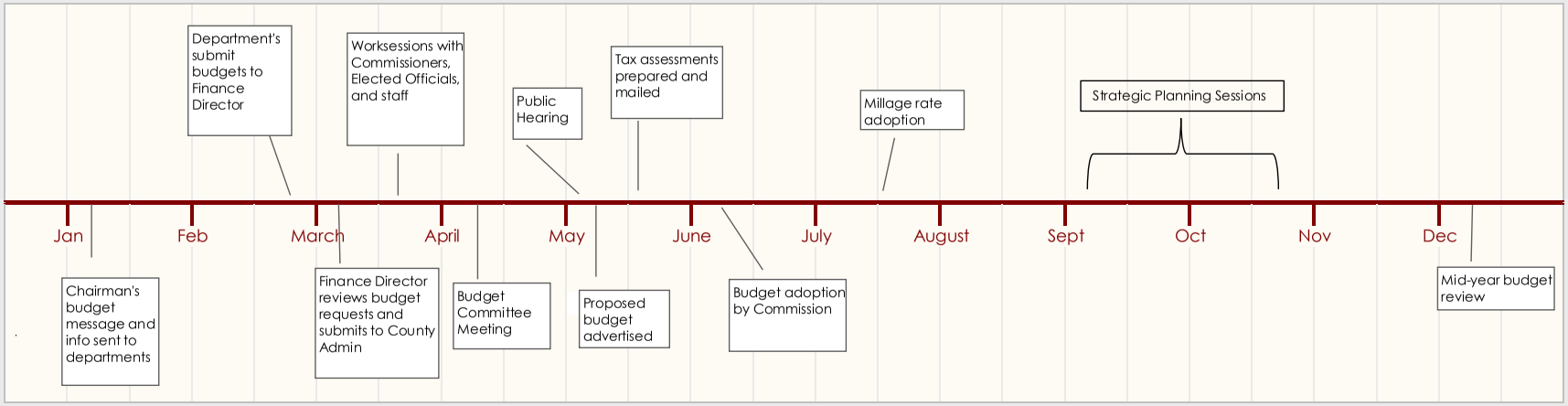
Proprietary funds (enterprise funds and internal service funds) are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for these funds is on determination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

FY 2016/2017 Proposed Budget Calendar

Tuesday	2/09/2016	MIS Committee Meeting – 8:30 AM Auditorium *Chairman's/BOC's Budget Message to be presented*
Friday	2/26/2016	Personnel requests submitted to Human Resources and all other operational/capital requests input into computer
Friday	3/04/2016	Budget package due from Internal Services Director to County Administrator
Tuesday	3/15/2016	Elected Officials work-session – 3:00 PM BOC conference room
Tuesday	3/22/2016	BOC Staff work-session – 10:00 AM BOC conference room (following committee meetings)
Friday	4/08/2016	Newspaper advertisement of Budget Public Hearing
Tuesday	5/03/2016	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/062016	Newspaper advertisement of proposed budget
Tuesday	5/17/2016	Joint *Budget* Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting)
Tuesday	6/07/2016	Budget Adoption - BOC Meeting - 6:00 PM

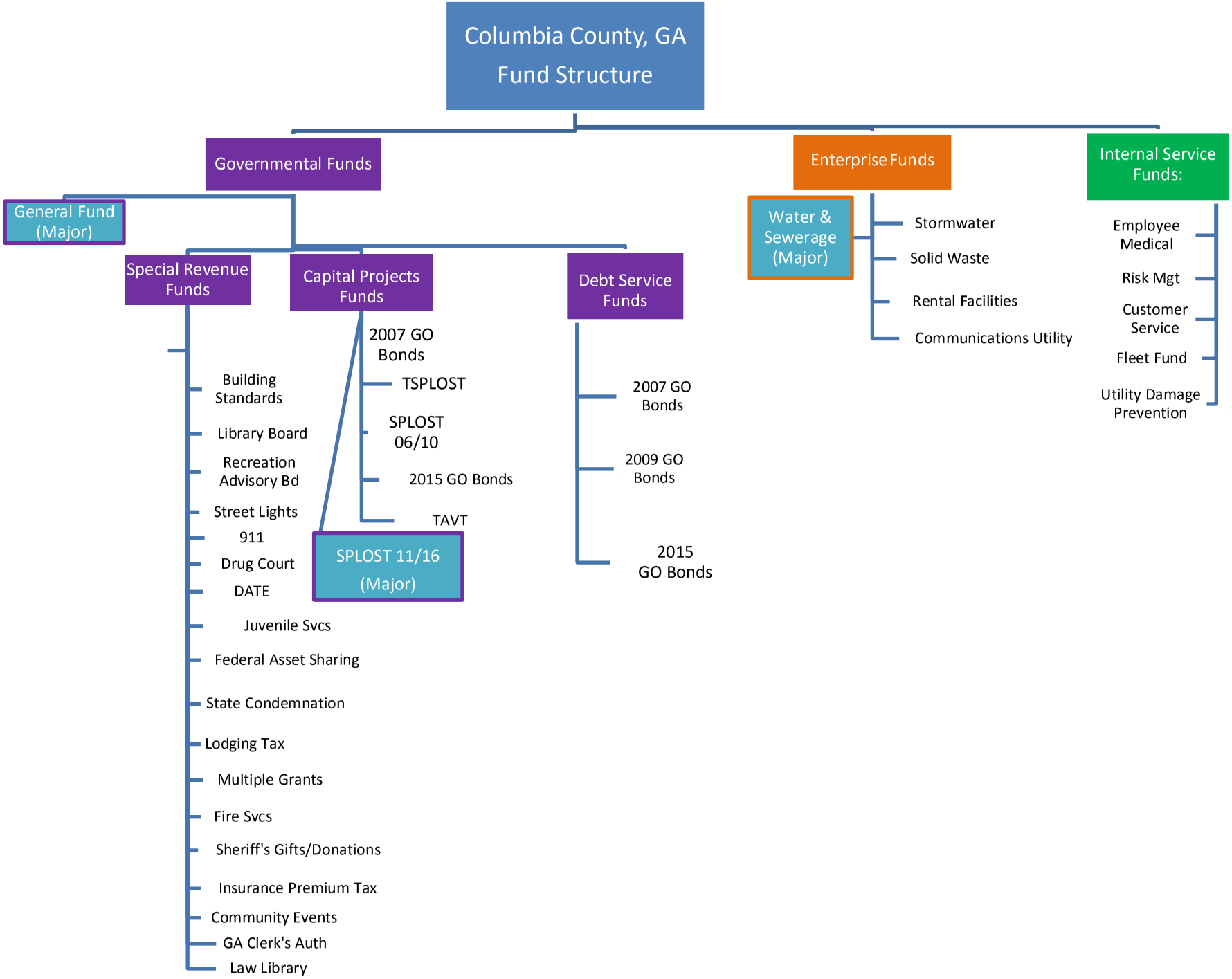
Note: Dates and times subject to change.

Budget Process



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

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


Columbia County, GA
Fund Structure
Governmental Funds
General Fund (Major)
Special Revenue Funds
Capital Projects Funds
Debt Service Funds
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
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
2007 GO Bonds
TSPLOST
SPLOST 06/10
2015 GO Bonds
TAVT
SPLOST 11/16 (Major)
2007 GO Bonds
2009 GO Bonds
2015 GO Bonds

POLICIES

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Introduction*
Policy Number 600.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. POLICY

1) The Board of Commissioners (the Board) and staff of Columbia County (the County) recognize the desirability of stated financial policies to assist in meeting the County government's basic objectives:

   a) The policies will assist the County in the objective of being publicly accountable and assist users of the financial statement to assess that accountability.

   b) The policies will assist in meeting and evaluating the operating results of County government.

   c) The policies will assist in determining the level of services that can be provided, the cost of services, and the County's ability to provide those services.

2) The County recognizes that the process of developing policies and supporting procedures to implement the policies is a dynamic process that must be continually reviewed. Accordingly, the County expects these policies to become a significant part of its system of internal control and provide the following benefits:

   a) Reduce misunderstanding, duplication of effort, errors and inefficiency.

   b) Provide a comprehensive, consistent methodology for similar transactions.

   c) Insure the use of proper, accurate, and timely financial information.

   d) Provide training to new or inexperienced employees to insure uniform, consistent application of policies.

   e) Provide a basic framework for a system of internal control.

   f) Provide a fixed point of reference for those who wish to evaluate the County's operations and financial reporting.

   g) Reduce or eliminate informal policies now in existence.

   h) Provide a framework for planning for emergencies.

   i) Improve the credibility of the County with Citizens through demonstration of prudent stewardship of public assets.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Employee Travel and Training Expenses*
Policy Number 405.1	**POLICY SECTION:** *Training and Development*

I. PURPOSE

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

II. RESPONSIBILITY

1) Each Department Manager authorizing travel and training expenses incurred on behalf of the County must:

   a) Ensure appropriate training which will provide the greatest return and individual professional development for employees of their department and themselves.

   b) Implement controls to ensure compliance with current travel policies and procedures.

   c) Ensure proper use of funds, such that all travel expenses are reasonable, necessary and proper.

   d) Only authorize reimbursement for allowable expenses incurred while the employee is on official county business.

   e) Ensure expenses incurred are within appropriated budgetary levels.

   f) Verify all of the necessary expense information, including attached receipts documenting the charges, and determine that the charges do not exceed allowable limits.

2) All employees requesting travel and training expenses incurred on behalf of the County must:

   a) Travel by the most economical means.

   b) Ensure that travel expenses are reasonable and necessary.

   c) Comply with ALL travel/training policies and procedures.

   d) Obtain all required receipts and document accurate records for each expense claimed.

   e) Submit an *Employee Expense Form*, if applicable, within 14 days after travel is completed.

   f) Comply with the *Vehicle Allowance and Travel Reimbursement Policy* when applicable.

   g) Comply with the *Purchasing Card Policy* when applicable.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Employee Travel and Training Expenses*
Policy Number 405.1	**POLICY SECTION:** *Training and Development*

III. DEFINITIONS

1) Training - any work-related program, seminar, conference, convention, course, or workshop attended by an employee whose tuition and expenses are funded in whole or in part by the County or while the employee is in a paid status with the County.

2) Official County Business – Business that relates directly to a person's work function and benefits the County.

3) Commuting Mileage – Total roundtrip miles traveled daily by an employee between his or her residence and normal work location.

4) Incidental Expenses – Bellhop and housekeeping tips, parking fees, transportation fees associated with travel between lodging/business and restaurants, etc.

5) Local Travel – Any one way travel occurring with 25 miles of the employee's normal work location.

6) Non Local Travel – One way travel exceeding 25 miles from the employee's normal work location. Travel may or may not include an overnight stay.

7) *Employee Expense Form* – Form used to provide an itemized accounting of the actual expenses, both allowable and non-allowable, incurred by the employee during travel/training for official County business.

IV. GENERAL POLICY

1) All expenditures authorized under this policy are subject to the availability of funds within the employee's departmental budget.

2) This policy establishes minimum standards which must be adhered to; however, more stringent or additional guidelines may be imposed by Elected Officials or Division Directors for use in their departments.

3) Authorized travel expenses include, but are not limited to:

   a) Registration fees

   b) Lodging expenses

   c) Meals incurred during overnight lodging and for certain circumstances when there is no overnight lodging

APPROVED: **December 14, 2010**	**TOPIC:** *Employee Travel and Training Expenses*
Policy Number 405.1	**POLICY SECTION:** *Training and Development*

d) Mileage for use of personal vehicle (except travel between their place of residence and their official headquarters, or personal mileage incurred while on travel status)

e) Parking fees

4) Non-allowable expenses are:

a) Laundry services

b) Tobacco

c) Alcoholic beverages

d) Entertainment

e) Personal telephone calls

f) Meals and lodging in lieu of other meals and/or lodging the expense of which is included in the registration fee

g) Expenses of a spouse or other non-employee

5) When two or more employees are attending the same seminar, car-pooling shall be practiced whenever possible.

6) If an employee for his/her own convenience travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel by the most direct route.

7) Rooms, lodging, or accommodations furnished to government employees traveling on official business within the State of Georgia should be exempt from hotel/motel tax. Tax exemption forms, available in the Finance Department, should be tendered to the establishment to prove eligibility.

8) Receipts are required for all expenses except:

a) Meals under a per diem basis

b) Miscellaneous expenses up to a maximum of $10.00/day (unless otherwise supported by a receipt)

c) Reimbursement will not be made for any other unsupported expenses.

d) Although receipts are not required, an *Employee Expense Report* should be submitted to account for these expenditures. These reports are necessary to account for the funds expended and to ensure authorized use.

9) *Employee Expense Reports* should be completed by the employee and approved by the employee's immediate supervisor or designee, and filed with the Finance Department within 14 days after travel/training is completed, regardless of whether or not reimbursement is due.

a) Expense reports for any employee reporting directly to the Board, including the County Administrator, the County Clerk, and the County Attorney, must be approved by the Chairman of the Board. Expense reports for Commissioners must be reviewed by the Finance Director. Any questionable items should be discussed with the Commissioner. Unresolved issues should be referred to the Board.

b) Personal expenses will not be reimbursed and any included in an expense report will be deducted from the reimbursement.

c) An expense report should be completed if the employee received per diem, is due reimbursement, or incurred non-allowable charges.

d) If all travel/training expenses are charged to a County purchasing card and all expenses are allowable, no *Employee Expense Report* needs to be completed. The *Purchasing Card Policy* should be followed in these situations.

V. AUTHORIZATION

1) Attendance at a training program involving in-state travel with a total cost (i.e., registration fees, hotel, meals, etc.) <$500 requires approval of the Department Manager. If the Department Manager is the attendee, then the Division Director must authorize the travel.

2) Attendance at a training program involving in-state travel with a total cost ≥$500 and all out-of-state travel requires approval of the Division Director and the County Administrator.

3) Attendance at a training program by a Division Director involving in-state travel with a total cost ≥$500 and all out-of-state travel requires approval of the County Administrator.

4) Unusual travel (i.e., out-of-country) requires approval of the County Administrator.

5) County-sponsored and required training shall generally be arranged during regularly scheduled work hours. A Department Manager may change the standard work hours to accommodate or require attendance at such training activities. Such required training shall be recorded as time worked within the meaning of this policy.

6) A *Certificate of Attendance* or other documentation shall be provided to Human Resources in order to maintain an employee training history and to periodically audit training attendance and policy compliance.

VI. MEALS AND PER DIEM REIMBURSEMENT

1) Employees traveling may be reimbursed for meals on a per diem basis in accordance with the US General Services Administration's (GSA) Domestic Per Diem Rates. To find the per diem rate for the city to which you are traveling, go to www.gsa.gov/portal/content/104877 and enter the city or zip code and then click on "find per diem rates". For the breakdown of individual meals, click on "breakdown of M&IE expenses".

2) The County shall use the full day per diem rates as provided by the GSA as well as the separate amounts provided for breakfast, lunch and dinner should an employee need a partial day's reimbursement.

3) The County shall NOT use the GSA's policy for calculating per diem for the first and last day of travel. These amounts shall be determined based on individual circumstances and must be approved by the Department Manager and/or Division Director, who has the responsibility to only authorize reimbursement for allowable expenses that are reasonable, necessary and proper.

4) Employees may only be reimbursed for meals actually purchased while traveling on official County business.

5) Receipts are not required for expenses reimbursed on a per diem basis.

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

VIII. CASH ADVANCES

1) Cash travel advances are considered the exception and not generally granted.

2) Cash travel advances to employees are not allowed if the individual has available a general purpose County credit/purchasing card.

APPROVED: **December 14, 2010**	**TOPIC:** *Employee Travel and Training Expenses*
Policy Number 405.1	**POLICY SECTION:** *Training and Development*

3) Cash advances shall be issued to employees who generally do not travel and are making a one-time trip, upon request of the Elected Official or Division Director.

4) All employees are fully responsible for funds advanced to them and shall account for the funds on an *Employee Expense Report*. These statements shall be submitted to the Finance Department within 14 days after travel is completed. Employees are liable for any advanced funds which are lost or stolen.

5) When the actual travel expenditures reported on the expense statement exceed the amount of the cash advance, the employee shall be reimbursed for the additional travel costs incurred.

6) When the actual travel expenditures reported on the expense statement are less than the cash advance, the employee shall reimburse the County for the difference. This reimbursement shall be made at the same time the expense statement is submitted.

7) In the event of cancellation or indefinite postponement of authorized travel, any cash advances which were made shall be refunded immediately.

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

IX. FUEL/PURCHASING CARDS

1) The County has entered into an agreement for the purchase of gasoline for County owned or leased vehicles via fuel cards. Each employee who operates a County vehicle and each vehicle shall be issued a unique identification card which allows tracking of all County fuel sales. The use of fuel cards in privately owned vehicles if prohibited.
2) Other limited retail credit cards are discouraged and must be approved by the Procurement Manager and the Finance Director.

3) County purchasing cards may be issued to employees as a means of charging allowable travel expenses such as registration fees, lodging, and airfare upon request of the Elected Official or Division director and shall be used in accordance with the *Purchasing Card Policy*.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Budget Preparation*
Policy Number 601.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. RESPONSIBILITY

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

1) By January 1st, the Budget Officer shall prepare a budget calendar and distribute budget preparation information to all departments. Included shall be actual or estimated budget information for the current and prior years. Guidelines showing the limits with which the budget requests should be prepared shall be included.

2) The Budget Officer shall be responsible for seeing that the calendar is met at each stage of approval. He or she may adjust the calendar as necessary to the extent it does not violate statutory requirements.

III. POLICY

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

2) The operating budgets originally adopted may be amended throughout the year by the Board subject to provisions of Georgia State law and as herein contained.

3) The County shall finance current expenditures with current revenues. The County shall avoid budgetary procedures that balance current expenditures through the obligation of future resources.

4) All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year shall be anticipated as "fund balance" in the budget of the following year.

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.

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Policy Number 601.1	**POLICY SECTION:** *Finance / Procurement*

7) The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning fund balance in excess of the required reserve (see item 10 below) must equal total estimated expenditures for the General, Special Revenue, and Capital Project Funds.

8) All budgets shall be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles. Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability shall be liquidated with current resources.

9) The budget shall be adopted at the legal level of budgetary control which is the fund/department level. Expenditures may not exceed the total for any department within a fund without the approval of the Board.

10) The County shall establish a fund balance reserve for the General Fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines, and to eliminate any short-term borrowing. This reserve shall be maintained at an amount which is noted in the fund reserve policy statements under "Operating Reserve."

11) The County shall include a line item in the General Fund for unforeseen, emergency operating expenditures. The amount of this contingency is detailed in the fund reserve policies.

12) The County shall maintain a budgetary control system to ensure adherence to the budget and will have available timely monthly financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts.

13) Actual cost of support services (indirect costs) shall be allocated to the appropriate end-user fund/department so that all funds and departments will reflect their full costs of operation.

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

IV. BUDGET AMENDMENTS

1) Transfers within departments, except salary line items, less than $5,000 may be authorized by the Finance Director.

2) Transfers within departments except salary line items, $5,000 or greater may be authorized by the County Administrator.

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Policy Number 601.1	**POLICY SECTION:** *Finance / Procurement*

3) Transfers between departments or funds shall be by authority of the Board.

4) Increase or decrease in the total fund appropriation shall be by authority of the Board.

5) Increase or decrease in salary appropriation within any department shall be by authority of the Board.

6) Appropriation of fund balances in excess of established reserve requirements shall be by authority of the Board.

7) Items 3-6 must be reviewed by the Management and Financial Services Committee.

V. BUDGET INCREASES

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

1) Prior Year Encumbrances – Prior year open purchase orders act as a reserve against fund balance and will reduce fund balance when paid.

2) Unanticipated Revenue – Unanticipated revenue shall first be committed to satisfy revenue reserve requirements and then may be appropriated for current year non-recurring expenditures. Except in emergency situations, no recurring expenditures will be funded by current unanticipated revenue.

3) Prior Year Reserves – In cases where funds reserve requirements are in excess of amounts required by reserve policies those excess amounts may be appropriated for current year non-recurring expenditures. In no event shall the appropriation be made before March 1st of each fiscal year.

VI. BUDGET DECREASES

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

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VII. LAPSING OF APPROPRIATIONS

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

1) Capital Projects, excluding equipment – Appropriations for capital projects do not automatically lapse at the end of the fiscal year. However, carryover must be budgeted by the department for the following fiscal year and re-appropriated by the Board.

2) Grant Funds – Appropriations funded by State or Federal grants lapse only at the expiration of a grant or completion of the project.

3) Bids Under Budgeted Amounts – When Capital items or other items identified as "New Appropriations" cost less than the amount budgeted, any difference shall be transferred to the fund's contingency reserve.

VIII. FINANCIAL AND MANAGEMENT REVIEW OF NEW PROGRAMS

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

2) A recommendation by the County Administrator shall be made to the appropriate Division Director for review before any further action is taken. These recommendations would be included in information or any item carried forth to Committee before new programs or services are initiated. The purpose of this review is to eliminate waste, reduce costs, manage risk, determine workload requirements, evaluate outsourcing possibilities, and restrict government competition with services provided by the private sector.

3) The County Administrator will prepare guidelines for use by County divisions concerning this matter a part of the budget approval process.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **July 1, 2014**	**TOPIC:** *Procurement*
Policy Number 603.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. RESPONSIBILITY

1) The procurement function is decentralized with County departments having responsibility for:
   a) Initiation of purchase requisitions.
   b) Ensuring funds are appropriated.
   c) Requesting additional funds if needed.
   d) Monitoring operating requirements of contracts.
   e) Preparing specifications/scope of work for solicitations.

2) The Procurement Department is responsible for:
   a) Reviewing all requests to ensure that County policies are followed.
   b) Maintaining and distributing purchasing rules and regulations to be used internally and rules and regulations written specifically for vendors.
   c) Monitoring administrative requirements of contracts.
   d) Facilitating the solicitation process.

III. POLICY

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

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

i. Purchases with an estimated total cost equal to and greater than $20,000 require formal solicitation.

ii. Purchases equal to $2,000 but less than $20,000 shall be made in the open market with or without newspaper advertisement, but shall have quotations from three to five prospective vendors. The requesting department may obtain the written quotes themselves.

iii. Purchases estimated to be less than $2,000 shall be made in the open market. Buyers are to use their best judgment as to source of supply.

iv. Deviations to purchasing thresholds shall be allowed if in the best interest of Columbia County upon approval by the appropriate oversight committee.

b) Purchases shall not be split to avoid threshold limits.

c) Reference is made to the *Procurement Department Standard Operating Guidelines* manual for methods of solicitation and solicitation guidelines.

3) Negotiated Contracts

a) Although Procurement strongly recommends obtaining at least three quotes to ensure competitive pricing, the requirement for three to five written quotations for purchases equal to $2,000 but less than $20,000 may be waived by the County Administrator on items purchased through a contract that has been bid and negotiated by the following:

- State of Georgia Department of Administrative Services;
- U.S. General Services Administration, limited to the Disaster Recovery Purchasing Program, the Cooperative Purchasing Program (schedules 70 & 84), and the 1122 Counter Drug Program
- The Cooperative Purchasing Network, as approved by the Board with Resolution No. 13-1029;
- The National Joint Powers Alliance, as approved by the Board with Resolution No. 13-1030.
- Other entities as approved by the Board.

b) The competitive solicitation procedures for purchases of $20,000 or more may be waived on items purchased through a contract that has been bid and negotiated by the above mentioned agencies ***upon review by the County Administrator and recommendation of the applicable Oversight Committee***.

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c) Contract bids of the above mentioned agencies shall be subject to their respective bidding practices and requirements and shall comply with all requirements set forth in OCGA 36-69A-4.

4) Public Works Projects
All public works projects/contracts shall, at a minimum, comply with all applicable requirements of public works bidding as set forth in O.C.G.A. § 36-91-1 *et. seq.*.

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

6) Emergency Purchases
   a) An **"**Emergency" is defined as any situation resulting in imminent danger to the public health or safety or the loss of an essential governmental service.
   b) In the event of an emergency that threatens the public health, safety, or welfare of the County or the loss of an essential governmental service, the County Administrator will have the authority to suspend formal competitive bidding procedures to the extent required to rectify the emergency.
   c) In the absence of the County Administrator, the affected Division Director(s) will have the same authority, but will report such emergency purchases to the County Administrator promptly (within two working days if possible).

7) Sole Source Purchases
   a) Sole source is defined as those procurements made pursuant to a written determination by a governing authority that there is only one source for the required supply, service, or construction item.
   b) The County Administrator will have the authority to suspend formal competitive bidding procedures upon verification of a "sole source" purchase.

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

8) Purchases from Employees or Elected Officials - Purchases of goods or services from Employees or Elected Officials in excess of $100 must be approved by the Board, and must meet the same criteria as any other purchase.

9) Professional Services
   a) Professional services involve specialized education, knowledge, judgment, and skill.
   b) A professional service includes the performance of any type of personal service to the public that requires as a condition precedent to the performance of the service the obtaining of a license or admission to practice or other legal authorization from the State of Georgia or a licensing board or commission under the authority of the Georgia Secretary of State.
   c) Professional services are not required to be competitively procured through a formal solicitation process. However, when determined to be in the best interest of Columbia County, formal solicitations may be issued for professional services in accordance with the County's solicitation guidelines.

10) Suspension of Vendor
   a) After consultation with Procurement, and the vendor who is to be suspended where practicable, and upon written determination by the Financial Services Director and Procurement Manager that probable cause exists for debarment as hereinafter set forth, a recommendation for suspension shall be made to the Board, upon which a final decision as to the proposed suspension shall be made by the Board.
   b) If the suspension is approved a notice of suspension including a copy of such determination shall be sent to the suspended vendor. Such notice shall state that:
      - The suspension is for the period it takes to complete an investigation into possible debarment including any appeal of a

debarment decision but not for a period in excess of one hundred-twenty (120) days.
- Bids or proposals will not be solicited from the suspended person, and, if they are received, they will not be considered during the period of suspension; and
- A suspension may be appealed in accordance with the protest guidelines set forth in the *Procurement Department Standard Operating Guidelines* manual.

c) A vendor is suspended upon issuance of the notice of suspension. The suspension shall remain in effect during any protest. The suspension may be ended at any time by the Board but otherwise shall only be ended when the suspension has been in effect for one hundred-twenty (120) days or a debarment decision has taken effect.

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

12) Contracts
   a) The Board must approve all contracts, including lease-purchase agreements, long-term leases, contract renewals, rental agreements, and routine maintenance or service agreements.
   b) Bid and contract documents may contain provisions authorizing the issuance of change orders, without the necessity of additional requests for bids or proposals, within the scope of the project when appropriate or necessary in the performance of the contract. Change orders may not be used to evade the purposes of the Procurement Policies and Procedures.
   c) Contract change orders for Public Works projects less than $20,000 may be approved by the Department Manager and/or Division Director.

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d) The Board may, at their discretion, designate alternate signors unless prohibited by law with relation to the item being signed. However, no employee or official of the County has the authority to obligate the County in any manner without prior approval from the Board.
e) All contracts and agreements shall be reviewed by Procurement for compliance with administrative requirements.

13) Surplus Property - The Board, through the Director of Financial Services, has authorized the Procurement Department to dispose of surplus items. As appointed agent, Procurement is charged with the responsibility of assuring that all disposal actions are in accordance with the Code of Columbia County, Code of the State of Georgia, and applicable Federal government regulations.

14) GSIC - Columbia County is subject to the requirements of the Georgia Security and Immigration Compliance Act. Accordingly, the requirements of O.C.G.A. §13-10-91 and Georgia Department of Labor Rule 300-10-1-.02 are conditions that must be included in any contract.

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

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

IV. PROCUREMENT MANUAL

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

I. PURPOSE

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

II. POLICY

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

1) Solicitation.

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

2) Request for Proposal (RFP).

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

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

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

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c) In-State or local preference shall not be used as a factor in the evaluation, ranking, and selection phase. State licensing laws are not preempted by this provision and professional licensure within a jurisdiction may be established as a requirement which attests to the minimum qualifications and competence of a consultant to perform the solicited services.

d) The following non-qualifications based evaluation criteria are permitted under the specified conditions and provided the combined total of these criteria do not exceed a nominal value of ten percent of the total evaluation criteria to maintain the integrity of a qualifications-based selection:

i. A local presence may be used as a nominal evaluation factor where appropriate. This criterion shall not be based on political or jurisdictional boundaries and may be applied on a project-by-project basis for contracts where a need has been established for a consultant to provide a local presence, a local presence will add value to the quality and efficiency of the project, and application of this criteria leaves an appropriate number of qualified consultants, given the nature and size of the project. If a consultant outside of the locality area indicates as part of a proposal that it will satisfy the criteria in some manner, such as establishing a local project office, that commitment shall be considered to have satisfied the local presence criteria.

ii. The participation of qualified and certified Disadvantaged Business Enterprise (DBE) sub-consultants may be used as a nominal evaluation criterion where appropriate in accordance with 49 CFR Part 26 and Columbia County's FHWA-approved DBE program.

4) Evaluation, Ranking, and Selection.

a) Consultant proposals shall be evaluated by Columbia County based on the criteria established and published within the public solicitation.

b) While the contract will be with the prime consultant, proposal evaluations shall consider the qualifications of the prime consultant and any sub-consultants identified within the proposal with respect to the scope of work and established criteria.

c) Following submission and evaluation of proposals, Columbia County shall conduct interviews or other types of discussions determined three of the most highly qualified consultants to clarify the technical approach, qualifications, and capabilities provided in response to the RFP. Discussion requirements shall be specified within the RFP

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

d) From the proposal evaluation and any subsequent discussions which have been conducted, Columbia County shall rank, in order of preference, at least three consultants determined most highly qualified to perform the solicited services based on the established and published criteria.

e) Notification must be provided to responding consultants of the final ranking of the three most highly qualified consultants.

f) Columbia County shall retain acceptable documentation of the solicitation, proposal, evaluation, and selection of the consultant accordance with the provisions of 49 CFR 18.42.

5) Negotiation.

a) Independent estimate. Prior to receipt or review of the most highly qualified consultant's cost proposal, Columbia County shall prepare a detailed independent estimate with an appropriate breakdown of the work or labor hours, types or classifications of labor required, other direct costs, and consultant's fixed fee for the defined scope of work. The independent estimate shall serve as the basis for negotiation and ensuring the consultant services are obtained at a fair and reasonable cost.

b) Elements of contract costs (e.g., indirect cost rates, direct salary or wage rates, fixed fee, and other direct costs) shall be established separately in accordance with § 172.11.

c) If concealed cost proposals were submitted in conjunction with technical/qualifications proposals, only the cost proposal of the consultant with which negotiations are initiated may be considered. Concealed cost proposals of consultants with which negotiations are not initiated should be returned to the respective consultant due to the confidential nature of this data (as specified in 23 U.S.C. 112(b)(2)(E)).

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

6) Small Purchases.

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

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

7) Noncompetitive.

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

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

a) Columbia County may use their own noncompetitive procedures which reflect applicable State and local laws and regulations and conform to applicable Federal requirements.
b) Columbia County shall establish a process to determine when noncompetitive procedures will be used and shall submit justification to, and receive approval from, the FHWA before using this form of contracting.
c) Circumstances under which a contract may be awarded by noncompetitive procedures are limited to the following:
    i. The service is available only from a single source;
    ii. There is an emergency which will not permit the time necessary to conduct competitive negotiations; or
    iii. After solicitation of a number of sources, competition is determined to be inadequate.
d) Contract costs may be negotiated in accordance with Columbia County noncompetitive procedures; however, the allow ability of costs shall be determined in accordance with the Federal cost principles.

8) Additional Procurement Requirements.
    a) Common Grant Rule.
        i. Columbia County must comply with procurement requirements established in State and local laws, regulations, policies, and procedures which are not addressed by or in conflict with applicable Federal laws and regulations (as specified in 49 CFR 18.36).
        ii. When State and local procurement laws, regulations, policies, or procedures are in conflict with applicable Federal laws and regulations, Columbia County must comply with Federal requirements to be eligible for Federal-aid reimbursement of the associated costs of the services incurred following FHWA authorization (as specified in 49 CFR 18.4).
    b) Disadvantaged Business Enterprise (DBE) program.

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

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

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

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

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

c) *Suspension and Debarment.*

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

I. PURPOSE

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

II. RESPONSIBILITY

1) All Elected Officials or Division Directors authorizing the use of procurement cards must:

   a) insure that all expenditures incurred by his/her division comply fully with the requirements of this and other policies adopted and approved by the Board of Commissioners.

   b) approve all Purchasing Card transactions of his/her assigned division.

   c) accept responsibility for the actions of designated Division/Department Purchasing Card Administrator for his/her division.

   d) Directly, or through the designated Division/Department Purchasing Card Administrator, expressly authorize individual cardholders and establish individual cardholder credit limits.

2) All employees issued a purchasing card:

   a) are responsible for record keeping of the weekly transactions including obtaining and submitting receipts for the purchases with each week's online statement.

   b) must sign the Purchasing Card Agreement in order to be issued the card. This agreement must be on file with Procurement.

   c) is responsible for timely submission of the original detailed receipts to the Division/Department Purchasing Card Administrator no less than weekly.

3) The Program Administrator within the Procurement Department:

   a) is responsible for issuing the Purchasing Card Agreements and Georgia Sales Tax Exemption form to authorized personnel. All Purchasing Card Agreements must be forwarded to the Program Administrator prior to the issuance of the purchasing

card.

b) maintains the purchasing card computer system which tracks the cardholder name, date issued, card number and limits.
c) will only grant system access to authorized users who are accountable for keeping track of the purchasing cards issued.
d) is responsible for training all Division/Department Purchasing Card Administrators and holding annual purchasing card meetings to update current cardholders.

4) The Division/Department Purchasing Card Administrator:

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

b) must review the supporting documentation submitted by the cardholder to assess the validity and completeness of the transaction as well as compliance with this policy and other applicable policies. Any lack of documentation or support must be communicated immediately to the cardholder and resolved in a timely manner.

c) must approve the periodic transactions posted in the purchasing card computer system.

d) is responsible for instruction and guidance for all cardholders under their direction.

III. GENERAL

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

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

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

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Policy Number 604.1	**POLICY SECTION:** *Finance / Procurement*

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

IV. SAFEKEEPING

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

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

V. AUTHORIZATION

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

VI. CARD CANCELLATION

1) All cards must be immediately cancelled when a cardholder terminates employment with Columbia County Government or assumes another position that does not require the use of the purchasing card in that division.

2) The Department of Human Resources must notify the Procurement Department weekly upon employee termination(s) or transfer(s).

3) The Division/Department Purchasing Card Administrator must obtain the purchasing card from the cardholder, cut the purchasing card, and return the purchasing card to

the Procurement Department.

4) If any employee is taking a leave of absence, then the purchasing card should be placed on an "inactive" status during the leave; via notification to the Procurement Department.

5) The purchasing card may be reactivated upon the cardholder's return only upon written request from the cardholder's Division Director or appropriate Elected Official.

VII. DOLLAR LIMITS

1) An Elected Official or Division Director will authorize individual cardholders with credit limits and single transaction limits based upon expected usage.

2) Cards can be issued but remain deactivated at the request of the Elected Official or Division Director.

3) The cards will be activated once authorization is received by Procurement from the Elected Official or Division Director.

4) Cardholders limits may remain at $0.00 and be increased at the discretion of the Division Director.

5) Any request to raise the limit must be submitted in writing from the cardholder's Elected Official or Division Director to the Procurement Department.

VIII. DOCUMENTATION

1) All charges on the purchasing card require an original detailed receipt from the vendor as support for the transaction. If the charge is invoiced to the cardholder, then the invoice should be sent directly to the cardholder's responsible Division.

2) Receipts must include at a minimum: 1) vendor name, 2) amount, 3) date of transaction, and 4) description of the items purchased. Receipts that do not include this minimum documentation are **not** acceptable.

3) Receipts for authorized meals must include a listing of attendees and the purpose for the meal.

4) All purchasing card transactions must be coded and explained in detail in the internet based purchasing card system. A report should be printed, receipts attached, and submitted to the Program Administrator.

5) All travel and training purchases charged on the cardholder's account must adhere to the terms outlined in the County's Travel and Training Policy.

6) All transaction forms and supporting documentation must adhere to the Georgia Record Retention Policy. This documentation must be available for audit and review for 5 years after date of purchase.

IX. DATES AND DEADLINES

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

X. LOST CARDS

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

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

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XI. VIOLATIONS

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

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

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

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 15, 2015**	**TOPIC:** *Purchasing Card – Elected Officials*
Policy Number 604.2	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. DEFINITIONS

A. "Authorized elected official" means an elected official designated by public vote of the Board of Commissioners to receive a county issued government purchasing card or credit card.

B. "Card Administrator" means the purchasing card and credit card administrator designated by the Columbia Board of Commissioners.

C. "County" means Columbia County and/or the Board of Commissioners

D. "County purchase card," "county p-card" or "county credit card" means a financial transaction card issued by any business organization, financial institution, or any duly authorized agent of such organization or institution, used by a County official to purchase goods, services and other things of value on behalf of the County.

E. "Financial transaction card" means an instrument or device as the term is defined in O.C.G.A. § 16-9-30(5).

F. "User agreement" means the required agreement between the Board of Commissioners and the authorized elected officials which restricts the use of a county purchasing card or credit card.

III. DESIGNATED ELECTED OFFICIALS

A. The Columbia County Board of Commissioners ("County"), in its discretion, may authorize specific county elected officials to use a county purchasing card or credit card by adoption of a resolution in a public meeting.

B. No authorized elected official may use a county purchasing card or credit card until and unless he or she has executed the County's purchasing card and credit card user

agreement.

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

IV. CARD ADMINISTRATOR

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

A. Manage County issued purchasing cards and credit cards.

B. Serve as the main point of contact for all County purchasing card and credit card issues.

C. Serve as liaison to the elected officials authorized to use a purchasing card or credit card and their staff, as well as to the issuer of the purchasing card or credit card.

D. Provide training on card policies and procedures to the elected officials authorized to use a purchasing card or credit card and their staff.

E. Develop internal procedures to ensure timely payment of cards.

F. Assist authorized elected officials to dispute transactions when necessary.

G. Establish internal procedures to ensure compliance with this ordinance, County procurement ordinances and policies, County purchasing card and credit card user agreements, applicable agreements with the business organization, financial institution, or any duly authorized agent of such organization or institution, issuing card, and state law, specifically, O.C.G.A. §§ 16-9-37 and 36-80-24.

H. Document audits and other measures to prevent and detect misuse or abuse of the cards.

I. Ensure monthly transactions are audited monthly according to this policy.

J. Maintain records for at least seven years or as otherwise provided by the County's record retention policy.

V. USE OF CARDS

A. Authorized Purchases. County purchase cards and credit cards may be used to purchase goods and services directly related to the public duties of the authorized elected official only. All purchases are subject to the terms of this ordinance, the County purchasing card and credit card user agreement, and county procurement policies and ordinances.

B. Only authorized elected officials may use his or her County purchase card or credit card for purchases or payments. The authorized elected official shall use care to ensure that others do not have access to the card account number, expiration date and security code.

C. Unless otherwise approved by the governing authority or established in the County purchasing card and credit card user agreement, the transaction limits are as follows:

D. Per Card Payment Cycle: $5,000.00

E. Unauthorized Purchases. County purchasing cards and credit cards shall not be used for goods and services not directly related to the official responsibilities of the authorized elected official. Additionally, cards shall not be used to avoid compliance with the County's purchasing ordinances and procedures, to purchase goods and services exceeding the per transaction or per month limit, or to make purchases not in compliance with the County purchasing card and credit card user agreement.

F. Receipts and Documentation. Receipts, invoices and other supporting documentation of all purchases made with a county purchasing card or credit card shall be obtained and maintained by the authorized county elected official for five years or as otherwise provided by the County's record retention policy. If an original or duplicate cannot be produced, a sworn affidavit of the authorized elected official may be substituted. The documentation must include the supplier or merchant information (i.e., name and location), quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to show that the expense was in the performance of official County duties.

G. Public Records. All receipt and other documentation of purchases are public records and subject to the requirements of O.C.G.A. § 50-18-70 et seq.

VI. REVIEW OF PURCHASES AND AUDIT

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

A. Review of Purchases. All purchases shall be reviewed according to the following procedure: All purchases by Columbia County Commissioners shall be reviewed monthly for adherence to this policy by the County's internal auditor. All purchases by Columbia County Constitutional Officers shall be reviewed monthly by an independent certified public accountant of his or her choosing. Constitutional Officers may elect to have the County's internal auditor perform such review. Utilization of the County's internal auditor, however, shall not be deemed to waive, in whole or in part, the Constitutional Officer's authority over the use of funds appropriated to him or her in the County budget and shall not be deemed to provide the County with oversight authority over such use of funds other than as narrowly provided for herein.

B. Audits. The Card Administrator shall perform an annual review of the card program to ensure adequacy of internal policies and procedures, cardholder spending limits, monthly reconciliation procedures and documentation for transactions. Elected officials and staff shall cooperate with such review.

VII. VIOLATIONS

A. An elected official shall reimburse the County for any purchases made with a County issued purchase card or credit card in violation of this ordinance or the user agreement.

B. In the discretion of the county governing authority, failure to comply with the procedures outlined in this ordinance may result in:
    a. A warning;
    b. Suspension of the elected official's authority to use a County purchase card or credit card; or

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c. Revocation of the elected official's authority to use a County i purchase card or credit card.
d. Nothing in this ordinance shall preclude the county governing authority from referring misuse of a purchase card or credit card for prosecution to the appropriate authorities.

VIII. CONSTITUTIONAL OFFICERS

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 16, 2014**	**TOPIC:** *Debt Administration*
Policy Number 605.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. POLICY

1) The County shall develop adequate reserves to avoid the necessity of short-term borrowing (maturity of less than one year) to finance operating needs. In the interim, financing in anticipation of a definite fixed source of revenue, such as Tax Anticipation Notes, is acceptable. Short-term borrowing shall be limited to 75% of the source of revenue expected to repay the loan.

2) The issuance of long-term debt (maturity of greater than one year) shall be limited to capital improvements or projects which cannot be financed from current revenues or resources. Current resources are defined as that portion of fund balance in excess of required reserves.

3) Every effort shall be made to limit the long-term debt maturity schedule to no longer than the estimated useful life of the capital projects or improvements to be financed.

4) When the County utilizes either long-term or short-term debt it shall insure that the debt is financed soundly by:

    a) Conservatively projecting the revenue sources which will repay the debt.
    b) Financing the improvement over a period not greater than the useful life of the improvement for long-term debt, or December 31st of the calendar year for short- term debt.
    c) Determining that the cost benefit of the improvement, including interest and any other costs, is positive.

5) The County shall limit the total principal of its general obligation long-term debt to 1.75% of the estimated actual value of taxable property as reported annually on the Columbia County, GA tax digest.

6) The County shall maintain a Debt Service Fund which is equivalent to the amount of general obligation debt maturing in the subsequent year.

7) Whenever possible the County will finance capital projects by using self-supporting revenue bonds since revenue bonds assure the greatest degree of equity because those

who benefit from a project and those who pay for a project are most closely matched.

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

III. DEBT PLANNING

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

1) Debt Analysis

   a) Debt capacity analysis
   b) Purposes for which debt is issued
   c) Debt structure
   d) Debt burden and magnitude indicators and ratios as compared to other like communities
   e) Debt history and trends
   f) Adequacy of debt and capital planning
   g) Obsolescence of capital plant

2) Financial Analysis

   a) Stability, diversity, and growth rate of tax sources
   b) Trends in assessed valuation and collections
   c) Current budget trends
   d) Appraisal of past revenue and expenditure estimates
   e) Evidences of financial planning
   f) History and long-term trends of revenues and expenditures
   g) Adherence to Generally Accepted Accounting Principles (GAAP)
   h) Audit results
   i) Liquidity of portfolio and other current assets
   j) Fund balance status and trends
   k) Financial monitoring systems and capabilities

3) Governmental and Administrative Analysis

   a) Government organization structure
   b) Location of financial responsibilities and degree of control
   c) Adequacy of basic service provision

d) Intergovernmental cooperation/conflict and extent of duplication
e) Overall County planning efforts

4) Economic Analysis

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

IV. COMMUNICATION AND DISCLOSURE

1) The County will maintain good communications with bond rating agencies to inform them about the County's financial condition. The County shall follow a policy of full disclosure. Significant financial reports affecting or commenting on the County will be forwarded to the rating agencies.

2) The County will continue to improve communications with other jurisdictions with which a common property tax base is shared concerning collective plans for future debt issues. Reciprocally shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

V. REFUNDING BONDS

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

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

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

3) Financial savings/results –

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

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

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

VI. POST ISSUANCE COMPLIANCE FOR GOVERNMENTAL TAX-EXEMPT OBLIGATIONS

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

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Policy Number 605.1	**POLICY SECTION:** *Finance / Procurement*

2) The County shall ensure compliance with the following post-issuance tax and securities law compliance requirements:

a) Continuing Disclosure. The County shall file annual reports updating the financial and operating data included in the official statement. As described in the continuing disclosure certificate, the County shall file notices of the occurrence of certain events if such events are deemed material by any such borrower. All continuing disclosure filings shall be electronically filed with the Electronic Municipal Market Access ("EMMA") system maintained by the Municipal Securities Rulemaking Board. The website address for EMMA is www.emma.msrb.org.

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

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

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Accounting and Financial Reporting*
Policy Number 606.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. RESPONSIBILITY

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

III. POLICY

1) The Finance Department shall produce interim reports as needed to ensure budgetary control of operations and capital programs.

2) The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and standards of the Government Accounting Standards Board (GASB).

3) A fixed asset system will be maintained to identify all County assets, their condition, historical cost, replacement value, and useful life.

4) An annual audit will be performed by an independent public accounting firm with the subsequent issue of a Comprehensive Annual Financial Report (CAFR), including an audit opinion. The CAFR will be submitted annually to the Government Finance Officers' Association (GFOA) to determine its eligibility for the Certificate of Achievement for Excellence in Financial Reporting.

5) Audit firms will be selected through the formal bid process. Qualified audit firms will be requested to submit a cost proposal and an audit outline proposal. When awarding the contract for the independent audit all components, including qualification of personnel, number of personnel dedicated to the audit, comparability of references, and cost, will be taken into consideration. Cost will not be the defining component.

6) A contract for audit services may be entered into with the qualified audit firm for a term of three years with the option to extend for two years.
7) All funds of the County, as well as all component units, will be subject to a full scope audit.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Revenue*
Policy Number 607.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. POLICY

1) The County will estimate its annual revenues conservatively by an objective analytical and conservative process utilizing trend, judgmental, and statistical analysis as appropriate.

2) Each existing and potential revenue source will be re-examined annually.

3) The use of revenues which have been pledged to bondholders shall conform in every respect to bond covenants which commit those revenues.

4) The County shall follow an aggressive policy of collecting revenues.

5) Within legal limitations, the County shall maintain a central depository and central disbursement of its revenue to maximize return on investment.

6) User fees will be adjusted annually to recover the full cost of services provided, except when the County Commission determines that a subsidy from the General Fund is in the public interest.

7) One-time revenues will be used for one-time expenditures only.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **May 21, 2013**	**TOPIC:** *Reserves/Governmental Funds*
Policy Number 608.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. POLICY

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

III. CLASSIFICATIONS

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **May 21, 2013**	**TOPIC:** *Reserves/Governmental Funds*
Policy Number 608.1	**POLICY SECTION:** *Finance / Procurement*

IV. FLOW ASSUMPTIONS

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

- Committed
- Assigned
- Unassigned

V. MINIMUM FUND BALANCE

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

VI. CONTINGENCY

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

VII. CRITERIA

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

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **May 15, 2012**	**TOPIC:** *Reserves-Water Utility*
Policy Number 608.2	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. POLICY

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

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

III. UNRESTRICTED CATEGORIES

1) **Reserve for Debt Service:** This reserve shall be established to protect bond holders and to preserve a good credit rating. Valuation depends on actual requirements to pay bond obligations, but shall be no less than the maximum annual debt service requirement on all outstanding bonds and loans.

2) **Working Capital Reserve:** The measure of working capital (current assets less current liabilities) indicates the relatively liquid portion of total fund equity, which constitutes a margin or buffer for meeting obligations. It is essential that the County maintain adequate levels of working capital in the Water Utility Fund to mitigate current and future risks and to ensure stable services and fees. A working capital reserve shall be established in the Water Utility to protect against volatility in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. This reserve, which should provide funds for 100 to 180 days of operations, may be used as required by authority of the Board. The amount required for one operating day is determined by dividing the annual fund budget by 365 days.

APPROVED: **May 15, 2012**	**TOPIC:** *Reserves-Water Utility*
Policy Number 608.2	**POLICY SECTION:** *Finance / Procurement*

3) **Renewal and Extension:** This reserve is the residual balance of unrestricted net assets less the above designated reserves. This reserve shall be used only for "one-time" unbudgeted expenditures (those that will not create a recurring burden on the operational budget) of a capital nature and after a rational determination that all other reserves are adequate.

IV. CONTINGENCY

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: December 14, 2010	**TOPIC: Bank Accounts**
Policy Number 609.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

1) To define bank accounts under the control of the Board, Constitutional Officers, and Authorities functioning within the County.

2) To ensure the proper use, authorization, and management of all bank accounts under the control of the Board.

3) To ensure that County management is aware of all bank accounts under the control of the Board or which use the Board's Federal identification number.

4) To provide an approval process for establishing and maintaining all bank accounts under the control of the Board.

II. ACCOUNTS UNDER THE CONTROL OF THE BOARD

1) All bank accounts under the control of the Board as established by action of the Board, contracts (i.e., grants), covenants (i.e., bonds), laws, and regulations shall be controlled by the Finance Department of the County. This shall not apply to those accounts which are not under the control of the Board, such as accounts legally allowed to be maintained by Constitutional Officers and Authorities functioning within Columbia County. New bank accounts under the control of the Board shall not be established without approval of the Board.

2) The Board's federal identification number shall be used for all accounts under the control of the Board.

3) All bank accounts with the Board's federal ID number shall be approved annually by the Board.

4) Authorized signers shall be members of the Board or other County representatives as authorized by State Law and/or the Board.

5) All accounts using the Board's federal ID number shall be in the name of "Board of Commissioners of Columbia County, GA."

6) The Board's central depository and disbursement account shall be used unless a separate account is required by action of the Board, contracts, covenants, laws, and/or regulations.

APPROVED: **December 14, 2010**	**TOPIC: Bank Accounts**
Policy Number 609.1	**POLICY SECTION:** *Finance / Procurement*

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

III. CONSTITUTIONAL OFFICERS

1) Constitutional Officers are legally allowed by the Constitution of the State of GA to maintain bank accounts for use in their operations.

2) Accounts maintained by Constitutional Officers functioning within the County are not required to have a separate federal identification number from the Board. In fact, the Board encourages the use of its federal identification number on all accounts of Constitutional Officers functioning within the County.

3) All bank accounts with the Board's federal ID number shall be approved annually by the Board.

4) Authorized signers shall be the Constitutional Officers or their designees.

5) Activity pertaining to these accounts shall be regularly reported to the Finance Department of the County to ensure proper accounting and to be included in the annual financial statements.

IV. AUTHORITIES

1) Authorities are separate entities from the Board and are legally allowed to maintain bank accounts for use in their operations.

2) Authorities functioning within the County shall have a separate federal identification number from the Board.

3) Authorized signers shall be the Authority, officers of the Authority, or the Authority's designees.

4) The Board encourages Authorities functioning within the County to contract with the Finance Department of the County to manage their bank accounts.

5) Activity pertaining to these accounts shall be regularly reported to the Finance Department of the County to ensure proper accounting.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

I. PURPOSE

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

II. STANDARDS OF CARE

1) Management responsibility for investments is hereby delegated to the Finance Director who shall establish written procedures for the operation of the investment program consistent with this investment policy. Such procedures shall include explicit delegation of authority to other positions responsible for investment transactions.

2) The Director shall establish a system of internal controls to regulate activities of subordinate officials. All internal controls, investment procedures, reports, and documentation shall be reviewed annually by an independent auditor.

3) Investments shall be made with the judgment and care which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, considering the primary objectives of safety as well as the secondary objectives of liquidity and of obtaining market rates of return.

4) The standard of prudence shall be used by the investment officials and shall be applied in the context of managing an overall portfolio of investments. Officials acting in accordance with written procedures and exercising due intelligence shall be relieved of personal responsibility for an individual security's risk or market price changes provided that deviations from expected results are reported in a timely fashion and appropriate action is taken to control adverse developments.

III. POLICY

1) This investment policy applies to all funds under budgetary control of the Board.

2) Authorized investments of funds shall be as provided in the Official Code of Georgia Annotated (OCGA) 36-80-3:

   a) Obligations of the United States and of its agencies and instrumentalities;

b) Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities;

c) Certificates of deposit of banks which have deposits insured by the Federal Deposit Insurance Corporation (FDIC); provided, however, that that portion of such certificates of deposit in excess of the amount insured by the FDIC shall be secured by direct obligations of this state or the United States which are of a par value equal to that portion of such certificates of deposit which would be uninsured.

d) The State of Georgia Local Government Investment Pool as established by OCGA 36-83-8.

3) Safekeeping

a) All investment securities which can be physically delivered shall be held in the County custodial financial institution. Collateral securities for CDs shall be delivered to the County's depository bank for safekeeping unless the certificate was purchased from that bank, in which event collateral securities will be delivered to a third party bank with which the County has a fully-executed and approved safekeeping agreement.

b) Securities purchased under a repurchase agreement must be delivered to the County's depository bank for safekeeping unless the repurchase agreement is executed with that bank. In that event securities will be delivered to a third party bank as provided for in item 3a above.

c) Any investment of the Columbia County Pension or Retirement Trust Funds, at the request of the Committee, shall be made only in investment instruments so designated by the Committee in charge. Such funds and investments shall be maintained separately from all other County funds.

d) Whenever collateral securities or securities purchased under repurchase agreements are "book-entry" type securities (e.g., United States Treasury Bills, notes, bonds, or others), the securities shall be recorded in the name of the County by the Federal Reserve System, and appropriate confirmation shall be delivered to the Finance Department by the safekeeping bank.

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

4) Competitive Selection

   a) At least three quotes shall be received for the investment of all surplus funds except those placed in overnight repurchase agreements as authorized in the master repurchase agreement incorporated into the depository banking services contract. If a specific maturity date is required, then quotes will be requested for instruments which meet the maturity requirement. If no specific maturity (within time limitations) is required, then a market trend (yield curve) analysis will be conducted to determine which maturities would be most advantageous.

   b) Quotes will be requested from qualified financial institutions for various options with regard to term and instrument. The County will accept the quote which provides the highest rate of return within the maturity required and within the parameters of this policy.

   c) Records will be kept of the quotes offered, the quotes accepted, and a brief explanation of the decision made regarding the investment instrument. These records will be kept until completion of the County's annual audit.

5) Qualified Institutions

   a) The County shall maintain a list of qualified financial institutions which are approved for investment purposes and from which quotes may be solicited.

   b) No quotes will be solicited or accepted from financial institutions which do not appear on the approved list.

   c) In order to qualify for and remain on the approved list, financial institutions must provide at least on a semiannual basis a consolidated report of condition. In addition, the County will conduct at least annually an evaluation of the credit worthiness of the financial institution. Such evaluations may entail securing a private report on financial institutions from one or more banking industry research organizations.

   d) The approved financial institutions must provide biographical information (i.e., resumes) on each of its representatives that will be working with the County. A background check may be performed by the County of the representatives through NASDAQ.

e) A copy of this policy is to be provided to all qualified institutions who agree to abide by it as a condition of continuation on the approved list.

6) Diversification

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

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

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

7) Maturity scheduling

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

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

8) Outsourcing

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

IV. REPORTING

1) The Government Finance Officers Association (GFOA) recommends that state and local government officials responsible for investment portfolio reporting determine the market value of all securities in the portfolio and disclose to the governing body or oversight body at least quarterly in a written report.

2) The Director shall present an investment report to the Committee no less than quarterly to include, at a minimum, the following:
   a. Type of Investment
   b. Par Value of the Investment
   c. Rate of Return
   d. Maturity Date
   e. Funding Source
   f. Financial Institution

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Cash Management*
Policy Number 611.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. GENERAL

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

III. POLICY

1) All activity and balances in the primary accounts shall be monitored by the Finance Department to assess the cash necessary to meet daily obligations and ensure adequate funds are available.

2) Cash not required for operations should be invested in accordance with the County's *Investment Policy*.

3) A review of accounts receivable listings for past due balances should be performed on a continuous basis. Delinquent accounts should be contacted immediately.

4) Cash disbursements should be released at the latest acceptable time, without affecting relationships with vendors. Early payment discounts should be taken advantage of if they result in benefit.

5) Bank balances, as shown by the bank statements, should be reconciled monthly with the general ledger balances. Discrepancies between balances should be investigated and reconciled.

6) The Finance Department is responsible for the movement of funds between bank accounts maintained by the County. This includes, but is not limited to:

    a) Initiating all wire transfer of funds for general business purposes of the County.

b) Appropriately funding disbursement accounts, including transfers between accounts of the County.

c) Moving depository funds for investment purposes of the County (see *Investment Policy*).

7) Efficient cash management strategies, techniques, and procedures shall be used to increase the productivity of cash flows while achieving the following objectives:

a) Liquidity – maintaining the ability to pay obligations when they become due.

b) Cash Optimization – establishing systems and procedures that help minimize investment in non-earning cash resources while providing adequate liquidity.

c) Financing – obtaining both short- and long-term borrowed funds in a timely manner at an acceptable cost.

d) Financial Risk Management – monitoring and assisting in the control of the County's exposure to interest rates and other financial risks.

e) Coordination – ensuring that cash management goals are communicated and integrated with the strategic objectives and policy decisions of other areas of the County that have an impact on cash flows.

IV. LOCAL BANKING ARRANGEMENTS

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Capital Expenditures*
Policy Number 602.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. POLICY

1) The County shall develop a multi-year plan for capital improvements, update it annually, and make capital improvements in accordance with the plan.

2) The County shall maintain its physical assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs. The budget shall provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.

3) The County will try to ensure that prime commercial and industrial acreage served with necessary infrastructure is available for development.

4) Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2002, consist of the streets network that was acquired or that received substantial improvements subsequent to July 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Capital Expenditures*
Policy Number 602.1	**POLICY SECTION:** *Finance / Procurement*

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

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

6) The County shall adopt a long-term funding mechanism for capital projects. The operating funds to maintain capital projects shall be identified prior to the decision to undertake the projects.

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

8) An appropriate priority mechanism shall be used in all County capital budgeting. This budget shall be approved by the Committee for submission to the Board for final approval.

9) The County will strive to fund at least 25% of the capital plan with current resources. This includes, but is not limited to, the use of annual General Fund revenues, fund balances in accordance with the County's reserve policy, and SPLOST funds.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Capital Expenditures*
Policy Number 602.1	**POLICY SECTION:** *Finance / Procurement*

III. CATEGORIES

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

1) Capital expenditures relating to normal replacement of worn or obsolete capital equipment or facilities will be financed on a pay-as-you-go basis, with debt financing considered only as appropriate.

2) Capital expenditures relating to the construction of new or expanded facilities necessitated by growth will be financed primarily on a pay-as-you-go basis. When the new improvements can be determined to benefit the population in the future, debt financing may be appropriate.

3) Capital expenditures which will significantly reduce the cost of operations or future capital cost must be evaluated to demonstrate a positive new present value.

4) Capital expenditures are allowed for improvements that enhance the quality of life in the County and are consistent with the County's goals even though they cannot be categorized as essential for the provision of basic services. The policy relating to unusual capital expenditures directs the County to look to the ultimate beneficiary of each capital improvement in order to determine the source of funding.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **December 14, 2010**	**TOPIC:** *Internment of an Indigent Decedent*
Policy Number 613.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. RESPONSIBILITY

1) Section 36-12-5 (a) *Official Code of Georgia Annotated* provides that "whenever any person dies in this state and the decedent, his family, and his immediate kindred are indigent and unable to provide for his/her decent internment, the governing authority of the county wherein the death occurs shall make available from county funds a sum sufficient to provide a decent interment of the deceased indigent person or to reimburse such person as may have expended the cost thereof voluntarily, the exact amount thereof to be determined by the governing authority of the county."

2) The County Coroner or designee shall investigate and determine if a decedent whose death occurs within Columbia County and the family meet the guidelines set forth in this policy to qualify for the use of County funds applied to the cost of internment.

3) If the County Coroner receives an inquiry about County funds, he or designee shall ask the person to provide the necessary documentation to verify that the decedent and the family qualify as indigent as set forth in the policy.

III. POLICY

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

1) Before the County will release funds for internment costs the individual must qualify as indigent status according to the most current annual update of the United States Department of Health and Human Services Poverty Guidelines for the 48 Contiguous States and the District of Columbia.

2) Once it has been verified that the decedent and the family qualify as indigent, the County Coroner or designee shall notify the representative of the decedent's family, if any, the County Administrator, and the Finance Director and inform them of the indigent status. Once the County Coroner has received verification, he or his designee may proceed to authorize the appropriate party to carry out the internment of the decedent.

APPROVED: **December 14, 2010**	**TOPIC:** *Internment of an Indigent Decedent*
Policy Number 613.1	**POLICY SECTION:** *Finance / Procurement*

3) The County will pay or reimburse the party handling the internment or who has paid the expenses of internment of decedent who qualifies as an indigent by the least expensive form of internment available, the actual cost thereof, or $850, whichever is less.

4) The invoice for the cost of the indigent internment shall be sent to the Columbia County Finance Director for payment with all necessary information required by the Finance Office for audit purposes.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **September 20, 2011**	**TOPIC:** *Vehicle Allowance and Mileage Reimbursement Policy*
Policy Number 614.1	**POLICY SECTION:** *Finance*

I. PURPOSE

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

II. OVERSIGHT RESPONSIBILITY

1) Departments shall be responsible for oversight of employee vehicle usage and shall monitor and review such usage, periodically, to ensure that use is appropriate and that prudent fiscal management guidelines are followed. This periodic review shall include an assessment of each authorized employee's need to travel for business purposes. Additional oversight and review should be conducted by the Division Director as necessary.

2) The Finance Office will manage vehicle allowances and mileage reimbursements.

3) Human Resources will process new allowances or changes in allowances that have been approved by the County Commission.

4) Fleet Services will manage the county owned vehicles.

5) The list of vehicle allowances will be compared to the list of employee assigned county owned vehicles periodically to insure no duplication of benefits.

III. ELIGIBILITY

1) Vehicle allowances or mileage reimbursement may be made available to those employees who are determined by the County to have a valid transportation need in order to fulfill their employment duties. For some positions, allowances may be considered part of a normal employment benefits package offered in order to attract and retain qualified employees in the County.

2) An employee receiving a vehicle allowance or mileage reimbursement is responsible for maintaining a current, valid US driver's license. Any criminal convictions from any motor vehicle offenses, including speeding, must be reported to the manager immediately providing the date and the details surrounding the offense. If the license is suspended or revoked for any reason, the employee must inform the manager immediately.

3) Employees covered under this policy must maintain automobile insurance covering the vehicle designated for business use with the limits of at least $100,000 per person, $300,000 each occurrence and $500,000 aggregate. The limits set forth cover bodily injury liability and property damage per accident/incident. Employees are required to send a copy of the

Insurance Declaration Page of their policy showing the amount of coverage to Human Resources. The employee must be named as an insured driver on the policy.

4) A Motor Vehicle Background Check will be performed annually to confirm each employee's driver's license is valid. Additional verifications may be obtained when warranted. The employee must comply at all times with the County's Drug Free Workplace policy. The employee must also notify Human Resources and his/her immediate supervisor of any medical condition or medications that may affect driving abilities.

5) Eligibility for a vehicle allowance will discontinue if an employee no longer meets the above criteria, assumes a position within the County where a vehicle allowance is not part of the overall compensation package, or is no longer employed by the County.

6) Employees receiving vehicle allowances or mileage reimbursement must also comply with Policy Number 405.1, *Employee Travel and Training Expenses.*

7) Lack of compliance with this policy, or other related policies, may result in disciplinary action, up to and including termination, depending upon the severity of the non-compliance.

IV. STANDARDS

1) Employees receiving a vehicle allowance must have and maintain a reliable vehicle that is appropriate for the performance of his/her job duties.

2) The County prohibits the operation of any vehicle while the driver is consuming or is under the influence of alcohol or illegal drugs. No employee should operate his/her vehicle if taking prescription medication that clearly states not to operate a vehicle.

3) **Parking Violations** All parking violations must be paid ahead of the stipulated deadline. Parking violations and any resulting fees, fines and penalties are the employee's responsibility and must be paid personally by the employee.

4) **Moving Violations** The driver is responsible for compliance with all state motor vehicle requirements for resolution of all moving violations. Any driver who commits serious or multiple moving violations may be classified as a high-risk driver and could face disciplinary action that may result in suspension or termination of employment. To avoid possible disciplinary action, it is most important that every effort be made to maintain a good driving record and to report all moving violations to the Department Manager.

5) A reportable motor vehicle accident is any occurrence while driving on County business resulting in bodily injury and/or property damage to any other vehicle/property or to any person. All occurrences with the employee's vehicle must be reported immediately to his/her Department Manager and Human Resources.

V. REIMBURSEMENT PLAN

1) The Department must first authorize the employee to use his/her personal vehicle for County

APPROVED: **September 20, 2011**	**TOPIC:** *Vehicle Allowance and Mileage Reimbursement Policy*
Policy Number 614.1	**POLICY SECTION:** *Finance*

business. An authorization form shall be signed by the employee's supervisor with a copy sent to Human Resources and a copy retained by both the employee and the department. A copy of the form is attached, as *Exhibit A*.

2) The Division Director shall determine , based on usage, whether a vehicle allowance should be recommended to the Board or if mileage reimbursement based on actual miles driven should be utilized.

3) All new allowances and changes to allowance amounts must be approved by the Board and forwarded to Human Resources for processing. Human Resources is responsible for notifying Finance of all allowance amounts and changes in allowance amounts or eligibility.

4) The vehicle allowance is classified by the IRS as taxable income and will be added to the employee's pay and processed through payroll. This amount will be included on the employee's W2 as taxable income at the end of the calendar year.

5) Mileage reimbursement based on actual miles driven is not classified by the IRS as taxable income and will be processed as an expense reimbursement through accounts payable. This amount will not be included on the employee's W2 at the end of the calendar year.

6) Mileage 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) When two or more employees share a vehicle, the reimbursable travel mileage may only be claimed by the employee who operated his or her personal vehicle.

9) The employee and/or department are responsible for notifying the Finance office and Human Resources if the employee is no longer eligible for a vehicle allowance, terminates their employment with the County, or either party chooses to revoke the authorization.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **September 20, 2011**	**TOPIC:** *Vehicle Allowance and Mileage Reimbursement Policy*
Policy Number 614.1	**POLICY SECTION:** *Finance*

COLUMBIA COUNTY

DEPARTMENT AUTHORIZATION
FOR
BUSINESS USE OF EMPLOYEE'S PERSONAL VEHICLE

Employee Name:_____

Employee ID#:_____

Base Monthly Plan Amount:

County Department:_____

Department Contact:_____ **Phone No.:**_____

Email:_____

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

Approval:

_____ _____
Department Manager Signature Employee Signature

_____ _____
Title Date

_____ _____
Division Director/Constitutional Official Signature Date

Committee Approval: ☐Yes ☐No

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **May 21, 2013**	**TOPIC:** *Donation of Funds/Items*
Policy Number 615.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. POLICY

1) The County does not allow the active solicitation of donations by County employees in a manner which could be construed as being coercive or a conflict of interest. However, donations to be used for purposes consistent with County policy, goals, and objectives will be accepted with appreciation.

2) Any individual or organization may donate funds, materials, equipment, or capital assets to the County for a specific purpose or to help defray general operating costs.

3) Donations of nonmonetary items with a value of $500 or greater must be approved by the Board before being accepted.

4) Cash donations received in the amount of $100 or greater must be approved by the Board before being accepted.

5) Any donation of funds, materials, equipment, or capital assets will become the property of the County once received and are governed by applicable laws, rules, regulations, policies, and procedures of the County.

6) The administration and expenditure of all donated funds must follow established County procurement procedures and all laws, rules, regulations, policies, and procedures which apply to County funds. Donated funds may not be used for any public purpose which is not permissible by law.

7) Donors generally specify the use of their donation for the improvement of the quality of life by recipients of the services or enhancement of the operations. When possible, the County will adhere to the wishes of the donor. If the donation cannot be used for the purpose identified by the donor, the receiving County Department will identify other unfunded budgetary needs and notify the donor with the intent to substitute use of the donated funds.

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8) The County reserves the right to use its discretion in the assignment of donated items or the use of donated funds.

9) The County reserves the right to deny any donation.

10) The County Administrator and Finance Director shall be notified of all donations.

11) Monetary donations may require a budget amendment to the receiving department's budget that must be approved by the Board.

III. CATEGORIES

1) Unrestricted Donations – A donation for which a specified purpose is not designated or whose purpose is to defray the operating costs of the department to which it is given. These donated funds shall be considered to be the first funds spent for the operation of the department to which they are donated.

2) Restricted Donations

   (a) Funds donated for a specific purpose must be accompanied by a written statement of the purpose for which the funds are to be used.

   (b) All funds donated for a specific purpose must be approved by the Board before being received. The written statement of the specific purpose and any other terms of the donation must be presented to the Board for its approval.

   (c) The Department Manager of the department to which the funds are donated, with approval of the Division Director, shall have the authority to expend the donated funds, unless otherwise specified.

   (d) Every effort will be made by the responsible department to expend the donated funds for the purpose identified prior to the end of the specified period or the end of the fiscal year, whichever comes first.

   (e) Donations received for a specified purpose will be tracked by the Receiving Department. Documentation of the expenditure of the donated funds shall be maintained by the Department as proof of the proper expenditure of the donated funds.

   (f) Invoices sent to Finance for payment shall be marked "paid by donated funds".

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3) Cash Donations

   (a) Donations will be recorded in the appropriate Fund/Department receiving the funds when received.

   (b) All donations of money will be in the form of a check payable to the Columbia County Board of Commissioners.

   (c) All checks are to be surrendered to the Finance Department for proper coding and deposit.

   (d) Donated funds will be deposited into the primary operating account of the Department, or the County General Fund, or appropriate enterprise fund, unless otherwise specified.

   (e) The Receiving Department will be responsible for maintaining a summary of donated funds received during the fiscal year and how those funds were spent. This summary is to be submitted to the Finance Department by the end of the fiscal year.

   (f) All donated funds are to be used during the fiscal year in which they were received. If for some reason this is not possible, the remaining funds must be re-appropriated in the next year's budget.

4) Gift/Prepaid Cards

   (a) The receipt of gift or prepaid cards must be in accordance with this policy.

   (b) Once the card is utilized, a report must be sent to Finance with receipts documenting the expenditure of the funds.

5) Other Nonmonetary Items

   (a) Incidental nonmonetary items (dog food, blankets, etc.) with a value less than $500 can be accepted without approval of the Board.

   (b) Nonmonetary items with an estimated useful life in excess of one year should be added to the receiving department's inventory listing at estimated fair market value at the time received.

   (c) Capital assets accepted by the Board refer to property, land, equipment, or

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infrastructure with a value of at least $5,000. Contributed assets are recorded at estimated fair market value at the time received and will be accounted for in accordance with *Policy 602.1, Capital Expenditures*.

(d) All donated capital assets will receive standard levels of maintenance during their normal life expectancy.

(e) Donations of material and equipment must be consistent with adopted standards and specifications or policies and plans, including, but not limited to, national and local health and safety standards, County maintenance practices, and adopted comprehensive master plans.

(f) Items that are damaged will be repaired or replaced as feasible, but the County does not guarantee replacement of any items damaged beyond repair or where the cost to do so is not considered cost effective.

IV. POLICY APPLICATION

(a) Donations received by County departments under the control of the Board must be in accordance with this policy.

(b) Donations received by County volunteer groups (i.e., Friends of the Library, Columbia County Dive Team, etc.) which obtain administrative oversight from a County department must be in accordance with this policy.

(c) Donations received by other groups appointed by or established by resolution of the Board must be in accordance with this policy.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: **May 21, 2013**	**TOPIC:** *Payment Card Acceptance*
Policy Number 616.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

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

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

II. GENERAL

1) Governments should be aware that different card processing service providers may have significantly different rates and fees depending on the methods they use to process payment card transactions. Fees may include discount rates, interchange fees, bank fees, and administrative fees.

2) In most instances, major payment card companies (i.e., VISA, Mastercard, Discover, American Express) do not allow governments to pass on merchant fees associated with payment card acceptance programs directly to customers. However, convenience fees are allowed under certain circumstances in order to recoup the cost of merchant fees.

3) Payment card companies have strict regulations that limit the use of convenience fees.

4) For governments who offer an alternate payment method (i.e., mail, telephone, or e-commerce) outside the government's normal business practice, a convenience fee may be added to the transaction amount.

COLUMBIA COUNTY
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APPROVED: **May 21, 2013**	**TOPIC:** *Payment Card Acceptance*
Policy Number 616.1	**POLICY SECTION:** *Finance / Procurement*

III. POLICY

1) A convenience fee may be charged to citizens/customers for using an alternative payment method outside of the County department's normal business practice (i.e., mail, telephone, or e-commerce).

2) The fee must be disclosed in advance to the citizen/customer as a charge for the alternative payment method convenience.

3) The fee can only be applied to non face-to-face transactions (i.e., mail, telephone, or internet), with the exception of tax payments.

4) The fee must be a flat or fixed amount, regardless of the amount of the payment due.

5) The fee must be applied to all forms of payment products (i.e., credit cards, debit cards, electronic checks) accepted in the alternative payment method.

6) The fee must be included as part of the total transaction amount.

7) The fee cannot be added to a recurring transaction (one in which a cardholder authorizes a merchant to automatically charge his/her account number for the recurring or periodic delivery of goods or services without direct participation of the cardholder with each transaction).

8) The fee must be assessed by the County and not by a third party.

9) The citizen/customer must be given the opportunity to cancel prior to the completion of the transaction.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED:	**TOPIC:** *Grant Administration*
Policy Number 617.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

II. POLICY

1) This policy provides guidelines to ensure the following:

   a) Federal and state grants are properly authorized by the Board.

   b) Grants have been properly budgeted in order to maintain budgetary controls.

   c) Grant transactions are properly identified in the accounting records in order to maintain accounting and reporting controls.

   d) Grant financial reporting requirements are monitored for compliance.

   e) Official accounting records required by grant agreements are maintained to the extent possible in a centralized location.

   f) Availability of matching funds or in-kind contributions.

   g) The coordination of all grants by all departments.

2) Administrative Authority

   a) Responsibility for programmatic administration of the grants rests with the department that applied for the grant, although the official recipient under the grant is the County. All grants awarded to departments, including constitutional officers, must be included in combined countywide reports under federal and state reporting guidelines.

   b) In accordance with Resolution 16-1198, the Chairman of the Board shall sign all grant applications, amendments, modifications and agreements, unless the Board has otherwise expressly delegated such authority to the County Administrator, the Internal Services Director, constitutional officers or project managers.

   c) All grant awards must be approved by the Board.

3) Accounting, Monitoring and Financial Reporting Authority

   a) The Finance Department is responsible for the official financial records of the Board and in that capacity is responsible for maintaining adequate records to ensure

compliance with federal and state accounting and reporting requirements for all grants administered by departments under the Board and constitutional officers.

4) Grant Application Procedures

a) Locating grant sources, determining the appropriateness of the grant to the County, and preparation of the agenda package rests with the originating department.

b) The originating county department will coordinate with the County Administrator to determine the necessity of the application for any specific grant.

c) The originating county department will prepare the initial draft of the grant application, which includes at a minimum the following:

i. The federal or state agency from which funds originate.

ii. Any requirements relating to the grant that would require additional scrutiny by the Board, such as matching funds required and source of funds, certificates of insurance, in-kind contributions, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant.

d) The county department or departments who will contribute programmatic information and any other appropriate personnel as deemed necessary will review the draft.

e) The originating department shall submit the grant application to the Chairman of the Board for his signature in accordance with Resolution 16-1198 of the Board of Commissioners of Columbia County, GA, and then submit to the grantor agency for review and consideration.

5) Grant Award Procedures

a) Upon receiving notification of award, the originating department will prepare an Agenda Package for the grant award to be presented to the appropriate Oversight Committee. The Agenda Package consists of, but is not limited to:

i. The grant application

ii. Any supporting documentation relative to the grant application

iii. Any requirements relating to the grant that would require additional scrutiny by the Board, such as matching funds required and source of funds, certificate of insurance, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant.

b) Once approved by the Oversight Committee, the grant award is to be submitted to the Board for its approval.

c) The original copy of the fully executed grant award document will be maintained by the County Clerk with file copies going to the Finance Department and the initiating department.

d) Upon receipt of the fully executed grant agreement, the Finance Department shall do the following:

i. Ensure that the grant is established in the financial system. This will include the creation of a grant fund, account numbers for revenues and expenditures and the processing of a budget adjustment. Separate accounts will be created for all budgeted income and expense accounts for each grant. Unallowable costs and cost overruns, upon identification, will be reclassified to regular expense departments of the County.

ii. Prepare and maintain a file for each grant that will be available for inspection by the internal, independent, and any state and federal auditors.

6) Grant Accounting and Reporting Procedures

a) The initiating department is responsible for authorizing purchases, preparing reimbursement requests, and submitting all state and federal reports or other reports as may be required.

b) The initiating department is responsible for assembling a project completion package. This package will contain the final federal or state grant report and any information required to close out the grant.

SUMMARY DATA

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
(Dollars in Thousands)

	Governmental Funds									Enterprise Funds						INTERNAL SERVICE FUNDS			TOTAL ALL FUNDS		
	GENERAL FUND			2009 GO BOND/2011-2016 SPLOST			NON MAJOR FUNDS			WATER AND SEWERAGE			NON MAJOR FUNDS								
	FY 2015 Actual	FY 2016 Est	FY 2017 Budget	FY 2015 Actual	FY 2016 Est	FY 2017 Budget	FY 2015 Actual	FY 2016 Est	FY 2017 Budget	FY 2015 Actual	FY 2016 Est	FY 2017 Budget	FY 2015 Actual	FY 2016 Est	FY 2017 Budget	FY 2015 Actual	FY 2016 Est	FY 2017 Budget	FY 2015 Actual	FY 2016 Est	FY 2017 Budget
Financial Sources																					
Taxes - property	$ 35,018	$ 36,453	$ 35,754	$ -	$ -	$ -	$ 9,885	$ 10,484	$ 10,154	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,903	$ 46,937	$ 45,909
Taxes - sales	16,912	17,114	16,804	19,329	19,557	9,000	2,204	2,258	2,000	-	-	-	-	-	-	-	-	-	38,445	38,929	27,804
Taxes - other	2,409	2,543	2,481	-	-	-	6,117	6,513	6,624	-	-	-	-	-	-	-	-	-	8,526	9,056	9,106
Licenses and permits	397	403	400	-	-	-	1,642	1,745	1,536	-	-	-	-	-	-	-	-	-	2,039	2,148	1,936
Intergovernmental	2,490	2,850	2,811	-	-	-	2,090	2,624	8,576	-	1	-	-	17	103	3,476	1,696	3,277	8,055	7,188	14,767
Charges for services	4,664	4,513	4,394	-	-	-	4,605	4,794	4,851	32,138	34,699	34,300	4,379	5,662	5,627	10,309	11,313	10,613	56,095	60,981	59,785
Fines and forfeitures	1,805	1,685	1,546	-	-	-	509	399	325	-	-	-	-	-	-	-	-	-	2,314	2,084	1,871
Investment income	373	446	200	144	195	-	104	140	2	672	641	400	81	62	-	7	4	-	1,382	1,488	602
Contributions	1	2	1	-	-	-	511	247	120	12,481	6,729	-	3,393	11,889	-	-	-	-	16,386	18,867	121
Miscellaneous sources	820	988	993	-	-	-	116	147	91	88	62	100	298	442	453	-	100	-	1,322	1,739	1,637
Other financing sources	220	283	650	203	-	-	19,041	36,862	19,501	4	-	-	106	-	227	411	137	200	19,984	37,282	20,579
Total revenues	65,108	67,281	66,034	19,675	19,752	9,000	46,824	66,211	53,780	45,383	42,132	34,800	8,258	18,073	6,411	14,203	13,248	14,090	199,451	226,699	184,115
Financial Uses																					
Personal services	38,223	40,126	42,134	-	-	-	14,204	14,830	15,575	6,779	7,371	6,984	1,832	2,358	2,709	882	886	887	61,920	65,570	68,289
Operating services	21,103	19,229	22,480	-	-	-	8,249	8,345	9,787	18,957	20,284	9,917	5,560	5,749	2,373	13,708	14,097	11,926	67,577	67,704	56,482
Intergovernmental	-	-	-	1,764	1,778	-	-	-	-	-	-	-	-	-	-	-	-	-	1,764	1,778	-
Capital projects	607	599	1,342	4,959	6,411	24,289	8,918	5,797	13,150	58	57	11,645	-	-	1,641	-	-	1,776	14,542	12,865	53,843
Debt service	-	-	-	-	-	-	14,835	15,736	16,398	722	525	6,254	-	-	-	-	-	-	15,557	16,260	22,652
Other financing uses	2,280	1,500	77	10,686	10,823	7,824	4,819	6,839	3,760	-	-	-	-	-	-	-	-	-	17,785	19,162	11,661
Total expenditures	62,213	61,454	66,034	17,409	19,011	32,113	51,025	51,547	58,671	26,516	28,237	34,800	7,392	8,107	6,723	14,590	14,982	14,588	179,145	183,338	212,928
Surplus (Deficit)	$2,895	$5,827	$0	$2,267	$741	($23,113)	($4,201)	$14,664	($4,891)	$18,867	$13,896	$0	$865	$9,967	($312)	($387)	($1,734)	($498)	$20,306	$43,361	($28,813)
Fund Balances/Net Assets																					
Beginning Balances	$35,747	$ 38,642	$ 44,469	$ 21,200	$ 23,467	$ 24,207	$ 32,121	$ 27,920	$ 42,585	$ 214,911	$ 233,778	$ 247,674	$ 45,150	$ 46,015	$ 55,982	$ 4,203	$ 3,816	$ 2,082	$ 353,332	$ 373,638	$ 416,999
Ending Balances	$ 38,642	$ 44,469	$ 44,469	$ 23,467	$ 24,207	$ 1,095	$ 27,920	$ 42,585	$ 37,694	$ 233,778	$ 247,674	$ 247,674	$ 46,015	$ 55,982	$ 55,670	$ 3,816	$ 2,082	$ 1,584	$ 373,638	$ 416,999	$ 388,186
% Change	8.1%	15.1%	0.0%	10.7%	3.2%	-95.5%	-13.1%	52.5%	-11.5%	8.8%	5.9%	0.0%	1.9%	21.7%	-0.6%	-9.2%	-45.4%	-23.9%	5.7%	11.6%	-6.9%

COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES/EXPENSES AND CHANGES IN RESERVES
FISCAL YEAR 2016/2017

	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL
REVENUES:							
Property Taxes	$ 35,754,209	$ 9,416,787	$ -	$ 737,671	$ -	$ -	$ 45,908,667
Sales Taxes	16,804,046	2,000,000	9,000,000	-	-	-	27,804,046
Other Taxes	2,481,123	6,624,435	-	-	-	-	9,105,558
Charges for Services	4,394,215	4,850,745	-	-	39,927,215	10,613,000	59,785,175
Fines/Forfeitures	1,545,500	325,000	-	-	-	-	1,870,500
Intergovernmental	2,811,249	803,240	7,772,326	-	103,495	3,276,737	14,767,047
Miscellaneous	1,594,127	1,748,601	-	-	952,500	-	4,295,228
Total Anticipated Revenues	$ 65,384,469	$ 25,768,808	$ 16,772,326	$ 737,671	$ 40,983,210	$ 13,889,737	$ 163,536,221
EXPENDITURES:							
Personal Services	$ 42,134,467	$ 15,574,849	$ -	$ -	$ 9,693,192	$ 886,556	$ 68,289,064
Operating	22,480,304	9,784,914	-	2,200	12,289,439	11,925,605	56,482,462
Capital Projects	1,342,291	781,778	36,657,156	-	13,286,110	1,775,518	53,842,853
Intergovernmental	-	-	-	-	-		-
Debt Service:							-
Principal	-	-	-	13,880,000	3,140,000	-	17,020,000
Interest	-	-	-	2,518,413	3,113,876	-	5,632,289
Total Anticipated Expenditures	$ 65,957,062	$ 26,141,541	$ 36,657,156	$ 16,400,613	$ 41,522,617	$ 14,587,679	$ 201,266,668
Excess(Deficit) of Revenues over Expenses	$ (572,593)	$ (372,733)	$ (19,884,830)	$ (15,662,942)	$ (539,407)	$ (697,942)	$ (37,730,447)
Sale of Property	-	-	-	-	-	-	-
Transfers In	650,000	2,663,588	1,902,674	14,934,992	227,407	200,000	20,578,661
Transfers Out	(77,407)	(3,760,485)	(7,823,600)	-	-	-	(11,661,492)
Increase (Decrease) in Reserves	$ 0	$ (1,469,630)	$ (25,805,756)	$ (727,950)	$ (312,000)	$ (497,942)	$ (28,813,278)

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY 2017 Fund Balance/Net Assets	Estimated Change	Estimated Ending FY 2017 Fund Balance/Net Assets	Nonspendable Fund Balance	Fund Balance Available for Appropriation
General	$ 66,034,469	$ 66,034,469	$ 44,469,907	$ 0	$ 44,469,907	$ 7,541,514	$ 36,928,393
Special Revenue Funds:							
Building Standards Fund	1,830,773	1,621,146	1,849,314	(209,627)	1,639,687	2,300	1,637,387
Library Board Fund	90,000	90,000	424,666	-	424,666	-	424,666
Recreation Advisory Board Fund	89,000	89,000	55,462	-	55,462	-	55,462
Street Lights Fund	1,820,200	1,820,200	1,020,836	-	1,020,836	-	1,020,836
911 Fund	2,999,462	2,625,000	1,929,297	(374,462)	1,554,835	4,158	1,550,677
Drug Court Fund	35,000	35,000	14,957	-	14,957	-	14,957
Drug Abuse Treatment Fund	50,000	50,000	233,025	-	233,025	-	233,025
Juvenile Services Fund	46,000	46,000	147,311	-	147,311	-	147,311
Jail Fund	150,000	150,000	501,328	-	501,328	-	501,328
Federal Asset Sharing Fund	10,000	10,000	134,049	-	134,049	-	134,049
State Condemnation Fund	50,000	50,000	24,954	-	24,954	-	24,954
Lodging Tax Fund	824,435	824,435	1,168,120	-	1,168,120	173	1,167,947
Multiple Grant Fund	803,240	803,240	(124,872)	-	(124,872)	-	(124,872)
Fire Services Fund	12,080,375	12,080,375	366,482	-	366,482	23,483	342,999
Sheriff's Gifts/Donations Fund	20,000	20,000	89,759	-	89,759	-	89,759
2014 Fema Grant Fund	-	-	-	-	-	-	-
Insurance Premium Tax Fund	6,685,541	5,800,000	3,358,604	(885,541)	2,473,063	1,197	2,471,866
Community Events Fund	287,000	287,000	211,030	-	211,030	-	211,030
Georgia Superior Court Clerks' Cooperative Authority Fund	1,000	1,000	20,436	-	20,436	-	20,436
Law Library Fund	30,000	30,000	350,099	-	350,099	-	350,099
TSPLOST 25% Discretionary Fund	2,000,000	2,000,000	3,109,352		3,109,352	4,798	3,104,554
Capital Projects Funds							
2006-2010 SPLOST	-	-	1,466,635	-	1,466,635	-	1,466,635
2007 General Obligation Bonds	-	-	51,735	-	51,735	-	51,735
2009 GO Bonds/2011-2016 SPLOST	32,112,526	9,000,000	24,207,520	(23,112,526)	1,094,994	741	1,094,253
Transportation SPLOST	6,175,000	6,175,000	20,560	-	20,560	-	20,560
2015 General Obligation Bonds	4,693,230	2,000,000	13,868,224	(2,693,230)	11,174,994	-	11,174,994
Title Ad Valorem Tax Fund	1,500,000	1,500,000	2,488,159	-	2,488,159	-	2,488,159
Debt Service Funds:							
2007 General Obligation Bond	7,849,063	7,849,063	1,254,640	-	1,254,640	-	1,254,640
2009 General Obligation Bond	7,823,600	7,823,600	7,822,004	-	7,822,004	-	7,822,004
2015 General Obligation Bonds	727,950	-	728,834	(727,950)	884	-	884
Enterprise Funds:							
Water and Sewerage Fund	34,800,000	34,800,000	247,674,115	-	247,674,115	N/A	N/A
Storm Water Utility Fund	3,900,000	3,900,000	42,179,705	-	42,179,705	N/A	N/A
Solid Waste Management Fund	674,407	362,407	(687,169)	(312,000)	(999,169)	N/A	N/A
Communications Utility	1,410,710	1,410,710	12,131,616	-	12,131,616	N/A	N/A
Rental Facilities Fund	737,500	737,500	2,358,247	-	2,358,247	N/A	N/A
Internal Service Funds:							
Employee Medical Fund	10,613,000	10,613,000	(65,724)	-	(65,724)	N/A	N/A
Risk Management Fund	1,088,662	1,088,662	-	-	-	N/A	N/A
Utility Damage Prevention Fund	499,247	499,247	-	-	-	N/A	N/A
Customer Service and Information Center	211,252	211,252	-	-	-	N/A	N/A
Fleet Replacement Fund	2,175,518	1,677,576	2,147,366	(497,942)	1,649,424	N/A	N/A
ALL FUNDS	**$ 212,928,160**	**$ 184,114,882**	**$ 417,000,583**	**$ (28,813,278)**	**$ 388,187,305**	**$ 7,578,364**	**$ 75,680,727**

MULTIPLE GRANT FUND

The majority of grants accounted for within this fund are reimbursable grants. Reimbursement for expenditures incurred in FY 2016 will be received in FY 2017.

SOLID WASTE MANAGEMENT FUND

Any actual deficit incurred during FY 2016 or FY 2017 will be funded from the General Fund.

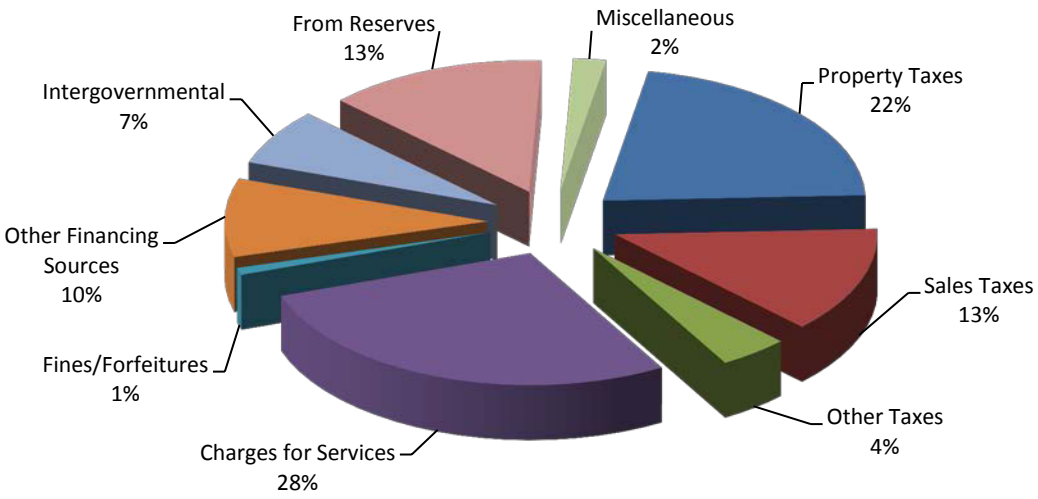
EMPLOYEE MEDICAL FUND

Any actual deficit incurred during FY 2016 or FY 2017 will be funded from a proposed increase in contribution rates to be effective January 1, 2017.

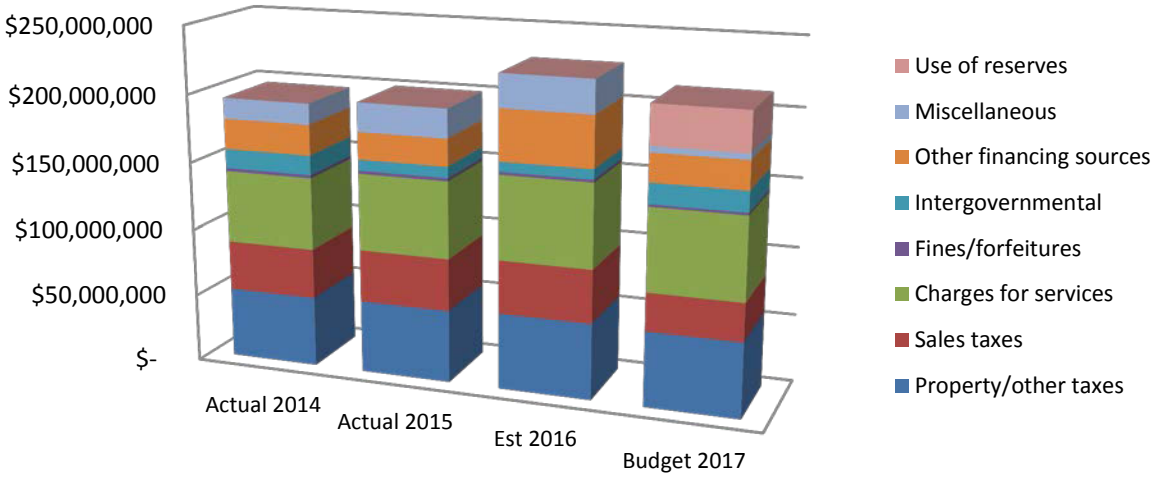
REVENUE SUMMARY

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 2017 Sources of Funds: Government-Wide



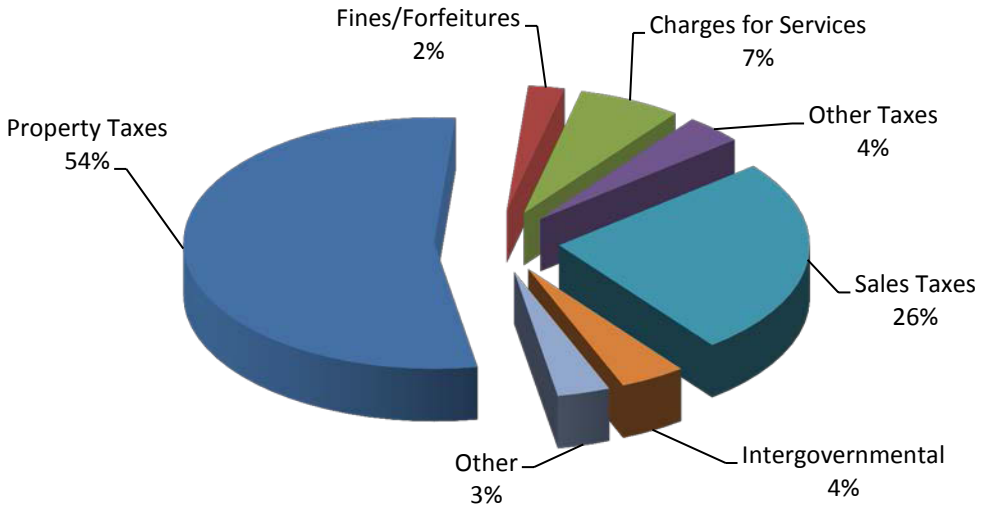
GOVERNMENT-WIDE REVENUES 2014 - 2017



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 2017 total $66,034,469.

FY 2017 Budgeted Revenues – General Fund



2009 GENERAL OBLIGATION BOND/2011-2016 SPLOST FUND

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

WATER AND SEWERAGE FUND

This utility provides services to approximately 43,000 water customers and 35,000 sewer customers. Of the total budgeted revenues of $34.8 million, $20.0 million, or 57.5%, is derived from water sales and $12.0 million, or 34.5%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

REVENUE ANALYSIS

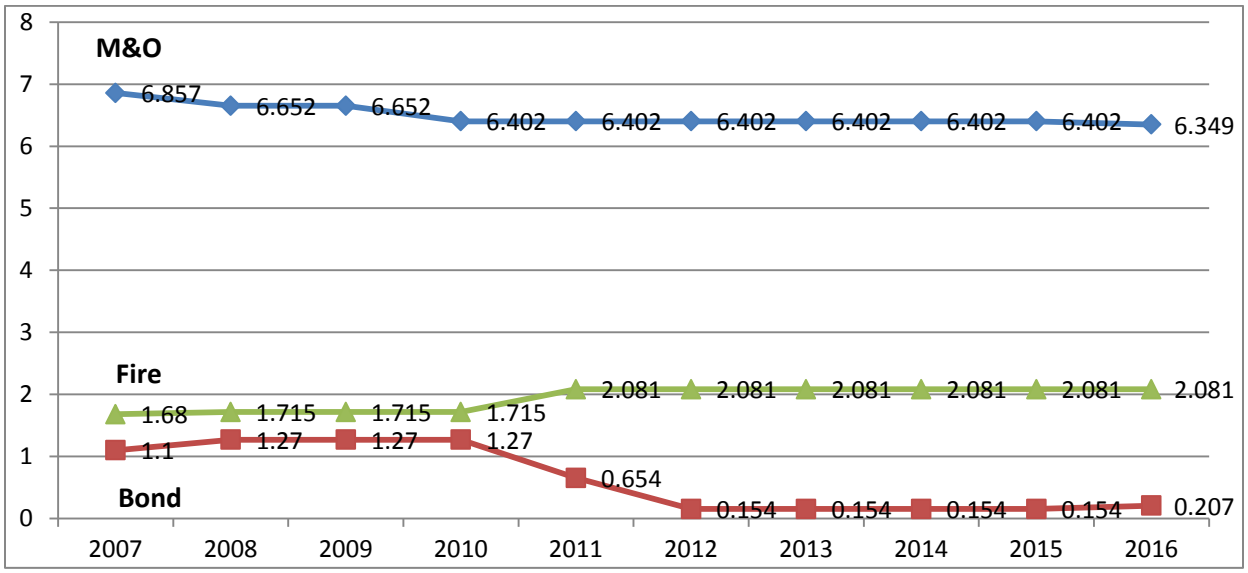
PROPERTY AND OTHER TAXES

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

For calendar year 2016, 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 established at 6.349 mills, 2.081 mills, and 0.207 mills, respectively, for a total millage rate for the County of 8.637 mills, the same as the previous year. In the past ten years, the County has only increased the total millage rate once: in 2007 with the issuance of general obligation bonds. In the past seven 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 2016, the school millage rate was established at 18.3 mills, the same as the previous year. The State of Georgia no longer assesses a millage rate. Therefore, the overall millage rate for 2016 is 26.937 in the unincorporated area and 24.856 in the incorporated areas.

The County anticipated modest growth in the 2016 digest during budget preparations. Therefore, the budget was prepared and balanced using a 3.0% increase in property tax revenues in order to maintain conservative revenue projections.



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

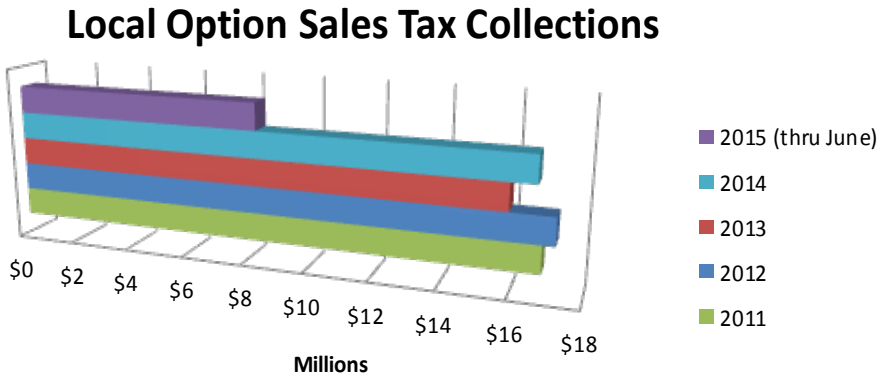
This legislation also enacted a sales and use tax exemption for energy used in the manufacturing process. HB 386 authorizes counties to levy, by county ordinance, a new local excise tax on energy designed to recoup the local revenues lost as a result of the exemption. The County adopted Ordinance 13-02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

The County collected $3.2 million from the Title Ad Valorem Tax (TAVT) and $115,358 from the Excise Tax on Energy during FY 2016. Funding in the amount of $3.6 million from the TAVT and $125,000 from the Excise Tax on Energy was included in the FY 2017 budget.

SALES TAXES

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

Collections in calendar year 2015 increased at a rate of 1.53% and collections during the first half of 2016 have increased at a rate of 1.2%. The average monthly LOST collection, currently $1.4 million, was used in preparing the FY 2017 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 $2.6 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; $475,000 from the IPTF to the General Fund to consolidate the budgets of the Maintenance Department; $446,702 from the TSPLOST 25% Discretionary Fund to the TSPLOST capital projects fund for the construction of capital projects; and $7.8 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

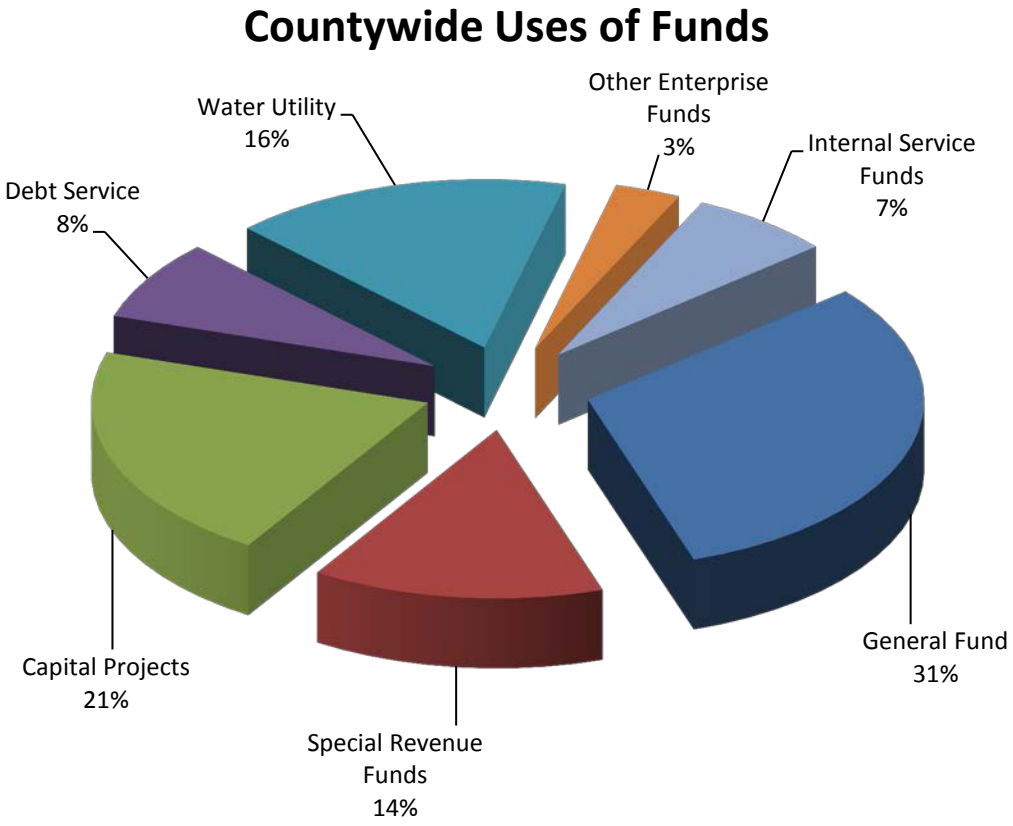
This category accounts for the use of reserves that have been accumulated in prior years. The majority of the $28.8 million budgeted is used in the Capital Projects Funds as follows: the 2009 GO Bond Fund, $23.1 million; the 2015 GO Bond Fund, $2.7 million. The IPTF budgeted $885,541 to subsidize operations of the Fire Services Fund. The 2015 GO Bond Debt Service Fund budgeted $727,950 for interest payments. The Fleet Replacement Fund budgeted $497,942 to purchase new vehicles/equipment.

MISCELLANEOUS

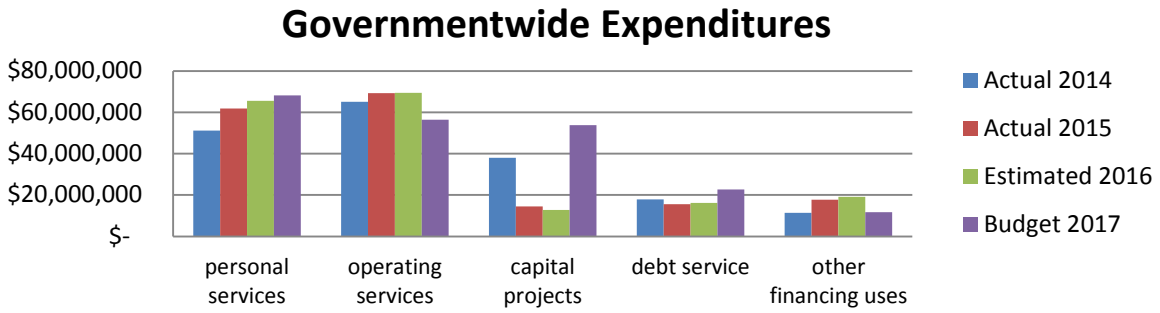
This category includes revenues not included in any other category, such as licenses and permits, investment income, and contributions and donations.

EXPENDITURE SUMMARY

The annual budget for Columbia County, GA, for FY 2017 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 $212,928,160, reflecting a net increase from the fiscal year 2016 adopted budget of $11,230,497, or 5.57%. This net increase is primarily due to (1) the use of sales tax and general obligation bond funds to complete capital projects, and (2) an increase in personnel costs due to new hires and reclassifications, benefits changes, and merit increases.



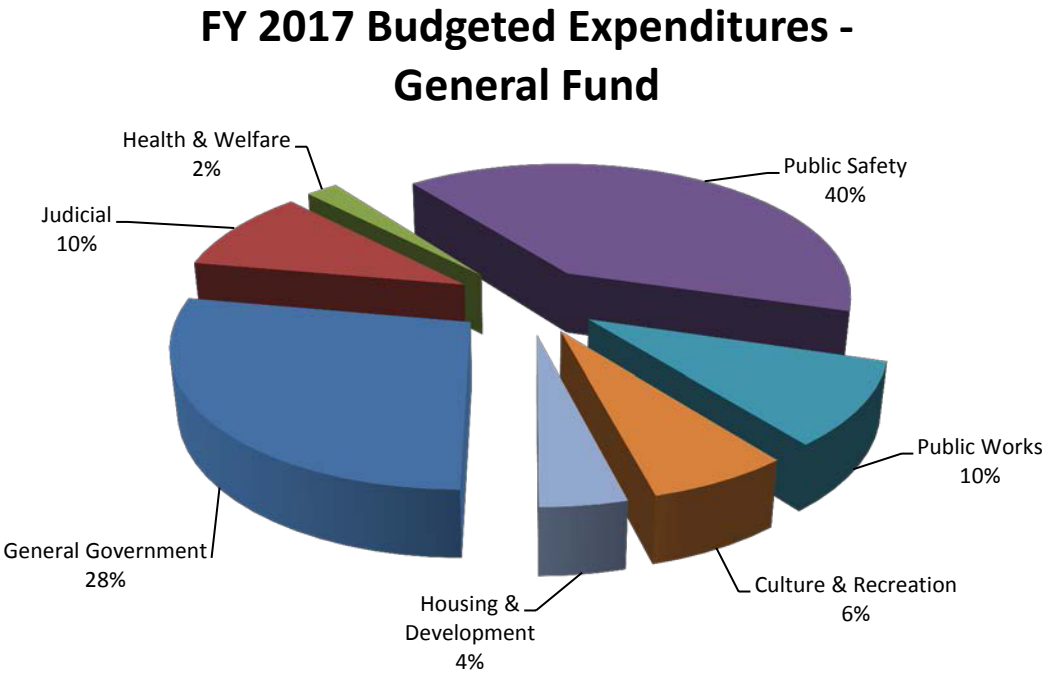
The following table reflects the five categories of expenditures: personal services, operating services, debt service, capital projects, and other financing uses.



GENERAL FUND

The General Fund budget, excluding the use of reserves, increased $2.2 million from the fiscal year 2016 adopted budget, or 3.49%.

- Total General Fund expenditures includes contingency funds of $1,444,199, or 2.24% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in personnel costs of 4.63%, an increase in new positions and promotions of 9.81%, an increase in operating expenditures of 0.67%, an increase in contingency of 23.0%, and a decrease in capital requests of 5.05%.
- An interfund transfer in the amount of $77,407 to the Recycling Center was included for FY 2016/2017 to subsidize the cost of operations.
- New personnel requests within the General Fund include 15 new positions in the amount of $437,336, reclassifications and promotions in the amount of $124,400, a 35 day delay in replacement of vacancies for an anticipated savings of ($350,000), no merit increase, and funding for recommendations included within the 2016 salary study in the amount of $20,000. Some of the new positions were converted from temp funds in the amount of $136,200. New hires are budgeted at a rate of "entry only" and are effective July 1, 2016, unless otherwise noted. The combined cost of these additional personnel and benefit requests is $95,536.



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 four 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; 2015 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, 2016:

Year	Principal	Interest	Total
2017	13,880,000	2,518,413	16,398,413
2018	9,210,000	1,871,838	11,081,838
2019	9,975,000	1,446,250	11,421,250
2020	4,335,000	965,650	5,300,650
2021-2024	16,770,000	1,761,994	18,531,994
Total	$ 54,170,000	$ 8,564,145	$ 62,734,145

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 2015 tax digest was $460,642,278. The legal debt limit for based on the 2016 tax digest is estimated to be $474,945,320. Based on this figure, the estimated legal debt margin for the County as of June 30, 2016, is $430,336,516, showing that the County only utilized 9.39% of its legal debt limit for 2016. Based on another 2% growth rate in 2017, the County will utilize only 6.17% of its 2017 legal debt limit.

Summary of Legal Debt Margin

	2014 Actual	2015 Actual	2016 Estimated	2016 Projected
Net GO Bonds	$ 56,062,528	$ 43,868,581	$ 44,608,804	$ 29,874,413
Legal Debt Limit	$ 448,796,722	$ 460,642,278	$ 474,945,320	$ 484,444,226
Legal Debt Margin	$ 392,734,194	$ 416,773,697	$ 430,336,516	$ 454,569,813
% of Debt Limit	12.49%	9.52%	9.39%	6.17%

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, 2016:

Year	Principal	Interest	Total
2017	3,140,000	3,113,877	6,253,877
2018	3,260,000	2,992,087	6,252,087
2019	3,750,000	2,865,570	6,615,570
2020	3,950,000	2,669,176	6,619,176
2021-2025	22,680,000	10,404,697	33,084,697
2026-2030	15,600,000	6,063,975	21,663,975
2031-2035	19,185,000	2,479,775	21,664,775
Total	$ 71,565,000	$ 30,589,157	$ 102,154,157

Debt Service Coverage

The County is required, pursuant to the Bond Resolution, to produce net revenues in each bond year that is not less than 110% (1.1x) of the annual debt service requirements. The following table shows the historical debt service coverage of the Water and Sewerage System:

	2011	2012	2013	2014	2015
Debt Svc Coverage	2.10x	2.01x	2.08x	2.19x	2.46x

Bond Ratings:

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

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

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

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

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

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

OPERATING FUNDS

GENERAL FUND

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

REVENUE DETAIL

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
Property Taxes	$ 33,927,443	$ 35,017,557	$ 36,453,404	$ 35,754,209
Sales Taxes	16,135,465	16,912,182	17,114,337	16,804,046
Other Taxes	2,308,459	2,408,656	2,542,809	2,481,123
Licenses & Permits	384,392	397,116	403,325	400,000
Intergovernmental	2,213,339	2,489,837	2,850,089	2,811,249
Charges for Services	4,528,143	4,663,887	4,513,277	4,394,215
Fines & Forfeitures	1,933,398	1,804,873	1,685,007	1,545,500
Investment Income	451,482	373,097	445,992	200,000
Contributions & Donations	1,896	1,417	1,819	1,000
Miscellaneous	721,252	819,776	988,074	993,127
Other Financing Sources	305,889	219,982	283,108	650,000
Total General Fund	**$ 62,911,157**	**$ 65,108,380**	**$ 67,281,242**	**$ 66,034,469**

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
GENERAL GOVERNMENT				
BOARD OF COMMISSIONERS	$ 11,355,409	$ 6,063,007	$ 4,192,872	$ 3,557,942
FINANCE	785,306	777,963	777,595	749,911
PROCUREMENT	539,781	534,887	535,477	524,636
CONTINGENCY	-	-	-	1,444,199
INFORMATION TECHNOLOGY	2,847,085	3,442,792	3,457,995	3,630,957
COUNTY ADMNISTRATOR	640,668	615,746	851,538	886,052
BOARD OF ELECTIONS	368,204	444,315	543,040	585,950
GENERAL OVERHEAD	-	-	2,301	2,289,774
NEW APPROPRIATIONs	-	-	-	(80,000)
HUMAN RESOURCES	662,340	660,463	708,721	708,423
TAX COMMISSIONER	1,678,228	1,640,213	1,739,100	1,924,892
TAX ASSESSOR	1,462,998	1,597,369	1,622,088	1,629,117
ENVIRONMENTAL SERVICES	191,276	301,463	482,058	489,412
TOTAL	**20,531,294**	**16,078,218**	**14,912,786**	**18,341,265**
JUDICIAL				
CLERK OF SUPERIOR COUR	1,643,806	1,704,896	1,724,553	1,778,607
OFFICE OF SUPERIOR COU	743,009	836,972	764,076	890,415
PROBATE COURT	882,249	902,262	856,556	842,273
JUVENILE COURT	1,065,290	1,073,375	1,259,982	1,208,594
MAGISTRATE COURT	909,369	828,293	836,902	879,458
DISTRICT ATTORNEY	802,093	817,804	862,016	905,550
TOTAL	**6,045,816**	**6,163,603**	**6,304,085**	**6,504,897**
PUBLIC SAFETY				
SHERIFF'S OFFICE	15,109,158	15,638,645	15,457,346	15,524,650
DETENTION CENTER	8,816,830	8,982,276	9,111,506	8,999,670
EMERGENCY SERVICES	405,087	377,322	385,761	470,360
EMERGENCY MEDICAL SERV	500,000	500,000	500,000	500,000
ANIMAL SHELTER	678,468	709,933	725,180	711,783
CORONER	163,332	142,155	141,337	144,244
TOTAL	**25,672,875**	**26,350,331**	**26,321,129**	**26,350,707**
PUBLIC WORKS				
ROADS & BRIDGES	2,764,867	2,712,058	2,766,378	2,772,310
FLEET SERVICES	958,648	997,682	1,054,331	1,010,743
FACILITY MAINTENANCE	1,413,569	1,872,594	2,025,889	2,628,096
TOTAL	**5,137,084**	**5,582,335**	**5,846,597**	**6,411,149**

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
HEALTH & WELFARE				
PUBLIC TRANSIT	525,136	546,509	536,412	569,257
HEALTH DEPARTMENT	435,514	434,614	434,614	435,514
FAMILY & CHILDREN SERV	72,884	72,884	72,884	72,884
SENIOR CENTER	343,552	346,135	300,916	310,979
TOTAL	**1,377,086**	**1,400,142**	**1,344,826**	**1,388,634**
CULTURE/RECREATION				
COMMUNITY SERVICES	514,589	515,404	489,396	462,679
LIBRARIES	1,390,973	1,703,322	1,469,898	1,559,344
REED CREEK PARK	49,645	52,957	3,000	-
PARKS/RECREATION	1,236,974	1,646,928	2,071,361	2,194,494
WILDWOOD PARK	98,115	126,799	136,269	140,257
TOTAL	**3,290,296**	**4,045,409**	**4,169,925**	**4,356,774**
HOUSING & DEVELOPMENT				
GEOGRAPHIC INFORMATION	675,185	821,586	799,195	787,171
ECONOMIC DEVELOPMENT	264,908	298,003	316,094	316,751
PLANNING & DEVELOPMENT	404,899	560,110	604,258	679,280
CODE COMPLIANCE	282,606	321,718	320,848	424,470
PLAN REVIEW	410,159	427,123	308,282	270,220
EXTENSION SERVICE	153,357	144,511	184,927	181,261
FORESTRY	20,138	20,292	21,335	21,890
TOTAL	**2,211,251**	**2,593,342**	**2,554,941**	**2,681,043**
TOTAL GENERAL FUND	**$ 64,265,702**	**$ 62,213,379**	**$ 61,454,288**	**$ 66,034,469**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
	GENERAL GOVERNMENT				
1001	**BOARD OF COMMISSIONERS**				
	PERSONAL SERVICES	$ 186,067	$ 234,368	$ 248,069	$ 252,926
	OPERATING-SUPPLIES	37,389	25,623	34,483	24,000
	OPERATING-PURCHASING/CONTRACTS	1,819,108	2,397,517	2,184,442	2,041,071
	OPERATING-OTH COSTS	-	100,075	6,011	-
	OPERATING-INTFND CHG	451,192	1,012,964	204,704	1,162,538
	OTHER FINANCING USES	1,325,128	2,279,727	1,500,000	77,407
	INTERGOVERNMENTAL	7,130	12,733	15,163	-
	CAPITAL	7,529,395	-	-	-
TOTAL	**BOARD OF COMMISSIONERS**	**11,355,409**	**6,063,007**	**4,192,872**	**3,557,942**
1002	**FINANCE**				
	PERSONAL SERVICES	559,956	592,690	595,185	608,911
	OPERATING-SUPPLIES	45,432	44,121	48,075	14,000
	OPERATING-PURCH/CONT	179,918	141,153	134,336	127,000
TOTAL	**FINANCE**	**785,306**	**777,963**	**777,595**	**749,911**
1003	**PROCUREMENT/DISTRIBUTION**				
	PERSONAL SERVICES	438,665	443,291	460,115	498,486
	OPERATING-SUPPLIES	40,681	38,092	38,503	11,650
	OPERATING-PURCH/CONT	60,436	53,504	36,859	14,500
TOTAL	**PROCUREMENT**	**539,781**	**534,887**	**535,477**	**524,636**
1004	**CONTINGENCY**				
	OPERATING-OTH COSTS	-	-	-	1,444,199
TOTAL	**CONTINGENCY**	**-**	**-**	**-**	**1,444,199**
1005	**INFORMATION TECHNOLOGY**				
	PERSONAL SERVICES	1,454,255	1,570,909	1,631,873	1,766,695
	OPERATING-SUPPLIES	335,092	316,560	297,619	30,850
	OPERATING-PURCH/CONT	980,398	1,056,646	1,041,386	1,341,662
	CAPITAL	77,341	498,677	487,118	491,750
TOTAL	**INFORMATION TECHNOLOGY**	**2,847,085**	**3,442,792**	**3,457,995**	**3,630,957**
1006	**COUNTY ADMINISTRATOR**				
	PERSONAL SERVICES	419,183	445,053	632,081	678,552
	OPERATING-SUPPLIES	45,281	43,600	76,198	21,000
	OPERATING-PURCH/CONT	176,203	127,092	143,258	186,500
TOTAL	**COUNTY ADMINISTRATOR**	**640,668**	**615,746**	**851,538**	**886,052**
1007	**BOARD OF ELECTIONS**				
	PERSONAL SERVICES	192,704	203,034	235,708	245,500
	OPERATING-SUPPLIES	52,003	31,162	83,285	28,500
	OPERATING-PURCH/CONT	123,496	210,119	203,667	268,450
	CAPITAL	-	-	20,380	43,500
TOTAL	**BOARD OF ELECTIONS**	**368,204**	**444,315**	**543,040**	**585,950**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
1008	**GENERAL OVERHEAD**				
	OPERATING-SUPPLIES	-	-	2,301	2,025,000
	OPERATING-PURCH/CONT	-	-	-	264,774
TOTAL	**GENERAL OVERHEAD**	**-**	**-**	**2,301**	**2,289,774**
1009	**NEW APPROPRIATION REQUESTS**				
	PERSONAL SERVICES	-	-	-	(80,000)
TOTAL	**NEW APPROPRIATION REQUESTS**	**-**	**-**	**-**	**(80,000)**
1011	**HUMAN RESOURCES**				
	PERSONAL SERVICES	340,665	369,263	393,385	391,673
	OPERATING-SUPPLIES	28,169	30,014	30,551	10,300
	OPERATING-PURCH/CONT	293,506	261,186	284,785	306,450
TOTAL	**HUMAN RESOURCES**	**662,340**	**660,463**	**708,721**	**708,423**
1111	**TAX COMMISSIONER**				
	PERSONAL SERVICES	1,370,920	1,356,706	1,484,600	1,638,292
	OPERATING-SUPPLIES	166,264	164,499	166,106	94,000
	OPERATING-PURCH/CONT	141,044	119,008	88,394	145,600
	CAPITAL	-	-	-	47,000
TOTAL	**TAX COMMISSIONER**	**1,678,228**	**1,640,213**	**1,739,100**	**1,924,892**
1112	**TAX ASSESSOR**				
	PERSONAL SERVICES	1,211,450	1,345,902	1,400,021	1,468,217
	OPERATING-SUPPLIES	131,799	149,093	133,457	62,757
	OPERATING-PURCH/CONT	119,749	102,373	88,611	98,143
TOTAL	**TAX ASSESSOR**	**1,462,998**	**1,597,369**	**1,622,088**	**1,629,117**
1500	**ENVIRONMENTAL SERVICES**				
	PERSONAL SERVICES	163,873	243,286	412,246	446,372
	OPERATING-SUPPLIES	13,927	45,605	51,152	24,250
	OPERATING-PURCH/CONT	13,476	12,572	18,660	18,790
TOTAL	**ENVIRONMENTAL SERVICES**	**191,276**	**301,463**	**482,058**	**489,412**
TOTAL	**GENERAL GOVERNMENT**	**$ 20,531,294**	**$ 16,078,218**	**$ 14,912,786**	**$ 18,341,265**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
	JUDICIAL				
1211	**CLERK OF SUPERIOR COURT**				
	PERSONAL SERVICES	$ 1,205,593	$ 1,295,576	$ 1,324,647	$ 1,430,607
	OPERATING-SUPPLIES	152,736	134,014	145,458	109,000
	OPERATING-PURCH/CONT	284,179	274,462	253,694	237,500
	OPERATING-OTH COSTS	1,299	844	753	1,500
TOTAL	**CLERK OF SUPERIOR COURT**	**1,643,806**	**1,704,896**	**1,724,553**	**1,778,607**
1212	**OFFICE OF SUPERIOR COURT**				
51	**PERSONAL SERVICES**				
	OPERATING-SUPPLIES	672	664	318	-
	OPERATING-PURCH/CONT	742,337	836,308	763,758	890,415
TOTAL	**OFFICE OF SUPERIOR COURT**	**743,009**	**836,972**	**764,076**	**890,415**
1213	**PROBATE COURT**				
	PERSONAL SERVICES	721,414	750,676	705,553	722,873
	OPERATING-SUPPLIES	68,508	64,588	69,170	34,000
	OPERATING-PURCH/CONT	88,866	82,681	77,580	80,400
	OPERATING-OTH COSTS	3,461	4,317	4,252	5,000
TOTAL	**PROBATE COURT**	**882,249**	**902,262**	**856,556**	**842,273**
1214	**JUVENILE COURT**				
	PERSONAL SERVICES	479,777	510,291	1,015,074	1,009,009
	OPERATING-SUPPLIES	59,050	33,020	63,351	10,950
	OPERATING-PURCH/CONT	115,889	119,489	181,558	188,635
	OPERATING-OTH COSTS	410,575	410,575	-	-
TOTAL	**JUVENILE COURT**	**1,065,290**	**1,073,375**	**1,259,982**	**1,208,594**
1215	**MAGISTRATE COURT**				
	PERSONAL SERVICES	762,021	727,962	752,239	817,617
	OPERATING-SUPPLIES	91,536	60,469	58,105	28,600
	OPERATING-PURCH/CONT	55,811	39,863	26,558	27,450
	CAPITAL	-	-	-	5,791
TOTAL	**MAGISTRATE COURT**	**909,369**	**828,293**	**836,902**	**879,458**
1314	**DISTRICT ATTORNEY**				
	OPERATING-SUPPLIES	10	34	6	50
	OPERATING-PURCH/CONT	802,083	817,770	862,010	905,500
TOTAL	**DISTRICT ATTORNEY**	**802,093**	**817,804**	**862,016**	**905,550**
TOTAL	**JUDICIAL**	**$ 6,045,816**	**$ 6,163,603**	**$ 6,304,085**	**$ 6,504,897**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
	PUBLIC SAFETY				
1311	**SHERIFF'S OFFICE**				
	PERSONAL SERVICES	$ 12,135,792	$ 12,651,903	$ 12,754,508	$ 13,172,829
	OPERATING-SUPPLIES	1,812,096	1,816,697	1,695,102	910,184
	OPERATING-PURCH/CONT	1,161,271	1,089,463	978,802	898,737
TOTAL	**SHERIFF'S OFFICE**	**15,109,158**	**15,638,645**	**15,457,346**	**15,524,650**
1312	**DETENTION CENTER**				
	PERSONAL SERVICES	6,104,542	6,359,072	6,616,694	6,826,208
	OPERATING-SUPPLIES	1,500,607	1,578,863	1,587,472	1,230,540
	OPERATING-PURCH/CONT	1,211,681	1,044,341	877,121	898,972
	CAPITAL	-	-	30,218	43,950
TOTAL	**DETENTION CENTER**	**8,816,830**	**8,982,276**	**9,111,506**	**8,999,670**
1313	**EMERGENCY SERVICES**				
	PERSONAL SERVICES	279,591	289,245	297,176	352,200
	OPERATING-SUPPLIES	81,593	51,487	54,914	16,445
	OPERATING-PURCH/CONT	35,388	35,502	32,605	32,275
	OPERATING-OTH COSTS	8,515	1,088	1,067	1,100
	CAPITAL	-	-	-	68,340
TOTAL	**EMERGENCY SERVICES**	**405,087**	**377,322**	**385,761**	**470,360**
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	522,898	573,345	596,729	611,483
	OPERATING-SUPPLIES	100,456	85,916	78,580	58,400
	OPERATING-PURCH/CONT	55,115	50,672	39,832	41,900
	CAPITAL	-	-	10,039	-
TOTAL	**ANIMAL SERVICES**	**678,468**	**709,933**	**725,180**	**711,783**
1714	**CORONER**				
	PERSONAL SERVICES	96,885	119,434	120,745	118,544
	OPERATING-SUPPLIES	18,928	15,070	14,283	8,000
	OPERATING-PURCH/CONT	47,519	7,651	6,309	17,700
TOTAL	**CORONER**	**163,332**	**142,155**	**141,337**	**144,244**
TOTAL	**PUBLIC SAFETY**	**$ 25,672,875**	**$ 26,350,331**	**$ 26,321,129**	**$ 26,350,707**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
	PUBLIC WORKS				
1411	**ROADS & BRIDGES**				
	PERSONAL SERVICES	$ 2,092,984	$ 2,168,066	$ 2,287,081	$ 2,336,800
	OPERATING-SUPPLIES	481,109	446,933	417,368	337,410
	OPERATING-PURCH/CONT	190,774	86,445	61,928	98,100
	CAPITAL	-	10,614	-	-
TOTAL	**ROADS & BRIDGES**	**2,764,867**	**2,712,058**	**2,766,378**	**2,772,310**
1414	**FLEET SERVICES**				
	PERSONAL SERVICES	810,018	792,970	840,502	848,243
	OPERATING-SUPPLIES	112,145	152,874	164,006	72,000
	OPERATING-PURCH/CONT	36,485	34,607	27,132	28,000
	CAPITAL	-	17,231	22,691	62,500
TOTAL	**FLEET SERVICES**	**958,648**	**997,682**	**1,054,331**	**1,010,743**
1415	**FACILITY MAINTENANCE**				
	PERSONAL SERVICES	1,093,689	1,467,808	1,333,101	1,515,696
	OPERATING-SUPPLIES	222,985	311,354	242,080	164,700
	OPERATING-PURCH/CONT	96,894	93,432	450,707	947,700
TOTAL	**FACILITY MAINTENANCE**	**1,413,569**	**1,872,594**	**2,025,889**	**2,628,096**
TOTAL	**PUBLIC WORKS**	**$ 5,137,084**	**$ 5,582,335**	**$ 5,846,597**	**$ 6,411,149**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
	HEALTH & WELFARE				
1516	**PUBLIC TRANSIT**				
	PERSONAL SERVICES	$ 369,100	$ 383,997	$ 399,656	$ 455,651
	OPERATING-SUPPLIES	134,032	121,744	103,323	95,981
	OPERATING-PURCH/CONT	22,003	40,768	33,432	17,625
TOTAL	**PUBLIC TRANSIT**	**525,136**	**546,509**	**536,412**	**569,257**
1711	**HEALTH DEPARTMENT**				
	OPERATING-PURCH/CONT	435,514	434,614	434,614	435,514
TOTAL	**HEALTH DEPARTMENT**	**435,514**	**434,614**	**434,614**	**435,514**
1712	**FAMILY & CHILDREN SERVICES (DFACS)**				
	OPERATING-SUPPLIES	6,919	8,832	8,832	8,832
	OPERATING-PURCH/CONT	16,800	16,800	16,800	16,800
	OPERATING-OTH COSTS	49,165	47,252	47,252	47,252
TOTAL	**FAMILY & CHILDREN SERVICES**	**72,884**	**72,884**	**72,884**	**72,884**
1716	**SENIOR CENTER**				
	PERSONAL SERVICES	163,548	184,765	133,887	143,962
	OPERATING-SUPPLIES	25,520	25,471	31,660	21,950
	OPERATING-PURCH/CONT	154,485	135,900	135,369	145,067
TOTAL	**SENIOR CENTER**	**343,552**	**346,135**	**300,916**	**310,979**
TOTAL	**HEALTH & WELFARE**	**$ 1,377,086**	**$ 1,400,142**	**$ 1,344,826**	**$ 1,388,634**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
	CULTURE/RECREATION				
1010	**COMMUNITY SERVICES**				
	PERSONAL SERVICES	$ 440,934	$ 458,426	$ 422,330	$ 416,979
	OPERATING-SUPPLIES	35,573	35,722	45,319	19,400
	OPERATING-PURCH/CONT	38,082	21,256	21,748	26,300
TOTAL	**COMMUNITY SERVICES**	**514,589**	**515,404**	**489,396**	**462,679**
1601	**LIBRARIES**				
	PERSONAL SERVICES	-	-	-	-
	OPERATING-SUPPLIES	-	-	-	-
	OPERATING-PURCH/CONT	-	-	-	-
	OPERATING-OTHER COSTS	1,390,973	1,703,322	1,469,898	1,559,344
TOTAL	**LIBRARIES**	**1,390,973**	**1,703,322**	**1,469,898**	**1,559,344**
1610	**REED CREEK PARK**				
	OPERATING-SUPPLIES	5,528	5,201	-	-
	OPERATING-PURCH/CONT	44,117	47,756	3,000	-
TOTAL	**REED CREEK PARK**	**49,645**	**52,957**	**3,000**	**-**
1611	**PARKS/RECREATION**				
	PERSONAL SERVICES	709,700	941,435	1,222,292	1,451,294
	OPERATING-SUPPLIES	244,655	391,723	435,524	386,000
	OPERATING-PURCH/CONT	282,618	313,770	413,545	340,400
	CAPITAL	-	-	-	16,800
TOTAL	**PARKS/RECREATION**	**1,236,974**	**1,646,928**	**2,071,361**	**2,194,494**
1612	**WILDWOOD PARK**				
	PERSONAL SERVICES	41,648	78,899	82,606	83,357
	OPERATING-SUPPLIES	9,080	12,500	11,280	7,550
	OPERATING-PURCH/CONT	47,387	35,400	42,383	49,350
TOTAL	**WILDWOOD PARK**	**98,115**	**126,799**	**136,269**	**140,257**
TOTAL	**CULTURE/RECREATION**	**$ 3,290,296**	**$ 4,045,409**	**$ 4,169,925**	**$ 4,356,774**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
	HOUSING & DEVELOPMENT				
1013	**GEOGRAPHIC INFORMATION SYSTEMS**				
	PERSONAL SERVICES	$ 357,156	$ 400,340	$ 432,954	$ 468,161
	OPERATING-SUPPLIES	35,429	33,873	30,658	8,500
	OPERATING-PURCH/CONT	282,600	387,373	335,584	292,250
	CAPITAL	-	-	-	18,260
TOTAL	**GEOGRAPHIC INFORMATION**	**675,185**	**821,586**	**799,195**	**787,171**
1510	**ECONOMIC DEVELOPMENT**				
	PERSONAL SERVICES	131,315	169,841	211,769	212,869
	OPERATING-OTH COSTS	133,593	128,162	104,325	103,882
TOTAL	**ECONOMIC DEVELOPMENT**	**264,908**	**298,003**	**316,094**	**316,751**
1511	**PLANNING**				
	PERSONAL SERVICES	312,837	387,813	464,021	533,680
	OPERATING-SUPPLIES	39,258	38,238	42,712	10,500
	OPERATING-PURCH/CONT	52,804	134,059	97,525	133,600
	CAPITAL	-	-	-	1,500
TOTAL	**PLANNING**	**404,899**	**560,110**	**604,258**	**679,280**
1512	**CODE COMPLIANCE**				
	PERSONAL SERVICES	241,312	278,404	284,587	386,270
	OPERATING-SUPPLIES	21,919	25,848	21,663	22,200
	OPERATING-PURCH/CONT	19,376	17,466	14,597	16,000
TOTAL	**CODE COMPLIANCE**	**282,606**	**321,718**	**320,848**	**424,470**
1513	**PLAN REVIEW**				
	PERSONAL SERVICES	353,710	390,544	286,119	253,820
	OPERATING-SUPPLIES	29,927	21,572	14,343	5,500
	OPERATING-PURCH/CONT	26,156	15,007	7,821	10,900
	OPERATING-OTHER COSTS	366	-	-	-
TOTAL	**PLAN REVIEW**	**410,159**	**427,123**	**308,282**	**270,220**
1514	**EXTENSION SERVICE**				
	PERSONAL SERVICES	42,667	37,946	48,214	50,691
	OPERATING-SUPPLIES	9,712	5,900	6,508	4,500
	OPERATING-PURCH/CONT	100,977	100,664	130,205	126,070
TOTAL	**EXTENSION SERVICE**	**153,357**	**144,511**	**184,927**	**181,261**
1613	**FORESTRY**				
	OPERATING-SUPPLIES	1,318	772	1,740	1,840
	OPERATING-PURCH/CONT	18,820	19,520	19,596	20,050
TOTAL	**FORESTRY**	**20,138**	**20,292**	**21,335**	**21,890**
TOTAL	**HOUSING & DEVELOPMENT**	**$ 2,211,251**	**$ 2,593,342**	**$ 2,554,941**	**$ 2,681,043**
TOTAL	**GENERAL FUND**	**$ 64,265,702**	**$ 62,213,379**	**$ 61,454,288**	**$ 66,034,469**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
BUILDING STANDARDS FUND				
Licenses & permits	$ 1,629,996	$ 1,641,985	$ 1,744,591	$ 1,535,601
Charges for services	54,256	86,877	87,787	74,545
Investment income	20,134	15,701	-	-
Miscellaneous	8,680	30,233	51,706	11,000
Use of reserves	-	-	-	209,627
Total	**$ 1,713,065**	**$ 1,774,795**	**$ 1,884,084**	**$ 1,830,773**
LIBRARY BOARD				
Fines & forfeitures	$ 74,530	$ 73,779	$ 64,747	$ 65,000
Investment income	3,205	3,102	2,760	2,000
Contributions & donations	1,395	20,308	10,000	10,000
Miscellaneous	9,772	13,478	18,912	13,000
Total	**$ 88,903**	**$ 110,667**	**$ 96,419**	**$ 90,000**
RECREATION ADVISORY BOARD				
Charges for services	$ 21,045	$ 22,323	$ 80,414	$ 85,000
Investment income	237	234	540	-
Miscellaneous	4,840	26,661	7,806	4,000
Total	**$ 26,121**	**$ 49,217**	**$ 88,760**	**$ 89,000**
STREET LIGHTS FUND				
Charges for services	$ 1,788,162	$ 1,795,375	$ 1,860,976	$ 1,800,200
Contributions & donations	5,940	29,220	48,300	20,000
Total	**$ 1,794,102**	**$ 1,824,595**	**$ 1,909,276**	**$ 1,820,200**
SHERIFF'S 911 FUND				
Charges for services	$ 2,470,476	$ 2,504,974	$ 2,551,218	$ 2,625,000
Investment income	11,621	13,914	14,415	-
Use of reserves	-	-	-	374,462
Total	**$ 2,482,097**	**$ 2,518,888**	**$ 2,565,633**	**$ 2,999,462**
DRUG COURT				
Charges for services	**$ 33,828**	**$ 42,183**	**$ 41,022**	**$ 35,000**
DRUG ABUSE & TREATMENT				
Fines & forfeitures	$ 70,236	$ 81,566	$ 88,504	$ 50,000
Investment income	806	1,210	1,779	-
Total	**$ 71,043**	**$ 82,776**	**$ 90,283**	**$ 50,000**
SUPPLEMENTAL JUVENILE SERVICES				
Charges for services	$ 39,517	$ 50,964	$ 34,662	$ 46,000
Investment income	919	991	1,087	-
Total	**$ 40,436**	**$ 51,955**	**$ 35,749**	**$ 46,000**
JAIL FUND				
Fines & forfeitures	$ 182,636	$ 169,384	$ 164,265	$ 150,000
Investment income	3,289	3,775	3,966	-
Total	**$ 185,926**	**$ 173,158**	**$ 168,231**	**$ 150,000**
FEDERAL ASSET SHARING				
Fines & forfeitures	$ 7,192	$ 78,026	$ 50,000	$ 10,000
Investment income	53	64	170	-
Total	**$ 7,246**	**$ 78,090**	**$ 50,170**	**$ 10,000**

REVENUE DETAIL

GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

	Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
STATE CONDEMNATION FUND				
Fines & forfeitures	$ 49,805	$ 106,013	$ 31,015	$ 50,000
Investment income	40	93	146	-
Total	**$ 49,845**	**$ 106,106**	**$ 31,161**	**$ 50,000**
LODGING TAX FUND				
Taxes	$ 705,832	$ 717,641	$ 733,597	$ 824,435
Investment income	16,658	11,966	-	-
Miscellaneous	1,170	1,172	1,118	-
Total	**$ 723,660**	**$ 730,780**	**$ 734,715**	**$ 824,435**
MULTIPLE GRANT FUND				
Intergovernmental	**$ 144,298**	**$ 113,300**	**$ 248,627**	**$ 803,240**
2014 FEMA GRANT FUND				
Intergovernmental	$ 7,505,370	$ 955,374	$ 860,827	$ -
Other financing sources	836,063	-	-	-
Total	**$ 8,341,433**	**$ 955,374**	**$ 860,827**	**$ -**
FIRE SERVICES FUND				
Property taxes	$ 8,738,860	$ 8,962,307	$ 9,517,776	$ 9,416,787
Contributions & donations	502	1,000	66,186	-
Miscellaneous	5,001	-	1,188	-
Use of reserves	-	-	-	-
Other financing sources	1,955,489	1,522,644	1,900,000	2,663,588
Total	**$ 10,699,851**	**$ 10,485,951**	**$ 11,485,150**	**$ 12,080,375**
SHERIFF'S GIFTS/DONATIONS				
Investment income	$ 101	$ 96	$ 109	$ -
Contributions & donations	19,869	25,611	42,728	20,000
Total	**$ 19,970**	**$ 25,708**	**$ 42,836**	**$ 20,000**
INSURANCE PREMIUM TAX FUND				
Taxes	$ 5,116,551	$ 5,399,498	$ 5,779,237	$ 5,800,000
Miscellaneous	-	-	820	-
Use of reserves	-	-	-	885,541
Total	**$ 5,116,551**	**$ 5,399,498**	**$ 5,780,057**	**$ 6,685,541**
COMMUNITY EVENTS FUND				
Charges for services	$ 157,249	$ 70,110	$ 107,383	$ 154,000
Investment income	3,163	2,433	-	-
Contributions & donations	42,193	59,464	80,181	70,000
Miscellaneous	1,876	44,725	65,405	63,000
Total	**$ 204,481**	**$ 176,732**	**$ 252,968**	**$ 287,000**
GA SUP CT CK'S COOP AUTHORITY				
Charges for services	$ 20	$ 20	$ 500	$ 1,000
Total	**$ 20**	**$ 20**	**$ 500**	**$ 1,000**
LAW LIBRARY FUND				
Charges for services	$ 34,316	$ 31,970	$ 30,000	$ 30,000
Investment income	1,111	1,151	1,000	-
Total	**$ 35,427**	**$ 33,121**	**$ 31,000**	**$ 30,000**
TSPLOST 25% DISCRETIONARY FUND				
Taxes, sales	$ 2,069,812	$ 2,204,415	$ 2,257,689	$ 2,000,000
Investment income	293	4,287	9,052	-
Other financing sources	-	1,859,102	10,000	-
Total	**$ 2,070,105**	**$ 4,067,804**	**$ 2,276,740**	**$ 2,000,000**
TOTAL SPECIAL REVENUE FUNDS	**$ 33,848,408**	**$ 28,800,719**	**$ 28,674,208**	**$ 29,902,026**

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
BUILDING STANDARDS FUND					
	PERSONAL SERVICES	$ 1,069,397	$ 1,115,655	$ 1,286,277	$ 1,553,516
	OPERATING-SUPPLIES	59,585	59,314	57,315	96,500
	OPERATING-PURCH/CONT	73,446	79,582	84,072	96,043
	OPERATING-OTH COSTS	396	-	-	1,000
	OPERATING-INTFND CHG	52,838	49,750	56,118	55,714
	CAPITAL	-	79,992	116,110	28,000
TOTAL	**BUILDING STANDARDS FUND**	**$ 1,255,662**	**$ 1,384,293**	**$ 1,599,892**	**$ 1,830,773**
LIBRARY BOARD FUND					
	OPERATING-SUPPLIES	$ 109,827	$ 84,867	$ 103,932	$ 85,000
	OPERATING-PURCH/CONT	783	1,065	1,290	5,000
TOTAL	**LIBRARY BOARD**	**$ 110,610**	**$ 85,932**	**$ 105,222**	**$ 90,000**
RECREATION ADVISORY BOARD FUND					
	OPERATING-SUPPLIES	$ 15,992	$ 17,661	$ 34,521	$ 40,000
	OPERATING-PURCH/CONT	8,000	8,703	30,718	28,000
	OPERATING-OTH COSTS	2,810	2,515	15,605	21,000
TOTAL	**RECREATION ADVISORY BOARD**	**$ 26,802**	**$ 28,879**	**$ 80,845**	**$ 89,000**
STREET LIGHTS FUND					
	OPERATING-SUPPLIES	$ 1,562,293	$ 1,786,460	$ 1,838,270	$ 1,820,200
TOTAL	**STREET LIGHTS FUND**	**$ 1,562,293**	**$ 1,786,460**	**$ 1,838,270**	**$ 1,820,200**
911 FUND					
	PERSONAL SERVICES	$ 1,319,820	$ 1,311,476	$ 1,368,525	$ 1,451,459
	OPERATING-SUPPLIES	41,243	91,884	359,399	24,110
	OPERATING-PURCH/CONT	774,491	853,984	885,815	1,325,813
	CAPITAL	-	-	119,944	198,080
TOTAL	**SHERIFF'S 911 FUND**	**$ 2,135,554**	**$ 2,257,344**	**$ 2,733,683**	**$ 2,999,462**
DRUG COURT FUND					
	OPERATING-PURCH/CONT	$ 133,532	$ 52,150	$ 26,255	$ 35,000
TOTAL	**DRUG COURT**	**$ 133,532**	**$ 52,150**	**$ 26,255**	**$ 35,000**
DRUG ABUSE TREATMENT EDUCATION FUND					
	OTHER FINANCING USES	$ 25,000	$ 25,000	$ 50,000	$ 50,000
TOTAL	**DRUG ABUSE TREATMENT**	**$ 25,000**	**$ 25,000**	**$ 50,000**	**$ 50,000**
SUPPLEMENTAL JUVENILE SERVICES FUND					
	OPERATING-SUPPLIES	$ 4,095	$ 2,000	$ 3,549	$ -
	OPERATING-PURCH/CONT	19,003	16,286	12,649	26,000
	OPERATING-OTH COSTS	14,461	13,853	8,307	15,000
	CAPITAL	-	-	-	5,000
TOTAL	**SUPPLEMENTAL JUVENILE**	**$ 37,558**	**$ 32,139**	**$ 24,505**	**$ 46,000**
JAIL FUND					
	OTHER FINANCING USES	$ 150,000	$ 150,000	$ 150,000	$ 150,000
TOTAL	**JAIL FUND**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
FEDERAL ASSET SHARING FUND					
	OPERATING-PURCH/CONT	$ 10,300	$ -	$ 34,259	$ 10,000
TOTAL	**FEDERAL ASSET SHARING**	**$ 10,300**	**$ -**	**$ 34,259**	**$ 10,000**
STATE CONDEMNATION FUND					
	OPERATING-OTH COSTS	$ 22,280	$ 36,426	$ 113,112	$ 50,000
TOTAL	**STATE CONDEMNATION FUND**	**$ 22,280**	**$ 36,426**	**$ 113,112**	**$ 50,000**
LODGING TAX FUND					
	PERSONAL SERVICES	$ 105,120	$ 116,477	$ 108,090	$ 117,220
	OPERATING-SUPPLIES	26,841	12,822	28,012	31,400
	OPERATING-PURCH/CONT	464,815	487,300	604,577	675,815
TOTAL	**LODGING TAX FUND**	**$ 596,776**	**$ 616,599**	**$ 740,680**	**$ 824,435**
MULTIPLE GRANT FUND					
	OPERATING-OTH COSTS	$ 144,632	$ 216,723	$ 273,356	$ 803,240
TOTAL	**MULTIPLE GRANT FUND**	**$ 144,632**	**$ 216,723**	**$ 273,356**	**$ 803,240**
SHERIFF'S GIFTS/DONATION FUND					
	OPERATING-PURCH/CONT	$ 23,379	$ 18,828	$ 20,393	$ 20,000
TOTAL	**SHERIFF'S GIFTS/DONATIONS**	**$ 23,379**	**$ 18,828**	**$ 20,393**	**$ 20,000**
2014 FEMA GRANT FUND					
	OPERATING-OTH COSTS	$ 10,079,177	$ 60,169	$ 18,288	$ -
TOTAL	**2014 FEMA GRANT FUND**	**$ 10,079,177**	**$ 60,169**	**$ 18,288**	**$ -**
FIRE SERVICES FUND					
	PERSONAL SERVICES	$ 9,623,496	$ 9,890,470	$ 10,262,840	$ 10,592,215
	OPERATING-SUPPLIES	483,164	530,836	529,522	605,680
	OPERATING-PURCH/CONT	244,412	296,849	319,421	391,788
	OPERATING-OTH COSTS	1,078	847	212	23,000
	OPERATING-INTFND CHG	-	369,330	383,812	383,812
	OTHER FINANCING USES	6,743	-	-	-
	CAPITAL	-	51,179	50,078	83,880
TOTAL	**FIRE SERVICES FUND**	**$ 10,358,893**	**$ 11,139,511**	**$ 11,545,886**	**$ 12,080,375**
INSURANCE PREMIUM TAX FUND					
2710	**TRAFFIC ENGINEERING**				
	PERSONAL SERVICES	$ 227,084	$ 260,586	$ 247,047	$ 305,202
	OPERATING-SUPPLIES	105,170	123,419	329,098	393,500
	OPERATING-PURCH/CONT	35,194	29,265	64,025	61,771
	OPERATING-INTFND CHG	63,742	-	-	49,925
	OTHER FINANCING USES	36,151	-	-	-
	CAPITAL	-	17,670	58,000	408,500
TOTAL	**TRAFFIC ENGINEERING**	**467,341**	**430,940**	**698,170**	**1,218,898**
2720	**ENGINEERING CONSTRUCTION**				
	PERSONAL SERVICES	76,761	35,774	32,324	28,281
	OPERATING-SUPPLIES	73,323	165,236	102,269	85,000
	OPERATING-PURCH/CONT	856,536	845,992	858,622	1,217,348
	OPERATING-INTFND CHG	656,577	882,282	184,917	655,655
	CAPITAL	-	-	-	58,318
TOTAL	**ENGINEERING CONSTRUCTION**	**1,663,197**	**1,929,284**	**1,178,132**	**2,044,602**

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
INSURANCE PREMIUM TAX FUND (cont.)					
2730	**FIRE FLEET MAINTENANCE**				
	PERSONAL SERVICES	128,001	135,455	132,355	153,658
	OPERATING-SUPPLIES	65,399	26,295	23,747	29,500
	OPERATING-PURCH/CONT	112,793	127,157	142,341	125,100
	OTHER FINANCING USES	1,955,489	1,522,644	1,900,000	2,638,783
	CAPITAL	-	39,773	34,400	-
TOTAL	**FIRE FLEET MAINTENANCE**	**2,261,682**	**1,851,324**	**2,232,843**	**2,947,041**
2740	**FACILITIES MAINTENANCE**				
	PERSONAL SERVICES	20,590	47,509	53,958	-
	OPERATING-SUPPLIES	77,142	-	960	-
	OPERATING-PURCH/CONT	540,966	504,041	464,910	-
	OPERATING-INTFND CHG	17,733	-	12,630	-
	OTHER FINANCING USES	-	-	-	475,000
	CAPITAL	30,538	-	-	-
TOTAL	**FACILITIES MAINTENANCE**	**686,969**	**551,550**	**532,458**	**475,000**
TOTAL	**INSURANCE PREMIUM TAX**	**$ 5,079,189**	**$ 4,763,098**	**$ 4,641,603**	**$ 6,685,541**
COMMUNITY EVENTS FUND					
	OPERATING-PURCH/CONT	$ 138,271	$ 177,833	$ 172,880	$ 287,000
TOTAL	**COMMUNITY EVENTS FUND**	**$ 138,271**	**$ 177,833**	**$ 172,880**	**$ 287,000**
GEORGIA SUP COURT COOP AUTHORITY FUND					
	OPERATING-PURCH/CONT	$ 26	$ 15	$ -	$ 1,000
TOTAL	**GA SUP CT CK'S COOP AUTH**	**$ 26**	**$ 15**	**$ -**	**$ 1,000**
LAW LIBRARY FUND					
	OPERATING-SUPPLIES	$ 31,811	$ 30,623	$ -	$ 30,000
	OPERATING-PURCH/CONT	9,827	4,077	-	-
TOTAL	**LAW LIBRARY FUND**	**$ 41,638**	**$ 34,700**	**$ -**	**$ 30,000**
TSPLOST 25% DISCRETIONARY FUND					
	PERSONAL SERVICES	$ -	$ 1,290,916	$ 1,338,566	$ 1,373,298
	OPERATING-SUPPLIES	180,000	180,000	144,000	180,000
	OTHER FINANCING USES	1,483,716	664,000	-	446,702
	CAPITAL	24,100	-	-	-
TOTAL	**TSPLOST 25% DISCRETIONARY FUND**	**$ 1,687,816**	**$ 2,134,916**	**$ 1,482,566**	**$ 2,000,000**
TOTAL	**SPECIAL REVENUE FUNDS**	**$ 33,619,387**	**$ 25,001,013**	**$ 25,651,695**	**$ 29,902,026**

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 "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. The "2015 GO Bond Debt Service Fund" accounts for the repayment of the 2015 General Obligation Bonds which are supported with sales tax revenues from the 2017-2022 SPLOST.

REVENUE DETAIL

GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS

	Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
2007 GENERAL OBLIGATION BONDS				
Taxes, property	$ 934,379	$ 922,947	$ 965,895	$ 737,671
Investment income	8,882	6,883	7,242	-
Other financing sources	6,344,952	5,873,890	6,523,901	7,111,392
Total	**$ 7,288,213**	**$ 6,803,719**	**$ 7,497,038**	**$ 7,849,063**
2009 GENERAL OBLIGATION BONDS				
Investment income	$ 384	$ 417	$ 5,210	$ -
Other financing sources	7,556,250	7,685,750	7,822,500	7,823,600
Total	**$ 7,556,634**	**$ 7,686,167**	**$ 7,827,710**	**$ 7,823,600**
2015 GENERAL OBLIGATION BONDS				
Investment income	$ -	$ -	$ 884	$ -
Use of reserves	-	-	-	727,950
Other financing sources	-	-	1,215,272	-
Total	**$ -**	**$ -**	**$ 1,216,156**	**$ 727,950**
TOTAL DEBT SERVICE FUNDS	**$ 14,844,847**	**$ 14,489,886**	**$ 16,540,903**	**$ 16,400,613**

EXPENDITURE DETAIL

DEBT SERVICE FUNDS

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
2007 GENERAL OBLIGATION BONDS					
	PROFESSIONAL FEES	$ 1,100	$ 1,100	$ 1,100	$ 1,100
	INTEREST	2,116,324	1,888,775	1,662,525	1,417,963
	DEBT RETIREMENT	4,890,000	5,390,000	5,900,000	6,430,000
TOTAL	**DEBT SERVICE FUND-2007 GO BOND**	**$ 7,007,424**	**$ 7,279,875**	**$ 7,563,625**	**$ 7,849,063**
2009 GENERAL OBLIGATION BONDS					
	PROFESSIONAL FEES	$ 1,100	$ 1,100	$ 1,100	$ 1,100
	INTEREST	1,289,450	1,046,250	720,750	372,500
	DEBT RETIREMENT	6,080,000	6,510,000	6,965,000	7,450,000
TOTAL	**DEBT SERVICE FUND-2009 GO BONDS**	**$ 7,370,550**	**$ 7,557,350**	**$ 7,686,850**	**$ 7,823,600**
2015 GENERAL OBLIGATION BONDS					
	PROFESSIONAL FEES	$ -	$ -	$ -	$ -
	INTEREST	-	-	487,322	727,950
	DEBT RETIREMENT	-	-	-	-
TOTAL	**DEBT SERVICE FUND-2015 GO BONDS**	**$ -**	**$ -**	**$ 487,322**	**$ 727,950**
TOTAL DEBT SERVICE FUNDS		**$ 14,377,974**	**$ 14,837,225**	**$ 15,737,797**	**$ 16,400,613**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
WATER AND SEWER FUND				
Intergovernmental	$ 285,642	$ -	$ 959	$ -
Charges for services	31,046,536	32,137,724	34,699,276	34,300,000
Investment income	788,900	672,005	640,652	400,000
Contributions	9,139,594	12,481,005	6,729,010	-
Miscellaneous	138,215	87,984	62,445	100,000
Other financing sources	17,000	4,030	-	-
Total	**$ 41,415,887**	**$ 45,382,748**	**$ 42,132,342**	**$ 34,800,000**
STORM WATER UTILITY FUND				
Charges for services	$ 2,650,408	$ 3,038,638	$ 4,117,448	$ 3,900,000
Investment income	23,941	22,903	9,173	-
Contributions	908,353	3,392,593	11,889,228	-
Miscellaneous	7,774	3,288	6,060	-
Use of reserves	-	-	-	-
Total	**$ 3,590,476**	**$ 6,457,422**	**$ 16,021,909**	**$ 3,900,000**
SOLID WASTE MANAGEMENT FUND				
Investment income	$ 98,426	$ 53,689	$ 48,138	$ -
Contributions	-	-	-	-
Miscellaneous	38,692	48,171	64,097	135,000
Use of reserves	-	-	-	312,000
Other financing sources	-	106,000	-	227,407
Total	**$ 137,118**	**$ 207,859**	**$ 112,235**	**$ 674,407**
COMMUNICATIONS UTILITY				
Intergovernmental	$ -	$ -	$ 17,431	$ 103,495
Charges for services	620,094	827,484	1,037,477	1,082,215
Investment income	5,780	4,759	5,133	-
Contributions	-	-	-	-
Miscellaneous	226,586	182,966	286,222	225,000
Use of reserves	-	-	-	-
Other financing sources	-	-	-	-
Total	**$ 852,459**	**$ 1,015,209**	**$ 1,346,263**	**$ 1,410,710**
RENTAL FACILITIES FUND				
Charges for services	$ 448,370	$ 513,352	$ 507,124	$ 645,000
Contributions	500	-	-	-
Miscellaneous	51,519	63,704	85,935	92,500
Other financing sources	-	46	-	-
Total	**$ 500,389**	**$ 577,102**	**$ 593,058**	**$ 737,500**
TOTAL ENTERPRISE FUNDS	**$ 46,496,329**	**$ 53,640,341**	**$ 60,205,806**	**$ 41,522,617**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

WATER AND SEWER FUND

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
5000	**ADMINISTRATION**				
	PERSONAL SERVICES	$ 579,797	$ 595,176	$ 548,550	$ 652,998
	OPERATING-SUPPLIES	118,538	221,204	191,401	130,500
	OPERATING-PURCH/CONT	732,723	787,757	758,964	914,040
	OPERATING-OTH COSTS	6,678	10,924	7,774	275,000
	OPERATING-INTFND CHG	606,379	971,237	1,289,908	1,261,466
	OPERATING-DEPREC	2,610,397	2,568,568	3,085,067	-
	DEBT SERVICE	501,598	721,663	524,901	6,253,876
	OTHER FINANCING USES	176,232	-	-	-
	CAPITAL	-	-	-	222,335
TOTAL	**ADMINISTRATION**	**5,332,342**	**5,876,530**	**6,406,565**	**9,710,215**
5100	**CUSTOMER SERVICES**				
	PERSONAL SERVICES	687,026	775,817	794,670	707,471
	OPERATING-SUPPLIES	91,935	403,664	146,043	69,650
	OPERATING-PURCH/CONT	349,945	337,258	398,581	336,000
	OPERATING-OTH COSTS	-	-	-	-
	OPERATING-DEPREC	5,881,287	6,151,726	6,227,368	-
TOTAL	**CUSTOMER SERVICES**	**7,010,193**	**7,668,465**	**7,566,662**	**1,113,121**
5105	**WATER TREATMENT**				
	PERSONAL SERVICES	771,845	803,599	801,685	749,791
	OPERATING-SUPPLIES	2,293,432	2,523,163	2,685,598	2,593,300
	OPERATING-PURCH/CONT	541,037	656,455	797,138	809,100
	CAPITAL	-	-	-	160,900
TOTAL	**WATER TREATMENT**	**3,606,313**	**3,983,217**	**4,284,420**	**4,313,091**
5110	**CENTRAL LABORATORY**				
	PERSONAL SERVICES	273,329	303,371	330,734	330,420
	OPERATING-SUPPLIES	116,885	149,895	180,518	117,600
	OPERATING-PURCH/CONT	81,861	124,397	156,199	131,000
	CAPITAL	-	-	-	78,500
TOTAL	**CENTRAL LABORATORY**	**472,075**	**577,663**	**667,451**	**657,520**
5115	**WASTE WATER**				
	PERSONAL SERVICES	584,006	583,962	628,717	589,177
	OPERATING-SUPPLIES	791,582	845,199	847,951	813,700
	OPERATING-PURCH/CONT	622,719	636,841	725,025	585,100
	CAPITAL	-	-	-	68,500
TOTAL	**WASTE WATER**	**1,998,308**	**2,066,002**	**2,201,694**	**2,056,477**
5120	**METER**				
	PERSONAL SERVICES	460,720	565,144	625,031	519,763
	OPERATING-SUPPLIES	561,417	924,777	909,295	338,500
	OPERATING-PURCH/CONT	11,387	11,681	47,395	57,515
	CAPITAL	-	-	-	675,000
TOTAL	**METER**	**1,033,524**	**1,501,602**	**1,581,721**	**1,590,778**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

WATER AND SEWER FUND (cont.)

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
5125	**WATER DISTRIBUTION**				
	PERSONAL SERVICES	1,049,794	1,093,819	1,303,222	1,091,230
	OPERATING-SUPPLIES	391,635	452,793	478,633	470,800
	OPERATING-PURCH/CONT	161,890	175,758	165,639	216,180
	CAPITAL	-	-	-	578,000
TOTAL	**WATER DISTRIBUTION**	**1,603,319**	**1,722,369**	**1,947,494**	**2,356,210**
5130	**WASTEWATER CONVEYANCE**				
	PERSONAL SERVICES	746,650	796,532	998,314	1,056,017
	OPERATING-SUPPLIES	192,165	249,767	450,489	197,100
	OPERATING-PURCH/CONT	390,021	465,589	477,837	351,800
	CAPITAL	-	-	-	702,000
TOTAL	**WASTEWATER CONVEYANCE**	**1,328,836**	**1,511,888**	**1,926,640**	**2,306,917**
5135	**MECHANICAL**				
	PERSONAL SERVICES	446,834	496,439	546,253	460,190
	OPERATING-SUPPLIES	101,246	154,238	110,043	66,200
	OPERATING-PURCH/CONT	13,629	24,840	15,751	69,000
	CAPITAL	-	-	-	200,000
TOTAL	**MECHANICAL**	**561,709**	**675,516**	**672,047**	**795,390**
5140	**ENGINEERING & MAPPING**				
	PERSONAL SERVICES	623,469	765,046	776,915	675,649
	OPERATING-SUPPLIES	49,430	70,765	94,117	40,700
	OPERATING-PURCH/CONT	42,845	38,475	37,362	36,700
	CAPITAL	-	-	-	69,600
TOTAL	**ENGINEERING & MAPPING**	**715,744**	**874,286**	**908,394**	**822,649**
5145	**DAMAGE PREVENTION**				
	PERSONAL SERVICES	343,240	-	-	-
	OPERATING-SUPPLIES	67,042	-	-	-
	OPERATING-PURCH/CONT	3,849	-	-	-
TOTAL	**DAMAGE PREVENTION**	**414,131**	**-**	**-**	**-**
5150	**ENVIRONMENTAL COMPLIANCE**				
	PERSONAL SERVICES	-	-	16,422	151,632
	OPERATING-SUPPLIES	-	-	-	15,175
	OPERATING-PURCH/CONT	-	-	-	20,585
	CAPITAL	-	-	-	12,000
TOTAL	**ENVIRONMENTAL COMPLIANCE**	**-**	**-**	**16,422**	**199,392**
5700	**RENEWAL & EXTENSION**	-	-	-	8,821,263
5800	**BOND PROJECTS**	56,596	58,128	57,022	56,977
TOTAL	**WATER AND SEWER FUND**	**$ 24,133,089**	**$ 26,515,665**	**$ 28,236,533**	**$ 34,800,000**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
STORM WATER UTILITY FUND					
5200	**STORM WATER**				
	PERSONAL SERVICES	$ 1,022,083	$ 1,304,373	$ 1,545,255	$ 1,894,238
	OPERATING-SUPPLIES	151,207	151,411	135,565	151,000
	OPERATING-PURCH/CONT	191,877	194,991	130,817	149,155
	OPERATING-OTHER COSTS	407	-	-	-
	OPERATING-INTFND CHG	421,455	318,673	346,796	335,128
	OPERATING-DEPREC	1,847,956	2,050,950	2,400,589	-
	OTHER FINANCING USES	13,447	-	-	-
	CAPITAL	-	-	-	1,370,479
TOTAL	**STORM WATER UTILITY FUND**	**$ 3,648,432**	**$ 4,020,398**	**$ 4,559,021**	**$ 3,900,000**
SOLID WASTE MANAGEMENT FUND					
5310	**RECYCLING CENTER**				
	PERSONAL SERVICES	$ 75,776	$ 74,812	$ 192,419	$ 194,120
	OPERATING-SUPPLIES	68,942	51,243	44,226	42,200
	OPERATING-PURCH/CONT	105,545	130,999	36,545	88,026
	CAPITAL	-	-	-	38,061
TOTAL	**RECYCLING CENTER**	**250,263**	**257,053**	**273,190**	**362,407**
5300	**SOLID WASTE MANAGEMENT**				
	PERSONAL SERVICES	52,561	(38,400)	-	-
	OPERATING-SUPPLIES	14,098	12,586	12,942	10,000
	OPERATING-PURCH/CONT	13,850	14,728	719	2,000
	OPERATING-OTH COSTS	314,816	274,609	127,327	300,000
	OPERATING-DEPRECIATION	36,560	39,937	45,024	-
TOTAL	**SOLID WASTE MANAGEMENT**	**431,885**	**303,460**	**186,012**	**312,000**
TOTAL	**SOLID WASTE MANAGEMENT FUND**	**$ 682,148**	**$ 560,513**	**$ 459,202**	**$ 674,407**
COMMUNICATIONS UTILITY					
5510	**BROADBAND GRANT LOCAL MATCH**				
	PERSONAL SERVICES	$ 13,301	$ -	$ -	$ -
TOTAL	**BROADBAND GRANT LOCAL MATCH**	**13,301**	**-**	**-**	**-**
5530	**COMM UTILITY OTHER NONGRANT**				
	PERSONAL SERVICES	252,117	263,009	338,039	345,413
	OPERATING-SUPPLIES	116,621	118,884	199,711	107,000
	OPERATING-PURCH/CONT	416,134	379,451	405,752	531,348
	OPERATING-OTH COSTS	-	-	-	14,638
	OPERATING - INTERFUND CHARGES	216,245	179,254	172,892	179,816
	OPERATING-DEPRECIATION	1,004,913	1,015,936	1,024,642	-
	CAPITAL	-	-	-	232,495
TOTAL	**COMM UTILITY OTHER NONGRANT**	**2,006,029**	**1,956,534**	**2,141,036**	**1,410,710**
TOTAL	**COMMUNICATIONS UTILITY**	**$ 2,019,330**	**$ 1,956,534**	**$ 2,141,036**	**$ 1,410,710**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
RENTAL FACILITIES/VENUES					
5600	**RENTAL FACILITIES**				
	PERSONAL SERVICES	$ 225,915	$ 228,462	$ 281,728	$ 272,583
	OPERATING-SUPPLIES	133,131	132,101	208,814	167,250
	OPERATING-PURCH/CONT	128,209	125,211	150,219	185,263
	OPERATING - INTERFUND CHARGES	-	22,425	24,254	24,254
	OPERATING-DEPRECIATION	224,641	224,641	224,641	-
TOTAL	**RENTAL FACILITIES/VENUES**	**711,896**	**732,840**	**889,656**	**649,350**
5620	**EXHIBITION CENTER**				
	PERSONAL SERVICES	-	-	309	2,500
	OPERATING-SUPPLIES	101,374	111,741	49,873	73,500
	OPERATING-PURCH/CONT	3,203	6,894	5,596	8,300
TOTAL	**EXHIBITION CENTER**	**104,577**	**118,634**	**55,778**	**84,300**
5622	**CANAL HEADGATES BUILDING**				
	OPERATING-SUPPLIES	4,779	3,105	1,618	3,500
	OPERATING-PURCH/CONT	590	180	425	350
TOTAL	**CANAL HEADGATES BUILDING**	**5,369**	**3,285**	**2,043**	**3,850**
TOTAL	**RENTAL FACILITIES/VENUES**	**$ 821,842**	**$ 854,759**	**$ 947,477**	**$ 737,500**
TOTAL ENTERPRISE FUNDS		**$ 31,304,842**	**$ 33,907,869**	**$ 36,343,269**	**$ 41,522,617**

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
EMPLOYEE MEDICAL FUND				
Charges for services	$ 9,127,542	$ 10,308,919	$ 11,312,515	$ 10,613,000
Investment income	7,828	7,257	3,612	-
Miscellaneous	-	-	99,543	-
Total	**$ 9,135,370**	**$ 10,316,176**	**$ 11,415,670**	**$ 10,613,000**
RISK MANAGEMENT FUND				
Intergovernmental	$ 1,708,122	$ 1,268,533	$ 994,179	$ 1,088,662
Total	**$ 1,708,122**	**$ 1,268,533**	**$ 994,179**	**$ 1,088,662**
UTILITY DAMAGE PREVENTION				
Intergovernmental	$ -	$ 561,200	$ 475,281	$ 499,247
Total	**$ -**	**$ 561,200**	**$ 475,281**	**$ 499,247**
CUSTOMER SERVICE AND INFORMATION				
Intergovernmental	$ 191,930	$ 197,127	$ 197,693	$ 211,252
Total	**$ 191,930**	**$ 197,127**	**$ 197,693**	**$ 211,252**
FLEET REPLACEMENT FUND				
Intergovernmental	$ 787,528	$ 1,448,820	$ 28,670	$ 1,477,576
Use of reserves	-	-	-	497,942
Other financing sources	35,857	410,820	136,882	200,000
Total	**$ 823,385**	**$ 1,859,640**	**$ 165,552**	**$ 2,175,518**
TOTAL INTERNAL SERVICE FUNDS	**$ 11,858,806**	**$ 14,202,675**	**$ 13,248,375**	**$ 14,587,679**

EXPENDITURE DETAIL

INTERNAL SERVICE FUNDS

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
EMPLOYEE MEDICAL FUND					
	PERSONAL SERVICES	$ 75,464	$ 118,552	$ 157,486	$ 149,745
	OPERATING-PURCH/CONT	9,675,425	10,798,493	11,257,992	10,463,255
TOTAL	**EMPLOYEE MEDICAL FUND**	**$ 9,750,888**	**$ 10,917,045**	**$ 11,415,478**	**$ 10,613,000**
RISK MANAGEMENT FUND					
	PERSONAL SERVICES	$ 138,043	$ 139,241	$ 145,512	$ 144,362
	OPERATING-SUPPLIES	13,528	15,974	13,593	22,000
	OPERATING-PURCH/CONT	1,556,550	1,113,317	835,073	922,300
TOTAL	**RISK MANAGEMENT FUND**	**$ 1,708,122**	**$ 1,268,533**	**$ 994,178**	**$ 1,088,662**
UTILITY DAMAGE PREVENTION FUND					
	PERSONAL SERVICES	$ -	$ 434,436	$ 389,953	$ 389,547
	OPERATING-SUPPLIES	-	121,244	71,362	73,200
	OPERATING-PURCH/CONT	-	3,820	9,382	36,500
	OPERATING-DEPRECIATION	-	1,700	4,584	-
TOTAL	**UTILITY DAMAGE PREVENTION**	**$ -**	**$ 561,200**	**$ 475,281**	**$ 499,247**
CUSTOMER SERVICE AND INFORMATION CENTER					
	PERSONAL SERVICES	$ 187,708	$ 189,513	$ 192,734	$ 202,902
	OPERATING-SUPPLIES	3,163	6,150	3,011	3,250
	OPERATING-PURCH/CONT	1,059	1,464	1,948	5,100
TOTAL	**CUSTOMER SERVICE AND INFORMATION**	**$ 191,930**	**$ 197,127**	**$ 197,693**	**$ 211,252**
FLEET REPLACEMENT FUND					
	OPERATING-PURCHASES/CONTRACTS	$ 436,297	$ 445,737	$ 464,628	$ 400,000
	OPERATING-DEPRECIATION	1,004,239	1,199,971	1,435,146	-
	CAPITAL	-	-	-	1,775,518
TOTAL	**FLEET REPLACEMENT FUND**	**$ 1,440,536**	**$ 1,645,708**	**$ 1,899,774**	**$ 2,175,518**
TOTAL INTERNAL SERVICE FUNDS		**$ 13,091,476**	**$ 14,589,614**	**$ 14,982,404**	**$ 14,587,679**

CAPITAL EXPENDITURES

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2017 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS

VEHICLES			
Sheriff's Office	Emergency equipment for vehicles	$	173,200
Sheriff's Office	UTV with emergency equipment		20,000
Detention Center	Emergency equipment for vehicles		3,400
Magistrate Court	Emergency equipment for vehicles		5,791
Building Standards	F150		28,000
Fire Services	Emergency equipment for vehicles		15,870
Water Utility	(6) Trucks		194,500
Water Utility	(3) Dump trucks		255,000
Water Utility	ATV 4x4		18,000
Water Utility	Crane truck		110,000
Water Utility	Replace engine on dump truck		30,000
Water Utility	Drying bed modification		12,000
Storm Water Utility	(7) Trucks		223,500
Fleet Replacement Fund:			
Tax Assessor	Ford Escape		23,624
Magistrate Court	Chevrolet Impala		25,252
Sheriff	(27) vehicles		750,000
Sheriff	Motorcycle		18,000
Detention Center	(2) vehicles		58,000
Emergency Services	F250		42,000
Code Compliance	(2) vehicles		47,000
Animal Services	Ford F250		40,000
Traffic Engineering	F250		35,000
Fire Services	(7) vehicles		176,000
		$	2,304,137
MACHINERY/EQUIPMENT			
Information Technology	Computer replacements	$	141,250
Information Technology	Server equipment		28,000
Information Technology	Data closet UPS units		27,500
Information Technology	Phone equipment		95,000
Information Technology	Switch/router equipment		65,000
Information Technology	Cisco MARS system replacement		60,000
Information Technology	Cisco wireless access points		30,000
Information Technology	Webex system		45,000
Board of Elections	Voting units		43,500
GIS	(2) server replacements		18,260
Tax Commissioner	Computer equipment		22,000
Sheriff's Office	Commercial shredder		1,050
Sheriff's Office	Stealth stat		3,300
Sheriff's Office	In car video cameras		9,000
Sheriff's Office	Radar trailers		13,400
Sheriff's Office	Meth lab clean up equipment		10,000
Sheriff's Office	3D laser scanner and software		100,000
Sheriff's Office	Comprehensive forensic software tool		2,800
Sheriff's Office	Metal carport		1,500
Sheriff's Office	(15) Colt AR-15 rifles		15,000
Sheriff's Office	AV system		29,500
Sheriff's Office	Automatic electronic difibulator with cabinet		1,000
Detention Center	Toro riding lawn mower		7,800
Detention Center	Restraining chair		1,750
Detention Center	Cooking equipment		1,000
Emergency Services	800 MHZ radios		12,740
Emergency Services	(2) P25/NxDN radios		5,600
Fleet Services	10 HP air compressor with dryer		7,000
Fleet Services	Tools		15,000

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2017 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS

MACHINERY/EQUIPMENT (cont.)	Description	Budget
Fleet Services	Motorcycle tire changer/balancer	$ 2,500
Fleet Services	Brake lathe machine	8,000
Fleet Services	Generator notification system	30,000
Planning	Software	1,500
Parks/recreation	Carryall 500	16,800
E911	Air conditioner	6,500
Juvenile Court	Miscellaneous	5,000
Fire Services	SCBA equipment	45,010
Fire Services	Washer & dryer	12,000
Fire Services	Thermal imaging camera	11,000
Traffic Engineering	School flasher assemblies	56,000
Traffic Engineering	Overhead LED signs	50,000
Traffic Engineering	Rhythm equipment/cameras	126,000
Traffic Engineering	EMTRAC	50,000
Traffic Engineering	Rhythm PED modules	50,000
Traffic Engineering	PTZ cameras	54,000
Traffic Engineering	Panoramic cameras	22,500
Engineering	City Works software implementation	20,000
Engineering	Tractor attachments	22,318
Engineering	Alamo buzz bar	16,000
Water Utility	Water treatment equipment	160,900
Water Utility	Laboratory equipment	43,000
Water Utility	Waste water treatment equipment	68,500
Water Utility	Hydro excavator	260,000
Water Utility	Vio 35 excavator	40,000
Water Utility	Bull dozier	130,000
Water Utility	Trailer with hydraulic ramps	25,000
Water Utility	Trailer mounted straw blower	20,000
Water Utility	Heavy duty trench box	20,000
Water Utility	10 ton tilt trailer	14,000
Water Utility	Asphalt milling machine	37,000
Water Utility	Mechanical equipment	60,000
Water Utility	Engineering & mapping equipment	69,600
Water Utility	Furniture for new wastewater conveyance crew	12,000
Storm Water Utility	Hydro excavator & trailer	87,500
Storm Water Utility	Steel trench box	19,500
Storm Water Utility	Mulch head	27,500
Storm Water Utility	Hose protection equipment	8,500
Storm Water Utility	4" pump and trailer	38,500
Storm Water Utility	Street sweeper	25,000
Storm Water Utility	4400 box dump truck	93,500
Storm Water Utility	C80 excavator	95,000
Storm Water Utility	Skidsteer track loader	87,500
Storm Water Utility	4400 flat bed truck	92,500
Communications Utility	Broadband resource management system	70,000
Communications Utility	F250	42,000
Communications Utility	Forklift	17,000
Fleet Replacement Fund:		
Detention Center	Toro riding lawn mower	7,800
Recreation	Toro reel master	52,000
Recreation	(4) Toro Z master 700	55,200
Roads & Bridges	80 series excavator	98,900
Roads & Bridges	Trailer mounted VAC excavator	83,852
Roads & Bridges	T870 Skidsteer	107,326
Roads & Bridges	(2) 5085M tractors	109,664
Roads & Bridges	(3) 325 D grasshoppers	45,900
		$ 3,642,720

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2017 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS

OTHER		
Tax Commissioner	Items for Grovetown office	$ 25,000
Sheriff's Office	Computer equipment	163,150
Detention Center	Camera recording system	30,000
Emergency Services	Resource management system	50,000
E911	Laptop replacements	191,580
Water Utility	Computer equipment & radios	222,335
Water Utility	Meter equipment	615,000
Water Utility	Ice pigging	100,000
Water Utility	Sewer rehabilitation	250,000
Recycling Center	Recycling equipment	38,061
		$ 1,685,126
INFRASTRUCTURE		
Water Utility		$ 8,821,263
Storm Water Utility		571,979
		$ 9,393,242
TOTAL		$ 17,025,225

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 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
SPLOST 2006-2010				
Intergovernmental	$ 455,542	$ -	$ -	$ -
Investment income	78,493	33,719	14,726	-
Contributions & donations	188,766	375,746	-	-
Total	**$ 722,801**	**$ 409,464**	**$ 14,726**	**$ -**
2007 GENERAL OBLIGATION BONDS				
Investment income	$ 1,210	$ 3,682	$ 7,125	$ -
Other financing sources	717,675	152,549	-	-
Total	**$ 718,885**	**$ 156,230**	**$ 7,125**	**$ -**
2009 GENERAL OBLIGATION BONDS				
Taxes, sales	$ 18,439,899	$ 19,328,522	$ 19,556,692	$ 9,000,000
Investment income	271,181	144,286	195,486	-
Use of reserves	-	-	-	23,112,526
Other financing sources	3,189,800	202,529	-	-
Total	**$ 21,900,880**	**$ 19,675,337**	**$ 19,752,179**	**$ 32,112,526**
TRANSPORTATION SPLOST				
Intergovernmental	$ 1,006,762	$ 1,021,237	$ 1,514,415	$ 5,772,326
Investment income	1,767	-	-	-
Other financing sources	1,483,716	664,000	-	402,674
Total	**$ 2,492,245**	**$ 1,685,237**	**$ 1,514,415**	**$ 6,175,000**
2015 GENERAL OBLIGATION BONDS				
Intergovernmental	$ -	$ -	$ -	$ 2,000,000
Investment income	-	-	69,727	-
Use of reserves	-	-	-	2,693,230
Other financing sources	-	-	17,890,388	-
Total	**$ -**	**$ -**	**$ 17,960,115**	**$ 4,693,230**
TITLE AD VALOREM TAX				
Other financing sources	$ -	$ 1,282,948	$ 1,500,000	$ 1,500,000
Total	**$ -**	**$ 1,282,948**	**$ 1,500,000**	**$ 1,500,000**
TOTAL CAPITAL PROJECTS FUNDS	**$ 25,834,811**	**$ 23,209,216**	**$ 40,748,560**	**$ 44,480,756**

EXPENDITURE DETAIL

CAPITAL PROJECTS FUNDS

		Actual FY 2014	Actual FY 2015	Est. Actual FY 2016	Budget FY 2017
SPLOST 2006-2010					
	RECREATION PROJECTS	$ 958,720	$ 561,490	$ 64,888	$ -
	COUNTY FACILITIES	3,502,262	720,014	186,013	-
	TRANSPORTATION PROJECT	3,973,900	1,751,801	337,651	-
	INTERGOVERNMENTAL	562,383	-	-	-
	OTHER FINANCING USES	-	1,445,537	192,407	-
TOTAL	**SPLOST 2006-2010**	**$ 8,997,265**	**$ 4,478,842**	**$ 780,959**	**$ -**
2007 GENERAL OBLIGATION BONDS					
	RECREATION PROJECTS	$ 489,873	$ 1,644,527	$ 1,541	$ -
	TRANSPORTATION	10,517	123,922	54,042	-
	PUBLIC SAFETY PROJECTS	38,379	45,269	397,960	-
	WATER PROJECTS	1,077,500	48,975	-	-
	OTHER FINANCING USES	498,514	1,012,173	3,331,494	-
TOTAL	**2007 GEN OBLIGATION BONDS**	**$ 2,114,782**	**$ 2,874,866**	**$ 3,785,038**	**$ -**
2009 GENERAL OBLIGATION BONDS/2011-2016 SPLOST					
	BOND ADMINISTRATION	$ 7,556,250	$ 7,685,750	$ 7,822,500	$ 7,823,600
	RECREATION PROJECTS	285,720	357,665	335,025	121,000
	PUBLIC BLDGS	1,214,478	74,016	309,832	282,583
	TRANSPORTATION PROJECTS	4,024,268	4,001,390	5,203,434	23,128,000
	MUNICIPAL PROJECTS	1,648,873	1,763,880	1,777,730	-
	PUBLIC SAFETY	40,870	25,589	-	-
	WATER PROJECTS	(8,408)	-	-	-
	COUNTY WIDE PROJECTS	1,058,348	362,883	153,857	350,000
	OTHER FINANCING USES	5,846,438	3,000,000	3,000,000	-
	PROJECT MANAGEMENT	-	137,494	409,115	407,343
TOTAL	**2009 GO BONDS/11-16 SPLOST**	**$ 21,666,837**	**$ 17,408,668**	**$ 19,011,493**	**$ 32,112,526**
TRANSPORTATION SPLOST		**$ 1,483,716**	**$ 3,544,299**	**$ 1,493,895**	**$ 6,175,000**
2015 GENERAL OBLIGATION BONDS					
	BOND ADMINISTRATION	$ -	$ -	$ 348,605	$ -
	COMMUNITY SERVICES	-	-	1,203,173	4,693,230
	PUBLIC SAFETY	-	-	1,324,841	-
	OTHER FINANCING USES	-	-	1,215,272	-
TOTAL	**2015 GEN OBLIGATION BONDS**	**$ -**	**$ -**	**$ 4,091,891**	**$ 4,693,230**
TITLE AD VALOREM TAX					
	PUBLIC BUILDINGS	$ -	$ 289,024	$ 5,765	$ 1,500,000
TOTAL	**TITLE AD VALOREM TAX**	**$ -**	**$ 289,024**	**$ 5,765**	**$ 1,500,000**
TOTAL CAPITAL PROJECTS FUNDS		**$ 34,262,600**	**$ 28,595,699**	**$ 29,169,041**	**$ 44,480,756**

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2017 CAPITAL EXPENDITURES BUDGET
CAPITAL FUNDS

2009 General Obligation Bond/2011-2016 SPLOST	Budget
Transfers Out:	
2009 GO Bond Debt Service Payments	$ 7,823,600
Project Management	757,343
Public Buildings:	
Renovate Building B	282,583
Transportation:	
Washington Road Widening	23,037,000
Project Management	91,000
	23,128,000
Recreation Projects:	
Park Upgrades	121,000
Total 2009 GO/2011-2016 SPLOST Projects	$ 32,112,526

Transportation SPLOST	
Lewiston Road from I-20 to Columbia Road (Design)	900,000
Flowing Wells Road Widening (Design)	600,000
Furys Ferry Road Widening (Design)	900,000
Lewiston Road to Grovetown (Design)	500,000
LMIG projects	400,000
Wm Few at Chamblin Int Imp (ROW)	225,000
Wm Few at Chamblin Int Imp (Construction)	600,000
Clark Point Sidewalks from Blue Ridge to The Pass	200,000
Evans Town Center Blvd Improvements	1,000,000
Evans to Locks multi use trails	850,000
Total Transportation SPLOST Projects	6,175,000

2015 General Obligation Bond	
Harlem Library	$ 4,693,230

TAVT	
To Be Determined	$ 1,500,000

TOTAL CAPITAL PROJECTS FUNDS	$ 44,480,756

DEPARTMENT INFORMATION

COMMISSION OFFICE

FUND/DEPARTMENT NUMBER: 1001

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 15/16

- Completed the budget year with surplus funds.
- Received voter approval to continue SPLOST funding for years 2017 through 2022 for capital improvements.
- Completed several road projects to include Columbia Road and Little River Bridge replacement.
- Continued major road projects to complete Riverwatch Parkway and the widening of Washington Road.
- Purchased 800mgHz radios for Columbia County Fire Rescue enabling complete communication between all emergency agencies within the county.
- Began construction of the new Harlem Library.
- Completed the public/private agreements for The Plaza at Evans Towne Center Park and a hotel at the Exhibition Center.

GOALS FOR FY 16/17

- 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), SPLOST, TIA and other funds.
- Finalize plans to place more parks and greenspace around all areas of the county.
- Continue to provide wise use of taxpayer funds.

COUNTY ADMINISTRATOR

FUND/DEPARTMENT NUMBER: 1006

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Introduced a new set of core values based on the county vision of A Community of PRIDE: Professionalism, Respect, Integrity, Dedication and Excellence.
- Rolled out a new organizational chart reducing bureaucracy and promote inoperability within county divisions and departments.
- Restructured several departments for increased efficiency and budget savings.
- Received voter approval to continue SPLOST funding for years 2017 through 2022 for capital improvements.
- The mileage rate remained the same in 2016.
- Worked closely with the building community within the county to update ordinances.

GOALS FOR FY 16/17

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

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 17th consecutive year.
- Obtained the GFOA's *Distinguished Budget Preparation Award* for 7th consecutive year.
- Implemented electronic payables program.
- Implemented and trained department on purchasing card program
- Coordinated with various departments with setup and implementation for merchant accounts.
- Coordinate with Human Resources to comply with the Affordable Health Care Act.

GOALS FOR FY 16/17

- Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 18th consecutive year.
- Obtain the GFOA's *Distinguished Budget Preparation Award* for 8th consecutive year.
- Implement paperless retention process.
- Implement Munis purchasing card module to account for transactions from purchasing card program.
- Implement automated time entry system.
- Implement inventory control system for warehoused items.

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Number of invoices processed	23,360	23,451	24,000
Number of Funds/Depts.	51/74	52/74	52/74
Budgets managed in 000's:			
General Fund	$63,669	$63,845	$64,349
Other Funds (non CPF)	$109,856	$98,644	$104,570
Total Budgets	$173,525	$162,489	$168,919

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Efficiency: Number of invoices processed/FTE	2,336	2,345	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 Columbia County Expenditures	.38%	.34%	.55%

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Internal Services Director	1	1	1
Finance 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**

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
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

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 15/16

- Electronic solicitation and Contract Lifecycle Management software purchased
- Implemented contract for janitorial supplies
- Implemented automated copier reading and billing import into ERP system
- Implemented P-Card user afterhours hotline

GOALS FOR FY 16/17

- Continue to focus on the use of "Best Procurement Practices" and training for all departments
- Continue to use GovDeals online auction program to generate revenues for all surplus and confiscated items
- Implement credit card processing for GovDeals
- Finalize implementation of electronic solicitation software
- Finalize implementation of Contract Lifecycle Management software
- Implement County contract policy

PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
PO Processed	10,163	9,535	10,200
Contracts Administered	95	105	300
Bid/RFPs Prepared	64	60	65
Outgoing Mail Processed	46,463 pieces	51,485 pieces	60,500 pieces
Credit Cards	323	365	350

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Saving from Bid/RFP process	$3,430,815	$1,312,379	1,200,00
GovDeals Revenue	$385,063	$158,509	$275,000

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Procurement Manager	1	1	1
Procurement Supervisor	1	1	1
Contract Supervisor	1	1	0
Procurement Specialist	1	1	1
Administrative Assistant	1	1	1
Contract Specialist	1	1	2
Warehouse Clerk 1	1	1	1
Courier III	1	1	1
Total	**8**	**8**	**8**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	2	2	2
Heavy Equipment	1	1	1
Vehicle Allowances	2	2	3
Total	**5**	**5**	**6**

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

DEPARTMENT DESCRIPTION

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

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

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

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

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

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

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

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

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

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

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

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

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

Network Communications Team: The Network Communications Team (NCT) is responsible for the core of the County's data network. This responsibility includes design and support of all Wide Area

Network (WAN) and Local Area Network (LAN) equipment. This support includes the design and implementation of both hardwired and wireless network equipment. NCT is responsible for network security and IP Telephony. NCT is responsible for monitoring network utilization.

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

Training: In fiscal year 2016, the Training Manager was incorporated into the IT Department. Training's main job is to gather feedback from employees concerning their specific training needs and then facilitate meeting those needs.

- Deliver training (Customer Service, CPR/AED/First Aid, one-on-one and classroom based computer training, Defensive Driving, etc.)
- Facilitate training (attend seminars, round table discussions and staff meetings)
- Coordinate training (organize and setup training, work with managers to deliver training to staff)
- Customize training (develop training that fits specific needs)

Type of Class	Number of Classes Held	Number of Attendees
Microsoft Office	22	64
Defensive Driving	22	279
CPR/AED/First Aid	6	61
Customer Service	8	54
Other (Web, MUNIS, etc.)	55	173
Total	**113**	**631**

ACCOMPLISHMENTS FOR FY 15/16

- Upgraded the core network to improve network performance and increase bandwidth availability for County resources
- Upgraded the core server infrastructure to increase performance and efficiency and lower maintenance costs
- Completed upgrade of the Storage Area Network (SAN) equipment
- Upgrade County's Active Directory infrastructure to Windows Server 2012 R2
- Upgraded voice over IP (VoIP) applications to a separate network distribution to improve voice quality and redundancy
- Upgraded 6 remote campus file servers, multiple servers in the IT Datacenter.
- Upgraded end-of-life Cisco phones for half of the County departments
- Transitioned Fire Service HQ to VoIP system
- Upgraded the Traffic Network firewall and network connection to the TCC for improved security and performance
- Installed Jabber Instant Messaging application
- Continuation of equipment lifecycle replacement schedule. 37 PCs and 75 laptops replaced

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

- Completed infrastructure and cabling for new construction/remodels – Grovetown Tax Commissioner, Reed Creek WTP, CCSO Driver Training Facility, and multiple Fire Stations
- Provided network connectivity for Fire Station 15 on County Line Rd
- Expansion of the network to support additional automated Water Utility Meter System (FlexNet)
- Upgraded the Munis ERP environment to version 11.1
- Support of multiple meetings requiring audio-visual support. (HR Wellness, Commission and Committee Meetings, Planning Board, Development Authority Board Meetings)
- Installed connectivity and support for the new Gateway Exhibition Sign
- Provided support for the November General Election/Runoff and March/May Primary Elections
- Genetec Access Control completed for Buildings B and C
- In-house audio visual installs/upgrades in multiple conference rooms
- Expansion of Credit Card processing to include Tax Commissioner's Office and Recycling Center, Upgrade to Credit Card machines to make them EMV Compliant
- Completion of Election Web Site and Posting Process Redesign
- Completion of Columbia County SQL Server Upgrade
- Columbia County Open Records Requests System
- Columbia County Agenda System
- Procurement Pollack Printer Bill Management System.
- Upgrade Probate PCM to SaaS (hosted) Solution

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

GOALS FOR FY 16/17

- Transition Network Monitoring and Wireless software to new platform for increased functionality
- Implement Cisco Emergency Responder to update caller location when 9-1-1 calls are placed from the County network
- Upgrade end-of life VoIP phones for the remaining County departments
- Complete infrastructure and cabling for new construction projects – Harlem Library and CCSO Administrative Building
- Upgrade the CCSO network core infrastructure for improved performance and security
- Implement a new event correlation system to better monitor data security and network vulnerabilities
- Upgrade/replace end-of-life Windows 2003 servers
- Complete Chameleon (Animal Services) interface into Tyler 3-1-1 system
- Completion of the Elections Web Site redesign
- Continuation of equipment lifecycle replacement schedule (desktop PCs, laptops, server and network infrastructure)
- Audio visual refresh in Bldg A auditorium
- Audio system upgrade in Appling Courthouse
- Continue to expand Genetec Access Control and Video system in various County departments
- Implementation of MapLink – GIS data within Munis ERP applications
- Expansion of Credit Card Processing to include Community & Leisure, Procurement Surplus and County Health Clinic
- Software system upgrades – Chameleon Animal Services, RecTrac Recreation
- Complete implementation of P-Card tracking in Munis ERP
- Electronic on-boarding of new applicants and employees in HR
- Upgrade SharePoint and SQL Reporting Services
- Upgrade Odyssey Public Access to kiosk based system

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

WORKLOAD MEASUREMENTS

	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Customers	1262	1340	1407
Incident Requests	2250	2025	2000
Change Requests	3285	2664	3000
Total Service Requests	5535	4689	5000
Email Transactions	5,642,680	5,547,978	5,500,000
Web Site Activity	1,659,912	1,411,573	1,500,000
Systems Supported	140	142	145
Equipment Supported			
Audio Visual Equipment	416	296	350
Communication Equipment (Phones & Analog Adapters)	1174	1205	1375
Communication Routers	76	81	85
Communication Switches	339	483	490
Communication Firewalls	24	25	26
Communication Access Points	158	164	173
Personal Computers	1182	1061	1150
Printers	319	341	346
Scanners	102	102	100
Servers (Physical/Virtual)	89	120	129
Thin Clients	85	106	94
Uninterruptible Power Supply	530	627	630
Communication Services Supported			
Telephone Lines	1735	1735	1750
Staffing Ratio			
Customer Srv Staff to User Ratio	1 to 140	1 to 134	1 to 140
Application Staff to User Ratio	1 to 210	1 to 191	1 to 201
Communications Staff to User Ratio	1 to 252	1 to 268	1 to 281

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Routine Service Requests Completed:	98.90%	98.00%	98.0%
Change Requests Completed	99.00%	98.00%	98.0%

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

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 and candidate qualifying
- Receive and maintain all reports pertaining to the Georgia Ethics in Government Act
- Provide information on election law to candidates, public officials, civic groups, media, and general public
- Provide training to poll workers
- Promote and perform public education with the schools and retirement communities in Columbia County for Voter Registration
- Attend mandated training and certification programs provided and required by the Secretary of State of Georgia

ACCOMPLISHMENTS FOR FY 15/16

- Conducted four elections ~ Special/Municipal Election, Special Election Run-off, Presidential Preference Primary and the General Primary
- Conducted Candidate Qualifying
- Continue to train and use the new Voter Registration system – Enet and its continued enhancements – the Candidate Module is new this year
- Created a new precinct in Grovetown – by splitting another and realigning the boundaries of the two - notified over 2,600 affected voters
- Moved one precinct and notified over 2,200 affected voters
- Updated over 39,563 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting)
- Approximately 90.65% of the County's estimated population (which is of voting age) is currently registered to vote (96,613 total registered voters in Columbia County, April 2016))
- Conducted training classes for poll workers for the elections
- Conducted Early Voting/Advance/Absentee Voting for each election
- Opened two additional advance voting sites for the Presidential Preference Primary and General Primary
- Attended mandatory training
- Continue to work with Information Technology to streamline and enhance our election night processes

- Hired and trained two new employees
- Purchased and implemented the use of Balator – the absentee ballot print on demand printing system

GOALS FOR FY 16/17

- Conduct the General Primary Run-off Election and the General (Presidential) Election and any associated Run-off election
- Relocate as many precincts as possible – out of the schools
- Split two or three of our largest precincts
- Continue learning and gaining experience on the voter registration system
- Provide training to temporary staff on the voter registration system
- Continue updating voting system
- Continue election support to the municipalities in the County
- Continue attending training sessions required by the Georgia Election Code
- Visit each high school and train a representative on voter registration
- Continue providing election training to poll workers, candidates, and the public
- To conduct more public sessions 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

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
New registration records	6,369	5,230	7,000
Notification of change/deletion	11,834	12,761	14,000
Elections	4	4	2
Absentee & Voted in the office	16,302	9,778	30,000
Training sessions for poll workers	4	9	2
Total records updated	34,505	27,769	51,000

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Executive Director	1	1	1
Elections Coordinator	1	1	1
Registration Coordinator	1	1	1
Deputy Clerk	2	2	2
(*Temp Employees)	6	21	21
Total	**11**	**26**	**26**

BUDGET HIGHLIGHTS

- Conducted four elections ~ Special/Municipal Election, Special Election Run-off, Presidential Preference Primary, and General Primary.
- Operated and staffed two additional advance voting sites for the March Presidential Preference Primary Election and the General Primary
- Added over 6,895 new voters (April 2015/April 2016)
- Trained over 300 poll workers for the elections
- Created a new precinct and moved another precinct-notified all affected voters
- Continued the responsibility of Ethics filings for all candidates and elected officials
- Trained new and temporary office staff on voter registration system and election processes
- Purchased and implemented the use of Balator – the absentee ballot print on demand printing system

COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- **Animal Services-** Pet adoptions increased by over 19% through marketing and website presence. Volunteers promoted pet inventory at Community Event activities.
- **Board of Elections**- Approximately 90.65% of the County's estimated population (which is of voting age) is currently registered to vote (96,613 total registered voters in Columbia County, April 2016).
- **Community Events-** Redesigned Evans Towne Center Park website to market the park as a premiere concert venue.
- **Extension Services-** Awarded $2,000 by Augusta National Golf Course to fund Columbia County Cultivators.
- **Libraries-** Broke ground on construction of new Harlem Library with completion scheduled for spring 2017.
- **Parks and Recreation-** Developed two new youth programs (tennis and volleyball) which increased total youth sports registrations by 13.4%.
- **Rental Facilities and Venues-** Implemented online application process for venues and increased page views on social media by over 150%. Revenues are also up by 7%.

COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

GOALS FOR FY 16/17

- **Animal Services-** Update to a more proficient system of tracking and identifying livestock owners in Columbia County to enhance the productivity of locating owners for the safe return of livestock.
- **Board of Elections-** Acquire adequate office and warehouse space to properly conduct in-person Early Voting and store Touch Screen units with carts.
- **Community Events-** Implement an event permit.
- **Extension Services-** Procure building space for 4-H specialty clubs and meetings as well as storage space.
- **Library System-** Implement a Reading Program that is offered seasonally.
- **Parks and Recreation**- 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.
- **Rental Facilities/Venues-** Research and create model for new theater to be built in Columbia County.

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Grant Applications	1	1	1
Regional Sporting Events	18	26	30
Capital Projects	7	7	7
Public Speaking	4	4	4
Community Events	56	63	65
News Articles	159	170	175
Committee Meetings	160	160	160

COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
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 14/15	Estimated FY 15/16	Forecast FY 16/17
Vehicle Allowances	5	5	5
Total	**5**	**5**	**5**

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Medical renewal for 2017 with co-pay, deductible and plan design changes.
- Dental renewal for 2017 with 5% increase.
- Employee Fitness Center opened January 2015 with on-site Fitness Specialist.
- Employee On-site Clinic proposed to open at the Employee Fitness Center in 2016.
- Health4Me2 Rewards Program was successful with 12% employees receiving rewards.
- Performance Appraisal training for one hundred sixty (160) Managers and Supervisor and Performance Pro computer training held September 2015.
- Supervisor 101 Training with 43 total participants through May 2015.
- Employee Appreciation event held at Exhibition Center June 2015.
- 8,308 online employment applications received.
- Four (4) comprehensive classification and compensation surveys completed.
- Flu immunization vaccine was administered to two hundred eleven (211) employees, representing a 16% increase in participation from the prior year.
- Fifteen (15) employees participated in the Education Reimbursement Program.
- One hundred thirty three (133) active and eleven (11) retired employees were recognized for years of service; nine (9) employees were recognized for military service during the annual Service Recognition Program.

GOALS FOR FY 16/17

- Evaluate efficiency and effectiveness of new On Site Medical Clinic.
- Communicate the Health 4Me2 initiative with emphasis on nutrition, education and disease management in concert with United Health Care.
- Encourage employee lifestyle changes using the Fitness Center and other programs.
- Strive for successful vendor negotiations for minimal increase in benefits cost.
- Digitize employee and benefit files to more efficiently store and retrieve information.
- Identify forms of social media to communicate and educate employees about benefits and employee programs.
- Eliminate unnecessary manual processes to streamline data entry.

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

- Deliver excellent benefits for employee recruitment and retention.
- Steer employees to the Internet, Intranet and Employee Self Service Center for Benefits, Compensation and other relevant updates.
- Develop, evaluate and implement innovative Employee Programs.

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Workers Comp Claims	53	62	67
Family Medical Leave	86	80	83
401(a) Participants	1,178	1,250	1,300
457(b) Participants	1,022	1,060	1,100
Employment Applications	8,308	8,500	9,000
Advertisement Savings	$7,200	$7,600	$7,750
Internal Position Postings	23	27	35
External Position Postings	145	120	135
New Hires Processed	174	180	185
Employment Turnover	12.0	11.0	10.0
Terminations Processed	158	160	165
Grievances Filed	1	1	1
Grievances Resolved	1	1	1

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Merit Average %	2.87%	2.92%	2.8%
Merit Average $	$1,205	$1,295	$1,360
Performance Evaluation %	3.85%	3.80%	3.81%
Healthy Living Expense	$86,000	$92,000	$95,000
Benefits Cost to Payroll	37%	37%	38%
401(a) Fund Balance	$40,003,752	$42,001,380	$44,101,449
457(b) Fund Balance	$31,657,209	$32,696,990	$33,281,839
Employee Average Tenure	7.9 years	8.1 years	8.3 years
Education Reimbursement	15	17	20
Training	764	800	840

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Human Resources Manager	1	1	1
Assistant Human Resources Manager	1	1	1
Human Resources Generalist	1	1	1
Fitness Specialist	.75	.75	.75
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	**7.75**	**7.75**	**7.75**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Vehicle Allowances	3	3	3
Total	**3**	**3**	**3**

BUDGET HIGHLIGHTS

Current County employee population of 1,287 generates employee to Human Resources staff ratio of 183:1. It is anticipated the ratio of employees to staff will increase with the new budget. No additional staff will be requested for the department as we continue to find efficient ways of delivering services.

Two more Human Resources employees achieved national certification through SHRM this budget year increasing the total to five in the department. The Human Resources team will continue to participate in educational opportunities through higher education, continuing education, in-house training and professional organizations. Certifications and training will be focused on public sector human resources disciplines and employee health.

The Human Resources Department is responsible for medical fund oversight. The medical fund was impacted this year from an unexpected number of large claims. Medical costs continue to impact the fund due to federal legislation, rising health care costs, increase in number of employees and dependents, increase in number of medical claims and plan utilization.

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

In an effort to minimize claims, a new Employee only On-site Medical Clinic staffed by an outside contractor was proposed as a pilot program in 2016 but has been delayed until 2017. The goal is to provide medical services for minor illnesses or conditions to the employee during working hours providing convenience for the employee and cost savings to the medical plan. The employee will avoid a trip to an urgent care or emergency room facility that is more costly and can reduce the amount of time away from work for appointments. Human Resources will monitor the clinic effectiveness and analyze savings rendered by the program over the next budget year.

Federal mandates will impact the medical fund again January 2017 at a projected cost of $48,600 to support the ACA Transitional Reinsurance Fee, and $5,000 for the PCORI (Patient Centered Outcomes Research Institute Fees). Mandates will continue to impact fund balance and require more design changes to achieve renewal negotiation leverage.

The 401(a) and 457(b) retirement funds have seen growth diminish slightly this year due to global economic factors. The 401(a) assets are approximately $41MM and the 457(b) at $33MM.

The Human Resources Department budget reflects a 1.6% increase due to costs associated with the growth in employee population and an increase in cost of providing services.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

DEPARTMENT DESCRIPTION

The GIS Department consists of a GIS Manager, a GIS Database Administrator, a GIS Technician IV, a GPS/GIS Technician IV, a GIS Cityworks Administrator, and a GIS Analyst/Addressing Specialist. Most county departments depend upon the information gathered and published by the GIS Department for addressing, analysis, information, or mapping needs. The divisions and departments that utilize GIS include the Water Utility Division (Conveyance and Distribution), Storm Water, Roads and Bridges, Traffic Engineering, the EMA Division (Risk Management, Fleet Services, Customer Service 3-1-1), the Financial Services Division (Accounting and Procurement), Community and Leisure Services Division (Animal Care and Control, Recreation, Libraries, Columbia County Clean and Beautiful), the Development Services Division (Plan Review, Building Standards, and Code Compliance), Construction and Maintenance Services Division (SPLOST, Facility Services, Landfill, Property Acquisition, Green Space, Road Construction, the office of the Deputy County Administrator (Information Technology, Columbia County Broadband Utility, Planning), the Tax Assessor's Office, the Tax Commissioner's Office, and the Sheriff's Office (911 dispatch, mapping, and addressing management), the Board of Elections, and Columbia County Fire and Rescue. External agencies served include Gold Cross EMA, Harlem and Grovetown City offices and 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 in the Planning Services Division.

ACCOMPLISHMENTS FOR FY 15/16

Training and End-user Support:

- Trained employees to utilize the newly released Maps Online
- Trained employees to utilize Cityworks Asset Management System (AMS) mobile and desktop functionality
- Trained users and worked with Public Relations Office to create an instructional training video for newly released Public Hearing Notification app.
- Trained county employees to use Esri ArcGIS Desktop software
- Trained crews to use Trimble GPS equipment
- Conducted ArcGIS Collector mobile technology training sessions to maximize productivity in the field.
- Trained Hazard Mitigation Plan committee members to utilize mobile app to update critical facilities

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

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

GIS Software Applications:

Created, maintained and updated GIS applications to provide enhanced usability

- Released and enhanced new Maps Online mobile and desktop website, highlighted with a live data delivery strategy
- Developed and maintained 30 publicly available "Map Service" products for public service utilization
- Released 4 Story Maps, to include Recreation, County History, Historical Markers, and County Facilities
- Released Public Hearing App to support mobile and desktop users
- Completed an in-depth business analysis of Storm Water Utility department to implement workflows in Cityworks AMS. Upgraded and customized Cityworks AMS workflow processes for Storm Water Utility desktop. Created mobile workflows and mapping components for Field Crews. Implemented and trained Storm Water field crews.
- Migrated Water Utility Conveyance and Distribution users to mobile Cityworks. Implemented business processes and trained users.
- Implemented Cityworks Asset Management System for Roads and Bridges Service Requests, Work Orders, and Inspections (Desktop).
- Installed, configured and trained users for Earthmine viewer
- Installed, configured, and trained users for advanced ArcGIS Earthmine editing tools.
- Added and updated layers for Maps Online and ArcMap based upon departmental and public requests
- Created custom ArcGIS map documents for departments
- Assisted Sheriff's Office with GIS applications for their 911 and Crime Analysis OSSI databases. Update data layers to improve 911 call location recognition

Contracting:

Maintained contracts with vendors providing specialized services

- Spatial Data – Countywide orthophotography collection and processing
- Fred Daniel Mapping Service (Tax Parcel and Plat boundary maintenance)
- Woolpert (Cityworks Asset Management Implementation – ongoing)
- CitySourced (mobile phone application "Citizen Reporter")
- Earthmine/Cartegraph (street-level digital mapping)

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

Addressing:

- Enhanced quality of digital Plat and As-Built submittal process from engineering firms to overlay in State Plane Coordinate System
- Regular contributing member of Subdivision/Plat Plan Review
- Addressing of new development requests as well as renumbering addresses
- Provided addressing and final plats to internal and external departments/agencies
- Continued to maintain the 911 National Intrado Master Street Address Guide (MSAG) and Primary Safety Answering Point (PSAP).

Departmental support:

GIS provided mapping and analysis for the following departments and divisions as well as other services:

- EMA:
    - Emergency Response mapping projects
    - Fire Station locations and 5 mile drive analysis to determine primary unit dispatch for fire stations
    - Hazard Mitigation Plan data app
    - Crisis Track Damage Assessment system: cloud-based software to track time, materials, equipment, and site analysis of storm event damage for delivery to FEMA
- 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:
    - Voting Precinct modifications and polling place mapping.
    - Development of 150 feet buffer zones for Maps Online to assist with determining distance for signage and campaigning activities.
- Planning: maintenance of GIS layers:
    - Zoning – rezonings and adjustment of boundaries to coincide with corrected parcel boundaries
- General/Administrative:
    - City Limits and Annexations
    - Harlem Zoning
    - Harlem Historical Districts
    - Data distribution to developers, engineering firms, agencies
- Community and Leisure Services
    - Developed Story Map to highlight Recreational Amenities and Resources in Columbia County
- Broadband Utility

  - 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
- Convention and Visitors Bureau
    - Maps and Apps to support events and marketing
- 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 TomTom and Here/Navteq, 811 (Call Before You Dig), reverse dialing vendor and Georgia Department of Transportation

GPS projects

- Community and Leisure Services:
    - Parks and Trails
- Traffic Engineering:
    - GPS of sign infrastructure and condition
    - Traffic Intersection Signal Mapping/Inventory
    - Traffic and Network Cameras
- Water Utility:
    - Water Quality Sampling Sites
    - New Subdivision GPS inventory to include sanitary sewer, hydrants, valves, FOG, backflows, and road centerlines
    - Historical data corrections for older infrastructure such as sewer trunk lines, hydrants, valves, water lines
- Storm Water Utility:
    - Storm Water assets
- Broadband Utility:
    - Fiber optic cable and hand-hole mapping
- Maintained map books for Storm Water Utility Maintenance, Sewer Service, and Broadband Utility Crews and contractors

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

GOALS FOR FY 16/17

- Cityworks Asset Management Implementation: Improve the current enterprise-wide solution for Traffic Engineering, Broadband, Water Utility, Sewer, and Storm Water inventory and assessment, upgrading versions and databases upon certification of new releases. Enhance mobile utilizations for all departments and continue to improve work flow processes. Conduct training, maintain the extensive databases for employees, contractors, materials, and modify GIS data as updates occur. Enhance and improve Map Services to support best practices for associating costs with assets. Implement Storeroom for departments needing extensive inventory systems.
- Implement inventory of LiDAR extruded areas such as impervious surfaces, buildings, and terrain to support analysis in ArcGIS, Maps Online, and Cityworks Asset Management.
- Implement recommendations from Esri Site Analysis (GIS Healthcheck) to assure replication of server system resources in case of hardware failure. Upgrade servers to support high availability of web-delivered resources.
- 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.
- Integrate new data with existing software applications and data library, and utilize the highly-accurate Digital Elevation Model in 3D modeling.
- Continue to implement 3D Street Level Imagery using Earthmine Technology and deploy for use with inventory, assessment, and emergency response.
- Conduct end-user training for GIS third-tier applications
- Continue to QA/QC all GIS data layers to ensure spatial and attribute accuracy
- Continue to improve technical abilities by attending workshops, conferences, and training
- Streamline GIS service delivery for departments lacking expertise, and continue to provide custom analysis and cartography projects for departments as needed.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 1013

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
GIS Manager	1	1	1
GIS Projects Manager	0	1	1
GIS Technician IV	1	1	1
GPS/GIS Technician IV	1	1	1
GIS Cityworks Administrator	1	1	1
GIS Analyst/Addressing Specialist	1	0	0
GIS Programmer/DBA	1	1	1
GIS Technician/Cityworks/Addressing	0	1	1
TOTAL	**6**	**7**	**7**

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. Orthophotography will be captured in the spring of 2017 will be implemented during the 16/17 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, Roads and Bridges, Waste Water Conveyance, Storm Water, 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

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 15/16

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

GOALS FOR FY 16/17

- Prepare the 2016 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%.
- Begin the conversion of new software to provide more accessible data, improve customer service, and streamline communication between departments.

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
MOTOR VEHICLE DIVISION			
Ad Valorem Tax Collected	$5.9 million	$4 million	$3.5 million
Number of Tag Registrations	166,786	170,000	173,000
Number of Titles	38,089	40,000	42,000
Disabled Placards Issued	2,436	2,600	2,800
% of MV Registrations by Mail	17.17%	17.00%	16.50%
% of MV Registrations Online & IVR	8.59%	9.00%	9.50%
Number of Incoming Telephone Calls	41,821	40,000	39,000
PROPERTY TAX DIVISION			
Real & Personal Property Tax Collected	$111.6 million	$118 million	$200 million
# of Real & Personal Tax Bills	78,506	80,000	82,000
# of Real Property Mobile Home Tax Bills	2,649	2,620	2,600
Mobile Home Tax Collected	$257,605	$255,000	$250,000

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

# of Personal Property MH Tax Bills	1986	1,980	1,975
# of Homestead Exemption Applications	2,137	2,150	2,200
Timber Tax Collected	$41,198	$42,000	$43,000
# of Timber Tax Bills	41	45	50
Heavy Duty Equipment Tax Collected	$5,041	$5,000	$4,800
# of Heavy Duty Equip Tax Bills	22	20	18
Number of Incoming Telephone Calls	29,084	27,000	25,000

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Collection Rate – Real & Personal	98%	99%	99%
Collection Rate – Timber	82%	100%	100%
Collection Rate – Heavy Duty	90%	100%	100%
Collection Rate – Mobile Homes	99%	99%	99%

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Elected Officials	1	1	1
Managers	4	4	4
Full-Time Employees	21	21	22
Part-Time Employees	0	1	1
Total	**26**	**27**	**28**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	1	1	1
Total	**1**	**1**	**1**

BUDGET HIGHLIGHTS

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

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Reviewed and revalued all real property and personal property in the County
- Processed 833 real and personal property appeals
- Processed 280 Board of Equalization appeals
- Processed 180 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 2015 Tax Digest from the Georgia Department of Revenue
- Met appraiser training requirements set by Georgia Department of Revenue
- Process Deeds/Splits
- Perform Sales Checks

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

GOALS FOR FY 16/17

- Review and revalue all parcels in the County
- Complete an approved 2016 Real & Personal Property Tax Digest on schedule
- Increase the number of onsite Personal Property Reviews

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Parcels Reviewed	55,317	56,450	57,950
New Main Improvements	1,181	1,113	1,209
Personal Property Accounts	13,098	13,508	14,677
Deeds Processed	7,554	7,995	8,500
Mapping Splits & Combines	1,629	2,154	2,500
Personal Property Mobile Homes	2,076	2,006	2,000

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Manager V (Chief Appraiser)	1	1	1
Manager III (Deputy Chief Appraiser)	1	1	1
Manager I (Office Manager)	1	1	1
Specialist V (Residential)	1	1	1
Specialist V (Commercial)	1	1	1
Specialist V (Personal Property)	1	1	1
Administrative Coordinator	1	1	1
Appraiser I	10	11	12
Appraiser II	3	3	3
Appraiser III	0	0	0
Clerk IV	4	5	5
Specialist II	3	3	3
Total	**27**	**29**	**30**

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	9	10	11
Heavy Equipment			
Vehicle Allowances	2	2	2
Total	**11**	**12**	**13**

BUDGET HIGHLIGHTS

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

New Position requested: Appraiser I, Grade 20: This position would be primarily responsible for conducting on-site visits to Columbia County businesses to educate owners of procedures, investigate and verify (review) returns made, and conduct audits to determine fair market value per Rule 560-11-10-.08(4)(d).

Educating New Business Owners:

- Columbia County has approximately 600-700 new business accounts created each year.

Many of these are first time business owners who are not familiar with the property tax laws and procedures. The field appraiser would be responsible for visiting each of these businesses and explaining the digest cycle and how to complete the forms that are required to be submitted yearly. While conducting their visit, the appraiser will confirm the type of business, all contact information, and the approximate value of business assets. This estimate of value will be placed on the business account if a return is not received.

Review:

- We currently have 6,589 business accounts and 6,509 marine accounts (8,088 boats).
- In 2015 we received and processed 6,735 personal property returns.

Per O.C.G.A. 48-5-299, *all accounts must be reviewed or audited every 3 years*. The field appraiser will be responsible for processing a portion of the returns received, and conducting desk reviews on those accounts that return. In addition, accounts that meet the criteria approved by the Board of Tax Assessors, will need to be reviewed on site to determine if the property owner has correctly and fully completed their return and reporting schedules.

According to Rule 560-11-10-.08(4)(c), *the appraiser should contact the owner or their agent by an on-site visit, telephone call, or written correspondence to attempt to resolve any questionable items.*

In addition to business owners, the appraiser will often be contacting a CPA or other tax agent who prepares the business' returns. This will be an opportunity to further educate additional persons who are responsible for completing returns.

Audits:
When returns with unresolved discrepancies, unexpected values, or incomplete information should be escalated to an audit. Rule 560-11-10-.08(4)(c)

When any account's personal property return cannot be verified with a review, an audit may be conducted. The appraiser will need to examine the records of the business to make a determination of fair market value. In conducting an audit, the appraiser will notify the property owner in writing that they have been selected for an audit, and set up an initial meeting. The appraiser will inform the property owner what documents will need to be made available, and then follow up with a scheduled on-site examination of those documents. At the conclusion of the audit, the appraiser will meet with the property owner to discuss the findings of the audit, and make any changes to the account. The property owner will then receive a new notice of assessment if warranted.

Contribution to the Personal Property Department:

- Help us achieve more acceptable levels of accounts per appraiser per IAAO recommendations
- Fulfill the Department of Revenue Digest review and Columbia County Internal Audit's recommendations to increase staff, in order to implement a detailed audit process
- Ability to have on-site verification of assets reported
- Able to discover unreported assets in our county
- Become a familiar face to taxpayers
- Will be able to identify changes in business locations, name, etc.
- Help to more accurately estimate values on non-reporting businesses
- Reduce the amount of incorrectly completed returns
- Additionally, lessen the amount of time spent in the office correcting these errors
- Verify new businesses that did not obtain a business permit

Summary:
We currently have 13,508 accounts that we are charged to review every three years, which translates to 4,503 accounts per year. The Field appraiser will be able to work out in the field for approximately 150 days per year. With a two field appraisers, each would be required to review an average of 15 accounts per day. This would be in addition to visiting the new businesses created each month.

CLERK OF COURT

FUND/DEPARTMENT NUMBER: 1211

DEPARTMENT DESCRIPTION

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

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

ACCOMPLISHMENTS FOR FY 15/16

Successfully implemented civil efiling for all cases, both domestic and non-domestic. Our office continues to digitally archive historical documents and we hope to have our entire library of records imaged over the next two years.

Columbia County is now part of a growing statewide system for providing access to court documents via a web portal. PeachCourt provides the public, attorneys and court personnel to search for documents across hundreds of courts in Georgia.

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

CLERK OF COURT

FUND/DEPARTMENT NUMBER: 1211

GOALS FOR FY 16/17

Expand civil e-filing implementation with a goal of a majority of filings being delivered electronically by the end of 2017. Additionally, we plan to further the scope of electronic document retrieval allowing access to pleadings immediately upon their filing with our office.

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

PROBATE COURT

FUND/DEPARTMENT NUMBER: 1213

DEPARTMENT DESCRIPTION

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.

ACCOMPLISHMENTS FOR FY 15/16

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

GOALS FOR FY 16/17

- 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.
- Continue to have old records in the vault rebound and laminated.
- Continue to scan old traffic citations.

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

DEPARTMENT DESCRIPTION

Juvenile 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. Juvenile Court is required to receive and dispose of complaints in a timely manner and in the best interest of the child
and community. Charges may be disposed of by Dismissal, Informal Probation, Formal Probation, or by placing the youth in the custody of the Georgia Department of Juvenile Justice.

ACCOMPLISHMENTS FOR FY 15/16

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

  - Prevention and Diversion Program
  - Community Service Program (Delinquent Offenders)
  - Traffic Educational Community Service Program (Traffic Offenders)
  - Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
  - Shoplifter's Alternative Program
  - Juvenile & Family Fire Setters Program
  - The Determined Youth Program
  - D.I.V.A.S. (Developing Values, Insight, Assertive Attitude and Self-Worth)
  - G.E.N.T.S. (Generating Excellence Necessary To Succeed)
  - Safe Youth Program in affiliation with Columbia County Community Connections (CCCC) – Low Risk Offenders
- Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders
- Use of the "Choices and Consequences" video using the resources of Grovetown High School's Video and Drama teams as well as a student from the Columbia County Alternative School providing the Narrative. The video is culture current and was used as a tool in some of our various classes.
- Hosted "Law and Public Safety" classes from Lakeside and Grovetown High Schools in allowing them to attend a delinquent court docket session on separate occasions.
- Assisted the "Boys and Girls Club" with their Alternative School Tutoring program.
- Assisted Grovetown High School in starting a "Boy Scout Explorer" program.
- Assisted Euchee Creek Elementary in starting their "Safe" project directed at school safety.
- Assisted the Columbia County Sheriff's Department with their "Day with a Deputy" program which a deputy goes clothes and school supply shopping with youth in financial need.
- Continued evaluation of current programs to ensure that Juvenile Court was not duplicating the services currently offered to youth by placing them in multiple programs with like content, thereby cutting back on the number of classes offered to each youth and thus saving money for the court.
- Awarded the "Juvenile Delinquency and Prevention Treatment Programs" grant from the Criminal Justice Coordinating Council in the amount of $80,240 to serve "Low Risk" youth and their parents through our "Teen Court" program.
- Awarded the "Juvenile Justice Incentive" grant from the Criminal Justice Coordinating Council in the amount of $98,000 to serve "Medium/High" risk youth and their parents through our "Strengthening Families" program.
- Hosted multiple training sessions for our Citizen's Panel Foster Review Board through the assistance of our part-time coordinator at no cost to the County.
- Numerous staff attended the "Juvenile Court Association of Georgia" Conference in Cordele, Ga. for three days of training on House Bill updates to include CHINS cases involving youth charged with Status, Truancy and Traffic infractions.
- Juvenile Court Judge and Chief of Probation support and maintain a seat on the Board for the "Law and Public Safety" classes at Lakeside and Grovetown High Schools which are recognized as credited courses at their two respective schools.

- Juvenile Court was honored as one of the top four Juvenile Incentive Grant Courts based on four criteria; Meeting and exceeding all outcomes & requirements in the Juvenile Justice Incentive Grant Program, Exhibiting exemplary records while achieving the Incentive Grant Program goals by appropriately placing youth in effective community- based services and for protecting the public safety while preserving family relationships.

GOALS FOR FY 16/17

- Administer the functions of Juvenile Court as delegated by law.
- Develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at minimal or no budget impact to the County.
- Maintain the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintain qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court.
- Continue implementing and providing proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program For Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower and improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.
- Maintain the Citizen Panel Foster Reviews with volunteers and a part-time Coordinator and provide appropriate training.
- Fund rental fees for community service vans at no expense to County.
- Fund the Traffic Educational Community Service program for traffic violators at no expense to the County.
- Continue to provide community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.
- Provide Attorney Guardian Ad Litems for youth in custody cases at minimal expense to the county
- Create and implement new programs, as well as enhance existing ones, with part time Programs Director.
- Seek third year award of the "Juvenile Delinquency and Prevention Treatment Programs" grant from the Criminal Justice Coordinating Council in the amount of $80,240 to serve "Low risk" youth and their parents through our "Teen Court" program.
- Seek forth year award of the "Juvenile Justice Incentive" grant from the Criminal Justice Coordinating Council in the amount of $98,000 to serve "Medium/High" risk youth and their parents through our "Strengthening Families" program.
- Host "Law and Public Safety" classes from Lakeside and Grovetown High Schools in allowing them to attend a delinquent court docket session on separate occasions.
- Assist the "Boys and Girls Club" with their Alternative School Tutoring program.
- Assist Grovetown High School in maintaining their "Boy Scout Explorer" program.
- Assist Euchee Creek Elementary in their "Safe" project directed at school safety.

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

- Assist the Columbia County Sheriff's Department with their "Day with a Deputy" program which a deputy goes clothes and school supply shopping with youth in financial need.
- Establish, implement and enhance programs to meet the needs of youthful offenders at no financial impact to the County's budget:
    - Anger Management/Decision Making101
    - Taking Flight in the Right Direction
    - Mediation
    - Truancy Reduction Program
    - Choices and Consequences Program (Elementary/Middle/High School)
    - Transitioning From Elementary To Middle School Program
    - Bullying Program (Elementary/Middle School)
    - Adolescent Safe Passage Program (Phase I)
    - Adolescent Safe Passage Educational Program (Phase II)
    - Seven Challenges Substance Abuse/Life Skills Program
    - Prevention and Diversion Program
    - Community Service Program (Delinquent Offenders)
    - Traffic Educational Community Service Program (Traffic Offenders)
    - Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
    - Shoplifter's Alternative Program
    - Juvenile & Family Fire Setters Program
    - The Determined Youth Program
    - D.I.V.A.S. (Developing Values, Insight, An assertive Attitude and Self-Worth)
    - G.E.N.T.S. (Generating Excellence Necessary To Succeed)
    - Safe Youth Program in affiliation with Columbia County Community Connections(CCCC) – Low Risk Offenders
    - Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders
    - Teen Court Program in affiliation with CCCC – Low Risk Offenders

COLUMBIA COUNTY JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Cases	920	953	1000

PERFORMANCE MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Cases	920	953	1000

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Chief of Probation	1	1	1
Probation Officer I	5	5	5
Probation Officer II	1	1	1
Administrative Coordinator	1	1	1
Clerk III	1	1	1

MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

DEPARTMENT DESCRIPTION

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

Clerk's Office

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

Marshal's Office

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

Magistrate Judges

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

MAGISTRATE COURT

FUND/DEPARTMENT NUMBER: 1215

WORKLOAD MEASUREMENTS

Magistrate Court has jurisdiction over criminal and civil cases. The following is an overview of the Court's activity during 2015.

Civil Cases

Magistrate Court handles general civil suits (less than $15,000), dispossessory actions, garnishments, mechanics liens, and abandoned motor vehicles. Each civil matter requires court personnel to docket and manage every document filed with the Court. This also includes issuing subpoenas, preparation of hearing notices, preparing court calendars, docketing and entering miscellaneous litigation and preparing court orders. Some cases require a hearing by the Court. Court personnel are required to attend those hearings. However, not all civil cases require a hearing. Within the context of civil actions, the Marshal's Office must attempt to serve various types of documents and assist with enforcing the Court's Orders. The amount of time that each case requires from Court personnel varies greatly and is difficult to estimate. The civil matters addressed by the Court in 2015 include:

New civil cases filed– 1653
Dispossessory filings– 1092
Garnishments filed– 197

Criminal Cases

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

Magistrate Court also has jurisdiction over misdemeanor deposit account fraud cases and county ordinance violations. Defendants who are found guilty of such violations are subject to penalties under Georgia Law and Columbia County Ordinances. The Marshal's Office is charged with serving various papers relating to criminal matters, including citations, subpoenas, Rule Nisi Orders, warrants and hearing notices. The criminal matters addressed by the Court in 2015 include:

Criminal warrants issued- 2409 (1212 Felonies, 1197 Misdemeanors)
Search warrants issued- 202
First Appearance Hearings conducted- 622
Preliminary Hearings- 215 Defendants covering 493 warrants
County Ordinance cases filed- 1185
Misdemeanor Deposit Account Fraud Citations filed- 15
Warrant Applications/Hearings- 147

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

DEPARTMENT DESCRIPTION

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

Additionally, the Emergency Services Division Director has budget oversight and administrative coordination responsibilities for the Health Department and the Department of Family & Children Services; Manages contract 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.

ACCOMPLISHMENTS FOR FY 15/16

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

- Finalized all paperwork to balance and closed out the Ice Storm Disaster Project with GEMA and FEMA, receiving reimbursement for 92% of all costs of the $10.135M disaster.
- Successfully applied for and received grants for critical facility generators, MOC upgrades, LEPC Hazardous Material Preparedness and Partnership Performance & Training Award – Totaling $267,191
- Added the Exhibition Center as an Approved Public Emergency Shelter
- Conducted Winter and Severe Weather Preparedness Week outreach for the community
- Updated the Hazardous Weather Plan
- Sponsored three community blood drives
- Conducted "Staff Development Day" training for Senior Center/Public Transit and Fleet staffs
- Coordinated and publicized Summer Cooling Centers
- Conducted Community PrepareAthon Weekend in coordination with FEMA
- Coordinated the 9/11 Remembrance Ceremony
- Met all requirements and received Master/Professional Director Re-Certification
- Coordinated a Winter Weather Media Workshop for local broadcast media and NWS
- Completed all required quarterly reports for programs and grants, as required by GEMA/FEMA
- Successfully graduated 26 new CERT members and provided 2 CERT Refreshers for existing CERT Members
- Deployed MOC (3 Day Deployment/24 Hours a Day) for use as a command and control platform for the Wildwood Games
- Successfully attended and performed at the State of Georgia Mobile Communication Vehicle Exercise at Stone Mountain, GA
- Coordinated victims for NDMS Exercise
- Coordinated victims for GRU Decon exercise
- Hosted CERT Train-the-Trainer Course

- Deputy Director attends and receives first certification in the nation for Incident Communications Center Manager Points of Dispensing Team Exercise
- Installed EOC Weather Station which uploads local weather data to various data reporting entities EOC Radio Consoles Upgrade
- 44 Dive Rescue and Recovery Team Requests for service (Incidents and Events), meetings and trainings

EXERCISES & DRILLS – 2015

- Statewide Tornado Drill
- ACTUAL EVENT – Winter Storm Quantum EOC Activation
- Hazardous Materials Functional Exercise
- Tornado Touchdown Functional Exercise
- Tornado Outbreak / Regional Tabletop Exercise
- Statewide MOC Functional Exercise – Stone Mountain, GA
- PrepareAthon Community Drills – Columbia County offices, schools, churches, businesses, industries, nursing homes
- School Active Shooter Functional Exercise

GRANTS AND CONTRACT AWARDS IN 2015

- Generator Grant – $162,100
- Performance Partnership Agreement – $37,216
- PPA Agreement Training Award $500
- Homeland Security Grant for MOC Upgrades - $62,375
- FY 2015 OHS/GEMA LEPC Hazardous Materials Preparedness Grant Award – $5,000

COMMUNITY EDUCATION PRESENTATIONS AND PROGRAMS – 2015

Date	Group	Number of Participants
01/08/2015	Greater Columbia County Republican Women (GCCRW)	50
01/28/2015	Westmont Elementary Students	90
01/30/2015	Evans Elementary School Students	950
02/18/2015	Grovetown Elementary School	12
02/24/2015	CERT Group 24 – CERT Overview and Emergency Preparedness	26
02/26/2015	Augusta Ambucs Civic Club	25
03/11/2015	Red Cross Stewardship Event	15

03/14/2015	National Weather Service Media Workshop Presentation	12
03/14/2015	Simple Faith Group – EOC Tour and briefing	5
03/19/15	Grovetown Students	34
03/24/15	Brookwood Elementary School - 4th Graders	103
04/20/15	Brookwood Elementary School – 2nd Graders	143
05/07/15	Clarks Hill Lake Association	68
06/11/15	Columbia County Exchange Club	17
06/22/15	Vacation Bible School at Macedonia Baptist Church	30
07/28/15	Lion's Club – Forest Hills Country Club	12
08/20/15	Wesley United Methodist Church Senior Citizens	40
08/31/15	Georgia Military College	13
09/08/15	Leadership Columbia County	24
09/15/15	Pine Cones Senior Group – Pine View Baptist Church	31
10/21/15	Grovetown Elementary School / Radio Commo Academy	8
11/18/15	Morningside Nursing Home	16
12/01/15	National Weather Service Media Workshop Presentiaton	13
12/02/15	South Columbia Elementary School Enrichment Academy	12
Total		**1,749**

GOALS FOR FY 16/17

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

- Complete update of Hazard Mitigation Plan and obtain FEMA approval
- Conduct large-scale "Community Prepare & Aware Day Event"
- Maintain all programs required to continue receiving additional state disaster match incentives
- Review and update all emergency plans and SOG's, as needed
- Continue to apply for and maintain State and Federal Grants, as well as other funding sources
- Assure countywide NIMS compliance to maintain federal reimbursement privileges
- Conduct 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, Winter Weather Preparedness week & Statewide Tornado Drill
- Activate the EOC for exercises and emergencies, as required
- Submit 2016 Professional EMA Director Re-Certification Documents to GEMA
- Coordinate new shelter surveys and certifications
- Complete and distribute the 2016 LEPC Annual Report
- 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 Services Division Department Employees
- Assist all ten division departments with policies, training, coordination and personnel issues

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Public Information Presentations/News Releases/Interviews/Alerts	543	550	575
Training Courses # Certified	11 200	15 225	17 300
Emergency Monitoring / Preps / Responses / EOC Activations	33	35	37
Trained CERT/New, Refresher and Train-the-Trainer	108	90	100

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Conduct Drills / Exercises - (public & private sector)	8	8	8
Develop / Update Emergency Plans & SOP's - (public & private sector)	5	8	10
Conduct Community Outreach Programs on Preparedness Issues	24	30	35
(Number of Participants ** targets)	1,749	2,000	2,200

STAFFING

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Division Director	1	1	1
Administrative Specialist	1	1	1
EMA Deputy Director	1	1	1
Total	**3**	**3**	**3**

Note: There have been no staffing changes in 17 years.

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
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 FY2016/2017

GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Received Joseph E. Simon Pediatric Award of Excellence (Call at Thurmond Lake)
- Replaced entire fleet of stretchers to latest POWERFlexx+® Ambulance Cots and Stat Trac® to meet Federal Crash Safety Regulations
- Replaced all Columbia County MRX with new Philips MRX
- Upgraded all Onboard Mobile Gateways to 4G LTE
- Installed additional Dispatch Station equipped with brand new TELEX system
- Replaced all Mobile Maps on Toughbook's to TOM version 2015
- Upgraded Patient Database Servers to latest HP Servers with SQL 2014
- Upgraded all Windows XP computers to Windows 7 and 10
- Upgraded all dispatch computers to latest models
- Upgraded security on all backup devices and PHI records
- Participated in local Ghost Out programs
- Provided Management staff with leadership training classes
- Purchased 4 new ambulances to replace 80% of Columbia County
- Provided training for local schools in medical first responder course.
- Provided CPR classes free to the community

GOALS FOR FY 16/17

- Replace all Stair Chairs with new Ferno Stair Chairs
- Install fixed Panasonic Touchpads in front of all vehicles and mount Toughbook's in the back patient compartment.
- Replace current PCR program to the latest NEMSIS compliant version from ImageTrend
- Replace Mobile Maps on all Toughbook's to have the latest neighborhoods that are being developed.
- Continue to evaluate, in coordination with County officials, the current Ambulance locations and assist in assuring the best placement of Ambulances throughout the community
- Conduct annual review call volume to determine if an additional Ambulance is needed in Columbia County.
- Continue to provide training to local schools in medical first responder program.

GOLD CROSS EMS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

- Maintain commitment to continuing quality service to the citizens of Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care.
- Continue to assist with CERT in training as well as participation as members of the community.
- Purchase new Ambulances by end of 2016 first quarter to add to fleet.

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

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 15/16

- Prepared Hardy Pointe, Wax Myrtle Ct., Wisteria Ct., Azalea Dr., Nandina Ct., Baker Woods Trl., Creek Ridge, Ashbridge Way, Boulder Fork, The Pass, Baker Place Rd., and Clary Cut Rd. for resurfacing thru Local Maintenance Improvement Grants (LMIG).
- Installed speed humps on Hardy Pointe Dr. after LMIG paving.
- Assisted Stormwater with the installation of 1100' of 48' pipe and storm boxes at Lakeside Park.
- Improved drainage system to include bio swells, sod, drainage pipe and placing crusher run in the staging area at the BMX Track.
- Installed 2,062 feet of sidewalk on Gibbs Rd.
- Relocated handicap ramps and school zone crossings on Hereford Farm Rd. at Evans Middle School.
- Reconstructed speed humps on Braddock St.
- Replaced cross drain on Robert Moore Rd.
- Purchased fourteen additional 800 MHz two-way handheld radios to help improve our communication with other county departments and state agencies.
- Completed three rounds of right-of-way mowing.
- Completed two rounds of retention pond mowing at 87 ponds per round.
- Maintained the following county gateways: Highway 28, from the Richmond County Line to Blackstone Camp Road; Riverwatch Parkway, from the Richmond County Line to Lynnwood Drive; Wheeler Road at the I-20 Interchange; Stevens Creek Road; Baston Road; Washington Road from the Richmond County Line to Baston Road; Grovetown Gateway interchange; Evans Towne Center area.
- Maintained the following school zones: North Columbia Elem., Harlem High, Euchee Creek Elem., Grovetown @ William Few Pkway., Augusta Tech, Baker Place Elem., Lewiston Elem., Evans Middle., Evans Elem., Evans High., Belair Elem., Westmont Elem., Brookwood Elem., Augusta Prep., Martinez Elem., South Columbia Elem., Stevens Creek Elem., Lakeside area, River Ridge Elem., Stallings Island Middle., Riverside Middle., Riverside Elem.

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

GOALS FOR FY 16/17

- Pipe rehabilitation project for Cottonwood Dr. and Silver Lake Dr.
- Replace 300 feet of 24" storm drain pipe in Goldsboro subdivision.
- Cut and maintain all county right-of-ways.
- Prepare roads for resurfacing thru Local Maintenance Improvement Grants (LMIG).
- Continue to assist Road Construction with road paving projects.
- Continue to maintain county Gateways listed above.
- Continue to maintain school zones listed above.
- Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized.
- Scrape all dirt roads at least every 14 days.
- Continue to assist Stormwater Utility with drainage improvements.
- Continue to sweep roads within the Stormwater Utility service area.
- Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail.

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Number of Work Orders	5896	6594	6924
Signs Replaced	202	212	223
Potholes Repaired	524	614	645

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
% of Work Orders Completed within 1 week	8%	7%	5%
% of Primary Signs Replaced within 1 day	8%	1%	1%
% of Potholes Repaired within 48 hours	28%	35%	33%

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Manager V	1	1	1
Manager III	2	2	2
Supervisor VII	6	6	6
Foreman II	1	0	0
Tech III	1	1	1
Tech II	1	1	1
Tech I	1	1	1
Crew Leader II	4	5	5
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	8	8
Maintenance Worker	19	19	19
Temporary Worker	0	0	6
Total	**51**	**51**	**57**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	21	21	21
Equipment	121	124	126
Vehicle Allowances	0	0	0
Total	**142**	**145**	**147**

BUDGET HIGHLIGHTS

We are requesting additional funding for pipe rehabilitation for Silver Lake Dr. and for stormwater pipe improvements outside of the Stormwater fee area such as pipe rehabilitation for Cottonwood Dr. and to purchase pipe for Goldsboro subdivision.

FLEET MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414/2730

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Rollback completed and put into service
- Technicians (2) continued with Harley Davidson Training
- Numerous technicians participated in local training through BWD/Standard and O'Reilly Auto Parts
- Generator technician attended On-site Power Generation Training
- Vacant position filled for Fire Services, via in-house transfer
- Obtained Fire Services diagnostic equipment

GOALS FOR FY 16/17

- Continue EVT training for Fire Services and determine value of EVT training for Light Equipment technicians for certification in Patrol Vehicle Repair
- Hold on-site auction
- Develop full time generator technician position with 24 hour on-call capabilities
- Complete offices and training room
- Expand parts department and increase parts inventory
- Increase number of ASE certifications per technician
- Have specifications complete and work with Procurement to have bids ready to advertise by July 1
- Continue with Harley Davidson training

FLEET MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414/2730

- Continue with generator training
- Increase the number of inter-governmental agreements
- Add bar coding for parts department

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Actual FY 15/16	Forecast FY 16/17
Work Orders Completed	3183	3585	3765
Man/hours for Repairs	5143	5116	5095
PM's Performed	1474	1590	1718
Vehicle responsibility	1117	1217	1223

PERFORMANCE MEASURES

Category	Actual FY 14/15	Actual FY 15/16	Forecast FY 16/17
WO	562,916	534,256	525,000
PM %	46%	44%	45%
Average WO	1.62 hrs	1.43 hrs	1.40 hrs

STAFFING

Position	Actual FY 14/15	Actual FY 15/16	Forecast FY 16/17
Fleet Manager	1	1	1
Operation Manager	1	1	1
Shop Manager	0	1	1
Fire Services	3	3	3
Heavy Equipment	3	3	4
Light Equipment	5	5	7
Office	3	3	2
Parts	2	2	2

FLEET MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414/2730

VEHICLE SCHEDULE

Category	Actual FY 14/15	Actual FY 15/16	Forecast FY 16/17
Authorized Vehicles	11	11	11
Heavy Equipment	2	2	2
Vehicle Allowance	0	0	0
Total	**13**	**13**	**13**

BUDGET HIGHLIGHTS

- Fleet revenue expected to increase with the addition of inter-governmental agreements
- Fleet expenditures are expected to decrease in the parts line code (1011414-522114) due to increased technician capability through increased training
- Fleet expenditures are expected to increase in line code (1011414-522070) due to additional technicians and tool allowance
- Fleet Fund is expected to increase due to on-site auction and the moving of additional vehicles and equipment to Procurement for on-line sales

CONSTRUCTION AND FACILITIES MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

DEPARTMENT DESCRIPTION

The Construction and Facilities Management 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, as well as new construction and special projects funded through general funds and other funding sources. The CFM department oversees the exterminating, security, elevator, and lawn maintenance contractors, as well as in-house janitorial and landscape services. CFM is also responsible for energy management, implementing energy conservation measures, and oversight of the HVAC control programs.

ACCOMPLISHMENTS FOR FY 15/16

- Continued to implement energy efficiency upgrades to county facilities
- Completed routine and emergency repairs in a timely and cost effective manner
- Worked in cooperation with the Facility Services staff to review and modify specifications and guidelines for new county facilities
- Assisted Facility Services with upgrades and remodels of existing facilities
- Provided continuing education and training for the maintenance staff
- Continued to improve janitorial services with training and equipment
- Completed capital projects as funding becomes available
- Continue to improve landscaping at 50 plus locations that are maintained in house.
- Completed set up and activation of the Facility Dude inventory control module

GOALS FOR FY 16/17

- Continue to implement energy efficiency upgrades to county facilities as funding allows
- Complete County energy plan to decrease energy use by 5%
- Complete routine and emergency repairs in a timely and cost effective manner
- Work in cooperation with the Facility Services staff to review and modify specifications and guidelines for new county facilities
- Assist Facility Services with upgrades and remodels of existing facilities
- Provide continuing education and training for the maintenance staff
- Continue to improve janitorial services with training and equipment
- Complete capital projects as funding becomes available
- Continue to improve landscaping at 50 plus locations that are maintained in house.
- Fine tune of the Facility Dude inventory control module and add equipment for tracking usage
- Complete long range maintenance forecast using Facility Dude Capital Assessment program for planning and budgeting
- Fully stock warehouse to save money and time
- Implement bulk purchase program for maintenance items

.

CONSTRUCTION AND FACILITIES MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Work orders received	5000	5500	6000
Emergency requests	32	45	55

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Work orders completed	4960	5400	5900
Emergency requests completed	100%	100%	100%

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Craftsman	5	6	8
Maintenance Worker	6	4	5
Supervisor VI	2	3	3
Crew Leader	3	2	2
Manager V	1	3	3
Trade Worker I	6	6	7
Landscape Foreman	1	1	1
Specialist	3	1	2
Custodian	11	12	15
Total County	**38**	**38**	**46**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	22	22	22
Capital Equipment	3	3	4
Vehicle Allowances	1	1	0
Total	**26**	**26**	**26**

CONSTRUCTION AND FACILITIES MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

BUDGET HIGHLIGHTS

The Construction and Facilities Management Department operates as efficiently as possible by utilizing predictive facilities data and inventory control measures to forecast necessary expenditures. However, many of the expenditures absorbed by the department are contingent on unknown factors like weathers or early mechanical failure. The CFM departments are stewards of general funds, IPTF funds, and SPLOST funds. It must be noted that the number of new facilities and maintenance responsibilities are ever increasing as Columbia County grows. It will become even more difficult to maintain the desired level of service and attractiveness of county facilities than in past years. The departments have to deal with aging equipment systems that can make it harder to work within the confines of the budget. The need for training of current and future personnel for trade specific tasks such as HVAC, plumbing and electrical is becoming more important as a cost saving measure and as a way to improve productivity within the departments. The department takes pride in maintaining a balanced budget by cutting costs when possible while at the same time providing and maintaining the quality of work and craftsmanship that is expected from county employees.

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Adopted and began implementation of Vision 2035
- Completed large-scale revision of County development and zoning requirements
- Transitioned Planning Commissioner agendas and backup materials to fully digital format
- Transitioned sign review and permitting from Building Standards Department
- Began development of County-wide design guidelines
- Began revision of the Euchee Creek Greenway Master Plan
- Assisted GIS Department with implementation of a countywide public hearing notifications app and roll-out of new Maps Online portal

GOALS FOR FY 16/17

- Continue implementation of Vision 2035 and monitor the Community Work Program
- Continue evaluating the County Code for necessary revisions
- Continue development of County-wide design guidelines
- Update the Evans Town Center Overlay District requirements
- Assist the development community with implementation of new development requirements

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Director	1	1	1
Manager	1	1	1
Engineer	0	0	0
Senior Planner	0	0	0
Planner II	1	1	1
Planner I	1	1	1
Landscape Architect	0	0	1
Planning Specialist IV	1	1	1
Administrative Specialist	1	1	1
Total	**6**	**6**	**7**

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Request for property & development information	3,600	3,900	4,300
Number of rezoning & variance requests	115	93	100
Number of concept plans processed		12	20
Number of preliminary plats processed	25	14	20
Number of final plats processed	36	26	35
Number of final plats administratively reviewed	233	235	240
Number of preliminary subdivision lots processed	1,329	900	1,100
Number of final subdivision lots processed	1,207	949	1,200
Architectural reviews processed	35	55	75
Sign reviews processed	40	80	120

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles			
Heavy Equipment			
Vehicle Allowances	4	4	5
Total	**4**	**4**	**5**

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

BUDGET HIGHLIGHTS

Coming off the adoption of Vision 2035 in March 2016, the Planning Department is set to continue an increased focus on long-range planning tasks required of such a quickly-growing community. Staff has and will continue to revise the County's Code of Ordinances to more effectively reflect the County's current vision and guide the intense growth we are seeing.

Updates to design overlays, development of design guidelines, and the revision of the Euchee Creek Master Plan all speak to an increased emphasis on the community's quality of life. Staff will continue to support other County departments in furthering that goal.

Staff will continue to implement the goals and objectives outlined within Vision 2035's Community Work Program throughout the year, and will evaluate the CWP at the end of the year to ensure that all goals are still applicable.

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

DEPARTMENT DESCRIPTION

The Plan Review Department is responsible for the smooth progress toward approval of public and private 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

ACCOMPLISHMENTS FOR FY 15/16

- Maintained consistent plan review response time for all submittals.
- Continued commitment to MUNIS including keeping status of the project current in MUNIS and available to all staff with MUNIS permissions at any time
- Continued commitment to inter-department and inter-division communication including:
    - Weekly coordination meeting
    - Weekly status report of all site plans and major plats currently under review distributed to all pertinent staff
    - Monthly workload measurement report generated and distributed to administration and the Development and Engineering Services Committee.
- All approved site plans and major plats scanned. The electronic file of approved plan stored on Plan Review drive as well as attached to the associated MUNIS application number. These approved plans are therefore available to all staff with MUNIS permissions at any time.
- Progress toward Plan Review library record keeping.
    - Sign-out procedures enforced
    - Searchable EXCEL listing of library inventory of subdivision project files available on Plan Review drive.
    - Inventory of commercial project files in early stages
    - Searchable EXCEL listing of library inventory of commercial project files circa 2003 available on Plan Review Drive
- Maintained certifications for employees

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

GOALS FOR FY 16/17

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

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Subdivision Plans Reviewed	46	34	25
Commercial Plans Reviewed	90	96	93
Subdivision Final Plats Reviewed	40	43	35
County Projects Reviewed	10	8	10
Individual Plat Reviews	228	232	230

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Plan Review Manager	1	1	1
Landscape Professional	0	0	0
ES&PC Reviewer	1	1	0
Plan Review Specialist	1	2	2
Total	**4**	**4**	**3**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	0	0	0
Vehicle Allowances	3	3	2
Total	**3**	**3**	**2**

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

DEPARTMENT DESCRIPTION

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

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

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

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 15/16

Agriculture and Natural Resources

- Wrote a weekly horticulture article for the Columbia County News-Times
- Received the 2015 GACAA Young Professional Award
- Awarded $ 2000 by Augusta National Golf Course to fund Columbia County Cultivators
- Host WGAC - Wallace and Sons Lawn and Gardening Show every third Saturday

- Reappointed to serve on the Columbia County Tree Advisory Board
- Served on the Columbia County Soil and Water District Panel
- Served on the Columbia County Local Emergency Planning Committee
- Taught 19 educational programs and had 542 participants attend
- Site Visits - 782
- Office Contacts - 8309
- In-person contacts: 797
- Phone contacts: 1775
- Written/email contacts: 5737
- Attended 25 continuing education service assignments and activities
- Attended 53 professional development activities
- Soil, Water, Lab Tests Submitted. 1,051 samples were submitted to the University of Georgia's Environmental Services Laboratories for testing for Columbia County clientele. 976 were for routine soil test analysis, greenhouse and total elemental soil analysis; remaining 75 tests were for feed and forage, plant disease, nematodes diagnosis and water quality.

Columbia County 4-H and Youth Development

STAFF, IN-PERSON CONTACTS: (OFFICE & ACTIVITIES) 2,841+ (IN SCHOOL) 15,805
PHONE CONTACTS: 7,151
WRITTEN/EMAIL CONTACTS: 29,022

4-H Programs/Events/Exhibits:	425	Contacts: 14,045
In-School related 4-H events/programs,	454	Contacts: 15,805
Volunteer Led Programs	153	Contacts: 9,648
TOTAL PROGRAMS	1032	TOTAL CONTACTS 39,498

Received plaques for most winners and taking the largest delegation (174 Total, 143 competitors, 3 Staff, 15 Volunteers and 13 Teen Leaders) to Cloverleaf (5th & 6th grade students) to the Area District Competition. Columbia County 4-H received the following awards: 1st place 32 recipients, 2nd place 24 recipients, 3rd place 27 recipients, and 50 recipients received honorable mention awards.

At the Junior-Senior District Project, there were 59 participants most winners received a plaque and recognition for participation; 10 4-H seniors advanced to State Congress with 3 competing for the Dean's Award statewide in Communication & Arts, Citizenship, and Leadership.

Record breaking numbers of awards for Cloverleaf and Junior Camps.
Award for largest per capita and district donation to Ronald McDonald House Charities statewide.

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

GRANTS, CONTRACTS, GIFTS & FUND DEVELOPMENT

Columbia County 4-H Vidalia Onion Fundraiser	$26,000.00
Farm Bureau camp, awards, and horse scholarships	$2,550.00
Bankers Association Camp Scholarships	$600.00
Anonymous Scholarships and Misc donations	$650.00
Project Safe, donations and sponsorships	$3,000.00
Robotics Grants	$16,000.00
(Women in technology, rookie grant, robotics grants)	

In-Kind Donations

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

Tractor Supply, Bi-Lo, Kroger, Publix, discounts on 4-H supplies, donations $400.00

Columbia County Board of Education, free or discounted transportation

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

Four or Five buses for Camp Transportation	
All Educational Competitions events	
4-H Day at UGA Football & Basketball games	$5,000.00

GRAND TOTAL OF GRANTS, CONTRACTS AND GIFTS $54,200.00

Family and Consumer Science

- **Family & Consumer Science Serv-Safe managers' training classes** for food establishments in Columbia and Richmond Counties. 38 Serv-Safe managers received certification.
- **Family & Consumer Science: 43 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. 28 people attended these classes.

GOALS FOR FY 16/17

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. Inquire about the transfer of funding from the full time county position of 4-H program assistant to a full time UGA position. Request the salary and benefit dollars of the county position to be transferred to the outside contract services line item. This would allow for the creation of a full time UGA 4-H program assistant.

3. Pursue county funds for a full time UGA position. This position would follow the job descriptions from UGA as a County Extension Associate. The County Extension Associate coordinates roles and distributes time as needed between the county office and the delivery of the ANR program within Columbia County.

4. Pursue county funds for a full time UGA position. The position would follow the job descriptions from UGA as a County Extension Associate. This County Extension Associate coordinates roles and distributes time as needed between the county office and the delivery of the 4-H program within the assigned county. This position will provide support in both clerical needs and 4-H programming.

5. Procure more space for the 4-H specialty clubs. In meetings there have been discussions of using an additional building in Appling for the specialty clubs. A new roof was added to the building, but the process has been delayed due to the removal of asbestos. Continue the pursuit of this building to ensure meeting and storage spaces are adequate.

6. Pursue funds to demolish three walls in our east wings. Removing the (2) walls in the front east wing will provide a conference room and more office space. Removing the (1) wall in the back east wing will allow us to provide more hands on/supervision to 4-H'ers while working on projects. In this process, the computer lab will be moved from the front wing to the back wing and new computer wiring/electrical outlets will need to be provided for the computer lab. This process will provide much needed space but will not address the limited space that extension is currently working within.

PERFORMANCE MEASURES

Summary of Educational Efforts with Local Clients
Fiscal year 15/16

Number of clients assisted in person by Extension programming and number of clients assisted over the phone or through individualized written communication efforts.

Extension Programs

Agriculture and Natural Resources		
o Adult & Youth Programs	27 Programs	1064 Individuals
o Site Visits		2346 Individuals
o Office Contacts		8309 Individuals
o In-person contacts		797 Individuals

o Phone contacts			1775 Individuals
o Written/email contacts			5737 Individuals
o Newspaper Articles(52)			1,456,000 Individuals
4-H Youth			
o 4-H Club Meetings		454 Programs	15,805 Contacts
o Other 4-H Programs		607 Programs	23,693 Contacts
	Total	**1,061 Programs**	**39,498 Contacts**

Family and Consumer Sciences		
o Adult Programs (Multi-County)	8 Programs	135 Individuals

Face to Face Contacts
- o ANR & FACS — 1131 Individuals

Helping People / One on One
- o ANR & FACS — 876 Individuals

People helped through individualized written communication
- o ANR & FACS — 5820 Individuals

People helped through media opportunities

Media Classification	Number of Items	Total Audience Reached
o Newspaper Articles	52	1,456,000

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 14/15	Estimated FY 15/16	Forecast FY 16/17
County Extension Coordinator, A&NR (20% County, 80% UGA)	1*	1*	1*
Fulltime County Extension Agent, 4-H Youth Development (20% County, 80% UGA)	1*	1*	1*
Administrative Office/Resource Manager (20% County, 80% UGA)	1	1*	1*
Full Time Program Asst (100 % County)	1	1	1
Full time Program Associate (50% County/50% UGA) (1 for ANR & 1 for 4-H)	0	0	2
Part Time Program Asst. 19 hours (100% UGA)	1	1	1
Temps (approx 10-19 hrs weekly) 100% County funded	3	3	4
Total	**8**	**8**	**11**

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

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

PUBLIC TRANSIT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1516

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Replaced one lift equipped 10 passenger Shuttle through GDOT at 10% of cost
- Replaced one 13 passenger Shuttle through GDOT at 10% of cost
- Maintained Required Contractual service levels
- Maintained Minimum GDOT Ridership levels

GOALS FOR FY 16/17

- Maintain Required Contractual service levels
- Maintain Minimum GDOT Ridership levels
  Advance Part-time driver position to Full-time position to assist with unmet ride requests

WORKLOAD MEASUREMENTS

ACTION	ACTUAL FY 14/15	ESTIMATED FY 15/16	FORECAST FY 16/17
Trips (OWPT)	51,481	55,000	57,500
Revenue ($)	$ 366,019	$ 355,000	$ 425,000

PUBLIC TRANSIT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1516

STAFFING LEVELS

STAFF POSITION	ACTUAL FY 14/15	ESTIMATED FY 15/16	FORECAST FY 16/17
Manager	1	1	1
Supervisor/Senior Driver	1	1	1
Customer Service Personnel/Dispatcher	1	1	1
Van Drivers	8	8	9

VEHICLE SCHEDULE

	ACTUAL FY 14/15	ESTIMATED FY 15/16	FORECAST FY 16/17
Vehicles	8	8	9
Vehicle Allowances	1	1	1

BUDGET HIGHLIGHTS

Budget request includes advancing one Part-time driver to Full-time status.

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

DEPARTMENT DESCRIPTION

The Columbia County Recreation Department consists of 37 full time employees dedicated to provide leisure services to the citizens of Columbia County. This is a customer service oriented department that establishes and oversees activities, events, and programs. The department currently manages 11 parks consisting of 1,577 acres. Park amenities include an inventory of 39 athletic fields, 14 tennis courts, 16 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park, gymnasium complex, a BMX Track, and a skate park.

ACCOMPLISHMENTS FOR FY 15/16

- Tournaments – Peach Belt Conference Soccer Championships at Blanchard Woods Park, Border Bash High School Soccer Tournament at BW Park, US Rugby Southern Championships at BW Park, Columbia County Classic Youth Soccer Tournament at BW Park, 25 plus regional and national fishing tournaments at Wildwood, Wildwood Games, Benderdinker at Riverside Park, , 2016 USA BMX Gold Cup National Championship, ASA Archery National Tournament at Wildwood.
- Athletic Programs – Developed two new youth programs (tennis and volleyball). Total youth sports registrations increased 13.4% from FY16.
- Maintenance – Has taken over set up and clean up for county special events.
- Professional Development – Staff attended the following conferences/trainings: Georgia Recreation and Parks Association Annual Conference, National Recreation and Parks Association Annual Conference, Sports Turf Managers Association Annual Conference, GSMA Field Day, GRPA Maintenance Management School, RV Campground Management School.
- Partnerships – Continued partnership agreements with Bulls Soccer Club, Marshall YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc,
- Contracted with Outdoor Augusta to offer kayak rental services out of Riverside Park.
- Expanded tennis programming by contracting with a new tennis instructor that resulted in 80% increase in tennis participation.
- Increased Parks and Recreation's Facebook page to 6,300 follows.

GOALS FOR FY 15/16

- Update parks and recreation website
- Increase youth sports registration numbers by at least 5 percent.
- Increase rental revenues by at least 5 percent.
- Increase Wildwood revenues by at least 5 percent.
- Develop a comprehensive policy manual and both internal and external SOP manuals.
- Have 100 percent of professional staff with CPRP certification.
- Continue to make professional development a priority; sending staff to NRPA and GRPA

sponsored conferences, trainings, and schools.

- Attend baseball and softball sanction organizations national meetings to build relationships and bid on tournaments.
- Outline a plan of gaining National Parks and Recreation Agency accreditation, which measures and agency's overall quality of operation, management, and service to the community.
- Continue to increase use of technology to improve efficiency and communication.
- Increase involvement with the Georgia Recreation and Parks Association and position the department to apply for future awards.
- Implement yearly program reports and evaluations.
- Created a comprehensive Parks & Recreation Program Guide which details all programs/activities offered throughout the year.

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Parks Acres Managed	1377	1577	1577
Athletic Facilities Operated	65	65	65
Youth Athletic Participation	4322	4903	5200
Employees Managed (includes PT)	43	57	60

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	12	15	15

Youth Athletics

Sport	# Registrants	# Teams	Total # Games
Fall Football	**357**	**24**	**120**
Fall Baseball	**488**	**39**	**195**
Fall Soccer	**1034**	**94**	**470**
Fall Girls Volleyball	**90**	**10**	**50**
Winter Basketball	**704**	**88**	**440**
Spring Soccer	**837**	**81**	**405**
Spring Baseball/Softball	**960**	**80**	**400**
Summer Basketball	**144**	**18**	**90**
Lacrosse	**112**	**NA**	**NA**
Tennis	**42**	**7**	**42**
Spring Girls Volleyball	**135**	**15**	**75**
TOTALS	**4903**	**456**	**2287**

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

STAFFING

Position	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Department Manager	1	1	1
Facility Supervisor	1	0	0
Athletic Manager	1	1	1
Athletic Supervisor	1	0	0
Athletic Programmer	3	4	5
Gymnasium Coordinator	1	0	0
Administrative Assistant	1	1	1
Clerk/Accountant	1	1	1
Security Guard	1	0	0
Field Supervisors (PT)	4	4	4
Gym Receptionist (PT)	3	3	3
Gym Supervisors (PT)	2	2	2
Reed Creek Coord.	0	0	1
Reed Creek Temp Help	2	2	1
Park Maint Manager	1	1	1
Park Maint Supervisor	1	1	1
Asst. Manager	0	1	1
WW Gatehouse Coord.	0	1	1
Temp Maint Help	5	5	5
Maint. Crew Leader	2	2	3
Maint Worker	3	4	7
Maint Custodial		6	6
Wildwood Temp Help	3	3	3
Senior Center Manager	0	1	1
Admin. Coordinator	0	1	1
Kitchen Staff	0	2	2
Concessions Temp Help			8
TOTALS	37	47	60

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FY 15/16

- Hosted 25+ regional and national fishing tournaments with over 2000 total boats. These included ABA District 26, NWTF Bass Bonanza, FLW Outdoors BFL, Oakley Big Bass Tour, and Fishers of Men Championship, Carolina Bass Challenge, GA Bass Federation High School Championship, Crappie USA and Skeeter Bass Challenge.
- Continued to work with Clark Hill Committee to host numerous local club tournaments, which included a Wednesday Night Summer Series.
- Partnered with Clarks Hill Youth Fishing Team, North Augusta Youth Fishing Team, Harlem High School and Greenbrier High School to host events in support of their programs.
- Wildwood also hosted two Kids Fishing Rodeos and an Easter Egg Hunt put on by the Fish for Life Foundation with an over 400 children in attendance at each event.
- Assisted IDGC with several Disc Golf tournaments, including PDGA Championships.
- Voted 2015 "Best Campground" by Columbia County Magazine
- Printed maps of the park with Southeastern Publications for distribution at no cost to the county.
- Hosted Second Annual Wildwood Games which included the US Cycling National Championship Bike, trail running swimming races and Disc Golf Tournament.
- Added fresh sand to the beach area
- Completed construction of new trail with new bridge
- Hosted ASA Archery Event over four days with over 2,000 participants
- Continued support of area High School Cross Country Teams by hosting several meets.
- Continued support of local Boy Scout Troops with assistance on Eagle Scout Projects

GOALS FOR FY 16/17

- Continue to host local, regional and national fishing events to bring economic impact for Columbia County and Clarks Hill Lake.
- Continue to offer first rate outdoor leisure activities.
- Bring in new events such as Crappie Masters, or Striped Bass Tournaments
- Work with Senior Center and Reed Creek to provide programming and activities

WILDWOOD PARK

FUND/DEPARTMENT NUMBER: 1612

WORKLOAD MEASUREMENTS

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

PERFORMANCE MEASUREMENTS

Category	Actual 2013	Actual 2014	Actual 2015
Camping Nights	5755	6524	7309
Annual Car Passes	765	739	918
Daily Car Passes	10879	12145	15636
Daily Boat Passes	3138	3035	3833
Primitive Camping	563	707	585

STAFFING

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Park Manager (FT)	1	1	1
Gatehouse Coord (FT)	1	1	1
Office Assistants (PT)	3	3	3
Custodian (PT)	0	0	1

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Needs Replacement
Authorized Vehicles	1	1	0
Utility Carts	0	1	3

FORESTRY SERVICES

FUND/DEPARTMENT NUMBER: 1613

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 15/16

- Responded to 2 wildland fires
- Collected 201 lbs. of seeds and sold 11,970 seedlings
- Issued 6,625 burn permits

GOALS FOR FY 16/17

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

BUDGET HIGHLIGHTS

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

HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

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
- 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 15/16

- School Audit 100% compliance(Public & Private Schools)
  - Day Care (including Pre-K): 3,379
  - Kindergarten: 2,294
  - 7th Grade Audit: 2,068
  - **Grand Total Audit for 2013: 7,741**
- 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 32 public schools in the county. This vaccination was voluntary, and only student with parental consent received the vaccination. **We gave a total of 3380 flu vaccinations in the schools.**
- The SAI Volunteer clinic continues to serve an increasing number of clients without insurance each month. The CCHD Clerical staff continues to volunteer on the 1st Saturday of each month to assist with that clinic. Dr. Mani continues to recruit additional volunteer specialty physician for the clinic in hopes of providing additional services and increasing the number of clients served.
- Recruited and hired a highly qualified Registered Nurse to fill position of retiree Jane Richards.
- All Nursing Staff attended the 22nd Annual Immunization Georgia Conference in Atlanta.

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- The University of Georgia Extension Service and the Columbia County Nutritionist presented a Healthy Eating cooking demonstration to clients during National Nutrition Week.
- October 1, 2015 the department transitioned from ICD-9 to ICD-10 billing Coding system
- Food Service: currently 278 permitted food service establishments and 33 schools, with 33 newly permitted/change of ownership this year. We conducted over 770 inspections of food service facilities. Held 3 training sessions in food service with 150 persons in attendance. Investigated 43 food service complaints.
- Swimming Pools (public): currently 75: Conducted 156 pool inspections this past year.
- Tourist Courts: currently 17 permitted with 34 routine inspections conducted and 3 complaints investigated.
- Body Art Studios: currently 19 studios permitted with 25 permitted artists. Informal hearing conducted regarding illegal tattooing of underage person.
- Rabies: utilizing SENDSS program in partnership with CC Animal Services (CCAS), with 140 bites handled this year; 24 specimens tested with 4 positive with rabies. One being a coyote. Due to the complexity of coyote case; Leslie and Andrea hand delivered not8ices to all residences in the vicinity and notified CC EMA for public notification. Leslie partnered with CCAS and EHS from Burke for a tour of the CCAS facility and meeting to discuss the SOP of the facility.
- On-Site Sewage: conducted 92 site evaluations, with 164 new and/or repair permits issued and 140 new and/or repaired systems installed.
- Robert: attended an FDA Food Service ROP (reduced oxygen packaging course) and provided information for district EH meeting regarding this topic; he also attended a STRIKE Team conference and the REHS (Registered Environmental Health Specialist) annual board meeting. He prepared a mosquito abatement plan for a tire company that borders a Dialysis Center that has on-going mosquito problem.
- Leslie: attended an Aquatics Facilities course; participated in a Bio-Terrorism Drill at Gracewood; investigated a Norovirus outbreak at a nursing home; and served as a mentor to a local high school student working on a senior project; assisted other county EHS with pool and tourist court plan reviews.
- Andrea: attended REHS annual board meeting; annual district standards training; new food code training; healthy homes training; CPO (Certified Pool Operators) class. She assisted other county EHS in inspections of food service facilities; provided food service training to new EH staff; provided food service training at district meetings; completed annual audit of EH inspection reports, and completed several re-standardization inspections with EH staff. She met with FDA regarding Program Standards.

- Mark: attended the State Environmental Health District Directors meeting in Athens; completed healthy homes course; CPO Course. He presented GA. State Environmental Health Laws and regulations to his peers at a District staff meeting: participated in the local LEPC exercise; assisted engineers on several commercial projects involving on-site sewage management systems; has had an on-going court case regarding on-site issues; works with county staff on business license applications for approval, continues to meet and work with county staff to better expedite the plan review and permitting process for all residential/ and commercial lots.
- IN addition to completing all annually required certifications, staff completed: Portable Sanitation Course and GOWA (GA Onsite Wastewater Association) On-Site class. The GOWA class was held at CCHD with over 85 persons in attendance.

GOALS FOR FY 16/17

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

HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

WORKLOAD MEASUREMENTS – Environmental Health

Category	Actual FY 14/15	Estimated FY 15/16	Forecasted FY 16/17
Food Services	278	288	303
Schools	33	33	34
Tourist Courts	17	19	22
Swimming Pools	75	77	82
Body Art Studios	9	10	10

PERFORMANCE MEARSUREMENTS – Environmental Health

Category	Actual FY 14/15	Estimated FY 15/16	Forecasted FY 16/17
Food Serve facilities investigations	770	770	770
Food Service complaints investigated	43	43	43
Pool inspections	156	156	156
Tourist Court routine inspection	34	40	40
Informal Body Art Studio hearing	1	0	0
Rabies Bites handled	140	140	140
On-Site Sewage site evaluations	92	100	100

HEALTH DEPARTMENT

FUND/DEPARTMENT NUMBER: 1711

WORKLOAD MEASUREMENTS – CLINICAL

Category	Actual FY 14/15	Estimated FY 15/16	Forecasted FY 16/17
Family Planning	780	850	900
STD	194	190	190
Adult Health	326	351	380
Immunizations	5958	7000	7000
Child Health	1043	1270	1500
Tuberculosis	378	250	250
Tuberculin skin test	405	430	430
Cancer	18	20	20
Colposcopy	15	20	20
Breast test & More	53	70	70
WIC	8661	9000	9000
Perinatal Case Management	150	200	225
Pregnancy test	208	250	250

STAFFING

Staffing Levels	Actual 2015 FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Administrative	3	3	3
Program Assistants	6	6	6
RN	3	3	4
LPN	1	1	1
Nutritionist	1	1	1
Environmentalist	4	4	5
Part Time:			
RN	1	2	1
Program Assistants	3	3	3
Totals	22	23	23

DEPARTMENT OF FAMILY & CHILDREN SERVICES

FUND/DEPARTMENT NUMBER: 1712

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 supplement the cost of purchasing food.

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 FY 15/16

- 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 $222,909.00 in Temporary Assistance for Needy Families
- Provided $15,804,003.00 in Food Stamps to Qualifying Families
- Provided $655,600.00 in Child Care to Qualifying Families
- Served 3,862 cases on a monthly average for Family Medicaid
- Served 1,086 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 44 children in Foster Care with an expenditure of $94,401.00.

DEPARTMENT OF FAMILY & CHILDREN SERVICES

FUND/DEPARTMENT NUMBER: 1712

GOALS FOR FY16/17

- To implement the Blueprint for Change in becoming the best child welfare agency in the world. This encompasses all aspects of our agency and our community.
- To continue increasing the Federal Work Participation rate.
- To decrease TANF caseloads, as required, to receive Federal funds.
- To implement the Solution Based Case Management Practice 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 and transition of One Worker/One Family. This transition is bringing the work back to our county and community. Families will once again know who their case managers are and be able to interact and engage with them in determining and continuing eligibility of benefits.

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 SERVCIES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1713

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 15/16

- Increase of adoptions by utilizing a working relationship with rescue groups to take animals from the shelter to offsite adoption events and find new homes under their license.
- Continued to meet the demand for services due to the growing population
- Revamped hours to accommodate the need to stay open during the week for an additional hour during the summer months
- Expanded public awareness of the shelter and the many services offered through the use of the Department's website, Axis TV, Face Book, Columbia County News Times, distribution of literature, visits to schools, other facilities, and attending off-site events.
- Decrease of euthanizing due to space availability
- Held several low cost rabies vaccination clinics as well as microchipping clinics on Saturday for public safety and to provide permanent animal identification
- Created many brochures in house to use for presentations
- Maintained l00% conviction rate in Magistrate Court for violations to include but not limited to failure to spay/neuter, cruelty/neglect, failure to obtain required vaccinations etc.
- Conducted 32 tours of the facility for schools, girl/boy scout troops, etc.
- 30 off-site educational presentations to elementary/middle schools as well as church daycares
- Volunteers and or staff attended over 15 off-site events to promote the shelter and the availability of animals for adoption
- Hosted the special needs program, SOTO, weekly to volunteer at the shelter to learn basic animal needs and care, assisted with Senior projects and mentoring
- Provided assistance to the Department of Agriculture, DNR, Fort Gordon Veterinary, rescue groups, Health Department, Columbia County Sheriff's Office to include CID and other various groups/agencies and Departments
- Increased training for National Certifications (2 officers & I Supervisor FY 15/16), equine, chameleon and various one-day free seminars for shelter staff

- Reached out and visited 2 animal Services facilities within our designated benchmark counties to explore any new methods or ideas of animal shelter management

GOALS FOR FY 16/17

- Implementing small classes to non-school age children to learn about animals
- Update to a more proficient system of tracking and identifying livestock owners in Columbia County to enhance the productivity of locating owners and for the safe return of livestock and/or unnecessary responses.
- Utilize and work with the GIS Department to map and plot owners that are registered to better utilize our livestock owner's property in a d disaster or traffic situation for temporary housing with their approval.
- Continue to work closely with Animal Rescue Groups, Department of Agriculture, Fort Gordon, Columbia County Sheriff s Office to include CID 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 TY, Face book, Columbia County News Times, distribution of literature, visits to schools/ other facilities and attending off-site events
- Increase volunteer program
- Promote more micro-chi p clinics, off site /on site to more efficiently return animals to owners
- Host rabies clinics at least twice a year
- Continue to find ways to decrease euthanizing because of space availability
- Continue to work closely with the Advisory Board
- Maintain contacts and assist with Ft. Gordon Veterinary Services and the Department of Natural Resources/Wildlife Division
- Continue mentoring/job shadowing with the local High Schools
- Continue working with Magistrate and Superior court in providing an outlet for community service workers
- Continue to provide a broad spectrum of certification training for employees

ANIMAL SERVCIES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1713

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Impounds	4400	4900	5000
Adoptions	1000	1200	1300
Returned 10 Owner	489	550	600
Micro-chipped	225	300	425
Court Citations	70	151	175
Court Fines	$13,257	$14,500	$15,000

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Complaints	7700	7900	8200
Locations Dispatched	8500	9000	9600
Bite Investigations	375	400	425
Dead animals picked up	1650	2000	2200
Cremations	500	600	800

STAFFING

Positions	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Manager	1	1	1
Operations Manager	1	1	1
Admin Assistant	1	1	1
Clerk	1	1	1
Field Officers	4	5	5
Kennel Techs	5	5	5
Supervisor	1	1	1
Janitorial	0	0	1
Total	14	16	17

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	6	6	7
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Total	8	8	9

SENIOR CENTER

FUND/DEPARTMENT NUMBER: 1716

DEPARTMENT DESCRIPTION

This department serves 45,880 meals annually to clients at the Senior Center and to homebound senior clients through the Nutrition program. We also provide enrichment activities such as arts and crafts, educational presentations, recreational activities, outings and special events.

ACCOMPLISHMENTS FY 15/16

- Increased the daily attendance of the Senior Center
- Revised Home Delivered Meal program policies to increase effectiveness
- Awarded Team of the Quarter
- Revised and updated existing Senior Program to be more attractive to current senior citizen population

GOALS FOR FY 16/17

- Continue to increase attendance of seniors to the center while keeping management aware of growing facility needs relating to possible relocation.
- Continue to offer dynamic and relevant Senior Center activities and services
- Continue to employ updated Home Delivered Meals policies to ensure effectiveness of HDM program

WORKLOAD MEASUREMENTS

ACTION	ACTUAL 14/16	ESTIMATED 15/16	FORECAST 16/17
Congregate Meals	5806	6450	7094
Home Delivered Meals	33080	32508	37200

STAFFING

POSITION	ACTUAL 14/16	ESTIMATED 15/16	FORECAST 16/17
Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Hired two new Deputy Fire Marshals
- Hired one new Building Inspector
- Held a Fire Stop Seminar
- Cleaned Up old Occupational Tax Records
- Transitioned to a paperless Occupational Tax System
- New Permit for Residential and Commercial Hood Systems
- Developed a new plan for checking Occupational Taxes on contractors

GOALS FOR FY 16/17

- Hire one additional Deputy Fire Marshal
- Increase customer service through training of building codes, state laws, and ordinances
- Implement Firehouse Inspection Software
- Implement online permit application and inspection scheduling

PERMITS ISSUED

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Building Permits Issued	1,221	1,343	1,410
Plumbing Permits Issued	1,612	1,773	1,861
Electrical Permits Issued	2,817	3,098	3,252
Mechanical Permits Issued	2,673	2,940	3,087
Yard Permits Issued	1,236	1,359	1,426
All Other Permits Issued	1,944	2,138	2,244
TOTAL	**11,503**	**12,651**	**13,280**

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

INSPECTIONS PERFORMED

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Residential Inspections	21,896	24,085	25,289
Commercial Inspections	2,768	3,044	3,196
Fire Marshal Inspections	643	707	742
TOTAL	**25,307**	**27,836**	**29,227**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	16	17	18
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
TOTAL	**19**	**20**	**21**

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Division Director	1	1	1
Department Manager	3	3	3
Administrative	1	1	1
Inspectors	10	11	12
Customer Service Rep.	5	5	5
Fire Marshal	1	1	1
Deputy Fire Marshal	3	4	4
Commercial Plan Review	1	1	1
Residential Plan Review	1	1	1
TOTAL	**26**	**28**	**29**

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

BUDGET HIGHLIGHTS

522040 - Postage	**4,500.00**
522065 - Office Supplies	0.00
522070 - Operating	**18,000.00**
522100 - Minor Property	**23,000.00**
522120 - Vehicle/Equip Tires	**2,000.00**
522121 - Gas/Oil/Diesel Fuel	**44,000.00**
522130 - Books & Reports	**5,000.00**
533002 - Attorney Fees	**1,500.00**
533035 - Contract O/S Services (Pollock)	6,000.00
533055 - O/S Services-Temp Personnel	3,000.00
533060 - General O/S Services	**20,000.00**
533070 - Casualty Expense *	9,516.00
533095 - Vehicle/Repairs	**3,000.00**
533115 - Travel/Training/Conference	**15.00**
533120 - Dues & Subscriptions	**1,500.00**
533130 - Insurance *	5,527.00
533135 - Communications	**25,000.00**
533140 - Printing	**6,000.00**
544001 - Miscellaneous	**1,000.00**
555001 - County Services *	55,714.00
601079 - CIP Vehicles	**28,000.00**
Total	**262,272.00**

SAVANNAH RAPIDS REGIONAL
VISITOR INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 2210

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.

ACCOMPLISHMENTS FOR FY 15/16

- Completed the annual state requirement for training at a State Visitor Center.
- Hosted the Georgia State Tourism Regional Visitor Information Center.
- Completed my term on the Georgia State Tourism Regional Visitor Information Center Steering Committee.
- Participated in Georgia On My Mind at I-20 Augusta State Visitor Center.
- Organized coffee breaks at I-20 Augusta State Visitor Center on Friday's during fall.
- Hosted coffee breaks or snacks at I-20 Augusta State Visitor Center for the weekend of Memorial Day and July 4th. (I-20 was closed for remodeling during of November, December, January, February and March.)
- Hosted the Sister Center Quarterly Meeting
- Organized local artist for rotating art displays in Regional Visitor Information Center.
- Organized Meet The Artist Reception for single artist display.
- Attended Classic South Travel Association Meetings.
- Elected Secretary of the Classic South Travel Association.
- Appointed Membership Chairman for the Classic South Travel Association
- Attended Governor's Conference.
- Attended Tourism Day at the Capitol.
- Attended State Regional Visitor Information Center Annual Meeting.
- Continued the promotion of offering free ice water at Regional Visitor Information Center as an added value.
- Purchased a few Georgia made items for the small gift area.
- Sent Hotel Proposals For Renters Requesting The Service That Were Clients Of The Columbia County Rental Facilities.
- Continued updates on Facebook to increase tourism in Columbia County and Georgia.
- Member of the Columbia County Marketing Board

- Cross training of staff at the I-20 center
- Hosted the I-20 staff at the Savannah Rapids RVIC for cross training.
- Attended RTA Presidents Meeting
- Attended State of Georgia Tourism web content training.
- Developed postcards for Columbia County

GOALS FOR FY 16/17

- Plan a Holiday House Event in November
- Design a New Hestia Ornament
- Develop further the Georgia Made Georgia Grown for the Center
- Devise creative way to promote Columbia County at I-20 Visitor Center

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
# of Visitors	20720	21862	21899
# of Meetings	26	26	26
# of Columbia County Days	39	28 I-20 center closed several months	39
# of Phone Calls	992	1005	1020
# of Trade Shows and GOMM Days	3	3	3
# of Events at Center	4	3	4

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Coordinator	1	1	1
Temp Employees	4	4	4
Total	**Temps are PRN**		

SAVANNAH RAPIDS REGIONAL
VISITOR INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 2210

BUDGET HIGHLIGHTS

We are adding additional Georgia Made items to sell in the Visitor Center. Most national and international visitors that are interested in purchasing items want them to be made in Georgia. At the present time we offer a few items. We offer items for sale by local writers and artist. Items with photos of Georgia or Georgia written on them will also be added.
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

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 15/16

- 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 $78,000 for the Various local charities with our boot drive.

Response Totals

	2012	2013	2014	2015
Fire Alarms/Bomb Threats	463	534	566	630
Fires: Structure, Grass, Vehicle, Etc	431	351	422	325
Controlled Burns, Cancellations, Investigations	411	511	517	488
Hazmat, Gas leaks	215	204	362	210
Rescue/EMS/MVA	1859	1999	2325	2,327
Water/Smoke Removal, Animal Rescue, Unauthorized Burns	274	319	361	365
Weather Related	40	24	181	22
TOTALS	**3693**	**3942**	**4734**	**4,367**

COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

GOALS FOR FY 16/17

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 2016/2017 budget request includes a complete department reorganization plan.

GROVETOWN DEPARTMENT OF PUBLIC SAFETY

FUND/DEPARTMENT NUMBER: 2530

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- 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 16/17

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

RECREATION ADVISORY BOARD

FUND/DEPARTMENT NUMBER: 2611

DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Provided $8,000 in funding for the county's annual 4th of July Fireworks
- Sponsored Annual Volunteer Coaches Golf Tournament
- Funded the purchase of 4 new portable pitching mounds
- Provided funding for State Team Plaques on Walk of Fame
- Provided support/recommendation for staff realignment and restructuring
- Reviewed proposed SPLOST projects and provided support and input
- Provided funding and support for in-house concessions operations for the department
- Assisted in finding sponsors for new Reed Creek Park signs

GOALS FOR FY 16/17

- 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
- Continue to support ideas to integrate travel/select programs with Recreation.
- Continue to support and provide funding for volunteer appreciation events/programs such as the coaches golf tournament.
- Provide funding and support for the expansion of concessions operations.
- Become more involved with policy/procedure develop and review.
- Continue to support county events such as 4th of July Fireworks and others.
- Become more involved with professional organizations such as GRPA and NRPA.

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Continued the development of the operation and systems of our TCC (Traffic Control Center)
- Installed EMTRAC equipment for Emergency Vehicle Preemption/Priority Control on 31 more signalized intersections throughout the county bringing a total of 47 intersections out of 66 with this capability
- Implemented functionality for the Emergency Vehicle Preemption/Priority Control on the local ambulance service vehicles
- Trained the Sheriff's office dispatchers in the use of the six (6) Dynamic Message Signs (DMS) and turned the use of the system over to them for feedback before proceeding forward with the next phase of purchasing (6) more Signs
- Completed the installation of InSync Adaptive traffic systems at all traffic intersections within Columbia County
- Established nine (9) adaptive traffic signal control corridors
- Completed the installation of PTZ pan/tilt/zoom cameras at thirty (30) stop and go signal locations bringing the total intersections having PTZ cameras to 46 out of 66
- Completed the installation of panoramic cameras at ten (10) stop and go signal locations bringing the total intersections having panoramic cameras to 12 out of 66
- Completed the installation of RRFB (Rectangular Rapid Flash Beacon) crosswalk flashing systems at seven (7) locations

- Assisted Broadband and IT in running a dedicated fiber line from the data room in building C into the Traffic Control Center in building A. This allowed the traffic network to be put on its own server and alleviate the strain it was creating on the county network.
- Completed a $300,000 striping project for county owned roads
- Installed Internally Lit LED Street Light signs at eighteen (18) signalized intersections that are not within construction zones bringing the total of remaining signalized intersections without an Internally Lit LED Street Light sign at ten (10) *Note: This does not include new intersections or intersections currently within a workzone.*

GOALS FOR FY 16/17

- 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
- Create a life cycle program for the ITS system

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Roadway vehicle volume counts	8	12	12
Neighborhood speed hump surveys	19	40	20
Street Light District Requests Total/Approved	32	57	63
Intersection study/surveys	11	14	16
Curve/roadway speed surveys	5	10	11
Sign requests	17	12	14
Final plat /development plan reviews	180	220	242
Traffic signal service calls (including after hours calls)	316	325	358
Road closure/detour press releases	89	78	86
Prepare/Review temporary traffic control plans (TCP)	31	25	28

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Manager V	1	1	1
Analyst III	1	1	1
Analyst IV	1	1	1
Technician I	2	2	2
Technician III	1	1	1
Supervisor VII	1	1	1
Traffic Admin	0	0	1
Total	**7**	**7**	**8**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	7	7	8
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**8**	**8**	**9**

BUDGET HIGHLIGHTS

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

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Provided leadership and support to the departments within the division to achieve the goals set forth in their respective departments
- Negotiated, awarded and provided oversight of engineering and design contracts for TIA (TSPLOST) constrained projects
- Designed, awarded and provided construction oversight of several TIA (TSPLOST) discretionary projects
- Received GDOT Local Maintenance Improvement Grant for road rehabilitation and resurfacing and awarded a contract for construction

GOALS FOR FY 16/17

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

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Division Director	1	1	1
Administrative Specialist	1	1	1
Total	**2**	**2**	**2**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**1**	**1**	**1**

WATER UTILITY DIVISION DEPARTMENT

FUND/DEPARTMENT NUMBER: 511

DEPARTMENT DESCRIPTION

The Columbia County Water Utility Division is dedicated to providing safe drinking water to its customers, collecting and treating the wastewater, and expanding the water and sewerage systems in a professional manner. This work is accomplished by the following departments: Administration, Customer Service, Water Treatment, Central Laboratory, Wastewater Treatment, Distribution, Meter, Conveyance, Mechanical, Engineering & Construction, Environmental Compliance, and Damage Prevention.

ACCOMPLISHMENTS FOR FY 15/16

Improvements to the Water Utility System (Total: $19.4 Million)

- Constructed a new sludge digester and replaced the aerators at the Reed Creek Water Pollution Control Plant (WPCP), $1.7 Million
- Installed new screw lift pumps at the Crawford Creek WPCP, $0.5 Million
- Installed radio-read water meters, $0.5 Million
- Installed sanitary sewer at the Appling/Harlem I/20 interchange, $1.7 Million
- Replaced the West Lynn Lift Station with gravity sewer, $0.4 Million
- Upgraded the Fieldstone sewer, $0.4 Million
- Replaced the Kiokee Creek water line, $0.2 Million
- Installed the Clanton Road 16” water line, $1.2 Million
- Expanded the Little River WPCP, $10.5 Million
- Installed the Baker Road 16” water line, $1.6 Million
- Extended the Halali Farm Road 12” water line, $0.6 Million
- Paved the Crawford Creek WPCP entrance, $0.1 Million

Awards for the Treatment Facilities

The Platinum Award is presented by the Georgia Association of Water Professionals (GAWP) To treatment plants with at least five (5) consecutive years of performance meeting all permitted standers for water quality as set forth by the Environmental Protection Division (EPD) of Georgia as well as the Environmental Protection Association (EPA) of the United States of America.

- Platinum Award for the Jim Blanchard Water Treatment Plant
- Platinum Award for the Clarks Hill Water Treatment Plant
- Platinum Award for the Reed Creek Water Pollution Control Plant (WPCP)
- Platinum Award for the Little River WPCP
- Platinum Award for the Crawford Creek WPCP
- Platinum Award for the Kiokee Creek WPCP

WATER UTILITY DIVISION DEPARTMENT

FUND/DEPARTMENT NUMBER: 511

GOALS FOR FY 16/17

- Completion of the expansion of the Little River WPCP from 6 Million Gallons (MGD) to 12 MGD, $25 Million
- Installation of an additional Outfall Line from the Little River WPCP to the Savannah River, $2.0 Million
- Installation of an effective natural screening to the surrounding neighbors at the Little River WPCP, $0.5 Million
- Refurbishment and painting of the older equipment at the Little River WPCP, $0.3 Million
- Completion of a five (5) Million Gallon above Ground Storage Tank on Morningside Drive in Evans, $3.0 Million
- Up-grade and replacement of sanitary sewer in the Spring Lakes Subdivision, $1.5 Million
- Installation of a gravity sewer and force main in the River Island to relieve sewer load in the Jones Creek Basin, $2.0 Million
- Installation of a regional sewer pumping station and associated sewers and force mains in the River Wood area, $2.5 Million
- Improvement and replacement of electrical components at the Reed Creek WPCP, $0.5 million
- Improvement and replacement of Water Treatment Process Control Panels at the Blanchard and Clarks Hill Water Treatment Plants, COST?
- The issuance of Revenue Bonds for the Expansions of the Water Utility System, $40 Million Dollars

WATER UTILITY DIVISION DEPARTMENT

FUND/DEPARTMENT NUMBER: 511

WORK LOAD MEASURES FY 15/16

- Answered 66,000 customer phone calls
- Added 1,100 new services
- Performed 5,000 drinking water tests
- Performed 9,500 waste water tests
- Performed 13,000 quality control tests
- Performed 550 tests for wells and septic tanks
- Treated and delivered 5,856,000,000 gallons of drinking water
- Treated and discharged 3,225,000,000 gallons of waste water
- Performed 10,000 new service and disconnects
- Repaired 2,500 meters
- Investigated 1,400 consumption complaints
- Performed 3,000 water distribution maintenance and repairs
- Repaired 106 major water mains
- Performed 800 conveyance maintenance and repairs
- Jetted 1,100 sewers for debris and grease
- Repaired 300 sanitary sewer clogs
- Repaired 428 water treatment plant problems
- Repaired 747 wastewater treatment plant problems
- Repaired 1430 sewage pumping station problems
- Repaired 214 water booster station problems
- Reviewed 1,655 new water and sewer plans for installation
- Performed 3,500 inspections on new water and sewer installations

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Successful implementation Georgia Stormwater Management Manual Supplement.
- Maintaining citizen's safety as a first priority by providing detailed information and supporting documents and comparisons to successfully increase fees to be able to do a larger volume of maintenance repairs to be more proactive to flooding issues in our area.
- Successful Stormwater billing implementation of service fee rate increase.
- Vehicle and Equipment assessment and tracking with a new Equipment Operations. Report Booklet or Form implemented to maintain equipment.
- Accident reporting procedure established and safety coverage implemented.
- Training Certifications follow ups implemented.
- Operations Team members obtained their CDL license.
- Operations Manager obtained Flagging Course certification.
- Completed major pipe replacement projects at 107 Reed Creek Road, 154 Spring Lakes Drive, 227 Knollcrest Circle, 3955 Willowood Drive, 4157 Knollcrest Circle North, 4164 Knollcrest Circle North, 4438 Branchwood Road, 4503 Caliburn Way, Lakeside Sports Complex, Valley Brook subdivision, 107 Cavalier Court, 148 Shawns Way, 107 Misty Cove Court, 4154 Knollcrest Circle North, 4002 Horseshoe Road, 4567 Pineview Drive, 327 Oak Lake Drive, and 354 Forest Court.
- Completed Crickentree Drainage Improvements Project.
- Completed Ronald Reagan Pipe Replacement Project.
- Implementation of revised Service Credit Technical Manual.
- Reclaimed 40 County owned detention ponds.
- Successfully implemented the CityWorks Asset Management software program which enables staff to respond in real time to citizen concerns in the field. . CityWorks plays a vital role in ensuring compliance with the State issued NPDES General Permit (MS4) for Stormwater Discharges by a Municipality.
- Began Industrial Storm Water General Permit coverage for a fourth county facility (Roads and Bridges).
- Moved Industrial Storm Water General Permit compliance (to include inspections, sampling, and reporting) from consultants to county staff.
- Met all Best Management Practice requirements for the 2015 Municipal Separate Storm Sewer System Annual Report.

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

GOALS FOR FY 16/17

- Begin building design and site work on new Stormwater Facility.
- Continue reorganization of the Stormwater Department to fine tune and strengthen inspection areas both in Stormwater MS4 and Environmental Compliance.
- Increase number of personnel to increase and improve service request repairs and inspections.
- Prioritize and complete projects that solve the largest areas of risk with citizen's safety in mind as number one priority.
- Begin a Public Education outreach program to meet the MS4 guidelines.
- Complete improvement projects within budget while maintaining excellent quality.
- Operate department within budget while achieving quality results and efficient use of resources.
- Start and complete Mullins Pond dredging of the sediment forebay.
- Utilize the CityWorks Asset Management software program for tracking the inspections of the Stormwater system to proactively forecast and schedule future maintenance and repair projects.

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Service Requests	739	(293 partial)	TBD
Work Orders	187	950	TBD
CIP Projects	8	2	2
Large Maintenance	4	58	6

VEHICLE SCHEDULE

Category	Actual FY 13/14	Estimated FY 14/15	Forecast FY 15/16
Authorized Vehicles	15	15	17
Heavy Equipment	9	17	27
Vehicle Allowances	3	4	7

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
SW Department Manager VIII	1	1	1
Administrative Assistant/Public Education Coordinator	1	1	1
Crew Leader l	0	1	4
CSR ll	1	1	1
E&S Inspectors	4	5	7
Environmental Development Manager I	1	1	1
HEO	3	2	1
LEO	2	2	0
Maintenance Worker I	8	7	9
Office Manager III	1	1	1
Operations Manager IV	0	1	1
Project Manager/Specialist VII	1	1	1
MS4 Permit Specialist V	1	1	1
Supervisor Vll	0	2	2
SW Inspectors	1	3	4
SW Foreman II	2	0	0
Technician	1	2	0
Environmental Services Manager IV	0	0	1
Total	**29**	**32**	**36**

BUDGET HIGHLIGHTS

The successful merger of the Stormwater Department and Environmental Services Department operating under Engineering Services is progressing. The reorganization and formation of the merged Department requires to be housed in one location to operate efficiently. Proper additional staffs, equipment, workstations and supplies are needed as we continue this large undertaking and now are fine-tuning skills of employees to match the needs of the business. This ongoing merger will provide the staff and means to be proactive instead of reactive to strengthening the Department. New tasks to this Department are increased emphasis on soil and erosion inspections & Public Ed outreach to ensure MS4 and environmental compliance. Keeping costs as low as possible without decreasing the effectiveness of the department goals will be priority.

GREEN PROGRAMS DEPARTMENT

FUND/DEPARTMENT NUMBER: 5310

DEPARTMENT DESCRIPTION

The Green Programs Department is a department within the Planning 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 FY15/16

- Increased Revenue by 16.87 percent over FY 14-15 total.
- Increased customer volume by 1percent.
- Converted managed staff employees to County staff.
- Completed infrastructure modifications at Grovetown facility.
- Installed horizontal baler at Grovetown facility to expedite handling of incoming material.
- Expanded Electronics Recycling Program to include pickup services for local schools and municipal locations.
- Developed the Green Apple School Recycling Program with Precision Waste Services to offer recycling of paper, cardboard, plastic and metal cans at Columbia County Schools.
- Expanded Adopt A Mile program by 4 percent participation.
- Began offering large volume cardboard "will call" pickup services for commercial locations within a 15 mile radius of the Grovetown Location.
- Entered into a three year agreement with Precision Waste complete with capital improvement funds for infrastructure upgrades at the current Grovetown Location. This agreement will direct material collected by their curbside recycling program to the recycling center for processing and brokering. The #2 plastic stream is projected to increase by 95 percent and Corrugated Cardboard is projected to increase by 58 percent. Revenue is projected to increase 65 percent.
- Recycled 204 pounds of crayons for The Crayon Initiative.
- Retrofitted existing vehicle with flatbed body to improve operational efficiency.
- Diverted 1,112 trees from area landfills at the annual Bring One for the Chipper Event.
- Shredded and recycled 5 tons of paper at Community Shred Day event.

GOALS FOR FY16/17

- Modify infrastructure at Grovetown facility to include a sort system for curbside material drop-off as part of the three year Precision Waste agreement.
- Develop a comprehensive Standard Operating Procedure to ensure employees have information on most common practices and situations.
- Develop marketing campaign for the Electronics Recycling Program to expand to neighboring municipalities, schools and commercial businesses.

GREEN PROGRAMS DEPARTMENT

FUND/DEPARTMENT NUMBER: 5310

- Increase participation in The Crayon Imitative by marketing program to all Columbia County Schools.
- Continue to work with CCBOE and Precision Waste to offer The Green Apple School Recycling Program to additional schools.
- Increase William Few Parkway staff by three temps to oversee daily sorting operations.

STAFFING

Position	Actual FY	Estimated FY 15/16	Forecast FY 16/17
Manager I	1	1	1
Supervisor Position	2	2	2
Attendant Position (Title TBD)	2	4	4
Temporary	0	3	0
Total	**5**	10	10

VEHICLE SCHEDULE

Category	Actual FY	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	0	2	2
Heavy Equipment	2	2	2
Vehicle Allowances	1	1	1
Total	**1**	**5**	**5**

BUDGET HIGHLIGHTS

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

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

DEPARTMENT DESCRIPTION

Columbia County Community Broadband Utility (C³BU) owns and operates over 210 route miles of fiber optic open-access network in Columbia County Georgia. The C³BU Software Defined Network (SDN) provides carrier-class packet optical transport services to service providers.

C³BU directly serves Community Anchor Institutions (CAI) which consists of government, education, public safety, and non-profit facilities and partners with service providers to provider service to commercial and residential customers. C³BU currently has over 100 facilities connected to the network.

ACCOMPLISHMENTS FOR FY 15/16

- Increased outside revenues
- Relocated three miles of fiber due to road projects
- Implemented Network Interface Device Element Management System to increase staff productivity.
- Hired a Broadband Network Engineer

GOALS FOR FY 16/17

- Implement Broadband Resource Management System to manage existing and future system expansion.
- Increase dedicated internet access capacity
- Extend network into 55 Marietta in Atlanta to inter connect with other communication providers.
- Expand broadband network to increase outside revenues.
- Purchase new truck and fork lift

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Route Miles of Fiber	208	210	212
Number of Tower Sites	7	7	7
Number CAI's connected	138	139	140
Number Service Providers	1	4	4
Number Service Provider Connections	4	17	27
Number Subdivisions Served	0	1	5

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Outside Revenue Percentage of Budget	37%	40%	44%
Technical Staff Ratio to Customer Connections	1:71	1:52	1:56

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Broadband Manager	1	1	1
Network Operations Manager	1	1	1
Broadband Technician	1	1	1
Broadband Network Engineer	0	1	1
Total	**3**	**4**	**4**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	2	2	3
Heavy Equipment	0	0	1
Vehicle Allowances	1	2	1
Total	**3**	**4**	**5**

RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

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 15/16

- Maintained an excellent rating in customer service
- Increased revenue by 5%
- Voted ‘ Best Place to take a visitor’ Augusta Magazine
- Hired new Marketing Manager
- Created and hosted Southeastern Outdoors Expo
- Hosted more than 1,000 events throughout the whole department
- Increased page views and sessions for the department on social media by over 150%
- Increased efficiency by implementing online application process
- Increased efficiency of booking process with online support

GOALS FOR FY 16/17

- Increase overall revenue by 5%
- Increase rentals at the Exhibition Center by 5%
- Create Christmas Craft event at the Exhibition Center
- Research and create model for new theater to be built in Columbia County
- Explore the departmental identity with the general public to improve overall impression

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
# of events at all sites	1,150	1,196	2,019
# of guests in attendance	111,594	116,057	119,000
# of tours	2,397	2,493	2,507
# of contracts processed	1246	1,295	1,357
# of contracts canceled	96	100	110

RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Loss due to discounts	$33,057	$25,598	$45,000
Ratio of guests/Fulltime equiv.	481/1	479/1	500/1
Operating costs covered by revenue*	100%*	100%	100%
Customer Service Ratings	99.2%	100%	100%

*Operating Costs does not include building depreciation.

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Manager	1	1	1
Sales Rep	2	2	2
Marketing Mgr	1	1	1
Receptionist	1	1	0
Admin Coordinator	0	0	1
Banquet Coordinators	7	7	11
Facilities Supervisor	0	1	1
Set up crew	2	1	1
Total	**14**	**14**	**18**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Authorized Vehicles	N/A	N/A	N/A
Heavy Equipment	N/A	N/A	N/A
Vehicle Allowances	3	3	3
Total	**3**	**3**	**3**

BUDGET HIGHLIGHTS

We are still trying to hone in on the perfect market for the Exhibition Center. With more three to five day events, the facility will better meet its financial expectations. We are also continuing to improve our social media presence to assist with all departmental locations. By hosting two annual events that are produced by the department we hope to entice additional interest in the site.

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

DEPARTMENT DESCRIPTION

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

This department is charged with responsibility for:

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

ACCOMPLISHMENTS FOR FY 15/16

- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Assisted with coordination of the LGRMS Driving Simulator for Law Enforcement Personnel
- Revised Risk Management Webpage to include a Training page with direct registration capabilities

GOALS FOR FY 16/17

- Improvement of claims database for better risk assessment
- Maintain requirements needed for certifications
- Accomplish all safety incentives required by ACCG for insurance premium reduction
- Complete process to access South Carolina motor vehicle records electronically
- Establish efficient process for vehicle salvage disposal
- Work with cities of Grovetown and Harlem to offer access to our training courses as appropriate

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast 16/17
Complaints	31	35	35
Accidents	88	90	90
Sewer Back ups	4	5	5
Property	43	45	45
Recovery	$26,174	$35,000	$40,000

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast 16/17
Defensive Driving	32*	18	30*
CPR	10	7	7

**Includes defensive driver training classes for all Sheriff's Office Personnel*

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast 16/17
Manager III	1	1	1
Specialist I	1	1	1
Total	**2**	**2**	**2**

VEHICLE SCHEDULE

Category	Actual FY 14/15	Estimated FY 15/16	Forecast 16/17
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**1**	**1**	**1**

3-1-1/ CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

DEPARTMENT DESCRIPTION

The **3-1-1 Customer Service Department** is managed by the Emergency Services 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 15/16

- Continued to answer calls for additional departments within the county to alleviate workload for those departments.
- Continued implementation of Tyler Incident Management system (TIM), with updates and improvements.
- Participated in "Staff Development Day" training sessions to provide customer service skills to employees in other county departments.
- Supervisor attended the Tyler Connect Conference in Atlanta GA for continued education on TIM software
- Replaced and trained CSR for vacant position
- Created activation ready kits for easy implementation of volunteers to assist in 3-1-1 during EOC activation

GOALS FOR FY 16/17

- Train volunteers to assist with staffing 3-1-1 during EOC activation.
- Continue implementation of Tyler Incident Management software (TIM) improvements and updates. This includes a major change in the functionality data entry for CSR's to improve call taking efficiency.
- Maintain training with existing staff on changes in government needs and services.
- Continue improving efficiency so that more calls can be handled with existing staffing level.
- Continue cooperative agreement with City of Augusta for management 3-1-1 calls that overlap boundaries.
- Continue education for Columbia County citizens on the value of our 3-1-1 services.
- Building better relationships with other county departments who are not currently utilizing 3-1-1 as much but could benefit greatly from the 3-1-1 service.
- Participate in Prepare and Aware Day

  Replace and train vacant CSR position (due to retirement of Judy Davidson April 2016)

3-1-1/ CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins;	42,609	45,000	45,500

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Customer Service Actions-Walk Ins	150	155	160
Customer Service Surveys Sent (10 per week)	480	480	480
3-1-1 Community Outreach Presentations (Large and small groups)	35	40	50

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
CSR Supervisor	1	1	1
Customer Service Specialist	1		
Customer Service Representative	2	3	3
Total	**4**	**4**	**4**

LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 15/16

- Increased yearly circulation at all three Library branches
- Improved collection of audio books by purchasing new audio books quarterly
- Increased the collection size of large print materials
- Added more components to Maker Space

GOALS FOR FY 16/17

- Continue to provide excellent service to the patrons of Columbia County
- Implement a Reading Program that is offered seasonally
- Host at least 2 Author events
- Host fund raiser with Friends of the Library

WORKLOAD MEASUREMENTS

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Book Circulation	551,924	519,995	530,000
Registered Patrons	70,076	71,477	72,500
Collection Size	209,252	210,500	214,000
Materials budget	$180,650.00	$180,650.00	$195,650.00
Building Sq. Ft	67,900	67,900	67,900
Reference Questions	97,807	98,000	99,000
Program Attendance	149,559	150,000	151,100

LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

PERFORMANCE MEASURES

Category	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
Population Estimate	142,402	145,896	149,398
Book circulation per capita	3.88	3.56	3.55
Registered patrons per cap.	0.49	0.49	0.49
Collection size per cap.	1.47	1.44	1.43
Materials budget per cap.	$1.27	$1.24	$1.31
Building Sq. Ft. per cap.	0.48	0.47	0.45
Reference ques. per cap.	0.69	0.67	0.66
Program attendance per cap	1.05	1.03	1.01

STAFFING

Position	Actual FY 14/15	Estimated FY 15/16	Forecast FY 16/17
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	3 (2FTE. 1 part time)	3 (2FTE. 1 part time)	3 (2FTE. 1 part time)
Young Adult	1	1	1
Administrative Coordinator	1	1	1
Library Assistant *1 pos. part-time	1	1	1
Library Sorter	1 (part time)	1 (part time)	1 (part time)
Library Rotator	1 (part time)	1 (part time)	1 (part time)
Head Cataloger	1	1	1
Asst. Tech Services. ILL	1	1	1
Part time cataloger	1	1	1
Budget Analyst Part time	1	1	1
Systems Librarian	1	1	1

LIBRARY DEPARTMENT

FUND/DEPARTMENT NUMBER: 9300

BUDGET HIGHLIGHTS

- The Columbia County Libraries will expand online reference resources
- The Columbia County Libraries will increase the number of e- materials
- The Columbia County Libraries plan to host a bestselling adult author and Young Adult author.
- The Columbia County Libraries received a STEAM Grant through GPLA and LSTA

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

DEPARTMENT DESCRIPTIONS

The Construction and Facilities Management Department, Road Construction Department, and Property Acquisition Department are responsible for managing the Capital Improvements Programs. Our objective is to complete capital improvements as rapidly as funds will allow, keep projects on schedule, and ensure contracts stay within budgeted amounts.

ACCOMPLISHMENTS FOR FY15/16

- Complete planning and design for the Harlem Library and begin construction
- Complete construction of the Driver Training Classroom at the Sheriff's complex
- Begin design and planning for the new Cultural Arts Center
- Repair the foundation at the DFACS office
- Construct a staging pad for Broadband
- Replace roof at Fire Station #2
- Update doors and hardware at the Savannah Rapids Pavilion
- Construct a new playground at Patriot's Park along with new bleachers and a new storage building for Patriot's Park
- Install new workout equipment in County Facilities
- Begin design for the widening of Flowing Wells Road, Lewiston Road, Horizon South Parkway, and Fury's Ferry Road
- Construct the William Few at Chamblin Roundabout
- Continue construction on Washington Road widening project
- Continue design and construction of TSPLOST discretionary projects
- Complete design for the Evans to Locks Multi-Use Trail
- Start and/or complete right of way acquisition for various projects as designs are completed and approved
- Awarded contracts and began design on the following widening projects: Lewiston Road, Horizon South Parkway, Stevens Creek Road, Hereford Farm Road, Flowing Wells Road, Hardy McManus Road and Fury's Ferry Road
- Let construction contracts for 2016 LMIG and Wrightsboro Road improvements at GIW
- Completed construction on the intersection improvements at Baker Place and Long Creek Falls, Blue Ridge Drive sidewalks and the 2015 LMIG resurfacing projects

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

GOALS FOR FY16/17

- Completion of Harlem Library
- Beginning Construction on the Performing Arts Center
- Beginning Construction on reconfiguration of Savannah Rapids Pavilion parking lot
- Begin Additional Capital Improvement Projects
- Initiate Design work on several capital projects in Tier 1 of 17-22 SPLOST Package.
- TIA Projects
- SR 388 Widening (I-20/Columbia Rd.)
- Flowing Wells Widening
- TE Projects
- Euchee Creek-Indian Creek Bend
- Duke Road
- Continue construction on Washington Road widening project
- Begin construction on Duke Road
- Continue design and construction of TIA (TSPLOST) discretionary projects
- Begin construction on the Evans to Locks Multi-Use Trail
- Begin construction on Wrightsboro Road improvements at GIW
- Begin acquisition phase of Flowing Wells Road widening project
- Begin acquisition phase of Lewiston Road (I-20 to Columbia Rd) widening project
- Begin acquisition phase of Furys Ferry Road (Hardy McManus Rd to Evans to Locks Rd) widening project
- Complete resurfacing of four roads on the 2016 LMIG project list

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Dirt Roads Paved	0	0	0
LMIG Miles Resurfaced	6.86	6.89	7.16
Intersection/Other Improvements	4	6	6

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager III	2	2	3
Manager IV	2	2	2
Manager V	3	3	3
Admin Coordinator	2	2	2
Engineer I	1	1	1
Engineer II	1	1	1
Technician III	0	0	0
Inspector I	1	1	1
Right of Way Specialist (Contract Full Time)	3	3	3
Inspector II	1	1	1
Right of Way Specialist (Contract Part Time)	1	1	1
Preconstruction Engineer (Contract Part Time)	1	1	1
Total	**18**	**18**	**19**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	6	6	6
Heavy Equipment	0	0	0
Vehicle Allowances	8	9	9
Total	**12**	**13**	**13**

BUDGET HIGHLIGHTS

SPLOST collections have been steadily strong although bids on projects are starting to increase with the ever advancing volume of work being let as Columbia County continues to grow. Fortunately low operational costs (small number of highly skilled staff) are allowing for the capital improvements programs to remain strong even in the face of growing demand. The passage of the 2017-2022 SPLOST program ensures over $50,000,000 of new projects in Tier 1 alone. County sales tax collections are nearing the projected rate for Tier 2 of the 2017-2022 SPLOST program reflecting solid growth and responsible fiscal planning.

APPENDIX

AUTHORIZED POSITIONS

	As of July 1				
General Fund	**2011**	**2012**	**2013**	**2014**	**2014**
Animal Cont	14	14	14	15	15
Bd of Elec	4	4	4	4	5
Clerk of Court	25	26	26	26	26
Code Comp	0	0	4	5	5
Commission	7	7	7	7	7
Community Svcs	4	5	6	6	6
Coroner	4	4	4	4	4
County Admin	4	4	4	6	7
Detention Center	130	129	133	135	131
Econ Dev Auth	1	1	1	1	2
Emergency Svcs	3	3	3	3	3
Environmental	0	0	2	8	7
Extension Svc	1	1	1	1	1
Finance	10	10	10	10	10
Fleet	13	13	14	16	17
GIS	6	6	6	6	6
HR	6	6	7	7	8
Info Tech	19	19	20	22	23
Juvenile Ct	10	10	12	13	13
Libraries	19	19	23	25	49
Magistrate Court	17	17	17	17	19
Maint	20	21	21	45	38
Plan Review	9	8	4	6	5
Planning	4	5	5	6	6
Probate Court	11	11	11	11	11
Procurement	8	8	8	8	8
Public Trans	10	10	10	11	11
Recreation	12	12	11	20	28
Roads & Bridges	52	52	52	51	51
Senior Center	4	4	4	4	4
Sheriff's Office	204	205	205	209	213
Tax Assessor	23	24	26	28	29
Tax Commission	26	27	28	28	28
Wildwood Park	2	1	1	2	2
Total	**682**	**686**	**704**	**766**	**798**
Special Revenue Funds					
Building Standards	19	19	20	22	26
911	28	28	30	28	29
Visitors Center	1	1	1	1	1
Fire Rescue	0	0	146	151	152
Traffic Engineering	5	6	6	8	7
Construction Engineering	2	2	2	2	2
Fire Fleet Maintenance	2	2	3	3	3
Total	**57**	**58**	**208**	**215**	**220**
Special Purpose Local Option Sales Tax	**22**	**21**	**18**	**17**	**20**
Enterprise Funds					
Water and Sewerage	111	116	124	129	132
Storm Water	14	15	17	21	31
Landfill/Recycling	2	2	2	2	8
Broadband Utility	2	2	3	3	4
Rental Facilities	6	6	6	6	7
Total	**135**	**141**	**152**	**161**	**182**
Internal Service Funds					
Risk Management	2	2	2	2	2
Customer Service	4	4	4	4	4
Damage Prevention	0	0	0	7	8
Total	**6**	**6**	**6**	**13**	**14**
Total Authorized Positions	**902**	**912**	**1088**	**1172**	**1234**

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

	2014			2005		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail trade	4,867	1	16.54%	3,422	1	14.49%
Accomodation and food services	3,761	2	12.78%	2,262	7	9.58%
Education services	3,584	3	12.18%	3,031	3	12.83%
Health care and social assistance	3,228	4	10.97%	2,318	6	9.81%
Manufacturing	2,714	5	9.22%	2,997	4	12.69%
Administrative, support, waste mgt	2,299	6	7.81%	3,120	2	13.21%
Construction	1,907	7	6.48%	2,808	5	11.89%
Professional, scientific & technical services	1,423	8	4.83%			
Public administration	1,284	9	4.36%	118	15	0.50%
Other services (except public admin)	1,050	10	3.57%	959	8	4.06%
Finance and insurance	996	11	3.38%	828	9	3.51%
Arts, entertainment, & recreation	524	12	1.78%	359	13	1.52%
Wholesale trade	481	13	1.63%	421	10	1.78%
Management of companies	322	14	1.09%			
Information	349	15	1.19%	206	14	0.87%
Real estate, rental, & leasing	305	16	1.04%	360	12	1.52%
Other industries	338	17	1.15%	412	11	1.74%
Total	29,432		100.00%	23,621		100.00%

Sources: US Department of Labor
Georgia Department of Labor

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

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

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Retail Sales (amounts in thousands)	Unemployment Rate
2005	106,477	3,700,668	34,756	35.8	20,936	958,728	4.50%
2006	110,845	4,060,199	36,630	36.0	22,042	1,433,274	4.00%
2007	115,074	4,424,840	38,452	35.7	22,379	1,703,474	3.80%
2008	117,504	4,815,919	40,985	35.8	22,577	1,981,827	4.80%
2009	121,050	4,828,858	39,891	36.5	23,305	not available	6.80%
2010	124,934	5,122,780	41,004	36.8	23,685	not available	7.00%
2011	128,178	5,472,526	42,695	36.8	23,891	not available	7.10%
2012	131,627	5,939,741	45,126	37.0	24,330	1,968,902	6.60%
2013	135,416	not available	not available	not available	24,803	1,822,922	6.90%
2014	135,416	not available	not available	not available	25,410	not available	6.00%

Sources: Georgia Department of Labor
School enrollment provided by Columbia County Board of Education as of October 1, 2014.
Bureau of Labor Statistics

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

	2014			2005		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power	$ 48,286,456	1	1.18%	$ 23,967,276	3	0.94%
John Deere Commercial Products	35,079,314	2	0.86%	30,055,071	2	0.77%
Quad Graphics (Quebecor)	26,937,908	3	0.66%	32,605,681	1	0.90%
Wal-Mart Real Estate Business	24,355,007	4	0.59%	11,203,699	7	0.41%
Pollard Land Company	14,461,861	5	0.35%	16,050,267	5	0.43%
Club Car Inc	14,074,410	6	0.34%	16,889,274	4	0.00%
Georgia Iron Works	11,197,155	7	0.27%	7,135,778	9	0.62%
Inland Diversified Evans Mullins Inc	10,029,602	8	0.24%	-		0.23%
AVR Augusta LLC	9,870,966	9	0.24%	-		0.00%
Bell South Telecommunications	8,516,210	10	0.21%	11,928,438	6	0.48%
Greenfield Industries	-	-	-	7,974,921	8	0.30%
Atlanta Gas Light Company	-	-	-	6,370,765	10	0.25%
Total	$ 202,808,889		4.94%	$ 164,181,170		5.33%
Total taxable assessed value	$ 4,454,615,219			$ 2,872,526,472		

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.

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.

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.