COLUMBIA COUNTY
GEORGIA
A Community of Pride • A County of Vision • Endless Opportunities

COLUMBIA COUNTY, GEORGIA
ANNUAL BUDGET REPORT



FISCAL YEAR ENDING
JUNE 30, 2018

Columbia County, GA
Board of
Commissioners



Fiscal Year Ending June 30, 2018

Annual Budget

Fiscal Year 2018 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 can be viewed on the County's website www.columbiacountyga.gov.



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

Vice Chair/District 1

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

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

Trey Allen

Term: 2017-2020
District 2



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

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

Gary Richardson

Term: 2017-2020
District 3



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

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

William D. (Bill) Morris

Term: 2015-2018
District 4



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

Chair: Community and Emergency Services Committee
Vice Chair: Public Works 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 2018 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. Finish construction of the $39 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.

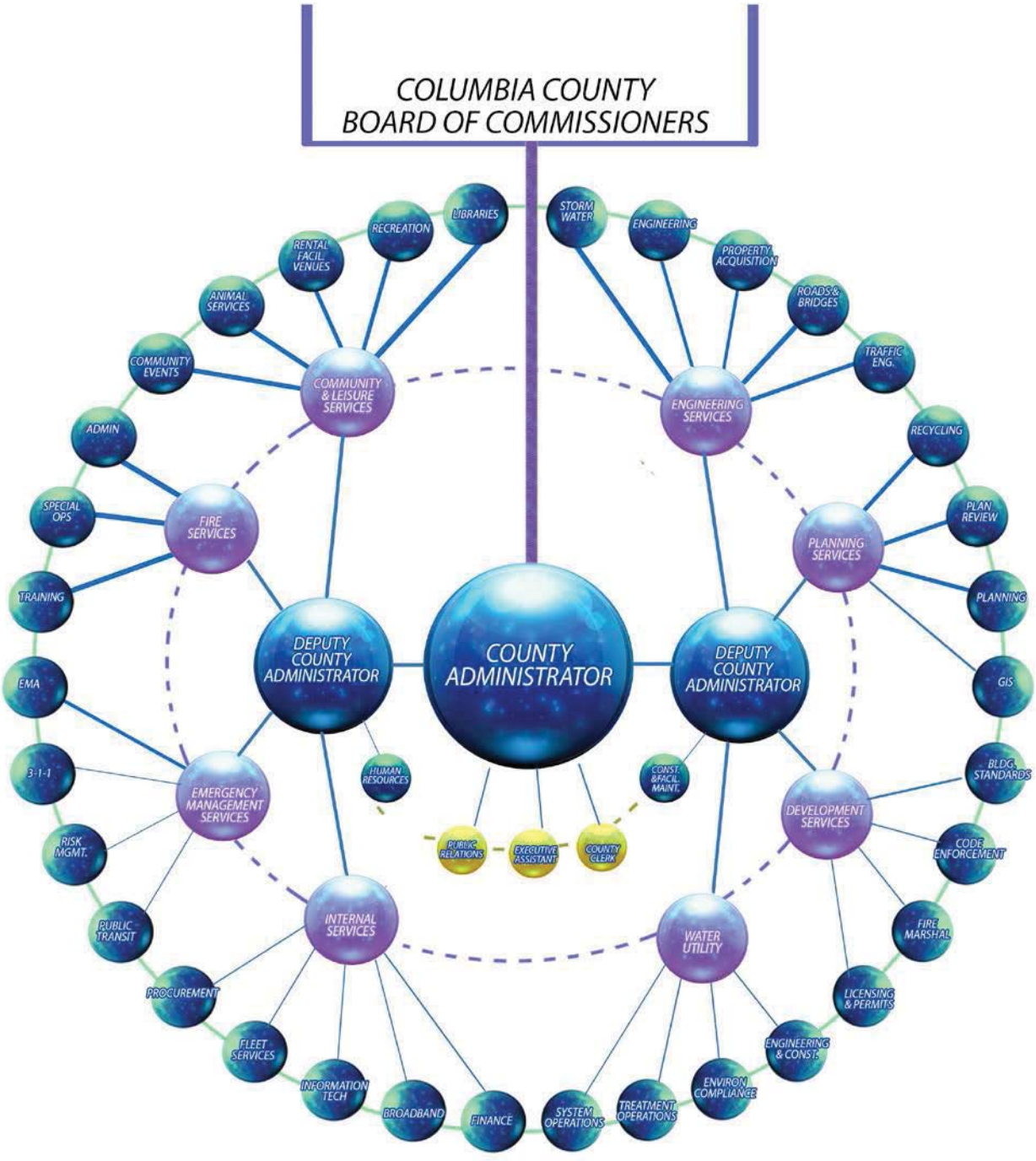
6. Begin construction on the Performing Arts Center, the Grovetown Library, and The Plaza park.

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

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

9. Coordinate multiple major roadway projects funded by the TSPLOST; including Flowing Wells Road and Fury's Ferry Road widening projects.

10. Begin construction on 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
ENGINEERING SERVICES
FIRE SERVICES
PLANNING SERVICES
EMERGENCY MANAGEMENT SERVICES
INTERNAL SERVICES
WATER UTILITY
DEVELOPMENT SERVICES
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
SYSTEM OPERATIONS
TREATMENT OPERATIONS
ENVIRON. COMPLIANCE
ENGINEERING & CONST.
LICENSING & PERMITS
FIRE MARSHAL
CODE ENFORCEMENT
BLDG. STANDARDS
CONST. &FACIL. MAINT.
GIS
PLANNING
PLAN REVIEW
RECYCLING
TRAFFIC ENG.
ROADS & BRIDGES
PROPERTY ACQUISITION
ENGINEERING
STORM WATER

COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
July 1, 2017

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

Ron C. Cross, Chairman
Douglas R. Duncan, Jr., Vice Chairman, District 1

District 2	James E. Allen, III
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 Technology Services	Michael Blanchard
Director of Engineering Services	Steve Cassell
Director of Internal Services	Leanne C. Reece
Director of Water Utility Services	William C. Clayton
Director of Fire Services	Jeremy Wallen
Director of Planning Services	Andrew Strickland
County Clerk	Patrice Crawley
County Attorney	Chris Driver

RESOLUTION NO. 17-029

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 2017/2018

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 2, 2017, 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 2017/2018.** The annual balanced budget for Fiscal Year 2017/2018 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, 2017 through June 30, 2018.

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

Resolution adopted June 6, 2017.

BOARD OF COMMISSIONERS
COLUMBIA COUNTY, GEORGIA

Chairman

Vice-Chairman

Commissioner

Commissioner

Commissioner

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CLERK'S CERTIFICATE

I, Patrice R Crawley, Clerk of the Board of Commissioners of Columbia County, Georgia, (the "Board") **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution, passed by the Board of Commissioners at a regular meeting of the Board of Commissioners duly held on June 6, 2017 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 6th day of June, 2017.

Patrice R Crawley

CLERK, BOARD OF COMMISSIONERS
OF COLUMBIA COUNTY, GEORGIA

[COUNTY SEAL]

ATTACHMENT A
SUMMARY OF PROPOSED BUDGETS

page 1 of 2	REVENUES 2017 ADOPTED	2017 REVISED	2018 PROPOSED	PCT CHANGE	EXPENDITURES 2017 ADOPTED	2017 REVISED	2018 PROPOSED	PCT CHANGE
GENERAL FUND - operations	$ 66,034,469	$ 69,934,469	$ 67,748,331	2.60%	$ 66,034,469	$ 69,934,469	$ 67,748,331	2.60%
BUILDING STANDARDS FUND	$ 1,830,773	$ 1,830,773	$ 2,495,101	36.29%	$ 1,830,773	$ 1,830,773	$ 2,495,101	36.29%
LIBRARY BOARD	$ 90,000	$ 90,000	$ 90,000	0.00%	$ 90,000	$ 90,000	$ 90,000	0.00%
RECREATION ADVISORY BD	$ 89,000	$ 89,000	$ 89,000	0.00%	$ 89,000	$ 89,000	$ 89,000	0.00%
STREET LIGHTS FUND	$ 1,820,200	$ 1,820,200	$ 1,820,200	0.00%	$ 1,820,200	$ 1,820,200	$ 1,820,200	0.00%
SHERIFF'S 911 FUND	$ 2,999,462	$ 2,999,462	$ 2,832,512	-5.57%	$ 2,999,462	$ 2,999,462	$ 2,832,512	-5.57%
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	$ 824,435	$ 824,435	$ 934,630	13.37%	$ 824,435	$ 824,435	$ 934,630	13.37%
MULTIPLE GRANT FUND	$ 803,240	$ 803,240	$ 721,000	-10.24%	$ 803,240	$ 803,240	$ 721,000	-10.24%
FIRE SERVICES FUND	$ 12,080,375	$ 12,080,375	$ 12,879,132	6.61%	$ 12,080,375	$ 12,080,375	$ 12,879,132	6.61%
SHERIFF'S GIFTS/DONATIONS	$ 20,000	$ 20,000	$ 20,000	0.00%	$ 20,000	$ 20,000	$ 20,000	0.00%
INSURANCE PREMIUM TAX	$ 6,685,541	$ 6,685,541	$ 7,025,005	5.08%	$ 6,685,541	$ 6,685,541	$ 7,025,005	5.08%
COMMUNITY EVENTS FUND	$ 277,000	$ 277,000	$ 240,000	-13.36%	$ 277,000	$ 277,000	$ 240,000	-13.36%

ATTACHMENT A
SUMMARY OF PROPOSED BUDGETS

page 2 of 2	REVENUES 2017 ADOPTED	2017 REVISED	2018 PROPOSED	PCT CHANGE	EXPENDITURES 2017 ADOPTED	2017 REVISED	2018 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	$ 2,096,000	4.80%	$ 2,000,000	$ 2,000,000	$ 2,096,000	4.80%
2009 GO BOND/2011-2016 SPLOST	$ 32,112,526	$ 32,112,526	$ 22,133,918	-31.07%	$ 32,112,526	$ 32,112,526	$ 22,133,918	-31.07%
TSPLOST CAPITAL PROJECTS	$ 6,175,000	$ 6,175,000	$ 27,743,000	349.28%	$ 6,175,000	$ 6,175,000	$ 27,743,000	349.28%
2015 GO BOND	$ 4,693,230	$ 4,693,230	$ 10,078,317	114.74%	$ 4,693,230	$ 4,693,230	$ 10,078,317	114.74%
2017 GO BOND	$ -	$ -	$ 25,052,916	#DIV/0!	$ -	$ -	$ 25,052,916	#DIV/0!
2017-2022 SPLOST	$ -	$ -	$ 18,000,000	#DIV/0!	$ -	$ -	$ 18,000,000	#DIV/0!
TITLE AD VALOREM TAX FUND	$ 1,500,000	$ 1,500,000	$ 1,500,000	0.00%	$ 1,500,000	$ 1,500,000	$ 1,500,000	0.00%
DEBT SERVICE FUND-2016 GO BOND	$ 7,849,063	$ 7,849,063	$ 7,737,083	-1.43%	$ 7,849,063	$ 7,849,063	$ 7,737,083	-1.43%
DEBTSVCFUND-2015GOBOND	$ 727,950	$ 727,950	$ 2,932,950	302.91%	$ 727,950	$ 727,950	$ 2,932,950	302.91%
WATER AND SEWER FUND	$ 34,800,000	$ 34,800,000	$ 35,890,000	3.13%	$ 34,800,000	$ 34,800,000	$ 35,890,000	3.13%
STORM WATER UTILITY FUND	$ 3,900,000	$ 3,900,000	$ 4,650,000	19.23%	$ 3,900,000	$ 3,900,000	$ 4,650,000	19.23%
SOLID WASTE MANAGEMENT	$ 674,407	$ 674,407	$ 757,024	12.25%	$ 674,407	$ 674,407	$ 757,024	12.25%
COLUMBIA COUNTY BROADBAND UTILITY	$ 1,410,710	$ 1,410,710	$ 1,617,680	14.67%	$ 1,410,710	$ 1,410,710	$ 1,617,680	14.67%
RENTAL FACILITIES	$ 737,500	$ 737,500	$ 743,000	0.75%	$ 737,500	$ 737,500	$ 743,000	0.75%
EMPLOYEE MEDICAL FUND	$ 10,613,000	$ 10,613,000	$ 10,232,244	-3.59%	$ 10,613,000	$ 10,613,000	$ 10,232,244	-3.59%
RISK MANAGEMENT FUND	$ 1,088,662	$ 1,088,662	$ 1,098,677	0.92%	$ 1,088,662	$ 1,088,662	$ 1,098,677	0.92%
UTILITY DAMAGE PREVENTION	$ 499,247	$ 499,247	$ 700,106	40.23%	$ 499,247	$ 499,247	$ 700,106	40.23%
CUSTOMER SERVICE AND INFORMATION	$ 211,252	$ 211,252	$ 184,647	-12.59%	$ 211,252	$ 211,252	$ 184,647	-12.59%
FLEET REPLACEMENT FUND	$ 2,175,518	$ 2,175,518	$ 2,256,086	3.70%	$ 2,175,518	$ 2,175,518	$ 2,256,086	3.70%
GREATER CLARKS HILL REGIONAL LIBRARY	$ 2,157,129	$ 2,259,211	$ 2,267,345	5.11%	$ 2,157,129	$ 2,259,211	$ 2,267,345	5.11%
TOTAL	$ 207,251,689	$ 211,253,771	$ 274,937,904	32.66%	$ 207,251,689	$ 211,253,771	$ 274,937,904	32.66%



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, 2016. 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 2018, which will begin July 1, 2017. 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 2018.

This budget provides funding to maintain current levels of service, while reducing operating costs and capital outlay where possible, with no increase in the millage rate, except for the issuance of the 2017 general obligation bonds,. The annual budget for all funds totals $272,616,605, reflecting a net increase from the fiscal year 2017 adopted budget of $59,688,445, or 28.03%. This net increase is primarily due to (1) the issuance of the 2017 general obligation bonds, (2) the use of sales tax and 2015 general obligation bond funds to complete capital projects, and (3) 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 $1.7 million from the fiscal year 2017 adopted budget, or 2.6%, primarily due to an increase in personnel costs (including new positions and promotions) of $1.2 million, or 2.86%. 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 2, 2017, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 6, 2017, at its regularly scheduled meeting.

Highlights

- Total General Fund expenditures, excluding the use of fund balance, increased by 2.60% from the FY 2016/2017 adopted budget, including a contingency of $1,233,614, or 1.85% of proposed expenditures.

- The increase in General Fund expenditures consists of an increase in existing personnel costs of 2.86%, a decrease in new personnel requests of 8.19%, an increase in operating expenditures of 2.02%, an increase in capital requests of 26.93%, and a decrease in contingency of 14.88%.

- An interfund transfer in the amount of $310,024 to the Recycling Center was included for FY 2017/2018 to subsidize the cost of operations.

- New personnel requests within the General Fund include 5 new school crossing guards for the Sheriff's Office in the amount of $39,520, reclassifications and promotions in the amount of $425,516, allowance adjustments in the amount of $30,120, and additional staffing from temporary employment agencies in the amount of $39,600, New hires are budgeted at a rate of "entry only" and are effective July 1, 2017, unless otherwise noted. The combined cost of these additional personnel requests is $534,756.

- New personnel requests within other funds include 25 new positions in the amount of $917,154 and reclassifications and promotions in the amount of $212,970. The combined cost of these additional personnel requests is $1,130,124.

- New funds were established to account for capital projects within the 2017 general obligation bond and 2017/2022 SPLOST programs.

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 2.92% as of March 2017. In order to apply a conservative budgeting approach, LOST revenues were budgeted in the same amount from the prior year budget.

- Funding in the amount of $2.5 million was budgeted for the TAVT.

Expenditure/Revenue Adjustments

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

Fund Balance

Funds from fund balance have not been budgeted for use within the General Fund budget for fiscal year 2017/2018. Other funds may utilize funds from fund balance to complete capital projects, for debt service, or for interfund transfers.

Fund Balance within the General Fund as of June 30, 2016, totaled $40.7 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 $18.1 million, or 100 days of operations, and nonspendable fund balance of $5.1 million. Total fund balance as of June 30, 2016, including the above mentioned items, equated to 223.46 days of operations. Fund balance, net of nonspendable, totaled $35.3 million, or 195.35 days of operations.

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

The County projects to add approximately $6.3 million to fund balance from operations (before transfers) as of June 30, 2017. During FY 2017, the County made interfund transfers in the total amount of $3.9 million that was not originally budgeted. Due to an increase in the FY 2017 budget, the minimum fund balance requirement will be increased to $18.6 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2017, is expected to be $42.8 million, or 230.81 days of operations. Fund balance, net of nonspendable fund balance, is expected to be $37.7 million, or 203.23 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 2017 were $350,000. Actual savings as of June 30, 2017, were $589,067. 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 2018 are $350,000.

- Using Special Purpose Local Option Sales Tax (SPLOST) for debt service – Included within the 2017/2022 Capital Improvements Plan is the use of $25 million of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Based on the 2017 digest with a millage rate for debt service of 1.207 mills, approximately $5.8 million will be needed from other sources to make FY 2018 bond payments. Budgeted from FY 2018 SPLOST collections is $4.5 million. The remaining $1.3 million will need to come from other available sources, such as the General Fund Fund Balance (GFFB), excess SPLOST proceeds, and excess go bond proceeds.

- Operating costs for capital projects – The County completed preparation of its capital improvements plan for the 2017/2022 SPLOST, which was approved by voters in a referendum held in November 2014. The County also issued $60 million of 2017 general obligation bonds. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets.

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

Respectfully submitted,



Leanne C. Reece, CPA
Director of Financial Services

BUDGET PROCESS AND PRESENTATION

The budget document is divided into four sections:

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

PROFILE OF THE GOVERNMENT

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

A five-member Board of 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.

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.

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

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

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

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

Debt Service Fund - 2016 General Obligation Bond - to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2007 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.

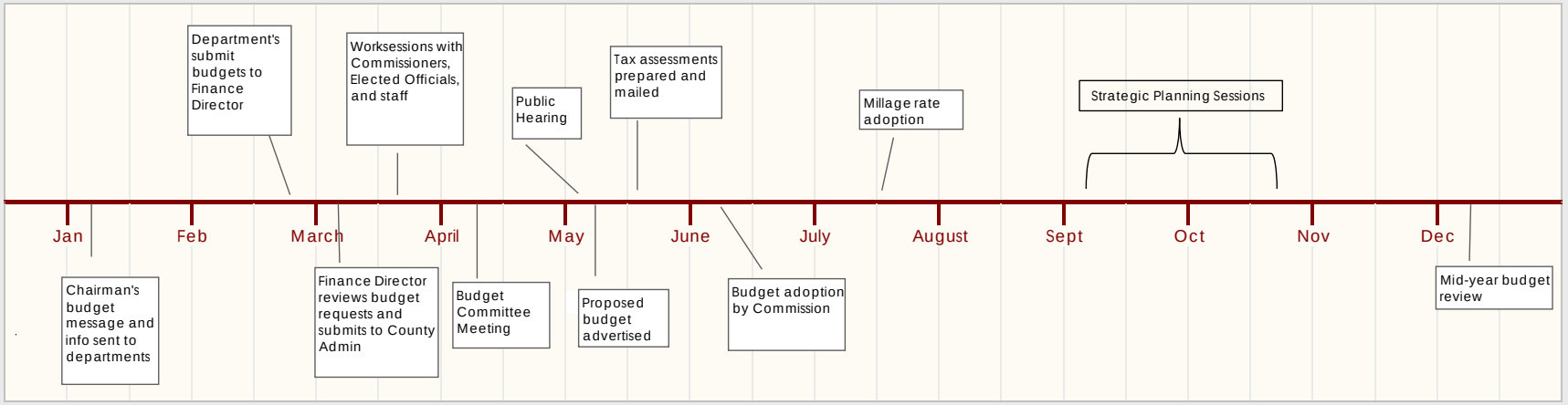
Proprietary funds (enterprise funds and internal service funds) are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for these funds is on determination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

FY 2017/2018 Proposed Budget Calendar

Tuesday	1/31/2017	Budget Message to be distributed
Tuesday	1/31/2017	Fleet report to be distributed
Month of	February	Division/Elected Officials/Appointed Officials meetings
Friday	2/28/2017	Personnel requests submitted to Human Resources and all other operational/capital requests input into computer
Month of	March	Start weekly budget meetings
Tuesday	3/14/2017	Elected Officials work-session – 10:00 AM BOC conference room (following committee meetings)
Tuesday	3/21/2017	BOC Staff work-session – 3:00 PM BOC conference room
Friday	4/07/2017	Newspaper advertisement of Budget Public Hearing submitted to Augusta Chronicle
Tuesday	5/02/2017	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/12/2017	Newspaper advertisement of proposed budget submitted to Augusta Chronicle
Tuesday	5/16/2017	Joint *Budget* Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting, if needed)
Tuesday	6/06/2017	Budget Adoption - BOC Meeting - 6:00 PM

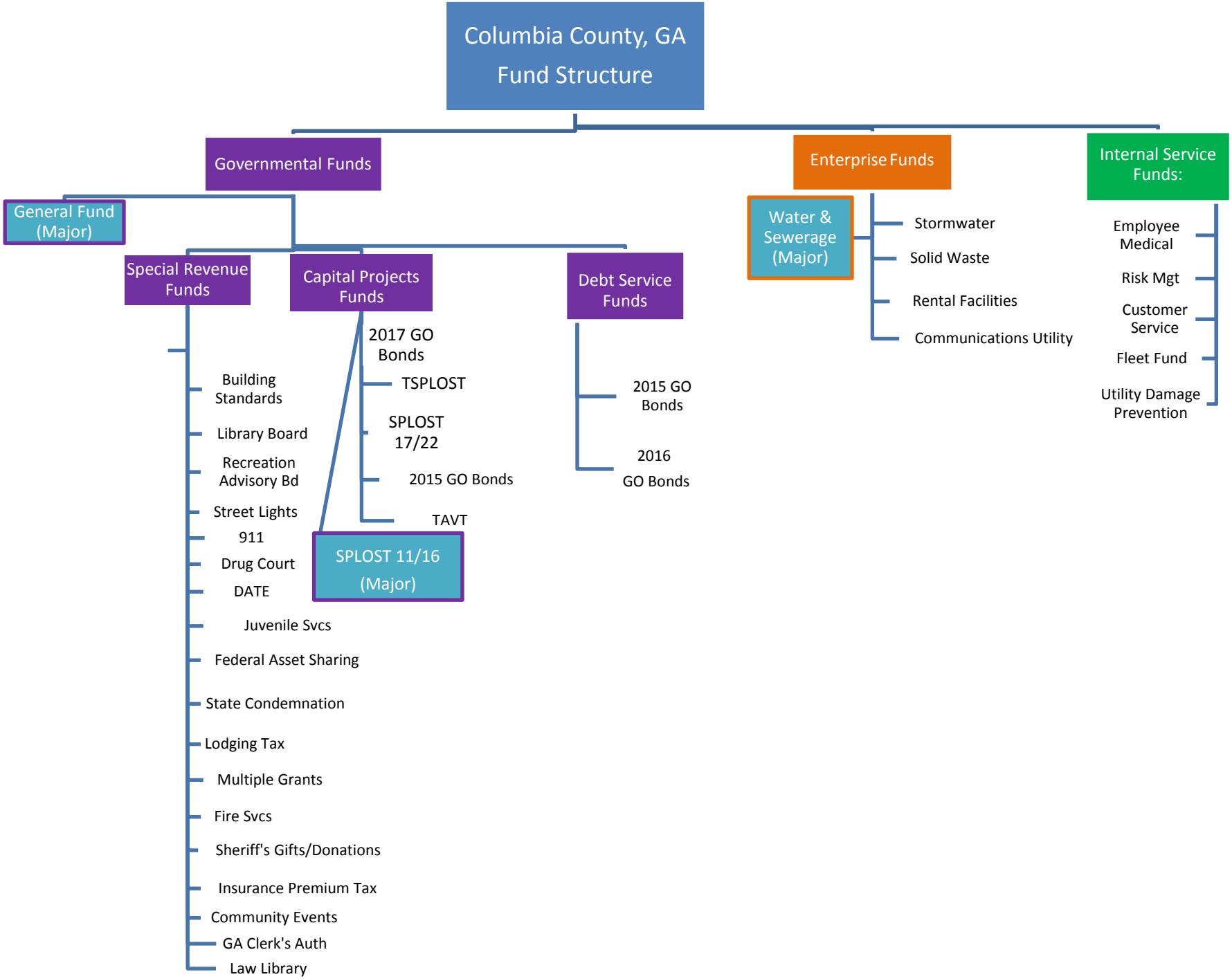
Note: Dates and times subject to change.

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
2017 GO Bonds
TSPLOST
SPLOST 17/22
2015 GO Bonds
TAVT
SPLOST 11/16 (Major)
2015 GO Bonds
2016 GO Bonds
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

Policies and Procedures

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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Policy Number 604.2	**POLICY SECTION:** *Finance / Procurement*

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.

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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 2016 Actual	FY 2017 Est	FY 2018 Budget	FY 2016 Actual	FY 2017 Est	FY 2018 Budget	FY 2016 Actual	FY 2017 Est	FY 2018 Budget	FY 2016 Actual	FY 2017 Est	FY 2018 Budget	FY 2016 Actual	FY 2017 Est	FY 2018 Budget	FY 2016 Actual	FY 2017 Est	FY 2018 Budget	FY 2016 Actual	FY 2017 Est	FY 2018 Budget
Financial Sources																					
Taxes - property	$ 36,481	$ 38,585	$ 37,699	$ -	$ -	$ -	$ 10,488	$ 11,311	$ 10,799	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,968	$ 49,896	$ 48,498
Taxes - sales	17,114	17,597	16,800	19,557	10,203	-	2,258	12,174	20,000	-	-	-	-	-	-	-	-	-	38,929	39,974	36,800
Taxes - other	2,543	2,611	2,425	-	-	-	6,513	7,059	7,224	-	-	-	-	-	-	-	-	-	9,056	9,671	9,649
Licenses and permits	403	397	425	-	-	-	1,745	2,152	1,769	-	-	-	-	-	-	-	-	-	2,148	2,549	2,194
Intergovernmental	2,850	2,841	3,209	-	-	-	2,684	6,587	26,171	1	0	-	17	86	-	3,172	3,450	3,725	8,724	12,964	33,105
Charges for services	4,536	4,876	4,436	-	-	-	4,792	4,941	4,800	34,684	36,019	35,500	5,505	6,899	6,253	11,313	11,011	10,232	60,830	63,746	61,221
Fines and forfeitures	1,693	1,639	1,421	-	-	-	395	434	325	-	-	-	-	-	-	-	-	-	2,088	2,073	1,746
Investment income	407	257	200	195	148	-	179	402	2	650	271	310	62	20	5	4	3	-	1,498	1,102	517
Contributions	2	6	1	-	135	-	247	209	120	6,729	5,949	-	3,692	3,389	-	-	-	-	10,670	9,688	121
Miscellaneous sources	988	942	959	-	-	-	147	104	220	62	62	80	442	829	538	100	-	-	1,739	1,937	1,797
Other financing sources	263	783	175	-	24	-	37,407	112,427	16,193	-	-	-	302	-	660	137	162	-	38,109	113,395	17,028
Total revenues	67,281	70,535	67,748	19,752	10,510	-	66,854	157,800	87,624	42,127	42,301	35,890	10,021	11,222	7,456	14,725	14,626	13,958	220,760	306,995	212,675
Financial Uses																					
Personal services	40,126	42,625	43,376	-	-	-	14,830	15,726	16,269	7,449	7,714	8,044	2,389	2,683	2,989	886	896	966	65,680	69,644	71,643
Operating services	21,643	21,052	22,359	-	-	-	8,996	10,998	11,712	20,273	21,050	10,881	5,783	6,840	2,455	14,671	14,625	11,738	71,366	74,566	59,146
Intergovernmental	-	-	-	1,778	1,546	-	-	-	1,272	-	-	-	-	-	-	-	-	-	1,778	1,546	1,272
Capital projects	1,635	521	1,704	6,411	8,145	22,134	5,797	17,606	74,065	57	60	10,711	-	-	2,324	-	23	1,768	13,900	26,355	112,705
Debt service	-	-	-	-	-	-	15,736	30,640	10,670	525	350	6,254	-	-	-	-	-	-	16,260	30,990	16,924
Other financing uses	1,802	3,922	310	10,823	3,657	-	7,384	15,816	10,617	-	9	-	-	-	-	-	-	-	20,009	23,405	10,927
Total expenditures	65,205	68,121	67,748	19,011	13,348	22,134	52,743	90,787	124,605	28,304	29,183	35,890	8,172	9,523	7,768	15,557	15,544	14,472	188,992	226,506	272,617
Surplus (Deficit)	$2,076	$2,414	$0	$741	($2,838)	($22,134)	$14,112	$67,013	($36,981)	$13,822	$13,118	$0	$1,849	$1,699	($312)	($832)	($918)	($514)	$31,768	$80,489	($59,941)
Fund Balances/Net Assets																					
Beginning Balances	$38,642	$ 40,718	$ 43,131	$ 23,467	$ 24,208	$ 21,370	$ 27,921	$ 42,033	$ 109,046	$ 233,778	$ 247,600	$ 260,718	$ 46,016	$ 47,865	$ 49,564	$ 3,816	$ 2,984	$ 2,066	$ 373,640	$ 405,408	$ 485,896
Ending Balances	$ 40,718	$ 43,131	$ 43,131	$ 24,208	$ 21,370	$ (764)	$ 42,033	$ 109,046	$ 72,065	$ 247,600	$ 260,718	$ 260,718	$ 47,865	$ 49,564	$ 49,252	$ 2,984	$ 2,066	$ 1,552	$ 405,408	$ 485,896	$ 425,955
% Change	5.4%	5.9%	0.0%	3.2%	-11.7%	-103.6%	50.5%	159.4%	-33.9%	5.9%	5.3%	0.0%	4.0%	3.6%	-0.6%	-21.8%	-30.8%	-24.9%	8.5%	19.9%	-12.3%

COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES/EXPENSES AND CHANGES IN RESERVES
FISCAL YEAR 2017/2018

	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL
REVENUES:							
Property Taxes	$ 37,698,593	$ 9,786,293	$ -	$ 1,012,631	$ -	$ -	$ 48,497,517
Sales Taxes	16,800,000	2,000,000	18,000,000	-	-	-	36,800,000
Other Taxes	2,425,000	7,224,435	-	-	-	-	9,649,435
Charges for Services	4,436,000	4,799,843	-	-	41,752,680	10,232,244	61,220,767
Fines/Forfeitures	1,420,500	325,000	-	-	-	-	1,745,500
Intergovernmental	3,208,677	721,000	25,450,000	-	-	3,725,411	33,105,088
Miscellaneous	1,584,561	2,111,158	-	-	933,000	-	4,628,719
Total Anticipated Revenues	$ 67,573,331	$ 26,967,729	$ 43,450,000	$ 1,012,631	$ 42,685,680	$ 13,957,655	$ 195,647,026
EXPENDITURES:							
Personal Services	$ 43,376,015	$ 16,268,970	$ -	$ -	$ 11,032,623	$ 965,862	$ 71,643,470
Operating	22,358,508	11,712,343	-	-	13,336,552	11,738,212	59,145,615
Capital Projects	1,703,784	395,200	95,803,542	-	13,034,652	1,767,686	112,704,864
Intergovernmental	-	-	1,271,659	-	-		1,271,659
Debt Service:							-
Principal	-	-	-	9,560,000	3,140,000	-	12,700,000
Interest	-	-	-	1,110,033	3,113,877	-	4,223,910
Total Anticipated Expenditures	$ 67,438,307	$ 28,376,513	$ 97,075,201	$ 10,670,033	$ 43,657,704	$ 14,471,760	$ 261,689,518
Excess(Deficit) of Revenues over Expenses	$ 135,024	$ (1,408,784)	$ (53,625,201)	$ (9,657,402)	$ (972,024)	$ (514,105)	$ (66,042,492)
Sale of Property	-	-	-	-	-	-	-
Transfers In	175,000	2,742,839	3,793,000	9,657,402	660,024	-	17,028,265
Transfers Out	(310,024)	(3,184,113)	(7,432,950)	-	-	-	(10,927,087)
Increase (Decrease) in Reserves	$ -	$ (1,850,058)	$ (57,265,151)	$ -	$ (312,000)	$ (514,105)	$ (59,941,314)

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY 2018 Fund Balance/Net Assets	Estimated Change	Estimated Ending FY 2018 Fund Balance/Net Assets	Nonspendable Fund Balance	Fund Balance Available for Appropriation
General	$ 67,748,331	$ 67,748,331	$ 43,131,224	$ -	$ 43,131,224	$ 274,205	$ 42,857,019
Special Revenue Funds:							
Building Standards Fund	2,495,101	1,884,703	2,481,839	(610,398)	1,871,441	2,413	1,869,028
Library Board Fund	90,000	90,000	455,021	-	455,021	-	455,021
Recreation Advisory Board Fund	89,000	89,000	53,186	-	53,186	-	53,186
Street Lights Fund	1,820,200	1,820,200	1,205,021	-	1,205,021	-	1,205,021
911 Fund	2,832,512	2,575,000	1,846,468	(257,512)	1,588,956	3,704	1,585,252
Drug Court Fund	35,000	35,000	18,287	-	18,287	-	18,287
Drug Abuse Treatment Fund	50,000	50,000	276,175	-	276,175	-	276,175
Juvenile Services Fund	46,000	46,000	157,112	-	157,112	-	157,112
Jail Fund	150,000	150,000	519,461	-	519,461	-	519,461
Federal Asset Sharing Fund	10,000	10,000	102,823	-	102,823	-	102,823
State Condemnation Fund	50,000	50,000	104,335	-	104,335	-	104,335
Lodging Tax Fund	959,533	959,533	883,076	-	883,076	156	882,920
Multiple Grant Fund	721,000	721,000	(343,102)	-	(343,102)	-	(343,102)
Fire Services Fund	12,879,132	12,529,132	1,008,450	(350,000)	658,450	22,784	635,666
Sheriff's Gifts/Donations Fund	20,000	20,000	95,907	-	95,907	-	95,907
2014 Fema Grant Fund	-	-	-	-	-	-	-
Insurance Premium Tax Fund	7,032,148	6,400,000	2,069,814	(632,148)	1,437,666	1,264	1,436,402
Community Events Fund	250,000	250,000	208,018	-	208,018	-	208,018
Georgia Superior Court Clerks' Cooperative Authority Fund	1,000	1,000	16,833	-	16,833	-	16,833
Law Library Fund	30,000	30,000	312,026	-	312,026	-	312,026
TSPLOST 25% Discretionary Fund	2,000,000	2,000,000	2,293,305	-	2,293,305	4,671	2,288,634
Capital Projects Funds							
2006-2010 SPLOST	-	-	109,220	-	109,220	-	109,220
2007 General Obligation Bonds	-	-	-	-	-	-	-
2009 GO Bonds/2011-2016 SPLOST	22,133,918	-	22,134,355	(22,133,918)	437	437	-
Transportation SPLOST	27,743,000	27,743,000	1,282,364	-	1,282,364	-	1,282,364
2015 General Obligation Bonds	10,078,317	-	11,355,706	(10,078,317)	1,277,389	-	1,277,389
2017 General Obligation Bonds	25,052,916	-	68,810,072	(25,052,916)	43,757,156	301	43,756,855
2017-2022 SPLOST	18,000,000	18,000,000	6,390,101	-	6,390,101	-	6,390,101
Title Ad Valorem Tax Fund	1,500,000	1,500,000	3,485,273	-	3,485,273	-	3,485,273
Debt Service Funds:							
2007 General Obligation Bond	-	-	-	-	-	-	-
2009 General Obligation Bond	-	-	-	-	-	-	-
2015 General Obligation Bonds	2,932,950	2,932,950	2,937,619	-	2,937,619	-	2,937,619
2016 General Obligation Bonds	7,737,083	7,737,083	147,065	-	147,065	-	147,065
Enterprise Funds:							
Water and Sewerage Fund	35,890,000	35,890,000	260,718,123	-	260,718,123	N/A	N/A
Storm Water Utility Fund	4,650,000	4,650,000	36,953,336	-	36,953,336	N/A	N/A
Solid Waste Management Fund	757,024	445,024	(1,035,214)	(312,000)	(1,347,214)	N/A	N/A
Communications Utility	1,617,680	1,617,680	11,595,736	-	11,595,736	N/A	N/A
Rental Facilities Fund	743,000	743,000	2,050,180	-	2,050,180	N/A	N/A
Internal Service Funds:							
Employee Medical Fund	10,232,244	10,232,244	(1,349,885)	-	(1,349,885)	N/A	N/A
Risk Management Fund	1,098,677	1,098,677	-	-	-	N/A	N/A
Utility Damage Prevention Fund	700,106	700,106	-	-	-	N/A	N/A
Customer Service and Information Center	184,647	184,647	-	-	-	N/A	N/A
Fleet Replacement Fund	2,256,086	1,741,981	3,416,392	(514,105)	2,902,287	N/A	N/A
ALL FUNDS	**$ 272,616,605**	**$ 212,675,291**	**$ 485,895,722**	**$ (59,941,314)**	**$ 425,954,408**	**$ 309,935**	**$ 114,121,910**

MULTIPLE GRANT FUND

The majority of grants accounted for within this fund are reimbursable grants. Reimbursement for expenditures incurred in FY 2017 will be received in FY 2018.

SOLID WASTE MANAGEMENT FUND

Any actual deficit incurred during FY 2017 or FY 2018 will be funded from the General Fund.

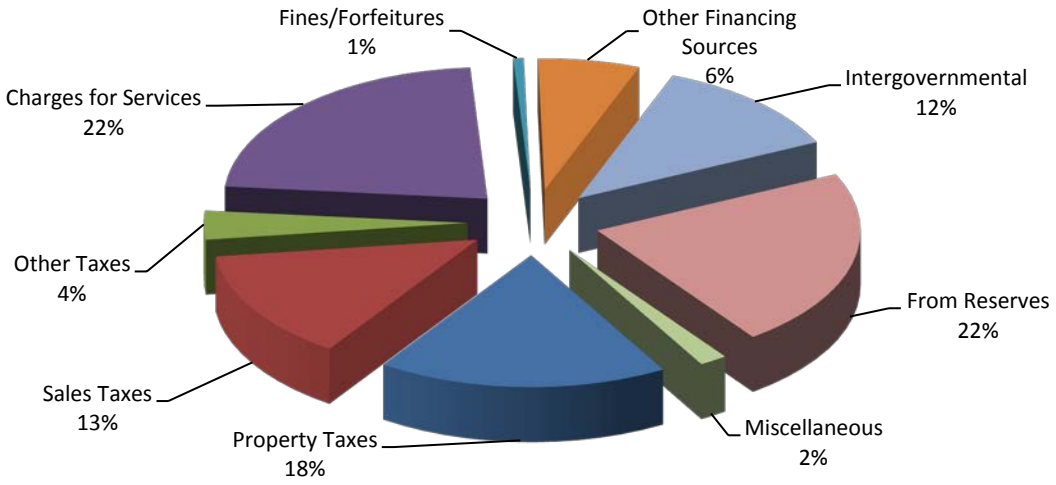
EMPLOYEE MEDICAL FUND

Any actual deficit incurred during FY 2017 or FY 2018 will be funded from proposed plan changes and a transfer from the General Fund.

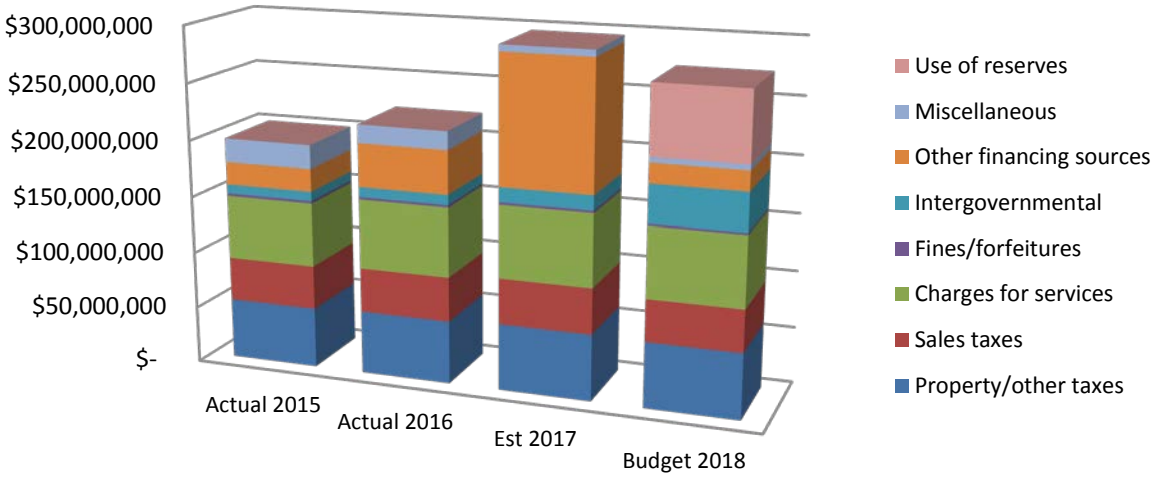
REVENUE SUMMARY

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

FY 2018 Sources of Funds: Government-Wide



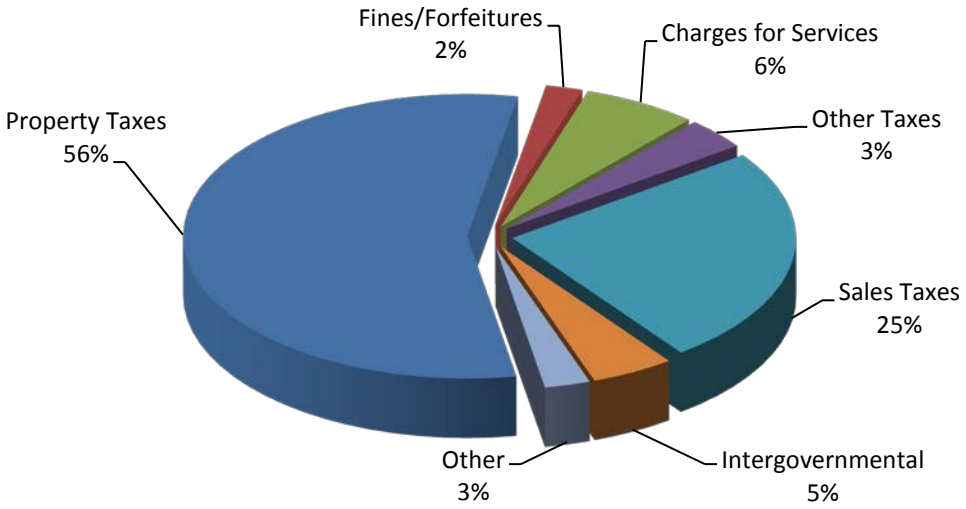
GOVERNMENT-WIDE REVENUES 2015 - 2018



GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 59% and local option sales taxes account for 25%, for a total of 84% of General Fund revenues. Other sources of revenue for the General Fund include fines and forfeitures from the court system, charges for services from Planning and Recreation, intergovernmental revenues, and miscellaneous income. Budgeted revenues for the General Fund, excluding the use of reserves, for FY 2018 total $67,748,331.

FY 2018 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 have been repaid from SPLOST collections. These funds are being used 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 44,000 water customers and 36,000 sewer customers. Of the total budgeted revenues of $35.9 million, $21.0 million, or 58.5%, is derived from water sales and $12.5 million, or 34.8%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

REVENUE ANALYSIS

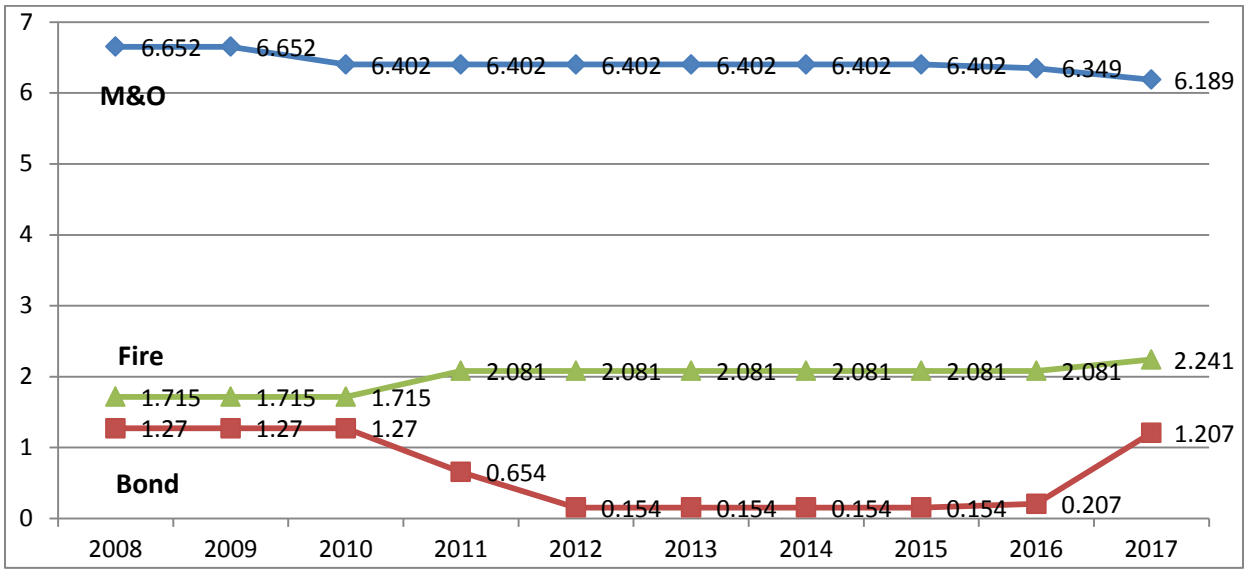
PROPERTY AND OTHER TAXES

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

For calendar year 2017, the maintenance and operations portion of the millage rate, which is accounted for within the General Fund; the fire millage rate, which is applied only to the unincorporated area of the County and accounted for within the Fire Services Fund; and the debt service millage rate, which is used to repay the 2016 and 2017 general obligation bonds, were established at 6.189 mills, 2.241 mills, and 1.207 mills, respectively, for a total millage rate for the County of 9.637 mills, an increase of 1 mill from the previous year, due to the issuance of the 2017 general obligation bonds. In the past ten years, the County has only increased the total millage rate once: in 2017 with the issuance of general obligation bonds. From 2010 to 2012, the County incrementally rolled back the millage rate by a total of 1 mill.

These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2017, 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 2017 is 27.937 in the unincorporated area and 25.696 in the incorporated areas.

The County anticipated modest growth in the 2017 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.

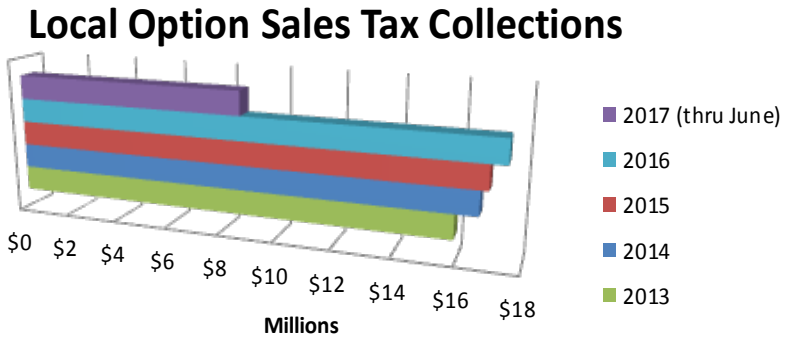
This legislation also enacted a sales and use tax exemption for energy used in the manufacturing process. HB 386 authorizes counties to levy, by county ordinance, a new local excise tax on energy designed to recoup the local revenues lost as a result of the exemption. The County adopted Ordinance 13-02 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 $2.7 million from the Title Ad Valorem Tax (TAVT) and $107,241 from the Excise Tax on Energy during FY 2017. Funding in the amount of $2.5 million from the TAVT and $100,000 from the Excise Tax on Energy was included in the FY 2018 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 2016 increased at a rate of 3.16% and collections during the first half of 2017 have increased at a rate of 2.82%. The average monthly LOST collection, currently $1.4 million, was used in preparing the FY 2018 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 $2.7 million from the IPTF to the Fire Services Fund to subsidize operations due to property tax revenues being insufficient to cover the costs of providing fire services; $2.3 million from the TSPLOST 25% Discretionary Fund and other available sources to the TSPLOST capital projects fund for the construction of capital projects; and $9.6 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

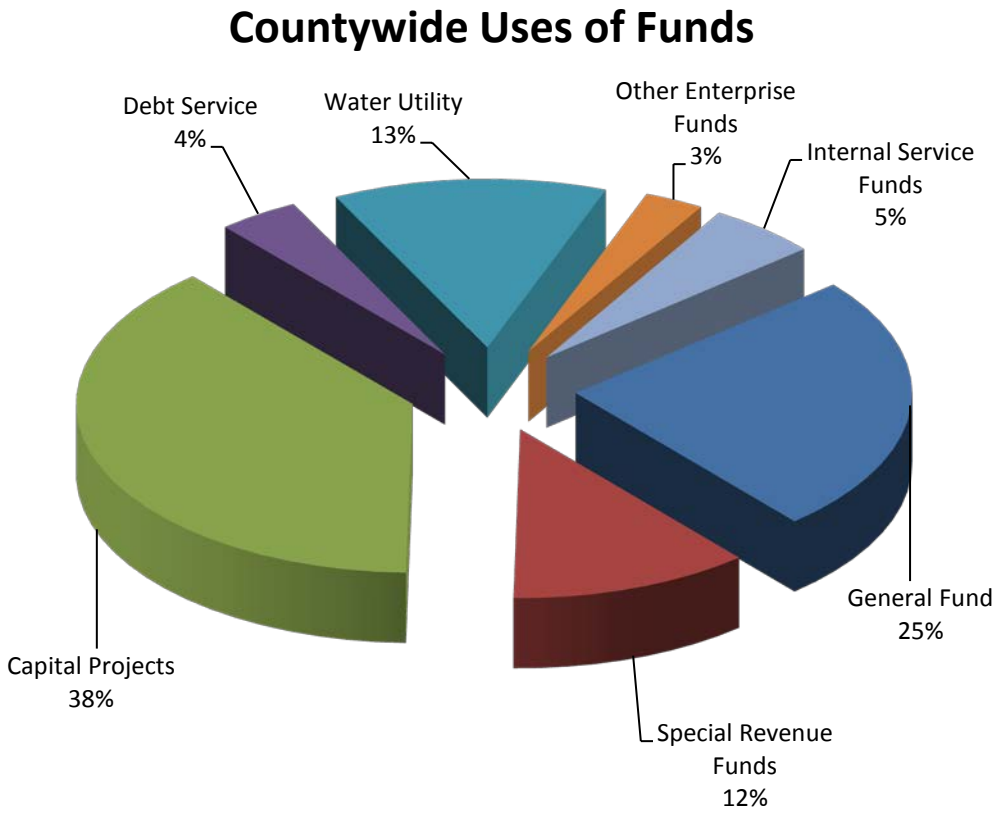
This category accounts for the use of reserves that have been accumulated in prior years. The majority of the $59.9 million budgeted is used in the Capital Projects Funds as follows: the 2009 GO Bond Fund, $22.1 million; the 2015 GO Bond Fund, $10.1 million; the 2017 GO Bond Fund, $25.1 million. The IPTF budgeted $632,148 to subsidize operations of the Fire Services Fund. The Fleet Replacement Fund budgeted $514,105 to purchase new vehicles/equipment.

MISCELLANEOUS

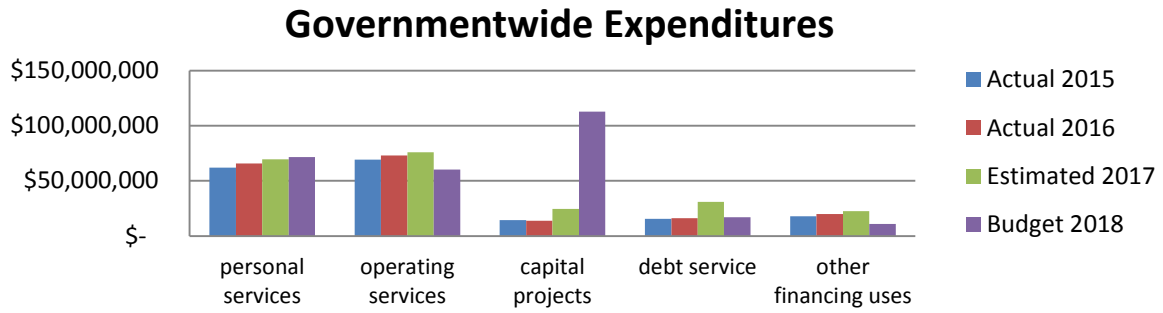
This category includes revenues not included in any other category, such as licenses and permits, investment income, and contributions and donations.

EXPENDITURE SUMMARY

The annual budget for Columbia County, GA, for FY 2018 provides funding to maintain current levels of service, with no change in the millage rate (except for the issuance of the 2017 general obligation bonds), while reducing operating costs and capital outlay where possible. The annual budget for all funds totals $272,616,605, reflecting a net increase from the fiscal year 2017 adopted budget of $59,688,445, or 28.03%. This net increase is primarily due to (1) the issuance of the 2017 general obligation bonds, (2) the use of sales tax and 2015 general obligation bond funds to complete capital projects, and (3) an increase in personnel costs due to new hires and reclassifications, benefits changes, and merit increases.



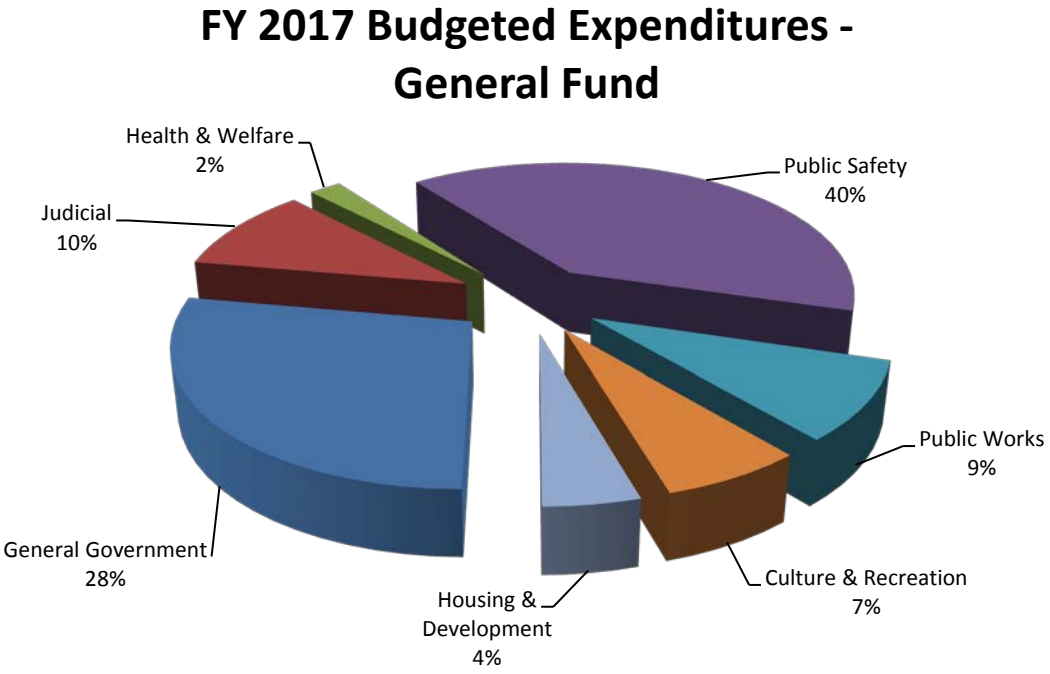
The following table reflects the five categories of expenditures: personal services, operating services, debt service, capital projects, and other financing uses.



GENERAL FUND

The General Fund budget, excluding the use of reserves, increased $1.7 million from the fiscal year 2017 adopted budget, or 2.6%.

- Total General Fund expenditures include contingency funds of $1,233,614, or 1.85% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in existing personnel costs of 2.86%, a decrease in new personnel requests of 8.19%, an increase in operating expenditures of 2.02%, an increase in capital requests of 26.93%, and a decrease in contingency of 14.88%.
- An interfund transfer in the amount of $310,024 to the Recycling Center was included for FY 2017/2018 to subsidize the cost of operations.
- New personnel requests within the General Fund include 5 new school crossing guards for the Sheriff's Office in the amount of $39,520, reclassifications and promotions in the amount of $425,516, allowance adjustments in the amount of $30,120, and additional staffing from temporary employment agencies in the amount of $39,600, New hires are budgeted at a rate of "entry only" and are effective July 1, 2017, unless otherwise noted. The combined cost of these additional personnel requests is $534,756.



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

Year	Principal	Interest	Total
2018	9,560,000	3,751,700	13,311,700
2019	11,980,000	3,928,712	15,908,712
2020	6,520,000	3,619,386	10,139,386
2021	6,785,000	3,356,708	10,141,708
2022	7,060,000	3,203,420	10,263,420
2023-2027	20,435,000	11,765,250	32,200,250
2028-2032	16,835,000	7,980,000	24,815,000
2033-2037	21,490,000	3,327,750	24,817,750
Total	$ 100,665,000	$ 40,932,926	$ 141,597,926

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 2016 tax digest was $474,945,320. The legal debt limit for the County based on the 2017 tax digest is estimated to be $503,936,042. Based on this figure, the estimated legal debt margin for the County as of June 30, 2017, is $404,010,023, showing that the County only utilized 19.83% of its legal debt limit for 2017. Based on another 2% growth rate in 2018, the County will utilize only 17.58% of its 2018 legal debt limit.

Summary of Legal Debt Margin

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Net GO Bonds	$ 43,868,581	$ 46,878,755	$ 99,926,019	$ 90,366,019
Legal Debt Limit	$ 460,642,278	$ 474,945,320	$ 503,936,042	$ 514,014,763
Legal Debt Margin	$ 416,773,697	$ 428,066,565	$ 404,010,023	$ 423,648,744
% of Debt Limit	9.52%	9.87%	19.83%	17.58%

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, 2017:

Year	Principal	Interest	Total
2018	3,260,000	1,977,554	5,237,554
2019	3,750,000	1,863,348	5,613,348
2020	3,950,000	1,666,954	5,616,954
2021	3,700,000	4,449,819	8,149,819
2022	3,965,000	4,182,523	8,147,523
2023-2027	19,415,000	16,751,455	36,166,455
2028-2032	18,815,000	10,495,150	29,310,150
2033-2035	15,160,000	2,425,925	17,585,925
Total	$ 72,015,000	$ 43,812,728	$ 115,827,728

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:

	2012	2013	2014	2015	2016
Debt Svc Coverage	2.01x	2.08x	2.19x	2.46x	2.65x

Bond Ratings:

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

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

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

Rating Agency:	W/S Rating:
Fitch	AAA
Moody's Investor Services	Aa2
Standard and Poor's	AA+

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

Operating Funds

GENERAL FUND

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

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
GENERAL GOVERNMENT				
BOARD OF COMMISSIONERS	$ 6,063,007	$ 7,767,229	$ 7,488,321	$ 3,804,067
FINANCE	777,963	777,629	800,592	828,333
PROCUREMENT	534,887	535,501	565,430	559,204
CONTINGENCY	-	-	-	1,233,614
INFORMATION TECHNOLOGY	3,442,792	3,458,084	3,613,506	3,948,253
COUNTY ADMNISTRATOR	615,746	851,577	902,728	895,940
BOARD OF ELECTIONS	444,315	543,054	578,518	439,453
GENERAL OVERHEAD	-	-	-	2,326,000
NEW APPROPRIATIONS	-	-	-	(45,000)
HUMAN RESOURCES	660,463	708,745	723,349	709,762
TAX COMMISSIONER	1,640,213	1,739,190	1,890,167	1,890,451
TAX ASSESSOR	1,597,369	1,622,170	1,676,508	1,639,746
ENVIRONMENTAL SERVICES	301,463	482,082	506,229	571,289
TOTAL	**16,078,218**	**18,485,260**	**18,745,348**	**18,801,112**
JUDICIAL				
CLERK OF SUPERIOR COURT	1,704,896	1,724,630	1,808,196	1,792,672
OFFICE OF SUPERIOR COURT	836,972	764,076	859,382	998,510
PROBATE COURT	902,262	856,598	842,246	815,771
JUVENILE COURT	1,073,375	1,260,044	1,251,434	1,235,278
MAGISTRATE COURT	828,293	836,943	963,329	996,164
DISTRICT ATTORNEY	817,804	862,016	855,406	935,880
TOTAL	**6,163,603**	**6,304,307**	**6,579,993**	**6,774,275**
PUBLIC SAFETY				
SHERIFF'S OFFICE	15,638,645	15,458,078	16,084,886	15,794,515
DETENTION CENTER	8,982,276	9,111,901	9,533,749	9,326,991
EMERGENCY SERVICES	377,322	385,778	408,733	405,003
EMERGENCY MEDICAL SERVICES	500,000	500,000	500,000	600,000
ANIMAL SHELTER	709,933	725,215	746,512	694,072
CORONER	142,155	141,344	150,704	145,906
TOTAL	**26,350,331**	**26,322,316**	**27,424,584**	**26,966,487**
PUBLIC WORKS				
ROADS & BRIDGES	2,712,058	2,766,508	2,909,823	2,961,276
FLEET SERVICES	997,682	1,054,377	1,051,630	1,475,778
FACILITY MAINTENANCE	1,872,594	2,025,962	2,596,258	1,759,186
TOTAL	**5,582,335**	**5,846,847**	**6,557,711**	**6,196,240**

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS
GENERAL FUND

	Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
HEALTH & WELFARE				
PUBLIC TRANSIT	546,509	536,434	565,225	589,166
HEALTH DEPARTMENT	434,614	434,614	434,614	434,614
FAMILY & CHILDREN SERVICES	72,884	72,884	72,884	72,884
SENIOR CENTER	346,135	300,924	314,910	334,667
TOTAL	**1,400,142**	**1,344,856**	**1,387,633**	**1,431,331**
CULTURE/RECREATION				
COMMUNITY SERVICES	515,404	489,420	509,555	476,726
LIBRARIES	1,703,322	1,646,278	1,793,801	1,568,519
REED CREEK PARK	52,957	-	-	-
PARKS/RECREATION	1,646,928	2,074,430	2,280,544	2,328,115
WILDWOOD PARK	126,799	136,275	153,554	148,586
TOTAL	**4,045,409**	**4,346,403**	**4,737,454**	**4,521,946**
HOUSING & DEVELOPMENT				
GEOGRAPHIC INFORMATION SYSTEMS	821,586	799,219	852,298	907,923
ECONOMIC DEVELOPMENT	298,003	316,094	327,064	400,000
PLANNING & DEVELOPMENT	560,110	604,285	633,214	817,303
CODE COMPLIANCE	321,718	320,865	409,941	435,453
PLAN REVIEW	427,123	308,297	274,834	263,622
EXTENSION SERVICE	144,511	184,930	169,852	210,749
FORESTRY	20,292	21,336	21,153	21,890
TOTAL	**2,593,342**	**2,555,026**	**2,688,356**	**3,056,940**
TOTAL GENERAL FUND	**$ 62,213,379**	**$ 65,205,015**	**$ 68,121,079**	**$ 67,748,331**

REVENUE DETAIL

GOVERNMENTAL FUNDS

GENERAL FUND

	Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
Property Taxes	$ 35,017,557	$ 36,480,553	$ 38,584,608	$ 37,698,593
Sales Taxes	16,912,182	17,114,337	17,597,418	16,800,000
Other Taxes	2,408,656	2,542,809	2,611,145	2,425,000
Licenses & Permits	397,116	403,325	396,663	425,000
Intergovernmental	2,489,837	2,850,089	2,841,033	3,208,677
Charges for Services	4,663,887	4,536,054	4,876,316	4,436,000
Fines & Forfeitures	1,804,873	1,693,446	1,638,900	1,420,500
Investment Income	373,097	406,973	257,226	200,000
Contributions & Donations	1,417	1,819	6,089	1,000
Miscellaneous	819,776	988,074	942,447	958,561
Other Financing Sources	219,982	263,186	782,789	175,000
Total General Fund	**$ 65,108,380**	**$ 67,280,665**	**$ 70,534,633**	**$ 67,748,331**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
	GENERAL GOVERNMENT				
1001	**BOARD OF COMMISSIONERS**				
	PERSONAL SERVICES	$ 234,368	$ 248,069	$ 258,023	$ 276,502
	OPERATING-SUPPLIES	25,623	34,493	19,157	29,000
	OPERATING-PURCHASING/CONTRACTS	2,397,517	2,164,520	2,120,884	2,011,650
	OPERATING-OTH COSTS	100,075	1,388,223	16,420	4,000
	OPERATING-INTFND CHG	1,012,964	1,079,553	1,136,411	1,163,891
	OTHER FINANCING USES	2,279,727	1,801,888	3,922,300	310,024
	INTERGOVERNMENTAL	12,733	15,163	15,126	-
	CAPITAL	-	1,035,319	-	9,000
TOTAL	**BOARD OF COMMISSIONERS**	**6,063,007**	**7,767,229**	**7,488,321**	**3,804,067**
1002	**FINANCE**				
	PERSONAL SERVICES	592,690	595,185	627,224	687,333
	OPERATING-SUPPLIES	44,121	48,109	45,605	14,500
	OPERATING-PURCH/CONT	141,153	134,336	127,764	126,500
TOTAL	**FINANCE**	**777,963**	**777,629**	**800,592**	**828,333**
1003	**PROCUREMENT/DISTRIBUTION**				
	PERSONAL SERVICES	443,291	460,115	504,470	519,057
	OPERATING-SUPPLIES	38,092	38,527	31,225	13,370
	OPERATING-PURCH/CONT	53,504	36,859	29,735	14,555
	CAPITAL	-	-	-	12,222
TOTAL	**PROCUREMENT**	**534,887**	**535,501**	**565,430**	**559,204**
1004	**CONTINGENCY**				
	OPERATING-OTH COSTS	-	-	-	1,233,614
TOTAL	**CONTINGENCY**	**-**	**-**	**-**	**1,233,614**
1005	**INFORMATION TECHNOLOGY**				
	PERSONAL SERVICES	1,570,909	1,631,873	1,805,282	1,808,615
	OPERATING-SUPPLIES	316,560	297,707	473,168	30,850
	OPERATING-PURCH/CONT	1,056,646	1,041,386	1,251,026	1,574,953
	CAPITAL	498,677	487,118	84,030	533,835
TOTAL	**INFORMATION TECHNOLOGY**	**3,442,792**	**3,458,084**	**3,613,506**	**3,948,253**
1006	**COUNTY ADMINISTRATOR**				
	PERSONAL SERVICES	445,053	632,081	701,463	699,440
	OPERATING-SUPPLIES	43,600	76,237	45,855	15,000
	OPERATING-PURCH/CONT	127,092	143,258	155,411	181,500
TOTAL	**COUNTY ADMINISTRATOR**	**615,746**	**851,577**	**902,728**	**895,940**
1007	**BOARD OF ELECTIONS**				
	PERSONAL SERVICES	203,034	235,708	257,161	255,103
	OPERATING-SUPPLIES	31,162	83,300	94,782	25,500
	OPERATING-PURCH/CONT	210,119	203,667	226,575	148,850
	CAPITAL	-	20,380	-	10,000
TOTAL	**BOARD OF ELECTIONS**	**444,315**	**543,054**	**578,518**	**439,453**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
1008	**GENERAL OVERHEAD**				
	OPERATING-SUPPLIES	-	-	-	2,025,000
	OPERATING-PURCH/CONT	-	-	-	301,000
TOTAL	**GENERAL OVERHEAD**	**-**	**-**	**-**	**2,326,000**
1009	**NEW APPROPRIATION REQUESTS**				
	PERSONAL SERVICES	-	-	-	(45,000)
TOTAL	**NEW APPROPRIATION REQUESTS**	**-**	**-**	**-**	**(45,000)**
1011	**HUMAN RESOURCES**				
	PERSONAL SERVICES	369,263	393,385	399,978	394,612
	OPERATING-SUPPLIES	30,014	30,575	29,185	9,950
	OPERATING-PURCH/CONT	261,186	284,785	294,186	305,200
TOTAL	**HUMAN RESOURCES**	**660,463**	**708,745**	**723,349**	**709,762**
1111	**TAX COMMISSIONER**				
	PERSONAL SERVICES	1,356,706	1,484,600	1,599,913	1,670,451
	OPERATING-SUPPLIES	164,499	166,196	204,621	114,000
	OPERATING-PURCH/CONT	119,008	88,394	85,633	106,000
TOTAL	**TAX COMMISSIONER**	**1,640,213**	**1,739,190**	**1,890,167**	**1,890,451**
1112	**TAX ASSESSOR**				
	PERSONAL SERVICES	1,345,902	1,400,021	1,456,282	1,485,747
	OPERATING-SUPPLIES	149,093	133,538	133,087	61,499
	OPERATING-PURCH/CONT	102,373	88,611	87,139	92,500
TOTAL	**TAX ASSESSOR**	**1,597,369**	**1,622,170**	**1,676,508**	**1,639,746**
1500	**ENVIRONMENTAL SERVICES**				
	PERSONAL SERVICES	243,286	412,246	453,889	464,574
	OPERATING-SUPPLIES	45,605	51,176	38,270	39,973
	OPERATING-PURCH/CONT	12,572	18,660	14,071	66,742
TOTAL	**ENVIRONMENTAL SERVICES**	**301,463**	**482,082**	**506,229**	**571,289**
TOTAL	**GENERAL GOVERNMENT**	**$ 16,078,218**	**$ 18,485,260**	**$ 18,745,348**	**$ 18,801,112**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
	JUDICIAL				
1211	**CLERK OF SUPERIOR COURT**				
	PERSONAL SERVICES	$ 1,295,576	$ 1,324,647	$ 1,406,065	$ 1,444,672
	OPERATING-SUPPLIES	134,014	145,536	145,807	109,000
	OPERATING-PURCH/CONT	274,462	253,694	254,954	237,500
	OPERATING-OTH COSTS	844	753	1,371	1,500
TOTAL	**CLERK OF SUPERIOR COURT**	**1,704,896**	**1,724,630**	**1,808,196**	**1,792,672**
1212	**OFFICE OF SUPERIOR COURT**				
	OPERATING-SUPPLIES	664	318	354	500
	OPERATING-PURCH/CONT	836,308	763,758	859,027	998,010
TOTAL	**OFFICE OF SUPERIOR COURT**	**836,972**	**764,076**	**859,382**	**998,510**
1213	**PROBATE COURT**				
	PERSONAL SERVICES	750,676	705,553	687,469	696,371
	OPERATING-SUPPLIES	64,588	69,213	69,306	34,000
	OPERATING-PURCH/CONT	82,681	77,580	82,504	80,400
	OPERATING-OTH COSTS	4,317	4,252	2,967	5,000
TOTAL	**PROBATE COURT**	**902,262**	**856,598**	**842,246**	**815,771**
1214	**JUVENILE COURT**				
	PERSONAL SERVICES	510,291	1,015,074	1,005,749	998,889
	OPERATING-SUPPLIES	33,020	63,412	62,323	10,950
	OPERATING-PURCH/CONT	119,489	181,558	183,361	225,439
	OPERATING-OTH COSTS	410,575	-	-	-
TOTAL	**JUVENILE COURT**	**1,073,375**	**1,260,044**	**1,251,434**	**1,235,278**
1215	**MAGISTRATE COURT**				
	PERSONAL SERVICES	727,962	752,239	864,037	937,930
	OPERATING-SUPPLIES	60,469	58,145	71,516	27,600
	OPERATING-PURCH/CONT	39,863	26,558	27,776	24,950
	CAPITAL	-	-	-	5,684
TOTAL	**MAGISTRATE COURT**	**828,293**	**836,943**	**963,329**	**996,164**
1314	**DISTRICT ATTORNEY**				
	OPERATING-SUPPLIES	34	6	27	-
	OPERATING-PURCH/CONT	817,770	862,010	855,380	935,880
TOTAL	**DISTRICT ATTORNEY**	**817,804**	**862,016**	**855,406**	**935,880**
TOTAL	**JUDICIAL**	**$ 6,163,603**	**$ 6,304,307**	**$ 6,579,993**	**$ 6,774,275**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
	PUBLIC SAFETY				
1311	**SHERIFF'S OFFICE**				
	PERSONAL SERVICES	$ 12,651,903	$ 12,754,508	$ 13,391,659	$ 13,310,786
	OPERATING-SUPPLIES	1,816,697	1,695,834	1,556,450	972,133
	OPERATING-PURCH/CONT	1,089,463	978,802	857,977	883,537
	OPERATING-OTHER COSTS	-	-	9,235	-
	CAPITAL	80,582	28,934	269,564	628,059
TOTAL	**SHERIFF'S OFFICE**	**15,638,645**	**15,458,078**	**16,084,886**	**15,794,515**
1312	**DETENTION CENTER**				
	PERSONAL SERVICES	6,359,072	6,616,694	6,993,158	7,091,281
	OPERATING-SUPPLIES	1,578,863	1,587,867	1,643,204	1,230,551
	OPERATING-PURCH/CONT	1,044,341	877,121	873,893	921,659
	CAPITAL	-	30,218	23,494	83,500
TOTAL	**DETENTION CENTER**	**8,982,276**	**9,111,901**	**9,533,749**	**9,326,991**
1313	**EMERGENCY SERVICES**				
	PERSONAL SERVICES	289,245	297,176	284,452	348,003
	OPERATING-SUPPLIES	51,487	54,931	45,647	17,600
	OPERATING-PURCH/CONT	35,502	32,605	29,652	38,300
	OPERATING-OTH COSTS	1,088	1,067	217	1,100
	CAPITAL	-	-	48,765	-
TOTAL	**EMERGENCY SERVICES**	**377,322**	**385,778**	**408,733**	**405,003**
1315	**EMERGENCY MEDICAL SERVICES**				
	OPERATING-PURCH/CONT	500,000	500,000	500,000	600,000
TOTAL	**EMERGENCY MEDICAL SERV**	**500,000**	**500,000**	**500,000**	**600,000**
1713	**ANIMAL SERVICES**				
	PERSONAL SERVICES	573,345	596,729	630,042	623,772
	OPERATING-SUPPLIES	85,916	78,615	73,846	33,400
	OPERATING-PURCH/CONT	50,672	39,832	42,624	36,900
	CAPITAL	-	10,039	-	-
TOTAL	**ANIMAL SERVICES**	**709,933**	**725,215**	**746,512**	**694,072**
1714	**CORONER**				
	PERSONAL SERVICES	119,434	120,745	126,422	120,206
	OPERATING-SUPPLIES	15,070	14,290	15,215	8,000
	OPERATING-PURCH/CONT	7,651	6,309	9,067	17,700
TOTAL	**CORONER**	**142,155**	**141,344**	**150,704**	**145,906**
TOTAL	**PUBLIC SAFETY**	**$ 26,350,331**	**$ 26,322,316**	**$ 27,424,584**	**$ 26,966,487**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
	PUBLIC WORKS				
1411	**ROADS & BRIDGES**				
	PERSONAL SERVICES	$ 2,168,066	$ 2,287,081	$ 2,398,232	$ 2,437,029
	OPERATING-SUPPLIES	446,933	417,499	411,775	367,355
	OPERATING-PURCH/CONT	86,445	61,928	99,816	156,892
	CAPITAL	10,614	-	-	-
TOTAL	**ROADS & BRIDGES**	**2,712,058**	**2,766,508**	**2,909,823**	**2,961,276**
1414	**FLEET SERVICES**				
	PERSONAL SERVICES	792,970	840,502	833,646	1,098,458
	OPERATING-SUPPLIES	152,874	164,052	150,447	137,720
	OPERATING-PURCH/CONT	34,607	27,132	26,537	43,600
	CAPITAL	17,231	22,691	41,000	196,000
TOTAL	**FLEET SERVICES**	**997,682**	**1,054,377**	**1,051,630**	**1,475,778**
1415	**FACILITY MAINTENANCE**				
	PERSONAL SERVICES	1,467,808	1,333,101	1,420,710	1,428,203
	OPERATING-SUPPLIES	311,354	242,154	213,763	138,700
	OPERATING-PURCH/CONT	93,432	450,707	961,785	136,500
	CAPITAL	-	-	-	55,783
TOTAL	**FACILITY MAINTENANCE**	**1,872,594**	**2,025,962**	**2,596,258**	**1,759,186**
TOTAL	**PUBLIC WORKS**	**$ 5,582,335**	**$ 5,846,847**	**$ 6,557,711**	**$ 6,196,240**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
	HEALTH & WELFARE				
1516	**PUBLIC TRANSIT**				
	PERSONAL SERVICES	$ 383,997	$ 399,656	$ 442,725	$ 463,659
	OPERATING-SUPPLIES	121,744	103,346	98,254	94,381
	OPERATING-PURCH/CONT	40,768	33,432	24,246	17,625
	CAPITAL	-	-	-	13,501
TOTAL	**PUBLIC TRANSIT**	**546,509**	**536,434**	**565,225**	**589,166**
1711	**HEALTH DEPARTMENT**				
	OPERATING-PURCH/CONT	434,614	434,614	434,614	434,614
TOTAL	**HEALTH DEPARTMENT**	**434,614**	**434,614**	**434,614**	**434,614**
1712	**FAMILY & CHILDREN SERVICES (DFACS)**				
	OPERATING-SUPPLIES	8,832	8,832	8,832	8,832
	OPERATING-PURCH/CONT	16,800	16,800	16,800	16,800
	OPERATING-OTH COSTS	47,252	47,252	47,252	47,252
TOTAL	**FAMILY & CHILDREN SERVICES**	**72,884**	**72,884**	**72,884**	**72,884**
1716	**SENIOR CENTER**				
	PERSONAL SERVICES	184,765	133,887	143,669	158,050
	OPERATING-SUPPLIES	25,471	31,667	29,252	21,950
	OPERATING-PURCH/CONT	135,900	135,369	141,989	154,667
TOTAL	**SENIOR CENTER**	**346,135**	**300,924**	**314,910**	**334,667**
TOTAL	**HEALTH & WELFARE**	**$ 1,400,142**	**$ 1,344,856**	**$ 1,387,633**	**$ 1,431,331**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
	CULTURE/RECREATION				
1010	**COMMUNITY SERVICES**				
	PERSONAL SERVICES	$ 458,426	$ 422,330	$ 438,823	$ 427,926
	OPERATING-SUPPLIES	35,722	45,343	40,728	21,600
	OPERATING-PURCH/CONT	21,256	21,748	30,004	27,200
TOTAL	**COMMUNITY SERVICES**	**515,404**	**489,420**	**509,555**	**476,726**
1601	**LIBRARIES**				
	OPERATING-OTHER COSTS	1,703,322	1,646,278	1,793,801	1,568,519
TOTAL	**LIBRARIES**	**1,703,322**	**1,646,278**	**1,793,801**	**1,568,519**
1610	**REED CREEK PARK**				
	OPERATING-SUPPLIES	5,201	-	-	-
	OPERATING-PURCH/CONT	47,756	-	-	-
TOTAL	**REED CREEK PARK**	**52,957**	**-**	**-**	**-**
1611	**PARKS/RECREATION**				
	PERSONAL SERVICES	941,435	1,222,292	1,458,862	1,458,215
	OPERATING-SUPPLIES	391,723	435,592	457,823	388,000
	OPERATING-PURCH/CONT	313,770	416,545	347,279	343,400
	CAPITAL	-	-	16,580	138,500
TOTAL	**PARKS/RECREATION**	**1,646,928**	**2,074,430**	**2,280,544**	**2,328,115**
1612	**WILDWOOD PARK**				
	PERSONAL SERVICES	78,899	82,606	96,999	94,686
	OPERATING-SUPPLIES	12,500	11,285	11,515	7,550
	OPERATING-PURCH/CONT	35,400	42,383	45,040	46,350
TOTAL	**WILDWOOD PARK**	**126,799**	**136,275**	**153,554**	**148,586**
TOTAL	**CULTURE/RECREATION**	**$ 4,045,409**	**$ 4,346,403**	**$ 4,737,454**	**$ 4,521,946**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
	HOUSING & DEVELOPMENT				
1013	**GEOGRAPHIC INFORMATION SYSTEMS**				
	PERSONAL SERVICES	$ 400,340	$ 432,954	$ 456,458	$ 492,673
	OPERATING-SUPPLIES	33,873	30,681	33,597	14,000
	OPERATING-PURCH/CONT	387,373	335,584	324,628	388,250
	CAPITAL	-	-	37,615	13,000
TOTAL	**GEOGRAPHIC INFORMATION**	**821,586**	**799,219**	**852,298**	**907,923**
1510	**ECONOMIC DEVELOPMENT**				
	PERSONAL SERVICES	169,841	211,769	253,320	265,900
	OPERATING-OTH COSTS	128,162	104,325	73,744	134,100
TOTAL	**ECONOMIC DEVELOPMENT**	**298,003**	**316,094**	**327,064**	**400,000**
1511	**PLANNING**				
	PERSONAL SERVICES	387,813	464,021	563,558	568,603
	OPERATING-SUPPLIES	38,238	42,738	39,078	9,000
	OPERATING-PURCH/CONT	134,059	97,525	30,579	235,000
	CAPITAL	-	-	-	4,700
TOTAL	**PLANNING**	**560,110**	**604,285**	**633,214**	**817,303**
1512	**CODE COMPLIANCE**				
	PERSONAL SERVICES	278,404	284,587	362,103	394,953
	OPERATING-SUPPLIES	25,848	21,680	31,231	19,500
	OPERATING-PURCH/CONT	17,466	14,597	16,607	20,500
	OPERATING-OTHER COSTS	-	-	-	500
TOTAL	**CODE COMPLIANCE**	**321,718**	**320,865**	**409,941**	**435,453**
1513	**PLAN REVIEW**				
	PERSONAL SERVICES	390,544	286,119	253,047	248,722
	OPERATING-SUPPLIES	21,572	14,357	13,032	5,500
	OPERATING-PURCH/CONT	15,007	7,821	8,755	9,400
TOTAL	**PLAN REVIEW**	**427,123**	**308,297**	**274,834**	**263,622**
1514	**EXTENSION SERVICE**				
	PERSONAL SERVICES	37,946	48,214	50,415	50,594
	OPERATING-SUPPLIES	5,900	6,511	8,191	6,500
	OPERATING-PURCH/CONT	100,664	130,205	111,246	153,655
TOTAL	**EXTENSION SERVICE**	**144,511**	**184,930**	**169,852**	**210,749**
1613	**FORESTRY**				
	OPERATING-SUPPLIES	772	1,740	1,764	1,840
	OPERATING-PURCH/CONT	19,520	19,596	19,389	20,050
TOTAL	**FORESTRY**	**20,292**	**21,336**	**21,153**	**21,890**
TOTAL	**HOUSING & DEVELOPMENT**	**$ 2,593,342**	**$ 2,555,026**	**$ 2,688,356**	**$ 3,056,940**
TOTAL	**GENERAL FUND**	**$ 62,213,379**	**$ 65,205,015**	**$ 68,121,079**	**$ 67,748,331**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
BUILDING STANDARDS FUND				
Licenses & permits	$ 1,641,985	$ 1,744,591	$ 2,152,281	$ 1,768,660
Charges for services	86,877	87,787	90,038	105,043
Investment income	15,701	22,153	14,808	-
Miscellaneous	30,233	51,706	29,199	11,000
Use of reserves	-	-	-	610,398
Total	**$ 1,774,795**	**$ 1,906,237**	**$ 2,286,326**	**$ 2,495,101**
LIBRARY BOARD				
Fines & forfeitures	$ 73,779	$ 64,747	$ 72,235	$ 65,000
Investment income	3,102	2,760	4,076	2,000
Contributions & donations	20,308	10,000	30,000	10,000
Miscellaneous	13,478	18,912	15,822	13,000
Total	**$ 110,667**	**$ 96,419**	**$ 122,133**	**$ 90,000**
RECREATION ADVISORY BOARD				
Charges for services	$ 22,323	$ 80,414	$ 74,569	$ 75,000
Investment income	234	540	315	-
Miscellaneous	26,661	7,806	19,842	14,000
Total	**$ 49,217**	**$ 88,760**	**$ 94,725**	**$ 89,000**
STREET LIGHTS FUND				
Charges for services	$ 1,795,375	$ 1,860,198	$ 1,938,067	$ 1,800,000
Contributions & donations	29,220	48,300	33,960	20,200
Total	**$ 1,824,595**	**$ 1,908,498**	**$ 1,972,027**	**$ 1,820,200**
SHERIFF'S 911 FUND				
Charges for services	$ 2,504,974	$ 2,551,218	$ 2,586,939	$ 2,575,000
Investment income	13,914	14,415	14,527	-
Use of reserves	-	-	-	257,512
Total	**$ 2,518,888**	**$ 2,565,633**	**$ 2,601,465**	**$ 2,832,512**
DRUG COURT				
Charges for services	**$ 42,183**	**$ 41,022**	**$ 37,904**	**$ 35,000**
DRUG ABUSE & TREATMENT				
Fines & forfeitures	$ 81,566	$ 88,504	$ 90,889	$ 50,000
Investment income	1,210	1,779	2,261	-
Total	**$ 82,776**	**$ 90,283**	**$ 93,150**	**$ 50,000**
SUPPLEMENTAL JUVENILE SERVICES				
Charges for services	$ 50,964	$ 34,662	$ 32,353	$ 46,000
Investment income	991	1,087	1,178	-
Total	**$ 51,955**	**$ 35,749**	**$ 33,531**	**$ 46,000**
JAIL FUND				
Fines & forfeitures	$ 169,384	$ 164,908	$ 163,424	$ 150,000
Investment income	3,775	3,966	4,066	-
Total	**$ 173,158**	**$ 168,874**	**$ 167,489**	**$ 150,000**
FEDERAL ASSET SHARING				
Fines & forfeitures	$ 78,026	$ -	$ 22,935	$ 10,000
Investment income	64	170	158	-
Total	**$ 78,090**	**$ 170**	**$ 23,093**	**$ 10,000**

REVENUE DETAIL

GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

	Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
STATE CONDEMNATION FUND				
Fines & forfeitures	$ 106,013	$ 76,646	$ 84,726	$ 50,000
Investment income	93	146	63	-
Total	**$ 106,106**	**$ 76,792**	**$ 84,789**	**$ 50,000**
LODGING TAX FUND				
Taxes	$ 717,641	$ 733,597	$ 909,029	$ 824,435
Investment income	11,966	14,085	-	-
Miscellaneous	1,172	1,118	1,201	135,098
Total	**$ 730,780**	**$ 748,800**	**$ 910,229**	**$ 959,533**
MULTIPLE GRANT FUND				
Intergovernmental	**$ 113,300**	**$ 308,272**	**$ 904,967**	**$ 721,000**
2014 FEMA GRANT FUND				
Intergovernmental	$ 955,374	$ 860,827	$ -	$ -
Total	**$ 955,374**	**$ 860,827**	**$ -**	**$ -**
FIRE SERVICES FUND				
Property taxes	$ 8,962,307	$ 9,520,937	$ 10,067,043	$ 9,786,293
Contributions & donations	1,000	66,186	77,454	-
Miscellaneous	-	1,188	5	-
Use of reserves	-	-	-	350,000
Other financing sources	1,522,644	1,900,000	2,640,070	2,742,839
Total	**$ 10,485,951**	**$ 11,488,311**	**$ 12,784,571**	**$ 12,879,132**
SHERIFF'S GIFTS/DONATIONS				
Investment income	$ 96	$ 109	$ 141	$ -
Contributions & donations	25,611	42,728	26,127	20,000
Total	**$ 25,708**	**$ 42,836**	**$ 26,268**	**$ 20,000**
INSURANCE PREMIUM TAX FUND				
Taxes	$ 5,399,498	$ 5,779,237	$ 6,150,366	$ 6,400,000
Miscellaneous	-	820	38	-
Use of reserves	-	-	-	632,148
Total	**$ 5,399,498**	**$ 5,780,057**	**$ 6,150,405**	**$ 7,032,148**
COMMUNITY EVENTS FUND				
Charges for services	$ 70,110	$ 107,383	$ 181,288	$ 132,800
Investment income	2,433	2,781	-	-
Contributions & donations	59,464	80,181	41,421	70,000
Miscellaneous	44,725	65,405	38,097	47,200
Total	**$ 176,732**	**$ 255,749**	**$ 260,805**	**$ 250,000**
GA SUP CT CK'S COOP AUTHORITY				
Charges for services	$ 20	$ 11	$ -	$ 1,000
Total	**$ 20**	**$ 11**	**$ -**	**$ 1,000**
LAW LIBRARY FUND				
Charges for services	$ 31,970	$ 29,652	$ -	$ 30,000
Investment income	1,151	1,276	-	-
Total	**$ 33,121**	**$ 30,928**	**$ -**	**$ 30,000**
TSPLOST 25% DISCRETIONARY FUND				
Taxes, sales	$ 2,204,415	$ 2,257,689	$ 2,265,380	$ 2,000,000
Investment income	4,287	9,052	22,075	-
Other financing sources	1,859,102	10,000	-	-
Total	**$ 4,067,804**	**$ 2,276,740**	**$ 2,287,455**	**$ 2,000,000**
TOTAL SPECIAL REVENUE FUNDS	**$ 28,800,719**	**$ 28,770,969**	**$ 30,841,332**	**$ 31,560,626**

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
BUILDING STANDARDS FUND					
	PERSONAL SERVICES	$ 1,115,655	$ 1,286,277	$ 1,439,307	$ 1,683,854
	OPERATING-SUPPLIES	59,314	57,315	52,120	85,200
	OPERATING-PURCH/CONT	79,582	84,072	107,129	151,693
	OPERATING-OTH COSTS	-	-	-	2,500
	OPERATING-INTFND CHG	49,750	56,118	55,712	571,854
	CAPITAL	79,992	116,110	21,685	-
TOTAL	**BUILDING STANDARDS FUND**	**$ 1,384,293**	**$ 1,599,892**	**$ 1,675,953**	**$ 2,495,101**
LIBRARY BOARD FUND					
	OPERATING-SUPPLIES	$ 84,867	$ 103,932	$ 90,219	$ 85,000
	OPERATING-PURCH/CONT	1,065	1,290	1,559	5,000
TOTAL	**LIBRARY BOARD**	**$ 85,932**	**$ 105,222**	**$ 91,778**	**$ 90,000**
RECREATION ADVISORY BOARD FUND					
	OPERATING-SUPPLIES	$ 17,661	$ 34,521	$ 44,258	$ 40,000
	OPERATING-PURCH/CONT	8,703	30,718	29,609	28,000
	OPERATING-OTH COSTS	2,515	15,605	23,134	21,000
TOTAL	**RECREATION ADVISORY BOARD**	**$ 28,879**	**$ 80,845**	**$ 97,001**	**$ 89,000**
STREET LIGHTS FUND					
	OPERATING-SUPPLIES	$ 1,786,460	$ 1,838,270	$ 1,786,841	$ 1,820,200
TOTAL	**STREET LIGHTS FUND**	**$ 1,786,460**	**$ 1,838,270**	**$ 1,786,841**	**$ 1,820,200**
911 FUND					
	PERSONAL SERVICES	$ 1,311,476	$ 1,368,525	$ 1,425,867	$ 1,442,999
	OPERATING-SUPPLIES	91,884	359,399	122,898	23,500
	OPERATING-PURCH/CONT	853,984	885,815	1,119,504	1,349,813
	CAPITAL	-	119,944	-	16,200
TOTAL	**SHERIFF'S 911 FUND**	**$ 2,257,344**	**$ 2,733,683**	**$ 2,668,269**	**$ 2,832,512**
DRUG COURT FUND					
	OPERATING-PURCH/CONT	$ 52,150	$ 26,255	$ 34,574	$ 35,000
TOTAL	**DRUG COURT**	**$ 52,150**	**$ 26,255**	**$ 34,574**	**$ 35,000**
DRUG ABUSE TREATMENT EDUCATION FUND					
	OTHER FINANCING USES	$ 25,000	$ 50,000	$ 50,000	$ 50,000
TOTAL	**DRUG ABUSE TREATMENT**	**$ 25,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**
SUPPLEMENTAL JUVENILE SERVICES FUND					
	OPERATING-SUPPLIES	$ 2,000	$ 3,549	$ -	$ -
	OPERATING-PURCH/CONT	16,286	12,649	16,318	26,000
	OPERATING-OTH COSTS	13,853	8,307	7,412	15,000
	CAPITAL	-	-	-	5,000
TOTAL	**SUPPLEMENTAL JUVENILE**	**$ 32,139**	**$ 24,506**	**$ 23,730**	**$ 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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
FEDERAL ASSET SHARING FUND					
	OPERATING-PURCH/CONT	$ -	$ 34,259	$ 4,319	$ 10,000
TOTAL	**FEDERAL ASSET SHARING**	**$ -**	**$ 34,259**	**$ 4,319**	**$ 10,000**
STATE CONDEMNATION FUND					
	OPERATING-OTH COSTS	$ 36,426	$ 123,594	$ 40,557	$ 50,000
TOTAL	**STATE CONDEMNATION FUND**	**$ 36,426**	**$ 123,594**	**$ 40,557**	**$ 50,000**
LODGING TAX FUND					
	PERSONAL SERVICES	$ 116,477	$ 108,090	$ 127,691	$ 227,415
	OPERATING-SUPPLIES	12,822	28,013	26,074	40,300
	OPERATING-PURCH/CONT	487,300	604,578	1,065,727	691,818
TOTAL	**LODGING TAX FUND**	**$ 616,599**	**$ 740,681**	**$ 1,219,492**	**$ 959,533**
MULTIPLE GRANT FUND					
	OPERATING-OTH COSTS	$ 216,723	$ 273,356	$ 1,182,842	$ 721,000
TOTAL	**MULTIPLE GRANT FUND**	**$ 216,723**	**$ 273,356**	**$ 1,182,842**	**$ 721,000**
SHERIFF'S GIFTS/DONATION FUND					
	OPERATING-PURCH/CONT	$ 18,828	$ 20,393	$ 20,120	$ 20,000
TOTAL	**SHERIFF'S GIFTS/DONATIONS**	**$ 18,828**	**$ 20,393**	**$ 20,120**	**$ 20,000**
2014 FEMA GRANT FUND					
	OPERATING-OTH COSTS	$ 60,169	$ 18,288	$ -	$ -
TOTAL	**2014 FEMA GRANT FUND**	**$ 60,169**	**$ 18,288**	**$ -**	**$ -**
FIRE SERVICES FUND					
	PERSONAL SERVICES	$ 9,890,470	$ 10,262,840	$ 10,732,318	$ 11,036,107
	OPERATING-SUPPLIES	530,836	529,522	609,259	712,440
	OPERATING-PURCH/CONT	296,849	319,421	353,819	503,266
	OPERATING-OTH COSTS	847	212	14,045	23,000
	OPERATING-INTFND CHG	369,330	383,812	412,196	494,319
	CAPITAL	51,179	50,078	23,967	110,000
TOTAL	**FIRE SERVICES FUND**	**$ 11,139,511**	**$ 11,545,885**	**$ 12,145,605**	**$ 12,879,132**
INSURANCE PREMIUM TAX FUND					
2710	**TRAFFIC ENGINEERING**				
	PERSONAL SERVICES	$ 260,586	$ 247,047	$ 303,490	$ 398,076
	OPERATING-SUPPLIES	123,419	329,098	461,590	402,340
	OPERATING-PURCH/CONT	29,265	64,025	46,886	81,575
	OPERATING-INTFND CHG	-	-	12,755	-
	CAPITAL	17,670	58,000	135,806	264,000
TOTAL	**TRAFFIC ENGINEERING**	**430,940**	**698,170**	**960,527**	**1,145,991**
2720	**ENGINEERING CONSTRUCTION**				
	PERSONAL SERVICES	35,774	32,324	32,307	28,843
	OPERATING-SUPPLIES	165,236	102,269	42,976	85,000
	OPERATING-PURCH/CONT	845,992	858,622	1,315,438	1,219,369
	OPERATING-INTFND CHG	882,282	783,410	962,813	950,106
	CAPITAL	-	-	32,370	-
TOTAL	**ENGINEERING CONSTRUCTION**	**1,929,284**	**1,776,625**	**2,385,904**	**2,283,318**

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
INSURANCE PREMIUM TAX FUND (cont.)					
2730	**FIRE FLEET MAINTENANCE**				
	PERSONAL SERVICES	135,455	132,355	153,844	-
	OPERATING-SUPPLIES	26,295	23,747	15,209	-
	OPERATING-PURCH/CONT	127,157	142,341	183,354	-
	OTHER FINANCING USES	1,522,644	1,900,000	2,638,783	2,742,839
	CAPITAL	39,773	34,400	-	-
TOTAL	**FIRE FLEET MAINTENANCE**	**1,851,324**	**2,232,842**	**2,991,190**	**2,742,839**
2740	**FACILITIES MAINTENANCE**				
	PERSONAL SERVICES	47,509	53,958	-	-
	OPERATING-SUPPLIES	-	960	-	-
	OPERATING-PURCH/CONT	504,041	464,910	-	860,000
	OPERATING-INTFND CHG	-	12,630	-	-
	OTHER FINANCING USES	-	-	475,000	-
	CAPITAL	-	-	28,597	-
TOTAL	**FACILITIES MAINTENANCE**	**551,550**	**532,459**	**503,597**	**860,000**
TOTAL	**INSURANCE PREMIUM TAX**	**$ 4,763,098**	**$ 5,240,096**	**$ 6,841,218**	**$ 7,032,148**
COMMUNITY EVENTS FUND					
	OPERATING-PURCH/CONT	$ 177,833	$ 172,880	$ 251,686	$ 250,000
	OTHER FINANCING USES	-	-	20,411	-
TOTAL	**COMMUNITY EVENTS FUND**	**$ 177,833**	**$ 172,880**	**$ 272,097**	**$ 250,000**
GEORGIA SUP COURT COOP AUTHORITY FUND					
	OPERATING-PURCH/CONT	$ 15	$ 3,614	$ -	$ 1,000
TOTAL	**GA SUP CT CK'S COOP AUTH**	**$ 15**	**$ 3,614**	**$ -**	**$ 1,000**
LAW LIBRARY FUND					
	OPERATING-SUPPLIES	$ 30,623	$ 36,701	$ -	$ 30,000
	OPERATING-PURCH/CONT	4,077	1,300	-	-
TOTAL	**LAW LIBRARY FUND**	**$ 34,700**	**$ 38,001**	**$ -**	**$ 30,000**
TSPLOST 25% DISCRETIONARY FUND					
	PERSONAL SERVICES	$ 1,290,916	$ 1,338,566	$ 1,511,306	$ 1,451,676
	OPERATING-SUPPLIES	180,000	144,000	211,196	307,050
	OTHER FINANCING USES	664,000	545,009	835,991	241,274
TOTAL	**TSPLOST 25% DISCRETIONARY FUND**	**$ 2,134,916**	**$ 2,027,574**	**$ 2,558,493**	**$ 2,000,000**
TOTAL	**SPECIAL REVENUE FUNDS**	**$ 25,001,013**	**$ 26,847,294**	**$ 30,862,889**	**$ 31,560,626**

DEBT SERVICE FUNDS

These funds account for the accumulation of resources for the retirement of general purpose debt (principal and interest). 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. The "2016 GO Bond Debt Service Fund" accounts for the repayment of the 2016 General Obligation Bonds which are supported with property tax revenues.

REVENUE DETAIL

GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS

	Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
2007 GENERAL OBLIGATION BONDS				
Taxes, property	$ 922,947	$ 966,930	$ 1,097,304	$ -
Investment income	6,883	7,242	15,505	-
Other financing sources	5,873,890	6,523,901	31,030,018	-
Total	**$ 6,803,719**	**$ 7,498,073**	**$ 32,142,827**	**$ -**
2009 GENERAL OBLIGATION BONDS				
Investment income	$ 417	$ 5,210	$ 17,204	$ -
Other financing sources	7,685,750	7,822,500	7,300	-
Total	**$ 7,686,167**	**$ 7,827,710**	**$ 24,504**	**$ -**
2015 GENERAL OBLIGATION BONDS				
Investment income	$ -	$ 884	$ 4,336	$ -
Other financing sources	-	1,215,272	2,932,950	2,932,950
Total	**$ -**	**$ 1,216,156**	**$ 2,937,286**	**$ 2,932,950**
2016 GENERAL OBLIGATION BONDS				
Taxes, property	$ -	$ -	$ 146,691	$ 1,012,631
Investment income	-	-	375	-
Other financing sources	-	-	271,879	6,724,452
Total	**$ -**	**$ -**	**$ 418,945**	**$ 7,737,083**
TOTAL DEBT SERVICE FUNDS	**$ 14,489,886**	**$ 16,541,939**	**$ 35,523,561**	**$ 10,670,033**

EXPENDITURE DETAIL

DEBT SERVICE FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
2007 GENERAL OBLIGATION BONDS					
	PROFESSIONAL FEES	$ 1,100	$ 1,100	$ 273,800	$ -
	INTEREST	1,888,775	1,662,525	1,134,523	-
	DEBT RETIREMENT	5,390,000	5,900,000	20,682,856	-
	OTHER FINANCING USES	-	-	11,307,287	-
TOTAL	**DEBT SERVICE FUND-2007 GO BOND**	**$ 7,279,875**	**$ 7,563,625**	**$ 33,398,466**	**$ -**
2009 GENERAL OBLIGATION BONDS					
	PROFESSIONAL FEES	$ 1,100	$ 1,100	$ -	$ -
	INTEREST	1,046,250	720,750	372,500	-
	DEBT RETIREMENT	6,510,000	6,965,000	7,450,000	-
	OTHER FINANCING USES	-	-	24,008	-
TOTAL	**DEBT SERVICE FUND-2009 GO BONDS**	**$ 7,557,350**	**$ 7,686,850**	**$ 7,846,508**	**$ -**
2015 GENERAL OBLIGATION BONDS					
	PROFESSIONAL FEES	$ -	$ -	$ 550	$ -
	INTEREST	-	487,322	727,950	727,950
	DEBT RETIREMENT	-	-	-	2,205,000
TOTAL	**DEBT SERVICE FUND-2015 GO BONDS**	**$ -**	**$ 487,322**	**$ 728,500**	**$ 2,932,950**
2016 GENERAL OBLIGATION BONDS					
	INTEREST	$ -	$ -	$ 104,745	$ 382,083
	DEBT RETIREMENT	-	-	167,134	7,355,000
TOTAL	**DEBT SERVICE FUND-2016 GO BONDS**	**$ -**	**$ -**	**$ 271,879**	**$ 7,737,083**
TOTAL DEBT SERVICE FUNDS		**$ 14,837,225**	**$ 15,737,797**	**$ 42,245,353**	**$ 10,670,033**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
WATER AND SEWER FUND				
Intergovernmental	$ -	$ 959	$ 336	$ -
Charges for services	32,137,724	34,684,288	36,018,804	35,500,000
Investment income	672,005	650,089	271,188	310,000
Contributions	12,481,005	6,729,010	5,948,767	-
Miscellaneous	87,984	62,445	61,870	80,000
Other financing sources	4,030	-	-	-
Total	**$ 45,382,748**	**$ 42,126,791**	**$ 42,300,965**	**$ 35,890,000**
STORM WATER UTILITY FUND				
Charges for services	$ 3,038,638	$ 3,959,943	$ 4,997,996	$ 4,300,000
Investment income	22,903	9,173	8,999	-
Contributions	3,392,593	3,692,070	3,388,947	-
Miscellaneous	3,288	6,060	846	-
Other financing sources	-	-	-	350,000
Total	**$ 6,457,422**	**$ 7,667,245**	**$ 8,396,788**	**$ 4,650,000**
SOLID WASTE MANAGEMENT FUND				
Investment income	$ 53,689	$ 48,138	$ 3,107	$ -
Miscellaneous	48,171	64,097	437,604	135,000
Use of reserves	-	-	-	312,000
Other financing sources	106,000	301,888	-	310,024
Total	**$ 207,859**	**$ 414,123**	**$ 440,711**	**$ 757,024**
COMMUNICATIONS UTILITY				
Intergovernmental	$ -	$ 17,431	$ 86,064	$ -
Charges for services	827,484	1,037,552	1,362,904	1,312,680
Investment income	4,759	5,133	7,917	5,000
Miscellaneous	182,966	286,222	307,250	300,000
Total	**$ 1,015,209**	**$ 1,346,337**	**$ 1,764,134**	**$ 1,617,680**
RENTAL FACILITIES FUND				
Charges for services	$ 513,352	$ 507,124	$ 537,722	$ 640,000
Miscellaneous	63,704	85,935	83,120	103,000
Total	**$ 577,102**	**$ 593,058**	**$ 620,842**	**$ 743,000**
TOTAL ENTERPRISE FUNDS	**$ 53,640,341**	**$ 52,147,555**	**$ 53,523,440**	**$ 43,657,704**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

WATER AND SEWER FUND

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
5000	**ADMINISTRATION**				
	PERSONAL SERVICES	$ 595,176	$ 627,427	$ 676,646	$ 662,858
	OPERATING-SUPPLIES	221,204	191,401	255,934	127,500
	OPERATING-PURCH/CONT	787,757	758,964	1,069,476	907,949
	OPERATING-OTH COSTS	10,924	7,774	26,432	275,000
	OPERATING-INTFND CHG	971,237	1,275,748	1,279,663	1,452,555
	OPERATING-DEPREC	2,568,568	3,085,067	4,063,291	-
	DEBT SERVICE	721,663	524,901	349,908	6,253,877
	OTHER FINANCING USES	-	-	9,130	-
	CAPITAL	-	-	-	100,000
TOTAL	**ADMINISTRATION**	**5,876,530**	**6,471,283**	**7,730,480**	**9,779,739**
5100	**CUSTOMER SERVICES**				
	PERSONAL SERVICES	775,817	794,670	708,733	710,279
	OPERATING-SUPPLIES	403,664	146,043	(106,092)	73,450
	OPERATING-PURCH/CONT	337,258	398,581	263,748	334,000
	OPERATING-DEPREC	6,151,726	6,231,915	6,287,603	-
	CAPITAL	-	-	-	28,000
TOTAL	**CUSTOMER SERVICES**	**7,668,465**	**7,571,209**	**7,153,992**	**1,145,729**
5105	**WATER TREATMENT**				
	PERSONAL SERVICES	803,599	801,685	823,572	894,816
	OPERATING-SUPPLIES	2,523,163	2,685,598	2,544,163	2,567,200
	OPERATING-PURCH/CONT	656,455	797,138	794,096	1,025,000
	CAPITAL	-	-	-	203,600
TOTAL	**WATER TREATMENT**	**3,983,217**	**4,284,420**	**4,161,831**	**4,690,616**
5110	**CENTRAL LABORATORY**				
	PERSONAL SERVICES	303,371	330,734	364,037	384,863
	OPERATING-SUPPLIES	149,895	180,518	139,278	124,800
	OPERATING-PURCH/CONT	124,397	156,199	110,259	183,500
	CAPITAL	-	-	-	10,500
TOTAL	**CENTRAL LABORATORY**	**577,663**	**667,451**	**613,573**	**703,663**
5115	**WASTE WATER**				
	PERSONAL SERVICES	583,962	628,717	603,052	665,159
	OPERATING-SUPPLIES	845,199	847,951	809,846	807,700
	OPERATING-PURCH/CONT	636,841	725,025	599,185	761,800
	CAPITAL	-	-	-	321,400
TOTAL	**WASTE WATER**	**2,066,002**	**2,201,694**	**2,012,084**	**2,556,059**
5120	**METER**				
	PERSONAL SERVICES	565,144	625,031	637,161	642,910
	OPERATING-SUPPLIES	924,777	909,295	923,829	350,000
	OPERATING-PURCH/CONT	11,681	47,395	54,863	44,944
	CAPITAL	-	-	-	863,000
TOTAL	**METER**	**1,501,602**	**1,581,721**	**1,615,853**	**1,900,854**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
WATER AND SEWER FUND (cont.)					
5125	**WATER DISTRIBUTION**				
	PERSONAL SERVICES	1,093,819	1,303,222	1,286,531	1,341,413
	OPERATING-SUPPLIES	452,793	478,633	451,735	532,600
	OPERATING-PURCH/CONT	175,758	164,169	184,093	229,809
	CAPITAL	-	-	-	690,000
TOTAL	**WATER DISTRIBUTION**	**1,722,369**	**1,946,024**	**1,922,358**	**2,793,822**
5130	**WASTEWATER CONVEYANCE**				
	PERSONAL SERVICES	796,532	998,314	1,172,491	1,326,735
	OPERATING-SUPPLIES	249,767	450,489	529,081	263,400
	OPERATING-PURCH/CONT	465,589	477,837	474,940	481,000
	CAPITAL	-	-	-	1,495,000
TOTAL	**WASTEWATER CONVEYANCE**	**1,511,888**	**1,926,640**	**2,176,511**	**3,566,135**
5135	**MECHANICAL**				
	PERSONAL SERVICES	496,439	546,253	566,116	545,084
	OPERATING-SUPPLIES	154,238	110,043	108,140	91,100
	OPERATING-PURCH/CONT	24,840	15,751	85,699	42,000
	CAPITAL	-	-	-	115,000
TOTAL	**MECHANICAL**	**675,516**	**672,047**	**759,955**	**793,184**
5140	**ENGINEERING & MAPPING**				
	PERSONAL SERVICES	765,046	776,915	703,189	700,040
	OPERATING-SUPPLIES	70,765	94,117	39,335	52,800
	OPERATING-PURCH/CONT	38,475	37,362	29,952	113,900
	CAPITAL	-	-	-	45,500
TOTAL	**ENGINEERING & MAPPING**	**874,286**	**908,394**	**772,476**	**912,240**
5150	**ENVIRONMENTAL COMPLIANCE**				
	PERSONAL SERVICES	-	16,421	172,661	169,675
	OPERATING-SUPPLIES	-	-	24,031	21,650
	OPERATING-PURCH/CONT	-	-	7,830	17,590
	CAPITAL	-	-	-	28,000
TOTAL	**ENVIRONMENTAL COMPLIANCE**	**-**	**16,421**	**204,522**	**236,915**
5700	**RENEWAL & EXTENSION**	-	-	-	6,752,939
5800	**BOND PROJECTS**	58,128	57,022	59,818	58,105
TOTAL	**WATER AND SEWER FUND**	**$ 26,515,665**	**$ 28,304,327**	**$ 29,183,454**	**$ 35,890,000**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
STORM WATER UTILITY FUND					
5200	**STORM WATER**				
	PERSONAL SERVICES	$ 1,304,373	$ 1,565,982	$ 1,829,179	$ 1,982,103
	OPERATING-SUPPLIES	151,411	135,565	162,240	145,953
	OPERATING-PURCH/CONT	194,991	130,817	151,789	160,535
	OPERATING-INTFND CHG	318,673	345,091	354,310	205,881
	OPERATING-DEPREC	2,050,950	2,443,352	2,716,486	-
	CAPITAL	-	-	-	2,155,528
TOTAL	**STORM WATER UTILITY FUND**	**$ 4,020,398**	**$ 4,620,807**	**$ 5,214,005**	**$ 4,650,000**
SOLID WASTE MANAGEMENT FUND					
5310	**RECYCLING CENTER**				
	PERSONAL SERVICES	$ 74,812	$ 196,450	$ 209,376	$ 269,744
	OPERATING-SUPPLIES	51,243	44,226	73,751	45,085
	OPERATING-PURCH/CONT	130,999	36,545	47,374	88,115
	CAPITAL	-	-	-	42,080
TOTAL	**RECYCLING CENTER**	**257,053**	**277,220**	**330,501**	**445,024**
5300	**SOLID WASTE MANAGEMENT**				
	PERSONAL SERVICES	(38,400)	-	-	-
	OPERATING-SUPPLIES	12,586	12,942	15,542	10,000
	OPERATING-PURCH/CONT	14,728	719	4,482	2,000
	OPERATING-OTH COSTS	274,609	127,327	684,971	300,000
	OPERATING-DEPRECIATION	39,937	45,024	51,117	-
TOTAL	**SOLID WASTE MANAGEMENT**	**303,460**	**186,011**	**756,112**	**312,000**
TOTAL	**SOLID WASTE MANAGEMENT FUND**	**$ 560,513**	**$ 463,232**	**$ 1,086,613**	**$ 757,024**
COMMUNICATIONS UTILITY					
5530	**COMMUNICATIONS UTILITY**				
	PERSONAL SERVICES	$ 263,009	$ 340,342	$ 359,471	$ 395,831
	OPERATING-SUPPLIES	118,884	199,711	206,516	116,820
	OPERATING-PURCH/CONT	379,451	405,752	499,752	501,348
	OPERATING-OTH COSTS	-	-	14,638	287,681
	OPERATING - INTERFUND CHARGES	179,254	165,681	179,145	190,000
	OPERATING-DEPRECIATION	1,015,936	1,024,642	1,038,189	-
	OTHER FINANCING USES	-	-	-	-
	CAPITAL	-	-	-	126,000
TOTAL	**COMMUNICATIONS UTILITY**	**$ 1,956,534**	**$ 2,136,128**	**$ 2,297,711**	**$ 1,617,680**

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
RENTAL FACILITIES/VENUES					
5600	**RENTAL FACILITIES**				
	PERSONAL SERVICES	$ 228,462	$ 285,758	$ 284,944	$ 338,463
	OPERATING-SUPPLIES	132,101	208,814	137,256	204,400
	OPERATING-PURCH/CONT	125,211	150,219	137,762	94,275
	OPERATING - INTERFUND CHARGES	22,425	24,254	24,475	34,812
	OPERATING-DEPRECIATION	224,641	224,641	187,868	-
TOTAL	**RENTAL FACILITIES/VENUES**	**732,840**	**893,686**	**772,305**	**671,950**
5620	**EXHIBITION CENTER**				
	PERSONAL SERVICES	-	309	356	2,650
	OPERATING-SUPPLIES	111,741	49,873	142,116	57,500
	OPERATING-PURCH/CONT	6,894	5,596	8,007	8,050
TOTAL	**EXHIBITION CENTER**	**118,634**	**55,778**	**150,478**	**68,200**
5622	**CANAL HEADGATES BUILDING**				
	OPERATING-SUPPLIES	3,105	1,618	1,901	2,500
	OPERATING-PURCH/CONT	180	425	195	350
TOTAL	**CANAL HEADGATES BUILDING**	**3,285**	**2,043**	**2,096**	**2,850**
TOTAL	**RENTAL FACILITIES/VENUES**	**$ 854,759**	**$ 951,507**	**$ 924,879**	**$ 743,000**
TOTAL ENTERPRISE FUNDS		**$ 33,907,869**	**$ 36,476,001**	**$ 38,706,661**	**$ 43,657,704**

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
EMPLOYEE MEDICAL FUND				
Charges for services	$ 10,308,919	$ 11,312,515	$ 11,010,993	$ 10,232,244
Investment income	7,257	3,612	3,227	-
Miscellaneous	-	99,543	-	-
Total	**$ 10,316,176**	**$ 11,415,669**	**$ 11,014,220**	**$ 10,232,244**
RISK MANAGEMENT FUND				
Intergovernmental	$ 1,268,533	$ 994,179	$ 1,023,681	$ 1,098,677
Total	**$ 1,268,533**	**$ 994,179**	**$ 1,023,681**	**$ 1,098,677**
UTILITY DAMAGE PREVENTION				
Intergovernmental	$ 561,200	$ 475,281	$ 495,772	$ 700,106
Total	**$ 561,200**	**$ 475,281**	**$ 495,772**	**$ 700,106**
CUSTOMER SERVICE AND INFORMATION				
Intergovernmental	$ 197,127	$ 197,693	$ 180,632	$ 184,647
Total	**$ 197,127**	**$ 197,693**	**$ 180,632**	**$ 184,647**
FLEET REPLACEMENT FUND				
Intergovernmental	$ 1,448,820	$ 1,505,159	$ 1,749,861	$ 1,741,981
Use of reserves	-	-	-	514,105
Other financing sources	410,820	136,882	161,905	-
Total	**$ 1,859,640**	**$ 1,642,041**	**$ 1,911,766**	**$ 2,256,086**
TOTAL INTERNAL SERVICE FUNDS	**$ 14,202,675**	**$ 14,724,863**	**$ 14,626,071**	**$ 14,471,760**

EXPENDITURE DETAIL

INTERNAL SERVICE FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
EMPLOYEE MEDICAL FUND					
	PERSONAL SERVICES	$ 118,552	$ 157,486	$ 160,502	$ 163,527
	OPERATING-PURCH/CONT	10,798,493	11,832,402	11,572,469	10,068,717
TOTAL	**EMPLOYEE MEDICAL FUND**	**$ 10,917,045**	**$ 11,989,888**	**$ 11,732,971**	**$ 10,232,244**
RISK MANAGEMENT FUND					
	PERSONAL SERVICES	$ 139,241	$ 145,512	$ 148,866	$ 146,252
	OPERATING-SUPPLIES	15,974	13,593	18,195	29,600
	OPERATING-PURCH/CONT	1,113,317	835,073	833,263	922,825
	OTHER FINANCING USES	-	-	23,357	-
TOTAL	**RISK MANAGEMENT FUND**	**$ 1,268,533**	**$ 994,179**	**$ 1,023,681**	**$ 1,098,677**
UTILITY DAMAGE PREVENTION FUND					
	PERSONAL SERVICES	$ 434,436	$ 389,953	$ 412,781	$ 479,786
	OPERATING-SUPPLIES	121,244	71,362	64,210	108,500
	OPERATING-PURCH/CONT	3,820	9,382	14,198	50,220
	OPERATING-DEPRECIATION	1,700	4,584	4,584	-
	CAPITAL	-	-	-	61,600
TOTAL	**UTILITY DAMAGE PREVENTION**	**$ 561,200**	**$ 475,281**	**$ 495,772**	**$ 700,106**
CUSTOMER SERVICE AND INFORMATION CENTER					
	PERSONAL SERVICES	$ 189,513	$ 192,734	$ 173,353	$ 176,297
	OPERATING-SUPPLIES	6,150	3,011	3,028	3,250
	OPERATING-PURCH/CONT	1,464	1,948	4,251	5,100
TOTAL	**CUSTOMER SERVICE AND INFORMATION**	**$ 197,127**	**$ 197,693**	**$ 180,632**	**$ 184,647**
FLEET REPLACEMENT FUND					
	OPERATING-PURCHASES/CONTRACTS	$ 445,737	$ 464,628	$ 554,927	$ 550,000
	OPERATING-DEPRECIATION	1,199,971	1,435,146	1,555,745	-
	CAPITAL	-	-	-	1,706,086
TOTAL	**FLEET REPLACEMENT FUND**	**$ 1,645,708**	**$ 1,899,773**	**$ 2,110,672**	**$ 2,256,086**
TOTAL INTERNAL SERVICE FUNDS		**$ 14,589,614**	**$ 15,556,814**	**$ 15,543,727**	**$ 14,471,760**

CAPITAL EXPENDITURES

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

BUILDINGS			
Sheriff's Office	Fiber cable upgrade	$	13,000
Fleet Services	Shop fans		32,000
		$	45,000
VEHICLES			
Sheriff's Office	Emergency equipment for vehicles	$	124,000
Sheriff's Office	UTV with emergency equipment		18,000
Detention Center	Emergency security windows and partition for van		10,500
Magistrate Court	Emergency equipment for vehicles		5,684
Facility Maintenance	38' Lift		40,000
Public Transit	10% match 3 vans (GDOT grant)		13,501
Water Utility	Utility vehicle		28,000
Water Utility	(9) Trucks		326,000
Water Utility	Equipment hauler		120,000
Water Utility	Dump trucks		240,000
Storm Water Utility	(2) Trucks		121,000
Utility Damage Prevention	(2) Trucks		61,600
Fleet Replacement Fund:			
Magistrate Court	Chevrolet Impala		34,086
Sheriff	(23) vehicles		679,000
Detention Center	(3) vehicles		99,000
Emergency Services	Ford Escape		236,000
Fleet Services	(5) vehicles		23,000
Maintenance	Ford F150		30,000
Public Transit	(2)Home delivery meals vehicles		45,000
Coroner	Van		30,000
Traffic Engineering	(2) F250		76,000
Roads & Bridges	F350		50,000
		$	2,410,371
MACHINERY/EQUIPMENT			
Information Technology	Computer replacements	$	144,770
Information Technology	Data closet UPS units		27,500
Information Technology	Phone equipment		87,000
Information Technology	Switch/router equipment		45,000
Information Technology	Cisco firepower IPS appliance		45,000
Information Technology	Cisco Firepower Management System		60,000
Information Technology	Cisco wireless access points		30,000
Information Technology	Barracuda backup solution		68,565
Information Technology	Network Active Directory Auditor		26,000
Board of Elections	Voting units		10,000
GIS	Large format plotter		13,000
Sheriff's Office	Surveillance pole camera upgrades		10,000
Sheriff's Office	Thermal camera		10,465
Sheriff's Office	Camera		1,799
Sheriff's Office	Radars		12,600
Sheriff's Office	7x14 ft trailer		2,400
Sheriff's Office	Ice maker		2,000
Sheriff's Office	Mobile device data extraction equipment		10,500
Sheriff's Office	Thermal imaging handheld scope		20,000
Sheriff's Office	Tactrical robot		50,000
Sheriff's Office	Miscellaneous		24,300
Detention Center	Emergency siren system replacement		20,000
Detention Center	Hvac unit and replacement		25,000
Detention Center	Cameras		28,000
Fleet Services	Lube skid		10,000
Fleet Services	Generator load bank tester		28,000

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

MACHINERY/EQUIPMENT (cont.)	Description	Budget
Fleet Services	Fuel polishing skid	$ 13,500
Fleet Services	Hydraulic press	10,000
Fleet Services	Generator notification system	30,000
Fleet Services	Wheel balancer	9,000
Fleet Services	Mobile generator with trailer	15,500
Fleet Services	6 column lifts	40,000
Facility Maintenance	Trailers	9,600
Facility Maintenance	Mowing equipment	6,183
Planning	Work stations & screens	4,700
Parks/recreation	Loader	10,500
Parks/recreation	Mowing equipment	108,000
Parks/recreation	Trailer	10,000
Parks/recreation	Shade structures repair	10,000
E911	Radio system ID's	16,200
Juvenile Court	Miscellaneous	5,000
Fire Services	Tools	38,000
Fire Services	PPE washer	11,000
Fire Services	CAD server upgrade	50,000
Fire Services	Thermal imaging camera	11,000
Traffic Engineering	Electronic signal equipment	150,000
Traffic Engineering	Overhead LED signs	8,000
Traffic Engineering	Flasher assemblies	56,000
Traffic Engineering	Rhythm pedestian modules	50,000
Water Utility	Water treatment equipment	203,600
Water Utility	Central laboratory equipment	10,500
Water Utility	Clarifier modification	250,000
Water Utility	Waster water equipment	71,400
Water Utility	Hydro excavator	300,000
Water Utility	Excavator	150,000
Water Utility	Skid steer	80,000
Water Utility	Trailer	25,000
Water Utility	Trench box	50,000
Water Utility	Wheel loader	215,000
Water Utility	Pumps	218,000
Water Utility	Camera truck	295,000
Water Utility	Furniture	12,000
Water Utility	Mechanical department equipment	45,000
Water Utility	Engineering & mapping equipment	45,500
Storm Water Utility	Utv	12,500
Storm Water Utility	Pipe repair kit	14,000
Storm Water Utility	Mini excavator	60,000
Storm Water Utility	Skid steer	130,000
Storm Water Utility	30 ton trailer	35,000
Communications Utility	Alarm management upgrades	22,000
Communications Utility	Accedian network interface devices	15,000
Communications Utility	Splicing trailer	30,000
Communications Utility	Plotter	12,000
Communications Utility	Ciena equipment	47,000
Fleet Replacement Fund:		
Roads & Bridges	Loader	225,000
Roads & Bridges	Road tractor	130,000
Recycling	F550 with dump body	60,000
		$ 4,247,582

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

OTHER		
Commissioners Office	800 radios	$ 9,000
Procurement	Furniture	12,222
Sheriff's Office	Computer software & equipment	328,995
Fleet Services	Furniture	8,000
Water Utility	Computer equipment & radios	70,000
Water Utility	Canopy	30,000
Water Utility	Meter equipment	835,000
Water Utility	Sewer rehabilitation	250,000
Water Utility	Exterior painiting	30,000
Recycling Center	Recycling equipment	42,080
		$ 1,615,297
INFRASTRUCTURE		
Water Utility		$ 6,752,939
Storm Water Utility		1,783,028
		$ 8,535,967
TOTAL		$ 16,854,217

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 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
SPLOST 2006-2010				
Investment income	$ 33,719	$ 14,726	$ 9,528	$ -
Contributions & donations	375,746	-	-	-
Total	**$ 409,464**	**$ 14,726**	**$ 9,528**	**$ -**
2007 GENERAL OBLIGATION BONDS				
Investment income	$ 3,682	$ 7,125	$ 126	$ -
Other financing sources	152,549	-	-	-
Total	**$ 156,230**	**$ 7,125**	**$ 126**	**$ -**
2009 GENERAL OBLIGATION BONDS				
Taxes, sales	$ 19,328,522	$ 19,556,692	$ 10,202,964	$ -
Investment income	144,286	195,486	148,365	-
Contributions & donations	-	-	134,755	-
Use of reserves	-	-	-	22,133,918
Other financing sources	202,529	-	24,008	-
Total	**$ 19,675,337**	**$ 19,752,178**	**$ 10,510,092**	**$ 22,133,918**
TRANSPORTATION SPLOST				
Intergovernmental	$ 1,021,237	$ 1,514,415	$ 5,681,795	$ 25,450,000
Other financing sources	664,000	545,009	835,991	2,293,000
Total	**$ 1,685,237**	**$ 2,059,424**	**$ 6,517,786**	**$ 27,743,000**
2015 GENERAL OBLIGATION BONDS				
Investment income	$ -	$ 69,727	$ 67,326	$ -
Use of reserves	-	-	-	10,078,317
Other financing sources	-	17,890,388	1,509,557	-
Total	**$ -**	**$ 17,960,115**	**$ 1,576,883**	**$ 10,078,317**
2017 GENERAL OBLIGATION BONDS				
Investment income	$ -	$ -	$ 220,410	$ -
Use of reserves	-	-	-	25,052,916
Other financing sources	-	-	70,798,974	-
Total	**$ -**	**$ -**	**$ 71,019,384**	**$ 25,052,916**
2017-2022 SPLOST				
Taxes, sales	$ -	$ -	$ 9,908,323	$ 18,000,000
Investment income	-	-	3,450	-
Total	**$ -**	**$ -**	**$ 9,911,773**	**$ 18,000,000**
TITLE AD VALOREM TAX				
Other financing sources	$ 1,282,948	$ 1,500,000	$ 2,400,000	$ 1,500,000
Total	**$ 1,282,948**	**$ 1,500,000**	**$ 2,400,000**	**$ 1,500,000**
TOTAL CAPITAL PROJECTS FUNDS	**$ 23,209,216**	**$ 41,293,568**	**$ 101,945,572**	**$ 104,508,151**

EXPENDITURE DETAIL

CAPITAL PROJECTS FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
SPLOST 2006-2010					
	RECREATION PROJECTS	$ 561,490	$ 64,888	$ 224,509	$ -
	COUNTY FACILITIES	720,014	186,013	76,767	-
	TRANSPORTATION PROJECT	1,751,801	337,651	29,427	-
	OTHER FINANCING USES	1,445,537	192,407	271,879	-
TOTAL	**SPLOST 2006-2010**	**$ 4,478,842**	**$ 780,959**	**$ 602,582**	**$ -**
2007 GENERAL OBLIGATION BONDS					
	RECREATION PROJECTS	$ 1,644,527	$ 1,541	$ -	$ -
	TRANSPORTATION	123,922	54,042	-	-
	PUBLIC SAFETY PROJECTS	45,269	397,960	8,861	-
	WATER PROJECTS	48,975	-	-	-
	OTHER FINANCING USES	1,012,173	3,331,494	43,000	-
TOTAL	**2007 GEN OBLIGATION BONDS**	**$ 2,874,866**	**$ 3,785,038**	**$ 51,861**	**$ -**
2009 GENERAL OBLIGATION BONDS/2011-2016 SPLOST					
	BOND ADMINISTRATION	$ 7,685,750	$ 7,822,500	$ -	$ -
	RECREATION PROJECTS	357,665	335,025	123,668	1,111,918
	PUBLIC BLDGS	74,016	309,832	240,032	-
	TRANSPORTATION PROJECTS	4,001,390	5,203,434	7,411,453	21,022,000
	MUNICIPAL PROJECTS	1,763,880	1,777,730	1,545,749	-
	PUBLIC SAFETY	25,589	-	-	-
	COUNTY WIDE PROJECTS	362,883	153,857	107,518	-
	OTHER FINANCING USES	3,000,000	3,000,000	3,657,018	-
	PROJECT MANAGEMENT	137,494	409,115	262,179	-
TOTAL	**2009 GO BONDS/11-16 SPLOST**	**$ 17,408,668**	**$ 19,011,493**	**$ 13,347,617**	**$ 22,133,918**
TRANSPORTATION SPLOST		**$ 3,544,299**	**$ 1,493,895**	**$ 5,800,991**	**$ 27,743,000**
2015 GENERAL OBLIGATION BONDS					
	BOND ADMINISTRATION	$ -	$ 348,605	$ -	$ -
	COMMUNITY SERVICES	-	1,203,173	4,089,401	10,078,317
	PUBLIC SAFETY	-	1,324,841	-	-
	OTHER FINANCING USES	-	1,215,272	-	-
TOTAL	**2015 GEN OBLIGATION BONDS**	**$ -**	**$ 4,091,891**	**$ 4,089,401**	**$ 10,078,317**
2017 GENERAL OBLIGATION BONDS					
	BOND ADMINISTRATION	$ -	$ -	$ 736,582	$ -
	GREENWAY PROJECTS	-	-	83,770	1,000,000
	RECREATION	-	-	50,107	11,000,000
	PUBLIC BUILDINGS	-	-	33,620	12,000,000
	TRANSPORTATION	-	-	-	300,000
	PUBLIC SAFETY	-	-	1,155,962	350,000
	PROJECT MANAGEMENT	-	-	149,272	402,916
TOTAL	**2017 GEN OBLIGATION BONDS**	**$ -**	**$ -**	**$ 2,209,313**	**$ 25,052,916**
2017-2022 SPLOST					
	COMMUNITY SERVICES	$ -	$ -	$ -	$ 500,000

EXPENDITURE DETAIL

CAPITAL PROJECTS FUNDS

		Actual FY 2015	Actual FY 2016	Est. Actual FY 2017	Budget FY 2018
	MUNICIPAL PROJECTS	-	-	588,721	1,271,659
	OTHER FINANCING USES	-	-	2,932,950	7,432,950
	FUTURE PROJECTS	-	-	-	8,795,391
TOTAL	**2017-2022 SPLOST**	**$ -**	**$ -**	**$ 3,521,671**	**$ 18,000,000**
TITLE AD VALOREM TAX					
	PUBLIC BUILDINGS	$ 289,024	$ 5,765	$ -	$ 1,500,000
	LAND	-	-	1,402,886	-
TOTAL	**TITLE AD VALOREM TAX**	**$ 289,024**	**$ 5,765**	**$ 1,402,886**	**$ 1,500,000**
TOTAL CAPITAL PROJECTS FUNDS		**$ 28,595,699**	**$ 29,169,041**	**$ 31,026,322**	**$ 104,508,151**

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

2009 General Obligation Bond/2011-2016 SPLOST		**Budget**
Washington Road Widening		$ 21,022,000
Canal Headgates		1,111,918
Total 2009 GO/2011-2016 SPLOST Projects		$ 22,133,918
Transportation SPLOST		
Hereford Farm Rd Widening (design)	MPO - Fed with State/Local match	$ 1,850,000
Steven's Creek Rd Widening (design)	MPO - Fed with State/Local match	1,400,000
Hardy McManus Road widening (design)	MPO - Fed with State/Local match	1,000,000
Lewiston from I-20 to Columbia Rd (design)	Band 2 TIA	1,500,000
Lewiston from I-20 to Columbia Rd (ROW)	Band 2 TIA	4,550,000
Flowing Wells Rd widening (design)	Band 2 TIA	300,000
Flowing Wells Rd widening (ROW)	Band 2 TIA	5,000,000
Fury's Ferry Road Widening (design)	Band 2 TIA	1,200,000
Fury's Ferry Road Widening (ROW)	Band 2 TIA	5,500,000
Horizon South Pkwy (design)	Band 3 TIA	600,000
Horizon South Pkwy (ROW)	Band 3 TIA	500,000
LMIG (grant monies already rec'd from GDOT)	GDOT grant already rec'd	1,500,000
William Few @ Chamblin Int Imp (Const)	$200,000 GDOT grant, remainder TIA Discretionary	843,000
Evans Town Center Blvd - const	TIA Discretionary blended with GO Bond	1,000,000
Hereford Farm at Blanchard Road	TIA Discretionary (with possible GDOT OSS grant reimbursement)	400,000
Hereford Farm at Belair Road	TIA Discretionary	50,000
Wheeler Road at Belair Road	To be reimbursed by GDOT Quick Response Program	200,000
Lewiston Rd Restriping	To be reimbursed by GDOT Quick Response Program	150,000
Blue Ridge at Lakeside	TIA Discretionary (with possible GDOT OSS grant reimbursement)	200,000
Total Transportation SPLOST Projects		$ 27,743,000
2015 General Obligation Bond		
Park Upgrades		$ 1,078,317
Cultural Arts Center		9,000,000
Total 2015 General Obligation Bond		$ 10,078,317
2017 General Obligation Bond		
Project Management		$ 402,916
Gateway Blvd Ext - design		300,000
Greenway additions		1,000,000
Lakeside Park		3,000,000
Patriots Park Expansion		2,000,000
Grovetown Park		3,000,000
The Plaza Passive Park		3,000,000
The Plaza Parking Deck		1,000,000
Cultural Arts Center		10,000,000
Harlem City Center Project		1,000,000
Sheriff's Office Range Protection		350,000
Total 2017 General Obligation Bond		$ 25,052,916
2017-2022 SPLOST		
Grovetown		$ 977,852
Harlem		293,807
Park Upgrades		500,000
Transfers Out:		
2016 GO Debt Retirement		4,500,000
2015 GO Bond Debt Service Payments		2,932,950
Held for Future FY Projects		8,795,391
		$ 18,000,000
TAVT		
To Be Determined		$ 1,500,000
TOTAL CAPITAL PROJECTS FUNDS		$ 104,508,151

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

					PERSONNEL				UTILITIES				CONTRACT SERVICES						CAPITAL			COUNTY SERVICES	
FY	PROJECTS	SOURCE	FUNDING	SQ/FT	STAFF	CUSTODIAN	LANDSCAPE	SUPPLIES	LIGHTING	POWER	WATER	BROADBAND	WASTE	PEST	ELEVATOR	NICHOLS	LANDSCAPE	INS. PREMIUM	FLEET	EQUIPMENT	OTHER		TOTALS
17	HARLEM LIBRARY	SPLOST 17-22	$4,000,000	15,000	$0	$27,989	$0	$4,500	$15,000	$32,550	$1,200	$18,000	$1,600	$360	$1,595	$527	$0	$1,200	$5,000	$0	$2,000	$19,000	$130,521
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	$405,120		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125	$0	$0	$0	$0	$125
17	LAKESIDE PARK	17 GO BOND	$3,000,000		$108,230	$0	$0	$0	$20,000	$2,000	$18,000	$900	$3,240	$120	$0	$527	$5,000	$900	$50,000	$52,000	$10,000	$2,000	$272,917
17	THE PLAZA PARK	17 GO BOND	$3,000,000		$0	$0	$0	$0	$5,000	$2,000	$12,000	$0	$0	$120	$0	$0	$10,000	$900	$0	$0	$0	$10,000	$40,020
17	GROVETOWN CENTER PARK	17 GO BOND	$3,000,000		$32,880	$0	$0	$0	$20,000	$5,000	$12,000	$0	$0	$120	$0	$0	$5,000	$900	$6,000	$0	$0	$5,000	$86,900
	FY TOTAL PRIOR TO ESCALATION				**$141,110**	**$27,989**	**$0**	**$4,500**	**$60,000**	**$41,550**	**$43,200**	**$18,900**	**$4,840**	**$720**	**$1,595**	**$1,054**	**$20,000**	**$4,025**	**$61,000**	**$52,000**	**$12,000**	**$36,000**	**$530,483**
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	$29,000,000	75,000	$315,100	$27,989	$0	$18,000	$28,000	$130,000	$9,600	$0	$3,240	$2,100	$3,190	$527	$35,000	$8,700	$5,000	$40,000	$4,000	$15,000	$645,446
18	PATRIOTS PARK EXPANSION	17 GO BOND	$3,000,000		$32,880	$0	$0	$0	$10,000	$2,000	$12,000	$0	$0	$0	$0	$0	$5,000	$900	$12,500	$20,000	$10,000	$2,000	$107,280
18	MARTINEZ CENTER PARK	17 GO BOND	$3,000,000		$32,880	$0	$0	$0	$20,000	$5,000	$12,000	$1,000	$0	$120	$0	$0	$5,000	$900	$6,000	$0	$0	$5,000	$87,900
18	ADDITIONAL CENTER PARK	17 GO BOND	$3,000,000		$32,880	$0	$0	$0	$20,000	$5,000	$12,000	$1,000	$0	$120	$0	$0	$5,000	$900	$6,000	$0	$0	$5,000	$87,900
18	GREENWAY	17 GO BOND	$5,000,000		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,500	$0	$0	$0	$0	$1,500
18	DRIVER TRAINING TRACK	17 GO BOND	$6,000,000		$0	$0	$0	$0	$120,000	$10,000	$4,000	$0	$1,600	$1,400	$0	$527	$0	$1,800	$100,000	$50,000	$10,000	$0	$299,327
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	$500,000		$0	$0	$0	$0	$0	$1,000	$2,000	$0	$0	$1,400	$0	$527	$0	$150	$0	$0	$5,000	$0	$10,077
	FY TOTAL PRIOR TO ESCALATION				**$413,740**	**$27,989**	**$0**	**$18,000**	**$198,000**	**$153,000**	**$51,600**	**$2,000**	**$4,840**	**$5,140**	**$3,190**	**$1,581**	**$50,000**	**$14,850**	**$129,500**	**$110,000**	**$29,000**	**$27,000**	**$1,239,430**
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	$17,000,000	35,000	$0	$27,989	$0	$5,000	$0	$90,000	$3,600	$0	$0	$1,400	$3,190	$0	$0	$5,100	$5,000	$0	$1,000	$10,000	$152,279
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	$7,680,000		$0	$0	$0	$0	$5,000	$36,000	$11,000	$0	$0	$1,400	$1,595	$527	$0	$2,300	$0	$0	$2,000	$5,000	$64,822
19	GROVETOWN LIBRARY	17 GO BOND	$3,000,000	10,000	$0	$13,995	$41,100	$3,200	$5,000	$21,700	$3,600	$18,000	$1,600	$360	$1,595	$527	$0	$900	$0	$0	$2,000	$10,000	$123,577
	FY TOTAL PRIOR TO ESCALATION				**$0**	**$41,984**	**$41,100**	**$8,200**	**$10,000**	**$147,700**	**$18,200**	**$18,000**	**$1,600**	**$3,160**	**$6,380**	**$1,054**	**$0**	**$8,300**	**$5,000**	**$0**	**$5,000**	**$25,000**	**$340,678**
21	BUILDING A REPLACEMENT	SPLOST 17-22	$5,568,000		$75,373	$0	$0	$0	$5,000	$10,000	$0	$0	$0	$1,000	$1,595	$527	$4,000	$1,670	$5,000	$0	$2,000	$0	$106,165
21	BACKUP DATA CENTER	SPLOST 17-22	$1,400,000		$0	$0	$0	$0	$0	$15,000	$0	$18,000	$0	$0	$0	$527	$0	$420	$0	$20,000	$0	$0	$53,947
21	TOWER FACILITIES	SPLOST 17-22	$1,400,000		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$420	$0	$0	$24,000	$0	$24,420
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	$1,067,000		$0	$0	$0	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$320	$0	$0	$0	$0	$1,320
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	$875,000		$0	$0	$0	$1,000	$0	$1,500	$0	$0	$0	$0	$0	$0	$0	$265	$0	$0	$0	$0	$2,765
	FY TOTAL PRIOR TO ESCALATION				**$75,373**	**$0**	**$0**	**$2,000**	**$5,000**	**$26,500**	**$0**	**$18,000**	**$0**	**$1,000**	**$1,595**	**$1,054**	**$4,000**	**$3,095**	**$5,000**	**$20,000**	**$26,000**	**$0**	**$188,617**
22	DETENTION CENTER	SPLOST 17-22	$2,400,000		$164,400	$0	$0	$0	$2,000	$48,000	$5,000	$0	$0	$1,400	$0	$527	$0	$720	$40,000	$0	$5,000	$5,000	$272,047
	FY TOTAL PRIOR TO ESCALATION				**$164,400**	**$0**	**$0**	**$0**	**$2,000**	**$48,000**	**$5,000**	**$0**	**$0**	**$1,400**	**$0**	**$527**	**$0**	**$720**	**$40,000**	**$0**	**$5,000**	**$5,000**	**$272,047**
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	$250,000		$0	$0	$0	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75	$0	$0	$0	$0	$1,075
23	ENGINE COMPANY 15	SPLOST 17-22	$873,742		$0	$0	$0	$1,000	$0	$1,250	$0	$0	$0	$0	$0	$0	$0	$275	$0	$0	$0	$0	$2,525
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	$564,000		$0	$0	$0	$1,000	$0	$8,000	$600	$0	$0	$200	$0	$527	$0	$175	$0	$0	$0	$1,000	$11,502
23	911 UPGRADES	SPLOST 17-22	$1,000,000		$0	$0	$0	$1,000	$0	$5,000	$0	$0	$0	$0	$0	$0	$0	$300	$0	$0	$0	$0	$6,300
	FY TOTAL PRIOR TO ESCALATION				**$0**	**$0**	**$0**	**$4,000**	**$0**	**$14,250**	**$600**	**$0**	**$0**	**$200**	**$0**	**$527**	**$0**	**$825**	**$0**	**$0**	**$0**	**$1,000**	**$21,402**
	TOTALS		$105,982,862	$135,000	$1,589,247	$195,924	$82,200	$69,400	$550,000	$847,750	$236,600	$113,800	$22,560	$23,040	$25,520	$11,067	$148,000	$62,805	$481,000	$364,000	$154,000	$187,000	

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

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

Department Information

COMMISSION OFFICE/COUNTY ADMINISTRATION

FUND/DEPARTMENT NUMBER: 1001/1006

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 16/17

- Completed the budget year with surplus funds.
- Continued work on major road projects such as Washington Road and Riverwatch Parkway.
- Began work on 17-22 SPLOST and 2016 General Obligation projects such as Patriots Park Expansion and the Euchee Creek Greenway.
- Completed the new Harlem Library.

GOALS FOR FY 17/18

- Balance budget with no reduction in services and no tax increase.
- Finish construction of the $39 million Washington Road widening project.
- Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
- Begin construction on the Performing Arts Center, the Grovetown Library, and The Plaza Park.
- Strive to complete all capital improvement projects funded by SPLOST and bonds on time and under budget.
- Focus on development standards and infrastructure needs to support a growing population.
- Coordinate multiple major roadway projects funded by the TSPLOST; including Flowing Wells Road and Fury's Ferry Road widening projects.

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 16/17

- Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 19th consecutive year.
- Obtained the GFOA's *Distinguished Budget Preparation Award* for 8th consecutive year.
- Implemented and trained departments on purchasing card program
- Implemented Munis purchasing card module to account for transactions from purchasing card program.
- Coordinated with Human Resources to comply with the Affordable Health Care Act.

GOALS FOR FY 17/18

- Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 20th consecutive year.
- Obtain the GFOA's *Distinguished Budget Preparation Award* for 9th consecutive year.
- Implement new import in Munis to pay election workers.
- Implement 2-year operating budget.

WORKLOAD MEASUREMENTS

Category	**Actual FY 15/16**	**Estimated FY 16/17**	**Forecast FY 17/18**
Number of invoices processed	24,168	22,498	24,000
Number of Funds/Depts.	52/74	52/64	52/64
Budgets managed in 000's:			
General Fund	$67,763	$69,934	$67,748
Other Funds (non CPF)	$99,551	$104,672	$100,360
Total Budgets	$100,228	$174,606	$168,108

PERFORMANCE MEASURES

FINANCIAL SERVICES

FUND/DEPARTMENT NUMBER: 1002

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Efficiency: Number of invoices processed/FTE	2,685	2,499	2,400
Cost per invoice processed	$7.51	$8.48	$8.22
Dun & Bradstreet paydex score (maximum=80)	78	78	78
Effectiveness: Revenue projection accuracy (Goal: within +/-5%)			
General Fund	99%	99%	99%
Other Funds	95%	95%	95%
Expenditure Projection accuracy (Goal: within +/-5%)			
General Fund	98%	98%	98%
Other Funds	95%	95%	95%
Finance operations expense as a% of total Columbia County Expenditures	.35%	.35%	.30%

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
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**	**0**
Sr. Accounting Clerk	**1**	**1**	**1**
Accounting Clerk	**1**	**1**	**1**
Administrative Specialist	**1**	**1**	**1**
Admin Coordinator	**0**	**0**	**1**
Total	**10**	**10**	**10**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
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 16/17

- Electronic solicitation and Contract Lifecycle Management software implemented
- Implemented P-Card user afterhours hotline
- Two department employee obtained Certified Public Procurement Office (CPPO) recertification

GOALS FOR FY 17/18

- 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 electronic retention software
- Implement County contract and electronic bidding policies and procedures

PROCUREMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1003

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
PO Processed	9,535	8,197	9,500
Contracts Administered	105	245	260
Bid/RFPs Prepared	60	65	65
Outgoing Mail Processed	51,485 pieces	59,137 pieces	60,500 pieces
Credit Cards	365	339	350

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Saving from Bid/RFP process	$1,312,379	$1,950,372	1,200,00
GovDeals Revenue	$158,508.99	$35,047	$120,000

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Procurement Manager	1	1	1
Procurement Supervisor	1	1	1
Contract Supervisor	1	0	0
Procurement Specialist	1	1	1
Administrative Assistant	1	1	1
Contract Specialist	1	2	2
Warehouse Clerk 1	1	1	1
Courier III	1	1	1
Total	**8**	**8**	**8**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	2	2	2
Heavy Equipment	1	1	1
Vehicle Allowances	2	2	4
Total	**5**	**5**	**7**

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

DEPARTMENT DESCRIPTION

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

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

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

IT supports more than 1000 customers located in over 85 locations. Critical services are provided both onsite and 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 desktop support, audio visual systems, video surveillance systems, access control systems and Service Desk. Incident entry and resolution, supporting and assisting County users technology requests, desktop imaging, computer equipment setup, maintenance and setup of access control systems, as well as setup and maintenance of video surveillance systems are the responsibility of the Customer Service Team.

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

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

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

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

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

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

The SST establishes and manages all End User accounts and Access to County network resources. Using strict compliance to County security standards, policies and guidelines, the SST is the principal support across the County's network for: User Accounts; County Email Services; Data Storage and Data Access Rights, et al.

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	13	39
Defensive Driving	21	281
CPR/AED/First Aid	3	25
Customer Service	7	41
Other (Web, MUNIS, etc.)	52	381
Total	**96**	**767**

ACCOMPLISHMENTS FOR FY 16/17

- Transition Network Monitoring and Wireless software to Cisco Prime for increased functionality
- Implemented Cisco Emergency Responder to update caller location when 9-1-1 calls are placed from the County network
- Replaced end-of life VoIP phones for multiple County departments
- Completed infrastructure, cabling ,and technology systems for new construction projects – Harlem Library and CCSO Administrative Building
- Upgraded the CCSO network core infrastructure for improved performance and security
- Implemented a security management system to monitor and protect the wireless network
- Transitioned Netmotion VPN administration and support to CCSO IT
- Upgraded wireless network controllers to support high capacity wireless access points
- Established a new FlexNet site at Pollards Corner for Water Utility
- Upgraded 6 remote campus file servers, multiple servers in the IT Datacenter
- Upgraded and configured V7000 SAN cabinet and disks to support future server projects; to include GIS transition from physical to virtual servers and the Tax Assessor/Tax Commissioner iasWorld implementation
- Assisted with the implementation of Canyon Systems JCats CourtGA cloud-based software and transitioning of data into the new system

- Reconfigured all versions of Quickbooks within the County; moved all data to the County's network to ensure backup and integrity of data
- Upgraded certificate authority on County's Domain Controller to support SHA-2 encryption due to deprecation of older SHA-1 encryption system
- Public VDI computer images updated to Windows 7 and Windows 10
- Completed a Microsoft funded SAM audit of the network for current Microsoft licensable products to assist in determining a licensing scheme to adopt for cost efficiency and true-up
- Worked with Pollock Systems to refresh existing managed printers/copiers/scanners within the County
- Created and deployed Active Directory Group Policies for RecTrac-VICAdmin account to install all printers associated with RecTrac County Users on PC's
- Setup/Configure/Transition 3 GIS physical servers to the virtual environment
- Setup/Configure/Transition all County computers and servers to the Sophos Cloud-based antivirus and ransomware protection products
- 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
- Implemented 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. Completed standardized import of GL data into Munis
- Complete implementation of P-Card tracking in Munis ERP
- Tyler Munis 11.1 / TCM Upgrade
- Completed Board of Elections Web count redesign
- Upgrade Odyssey Public Access to kiosk based system
- Completed RPMOUT data transfer rewrite for Maps Online

GOALS FOR FY 17/18

- Implement Dude Solutions IT Incident and Inventory Management System
- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, server, network infrastructure and IP phone equipment)
- Upgrade Genetec Security Center to newest version
- Provide technology evaluation and refresh to EMA for MOC and EOC operations
- Improve inventory control procedures for IT assets
- Implement an additional network security Intrusion Protection System that will guard against internal network threats

- Implement a management application for existing security applications to improve threat visibility and network performance
- Implement online collaboration module of the Cisco phone system to accommodate video conferencing, remote whiteboarding and meeting collaboration
- Upgrade all voice gateway routers and transition existing PRI trunk connections to SIP trunking for PSTN calls and cost savings
- Provide network infrastructure and cabling design and implementation for new construction projects
- Complete replacement of end-of-life Windows 2003 Servers
- Implement Netwrix Auditor System to enhance current security protocols and prevent future unauthorized access to privileged information
- Implement and transition to a new Backup Solution to replace and improve upon the current software backup solution, to ensure a sustainable data backup solution that keeps pace with the evolving demands of the County's data growth
- Develop and instill new standards and procedures regarding updates on the County's Exchange Server messaging environment
- Setup and configure virtual servers for the Tax Assessor/Tax Commissioner iasWorld Software implementation project
- Upgrade Fire & Emergency Services Division file server
- Restructure Active Directory Environment to coincide with the County's 360 degree Organizational Chart
- Decommission Water Utility SubCam server and transition of video data into CityWorks and archiving to external storage for future use
- Upgrade and implement Munis 11.3
- Complete Mobile App for Citizens
- Redesign County Website
- HR on-boarding for new applicants/employees
- Complete TIM to Chameleon interface
- Complete Munis MapLink implementation
- Complete Sharepoint and Reporting Services upgrades

Complete Records Retention System rewrite

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Customers	1340	1254	1317
Incident Requests	1918	1575	1735
Change Requests	2692	2300	2530
Total Service Requests	4610	3875	4265
Incoming Email Transactions	5,922,043	6,215,184	6,522,836
Web Site Activity	1,792,723	750,569	1,500,000

INFORMATION TECHNOLOGY DEPARTMENT

FUND/DEPARTMENT NUMBER: 1005

Systems Supported	142	145	145
Equipment Supported			
Audio Visual Equipment	296	415	456
Access Ctrl Readers	45	45	50
Communication Equipment (Phones & Analog Adapters)	1205	1401	1471
Communication Routers	81	56	60
Communication Switches	483	348	369
Communication Firewalls	25	26	27
Communication Access Points	164	180	198
Personal Computers	1061	1218	1340
Printers	341	271	298
Scanners	102	110	121
Servers (Physical/Virtual)	89	92	97
Thin Clients	85	108	133
Uninterruptible Power Supply	530	636	668
Communication Services Supported			
Telephone Lines	1735	1735	1750
Cellular Services	318	278	278
Staffing Ratios			
Customer Srv Staff to User Ratio	1 to 223	1 to 209	1 to 219
Application Staff to User Ratio	1 to 191	1 to 179	1 to 188
Communications Staff to User Ratio	1 to 268	1 to 251	1 to 263
Server Staff to User Ratio	1 to 447	1 to 418	1 to 439

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Routine Service Requests Completed:	98.90%	98.00%	98.0%
Change Requests Completed	99.00%	98.00%	98.0%

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager Information Technology	1	1	1
Asst Mgr Information Technology	1	1	1
Application Support Manager	1	1	1
Network Communications Manager	1	1	1
Training Manager (2016)	1	1	0

Server Support Manager	0	1	1
Administrative Coordinator	1	1	1
LAN Server Administrator II	1	0	0
LAN Server Administrator I	1	2	2
Technology Support Specialist	5	4	4
Service Desk Analyst	1	1	0
Database Administrator	1	1	1
Systems Analyst	1	1	1
Application Support Analyst	2	2	2
Programmer Analyst II (2016)	1	1	1
Programmer Analyst I	1	1	1
Network Security Administrator	1	1	1
Network Engineer II	1	1	1
Network Engineer I	2	2	2
Totals	24	24	22

VEHICLE SCHEDULE

Category	FY 2015/2016	FY 2016/2017	Forecast FY 2017/2018
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	14	15	14
Total	**14**	**15**	**14**

BUDGET HIGHLIGHTS

The goal of the Information Technology budget for the upcoming fiscal year is to maintain operational expenditures at an equivalent level to the previous fiscal year. Increases in the

operation budget are due to maintenance increases for supported software applications and hardware equipment. The total Capital requested in the budget is $533,835.70. The primary focus of the requested capital items is lifecycle replacement of aging equipment to improve County operational efficiency and to bolster security while reducing long term operational expenses.

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 16/17

- Conducted two elections ~ General Primary Election Run-off and General (Presidential) Election

- Updated over 128,249 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting)

- Approximately 95% of the County's estimated population (which is of voting age) is currently registered to vote (104,093 total registered voters in Columbia County, April 2017)

- Conducted training classes for poll workers for the elections

- Moved the main early voting location used in the General Election to building G3 – and notified every residential address in Columbia County of this change

- Conducted Early Voting/Advance/Absentee Voting for the General Primary Election Run-off and General Election

- Opened two additional advance voting sites for the General Election

- Continue to work with Information Technology to streamline and enhance our election night processes

- Processed and Verified signatures on two Recall Petition applications
- Hired and trained over twenty temporary employees to conduct early voting
- Worked with Roads and Bridges and coordinated efforts with them to deliver all election day equipment to the 46 voting precincts the day before the General Primary Run-off election and General Election and for them to pick up all equipment the day after each election

GOALS FOR FY 17/18

- Conduct the Municipal General Elections for the cities of Grovetown and Harlem, the General Primary and any Special Elections if needed
- Relocate as many precincts as possible – out of the schools
- Split or realign 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
- Acquire adequate office and warehouse space to properly conduct in-person Early Voting and store Touch Screen units with carts

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
New registration records	5,230	10,400	3,500
Notification of change/deletion	12,761	19,038	7,000
Elections	4	3	2
Absentee & Voted in the office	9,778	56,566	2,000
Training sessions for poll workers	9	14	4
Total records updated	27,769	86,004	20,000

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Executive Director	1	1	1
Elections Coordinator	1	1	1
Registration Coordinator	1	1	1
Deputy Clerk	2	2	2
(*Temp Employees)	6	21	2
Total	**11**	**26**	**7**

BUDGET HIGHLIGHTS

- Conducted two elections ~ General Primary Election Run-off and General (Presidential) Election
- Operated and staffed two additional advance voting sites for the General (Presidential) Election
- Added over 10,400 new voters (April 2016/April 2017)
- Trained over 300 poll workers for the elections
- Moved the main early voting site for the General (Presidential) Election to building G3 and sent notification to every residential address in Columbia County
- 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
- Processed and Verified signatures on two Recall Petition applications

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 16/17

- **Animal Services-** Updated 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.
- **Community Events-** Implemented an event permit.
- **Extension Services-** The UGA County Extension Services Agent received the 2016 Urban Agriculture Education Award.
- **Library System-** The new Harlem Library was completed and opened.
- **Parks and Recreation**- Applied for National Parks and Recreation Agency accreditation, which measures and agency's overall quality of operation, management, and service to the community.
- **Rental Facilities/Venues-** Increased departmental revenue by 4% over last year.

GOALS FOR FY 17/18

- **Animal Services-** Implement "reading with dogs" program to help elementary students advance in reading.
- **Community Events-** Successfully implement profit sharing system between event vendors and the county.
- **Extension Services-** Pursue county funds to provide partial funding of a full time UGA position.
- **Library System-** Become a Passport Acceptance Facility.
- **Parks and Recreation**- Create a comprehensive Parks & Recreation Program Guide which details all programs/activities offered throughout the year.
- **Rental Facilities/Venues-** Increase number of consumer shows at the Columbia County Exhibition Center.

COMMUNITY & LEISURE SERVICES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1010

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Grant Applications	1	1	1
Regional Sporting Events	18	26	30
Capital Projects	7	7	7
Public Speaking	4	4	4
Community Events	63	67	70
News Articles	160	162	165
Committee Meetings	160	160	160

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
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 15/16	Estimated FY 16/17	Forecast FY 17/18
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 16/17

- Medical renewal for 2017 resulted in 0% increase in premium cost with plan changes.
- Dental renewal for 2017 resulted in 5% increase in premium cost.
- Employee Fitness Center employee utilization average 309 visits and participation average 74.
- Employee On-site Clinic proposed to open at the Employee Fitness Center in 2017.
- Health4Me2 Rewards Program was successful with 118 (10%) employees receiving awards; cash awards totaled $3,550 and PTO awards totaled $9,749.
- Annual Performance Appraisal training for 166 Managers and Supervisor Performance Pro computer training held September 2016.
- Four quarterly Lunch and Learns with average employee participation of eighty (80) at each.
- Supervisor 101 Training with 21 participants.
- Implemented web-based Employee Mandatory Compliance Training through the EAP and conducted computer based training sessions May 2016.
- Employee Compliance Training was completed by 737 employees through December 2016. Implemented web-based Employee Mandatory Compliance Training through the EAP and conducted computer based training sessions May 2016.
- Employee Compliance Training was completed by 737 employees through December 2016.
- Employee events held at ETCP with 450 attending Summer Beach Blast June, 81 attending Christmas Family Night and 54 attending Christmas Date Night in December 2016.
- Received 4,353 online employment applications.
- Three (3) comprehensive classification and compensation surveys completed.
- Flu immunization vaccine was administered to 306 employees, representing a 14.5% increase in participation from the prior year.
- Twenty-four (24) employees participated in the Education Reimbursement Program.
- One hundred twenty three (123) active and eight (8) retired employees were recognized for years of service; seventeen (17) employees were recognized for military service during the annual Service Recognition Program.

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

GOALS FOR FY 17/18

- Evaluate efficiency and effectiveness of new On Site Medical Clinic.
- Continue communication of 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.
- Maintain a robust benefits program through successful vendor negotiations, with minimal increase in benefits cost, and flexible option choices.
- Digitize employee and benefit files to more efficiently store and retrieve information.
- Digitize and streamline pre-employment and onboarding process for a seamless applicant and manager user experience.
- Redesign department web page to simplify access points for employees to obtain information about benefits and employee programs.
- Continue to identify and eliminate unnecessary manual processes.
- Deliver excellent customer service and benefits for employee recruitment and retention.
- Continue to develop, evaluate and implement innovative Employee Programs.
- Improve the quality of communication between Human Resources and employees.
- Utilize the ESS and new Manager Self Service to its fullest potential.
- Develop short 3-5 minute "how to" instructional videos for employees and managers for common Human Resources related tasks.

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Workers Comp Claims	80	82	85
Family Medical Leave	105	107	110
401(a) Participants	1266	1304	1343
457(b) Participants	1162	1197	1233
Employment Applications	4,353	4,570	4,800
Advertisement Savings	$8,250	$8,100	$8,000
Internal Position Postings	266	270	275
External Position Postings	16	20	24
New Hires Processed	140	143	145
Employment Turnover	11.7%	11.2%	11.0%
Terminations Processed	143	145	148
Grievances Filed	0	1	1
Grievances Resolved	0	1	1

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Merit Average %	1.89%	1.9%	2.0%
Merit Average $	$801.40	$825.00	$850.00
Cost of Living Adjustment	2.0%	2.5%	2.5%
Performance Evaluation %	3.88%	3.8%	3.85%
Benefits Cost to Payroll	37%	37%	38%
401(a) Fund Balance	$47,275,916	$49,639,711	$51,128,902
457(b) Fund Balance	$35,685,673	$37,467,856	$38,591,891
Employee Average Tenure	7.62 years	8.0 years	8.4 years
Education Reimbursement	24	25	27
Mandatory Training	737	750	765

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Human Resources Manager	1	1	1
Assistant Human Resources Manager	1	1	1
Senior Human Resources Generalist	1	1	1
Fitness Specialist	.75	.75	1
Human Resources Specialist V	1	1	1
Human Resources Specialist V	1	1	1
Employee Specialist II	1	1	1
Benefits Specialist II	1	1	1
Total	**7.75**	**7.75**	**8**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Vehicle Allowances	3	3	3
Total	**3**	**3**	**3**

HUMAN RESOURCES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1011

BUDGET HIGHLIGHTS

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

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

The medical fund continues to be impacted due to federal legislation, rising health care costs, increase in number of employees and dependents, increase in number of medical claims, and plan utilization.

In an effort to minimize claims, a new Employee On-site Medical Clinic staffed by an outside contractor was proposed as a pilot program in 2016 but 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 July 2017 at a projected cost of $5,500 for the PCORI (Patient Centered Outcomes Research Institute Fees). The final ACA Transitional Reinsurance Fee was processed January 2017. These Federal mandates have impacted the medical fund balance.

The 401(a) and 457(b) retirement funds have seen growth improve significantly this year due to many economic factors including more confidence in the marketplace. The 401(a) assets are approximately $47,275,916 and the 457(b) at $35,685,673.

The Human Resources Department FY17/18 budget reflects minimal increase due to costs associated with employee population growth and an increase in the cost of providing services.

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 16/17

- Achieve 100% compliance with Georgia statutes for the 2016 Tax Digest.
- Collected, managed, and distributed accurately all Title Ad Valorem Tax fees in compliance with legislation pass in 2012 (HB 386).
- Obtained 100% accuracy rating for the state annual motor vehicle inventory audit.
- Maintained a property delinquency rate of less than 1%.
- New software, Tyler Tech (iasWorld), determined to be the new program for the Tax Commissioner's Office

GOALS FOR FY 17/18

- Prepare the 2017 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 implementation of iasWorld.

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
MOTOR VEHICLE DIVISION			
Ad Valorem Tax Collected	$4.5 million	$3 million	$2.5 million
Number of Tag Registrations	177,150	180,000	182,000
Number of Titles	38,395	39,000	40,000
Disabled Placards Issued	2,654	2,800	3,000
% of MV Registrations by Mail	18.24%	18.00%	17.50%
% of MV Registrations Online & IVR	9.46%	9.75%	10.00%
Number of Incoming Telephone Calls	33,129	33,000	32,950
PROPERTY TAX DIVISION			
Real & Personal Property Tax Collected	$115 million	$117 million	$120 million

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

# of Real & Personal Tax Bills	80,579	82,000	84,000
Mobile Home Tax Collected	$258,120	$255,000	$250,000
# of Personal Property MH Tax Bills	1,963	1,950	1,925
# of Homestead Exemption Applications	2,253	2,300	2,350
Timber Tax Collected	$45,149	$45,000	$44,000
# of Timber Tax Bills	42	45	47
Heavy Duty Equipment Tax Collected	$15,879	$13,000	$12,500
# of Heavy Duty Equip Tax Bills	45	40	38
Number of Incoming Telephone Calls	13,246	13,100	13,000

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Collection Rate – Real & Personal	99%	99%	99%
Collection Rate – Timber	100%	100%	100%
Collection Rate – Heavy Duty	100%	100%	100%
Collection Rate – Mobile Homes	96%	99%	99%

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Elected Officials	1	1	1
Managers	5	5	5
Full-Time Employees	21	21	20
Part-Time Employees	1	1	1
Totals	**28**	**28**	**27**

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 16/17

- Reviewed and revalued all real property and personal property in the County
- Processed 471 real and personal property appeals
- Processed 166 Board of Equalization appeals
- Processed 114 vehicle appeals
- Instituted a new review/auditing program per O.C.G.A. 48-5-299 *all accounts must be reviewed or audited every 3 years*
- These reviews and audits led to discoveries totaling $2,424,104 for tax years 2014 through 2016
- 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 2016 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 17/18

- Review and revalue all parcels in the County
- Complete an approved 2017 Real & Personal Property Tax Digest on schedule
- Increase the number of onsite Personal Property Reviews

WORKLOAD MEASUREMENTS

Category	Actual FY 2015/2016	Estimated FY 2016/2017	Forecast FY 2017/2018
Parcels Reviewed	56,428	57,922	59,416
New Main Improvements	1459	1644	1,829
Personal Property Accounts	12,515	12,763	14,705
Deeds Processed	8,371	8,686	9,001
Mapping Splits & Combines	2,666	2,638	2,700
Personal Property Mobile Homes	2,006	2,016	2,000

STAFFING

Position	Actual FY 2015/2016	Estimated FY 2016/2017	Forecast FY 2017/2018
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	11	12	12
Appraiser II	3	3	3
Appraiser III	0	0	0
Clerk IV	5	5	5
Specialist I	3	3	3
Total	**29**	**30**	**30**

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

VEHICLE SCHEDULE

Category	Actual FY 2015/2016	Estimated FY 2016/2017	Forecast FY 2017/2018
Authorized Vehicles	9	10	10
Heavy Equipment			
Vehicle Allowances	2	2	2
Total	**11**	**12**	**12**

BUDGET HIGHLIGHTS

The Tax Assessor's Office was granted a new Appraiser I for the Personal Property Department for the 2016/2017 fiscal year. This new position has aided us in processing 6,146 business and boat returns.

Reviews:

- The added appraiser has also assisted us greatly in our ability to review properties according to O.C.G.A. 48-5-299 *all accounts must be reviewed or audited every 3 years*
- After one month of beginning the review process with the new appraiser, we have visited 214 accounts, which is far ahead of where we were last year
- With 12,990 accounts currently in personal property we need to review 4,330 accounts each year to complete the three-year period
- Estimating 150 days in the field, our staff would have to average 15 visits per day to hit that target
- While we are in much better shape, it will still be a challenge to hit that goal as there are other visits being done by these appraisers as well
- These other visits include the greeting and education of all new business accounts and an annual road list check where store front businesses are verified to be on location as of January 1 each year.

TAX ASSESSOR

FUND/DEPARTMENT NUMBER: 1112

Summary:

The Personal Property Department has gone through much growth in recent years. The result of this growth can easily be seen in the additions made to the digest on an annual basis, as well as the accuracy of our records. We have also been able to establish a strong presence with the public thanks to our ability to visit each new business and help them understand their part in the process of accurately appraising their personal property assets. This office is by no means done growing, but the results thus far have met the expectations that accompanied a new hire.

JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 16/17

- Continued to develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at a minimal or no budget impact to the County.
- One program added this year was ART(Aggression Replacement Therapy) a program designed for youth with more intensive family issues. This program is for "medium/high risk" offenders for a total of 13 weeks of sessions with the offender and their parents. This program is paid for through a $98,000 grant provided by Criminal Justice Coordinating Council (CJCC).
- Maintained the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintained qualification/certification as a Georgia Crime Information 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
- ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders.
- Attended Gang workshop hosted by Richmond County Department of Juvenile Justice for the purpose of studying trends of today's existing gangs in the state of Georgia.
- 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 "Aggression Replacement Therapy" 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 St. Simons, 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

JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

Program goals by appropriately placing youth in effective community- based services and for protecting the public safety while preserving family relationships.

GOALS FOR FY 17/18

- 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 by placing an additional Guardian under contract.
- Create and implement new programs, as well as enhance existing ones, with part time Programs Director.
- 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 "Aggression Replacement Therapy" program.
- Establish, implement and enhance programs to meet the needs of youthful offenders at no financial impact to the County's budget:
    - Anger Management/Decision Making101
    - Taking Flight in the Right Direction
    - Mediation
    - Truancy Reduction Program
    - Choices and Consequences Program (Elementary/Middle/High School)
    - Transitioning From Elementary To Middle School Program
    - Bullying Program (Elementary/Middle School)
    - Adolescent Safe Passage Program (Phase I)
    - Adolescent Safe Passage Educational Program (Phase II)

- Seven Challenges Substance Abuse/Life Skills Program
- Prevention and Diversion Program
- Community Service Program (Delinquent Offenders)
- Traffic Educational Community Service Program (Traffic Offenders)
- Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
- Shoplifter's Alternative Program
- Juvenile & Family Fire Setters Program
- The Determined Youth Program
- D.I.V.A.S. (Developing Values, Insight, An assertive Attitude and Self-Worth)
- G.E.N.T.S. (Generating Excellence Necessary To Succeed)
- Safe Youth Program in affiliation with Columbia County Community Connections(CCCC) – Low Risk Offenders
- Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders
- ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Cases	920	921	971

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Chief of Probation	1	1	1
Probation Officer	6	6	6
Admin. Coordinator	1	1	1
Clerk	1	1	1
Totals	9	9	9

JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

MISSION STATEMENT

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

SHERIFF'S OFFICE

FUND/DEPARTMENT NUMBER: 1311

DEPARTMENT DESCRIPTION

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

GOALS FOR FY 17/18

- Maintain the low level of reported crime in Columbia County.
- Expand on the basic patrol rifle training to familiarize deputies with the versatility of the weapon's platform.
- Pursue reaccreditation with CALEA under the Gold Standard Assessment for the Sheriff's Office and Communications Center.
- Promote inter-agency networking between CCSO and the surrounding agencies training.
- Enhance CCSO management practices of registered sex offenders in Columbia County.
- Reduce the opportunity for items to be claimed as taken or missing from the Justice Center thereby reducing Sheriff's Office liability for these claims.

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

DEPARTMENT DESCRIPTION

The Emergency Management Agency is responsible for the emergency planning and response effort for all public and private sector agencies in Columbia County; Coordinates over 700 community volunteers in various special skill functions.

ACCOMPLISHMENTS FOR FY 16/17

- FEMA Approval of Columbia County **Hazard Mitigation Plan Update** – (15 month project – Next Plan Update Due by Nov 2021)
- Applied for, received and managed **grants and contracts totaling $582,656**
- **Conducted extensive search for EMA Operations Officer;** conducted numerous interviews
- Coordinated and conducted **"Prepare & Aware Day"** community preparedness event for 700 citizens; conducted public education programs for 17 community groups totaling 2,325 students and adults
- Conducted **formal training and exercises** in EOC for CERT, firefighters, Damage Assessment Team, WebEOC users and E-Plan users; developed Crisis Track SOG
- **Transfer of Public Transit Operations to the EOC and increased PT driver to FT to keep up with rider demand** – (Increased overall operational efficiency)
- **Conducted MOC technology upgrades using previous year grant award** in-house, saving thousands of dollars.
- Performing all functions required be awarded the **StormReady Community Recertification; updated "StormReady Hazardous Weather Plan"** – (Next review/update requirement due Feb 2019)
- **Coordinated and conducted training for seven specialized volunteer groups**, which provided well over 2,000 volunteer hours of service to Columbia County
- **Closed out Ice Storm Pax Disaster** with GEMA and FEMA – (Feb 2016)
- **Monitored and/or responded to 34 weather related incidents** since Jan 1, 2016, as needed
- **Assisted the County Public Relations Manager** with information dissemination and county events, as requested
- **Worked with IT on 3-1-1/Chameleon Integration**, which is near completion
- Dive Rescue and Recovery Team Requests for service (Incidents and Events), meetings and trainings

EXERCISES & DRILLS – 2016

- Statewide Tornado Drill
- Crisis Track / Damage Assessment Team Exercise
- Tornado Touchdown Functional Exercise
- Statewide MOC Functional Exercise – Stone Mountain, GA

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

COMMUNITY EDUCATION PRESENTATIONS AND PROGRAMS – 2016

Date	Group	Number of Participants
01/12/2016	U.S. Coast Guard Auxiliary	18
01/29/2016	Evans Elementary School Career Fair	980
02/11/2016	Evans Middle School STEM Students Emergency Preparedness	300
02/15/2016	Evans Middle School Student Weather Project	3
02/25/2016	Grovetown Elementary School Amateur Radio Academy	15
03/03/2016	Leadership Columbia County Executive Forum	50
03/03/2016	Grovetown Elementary School MOC Tours and briefing	38
03/29/2016	GRU EM Students EOC Briefing and Tour	12
04/14/2016	Grovetown High School Career Fair	350
05/10/2016	Columbia County West Rotary Club	25
05/17/2016	National Active & Retired Federal Employees	19
06/03/2016	Martinez-Evans Rotary Club @ Snelling Conference Center	30
09/08/2016	Augusta University CERT Presentation	30
09/12/2016	MOMS Club of Evans	20
10/17/2016	Prepare & Aware Day Preparedness Event	700
09/21/2016	Corps of Engineers Safety Meeting Presentation	35
10/19/2016	Evans Middle School STEM / “Weathering the Storm”	280
10/20/2016	Augusta Credit Union Chapter Meeting	65
12/13/2016	Westmont Elementary School	95
Total		**3,065**

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

GOALS FOR FY 17/18

- Conduct a Full-Scale Hurricane Exercise including 17 city/county departments, as well as state, federal and private sector agencies
- Conduct Advanced Training on Crisis Track and WebEOC for county staff
- Hire and Train Qualified Emergency Management Operations Officer
- Conduct CERT training for Group 27 and continue on-going training with all volunteers groups we manage
- Perform all additional communication and equipment upgrades to MOC with recent grant award
- Improve efficiency of 3-1-1 work order system by 75% to 85% by interfacing all departments on a single system via integration
- 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 2017 Professional EMA Director Re-Certification Documents to GEMA
- Coordinate new shelter surveys and certifications; coordinate shelter operations training with Red Cross
- Complete and distribute the 2017 LEPC Annual Report
- Coordinate and host four Community Blood Drives
- Submit quarterly GEMA Workplan updates to Area 5 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
- Conduct on-going staff development training for Emergency Services Division Department Employees
- Assist all division departments with policies, training, coordination and personnel issues

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Public Information Presentations/News Releases/Interviews/Alerts	480	50	50
Training Courses # Certified	11 242	13 250	15 255
Emergency Monitoring / Preps / Responses / EOC Activations	3733	40	44
Trained CERT/New, Refresher and Train-the-Trainer	108	90	100

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Conduct Drills / Exercises - (public & private sector)	4	4	6
Develop / Update Emergency Plans & SOP's - (public & private sector)	4	3 due	4 due
Conduct Community Outreach Programs on Preparedness Issues (Number of Participants ** targets)	19 3,065	25 3,300	25 3,300

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Division Director	1	1	1
Administrative Specialist	1	1	1
EMA Deputy Director	1	1	1
EMA Operations Officer	1	1	1
Total	**4**	**4**	**4**

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles (Dive Team Truck)	1	0	0
Heavy Equipment (Mobile Operations Center)	1	1	1
Watercraft (Dive Boat)	2	0	0
F-250 Pick Up Truck	1	1	1
Vehicle Allowances	2	2	2
Total	**7**	**4**	**4**

BUDGET HIGHLIGHTS

- Continue to seek grants and other funding sources for projects during FY2017/2018

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 16/17

- Started the areas first ever Explorer program
- Started our own EMS Academy
- Became only the 7th Ambulance Service in Georgia, and only east of Athens to obtain Accreditation through the Commission on Accreditation of Ambulance Services.
- Became only the 6th Dispatch Center to obtain Accreditation through the International Academies of Emergency Dispatch in the state of Georgia and 222nd in the world.
- Replaced 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.
- Replaced all Mobile Maps on Toughbook's to TOM version 2016
- Migrated to new Patient Care Reporting system
- 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
- Replaced ambulances in Columbia County with new ones
- Provided training for local schools in medical first responder course.
- Provided CPR classes free to the community

GOALS FOR FY 17/18

- Move into new station
- Purchase new Ambulance for new station
- Purchase new Expedition for 24 hour Supervisor
- 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 Quad CAB Ambulance capable of transporting twins (NICU CALLS)

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 16/17

- Cleared, graded, installed drainage system, and paved for parking pad at the Sheriff's Office Driver Training Center.
- Installed and marked speed humps on Rockford Dr., Fieldstone Way, McKay Rd., Conn Dr..
- Installed school zone signs, crosswalk, graded for sidewalk, and installed a catch basin on William Few Parkway at Parkway Elementary School.
- Moved entrance, reconfigured fence, and improved drainage the Evans Town Center Dog Park.
- Graded building pad and installed an entrance at the Grovetown Recycling Center.
- Completed sidewalk project on Clark Pointe.
- Installed handicap pads, crosswalk, and rapid flash beacons on Evans Town Center Blvd.
- Repaired failed pipe at the Evans Library
- Installed driveway at Fire Station #15 on County Line Rd.
- Installed driveway at Fire Station #12 on Columbia Rd.
- Installed turn lane on Mullikin Rd. at Hwy. 28.
- Installed turn lane on Hwy. 28 at N. Belair Rd.
- Cleared, graded, and constructed a retention pond for additional parking on Evans Town Center Blvd. at Kroger Rd.
- Intersection improvements at Aylesbury Dr. (Stratford S/D) and Hardy McManus Rd.
- Intersection improvements at Bartram Tr. and Columbia Rd.
- Intersection improvements at Hammonds Ferry and Hwy. 28.
- 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; Pumpkin Center Roundabout.

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

- Maintained the following school zones: North Columbia Elem., Harlem High, Euchee Creek Elem., Grovetown @ William Few Pkway., Augusta Tech, Baker Place Elem., Lewiston Elem., Evans Middle., Evans Elem., Evans High., Belair Elem., Westmont Elem., Brookwood Elem., Augusta Prep., Martinez Elem., South Columbia Elem., Stevens Creek Elem., Lakeside area, River Ridge Elem., Stallings Island Middle., Riverside Middle., Riverside Elem., Parkway Elem., Clark Pointe sidewalks.

GOALS FOR FY 17/18

- Pipe rehabilitation project for Cottonwood Dr. and Silver Lake Dr.
- Replace 300 feet of 24" storm drain pipe in Goldsboro subdivision.
- Remove wooden footbridge at Mullikin Rd. and replace it with a suspended concrete bridge.
- Landscape roundabout at Pumpkin Center.
- Extend right turn lane at Columbia Rd. and Lewiston Rd.
- Cut and maintain all county right-of-ways.
- Continue to assist Road Construction with road paving projects.
- Continue to maintain county Gateways listed above with the addition of Columbia Rd.
- 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 15/16	Estimated FY 16/17	Forecast FY 17/18
Number of Work Orders	6584	4370	4589
Signs Replaced	234	242	254
Potholes Repaired	740	416	665

ROADS & BRIDGES DEPARTMENT

FUND/DEPARTMENT NUMBER: 1411

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
% of Work Orders Completed within 1 week	94%	94%	94%
% of Primary Signs Replaced within 1 day	97%	99%	99%
% of Potholes Repaired within 48 hours	69%	99%	99%

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager V	1	1	1
Manager III	2	2	2
Supervisor VII	6	6	6
Tech III	1	1	1
Tech II	1	1	1
Tech I	1	1	1
Crew Leader II	5	7	8
Crew Leader I	2	0	0
Customer Service Rep III	1	1	1
Heavy Equipment Operator	3	3	3
Inventory Control	1	1	1
Light Equipment Operator	8	9	9
Maintenance Worker	19	18	23
Temporary Worker	3	3	6
Total	**54**	**54**	**63**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	21	21	21
Equipment	113	127	129
Vehicle Allowances	0	0	0
Total	**134**	**148**	**152**

BUDGET HIGHLIGHTS

We are requesting additional personnel to assist our existing crew in maintaining our county gateways.

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 16/17

- EVT training for Fire Services has netted our first EVT Master Certified technician as well as another Fire Services technician receiving one EVT certification
- Our on-site auction was a success with a one day total of more than $190,000 in revenue
- Generator program is growing with the addition of Harlem using our generator technician. The generator program has a dedicated technician and service truck to provide on-call service.
- Offices and training areas are complete
- Parts inventory has been increased and more inventory items are now in Munis for easier tracking and ordering
- More technicians have achieved ASE certification
- Vehicle specifications are now being outlined for quicker ordering
- Two technicians have completed phase two of Harley Davidson training
- Columbia County Cares and Columbia County Community Connections are now utilizing Fleet through inter-governmental agreements
- Partnered with O'Reilly's and NAPA to provide local training at no cost to our technicians

FLEET MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414/2730

GOALS FOR FY 17/18

- Continue EVT training for Fire Services
- Add fuel polishing and load bank testing to generator program
- Continue with generator training
- Expand parts department area
- Continue increasing number of ASE certifications per technician
- Provide menu style vehicle ordering for departments
- Continue Harley Davidson training
- Increase the number of inter-governmental agreements
- Furnish training center

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Work Orders Completed	3585	3451	3624
Man/hours for Repairs	5116	5215	5300
PM's Performed	1590	1532	1625
Vehicle responsibility	1217	1223	1247

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
WO	534,256	573,288	525,000
PM %	44%	44%	45%
Average WO	1.43 hrs	1.51 hrs	1.40 hrs

FLEET MAINTENANCE DEPARTMENT

FUND/DEPARTMENT NUMBER: 1414/2730

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Fleet Manager	1	1	1
Operation Manager	1	1	1
Shop Manager	0	1	1
Fire Services	3	3	3
Heavy Equipment	3	3	5
Light Equipment	5	5	5
Office	3	3	2
Parts	2	2	2

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	11	11	14
Heavy Equipment	2	2	2
Vehicle Allowance	0	0	0
Total	**13**	**13**	**16**

BUDGET HIGHLIGHTS

- Fleet revenue expected to increase with the addition of inter-governmental agreements
- Fleet revenue is expected to increase due to an increase in labor rate for enterprise accounts

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 16/17

- 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 Construction 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.
- Continued Facility Dude inventory control module

GOALS FOR FY 17/18

- 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 Construction staff to review and modify specifications and guidelines for new county facilities
- Assist Construction 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

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CONSTRUCTION AND FACILITIES MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 1415

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WORKLOAD MEASUREMENTS

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Work orders received	6813	8000	9500
Emergency requests	37	45	55

PERFORMANCE MEASURES

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Work orders completed	6700	7800	9000
Emergency requests completed	100%	100%	100%

STAFFING

Position	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Craftsman	5	5	6
Supervisor VI	2	2	3
Crew Leader	2	2	3
Manager III	2	2	3
Trade Worker I	6	6	7
Landscape Foreman	1	1	1
Specialist	3	3	4
Custodian	12	12	15
Maintenance Workers	3	3	5
Total County	**36**	**36**	**47**

VEHICLE SCHEDULE

Category	Actual FY 16/17	Estimated FY 17/18	Forecast FY 18/19
Authorized Vehicles	22	24	26
Capital Equipment	3	4	4
Vehicle Allowances	1	1	1
Total	**26**	**29**	**31**

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 long-range planning efforts. The Planning Department is responsible for maintaining and implementing the adopted Comprehensive Plan, for processing rezoning applications and for the review of development site plans for conformance with the zoning ordinance.

ACCOMPLISHMENTS FOR FY 16/17

- Hired a Landscape Architect to assist with plan reviews and inspections for commercial and residential projects.
- Began implementation of Vision 2035.
- Adopted the Euchee Creek Greenway Masterplan.
- Worked with design consultants and approved the masterplan for The Plaza.
- Processed several text amendments for Chapter 90 including Permitted Uses, Use Provisions and Signs.

GOALS FOR FY 17/18

- Continue developing Vision 2035 and implementation.
- Continue evaluating Chapter 74 and Chapter 90 for necessary revisions.
- Commence design and construction of the First Phase of the Greenway.
- Select a consultant and begin public engagement for a masterplan for Evans Town Center.
- Select a consultant and begin public engagement for Gateway in collaboration with the Economic Development Department.

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Request for property & development information	3000	3200	3500
Number of rezoning and variance requests	106	92	100
Number of concept plans processed	12	11	12
Number of preliminary plats approved by Planning Commission	14	15	15
Number of preliminary lots processed	900	716	800

PLANNING DEPARTMENT

FUND/DEPARTMENT NUMBER: 1511

Number of final plats approved by Planning Commission	26	22	24
Number of final subdivision lots processed	949	983	1000
Architectural Reviews processed	156	160	170
Sign applications processed	N/A	143	150
Tree and landscaping inspections	N/A	330	360

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Director	1	1	1
Manager	1	1	1
Senior Planner	0	0	0
Planner II	2	2	2
Planner I	0	0	0
Landscape Architect	0	1	1
Planning Specialist IV	1	1	1
Administrative Specialist	1	1	1
Total	**6**	**7**	**7**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	4	5	5
Total	**4**	**5**	**5**

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

DEPARTMENT DESCRIPTION

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

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

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

The Plan Review Department also administers the infrastructure adoption process and maintains the project files in the Plan Review Library.

ACCOMPLISHMENTS FOR FY 2016/2017

- 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 "Pt Comfort" drive maintained by Water Utility as well as attached to the associated MUNIS application number. These approved plans are therefore available to all staff with MUNIS permissions at any time.
- Administered the Final Inspections and Warranty Inspections for public infrastructure
- Maintained certifications for employees

PLAN REVIEW DEPARTMENT

FUND/DEPARTMENT NUMBER: 1513

GOALS FOR FY 2017/2018

- 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 15/16	Estimated FY 16/17	Forecast FY 17/18
Subdivision Plans Reviewed (incl. revisions)	43	46	45
Commercial Plans Reviewed (incl. revisions)	110	96	100
Subdivision Final Plats Reviewed (incl. revisions)	29	33	35
County Projects Reviewed (incl. revisions)	10	7	10
Individual Plat Reviews	243	245	240

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Plan Review Manager	1	1	1
ES&PC Reviewer	1	0	0
Plan Review Specialist	2	2	2
Total	**4**	**3**	**3**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	0	0	0
Vehicle Allowances	3	2	2
Total	**3**	**2**	**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. Offering free publications to the public, and a resource for answering questions in these fields.

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

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

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 16/17

Agriculture and Natural Resources

- Wrote a weekly horticulture article for the Columbia County News-Times and Hosted WGAC - Wallace and Sons Lawn and Gardening Show every third Saturday for an audience of 88,000
- Taught 9 educational programs and had 342 participants attend

- Site Visits: 756
- Office Contacts: 10,625
- In-person contacts: 927
- Phone contacts: 2,156
- Written/email contacts: 7,542
- Attended 43 continuing education service assignments and activities
- Attended 36 professional development activities
- Received the 2016 Urban Agriculture Education Award
- Selected to receive the Achievement Award with National Agricultural County Agent Association
- Reappointed to serve on the Columbia County Tree Advisory Board
- Served as Senior Director for Georgia Agricultural County Agent Association
- Served on the Columbia County Soil and Water District Panel
- Served on the Columbia County Local Emergency Planning Committee

- **Soil, Water, Lab Tests Submitted.** 941 samples were submitted to the University of Georgia's Environmental Services Laboratories for testing for Columbia County clientele. 886 were for routine soil test analysis, greenhouse and total elemental soil analysis; remaining 55 tests were for feed and forage, plant disease, nematodes diagnosis and water quality.

Columbia County 4-H and Youth Development

Columbia County 4-H Vidalia Onion Fundraiser	$30,000.00
Farm Bureau camp, awards, and horse scholarships	300.00
Anonymous Scholarships and Misc donations	550.00
Project Safe, donations and sponsorships	4,000.00
Robotics Grants	16,500.00
(women in technology, rookie grant, robotics grants, community foundation)	
T-shirt sales	$1,500.00
Sponsors for 4-H week Ad	$1,200.00
Bi-Lo, Kroger, Publix, discounts on 4-H supplies, donations	$200.00
4-H Fun Night	$750.00
Tracter Supply	400.00
Georgia 4-H Foundation	450.00
Staff Professional Development(donations, Watson-Brown foundation)	325.00
	$86,175.00

In-Kind Donation
Pollard's Lumber Company, 2 drivers & tractor trailer truck for pick-up and delivery of over ten tons of Vidalia Onions and provides additional driver and Bobcat to unload onions. $1,700.00
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

$6,700.00

GRAND TOTAL OF GRANTS, CONTRACTS AND GIFTS **$92,875.00**

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 17/18

1. Continue to 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.
2. Pursue county funds to provide partial funding of a full time UGA position. The position would follow the job descriptions from UGA as a County Extension Program Assistant. This positon would coordinate and distribute time as needed between the county office and the delivery of the 4-H program within the assigned county. This position will provide the needed help our office drastically needs in supporting both clerical needs of 4-H and providing 4-H programming in the classroom.
3. Continue to pursue the use of an additional building in Appling. 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 space for the Extension specialty clubs.

PERFORMANCE MEASURES

EXTENSION SERVICE

FUND/DEPARTMENT NUMBER: 1514

Summary of Educational Efforts with Local Clients
Fiscal year 16/17

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

Extension Programs

Agriculture and Natural Resources

- Adult & Youth Programs — 17 Programs — 864 Individuals
- Site Visits — 756 Individuals
- Office Contacts — 10,625 Individuals
- In-person contacts — 927 Individuals
- Phone contacts — 2,156 Individuals
- Written/email contacts — 7,542 Individuals
- Newspaper Articles(52) — 28,000 Individuals
- Radio Show — 60,000 Individuals

4-H Youth

- Office Contacts — 1,275 Individuals
- Written/email contacts — 14,936 Families
- Newspaper — 112,000 Homes
- Water Bill Insert/Roundabout — 84,000 Homes

Total — 212,211 Contacts

EDUCATIONAL PROGRAMMING

- 4-H In School Educational Programs — 544 Programs — 16,221 Participants
- Other 4-H Programs, — 645 Programs — 23,890 Participants
- Service Leadership & Citizenship

Total — 1,189 Programs — 40,111 Participants

GRAND TOTAL CONTACTS & PROGRAMMING — 252,322 CONTACTS

Grants, Contracts, Gifts & Fund Development

Family and Consumer Sciences

- Adult Programs (Multi-County) — 8 Programs — 135 Individuals

Face to Face Contacts

- ANR & FACS — 1131 Individuals

Helping People / One on One

- ANR & FACS 876 Individuals

People helped through individualized written communication

- ANR & FACS 5820 Individuals

People helped through media opportunities

Media Classification	Number of Items	Total Audience Reached
• Newspaper Articles	52	1,456,000
• Radio Show	17	272,000

Contributions toward Collaborative Efforts

- o Volunteer Hours ADD MG 12,500 Hours Value $261,250.00
- o In-Kind Support ADD $1,545.00 MG value to the total Value $1,545.00

Total Value $262,795.00

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
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 Assistant (50% County/50% UGA) (1 for ANR & 1 for 4-H)	0	0	1
Part Time Program Asst. 19 hours (100% UGA)	1	1	1
Temps (approx 8-19 hrs per week as needed) 100% County funded	3	3	4
Total	**8**	**8**	**10**

PUBLIC TRANSIT

FUND/DEPARTMENT NUMBER: 1516

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 16/17

- Replaced (2) E-350 Shuttle Vans through GDOT at 10% local cost
- Relocated to Evans Government Center to better serve high density service area
- Increased ridership with fulltime staffing of (1) Driver I
- Won the Prestigious Frank Hill Award from GDOT for excellence and innovation in service delivery

GOALS FOR FY 17/18

- Maintain Required Contractual service levels
- Increase GDOT Ridership levels
- Replace (3) E-350 Shuttle Vans with Lifts through GDOT at 10% local cost
- Replace (2) Home Delivered Meal vehicles due to age and mileage with (2) Ford Transit Connect vehicles to match existing fleet
- Upgrade Transit Supervisor III to Supervisor VI due to salary compression and increased duties performed
- Upgrade Van Driver I to pay grade 12 due to increased job duties
- Upgrade Van Driver II to pay grade 14 due to increased job duties

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Trips (OWPT)	51,481	53,500	55,500
Revenue ($)	$ 366,019	$ 370,000	375,000

PUBLIC TRANSIT

FUND/DEPARTMENT NUMBER: 1516

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager	1	1	1
Supervisor/Senior Driver	1	1	1
Customer Service Personnel/Dispatcher	1	1	1
Van Drivers	8	9	9
Totals	11	12	12

VEHICLE SCHEDULE

	ACTUAL 2016	ESTIMATED 2017	FORECAST 2018
Vehicles	8	10	11
Vehicle Allowances	1	1	1

BUDGET HIGHLIGHTS

Budget request includes purchase of (3) Lift equipped Shuttle Vans through GDOT at 10% cost, replacement of (2) Home Delivered Meal vehicles due to age and mileage with Ford Transit Connect vehicles, and upgrading the Transit Supervisor III to Supervisor VI and upgrading Van Driver I positions to pay grade 12, and Van Driver II positions to pay grade 14 due to increased job responsibilities and duties.

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 16/17

- Tournaments – Peach Belt Conference Soccer Championships at Blanchard Woods Park, Border Bash High School Soccer Tournament at BW Park, Columbia County Classic Youth Soccer Tournament at BW Park, USSSA Baseball tournaments, 25 plus regional and national fishing tournaments at Wildwood, Color Vibe Run at Blanchard Woods Cross Country, Wildwood Games, Benderdinker at Riverside Park, 2016 USA BMX Gold Cup National Championship, ASA Archery National Tournament at Wildwood.
- Athletic Programs – Total youth sports registrations increased 15% from FY17.
- Added Summer camps for basketball, golf, soccer and tennis
- 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, NRPA Director and Supervisor School, 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 and Wildwood 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 7,477 follows.
- Implemented a yearly report for parks and recreation activities and facility usage.
- Implemented a program evaluation form.

GOALS FOR FY 17/18

- Update parks and recreation website
- Increase youth sports registration numbers by at least 5 percent.
- Increase rental revenues by at least 5 percent.

RECREATION DEPARTMENT

FUND/DEPARTMENT NUMBER: 1611

- 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.
- Create a comprehensive Parks & Recreation Program Guide which details all programs/activities offered throughout the year.

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16 (last fy)	Estimated FY 16/17 (current fy)	Forecast FY 17/18 (next fy)
Parks Acres Managed	1377	1577	1577
Athletic Facilities Operated	65	65	65
Youth Athletic Participation	4322	4903	5800
Employees Managed (includes PT)	43	57	59

VEHICLE SCHEDULE

Category	Actual FY 15/16 (last fy)	Estimated FY 16/17 (current fy)	Forecast FY 17/18 (next fy)
Authorized Vehicles	15	15	15

Youth Athletics

Sport	# Registrants	# Teams	Total # Games
Fall Football	**333**	**30**	**150**
Fall Baseball/Softball	**494**	**42**	**210**
Fall Soccer	**1540**	**94**	**470**
Fall Girls Volleyball	**136**	**13**	**65**
Winter Basketball	**668**	**75**	**375**
Spring Soccer	**987**	**89**	**445**
Spring Baseball/Softball	**963**	**145**	**435**

Summer Basketball	**147**	**18**	**90**
Lacrosse	**112**	**NA**	**NA**
Tennis	**48**	**8**	**48**
Spring Girls Volleyball	**186**	**16**	**80**
TOTALS	**5614**	**530**	**2368**

STAFFING

Position	**Actual FY 15/16 (last fy)**	**Estimated FY 16/17 (current fy)**	**Forecast FY 17/18 (next fy)**
Department Manager	1	1	1
Facility Supervisor	1	0	0
Athletic Manager	1	1	1
Athletic Supervisor	1	0	0
Athletic Programmer	3	4	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	1
Gym Supervisors (PT)	2	2	3
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	59

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 2017

- Hosted 25+ local, regional and national fishing tournaments with over 4000 total boats. These included ABA District 26, , FLW Outdoors BFL, Big Bass Tour, and Fishers of Men Championship, GA Bass Federation High School Championship, and Skeeter Bass Challenge.
- Continued to work with Clark Hill Committee to host numerous local club tournaments, which included a Wednesday Night Summer Series, and Saturday Night Summer Series
- 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, Easter Egg Hunt and the first ever Halloween Event put on by the Fish for Life Foundation with an over 500 children in attendance at each event.
- Assisted IDGC with several Disc Golf tournaments, including PDGA Championships.
- Voted 2016 “Best Campground” by Columbia County Magazine
- Printed maps of the park with Southeastern Publications for distribution at no cost to the county.
- Hosted the ASA Archery Tournament with over 2000 in attendance
- 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 2018

- Continue to host local, regional and national fishing events to bring economic impact for Columbia County and Clarks Hill Lake.
- Work with PDGA to better promote the IDGC as being in Columbia County
- Continue to offer first rate outdoor leisure activities.
- Bring in new events, revisit Boat In Movie Night
- 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 2014	Actual 2015	Actual 2016
Camping Nights	6524	7309	7937
Annual Car Passes	739	918	960
Daily Car Passes	12145	15636	15325
Daily Boat Passes	3035	3833	3862
Primitive Camping	707	585	480

STAFFING

Category	Actual FY 16	Estimated FY 17	Forecast FY 18
Park Manager (FT)	1	1	1
Gatehouse Coord (FT)	1	1	1
Office Assistants (PT)	3	3	3

VEHICLE SCHEDULE

Category	Actual FY 16	Estimated FY 17	Needs Replacement
Authorized Vehicles	1	1	0
Utility Carts	0	2	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 16/17

- Responded to 2 wildland fires
- Collected 208 lbs. of seeds and sold 12,660 seedlings
- Issued 12,806 burn permits
- Handled 17 management cases totaling 933.16 acres.

GOALS FOR FY 17/18

- 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.

Animal Services

Fund/Department: 1617

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 16/17

- Continued to meet the growing demand for services due to the growing population in Columbia County without adding additional staff
- Availability of adoptable space decreased the need to euthanize
- Hosted the special needs program with SOTO. Provided volunteer time for several young men from this assisted living center.
- Reached out and visited two animal facilities within our designated benchmark counties to explore new methods or ideas of animal shelter management/techniques
- Increased our volunteer database to assist with socializing animals and to provide assistance with special events
- Provided assistance to the Department of Agriculture, DNR, Fort Gordon Veterinary, rescue groups, Health Department, Columbia County Sheriff's Department and other County Departments
- Conducted 45 tours of the facility for schools, scout troops, home schoolers, church groups etc.
- 37 off-site educational presentations to schools and daycares
- Attended 21 off-site events to promote the shelter and the availability of animal for adoption
- Held several low cost rabies vaccination clinics on Saturdays
- Maintained 100% conviction rate in Magistrate Court for violations to include but not limited to failure to spay/neuter, cruelty/neglect, failure to vaccinate etc.
- Reached out to new rescue groups to facilitate the need to place more adoptable animals
- 3 Animal Services team members named "Employee of the Month"

GOALS FOR FY 17/18

- Offer to potential adopters more valuable information on an animal with various tests
- Implement "reading with dogs" program to help elementary students advance in reading
- Coordinate attending events within the Community & Leisure Division
- Continue to expand public awareness of the shelter and the many services offered through the use of the website, Axis TV, Facebook, distribution of literature, visits/off-site events etc.

Animal Services

Fund/Department: 1617

- Maintain an efficient, model facility that goes beyond being compliant with all state codes and meets community expectations for an animal shelter.
- Continue to work closely with the Advisory Board

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Impounds	4200	5000	4500
Adoptions	973	1300	1000
Return to Owner	575	600	625
Micro-chipped	625	425	700
Court Citations	183	175	150
Court Fines	20190	15000	18000

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Complaints	9550	8200	10000
Locations Dispatched	6902	9600	7000
Bite Investigations	351	425	300
Dead Animals picked up from R/W	1200	2200	1500
Cremations	610	800	700

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager	1	1	1
Operations Manager	**1**	**1**	**1**
Admin Assistant	**1**	**1**	**1**
Clerk	**2**	**2**	**2**
Field Officers	**4**	**5**	**5**
Kennel Techs	**5**	**5**	**5**
Supervisor	**1**	**1**	**1**
Janitorial	**0**	**0**	**1**
Total	**15**	**16**	**17**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	7	7	7

Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Total	**9**	**9**	**9**

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)
- Breast Test/Breast Test 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 16/17

- School Audit 100% compliance(Public & Private Schools)
    - Day Care (including Pre-K): 6,393
    - Kindergarten: 1,741
    - 7th Grade Audit: 1,962
    - **Grand Total Audit for 2013: 10,096**
- 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. June 2016 services was expanded to include on-site vision care and tele-psychiatry through an additional partnership with Augusta University Medical College of Georgia and the Office of Telehealth and Telemedicine.
- Recruited and hired a highly qualified Registered Nurse to fill position of retiree Jane Richards.
- All Nursing Staff attended the 23nd Annual Immunization Georgia Conference in Atlanta.
- The University of Georgia Extension Service and the Columbia County Nutritionist presented a Healthy Eating cooking demonstration to clients during National Nutrition Week.
- Food Service: currently 284 permitted food service establishments and 32 schools, with 34 newly permitted/change of ownership this year. We conducted over 885

formal/informal inspections of food service facilities. Held 4 food service training sessions in which 350 persons attended. Investigated 20 food service complaints.

- Swimming Pools (public): currently 76: Conducted 133 pool inspections.
- Tourist Courts: currently 19 permitted with 41 routine inspections conducted and 1 complaints investigated.
- Body Art Studios: currently 10 studios permitted with 30 permitted artists
- Rabies: utilizing SENDSS program in partnership with CC Animal Services (CCAS), with 125 bites handled this year; 12 specimens tested with 1 positive with rabies.
- On-Site Sewage: conducted 68 site evaluations, with 170 new and/or repair permits issued and 151 new and/or repaired systems installed.
- Leslie: assisted other county EHS with pool and tourist court plan reviews. Re-certified in Certified Food Safety Management Course.
- Andrea: attended annual district standards training; completed standardization of EHS in Emanuel County. Re-certified in Certified Food Safety Management Course.

GOALS FOR FY 17/18

- 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 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.
- 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 15/16	Estimated FY 16/17	Forecast FY 17/18
Food Services	284	295	303
Schools	32	34	34
Tourist Courts	19	41	22
Swimming Pools	76	78	82
Body Art Studios	10	12	10

PERFORMANCE MEASURES – Environmental Health

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Food Serve facilities investigations	885	890	890
Food Service complaints investigated	20	35	35
Pool inspections	133	150	150
Tourist Court routine inspection	41	40	40
Informal Body Art Studio hearing	0	0	0
Rabies Bites handled	125	140	140
On-Site Sewage site evaluations	68	170	170

WORKLOAD MEASUREMENTS – Clinical

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Family Planning	717	850	900
STD	202	200	200
Adult Health	183	250	250
Immunizations	2955	6000	6000
Child Health	784	1270	1500
Tuberculosis	575	350	350
Tuberculin skin test	485	430	430
Cancer	22	20	20
Colposcopy	6	20	20

Breast test & More	40	70	70
WIC	7299	9000	9000
Perinatal Case Management	249	300	300
Pregnancy test	320	350	350

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
RN	4	4	4
LPN	1	1	1
Nutritionist	1	1	1
Environmentalist	4	4	4
Part Time:			
RN	1	1	1
Program Assistants	3	3	3
Totals	**23**	**22**	**22**

BUDGET HIGHLIGHTS

- The Health Department is not seeking any budget increase for FY2017/2018

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 16/17

- 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 $197,570.00 in Temporary Assistance for Needy Families
- Provided $15,319,086.00 in Food Stamps to Qualifying Families
- Provided $707,937.00 in Child Care to Qualifying Families
- Served 4,014 cases on a monthly average for Family Medicaid
- Served 1,116 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 62 children in Foster Care with an expenditure of $122,835.00

GOALS FOR FY 17/18

- 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. To provide same day services to family to prevent closure of cases and timely receipt 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. Although there has been minimal support to Department of Human Services/DFCS in the past, our agency continues to receive minimal increase in state budget. We continue working with minimal staff due to turnover while our caseloads increase daily due to the state of the economy and growth of our community. 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.

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 FOR FY 16/17

- Increased the daily attendance of the Senior Center by around 40%.
- Increased public awareness of senior programming through the use of social media.

GOALS FOR FY 17/18

- 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 and update Home Delivered Meals policies to ensure effectiveness of HDM program.
- Create a senior center database to better facilitate senior attendance tracking and report generation.

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Monthly Attendance	6450	10489	10500
Congregate Meals	6450	9569	9600
Home Delivered Meals	32508	35229	35300

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2
Totals			

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 2016/2017

- Held a Fire Inspector I class
- Hired a new Deputy Fire Marshal and filled a vacant Deputy Fire Marshal position
- 5 new Certifications were obtained (Fire Marshal)
- Created a Massage Operator's License
- Updated reinspection invoicing process to allow for emailed monthly statements
- Initiated review permits without activity for more than 180 days. Completed review 35% of the applications
- Completed setup of online permit application and inspection scheduling
- Hired 3 new Building Inspectors
- Hired Residential Plans Reviewer
- Building Inspectors acquired numerous ICC certifications and CEUs
- Several building inspectors attended the Weyerhaeuser Structural Framing seminar
- Held our first Development Services meeting with contractors to cover any concerns that our staff handles
- Building Inspector Vicki Guay was selected to the Georgia Department of Community Affairs 2017 NEC task force
- Building Inspector Vicki Guay was selected to serve as the first Vice President of the Georgia Chapter of the IAEI

GOALS FOR FY 2017/2018

- Hire one additional Deputy Fire Marshal
- Implement Firehouse Inspection Program
- Increase Training (Fire Marshal)
- Implementation of online permit application, inspection scheduling and occupational tax renewal
- Hire Licensing and Permits Supervisor
- Hire 1 new building inspector
- Hold Development Services meeting with contractors monthly to discuss concerns that our staff handles
- Hold an electrical seminar that will be conducted by Keith Lofland of the IAEI in August to

discuss the 2017 NEC code changes

- Building Inspectors will continue to gain ICC certifications and required CEUs
- Building Inspectors will attend the IAEI Georgia Chapter Seminar in July 2017
- Building Inspectors will attend the Weyerhaeuser Structural Framing Seminar in May 2018

PERMITS ISSUED

Category	Actual FY 17	Estimated FY 18	Forecast FY 19
Building Permits Issued	1,197	1,232	1,256
Plumbing Permits Issued	1,796	1,849	1,885
Electrical Permits Issued	2,770	2,853	2,910
Mechanical Permits Issued	2,616	2,694	2,747
Yard Permits Issued	1,048	1,079	1,100
All Other Permits Issued	1,784	1,837	1,873
TOTAL	**11,211**	**11,544**	**11,771**

INSPECTIONS PERFORMED

Category	Actual FY 17	Estimated FY 18	Forecast FY 19
Residential Inspections	18,879	19,445	19,833
Commercial Inspections	3,004	3,094	3,155
Fire Marshal Inspections	650	669	682
TOTAL	**22,533**	**23,208**	**23,670**

VEHICLE SCHEDULE

Category	Actual FY 17	Estimated FY 18	Forecast FY 19
Authorized Vehicles	17	17	20
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
TOTAL	**20**	**20**	**23**

BUILDING STANDARDS DEPARTMENT

FUND/DEPARTMENT NUMBER: 2010

STAFFING

Position	Actual FY 17	Estimated FY 18	Forecast FY 19
Division Director	1	1	1
Department Manager	3	3	3
Administrative	1	1	1
Building Inspectors	12	12	13
Customer Service Rep.	5	5	5
L&P Supervisor	0	1	1
Fire Marshal	1	1	1
Deputy Fire Marshal	3	3	5
Commercial Plan Review	1	1	1
Residential Plan Review	1	1	1
TOTAL	**27**	**28**	**31**

BUDGET HIGHLIGHTS

511062 - New Personnel Request	$19,600.00
522040 – Postage	$4,500.00
522070 – Operating	$18,000.00
522100 - Minor Property	$37,200.00
522120 - Vehicle/Equip Tires	$2,000.00
522121 - Gas/Oil/Diesel Fuel	$20,000.00
522130 - Books & Reports	$3,500.00
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	$30,000.00
533070 - Casualty Expense	$0.00
533095 - Vehicle/Repairs	$5,000.00
533115 - Travel/Training/Conference	$58,800.00
533120 - Dues & Subscriptions	$3,300.00
533130 - Insurance	$0.00
533135 – Communications	$22,750.00
533140 – Printing	$5,000.00
544001 – Miscellaneous	$2,500.00
555001 - County Services	$0.00
601079 - CIP Vehicles	$0.00
Total	**$242,650.00**

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 16/17

- Create Christmas Tree Ornament highlighting the Historic Augusta Canal Headgates Area for sale at the Visitor Center
- Continue to sell and add additional memorabilia at the Visitor Center
- Promote " Columbia County Break" at the I-20 Visitor Center
- Attend the annual RVIC's conference

GOALS FOR FY 17/18

- Hosted the I-20 staff at the Savannah Rapids RVIC for cross training.
- Attended the RTA Leadership Conference in Calhoun, Georgia.
- Welcome Bags for Family Reunion.
- Completed the annual state requirement for training at the State Visitor Center.
- Organized coffee breaks at I-20 Augusta State Visitor Center on Friday's during fall and winter.
- Hosted coffee breaks or and snacks at I-20 Augusta State Visitor Center for Holiday Weekends.
- Attended Classic South Travel Association Meetings.
- Appointed Membership Chairman for the Classic South Travel Association.
- Elected Secretary of the Classic South Association.
- Attended Governor's Conference
- Attended State Regional Visitor Information Center Annual Conference.
- Continued the promotion of offering free ice water at Regional Visitor Information Center as an added value.

- Added free coffee at Regional Visitor Information Center
- Continued updates on Facebook to increase tourism in Columbia County and Georgia
- Hosted field trips from schools.
- Member of the Columbia County Marketing Board
- Held promotion for a Georgia Grown Famer/ Regional Information is a member of Georgia Grown
- Held Holiday House at Regional Visitor Information Center
- Developed additional postcards for Columbia County
- Developed a new Heista Ornament for the Visitor Center

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
# of Visitors	20720	21862	21875
# of Meetings	26	26	22
# of Columbia County Days at I-20	39	28 I-20 center closed several months	39
# of Phone Calls	992	1005	1010
# of Trade Shows and GOMM Days	3	2	3
# of Events at Center	3	3	2

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Coordinator	1	1	1
Temp Employees	**4**	**4**	**4**
Total	**5 Temps are PRN**	**5**	**5**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**1**	**1**	**1**

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 16/17

- Achieved a community ISO rating of Class 1 effective February 1, 2017.
- Began primary dispatching for Harlem Fire Department.
- 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.
- Continued GPS implementation and improvement.
- Certified all apparatus ladders and aerial devices through third party examiner for compliance and safety.
- Tested and certified all apparatus pumps to meet National Fire Protection Association standards.
- Raised and distributed over $65,000 for the Various local charities with our boot drive.

Response Totals

	2013	2014	2015	2016
Fire Alarms/Bomb Threats	534	566	630	646
Fires: Structure, Grass, Vehicle, Etc	351	422	325	379
Controlled Burns, Cancellations, Investigations	511	517	488	522
Hazmat, Gas leaks	204	362	210	281
Rescue/EMS/MVA	1,999	2,325	2,327	2971
Water/Smoke Removal, Animal Rescue, Unauthorized Burns	319	361	365	417
Weather Related	24	181	2	33
TOTALS	**3,942**	**4,734**	**4,367**	**5,249**

COLUMBIA COUNTY FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

GOALS FOR FY 17/18

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 2017/2018 budget request includes 2 Fire Engines and associated equipment.

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 16/17

- 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 17/18

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 16/17

- 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
- Provided funding and support for in-house concessions operations for the department
- Worked with the Soil and Water Conservation District sponsors for new Reed Creek Park signs
- Assisted in providing transportation for all – star teams traveling to World Series
- Worked with the Soil and Water Conservation District to build wood duck boxes for Reed Creek Park

GOALS FOR FY 17/18

- Become more involved in events to help bring exposure to the RAB and goodwill to the Recreation Department.
- Continue to support funding for Team Championship Plaques
- Continue to support ideas to integrate travel/select programs with Recreation.
- Continue to support and provide funding for volunteer appreciation events/programs such as the coaches golf tournament.
- Provide funding and support for the expansion of concessions operations.
- Become more involved with policy/procedure develop and review.
- Continue to support county events such as 4th of July Fireworks and others.
- 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 16/17

- Continued the development of the operation and systems of our TCC (Traffic Control Center)
- Installed EMTRAC equipment for Emergency Vehicle Preemption/Priority Control on 25 more signalized intersections throughout the county bringing a total of 72 intersections out of 72 with this capability
- Implementation of a county based cellphone app that allows motorcycle riders and bicycle riders to receive a trigger for a call for service at a stop and go signal within Columbia County.
- Completed the installation of InSync Adaptive traffic systems at all 72 stop and go intersections within Columbia County
- Established eleven (11) adaptive traffic signal control corridors
- Completed the installation of PTZ pan/tilt/zoom cameras at twenty six (26) stop and go signal locations bringing the total intersections having PTZ cameras to 72 out of 72
- Completed the installation of RRFB (Rectangular Rapid Flash Beacon) crosswalk flashing systems at three (3) locations bringing our total locations deployed to 10
- Completed a $300,000 striping project for county owned roads
- Completed building out and stocking the new emergency response trailer
- Installed Internally Lit LED Street Light signs at seven (7) signalized intersections that are not within construction zones bringing the total of remaining signalized intersections

without an Internally Lit LED Street Light sign to three (3) *Note: This does not include new intersections or intersections currently within a workzone.*

GOALS FOR FY 17/18

- 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
- Implement the approved life cycle program for the ITS system
- Begin implementation of natural gas generators at new and major stop and go intersections within the county
- Install reflective outline striping on all stop and go signal back plates
- Install flashing yellow signal head and phasing on all stop and go signals with a protected/permissive permitted phase

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Service Calls	556	937	1031
Neighborhood speed hump surveys	51	84	92
Street Light District Requests Total/Approved	60	67/26	73/26
Intersection study/surveys	10	90	99
Curve/roadway speed & Volume Studies	44	36	40
Sign requests	39	56	60
Final plat /development plan reviews	225	223	230
Traffic signal service calls (including after hours calls)	232	630	680
Road closure/detour press releases	86	62	75
Prepare/Review temporary traffic control plans (TCP)	92	91	92

TRAFFIC ENGINEERING DEPARTMENT

FUND/DEPARTMENT NUMBER: 2710

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager V	1	1	1
Manager III	0	0	1
Supervisor VII	1	1	0
Analyst I	1	1	1
Analyst II	0	0	0
Analyst III	1	1	0
Analyst IV	1	1	1
Technician I	2	2	4
Technician II	0	0	0
Technician III	1	1	1
Technician IV	0	0	0
Traffic Admin	1	1	1
Total	**7**	**8**	**10**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	7	8	10
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**8**	**9**	**11**

BUDGET HIGHLIGHTS

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

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 16/17

- 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 17/18

- 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 15/16	Estimated FY 16/17	Forecast FY 17/18
Division Director	1	1	1
Administrative Specialist	1	1	1
Total	**2**	**2**	**2**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**1**	**1**	**1**

WATER UTILITY DIVISION

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 16/17

- Little River WPCP Expansion Completion
- A project that expanded our Little River Water Pollution Control Facility from 6 million gallons @ day (MGD) to 12 million (MGD); Contractor constructed new aeration basins, clarifiers, operations facility and sludge digester:
- $23,546,453.34
- High Meadows Booster
- Added two (2) additional booster pumps at the High Meadows Pumping Station: $374,544.67
- Halali Farm Road Water Main
- 6,000 linear feet of 12" water main the length of Halali Farm Road completed a loop from Hardy McManus Road to the Washington Road that reinforces the 500 elevated system: $568,271.65
- Reed Creek Sewer Crossings
- This project to replaced two aerial sewer crossings adjacent to the Reed Creek Tributary: $175,000
- Baker Place Road 16" Water Main
- Approximately 17,000 linear feet of 16" water main located on Baker Place Road connected William Few Parkway to Wrightsboro Road. This water line enhances the movement of water from our 5 million gallon storage tank on William Few to the higher growth area on Baker Place and areas adjacent to Grovetown and Harlem: $1,759,792.47
- 5 MG Tank Morningside Drive
- Installed an additional 5 million gallons of finished water storage on Belair Road at Morningside Drive. The addition of this storage facility gives Columbia County a total of 10 million gallons of finished water storage in the heart of Belair and Columbia Road with the associated booster pumps to supply water in those areas during peak usage periods: $3,304,885.44
- Kiokee Creek Water Line

- Replaced of a 24" high pressure water main under Kiokee Creek to ensure the reliability of the 565 elevated system during peak usage periods: $172,250.46
- Georgia Department of Transportation Projects
- The Department of Transportation has had several active projects under construction in Columbia County. The Water Utility was required to fund the cost of utility relocations for these projects. These projects were completed in 2016-2017.
    a) Riverwatch Parkway $ 3,369,948
    b) Keg Creek Bridge Replacement $ 449,000
    c) Columbia Road Widening $ 139,379
    d) Greenbrier Bridge Replacement $ 22,030
    Total $ 3,980,357

2016 – 2017 Water Utility Awards

- Awarded by the Georgia Association of Water Professionals
- Platinum Award, Treatment facilities meeting or exceeding all State and/or Federal permitted standards for the year:
- Platinum Award: Blanchard Water Treatment Plant
    Clarks Hill Water Treatment Plant
    Reed Creek Water Pollution Control Facility
    Little River Water Pollution Control Facility
    Crawford Creek Water Pollution Control Facility
    Kiokee Creek Water Pollution Control Facility
  1st Place, Laboratory Award: Laboratory serving more than

GOALS FOR FY 17/18

- Columbia Road Water Line Replacement
- A project for the replacement of approximately 26,000 feet of water line extending from Washington Road via Columbia Road to Belair Road. The current water line is located under the pavement of Columbia Road. The new line will increase the flows, pressures and reliability for this service area and remove the water distribution system from under the Columbia Road pavement: $4,000,000
- Woodbridge Relief Sewer:
- The installation of approximately 4,800 feet of gravity sanitary sewer from the existing Woodbridge Lift Station via Springlakes Subdivision to the Betty's Branch Trunk Sewer. The Lift station was installed in the early 70's and is now in danger of structural failure. This project will eliminate the need to pump the sewage out of the area and allow the sewage to gravity flow to the Little River Water Pollution Control Plant: $1,400,000
- Blanchard WTP Filter Consoles:
- A project to replace the 16 filters consoles at our Blanchard Water treatment plant. These units regulate the rate of water filtration through our filters and control the back-wash and re-wash cycles: $500,000

- Project: Wheeler Road Water Main and Pump:
- A project to install 3,200 feet of 16”water main along Wheeler Road from Tower Drive to Belair Road to include the installation of an additional booster pump at our Flowing Wells pumping station. The project will increase the pressures, flows and reliability of the distribution system for the 615 elevated system: $550,000
- Project: Water Handling Solutions:
- A project which will assist the handling of drain and overflow water at our Morningside and Flowing Wells Ground Storage tank sites: $650,000
- Project: Jones Creek Force Main:
- A project for an alternate discharge force main to extend from the River Island and Jones Creek Lift Stations to a release point on the Betty’s Branch gravity sewer: $1,400,000
- Project: Reed Creek Motor Control and Blower Replacement:
- The rehabilitation and replacement of the main motor control electrical center (MCC) that operates the electrical components at our Reed Creek Water Pollution Control Facility and the replacement of the current compressed air aeration blowers: $1,250,000
- Project: Little River Equipment Painting:
- A project to refurbish and paint the older structures at our Little River Water Pollution Control Facility. Since our current expansion, we have placed the newer treatment systems in service which has freed up older units and creates a perfect opportunity to repaint the older structures: $300,000
- Project: Little River Water Pollution Control Plant (WPCP) Effluent Outfall Line:
- The Installation of 2,600 feet of 36” pipe and 500 feet of river crossing pipe and diffusers, extending from the Little River Treatment Water Pollution Control Facility to the Savannah River: $2,500,000

- Project: Little River Plant Screenings:
- A project to plant trees and shrubs around the perimeter of the Little River Water Pollution Control Facility in order to create a visual barrier from adjoining properties: $350,000
- Project: Euchee Creek Relief Sewer Phase II:
- A project for the completion of a parallel sanitary sewer from the Washington Road area to Columbia Road. The parallel sewer will ensure an adequate sewage conveyance system in this growth area for the next 25+ years: $1,500,000
- Project: Jones Creek / River Island Sanitary Sewer:
- A project consisting of 5,800 linear feet of 18” gravity sewer spanning from the Jones Creek Lift station to the River Island Lift station, including 10,600 linear feet of 12” force main, 5000 linear fee of 10” force main and additional pumping capabilities. The project will add necessary capacities for future development in the Jones Creek Basin: $2,000,000
- Project: Springlakes Sewer Rehabilitation:

- The rehabilitation of the sanitary sewer system in the Springlakes Subdivision located off of Columbia Road. Studies have shown an abnormal level of infiltration and inflow of groundwater and stormwater in the sanitary sewer. Growth in this area requires the size of the sewer trunk line to be enlarged: $1,750,000

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Customer phone calls answered	66,000	68,000	70,000
New service added	1,100	1,114	1,250
Drinking water tests performed	5,000	5,100	5,200
Waste water tests performed	9,500	10,000	10,500
Quality Control tests performed	13,000	15,000	17,000
Well & Septic tank testing	550	575	600
Drinking water, treated & delivered (gallons)	5,856,000,000	6,213,000,000	6,563,000,000
Waste water, treated and discharged (gallons)	3,225,000,000	3,000,000,000	3,000,000,000
New service and disconnects	10,000	10,150	10,300
Meters repaired	2,500	3,400	4,000
Consumption complaints investigated	1,400	1,200	1,000
Water distribution maintenance and repairs performed	3,000	3,000	3,000
Major water main repairs	106	92	85
Conveyance maintenance and repairs performed	800	800	800
Jetted sewers for debris and grease	1,100	900	700
Sanitary sewer clogs repairs	300	350	400
Water treatment plant problems repaired	428	535	668
Wastewater treatment plant problems repaired	747	732	718
Sewage pumping station problems repaired	1,430	2,000	2,600
Water booster station problems repaired	214	206	200
New water and sewer plans for installation reviewed	1,655	1,162	1,000
Inspections on new water and sewer installations performed	3,500	2,100	1,800

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 16/17

- Met all Best Management Practice requirements for the 2016 Municipal Separate Storm Sewer System Permit
- Successful Stormwater billing implementation of service fee rate increase. This year is the final rate increase in effect
- Implemented new Land Disturbance Permit Policy
- Implemented land disturbance permit and site inspection fee schedule
- Created grading plan checklist to support Land Disturbance Permitting
- Implemented environmental bonding requirements for sites with disturbance over an acre
- Updated Columbia County Supplement to the Georgia Stormwater Management Manual
- Updated Stormwater Construction Specifications
- Held workshops for the engineering community on updates regarding the Georgia Stormwater Management Manual and Manual for Erosion and Sediment Control in Georgia 2016 edition
- Implemented BMPs that were not being used into ES&PC plan review to cut down on soil loss on mass graded sites
- Hired and trained two new E&S inspectors
- Seven staff attended the International Erosion Control Association Conference in Atlanta
- Two staff joined committees for the Southeast Stormwater Association
- Staff member earned a Certified Professional in Stormwater Quality Certification
- Staff member earned a Level II Design Professional Certification
- Staff member earned a Georgia Master Naturalist Certification
- Adult Public Education outreach program started
- Construction Staff members earned flagging, Level 1A and 1B, Certifications
- Completed major pipe replacement projects at 4002 Horseshoe road,4152 Knollcrest Circle North,350&354 Forest Court,1444 Aylesbury Drive,4740 Brookgreen Road,772 Seven Lakes Drive,5148Wells Drive,4644 Walnut Hill Drive,4178 Rivermont Drive,320 Old Salem Way,2602 Amberely Drive,1968 Toccoa Falls,171 Kestwick Drive,943 Windmill Parkway,4064 Oregon Trail,4692 Perry Mill Circle,4359 Taft Drive,5164 Windmill Place,4128 Birchtree Drive,849 Praire Lane,319 Stage Coach,101 MoreHead

ACCOMPLISHMENTS FOR FY 16/17 (continued from prior page)

- The successful design and installation of a siphon system that will drain standing water out of the detention ponds that were under cut during construction for sediment collection and never filled in after the construction was complete
- Merging Stormwater Maintenance and Inspections to Stormwater Operations
- Successfully training inspectors to look over new pipe installation as well as the existing infrastructure in the Stormwater district
- Successfully completed the QA/QC of all discharge points to determine if there is a direct connection to state waters in qualifying for the Dry Weather Screenings program. By doing this we were able to determine that the number could be lowered from 2500 to 1241.This new number will be reported to Georgia EPD in compliance with MS4 Permit. Completed the following:
- Work Orders: 1839
- Jetting Storm lines, Culverts and Structures: 605
- Structure Repairs: 1116
- Manhole Locate and Raise: 18
- Discharge point Debris removal: 32
- Detention pond maintenance: 23
- Point Repairs: 19
- Pipe Replacements: 26
- Service Request: 256
- Infrastructure inspections: 2455

GOALS FOR FY 17/18

- Continue reorganization of the Stormwater Department to fine tune and strengthen inspection areas both in Stormwater MS4 and Environmental Compliance
- Update the four County Industrial General Stormwater Permits to comply with the permit re-issuance
- Adapt department operations to comply with the Municipal Separate Storm Sewer System permit re-issuance
- Expand public education and outreach to the adult community and social media
- Fill all positions in Department
- Get all E&S inspectors 1-B certified
- Get Primary NOTs closed out in a timelier manner
- Organize credits for Stormwater fees
- Pond applications to be entered into City Works to run reports and attach inspections
- Prioritize and complete projects that solve the largest areas of risk with citizen’s safety in mind as number one priority

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

GOALS FOR FY 17/18 (continued from prior page)

- Complete improvement projects within budget while maintaining excellent quality
- Operate department within budget while achieving quality results and efficient use of resources
- Continue to grow a Public Education outreach program to continue to meet the MS4 guidelines
- Set up City Works for the tracking of Stormwater utility fee credits
- Prioritize and complete projects that solve the largest areas of risk with the citizen's safety in mind as number one priority

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Service Requests	293 partial	256	TBD
Work Orders	950	1839	TBD
CIP Projects	2	2	2
Large Maintenance	58	22	TBD

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	15	17	21
Heavy Equipment	17	27	30
Vehicle Allowances	4	7	7

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
SW Department Manager V	1	1	1
Administrative Assistant	1	1	1
Crew Leader l	1	4	4
CSR ll	1	1	1
E&S Inspectors	5	6	6
Environmental Development Manager I	1	1	1
HEO	2	1	1
LEO	2	2	2
Maintenance Worker I	7	9	9
Office Manager III	1	1	1
Operations Manager IV	1	1	1
Project Manager/Specialist VII	1	1	1
MS4 Permit Specialist V	1	open	1
Supervisor Vll	2	2	2
SW Inspectors	3	4	4
SW Foreman II	0	0	0
Technician	2	0	0
Environmental Services Manager IV	0	1	1
Engineer III		1	1
E&S Inspector I		**1**	**1**
Manager II		**1**	**1**
Soil Erosion Control		**1**	**1**
Public Ed Specialist			**1**
Construction Inspectors			**2**
Total	**32**	**40**	**43**

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 staff, 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.

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

DEPARTMENT DESCRIPTION

Columbia County Community Broadband Utility (C³BU) owns and operates over 210 fiber route miles of 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. C³BU currently partners with five service providers to provide service to commercial and residential customers. C³BU currently has over 190 facilities connected to the network excluding residential customers, and 5 service providers collocated in the point of presence facility.

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

ACCOMPLISHMENTS FOR FY 16/17

- Increased outside revenues by 15 percent
- Increased dedicated internet access capacity
- Implemented Broadband Resource Management System to manage existing and future system expansion
- Extended network into 55 Marietta in Atlanta to inter connect with other communication providers.
- Expanded broadband network to connect new customers.
- Purchased new truck and fork lift

GOALS FOR FY 17/18

- Increase outside revenues by 10 percent
- Expand fiber network approximately fifty route miles into Richmond County.
- Purchase new splicing trailer
- Hire an Administrative Coordinator
- Upgrade Environmental Alarm Management System
- Purchase large format plotter to print fiber maps
- Extend network into the WOW Point of Presence in Augusta Georgia

BROADBAND UTILITY

FUND/DEPARTMENT NUMBER: 5530

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Route Miles of Fiber	210	212	262
Number of Tower Sites	7	7	7
Number CAI's connected	139	140	140
Number Service Providers	4	4	5
Number Service Provider Connections	17	27	50
Number Subdivisions Served	1	5	8

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Outside Revenue Percentage of Budget	40%	44%	53%
Technical Staff Ratio to Customer Connections	1:52	1:56	1:64

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Broadband Manager	1	1	1
Network Operations Manager	1	1	1
Broadband Technician	1	1	1
Broadband Network Engineer	1	1	1
Administrative Coordinator	0	0	1
Total	**4**	**4**	**5**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Authorized Vehicles	2	3	3
Heavy Equipment	0	1	1
Vehicle Allowances	2	1	1
Splicing Trailer	1	1	2
Total	**5**	**6**	**7**

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 and Park , the Eubank Blanchard Center, and the Columbia County Exhibition Center.

ACCOMPLISHMENTS FOR FY 16/17

- Increased departmental revenue by 4% over last year.
- Maintained an 'Excellent' in customer service rating
- Voted, "Best Kept Secret', 'Best Place to take a Visitor, and 'Best Wedding Venue'
- Increased multi-day rentals at the CCEC by 6%
- Increased our FTE by 87 guests
- Booked the National Mustang Show for 2018 – 2nd event hosted with us!

GOALS FOR FY 17/18

- Increase number of consumer shows at the CCEC
- Maintain excellent customer service rating with fewer staff
- Upgrade technical capabilities for meetings at SRP
- Increase revenue over 16/17 regardless of the loss of one facility
- Coordinate with the project manager for successful response to the parking lot improvements at SRP.

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
# of Events	1,196	2,019	1,921
# of Guests in attendance	116,057	129,687	130,955
# of tours	2,493	2,046	1,964
# of contracts processed	1,295	1,366	1,311
# of contracts cancelled	93	86	85

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Loss due to discounts	$33,057	$25,598	$37,969
Ratio of guests/full time equiv.	481/1	479/1	566/1
Operating costs covered by revenue	100%*	100%	100%
Customer service ratings	99.2%	98.6%	100%

RENTAL FACILITIES & VENUES DEPARTMENT

FUND/DEPARTMENT NUMBER: 5600/5620/5622

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager	1	1	1
Sales Rep	2	**2**	**1**
Marketing Manager	1	**1**	**0**
Assistant Manager	0	**0**	**1**
Receptionist (Pt)	1	**1**	**1**
Receptionist (FT)	0	**0**	**1**
Admin. Coord.	0	**0**	**0**
Banquet Coord.	6	**7**	**7**
Facilities Supervisor	1	**1**	**1**
Set up staff	1	**1**	**1**
Custodian	0	**1**	**1**
Total	**13**	**15**	**14**

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
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

This coming fiscal year will be different due to the transfer of the Performing Arts Center to the Library and the loss of a full time sales person. Our main goal is to continue to provide excellent customer service and increase our rentals at the Exhibition Center in the form of multi-day rentals. Monday – Friday meetings are not feasible at the CCEC due to the noise from the YMCA.

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

DEPARTMENT DESCRIPTION

Risk Management is a department within the Internal 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 16/17

- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Completed approval process to access South Carolina motor vehicle records electronically
- Completed annual MVR checks in a more timely manner of less than 1 month with the more efficient electronic process

GOALS FOR FY 17/18

- Improvement of claims database for better risk assessment
- Maintain requirements needed for certifications
- Accomplish all safety incentives required by ACCG for insurance premium reduction
- Streamline cost recovery process
- Revise/Update Safety and Health Policy in Comprehensive Policy Manual

RISK MANAGEMENT DEPARTMENT

FUND/DEPARTMENT NUMBER: 6100

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Complaints	37	44	45
Accidents	97	95	95
Sewer Back ups	6	4	5
Property	38	50	50
Recovery	$30,644	$65,000	$50,000

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Defensive Driving	23	20	20
CPR	6	4	5

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Manager III	1	1	1
Specialist I	1	1	2
Totals	2	2	2

VEHICLE SCHEDULE

Category	Actual FY 15/16	Estimated FY 16/17	Forecast 17/18
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	2
Total	**1**	**1**	**2**

311/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 16/17

- 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.
- Supervisor attended the Tyler Connect Conference in San Antonio TX for continued education on TIM software
- Participated in "Staff Development Day" training sessions to provide customer service skills to employees in other county departments.
- Began training volunteers to assist with staffing 3-1-1 during EOC activation.
- Participated in Prepare and Aware Day
- Replaced and trained vacant CSR position (due to retirement of Judy Davidson April 2016)

GOALS FOR FY 17/18

- 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.
- Supervisor will attend Tyler Connect Conference in 2018 for continued education on TIM software.
- 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.

311/CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins;	31,521	40,000	40,250

PERFORMANCE MEASURES

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Customer Service Actions-Walk Ins	150	155	160
Customer Service Surveys Sent	480	480	480
3-1-1 Community Outreach Presentations (Large and small groups)	1680	250	250

STAFFING

Position	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
CSR Supervisor	1	1	1
Customer Service Specialist	1		
Customer Service Representative	2	3	3
Totals	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 16/17

- 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
- Continued to provide excellent service to the patrons of Columbia County
- Hosted four Author events
- Open the new Harlem Library
- Library table at the Health Fair
- Partnership with UGA Extension Services and Environmental Public Education Coordinator
- Annual tax prep by AARP for patrons

GOALS FOR FY 17/18

- Continue to provide excellent service to the patrons of Columbia County
- Become a Passport Acceptance Facility
- Partner with Augusta University for bringing Author's to the area

WORKLOAD MEASUREMENTS

Category	Actual FY 15/16	Estimated FY 16/17	Forecast FY 17/18
Book Circulation	541066	532412	540000
Registered Patrons	51673	55,000	58,000
Collection Size	*179,200	183,000	185,000
Materials budget	$180,650.00	$195,650.00	$195,650.00
Building Sq. Ft	67,900	79,900	79,900
Reference Questions	97,154	98,000	99,000
Program Attendance	28,875	28,000	29,000

*Extensive weeding at Euchee Creek, Adult section at Evans, Children's section at Evans

Appendix

AUTHORIZED POSITIONS

	As of July 1			
General Fund	**2013**	**2014**	**2015**	**2016**
Animal Cont	14	15	15	15
Bd of Elec	4	4	5	5
Clerk of Court	26	26	26	27
Code Comp	4	5	5	7
Commission	7	7	7	7
Community Svcs	6	6	6	6
Coroner	4	4	4	4
County Admin	4	6	7	5
Detention Center	133	135	131	136
Econ Dev Auth	1	1	2	3
Emergency Svcs	3	3	3	4
Environmental	2	8	7	7
Extension Svc	1	1	1	1
Finance	10	10	10	10
Fleet	14	16	17	21
GIS	6	6	6	6
HR	7	7	8	8
Info Tech	20	22	23	24
Juvenile Ct	12	13	13	13
Libraries	23	25	49	49
Magistrate Court	17	17	19	17
Maint	21	45	38	38
Plan Review	4	6	5	4
Planning	5	6	6	7
Probate Court	11	11	11	11
Procurement	8	8	8	8
Public Trans	10	11	11	12
Recreation	11	20	28	35
Roads & Bridges	52	51	51	52
Senior Center	4	4	4	4
Sheriff's Office	205	209	213	210
Tax Assessor	26	28	29	29
Tax Commission	28	28	28	29
Wildwood Park	1	2	2	2
Total	**704**	**766**	**798**	**816**
Special Revenue Funds				
Building Standards	20	22	26	28
911	30	28	29	29
Visitors Center	1	1	1	1
Fire Rescue	146	151	152	153
Traffic Engineering	6	8	7	8
Construction Engineering	2	2	2	2
Fire Fleet Maintenance	3	3	3	
Total	**208**	**215**	**220**	**221**
Special Purpose Local Option Sales Tax	**18**	**17**	**20**	**22**
Enterprise Funds				
Water and Sewerage	124	129	132	137
Storm Water	17	21	31	36
Landfill/Recycling	2	2	8	8
Broadband Utility	3	3	4	4
Rental Facilities	6	6	7	7
Total	**152**	**161**	**182**	**192**
Internal Service Funds				
Risk Management	2	2	2	2
Customer Service	4	4	4	4
Damage Prevention	0	7	8	7
Total	**6**	**13**	**14**	**13**
Total Authorized Positions	**1088**	**1172**	**1234**	**1264**

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

	2016			2007		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail Trade (44 & 45)	5,362	1	19.53%	4,405	1	15.39%
Health Care and Social Assistance	3,676	2	13.39%	2,290	7	8.00%
Accommodation and Food Services	3,649	3	13.29%	3,021	5	10.55%
Manufacturing (31-33)	2,770	4	10.09%	3,693	3	12.90%
Admin., Support, Waste Mgmt, Remediation	2,307	5	8.40%	2,914	6	10.18%
Construction	2,114	6	7.70%	3,110	4	10.86%
Professional Scientific & Technical Svc	1,594	7	5.81%	1,113	8	3.89%
Public Administration	1,428	8	5.20%	4,398	2	15.36%
Other Services (except Public Admin.)	1,126	9	4.10%	1,005	9	3.51%
Finance and Insurance	1,016	10	3.70%	845	10	2.95%
Wholesale Trade	555	11	2.02%	431	12	1.51%
Arts, Entertainment, and Recreation	466	12	1.70%	490	11	1.71%
Management of Companies and Enterprises	371	13	1.35%	-		-
Real Estate and Rental and Leasing	346	14	1.26%	261	14	0.91%
Information	344	15	1.25%	241	15	0.84%
Transportation and Warehousing (48 & 49)	273	16	0.99%	281	13	0.98%
Agriculture, Forestry, Fishing & Hunting	58	17	0.21%	128	16	0.45%
Total	27,455		100.00%	28,626		100.00%

Source: 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	Unemployment Rate
2006	110,845	4,060,199	36,630	36.0	22,042	4.00%
2007	115,074	4,424,840	38,452	35.7	22,379	3.80%
2008	117,504	4,815,919	40,985	35.8	22,577	4.80%
2009	121,050	4,828,858	39,891	36.5	23,305	6.80%
2010	124,934	5,122,780	41,004	36.8	23,685	7.00%
2011	128,178	5,472,526	42,695	36.8	23,891	7.10%
2012	131,627	5,939,741	45,126	37.0	24,330	6.60%
2013	135,416	5,922,984	43,739	36.0	24,803	6.90%
2014	139,257	5,976,392	42,916	36.0	25,973	5.90%
2015	144,052	not available	not available	not available	26,756	5.10%

Sources: Georgia Department of Labor
School enrollment provided by Columbia County Board of Education as of October 1, 2016.

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

	2016			2007		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power	$ 51,552,594	1	1.09%	$ 33,266,182	2	0.88%
John Deere Commercial Products	34,886,268	2	0.74%	32,018,770	3	0.85%
Wal-Mart Real Estate Business	24,226,449	3	0.51%	14,160,625	7	0.38%
Pollard Land Company	15,263,962	4	0.32%	18,931,611	5	0.50%
Georgia Iron Works	13,171,465	5	0.28%	8,681,978	9	0.23%
Bell South Telecommunications	10,279,434	6	0.22%	10,314,482	8	0.27%
KRG Evans Mullins LLC	10,263,737	7	0.22%	14,597,414	6	0.39%
AVR Augusta LLC	9,738,661	8	0.21%	-		
Quad Graphics	9,539,050	9	0.20%	37,061,031	1	0.98%
Alder GA Partners LLC	9,088,908	10	0.19%	-		
Club Car Inc	-	-	-	25,193,179	4	0.67%
Lowe's Home Centers	-	-	-	8,341,917	10	0.22%
Total	$ 188,010,528		3.99%	$ 202,567,189		5.38%
Total taxable assessed value	$ 4,712,179,204			$ 3,764,959,628		

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.

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.

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).

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.