Columbia County, Georgia
Fiscal Year Beginning July 1, 2021



Adopted version

Last updated 10/18/21

TABLE OF CONTENTS

Introduction **4**
- Document Overview 5
- Transmittal Letter 6
- GFOA Award 7
- Profile of the Government 8
- Demographics 12
- Strategic Planning 16
- Organization Chart 17
- Basis of Budgeting 21
- Budget Presentation 22
- Budget Process 25
- Budget Calendar 26
- Fund Structure 27
- Financial Policies Introduction 30
- Financial Policies Budget 31
- Financial Policies Capital 35
- Financial Policies Procurement 37
- Financial Policies FAHP 43
- Financial Policies Purch Card 49
- Financial Policies purch card elec off 54
- Financial Policies debt 58
- Financial Policies acct 63
- Financial Policies revenue 64
- Financial Policies reserves 65
- Financial Policies reserves water utility 67
- Financial Policies bank acct 68
- Financial Policies investments 70
- Financial Policies cash 74
- Financial Policies cell phone 76
- Financial Policies internment 79
- Financial Policies veh allowance 80
- Financial Policies donations 84
- Financial Policies payment card 88
- Financial Policies grants 90

Budget Overview **93**
- Executive Summary 94
- Revenue Analysis 97
- Priorities & Issues 103
- Personnel Changes 104
- Projected Changes in Fund Balances/Net Assets 106

Fund Summaries **107**
- Total County Budget 108
- General Fund 118
- Special Revenue Funds Nonmajor 126
- 2017-2022 SPLOST Fund - Major Fund 137
- 2017 General Obligation Bond Projects - Nonmajor Fund 141
- Other Nonmajor Capital Projects Funds 145
- Debt Service Funds Nonmajor 150
- Water and Sewer Utility - Major Fund 154
- Enterprise Funds Nonmajor 158
- Internal Service Funds 164

Department Budgets **169**
- General Fund by Function 170
- General Government 174
- Judicial 178
- Public Safety 181

Public Works ... 183
Health and Welfare ... 185
Culture and Recreation ... 187
Housing and Development ... 189
Animal Services ... 192
Board of Commissioners ... 196
Board of Elections ... 199
Broadband Utility ... 203
Building Standards ... 209
Capital Improvement Programs ... 214
Community Services/Community Events ... 219
County Administration ... 222
Emergency Services ... 225
Exhibition Center ... 230
Fleet Services ... 235
Financial Services ... 239
Fire Services ... 243
Forestry ... 248
Geographic Information Systems ... 251
Human Resources ... 256
Information Technology ... 261
Juvenile Court ... 268
Parks and Recreation ... 274
Performing Arts Center ... 279
Planning ... 284
Plan Review ... 288
Procurement ... 292
Risk Management ... 296
Roads and Bridges ... 300
Savannah Rapids Pavilion ... 304
Sheriff's Office/Detention Center/E911 ... 309
Storm Water Utility ... 313
Tax Assessor ... 319
Tax Commissioner ... 323
Traffic Engineering ... 328
Water/Sewerage Utility ... 332
311/Customer Service and Information Center ... 340
Capital Improvements Plans ... 343
Capital Expenditures for Operating Funds ... 344
Capital Projects Funds ... 347
Debt Administration ... 350
Debt by Type Overview ... 351
Glossary ... 356
Glossary of Key Terms ... 357
Budget Resolution ... 365
Budget Resolution ... 366

INTRODUCTION

Document Overview

This budget document includes the following sections:

- Introduction
- Budget Overview
- Fund Summaries
- Department Budgets
- Capital Improvements Plans
- Debt Administration

Introduction Section

The Introduction Section contains general information about the County, including a letter from the Chairman, the organizational structure, demographics, and a profile of the County. Also included is information about the County's fund structure, financial policies, and the budget process.

Budget Overview Section

The Budget Overview Section contains an executive summary of important financial information about the overall County budget and its major funds. Also included is a revenue analysis, issues that contributed to the development of the budget, personnel changes, and changes in fund balances/net assets.

Fund Summaries Section

The Fund Summaries Section presents information for the total County budget as well as a breakdown by fund type.Various charts and graphs present

- Revenue by Source
- Expenditures by Function
- Expenditures by Expense Type

Department Budgets Section

The Department Budgets Section breaks down the County's various programs and functions into operating budgets. The section begins with a summary of the General Fund by function. Each department page includes a description, prior year accomplishments, future goals, and individual budgets.

Capital Improvements Projects Section

This section includes spreadsheet attachment describing

- Capital expenditures in operating funds
- Capital expenditures in capital projects funds
- Operating impacts of major capital improvements

Debt Administration

This section includes

- Summary of debt by type
- Total outstanding principal and interest by type
- Legal debt margin
- Revenue debt service coverage
- Bond ratings



Transmittal Letter

Douglas R. Duncan Jr., Chairman

It is my privilege to present the Fiscal Year 2021-2022 Adopted Budget of $279,667,949. Each year, county staff works hard to prepare and present the Board of Commissioners with a balanced budget that establishes priorities, objectives, and initiatives with the county's core values of PRIDE: Professionalism, Respect, Integrity, Dedication and Excellence in mind. County employees continue to embrace these values and strive to do their best for our citizens each and every day.

All of us in public service must be accountable to constituents for the decisions we make on their behalf. The Adopted Budget is the result of significant reflection and collaboration among all parties in the budget process. We are proud to present it to the people of Columbia County, and we will stand behind it and the resulting decisions that are made in its implementation.

Preliminary Goals

The first step in any annual budget preparation process is to assess the needs of our most valuable resource, the people that make up Columbia County's government workforce. Columbia County's first priority consideration for FY2021/22 was to maintain current staffing levels, keep our employees, and recruit new talent to the workforce. We successfully did this with the implementation of $15/hour as the starting base pay for any county employee. The County provides numerous essential services throughout the community, and we need our employees to be able to provide those essential services.

Each year, we evaluate the feasibility of providing compensation adjustments and other programs to appropriately reward employees for their dedication and service. We also evaluate the needs for additional staffing and/or other resources identified by Division Directors, Department Managers, and Elected Officials that are responsible for effective delivery of services to the community. From there, available revenues are analyzed and matched to meet the highest priority of needs.

FY2021/22 Priorities, Objectives, and Initiatives:

Columbia County's annual budget serves as a guide for County officials and appointed staff to responsibly manage the resources entrusted to them. The Adopted Budget takes into account the needs to closely monitor revenues in order to authorize discretionary spending.

1. Balance budget with no increase in the millage rate for Columbia County.
2. Complete construction on parks (Blanchard Park and The Plaza Park) and begin construction on the county's newest park in the Riverwood area.
3. Continue construction on Fury's Ferry Road, Lewiston Road and Flowing Wells Road widening projects; these major roadway projects are funded by TSPLOST.
4. Begin the process of compiling the new SPLOST project list to take to the voters in the May 2022 election.
5. Continue to focus on providing infrastructure needs to support a growing population prior to development.
6. Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
7. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
8. Cost-savings initiatives such as the Management Review Team to reduce costs.
9. Effectively and efficiently support the newly established Columbia Judicial Circuit so that it can be an example for others to follow.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Columbia County
Georgia

For the Fiscal Year Beginning

July 01, 2020

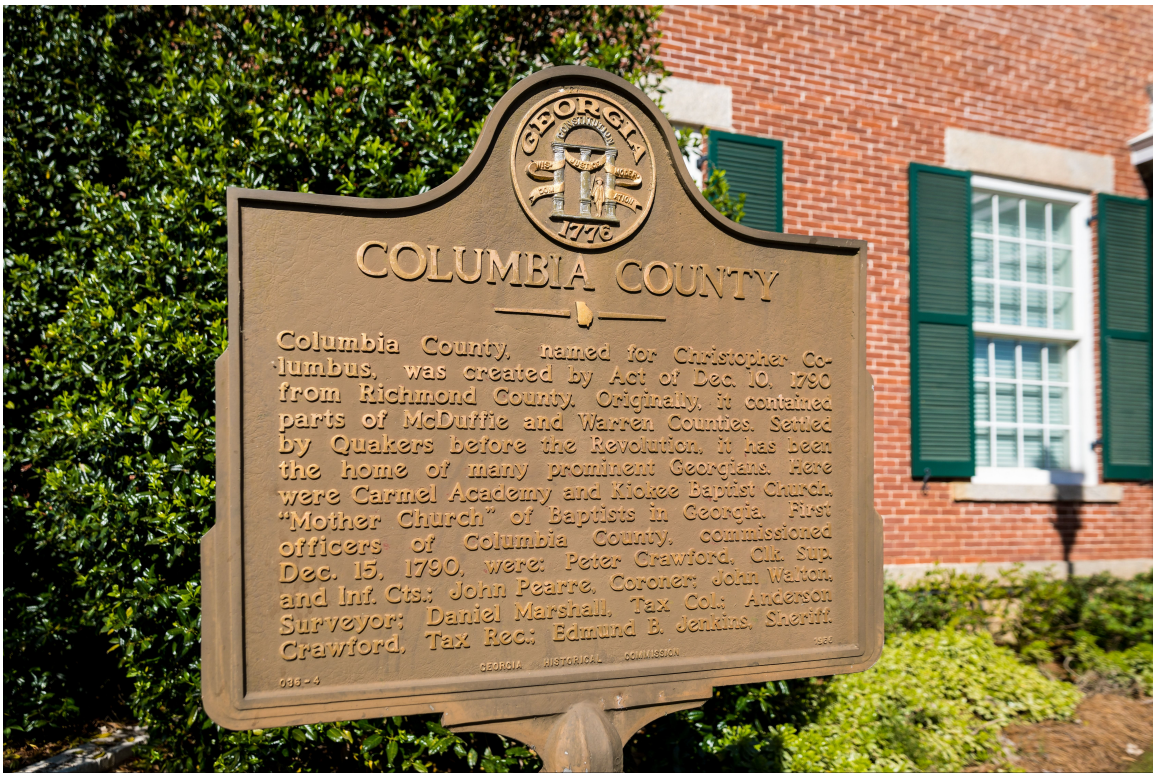
Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Columbia County, Georgia, for its annual budget for the fiscal year beginning July 1, 2020. 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.

Profile of the Government



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

A five-member Board of Commissioners governs Columbia County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four-year staggered terms. A County Manager, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 150,000 residents include: public safety (Sheriff's Office, detention center, E911, fire), emergency services, community services, public works, planning and development, and other general governmental services. The County also provides water, sewer, and storm water services to the public.



Doug Duncan

Chairman
Term: 2019-2022
Member:
Community and Emergency Services Committee
Development and Planning Services Committee
Management and Internal Services Committee
Public Works and Engineering Services Committee
Audit Committee

The Countywide elected Chairman conducts all Board of Commission (BOC) meetings, prepares and presents the BOC agenda, and appoints Commission members for each BOC standing committee. He also represents the County at all official functions, executes all contracts and agreements and is a voting member of each of the four standing committees. Doug has completed the mandated New Commissioner Training by the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA).



Connie Melear

Term: 2019-2022
District 1
Member:
Management and Internal Services Committee (CHAIR)
Development and Planning Services Committee (VICE CHAIR)
Audit Committee (CHAIR)

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



Don Skinner

Term: 2021-2024
District 2
Member:
Development and Planning Services Committee (CHAIR)
Management and Internal Services Committee (VICE CHAIR)
Audit Committee (VICE CHAIR)

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

Gary Richardson

Term: 2021-2024
District 3



Member:
Public Works and Engineering Services Committee (CHAIR)
Community and Emergency Services Committee (VICE CHAIR)
Audit Committee

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



Dewey Galeas

Term: 2019-2022
District 4
Member:
Community and Emergency Services Committee (CHAIR)
Public Works and Engineering Services Committee (VICE CHAIR)
Audit Committee

Dewey has completed the County Commissioner Training Program by the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA) and is currently pursuing the Certified Commissioners Advance Program.

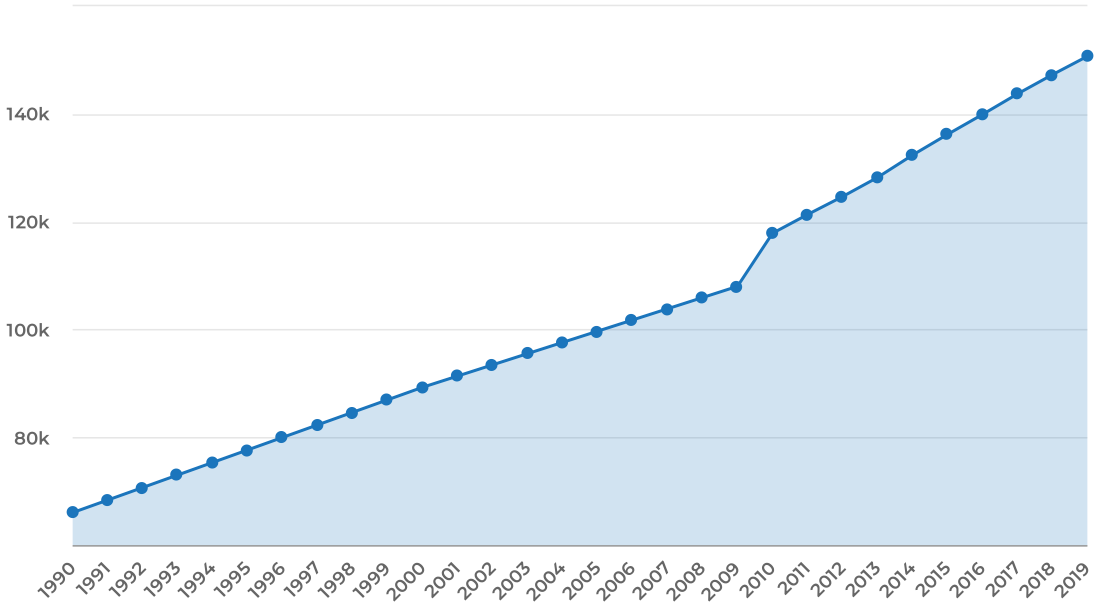
Population Overview

TOTAL POPULATION

150,705

▲ 2.3%
vs. 2018

GROWTH RANK
12 out of 152
Counties in Georgia



** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

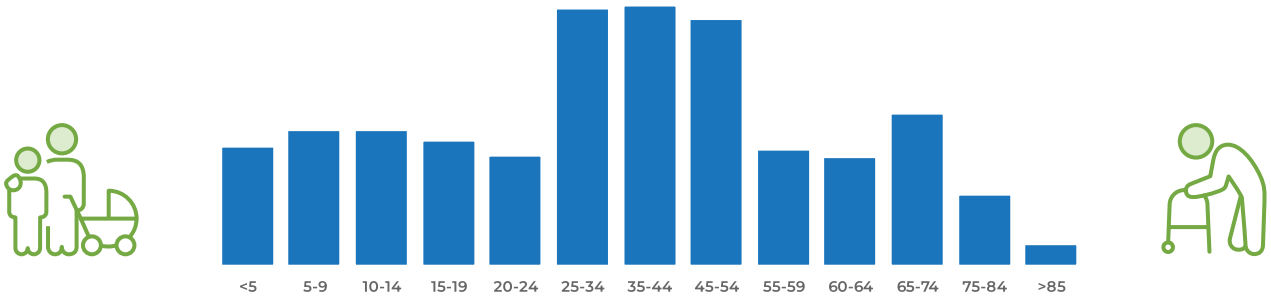
DAYTIME POPULATION

119,955

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

POPULATION BY AGE GROUP



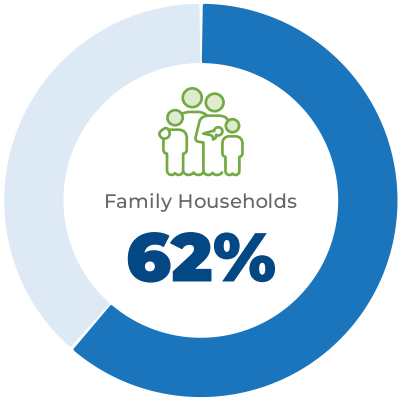
** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Household Analysis

TOTAL HOUSEHOLDS

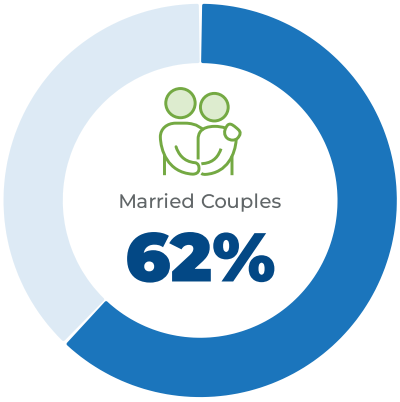
47,215

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



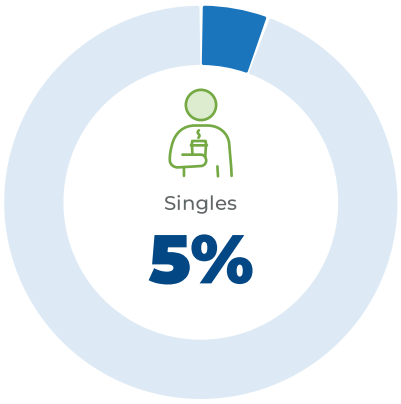
▲ 29%

higher than state average



▲ 30%

higher than state average



▼ 26%

lower than state average



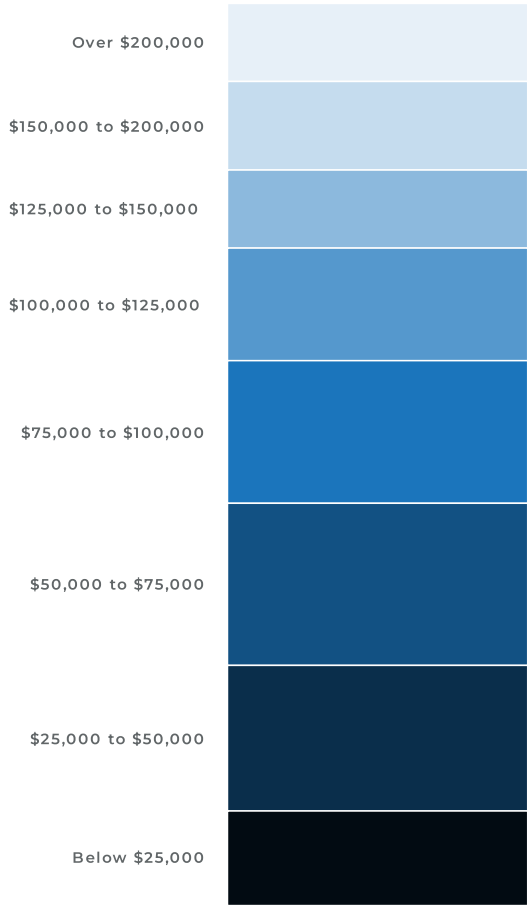
▼ 16%

lower than state average

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

9%

▲ 32%
higher than state average

Median Income

$82,339

▲ 40%
higher than state average

Below $25,000

11%

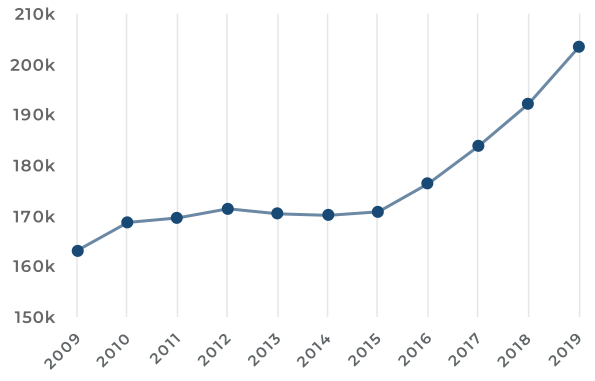
▼ 49%
lower than state average

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Housing Overview

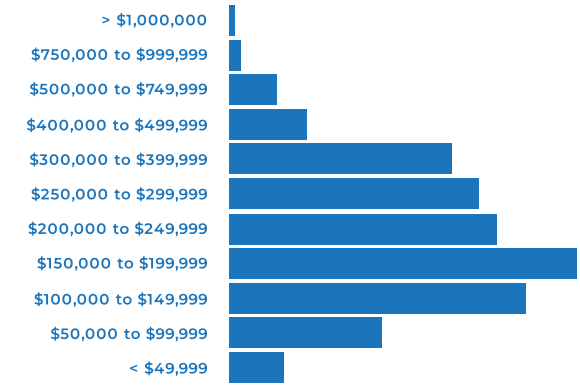
2019 MEDIAN HOME VALUE

$203,400



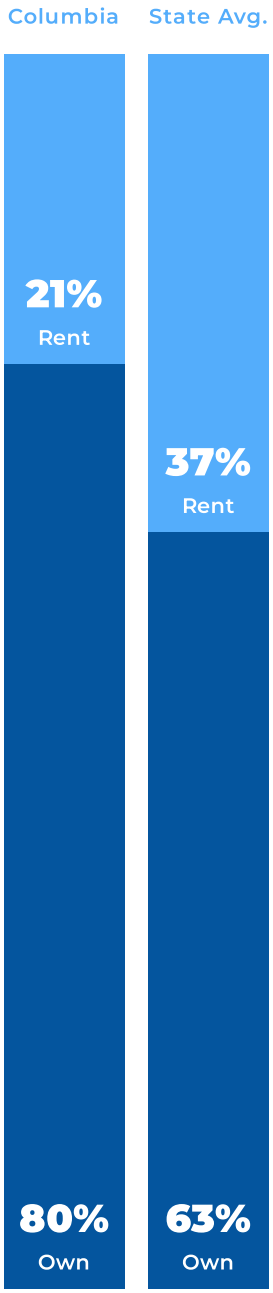
** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Strategic Planning

Columbia County is a county of vision with a desire to combine a forward-thinking approach to growth with effective leadership, an efficient government, and a diverse and growing base of citizens and businesses to form a critical mass that is poised to become the predominant county in the Central Savannah River Area. The county has many ambitions, including providing citizens with the best quality of life, becoming more economically-diverse, and capitalizing on the rich natural resources with which the county has been blessed.

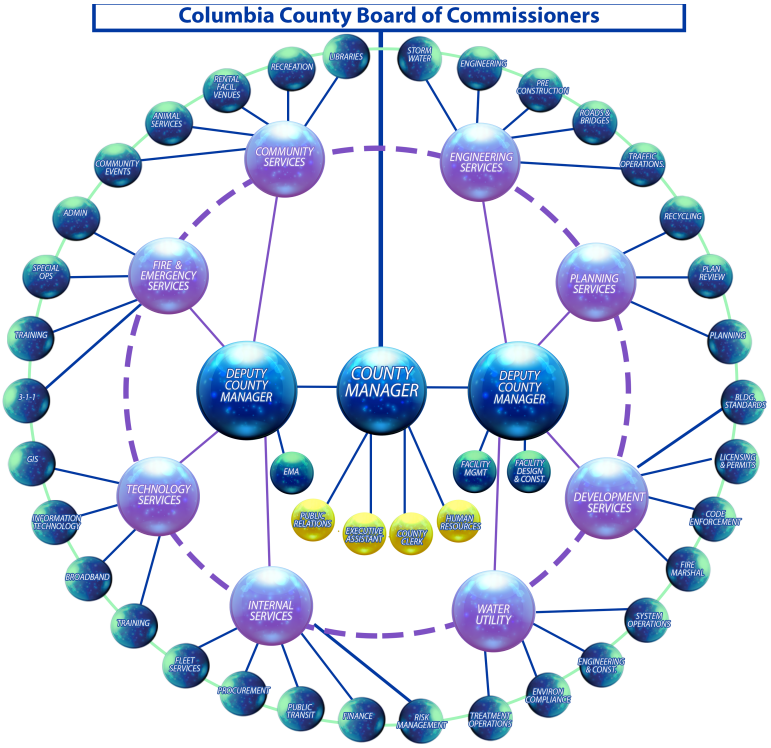
Columbia County has a Comprehensive Growth Management Plan, known as Vision 2035, that describes in detail how the county intends to manage the growth that it enjoys. In addition, various divisions within the county government are building their own plans to supplement the growth management plan and support the county's growth and prosperity. The strategic goals of these plans can be summarized in the list below:

- Balance economic growth and development with the necessity of protecting natural resources
- Enhance recreation opportunities for residents
- Capitalize on natural resources as an economic development tool
- Create employment opportunities by recruiting new employers and expanding business diversity
- Provide water, wastewater, stormwater, transportation, and broadband infrastructure to accommodate desired development
- Maintain high quality community services for the citizens of Columbia County
- Establish opportunities for citizens and businesses to interact with the government through technological means
- Sustain a government culture of efficiency, high performance, and progress that builds on the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE)

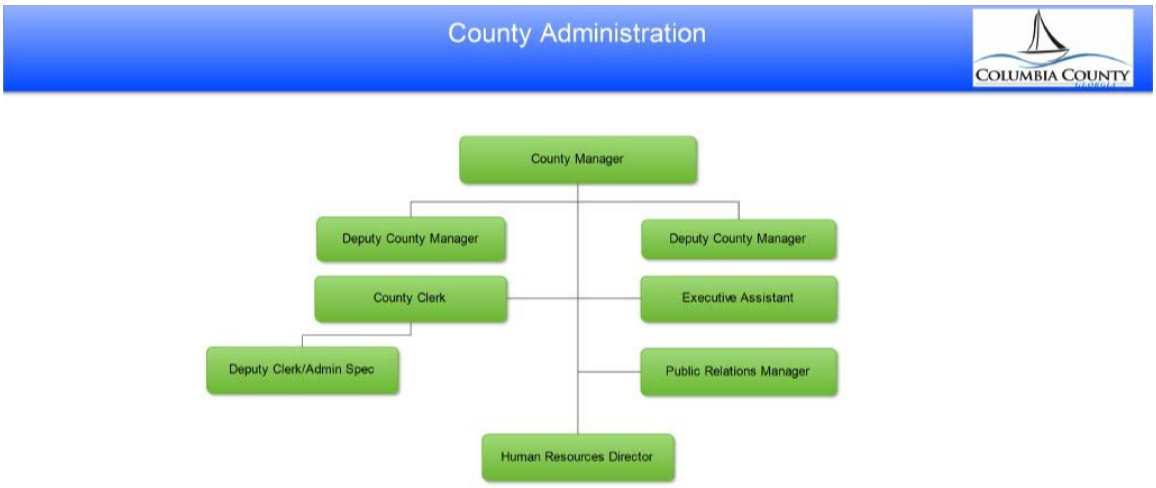
The list above provides a snapshot of Columbia County: A community that appreciates the Savannah River and Clarks Hill Lake as things of natural beauty that provide enjoyment to citizens as well as being drivers of economic growth; subdivisions that incorporate natural features and amenities that encourage physical activity; new businesses that have minimal impact on the environment; technology infrastructure that brings the best in telemedicine, education, and commerce to county residents and businesses; and a lean, progressive government that is always looking for better ways to serve the needs of the citizens.

Organization Chart

Columbia County's organization chart can be found below. The first graphic depicts the Board of Commissioners, County Administration, Divisions, and Departments. The following graphics break down the different divisions and departments reporting to the County Manager and two Deputy County Managers.

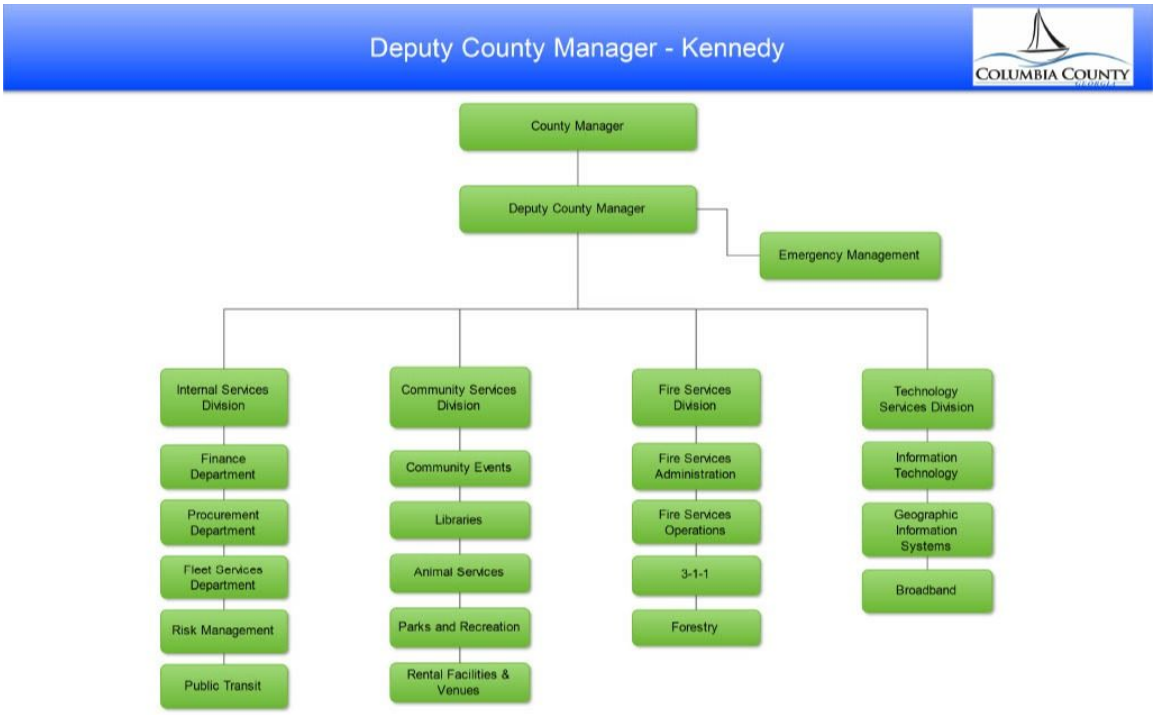


County Manager Direct Reports

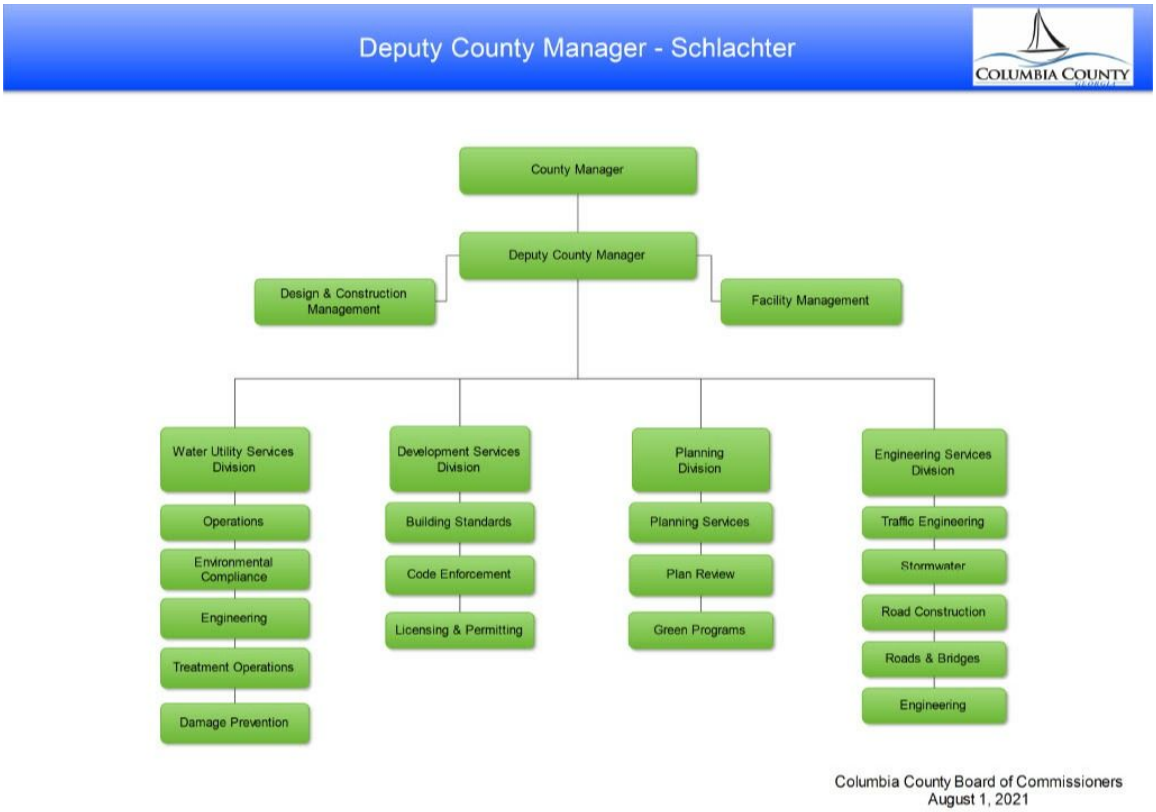


Columbia County Board of Commissioners
August 1, 2021

Deputy County Manager Kennedy Direct Reports



Deputy County Manager Schlachter Direct Reports



Basis of 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 for 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.

Budget Presentation

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

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

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

The County reports the following major governmental funds:

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

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

The County reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Generator Grant Fund - to account for grant funds received from the Hazard Mitigation Grant Program for the purpose of purchasing and installing generators at fire stations and water utility sites.

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

The County reports the following major enterprise fund:

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

The County reports the following nonmajor enterprise funds:

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

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

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

Savannah Rapids Pavilion - to account for the operations and maintenance of the Savannah Rapids Pavilion.

Performing Arts Center - to account for the operations and maintenance of the Performing Arts Center.

Exhibition Center - to account for the operations and maintenance of the Exhibition Center.

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.

Geographic Information Systems – to account for the County's GIS program.

Budget Process

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

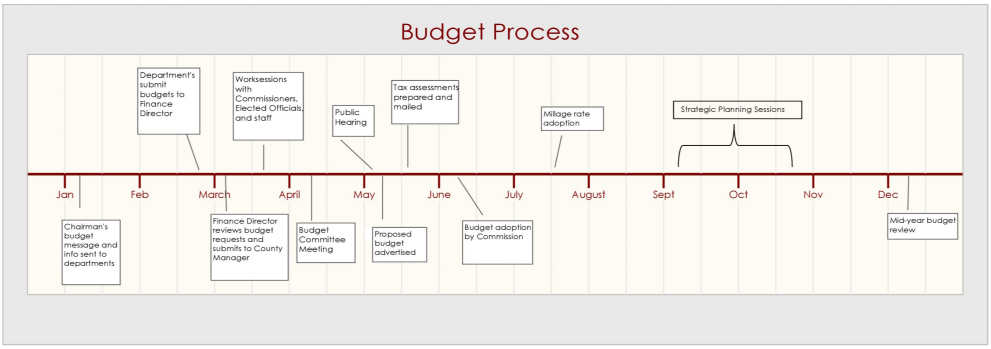
The Annual Budget is a fiscal plan that presents the services that will be provided to the community and the funds needed to perform these services. The type of service and the level of service will be defined by the use of program objectives and citizen requests, which are further evaluated with the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

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

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

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

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

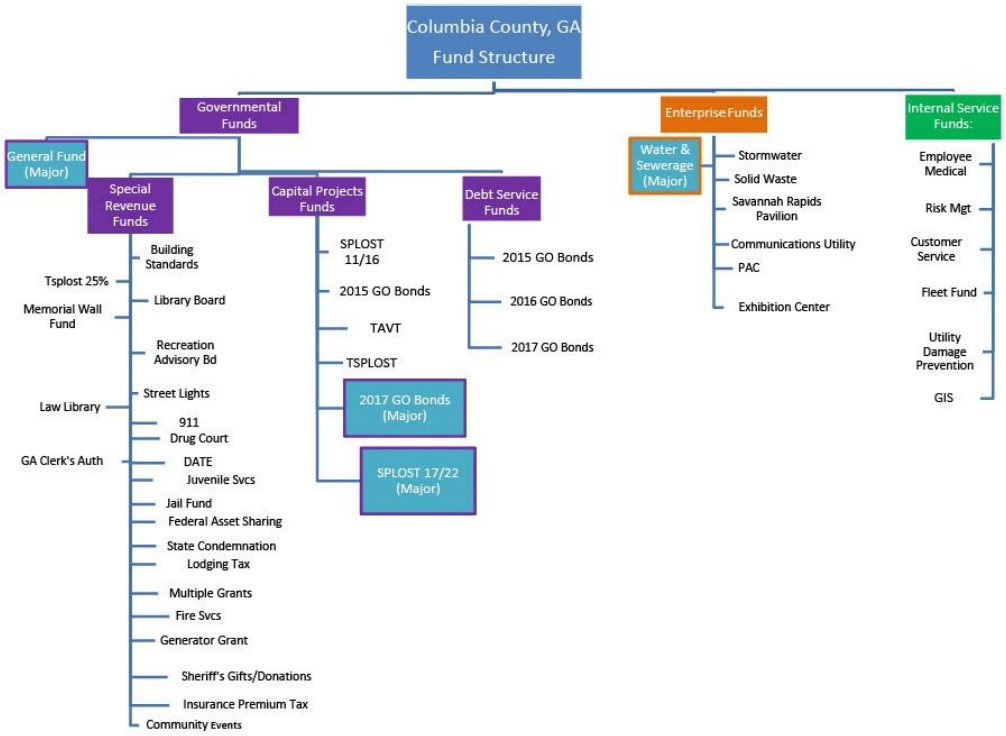


FY 2021/2022 Budget Calendar

	TBD	Fleet report to be distributed
Friday	2/19/2021	Personnel requests submitted to Leanne Reece/Janeabeth Wells and all other operational/capital requests input into Munis
Week of	February 22	Begin Division/Elected Officials/Appointed Officials meetings
Tuesday	3/09/2021	Elected Officials work-session – 10:00 AM BOC conference room (following committee meetings)
Tuesday	3/16/2021	BOC Staff work-session – 3:00 PM BOC conference room
Friday	4/23/2021	Newspaper advertisement of Budget Public Hearing submitted to Augusta Chronicle (ran 4/27/2021)
Tuesday	5/04/2021	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/14/2021	Newspaper advertisement of proposed budget submitted to Augusta Chronicle
Tuesday	5/18/2021	Joint *Budget* Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting, if needed)
Tuesday	6/15/2021	Budget Adoption - BOC Meeting - 6:00 PM

Fund Structure

Below is the fund structure for Columbia County, GA. The structure consists of Governmental Funds, Enterprise Funds, and Internal Service Funds. The County has three major Governmental Funds (General Fund, 2017 GO Bonds Fund, 17/22 SPLOST Fund) and one major Enterprise Fund (Water and Sewerage Fund).



FUNCTIONAL UNIT/FUND RELATIONSHIP

Department	General Fund (Major)	GO Bond 2017 (Major)	SPLOST 17/22 (Major)	Water & Sewerage (Major)	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds
BOARD OF COMMISSIONERS	√						
FINANCE	√						
PROCUREMENT	√						
CONTINGENCY	√						
INFORMATION TECHNOLOGY	√						
ADMINISTRATION	√	√	√	√		√	
BOARD OF ELECTIONS	√						
GENERAL OVERHEAD	√						
NEW APPROPRIATIONs	√						
HUMAN RESOURCES	√						
TAX COMMISSIONER	√						
TAX ASSESSOR	√						
CLERK OF SUPERIOR COUR	√						
OFFICE OF SUPERIOR COU	√						
PROBATE COURT	√						
JUVENILE COURT	√				√		
MAGISTRATE COURT	√						
DISTRICT ATTORNEY	√						
SHERIFF'S OFFICE	√						
DETENTION CENTER	√				√		
EMERGENCY SERVICES	√						
EMERGENCY MEDICAL SERV	√						
ANIMAL SHELTER	√						
CORONER	√						
ROADS & BRIDGES	√						
FLEET SERVICES	√				√		√
MAINTENANCE	√				√	√	
SPECIAL PROJECTS	√						
PUBLIC TRANSIT	√						
HEALTH DEPARTMENT	√						
FAMILY & CHILDREN SERV	√						
SENIOR CENTER	√						
COMMUNITY SERVICES	√		√				
LIBRARIES	√				√		
REED CREEK PARK	√						
PARKS/RECREATION	√	√			√		
WILDWOOD PARK	√						
GEOGRAPHIC INFORMATION	√						√
ENVIRONMENTAL SERVICES	√						
ECONOMIC DEVELOPMENT	√						
PLANNING & DEVELOPMENT	√						
CODE COMPLIANCE	√						
PLAN REVIEW	√						
EXTENSION SERVICE	√						
ENGINEERING INSPECTIONS	√						
FORESTRY	√						

FUNCTIONAL UNIT/FUND RELATIONSHIP (continued)

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

Financial Policies

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

I. PURPOSE

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

II. POLICY

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

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

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

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

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

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

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

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

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

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

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

   g) Reduce or eliminate informal policies now in existence.

   h) Provide a framework for planning for emergencies.

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: *December 14, 2010*	**TOPIC:** *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.
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

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

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.
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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

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.

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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

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: *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.

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

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

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.

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: *August 21, 2018* **REVISED:** *May 4, 2021*	**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
   a) Purchases estimated to be less than $5,000 may be made in the open market. Departments are to use their best judgment as to source of supply.
   b) Purchases equal to $5,000 but less than $25,000 may be made in the open market without regard for formal solicitation by obtaining 3 to 5 quotations. The requesting department may obtain the written quotations themselves.
   c) Purchases equal to $25,000 but less than $50,000 may be made in the open market without regard for formal solicitation, using a competitive sealed quotation process, subject to and upon compliance with the following provisions:
      i. The items to be purchased must be items included as line items in the adopted budget. The adoption of the budget by the Board of Commissioners containing line item expenditures for purchases

APPROVED: *August 21, 2018* **REVISED:** *May 4, 2021*	**TOPIC:** *Procurement*
Policy Number 603.1	**POLICY SECTION:** *Finance / Procurement*

normally made through the Procurement Department shall constitute approval for the purchase of those line items by the Procurement Department without further action of the Board of Commissioners.

ii. The purchase must be within the budgeted amount which has been approved by the Board of Commissioners.

iii. The competitive sealed quotation process will be administered by the Procurement Department.

iv. The purchase must be made from the lowest responsive and responsible quotation or the quotation determined to be in the best interest of the County.

v. Approval of the quotation must be made by the County Manager or at his direction, the Deputy County Manager, in writing, with verbal approval by the appropriate committee chairperson or County Chairman before execution.

d) Purchases with an estimated total cost equal to and greater than $50,000, or purchases not in compliance with 2.c. require formal solicitation.
e) This section of the policy does not apply to procurement of goods/services otherwise specifically covered in this policy.
f) Deviations to purchasing thresholds shall be allowed if in the best interest of Columbia County upon approval by the appropriate oversight committee.
g) Purchases shall not be split to avoid threshold limits.
h) 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 $5,000 but less than $50,000 may be waived by the County Manager 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
      - Other entities as approved by resolution of the Board.
   b) The competitive solicitation procedures for purchases of $50,000 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 Manager and recommendation of the applicable Oversight Committee***.
   c) Contract bids of the above mentioned agencies shall be subject to their respective bidding practices and requirements and shall comply with all requirements set forth in OCGA 36-69A-4.

APPROVED: *August 21, 2018* **REVISED:** *May 4, 2021*	**TOPIC:** *Procurement*
Policy Number 603.1	**POLICY SECTION:** *Finance / Procurement*

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

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

6) Federally Funded Projects
   All projects/contracts that include federal funding shall, at a minimum, comply with the Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to Non-Federal Entities* guidance, which is commonly known as the Uniform Grant Guidance (UGG)(2 CFR 200).

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

8) Sole Source Purchases
   a) Sole source is defined as those procurements made pursuant to a written determination by a governing authority that there is only one source for the required supply, service, or construction item.
   b) The County Administrator will have the authority to suspend formal competitive bidding procedures upon verification of a "sole source" purchase.
   c) Before making a determination of Sole Source, research must be conducted to determine if other products or service providers exist and can satisfy procurement requirements.
   d) Sound procurement practice requires that Sole Source procurement be used when it is the only option and not as an attempt to contract with a favored service provider or for a favored product.

APPROVED: *August 21, 2018* **REVISED:** *May 4, 2021*	**TOPIC:** *Procurement*
Policy Number 603.1	**POLICY SECTION:** *Finance / Procurement*

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

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

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

APPROVED: *August 21, 2018* **REVISED:** *May 4, 2021*	**TOPIC:** *Procurement*
Policy Number 603.1	**POLICY SECTION:** *Finance / Procurement*

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

13) Contracts
   a) The Board must approve all contracts, including lease-purchase agreements, long-term leases, contract renewals, rental agreements, and routine maintenance or service agreements.
   b) Bid and contract documents may contain provisions authorizing the issuance of change orders, without the necessity of additional requests for bids or proposals, within the scope of the project when appropriate or necessary in the performance of the contract. Change orders may not be used to evade the purposes of the Procurement Policies and Procedures.
   c) Contract change orders for Public Works projects less than $20,000 may be approved by the Department Manager and/or Division Director.
   d) The Board may, at their discretion, designate alternate signors unless prohibited by law with relation to the item being signed. However, no employee or official of the County has the authority to obligate the County in any manner without prior approval from the Board.
   e) All contracts and agreements shall be reviewed by Procurement for compliance with administrative requirements.

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

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

16) Ethics
   a) The Procurement Department shall maintain multiple sources of supply for all procurements, and shall maintain the best possible source relationships.
   b) No affiliate or employee of the County shall submit offers for, enter into, or be in any manner interested in entering into a contract for the County

APPROVED: *August 21, 2018* **REVISED:** *May 4, 2021*	**TOPIC:** *Procurement*
Policy Number 603.1	**POLICY SECTION:** *Finance / Procurement*

purchases or contract for services in which they would be financially interested, directly or indirectly. Nor shall any affiliate or employee of the County seek to influence in any manner, the award of a contract, purchase of a product or service from any offeror. Further, affiliates and employees must immediately disclose to the County any silent partnership, proprietorship, employment, other involvement or relationship in a prospective contract or procurement.

c) Acceptance of gifts by employees from sources or potential sources, or their salesmen or representatives, at any time is strictly prohibited, except for inexpensive advertising items of nominal value with the firm's name clearly imprinted on them. These items shall not be displayed publicly in the Procurement division offices. Employees must not become obligated to any source and shall not conclude any transaction from which they may personally benefit, directly or indirectly.
d) Vendors shall be advised from time to time that employees may not solicit or accept gratuities such as any type of compensation, contribution, emolument (kick-backs), offer of employment, loan, reward, rebate, gift, money, lodging, service, or "other things of value", except as specifically exempted herein. Employees of the County are not to participate in any type of extravagant entertainment with the supplier, customer, or consultant, or a contractor. These restrictions do not include entertainment such as business meals that are customary and proper under the circumstances; as long as they are consistent with good business ethics, and do not place the recipient under an obligation of any kind.
e) In the event employee visits to a vendor's plant or distribution center become necessary for technical or other reasons, trips must be made at the County's expense, unless provided contractually by the vendor.
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:
   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;

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

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.
   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

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

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.

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

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

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

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 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).

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

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

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

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.

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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

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.

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

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.

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

X. LOST CARDS

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

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

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* **Revised:** *July 16, 2019*	**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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: *December 15,2015* **Revised:** *July 16, 2019*	**TOPIC:** *Purchasing Card-Elected Officials*
Policy Number 604.2	**POLICY SECTION:** *Finance / Procurement*

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.

APPROVED: *December 15,2015* **Revised:** *July 16, 2019*	**TOPIC:** *Purchasing Card-Elected Officials*
Policy Number 604.2	**POLICY SECTION:** *Finance / Procurement*

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 by Columbia County Commissioners shall be reviewed monthly for adherence to this policy by theCounty Manager and/or the Director of Internal Services. All purchases by Columbia County Constitutional Officers shall be reviewed monthly by an independent certified public accountant of his or her choosing. Constitutional Officers may elect to have the County's County Manager and/or Director of Internal Services perform such review. Utilization of

APPROVED: *December 15,2015* **Revised:** *July 16, 2019*	**TOPIC:** *Purchasing Card-Elected Officials*
Policy Number 604.2	**POLICY SECTION:** *Finance / Procurement*

theCounty Manager or Director of Internal Services, however, shall not be deemed to waive, in whole or in part, the Constitutional Officer's authority over the use of funds appropriated to him or her in the County budget and shall not be deemed to provide the County with oversight authority over such use of funds other than as narrowly provided for herein.

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

VII. VIOLATIONS

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

B. In the discretion of the county governing authority, failure to comply with the procedures outlined in this ordinance may result in:
   a. A warning;
   b. Suspension of the elected official's authority to use a County purchase card or credit card; or
   c. Revocation of the elected official's authority to use a County i purchase card or credit card.
   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: *August 16, 2016*	**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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: *August 16, 2016*	**TOPIC:** *Debt Administration*
Policy Number 605.1	**POLICY SECTION:** *Finance / Procurement*

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

APPROVED: *August 16, 2016*	TOPIC: *Debt Administration*
Policy Number 605.1	POLICY SECTION: *Finance / Procurement*

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.

APPROVED: *August 16, 2016*	TOPIC: *Debt Administration*
Policy Number 605.1	POLICY SECTION: *Finance / Procurement*

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

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

VI. POST ISSUANCE COMPLIANCE FOR GOVERNMENTAL TAX-EXEMPT OBLIGATIONS

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

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

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

APPROVED: *August 16, 2016*	TOPIC: *Debt Administration*
Policy Number 605.1	POLICY SECTION: *Finance / Procurement*

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.

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

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

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 spendable 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.

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.

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

III. CONSTITUTIONAL OFFICERS

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

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

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

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

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

IV. AUTHORITIES

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

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

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

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

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

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

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

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.

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

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

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%

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

- Obligations of other agencies or instrumentalities of the State of Georgia 25%

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

7) Maturity scheduling

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

8) Outsourcing

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

IV. REPORTING

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

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

COLUMBIA COUNTY
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*).

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

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:** *Cell Phone Usage and Reimbursement*
Policy Number 612.1	**POLICY SECTION:** *Finance / Procurement*

I. PURPOSE

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

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

II. OVERSIGHT RESPONSIBILITY

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

2) The Finance Office will manage cell phone allowances and reimbursements.

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

4) Procurement will manage the county owned equipment and billing.

5) The list of cell phone allowances will be compared to the list of county owned equipment periodically to insure no duplication of benefits.

III. REIMBURSEMENT PLAN

Business Use of Personal Cell Phones

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

1) The Department must first authorize the employee to use his/her personal cell phone for County business. An authorization form shall be signed by the employee's supervisor with a copy retained by both the employee and the department. The Supervisor must also decide, based on usage, what level of allowance should be granted. The authorization form will identify the employee and the employee's personal cell phone number and be submitted to the Finance Office. A copy of the form is attached, as *Exhibit A*.

2) The employee is responsible for turning in the first page of his/her cell phone bill to document that the employee still has the cell phone to his/her supervisor whenever requested.

3) The cell phone requirement allowance is classified by the IRS as taxable income and will be added to the employee's paycheck. All new allowances and changes to allowance amounts must be approved by the County Commission and forwarded to the Finance office for

APPROVED: *December 14, 2010*	TOPIC: *Cell Phone Usage and Reimbursement*
Policy Number 612.1	POLICY SECTION: *Finance / Procurement*

processing. Finance is responsible for notifying Human Resources of all allowance amounts and changes in allowance amounts or eligibility.

4) Certain positions require a usage plan that would far exceed any low cost plan available. These special requirements should be discussed with the supervisor and may be processed on a case-by-case basis. The maximum allowance shall be deemed a Personal Digital Assistant (PDA) allowance and shall be reserved for management and key authorized staff who have the need to access email and the web remotely for county business.

5) The employee and/or department are responsible for notifying the Finance office and Human Resources if the employee no longer needs to use a cell phone for the job, terminates their employment with the County, or either party chooses to revoke the cell phone authorization.

6) Access to the County Personal Digital Assistant server for county as well as personally owned devices is limited and shall be approved by the Deputy County Administrator.

Personal Use of County Provided Cell Phones

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

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

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: *December 14, 2010*	**TOPIC:** *Cell Phone Usage and Reimbursement*
Policy Number 612.1	**POLICY SECTION:** *Finance / Procurement*

COLUMBIA COUNTY

DEPARTMENT AUTHORIZATION
FOR
BUSINESS USE OF EMPLOYEE'S PERSONAL CELL PHONE

Employee Name:_____

Employee ID#:_____

Employee's Personal Cell Phone Number:_____

Base Monthly Plan Amount: ☐ $40 ☐ $60 ☐ $120 **Push to Talk**: _ $5 ☐ $10

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 maintain a cell phone to conduct official COUNTY business. I hereby authorize the employee listed above to use his/her personal cell phone for conducting official COUNTY business. The Department will pay the employee a cell phone requirement allowance for using his/her personal cell phone in accordance with the County's "Cell Phone Usage & 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 first page of your cell phone bill to this form, (to document that you have a cell phone and your monthly plan cost). Both the employee and the Department should retain a copy.**

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.

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: *January 17, 2017*	**TOPIC:** *Vehicle Allowance and Mileage Reimbursement Policy*
Policy Number 614.1	**POLICY SECTION:** *Finance / Procurement*

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.

APPROVED: *January 17, 2017*	TOPIC: *Vehicle Allowance and Mileage Reimbursement Policy*
Policy Number 614.1	POLICY SECTION: *Finance / Procurement*

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 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.

APPROVED: *January 17, 2017*	**TOPIC:** *Vehicle Allowance and Mileage Reimbursement Policy*
Policy Number 614.1	**POLICY SECTION:** *Finance / Procurement*

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

6) Mileage reimbursements and vehicle allowances for personal vehicles used while conducting official County business will be at a rate of 55.5 cents per mile, which is based on the average cost of depreciation, maintenance and repairs, gasoline, oil, insurance and vehicle registration fees. If an employee is reimbursed using mileage reimbursement or a vehicle allowance, then no reimbursement will be given for actual operating expenses. Staff will annually review the approved reimbursement rate in accordance with the Internal Revenue Service published mileage reimbursement allowance and make recommendations to the Board as needed.

7) Employees with auto allowances may be reimbursed for actual miles driven only if travel is on official business in excess of a 25 mile radius of the County.

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

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

APPROVED: *January 17, 2017*	**TOPIC:** *Vehicle Allowance and Mileage Reimbursement Policy*
Policy Number 614.1	**POLICY SECTION:** *Finance / Procurement*

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.

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.

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

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".

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

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

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 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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

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.

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.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

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: *June 21, 2016*	**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,

APPROVED: *June 21, 2016*	TOPIC: *Grant Administration*
Policy Number 617.1	POLICY SECTION: *Finance / Procurement*

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:

APPROVED: *June 21, 2016*	TOPIC: *Grant Administration*
Policy Number 617.1	POLICY SECTION: *Finance / Procurement*

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.

BUDGET OVERVIEW

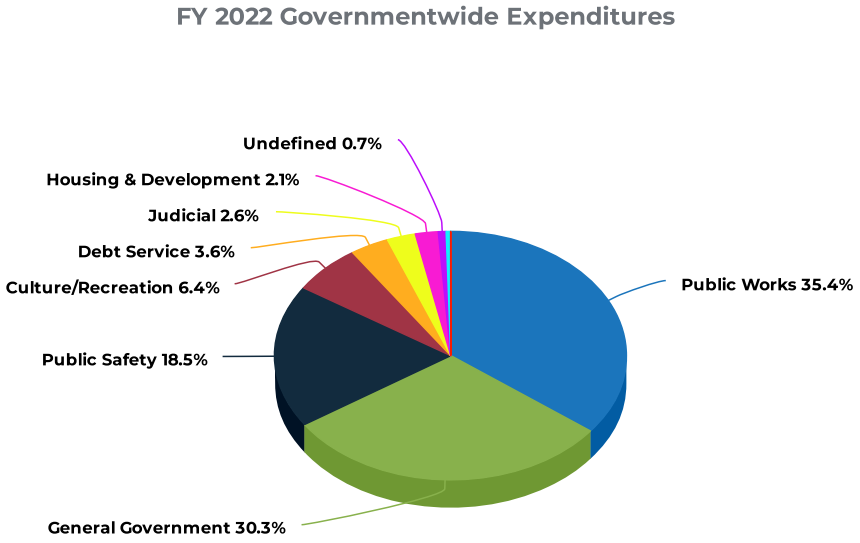
Executive Summary

At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Manager and staff were instructed to balance the budgets for all Columbia County funds using a zero-based budgeting method with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). When initial budget requests were received, expenditures exceeded revenues (with no contingency fund) within the General Fund by $427,487. To eliminate this deficit and to meet the goal of establishing a contingency fund of 2.50% of proposed expenditures, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. Through the cooperative effort of all involved and after further analysis, projected revenues within the General Fund were increased by $6,679,991. Primarily due to salary adjustments proposed from the revised salary matrix and a proposed transfer to the Title Ad Valorem Tax Fund, projected expenditures were increased by $4,189,855, for a net budget change of $2,490,136. Therefore, a proposed budget for Columbia County is balanced for all funds for fiscal year 2021/2022.

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, gain understanding regarding all budgetary issues, and to prioritize all budget requests. A public hearing was held on May 4, 2021, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 15, 2021, at its regularly scheduled meeting.

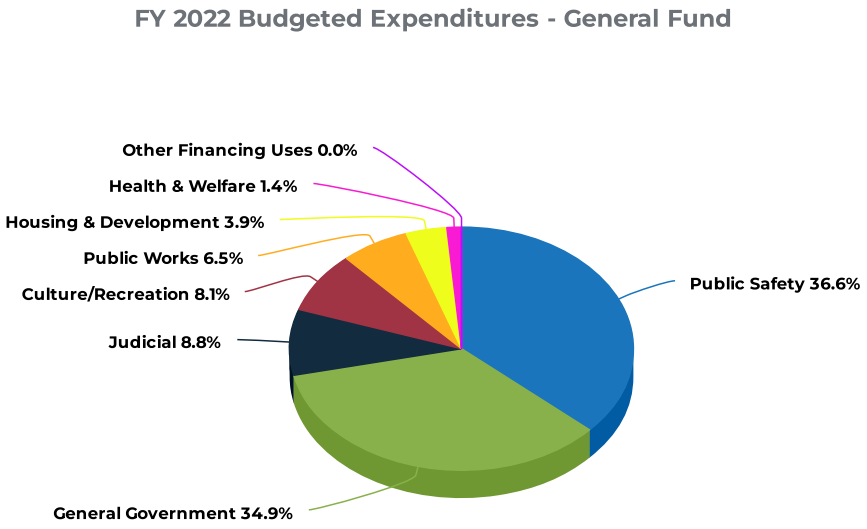
Governmentwide Expenditures

The annual budget for Columbia County, GA, for FY 2022 provides funding to maintain current levels of service, with no increase in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals $279,667,949, reflecting a net increase from the fiscal year 2021 adopted budget of $13,821,222, or 5.2%. This net increase is primarily due to the projected increase in property tax and sales tax revenues and the construction/completion of many capital projects during FY 2022.



General Fund

Total General Fund expenditures, excluding the use of reserves, increased by 8.68% from the FY 2020/2021 adopted budget, including a contingency of $2,062,649, or 2.53% of proposed expenditures. New personnel requests within the General Fund include 19 new positions totaling $1,033,875 and allowance adjustments totaling $14,652, for a grand total of $1,048,527. Promotions and reclassifications are being addressed within the new salary matrix. New capital requests decreased from $2,552,850 in FY 2020/2021 to $2,399,603 in FY 2021/2022, a decrease of 6.00%.



Fund Balance

Funds from fund balance have not been budgeted for use within the General Fund budget for fiscal year 2021/2022. 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, 2020, totaled $44.7 million. Of this total, $2.5 million was assigned for: risk management ($1 million) and interfund transfers ($1.5 million).

Also included within the total fund balance was a minimum fund balance requirement of $21.1 million, or 100 days of operations, and nonspendable fund balance of $5.1 million. Total fund balance as of June 30, 2020, including the above mentioned items, equated to 212 days of operations. Fund balance, net of nonspendable, totaled $39.7 million, or 188.1 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, 2020. 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, 2020.

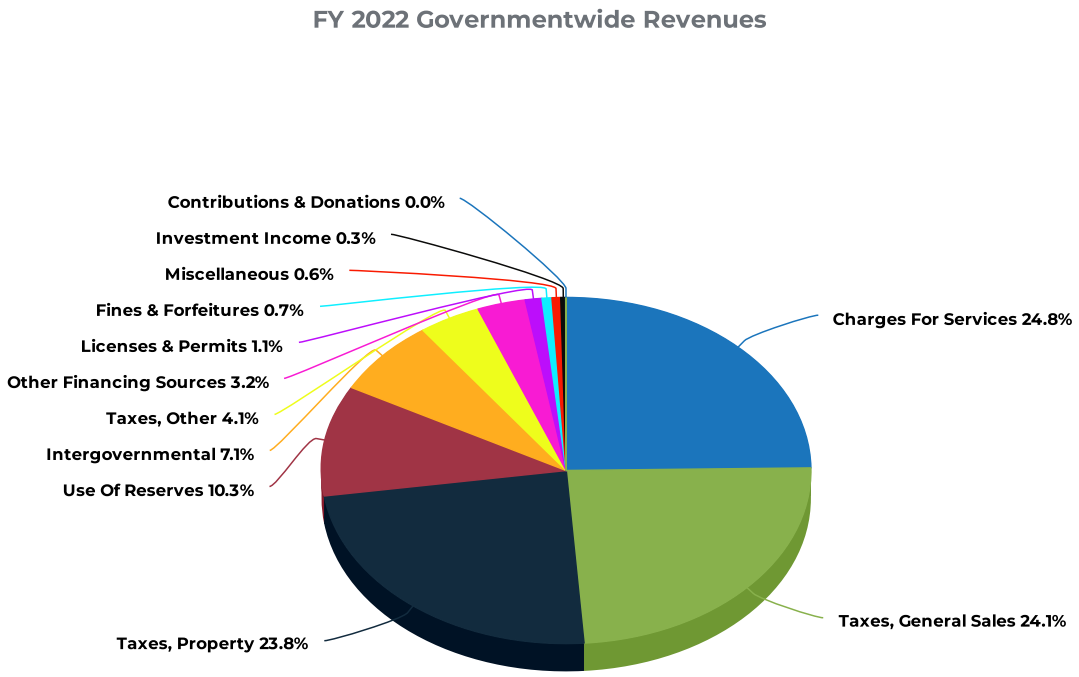
The County projects to add approximately $9.4 million to fund balance from operations (before transfers) as of June 30, 2021. In accordance with county policy, the County projects to transfer $6.0 million to the TAVT Fund to be used for capital projects. Due to an increase in the FY 2022 budget, the minimum fund balance requirement will be increased to $22.9 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2021, is expected to be $48.1 million, or 210.07 days of operations. Fund balance, net of nonspendable fund balance, is expected to be $43.3 million, or 188.87 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 2021 were $350,000. Actual savings as of June 30, 2021, were $1.2 million. This is due to the establishment of a management review team which analyzes all position vacancies to determine if replacement is necessary. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Also attributable to the savings is the economic boost our county is currently experiencing causing recruitment and retention of workers to be challenging. Therefore, the County has adopted a new salary matrix effective July 1, 2021, which increases our minimum wage to $15/hour. Budgeted savings for fiscal year 2022 remain at $350,000.
- Using Special Purpose Local Option Sales Tax (SPLOST) for debt service – Included within the 2017/2022 Capital Improvements Plan is the use of $25 million of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Approximately $2.2 million will be needed from SPLOST to make FY 2022 bond payments on the 2016 GO bonds. This amount has been budgeted from FY 2022 SPLOST collections. However, should collections not be adequate, funds will need to come from other available sources, such as the General Fund Fund Balance (GFFB), excess SPLOST proceeds, and excess go bond proceeds.
- Operating costs for capital projects – The County completed preparation of its capital improvements plan for the 2017/2022 SPLOST, which was approved by voters in a referendum held in November 2014. The County will begin preparations for its capital improvement plan for the 2023/2028 SPLOST in the summer of 2021. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets.

Revenue Analysis

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 an analysis of revenues by category and a summary of revenues for all major funds (General Fund, 2017/2022 SPLOST Fund, and Water and Sewer Utility Fund).



Property and Other Taxes

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

For calendar year 2021, 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 2017 general obligation bonds, were established at 5.683 mills, 2.608 mills, and 0.780 mills, respectively, for a total millage rate for the County of 9.071 mills, a reduction of 0.376 mills from the previous year. In the past ten years, the County has only increased the total millage rate once: in 2017 with the issuance of general obligation bonds.

These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2021, the school millage rate was established at 18.1 mills, a reduction of 0.2 mills from the previous year. The State of Georgia no longer assesses a millage rate. Therefore, the overall millage rate for 2021 is 27.171 in the unincorporated area and 24.563 in the incorporated areas.

The County anticipated modest growth in the 2021 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.

	M&O	Bond	Fire	Total
2012	6.402	0.154	2.081	8.637
2013	6.402	0.154	2.081	8.637
2014	6.402	0.154	2.081	8.637
2015	6.402	0.154	2.081	8.637
2016	6.349	0.207	2.081	8.637
2017	6.189	1.207	2.241	9.637
2018	6.091	1.207	2.241	9.539
2019	5.999	0.89	2.558	9.447
2020	5.999	0.84	2.608	9.447
2021	5.683	0.78	2.608	9.071



Title Ad Valorem Tax

Included within property taxes is the Motor Vehicle Title Ad Valorem Tax. 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. These funds 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 $10.6 million from the Title Ad Valorem Tax (TAVT) during FY 2021 and included funding in the amount of $8.0 million in the FY 2022 budget.

Sales Taxes

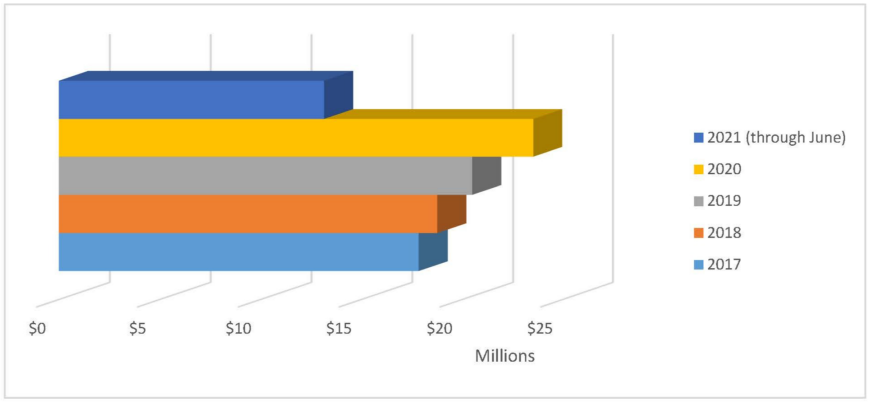
Sales tax revenues include 1% on sales that is accounted for within the General Fund (local option sales tax – LOST), 1% on sales for capital purposes (special purpose local option sales tax – SPLOST), and 1% on sales for transportation projects (TSPLOST). The LOST is established by state legislation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

LOST collections in calendar year 2020 increased at a rate of 14.8% and collections during the first half of 2021 have increased at a rate of 20.57%, an average of $2.1 million per month. Therefore, to be conservative, the budget was balanced using an 18% increase, or $1.9 million per month.

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.

LOST Collections

2017	$	17,844,448
2018	$	18,767,061
2019	$	20,499,702
2020	$	23,531,820
2021 (through June)	$	13,152,202



Note: 2020 does not include audited funds received in August 2020 for prior years.

Other Revenues

CHARGES FOR SERVICES

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

FINES AND FORFEITURES

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

OTHER FINANCING SOURCES

This category consists of interfund transfers and sales of property. Significant transfers include $1.6 million from the IPTF to the Fire Services Fund to subsidize operations due to property tax revenues being insufficient to cover the costs of providing fire services and $5.2 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 six 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; Geographic Information Systems Fund to account for costs associated with the GIS program; and the 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

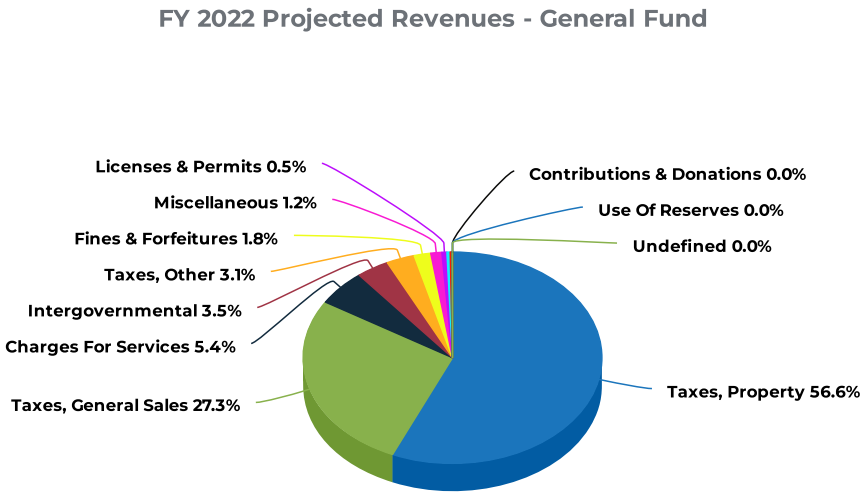
This category accounts for the use of reserves that have been accumulated in prior years. The majority of the $29.2 million budgeted is used in the Capital Projects Funds as follows: the 2009 GO Bond Fund, $9.7 million; the 2017 GO Bond Fund, $7.5 million; the TAVT Fund, $10.2 million.

MISCELLANEOUS

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

General Fund

The General Fund revenues are derived primarily from taxes: property and other taxes account for 60% and local option sales taxes account for 27%, for a total of 87% 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 2022 total $83,640,378.

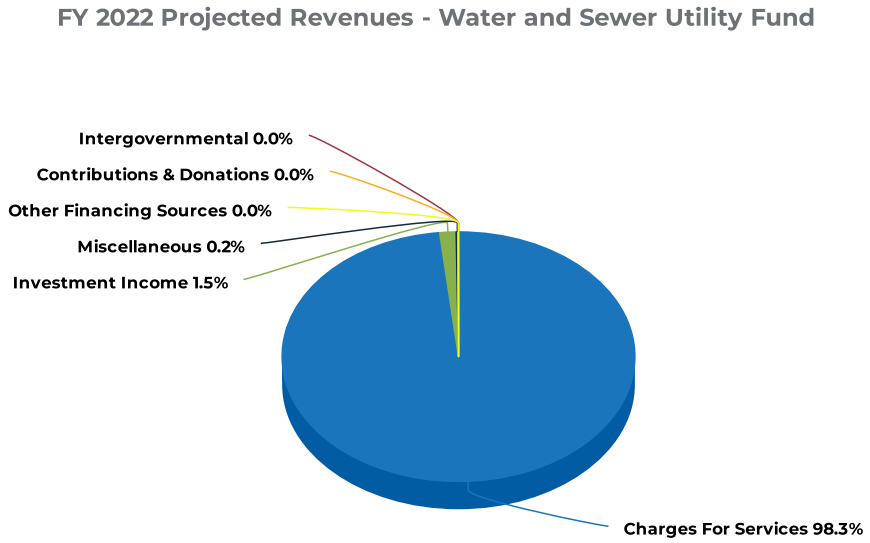


2017/2022 Special Purpose Local Option Sales Tax Fund

The primary source of revenue for this fund is the 1% tax on sales generated within the County. These funds are being used for capital projects in the areas of county facilities, public safety, transportation, utilities, and recreation projects. Other revenues include investment income and interfund transfers. The County projects to receive $27 million in splost funds during FY 2022.

Water and Sewer Utility Fund

This utility provides services to approximately 48,000 water customers and 40,000 sewer customers. Of the total budgeted revenues of $39.9 million, $22.5 million, or 56.3%, is derived from water sales and $14.5 million, or 36.3%, is derived from sewer sales.



Priorities & Issues

Columbia Judicial Circuit

On December 1, 2020, the Columbia County Board of Commissioners unanimously passed Resolution Number 20-48 requesting the Georgia State Legislature take such action as necessary to approve Columbia County as a single-county judicial circuit. The County was previously part of the Augusta Judicial Circuit. The main reason for this request was to gain control of fiscal accountability, which in turn would result in savings to the taxpayers of Columbia County.

After passing the House and Senate, Governor Brian Kemp signed Senate Bill 9 allowing Columbia County to form its own judicial circuit known as Columbia Judicial Circuit, effective July 1, 2021. After months of planning and preparation, Columbia County is excited to announce the official start of the Columbia Judicial Circuit which consists of three Superior Court Judges which include the Honorable Judge James G. Blanchard, Judge Sheryl B. Jolly, and Judge J. Wade Padgett; the newly appointed District Attorney, Bobby Christine; Public Defender, Mack Taylor; and the Community Services Division.

The FY 2022 budget includes a savings of approximately $565,000 by operating its own judicial circuit. When broken down, the savings for the District Attorney is approximately $346,000; Superior Court is $66,000, Public Defender is $129,000, and Juvenile Court is $23,000.

The offices of the District Attorney, Public Defender, Community Services Division, and Juvenile Court are located in the new Justice Center Annex (JCA), 7045 Evans Town Center Boulevard, Evans, GA. The JCA will also house the courtroom for Juvenile Court in the near future. The Superior Court will continue to operate out of the Justice Center.

Salary Matrix

In order to stay competitive and recruit/retain a talented work force, the County approved a new salary matrix as part of the FY 2022 budget, which increased the minimum wage to $15/hour. As an early indication of the positive impact that the salary matrix has had, we were averaging 215 new employee applications each month from January through May 2021. After the new salary matrix was introduced, our June application count rose to 421, and July rose even higher to 1036 applications filed. The salary matrix has not only given us a higher quantity of applicants, but also an increased number of highly qualified/experienced applicants, which has deepened our talent pool across the board. This is a testament to the competitiveness of our new salary matrix, even against local industry.

Medical Plan

Although the County's Employee Medical Plan is self-insured, the County contracts with a third-party administrator for claims administration, discounts, in-network providers, and stop loss insurance coverage. After 17 years with the same Administrative Services Only (ASO) provider, the County prepared an RFP for broker/consultant services to assist in achieving enhanced services and deeper discounts. In turn, the chosen broker/consultant requested proposals from four (4) major carriers. Based on this process, the County has approved the contract with Anthem (Blue Cross Blue Shield of Georgia), the largest provider in Georgia and the second largest nationally, as the medical and prescription drug program administrator. As a result of negotiations and projected cost savings of @ $2 million, the County will be able to offer the following plan changes, which will result in immediate savings to its employees effective 1/1/2022:

- Lower deductibles
- Premium cost sharing of 80% employer/20% employee, from 70% employer/30% employee

Personnel Changes

As previously mentioned, the County formed its own judicial circuit known as the Columbia Judicial Circuit, effective July 1, 2021. This created 14 new positions for the District Attorney's Office, 15 new positions for the Superior Court, while eliminating 3 judges in the Juvenile Court. Other new positions are discussed below.

General Fund

Not including the new judicial circuit, new personnel requests within the General Fund include 19 new positions totaling $1,033,875 and allowance adjustments totaling $14,652, for a grand total of $1,048,527. Promotions and reclassifications are being addressed within the new salary matrix.

Fund	Dept	Dept Name	Total Impact	#Req	Proposed Class	Explanation From Manager/Division Director
101	1005	INFORMATION TECHNOLOGY	$ 71,243.56	1	Analyst VI	Network Security Analyst
101	1007	BOARD OF ELECTIONS	$ 50,808.37	1	Warehouse Tech	Oversight of equipment due to new statewide voting system.
101	1007	BOARD OF ELECTIONS	$ 46,021.04	1	Deputy Clerk II	Growth in county.
101	1111	TAX COMMISSIONER	$ 53,373.01	1	Specialist II	Due to growth in County. May float between Evans and Grovetown.
101	1112	TAX ASSESSOR	$ 53,373.01	1	Appraiser	To meet IAAO recommendations.
101	1213	PROBATE COURT	$ 25,414.27	1	Clerk IV	Part-time clerk position due to 44% increase in weapon carry permits.
101	1312	JAIL	$ 486,945.35	8	Deputy	8 new deputy positions for Justice Center Annex
101	1414	FLEET SERVICES	$ 55,955.18	1	Auto Tech	Generator tech. Currently have generator spvr and will pull tech from heavy equipment when needed.
101	1414	FLEET SERVICES	$ 55,955.18	1	Auto Tech	Tech to directly report to shop mgr and be assigned to any section as needed.
101	1415	FACILITY MAINTENANCE	$ 42,744.00	1	Custodian	Custodian for Justice Center Annex.
101	1611	RECREATION	$ 92,042.08	2	Park Svc Wkr	New crew for greenway and new parks
			$ 1,033,875.05	19		

Other Funds

New personnel requests within the Other Funds include 27 new positions totaling $1,539,558 and allowance adjustments totaling $11,034, for a grand total of $1,550,592. Promotions and reclassifications are being addressed within the new salary matrix.

Fund	Dept	Dept Name	Total Impact	#Req	Proposed Class	Explanation From Manager/Division Director
234	2720	ENGINEERING CONSTRUCTION	$ 62,879.71	1	Spvr VII	Additional right of way mowing crews.
234	2720	ENGINEERING CONSTRUCTION	$ 54,968.78	1	Crew Ldr II	Additional right of way mowing crews.
234	2720	ENGINEERING CONSTRUCTION	$ 49,583.04	1	Lt Equip Op	Additional right of way mowing crews.
234	2720	ENGINEERING CONSTRUCTION	$ 184,084.16	4	Maint Wker	Additional right of way mowing crews.
234	2760	PARK MAINTENANCE	$ 46,021.04	1	Park Svc Wkr	New position for plaza and SRP
291	2911	PROPERTY ACQUISITION	$ 66,207.44	1	ROW Specialist	Current staff decreased from 6 to 4 in 18 months. Increase in GDOT projects.
291	2912	ROAD CONSTRUCTION	$ 61,871.39	1	Engineer II	Increase in projects. Want to bring in someone from GDOT.
291	2912	ROAD CONSTRUCTION	$ 58,594.35	1	Inspector I	Increase in inspections. Currently only have 1 inspector.
291	2912	ROAD CONSTRUCTION	$ 93,530.45	1	Geotech Eng Mgr	Geotechnical Engineering Mgr responsible for preconstruction subsurface geotechnical exploration
511	5115	WASTE WATER	$ 46,021.04	1	Spec Trainee	Maint worker for Crawford Creek and Kiokee Creek plants.
511	5130	WASTEWATER CONVEYANCE	$ 46,021.04	1	Maint Wker	Easement maintenance and landscaping crew
511	5130	WASTEWATER CONVEYANCE	$ 111,910.37	2	Crew Ldr II	Easement maintenance and landscaping crew
511	5130	WASTEWATER CONVEYANCE	$ 53,077.09	1	Hvy Equip Op	Easement maintenance and landscaping crew
511	5135	MECHANICAL	$ 55,955.18	1	Spec III	Courier needs, maintain warehouse, inventory control, cityworks storeroom
521	5200	STORM WATER UTILITY	$ 55,955.18	1	Crew Ldr II	Create 2nd vac truck crew
521	5200	STORM WATER UTILITY	$ 46,021.04	1	Maint Wker	Create 2nd vac truck crew
521	5200	STORM WATER UTILITY	$ 113,883.17	2	E&S Inspector	New MS4 permit mandates will require 2 additional types of inspections, green infrastructure & ditches
581	5810	PERFORMING ARTS CENTER	$ 54,359.41	1	Admin Asst	Admin Asst for PAC
581	5810	PERFORMING ARTS CENTER	$ 104,935.70	1	Mgr V E	Technical Director for PAC
581	5810	PERFORMING ARTS CENTER	$ 42,744.00	1	Custodian	Custodial staff for PAC
581	5810	PERFORMING ARTS CENTER	$ 71,617.02	1	Mgr II E	Box Office Manager for PAC
651	6500	GEOGRAPHIC INFO SYSTEMS	$ 59,317.71	1	GPS Tech	Support the geospatial asset collection and Drone operations.
			$ 1,539,558.32	27		

Total Authorized Positions

AUTHORIZED POSITIONS

	As of July 1				
General Fund	**2017**	**2018**	**2019**	**2020**	**2021**
Animal Services	15	15	15	15	15
Bd of Elec	5	5	6	6	8
Clerk of Court	28	28	28	28	28
Code Comp	7	7	7	7	7
Commission	8	7	7	7	7
Community Svcs	8	8	8	9	9
Coroner	4	5	5	5	6
County Admin	5	5	5	5	5
Detention Center	137	135	134	132	141
District Attorney	0	0	0	0	14
Econ Dev Auth	3	3	3	3	3
Emergency Svcs	3	3	4	4	3
Engineering Inspections(1)	0	6	6	6	6
Environmental	6	3	3	3	3
Extension Svc	1	1	1	0	0
Finance	10	10	10	10	10
Fleet	21	22	22	21	23
HR	8	8	8	9	9
Info Tech	25	25	26	28	29
Juvenile Ct	13	13	14	15	12
Libraries	53	53	53	53	53
Magistrate Court	18	18	18	16	16
Maint(1)	38	38	39	41	42
Plan Review	4	4	4	3	3
Planning	7	7	7	7	7
Probate Court	11	11	11	11	12
Procurement	8	8	8	8	8
Public Trans	12	12	12	12	12
Recreation(1)	35	35	52	52	56
Roads & Bridges(1)	50	58	61	67	74
Senior Center(combined with Rec)	4	4	1	0	0
Sheriff's Office	217	216	219	221	219
Superior Court	0	0	0	0	15
Tax Assessor	30	30	32	32	33
Tax Commission	29	29	29	32	32
Wildwood Park(combined with Rec)	2	2	0	0	0
Total	**825**	**834**	**858**	**868**	**920**
Special Revenue Funds					
Building Standards	28	28	28	28	28
911	27	29	30	30	31
Visitors Center	1	1	1	1	1
Convention/Visitors Bureau	2	2	2	2	2
Fire Rescue	162	172	172	188	188
Traffic Engineering (IPTF/TSPLOST)	10	10	10	9	9
Total	**230**	**242**	**243**	**258**	**259**
Capital Projects Funds	**24**	**20**	**20**	**19**	**23**
Enterprise Funds					
Water and Sewerage	146	146	151	159	167
Storm Water	37	40	48	47	51
Landfill/Recycling	11	11	12	7	7
Broadband Utility	5	5	7	7	7
Savannah Rapids Pavilion	7	7	8	9	5
Exhibition Center	0	0	0	0	3
Performing Arts Center	0	0	0	2	6
Total	**206**	**209**	**226**	**231**	**246**
Internal Service Funds					
Risk Management	2	2	2	2	2
Customer Service	4	4	4	4	4
Damage Prevention	9	9	9	9	9
GIS	7	7	7	8	9
Total	**22**	**22**	**22**	**23**	**24**
Total Authorized Positions	**1307**	**1327**	**1369**	**1399**	**1472**

Projected Changes in Fund Balances/Net Assets

The County has 3 major funds: General Fund, 17/22 SPLOST Fund, Water and Sewer Utility Fund. Below is information on projected changes in fund balances/net assets for these major funds and other nonmajor funds. Any changes >10% are also discussed.

NONMAJOR GOVERNMENTAL FUNDS

The decrease in fund balance of 44% is due to the expenditure of capital projects funds for ongoing projects.

INTERNAL SERVICE FUNDS

The deficit in the Internal Service Funds is from the Employee Medical Plan Fund. Any actual deficit incurred during FY 2021 or FY will be funded from proposed plan changes and/or a transfer from the General Fund.

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

Fund	Estimated Beginning FY 2022 Fund Balance/Net Assets	Anticipated Revenues	Anticipated Expenses	Estimated Change	Estimated Ending FY 2022 Fund Balance/Net Assets
General Fund	$ 48,138,006	$ 83,640,378	$ 83,640,378	$ -	$ 48,138,006
17/22 SPLOST	69,067,521	27,000,000	27,000,000	$ -	$ 69,067,521
Nonmajor Governmental Funds	65,297,218	71,171,286	99,895,229	$ (28,723,943)	$ 36,573,275
Water and Sewerage Utility	289,588,375	39,957,000	39,957,000	$ -	$ 289,588,375
Nonmajor Enterprise Funds	50,802,219	10,767,367	11,198,167	$ (430,800)	$ 50,371,419
Internal Service Funds	(3,168,860)	17,977,175	17,977,175	$ -	$ (3,168,860)
ALL FUNDS	**$ 519,724,479**	**$ 250,513,206**	**$ 279,667,949**	**$ (29,154,743)**	**$ 490,569,736**

FUND SUMMARIES

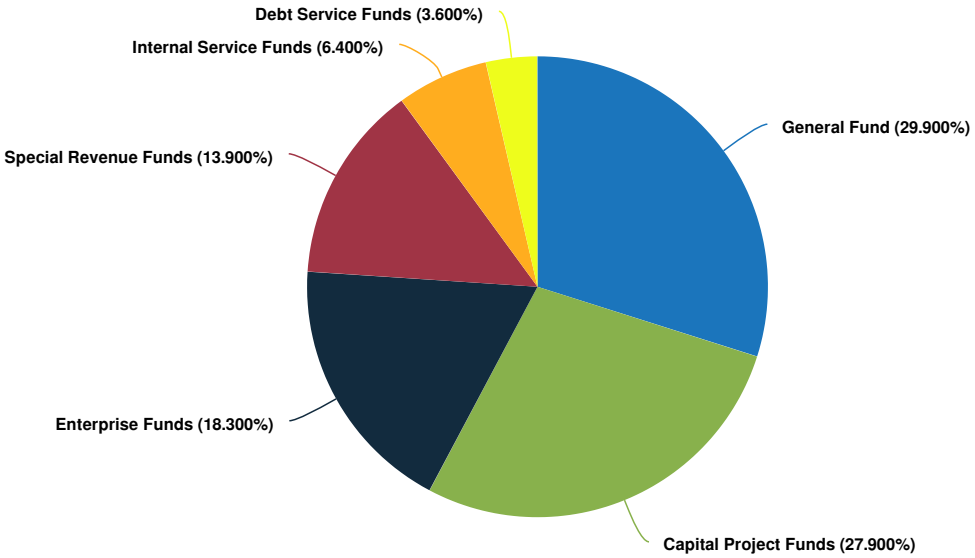
Total County Budget

The total County budget consists of budgets for the following required fund types: General Fund, Special Revenue Funds, Debt Service Funds. Although not legally required, the total County budget also includes budgets for Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

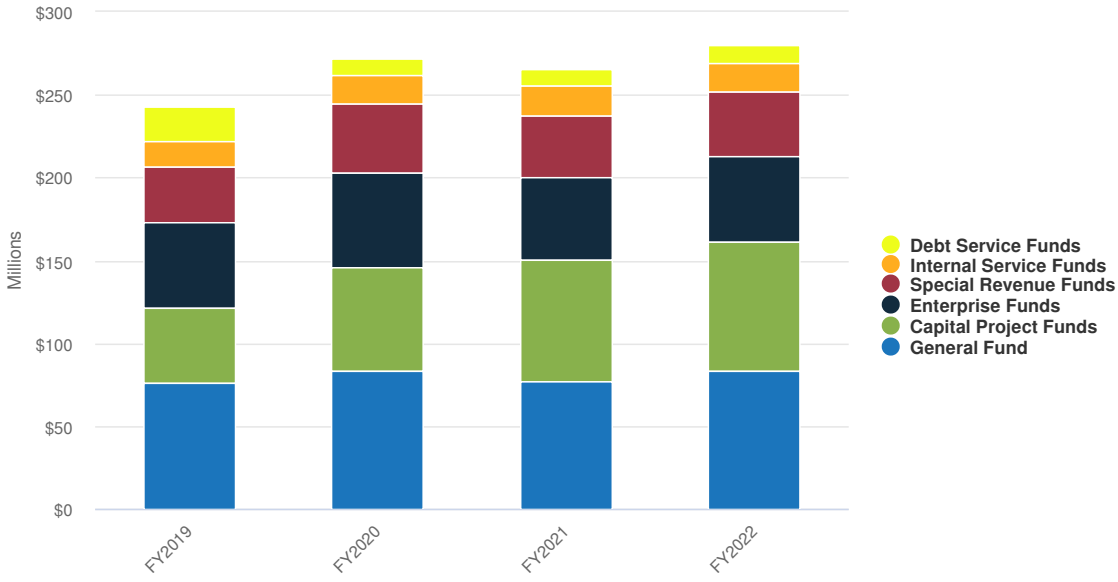
Revenue by Fund Type

The General Fund makes up the largest portion of the total budget at 29.9%

FY 2022 Budgeted Revenue by Fund Type



Budgeted and Historical Revenue by Fund Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
General Fund					
General Fund					
Intergovernmental	$3,169,698	$3,646,688	$3,058,143	$2,964,487	-3.100%
Taxes, Property	$40,863,210	$46,092,568	$44,087,848	$47,316,495	7.300%
Taxes, General Sales	$19,551,276	$21,458,947	$19,200,000	$22,800,000	18.800%
Taxes, Other	$2,751,835	$2,807,355	$2,555,000	$2,555,000	0.000%
Licenses & Permits	$448,720	$455,413	$450,000	$450,000	0.000%
Charges For Services	$5,330,357	$5,015,256	$4,580,000	$4,550,000	-0.700%
Fines & Forfeitures	$1,629,281	$1,431,713	$1,527,500	$1,502,500	-1.600%
Investment Income	$1,129,119	$898,415	$300,000	$300,000	0.000%
Contributions & Donations	$2,396	$530	$0	$0	0.000%
Miscellaneous	$1,077,986	$1,059,271	$1,001,896	$1,001,896	0.000%
Other Financing Sources	$219,684	$217,489	$200,000	$200,000	0.000%
Total General Fund:	**$76,173,562**	**$83,083,644**	**$76,960,387**	**$83,640,378**	**8.700%**
Total General Fund:	**$76,173,562**	**$83,083,644**	**$76,960,387**	**$83,640,378**	**8.700%**
Special Revenue Funds					
Intergovernmental	$161,775	$5,542,946	$117,607	$356,766	16.200%
Licenses & Permits	$1,723,062	$2,059,582	$1,782,356	$2,639,116	48.100%
Charges For Services	$5,066,371	$5,464,400	$5,233,910	$5,281,350	12.800%
Investment Income	$102,639	$87,075	$2,000	$2,000	N/A
Miscellaneous	$99,231	$60,586	$83,100	$73,000	-25.400%
Use Of Reserves	$0	$0	$2,331,211	$1,351,292	-38.200%
Other Financing Sources	$2,851,120	$2,867,747	$2,323,940	$1,652,017	-30.600%
Fines & Forfeitures	$450,365	$333,452	$360,000	$350,000	-33.300%
Contributions & Donations	$259,972	$171,122	$128,000	$88,000	-34.800%
Taxes, Other	$8,128,307	$8,404,170	$8,941,000	$9,026,000	9.000%
Taxes, Property	$11,829,844	$13,605,085	$13,898,477	$15,083,619	8.500%
Taxes, General Sales	$2,742,436	$2,773,112	$2,520,000	$3,000,000	19.000%
Total Special Revenue Funds:	**$33,415,122**	**$41,369,277**	**$37,721,601**	**$38,903,160**	**3.100%**
Capital Project Funds					
Investment Income	$1,408,245	$977,199	$0	$0	N/A
Contributions & Donations	$0	$122,775	$0	$0	0.000%
Use Of Reserves	$0	$0	$30,941,303	$27,372,651	376.200%
Other Financing Sources	$9,600,656	$22,964,837	$0	$800,000	N/A
Taxes, General Sales	$30,515,807	$36,368,907	$36,815,000	$42,250,000	14.600%
Intergovernmental	$3,402,037	$2,367,732	$5,900,000	$7,500,000	27.100%
Miscellaneous	$0	$174,372	$0	$0	0.000%
Total Capital Project Funds:	**$44,926,745**	**$62,975,821**	**$73,656,303**	**$77,922,651**	**5.800%**

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Debt Service Funds					
Investment Income	$95,825	$58,615	$0	$0	0.000%
Other Financing Sources	$14,262,076	$4,670,268	$5,140,700	$5,159,893	0.500%
Taxes, Property	$6,689,235	$5,169,240	$4,930,875	$4,909,525	-0.400%
Total Debt Service Funds:	**$21,047,136**	**$9,898,123**	**$10,071,575**	**$10,069,418**	**0.000%**
Enterprise Funds					
Intergovernmental	$391,975	$391,266	$400,000	$400,000	0.000%
Charges For Services	$44,337,959	$45,742,833	$45,967,165	$48,028,312	-5.300%
Investment Income	$1,691,670	$1,376,864	$412,000	$600,000	-25.000%
Contributions & Donations	$4,913,952	$8,728,324	$0	$0	0.000%
Miscellaneous	$568,221	$580,575	$701,519	$572,000	-79.100%
Other Financing Sources	$308,542	$383,741	$351,053	$1,124,055	1.700%
Licenses & Permits	$19,635	$27,897	$0	$0	0.000%
Use Of Reserves	$0	$0	$1,697,628	$430,800	-100.000%
Total Enterprise Funds:	**$52,231,955**	**$57,231,499**	**$49,529,365**	**$51,155,167**	**3.300%**
Internal Service Funds					
Charges For Services	$10,813,009	$10,807,009	$12,184,312	$12,113,829	-0.600%
Investment Income	$4,384	$3,428	$0	$0	0.000%
Other Financing Sources	$167,559	$2,051,951	$50,000	$50,000	0.000%
Intergovernmental	$3,928,536	$4,184,665	$5,673,184	$5,813,346	0.300%
Total Internal Service Funds:	**$14,913,488**	**$17,047,053**	**$17,907,496**	**$17,977,175**	**0.400%**
Total:	**$242,708,008**	**$271,605,417**	**$265,846,727**	**$279,667,949**	**5.200%**

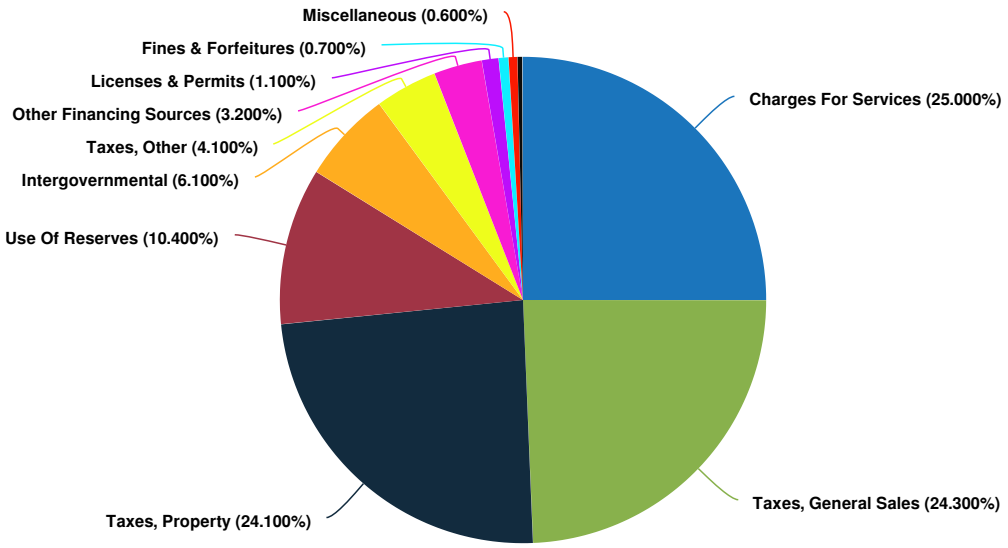
Revenues by Source

Revenues from property taxes and sales taxes continue to be the largest portions at 24.1% and 24.3%, respectively.

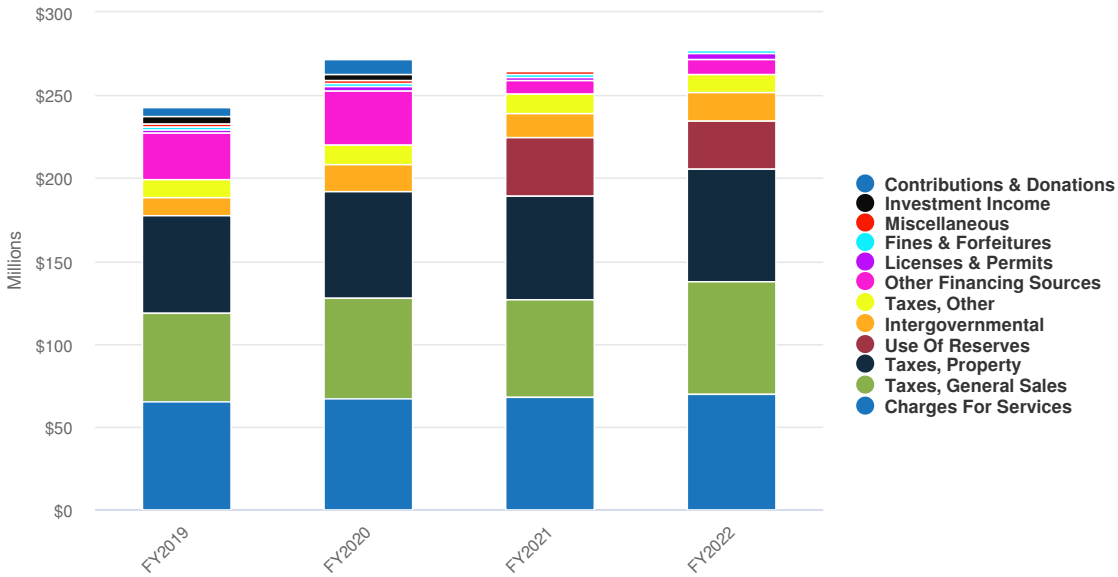
The following fund types forecast a decrease in reserves during FY 2022:

- Special Revenue Funds: $1,351,292
- Capital Project Funds: $27,372,651
- Enterprise Funds: $430,800

Projected 2022 Revenues by Source



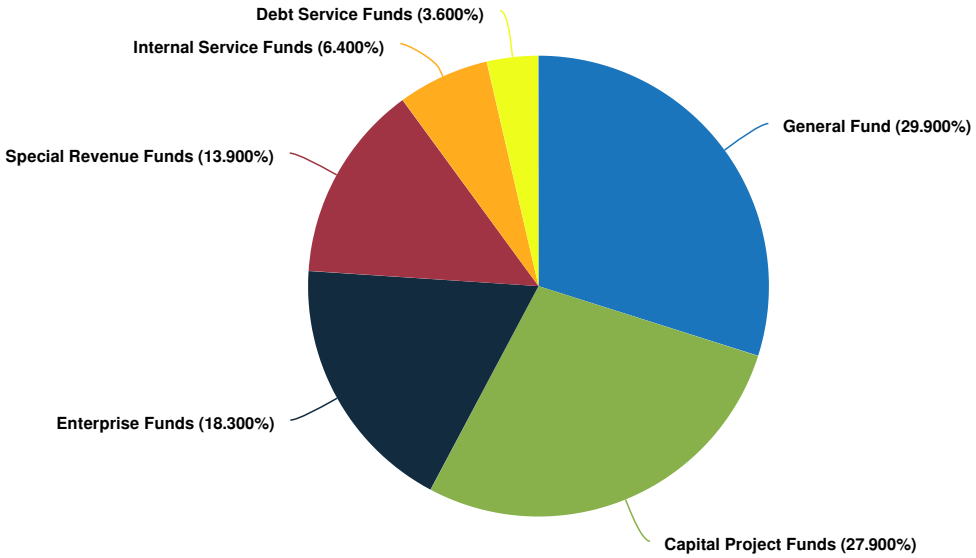
Budgeted and Historical Revenues by Source



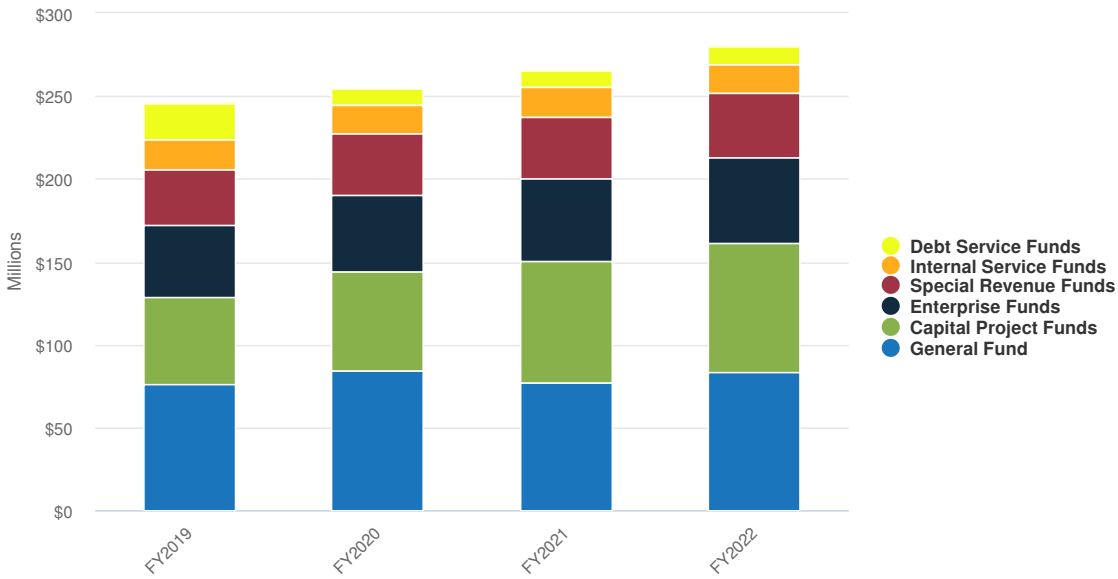
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$11,054,021	$16,133,295	$15,148,934	$17,034,599	12.400%
Taxes, Property	$59,382,289	$64,866,893	$62,917,200	$67,309,639	7.000%
Taxes, General Sales	$52,809,519	$60,600,966	$58,535,000	$68,050,000	16.300%
Taxes, Other	$10,880,142	$11,211,525	$11,496,000	$11,581,000	0.700%
Licenses & Permits	$2,191,418	$2,542,891	$2,232,356	$3,089,116	38.400%
Charges For Services	$65,547,697	$67,029,498	$67,965,387	$69,973,491	3.000%
Fines & Forfeitures	$2,079,645	$1,765,165	$1,887,500	$1,852,500	-1.900%
Investment Income	$4,431,882	$3,401,595	$714,000	$902,000	26.300%
Contributions & Donations	$5,176,320	$9,022,751	$128,000	$88,000	-31.200%
Miscellaneous	$1,745,439	$1,874,804	$1,786,515	$1,646,896	-7.800%
Use Of Reserves	$0	$0	$34,970,142	$29,154,743	-16.600%
Other Financing Sources	$27,409,637	$33,156,032	$8,065,693	$8,985,965	11.400%
Total Revenue Source:	**$242,708,008**	**$271,605,417**	**$265,846,727**	**$279,667,949**	**5.200%**

Expenditures by Fund Type

FY 2022 Budgeted Expenditures by Fund Type



Budgeted and Historical Expenditures by Fund Type

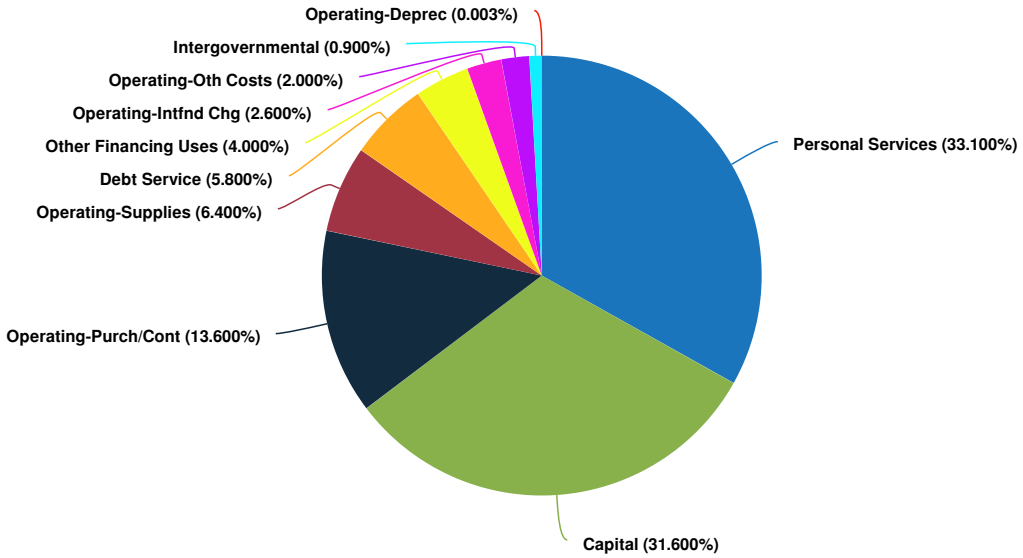


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
General Fund					
Personal Services	$43,431,812	$43,594,889	$47,773,686	$52,516,868	9.900%
Operating-Supplies	$6,592,929	$6,299,113	$6,309,246	$6,705,233	6.300%
Operating-Purch/Cont	$11,294,052	$11,665,032	$13,854,040	$11,943,475	-13.800%
Operating-Oth Costs	$221,556	$227,882	$2,379,495	$2,515,908	5.700%
Operating-Intfnd Chg	$1,435,088	$1,365,742	$2,356,253	$2,361,538	0.200%
Other Financing Uses	$10,394,719	$18,446,809	$651,053	$3,447,053	429.500%
Intergovernmental	$1,857,425	$2,057,733	$2,206,246	$2,500,000	13.300%
Capital	$497,993	$755,207	$1,430,368	$1,650,303	15.400%
Total General Fund:	**$75,725,574**	**$84,412,405**	**$76,960,387**	**$83,640,378**	**8.700%**
Special Revenue Funds					
Personal Services	$18,768,990	$17,031,381	$21,242,537	$22,550,970	9.900%
Operating-Supplies	$4,246,752	$3,487,301	$4,166,856	$4,361,276	5.100%
Operating-Purch/Cont	$5,459,046	$4,790,880	$5,397,688	$5,426,456	0.000%
Operating-Oth Costs	$682,216	$6,286,012	$268,156	$252,507	-10.300%
Operating-Intfnd Chg	$2,166,329	$2,424,868	$2,251,955	$2,517,406	7.200%
Other Financing Uses	$2,104,563	$2,152,937	$3,241,908	$2,603,320	-7.200%
Intergovernmental	$3,835	$7,560	$0	$0	0.000%
Capital	$607,362	$1,527,511	$1,152,501	$1,191,225	-21.100%
Total Special Revenue Funds:	**$34,039,093**	**$37,708,451**	**$37,721,601**	**$38,903,160**	**3.100%**
Capital Project Funds					
Operating-Supplies	$15,855	$4,422	$9,950	$8,350	-16.100%
Personal Services	$424,402	$489,866	$521,821	$516,476	-19.900%
Operating-Purch/Cont	$8,161	$11,136	$11,600	$113,300	14.700%
Operating-Oth Costs	$1,658,292	$1,844,186	$1,974,960	$2,278,800	15.400%
Other Financing Uses	$9,854,685	$8,865,061	$5,140,700	$5,159,893	0.400%
Intergovernmental	$239	$41	$0	$0	0.000%
Capital	$41,068,744	$48,741,048	$65,997,272	$69,845,832	231.400%
Total Capital Project Funds:	**$53,030,379**	**$59,955,760**	**$73,656,303**	**$77,922,651**	**5.800%**
Debt Service Funds					
Operating-Purch/Cont	$1,950	$2,950	$3,000	$2,650	-11.600%
Debt Service	$17,454,664	$10,068,897	$10,068,575	$10,066,768	0.200%
Other Financing Uses	$4,867,625	$0	$0	$0	0.000%
Total Debt Service Funds:	**$22,324,239**	**$10,071,847**	**$10,071,575**	**$10,069,418**	**0.000%**
Enterprise Funds					
Personal Services	$11,694,778	$12,857,810	$13,205,989	$15,351,045	-1.300%
Operating-Supplies	$6,608,722	$7,193,207	$6,169,440	$6,605,373	-10.200%
Operating-Purch/Cont	$4,206,901	$5,179,821	$5,521,567	$6,075,926	-10.500%
Operating-Oth Costs	$702,432	$579,881	$992,330	$675,591	-51.200%

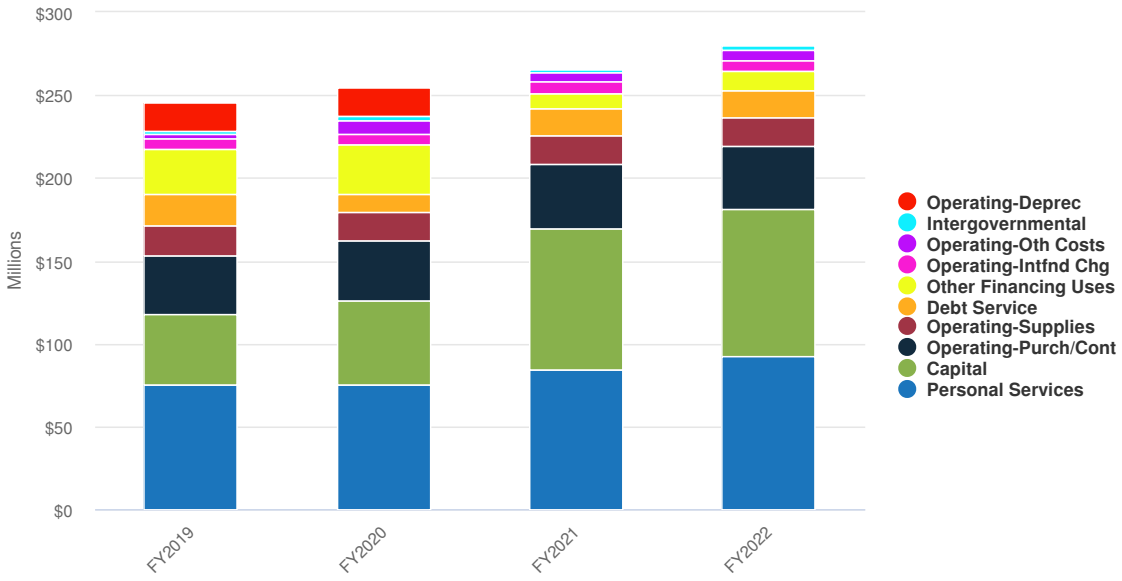
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Operating-Intfnd Chg	$2,147,978	$2,249,917	$2,422,556	$2,256,820	-7.400%
Operating-Deprec	$15,586,790	$16,080,091	$0	$7,000	N/A
Debt Service	$2,061,653	$1,401,542	$6,256,795	$6,253,698	0.000%
Intergovernmental	$3,838	-$238	$0	$0	0.000%
Capital	$0	$0	$14,960,688	$13,929,714	-1.000%
Total Enterprise Funds:	**$43,013,092**	**$45,542,032**	**$49,529,365**	**$51,155,167**	**3.300%**
Internal Service Funds					
Personal Services	$1,089,498	$1,120,757	$1,629,217	$1,723,389	4.600%
Operating-Purch/Cont	$14,742,319	$14,403,445	$14,495,012	$14,430,306	0.700%
Operating-Supplies	$113,555	$99,814	$148,485	$171,685	32.300%
Other Financing Uses	$98,615	$0	$0	$0	0.000%
Capital	$0	$0	$1,634,782	$1,651,795	-40.700%
Operating-Deprec	$1,691,641	$1,663,414	$0	$0	0.000%
Total Internal Service Funds:	**$17,735,628**	**$17,287,430**	**$17,907,496**	**$17,977,175**	**0.400%**
Total:	**$245,868,005**	**$254,977,925**	**$265,846,727**	**$279,667,949**	**5.200%**

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



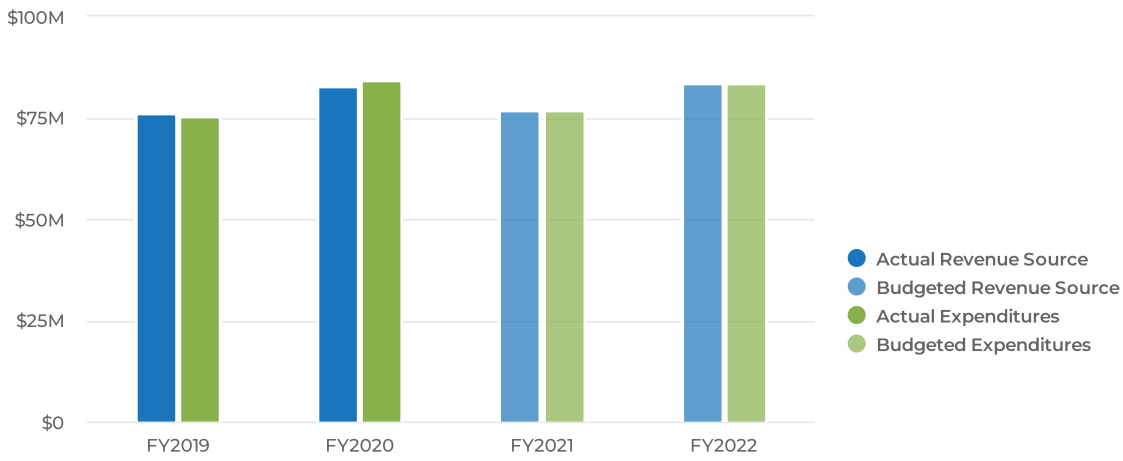
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expense Objects					
Personal Services	$75,409,480	$75,094,703	$84,373,250	$92,658,748	9.800%
Operating-Supplies	$17,577,813	$17,083,857	$16,803,977	$17,851,917	6.200%
Operating-Purch/Cont	$35,712,429	$36,053,264	$39,282,907	$37,992,113	-3.300%
Operating-Oth Costs	$3,264,495	$8,937,961	$5,614,941	$5,722,806	1.900%
Operating-Intfnd Chg	$5,749,395	$6,040,527	$7,030,764	$7,135,764	1.500%
Operating-Deprec	$17,278,431	$17,743,505	$0	$7,000	N/A
Debt Service	$19,516,317	$11,470,439	$16,325,370	$16,320,466	0.000%
Other Financing Uses	$27,320,207	$29,464,806	$9,033,661	$11,210,266	24.100%
Intergovernmental	$1,865,337	$2,065,096	$2,206,246	$2,500,000	13.300%
Capital	$42,174,100	$51,023,766	$85,175,611	$88,268,869	3.600%
Total Expense Objects:	**$245,868,005**	**$254,977,925**	**$265,846,727**	**$279,667,949**	**5.200%**

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.

Summary

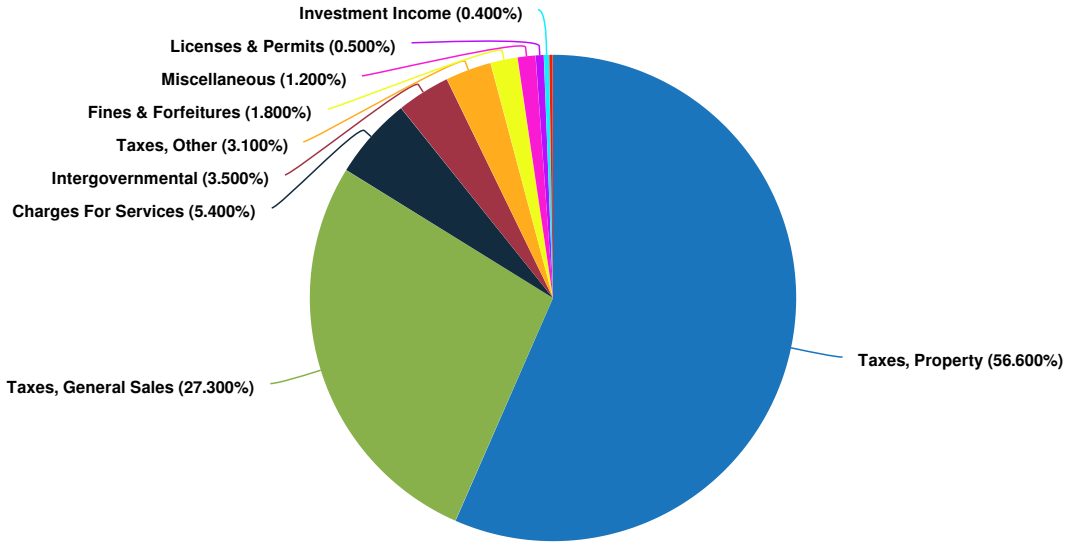
The County is projecting a $83.64**M** General Fund budget in FY2022, which represents a 8.7% increase over the prior year.



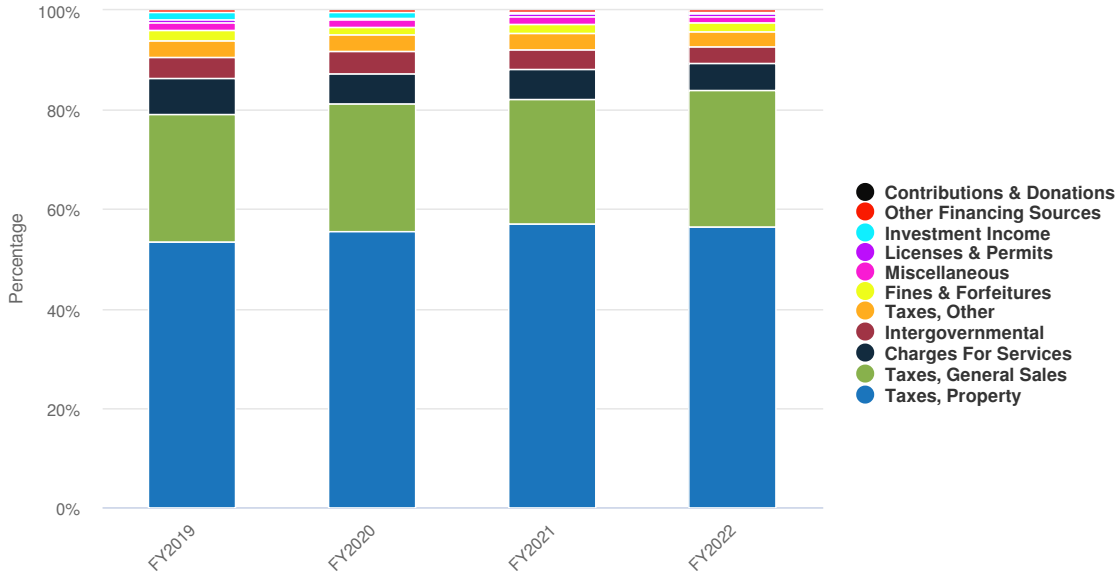
Revenues by Source - General Fund

The General Fund revenues are derived primarily from taxes: property and other taxes account for 60% and local option sales taxes account for 27%, for a total of 87% 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.

FY 2022 Budgeted Revenues by Source



Budgeted and Historical Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$3,169,698	$3,646,688	$3,058,143	$2,964,487	-3.100%
Taxes, Property	$40,863,210	$46,092,568	$44,087,848	$47,316,495	7.300%
Taxes, General Sales	$19,551,276	$21,458,947	$19,200,000	$22,800,000	18.800%
Taxes, Other	$2,751,835	$2,807,355	$2,555,000	$2,555,000	0.000%
Licenses & Permits	$448,720	$455,413	$450,000	$450,000	0.000%
Charges For Services	$5,330,357	$5,015,256	$4,580,000	$4,550,000	-0.700%
Fines & Forfeitures	$1,629,281	$1,431,713	$1,527,500	$1,502,500	-1.600%
Investment Income	$1,129,119	$898,415	$300,000	$300,000	0.000%
Contributions & Donations	$2,396	$530	$0	$0	0.000%
Miscellaneous	$1,077,986	$1,059,271	$1,001,896	$1,001,896	0.000%
Other Financing Sources	$219,684	$217,489	$200,000	$200,000	0.000%
Total Revenue Source:	**$76,173,562**	**$83,083,644**	**$76,960,387**	**$83,640,378**	**8.700%**

Tax Digest - Maintenance and Operations

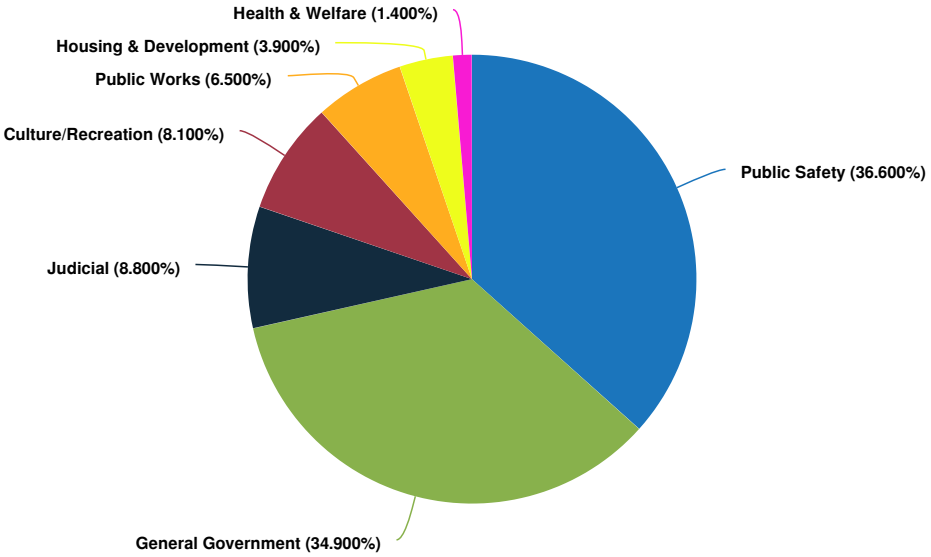
The County continues to experience moderate growth each year in the tax digest. Because of this growth, the County has been able to roll back the millage rate for 4 of the past 5 years. For Calendar year 2021, the tax digest for maintenance and operations grew by 6.69% and the millage rate was reduced by 0.316 mills.

CURRENT 2021 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
	COUNTY WIDE		2016	2017	2018	2019	2020	2021
Countywide Area	VALUE	Real & Personal	4,972,586,383	5,290,561,573	5,647,923,800	5,989,377,556	6,330,468,169	6,779,226,041
		Motor Vehicles	187,278,900	138,118,220	105,681,360	85,807,370	81,900,920	59,095,520
		Mobile Homes	8,561,448	8,398,916	8,195,396	8,611,755	8,432,549	8,618,850
		Timber - 100%	1,458,774	1,669,104	2,360,103	1,688,111	2,828,060	2,173,706
		Heavy Duty Equipment	312,371	586,430	239,796	349,898	256,678	1,330,024
		Gross Digest	5,170,197,876	5,439,334,243	5,764,400,455	6,085,834,690	6,423,886,376	6,850,444,141
		Less Exemptions	458,018,672	437,441,827	510,159,750	549,160,657	559,905,315	593,973,715
		NET DIGEST VALUE	4,712,179,204	5,001,892,416	5,254,240,705	5,536,674,033	5,863,981,061	6,256,470,426
		% change		6.15%	5.05%	5.38%	5.91%	6.69%
	RATE	Gross Maintenance & Operation Millage	9.9360	9.6500	9.4630	9.3800	9.4580	9.6760
		Less Rollback (Local Option Sales Tax)	3.5870	3.4610	3.3720	3.3810	3.4590	3.9930
		NET M&O MILLAGE RATE	6.3490	6.1890	6.0910	5.9990	5.9990	5.6830
		change		-0.1600	-0.0980	-0.0920	0.00	-0.3160

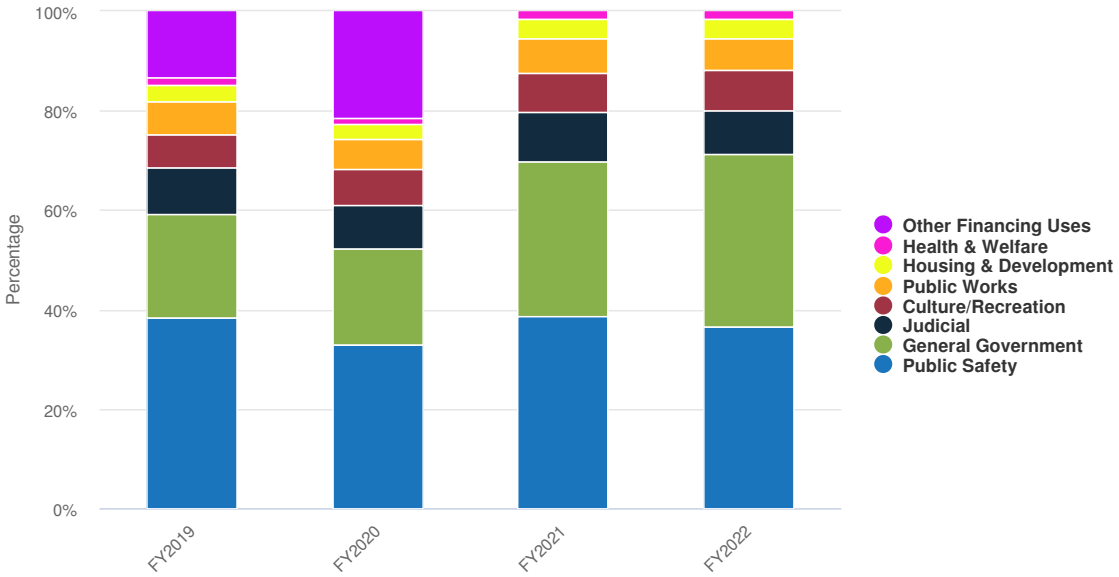
Expenditures by Function - General Fund

Public Safety continues to be a top priority for the County, at 36.6% of the General Fund budget.

FY 2022 Budgeted Expenditures by Function



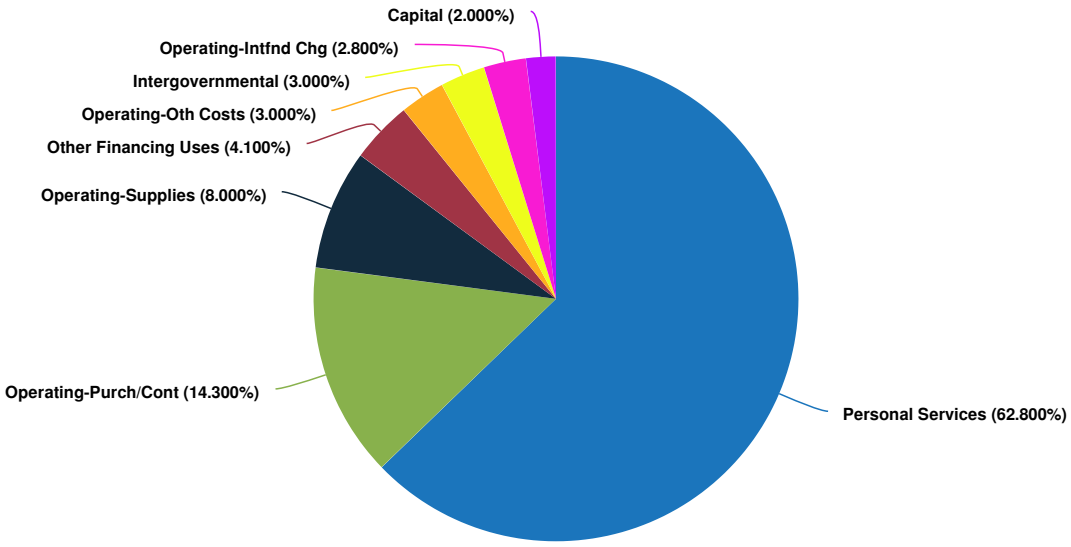
Budgeted and Historical Expenditures by Function



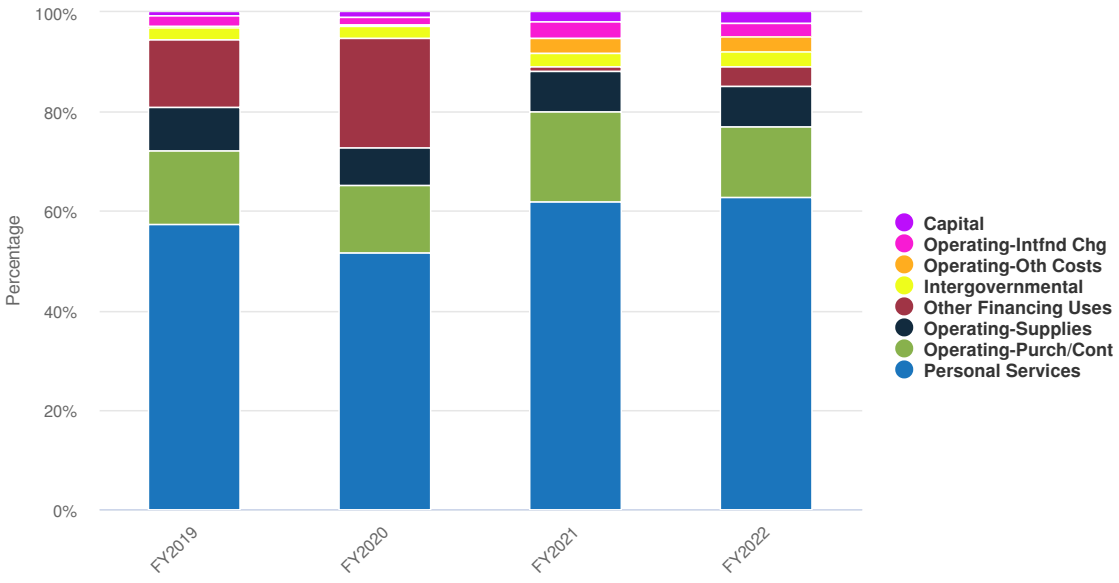
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government	$15,737,798	$16,208,973	$24,100,994	$29,150,344	21.000%
Judicial	$7,104,590	$7,517,025	$7,586,482	$7,327,165	-3.400%
Public Safety	$29,057,860	$27,888,390	$29,697,900	$30,641,623	3.200%
Public Works	$5,061,829	$5,176,855	$5,212,887	$5,403,268	3.700%
Health & Welfare	$1,127,611	$1,053,930	$1,116,932	$1,135,201	1.600%
Culture/Recreation	$4,989,685	$5,906,781	$6,149,888	$6,756,719	9.900%
Housing & Development	$2,646,201	$2,660,452	$3,095,304	$3,226,058	4.200%
Other Financing Uses	$10,000,000	$18,000,000	$0	$0	0.000%
Total Expenditures:	**$75,725,574**	**$84,412,405**	**$76,960,387**	**$83,640,378**	**8.700%**

Expenditures by Expense Type - General Fund

FY 2022 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expense Objects					
Personal Services	$43,431,812	$43,594,889	$47,773,686	$52,516,868	9.900%
Operating-Supplies	$6,592,929	$6,299,113	$6,309,246	$6,705,233	6.300%
Operating-Purch/Cont	$11,294,052	$11,665,032	$13,854,040	$11,943,475	-13.800%
Operating-Oth Costs	$221,556	$227,882	$2,379,495	$2,515,908	5.700%
Operating-Intfnd Chg	$1,435,088	$1,365,742	$2,356,253	$2,361,538	0.200%
Other Financing Uses	$10,394,719	$18,446,809	$651,053	$3,447,053	429.500%
Intergovernmental	$1,857,425	$2,057,733	$2,206,246	$2,500,000	13.300%
Capital	$497,993	$755,207	$1,430,368	$1,650,303	15.400%
Total Expense Objects:	**$75,725,574**	**$84,412,405**	**$76,960,387**	**$83,640,378**	**8.700%**

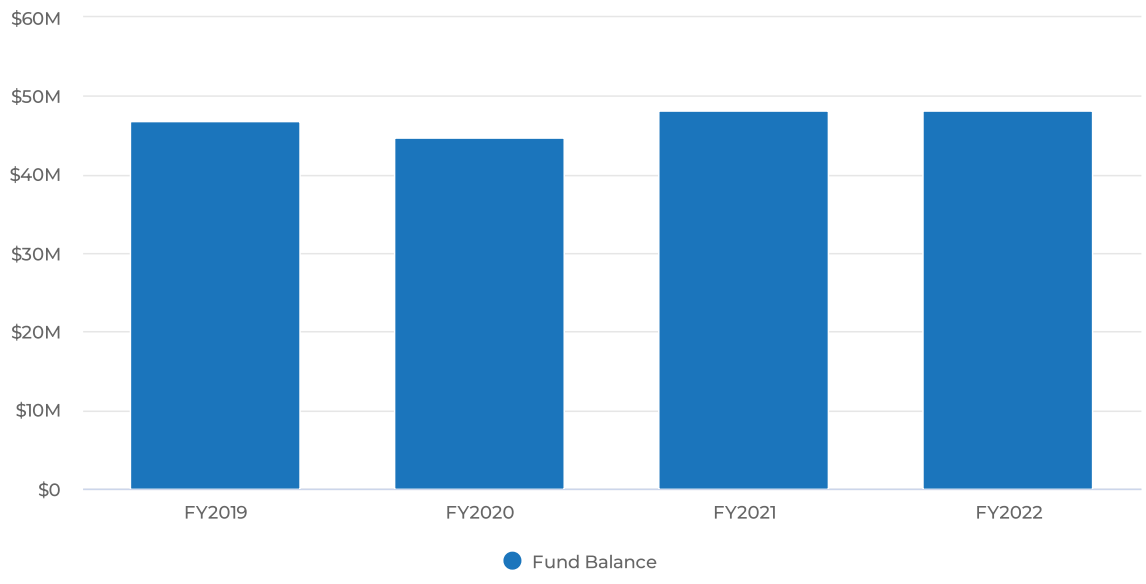
Fund Balance

GENERAL FUND FUND BALANCE
Proposed As of June 30,2021

	Total	Per Day
FY 2021/2022 proposed budget	$83,640,378	$229,152

	Amount	Days
Nonspendable:		
Marshall Square Property (6.95 acres)	$1,670,673	
Advance to Communications Utility	$3,000,000	
Inventory/prepaid items	$188,080	
	$4,858,753	21.20
Assigned to:		
Risk Management:		
Extraordinary Losses	$500,000	
Catastrophic Leave	$500,000	
Interfund transfers:		
Medical Fund Transfer	$500,000	
Fleet Fund Transfer	$1,000,000	
Tax reduction	$0	
Economic development incentives	$0	
	$2,500,000	10.91
Unassigned:		
Minimum fund balance (formerly operating reserve)	$22,915,172	100.00
Other	$8,419,115	36.74
Proposed FY 2021 operating budget surplus	$9,444,966	41.22
Total unassigned	$40,779,253	177.96
Total 6/30/2021, proposed	$48,138,006	210.07

Fund Balance Projections

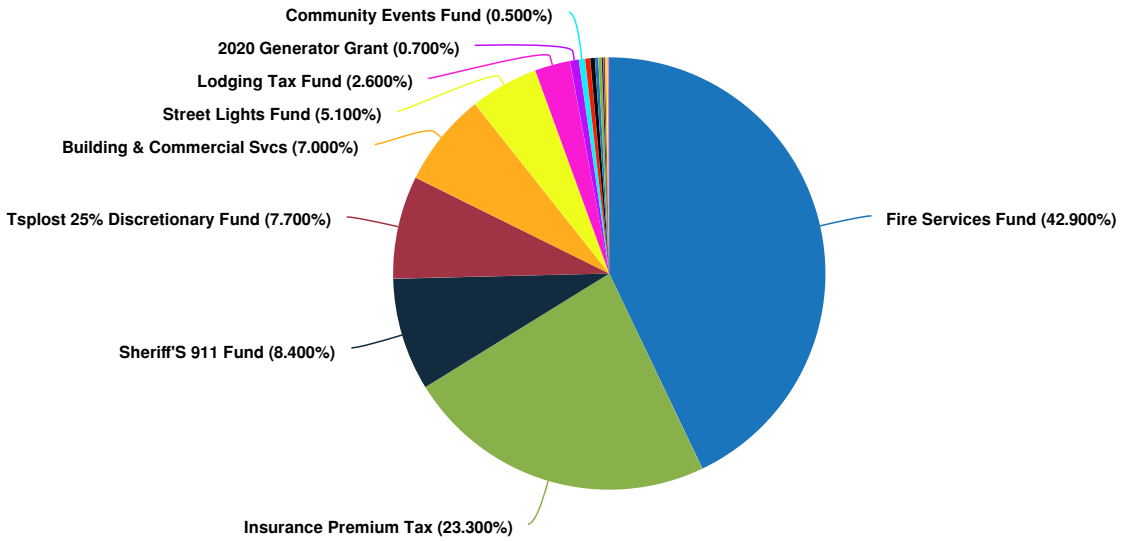


Special Revenue Funds Nonmajor

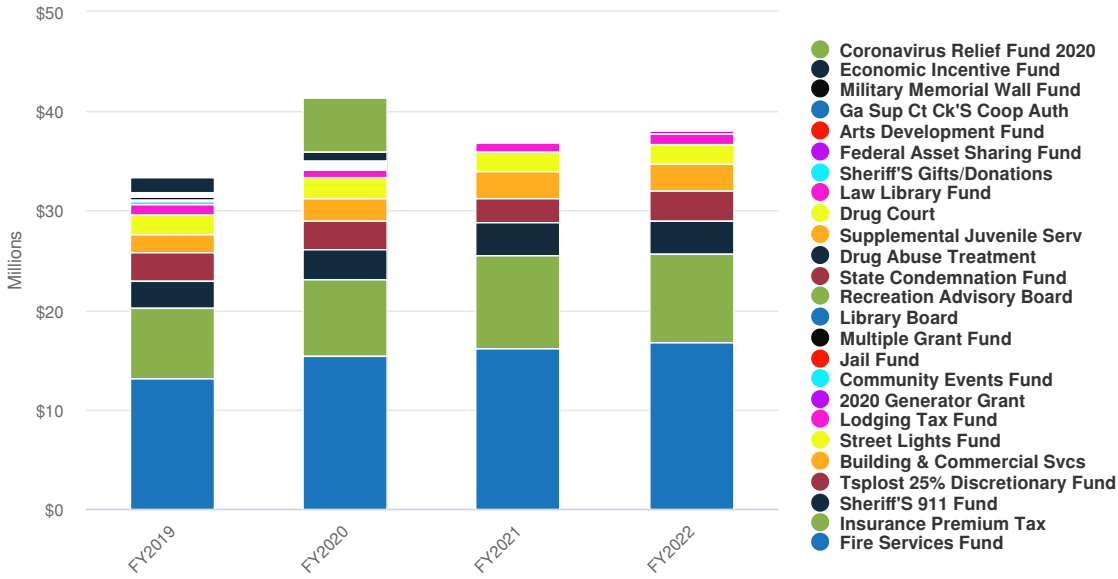
These funds account for the proceeds of specific revenue sources (other than for major capital projects) that are restricted legally to or committed by formal action of the Board for expenditure for specified purposes.

Revenue by Fund

FY 2022 Projected Revenue by Fund



Budgeted and Historical Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Building & Commercial Svcs					
Licenses & Permits	$1,723,062	$2,059,582	$1,782,356	$2,639,116	48.100%
Charges For Services	$111,299	$159,872	$72,310	$87,650	21.200%
Investment Income	$0	$5	$0	$0	0.000%
Miscellaneous	$786	$3,467	$31,500	$0	-100.000%
Use Of Reserves	$0	$0	$761,691	$0	-100.000%
Total Building & Commercial Svcs:	**$1,835,147**	**$2,222,926**	**$2,647,857**	**$2,726,766**	**3.000%**
Library Board					
Fines & Forfeitures	$78,719	$59,399	$70,000	$70,000	0.000%
Investment Income	$4,514	$6,045	$2,000	$2,000	0.000%
Miscellaneous	$5,841	$3,686	$8,000	$8,000	0.000%
Use Of Reserves	$0	$0	$0	$20,000	N/A
Total Library Board:	**$89,075**	**$69,130**	**$80,000**	**$100,000**	**25.000%**
Recreation Advisory Board					
Charges For Services	$75,475	$73,993	$89,000	$89,000	0.000%
Investment Income	$508	$574	$0	$0	0.000%
Miscellaneous	$34,585	$8,777	$0	$0	0.000%
Total Recreation Advisory Board:	**$110,568**	**$83,345**	**$89,000**	**$89,000**	**0.000%**
Street Lights Fund					
Charges For Services	$2,027,205	$2,064,030	$1,945,200	$1,985,200	2.100%
Contributions & Donations	$16,440	$39,200	$0	$0	0.000%
Total Street Lights Fund:	**$2,043,645**	**$2,103,230**	**$1,945,200**	**$1,985,200**	**2.100%**
Sheriff'S 911 Fund					
Taxes, Other	$973	$871	$1,000	$1,000	0.000%
Charges For Services	$2,647,101	$3,055,476	$3,000,000	$3,000,000	0.000%
Investment Income	$16,442	$14,858	$0	$0	0.000%
Use Of Reserves	$0	$0	$263,571	$275,463	4.500%
Total Sheriff'S 911 Fund:	**$2,664,515**	**$3,071,204**	**$3,264,571**	**$3,276,463**	**0.400%**
Drug Court					
Charges For Services	$36,606	$34,365	$35,000	$35,000	0.000%
Total Drug Court:	**$36,606**	**$34,365**	**$35,000**	**$35,000**	**0.000%**
Drug Abuse Treatment					
Fines & Forfeitures	$72,526	$79,575	$50,000	$50,000	0.000%
Investment Income	$2,306	$2,446	$0	$0	0.000%
Total Drug Abuse Treatment:	**$74,832**	**$82,021**	**$50,000**	**$50,000**	**0.000%**
Supplemental Juvenile Serv					

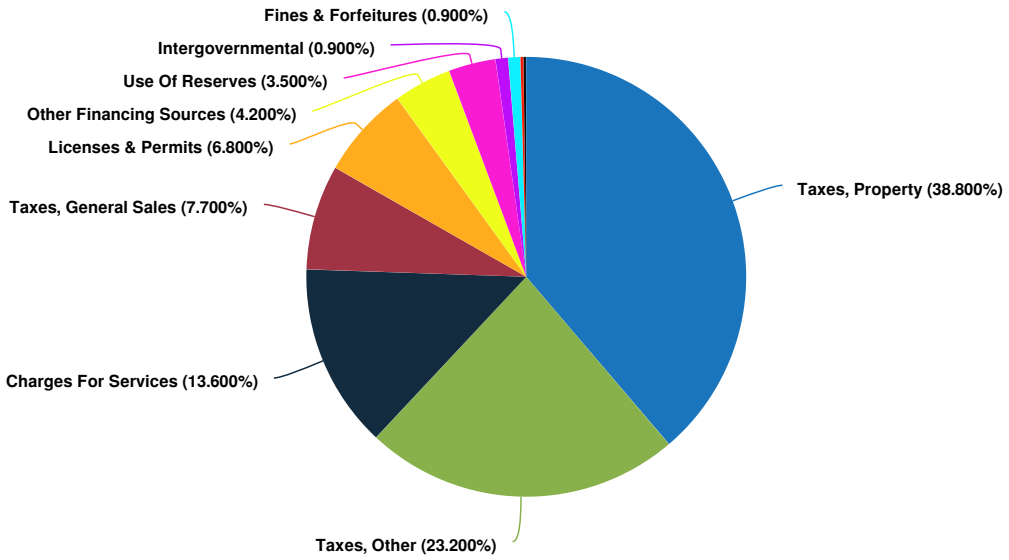
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Charges For Services	$24,755	$17,205	$25,000	$41,000	64.000%
Investment Income	$1,312	$1,267	$0	$0	0.000%
Total Supplemental Juvenile Serv:	**$26,067**	**$18,472**	**$25,000**	**$41,000**	**64.000%**
Jail Fund					
Fines & Forfeitures	$155,264	$136,896	$150,000	$150,000	0.000%
Investment Income	$4,284	$3,757	$0	$0	0.000%
Total Jail Fund:	**$159,548**	**$140,653**	**$150,000**	**$150,000**	**0.000%**
Federal Asset Sharing Fund					
Fines & Forfeitures	$16,382	$2,149	$10,000	$10,000	0.000%
Investment Income	$1,997	$467	$0	$0	0.000%
Total Federal Asset Sharing Fund:	**$18,380**	**$2,616**	**$10,000**	**$10,000**	**0.000%**
State Condemnation Fund					
Fines & Forfeitures	$93,137	$35,901	$50,000	$50,000	0.000%
Investment Income	$263	$1,413	$0	$0	0.000%
Total State Condemnation Fund:	**$93,400**	**$37,315**	**$50,000**	**$50,000**	**0.000%**
Lodging Tax Fund					
Taxes, Other	$1,027,089	$792,439	$940,000	$1,025,000	9.000%
Miscellaneous	$869	$711	$0	$0	0.000%
Total Lodging Tax Fund:	**$1,027,957**	**$793,150**	**$940,000**	**$1,025,000**	**9.000%**
Multiple Grant Fund					
Intergovernmental	$161,775	$164,080	$117,607	$136,607	16.200%
Other Financing Sources	$75,705	$5,068	$0	$0	0.000%
Total Multiple Grant Fund:	**$237,480**	**$169,148**	**$117,607**	**$136,607**	**16.200%**
Coronavirus Relief Fund 2020					
Intergovernmental	$0	$5,378,866	$0	$0	0.000%
Total Coronavirus Relief Fund 2020:	**$0**	**$5,378,866**	**$0**	**$0**	**0.000%**
2020 Generator Grant					
Intergovernmental	$0	$0	$0	$220,159	N/A
Other Financing Sources	$0	$0	$0	$38,852	N/A
Total 2020 Generator Grant:	**$0**	**$0**	**$0**	**$259,011**	**N/A**
Fire Services Fund					
Taxes, Property	$11,829,844	$13,605,085	$13,898,477	$15,083,619	8.500%
Contributions & Donations	$73,374	$5,020	$0	$0	0.000%
Miscellaneous	$10	$1,200	$0	$0	0.000%
Other Financing Sources	$1,275,415	$1,862,679	$2,323,940	$1,613,165	-30.600%
Total Fire Services Fund:	**$13,178,644**	**$15,473,984**	**$16,222,417**	**$16,696,784**	**2.900%**

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Sheriff'S Gifts/Donations					
Investment Income	$169	$199	$0	$0	0.000%
Contributions & Donations	$37,007	$33,883	$10,000	$10,000	0.000%
Total Sheriff'S Gifts/Donations:	**$37,176**	**$34,082**	**$10,000**	**$10,000**	**0.000%**
Insurance Premium Tax					
Taxes, Other	$7,100,245	$7,610,861	$8,000,000	$8,000,000	0.000%
Miscellaneous	$0	$1,025	$0	$0	0.000%
Use Of Reserves	$0	$0	$1,305,949	$1,055,829	-19.200%
Total Insurance Premium Tax:	**$7,100,245**	**$7,611,886**	**$9,305,949**	**$9,055,829**	**-2.700%**
Community Events Fund					
Charges For Services	$128,489	$59,460	$66,400	$42,500	-36.000%
Investment Income	$0	$107	$0	$0	0.000%
Contributions & Donations	$126,651	$91,719	$115,000	$75,000	-34.800%
Miscellaneous	$57,141	$41,720	$43,600	$65,000	49.100%
Total Community Events Fund:	**$312,280**	**$193,007**	**$225,000**	**$182,500**	**-18.900%**
Arts Development Fund					
Contributions & Donations	$5,200	$1,300	$2,000	$2,000	0.000%
Total Arts Development Fund:	**$5,200**	**$1,300**	**$2,000**	**$2,000**	**0.000%**
Military Memorial Wall Fund					
Contributions & Donations	$1,300	$0	$1,000	$1,000	0.000%
Total Military Memorial Wall Fund:	**$1,300**	**$0**	**$1,000**	**$1,000**	**0.000%**
Ga Sup Ct Ck'S Coop Auth					
Charges For Services	$15,442	$0	$1,000	$1,000	0.000%
Investment Income	$0	$5	$0	$0	0.000%
Total Ga Sup Ct Ck'S Coop Auth:	**$15,442**	**$5**	**$1,000**	**$1,000**	**0.000%**
Economic Incentive Fund					
Other Financing Sources	$1,500,000	$1,000,000	$0	$0	0.000%
Total Economic Incentive Fund:	**$1,500,000**	**$1,000,000**	**$0**	**$0**	**0.000%**
Law Library Fund					
Fines & Forfeitures	$34,336	$19,530	$30,000	$20,000	-33.300%
Investment Income	$797	$1,214	$0	$0	0.000%
Total Law Library Fund:	**$35,133**	**$20,744**	**$30,000**	**$20,000**	**-33.300%**
Tsplost 25% Discretionary Fund					
Taxes, General Sales	$2,742,436	$2,773,112	$2,520,000	$3,000,000	19.000%
Investment Income	$70,046	$54,717	$0	$0	0.000%

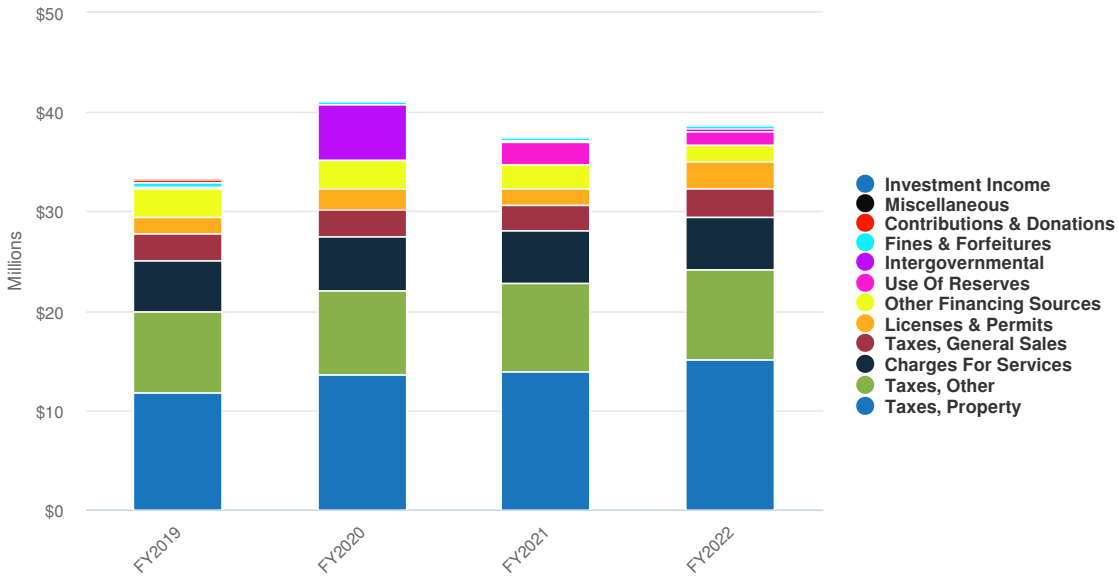
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Total Tsplost 25% Discretionary Fund:	$2,812,482	$2,827,830	$2,520,000	$3,000,000	19.000%
Total:	$33,415,122	$41,369,277	$37,721,601	$38,903,160	3.100%

Revenues by Source - Special Revenue Funds

Projected 2022 Revenues by Source



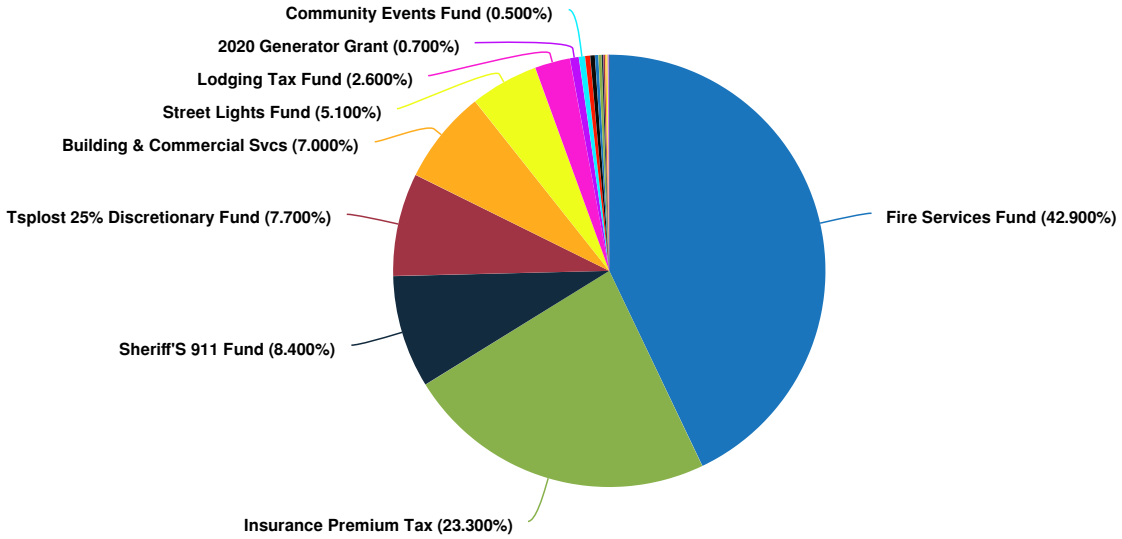
Budgeted and Historical 2022 Revenues by Source



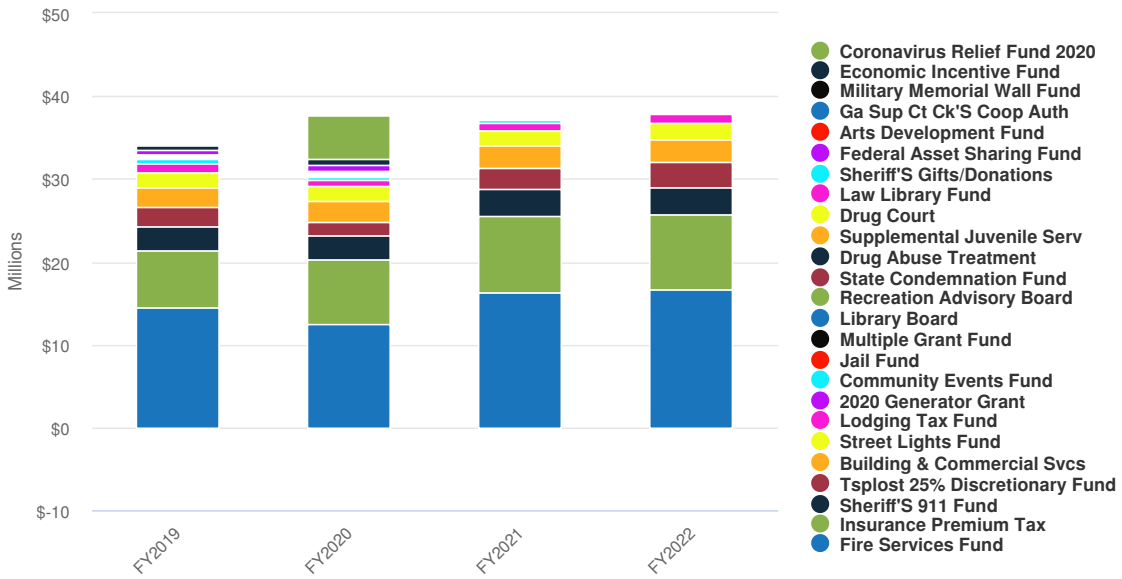
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$161,775	$5,542,946	$117,607	$356,766	203.400%
Taxes, Property	$11,829,844	$13,605,085	$13,898,477	$15,083,619	8.500%
Taxes, General Sales	$2,742,436	$2,773,112	$2,520,000	$3,000,000	19.000%
Taxes, Other	$8,128,307	$8,404,170	$8,941,000	$9,026,000	1.000%
Licenses & Permits	$1,723,062	$2,059,582	$1,782,356	$2,639,116	48.100%
Charges For Services	$5,066,371	$5,464,400	$5,233,910	$5,281,350	0.900%
Fines & Forfeitures	$450,365	$333,452	$360,000	$350,000	-2.800%
Investment Income	$102,639	$87,075	$2,000	$2,000	0.000%
Contributions & Donations	$259,972	$171,122	$128,000	$88,000	-31.200%
Miscellaneous	$99,231	$60,586	$83,100	$73,000	-12.200%
Use Of Reserves	$0	$0	$2,331,211	$1,351,292	-42.000%
Other Financing Sources	$2,851,120	$2,867,747	$2,323,940	$1,652,017	-28.900%
Total Revenue Source:	**$33,415,122**	**$41,369,277**	**$37,721,601**	**$38,903,160**	**3.100%**

Expenditures by Fund - Special Revenue Funds

FY 2022 Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Building & Commercial Svcs					
Personal Services	$1,601,890	$1,556,746	$1,777,301	$1,886,252	6.100%
Operating-Supplies	$61,423	$68,773	$100,147	$58,976	-41.100%
Operating-Purch/Cont	$128,732	$212,992	$172,927	$195,970	13.300%
Operating-Oth Costs	$0	$0	$2,500	$1,900	-24.000%
Operating-Intfnd Chg	$544,877	$601,499	$594,982	$583,668	-1.900%
Intergovernmental	-$789	$278	$0	$0	0.000%
Capital	$0	$58,499	$0	$0	0.000%
Total Building & Commercial Svcs:	**$2,336,132**	**$2,498,787**	**$2,647,857**	**$2,726,766**	**3.000%**
Library Board					
Operating-Supplies	$62,451	$77,597	$75,000	$100,000	33.300%
Operating-Purch/Cont	$1,940	$1,709	$5,000	$0	-100.000%
Total Library Board:	**$64,391**	**$79,306**	**$80,000**	**$100,000**	**25.000%**
Recreation Advisory Board					
Operating-Supplies	$38,535	$64,871	$40,000	$40,000	0.000%
Operating-Purch/Cont	$27,061	$12,831	$28,000	$28,000	0.000%
Operating-Oth Costs	$15,295	$19,311	$21,000	$21,000	0.000%
Total Recreation Advisory Board:	**$80,890**	**$97,014**	**$89,000**	**$89,000**	**0.000%**
Street Lights Fund					
Operating-Supplies	$1,793,456	$1,776,367	$1,945,200	$1,985,200	2.100%
Total Street Lights Fund:	**$1,793,456**	**$1,776,367**	**$1,945,200**	**$1,985,200**	**2.100%**
Sheriff'S 911 Fund					
Personal Services	$1,563,007	$1,535,362	$1,667,900	$1,727,047	3.500%
Operating-Supplies	$14,838	$40,465	$22,000	$22,000	0.000%
Operating-Purch/Cont	$1,134,628	$1,149,014	$1,273,851	$1,267,916	-0.500%
Capital	$63,994	$139,229	$300,820	$259,500	-13.700%
Total Sheriff'S 911 Fund:	**$2,776,467**	**$2,864,070**	**$3,264,571**	**$3,276,463**	**0.400%**
Drug Court					
Operating-Purch/Cont	$36,342	$44,045	$35,000	$35,000	0.000%
Total Drug Court:	**$36,342**	**$44,045**	**$35,000**	**$35,000**	**0.000%**
Drug Abuse Treatment					
Other Financing Uses	$50,000	$50,000	$50,000	$50,000	0.000%
Total Drug Abuse Treatment:	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**0.000%**
Supplemental Juvenile Serv					
Operating-Purch/Cont	$10,122	$6,658	$16,000	$26,000	62.500%
Operating-Oth Costs	$7,809	$2,300	$9,000	$15,000	66.700%

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Total Supplemental Juvenile Serv:	**$17,932**	**$8,958**	**$25,000**	**$41,000**	**64.000%**
Jail Fund					
Other Financing Uses	$150,000	$150,000	$150,000	$150,000	0.000%
Total Jail Fund:	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**0.000%**
Federal Asset Sharing Fund					
Operating-Supplies	$539,876	$69,120	$0	$0	0.000%
Operating-Purch/Cont	$0	$0	$10,000	$10,000	0.000%
Capital	$33,535	$683,635	$0	$0	0.000%
Total Federal Asset Sharing Fund:	**$573,411**	**$752,755**	**$10,000**	**$10,000**	**0.000%**
State Condemnation Fund					
Operating-Oth Costs	$35,356	$25,861	$50,000	$50,000	0.000%
Total State Condemnation Fund:	**$35,356**	**$25,861**	**$50,000**	**$50,000**	**0.000%**
Lodging Tax Fund					
Personal Services	$232,045	$406,259	$410,936	$421,645	2.600%
Operating-Supplies	$1,872	$8,376	$1,950	$4,100	110.300%
Operating-Purch/Cont	$850,037	$302,381	$527,114	$599,255	13.700%
Intergovernmental	$16	$1,700	$0	$0	0.000%
Total Lodging Tax Fund:	**$1,083,970**	**$718,717**	**$940,000**	**$1,025,000**	**9.000%**
Multiple Grant Fund					
Operating-Oth Costs	$161,776	$161,401	$117,607	$136,607	16.200%
Total Multiple Grant Fund:	**$161,776**	**$161,401**	**$117,607**	**$136,607**	**16.200%**
Coronavirus Relief Fund 2020					
Operating-Oth Costs	$0	$5,378,866	$0	$0	0.000%
Total Coronavirus Relief Fund 2020:	**$0**	**$5,378,866**	**$0**	**$0**	**0.000%**
2020 Generator Grant					
Capital	$0	$0	$0	$259,011	N/A
Total 2020 Generator Grant:	**$0**	**$0**	**$0**	**$259,011**	**N/A**
Fire Services Fund					
Personal Services	$12,298,838	$10,274,054	$13,724,991	$14,012,781	2.100%
Operating-Supplies	$801,357	$771,949	$920,025	$1,023,300	11.200%
Operating-Purch/Cont	$437,102	$655,060	$675,018	$849,060	25.800%
Operating-Oth Costs	$2,923	$3,697	$28,000	$28,000	0.000%
Operating-Intfnd Chg	$469,477	$530,596	$479,383	$478,629	-0.200%
Intergovernmental	$0	$146	$0	$0	0.000%
Capital	$399,847	$172,979	$395,000	$305,014	-22.800%
Total Fire Services Fund:	**$14,409,545**	**$12,408,482**	**$16,222,417**	**$16,696,784**	**2.900%**

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Sheriff'S Gifts/Donations					
Operating-Purch/Cont	$15,440	$27,074	$10,000	$10,000	0.000%
Total Sheriff'S Gifts/Donations:	**$15,440**	**$27,074**	**$10,000**	**$10,000**	**0.000%**
Insurance Premium Tax					
Personal Services	$1,532,813	$1,785,452	$2,167,627	$2,720,225	25.500%
Operating-Supplies	$585,793	$492,250	$754,334	$824,650	9.300%
Operating-Purch/Cont	$2,386,575	$2,012,901	$2,385,728	$2,172,555	-8.900%
Operating-Oth Costs	$0	$0	$40,049	$0	-100.000%
Operating-Intfnd Chg	$1,151,975	$1,292,773	$1,177,590	$1,455,109	23.600%
Other Financing Uses	$1,264,141	$1,862,679	$2,323,940	$1,549,590	-33.300%
Intergovernmental	$22	$0	$0	$0	0.000%
Capital	$100,605	$447,533	$456,681	$333,700	-26.900%
Total Insurance Premium Tax:	**$7,021,925**	**$7,893,587**	**$9,305,949**	**$9,055,829**	**-2.700%**
Community Events Fund					
Operating-Supplies	$53,298	$0	$20,950	$10,000	-52.300%
Operating-Purch/Cont	$390,558	$328,054	$204,050	$172,500	-15.500%
Intergovernmental	$4,586	$5,437	$0	$0	0.000%
Total Community Events Fund:	**$448,442**	**$333,491**	**$225,000**	**$182,500**	**-18.900%**
Arts Development Fund					
Operating-Purch/Cont	$108	-$1,189	$2,000	$2,000	0.000%
Total Arts Development Fund:	**$108**	**-$1,189**	**$2,000**	**$2,000**	**0.000%**
Military Memorial Wall Fund					
Operating-Supplies	$11,500	$0	$1,000	$1,000	0.000%
Total Military Memorial Wall Fund:	**$11,500**	**$0**	**$1,000**	**$1,000**	**0.000%**
Ga Sup Ct Ck'S Coop Auth					
Operating-Purch/Cont	$8	$0	$1,000	$1,000	0.000%
Total Ga Sup Ct Ck'S Coop Auth:	**$8**	**$0**	**$1,000**	**$1,000**	**0.000%**
Economic Incentive Fund					
Operating-Oth Costs	$459,056	$694,576	$0	$0	0.000%
Total Economic Incentive Fund:	**$459,056**	**$694,576**	**$0**	**$0**	**0.000%**
Law Library Fund					
Operating-Supplies	$36,907	$38,672	$30,000	$20,000	-33.300%
Operating-Purch/Cont	$2,877	$1,572	$0	$0	0.000%
Capital	$9,380	$12,151	$0	$0	0.000%
Total Law Library Fund:	**$49,164**	**$52,395**	**$30,000**	**$20,000**	**-33.300%**

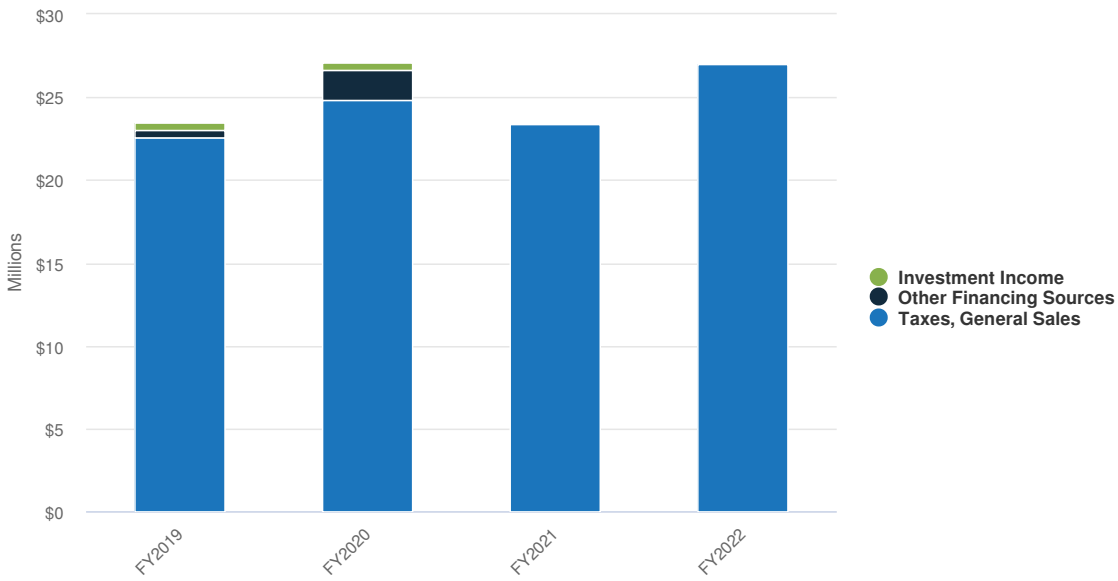
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Tsplost 25% Discretionary Fund					
Personal Services	$1,540,398	$1,473,509	$1,493,782	$1,783,020	19.400%
Operating-Supplies	$245,447	$78,860	$256,250	$272,050	6.200%
Operating-Purch/Cont	$37,516	$37,778	$52,000	$57,200	10.000%
Other Financing Uses	$640,422	$90,258	$717,968	$853,730	18.900%
Capital	$0	$13,485	$0	$34,000	N/A
Total Tsplost 25% Discretionary Fund:	**$2,463,784**	**$1,693,889**	**$2,520,000**	**$3,000,000**	**19.000%**
Total:	**$34,039,093**	**$37,708,451**	**$37,721,601**	**$38,903,160**	**3.100%**

2017-2022 SPLOST Fund - Major Fund

This fund accounts for financial resources to be used for the acquisition or construction of major capital facilities financed with proceeds from the 2017-2022 SPLOST.

Revenues by Source

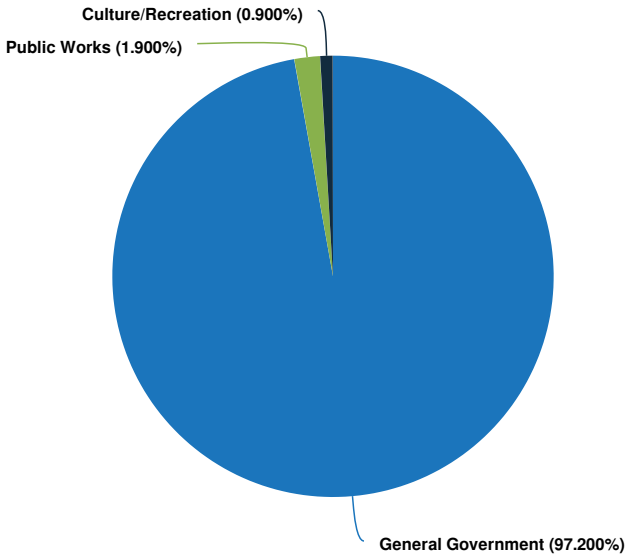
Budgeted and Historical Revenues by Source



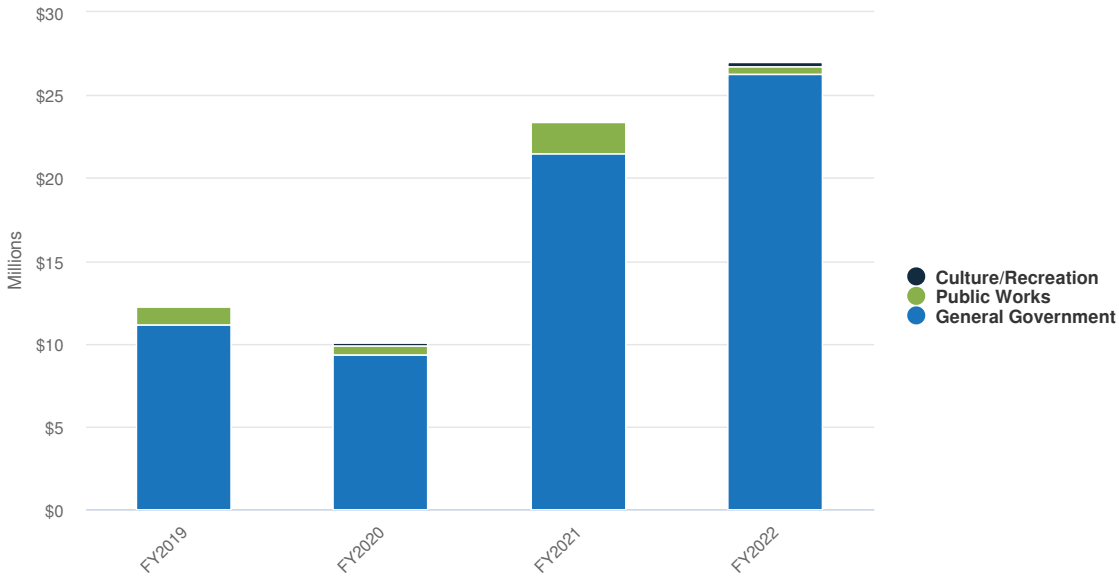
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Taxes, General Sales	$22,602,004	$24,808,040	$23,400,000	$27,000,000	15.400%
Investment Income	$451,804	$428,915	$0	$0	0.000%
Other Financing Sources	$460,234	$1,848,525	$0	$0	0.000%
Total Revenue Source:	**$23,514,042**	**$27,085,480**	**$23,400,000**	**$27,000,000**	**15.400%**

Expenditures by Function - 2017/2022 SPLOST Fund

FY 2022 Budgeted Expenditures by Function

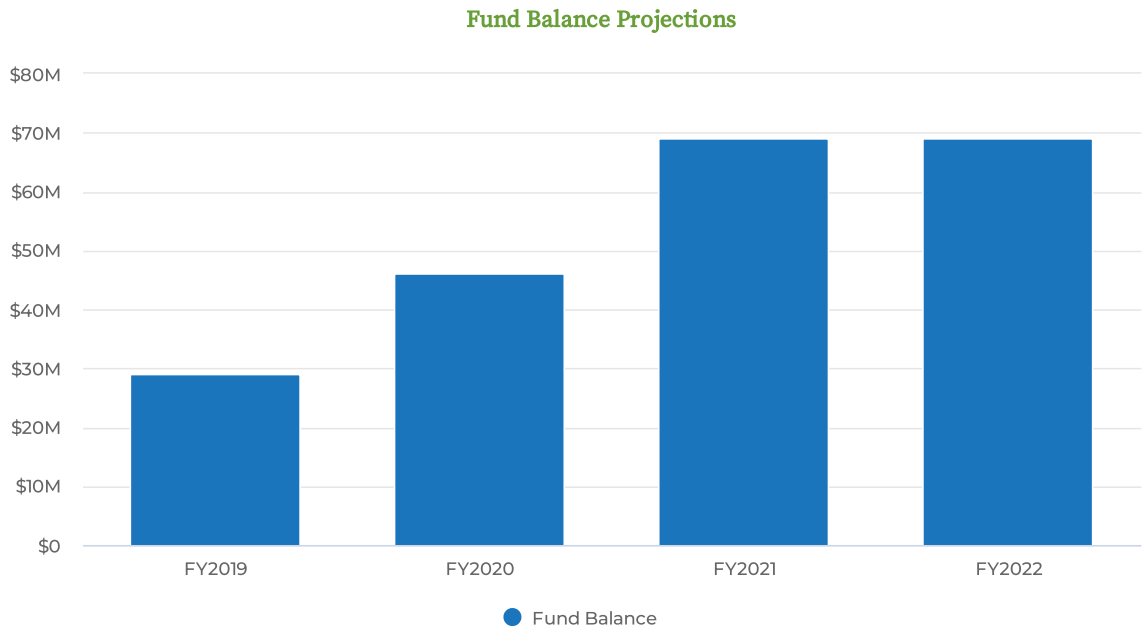


Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
2017-2022 Splost	$9,394,451	$7,354,024	$5,140,700	$20,620,129	301.100%
Total 2017-2022 Splost:	**$9,394,451**	**$7,354,024**	**$5,140,700**	**$20,620,129**	**301.100%**
Buildings - 17-22 Splost	$50,702	$28,372	$0	$0	0.000%
Total Buildings - 17-22 Splost:	**$50,702**	**$28,372**	**$0**	**$0**	**0.000%**
County Wide - 17-22 Splost	$0	$82,032	$14,257,272	$3,300,000	-76.900%
Total County Wide - 17-22 Splost:	**$0**	**$82,032**	**$14,257,272**	**$3,300,000**	**-76.900%**
Project Mgmt - 17-22 Splost	$62,277	$52,769	$77,068	$41,071	-46.700%
Total Project Mgmt - 17-22 Splost:	**$62,277**	**$52,769**	**$77,068**	**$41,071**	**-46.700%**
Municipal Projects	$1,658,292	$1,844,186	$1,974,960	$2,278,800	15.400%
Total Municipal Projects:	**$1,658,292**	**$1,844,186**	**$1,974,960**	**$2,278,800**	**15.400%**
Public Works					
Transportation - 17-22 Splost	$1,110,413	$402,123	$750,000	$510,000	-32.000%
Utilities 17-22 Splost	$0	$73,639	$1,200,000	$0	-100.000%
Total Public Works:	**$1,110,413**	**$475,762**	**$1,950,000**	**$510,000**	**-73.800%**
Culture/Recreation					
Community Svcs - 17-22 Splost	$45,114	$261,026	$0	$250,000	N/A
Total Culture/Recreation:	**$45,114**	**$261,026**	**$0**	**$250,000**	**N/A**
Total Expenditures:	**$12,321,248**	**$10,098,170**	**$23,400,000**	**$27,000,000**	**15.400%**

Fund Balance

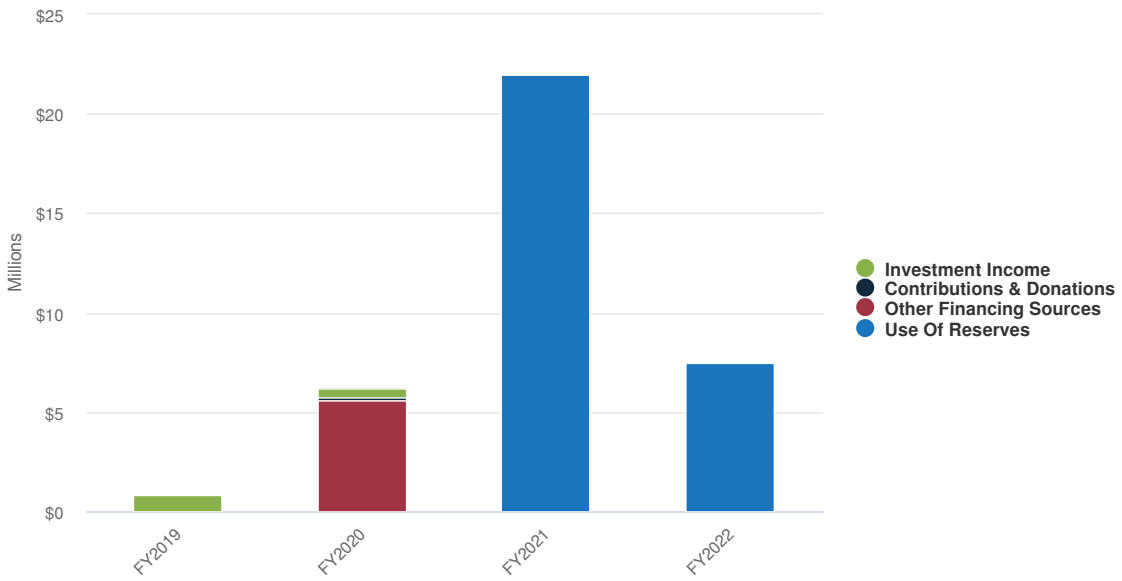


2017 General Obligation Bond Projects - Nonmajor Fund

This fund accounts for financial resources to be used for the acquisition or construction of major capital facilities financed with proceeds received from issuance of the 2017 general obligation bonds. Although not currently a major fund by definition, highlighting historical and projected expenditures may be worthwhile for the readers.

Revenues by Source

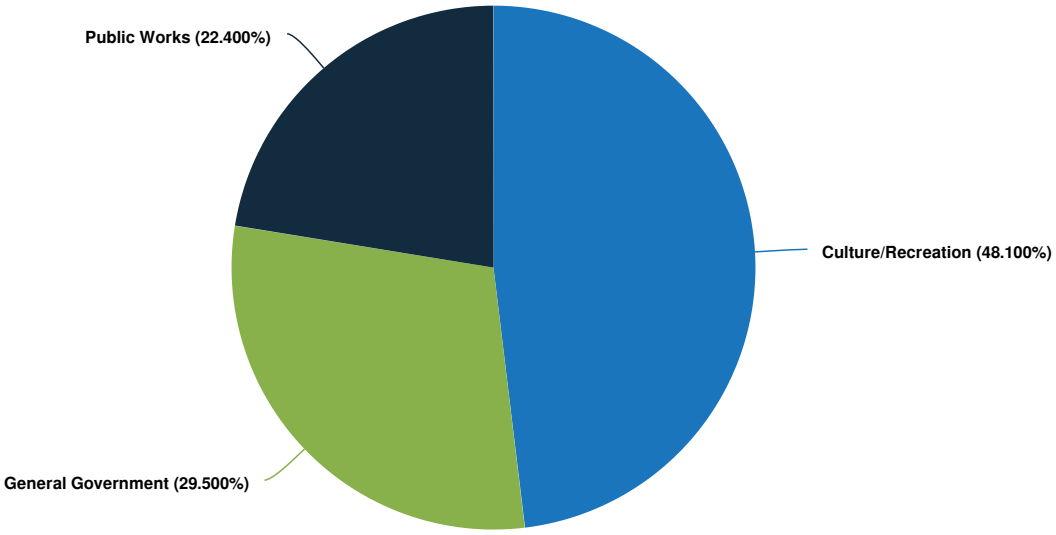
Budgeted and Historical Revenues by Source



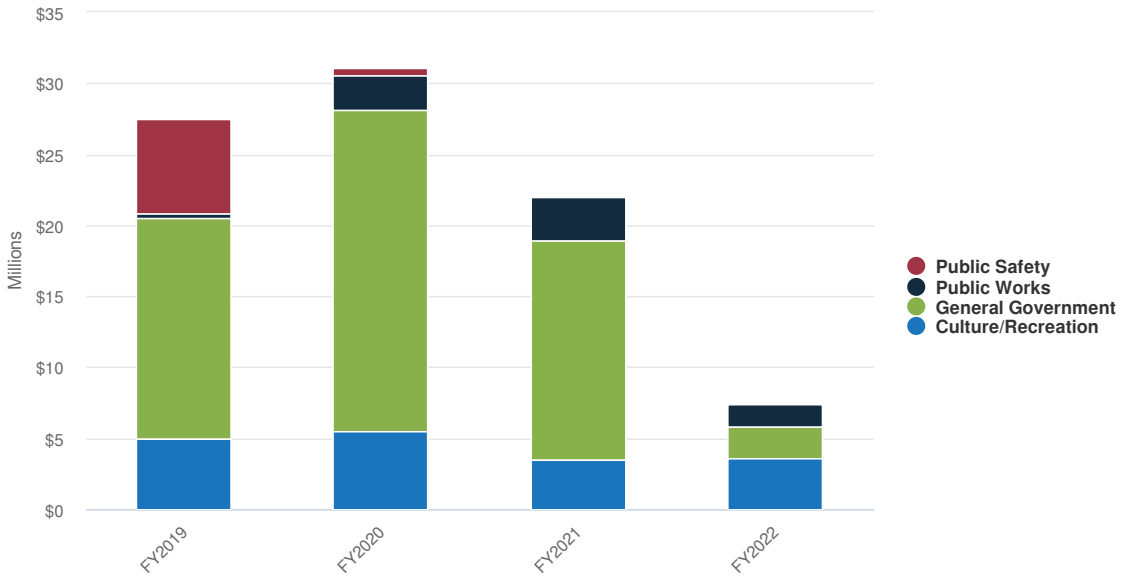
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Investment Income	$864,470	$444,029	$0	$0	0.000%
Contributions & Donations	$0	$122,775	$0	$0	0.000%
Use Of Reserves	$0	$0	$21,966,303	$7,454,651	-66.100%
Other Financing Sources	$0	$5,589,086	$0	$0	0.000%
Total Revenue Source:	**$864,470**	**$6,155,890**	**$21,966,303**	**$7,454,651**	**-66.100%**

Expenditures by Function - 2017 GO Bond Fund

FY 2022 Budgeted Expenditures by Function

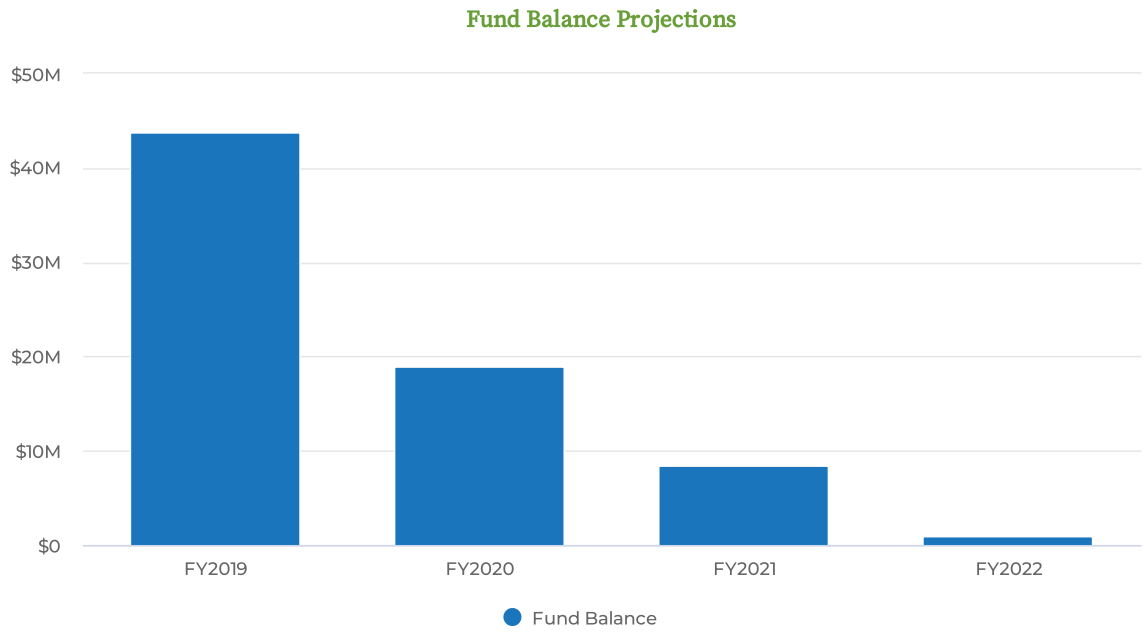


Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Greenway Projects	$357,755	$4,936,979	$0	$0	0.000%
Total Greenway Projects:	**$357,755**	**$4,936,979**	**$0**	**$0**	**0.000%**
Buildings 2017 Go Bond	$14,264,797	$16,701,567	$15,000,000	$1,700,000	-88.700%
Total Buildings 2017 Go Bond:	**$14,264,797**	**$16,701,567**	**$15,000,000**	**$1,700,000**	**-88.700%**
General Government Prjs	$464,541	$448,068	$0	$0	0.000%
Total General Government Prjs:	**$464,541**	**$448,068**	**$0**	**$0**	**0.000%**
Project Management 17 Go Bond	$386,530	$467,815	$466,303	$497,055	6.600%
Total Project Management 17 Go Bond:	**$386,530**	**$467,815**	**$466,303**	**$497,055**	**6.600%**
Public Safety					
Public Safety	$6,641,279	$505,092	$0	$0	0.000%
Total Public Safety:	**$6,641,279**	**$505,092**	**$0**	**$0**	**0.000%**
Public Works					
Transportation 17 Go Bond	$342,059	$2,430,563	$3,000,000	$1,672,596	-44.200%
Total Public Works:	**$342,059**	**$2,430,563**	**$3,000,000**	**$1,672,596**	**-44.200%**
Culture/Recreation					
Recreation 17 Go Bond	$5,019,059	$5,546,410	$3,500,000	$3,585,000	2.400%
Total Culture/Recreation:	**$5,019,059**	**$5,546,410**	**$3,500,000**	**$3,585,000**	**2.400%**
Total Expenditures:	**$27,476,020**	**$31,036,494**	**$21,966,303**	**$7,454,651**	**-66.100%**

Fund Balance

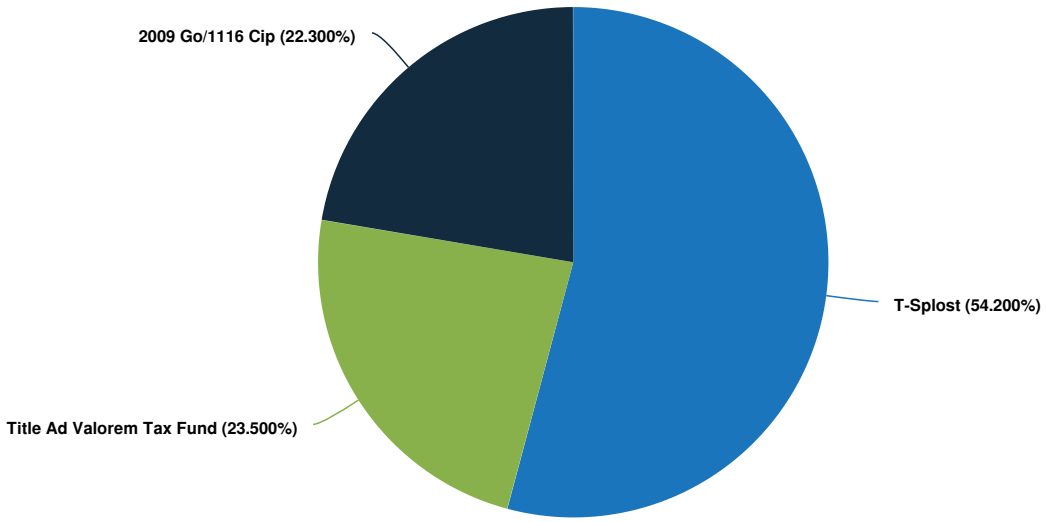


Other Nonmajor Capital Projects Funds

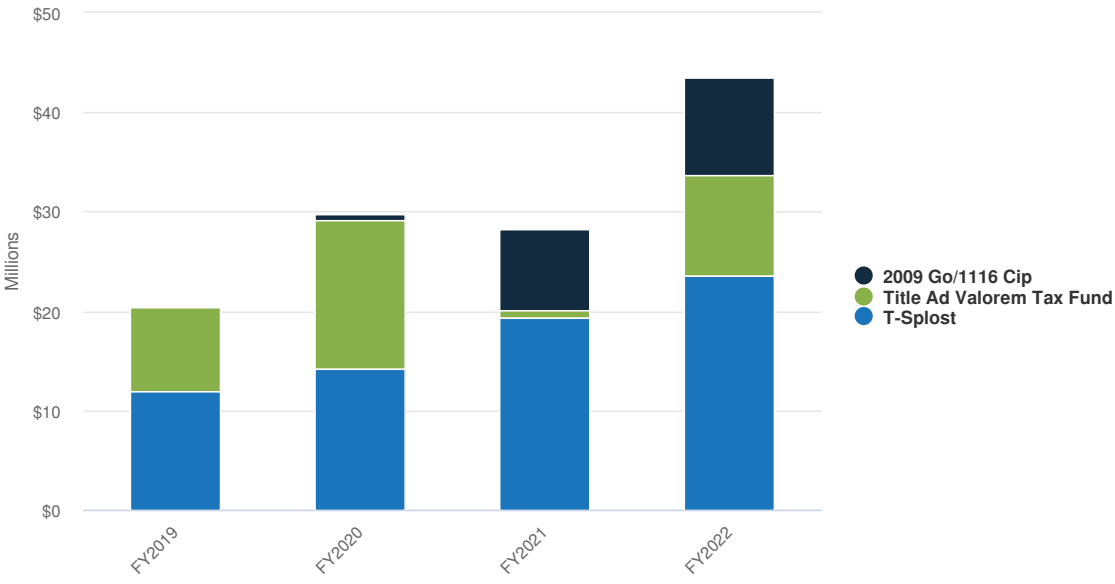
These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

Revenue by Fund

FY 2022 Projected Revenue by Fund



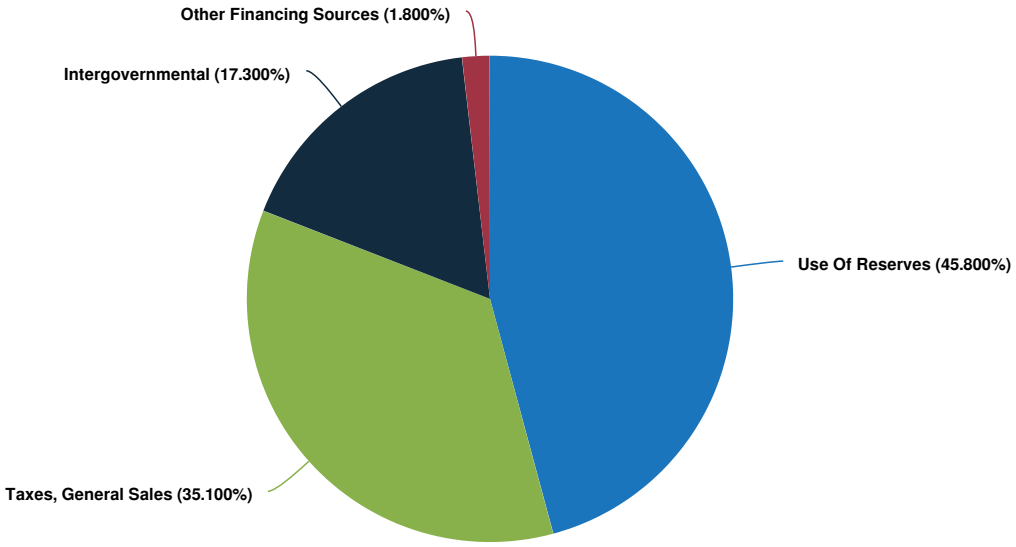
Budgeted and Historical Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Title Ad Valorem Tax Fund					
Use Of Reserves	$0	$0	$800,000	$10,208,000	1,176.000%
Other Financing Sources	$8,500,000	$15,000,000	$0	$0	0.000%
Total Title Ad Valorem Tax Fund:	**$8,500,000**	**$15,000,000**	**$800,000**	**$10,208,000**	**1,176.000%**
2009 Go/1116 Cip					
Investment Income	$91,971	$104,254	$0	$0	0.000%
Use Of Reserves	$0	$0	$8,175,000	$9,710,000	18.800%
Other Financing Sources	$0	$436,968	$0	$0	0.000%
Total 2009 Go/1116 Cip:	**$91,971**	**$541,222**	**$8,175,000**	**$9,710,000**	**18.800%**
T-Splost					
Intergovernmental	$3,402,037	$2,367,732	$5,900,000	$7,500,000	27.100%
Taxes, General Sales	$7,913,802	$11,560,867	$13,415,000	$15,250,000	13.700%
Miscellaneous	$0	$174,372	$0	$0	0.000%
Other Financing Sources	$640,422	$90,258	$0	$800,000	N/A
Total T-Splost:	**$11,956,262**	**$14,193,229**	**$19,315,000**	**$23,550,000**	**21.900%**
Total:	**$20,548,232**	**$29,734,452**	**$28,290,000**	**$43,468,000**	**53.700%**

Revenues by Source - Nonmajor Capital Projects Funds

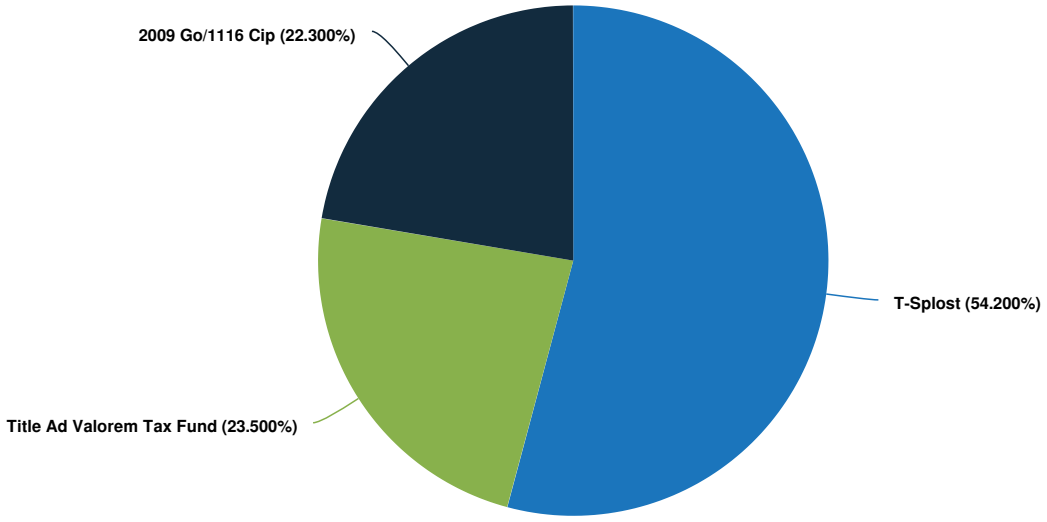
Projected 2022 Revenues by Source



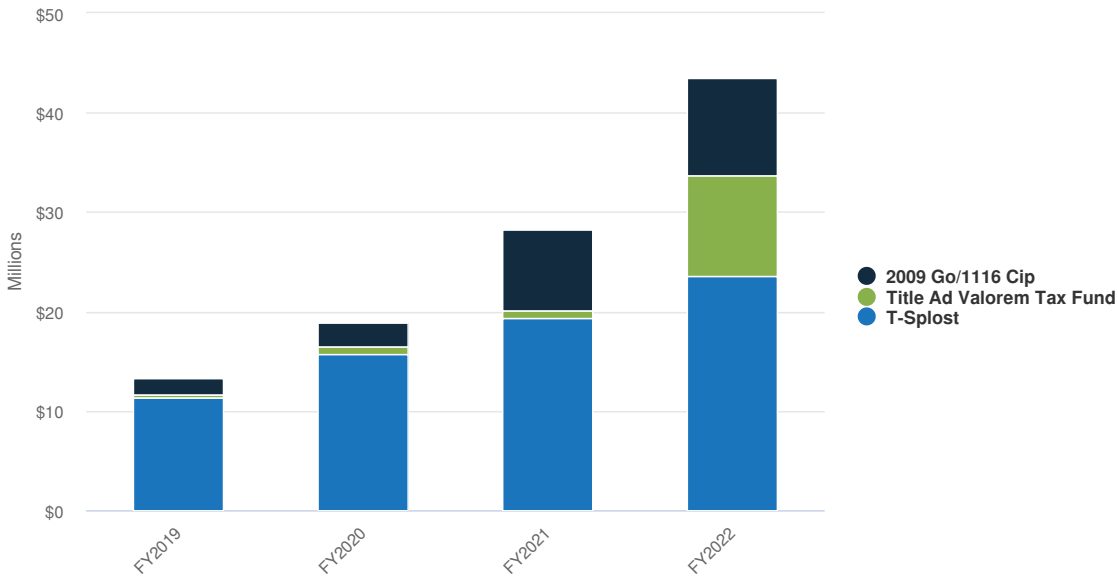
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$3,402,037	$2,367,732	$5,900,000	$7,500,000	27.100%
Taxes, General Sales	$7,913,802	$11,560,867	$13,415,000	$15,250,000	13.700%
Investment Income	$91,971	$104,254	$0	$0	0.000%
Miscellaneous	$0	$174,372	$0	$0	0.000%
Use Of Reserves	$0	$0	$8,975,000	$19,918,000	121.900%
Other Financing Sources	$9,140,422	$15,527,226	$0	$800,000	N/A
Total Revenue Source:	**$20,548,232**	**$29,734,452**	**$28,290,000**	**$43,468,000**	**53.700%**

Expenditures by Fund - Nonmajor Capital Projects Funds

FY 2022 Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



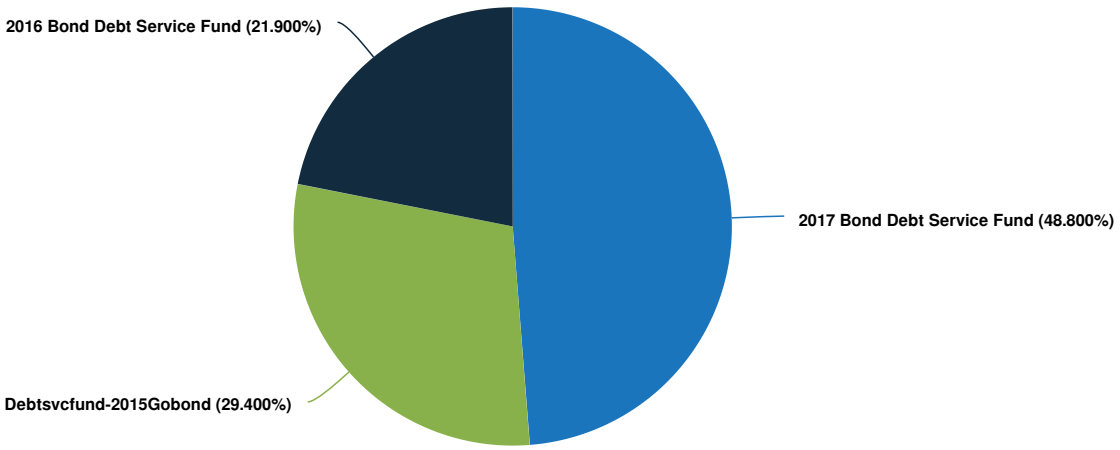
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Title Ad Valorem Tax Fund					
Operating-Purch/Cont	$0	$0	$0	$100,000	N/A
Capital	$238,206	$760,727	$800,000	$10,108,000	1,163.500%
Total Title Ad Valorem Tax Fund:	**$238,206**	**$760,727**	**$800,000**	**$10,208,000**	**1,176.000%**
2009 Go/1116 Cip					
Other Financing Uses	$460,234	$1,511,037	$0	$0	0.000%
Capital	$1,165,775	$846,222	$8,175,000	$9,710,000	18.800%
Total 2009 Go/1116 Cip:	**$1,626,009**	**$2,357,259**	**$8,175,000**	**$9,710,000**	**18.800%**
T-Splost					
Capital	$11,368,896	$15,703,110	$19,315,000	$23,550,000	21.900%
Total T-Splost:	**$11,368,896**	**$15,703,110**	**$19,315,000**	**$23,550,000**	**21.900%**
Total:	**$13,233,111**	**$18,821,096**	**$28,290,000**	**$43,468,000**	**53.700%**

Debt Service Funds Nonmajor

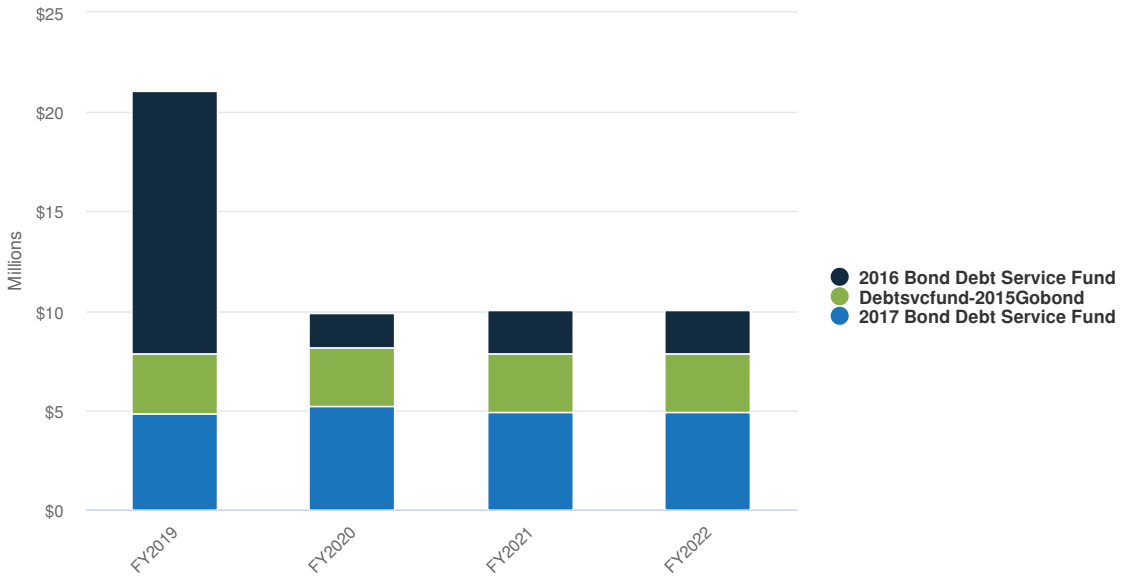
These funds account for the accumulation of resources for the retirement of general purpose debt (principal and interest). The “2015 GO Bond Debt Service Fund” accounts for the repayment of the 2015 General Obligation Bonds which are supported with sales tax revenues from the 2017-2022 SPLOST. The “2016 GO Bond Debt Service Fund” accounts for the repayment of the 2016 General Obligation Bonds which are also supported with sales tax revenues from the 2017-2022 SPLOST. The “2017 GO Bond Debt Service Fund” accounts for the repayment of the 2017 General Obligation Bonds which are supported with property tax revenues.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 also supported with sales tax revenues from the 2017-2022 SPLOST. The “2017 GO Bond Debt Service Fund” accounts for the repayment of the 2017 General Obligation Bonds which are supported with property tax revenues.

Revenue by Fund

FY 2022 Projected Revenue by Fund



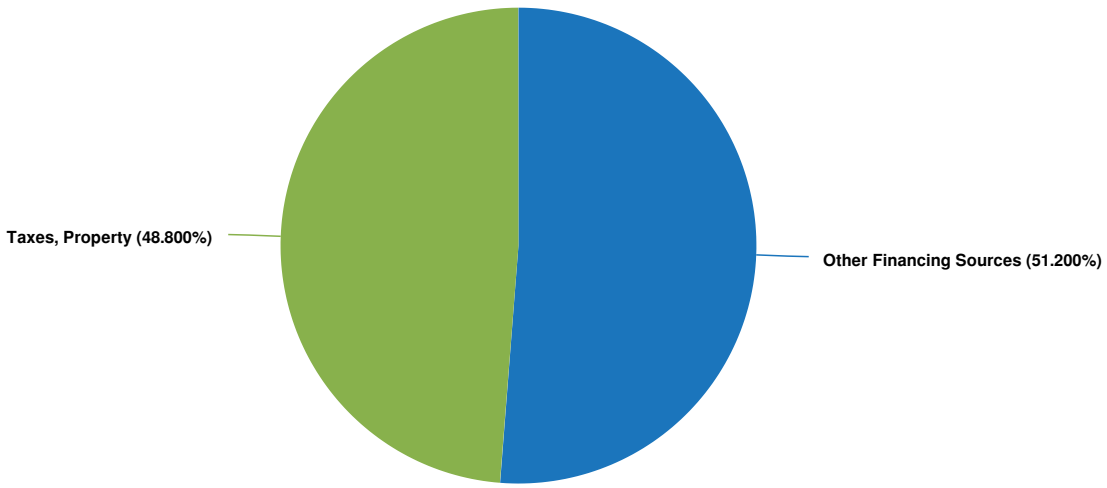
Budgeted and Historical Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Debtsvcfund-2015Gobond					
Investment Income	$64,640	$45,026	$0	$0	0.000%
Other Financing Sources	$2,954,000	$2,957,500	$2,959,000	$2,955,750	-0.100%
Total Debtsvcfund-2015Gobond:	**$3,018,640**	**$3,002,526**	**$2,959,000**	**$2,955,750**	**-0.100%**
2016 Bond Debt Service Fund					
Taxes, Property	$6,689,235	$6,549	$0	$0	0.000%
Investment Income	$31,185	$11,571	$0	$0	0.000%
Other Financing Sources	$6,440,451	$1,700,000	$2,181,700	$2,204,143	1.000%
Total 2016 Bond Debt Service Fund:	**$13,160,871**	**$1,718,120**	**$2,181,700**	**$2,204,143**	**1.000%**
2017 Bond Debt Service Fund					
Taxes, Property	$0	$5,162,691	$4,930,875	$4,909,525	-0.400%
Investment Income	$0	$2,018	$0	$0	0.000%
Other Financing Sources	$4,867,625	$12,768	$0	$0	0.000%
Total 2017 Bond Debt Service Fund:	**$4,867,625**	**$5,177,477**	**$4,930,875**	**$4,909,525**	**-0.400%**
Total:	**$21,047,136**	**$9,898,123**	**$10,071,575**	**$10,069,418**	**0.000%**

Revenues by Source - Debt Service Funds

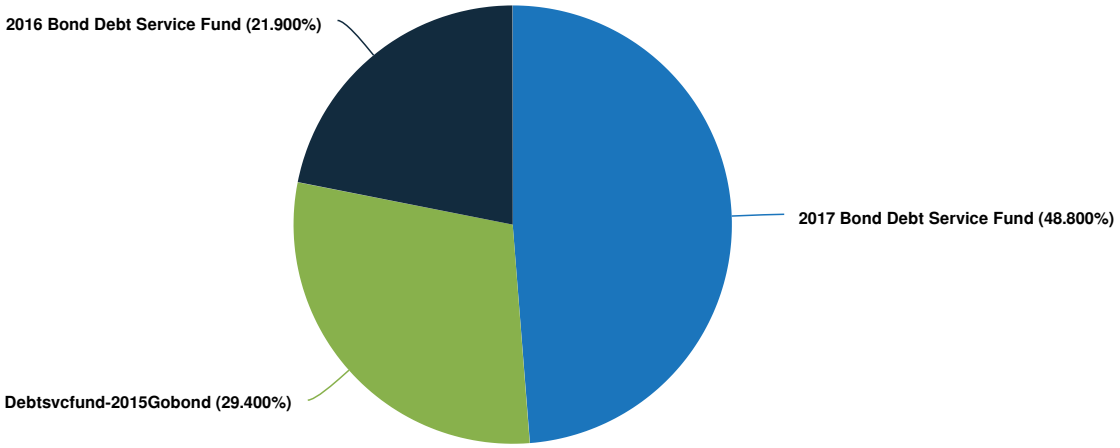
Projected 2022 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	$6,689,235	$5,169,240	$4,930,875	$4,909,525	-0.400%
Investment Income	$95,825	$58,615	$0	$0	0.000%
Other Financing Sources	$14,262,076	$4,670,268	$5,140,700	$5,159,893	0.400%
Total Revenue Source:	**$21,047,136**	**$9,898,123**	**$10,071,575**	**$10,069,418**	**0.000%**

Expenditures by Fund - Debt Service Funds

FY 2022 Budgeted Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Debtsvcfund-2015Gobond					
PROFESSIONAL FEES	$1,450	$1,450	$1,500	$1,000	-33.300%
INTEREST	$639,750	$524,000	$402,500	$274,750	-31.700%
DEBT RETIREMENT	$2,315,000	$2,430,000	$2,555,000	$2,680,000	4.900%
Total Debtsvcfund-2015Gobond:	**$2,956,200**	**$2,955,450**	**$2,959,000**	**$2,955,750**	**-0.100%**
2016 Bond Debt Service Fund					
INTEREST	$382,789	$173,272	$136,700	$99,143	-27.500%
DEBT RETIREMENT	$7,750,000	$1,985,000	$2,045,000	$2,105,000	2.900%
TRANSFERS OUT	$4,867,625	$0	$0	$0	0.000%
Total 2016 Bond Debt Service Fund:	**$13,000,414**	**$2,158,272**	**$2,181,700**	**$2,204,143**	**1.000%**
2017 Bond Debt Service Fund					
PROFESSIONAL FEES	$500	$1,500	$1,500	$1,650	10.000%
INTEREST	$4,452,125	$2,851,625	$2,744,375	$2,632,875	-4.100%
DEBT RETIREMENT	$1,915,000	$2,105,000	$2,185,000	$2,275,000	4.100%
Total 2017 Bond Debt Service Fund:	**$6,367,625**	**$4,958,125**	**$4,930,875**	**$4,909,525**	**-0.400%**
Total:	**$22,324,239**	**$10,071,847**	**$10,071,575**	**$10,069,418**	**0.000%**

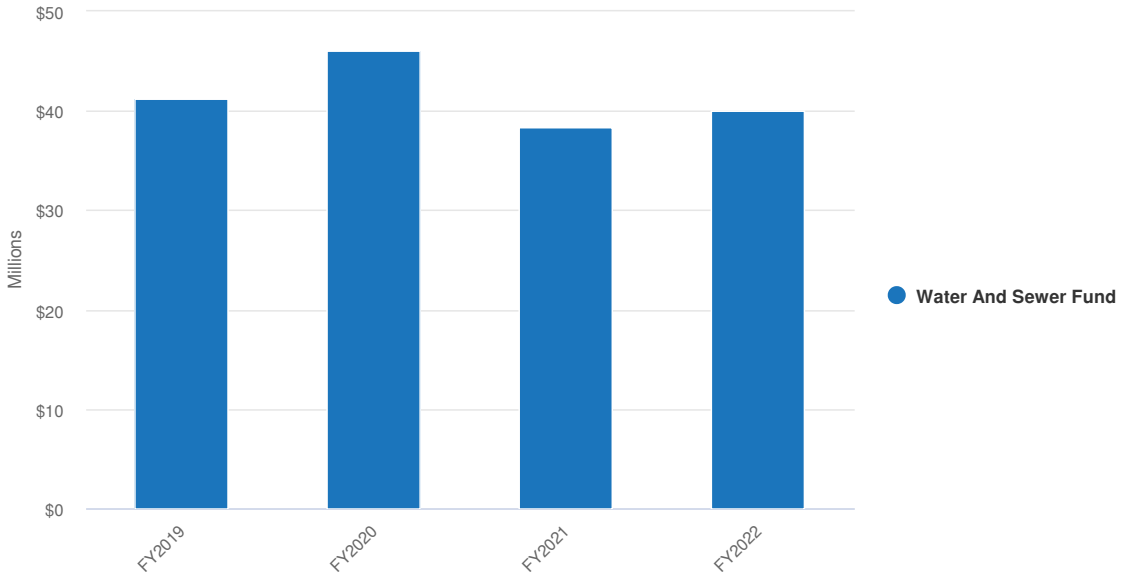
These funds account for activities for which fees are charged to external users for services provided.

Water and Sewer Utility - Major Fund

Water and Sewerage
Storm Water Utility
Solid Waste Management
Communications Utility
Savannah Rapids Pavilion
Performing Arts Center
Exhibition Center

Revenue by Fund

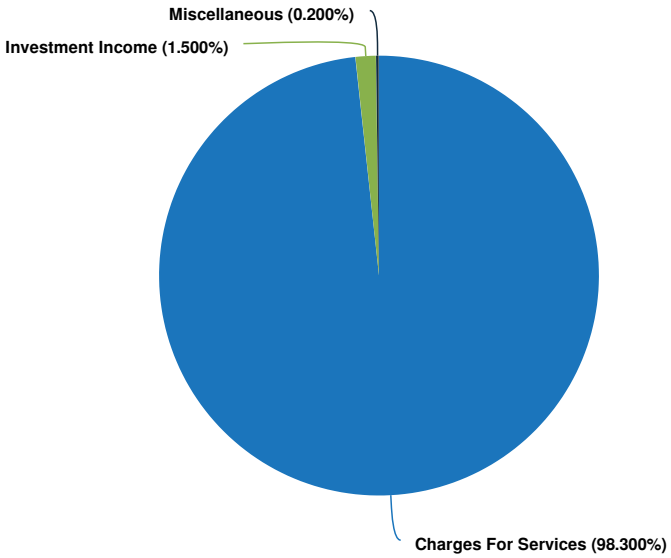
Budgeted and Historical Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Water And Sewer Fund					
Intergovernmental	$18,001	$0	$0	$0	0.000%
Charges For Services	$36,237,859	$37,926,404	$37,880,000	$39,275,000	3.700%
Investment Income	$1,424,942	$1,086,347	$400,000	$600,000	50.000%
Contributions & Donations	$3,416,168	$6,839,794	$0	$0	0.000%
Miscellaneous	$66,551	$187,777	$82,000	$82,000	0.000%
Total Water And Sewer Fund:	**$41,163,520**	**$46,040,320**	**$38,362,000**	**$39,957,000**	**4.200%**

Revenues by Source - Water and Sewer Utility

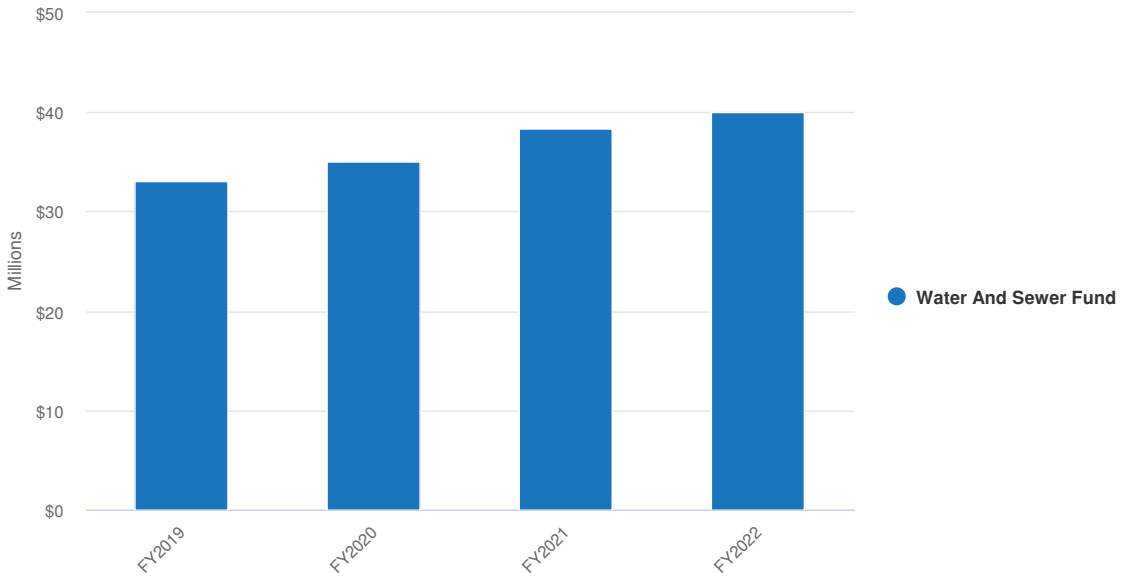
Projected 2022 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$18,001	$0	$0	$0	0.000%
Charges For Services	$36,237,859	$37,926,404	$37,880,000	$39,275,000	3.700%
Investment Income	$1,424,942	$1,086,347	$400,000	$600,000	50.000%
Contributions & Donations	$3,416,168	$6,839,794	$0	$0	0.000%
Miscellaneous	$66,551	$187,777	$82,000	$82,000	0.000%
Total Revenue Source:	**$41,163,520**	**$46,040,320**	**$38,362,000**	**$39,957,000**	**4.200%**

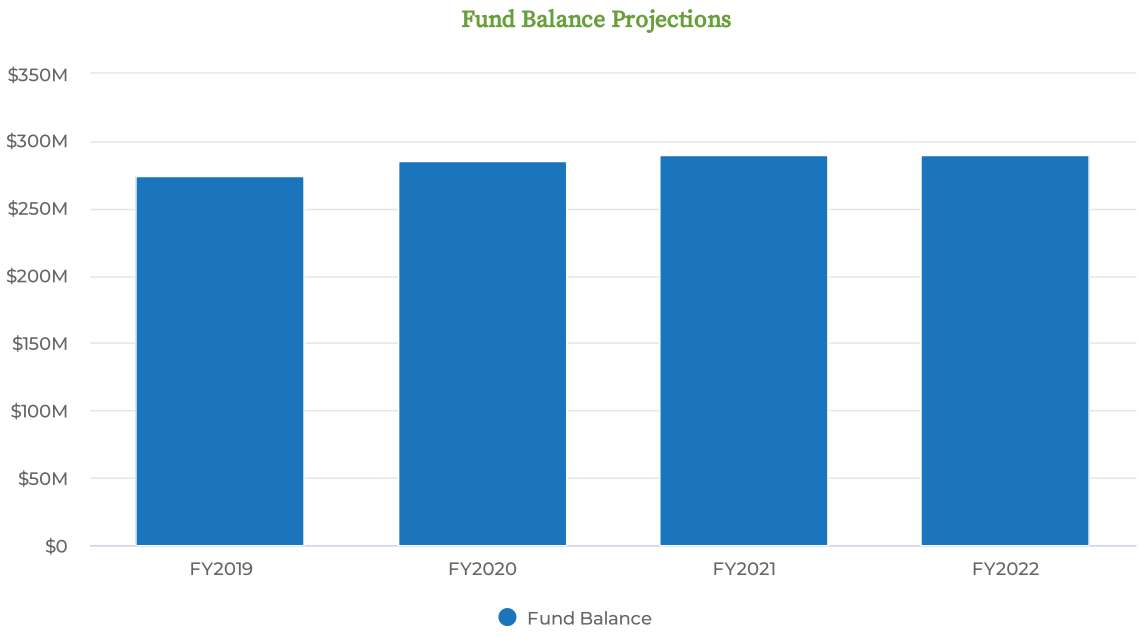
Expenditures by Fund - Water and Sewer Utility

Budgeted and Historical Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Water And Sewer Fund					
Personal Services	$8,808,593	$9,472,441	$9,560,046	$10,681,675	11.700%
Operating-Supplies	$5,977,678	$6,541,831	$5,368,065	$5,419,350	1.000%
Operating-Purch/Cont	$3,335,952	$4,324,263	$4,500,665	$4,674,053	3.900%
Operating-Oth Costs	$9,681	$9,223	$292,000	$275,000	-5.800%
Operating-Intfnd Chg	$1,514,985	$1,573,688	$1,622,742	$1,507,331	-7.100%
Operating-Deprec	$11,358,738	$11,694,614	$0	$0	0.000%
Debt Service	$2,061,653	$1,401,542	$6,256,795	$6,253,698	0.000%
Intergovernmental	$462	$124	$0	$0	0.000%
Capital	$0	$0	$10,761,687	$11,145,893	3.600%
Total Water And Sewer Fund:	**$33,067,742**	**$35,017,725**	**$38,362,000**	**$39,957,000**	**4.200%**

Fund Balance



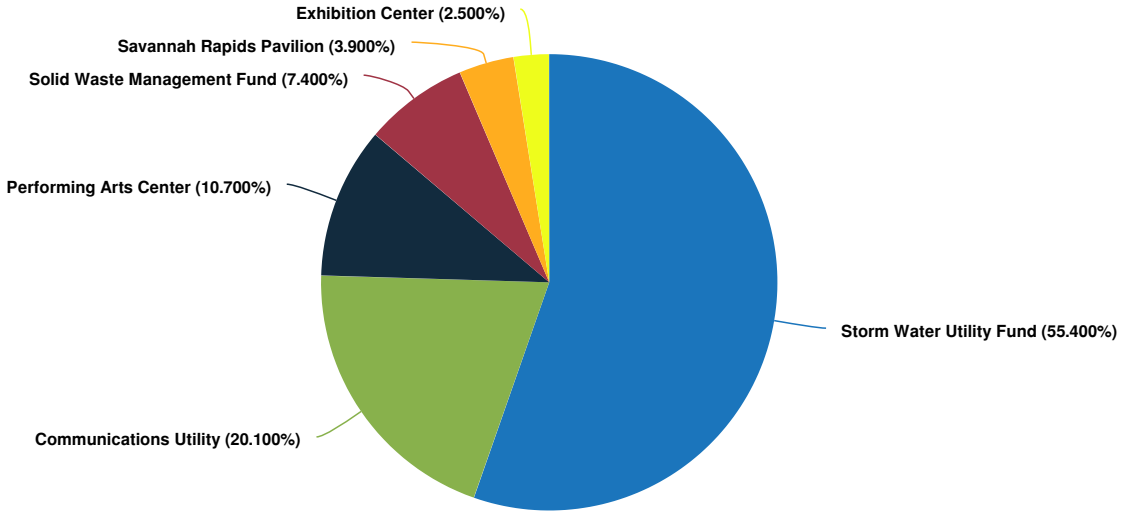
Enterprise Funds Nonmajor

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

???????Storm Water Utility
Solid Waste Management
Communications Utility
Savannah Rapids Pavilion
Performing Arts Center
Exhibition Center

Revenue by Fund

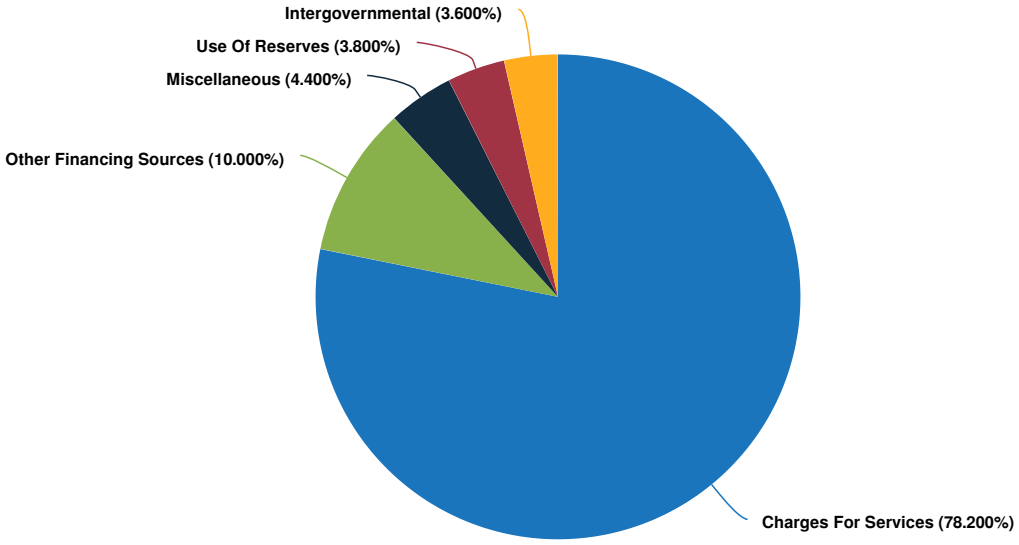
FY 2022 Projected Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Storm Water Utility Fund					
Intergovernmental	$373,974	$391,266	$400,000	$400,000	0.000%
Licenses & Permits	$19,635	$27,897	$0	$0	0.000%
Charges For Services	$5,586,316	$5,722,548	$5,600,000	$5,800,000	3.600%
Investment Income	$33,256	$26,687	$0	$0	0.000%
Contributions & Donations	$1,497,784	$1,888,530	$0	$0	0.000%
Miscellaneous	$37,894	$412	$0	$0	0.000%
Use Of Reserves	$0	$0	$1,266,828	$0	-100.000%
Total Storm Water Utility Fund:	**$7,548,860**	**$8,057,339**	**$7,266,828**	**$6,200,000**	**-14.700%**
Solid Waste Management Fund					
Investment Income	$220,249	$246,934	$0	$0	0.000%
Miscellaneous	$61,458	$40,317	$40,000	$40,000	0.000%
Use Of Reserves	$0	$0	$430,800	$430,800	0.000%
Other Financing Sources	$308,542	$383,741	$351,053	$356,952	1.700%
Total Solid Waste Management Fund:	**$590,249**	**$670,992**	**$821,853**	**$827,752**	**0.700%**
Communications Utility					
Charges For Services	$1,901,969	$1,678,947	$1,741,165	$2,053,312	17.900%
Investment Income	$13,224	$16,897	$12,000	$0	-100.000%
Miscellaneous	$335,018	$284,298	$478,000	$200,000	-58.200%
Total Communications Utility:	**$2,250,211**	**$1,980,142**	**$2,231,165**	**$2,253,312**	**1.000%**
Savannah Rapids Pavilion					
Charges For Services	$611,815	$414,934	$746,000	$400,000	-46.400%
Miscellaneous	$67,301	$67,772	$101,519	$0	-100.000%
Other Financing Sources	$0	$0	$0	$36,622	N/A
Total Savannah Rapids Pavilion:	**$679,116**	**$482,706**	**$847,519**	**$436,622**	**-48.500%**
Performing Arts Center					
Charges For Services	$0	$0	$0	$250,000	N/A
Miscellaneous	$0	$0	$0	$250,000	N/A
Other Financing Sources	$0	$0	$0	$700,000	N/A
Total Performing Arts Center:	**$0**	**$0**	**$0**	**$1,200,000**	**N/A**
Exhibition Center					
Charges For Services	$0	$0	$0	$250,000	N/A
Other Financing Sources	$0	$0	$0	$30,481	N/A
Total Exhibition Center:	**$0**	**$0**	**$0**	**$280,481**	**N/A**
Total:	**$11,068,435**	**$11,191,179**	**$11,167,365**	**$11,198,167**	**0.300%**

Revenues by Source - Nonmajor Enterprise Funds

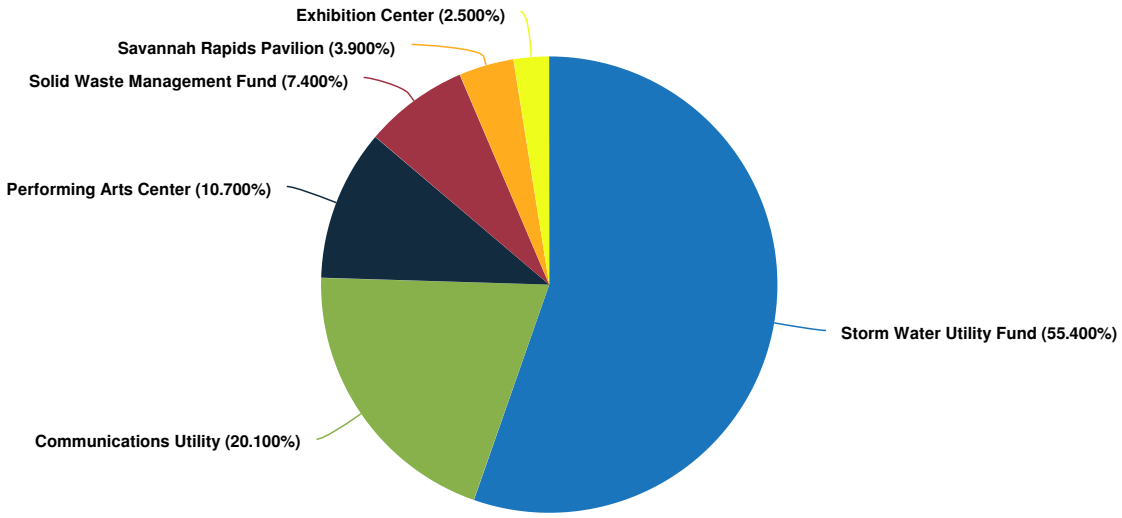
Projected 2022 Revenues by Source



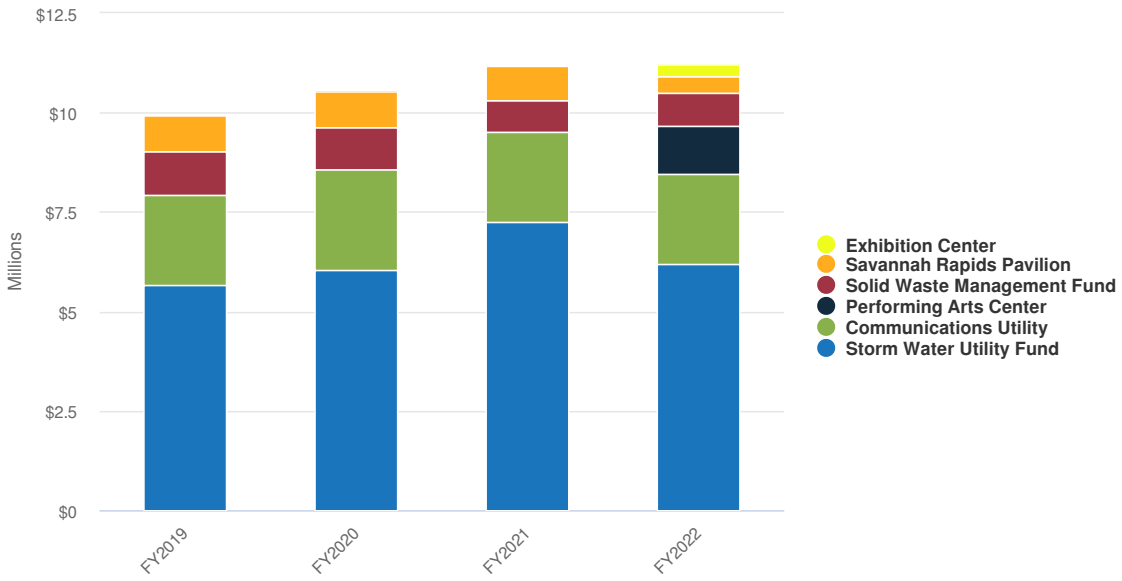
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$373,974	$391,266	$400,000	$400,000	0.000%
Licenses & Permits	$19,635	$27,897	$0	$0	0.000%
Charges For Services	$8,100,100	$7,816,430	$8,087,165	$8,753,312	8.200%
Investment Income	$266,729	$290,517	$12,000	$0	-100.000%
Contributions & Donations	$1,497,784	$1,888,530	$0	$0	0.000%
Miscellaneous	$501,671	$392,799	$619,519	$490,000	-20.900%
Use Of Reserves	$0	$0	$1,697,628	$430,800	-74.600%
Other Financing Sources	$308,542	$383,741	$351,053	$1,124,055	220.200%
Total Revenue Source:	**$11,068,435**	**$11,191,179**	**$11,167,365**	**$11,198,167**	**0.300%**

Expenditures by Fund - Nonmajor Enterprise Funds

FY 2022 Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Storm Water Utility Fund					
Personal Services	$1,890,331	$2,192,741	$2,395,650	$2,971,241	24.000%
Operating-Supplies	$179,165	$180,017	$300,875	$282,433	-6.100%
Operating-Purch/Cont	$313,367	$222,123	$345,130	$368,654	6.800%
Operating-Oth Costs	$0	$0	$46,882	$0	-100.000%
Operating-Intfnd Chg	$321,755	$329,891	$462,291	$451,903	-2.200%
Operating-Deprec	$2,972,145	$3,127,005	$0	$0	0.000%
Intergovernmental	$3,300	$75	$0	$0	0.000%
Capital	$0	$0	$3,716,000	$2,125,769	-42.800%
Total Storm Water Utility Fund:	**$5,680,062**	**$6,051,851**	**$7,266,828**	**$6,200,000**	**-14.700%**
Solid Waste Management Fund					
Personal Services	$229,784	$280,056	$291,847	$284,746	-2.400%
Operating-Supplies	$69,419	$77,580	$76,350	$89,350	17.000%
Operating-Purch/Cont	$71,262	$70,928	$43,656	$43,656	0.000%
Operating-Oth Costs	$692,439	$570,659	$410,000	$410,000	0.000%
Operating-Deprec	$55,088	$55,115	$0	$0	0.000%
Total Solid Waste Management Fund:	**$1,117,992**	**$1,054,338**	**$821,853**	**$827,752**	**0.700%**
Communications Utility					
Personal Services	$394,973	$527,114	$535,111	$557,947	4.300%
Operating-Supplies	$121,866	$139,449	$125,800	$120,890	-3.900%
Operating-Purch/Cont	$389,722	$470,453	$533,516	$518,743	-2.800%
Operating-Oth Costs	$0	$0	$243,448	$127,328	-47.700%
Operating-Intfnd Chg	$276,426	$314,585	$310,289	$270,352	-12.900%
Operating-Deprec	$1,049,724	$1,056,578	$0	$0	0.000%
Intergovernmental	$0	-$607	$0	$0	0.000%
Capital	$0	$0	$483,001	$658,052	36.200%
Total Communications Utility:	**$2,232,710**	**$2,507,573**	**$2,231,165**	**$2,253,312**	**1.000%**
Savannah Rapids Pavilion					
Personal Services	$371,097	$385,458	$423,335	$236,918	-44.000%
Operating-Supplies	$260,594	$254,330	$298,350	$122,850	-58.800%
Operating-Purch/Cont	$96,598	$92,053	$98,600	$49,620	-49.700%
Operating-Oth Costs	$313	$0	$0	$0	0.000%
Operating-Intfnd Chg	$34,812	$31,754	$27,234	$27,234	0.000%
Operating-Deprec	$151,095	$146,780	$0	$0	0.000%
Intergovernmental	$77	$170	$0	$0	0.000%
Total Savannah Rapids Pavilion:	**$914,586**	**$910,545**	**$847,519**	**$436,622**	**-48.500%**
Performing Arts Center					
Personal Services	$0	$0	$0	$483,637	N/A
Operating-Supplies	$0	$0	$0	$450,500	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Operating-Purch/Cont	$0	$0	$0	$402,600	N/A
Operating-Oth Costs	$0	$0	$0	-$136,737	N/A
Total Performing Arts Center:	**$0**	**$0**	**$0**	**$1,200,000**	**N/A**
Exhibition Center					
Personal Services	$0	$0	$0	$134,881	N/A
Operating-Supplies	$0	$0	$0	$120,000	N/A
Operating-Purch/Cont	$0	$0	$0	$18,600	N/A
Operating-Deprec	$0	$0	$0	$7,000	N/A
Total Exhibition Center:	**$0**	**$0**	**$0**	**$280,481**	**N/A**
Total:	**$9,945,350**	**$10,524,307**	**$11,167,365**	**$11,198,167**	**0.300%**

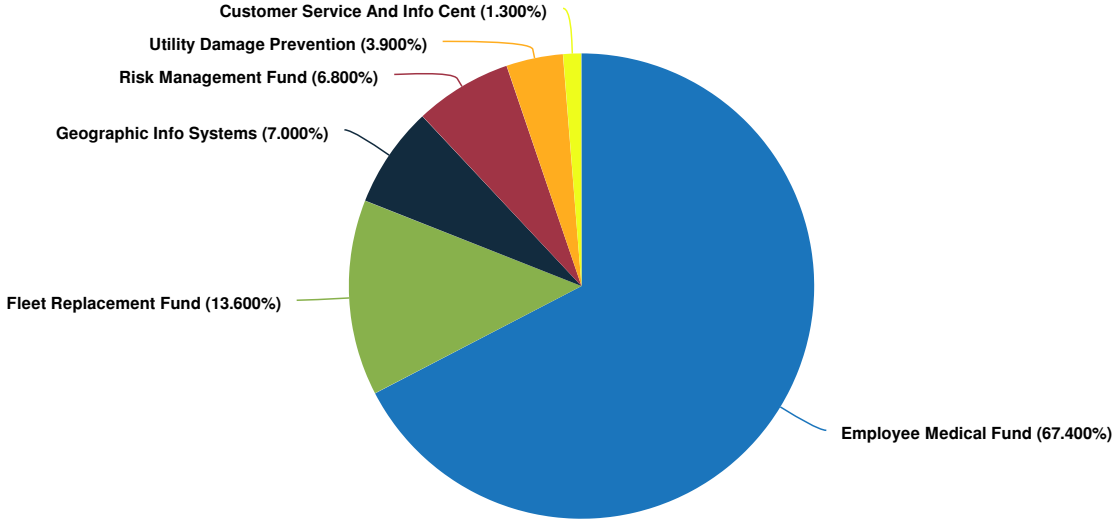
Internal Service Funds

These funds account for services provided by one department of the County to other departments of the County.

Employee Medical Plan
Risk Management
Utility Damage Prevention
Customer Service and Information Center
Fleet Replacement
Geographic Information Systems

Revenue by Fund

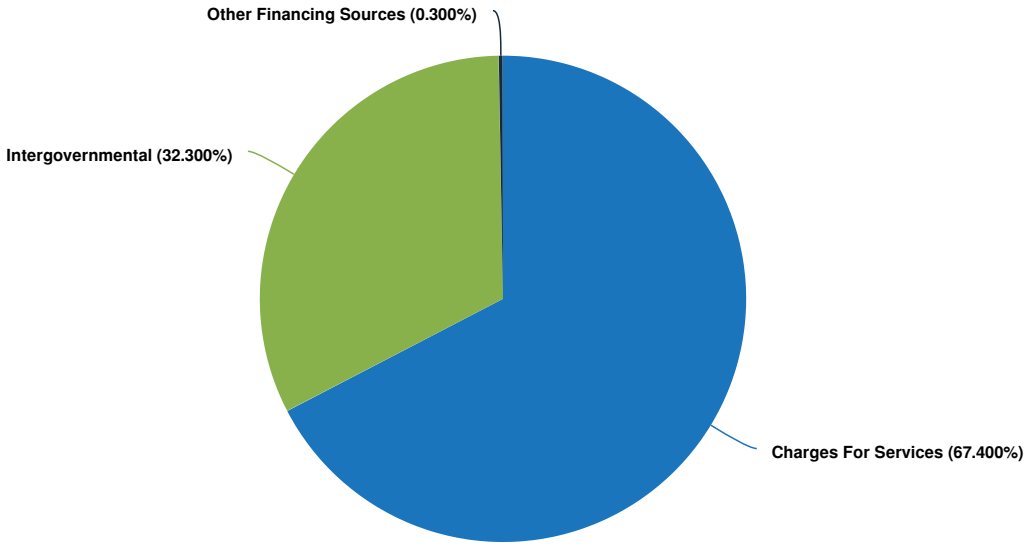
FY 2022 Projected Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Employee Medical Fund					
Charges For Services	$10,813,009	$10,807,009	$12,184,312	$12,113,829	-0.600%
Investment Income	$4,384	$3,428	$0	$0	0.000%
Other Financing Sources	$0	$2,000,000	$0	$0	0.000%
Total Employee Medical Fund:	**$10,817,393**	**$12,810,437**	**$12,184,312**	**$12,113,829**	**-0.600%**
Risk Management Fund					
Intergovernmental	$860,044	$1,094,434	$1,180,969	$1,216,195	3.000%
Total Risk Management Fund:	**$860,044**	**$1,094,434**	**$1,180,969**	**$1,216,195**	**3.000%**
Utility Damage Prevention					
Intergovernmental	$701,845	$706,411	$738,012	$709,182	-3.900%
Total Utility Damage Prevention:	**$701,845**	**$706,411**	**$738,012**	**$709,182**	**-3.900%**
Customer Service And Info Cent					
Intergovernmental	$219,109	$233,037	$229,044	$226,225	-1.200%
Total Customer Service And Info Cent:	**$219,109**	**$233,037**	**$229,044**	**$226,225**	**-1.200%**
Fleet Replacement Fund					
Intergovernmental	$2,147,538	$2,150,782	$2,152,533	$2,395,629	11.300%
Other Financing Sources	$167,559	$51,951	$50,000	$50,000	0.000%
Total Fleet Replacement Fund:	**$2,315,097**	**$2,202,733**	**$2,202,533**	**$2,445,629**	**11.000%**
Geographic Info Systems					
Intergovernmental	$0	$0	$1,372,626	$1,266,115	-7.800%
Total Geographic Info Systems:	**$0**	**$0**	**$1,372,626**	**$1,266,115**	**-7.800%**
Total:	**$14,913,488**	**$17,047,053**	**$17,907,496**	**$17,977,175**	**0.400%**

Revenues by Source - Internal Service Funds

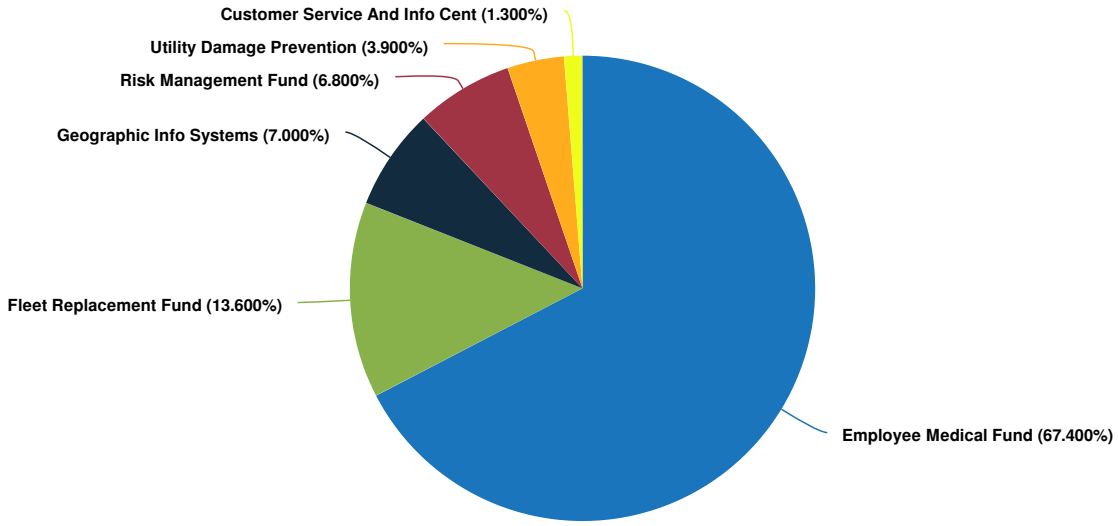
Projected 2022 Revenues by Source



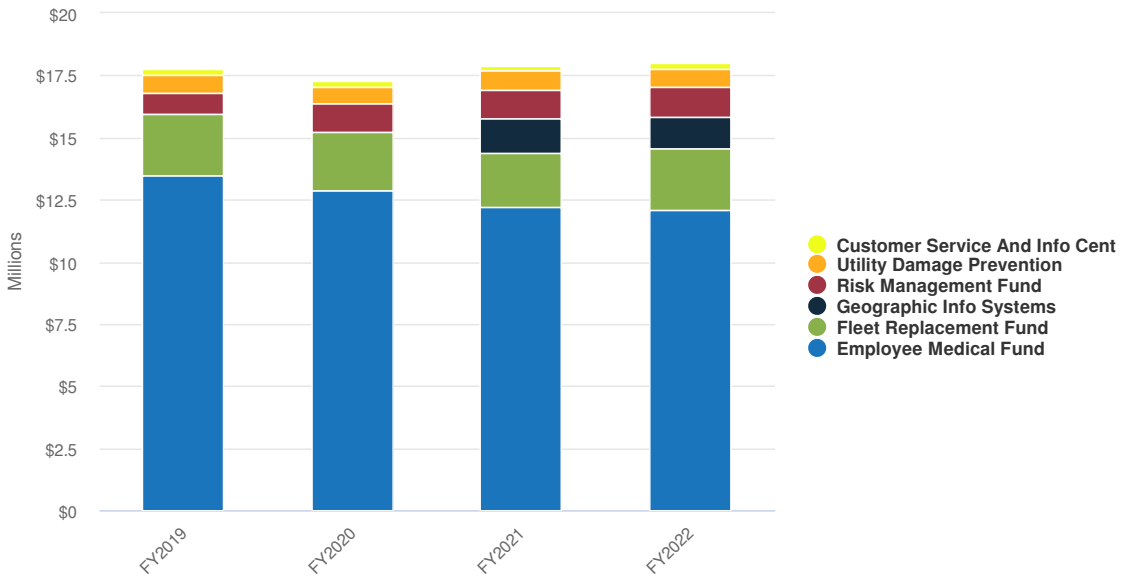
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$3,928,536	$4,184,665	$5,673,184	$5,813,346	2.500%
Charges For Services	$10,813,009	$10,807,009	$12,184,312	$12,113,829	-0.600%
Investment Income	$4,384	$3,428	$0	$0	0.000%
Other Financing Sources	$167,559	$2,051,951	$50,000	$50,000	0.000%
Total Revenue Source:	**$14,913,488**	**$17,047,053**	**$17,907,496**	**$17,977,175**	**0.400%**

Expenditures by Fund - Internal Service Funds

FY 2022 Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Employee Medical Fund					
Personal Services	$175,939	$181,723	$177,917	$188,241	5.800%
Operating-Purch/Cont	$13,310,529	$12,704,002	$12,006,395	$11,925,588	-0.700%
Total Employee Medical Fund:	**$13,486,468**	**$12,885,726**	**$12,184,312**	**$12,113,829**	**-0.600%**
Risk Management Fund					
Personal Services	$155,460	$163,065	$154,319	$159,345	3.300%
Operating-Supplies	$26,560	$13,575	$25,050	$29,850	19.200%
Operating-Purch/Cont	$579,408	$917,794	$1,001,600	$1,027,000	2.500%
Other Financing Uses	$98,615	$0	$0	$0	0.000%
Total Risk Management Fund:	**$860,044**	**$1,094,434**	**$1,180,969**	**$1,216,195**	**3.000%**
Utility Damage Prevention					
Personal Services	$543,757	$544,871	$536,307	$546,012	1.800%
Operating-Supplies	$84,802	$85,278	$94,885	$92,350	-2.700%
Operating-Purch/Cont	$57,911	$54,500	$51,820	$54,820	5.800%
Operating-Deprec	$15,376	$21,762	$0	$0	0.000%
Capital	$0	$0	$55,000	$16,000	-70.900%
Total Utility Damage Prevention:	**$701,846**	**$706,411**	**$738,012**	**$709,182**	**-3.900%**
Customer Service And Info Cent					
Personal Services	$214,341	$231,098	$222,494	$219,675	-1.300%
Operating-Supplies	$2,193	$961	$2,550	$2,550	0.000%
Operating-Purch/Cont	$2,575	$978	$4,000	$4,000	0.000%
Total Customer Service And Info Cent:	**$219,109**	**$233,037**	**$229,044**	**$226,225**	**-1.200%**
Fleet Replacement Fund					
Operating-Purch/Cont	$791,896	$726,170	$774,051	$867,834	12.100%
Operating-Deprec	$1,676,265	$1,641,652	$0	$0	0.000%
Capital	$0	$0	$1,428,482	$1,577,795	10.500%
Total Fleet Replacement Fund:	**$2,468,162**	**$2,367,822**	**$2,202,533**	**$2,445,629**	**11.000%**
Geographic Info Systems					
Personal Services	$0	$0	$538,180	$610,116	13.400%
Operating-Supplies	$0	$0	$26,000	$46,935	80.500%
Operating-Purch/Cont	$0	$0	$657,146	$551,064	-16.100%
Capital	$0	$0	$151,300	$58,000	-61.700%
Total Geographic Info Systems:	**$0**	**$0**	**$1,372,626**	**$1,266,115**	**-7.800%**
Total:	**$17,735,628**	**$17,287,430**	**$17,907,496**	**$17,977,175**	**0.400%**

DEPARTMENT BUDGETS

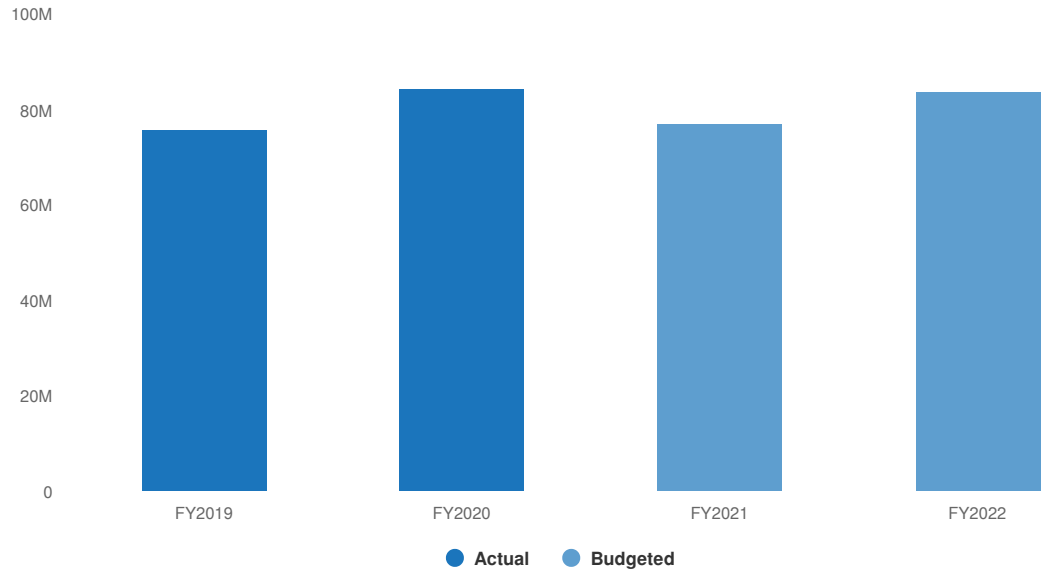
General Fund by Function

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.

Expenditures Summary

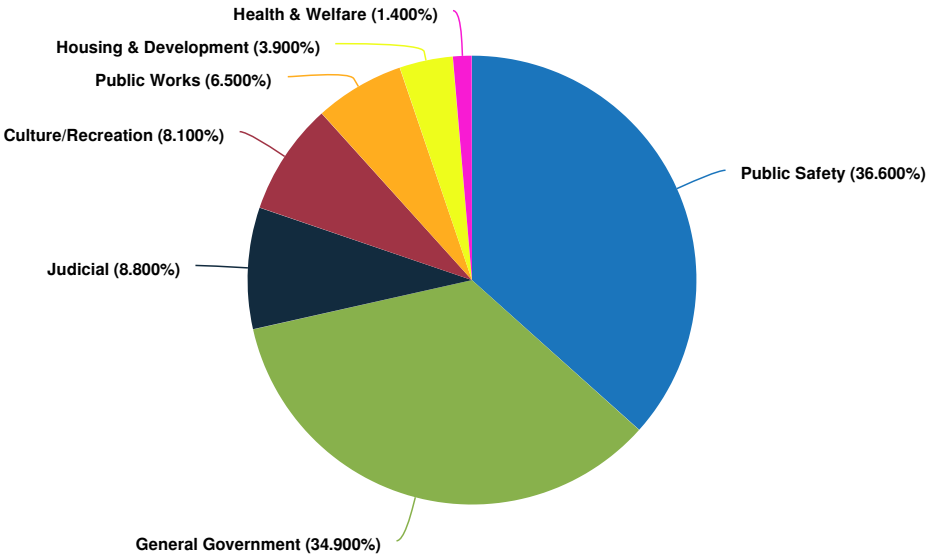
$83,640,378 $6,679,991
(8.68% vs. prior year)

General Fund by Function Proposed and Historical Budget vs. Actual

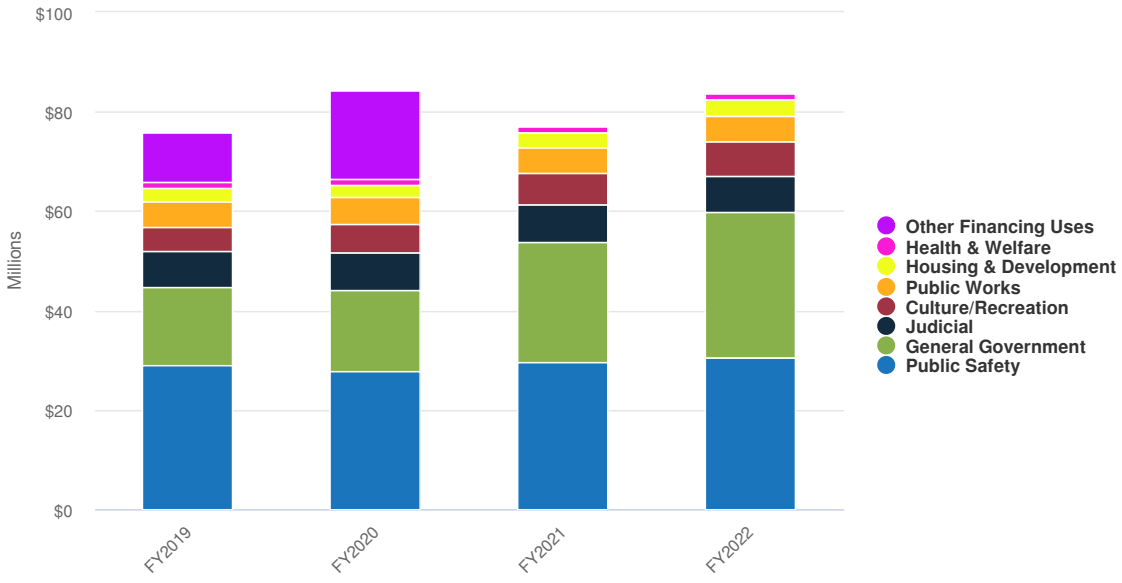


Expenditures by Function - General Fund

Budgeted 2022 Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Commissioners	$4,205,227	$3,926,984	$5,640,928	$8,442,248	49.700%
Finance	$786,574	$871,422	$866,921	$887,222	2.300%
Procurement/Distribution	$521,757	$563,976	$531,048	$549,247	3.400%
Contingency	$0	$0	$2,091,471	$2,062,649	-1.400%
Information Technology	$4,254,668	$4,208,205	$4,743,817	$5,051,450	6.500%
County Administrator	$976,161	$1,096,226	$1,086,215	$1,115,705	2.700%
Board Of Elections	$586,265	$856,949	$864,362	$918,945	6.300%
General Overhead	$0	$0	$2,367,000	$2,580,000	9.000%
New Appropriation Request	$0	$0	$1,034,525	$2,371,499	129.200%
Human Resources	$676,569	$746,893	$859,087	$841,882	-2.000%
Tax Commissioner	$1,993,825	$1,992,211	$2,040,559	$2,152,615	5.500%
Tax Assessor	$1,736,751	$1,946,107	$1,975,061	$2,176,882	10.200%
Total General Government:	**$15,737,798**	**$16,208,973**	**$24,100,994**	**$29,150,344**	**21.000%**
Judicial					
Board Of Equalization	$0	$0	$0	$12,000	N/A
Clerk Of Superior Court	$1,895,320	$1,838,872	$1,995,124	$2,022,301	1.400%
Office Of Superior Court	$903,161	$1,081,237	$1,031,670	$1,015,267	-1.600%
Probate Court	$881,315	$892,553	$882,888	$945,206	7.100%
Juvenile Court	$1,343,054	$1,436,420	$1,450,700	$1,456,859	0.400%
Magistrate Court	$977,738	$1,029,649	$985,160	$980,872	-0.400%
District Attorney	$1,104,002	$1,238,294	$1,240,940	$894,660	-27.900%
Total Judicial:	**$7,104,590**	**$7,517,025**	**$7,586,482**	**$7,327,165**	**-3.400%**
Public Safety					
Sheriff'S Office	$17,270,378	$15,907,000	$17,358,946	$17,593,640	1.400%
Detention Center	$9,963,049	$10,088,524	$10,301,022	$10,956,599	6.400%
Emergency Services	$363,691	$307,118	$440,599	$420,347	-4.600%
Emergency Medical Services	$600,000	$650,000	$650,000	$700,000	7.700%
Animal Services	$714,534	$788,434	$798,923	$801,497	0.300%
Coroner	$146,207	$147,314	$148,410	$169,540	14.200%
Total Public Safety:	**$29,057,860**	**$27,888,390**	**$29,697,900**	**$30,641,623**	**3.200%**
Public Works					
Roads & Bridges	$2,241,608	$2,259,396	$2,273,326	$2,268,361	-0.200%
Fleet Services	$1,277,197	$1,383,910	$1,339,705	$1,487,376	11.000%
Facility Maintenance	$1,438,048	$1,442,513	$1,497,548	$1,539,151	2.800%
Special Projects	$104,976	$91,036	$102,308	$108,380	5.900%
Total Public Works:	**$5,061,829**	**$5,176,855**	**$5,212,887**	**$5,403,268**	**3.700%**
Health & Welfare					

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Public Transit	$620,113	$564,653	$609,434	$627,703	3.000%
Health Department	$434,614	$434,614	$434,614	$434,614	0.000%
Family & Children Services (Df	$72,884	$54,663	$72,884	$72,884	0.000%
Total Health & Welfare:	**$1,127,611**	**$1,053,930**	**$1,116,932**	**$1,135,201**	**1.600%**
Culture/Recreation					
Community Services	$561,330	$692,398	$713,026	$843,567	18.300%
Libraries	$1,852,175	$2,043,838	$2,206,246	$2,500,000	13.300%
Parks & Recreation	$2,576,180	$3,170,545	$3,230,616	$3,413,152	5.700%
Total Culture/Recreation:	**$4,989,685**	**$5,906,781**	**$6,149,888**	**$6,756,719**	**9.900%**
Housing & Development					
Environmental Services	$277,564	$285,946	$295,212	$304,045	3.000%
Economic Development	$460,264	$496,689	$550,000	$600,000	9.100%
Planning	$714,331	$701,069	$926,788	$857,317	-7.500%
Code Compliance	$478,085	$473,950	$544,333	$559,890	2.900%
Plan Review	$279,888	$300,907	$276,099	$361,315	30.900%
Extension Service	$203,668	$163,701	$240,140	$267,183	11.300%
Engineering Inspections	$212,538	$220,148	$240,842	$254,208	5.500%
Forestry	$19,863	$18,042	$21,890	$22,100	1.000%
Total Housing & Development:	**$2,646,201**	**$2,660,452**	**$3,095,304**	**$3,226,058**	**4.200%**
Other Financing Uses					
Transfers	$10,000,000	$18,000,000	$0	$0	0.000%
Total Other Financing Uses:	**$10,000,000**	**$18,000,000**	**$0**	**$0**	**0.000%**
Total Expenditures:	**$75,725,574**	**$84,412,405**	**$76,960,387**	**$83,640,378**	**8.700%**

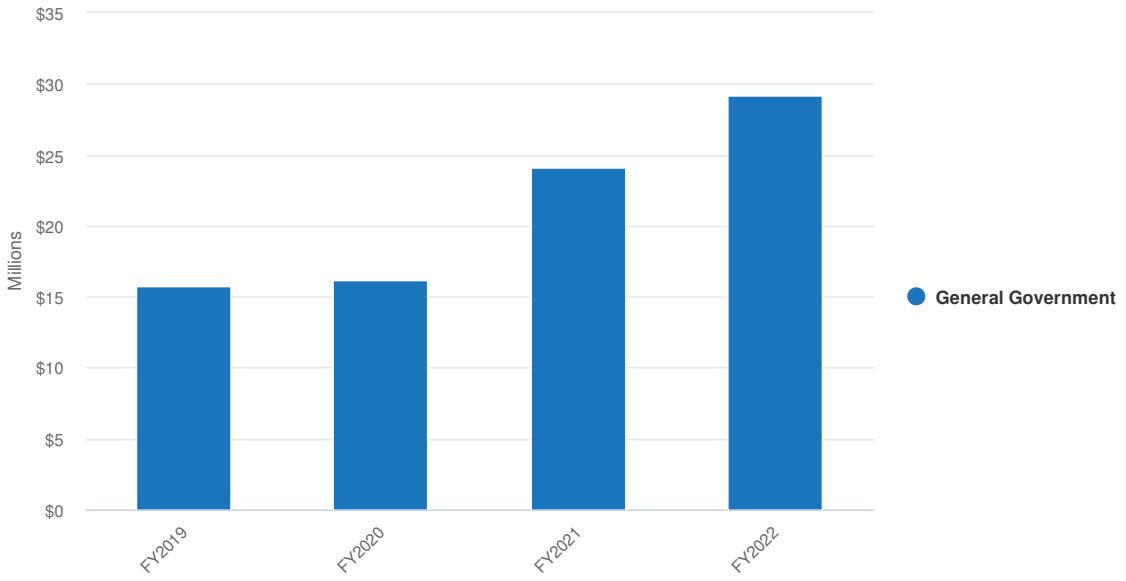
General Fund - General Government

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.

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

General Government Expenditures

Budgeted and Historical Expenditures



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Commissioners					
Personal Services	$261,866	$288,681	$328,715	$328,750	0.000%
Operating-Supplies	$26,041	$24,499	$29,000	$29,000	0.000%
Operating-Purch/Cont	$2,082,040	$1,845,174	$2,271,907	$2,271,907	0.000%
Operating-Oth Costs	$15,946	$14,080	$4,000	$4,000	0.000%
Operating-Intfnd Chg	$1,435,088	$1,365,742	$2,356,253	$2,361,538	0.200%
Other Financing Uses	$384,247	$388,809	$651,053	$3,447,053	429.500%
Total Board Of Commissioners:	**$4,205,227**	**$3,926,984**	**$5,640,928**	**$8,442,248**	**49.700%**
Finance					
Personal Services	$624,858	$667,728	$695,251	$713,722	2.700%
Operating-Supplies	$44,970	$46,689	$19,170	$18,500	-3.500%
Operating-Purch/Cont	$116,746	$157,004	$152,500	$155,000	1.600%
Total Finance:	**$786,574**	**$871,422**	**$866,921**	**$887,222**	**2.300%**
Procurement/Distribution					
Personal Services	$459,401	$498,110	$499,869	$517,637	3.600%
Operating-Supplies	$35,805	$38,352	$11,109	$10,450	-5.900%
Operating-Purch/Cont	$26,551	$21,994	$20,070	$21,160	5.400%
Capital	$0	$5,520	$0	$0	0.000%

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Total Procurement/Distribution:	**$521,757**	**$563,976**	**$531,048**	**$549,247**	**3.400%**
Contingency					
Operating-Oth Costs	$0	$0	$2,091,471	$2,062,649	-1.400%
Total Contingency:	**$0**	**$0**	**$2,091,471**	**$2,062,649**	**-1.400%**
Information Technology					
Personal Services	$1,992,285	$2,024,209	$2,229,540	$2,251,685	1.000%
Operating-Supplies	$457,910	$181,794	$31,100	$31,100	0.000%
Operating-Purch/Cont	$1,551,307	$1,721,778	$2,006,432	$2,106,250	5.000%
Other Financing Uses	$0	$20,000	$0	$0	0.000%
Intergovernmental	$483	$0	$0	$0	0.000%
Capital	$252,684	$260,423	$476,745	$662,415	38.900%
Total Information Technology:	**$4,254,668**	**$4,208,205**	**$4,743,817**	**$5,051,450**	**6.500%**
County Administrator					
Personal Services	$760,590	$880,555	$873,215	$902,705	3.400%
Operating-Supplies	$48,409	$56,984	$31,000	$31,000	0.000%
Operating-Purch/Cont	$163,306	$158,416	$182,000	$182,000	0.000%
Intergovernmental	$3,857	$271	$0	$0	0.000%
Total County Administrator:	**$976,161**	**$1,096,226**	**$1,086,215**	**$1,115,705**	**2.700%**
Board Of Elections					
Personal Services	$301,930	$337,300	$342,662	$441,785	28.900%
Operating-Supplies	$25,196	$198,821	$34,500	$84,500	144.900%
Operating-Purch/Cont	$259,139	$314,227	$467,200	$314,200	-32.700%
Intergovernmental	$0	$6,602	$0	$0	0.000%
Capital	$0	$0	$20,000	$78,460	292.300%
Total Board Of Elections:	**$586,265**	**$856,949**	**$864,362**	**$918,945**	**6.300%**
General Overhead					
Operating-Supplies	$0	$0	$2,036,000	$2,240,000	10.000%
Operating-Purch/Cont	$0	$0	$331,000	$340,000	2.700%
Total General Overhead:	**$0**	**$0**	**$2,367,000**	**$2,580,000**	**9.000%**
New Appropriation Request					
Personal Services	$0	$0	$1,034,525	$2,271,499	119.600%
Operating-Oth Costs	$0	$0	$0	$100,000	N/A
Total New Appropriation Request:	**$0**	**$0**	**$1,034,525**	**$2,371,499**	**129.200%**
Human Resources					
Personal Services	$369,564	$449,787	$504,487	$487,282	-3.400%
Operating-Supplies	$32,671	$38,315	$17,450	$17,450	0.000%

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Operating-Purch/Cont	$274,335	$258,584	$337,150	$337,150	0.000%
Intergovernmental	$0	$206	$0	$0	0.000%
Total Human Resources:	**$676,569**	**$746,893**	**$859,087**	**$841,882**	**-2.000%**
Tax Commissioner					
Personal Services	$1,702,141	$1,655,500	$1,739,559	$1,851,865	6.500%
Operating-Supplies	$205,202	$226,828	$137,100	$136,750	-0.300%
Operating-Purch/Cont	$86,461	$98,041	$108,900	$114,000	4.700%
Intergovernmental	$21	$0	$0	$0	0.000%
Capital	$0	$11,843	$55,000	$50,000	-9.100%
Total Tax Commissioner:	**$1,993,825**	**$1,992,211**	**$2,040,559**	**$2,152,615**	**5.500%**
Tax Assessor					
Personal Services	$1,498,463	$1,706,062	$1,776,933	$1,832,928	3.200%
Operating-Supplies	$137,630	$153,766	$71,153	$68,853	-3.200%
Operating-Purch/Cont	$100,658	$86,279	$126,975	$119,337	-6.000%
Capital	$0	$0	$0	$155,764	N/A
Total Tax Assessor:	**$1,736,751**	**$1,946,107**	**$1,975,061**	**$2,176,882**	**10.200%**
Total General Government:	**$15,737,798**	**$16,208,973**	**$24,100,994**	**$29,150,344**	**21.000%**
Total Expenditures:	**$15,737,798**	**$16,208,973**	**$24,100,994**	**$29,150,344**	**21.000%**

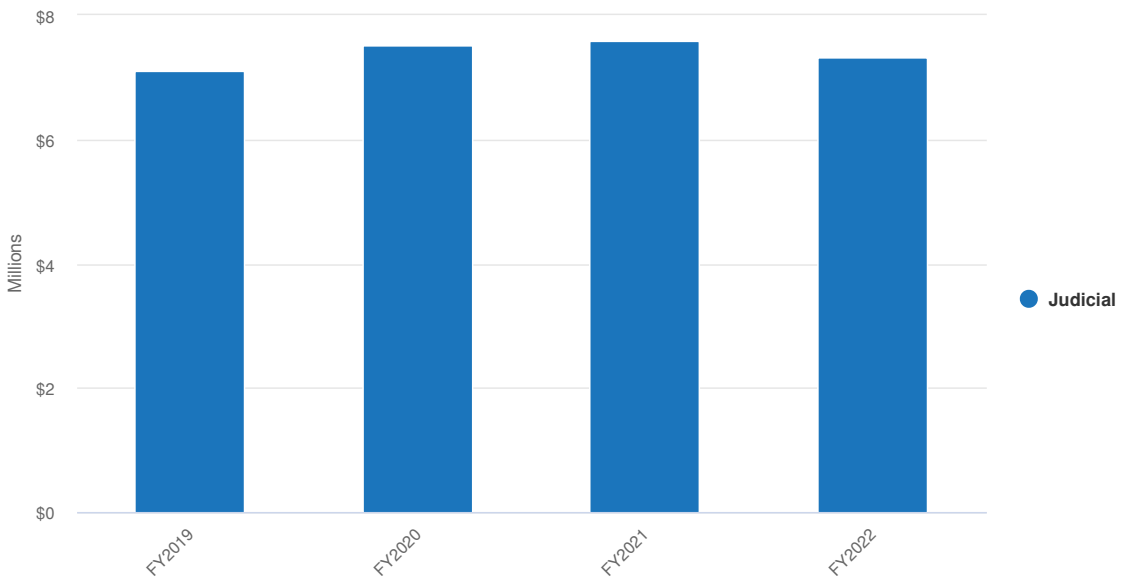
General Fund - Judicial

The Judicial function accounts for activities of the court system.

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

Judicial Expenditures

Budgeted and Historical Expenditures



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Judicial					
Board Of Equalization					
Personal Services	$0	$0	$0	$3,600	N/A
Operating-Purch/Cont	$0	$0	$0	$8,400	N/A
Total Board Of Equalization:	**$0**	**$0**	**$0**	**$12,000**	**N/A**
Clerk Of Superior Court					
Personal Services	$1,438,442	$1,517,723	$1,563,624	$1,611,578	3.100%
Operating-Supplies	$132,936	$123,969	$97,000	$97,000	0.000%
Operating-Purch/Cont	$323,359	$196,590	$333,000	$312,223	-6.200%
Operating-Oth Costs	$583	$590	$1,500	$1,500	0.000%
Total Clerk Of Superior Court:	**$1,895,320**	**$1,838,872**	**$1,995,124**	**$2,022,301**	**1.400%**
Office Of Superior Court					
Personal Services	$0	$0	$0	$835,844	N/A
Operating-Supplies	$1,023	$471	$8,200	$14,100	72.000%
Operating-Purch/Cont	$902,138	$1,080,766	$1,023,470	$161,523	-84.200%
Capital	$0	$0	$0	$3,800	N/A
Total Office Of Superior Court:	**$903,161**	**$1,081,237**	**$1,031,670**	**$1,015,267**	**-1.600%**
Probate Court					
Personal Services	$730,185	$752,045	$757,988	$820,306	8.200%
Operating-Supplies	$72,892	$65,369	$34,000	$34,000	0.000%
Operating-Purch/Cont	$77,901	$73,797	$85,900	$85,900	0.000%
Operating-Oth Costs	$337	$1,342	$5,000	$5,000	0.000%
Total Probate Court:	**$881,315**	**$892,553**	**$882,888**	**$945,206**	**7.100%**
Juvenile Court					
Personal Services	$1,056,361	$1,141,178	$1,164,320	$1,171,688	0.600%
Operating-Supplies	$62,996	$66,313	$10,950	$10,950	0.000%
Operating-Purch/Cont	$223,697	$228,929	$275,430	$274,221	-0.400%
Total Juvenile Court:	**$1,343,054**	**$1,436,420**	**$1,450,700**	**$1,456,859**	**0.400%**
Magistrate Court					
Personal Services	$869,118	$913,062	$915,894	$911,117	-0.500%
Operating-Supplies	$75,478	$81,102	$40,816	$41,305	1.200%
Operating-Purch/Cont	$33,142	$35,484	$28,450	$28,450	0.000%
Total Magistrate Court:	**$977,738**	**$1,029,649**	**$985,160**	**$980,872**	**-0.400%**
District Attorney					
Personal Services	$0	$0	$0	$700,060	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Operating-Supplies	$253	$326	$0	$63,000	N/A
Operating-Purch/Cont	$1,103,749	$1,237,968	$1,240,940	$75,000	-94.000%
Operating-Oth Costs	$0	$0	$0	$25,000	N/A
Capital				$31,600	N/A
Total District Attorney:	**$1,104,002**	**$1,238,294**	**$1,240,940**	**$894,660**	**-27.900%**
Total Judicial:	**$7,104,590**	**$7,517,025**	**$7,586,482**	**$7,327,165**	**-3.400%**
Total Expenditures:	**$7,104,590**	**$7,517,025**	**$7,586,482**	**$7,327,165**	**-3.400%**

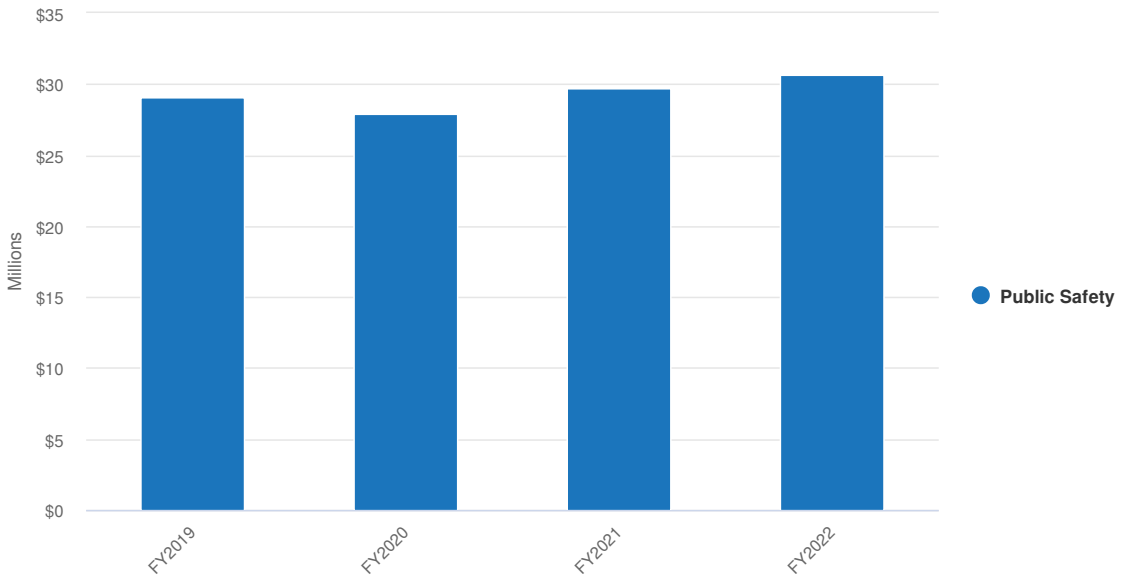
General Fund - Public Safety

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.

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

Public Safety Expenditures

Budgeted and Historical Expenditures



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Public Safety					
Sheriff'S Office					
Personal Services	$14,508,867	$13,070,683	$14,842,904	$15,136,471	2.000%
Operating-Supplies	$1,785,020	$1,556,014	$950,839	$964,083	1.400%
Operating-Purch/Cont	$924,001	$1,011,188	$995,135	$1,011,442	1.600%
Other Financing Uses	$0	$38,000	$0	$0	0.000%
Intergovernmental	$0	$100	$0	$0	0.000%
Capital	$52,491	$231,014	$570,068	$481,644	-15.500%

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Total Sheriff'S Office:	**$17,270,378**	**$15,907,000**	**$17,358,946**	**$17,593,640**	**1.400%**
Detention Center					
Personal Services	$7,300,119	$7,539,839	$7,960,242	$8,571,889	7.700%
Operating-Supplies	$1,730,970	$1,760,419	$1,341,177	$1,362,015	1.600%
Operating-Purch/Cont	$885,535	$788,266	$982,448	$994,395	1.200%
Capital	$46,426	$0	$17,155	$28,300	65.000%
Total Detention Center:	**$9,963,049**	**$10,088,524**	**$10,301,022**	**$10,956,599**	**6.400%**
Emergency Services					
Personal Services	$242,493	$192,896	$310,669	$295,297	-4.900%
Operating-Supplies	$67,203	$74,189	$23,600	$22,100	-6.400%
Operating-Purch/Cont	$53,531	$38,928	$55,130	$101,750	84.600%
Operating-Oth Costs	$464	$1,105	$1,200	$1,200	0.000%
Capital	$0	$0	$50,000	$0	-100.000%
Total Emergency Services:	**$363,691**	**$307,118**	**$440,599**	**$420,347**	**-4.600%**
Emergency Medical Services					
Operating-Purch/Cont	$600,000	$650,000	$650,000	$700,000	7.700%
Total Emergency Medical Services:	**$600,000**	**$650,000**	**$650,000**	**$700,000**	**7.700%**
Animal Services					
Personal Services	$604,879	$690,132	$687,023	$693,097	0.900%
Operating-Supplies	$77,163	$71,121	$72,000	$68,500	-4.900%
Operating-Purch/Cont	$32,492	$27,181	$39,900	$39,900	0.000%
Total Animal Services:	**$714,534**	**$788,434**	**$798,923**	**$801,497**	**0.300%**
Coroner					
Personal Services	$121,274	$127,740	$121,010	$142,140	17.500%
Operating-Supplies	$17,182	$14,447	$9,700	$9,700	0.000%
Operating-Purch/Cont	$7,752	$5,127	$17,700	$17,700	0.000%
Total Coroner:	**$146,207**	**$147,314**	**$148,410**	**$169,540**	**14.200%**
Total Public Safety:	**$29,057,860**	**$27,888,390**	**$29,697,900**	**$30,641,623**	**3.200%**
Total Expenditures:	**$29,057,860**	**$27,888,390**	**$29,697,900**	**$30,641,623**	**3.200%**

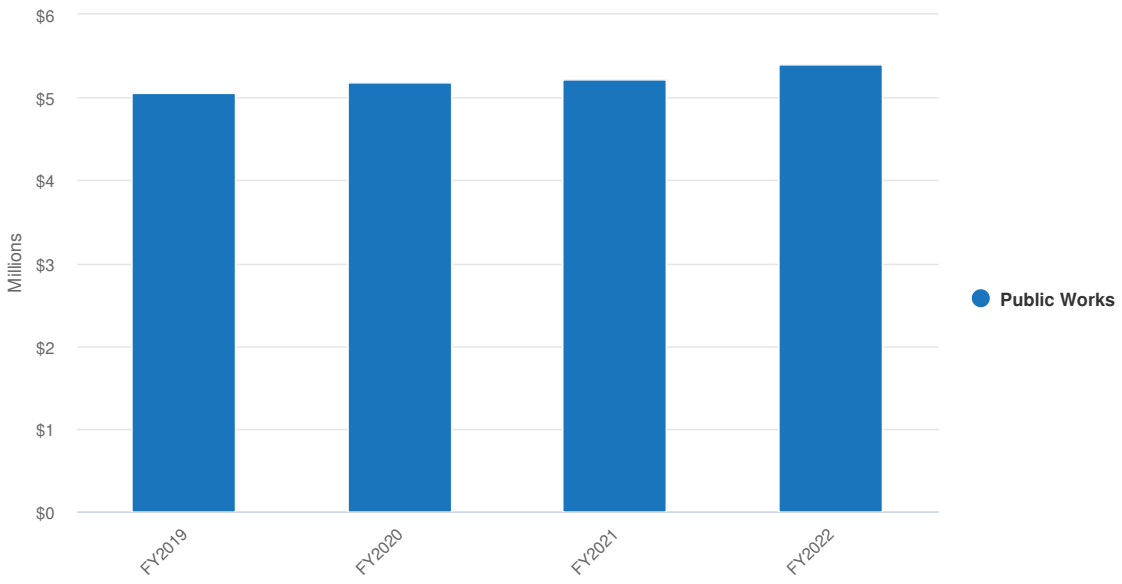
General Fund - Public Works

This function 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.

Roads & Bridges
Fleet Services
Facility Maintenance
Special Projects

Public Works Expenditures

Budgeted and Historical Expenditures



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Public Works					
Roads & Bridges					
Personal Services	$1,737,876	$1,788,184	$1,832,159	$1,828,044	-0.200%
Operating-Supplies	$415,868	$394,056	$358,575	$357,725	-0.200%
Operating-Purch/Cont	$87,864	$77,103	$82,592	$82,592	0.000%
Intergovernmental	$0	$53	$0	$0	0.000%
Total Roads & Bridges:	**$2,241,608**	**$2,259,396**	**$2,273,326**	**$2,268,361**	**-0.200%**
Fleet Services					
Personal Services	$1,065,175	$1,169,225	$1,127,605	$1,318,776	17.000%
Operating-Supplies	$142,573	$155,520	$111,500	$114,500	2.700%
Operating-Purch/Cont	$36,925	$49,316	$51,600	$54,100	4.800%
Intergovernmental	$0	$1,064	$0	$0	0.000%
Capital	$32,525	$8,785	$49,000	$0	-100.000%
Total Fleet Services:	**$1,277,197**	**$1,383,910**	**$1,339,705**	**$1,487,376**	**11.000%**
Facility Maintenance					
Personal Services	$1,153,771	$1,185,085	$1,280,673	$1,379,226	7.700%
Operating-Supplies	$152,296	$145,749	$117,525	$131,525	11.900%
Operating-Purch/Cont	$121,510	$111,679	$99,350	$28,400	-71.400%
Other Financing Uses	$10,472	$0	$0	$0	0.000%
Total Facility Maintenance:	**$1,438,048**	**$1,442,513**	**$1,497,548**	**$1,539,151**	**2.800%**
Special Projects					
Personal Services	$65,333	$64,221	$77,068	$80,855	4.900%
Operating-Supplies	$25,061	$15,927	$13,240	$14,525	9.700%
Operating-Purch/Cont	$6,537	$10,889	$12,000	$13,000	8.300%
Capital	$8,045	$0	$0	$0	0.000%
Total Special Projects:	**$104,976**	**$91,036**	**$102,308**	**$108,380**	**5.900%**
Total Public Works:	**$5,061,829**	**$5,176,855**	**$5,212,887**	**$5,403,268**	**3.700%**
Total Expenditures:	**$5,061,829**	**$5,176,855**	**$5,212,887**	**$5,403,268**	**3.700%**

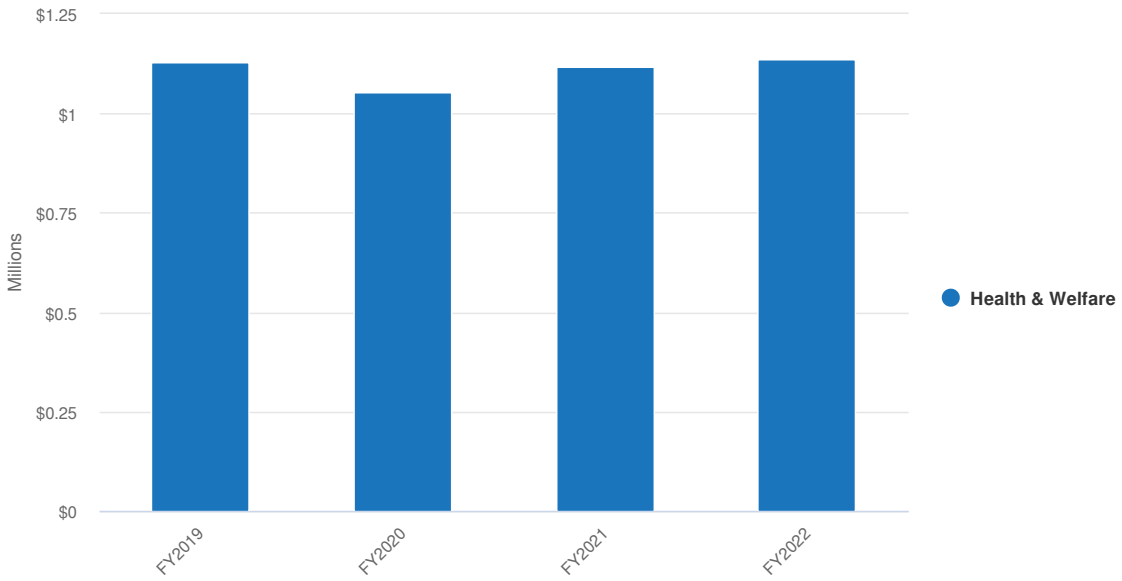
General Fund - Health and Welfare

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.

Public Transit
Health Department
Family & Children Services

Health and Welfare Expenditures

Budgeted and Historical Expenditures



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Health & Welfare					
Public Transit					
Personal Services	$481,867	$441,054	$502,934	$519,958	3.400%
Operating-Supplies	$116,152	$75,224	$93,000	$91,100	-2.000%
Operating-Purch/Cont	$13,536	$11,311	$13,500	$11,125	-17.600%
Intergovernmental	$0	$63	$0	$0	0.000%
Capital	$8,559	$37,001	$0	$5,520	N/A
Total Public Transit:	**$620,113**	**$564,653**	**$609,434**	**$627,703**	**3.000%**
Health Department					
Operating-Purch/Cont	$434,614	$434,614	$434,614	$434,614	0.000%
Total Health Department:	**$434,614**	**$434,614**	**$434,614**	**$434,614**	**0.000%**
Family & Children Services (Df					
Operating-Supplies	$8,832	$6,624	$8,832	$8,832	0.000%
Operating-Purch/Cont	$16,800	$12,600	$16,800	$16,800	0.000%
Operating-Oth Costs	$47,252	$35,439	$47,252	$47,252	0.000%
Total Family & Children Services (Df:	**$72,884**	**$54,663**	**$72,884**	**$72,884**	**0.000%**
Total Health & Welfare:	**$1,127,611**	**$1,053,930**	**$1,116,932**	**$1,135,201**	**1.600%**
Total Expenditures:	**$1,127,611**	**$1,053,930**	**$1,116,932**	**$1,135,201**	**1.600%**

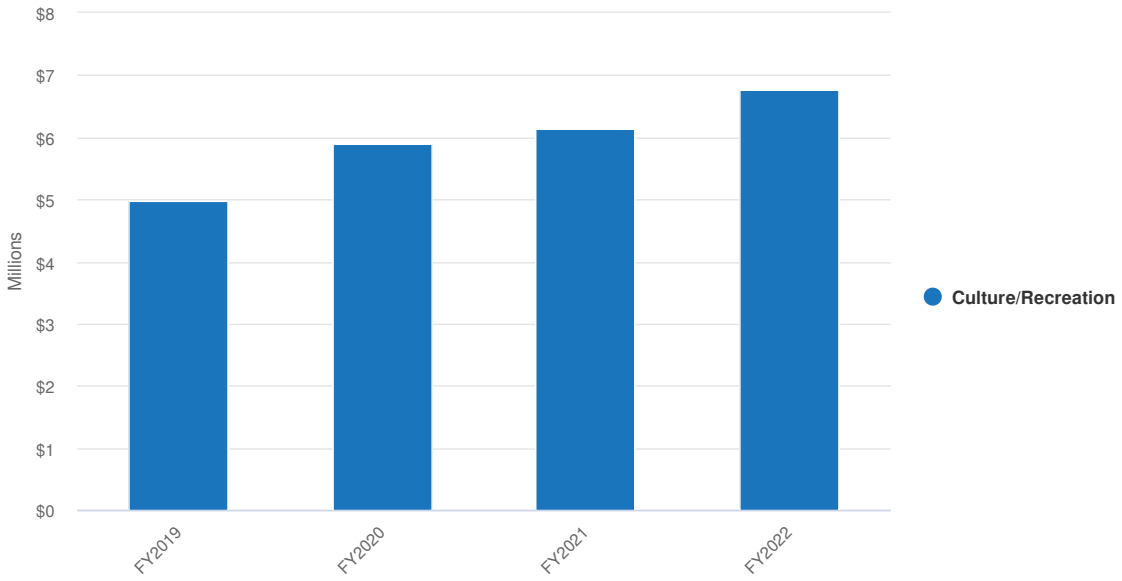
General Fund - Culture and Recreation

This function accounts for all activities that provide cultural and recreational activities for the community.

Community Services
Libraries
Parks/Recreation

Culture and Recreation Expenditures

Budgeted and Historical Expenditures



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Culture/Recreation					
Community Services					
Personal Services	$447,772	$501,455	$528,366	$645,307	22.100%
Operating-Supplies	$76,911	$43,001	$27,360	$27,360	0.000%
Operating-Purch/Cont	$36,807	$41,615	$50,900	$170,900	235.800%
Intergovernmental	-$160	$3,117	$0	$0	0.000%
Capital	$0	$103,210	$106,400	$0	-100.000%
Total Community Services:	**$561,330**	**$692,398**	**$713,026**	**$843,567**	**18.300%**
Libraries					
Intergovernmental	$1,852,175	$2,043,838	$2,206,246	$2,500,000	13.300%
Total Libraries:	**$1,852,175**	**$2,043,838**	**$2,206,246**	**$2,500,000**	**13.300%**
Parks & Recreation					
Personal Services	$1,608,241	$1,935,727	$1,960,261	$2,064,642	5.300%
Operating-Supplies	$478,257	$556,509	$500,060	$538,360	7.700%
Operating-Purch/Cont	$391,891	$591,946	$688,295	$699,150	1.600%
Intergovernmental	$527	$2,438	$0	$0	0.000%
Capital	$97,264	$83,925	$82,000	$111,000	35.400%
Total Parks & Recreation:	**$2,576,180**	**$3,170,545**	**$3,230,616**	**$3,413,152**	**5.700%**
Total Culture/Recreation:	**$4,989,685**	**$5,906,781**	**$6,149,888**	**$6,756,719**	**9.900%**
Total Expenditures:	**$4,989,685**	**$5,906,781**	**$6,149,888**	**$6,756,719**	**9.900%**

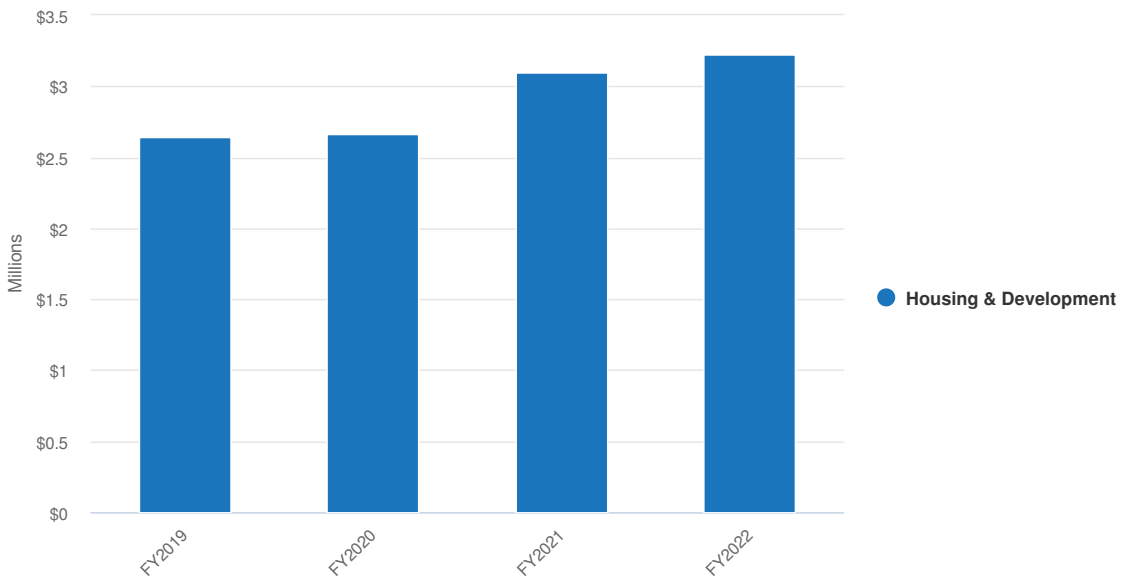
General Fund - Housing and Development

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.

Environmental Services
Economic Development
Planning
Code Compliance
Plan Review
Extension Service
Engineering Inspections
Forestry

Housing and Development Expenditures

Budgeted and Historical Expenditures



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Environmental Services					
Personal Services	$251,033	$257,651	$248,362	$259,645	4.500%
Operating-Supplies	$12,777	$14,814	$18,850	$11,350	-39.800%
Operating-Purch/Cont	$13,370	$13,482	$28,000	$33,050	18.000%
Intergovernmental	$384	$0	$0	$0	0.000%
Total Environmental Services:	**$277,564**	**$285,946**	**$295,212**	**$304,045**	**3.000%**
Economic Development					
Personal Services	$303,364	$321,363	$321,928	$331,693	3.000%
Operating-Oth Costs	$156,900	$175,326	$228,072	$268,307	17.600%
Total Economic Development:	**$460,264**	**$496,689**	**$550,000**	**$600,000**	**9.100%**
Planning					
Personal Services	$596,426	$586,562	$622,038	$645,667	3.800%
Operating-Supplies	$35,561	$37,445	$4,550	$8,550	87.900%
Operating-Purch/Cont	$82,121	$77,081	$296,200	$203,100	-31.400%
Operating-Oth Costs	$74	$0	$0	$0	0.000%
Intergovernmental	$150	-$18	$0	$0	0.000%
Capital	$0	$0	$4,000	$0	-100.000%
Total Planning:	**$714,331**	**$701,069**	**$926,788**	**$857,317**	**-7.500%**
Code Compliance					
Personal Services	$419,414	$427,487	$456,571	$475,037	4.000%
Operating-Supplies	$39,816	$30,259	$16,500	$16,500	0.000%
Operating-Purch/Cont	$18,865	$16,203	$70,262	$67,353	-4.100%
Operating-Oth Costs	$0	$0	$1,000	$1,000	0.000%
Intergovernmental	-$11	$0	$0	$0	0.000%
Total Code Compliance:	**$478,085**	**$473,950**	**$544,333**	**$559,890**	**2.900%**
Plan Review					
Personal Services	$262,131	$268,873	$261,999	$273,215	4.300%
Operating-Supplies	$13,225	$14,739	$2,600	$2,600	0.000%
Operating-Purch/Cont	$4,533	$3,811	$11,500	$85,500	643.500%
Capital	$0	$13,485	$0	$0	0.000%
Total Plan Review:	**$279,888**	**$300,907**	**$276,099**	**$361,315**	**30.900%**
Extension Service					
Personal Services	$13,339	$0	$0	$0	0.000%
Operating-Supplies	$12,267	$7,519	$9,000	$6,000	-33.300%
Operating-Purch/Cont	$178,062	$156,182	$231,140	$236,183	2.200%
Capital	$0	$0	$0	$25,000	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Total Extension Service:	**$203,668**	**$163,701**	**$240,140**	**$267,183**	**11.300%**
Engineering Inspections					
Personal Services	$183,237	$194,769	$205,292	$201,858	-1.700%
Operating-Supplies	$25,400	$20,062	$19,950	$19,950	0.000%
Operating-Purch/Cont	$3,901	$5,316	$15,600	$15,600	0.000%
Capital	$0	$0	$0	$16,800	N/A
Total Engineering Inspections:	**$212,538**	**$220,148**	**$240,842**	**$254,208**	**5.500%**
Forestry					
Operating-Supplies	$985	$1,878	$1,840	$2,000	8.700%
Operating-Purch/Cont	$18,877	$16,164	$20,050	$20,100	0.200%
Total Forestry:	**$19,863**	**$18,042**	**$21,890**	**$22,100**	**1.000%**
Total Housing & Development:	**$2,646,201**	**$2,660,452**	**$3,095,304**	**$3,226,058**	**4.200%**
Total Expenditures:	**$2,646,201**	**$2,660,452**	**$3,095,304**	**$3,226,058**	**4.200%**

Animal Services

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

Accomplishments for FY 20/21

- Continued to meet the growing demand for services due to the growing population in Columbia County without adding additional staff
- Continued collaboration with Hilltop Animal Hospital to provide medical needs, rabies vaccinations and spay/neuter for the adoptable shelter pets with donated monies
- Maintained a 0% euthanasia rate for time/space
- Educating and helping citizens find solutions to slow down the owner surrenders into shelters
- Provided assistance to the Department of Agriculture, DNR, Fort Gordon Veterinary, rescue groups, Health Department, Columbia County Sheriff's Department, District Attorney's Office, Magistrate Office, Grovetown and Harlem Public Safety and other County Departments
- Held several low cost drive thru rabies vaccination clinics on Saturdays for the citizens of Columbia County
- Maintained 100% conviction rate in Magistrate Court for violations to include but not limited to failure to spay/neuter, failure to care for and failure to vaccinate
- Implemented providing first vaccinations to all animals available for adoption
- New floors at the shelter
- Provided webinars for team in the various aspects of field and shelter operations
- Maintained a low population in the shelter due to neighborhood apps, implanted microchips, social media, checking databases and a dedicated team

Goals for FY 21/22

- Create/attend events on/off site with the desire to increase adoptions and bring awareness to the shelter
- Maintain an efficient, model facility that goes beyond being compliant with all state codes and meets community expectations for an animal shelter.
- Continue a zero percent euthanized status due to time and/or space
- Spay/neuter of shelter animals
- Shelter animals receive first vaccinations/de-worming prior to adoption
- Reach out and assist other County shelters and Humane Societies in Georgia
- Training: Schedule training for team members via off-site or on-site programs. Certification for all Field Officers through the National Animal Control Academy

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Impounds: Cats/Dogs	3092	1620	2000
Adoptions	671	689	725
Return to Owner	308	292	300
Transfer to Rescue	83	143	150
Euthanize for time/space	0	0	0
Owner surrenders	203	222	150
Court Citations/Warnings Issued	546	721	500

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Locations dispatched	5500	5833	6000
Bite Investigations	50	61	50
Vet cremations	900	528	600
Microchips Implanted	700	482	500

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Kennel Tech	5	5	5
Field Officer	4	4	5
Clerk	2	2	2
Administrative Assistant	1	1	1
Field Srvs Coordinator	1	1	1
Operations Manager	1	1	1
Manager	1	1	1
Total	**15**	**15**	**16**

VEHICLE SCHEDULE

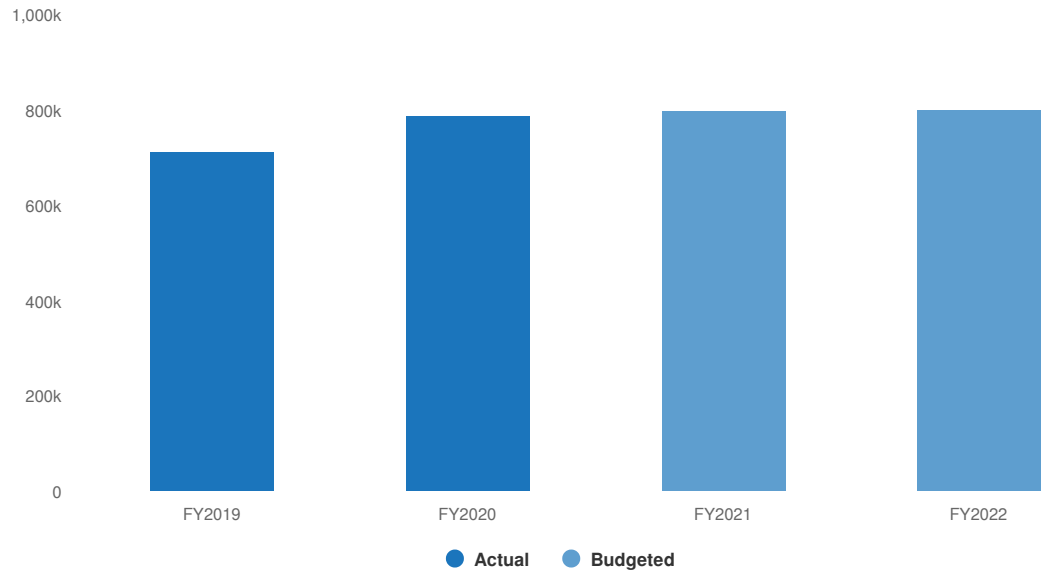
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	7	7	7
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Total	**8**	**8**	**8**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Public Safety					
Animal Services					
Personal Services	$604,879	$690,132	$687,023	$693,097	0.900%
Operating-Supplies	$77,163	$71,121	$72,000	$68,500	-4.900%
Operating-Purch/Cont	$32,492	$27,181	$39,900	$39,900	0.000%
Total Animal Services:	**$714,534**	**$788,434**	**$798,923**	**$801,497**	**0.300%**
Total Public Safety:	**$714,534**	**$788,434**	**$798,923**	**$801,497**	**0.300%**
Total Expenditures:	**$714,534**	**$788,434**	**$798,923**	**$801,497**	**0.300%**

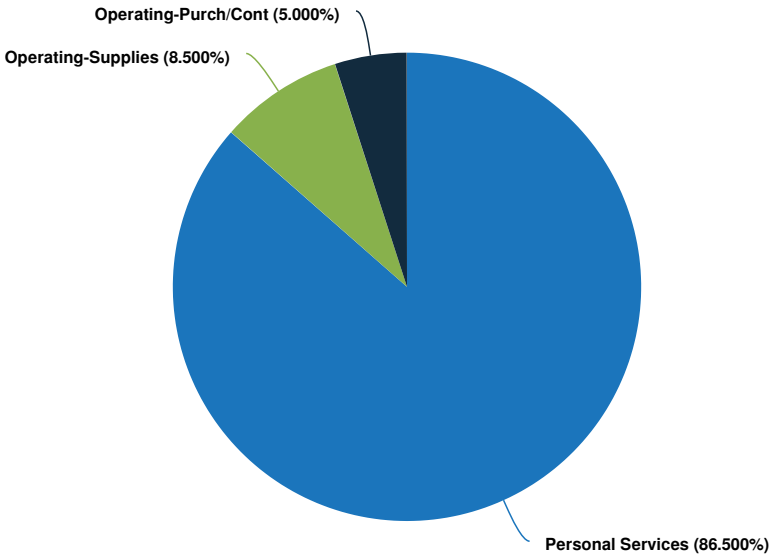
$801,497 $2,574
(0.32% vs. prior year)

Animal Services Proposed and Historical Budget vs. Actual

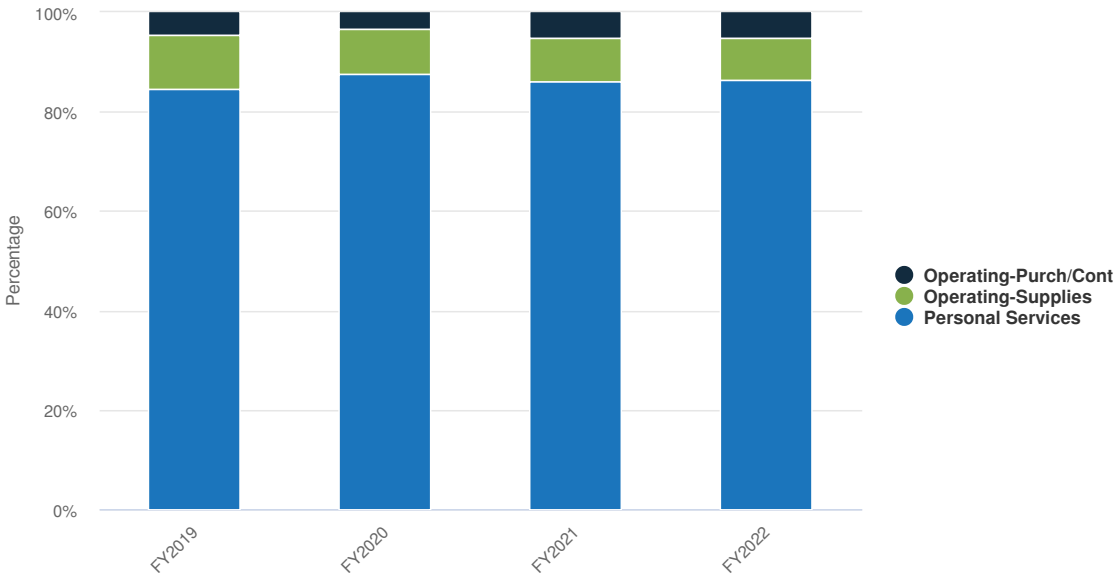


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Board of Commissioners

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

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

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

Accomplishments for FY 20/21

- Implemented a new salary matrix and approved a new base pay of $15/hour for all county employees.
- Completed construction on the Columbia County Performing Arts Center and opened the venue in May 2021.
- Approved Resolution 20-48 requesting the Georgia State Legislature to take such action necessary to approve Columbia County as a single-county judicial circuit.
- Effectively and efficiently established a budget and location for the newly formed Columbia Judicial Circuit which started operating July 1, 202.
- Completed all property acquisitions and began construction on the Flowing Wells Road, Lewiston Road, and Furys Ferry Road widening projects.
- Completed the process for updating and adopting the county's Vision 2035 Comprehensive Plan.

Goals for FY 21/22

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

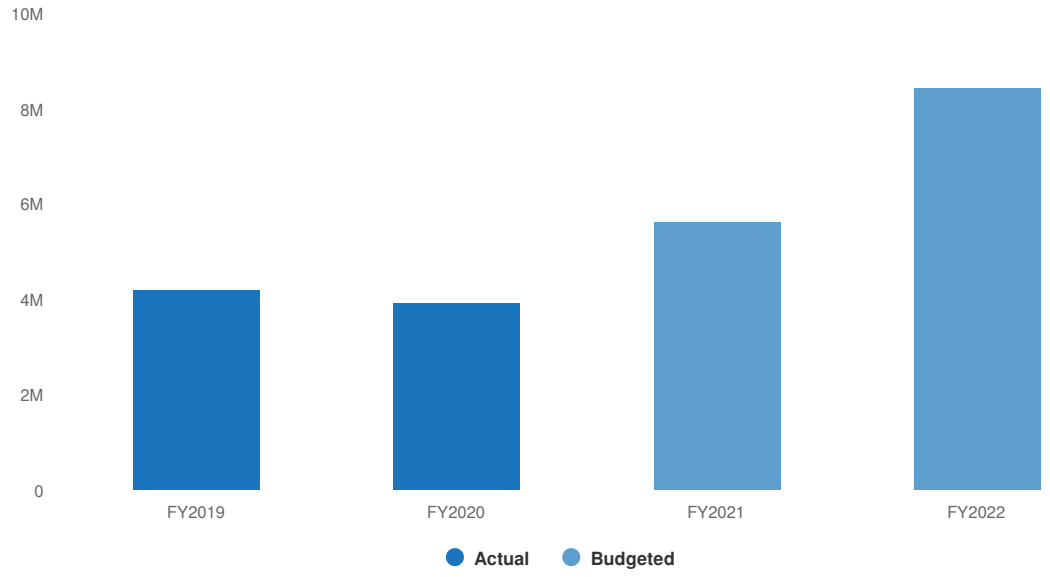
- Balance budget with no increase in the millage rate for Columbia County.
- Complete construction on parks (Blanchard Park and The Plaza Park) and begin construction on the county's newest park in the Riverwood area.
- Continue construction on Fury's Ferry Road, Lewiston Road and Flowing Wells Road widening projects; these major roadway projects are funded by TSPLOST.
- Begin the process of compiling the new SPLOST project list to take to the voters in the May 2022 election.
- Continue to focus on providing infrastructure needs to support a growing population prior to development.
- Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
- Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
- Cost-savings initiatives such as the Management Review Team to reduce costs.
- Effectively and efficiently support the newly established Columbia Judicial Circuit so that it can be an example for others to follow.

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Commissioners					
Personal Services	$261,866	$288,681	$328,715	$328,750	0.000%
Operating-Supplies	$26,041	$24,499	$29,000	$29,000	0.000%
Operating-Purch/Cont	$2,082,040	$1,845,174	$2,271,907	$2,271,907	0.000%
Operating-Oth Costs	$15,946	$14,080	$4,000	$4,000	0.000%
Operating-Intfnd Chg	$1,435,088	$1,365,742	$2,356,253	$2,361,538	0.200%
Other Financing Uses	$384,247	$388,809	$651,053	$3,447,053	429.500%
Total Board Of Commissioners:	**$4,205,227**	**$3,926,984**	**$5,640,928**	**$8,442,248**	**49.700%**
Total General Government:	**$4,205,227**	**$3,926,984**	**$5,640,928**	**$8,442,248**	**49.700%**
Total Expenditures:	**$4,205,227**	**$3,926,984**	**$5,640,928**	**$8,442,248**	**49.700%**

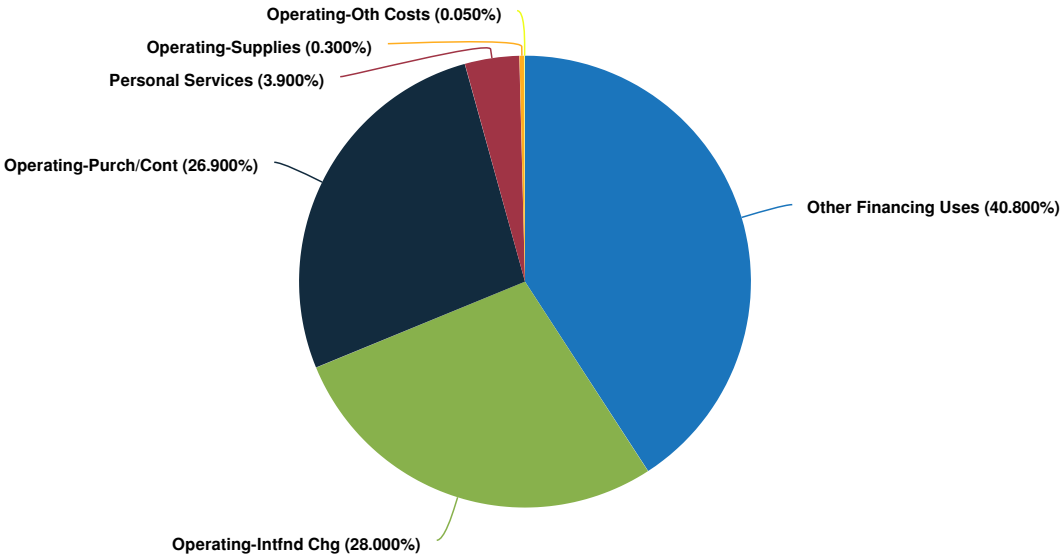
$8,442,248 $2,801,320
(49.66% vs. prior year)

Board of Commissioners Proposed and Historical Budget vs. Actual

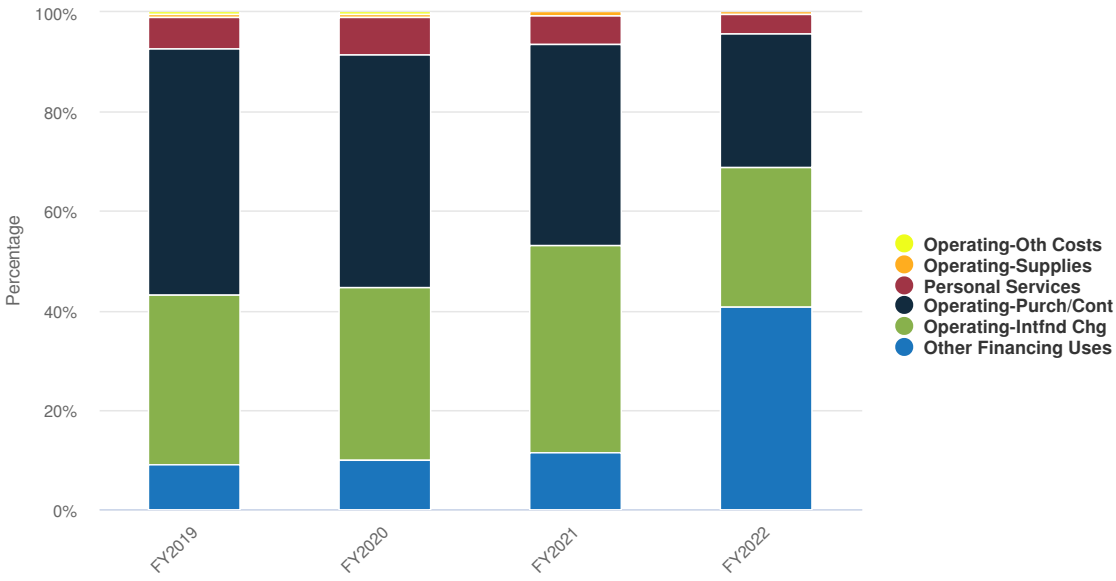


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Board of Elections

The Board of Elections Office is primarily responsible for the following:

- 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 20/21

- Conducted the General Primary Runoff, General (Presidential) Election, General Election Runoff, and City of Grovetown Special Election
- Conducted the first ever hand audit of the Presidential race from the November 3, 2020 General Election
- Conducted a full recount of the November 3, 2020 General Election
- Continued to learn and train on the new Dominion Voting System
- Updated over 748,472 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting through April 2021.)
- Approximately 74% of the County's estimated total population is currently registered to vote (119,981 total registered voters in Columbia County, April 2021)
- Conducted over 35 training classes for poll workers for the elections
- Conducted early voting/absentee/advance voting for the General Primary Runoff, General (Presidential) Election, General Election Runoff, and City of Grovetown Special Election
- Successfully, operated two early voting sites, while practicing social distancing and protecting our staff, temp workers and voters from Covid-19.
- Voted 45,011 voters during the early voting period for the November 2020 General Election.
- Voted 34,465 voters during the early voting period for the January 2021 General Election Runoff.
- Issued 24,600 absentee by mail ballots for the November 2020 General Election and received 17,893 of those back.
- Issued 17,014 absentee by mail ballots for the January 2021 General Election Runoff and received 13,896 of those back.
- Worked with Roads and Bridges and coordinated efforts with them to deliver all Election Day equipment to the 47 voting precincts the day before General Primary Runoff, General (Presidential) Election, General Election Runoff, and City of Grovetown Special Elections and for them to pick up all equipment the day after each election.

Goals for FY 21/22

- Conduct the November Municipal General Elections and the May 2022 General Primary.
- Implement necessary boundary changes resulting from the Redistricting process and notify (in writing) all affected voters.
- Audit all registrations on file, to ensure they are scanned into ENET (the State's Voter Registration System) and to our hard drive. Any registrations not found, are to be scanned.
- Continue to train staff and poll workers on the new method of voting and equipment
- Continue to notify candidates and elected officials on Ethics filing requirements
- Track and maintain local candidate filings
- Provide training to temporary staff on the voter registration system
- Continue updating the voter registration system
- Continue voter registration and election support to the municipalities in the County
- Continue attending training sessions required by the Georgia Election Code
- Visit each high school and train a representative on voter registration
- Acquire adequate office and warehouse space to properly conduct in-person Early Voting and store our voting equipment

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
New registration records	12,625	10,000	20,000
Records updated for changes, deletions and confirmations	16,968	15,000	40,000
Elections	2	4	3
Absentee & Voted in the office	192,232	200,000	80,000
Training sessions for poll workers	12	20	6
Total records updated	221,825	225,000	140,000

STAFFING

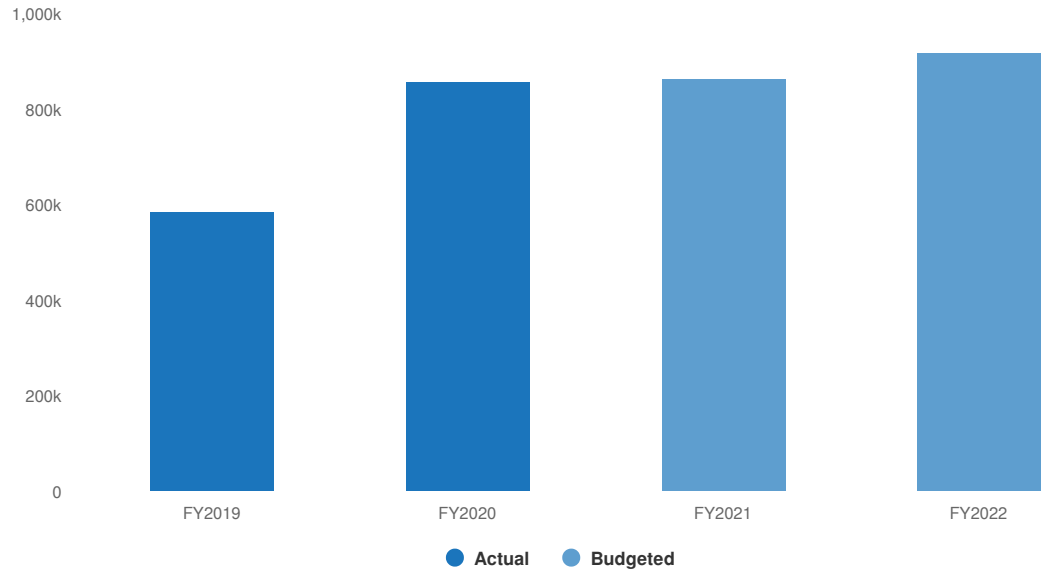
Position	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Executive Director	1	1	1
Assistant Director	1	1	1
Registration Coordinator	1	1	1
Deputy Clerk	2	3	4
(*Temp Employees)	35	150	35
Total	**40**	**156**	**40**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Elections					
Personal Services	$301,930	$337,300	$342,662	$441,785	28.900%
Operating-Supplies	$25,196	$198,821	$34,500	$84,500	144.900%
Operating-Purch/Cont	$259,139	$314,227	$467,200	$314,200	-32.700%
Intergovernmental	$0	$6,602	$0	$0	0.000%
Capital	$0	$0	$20,000	$78,460	292.300%
Total Board Of Elections:	**$586,265**	**$856,949**	**$864,362**	**$918,945**	**6.300%**
Total General Government:	**$586,265**	**$856,949**	**$864,362**	**$918,945**	**6.300%**
Total Expenditures:	**$586,265**	**$856,949**	**$864,362**	**$918,945**	**6.300%**

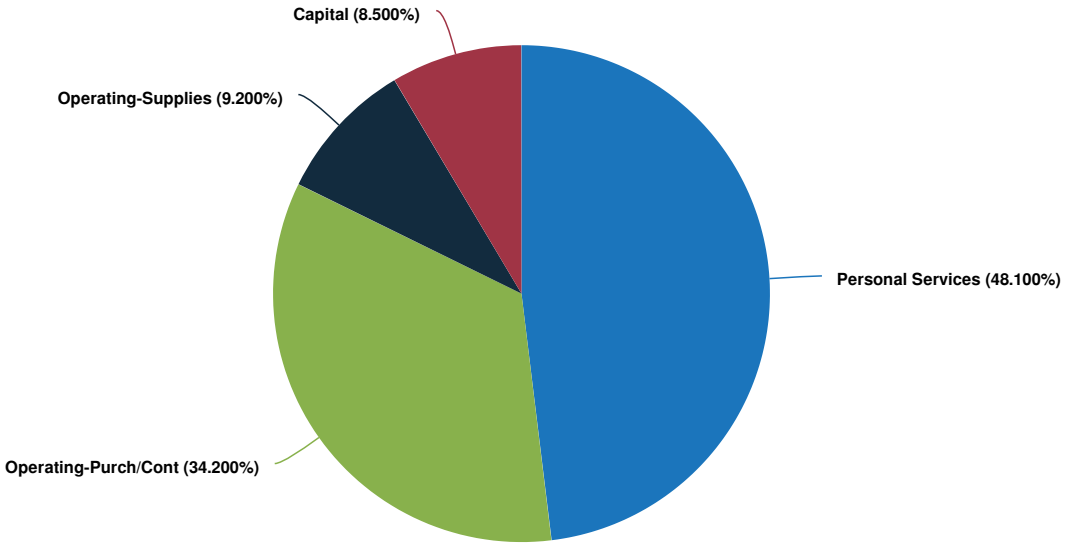
$918,945 $54,583
(6.31% vs. prior year)

Board of Elections Proposed and Historical Budget vs. Actual

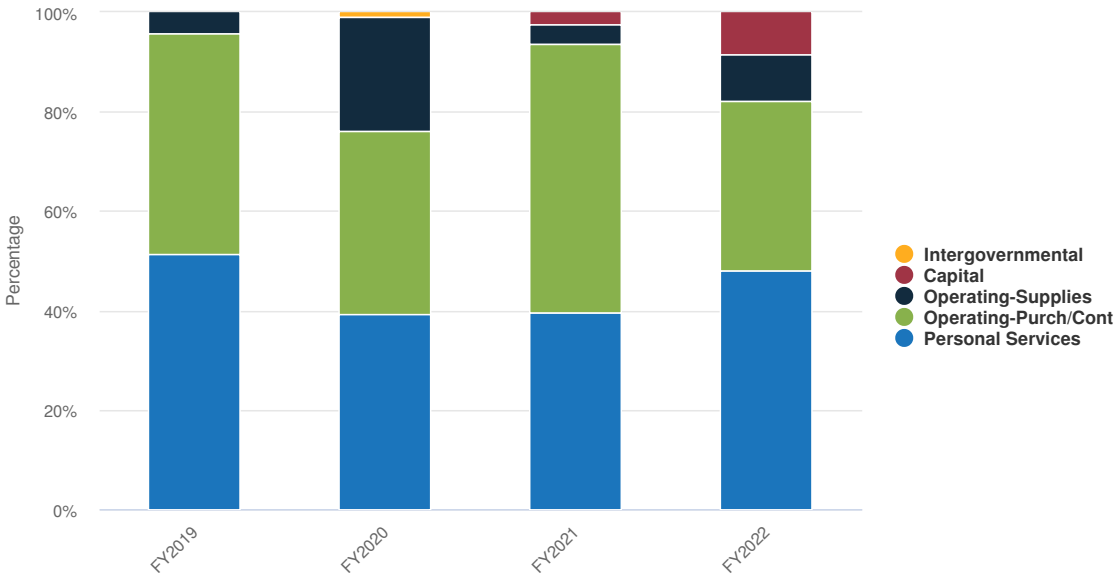


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Broadband Utility

The Columbia County Community Broadband Utility (C3BU) operates over 320 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. The services offered by C3BU include:

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

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

Accomplishments for FY 20/21

- Increased outside revenues by 11.5 percent
- Columbia County (Number One Customer) is 35.8% of C3BU Budget and outside revenues is 64.2%
- Campus Network Expansion with Justice Center Annex, Performing Arts Center, and The Plaza Parking Deck saving the County $132,300 per year
- Signed dark fiber IRU with Planters Communications
  Supporting the City of Grovetown
  - Signed three dark fiber IRU with the Gentry Fund LLC
    Increase support to 5 Businesses and 1 Residential
  - WCTel / ATG Partnership
    Increased support to 23 Businesses and 150 Homes
    Totaling 40 Businesses and 196 Homes
  - Redundancy with 5 carriers and 6 diverse paths to 55 Marietta
  - Expanded fiber network 18 miles in Columbia County
  - Audit original 230 miles of BTOP fiber, 67.5% replaced with 155.4 miles of fiber Allowing C3BU to be out of BTOP carrier restrains
  - Relocate fiber along Flowing Wells Road due to road-widening project
  - Relocate fiber along HWY 221 due to I 20 bridge construction
  - Hired Construction Manager
  - Purchase safety utility items for the Ford F250 and Dodge 1500 4WD Truck for new Construction Manager and Fiber Splicer
  - Implementation of Disaster Recovery Site
  - C3BU Servers installed and operational
  - Supported Columbia County Sheriff's Office DR Site

Goals for FY 21/22

- Lifecycle Replacement of C3BU Switches, POP/Tower 256 Batteries and 2 POP Routers
- Implementation of Disaster Recovery Site Router and one carrier
- C3BU Network Security Assessment
- Increase outside revenues by 10 percent
- Relocate fiber along Lewiston Rd to I20 construction
- Relocate fiber along South Horizon PWY to I20 construction
- Relocate fiber along Furys Ferry Rd due to road-widening project
- Relocate fiber along Hardy McManus Rd due to road-widening project
- Relocate fiber along Hereford Farm Rd due to road-widening project
- Columbia County Sheriff Office Administration Building
- Traffic Light for Canterbury Farms and Hereford Farm Rd
- Water Lift Stations for Jackson Heights, Quaker Knoll and Sugar Creek Rd.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Route Miles of Fiber	300	320	325
Number of Tickets Closed by the Network Operations Center	1,056	1,017	1,000
Number Network Sites Supported	14	14	15
Number of Businesses Served	73	94	120
Number of Residences Served	52	196	250
Number CAI's connected	140	148	155
Splicing Jobs Performed	59	185	120

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Outside Revenue Percentage of Budget	45%	64.2%	70%
Percentage Revenue Growth over Previous Year	15%	11.5%	10%
Max Bandwidth Utilization	2.5Gbps	2.5Gbps	2.7Gbps
Bandwidth Capacity	10Gbps	10Gbps	100Gbps

STAFFING

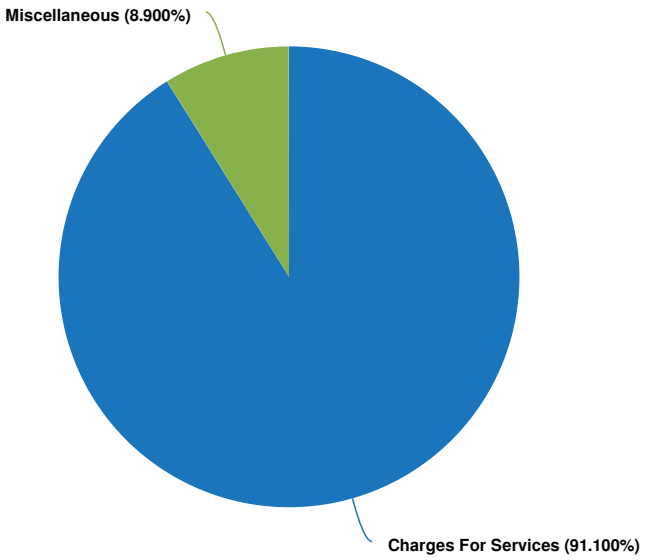
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Broadband Manager	1	1	1
Network Operations Manager	1	1	1
Construction Manager	1	1	1
Broadband Network Engineer	1	1	1
Office Supervisor	0	1	1
Administrative Coordinator	1	0	0
Senior Fiber Splicer	0	1	1
Fiber Splicer	2	2	1
Total	**7**	**7**	**7**

VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	4	4	4
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Splicing Trailer	2	2	2
Total	**8**	**8**	**8**

Revenues by Source

Projected 2022 Revenues by Source

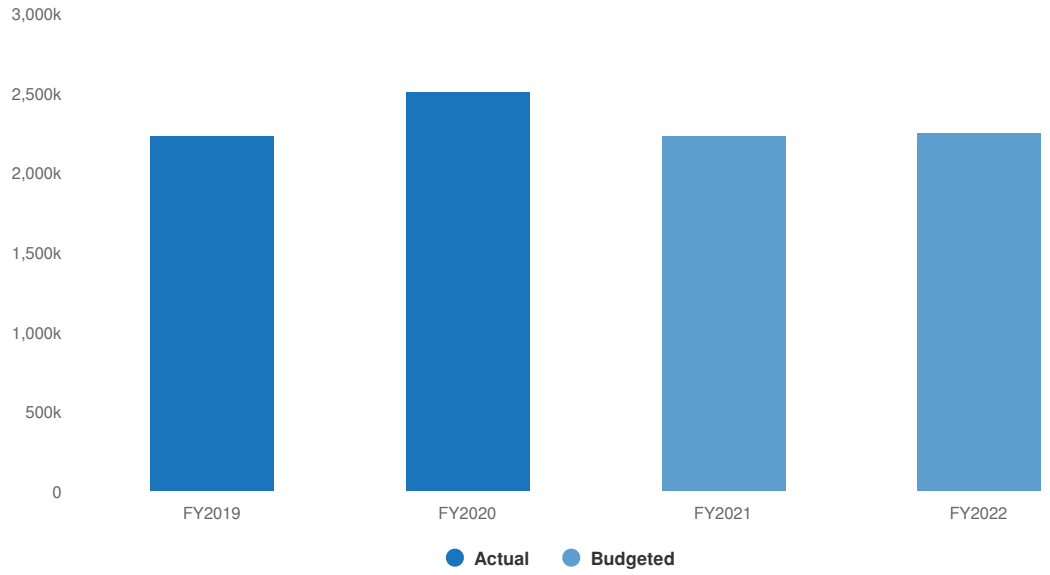


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Charges For Services	$1,901,969	$1,678,947	$1,741,165	$2,053,312	17.900%
Investment Income	$13,224	$16,897	$12,000	$0	-100.000%
Miscellaneous	$335,018	$284,298	$478,000	$200,000	-58.200%
Total Revenue Source:	**$2,250,211**	**$1,980,142**	**$2,231,165**	**$2,253,312**	**1.000%**

Expenditures Summary

$2,253,312 $22,147
(0.99% vs. prior year)

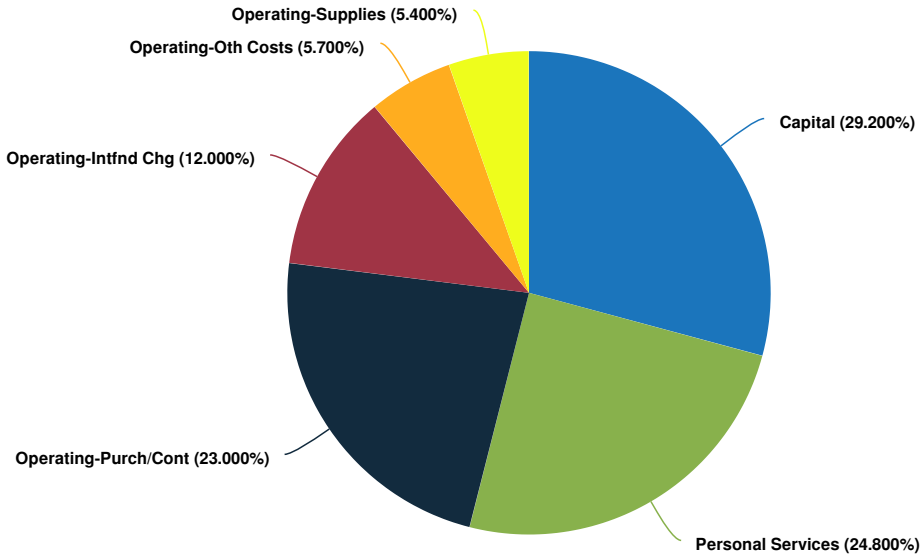
Broadband Utility Proposed and Historical Budget vs. Actual



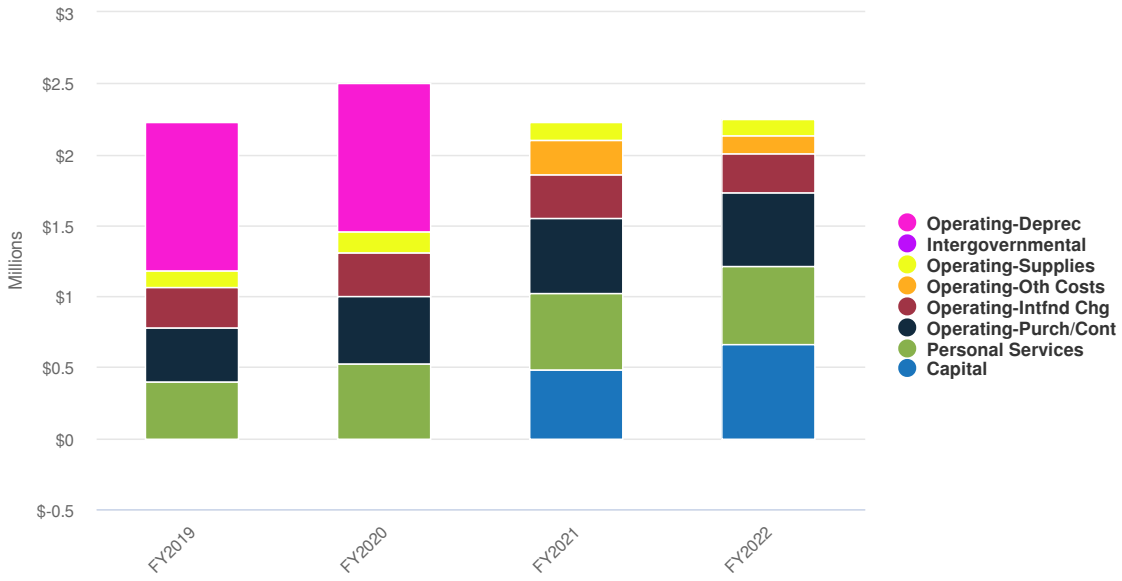
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Communications Utility					
Personal Services	$394,973	$527,114	$535,111	$557,947	4.300%
Operating-Supplies	$121,866	$139,449	$125,800	$120,890	-3.900%
Operating-Purch/Cont	$389,722	$470,453	$533,516	$518,743	-2.800%
Operating-Oth Costs	$0	$0	$243,448	$127,328	-47.700%
Operating-Intfnd Chg	$276,426	$314,585	$310,289	$270,352	-12.900%
Operating-Deprec	$1,049,724	$1,056,578	$0	$0	0.000%
Intergovernmental	$0	-$607	$0	$0	0.000%
Capital	$0	$0	$483,001	$658,052	36.200%
Total Communications Utility:	**$2,232,710**	**$2,507,573**	**$2,231,165**	**$2,253,312**	**1.000%**

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Building Standards

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 20/21

- Hardcopies of commercial plans were transferred to electronic retention
- Eliminated paper plan submittal
- Replaced a vacant fire inspector position
- Hosted a fire sprinkler training class for single family homes, apartments and hotels
- Fire inspector obtained 4 ICC certifications
- Attended residential sprinkler plan review training hosted by the National Fire Academy
- Obtained fire inspector training through NFPA
- Implemented online application for Massage Operator's License renewals
- Implemented online payments for 2021 occupational taxes
- Began review of occupational tax accounts coded with the outdated exempt status, 84% of the accounts have been reviewed
- Partially initiated online permit application submittals through online portal, including fee processing and inspection scheduling
- Created permit packages by project type of what's required for permit submittal and inspection requirements
- Partially implemented paperless re-inspection fee statements/invoices

Goals for FY 21/22

- Fire inspectors to assist with plan review and inspections of single family residential fire sprinkler systems
- Fill a vacant fire inspector position
- Host NFPA or ICC training sessions
- Obtain additional ICC certifications and training
- Complete review of remaining 16% of exempt status occupational tax accounts
- Expand online payments to alcoholic beverage licenses for 2022
- Review hard copy files for business license accounts and determine retention and destruction dates for each
- Fully implement online permit application submittal, including fee processing and inspection scheduling
- Obtain ICC Permit Technician Certification for two permit department employees
- Replace empty Building Inspector positions
- Building Inspector will continue to gain ICC Certifications and required CEU's
- Obtain ICC Permit Technician Certification for two permit department employees
- Replace vacant CSR IV position
- Fully implement online building permit application submittals through online portal, including fee processing and inspection scheduling
- Fully implement online stand-alone permit application submittals through online portal, including fee processing and inspection scheduling
- Include permit packages by project types available on CC website for easy customer access
- Fully implement paperless re-inspection fee statements/invoices

Department Measures

PERMITS ISSUED

Category	Actual FY 21	Estimated FY 22	Forecast FY 23
Building Permits Issued	1,110	1,132	1,143
Plumbing Permits Issued	1,587	1,618	1,635
Electrical Permits Issued	3,027	3,027	3,118
Mechanical Permits Issued	1,195	1,219	1,231
Yard Permits Issued	743	758	765
All Other Permits Issued	2,613	2,665	2,691
TOTAL	**10,275**	**10,480**	**10,583**

INSPECTIONS PERFORMED

Category	Actual FY 20	Estimated FY 21	Forecast FY 22
Residential Inspections	21,655	22,088	23,305
Commercial Inspections	3,102	3,164	3,195
Fire Marshal Inspections	2,428	2,477	2,501
TOTAL	**27,185**	**27,729**	**28,001**

VEHICLE SCHEDULE

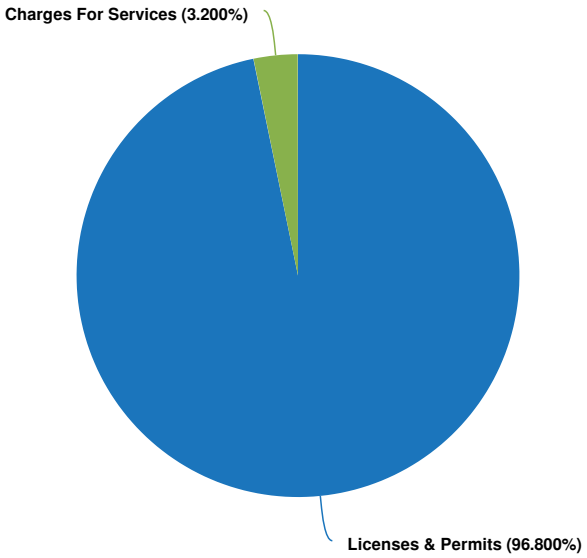
Category	Actual FY 20	Estimated FY 21	Forecast FY 22
Authorized Vehicles	17	17	17
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
TOTAL	**20**	**20**	**20**

STAFFING

Position	Actual FY 20	Estimated FY 21	Forecast FY 22
Division Director	1	1	1
Department Manager	3	3	3
Administrative	1	1	1
Building Inspectors	8	10	10
Customer Service Rep.	4	4	4
L&P Supervisor	1	1	1
Fire Marshal	1	1	1
Deputy Fire Marshal	2	4	4
Commercial Plan Review	1	1	1
Residential Plan Review	2	2	2
TOTAL	**24**	**28**	**28**

Revenues by Source

Projected 2022 Revenues by Source

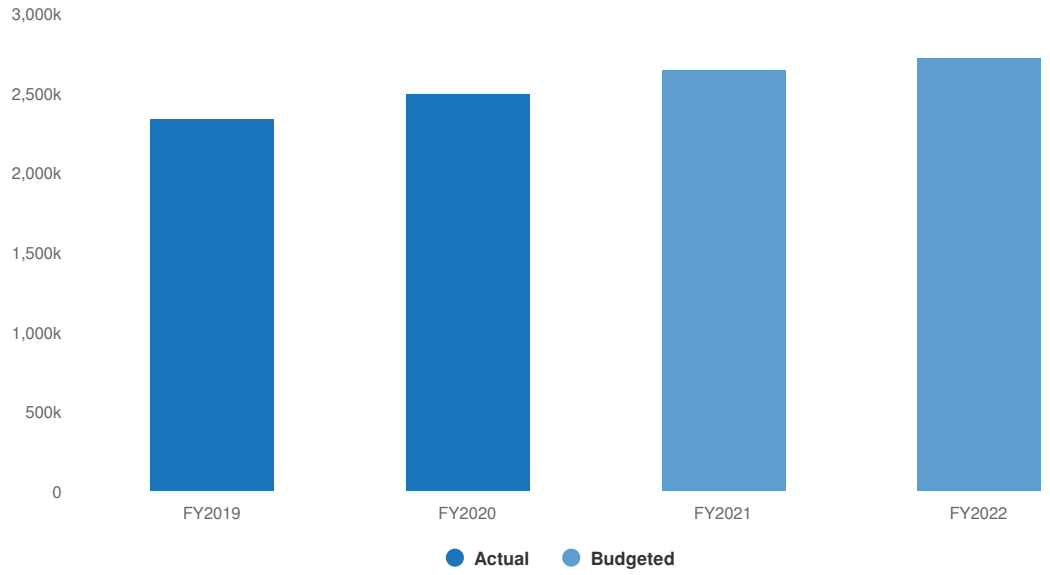


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Licenses & Permits	$1,723,062	$2,059,582	$1,782,356	$2,639,116	48.100%
Charges For Services	$111,299	$159,872	$72,310	$87,650	21.200%
Investment Income	$0	$5	$0	$0	0.000%
Miscellaneous	$786	$3,467	$31,500	$0	-100.000%
Use Of Reserves	$0	$0	$761,691	$0	-100.000%
Total Revenue Source:	**$1,835,147**	**$2,222,926**	**$2,647,857**	**$2,726,766**	**3.000%**

Expenditures Summary

$2,726,766 $78,909
(2.98% vs. prior year)

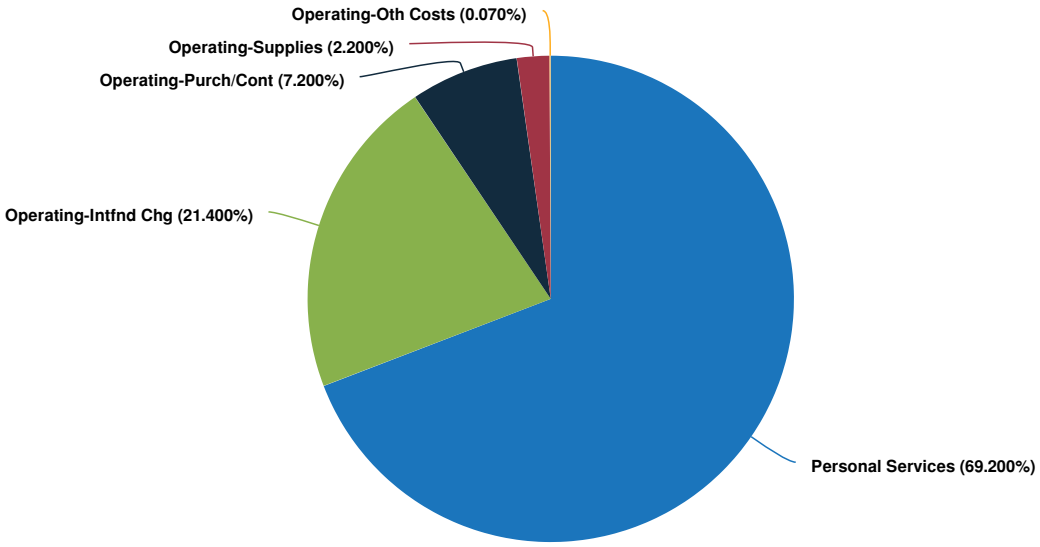
Building Standards Proposed and Historical Budget vs. Actual



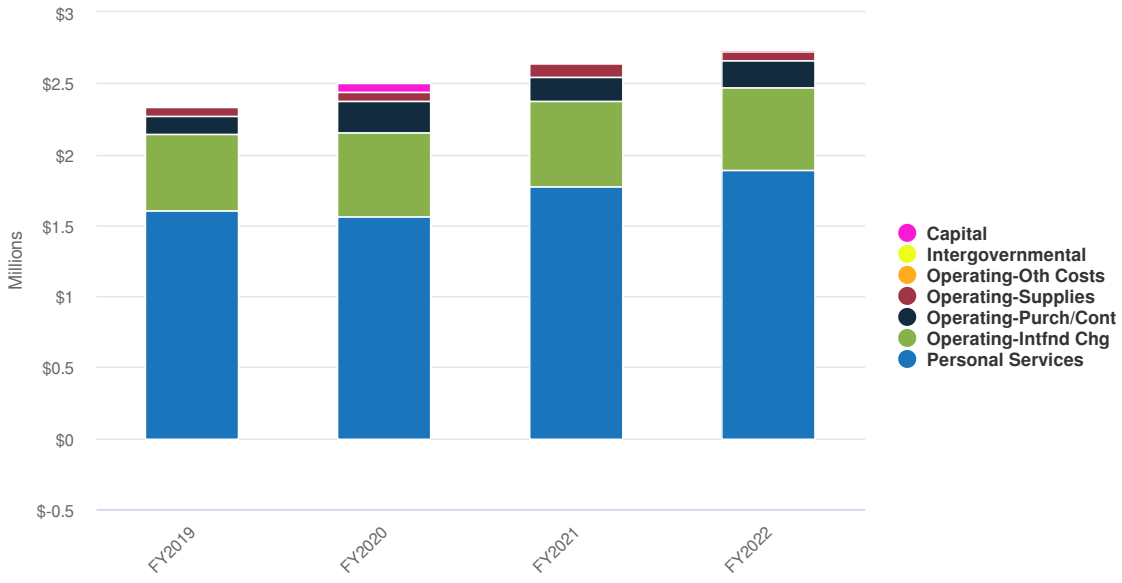
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Special Revenue Funds					
Building & Commercial Svcs					
Personal Services	$1,601,890	$1,556,746	$1,777,301	$1,886,252	6.100%
Operating-Supplies	$61,423	$68,773	$100,147	$58,976	-41.100%
Operating-Purch/Cont	$128,732	$212,992	$172,927	$195,970	13.300%
Operating-Oth Costs	$0	$0	$2,500	$1,900	-24.000%
Operating-Intfnd Chg	$544,877	$601,499	$594,982	$583,668	-1.900%
Intergovernmental	-$789	$278	$0	$0	0.000%
Capital	$0	$58,499	$0	$0	0.000%
Total Building & Commercial Svcs:	**$2,336,132**	**$2,498,787**	**$2,647,857**	**$2,726,766**	**3.000%**
Total Special Revenue Funds:	**$2,336,132**	**$2,498,787**	**$2,647,857**	**$2,726,766**	**3.000%**

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Capital Improvement Programs

The Facilities Design and Construction Department, Road Construction Department, and Pre-Construction Department are responsible for managing the Capital Improvements Programs. Our objective is to complete capital improvements as rapidly as funds will allow, keep projects on schedule, and ensure contracts stay within budgeted amounts.

Accomplishments for FY 20/21

ACCOMPLISHMENTS FOR FY 20/21 FACILITIES DESIGN & CONSTRUCTION

- Completed the 32 million dollar construction of the Performing Arts Center
- Completed the 3.4 million dollar construction of Lakeside Park
- Completed 1.5 million dollar construction on the Plaza Park – Parking lot Phase
- Completed 4.3 million dollar construction on the Plaza Park Parking Garage
- Completed the two phases of Construction on the Sheriff's Operations Building
- Completed additional Evans Library Upgrade projects
- Completed construction on the Wildwood Park Area 1 Bathhouse
- Completed the design and construction of Sheriff's Detention Center Re-roof
- The Market project design phase was completed
- The Sheriff's Administration Building design phase was completed
- Completed the construction phase for the Garage Addition for the Sheriff's Substation
- Completed the design phase for Building G3 Renovations

ACCOMPLISHMENTS FOR FY 20/21 PRE-CONSTRUCTION

- Completed ROW Acquisition for Lewiston Road
- Delivered Fury's Ferry Design to Construction
- Delivered Hereford Farm and Blanchard Road Intersection Design to Construction
- Completed Audit of Washington Road ROW acquisitions
- Completed ROW Authorization for Hardy McManus Road
- Closed 19 Parcels for 6 Water Utility Projects
- Closed 73 Parcels for 21 Stormwater Projects
- Closed 50 Parcels for 6 Transportation Projects

ACCOMPLISHMENTS FOR FY 20/21 ROAD CONSTRUCTION

- Let contract for Fury's Ferry Road Widening project
- Let contract for Flowing Wells Road Widening Phase 2
- Let contract for Hereford Farm Road at Blanchard Road turn lane and intersection improvements
- Completed 2020 LMIG
- Completed Euchee Creek Greenway Phase 1
- Completed Gateway Blvd Extension
- Completed Flowing Wells Road Widening Phase 1
- Completed Wrightsboro Rd at Chamblin Road intersection and signal improvements
- Completed Blue Ridge Drive at Panther Crossing intersection improvements

ACCOMPLISHMENTS FOR FY 20/21 UTILITY PERMITTING

- Issued 1,053 permits
- Performed 3,375 site inspections
- Performed 643 final inspections
- Closed 643 permits
- Performed 764 warranty inspections
- Implemented online applications, crew location and damage reporting, and close out request
- Introduced a fee schedule for utility permitting

Goals for FY 21/22

GOALS FOR FY 21/22 FACILITIES DESIGN AND CONSTRUCTION

- Continue to manage the construction of the Performing Arts Center Multi-Purpose Room.
- Continue to manage the construction of the Evans Library Upgrades.
- Begin and complete the design and construction phase on the Martinez Park.
- Begin and complete the design and construction phase on The Market.
- Begin and complete the design and construction phase on the Wildwood Park Area 2 and 3 Bathhouse and Restroom Renovation and Addition.
- Begin the construction phase on the Sheriff's Administration Building.
- Begin the programming and design for the Sheriff's Detention Dorm.
- Continue to manage the design and begin construction for the Justice Center Annex.
- Begin the design phase on two fire stations.
- Complete the construction phase of the I.T. WiFi Pavilion.
- Begin the design phase of the second I.T. WiFi Pavilion.
- Continue to manage the design and begin construction of the Building 'A' Replacement.
- Complete the design on the Justice Center Addition and Renovations.
- Complete the planning and design of the Justice Center Parking Garage.
- Complete construction on the renovation of Building G3
- Begin the design phase of the Riverside Dock and Ramp replacement

GOALS FOR FY 21/22 PRE-CONSTRUCTION

- Complete ROW transfer to GDOT for Washington Road
- Complete ROW transfer from GDOT for Riverwatch Parkway
- Complete ROW Acquisition for Fury's Ferry Road
- Complete ROW Acquisition for Horizon South Parkway
- Complete ROW Authorization for Hereford Farm Road
- Maintain acquisition schedule for Hardy McManus ROW acquisition
- Deliver Horizon South Design for Construction
- Deliver South Old Belair Road Design for Construction
- Complete IJR Study for Louisville Road and I-20 interchange
- Find and Acquire sites for 2 new Fire Stations
- Implement a GIS feature for tracking projects
- Support Stormwater Department in their projects
- Support Water Utility Department in their projects

GOALS FOR FY 21/22 ROAD CONSTRUCTION

- Begin design for Columbia Road/Louisville Road intersection improvements
- Begin design for Louisville Road at I-20 Interchange
- Let contracts for Horizon South Parkway, South Old Belair Road/Old Belair Lane intersection improvements, William Few Parkway at Riverwood Parkway intersection improvements, resurfacing of William Few Parkway, LMIG 2021 – phase II and LMIG 2022
- Complete White Oak Business Park Roads, Building 300 and Innovation Parkway
- Complete LMIG 2021
- Complete Savannah Rapids Pavilion Parking Lot
- Continue to assist Facilities Design and Construction with Martinez Park (contract letting and construction oversight)

GOALS FOR FY 21/22 UTILITY PERMITTING

- Fully implement fee schedule for utility permitting
- Fill new Inspector position
- Explore new training standards for inspectors
- Update Utility Permitting General Provisions
- Implement and in-house Citizen Contact / Concern tracking system

Department Measures

FACILITIES DESIGN AND CONSTRUCTION STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Director	1	1	1
Manager III	1	1	1
Manager II	1	1	1
Supervisor VI	1	1	1
Specialist V	1	1	1
Total	**5**	**5**	**5**

FACILITIES DESIGN AND CONSTRUCTION VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	1	1	1
Vehicle Allowances	4	4	4

PRE-CONSTRUCTION STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
ROW Specialist	2	2	3
Admin Coordinator	1	1	1
Manager	1	1	1
Total	**4**	**4**	**5**

PRE-CONSTRUCTION VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	4
Total	**3**	**3**	**4**

ROAD CONSTRUCTION STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Deputy Director	1	1	1
Manager III	1	1	1
Manager IV	2	2	2
Project Coordinator	1	1	1
Engineer I	1	1	1
Engineer II	1	2	2
Inspector	3	3	3
Inspector I	1	1	1
Inspector II	0	0	0
Road Construction Manager (Contract Part Time)	1	1	1
Total	**12**	**13**	**13**

VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	8	8	8
Heavy Equipment	1	2	2
Vehicle Allowances	3	3	3
Total	**12**	**13**	**13**

UTILITY PERMITTING STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager III	1	1	1
Inspector	0	1	1
Inspector II	1	1	1
Total	**2**	**3**	**3**

VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	1	2	2
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**2**	**3**	**3**

Budgeted and Historical Data

Detailed information on revenues and expenditures can be found under Fund Summaries for Capital Project Funds.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
2017 General Obligation Bond					
Personal Services	$362,125	$437,098	$444,753	$475,405	6.900%
Operating-Supplies	$15,855	$4,422	$9,950	$8,350	-16.100%
Operating-Purch/Cont	$8,161	$11,136	$11,600	$13,300	14.700%
Intergovernmental	$239	$41	$0	$0	0.000%
Capital	$27,089,640	$30,583,797	$21,500,000	$6,957,596	-67.600%
Total 2017 General Obligation Bond:	**$27,476,020**	**$31,036,494**	**$21,966,303**	**$7,454,651**	**-66.100%**
2017 - 2022 Splost					
Personal Services	$62,277	$52,769	$77,068	$41,071	-46.700%
Operating-Oth Costs	$1,658,292	$1,844,186	$1,974,960	$2,278,800	15.400%
Other Financing Uses	$9,394,451	$7,354,024	$5,140,700	$5,159,893	0.400%
Capital	$1,206,228	$847,192	$16,207,272	$19,520,236	20.400%
Total 2017 - 2022 Splost:	**$12,321,248**	**$10,098,170**	**$23,400,000**	**$27,000,000**	**15.400%**
Title Ad Valorem Tax Fund					
Operating-Purch/Cont	$0	$0	$0	$100,000	N/A
Capital	$238,206	$760,727	$800,000	$10,108,000	1,163.500%
Total Title Ad Valorem Tax Fund:	**$238,206**	**$760,727**	**$800,000**	**$10,208,000**	**1,176.000%**
2009 Go/1116 Cip					
Other Financing Uses	$460,234	$1,511,037	$0	$0	0.000%
Capital	$1,165,775	$846,222	$8,175,000	$9,710,000	18.800%
Total 2009 Go/1116 Cip:	**$1,626,009**	**$2,357,259**	**$8,175,000**	**$9,710,000**	**18.800%**
T-Splost					
Capital	$11,368,896	$15,703,110	$19,315,000	$23,550,000	21.900%
Total T-Splost:	**$11,368,896**	**$15,703,110**	**$19,315,000**	**$23,550,000**	**21.900%**
Total:	**$53,030,379**	**$59,955,760**	**$73,656,303**	**$77,922,651**	**5.800%**

Community Services/Community Events

The Community Events department takes pride in providing the citizens of Columbia County with outstanding services through a variety of recreational programs that meet the needs of a changing and growing community. This is accomplished with a catalog of programming that promotes healthy living, family fun, and a sense of community within special events that are unique and distinct from surrounding cities.

Accomplishments for FY 20/21

- 20th annual BOOM! In the Park, tailgate-style at the Columbia County Fairgrounds
- Blues, Brews & BBQ and Boots Brews & BBQ returned in 2021 and due to their success has morphed into a successful monthly Food Truck Friday with Bands and Brews event that has seen record attendance
- Christmas in Columbia County park-wide light display with Holiday Markets, plus a tree lighting and fireworks following the Columbia County Merchants Association Parade
- Easter Egg Scramble held at Patriots Park with more than 40,000 eggs for children ages 2 and up, pictures with the Easter Bunny and more
- Evans Market –during Covid-19 was an online shopping experience with weekly Saturday drive-thru pick up, transitioned back to an in person Market in April 2021
- Experience Club, programming for those age 50+ - monthly meets for hobbies and book club
- Monthly FREE Family Movie
- MOVE Columbia County, healthy lifestyle initiative for all ages that includes FREE Wellness Wednesdays for children ages 5 and up, plus FREE Weekend Workout classes for all ages and fitness levels
- Saturday in the Park was held in May and featured Ed Turner and the Number 9 Band
- Summer Beach Blast event also returned to the calendar for 2021 with A1A the Jimmy Buffet Tribute Band

Goals for FY 21/22

- 21st annual BOOM! In the Park, at Evans Towne Center Park with food, fun and fireworks
- Christmas in Columbia County park-wide light display along with Evans on Ice (partnership).
- Evans Market – live market will end in September 2021 and begin again in April 2022
- Experience Club – monthly programs for citizens age 50 and over
- Food Truck Fridays with Bands and Brews – this FREE monthly event featuring food trucks and entertainment has become a local favorite (July- October 2021 & March – June 2022)
- Monthly FREE Screen on the Green events at Gateway Park
- MOVE Columbia County – healthy lifestyle initiative with MOVE RFID Cards, Wellness Wednesday, and Weekend Workouts
- The Big Bounce America – the world's largest inflatable bounce house and the world's longest inflatable obstacle course
- Trick or Treat at Gateway Park & Evans Towne Center Park
- Have 100 percent of professional staff with CPRP certification

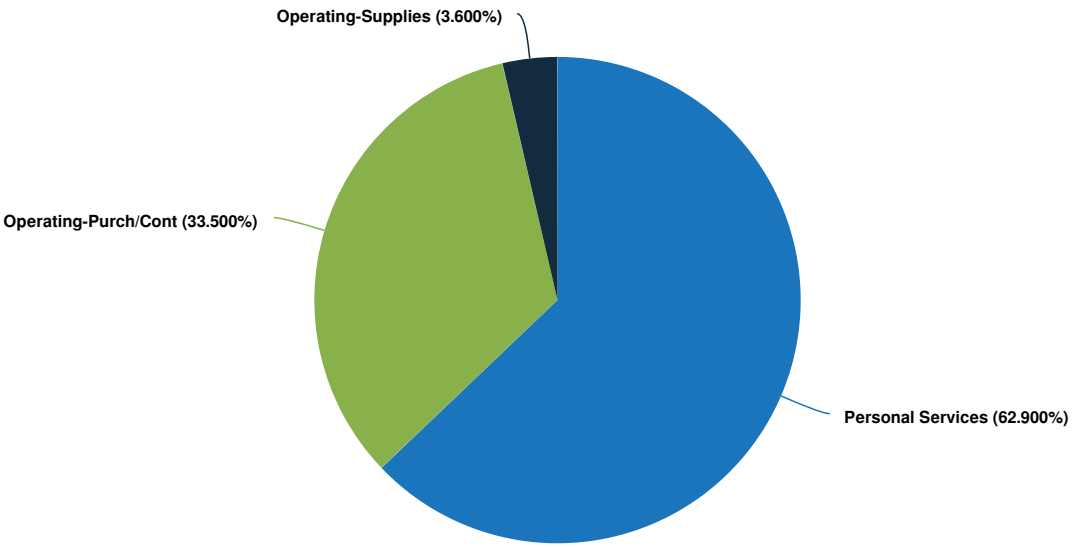
Department Measures

STAFFING

	Actual 2020-2021	Estimated 2021-2022	Forecast 2022-2023
Department Manager	1	1	1
Event Specialist	2	2	3

Expenditures Summary

FY 2022 Budgeted Expenditures by Expense Type

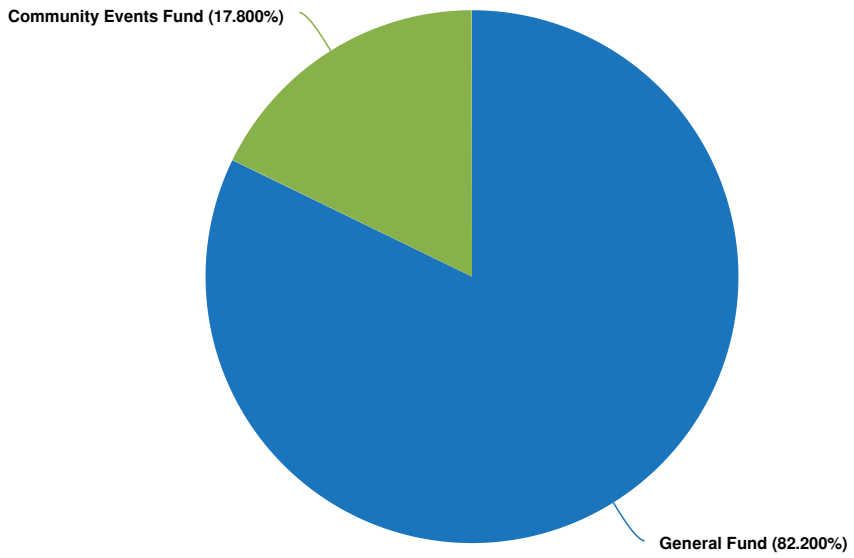


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expense Objects					
Personal Services	$447,772	$501,455	$528,366	$645,307	22.100%
Operating-Supplies	$130,209	$43,001	$48,310	$37,360	-22.700%
Operating-Purch/Cont	$427,365	$369,669	$254,950	$343,400	34.700%
Intergovernmental	$4,426	$8,554	$0	$0	0.000%
Capital	$0	$103,210	$106,400	$0	-100.000%
Total Expense Objects:	**$1,009,772**	**$1,025,889**	**$938,026**	**$1,026,067**	**9.400%**

Expenditures by Fund

The Community Events program is supported partially within the General Fund and partially within a Special Revenue Fund.

2022 Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
General Fund					
General Fund	$561,330	$692,398	$713,026	$843,567	18.300%
Total General Fund:	**$561,330**	**$692,398**	**$713,026**	**$843,567**	**18.300%**
Community Events Fund	$448,442	$333,491	$225,000	$182,500	-18.900%
Total Community Events Fund:	**$448,442**	**$333,491**	**$225,000**	**$182,500**	**-18.900%**
Total:	**$1,009,772**	**$1,025,889**	**$938,026**	**$1,026,067**	**9.400%**

County Administration

The County Manager's Office works directly with the Board of Commissioners to provide support on policy matters, compiling the annual budget, guidance to county departments regarding day to day operations and works to develop short and long range plans that will improve the effectiveness and efficiency of your county government. The Board of Commissioners and County Administration share the Accomplishments for FY 20/21 and the goals for FY 21/22 as the Board of Commissioners sets the agenda for the year and County Administration ensures the goals are accomplished.

Accomplishments for FY 20/21

- Implemented a new salary matrix and approved a new base pay of $15/hour for all county employees.
- Completed construction on the Columbia County Performing Arts Center and opened the venue in May 2021.
- Approved Resolution 20-48 requesting the Georgia State Legislature to take such action necessary to approve Columbia County as a single-county judicial circuit.
- Effectively and efficiently established a budget and location for the newly formed Columbia Judicial Circuit which started operating July 1, 202.
- Completed all property acquisitions and began construction on the Flowing Wells Road, Lewiston Road, and Furys Ferry Road widening projects.
- Completed the process for updating and adopting the county's Vision 2035 Comprehensive Plan.

Goals for FY 21/22

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

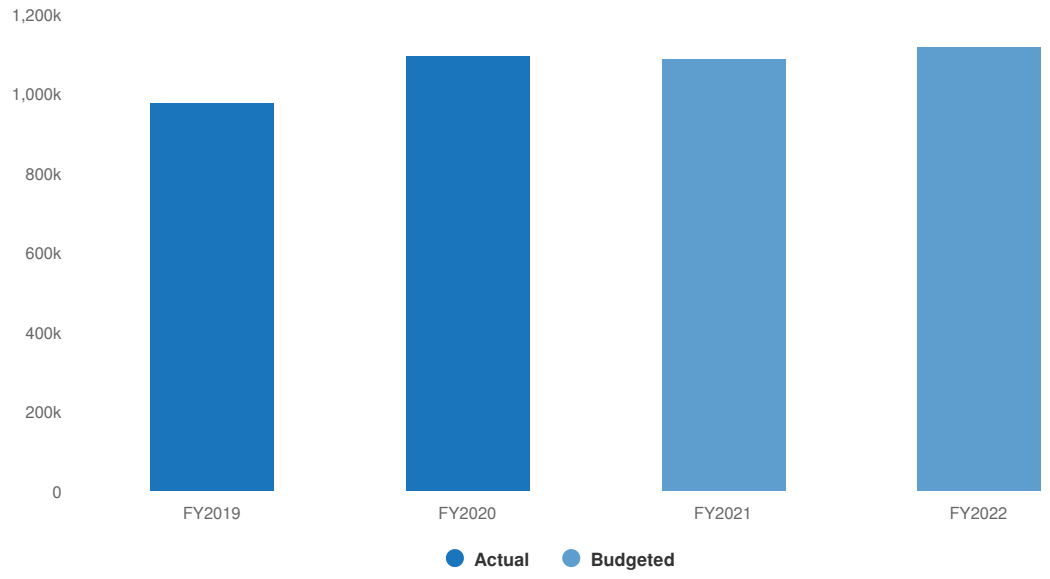
- Balance budget with no increase in the millage rate for Columbia County.
- Complete construction on parks (Blanchard Park and The Plaza Park) and begin construction on the county's newest park in the Riverwood area.
- Continue construction on Fury's Ferry Road, Lewiston Road and Flowing Wells Road widening projects; these major roadway projects are funded by TSPLOST.
- Begin the process of compiling the new SPLOST project list to take to the voters in the May 2022 election.
- Continue to focus on providing infrastructure needs to support a growing population prior to development.
- Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
- Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
- Cost-savings initiatives such as the Management Review Team to reduce costs.
- Effectively and efficiently support the newly established Columbia Judicial Circuit so that it can be an example for others to follow.

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
County Administrator					
Personal Services	$760,590	$880,555	$873,215	$902,705	3.400%
Operating-Supplies	$48,409	$56,984	$31,000	$31,000	0.000%
Operating-Purch/Cont	$163,306	$158,416	$182,000	$182,000	0.000%
Intergovernmental	$3,857	$271	$0	$0	0.000%
Total County Administrator:	**$976,161**	**$1,096,226**	**$1,086,215**	**$1,115,705**	**2.700%**
Total General Government:	**$976,161**	**$1,096,226**	**$1,086,215**	**$1,115,705**	**2.700%**
Total Expenditures:	**$976,161**	**$1,096,226**	**$1,086,215**	**$1,115,705**	**2.700%**

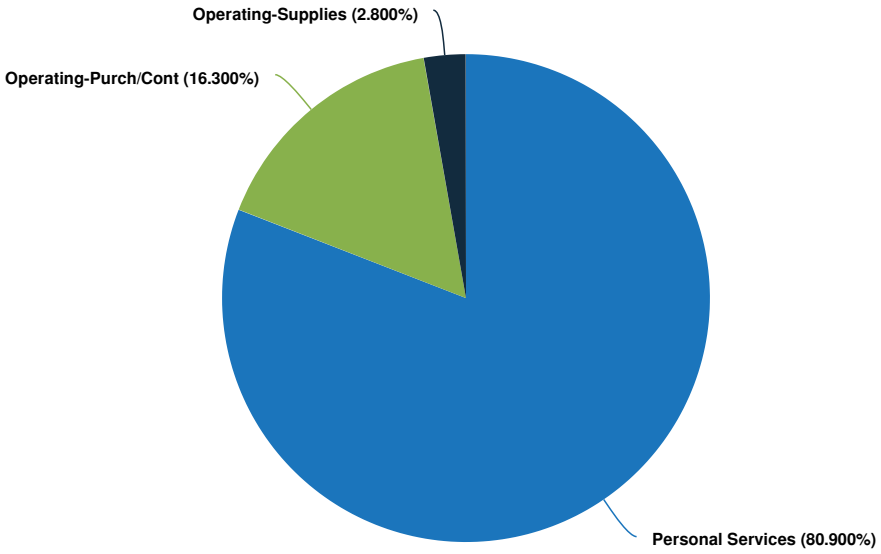
$1,115,705 $29,490
(2.71% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual

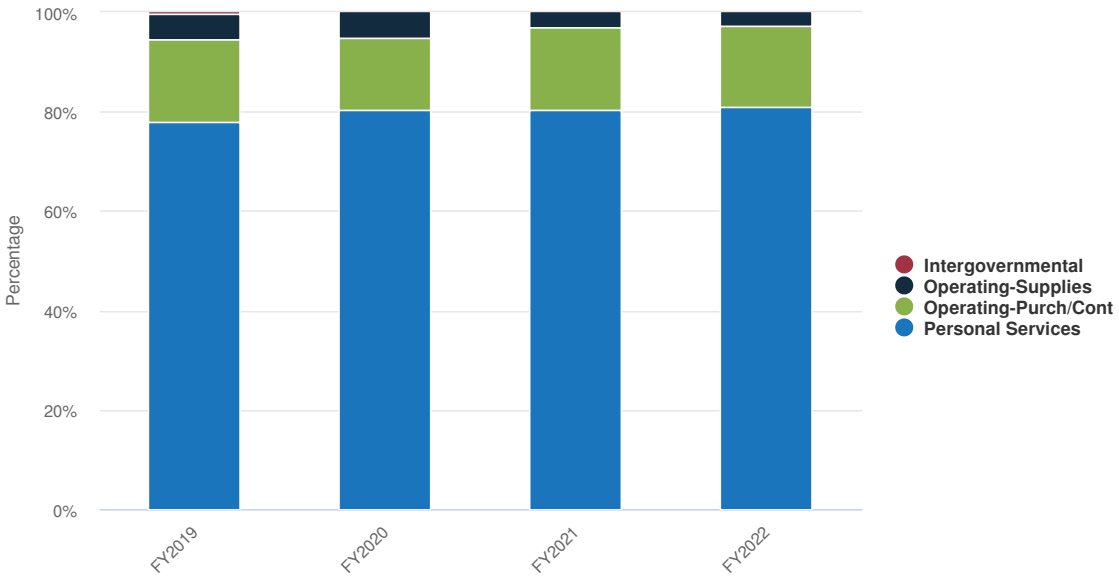


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Emergency Services

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

Accomplishments for FY 20/21

- Conducted public education programs for community groups
- Conducted formal training and exercises
- Conducted interviews and hiring of Training and Planning Specialist
- Coordination and planning of Public Safety and Preparedness Day August 2021
- Coordinated and conducted training for specialized volunteer groups
- Coordinated and hosted four Community Blood Drives
- Completed quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements
- 2020 Emergency Manager Re-Certification completed for Director and Deputy Director
- Training & Planning Specialist working on Certified Emergency Manager Training
- Host Columbia County ARES Monthly Meetings, VE Test Sessions and Civil Air Patrol Monthly Meetings
- Conduct quarterly drills of Informacast - Employee Mass Notification System
- Hosted two "Stop the Bleed", SKYWARN Storm Spotter, Build a Kit and Shelter Operations & Management and Homeland Security Exercise & Evaluation Trainings
- Awarded Hazard Mitigation Grant for 3 fixed generators and 6 portable generators for Water Utility and Fire Rescue
- Submitted three 2021 Homeland Security Grant Applications - $230,039
- Participation in National Preparedness Month (September 2020)
- Conducted Community Outreach Survey
- Monitored and/or responded to multiple emergency events within the county
- Assisted the County Public Relations Manager with information dissemination and county events, as requested
- Assisted Public Health with Drive Thru COVID Testing sites and COVID Vaccination Clinics
- Staff participation in Emergency Management Association of Georgia annual trainings and meetings
- Local Emergency Operations Plan updates to new format
- Mobile Operations Center Deployments; Pod Runner Setup and Testing
- Maintained EMA Inventory
- Completed Hazard Mitigation Plan 5-Year Update
- Participated in quarterly GEMA/HS Area meetings
- Completed 15 Emergency Support Function Annexes for Emergency Operations Plan
- Created EOC Access Database Roster
- Created EOC Operations/Functions Checklists

EXERCISES & DRILLS – 2020/2021

- Statewide Tornado Drill 2021
- Columbia County Flood Response Tabletop Exercise
- Shelter Communications Full Scale Exercise
- Quarterly Informacast Employee Mass Notification Drills
- Augusta Canal EAP Training & Exercise 2020
- Steven Creek EAP Training & Exercise 2020
- Duke Energy EAP Training & Exercise

COMMUNITY EDUCATION PRESENTATIONS AND PROGRAMS – 2020/2021

Date	Group	Number of Participants
11/19/2020	Leadership Columbia County	45
07/06/2021	4-H Columbia County Government Day	19
Total		**54**

Goals for FY 21/22

- Develop and provide training for Pod Runner
- Conduct Training on Damage Assessment
- Perform quarterly communications testing of Mobile Operations Center and Pod Runner
- Maintain all programs required to continue receiving additional state disaster match incentives
- Review and update all emergency plans and SOG's, as needed
- Continue to apply for and maintain State and Federal Grants, as well as other funding sources
- Assure countywide NIMS compliance to maintain federal reimbursement privileges
- Conduct public education programs for community groups and citizens
- Coordinate and conduct training exercises
- Conduct Severe Weather Awareness Week, Statewide Tornado Drill, Severe Weather Preparedness Week and Winter Weather Preparedness Week
- Activate the EOC for exercises and emergencies, as required
- Coordinate and host four Community Blood Drives
- Submit quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements
- Submit 2021 Emergency Manager Re-Certification Documents to GEMA for Director and Deputy Director
- Participate in quarterly GEMA/HS Area meetings
- Complete Emergency Operations Plan rewrite and format
- Construct Cityworks Storeroom and Stockpile for PPE
- Complete Debris Management Plan Update

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Training Courses	5	15	15
Emergency Monitoring / Preps / Responses / EOC Activations	5	20	20

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Conduct Drills / Exercises - (public & private sector)	7	10	15
Develop / Update Emergency Plans & SOP's - (public & private sector)	5	10	10
Conduct Community Outreach Programs on Preparedness Issues	2	10	10

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
EMA Director	1	1	1
EMA Deputy Director	1	1	1
Training & Planning Specialist	1	1	1
Operations & Training Specialist	0	0	0
Total	**3**	**3**	**3**

VEHICLE SCHEDULE

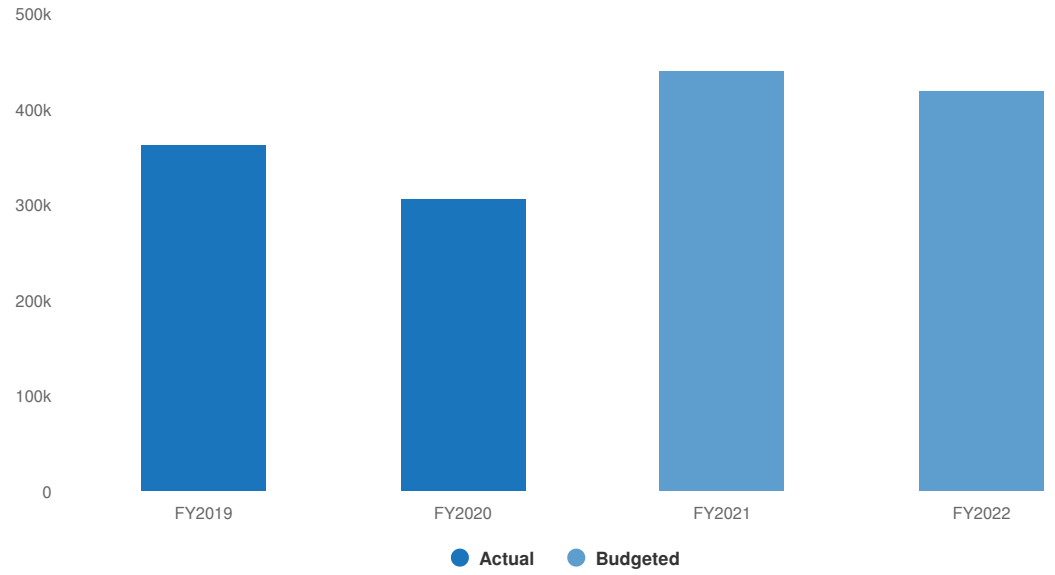
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment (Mobile Operations Center)	1	1	1
Vehicle Allowances	3	3	3
Total	**4**	**4**	**4**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Public Safety					
Emergency Services					
Personal Services	$242,493	$192,896	$310,669	$295,297	-4.900%
Operating-Supplies	$67,203	$74,189	$23,600	$22,100	-6.400%
Operating-Purch/Cont	$53,531	$38,928	$55,130	$101,750	84.600%
Operating-Oth Costs	$464	$1,105	$1,200	$1,200	0.000%
Capital	$0	$0	$50,000	$0	-100.000%
Total Emergency Services:	**$363,691**	**$307,118**	**$440,599**	**$420,347**	**-4.600%**
Total Public Safety:	**$363,691**	**$307,118**	**$440,599**	**$420,347**	**-4.600%**
Total Expenditures:	**$363,691**	**$307,118**	**$440,599**	**$420,347**	**-4.600%**

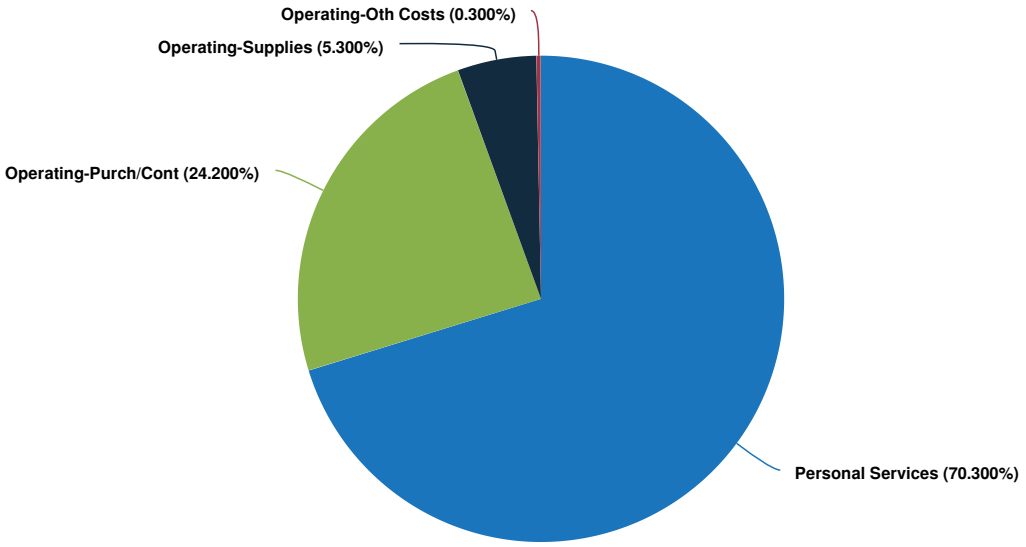
$420,347 -$20,252
(-4.60% vs. prior year)

Emergency Services Proposed and Historical Budget vs. Actual

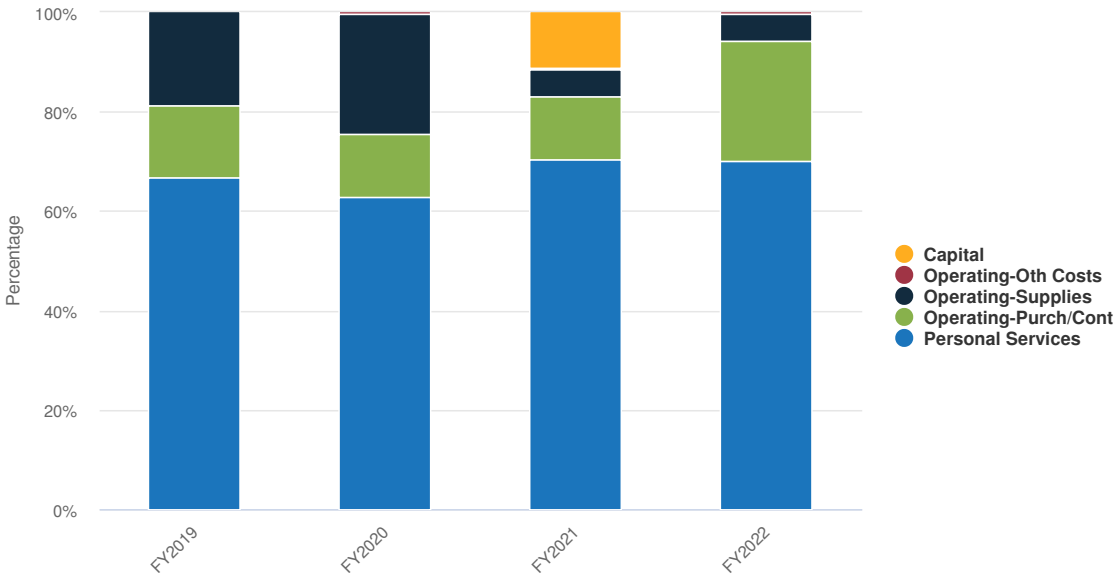


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Exhibition Center

The Exhibition Center is a 24,000 square foot rental facility for trade shows, exhibits, corporate events and more. We are the largest indoor venue in Columbia County and located next to Gateway Park in Grovetown, GA. The staff is in charge of touring, booking, setting up and executing contracts for each renter.

Accomplishments for FY 20/21

- Successfully started our own department (separated from Rental Facility & Venues)
- Hired a part-time Operations Coordinator Position
- Hosted 44 events and collected $124,341 in revenue through the COVID year
- Reviewed and updated policies, procedures and rental information
    - Eliminated add-ons that were not feasible for staff to successfully implement or cost us money to setup and run vs. revenue
    - Set-up specific seating charts and set-ups to help minimize staff hours with resetting the room
    - Set-up procedures so we can properly account for "ticketed" events and collection from these events

Goals for FY 21/22

- Increase building usage days (120 days occupied)
- Increase the number of events that rent the entire Exhibition Center to 40
- Increase the usage of the meeting room space during the week (35 weekday meetings)
- Increase the number of events from 44 to 60
- Replace floor outlets and update our electrical boxes to eliminate additional staff costs or expenses to the facility and allow customer to access these areas more efficiently
- Employ a full-time Operations Coordinator (increase from part-time) to provide us with someone on staff who can setup, maintain and help with minor issues on the building during business and rental hours
- Properly implement ticketing pricing so the facility does not lose money on this offer
- Allow our reservation process to be done 100% online (no more paper contracts)

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Number of Events	42	44	60
Number of Guests in Attendance	33,955	18,528	43,000

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Rental Income	$163,249.52	$124,341.16	$302,500.00
Building Usage (Days)	82	59	120
Full Exhibition Center Rentals	22	16	40
Weekly Meeting Room Space Rental Days	12	2	35

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Exhibition Center Manager		1	1
Venue Coordinator		1	1
P/T Operations Coordinator		1	1
Total		3	3

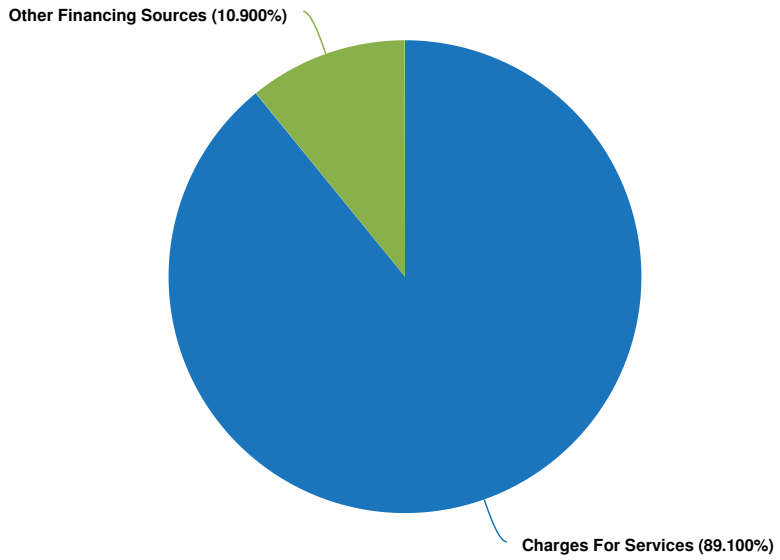
VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles			
Heavy Equipment			
Vehicle Allowances		1	1
Total		1	1

Revenues by Source

The Exhibition Center was formerly part of Savannah Rapids Pavilion Fund. We started a new fund with fiscal year 2022.

Projected 2022 Revenues by Source

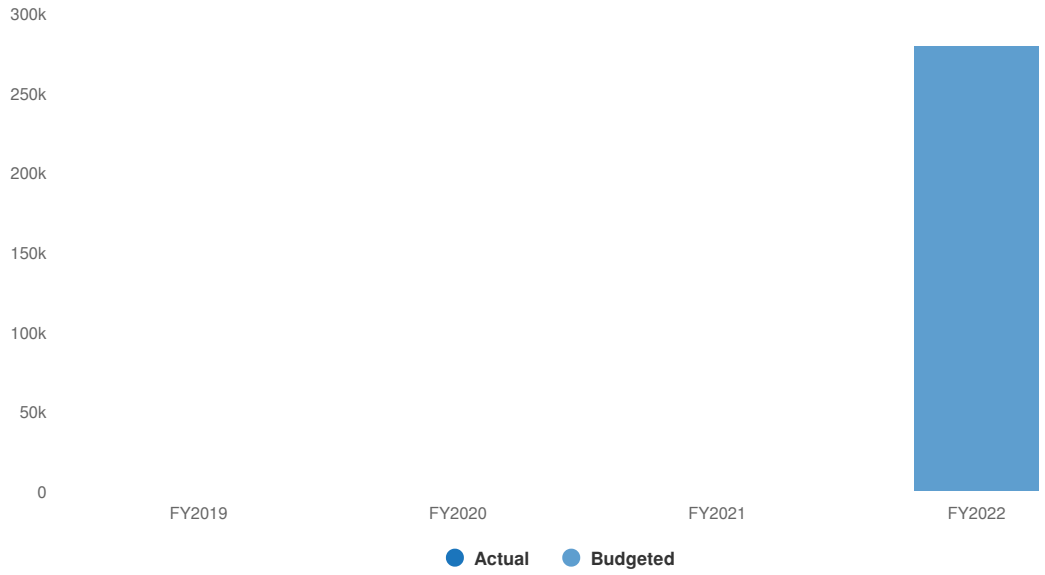


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Charges For Services	$0	$0	$0	$250,000	N/A
Other Financing Sources	$0	$0	$0	$30,481	N/A
Total Revenue Source:	**$0**	**$0**	**$0**	**$280,481**	**N/A**

Expenditures Summary

$280,481 $280,481
(% vs. prior year)

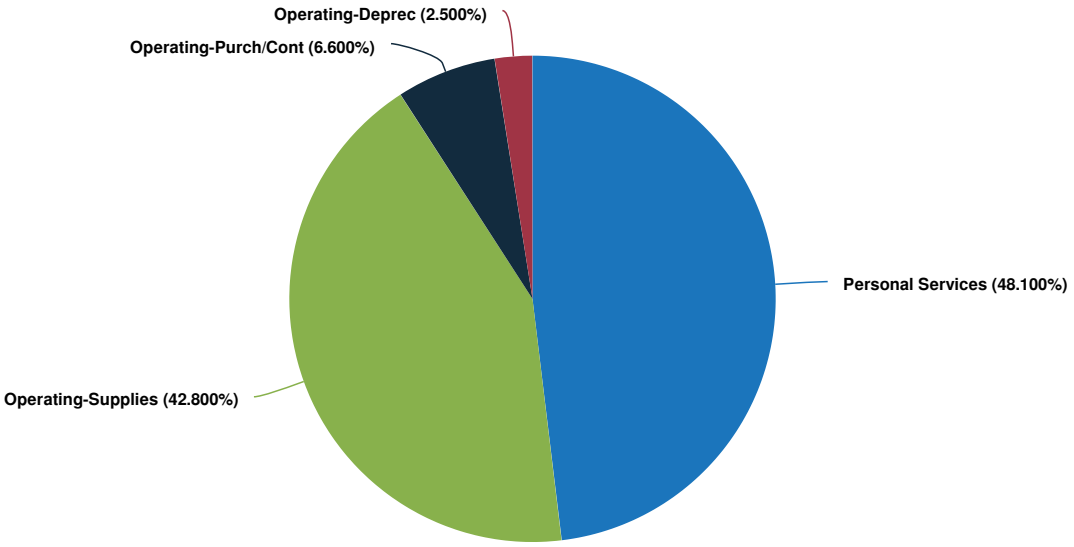
Exhibition Center Proposed and Historical Budget vs. Actual



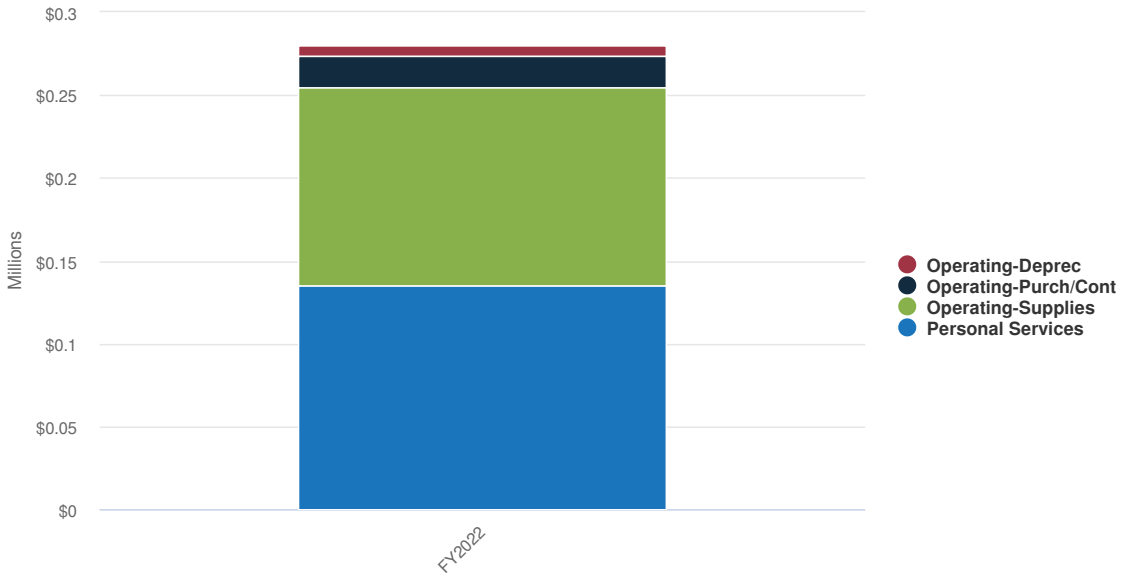
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Exhibition Center					
Personal Services	$0	$0	$0	$134,881	N/A
Operating-Supplies	$0	$0	$0	$120,000	N/A
Operating-Purch/Cont	$0	$0	$0	$18,600	N/A
Operating-Deprec	$0	$0	$0	$7,000	N/A
Total Exhibition Center:	**$0**	**$0**	**$0**	**$280,481**	**N/A**

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Fleet Services

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 the City of Harlem, Columbia County Cares, DNR, DHS, Lincoln County Public Transit and Columbia County Community Connections. On-call services are available, through Fleet Services, around the clock with on-site fueling when needed. Fleet's generator program is responsible for inspecting and refueling all of the generators in the county and also maintaining and repairing all generators below 500KW. The Generator program now performs annual load bank testing and fuel polishing for all county owned generators. The addition of these services has eliminated the need for a generator services contract and greatly reduced the expense of outside services. Fleet Services also works with each department to provide the resources necessary for vehicle and equipment purchasing, delivery, and repurposing or selling.

Accomplishments for FY 20/21

- All eligible technicians are now CDL certified
- Increased number of ASE certified technicians
- Fire Services now has 2 Master ASE technicians
- Fire Service tech now has EVT certification
- More than 80% of our technicians were able to complete web based training

Goals for FY 21/22

- Continue increasing number of ASE certified employees in an effort to achieve ASE Blue Seal status
- Continue EVT training for Fire technicians
- Continue generator training
- Continue Harley Davidson training
- Increase training opportunities for Heavy Equipment technicians

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Work Orders Completed	3734	3785	4200
Labor hours for repairs	6157	6437	6800
PM's Performed	1449	1597	1750
Vehicle responsibility	1400(includes generators)	1385(includes generators)	1390(includes generators)

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 21/22
Work Order	726,170	818,952	867,000
PM %	39%	42%	42%
Average WO	1.00 hrs	1.02 hrs	1.02 hrs

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 20/21
Fleet Manager	1	1	1
Operation Manager	1	1	1
Shop Manager	1	1	1
Fire Services	3	3	3
Generator	2	2	2
Heavy Equipment	4	4	5
Light Equipment	5	5	6
Office	2	2	2
Parts	2	2	2
Total	**20**	**21**	**23**

VEHICLE SCHEDULE

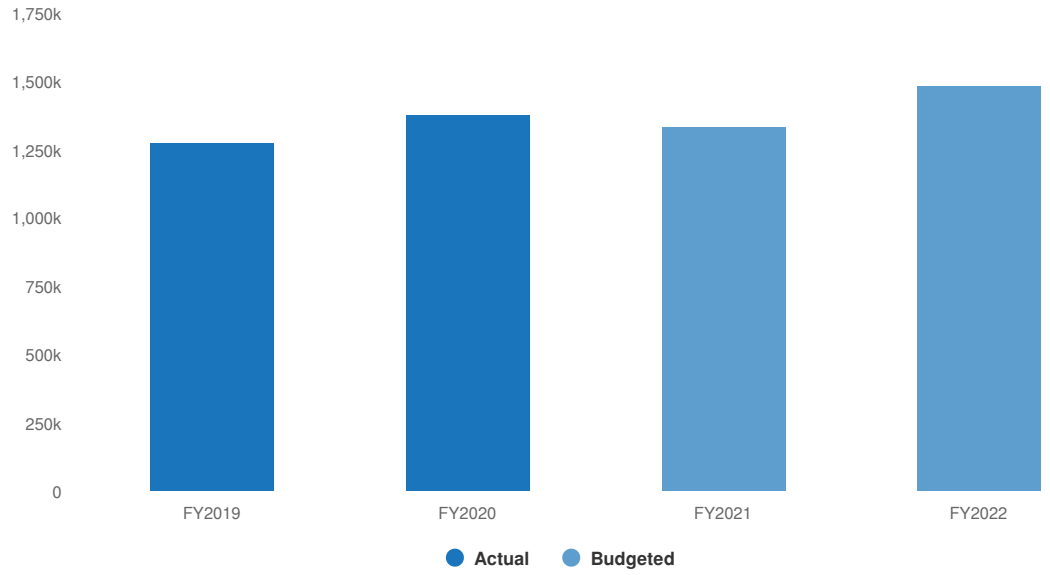
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	12	12	12
Heavy Equipment	2	2	2
Vehicle Allowances	0	0	0
Total	**14**	**14**	**14**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Public Works					
Fleet Services					
Personal Services	$1,065,175	$1,169,225	$1,127,605	$1,318,776	17.000%
Operating-Supplies	$142,573	$155,520	$111,500	$114,500	2.700%
Operating-Purch/Cont	$36,925	$49,316	$51,600	$54,100	4.800%
Intergovernmental	$0	$1,064	$0	$0	0.000%
Capital	$32,525	$8,785	$49,000	$0	-100.000%
Total Fleet Services:	**$1,277,197**	**$1,383,910**	**$1,339,705**	**$1,487,376**	**11.000%**
Total Public Works:	**$1,277,197**	**$1,383,910**	**$1,339,705**	**$1,487,376**	**11.000%**
Total Expenditures:	**$1,277,197**	**$1,383,910**	**$1,339,705**	**$1,487,376**	**11.000%**

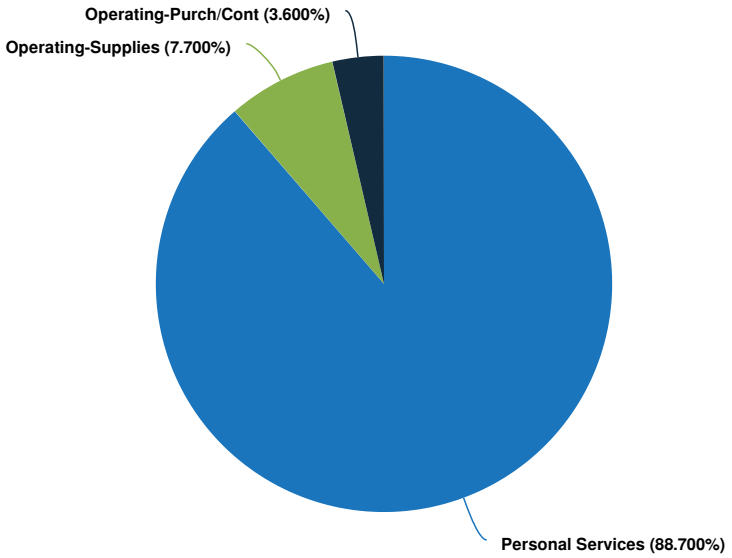
$1,487,376 $147,671
(11.02% vs. prior year)

Fleet Services Proposed and Historical Budget vs. Actual

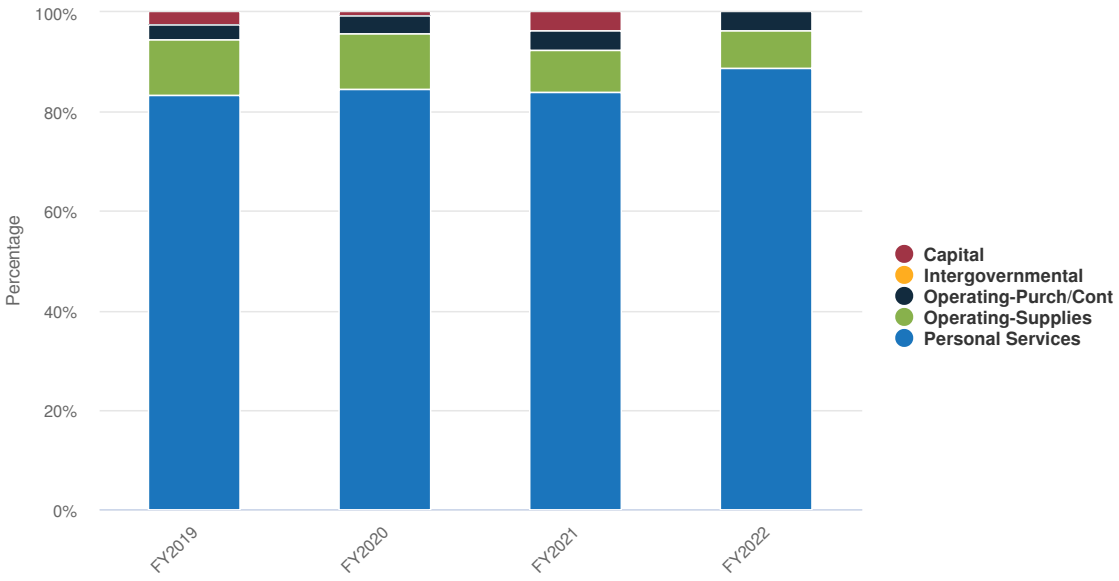


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Financial Services

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 20/21

- Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 23rd consecutive year.
- Obtained the GFOA's *Distinguished Budget Preparation Award* for 12th consecutive year.
- Implemented new banking services contract.
- Implemented automated time-keeping system for Sheriff's Office.

Goals for FY 21/22

- Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 24th consecutive year.
- Obtain the GFOA's *Distinguished Budget Preparation Award* for 13th consecutive year.
- Implement new lease accounting software to comply with GASB 87 requirements.
- Implement automated time-keeping for remaining county departments.
- Assist in developing 2023-2028 SPLOST program.
- Assist in implementing new Columbia Judicial Circuit.
- Assist in implementing new utility billing software.
- Publish digital budget book.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Number of invoices processed	39,950	41,020	42,000
Number of Funds/Depts.	37/190	38/198	41/198
Budgets managed in 000's			
General Fund	$72,004	$76,960	$83,640
Other Funds	$111,257	$118,157	$119,986
Total Budgets	$183,261	$195,117	$203,626

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Efficiency: Number of invoices processed/FTE	4,439	4,102	4,200
Cost per invoice processed	$6.47	$6.60	$6.73
Effectiveness: Revenue projection accuracy (Goal: within +/- 5%			
General Fund	115%	120%	99%
Other Funds	95%	95%	95%
Expenditure: Projection accuracy (Goal: within =/- 5%			
General Fund	94%	93%	98%
Other Funds	95%	95%	95%

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Internal Services Director	1	1	1
Finance Manager	1	1	1
Accounting Manager	0	1	1
Payroll Manager	1	1	1
Staff Accountant	3	3	3
Sr. Accounting Clerk	1	1	1
Accounting Clerk	1	1	1
Administrative Specialist	1	1	1
Total	**9**	**10**	**10**

VEHICLE SCHEDULE

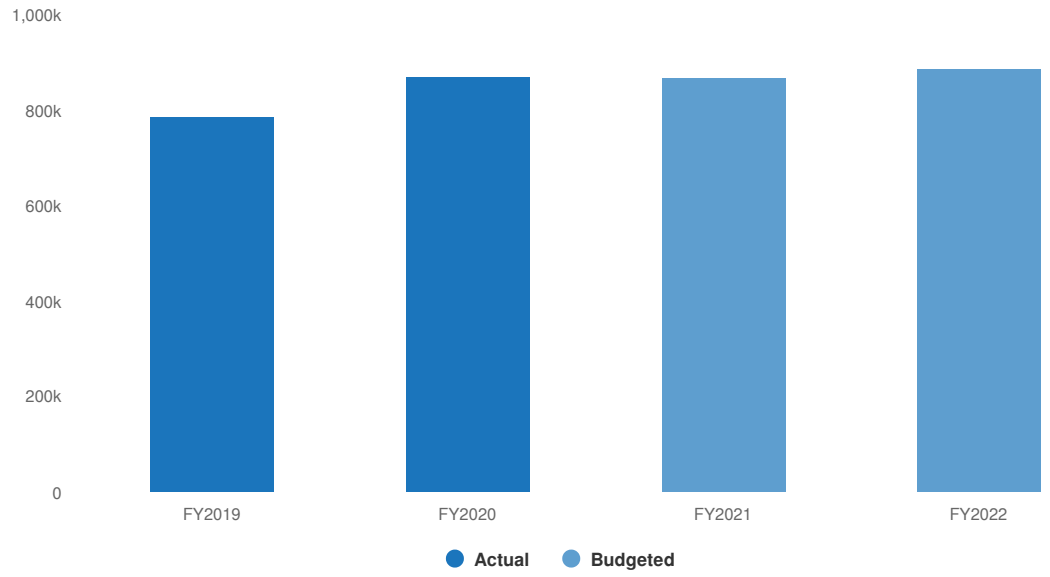
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	2
Total	**1**	**1**	**2**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Finance					
Personal Services	$624,858	$667,728	$695,251	$713,722	2.700%
Operating-Supplies	$44,970	$46,689	$19,170	$18,500	-3.500%
Operating-Purch/Cont	$116,746	$157,004	$152,500	$155,000	1.600%
Total Finance:	**$786,574**	**$871,422**	**$866,921**	**$887,222**	**2.300%**
Total General Government:	**$786,574**	**$871,422**	**$866,921**	**$887,222**	**2.300%**
Total Expenditures:	**$786,574**	**$871,422**	**$866,921**	**$887,222**	**2.300%**

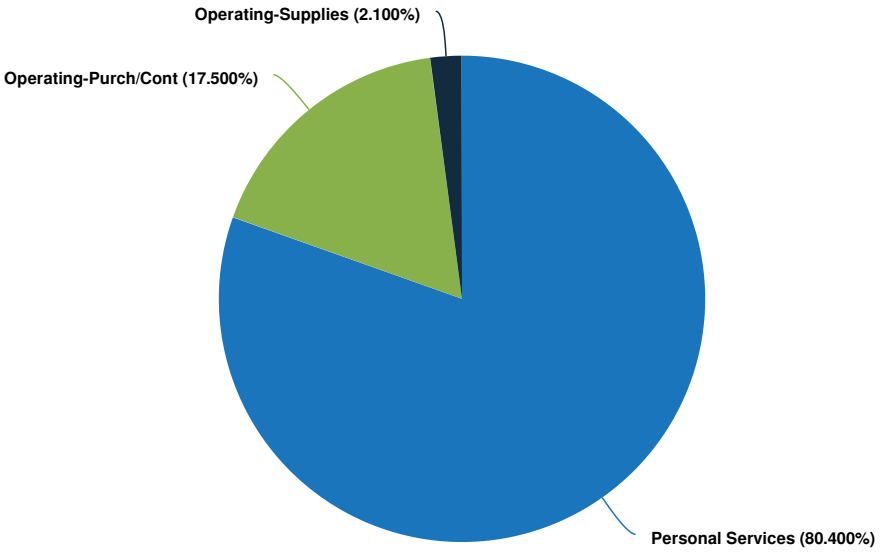
$887,222 $20,301
(2.34% vs. prior year)

Financial Services Proposed and Historical Budget vs. Actual

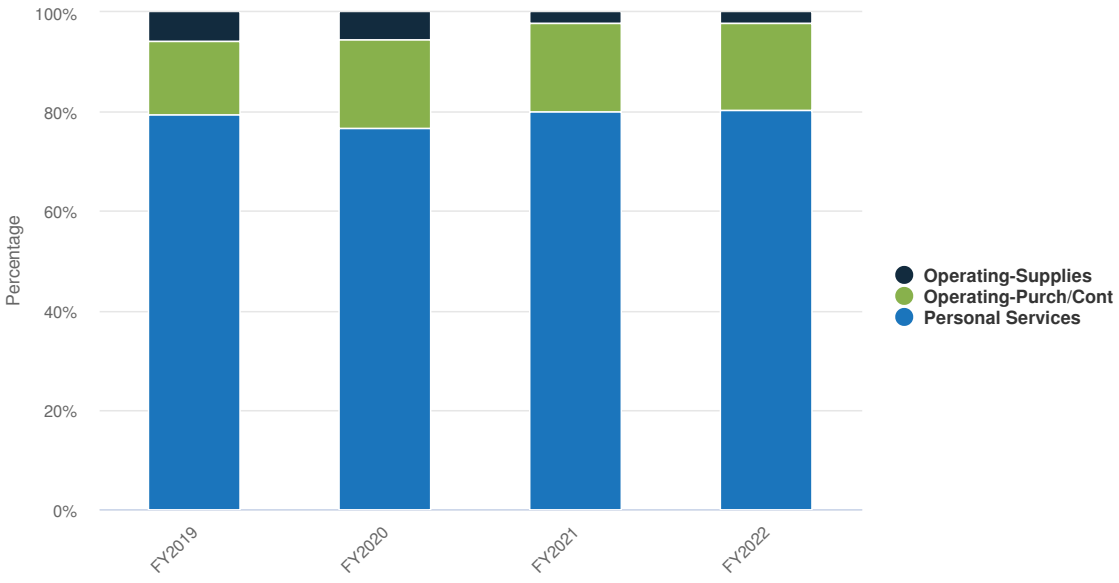


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Fire Services

Columbia County Fire Rescue provides fire suppression, rescue, extrication, fire safety, and medical first response to the citizens of Columbia County. The department has 192 personnel providing services from 15 stations strategically located throughout the county.

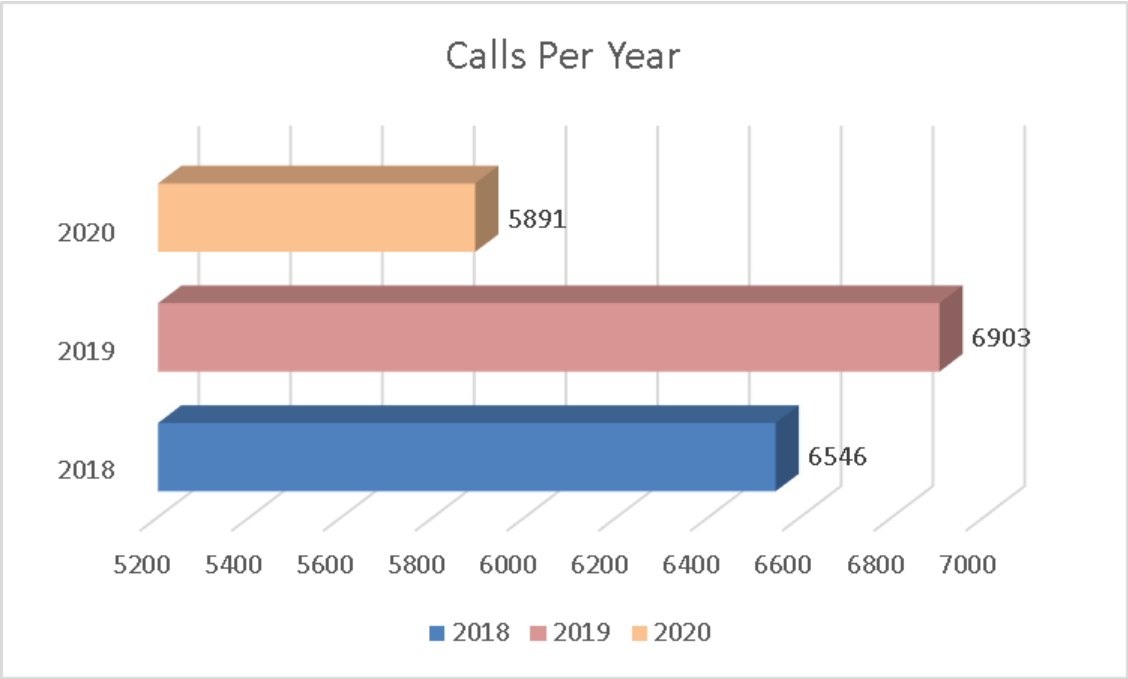
Accomplishments for FY 20/21

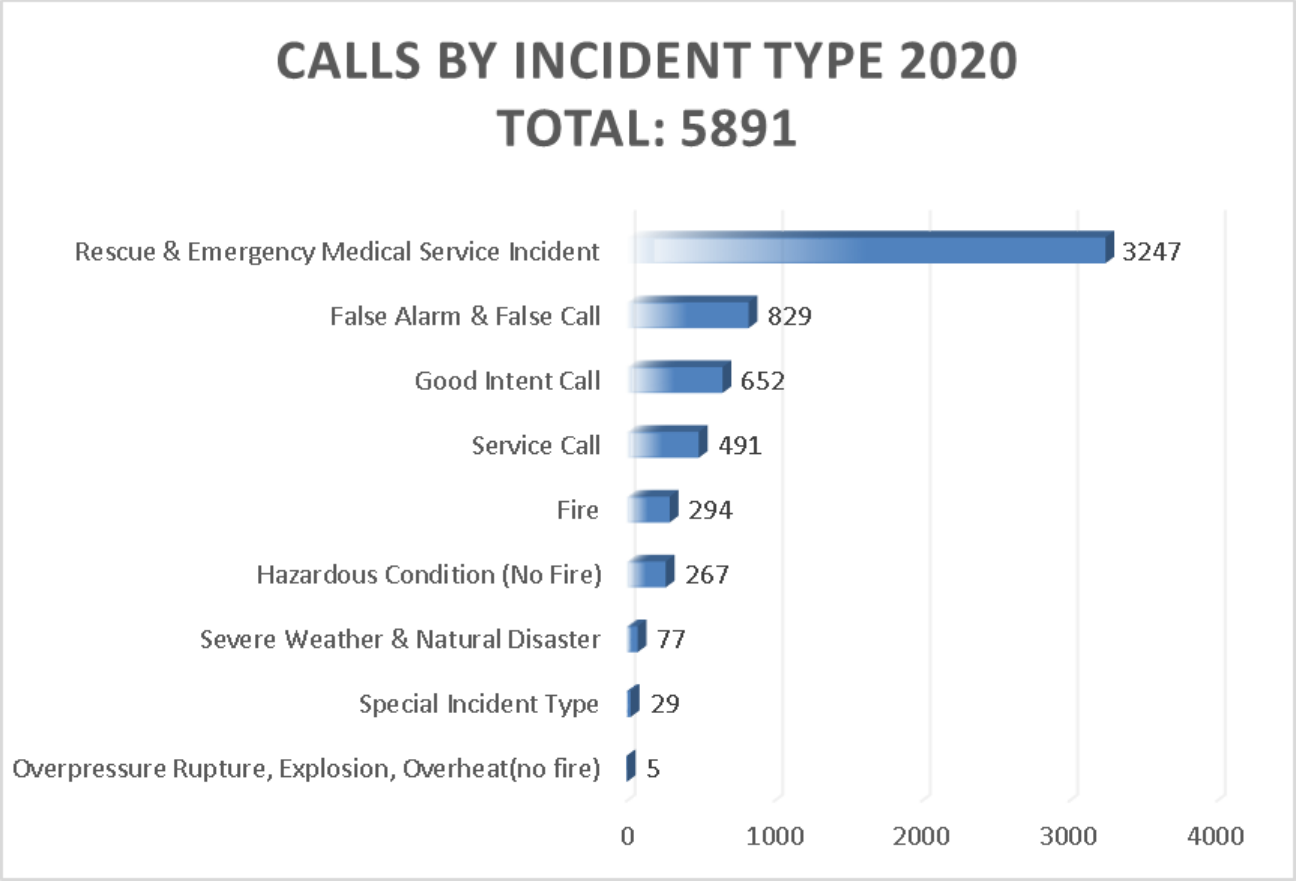
- Certified suppression personnel to NPQ Driver Apparatus Operator and Aerial Operator.
- Continued work on an in-depth strategic plan for all operations.
- Monitored response times and incident type trends for resource allocation.
- Participated in training programs and exercises with other emergency response agencies.
- Created a Training Staff with four personnel assigned to increase training capabilities
- Implemented redundant Spillman CAD servers for Disaster Response Planning
- Created and implemented response plans to COVID-related incidents.
- Increased capabilities of Dive Rescue and Recovery Team adding underwater sonar equipment.
- 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 Columbia County Community Connections and the Burn Foundation of American with our annual boot drive.

Goals for FY 21/22

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.

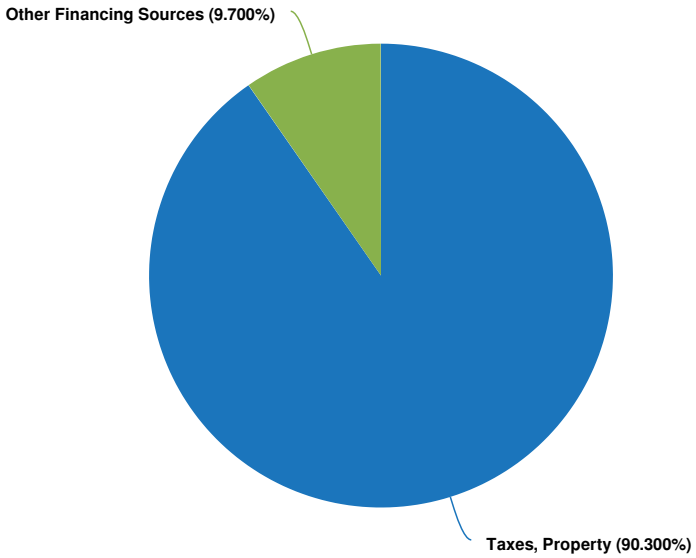
Department Measures





Revenues by Source

Projected 2022 Revenues by Source

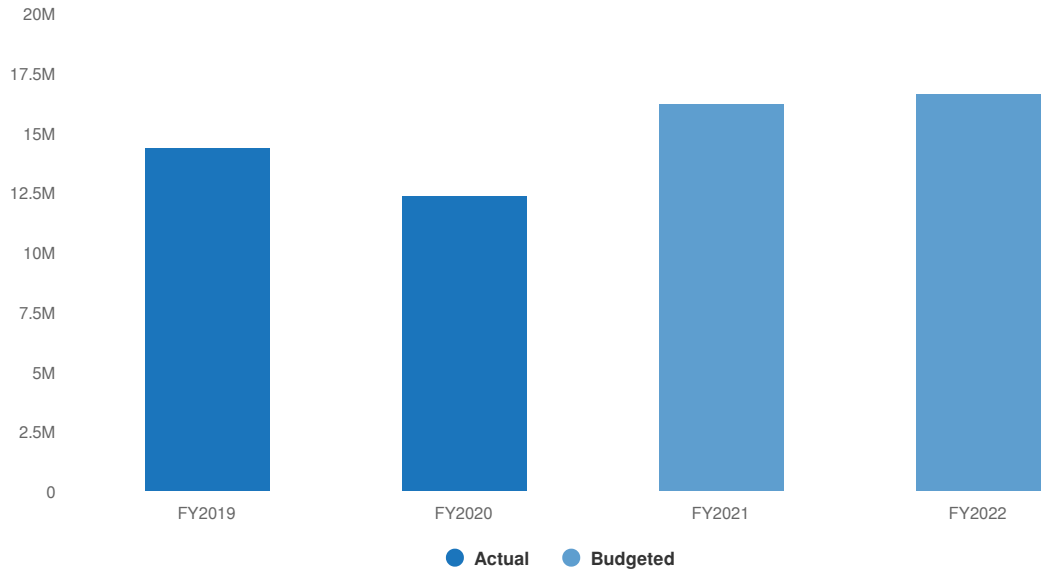


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	$11,829,844	$13,605,085	$13,898,477	$15,083,619	8.500%
Contributions & Donations	$73,374	$5,020	$0	$0	0.000%
Miscellaneous	$10	$1,200	$0	$0	0.000%
Other Financing Sources	$1,275,415	$1,862,679	$2,323,940	$1,613,165	-30.600%
Total Revenue Source:	**$13,178,644**	**$15,473,984**	**$16,222,417**	**$16,696,784**	**2.900%**

Expenditures Summary

$16,696,784 $474,367
(2.92% vs. prior year)

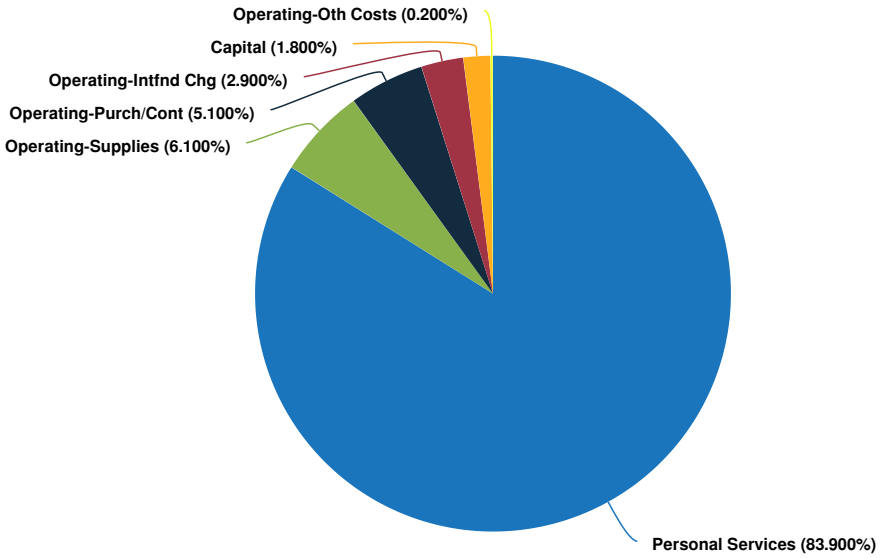
Fire Services Proposed and Historical Budget vs. Actual



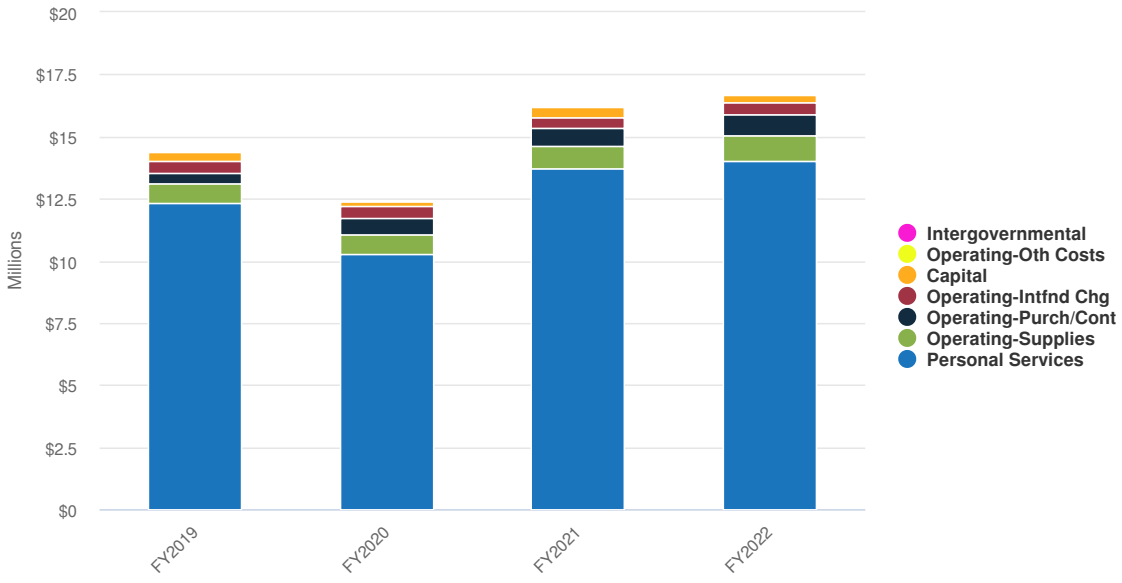
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Fire Services Fund					
Personal Services	$12,298,838	$10,274,054	$13,724,991	$14,012,781	2.100%
Operating-Supplies	$801,357	$771,949	$920,025	$1,023,300	11.200%
Operating-Purch/Cont	$437,102	$655,060	$675,018	$849,060	25.800%
Operating-Oth Costs	$2,923	$3,697	$28,000	$28,000	0.000%
Operating-Intfnd Chg	$469,477	$530,596	$479,383	$478,629	-0.200%
Intergovernmental	$0	$146	$0	$0	0.000%
Capital	$399,847	$172,979	$395,000	$305,014	-22.800%
Total Fire Services Fund:	**$14,409,545**	**$12,408,482**	**$16,222,417**	**$16,696,784**	**2.900%**

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Forestry

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 20/21

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

Goals for FY 21/22

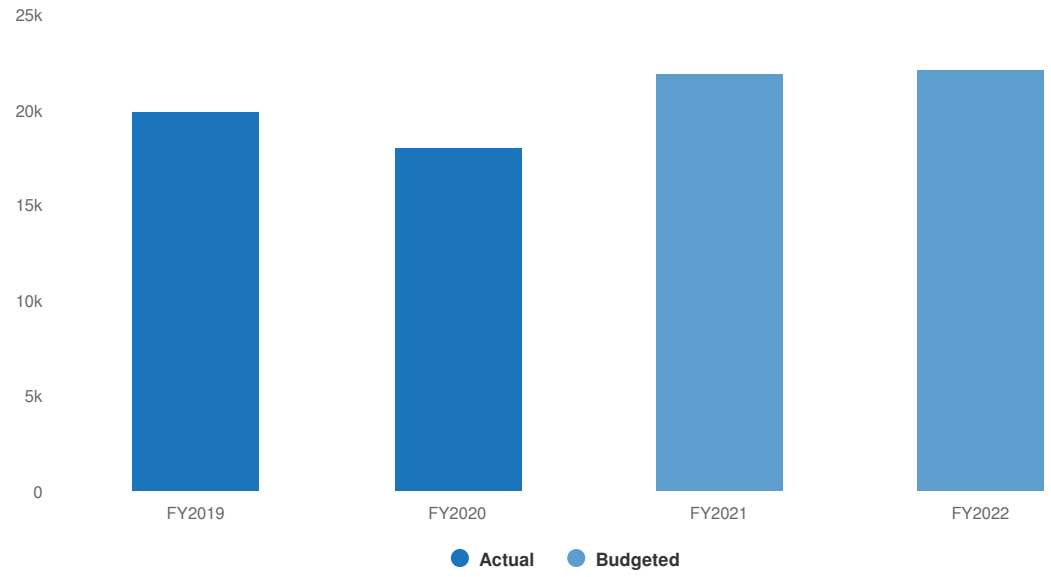
- Provide leadership in the areas of protection and management
- Educate the public on the wise use of all forest resources for all citizens
- Continue to implement Community Wildland Protection Plan
- Promote Prescribed Burning
- Continue Grovetown Tree City USA
- Reduce Nonpoint Source Pollution through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

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Forestry					
Operating-Supplies	$985	$1,878	$1,840	$2,000	8.700%
Operating-Purch/Cont	$18,877	$16,164	$20,050	$20,100	0.200%
Total Forestry:	**$19,863**	**$18,042**	**$21,890**	**$22,100**	**1.000%**
Total Housing & Development:	**$19,863**	**$18,042**	**$21,890**	**$22,100**	**1.000%**
Total Expenditures:	**$19,863**	**$18,042**	**$21,890**	**$22,100**	**1.000%**

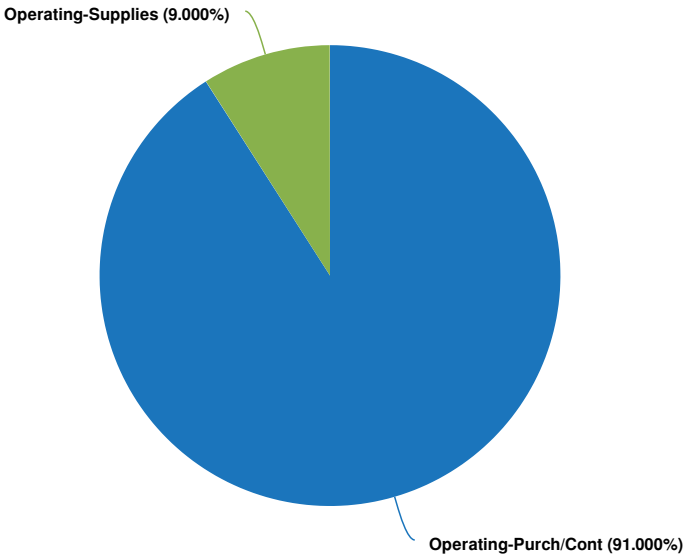
$22,100 $210
(0.96% vs. prior year)

Forestry Proposed and Historical Budget vs. Actual

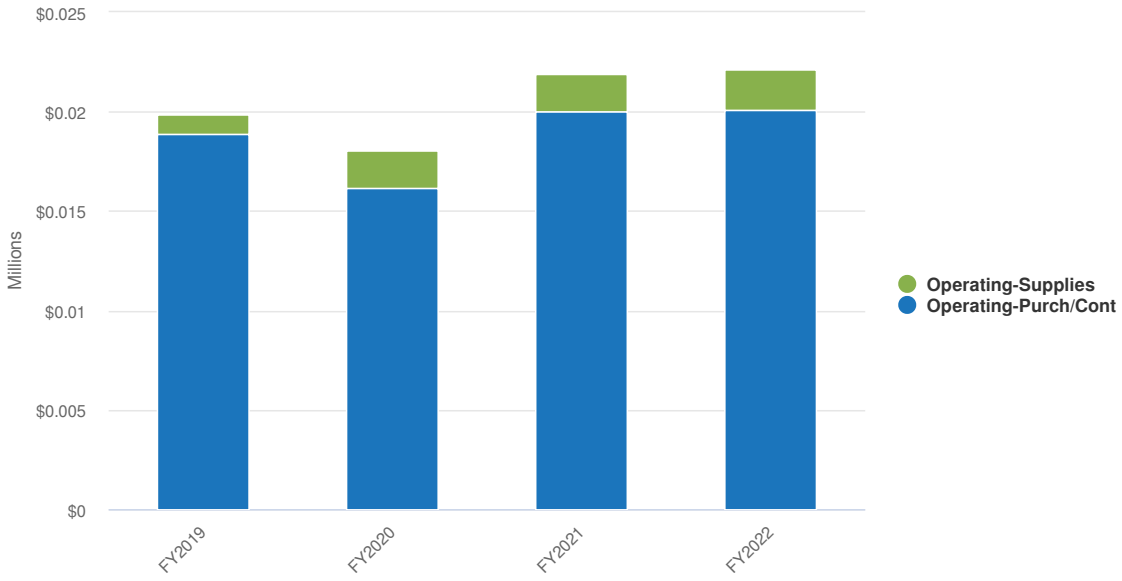


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Geographic Information Systems

The Geographic Information Systems (GIS) Department is responsible for providing services related to the collection, compilation, and administration of geographic data. GIS manages the county's Environmental Systems Research Institute (ESRI) Enterprise Systems. In this capacity,
GIS provides integration services, database administration, digital and traditional hard-copy mapping, and address management. GIS also provides developmental services such as Web GIS tools and integrations, as well as hosting consumable mapping services for the county's various business application products. GIS directly maintains and administers the County's Geospatial platforms. These include: Columbia County Mapsonline a GIS Viewer allowing citizens access to geospatial parcel data; Cityworks Asset Management Platform for county departments to manage location based assets within the county; and the Digsmart system used by Damage Prevention in conjunction with Georgia 811. GIS provides updated aerial imagery and above ground visual inspections of assets with Small Unmanned Aircraft Systems (sUAS) aka Drones. The GIS Department is part of the Technology Services Division.

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

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

Accomplishments for FY 20/21

- Received Georgia GMIS Award recognition for Voter Solutions
- Maps for Harlem to include Zoning, Character Areas, and Historic Sites
- Upgraded 1 GPS units to centimeter accuracy
- Installation & Configuration of new server environment for Esri and Cityworks
- Installation and configuration of Esri Monitor software to maintain server health
- Partnered with Tax Assessors, completed the 2020 Tax Digest GIS submission to the State Department of Revenue
- Mapped the outdoor seating arrangements at Evans Towne Center Park for 2021 graduation ceremonies hosted by: Augusta University, Georgia Military College, and the Columbia County Board of Education
- Expanded the 3D City Model to include the Evans Government Campus
- Completed 3D Water Utility Campus at William Few Parkway
- Implemented a Drone Aerial Update layer to support development changes within the county, between the bi-annual aerial photography flights
- Implemented and expanded routine drone image capture and 3D model generation for key County projects and construction sites
- Completed implementation of mapping services for iAS World
- Improved the GIS update notification system from customer departments to GPS staff to support the GPS audit/inventory and data quality control initiatives
- Implemented a Stormwater ditch GPS data collection initiative
- Supported community outreach and/or supported various departments capabilities by developing customized web GIS solutions to fit their business needs:
    - Improved election night reporting and historic election results interactive dashboards
    - Implemented CCSO crime analysis/daily operations dashboards for records between 2016-current
    - Implemented base solution for event planning
    - Implemented sheltering digital forms and dashboards to support the Emergency Management Agency
    - Implemented animal sheltering digital forms and dashboards to support Animal Services and Emergency Management Agency
    - Supported analysis of and produced a dashboard related to manganese and muddy water reports
    - Created various web GIS solutions to support the Columbia County Planning Advance
    - Supported planning and mapping of the 2020 Christmas parade as well as hosted the an interactive 2020 Christmas lights web application
- Supported the Development Authority of Columbia County's implementation of GIS WebTech
- Supported the Grovetown Department of Public Safety Fire Rescue's implementation of GeoConex
- Supported various County initiatives and departments through analysis of demographic information with Esri's Community Analyst
- Supported various County initiatives and departments through customized spatial analysis and map production
    - Water Utility's algae sampling initiative
    - StormWater Compliance and StormWater Operations annual reports
- Implemented Esri's Data Interoperability software to support data extraction and integration with customer systems
- Supported the Harlem Water Acquisition by mass inventorying the entire Harlem Water/Sewer network

Goals for FY 21/22

- Train & Deploy Trimble SiteVision augmented reality solution
- Expand the GPS and drone initiative, with focus on the deployment of a fixed wing drone
- Deploy and migrate to new Esri and Cityworks environments
- Completion of the Fiber Network Inventory to include Traffic
- Implement new EagleView/Pictometry aerial imagery collected in Spring 2021
- Implement EagleView/Pictometry LiDAR and associated datasets collected in Spring 2021
- Support Cityworks implementations through GPS capture of various asset locations
- Expand the GPS audit/inventory initiative
- Expand quality control assessments and updates as needed for all mapped assets and datasets in the centralized GIS database
- Continue community outreach through custom web GIS solutions and update solutions with the new Esri environment
- Continue interdepartmental partnership to develop and update web GIS solutions, analysis capabilities, and map production
- Implement mapping services to support Fire Services for 24/7 Computer Aided Dispatch (CAD) operations
- Revamp schema to match NexGen 911 national guidelines
- Automate Esri data synchronization processes
- Update plat processing between Tax Assessor and Parcel Vendor
- Migrate Esri data layers into new SDE environment
- Assist Engineering in Road Evaluation project
- Implement the use of API within Cityworks, Munis and Esri applications
- Upgrade Maps Online version

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
GIS Service Request	1,877	1,893	2,000
Total GIS Users	351	334	350
Staff to User Ratio	50	42	39
GIS Map Services	248	257	265
New Addresses Assigned	1,632	1,961	2,000
Plan Review Applications	208	274	300
Subdivision Processed	25	15	20
Operational Drones	2	4	5
Drone Missions	116	244	300
Drone Flight Distance	124 miles	401 miles	550 miles

PERFORMANCE MEASURES

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
GIS Service Request	97.5%	97.3%	98%
Mapsonline Traffic Counts	13,279,690	14,803,046	16,283,350
Mapsonline Average Service Response Time	1.9 Seconds	2.3 Seconds	2.3 Seconds
Citywprks Traffic Counts	1,298,301	1,784,293	2,408,790
Cityworks Average Service Response Time	4.6 Seconds	5.5 Seconds	5.5 Seconds
Digsmart Traffic Counts	206,564	208,459	210,500
Digamart Average Service Response Time	1.5 Seconds	1.9 Seconds	1.9 Seconds

STAFFING

Position	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
GIS Manager	1	1	1
GIS Project Manager	1	1	1
GIS DBA	1	1	1
GIS Cityworks Admininstrator	1	1	1
GIS Cityworks Analyst	0	1	1
GIS/GPS Technician	1	1	2
GIS Technician	1	1	1
GIS Analyst/Addressing Specialist	1	1	1
Total	**7**	**8**	**9**

VEHICLE SCHEDULE

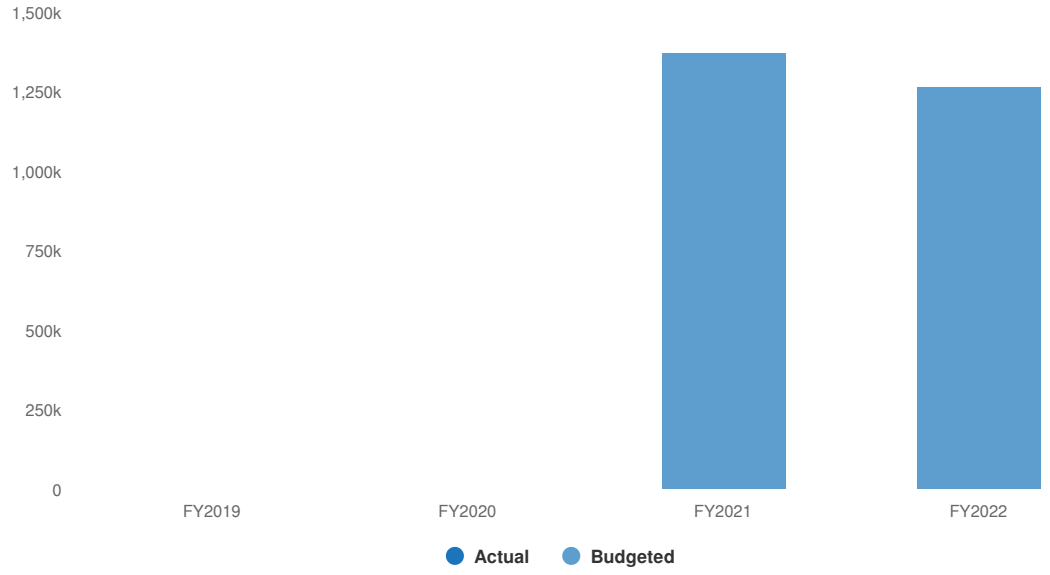
Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Authorized Vehicles	1	1	1
Heavy Equipment	0	0	0
Vehicle Allowances	4	4	4
Total	**5**	**5**	**5**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Geographic Info Systems					
Personal Services	$0	$0	$538,180	$610,116	13.400%
Operating-Supplies	$0	$0	$26,000	$46,935	80.500%
Operating-Purch/Cont	$0	$0	$657,146	$551,064	-16.100%
Capital	$0	$0	$151,300	$58,000	-61.700%
Total Geographic Info Systems:	**$0**	**$0**	**$1,372,626**	**$1,266,115**	**-7.800%**

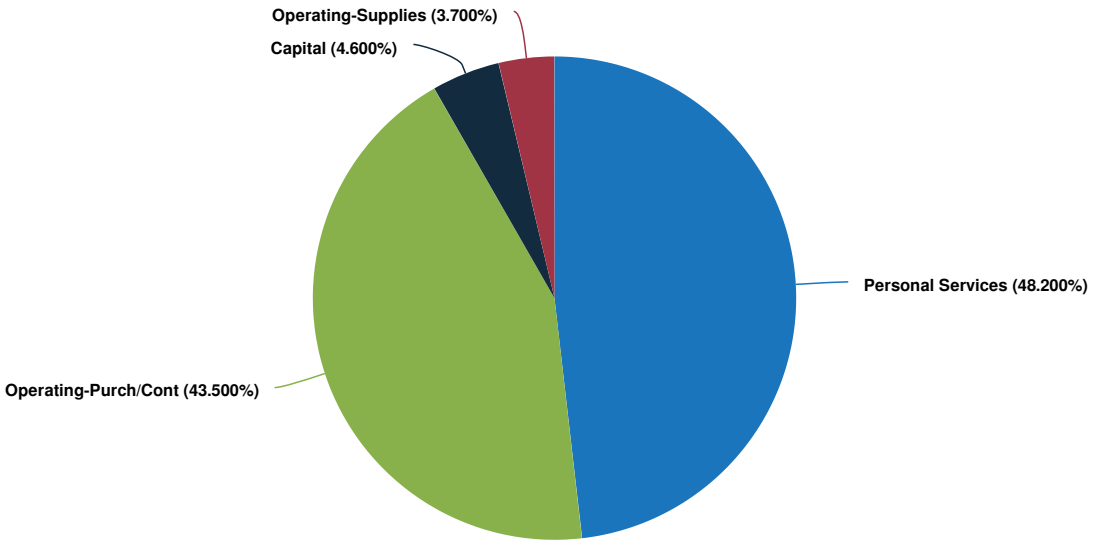
$1,266,115 -$106,511
(-7.76% vs. prior year)

Geographic Information Systems Proposed and Historical Budget vs. Actual

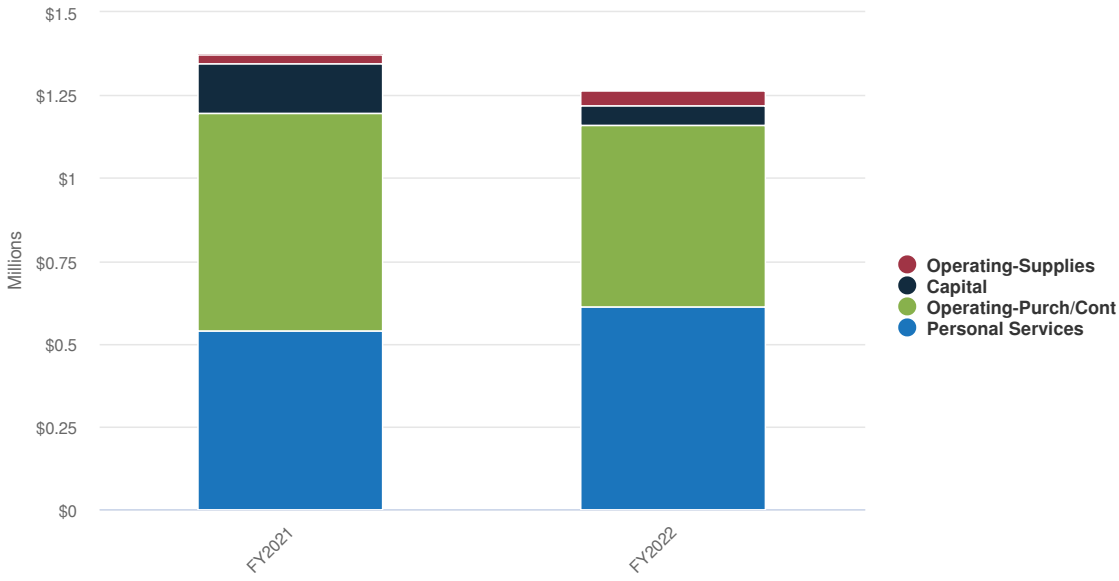


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Human Resources

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 20/21

- There is currently an RFP for medical and pharmacy services which will be released the first quarter of 2021.
- Current dental premiums with United Concordia guaranteed until December 31, 2022.
- No increases for any other voluntary benefit products.
- Employee Fitness Center employee utilization averaged monthly with 61 employees visiting 5.27 times per month (322 average total monthly visits).
- Employee On-site Health Clinic saw an average of 78 employees each month; Employees and Dependents utilizing the MedNow four facilities averaged 251 each month.
- Health4Me2 Rewards Program had 78 participants. Cash awards totaled $1,950 and PTO awards totaled 352 hours valued at $8,238.
- Annual Performance Appraisal training for 200 Managers and Supervisor Performance Pro computer training were held September 2020.
- Four Lunch and Learn programs with an average of 35 employees in attendance at each event.
- Employee Compliance Training was completed by 151 employees through December 2020.
- Received 3,405 online employment applications.
- Seventeen (17) comprehensive classification and compensation surveys completed.
- Flu immunization vaccine was administered to 286 employees.
- Nineteen (19) employees participated in the Education Reimbursement Program.
- One Hundred-Sixty-Five (165) active and Six (6) retired employees were recognized for years of service; Sixteen (16) employees were recognized for military service during the annual Service Recognition Program.
- Human Resources Staff received training, prepared, printed and distributed 1,450 1095-C forms in-house rather than using an outside vendor with annual savings of approximately $15,000.

Goals for FY 21/22

- Continue to monitor and evaluate the efficiency and effectiveness of Employee Medical Clinic and MedNow facilities usage.
- Continue Health 4Me2 initiative with emphasis on nutrition, education and disease management.
- Continue communicating benefits of Fitness Center, health and lifestyle change programs.
- Continue to identify new benefit programs with minimal increase in benefits cost while providing flexible and enhanced option choices.
- Educate employees about the new United Healthcare virtual mental health benefit that began first quarter 2020. The new option gives employees a virtual mental health visit with an approved provider rather than a face-to-face visit.
- Digitize employee benefit files to more efficiently store and retrieve information.
- Digitize pre-employment forms.
- Use virtual onboarding process for a seamless applicant and internal user experience.
- Eliminate unnecessary manual processes.
- Deliver excellent customer service and benefits for employee recruitment and retention.
- Evaluate, develop, and implement innovative Employee Programs.
- Improve the quality and methods of communication between Human Resources and employees.
- Use Webex communication sessions for employee training and benefits information.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Workers Comp Claims	101	103	108
Family Medical Leave	75	80	85
401(a) Participants	1279	1280	1284
457(b) Participants	1165	1170	1175
Employment Applications	3,405	5,200	5,350
Advertisement Savings	$6,300	$7,400	$7,550
Internal Position Postings	13	15	16
External Position Postings	145	180	182
New Hires Processed	172	225	245
Terminations Processed	181	208	213
Employment Turnover	13.60%	13.80%	14.00%

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Merit	2.0%	2.5%	2.0%
Merit Average $	$922	$1,100	$1,150
Cost of Living Adjustment	2.0%	2.0%	2.0%
Performance Evaluation %	3.95%	3.96%	3.97%
Benefits Cost to Payroll	37%	37%	38%
401(a) Fund Balance	$72,937,799	$74,500,000	$76,700,000
457(b) Fund Balance	$61,325,818	$63,500,000	$65,700,000
Employee Average Tenure	9.1 years	9.2 years	9.3 years
Mandatory Training	151	740	760

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Human Resources Manager	1	1	1
Assistant Human Resources Manager	1	1	1
Class/Comp Manager	1	1	1
Fitness Specialist	.75	.75	1
Classification Specialist V	1	1	1
Human Resources Specialist V	1	1	1
Employee Relations Specialist V	1	1	1
Specialist I	1	1,	1
Benefits Specialist VI	1	1	1
Total	**8.75**	**8.75**	**8.75**

VEHICLE SCHEDULE

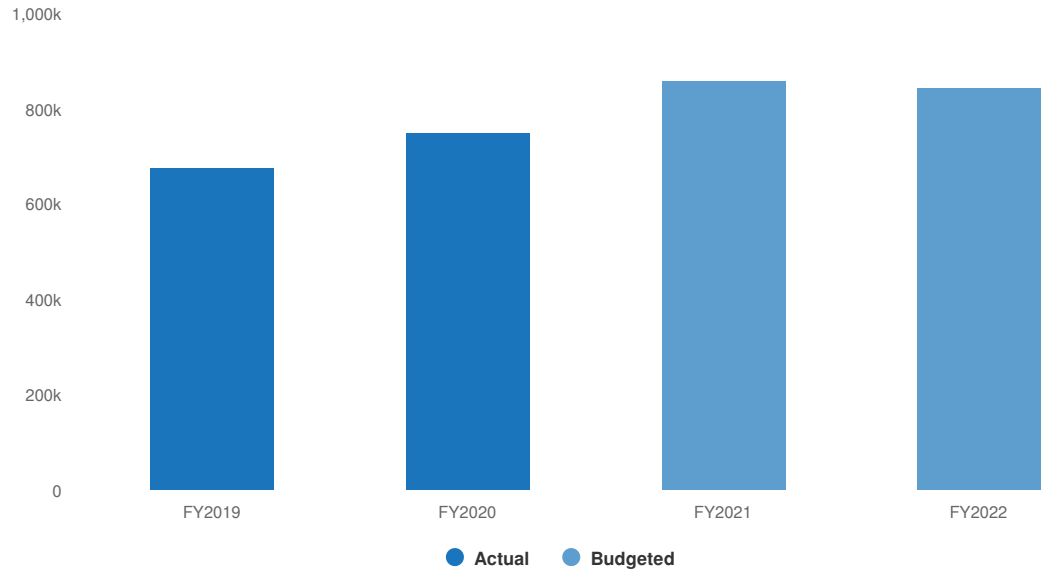
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Vehicle Allowances	3	3	3

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Human Resources					
Personal Services	$369,564	$449,787	$504,487	$487,282	-3.400%
Operating-Supplies	$32,671	$38,315	$17,450	$17,450	0.000%
Operating-Purch/Cont	$274,335	$258,584	$337,150	$337,150	0.000%
Intergovernmental	$0	$206	$0	$0	0.000%
Total Human Resources:	**$676,569**	**$746,893**	**$859,087**	**$841,882**	**-2.000%**
Total General Government:	**$676,569**	**$746,893**	**$859,087**	**$841,882**	**-2.000%**
Total Expenditures:	**$676,569**	**$746,893**	**$859,087**	**$841,882**	**-2.000%**

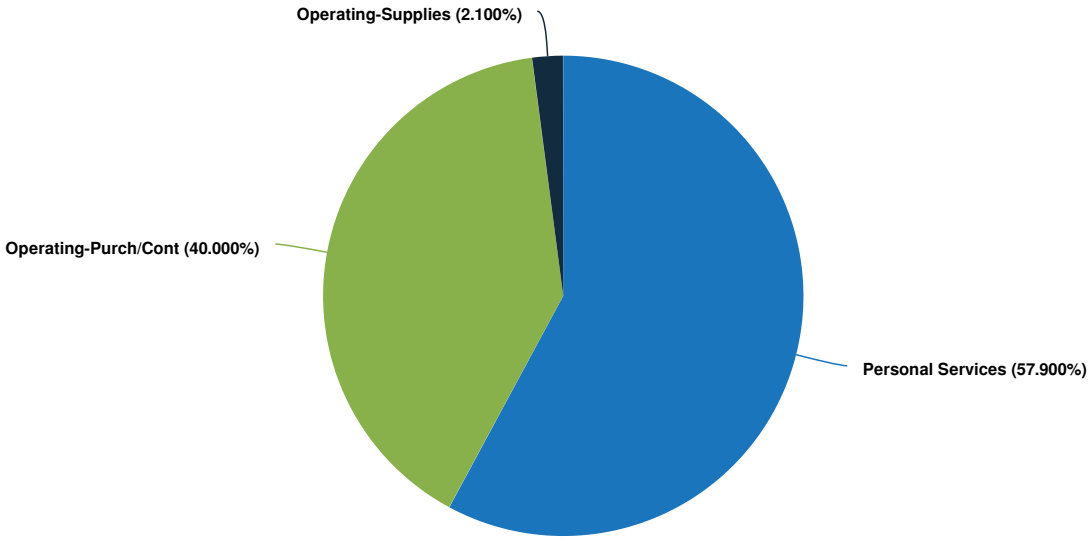
$841,882 -$17,205
(-2.00% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

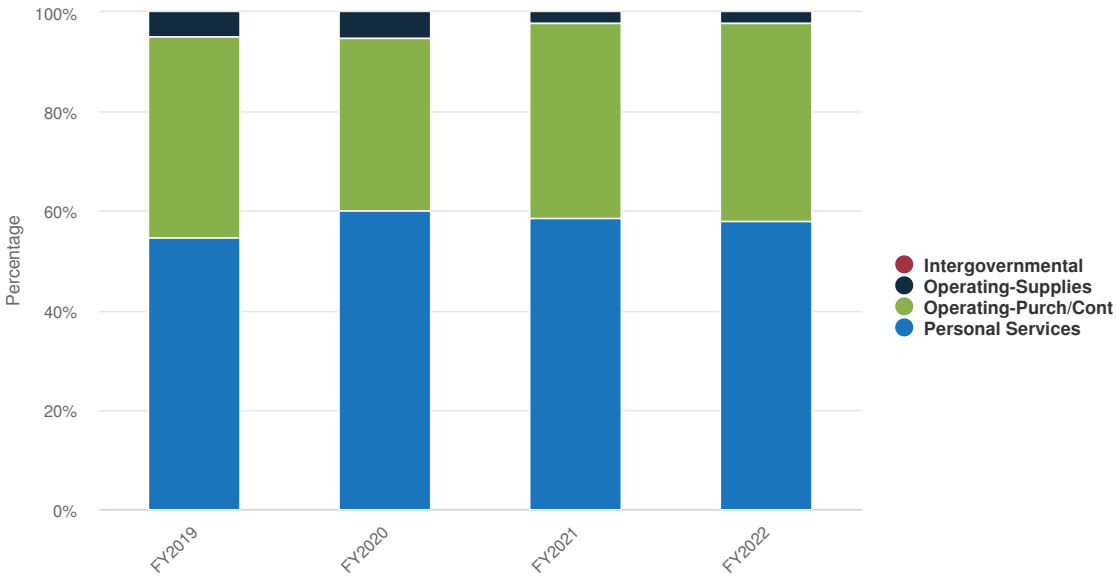


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Information Technology

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

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

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

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

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

The strategic planning services formulate and deploy long term strategic plans to ensure IT services are aligned with business expectations. The project management services includes defining project scope, goals, deliverables, resource allocation, scheduling, and 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.

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.

Accomplishments for FY 20/21

- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, servers, UPS units, network infrastructure and IP phone equipment)
- Implementation of iasWorld for the Tax Assessor's Office
- Implementation of TimeStar for the Sheriff's Office
- Implementation of Cognito Online Fillable Forms for multiple Departments
- Launch of the new Columbia County SharePoint Online Site
- Upgraded Barracuda Email Security Gateway
- Data Cabling and Network Infrastructure for new construction projects PAC, JCA, and Parking Deck
- Implemented switched core backend to support Sherriff's Office DR system
- Upgraded Cisco Voice applications to version 12.5, including new call recording system
- Upgraded VMware Servers and Storage Area Network to support the new GIS infrastructure
- Exchange Online and Microsoft 365 implementation, Email in the Cloud
- Implementation of PaperCut for network printer management
- Completed External Network Security Assessment
- Implemented Fire & Emergency Services Disaster Recovery Server
- Upgraded network and wireless infrastructure at Water Utility campus
- Upgraded network and voice equipment for the MOC
- Performing Arts Center Technology – Cameras, Public Wireless, Access Control, Ticketing, and Point-of-Sale System
- Justice Center Annex Technology – County/Public Wireless, networking
- Updated cabling and infrastructure for BOE Warehouse in Appling
- Improved performance of Public Wireless Access at County Parks and added SplashPage

Goals for FY 21/22

- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, server, UPS units, network infrastructure and IP phone equipment)
- Implementation of Water Utility Billing Software
- Implement Utility Permitting Payments via Munis CSS
- Implement iasWorld Field Mobile & SmartFile for the Tax Assessor's Office
- Implement Government Window Payment System for the Tax Commissioner's Office
- Implement Business Intelligence (BI) utilizing Microsoft PowerBI
- Paymentus E-Bill Implementation
- Implement Microsoft Teams & OneDrive to replace unmanaged DropBox Accounts
- Evans Campus Fiber relocation/upgrade
- Implement Munis ESS Electronic Time Entry for County Departments
- Survey and Upgrade Wireless Access Points and placement throughout the County Facilities
- Upgrade Server Hardware and Software for the Virtual Desktop Infrastructure (VDI) environment (Libraries and County)
- Upgrade County Active Directory and Domain Controllers
- Upgrade Datacenter core security infrastructure to include firewalls and ISE appliance
- Transition voice services from PRI to SIP trunking for PSTN
- Perform security assessment for SCADA systems
- Upgrade and streamline wireless core infrastructure
- Install wiring and infrastructure for new construction projects
- PAC Parking Deck, Market, JCA video cameras
- Upgrade Genetec System to support Mobile App
- Planning for offsite Disaster Recovery site for the Datacenter

Department Measures

WORKLOAD MEASUREMENTS

	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Customers	1349	1318	1360
Incident Requests	5413	5154	5670
Incoming Email Transactions	5,773,988	5,073,074	5,295,228
Systems Supported	141	145	150
Equipment Supported			
Audio Visual Equipment	300	310	320
Access Ctrl Readers	52	56	65
Cameras	210	270	330
Communication Equipment (Phones & Analog Adapters)	1478	1500	1550
Communication Routers	55	62	67
Communication Switches	379	410	450
Communication Firewalls	34	40	45
Communication Access Points	214	225	275
Personal Computers	1685	1603	1670
Printers	354	320	300
Scanners	110	130	140
Servers (Physical/Virtual)	145	156	172
Thin Clients	109	125	130
Uninterruptible Power Supply	729	779	800
Communication Services Supported			
Telephone Lines	1769	1769	1804
Cellular Services	298	298	313
Staffing Ratios			
Customer Srv Staff to User Ratio	1 to 270	1 to 270	1 to 277
Application Staff to User Ratio	1 to 225	1 to 225	1 to 231
Communications Staff to User Ratio	1 to 264	1 to 270	1 to 277
Server Staff to User Ratio	1 to 450	1 to 450	1 to 462

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Routine Service Requests Completed:	98.13%	98%	98.0%

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager Information Technology	1	1	1
Asst Mgr Information Technology	1	1	1
Technical Support Manager	0	1	1
Network Communications Manager	1	1	1
Server Support Manager	1	1	1
Administrative Coordinator	1	1	1
LAN Server Administrator II	1	2	2
LAN Server Administrator I	1	1	2
Technology Support Specialist	4	5	5
Service Desk Analyst	0	1	1
Database Administrator	1	1	1
Systems Analyst	1	1	1
Application Support Analyst	2	2	2
Programmer Analyst II (2016)	1	1	1
Programmer Analyst I	1	1	1
Network Security Administrator	1	1	1
Network Security Analyst	0	0	1
Network Engineer II	1	1	1
Network Engineer I	2	2	2
Total	**22**	**25**	**26**

VEHICLE SCHEDULE

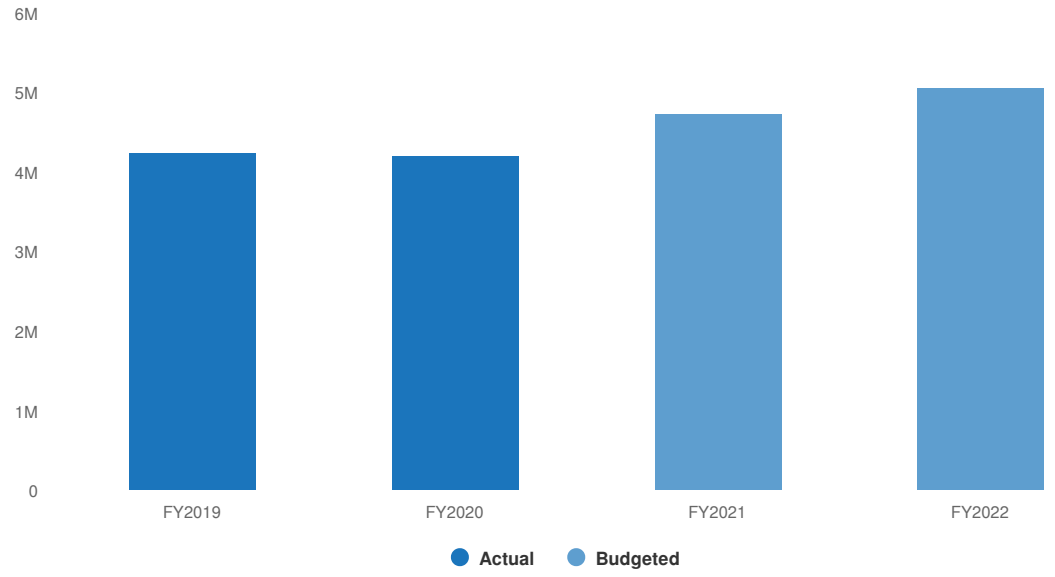
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Vehicle Allowances	14	17	18

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Information Technology					
Personal Services	$1,992,285	$2,024,209	$2,229,540	$2,251,685	1.000%
Operating-Supplies	$457,910	$181,794	$31,100	$31,100	0.000%
Operating-Purch/Cont	$1,551,307	$1,721,778	$2,006,432	$2,106,250	5.000%
Other Financing Uses	$0	$20,000	$0	$0	0.000%
Intergovernmental	$483	$0	$0	$0	0.000%
Capital	$252,684	$260,423	$476,745	$662,415	38.900%
Total Information Technology:	**$4,254,668**	**$4,208,205**	**$4,743,817**	**$5,051,450**	**6.500%**
Total General Government:	**$4,254,668**	**$4,208,205**	**$4,743,817**	**$5,051,450**	**6.500%**
Total Expenditures:	**$4,254,668**	**$4,208,205**	**$4,743,817**	**$5,051,450**	**6.500%**

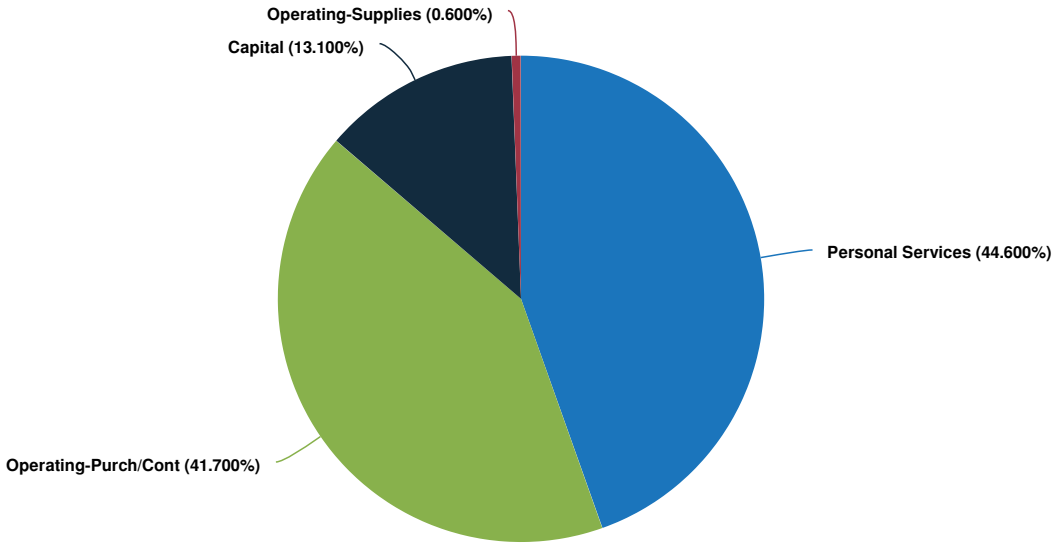
$5,051,450 **$307,633**
(6.48% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

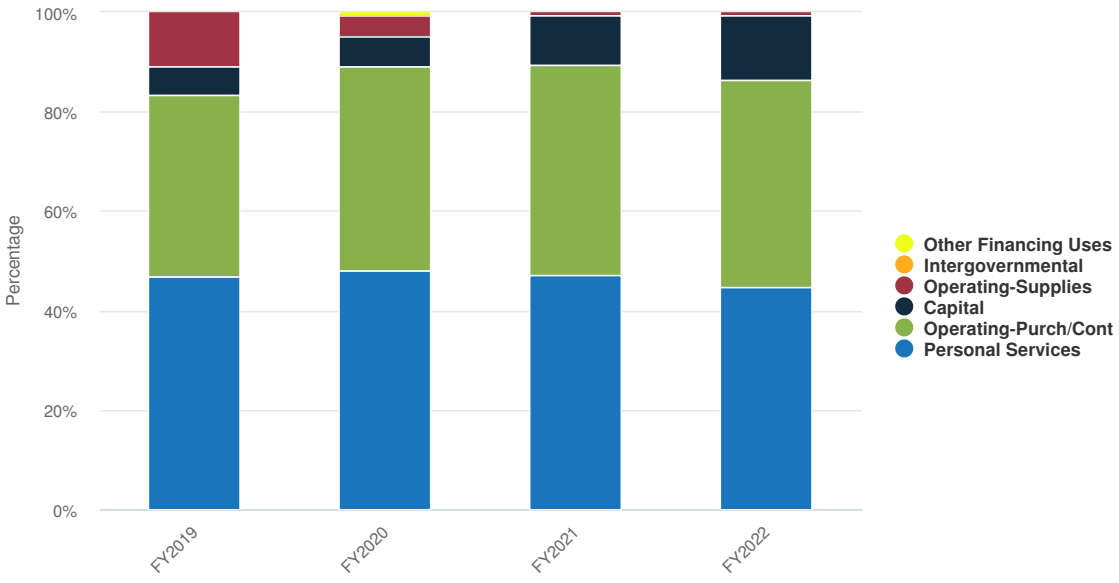


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Juvenile Court

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 20/21

- Continued to develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at a minimal or no budget impact to the County.
- Maintained the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintained qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court.
- Continued to implement and provide proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program for Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower and improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.
- Maintained the Citizen Panel Foster Reviews with volunteer board and a part-time Coordinator as well as providing appropriate training.
- Continued to fund rental fees for community service vans at no expense to the County.
- Continued to provide a community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.
- Continued to provide Attorney Guardian Ad Litems for youth involved in custody cases at a minimal expense to the county.
- Continued to provide, at the Judge's discretion, Non-Attorney Guardian Ad Litems for youth involved in delinquent and CHINS cases at no expense to the county.
- Continued to establish and implement programs to meet the needs of youthful offenders at no financial impact to the County's budget:
    - Anger Management/Decision Making101
    - Mediation
    - Truancy Reduction Program
    - Choices and Consequences Program (Elementary/Middle/High School)
    - Transitioning From Elementary To Middle School Program
    - Bullying Program (Elementary/Middle School)
    - Drug and Alcohol Program
    - Prevention and Diversion Program
    - Community Service Program (Delinquent Offenders)
    - Traffic Awareness and Safety Program (Traffic Offenders)
    - Shoplifter's Alternative Program
    - The Determined Youth Program
- Strengthening Families Program in affiliation with CCCC – Low/Medium Risk Offenders
- ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders.
- 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 Justice Incentive" grant from the Criminal Justice Coordinating Council in the amount of $116,000 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.
- Juvenile Court Judge and Chief of Probation support and maintain a seat on the Board for the "Law and Justice" classes at Lakeside, Harlem and Grovetown High Schools that are recognized as credited courses at their respective schools.
- Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools

Goals for FY 21/22

- 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 Awareness and Safety 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.
- Staff attend the "Juvenile Court Association of Georgia" conference in Savannah, Ga. For three days of training on House Bill updates to include CHINS cases involving youth charged with Status, Truancy and Traffic infractions.
- Seek eighth year award of the "Juvenile Justice Incentive" grant from the Criminal Justice Coordinating Council for $116,000 to serve "Medium/High" risk youth and their parents through our "Aggression Replacement Therapy" program.
- Continue Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools
- Continue Juvenile Court Judge and Chief of Probation support and maintain a seat on the Board for the "Law and Justice" classes at Lakeside, Harlem and Grovetown High Schools which are recognized as credited courses at their respective schools.
- 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
    - Mediation
    - Truancy Reduction Program
    - Choices and Consequences Program (Elementary/Middle/High School)
    - Transitioning From Elementary To Middle School Program
    - Bullying Program (Elementary/Middle School)
    - Drug and Alcohol Program
    - Prevention and Diversion Program
    - Community Service Program (Delinquent Offenders)
    - Traffic Awareness and Safety Program (Traffic Offenders)
    - Shoplifter's Alternative Program
    - Strengthening Families Program in affiliation with CCCC – Low/Medium Risk Offenders
    - ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders
- To work even closer with the Board of Education by taking part in serving on our two newest committees. The first being the new "School Climate" committee which is a new and mandatory committee chaired by Superior Court Judge Carl Brown. Juvenile Court will also serve on a new and voluntary committee titled "What about the Children (WATCH)" which acts to provide wraparound serves to children with socio-economic barriers and focuses on the whole child.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Cases	809	568	800

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Cases	809	578	800

STAFFING

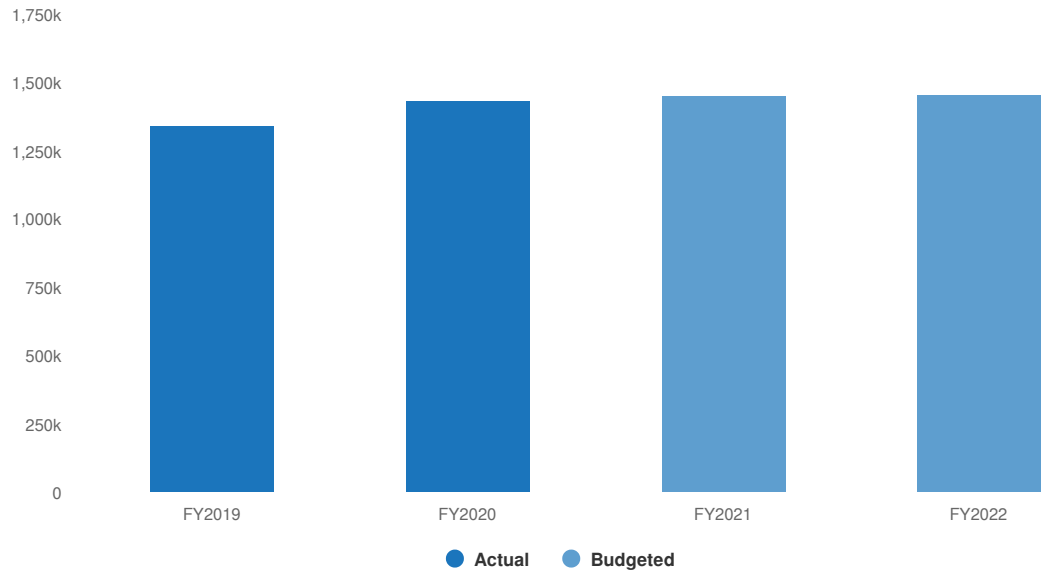
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Chief of Probation	1	1	1
Asst. Chief of Probation	----------	1	1
Probation Supervisor	----------	1	1
Probation Officers	7	5	5
Admin. Coordinator	1	1	1
Clerk	1	1	1
Total	**10**	**10**	**10**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Judicial					
Juvenile Court					
Personal Services	$1,056,361	$1,141,178	$1,164,320	$1,171,688	0.600%
Operating-Supplies	$62,996	$66,313	$10,950	$10,950	0.000%
Operating-Purch/Cont	$223,697	$228,929	$275,430	$274,221	-0.400%
Total Juvenile Court:	**$1,343,054**	**$1,436,420**	**$1,450,700**	**$1,456,859**	**0.400%**
Total Judicial:	**$1,343,054**	**$1,436,420**	**$1,450,700**	**$1,456,859**	**0.400%**
Total Expenditures:	**$1,343,054**	**$1,436,420**	**$1,450,700**	**$1,456,859**	**0.400%**

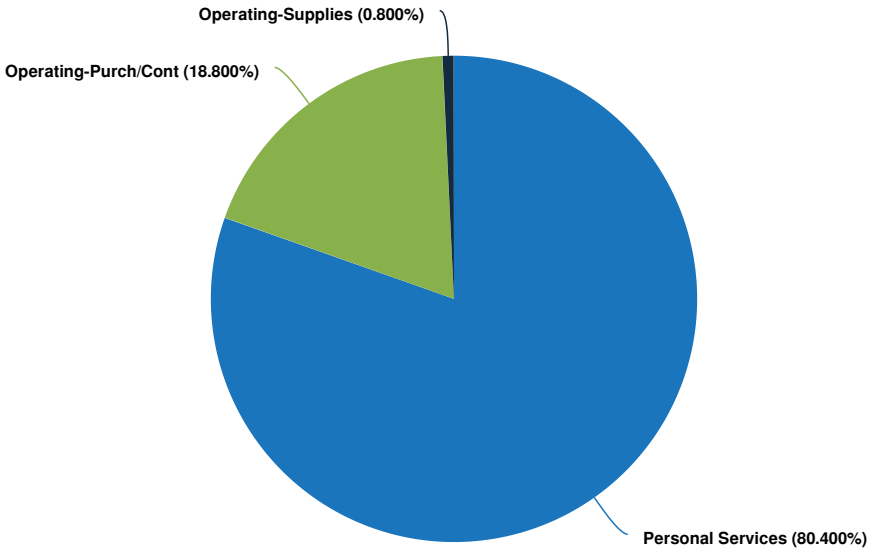
$1,456,859 $6,159
(0.42% vs. prior year)

Juvenile Court Proposed and Historical Budget vs. Actual

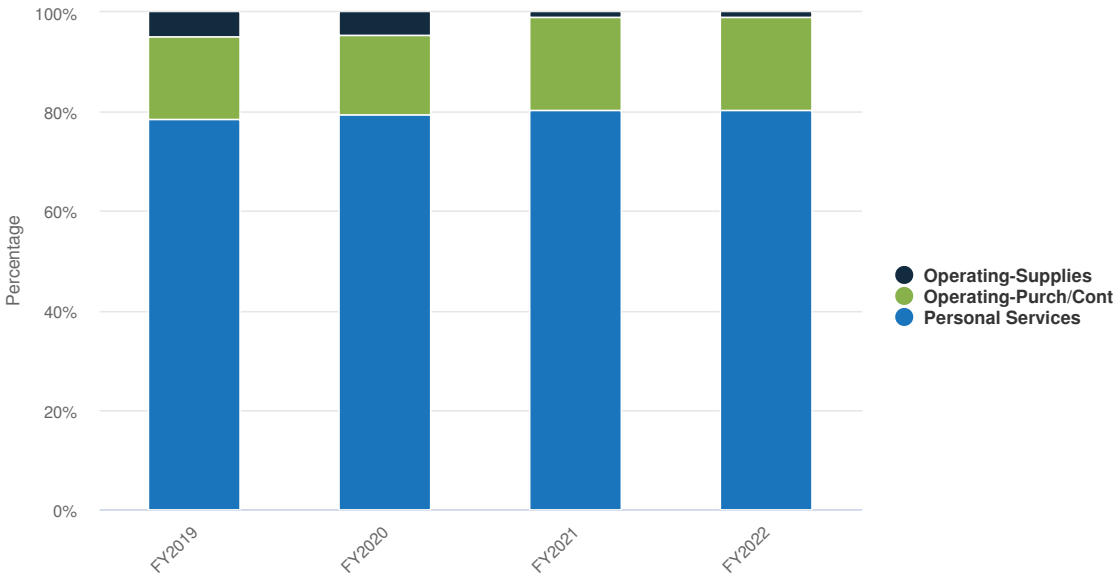


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Parks and Recreation

The Columbia County Recreation Department consists of 54 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 14 parks consisting of 1,620 acres. Park amenities include an inventory of 48 athletic fields, 20 tennis courts, 18 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park, gymnasium complex, 2 splash pads, a BMX Track, and a skate park.

Accomplishments for FY 20/21

- Tournaments – NAIA and NJCAA National Championships at Blanchard Woods Park, Border Bash High School Soccer Tournament at BW Park, Face off against Cancer Lacrosse Tournament, Columbia County Cup Youth Soccer Tournament, Peach State Youth Basketball Tournament, USSSA Baseball Tournaments, 12 plus regional and national fishing tournaments at Wildwood
- Professional Development – Staff attended the following virtual conferences/trainings: Georgia Recreation and Parks Association Virtual Conference, National Recreation and Parks Association Virtual Conference
- Continued normal operation and offerings of recreation opportunities, public events, and public recreation facilities throughout the COVID-19 pandemic without lapse.
- The Parks, Recreation, and Events department was awarded the NRPA Better Sports for Kids Quality Program Provider Certification. This indicates that our department stands above the rest when it comes to policies, procedures, and service.
- All professional staff have either applied or completed their CPRP certification.
- Partnerships – Continued partnership agreements with Bulls Soccer Club, Marshall YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc, Georgia Glamping at Wildwood Park

Goals for FY 21/22

- Increase youth sports registration numbers by at least 5 percent.
- Increase rental revenues by at least 5 percent.
- Increase Wildwood revenues by at least 5 percent.
- Continue working alongside all Departments on the Master Plan for Community Services
- 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.
- Host at least 2 district or state tournaments in either Dixie Youth Baseball/Softball or in GRPA Soccer/Football

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 22/23
Parks Acres Managed	1577	1620	1620
Athletic Facilities Operated	65	73	73
Youth Athletic Participation	5288	4866	6200
Employees Managed (includes PT)	55	64	64

VEHICLE SCHEDULE

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 22/23
Authorized Vehicles	15	15	16

PERFORMANCE MEASURES

	FY 20/21	Forecast FY22/23
Youth Sports	4,866	6,600
Reed Creek Classes	2,665	3,500
Camping Nights	8,410	8,600
Annual Car Passes	959	1,000
Daily Car Passes	19,297	20,092
Daily Boat Passes	5,409	5,600
Primitive Camping	421	442
Senior Center Attendance	5,455	6,400
Congregate Meals	5,455	6,000
Home Delivered Meals	28,410	20,191

STAFFING

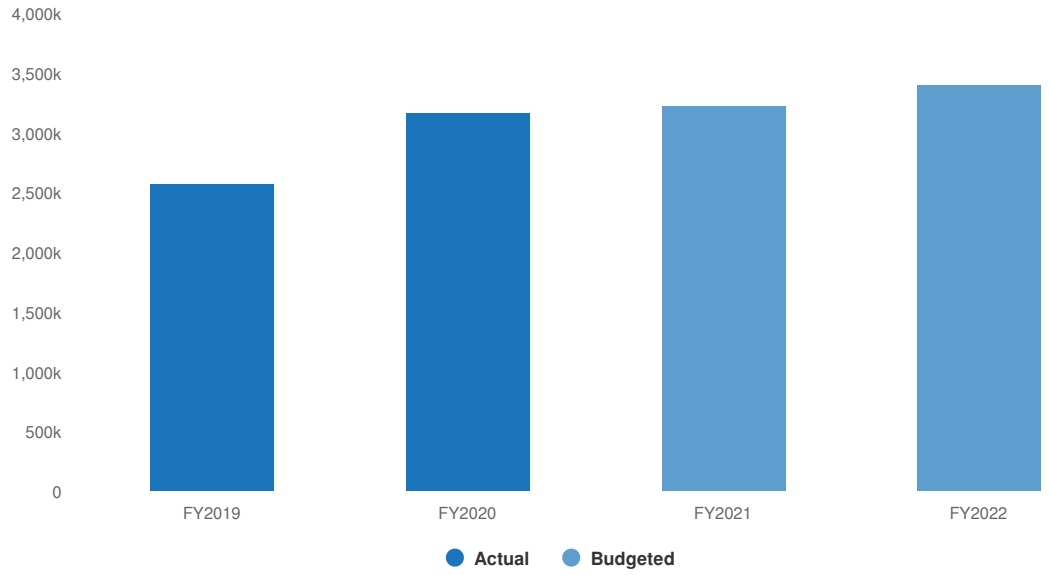
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Department Manager	1	1	0
Assistant Manager	1	1	0
Athletic Manager	1	1	1
Athletic Supervisor	1	0	0
Athletic Programmer	3	5	4
Gymnasium Coordinator	1	0	0
Administrative Assistant	1	1	1
Clerk/Accountant	1	1	1
Field Supervisors (PT)	4	4	4
Gym Receptionist (PT)	3	3	3
Gym Supervisors (PT)	2	3	3
Recreation Supervisor	1	1	1
Reed Creek Coord.	1	1	1
Reed Creek Temp Help	2	2	2
Park Maint Manager	1	1	1
Park Maint Supervisor	1	1	1
WW Gatehouse Coord.	1	1	1
Temp Maint Help	5	5	5
Maint. Crew Leader	2	4	4
Maint Worker	3	9	18
Maint Custodial	6	6	0
Wildwood Temp Help	3	3	3
Senior Center Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2
Concessions Temp Help	5	6	8
TOTALS	55	64	67

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Culture/Recreation					
Parks & Recreation					
Personal Services	$1,608,241	$1,935,727	$1,960,261	$2,064,642	5.300%
Operating-Supplies	$478,257	$556,509	$500,060	$538,360	7.700%
Operating-Purch/Cont	$391,891	$591,946	$688,295	$699,150	1.600%
Intergovernmental	$527	$2,438	$0	$0	0.000%
Capital	$97,264	$83,925	$82,000	$111,000	35.400%
Total Parks & Recreation:	**$2,576,180**	**$3,170,545**	**$3,230,616**	**$3,413,152**	**5.700%**
Total Culture/Recreation:	**$2,576,180**	**$3,170,545**	**$3,230,616**	**$3,413,152**	**5.700%**
Total Expenditures:	**$2,576,180**	**$3,170,545**	**$3,230,616**	**$3,413,152**	**5.700%**

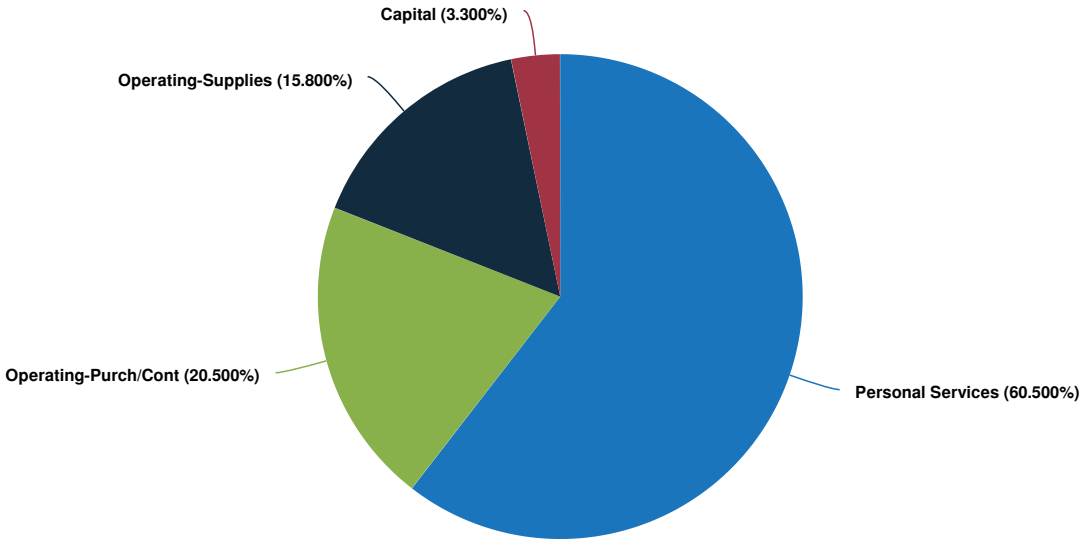
$3,413,152 $182,536
(5.65% vs. prior year)

Parks and Recreation Proposed and Historical Budget vs. Actual

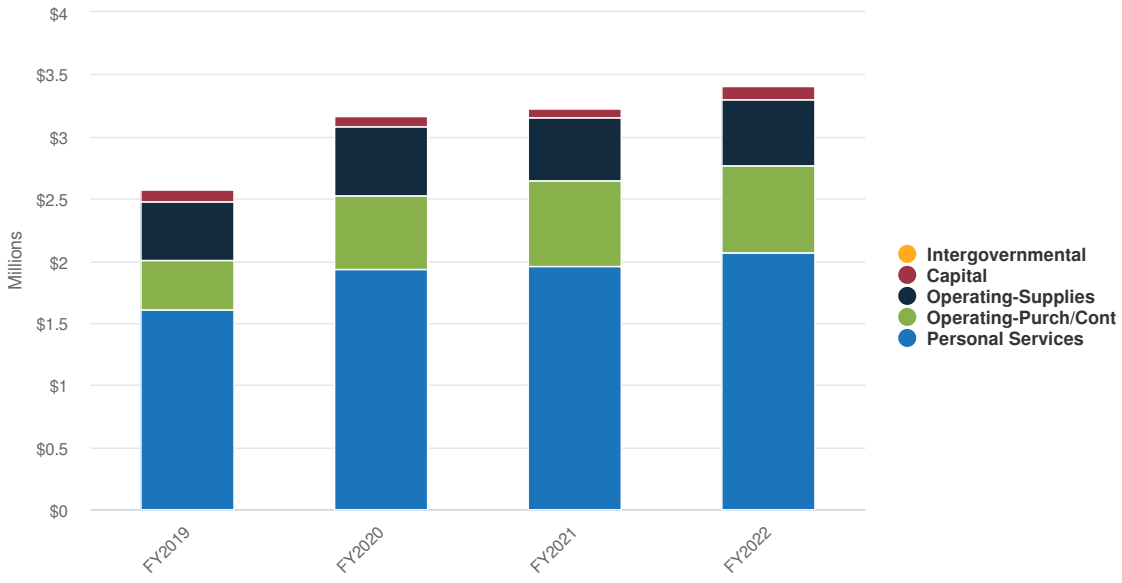


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Performing Arts Center

Columbia County Performing Arts Center – a venue for arts and entertainment. The PAC is a 85,000 square foot facility that boasts 2,100 seats and serves as the anchor of The Plaza development.

Accomplishments for FY 20/21

- Opened brand new facility. Ribbon cutting May, 2021.
- Added additional staffing to better serve customer base
- Implemented ticketing system (Ticketmaster)
- Implemented venue management system (Ungerboeck)
- Both systems listed above have given us a clear and detailed reporting ability

Goals for FY 21/22

- Meet or exceed the necessary budget for building operations and staffing.
- Launch Broadway 21/22 Series
- Build standard operating procedures
- Explore Visiting Symphony Series and Children's Theatre workshops
- Expand series offerings to include concert series
- Build relationships with other outside promoters to bring additional programming to the venue

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 2/210	Estimated FY 21/22	Forecast FY 22/23
Number of Shows			35
Tickets Scanned			42,000
Special Events			24
Tours			110

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Ticket Sales			$150,000
Concessions			$50,000
Venue Rentals			$50,000
Sponsorships			$175,000
Vendor Markup			$25,000
Seat License/ Club Seats			$75,000

STAFFING

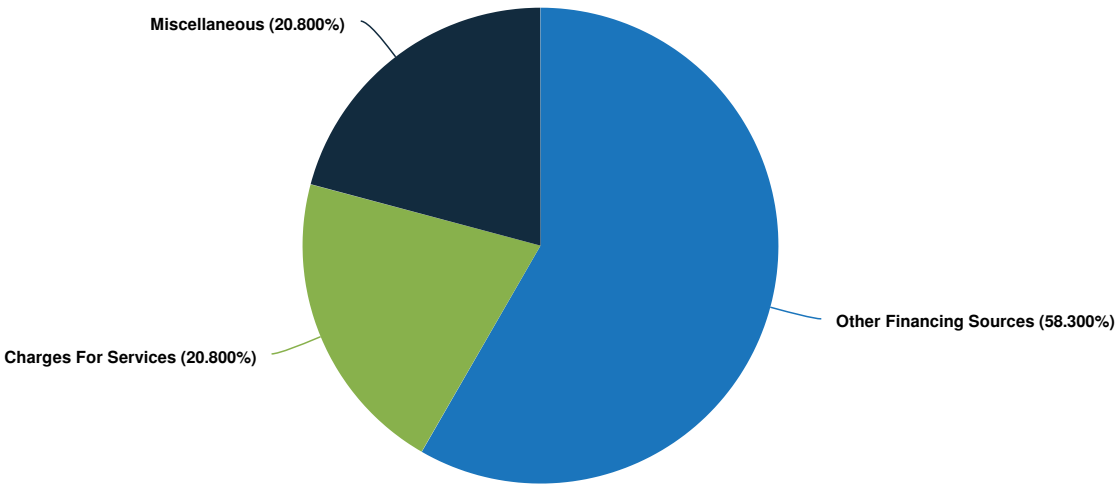
Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
General Manager			1
Assistant General Manager			1
Technical Director			1
Box Office Manager			1
Administrative Assistant			1
Facilities Custodian			1
Intern			1
Total			**7**

VEHICLE SCHEDULE

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles			N/A
Heavy Equipment			N/A
Vehicle Allowances			$24,975.00
Total			**$24,975.00**

Revenues by Source

Projected 2022 Revenues by Source

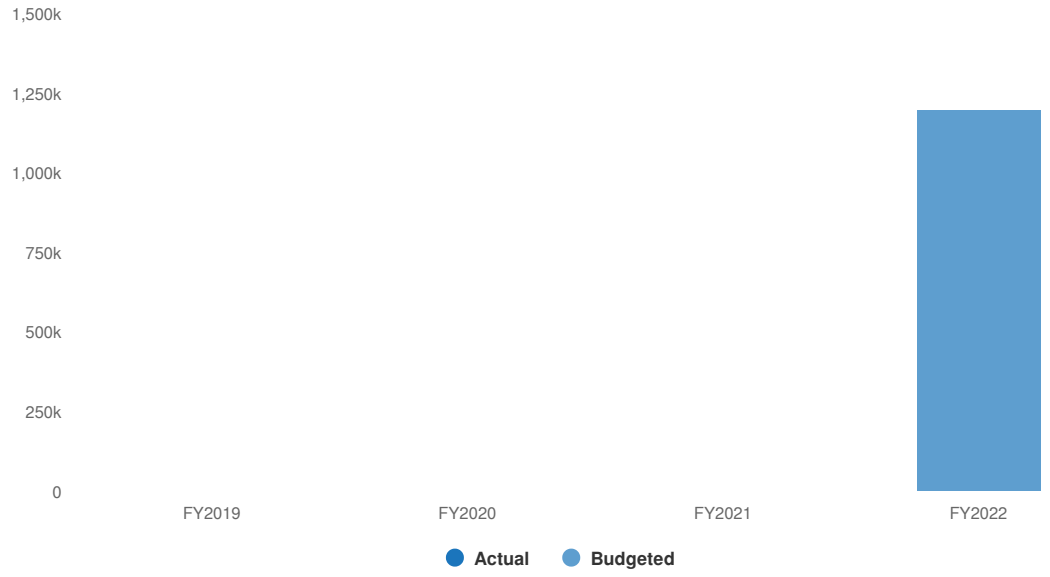


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Charges For Services	$0	$0	$0	$250,000	N/A
Miscellaneous	$0	$0	$0	$250,000	N/A
Other Financing Sources	$0	$0	$0	$700,000	N/A
Total Revenue Source:	**$0**	**$0**	**$0**	**$1,200,000**	**N/A**

Expenditures Summary

$1,200,000 $1,200,000
(% vs. prior year)

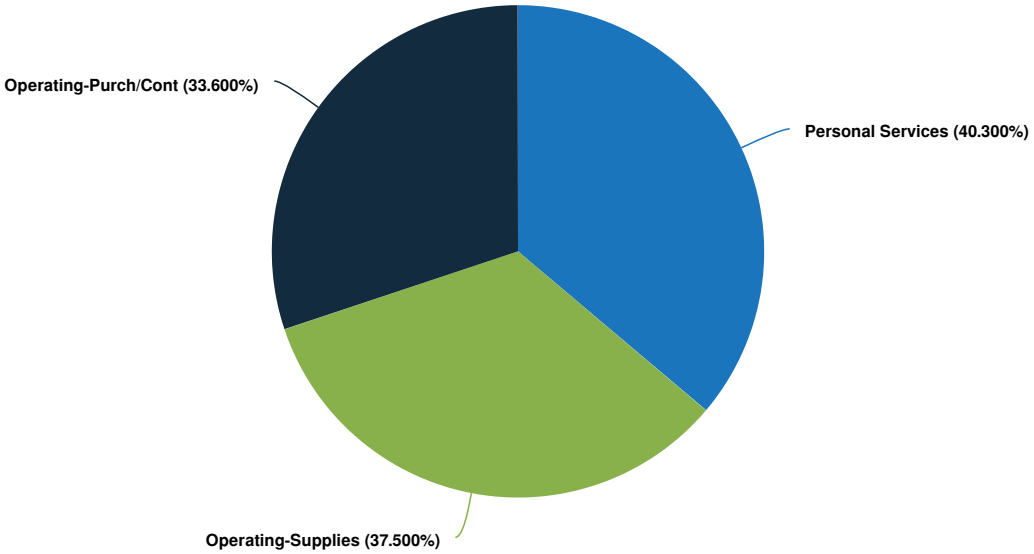
Performing Arts Center Proposed and Historical Budget vs. Actual



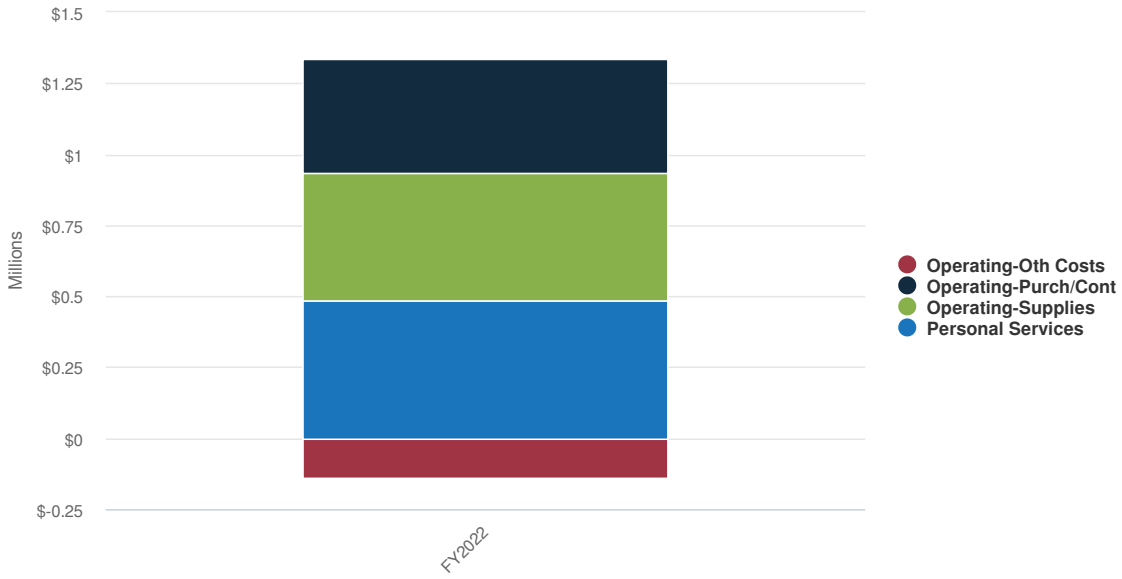
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)	Notes
Performing Arts Center						
Personal Services	$0	$0	$0	$483,637	N/A	
Operating-Supplies	$0	$0	$0	$450,500	N/A	
Operating-Purch/Cont	$0	$0	$0	$402,600	N/A	
Operating-Oth Costs	$0	$0	$0	-$136,737	N/A	
Total Performing Arts Center:	**$0**	**$0**	**$0**	**$1,200,000**	**N/A**	

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Planning

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 20/21

- Completed and adopted the update to the Vision 2035 Comprehensive Plan.
- Continued developing and implementing Vision 2035 with other departments.
- Continued to refine and evaluate Chapters 74 & 90 for necessary revisions.

Goals for FY 21/22

- Continue implementation of Vision 2035 with other departments.
- Develop and implement more proactive Planning measures, such as small master plans, to recommend improvements on development or redevelopment for areas of the County.
- Continue evaluating County Code for necessary revisions in collaboration with other County Departments.
- Improve public access to information regarding current commercial & residential development, as well as Planning Commission requests.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Number of rezoning and variance requests	108	126	112
Number of concept plans processed	7	10	12
Number of preliminary plats approved by Planning Commission	7	15	10
Number of preliminary lots processed	732	810	400
Number of final plats approved by Planning Commission	21	26	25
Number of final subdivision lots processed	605	800	600
Architectural Reviews processed	260	270	275
Sign applications processed	149	170	185
Tree and landscaping inspections	884	1,000	1,100

STAFFING

Position	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Director	1	1	1
Manager	1	1	1
Community Planner (Planner V)	1	1	1
Planner II	1	1	1
Planner I	0	0	0
Landscape Architect	1	1	1
Planning Technician	1	1	1
Administrative Assistant	1	1	1
Total	**7**	**7**	**7**

VEHICLE SCHEDULE

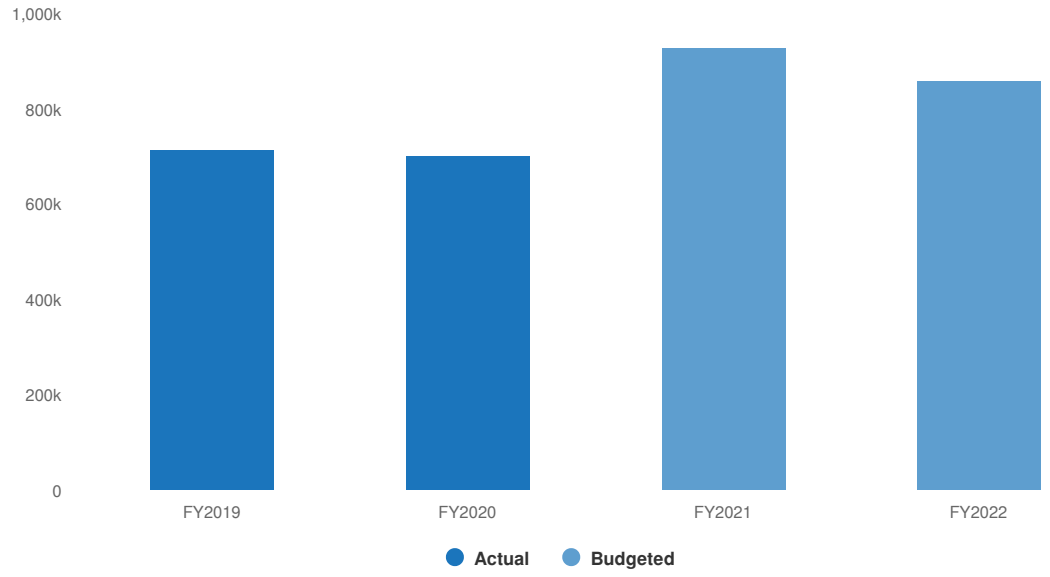
Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	5	5	5
Total	**5**	**5**	**5**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Planning					
Personal Services	$596,426	$586,562	$622,038	$645,667	3.800%
Operating-Supplies	$35,561	$37,445	$4,550	$8,550	87.900%
Operating-Purch/Cont	$82,121	$77,081	$296,200	$203,100	-31.400%
Operating-Oth Costs	$74	$0	$0	$0	0.000%
Intergovernmental	$150	-$18	$0	$0	0.000%
Capital	$0	$0	$4,000	$0	-100.000%
Total Planning:	**$714,331**	**$701,069**	**$926,788**	**$857,317**	**-7.500%**
Total Housing & Development:	**$714,331**	**$701,069**	**$926,788**	**$857,317**	**-7.500%**
Total Expenditures:	**$714,331**	**$701,069**	**$926,788**	**$857,317**	**-7.500%**

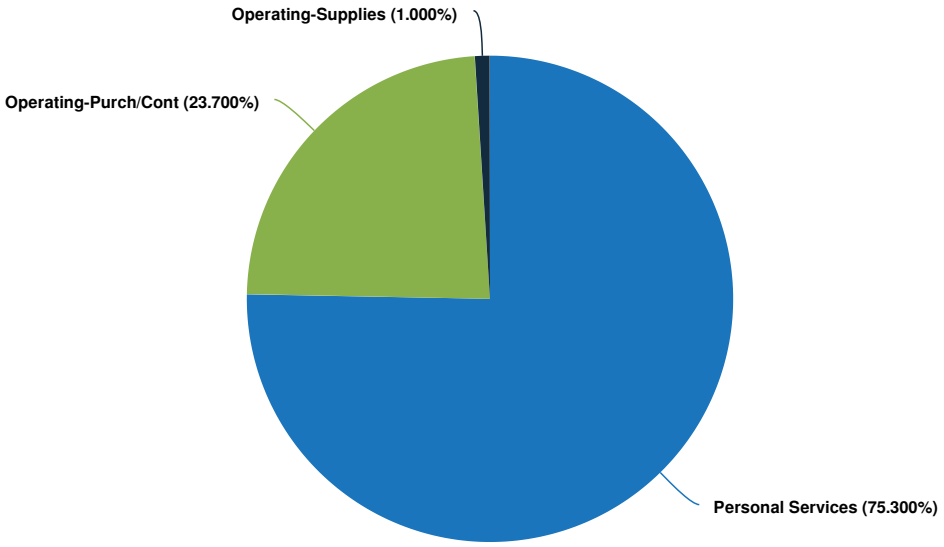
$857,317 -$69,471
(-7.50% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

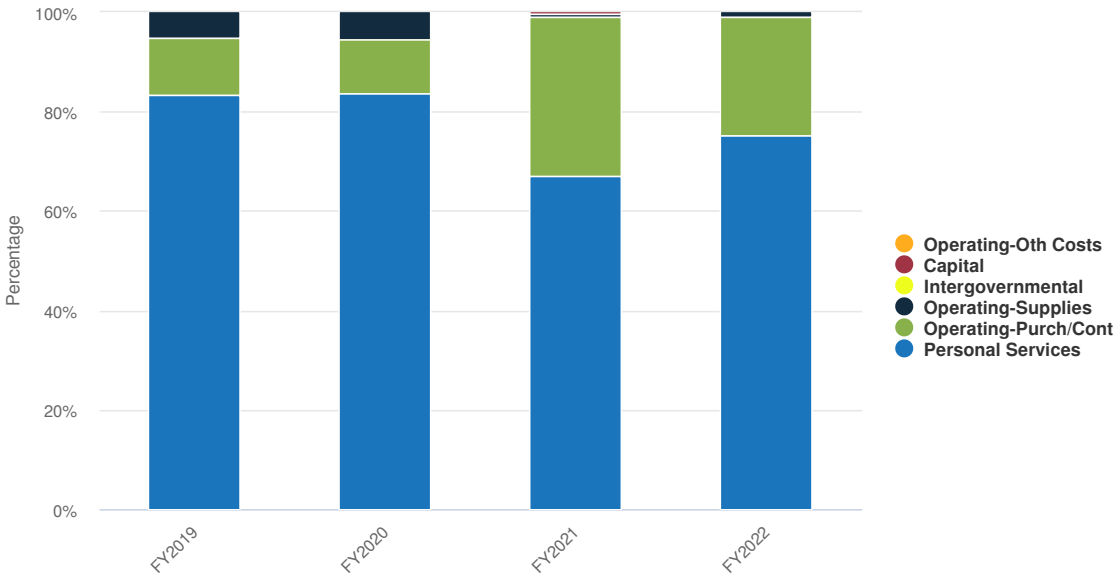


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Plan Review

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

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

The Plan Review Department maintains the archives of all approved subdivision construction and commercial development construction.
Once construction is completed, the Plan Review Department reviews final plats and individual plats prior to recording.
The Plan Review Department administers the infrastructure adoption process including review of construction as-builts, tracking of final field inspections and presentation to the Board of Commissioners for acceptance.

Accomplishments for FY 20/21

- Maintained consistent plan review response time for all submittals.
- Continued commitment to inter-department and inter-division communication including:
  - Weekly coordination meeting
  - Weekly status report of all site plans and major plats currently under review distributed by email to all pertinent staff
  - Monthly workload measurement report generated and distributed to administration and the Development and Planning Services Committee.
- Scanned all approved site plans and major plats.
- Fine turned the electronic submittal process and electronic review process.

Goals for FY 21/22

- Maintain a consistent plan review response time
- Continue open communication between the Plan Review Department and other departments and divisions within Columbia County
- Facilitate the scanning of paper project files in the Plan Review Library to electronic format.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Subdivision Plans Reviewed (incl. revisions)	26	32	36
Commercial Plans Reviewed (incl. revisions)	98	92	95
Subdivision Final Plats Reviewed (incl. revisions)	38	44	48
County Projects Reviewed (incl. revisions)	17	8	10
Individual Plat Reviews	250	325	350

STAFFING

Position	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Plan Review Manager	1	1	1
Plan Review Specialist	2	2	2
Total	**3**	**3**	**3**

VEHICLE SCHEDULE

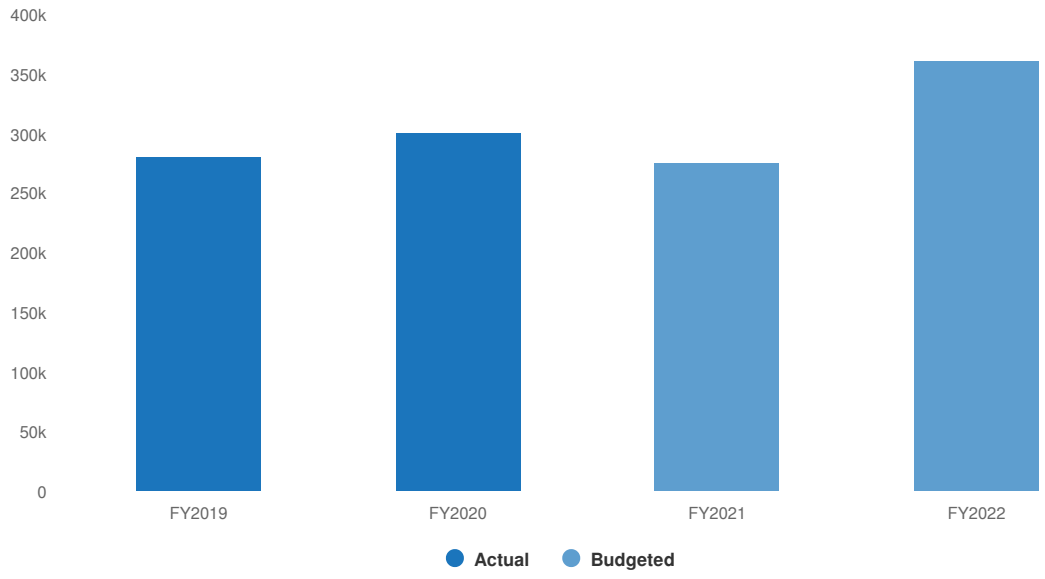
Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	2	2	2
Total	**2**	**2**	**2**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Plan Review					
Personal Services	$262,131	$268,873	$261,999	$273,215	4.300%
Operating-Supplies	$13,225	$14,739	$2,600	$2,600	0.000%
Operating-Purch/Cont	$4,533	$3,811	$11,500	$85,500	643.500%
Capital	$0	$13,485	$0	$0	0.000%
Total Plan Review:	**$279,888**	**$300,907**	**$276,099**	**$361,315**	**30.900%**
Total Housing & Development:	**$279,888**	**$300,907**	**$276,099**	**$361,315**	**30.900%**
Total Expenditures:	**$279,888**	**$300,907**	**$276,099**	**$361,315**	**30.900%**

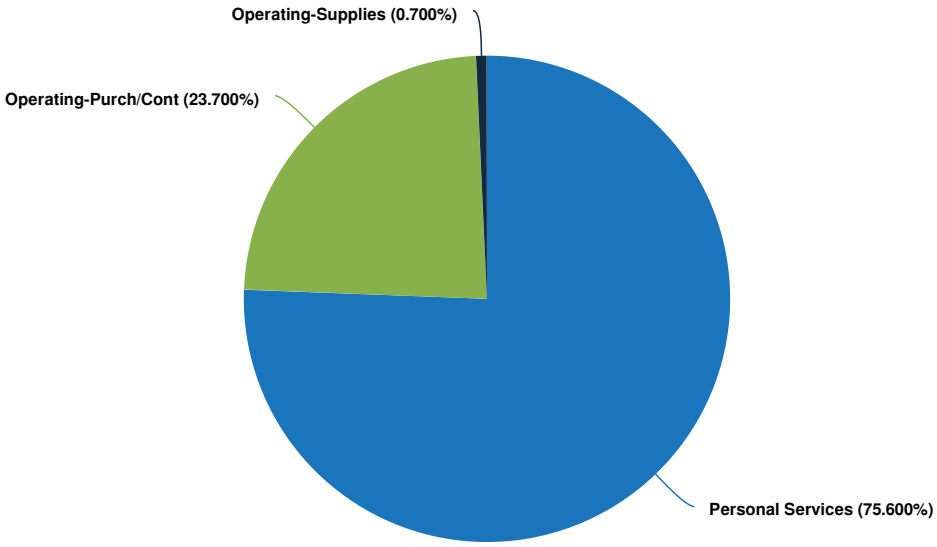
$361,315 $85,216
(30.86% vs. prior year)

Plan Review Proposed and Historical Budget vs. Actual

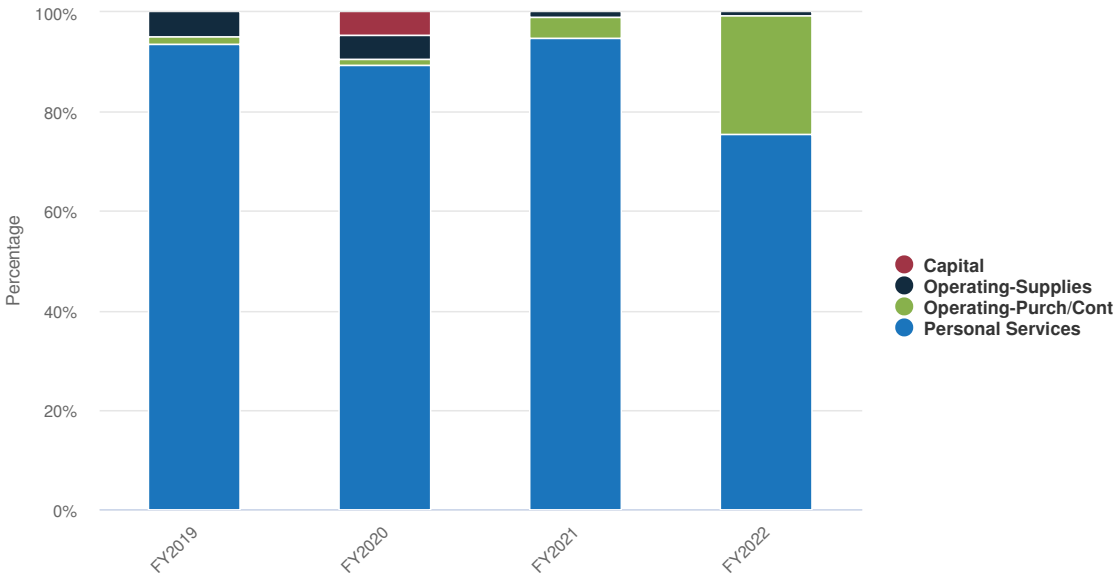


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Procurement

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 20/21

- Digitized and indexed building plans in retention
- Implemented Cityworks for package and inventory deliveries
- Procurement Manager appointed to Universal Public Procurement Certification Council Board of Directors.
- Procurement Manager, Procurement Specialist, and Procurement Supervisor obtained NIGP-CPP Certification
- Host first Columbia County's virtual Public Bid opening
- Began accepting credit card payments for County surplus sales

Goals for FY 21/22

- Enter into Inter-Governmental Agreements with Fort Gordon
- Procurement Manager, Contract Supervisor, and Procurement Supervisor obtain PMP Certification
- Digitize permanent retention

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
PO Processed	8878	7157	7950
Contracts Administered	440	557	586
Bid/RFPs Prepared	56	46	53
Outgoing Mail Processed	70,300 pieces	93,500 pieces	95,000 pieces
Credit Cards	353	354	345

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Saving from Bid/RFP process	$1,821,632	$758,900	$825,000
GovDeals Revenue	$22,722	$29,621	$45,500

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Procurement Manager	1	1	1
Procurement Supervisor	1	1	1
Contract Supervisor	1	1	1
Procurement Specialist	1	1	1
Administrative Assistant	1	1	1
Contract Specialist	1	1	1
Warehouse Clerk 1	1	1	1
Courier III	1	1	1
Total	**8**	**8**	**8**

VEHICLE SCHEDULE

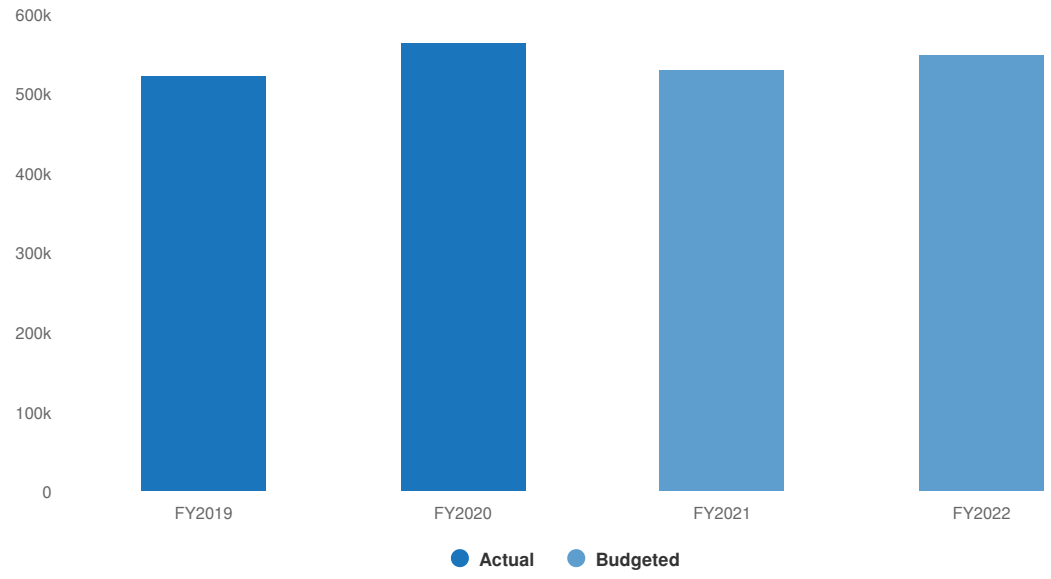
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	2	2	2
Heavy Equipment	1	1	1
Vehicle Allowances	3	3	3
Total	**6**	**6**	**6**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Procurement/Distribution					
Personal Services	$459,401	$498,110	$499,869	$517,637	3.600%
Operating-Supplies	$35,805	$38,352	$11,109	$10,450	-5.900%
Operating-Purch/Cont	$26,551	$21,994	$20,070	$21,160	5.400%
Capital	$0	$5,520	$0	$0	0.000%
Total Procurement/Distribution:	**$521,757**	**$563,976**	**$531,048**	**$549,247**	**3.400%**
Total General Government:	**$521,757**	**$563,976**	**$531,048**	**$549,247**	**3.400%**
Total Expenditures:	**$521,757**	**$563,976**	**$531,048**	**$549,247**	**3.400%**

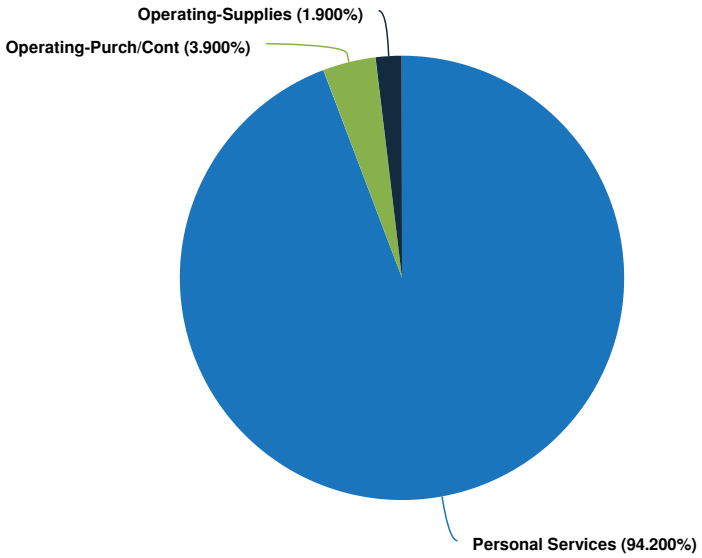
$549,247 $18,199
(3.43% vs. prior year)

Procurement Proposed and Historical Budget vs. Actual

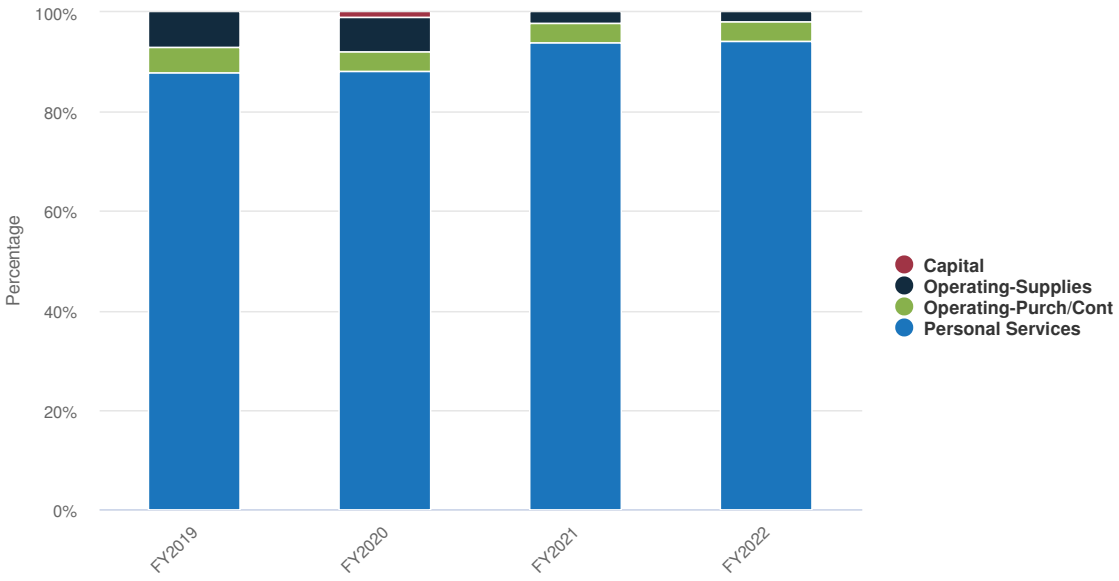


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Risk Management

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

This department is charged with responsibility for:

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

Accomplishments for FY 20/21

- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Acquired and managed Safety Action Grant from LGRMS
- Completed External Audit with no exceptions

Goals for FY 21/22

- Migrate to new database for more efficient claims handling and improved risk analysis
- Maintain requirements needed for certifications and continue to leverage educational opportunities
- Accomplish all safety incentives required by ACCG for insurance premium reduction
- Analyze automobile liability claims to evaluate effectiveness of “hands on” driver training program
- Improve efficiency of AED oversight to train and utilize Safety Officers for maintenance and update checks

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Complaints	37	44	40
Accidents	89	85	90
Sewer Back Ups	3	3	3
Property	55	21	40
Recovery	64,411	47,348	100,000

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Defensive Driving	13	10	14
CPR	8	6	9

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager V	1	1	1
Specialist I	**1**	**1**	**1**
Total	**2**	**2**	**2**

VEHICLE SCHEDULE

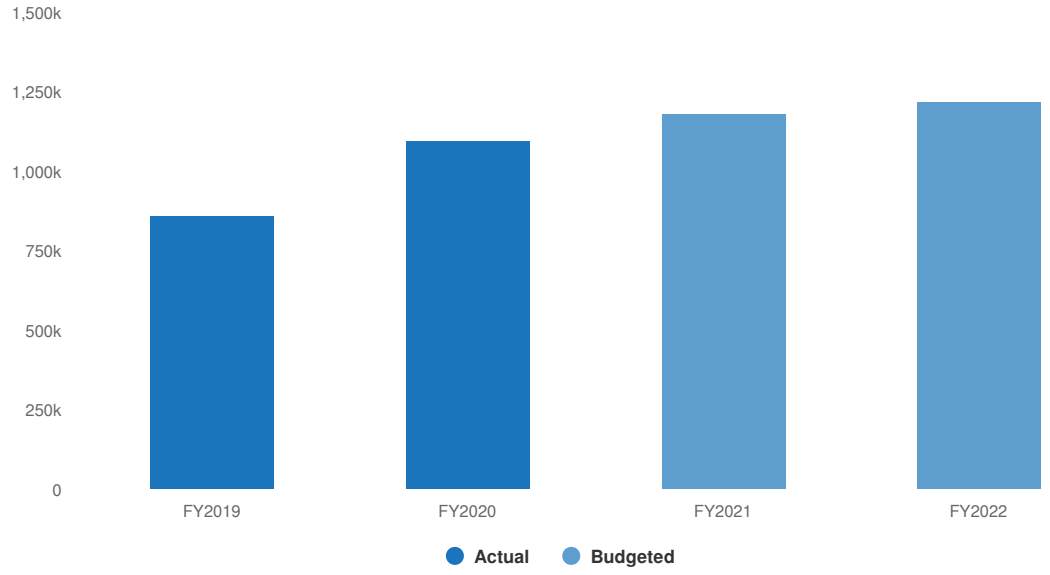
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**1**	**1**	**1**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Risk Management Fund					
Personal Services	$155,460	$163,065	$154,319	$159,345	3.300%
Operating-Supplies	$26,560	$13,575	$25,050	$29,850	19.200%
Operating-Purch/Cont	$579,408	$917,794	$1,001,600	$1,027,000	2.500%
Other Financing Uses	$98,615	$0	$0	$0	0.000%
Total Risk Management Fund:	**$860,044**	**$1,094,434**	**$1,180,969**	**$1,216,195**	**3.000%**

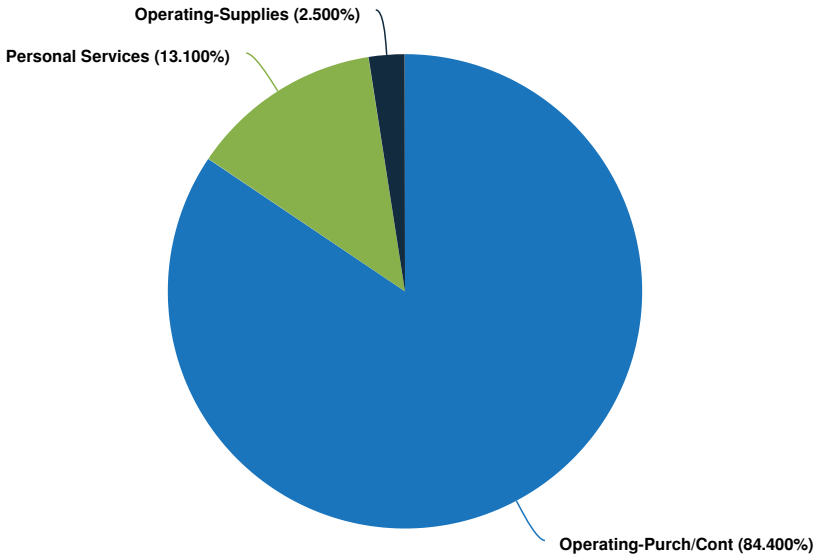
$1,216,195 $35,226
(2.98% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual

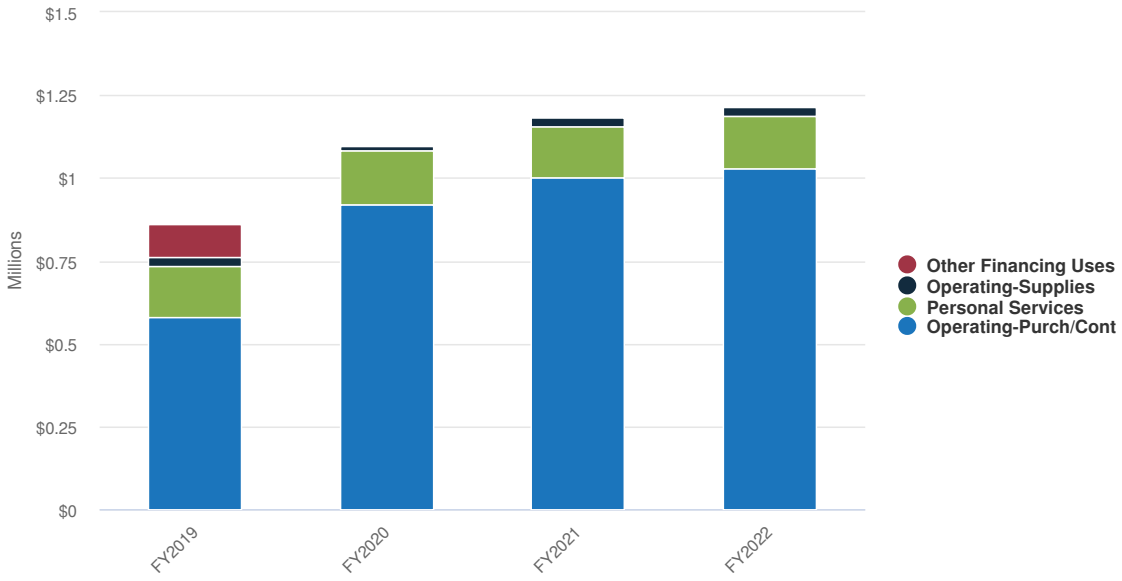


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Roads and Bridges

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

Accomplishments for FY 20/21

- Assisted with special events including the Christmas Parade, the Jingle Jam and the Board of Elections during elections, in addition to various events at the Evans Town Center Park.
- Completed two and a half rounds of right of way mowing.
- Completed eight rounds of mowing at the following gateways: Highway 28, from the Richmond County line to Blackstone Camp Rd; River Watch Pky from the Richmond County line; Wheeler Rd at the I-20 Interchange; Stevens Creek Rd; Baston Rd; Washington Rd from the Richmond County line to William Few Pky; Grovetown Gateway Interchange; Evans Town Center area; Pumpkin Center Roundabout.
- Completed seven rounds of mowing county school zones: North Columbia Elementary, Euchee Creek Elementary, Baker Place Elementary, Lewiston Elementary, Belair Elementary, Brookwood Elementary, Westmont Elementary, Martinez Elementary, South Columbia Elementary, Stevens Creek Elementary, River Ridge Elementary, Parkway Elementary, Riverside Elementary and Middle, Evans Elementary, Middle & High, Harlem Middle and High, Stallings Island Middle, Grovetown @ William Few Pky, Lakeside area, Augusta Tech, Augusta Prep, Clark Pointe sidewalks.
- Replaced cross drains on Winfield Hills Rd, Watson Bailey Rd and Crawford Place Rd.
- Installed sidewalk section on Spotswood Dr.
- Constructed “drive arounds” on Hardy McManus Rd at High Grove subdivision.
- Grassed areas at parking deck at Evans Town Center.
- Removed debris and graded around the old Pollard house in Appling.
- Graded area in Appling for gazebo.

Goals for FY 21/22

- Continue to assist with special projects as previously listed.
- Cut and maintain all county right of ways.
- Continue to assist Road Construction with road improvement projects.
- Continue eight rounds of mowing of county Gateways previously listed.
- Continue seven rounds of mowing of school zones previously listed.
- Scrape all dirt roads at least every 21 days.
- Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized.
- 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.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Number of Work Orders	5457	6002	6602
Signs Replaced	804	884	972
Potholes Repaired	674	741	815

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
% of Work Order completed within 1 week	94%	96%	97%
% of Primary Signs replaced within 1 day	95%	97%	98%
% of Potholes repaired within 48 hours	66%	70%	75%

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager V	1	1	1
Manager III	2	2	2
Supervisor VII	7	8	9
Specialist VII	1	1	1
Crew Leader II	9	10	11
Specialist III	1	1	1
Tech III	1	1	1
Tech II	1	1	1
Tech I	3	3	3
Heavy Equipment Oper	3	3	3
Customer Service Rep III	1	1	1
Light Equipment Oper	6	7	9
Maintenance Worker	31	35	37
Total	**67**	**74**	**80**

VEHICLE SCHEDULE

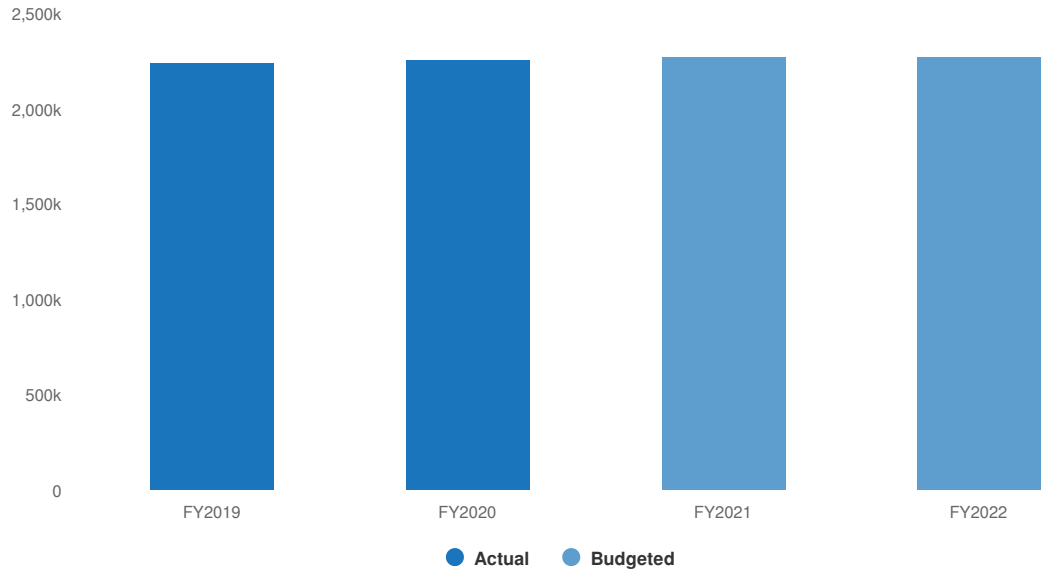
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
FLEET			
Trucks/Vehicles	54	56	58
Heavy Equipment	93	96	99
Trailers	27	28	28
Message Boards	18	18	18
Vehicle Allowances	0	0	0
Total	**192**	**198**	**203**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Public Works					
Roads & Bridges					
Personal Services	$1,737,876	$1,788,184	$1,832,159	$1,828,044	-0.200%
Operating-Supplies	$415,868	$394,056	$358,575	$357,725	-0.200%
Operating-Purch/Cont	$87,864	$77,103	$82,592	$82,592	0.000%
Intergovernmental	$0	$53	$0	$0	0.000%
Total Roads & Bridges:	**$2,241,608**	**$2,259,396**	**$2,273,326**	**$2,268,361**	**-0.200%**
Total Public Works:	**$2,241,608**	**$2,259,396**	**$2,273,326**	**$2,268,361**	**-0.200%**
Total Expenditures:	**$2,241,608**	**$2,259,396**	**$2,273,326**	**$2,268,361**	**-0.200%**

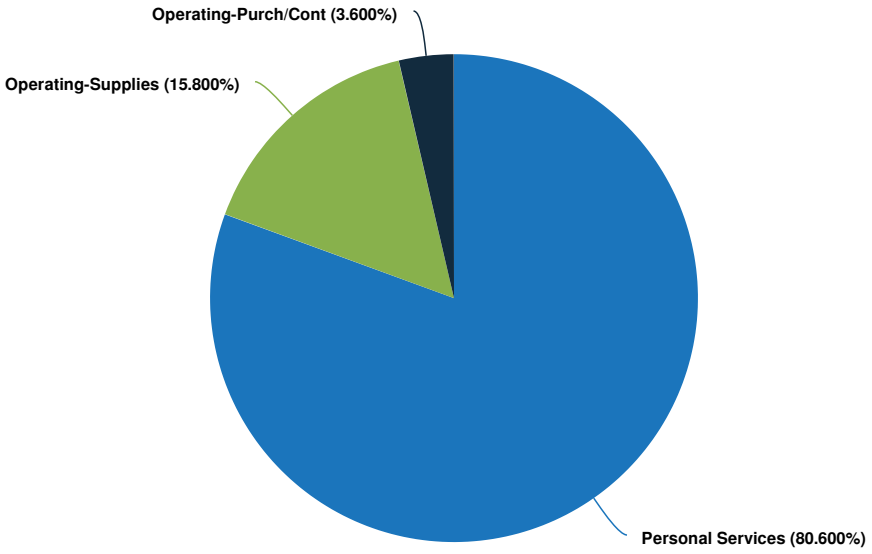
$2,268,361 -$4,965
(-0.22% vs. prior year)

Roads and Bridges Proposed and Historical Budget vs. Actual

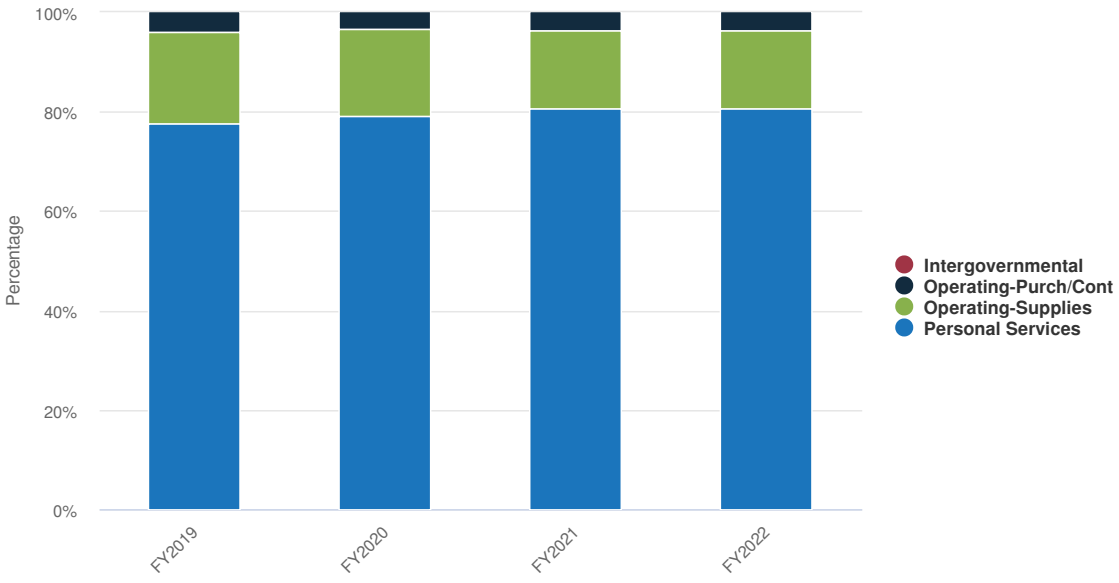


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Savannah Rapids Pavilion

The Savannah Rapids Pavilion staff promotes, sells, maintains, staffs and manages the overall operations of the Savannah Rapids Pavilion and the Historic Canal Headgates Buildings as rental venues for the use of all types of Corporate and Leisure events throughout the year.

Accomplishments for FY 20/21

- Created protocol to maintain a sterile environment which resulted in no confirmed cases of COVID 19 related to SRP events.
- Partially trained Cty Part time Event Coordinator to assist in office.
- Cross trained all employees to fill in and assist when necessary.
- Continued to provide outstanding customer service through extreme conditions.

Goals for FY 21/22

- Properly hire and train staff to fully satisfy the needs of the clients and staff
- Increase revenue to fully cover expenses.
- Continue to provide outstanding customer service to all clients
- Increase fees to meet goal of 100% self-sufficiency

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Total # of Events	382	477	700
Total # of Guests	79,321	77,396	82,000
Total # of tours	872	1,049	1,300
Total # of contracts processed	726	1,100	1,400
Total # of contracts cancelled	379	291	100

PERFORMANCE MEASURES

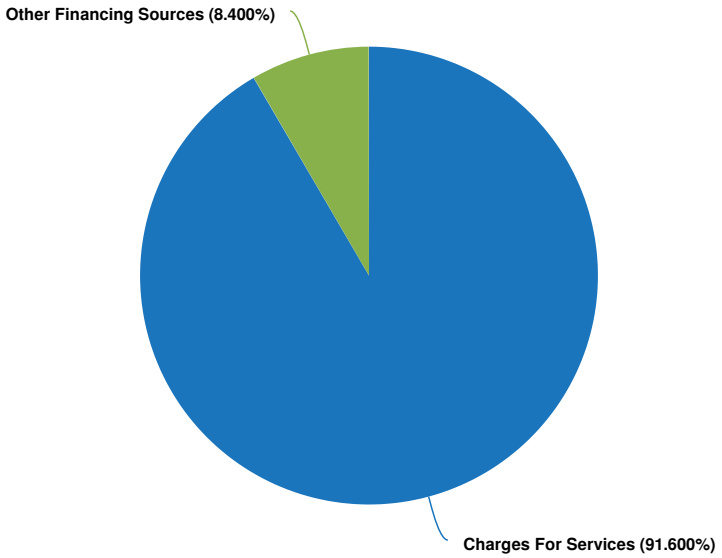
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Loss due to COVID	$224,988	$142,076	$95,000
Ratio of Guests/Fulltime Equiv.	239/1	310/1	400/1
Operating costs covered	Est.35%	76%	90%
Good Customer Service Rating	96%	90%	99%

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Event Coordinator P/T Cty	0	1	1
Event Coordinator – Temp	7	0	2
Facilities Custodian	1	1	1
Facilities Assistant	1	0	1
Assistant Manager	1	0	0
Sales Coordinator	3	1	1
Facilities Supervisor	1	1	1
Department Manager	1	1	1
Total Staff	15	5	7

Revenues by Source

Projected 2022 Revenues by Source

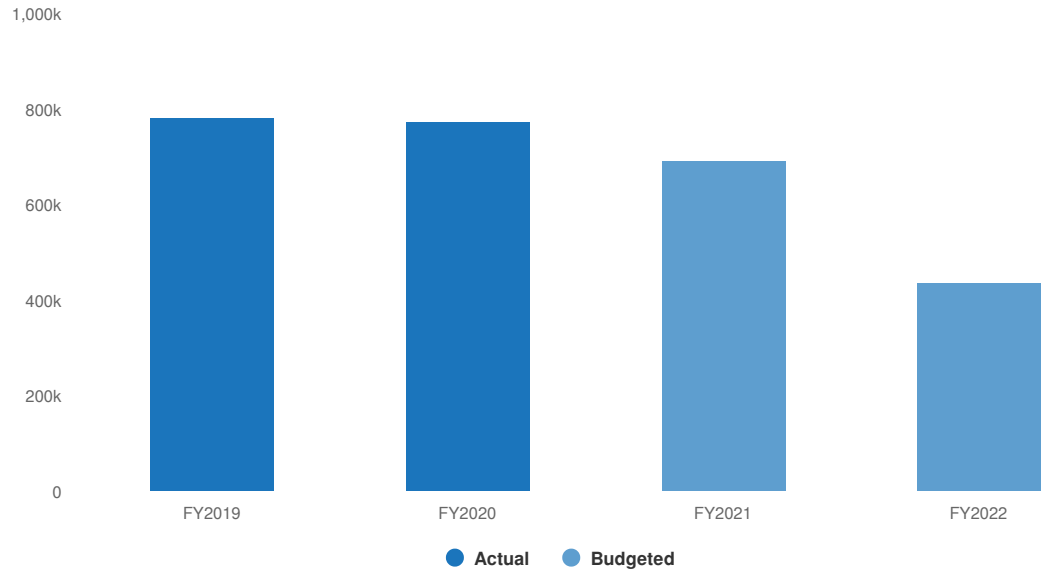


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Charges For Services	$611,815	$414,934	$746,000	$400,000	-46.400%
Miscellaneous	$67,301	$67,772	$101,519	$0	-100.000%
Other Financing Sources	$0	$0	$0	$36,622	N/A
Total Revenue Source:	**$679,116**	**$482,706**	**$847,519**	**$436,622**	**-48.500%**

Expenditures Summary

$436,622 -$256,297
(-36.99% vs. prior year)

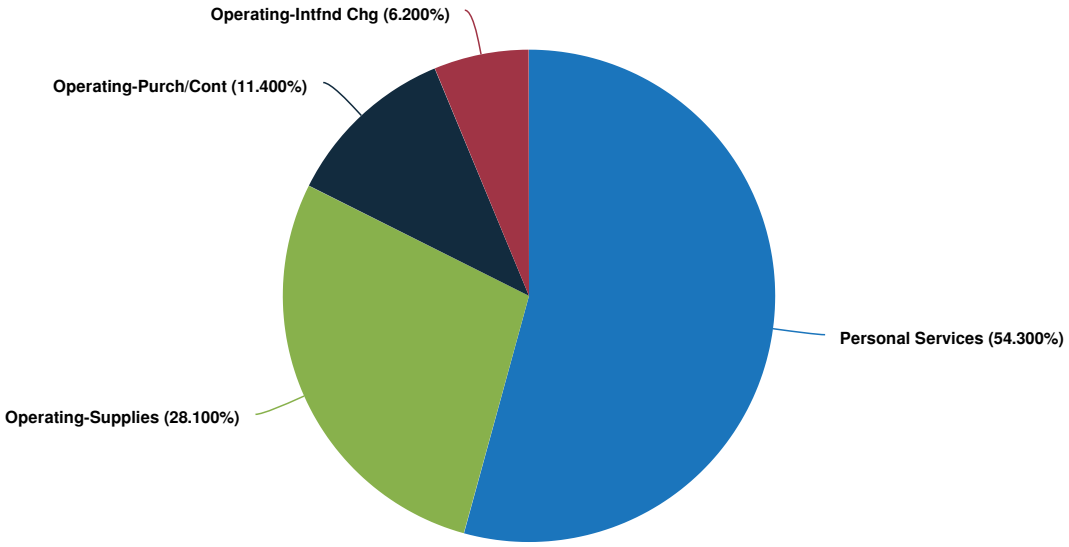
Savannah Rapids Pavilion Proposed and Historical Budget vs. Actual



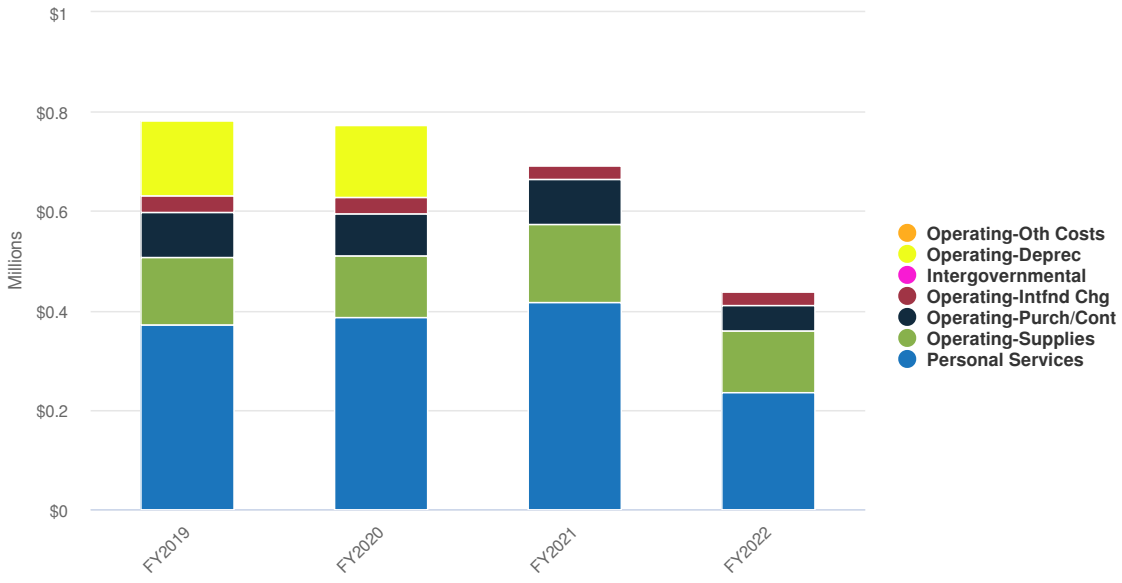
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Savannah Rapids Pavilion					
Personal Services	$371,097	$385,458	$417,835	$236,918	-43.300%
Operating-Supplies	$137,375	$125,978	$156,850	$122,850	-21.700%
Operating-Purch/Cont	$88,447	$84,285	$91,000	$49,620	-45.500%
Operating-Oth Costs	$313	$0	$0	$0	0.000%
Operating-Intfnd Chg	$34,812	$31,754	$27,234	$27,234	0.000%
Operating-Deprec	$151,095	$146,780	$0	$0	0.000%
Intergovernmental	$77	$170	$0	$0	0.000%
Total Savannah Rapids Pavilion:	**$783,215**	**$774,425**	**$692,919**	**$436,622**	**-37.000%**

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Sheriff's Office/Detention Center/E911

The Columbia County Sheriff's Office (CCSO) is headed by Sheriff Clay N. Whittle. Serving as Chief Deputy is Michael L. Adams. The CCSO uses the triple-cylindrical management system with the three bureaus. The Field Operations Bureau, commanded by Major Sharif Chochol, is comprised of the Patrol, Investigations and Special Operations Division. The Management Services Bureau, commanded by Major Clay Smith, 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.

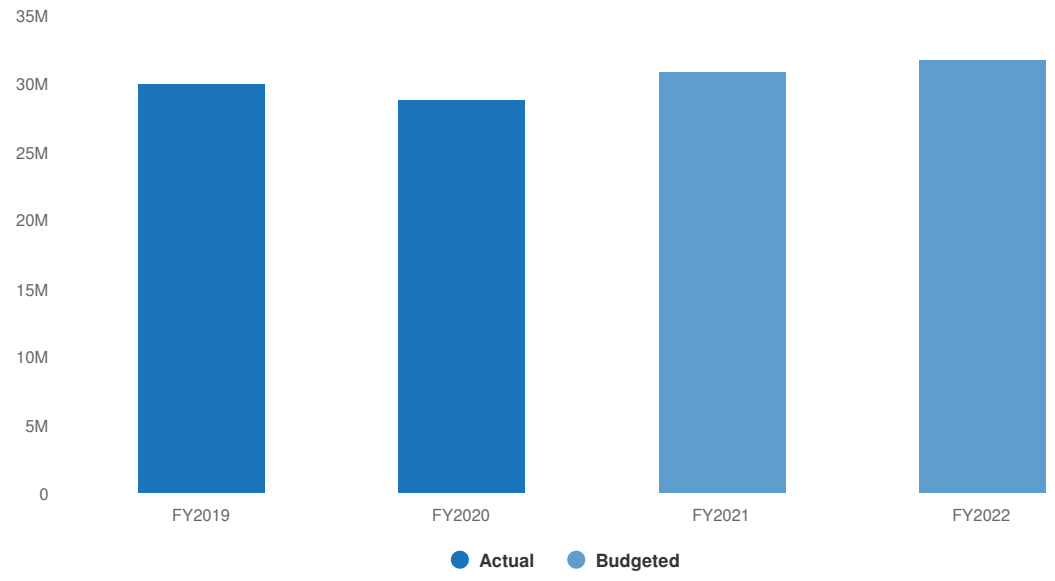
Goals for FY 21/22

- Reinvigorate the agency neighborhood watch program following reduced meeting and participation due to COVID restrictions and concerns.
- Continue development of remote court proceedings by ensuring the complete functionality of the new Web Ex and Zoom meeting rooms in the Detention Center through proper equipment placement for optimal functionality and installation of a JMS terminal in the main WebEx room.
- Incorporate advanced technologies into Incident Command.
- Reduce accidents and injuries resulting from new inexperienced teenage drivers.
- Reduce the amount of hard copy documentation in personnel files.

Expenditures Summary

$31,826,702 $902,163
(2.92% vs. prior year)

Sheriff's Office/Detention Center/E911 Proposed and Historical Budget vs. Actual



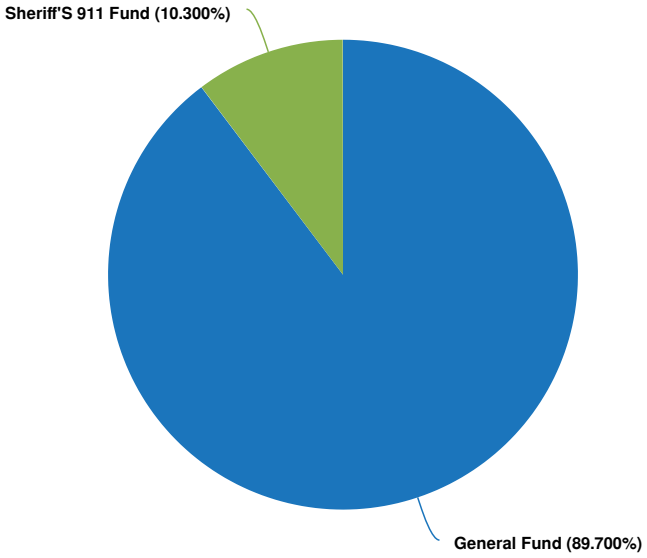
Expenditures Summary by Department

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Public Safety					
Sheriff'S Office					
Personal Services	$14,508,867	$13,070,683	$14,842,904	$15,136,471	2.000%
Operating-Supplies	$1,785,020	$1,556,014	$950,839	$964,083	1.400%
Operating-Purch/Cont	$924,001	$1,011,188	$995,135	$1,011,442	1.600%
Other Financing Uses	$0	$38,000	$0	$0	0.000%
Intergovernmental	$0	$100	$0	$0	0.000%
Capital	$52,491	$231,014	$570,068	$481,644	-15.500%
Total Sheriff'S Office:	**$17,270,378**	**$15,907,000**	**$17,358,946**	**$17,593,640**	**1.400%**
Detention Center					
Personal Services	$7,300,119	$7,539,839	$7,960,242	$8,571,889	7.700%
Operating-Supplies	$1,730,970	$1,760,419	$1,341,177	$1,362,015	1.600%
Operating-Purch/Cont	$885,535	$788,266	$982,448	$994,395	1.200%
Capital	$46,426	$0	$17,155	$28,300	65.000%
Total Detention Center:	**$9,963,049**	**$10,088,524**	**$10,301,022**	**$10,956,599**	**6.400%**
Sheriff'S 911					
Personal Services	$1,563,007	$1,535,362	$1,667,900	$1,727,047	3.500%
Operating-Supplies	$14,838	$40,465	$22,000	$22,000	0.000%
Operating-Purch/Cont	$1,134,628	$1,149,014	$1,273,851	$1,267,916	-0.500%
Capital	$63,994	$139,229	$300,820	$259,500	-13.700%
Total Sheriff'S 911:	**$2,776,467**	**$2,864,070**	**$3,264,571**	**$3,276,463**	**0.400%**
Total Public Safety:	**$30,009,895**	**$28,859,593**	**$30,924,539**	**$31,826,702**	**2.900%**
Total Expenditures:	**$30,009,895**	**$28,859,593**	**$30,924,539**	**$31,826,702**	**2.900%**

Expenditures by Fund

The Sheriff's Office and Detention Center are funded within the General Fund. E911 operations are funded within a Special Revenue Fund.

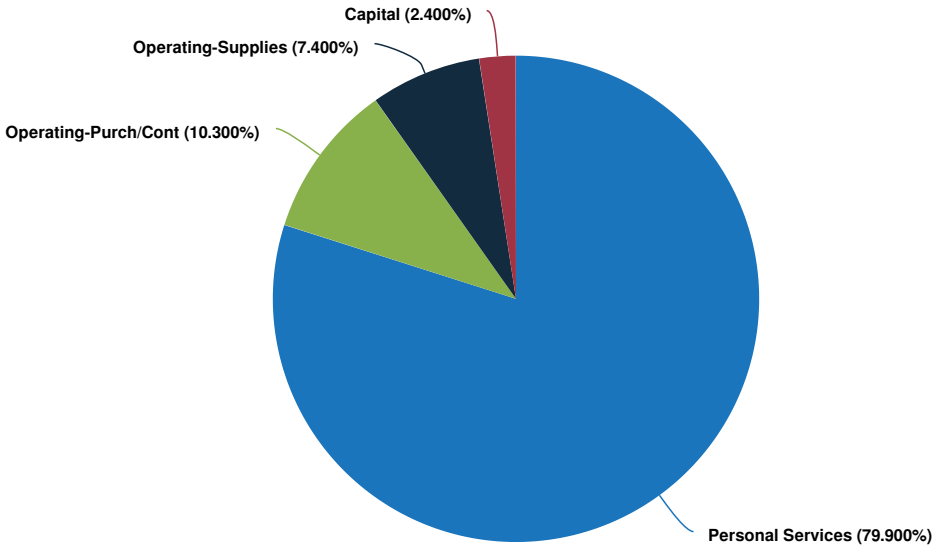
2022 Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
General Fund	$27,233,428	$25,995,523	$27,659,968	$28,550,239	3.200%
Total General Fund:	**$27,233,428**	**$25,995,523**	**$27,659,968**	**$28,550,239**	**3.200%**
Sheriff'S 911 Fund	$2,776,467	$2,864,070	$3,264,571	$3,276,463	0.400%
Total Sheriff'S 911 Fund:	**$2,776,467**	**$2,864,070**	**$3,264,571**	**$3,276,463**	**0.400%**
Total:	**$30,009,895**	**$28,859,593**	**$30,924,539**	**$31,826,702**	**2.900%**

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expense Objects					
Personal Services	$23,371,993	$22,145,884	$24,471,046	$25,435,407	3.900%
Operating-Supplies	$3,530,827	$3,356,898	$2,314,016	$2,348,098	1.500%
Operating-Purch/Cont	$2,944,164	$2,948,468	$3,251,434	$3,273,753	0.700%
Other Financing Uses	$0	$38,000	$0	$0	0.000%
Intergovernmental	$0	$100	$0	$0	0.000%
Capital	$162,911	$370,244	$888,043	$769,444	-13.400%
Total Expense Objects:	**$30,009,895**	**$28,859,593**	**$30,924,539**	**$31,826,702**	**2.900%**

Storm Water Utility

Columbia County Stormwater provides services ranging from pre-development plan review through maintenance of infrastructure and regulatory compliance. These services contribute to the protection and preservation of the public health, safety and welfare, and protection of the natural resources of the County. There are three components within Stormwater: Compliance, Billing and Operations.

Accomplishments for FY 20/21

- Created a designated Green Infrastructure (GI)/ Low Impact Development (LID) inspector position
- Boosted our Community Rating System (CRS) Program score in order to be more flood resilient and also reduce flood insurance policy premiums for citizens
- Effective October 01, 2021 Columbia County will hold a CRS Class 6 rating for the first time.
- Hosted a Flood Outreach by the Georgia Department of Natural Resources Floodplain Management for contractors, engineers, and staff
- Hosted a Flood Vents 101 training for the community
- Produced two Facebook outreach posts geared toward pollution prevention; one was on discarded PPE and the other on picking up pet waste
- Held a COVID 19 drive-thru outreach event for citizens to distribute educational materials targeting PPE pollution. Citizens were tasked with sharing the materials and information with at least five others.
- Installed new pet waste station along the Euchee Creek Greenway with the message of picking up after pets and disposing of waste properly in order to reduce E-coli and fecal coliform washing into our waterways
- Educated all 5th grade classes in the Columbia County School District, totaling over 2,000 students, on non-point source pollution prevention and their impact on the watershed. This outreach was in partnership with the UGA Cooperative Extension 4H Program.
- Six members of the Department earned a Georgia Soil and Water Conservation Commission (GSWCC) Level IB Certification.
- Stormwater met all Best Management Practice requirements for the 2020 Municipal Separate Storm Sewer System (MS4) Permit.
- Received approval from EPD on our MS4 Stormwater Management Plan. This is the first approval for our Stormwater Management Plan in over 7 years.
- Formalized a ditch inspection program to improve an aspect of our MS4 Operations
- Awarded and managed pond credits on over 2,000 properties

Goals for FY 21/22

- Create GI/LID inspection protocol
- Participate in the 1st Annual Public Safety and Preparedness Fair hosted by Columbia County EMA and CLS (scheduled for August 28, 2021)
- Get additional staff certification as a Georgia Master Naturalist through Phinizy Swamp's program
- Partner with Richmond County, City of Harlem and City of Grovetown to offer a multi-agency flood outreach presentation to contractors, builders, surveyors, engineers, etc.
- Develop and implement a new employee Stormwater Pollution Prevention Plan handout and annual training presentation to benefit our Industrial Stormwater Permits at Fleet, Roads and Bridges, William Few Recycling Center, as well as Riverside Recycling Center
- Develop a pond maintenance guidance document for privately owned ponds in the community to be directed toward HOAs and their property managers
- Develop an informational document for privately owned green infrastructure to be directed toward homeowners in the Anderson Farms development who have rain gardens on each lot
- Develop a family-orientated outreach with at least one of the interactive WET activities to promote the awareness of plentiful and healthy water resources in this community
- Develop a family scavenger hunt in the Lady A Park and nearby walkable area which will emphasize non-point source pollution prevention, the purpose and function of storm drains, and why citizens should pick up after their pet
- Create local business partnerships, such as with veterinarians, dog groomers, boarding companies, etc. to grow our pet waste campaign
- Update the Stormwater Fee Credits Manual to include more ways citizens can help mitigate stormwater on their property and reduce their service fees
- Offer GSWCC training in-house for the public and private sectors
- Have at least one staff member obtain their FAA Part 107 Commercial Drone License

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Operations Service Requests	375	661	300
Work Orders	1,613	3,777	3,500
CIP Projects	10	3	3
Infrastructure Inspections	3,997	5,437	4,500
E&S Inspections	18,788	21,000	23,000
Land Disturbance Permit Plans (started 6/13/2016)	870	900	900
Land Disturbance Permits Issued	1,387	1,400	1,450

VEHICLE SCHEDULE

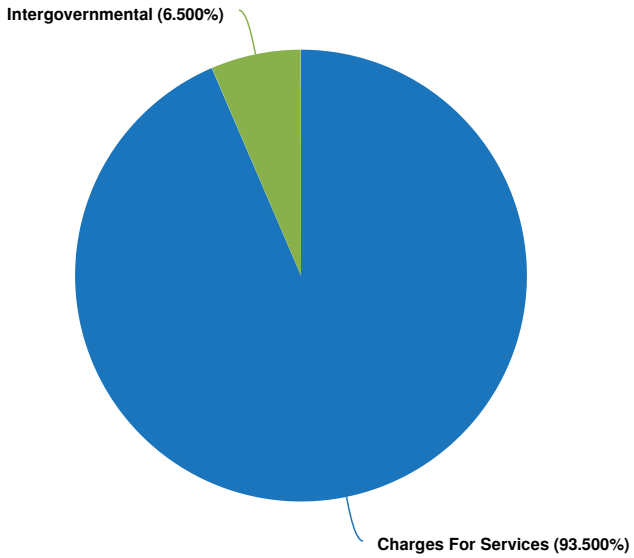
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	29	32	34
Vehicle Allowances	7	7	7

STAFFING

Position	FY 20/21	FY 21/22	FY 22/23
Compliance Manager	Open	1	1
Administrative Coordinator	1	1	1
Public Ed	1	1	1
E&S Manager I	1	1	1
E&S Inspectors	7	7	9
Engineer III	1	1	1
Flood Plain Manager II	1	1	1
Soil Erosion Plan Reviewer Spec VII	1	1	1
Environmental Project Specialist	1	1	1
Permit Coordinator Specialist V	1	1	1
Operations Manager	Open	1	1
Manager III	1	4	4
CSR II	1	1	1
Crew Leader II	5	6	6
Foreman I	2	3	3
Inspectors	6	6	6
LEO	2	2	2
Maintenance Workers	10	12	12
Total	**42**	**51**	**53**

Revenues by Source

Projected 2022 Revenues by Source

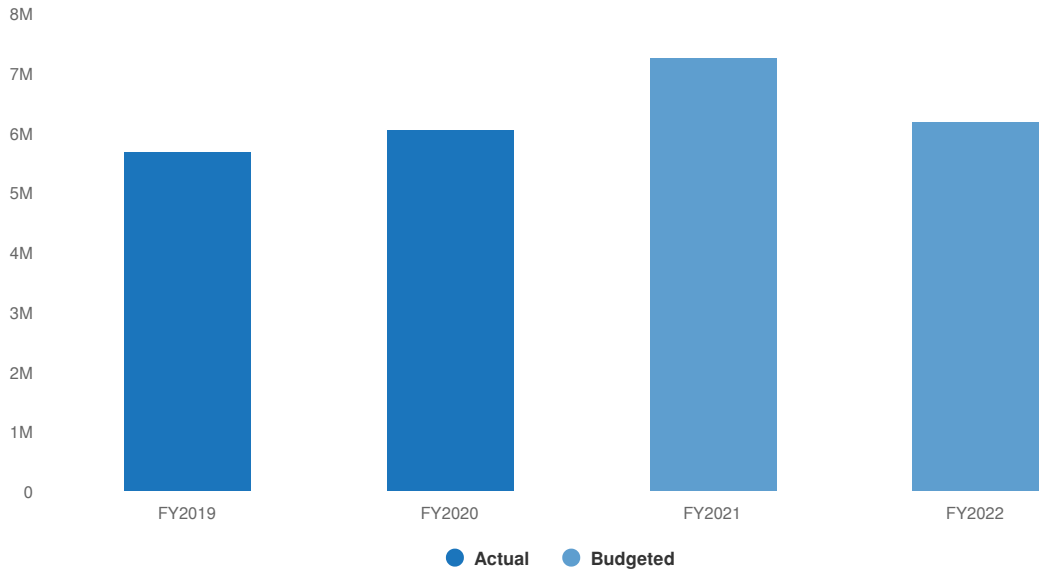


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$373,974	$391,266	$400,000	$400,000	0.000%
Licenses & Permits	$19,635	$27,897	$0	$0	0.000%
Charges For Services	$5,586,316	$5,722,548	$5,600,000	$5,800,000	3.600%
Investment Income	$33,256	$26,687	$0	$0	0.000%
Contributions & Donations	$1,497,784	$1,888,530	$0	$0	0.000%
Miscellaneous	$37,894	$412	$0	$0	0.000%
Use Of Reserves	$0	$0	$1,266,828	$0	-100.000%
Total Revenue Source:	**$7,548,860**	**$8,057,339**	**$7,266,828**	**$6,200,000**	**-14.700%**

Expenditures Summary

$6,200,000 -$1,066,828
(-14.68% vs. prior year)

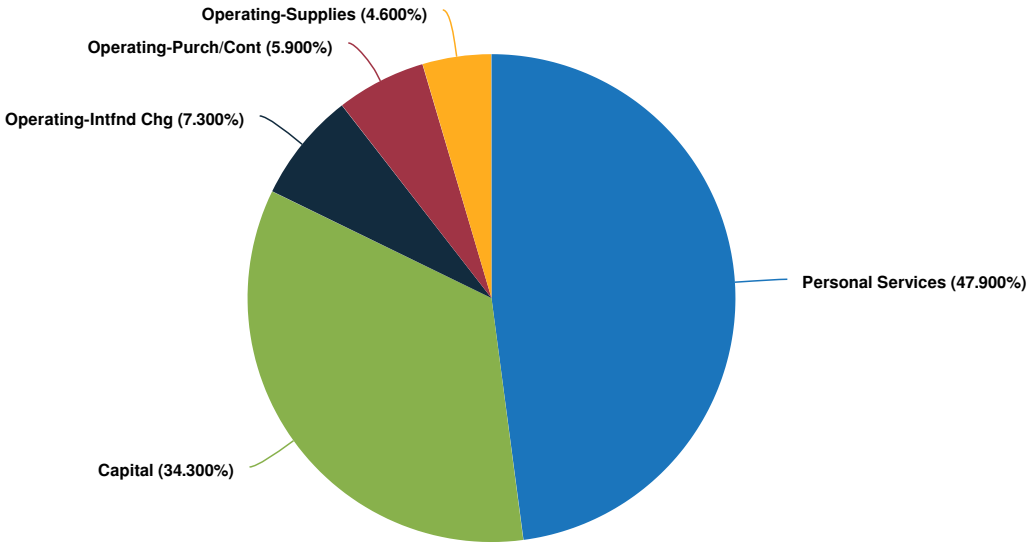
Storm Water Utility Proposed and Historical Budget vs. Actual



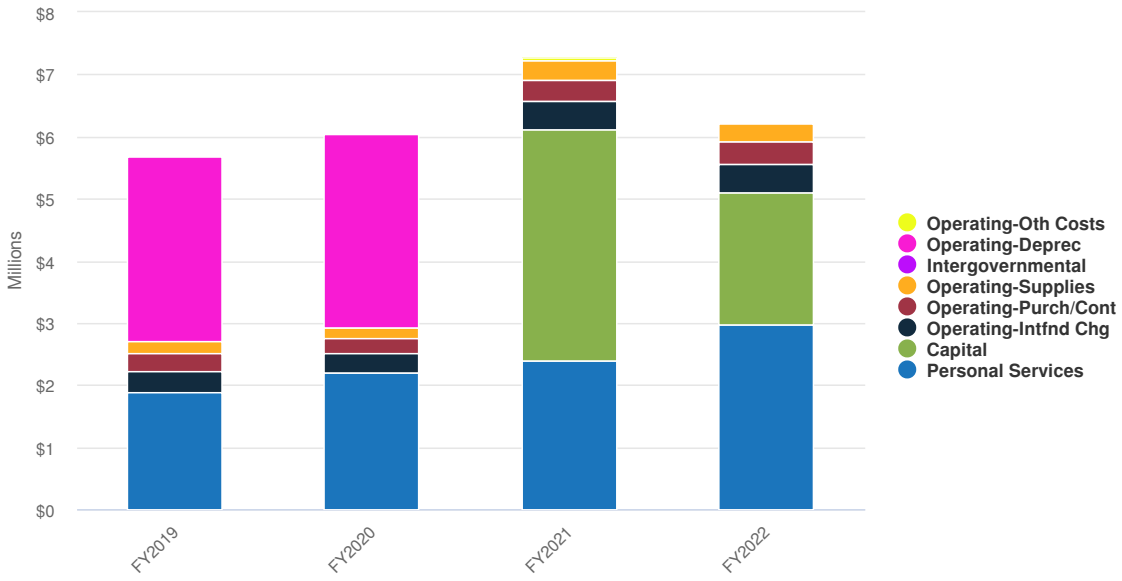
Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Storm Water Utility Fund					
Personal Services	$1,890,331	$2,192,741	$2,395,650	$2,971,241	24.000%
Operating-Supplies	$179,165	$180,017	$300,875	$282,433	-6.100%
Operating-Purch/Cont	$313,367	$222,123	$345,130	$368,654	6.800%
Operating-Oth Costs	$0	$0	$46,882	$0	-100.000%
Operating-Intfnd Chg	$321,755	$329,891	$462,291	$451,903	-2.200%
Operating-Deprec	$2,972,145	$3,127,005	$0	$0	0.000%
Intergovernmental	$3,300	$75	$0	$0	0.000%
Capital	$0	$0	$3,716,000	$2,125,769	-42.800%
Total Storm Water Utility Fund:	**$5,680,062**	**$6,051,851**	**$7,266,828**	**$6,200,000**	**-14.700%**

Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Tax Assessor

The Tax Assessor's Office is primarily responsible for the following:

- Locate and identify all properties, its ownership, property lines and all other pertinent characteristics
- Determine taxability of properties
- Review all parcels 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 Assessor's portion of the Tax Digest to the Georgia Department of Revenue
- Assist the general public with property information

Accomplishments for FY 20/21

- Reviewed a portion of real property maps to stay within the three-year review cycle required by the Department of Revenue
- Revalued all real property and personal property accounts in the county
- Processed 938 real and personal property appeals
- Processed 143 Board of Equalization appeals
- Processed 10 Arbitration appeals
- Processed 20 Hearing Officer appeals
- Processed 18 Superior Court Settlement Conferences
- Processed 69 vehicle appeals
- Reviewed 7,139 Personal Property accounts including 211 Personal Property audits that found an overvaluation of $739,817 for tax years 2017 through 2020
- Revisited all appealed properties to ensure accuracy of appraisal data
- Received approval of the timely submission of the Tax Assessor's portion of the 2020 Tax Digest from the Georgia Department of Revenue
- Achieved a satisfactory Department of Audits annual Sales ratio study
- Met appraiser training requirements set by Georgia Department of Revenue
- Processed 13,644 Deeds/Splits
- Performed 3,508 Sales Checks

Goals for FY 21/22

- Conduct field review on real property parcels to meet the criteria established by the Department of Revenue
- Review and audit personal property accounts to meet the criteria established by the Department of Revenue
- Submit the Tax Assessor's portion of the 2021 Real & Personal Property Tax Digest for approval
- Complete the 2022 Digest and mail Assessment Notices timely
- Maintain appraiser certification by meeting requirements of the Department of Revenue

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Parcels Reviewed	22,049	39,000	39,000
New Main Improvements	1267	1200	1200
Personal Property Accounts	12,751	13,000	13,000
Deeds Processed	12,727	12750	13,000
Mapping Splits & Combines	917	1,000	1,150
Personal Property Mobile Homes	1,803	1,775	1,750

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Manager VIII (Chief Appraiser)	1	1	1
Manager V (Deputy Chief Appraiser)	1	1	1
Manager IV (Real Property)	2	2	2
Manager IV (Personal Property)	1	1	1
Manager II (Clerical Manager)	1	1	1
Appraiser	2	4	4
Appraiser I	6	6	6
Appraiser II	8	7	7
Appraiser III	3	3	3
Appraiser IV	0	0	0
Clerk IV	4	4	4
Specialist V	3	3	3
Total	**32**	**33**	**33**

VEHICLE SCHEDULE

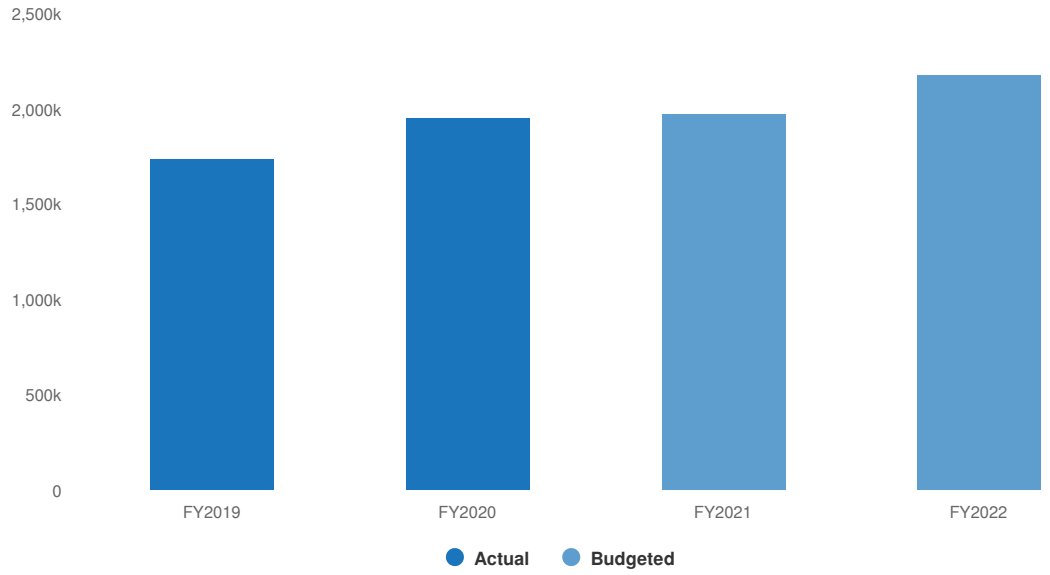
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	13	13	13
Heavy Equipment			
Vehicle Allowances	2	2	2
Total	**15**	**15**	**15**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Tax Assessor					
Personal Services	$1,498,463	$1,706,062	$1,776,933	$1,832,928	3.200%
Operating-Supplies	$137,630	$153,766	$71,153	$68,853	-3.200%
Operating-Purch/Cont	$100,658	$86,279	$126,975	$119,337	-6.000%
Capital	$0	$0	$0	$155,764	N/A
Total Tax Assessor:	**$1,736,751**	**$1,946,107**	**$1,975,061**	**$2,176,882**	**10.200%**
Total General Government:	**$1,736,751**	**$1,946,107**	**$1,975,061**	**$2,176,882**	**10.200%**
Total Expenditures:	**$1,736,751**	**$1,946,107**	**$1,975,061**	**$2,176,882**	**10.200%**

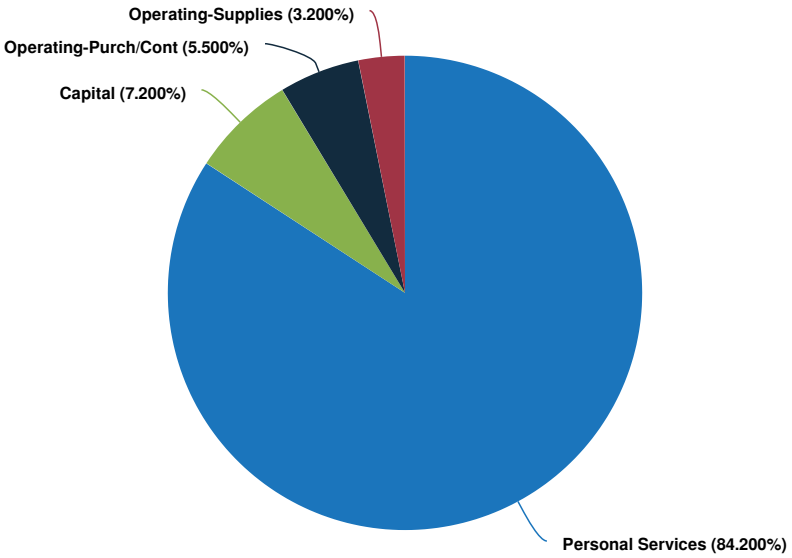
$2,176,882 $201,821
(10.22% vs. prior year)

Tax Assessor Proposed and Historical Budget vs. Actual

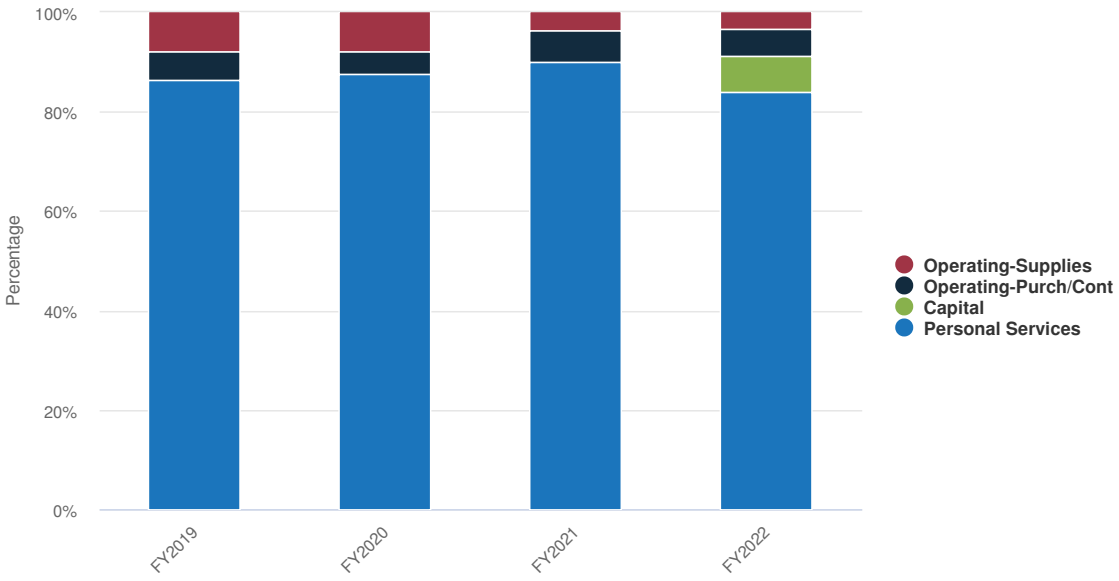


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Tax Commissioner

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 20/21

- Achieved 100% compliance with Georgia statutes for the 2020 Tax Digest.
- Maintained a property delinquency rate of less than 1%.
- The Motor Vehicle Office achieved 100% compliance on the IRS 2290 Heavy Vehicle Use Tax (HVUT) audit performed by the Georgia Department of Transportation.
- Implemented the 18-month Georgia Department of Revenue DRIVES title and registration system upgrades. All employees completed training on the operations of the new upgrade.

Goals for FY 21/22

- Prepare the 2021 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%.
- Conduct training with staff and implement all new legislation enacted during the 2021 Georgia legislative session pertaining to title and registration of motor vehicles in the State to include: the acceptance of digital license plate applications, issuance of amber light permits, verification (various Country documents must be translated to English) and issuance of Allied Veteran license plates, etc.
- Achieve 100% compliance on the IRS 2290 Heavy Vehicle Use Tax (HVUT) audit conducted by the Georgia Department of Transportation.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
MOTOR VEHICLE DIVISION			
Motor Vehicle Funds Collected & Disbursed	37,019,201.76	$41,152,270.25	42,000,000
Motor Vehicle Transactions	260,407	277,105	280,000
Motor Vehicle Registration Pre-bills	142,635	149,810	151,000
Sales & Use Tax Transactions	474	671	725
Sales & Use Tax Collected	$459,523.08	$684,238.24	750,000
Motor Vehicle Web Renewals	34,512	37,664	40,000
Motor Vehicle Incoming Telephone Calls	30,737	36,739	37,000
Motor Vehicle Email Correspondence	10,473	11,219	12,000
Disabled Placards Issued	2,517	2,538	2,550
New Title / Registration Transactions	19,666	22,227	23,000
Update Address / District Transactions	10, 070	11,115	12,000
Insurance Lapse/Suspension Payments	868	893	900
PROPERTY TAX DIVISION			
Real & Personal Property Tax Collected	$147 million	$150 million	$155 million
# of Real & Personal Tax Bills	91,537	93,000	95,000
Mobile Home Tax Collected	$247,429	$246,000	$245,000
# of Personal Property MH Tax Bills	1,870	1,860	1,850
# of Homestead Exemption Apps.	2,678	2,700	2,750
Timber Tax Collected	$59,913	$60,000	$62,000
# of Timber Tax Bills	44	40	40
Heavy Duty Equipment Tax Collected	$9,308.92	$9,500	$10,000
# of Heavy Duty Equip Tax Bills	28	25	25
# of Incoming Telephone Calls	17,349	17,150	17,000

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Collection Rate – Real & Personal	99%	99%	99%
Collection Rate – Timber	85%	100%	100%
Collection Rate – Heavy Duty	99%	100%	100%
Collection Rate – Mobile Homes	95%	99%	99%

STAFFING

Position	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Elected Officials	1	1	1
Managers	4	4	4
Full-Time Employees	23	23	24
Part-Time Employees	0	0	0
Total	**28**	**28**	**29**

VEHICLE SCHEDULE

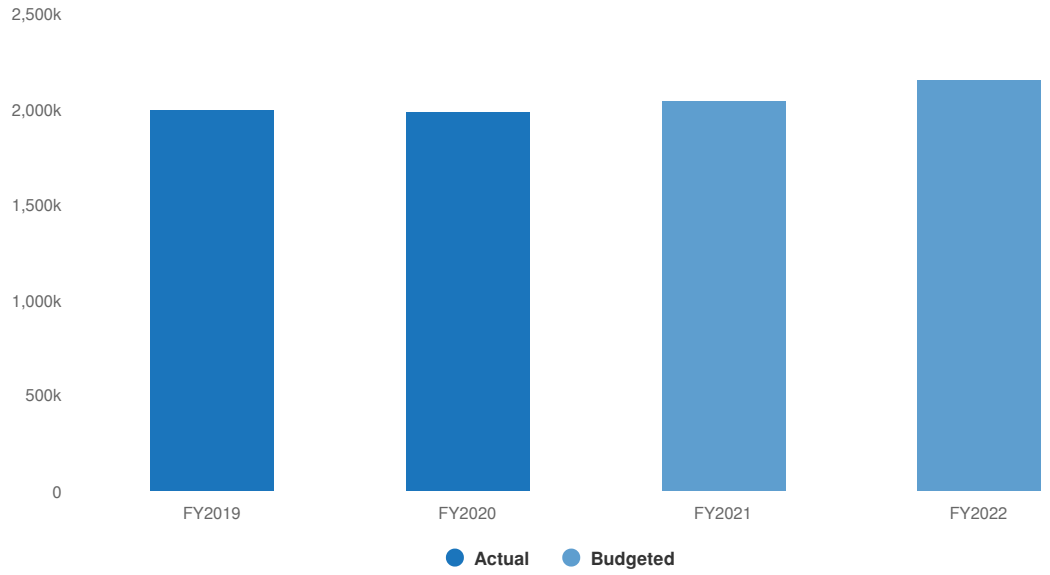
Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Authorized Vehicles	1	1	1

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
General Government					
Tax Commissioner					
Personal Services	$1,702,141	$1,655,500	$1,739,559	$1,851,865	6.500%
Operating-Supplies	$205,202	$226,828	$137,100	$136,750	-0.300%
Operating-Purch/Cont	$86,461	$98,041	$108,900	$114,000	4.700%
Intergovernmental	$21	$0	$0	$0	0.000%
Capital	$0	$11,843	$55,000	$50,000	-9.100%
Total Tax Commissioner:	**$1,993,825**	**$1,992,211**	**$2,040,559**	**$2,152,615**	**5.500%**
Total General Government:	**$1,993,825**	**$1,992,211**	**$2,040,559**	**$2,152,615**	**5.500%**
Total Expenditures:	**$1,993,825**	**$1,992,211**	**$2,040,559**	**$2,152,615**	**5.500%**

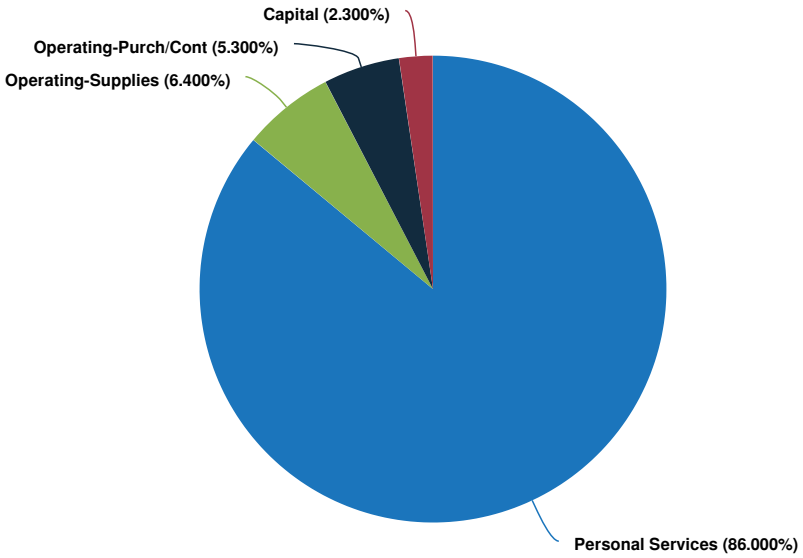
$2,152,615 $112,056
(5.49% vs. prior year)

Tax Commissioner Proposed and Historical Budget vs. Actual

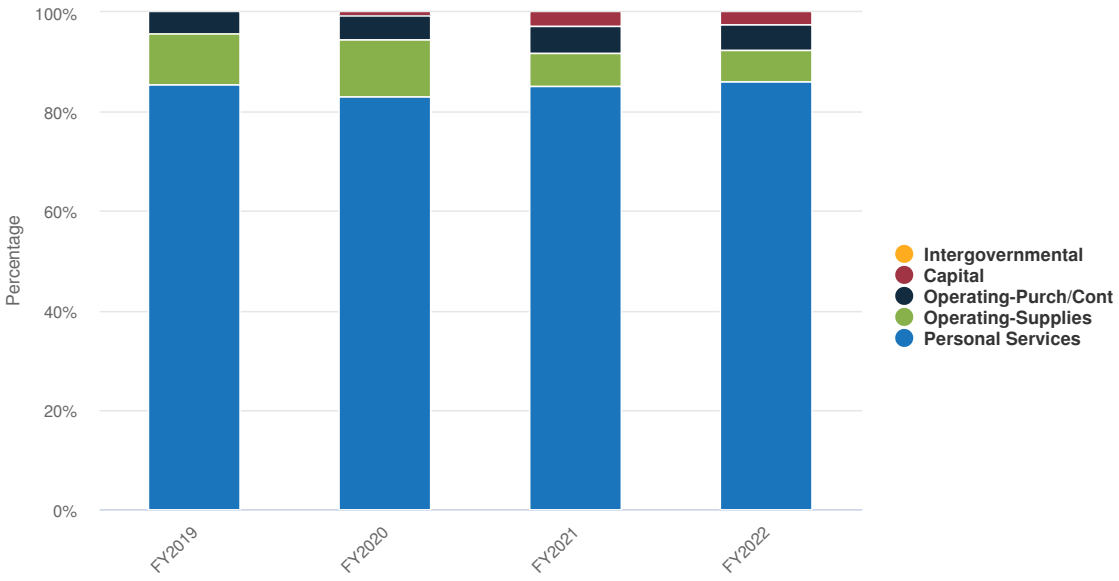


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



Traffic Engineering

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 20/21

- Continued development and implementation of the CCTCC (Columbia County Traffic Control Center)
- Continued development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county
- Development and implementation of County Road Speed/Count Station Program
- Implementation of 3 Roadway Marking projects costing $250,000
- Continue the approved life cycle program for the ITS system
- Implementation of a new enclosed trailer containing 20 gas generators to use during power outages at stop and go intersections within the county
- Continue installation of reflective outline striping on all stop and go signal back plates
- Updated to flashing yellow signal head and phasing on 5 stop and go signals with a protected/permissive permitted phase
- Implement new Applied Information connected vehicle technology at 19 intersections in and around the Evans Town Center Blvd area.
- Installed Traffic signal at the intersection of Wrightsboro Rd @ Chamblin Rd.

Goals for FY 21/22

- Continue development and implementation of the CCTCC (Columbia County Traffic Control Center)
- Continue development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county
- Continue development and implementation of County Road Speed/Count Station Program
- Continue development and implementation of Roadway Marking Program
- Continue the approved life cycle program for the ITS system
- Continue implementation of natural gas generators at new and major stop and go intersections within the county
- Continue installation of reflective outline striping on all stop and go signal back plates
- Continue installation of flashing yellow signal head and phasing on stop and go signals with a protected/permissive permitted phase
- Install second phase of Applied Information connected vehicle technology at 15 intersections within the county.

Department Measures

WORKLOAD MEASUREMENTS

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Service/Work Order Calls	1,426	1528	1680
Neighborhood speed hump surveys	44	39	43
Safety Light & Street Light District Requests Total/Approved	62/48	28\14	35/20
Intersection study/surveys	12	26	29
Curve/roadway speed & Volume Studies	84	56	62
Sign requests/Striping	40/11	33/16	36/18
Final plat /development plan reviews	226	239	263
Traffic signal service & Maintenance calls (including after-hour calls)	655	989	1,088
Road closure/detour press releases	59	32	42
Prepare/Review temporary traffic control plans (TCP)	58	49	58

STAFFING

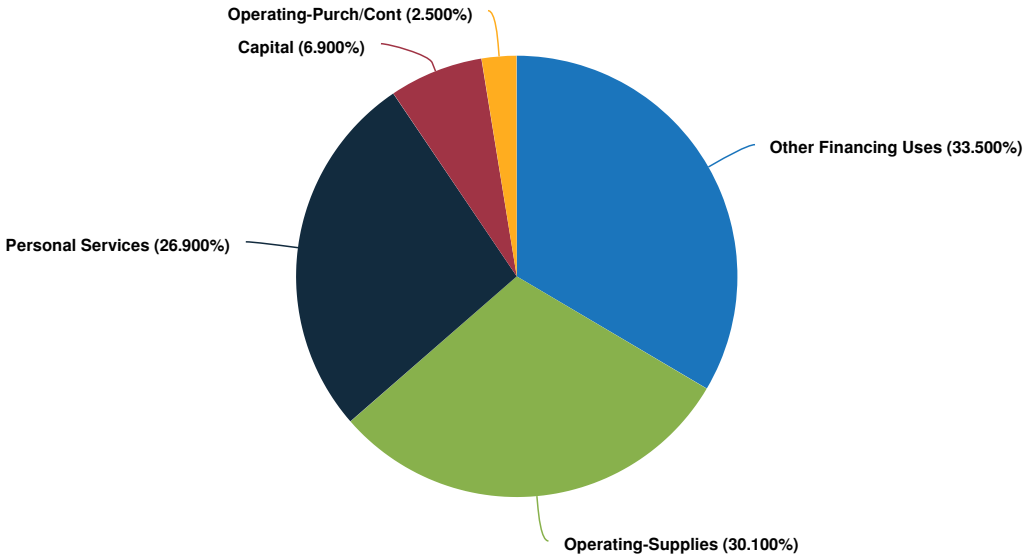
Position	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Manager V	1	1	1
Manager III	0	0	0
Supervisor VII	1	1	1
Analyst I	1	1	1
Analyst II	0	0	0
Analyst III	0	0	0
Analyst IV	1	1	1
Technician I	5	5	5
Technician II	0	0	0
Technician III	0	0	0
Technician IV	0	0	0
Traffic Admin	1	0	0
Total	**10**	**9**	**9**

VEHICLE SCHEDULE

Category	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Authorized Vehicles	10	10	10
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	**11**	**11**	**11**

Expenditures Summary

FY 2022 Budgeted Expenditures by Expense Type

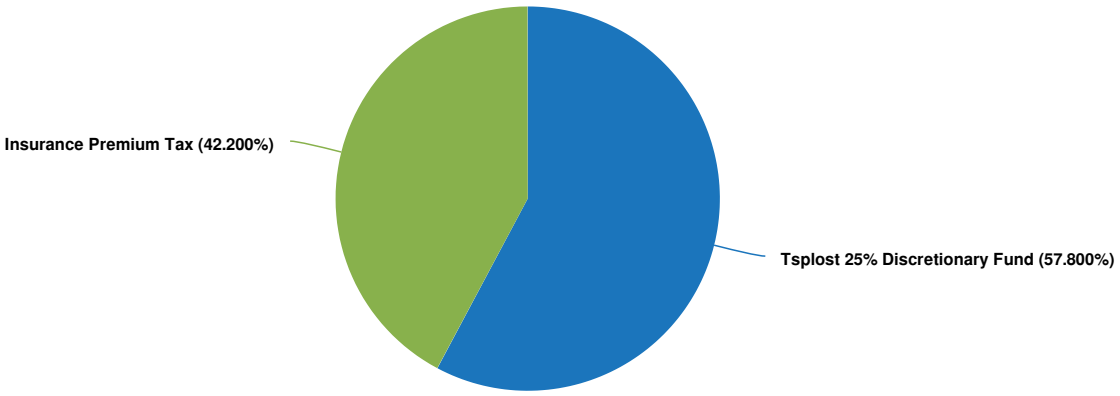


Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expense Objects					
Personal Services	$710,205	$594,962	$651,887	$686,955	5.400%
Operating-Supplies	$704,868	$396,708	$770,684	$767,500	-0.400%
Operating-Purch/Cont	$46,110	$58,462	$104,585	$64,912	-37.900%
Other Financing Uses	$640,422	$90,258	$717,968	$853,730	18.900%
Intergovernmental	$6	$0	$0	$0	0.000%
Capital	$57,056	$319,625	$179,400	$176,000	-1.900%
Total Expense Objects:	**$2,158,667**	**$1,460,015**	**$2,424,524**	**$2,549,097**	**5.100%**

Expenditures by Fund

The Traffic Engineering Department is funded with both Insurance Premium Tax funds and TSPLOST funds.

2022 Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Insurance Premium Tax					
Personal Services	$338,059	$300,399	$288,201	$278,507	-3.400%
Operating-Supplies	$493,818	$351,408	$559,634	$556,450	-0.600%
Operating-Purch/Cont	$46,110	$58,462	$104,585	$64,912	-37.900%
Intergovernmental	$6	$0	$0	$0	0.000%
Capital	$57,056	$319,625	$179,400	$176,000	-1.900%
Total Insurance Premium Tax:	**$935,049**	**$1,029,894**	**$1,131,820**	**$1,075,869**	**-4.900%**
Tsplost 25% Discretionary Fund					
Personal Services	$372,146	$294,563	$363,686	$408,448	12.300%
Operating-Supplies	$211,050	$45,300	$211,050	$211,050	0.000%
Other Financing Uses	$640,422	$90,258	$717,968	$853,730	18.900%
Total Tsplost 25% Discretionary Fund:	**$1,223,618**	**$430,121**	**$1,292,704**	**$1,473,228**	**14.000%**
Total:	**$2,158,667**	**$1,460,015**	**$2,424,524**	**$2,549,097**	**5.100%**

Water/Sewerage Utility

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 20/21

- Jones Creek Force Main
  - 9500 linear feet of 16" force main
- Washington Road to Flowing Wells Water Main
  - Installation of 15,800 linear feet of 16" water main.
- Euchee Creek Sewer Phase 2
  - Installation of approximately 10,000 LF 24" Ductile Iron & PVC sewer line, 600 LF 36" Ductile Iron sewer line, 35 manholes, repair of 28 existing manholes, grading, stabilization, soil erosion and sediment control and stormwater monitoring including all appurtenances.
- Greenbrier Force Main
  - Installation of a relief force main from Greenbrier Lift Station to Euchee Creek Sewer.
- Reed Creek WWTP and Crawford Creek WWTP Structure Painting
  - Equipment Painting at the Reed Creek and Crawford Creek WPCPs.
- Burks Mountain Booster Pumping Station
  - Construction of a New Booster Pumping Station to support the 620 elevation system
- Wrightsboro Road Booster Pumping Station
  - Construction of a New Booster Pumping Station to support Grovetown
- Reed Creek Sewer Rehabilitation – Phase 1
  - Sanitary sewer line installation, replacement, and abandonment
- Morningside Drainage Ponds
  - 3 Million Gallon storage and overflow ponds

Awards

WATER UTILITY AWARDS FOR FY 20/21

- 2020 Gold Award for the Collection System from the Georgia Association of Water Professionals
- 2020 Gold Award for the Distribution System from the Georgia Association of Water Professionals
- 2021 Platinum Award for the Crawford Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (12 years in a row)
- 2021 Platinum Award for the Kiokee Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (18 years in a row)
- 2021 Platinum Award for the Little River Water Pollution Control Plant from the Georgia Association of Water Professionals (21 years in a row)
- 2021 Platinum Award for the Reed Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (17 years in a row)
- 2021 Platinum Award for the Clarks Hill Water Treatment Plant from the Georgia Association of Water Professionals (19 years in a row)
- 2021 Platinum Award for the Jim Blanchard Water Treatment Plant from the Georgia Association of Water Professionals (19 years in a row)

Goals for FY 21/22

- Little River Water Pollution Control Plant
  - Complete upgrade to 12 million gallon per day of treatment capacity.
- Road Project Utility Relocations
  - Relocation of water mains on various road widening projects.
- Expansion of Laydown Area
  - Construction of an additional three-sided storage facility at our current laydown yard along with various other improvements.
- Crawford Creek Sewer Rehabilitation
  - Replacement of approximately 6,300 linear feet of gravity sanitary sewer line.
- Reed Creek Sewer Rehabilitation – Phases 2, 3 and 4
  - Replacement of existing sewer trunk lines
- Jim Blanchard & Clarks Hill Water Treatment Plants
  - Electrical Improvements and Upgrades
- Jim Blanchard and Clarks Hill Water Treatment Plants
  - Treatment Process Modification to add UV Advanced Oxidation
- Sugar Creek Booster Pumping Station and Water main
  - Construction of a New Pumping station and water main to support the 650 elevation system.
- Dowling Drive Sewer Rehabilitation
  - Replacement of existing sewer trunk line
- Harlem Water and Sewer
  - System Evaluation and Rehabilitation

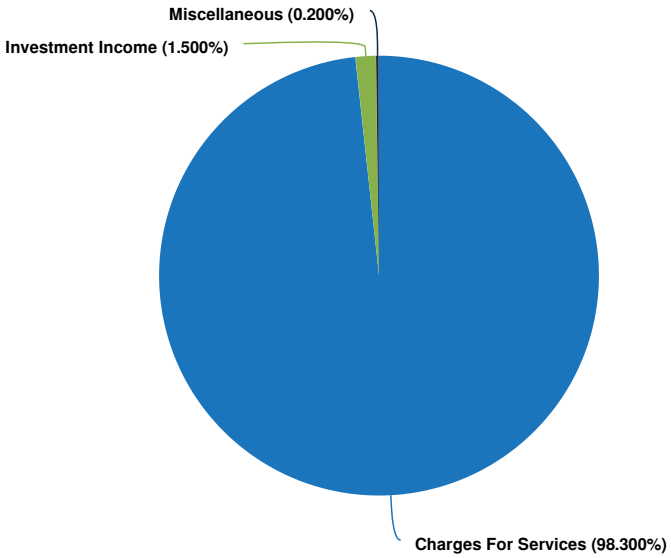
Department Measures

PERFORMANCE MEASURES

Category	Actual FY 20/21	Estimated FY 21/22	Forecast FY 22/23
Phone Calls Received	55,196	60252	60855
New Services	7,547	7515	7590
Disconnects	2,225	2412	2436
Cutoffs	4,719	4672	4719
New Accounts	1,090	1034	1044
Plan Review	1,596	1870	1889
Code Violations	247	139	140
Inspections	11,901	10442	10546
Drinking Water Testing	5,931	5177	5229
Wastewater Testing	8,916	8617	8703
Environmental Testing	1,976	2489	2514
Testing Provided to Others	532	481	486
Quality Control Testing	15,698	16376	16540
Drinking Water Treated (Million Gallons)	6,153	6552	6618
Water Test	145,872	153536	155071
Wastewater Treated (Million Gallons)	3,643	3616	3652
New Service/Disconnects	9,672	9923	10022
General Service	3,493	3100	3131
Meter Repair	2,271	2730	2757
New Installation	922	876	885
Consumption Complaint	247	476	481
General Repairs (Distribution System)	1,313	1410	1424
General Maintenance (Distribution System)	2,407	1838	1856
Water Main Repairs	76	87	88
Water Quality Calls	1,856	713	720
Complete Water Taps	109	109	110
General Repairs (Conveyance System)	161	105	106
General Maintenance (Conveyance System)	1,572	1431	1445
Jetting Sewers/ CCTV	1,415	1315	1328
Clogged Sewers	499	468	473
Complete Sewer Taps	16	11	11
Repair Water Treatment Equipment	783	549	554
Repair Waste Treatment Equipment	1,132	770	778
Service Lift Stations	1,989	1646	1662
Service Booster Stations	507	317	320
Testing	226	305	308

Revenues by Source

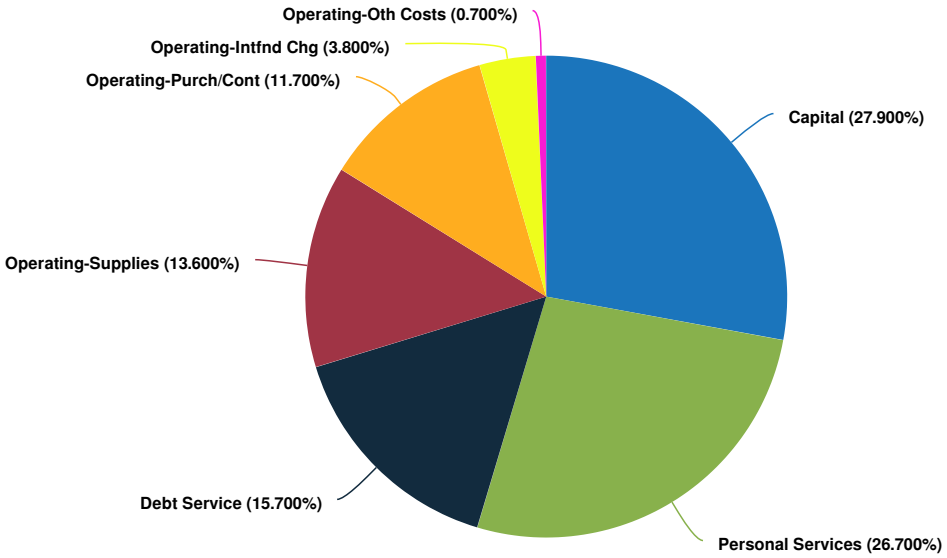
Projected 2022 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$18,001	$0	$0	$0	0.000%
Charges For Services	$36,237,859	$37,926,404	$37,880,000	$39,275,000	3.700%
Investment Income	$1,424,942	$1,086,347	$400,000	$600,000	50.000%
Contributions & Donations	$3,416,168	$6,839,794	$0	$0	0.000%
Miscellaneous	$66,551	$187,777	$82,000	$82,000	0.000%
Total Revenue Source:	**$41,163,520**	**$46,040,320**	**$38,362,000**	**$39,957,000**	**4.200%**

Expenditures by Expense Type - Fund Total

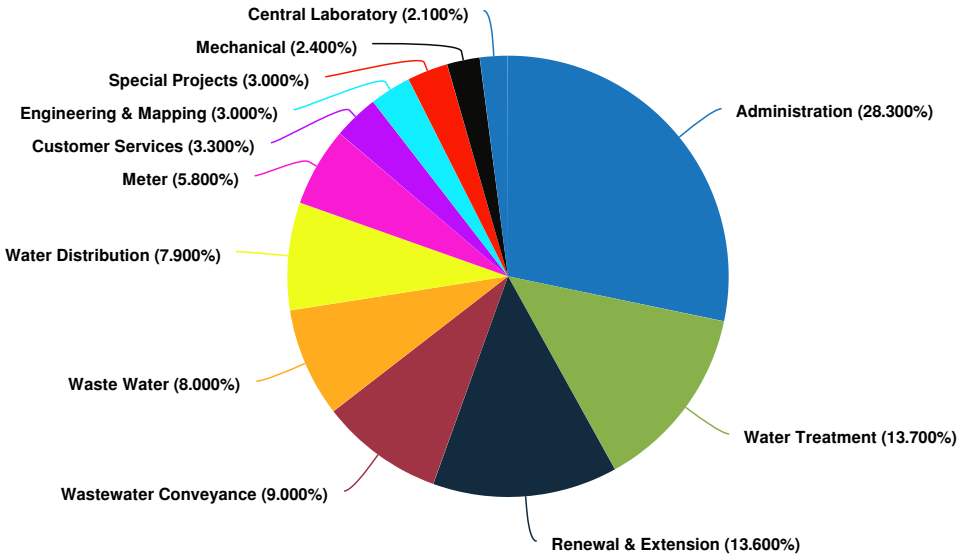
FY 2022 Budgeted Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expense Objects					
Personal Services	$8,808,593	$9,472,441	$9,560,046	$10,681,675	11.700%
Operating-Supplies	$5,977,678	$6,541,831	$5,368,065	$5,419,350	1.000%
Operating-Purch/Cont	$3,335,952	$4,324,263	$4,500,665	$4,674,053	3.900%
Operating-Oth Costs	$9,681	$9,223	$292,000	$275,000	-5.800%
Operating-Intfnd Chg	$1,514,985	$1,573,688	$1,622,742	$1,507,331	-7.100%
Operating-Deprec	$11,358,738	$11,694,614	$0	$0	0.000%
Debt Service	$2,061,653	$1,401,542	$6,256,795	$6,253,698	0.000%
Intergovernmental	$462	$124	$0	$0	0.000%
Capital	$0	$0	$10,761,687	$11,145,893	3.600%
Total Expense Objects:	**$33,067,742**	**$35,017,725**	**$38,362,000**	**$39,957,000**	**4.200%**

Expenditures Summary by Department

Budgeted Expenditures by Department



Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Expenditures					
Public Works					
Special Projects					
Personal Services	$0	$0	$474,814	$477,316	0.500%
Operating-Supplies	$0	$0	$99,065	$32,475	-67.200%
Operating-Purch/Cont	$0	$0	$45,000	$36,500	-18.900%
Capital	$0	$0	$95,000	$655,000	589.500%
Total Special Projects:	**$0**	**$0**	**$713,879**	**$1,201,291**	**68.300%**
Administration					
Personal Services	$830,923	$779,110	$966,595	$1,615,942	67.200%
Operating-Supplies	$68,599	$188,322	$193,600	$199,925	3.300%
Operating-Purch/Cont	$756,284	$1,414,437	$1,193,980	$1,064,816	-10.800%
Operating-Oth Costs	$929	$9,176	$275,000	$275,000	0.000%
Operating-Intfnd Chg	$1,514,985	$1,573,688	$1,622,742	$1,507,331	-7.100%
Operating-Deprec	$5,317,059	$5,681,142	$0	$0	0.000%
Debt Service	$2,061,653	$1,401,542	$6,256,795	$6,253,698	0.000%
Intergovernmental	$263	$176	$0	$0	0.000%
Capital	$0	$0	$520,000	$380,000	-26.900%
Total Administration:	**$10,550,695**	**$11,047,593**	**$11,028,712**	**$11,296,712**	**2.400%**
Customer Services					

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Personal Services	$711,009	$720,548	$693,713	$734,978	5.900%
Operating-Supplies	-$20,917	-$216,357	$84,350	$73,050	-13.400%
Operating-Purch/Cont	$254,273	$263,554	$368,700	$268,900	-27.100%
Operating-Deprec	$6,041,679	$6,013,472	$0	$0	0.000%
Capital	$0	$0	$0	$250,000	N/A
Total Customer Services:	**$6,986,044**	**$6,781,216**	**$1,146,763**	**$1,326,928**	**15.700%**
Water Treatment					
Personal Services	$1,010,274	$1,072,632	$1,013,729	$1,044,196	3.000%
Operating-Supplies	$2,517,736	$2,896,235	$2,566,650	$2,570,550	0.200%
Operating-Purch/Cont	$376,392	$640,534	$939,300	$1,290,300	37.400%
Operating-Oth Costs	$8,752	$47	$17,000	$0	-100.000%
Intergovernmental	$17	-$152	$0	$0	0.000%
Capital	$0	$0	$264,500	$559,500	111.500%
Total Water Treatment:	**$3,913,172**	**$4,609,295**	**$4,801,179**	**$5,464,546**	**13.800%**
Central Laboratory					
Personal Services	$426,276	$458,872	$435,726	$453,628	4.100%
Operating-Supplies	$157,137	$289,254	$131,625	$149,775	13.800%
Operating-Purch/Cont	$120,708	$151,571	$176,000	$178,032	1.200%
Capital	$0	$0	$19,800	$38,000	91.900%
Total Central Laboratory:	**$704,121**	**$899,697**	**$763,151**	**$819,435**	**7.400%**
Waste Water					
Personal Services	$656,033	$760,402	$675,985	$739,503	9.400%
Operating-Supplies	$885,074	$873,670	$931,400	$1,067,400	14.600%
Operating-Purch/Cont	$755,242	$691,965	$696,080	$758,680	9.000%
Capital	$0	$0	$875,000	$634,000	-27.500%
Total Waste Water:	**$2,296,349**	**$2,326,037**	**$3,178,465**	**$3,199,583**	**0.700%**
Meter					
Personal Services	$731,091	$749,677	$733,043	$742,494	1.300%
Operating-Supplies	$1,230,166	$1,239,896	$412,550	$407,550	-1.200%
Operating-Purch/Cont	$55,684	$73,378	$32,000	$19,500	-39.100%
Capital	$0	$0	$960,338	$1,144,000	19.100%
Total Meter:	**$2,016,941**	**$2,062,951**	**$2,137,931**	**$2,313,544**	**8.200%**
Water Distribution					
Personal Services	$1,590,124	$1,698,268	$1,690,537	$1,732,764	2.500%
Operating-Supplies	$509,130	$461,575	$457,950	$447,425	-2.300%
Operating-Purch/Cont	$296,592	$305,740	$312,800	$336,000	7.400%
Capital	$0	$0	$621,000	$629,000	1.300%
Total Water Distribution:	**$2,395,846**	**$2,465,583**	**$3,082,287**	**$3,145,189**	**2.000%**

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Wastewater Conveyance					
Personal Services	$1,320,286	$1,753,712	$1,344,362	$1,544,838	14.900%
Operating-Supplies	$426,845	$635,397	$295,125	$314,600	6.600%
Operating-Purch/Cont	$502,084	$580,707	$457,000	$421,000	-7.900%
Intergovernmental	$182	$0	$0	$0	0.000%
Capital	$0	$0	$1,605,000	$1,329,700	-17.200%
Total Wastewater Conveyance:	**$2,249,396**	**$2,969,815**	**$3,701,487**	**$3,610,138**	**-2.500%**
Mechanical					
Personal Services	$617,274	$559,784	$577,594	$612,887	6.100%
Operating-Supplies	$100,242	$95,707	$92,175	$79,775	-13.500%
Operating-Purch/Cont	$144,803	$103,933	$131,000	$152,000	16.000%
Intergovernmental	$0	$100	$0	$0	0.000%
Capital	$0	$0	$135,000	$110,000	-18.500%
Total Mechanical:	**$862,320**	**$759,524**	**$935,769**	**$954,662**	**2.000%**
Engineering & Mapping					
Personal Services	$734,267	$720,635	$951,776	$983,129	3.300%
Operating-Supplies	$49,744	$56,771	$103,575	$76,825	-25.800%
Operating-Purch/Cont	$61,193	$90,575	$148,805	$148,325	-0.300%
Capital	$0	$0	$52,000	$0	-100.000%
Total Engineering & Mapping:	**$845,205**	**$867,981**	**$1,256,156**	**$1,208,279**	**-3.800%**
Environmental Compliance					
Personal Services	$181,037	$198,800	$2,172	$0	-100.000%
Operating-Supplies	$53,921	$21,362	$0	$0	0.000%
Operating-Purch/Cont	$12,697	$7,870	$0	$0	0.000%
Total Environmental Compliance:	**$247,655**	**$228,032**	**$2,172**	**$0**	**-100.000%**
Renewal & Extension					
Capital	$0	$0	$5,614,049	$5,416,693	-3.500%
Total Renewal & Extension:	**$0**	**$0**	**$5,614,049**	**$5,416,693**	**-3.500%**
Total Public Works:	**$33,067,742**	**$35,017,725**	**$38,362,000**	**$39,957,000**	**4.200%**
Total Expenditures:	**$33,067,742**	**$35,017,725**	**$38,362,000**	**$39,957,000**	**4.200%**

311/Customer Service and Information Center

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

Accomplishments for FY 20/21

- Filled vacant CSR position
- Began process of entertaining a chat bot feature for the call center
- Assisted Board of Elections with voting processes to help alleviate call volume
- Assisted Board of Health with COVID clinic information as well as vaccine information
- Assisted EMA with storm events/prep and planning

Goals for FY 21/22

- Add the Recycling Center to ring directly to 311 to alleviate call volume for the recycling center staff
- Continue to seek/possibly implement chat bot feature to improve call center productivity
- Build 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.
- Coordinate with other county departments who are new to CityWorks to streamline processes
- Attend and provide training to CSR's without increasing the 311 budget.
- Continue to look for and improve ways to engage our citizens.
- Improve County app (Clever Cities) and the public interaction through it.
- Develop improved quality assurance methods and standards for 311 operators/staff.
- Explore new training standards for CSR's/staff.

Department Measures

WORKLOAD MEASUREMENTS

Category	Call Total FY 19/20	Call Handle Ratio FY 19/20	Forecast FY 20/21
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins;	35,256	96.41%	40,000

STAFFING

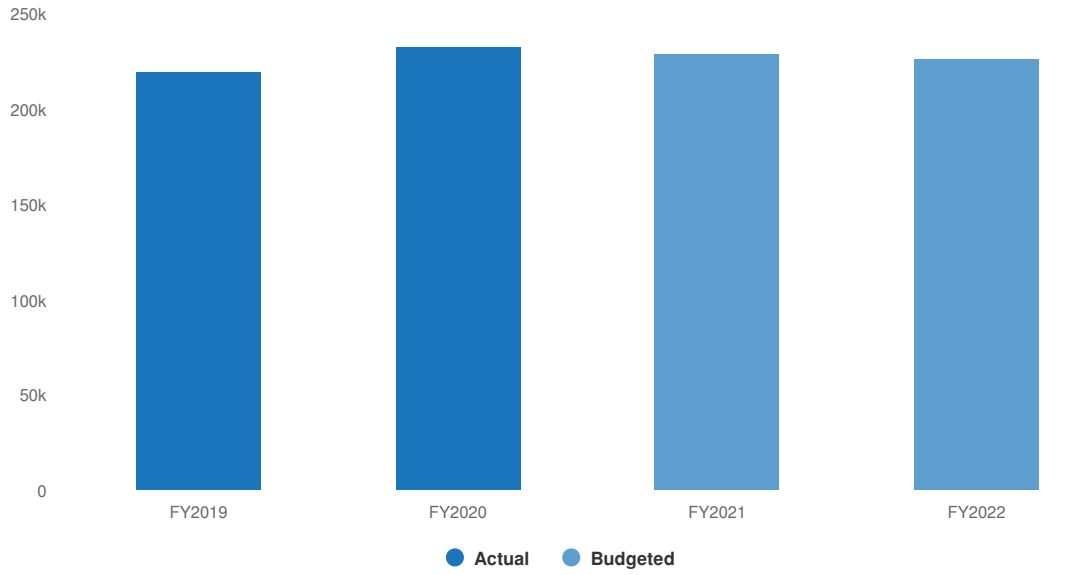
Position	Actual FY 19/20	Estimated FY 20/21	Forecast FY 21/22
Manager	1	1	1
Customer Service Representative	3	3	3
Total	**4**	**4**	**4**

Expenditures Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Budget Adopted	FY2022 Budget Adopted	FY2021 Budget Adopted vs. FY2022 Budget Adopted (% Change)
Customer Service And Info Cent					
Personal Services	$214,341	$231,098	$222,494	$219,675	-1.300%
Operating-Supplies	$2,193	$961	$2,550	$2,550	0.000%
Operating-Purch/Cont	$2,575	$978	$4,000	$4,000	0.000%
Total Customer Service And Info Cent:	**$219,109**	**$233,037**	**$229,044**	**$226,225**	**-1.200%**

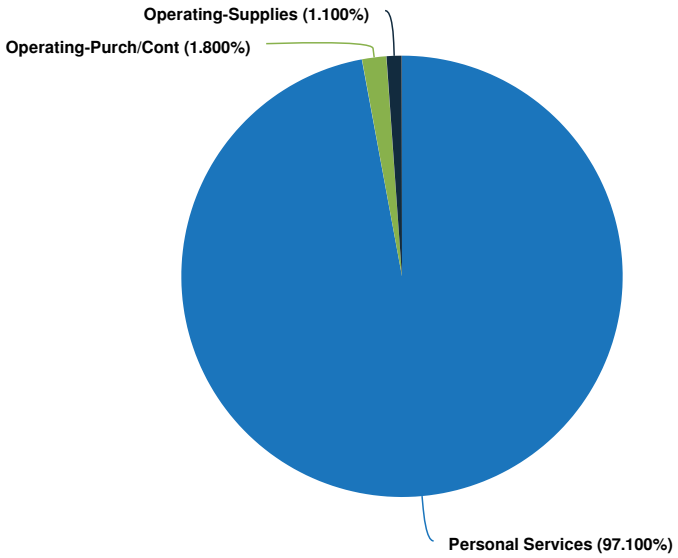
$226,225 -$2,819
(-1.23% vs. prior year)

311/Customer Service and Information Center Proposed and Historical Budget vs. Actual

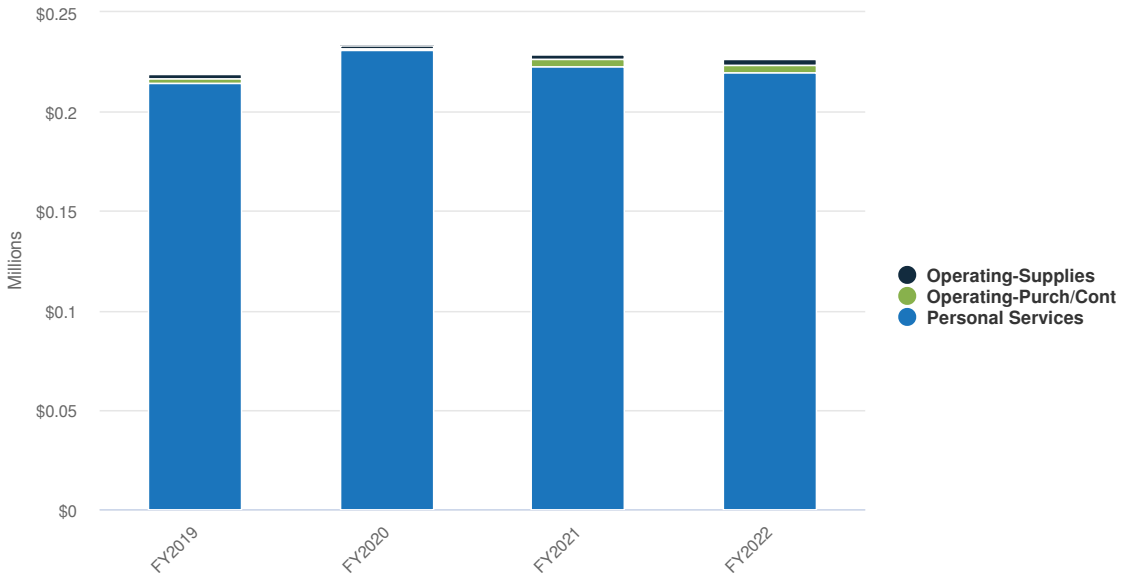


Expenditures by Expense Type

FY 2022 Budgeted Expenditures by Expense Type



FY 2022 Budgeted and Historical Expenditures by Expense Type



CAPITAL IMPROVEMENTS PLANS

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2022 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS

BUILDINGS	Description	Budget
Tax Commissioner	Renovations	$ 50,000
Water Utility	Carpet replacement	$ 150,000
		$ 200,000
VEHICLES		
Sheriff's Office	Emergency equipment for vehicles	$ 88,500
Extension Services	Truck	25,000
Public Transit	10% match for replacement van through GDOT	5,520
E911	Vehicle with emergency equipment	32,500
TSPLOST	Vehicle	34,000
Water Utility	F150s	25,000
Water Utility	F250s	140,000
Water Utility	F550 4x4	65,000
Water Utility	F450s	240,000
Water Utility	Dump truck	90,000
Storm Water Utility	F150s	90,000
Storm Water Utility	F350	62,000
GIS	Crew cab utility truck	35,000
Fleet Replacement Fund:		
Magistrate Court	Explorer	35,500
Sheriff's Office	CID vehicles	87,000
Sheriff's Office	SOD vehicle	29,000
Sheriff's Office	Patrol vehicles	312,000
Maintenance	Truck	46,000
Code compliance	Trucks	66,000
Engineering inspections	Trucks	66,000
Parks/recreation	F150	45,000
Animal Services	Truck	33,200
Animal Services	Van	65,000
		$ 1,717,220
MACHINERY/EQUIPMENT		
Information Technology	Computer replacements	207,415
Information Technology	Cisco routers	20,000
Information Technology	VDI equipment refresh	60,000
Information Technology	Wireless ASA upgrade	35,000
Information Technology	Cisco ISE upgrade	250,000
Information Technology	Contingency	90,000
Board of Elections	Voting equipment	78,460
Tax Assessor	Laptops and mobile software	155,764
Superior Court	Office needs	3,800
Sheriff's Office	Cell site locations plotter	3,720
Sheriff's Office	Pole mounted cameras	14,940
Sheriff's Office	Pole camera DVR system	9,600
Sheriff's Office	Drone batteries	3,000
Sheriff's Office	Watch guard camera system	24,000
Sheriff's Office	Depth finder for boat	3,000
Sheriff's Office	Easy drift rings	30,000
Sheriff's Office	Other	27,699
Detention Center	Video cameras	4,500
Detention Center	Jail scramble keypads	15,000
Detention Center	Cushman hauler 800x	8,800
District Attorney	Office needs	31,600
Engineering Inspections	Nuclear density guage	16,800

Parks/recreation	Tool cat	75,000
Parks/recreation	Tractor	24,000
Generator grant	Generators	259,011
E911	Phone system	100,000
Fire Services	SCBAs	38,004
Fire Services	Scott 4500 psi cylinders	32,010
Fire Services	Portable radios	36,000
Fire Services	Washer/dryer systems	25,000
Fire Services	Mowers	10,000
Fire Services	Thermal imaging cameras	16,000
Fire Services	Extrication tools	33,000
Fire Services	Fire extinguisher training prop	10,000
Fire Services	Cardiac monitor	45,000
Fire Services	Respirator fit testing machine	10,000
Fire Services	Generator	50,000
Traffic Engineering	Electronic life cycle equipment	150,000
Traffic Engineering	Ped Crossing LED assemblies	26,000
Engineering construction	Equipment trailer	3,200
Engineering construction	Mowers	51,000
Engineering construction	Bush hog	6,500
Engineering construction	Stump grinder	25,000
Engineering construction	Compaction testing equipment	20,000
Engineering construction	Field equipment	20,000
Park maintenance	Mowers	20,000
Park maintenance	Golf cart	12,000
Water Utility	Computers	40,000
Water Utility	Drinking fountains for community bike paths	40,000
Water Utility	Water treatment equipment	59,500
Water Utility	SCADA video wall replacement	200,000
Water Utility	KMN04 feeder replacement	300,000
Water Utility	Central laboratory equipment	38,000
Water Utility	Waste water equipment	47,000
Water Utility	Skid steer	77,000
Water Utility	Utility cart	10,000
Water Utility	Trench rollers	70,000
Water Utility	Hydraulic breaker	12,000
Water Utility	Solar message board	17,000
Water Utility	Excavators	500,000
Water Utility	Shoring	18,000
Water Utility	Utility vehicle with trailer	22,700
Water Utility	Pump/motor for booster station	35,000
Water Utility	Pump on skids	35,000
Storm Water Utility	Polaris with trailer	14,500
Storm Water Utility	Trailer	15,000
Storm Water Utility	Dump truck	90,000
Communications Utility	Splicer	16,000
Damage Prevention	Equipment	16,000
Geographic Information Systems	Drone	23,000
Fleet Replacement Fund:		
Engineering	F150	30,000
Landscaping	F250	46,000
Landscaping	Mini track loader	57,600
Roads & Bridges	F150	28,000
Roads & Bridges	1/2 ton pickups	132,000
Roads & Bridges	F350s	106,000
Roads & Bridges	John Deere gator	19,000
Roads & Bridges	Tractors	210,000
Roads & Bridges	Slope mower	60,000

Roads & Bridges	Bandit chipper	104,495
		$ 4,678,618
OTHER		
Sheriff's Office	Technology needs	$ 277,185
Parks/recreation	Tents	12,000
E911	Technology needs	127,000
Water Utility	Reconstruct stormwater retention	150,000
Water Utility	Utility billing software	250,000
Water Utility	Basin covers	500,000
Water Utility	Meters and towers	1,073,000
Water Utility	Water distribution improvements	500,000
Water Utility	Sewer rehab	1,000,000
Water Utility	Mechanical department parts	25,000
		$ 3,914,185
INFRASTRUCTURE		
Water Utility		$ 5,416,693
Storm Water Utility		1,854,269
Communications Utility		642,052
		$ 7,913,014
TOTAL		$ 18,423,037

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2022 CAPITAL EXPENDITURES BUDGET
CAPITAL PROJECTS FUNDS

2009 General Obligation Bond/2011-2016 SPLOST	Budget
N Belair Rd @ Evans Towne Center Dr. (3 Mast Arms/2 poles)	$ 100,000
N Belair Rd @ Evans to Locks Rd (4 Mast Arms/2 Poles)	110,000
Evans to Locks Rd @ Columbia Industrial Dr (3 Mast Arms/2 Poles)	100,000
Road Rehabilitation/Resurfacing	8,000,000
Wildwood Park	400,000
Canal Headgates	1,000,000
Total 2009 GO/2011-2016 SPLOST Projects	**$ 9,710,000**

Transportation SPLOST	
Hereford Farm Rd Widening (design)	$ 400,000
Hereford Farm Rd Widening (ROW)	2,000,000
Hardy McManus Road widening (design)	300,000
Hardy McManus Road widening (ROW)	3,500,000
Lewiston from I-20 to Columbia Rd (design)	50,000
Lewiston from I-20 to Columbia Rd (const)	5,000,000
Lewiston from I-20 to Columbia Rd (ROW)	25,000
Flowing Wells Rd widening (design)	50,000
Flowing Wells Rd widening (const)	4,000,000
Flowing Wells Rd widening (ROW)	25,000
Fury's Ferry Road Widening (design)	50,000
Fury's Ferry Road Widening (ROW)	750,000
Fury's Ferry Road Widening (Const)	2,000,000
Horizon South Pkwy (design)	300,000
Horizon South Pkwy (ROW)	2,200,000
Horizon South Pkwy (Const)	800,000
LMIG (grant monies already rec'd from GDOT)	1,300,000
South Old Belair/Old Belair Lane - Discretionary	125,000
Stevens Creek widening (design)	300,000
Chamblin @ Canterbury Farm Intersection Improv	250,000
S Old Belair @ Columbia Rd Intersection Improv	125,000
Total Transportation SPLOST Projects	**$ 23,550,000**

2017 General Obligation Bond	
Martinez Park	$ 1,500,000
Lakeside Park	185,000
The Plaza - Passive Park and Market	1,900,000
Performing Arts Center	1,700,000
Gateway Blvd Ext	236,000
Misc	1,436,596
Project Management	497,055
Total 2017 General Obligation Bond	**$ 7,454,651**

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2022 CAPITAL EXPENDITURES BUDGET
CAPITAL PROJECTS FUNDS (continued)

2017-2022 SPLOST	Budget
Grovetown 10%	$ 1,752,300
Harlem 3%	526,500
Project Management	41,071
Transfers Out:	
2016 GO Debt Retirement	2,204,143
2015 GO Bond Debt Service Payments	2,955,750
Justice Center Garage & Improvements	300,000
Sheriff's Administration Building	2,500,000
Building A Replacement	500,000
Evans Library Upgrade	50,000
Riverwood Park	200,000
Transportation Improvements	510,000
Community Hospital	15,460,236
Total 2017-2022 SPLOST	**$ 27,000,000**

TAVT	
Wayfinding Signage	$ 788,000
Inert Landfill	$ 100,000
Justice Center Annex	$ 1,200,000
Fleet Shop Doors	$ 120,000
Road Resurfacing	$ 8,000,000
Total TAVT	**$ 10,208,000**
TOTAL CAPITAL PROJECTS FUNDS	**$ 77,922,651**

OPERATING COST IMPACTS OF CAPITAL PROGRAMS

FY	PROJECTS	SOURCE	PERSONNEL	UTILITIES	CONTRACTS	CAPITAL	COUNTY SERVICES	TOTALS
17	HARLEM LIBRARY	SPLOST 17-22	$32,489	$66,750	$5,282	$7,000	$19,000	$130,521
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	$0	$0	$125	$0	$0	$125
17	LAKESIDE PARK	17 GO BOND	$108,230	$40,900	$9,787	$112,000	$2,000	$272,917
17	THE PLAZA PARK	17 GO BOND	$0	$19,000	$11,020	$0	$10,000	$40,020
17	GROVETOWN CENTER PARK	17 GO BOND	$32,880	$37,000	$6,020	$6,000	$5,000	$86,900
	FY TOTAL PRIOR TO ESCALATION		**$173,599**	**$163,650**	**$32,234**	**$125,000**	**$36,000**	**$530,483**
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	$361,089	$167,600	$52,757	$49,000	$15,000	$645,446
18	PATRIOTS PARK EXPANSION	17 GO BOND	$32,880	$24,000	$5,900	$42,500	$2,000	$107,280
18	MARTINEZ CENTER PARK	17 GO BOND	$32,880	$38,000	$6,020	$6,000	$5,000	$87,900
18	ADDITIONAL CENTER PARK	17 GO BOND	$32,880	$38,000	$6,020	$6,000	$5,000	$87,900
18	GREENWAY	17 GO BOND	$0	$0	$1,500	$0	$0	$1,500
18	DRIVER TRAINING TRACK	17 GO BOND	$0	$134,000	$5,327	$160,000	$0	$299,327
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	$0	$3,000	$2,077	$5,000	$0	$10,077
	FY TOTAL PRIOR TO ESCALATION		**$459,729**	**$404,600**	**$79,601**	**$268,500**	**$27,000**	**$1,239,430**
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	$32,989	$93,600	$9,690	$6,000	$10,000	$152,279
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	$0	$52,000	$5,822	$2,000	$5,000	$64,822
19	GROVETOWN LIBRARY	17 GO BOND	$58,295	$48,300	$4,982	$2,000	$10,000	$123,577
	FY TOTAL PRIOR TO ESCALATION		**$91,284**	**$193,900**	**$20,494**	**$10,000**	**$25,000**	**$340,678**
21	BUILDING A REPLACEMENT	SPLOST 17-22	$75,373	$15,000	$8,792	$7,000	$0	$106,165
21	BACKUP DATA CENTER	SPLOST 17-22	$0	$33,000	$947	$20,000	$0	$53,947
21	TOWER FACILITIES	SPLOST 17-22	$0	$0	$420	$24,000	$0	$24,420
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	$1,000	$0	$320	$0	$0	$1,320
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	$1,000	$1,500	$265	$0	$0	$2,765
	FY TOTAL PRIOR TO ESCALATION		**$77,373**	**$49,500**	**$10,744**	**$51,000**	**$0**	**$188,617**
22	DETENTION CENTER	SPLOST 17-22	$164,400	$55,000	$2,647	$45,000	$5,000	$272,047
	FY TOTAL PRIOR TO ESCALATION		**$164,400**	**$55,000**	**$2,647**	**$45,000**	**$5,000**	**$272,047**
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	$1,000	$0	$75	$0	$0	$1,075
23	ENGINE COMPANY 15	SPLOST 17-22	$1,000	$1,250	$275	$0	$0	$2,525
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	$1,000	$8,600	$902	$0	$1,000	$11,502
23	911 UPGRADES	SPLOST 17-22	$1,000	$5,000	$300	$0	$0	$6,300
	FY TOTAL PRIOR TO ESCALATION		**$4,000**	**$14,850**	**$1,552**	**$0**	**$1,000**	**$21,402**
		TOTALS	$970,385	$881,500	$147,272	$499,500	$94,000	

(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	**$2,439,938**
FY 21-22	**$2,783,210**
FY 22-23	**$2,862,503**

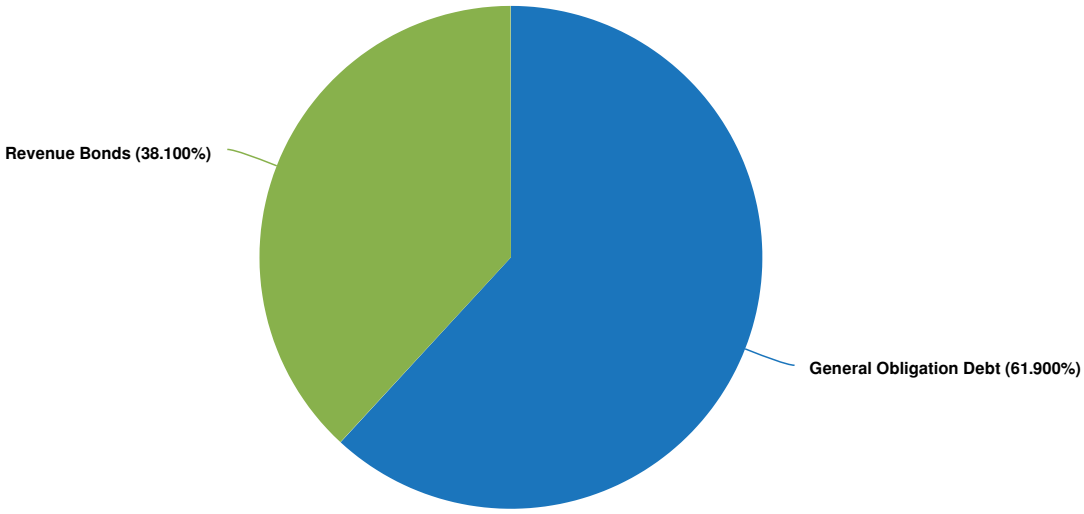
DEBT ADMINISTRATION

Debt Snapshot

$16,396,391

-$2,111 (-0.01% vs. 2021 year)

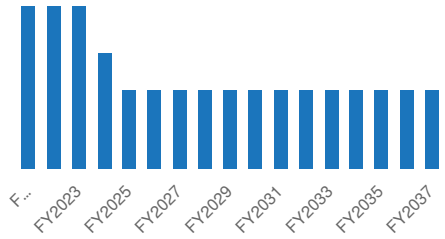
Debt by Type



	FY2021	FY2022	% Change	$ Change
Debt	**Actual**	**Actual**		
General Obligation Debt	$10,141,708	$10,142,693	0.000%	$985
Revenue Bonds	$6,256,794	$6,253,698	0.000%	$-3,096
Total Debt:	**$16,398,502**	**$16,396,391**	**0.000%**	**$-2,111**

General Obligation Debt

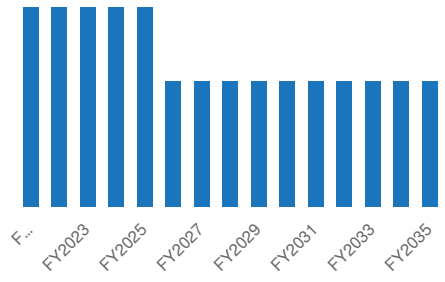
General Obligation Bonds, which require voter approval and are backed by the full faith, credit, and taxing power of the County, are issued to raise funds for major capital projects. The County has three outstanding issues: 2015 GO Bonds, to be repaid with special purpose local option sales taxes; 2016A GO Bonds, to be repaid with special purpose local option sales 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.



	FY2021	FY2022	% Change
General Obligation Debt	**Actual**	**Actual**	
2015 GO Bond	$2,957,500	$2,954,750	-0.100%
2016 GO Bond	$2,200,208	$2,223,193	1.000%
2017 GO Bond	$4,984,000	$4,964,750	-0.400%
Total General Obligation Debt:	**$10,141,708**	**$10,142,693**	**0.000%**

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 County has two outstanding issues: 2014 Revenue Bonds and 2020 Revenue Bonds. The Water and Sewer Fund is used to account for the bond principal and interest payments.



	FY2021	FY2022	% Change
Revenue Bonds	**Actual**	**Actual**	
2014 Water and Sewer Revenue Bond	$402,294	$1,050,198	161.100%
2020 Water and Sewer Revenue Bond	$5,854,500	$5,203,500	-11.100%
Total Revenue Bonds:	**$6,256,794**	**$6,253,698**	**0.000%**

Total Outstanding Amounts of Principal and Interest - GO Debt

	Governmental Activities General Obligation Debt		
	General Obligation Bonds, Total		
Year ending June 30,	Principal	Interest	Total
2022	7,060,000	3,082,693	10,142,693
2023	7,385,000	2,796,843	10,181,843
2024	4,750,000	2,497,135	7,247,135
2025	2,635,000	2,331,250	4,966,250
2026	2,765,000	2,199,500	4,964,500
2027 - 2031	16,030,000	8,781,500	24,811,500
2032 - 2036	20,470,000	4,351,250	24,821,250
2037	4,725,000	236,250	4,961,250
	$ 65,820,000	$ 26,276,420	$ 92,096,420

Legal Debt Margin

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 2020 tax digest was $590,152,814. The legal debt limit for the County based on the 2021 tax digest is estimated to be $630,183,870. Based on this figure, the estimated legal debt margin for the County as of June 30, 2021, is $559,012,573, showing that the County only utilized 11.29% of its legal debt limit for 2021. Based on a conservative 3% growth rate in 2022, the County will utilize only 9.88% of its 2022 legal debt limit.

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Net GO Bonds	$ 86,330,080	$ 79,133,250	$ 71,171,297	$ 64,111,297
Legal Debt Limit	$ 557,448,595	$ 590,152,814	$ 630,183,870	$ 649,089,386
Legal Debt Margin	$ 471,118,515	$ 511,019,564	$ 559,012,573	$ 584,978,089
% of Debt Limit	15.49%	13.41%	11.29%	9.88%

Total Outstanding Amounts of Principal and Interest - Revenue Debt

Year ending June 30,	Business-type Activities Revenue Bond Debt — Water and Sewerage Revenue Bonds, Total: Principal	Interest	Total
2022	3,980,000	2,273,698	6,253,698
2023	4,155,000	2,097,749	6,252,749
2024	4,355,000	1,896,902	6,251,902
2025	4,570,000	1,686,179	6,256,179
2026	2,440,000	1,532,750	3,972,750
2027 - 2031	14,135,000	5,709,000	19,844,000
2032 - 2035	14,080,000	1,802,500	15,882,500
	$ 47,715,000	$ 16,998,778	$ 64,713,778

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:

	2016	2017	2018	2019	2020
Debt Svc Coverage	2.65x	2.89x	3.08x	3.22x	2.91x

Bond Ratings

Columbia County continues to maintain strong bond ratings with the major credit rating services. In July 2019, the Government prepared comprehensive presentations for Fitch Ratings, S&P Global Ratings, 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 $46.69 million in water and sewerage refunding bonds. The Government received the following ratings for its general obligation debt:

Rating Agency:	Previous GO Rating:	Revised GO Rating:
Fitch Ratings	AAA	AAA
Moody's Investors Service	Aaa	Aaa
Standard and Poor's	AA+	AAA (upgrade)

S&P Global Ratings raised its long-term rating to 'AAA' from 'AA+' for the Government's general obligation bonds outstanding due to the county's strong and stable financial position which benefits from conservative budgeting and formal policies and the diverse tax base. AAA is the highest possible bond rating and offers an exceptional degree of credibility.

The Government's ratings for the water and sewerage debt were reaffirmed as follows:

Rating Agency:	W/S Rating:
Fitch	AAA
Moody's Investor Services	Aa1
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.

GLOSSARY

Glossary of Key Terms

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

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

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

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

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

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

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

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

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

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

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

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

Assets: Resources owned or held by governments which have monetary value.
Assigned Fund Balance: Amounts constrained by the BOC's intent to be used for specific purposes, but are neither restricted nor committed. Through policy, authorization to assign fund balance remains with the BOC.

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

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

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.

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.

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 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 2017-2022: This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2017 through 2022.

State Condemnation Fund: A special revenue fund used to account for assets seized or confiscated by state courts.

Storm Water Utility Fund: An enterprise fund used to account for the cost of providing storm water management services and maintaining and improving the County's storm water infrastructure.

Street Lights Fund: A special revenue fund used to account for the street light 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.

BUDGET RESOLUTION

Budget Resolution without Attachments

RESOLUTION NO. 21-17

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 2021/2022

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 Augusta Chronicle, 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 4, 2021, 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.

#22\X:\DOCUMENT\RESOLUTION\21-17 BUDGET RESOL 20212022.DOCX DDB

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 2021/2022.** The annual balanced budget for Fiscal Year 2021/2022 for all funds of Columbia County, GA, in the form attached hereto and made a part hereof as Attachment A is hereby adopted. Nothing shall preclude the Board from amending this budget so as to adapt to changing governmental needs during said Fiscal Year.

Section 2. **Compensation Study 2021 and Revised Salary Matrix**. The Columbia County Compensation Study 2021 in the form attached hereto and made a part hereof as Attachment B is hereby approved and the new salary matrix in the form attached hereto and made a part hereof as Attachment C is hereby adopted.

Section 3. **New Positions, Promotions, Reclassifications, and Adjustments of Salaries**. The new positions, promotions, reclassifications, and adjustments of salaries for Fiscal Year 2021/2022 for all funds of Columbia County, GA in the form attached hereto and made a part hereof as Attachment D is hereby adopted.

Section 4. **Fiscal Year**. The Fiscal Year for Columbia County, GA, shall be July 1, 2021 through June 30, 2022.

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

Resolution adopted June 15, 2021.

BOARD OF COMMISSIONERS OF COLUMBIA COUNTY, GEORGIA

By: _____
Douglas R. Duncan, Jr., Chairman

Attest: _____
Patrice R. Crawley, Clerk

#22\X:\DOCUMENT\RESOLUTION\21-17 BUDGET RESOL 20212022.DOCX DDB