Columbia County, Georgia
Fiscal Year Beginning July 1, 2025



Adopted Version

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INTRODUCTION

Document Overview

THE LINK TO VIEW THE DIGITAL BUDGET BOOK IS
https://county-columbia-ga-budget-book.cleargov.com/20846

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. Each department page includes a description, prior year accomplishments, future goals, performance measures and individual budgets.

Performance Measurement Guide

The County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) are the core principles by which the County operates and guides each department in their daily operations.

Professionalism: To be professional, each department must conform to the technical, ethical, and regulatory standards that govern them and do each task to the absolute best of one's ability, while also holding oneself and others accountable.

Respect: To show a genuine respect for oneself, co-workers, and the community that we serve. Each department is humble when it performs well and acknowledges when it could have done better; and faces adversity head on while persevering and learning from the challenges that each department may encounter.

Integrity: Honesty, consistency, and trustworthiness are the backbone of this organization. Each department displays a strong adherence to the highest moral, ethical, and regulatory standards. It is up to the individuals and leadership within each department to do the right thing even when they think no one is watching, with the ultimate endeavor to never bring shame upon the community that we serve.

Dedication: To be committed, loyal, and faithful to oneself, our organization, and the community, while having a genuine desire to accomplish personal, departmental, and organizational goals, all while displaying a wholehearted devotion to our core values.

Excellence: To give the utmost effort in all endeavors. To refuse to settle for second best and understand the need for quality and efficiency. Each department is committed to the success of the organization and the service of our community above all else.

Each department lists the accomplishments for the current fiscal year and the goals for the budgeted fiscal year. These accomplishments and goals aim to exemplify the County values listed above and also achieve the County's overall goals and objectives. The measurements enable the reader to determine the objectives accomplished through delivery of products, services, or processes. The four types of measures recognized by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) are input measures, output measures, efficiency measures, and outcome measures. Input measures represent the resources available to provide services or the level of service or number of activities/items the department is expected to service. Output measures represent work or activities undertaken in providing services. Efficiency measures are a useful indicator of the cost-effectiveness of a program or service. Finally, outcome measures provide program results in a numeric format (i.e., measures of timeliness and effectiveness of programs) and report the quality of service being provided.

Capital Improvements Projects Section

This section outlines

- 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

August 8, 2025

It is my privilege to present the Fiscal Year 2025-2026 Adopted Budget of $416,612,117. 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 FY 25/26 was to maintain current staffing levels, retain employees, and recruit new talent to the workforce.

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.

FY25/26 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 a decrease in the millage rate for Columbia County.
2. Continue projects on the approved 23-28 SPLOST list.
3. Continue construction on Fury's Ferry Road widening project; this major roadway project is funded by TSPLOST.
4. Complete construction and upgrades on parks and begin construction on the County's newest park on Hardy McManus Road.
5. Begin renovation on the Pollard House in Appling.
6. Begin construction on the new Performing Arts Center Support Facility.
7. Continue to focus on providing infrastructure needs to support a growing population prior to development.
8. Promote projects and programs that increase sales tax revenue for the County to become less dependent on property taxes.
9. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
10. Cost-saving incentives such as a Management Review Team to reduce costs.
11. Continue to support the Columbia Judicial Circuit so that it can be an example of other circuits to follow.
12. Continue to distribute timely information through good communication with our citizens.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Columbia County
Georgia

For the Fiscal Year Beginning

July 01, 2024

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, 2024. 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 160,000 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.

Board of Commissioners



Doug Duncan

Chairman
Term: 2023-2026
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: 2023-2026
District 1
Member:
Management and Internal Services Committee (CHAIR)
Development and Planning Services Committee (VICE CHAIR)
Audit Committee (CHAIR)

District 2

The District 2 seat is vacant and a special election will be held to fill the unexpired term in November 2025.



Michael Carraway

Term: 2025-2028
District 3
Member:
Community and Emergency Services Committee (CHAIR)
Public Works and Engineering Services Committee (VICE CHAIR)
Audit Committee



Alison Couch

Term: 2023-2026
District 4
Member:
Public Works and Engineering Services Committee (CHAIR)
Community and Emergency Services Committee (VICE CHAIR)
Audit Committee

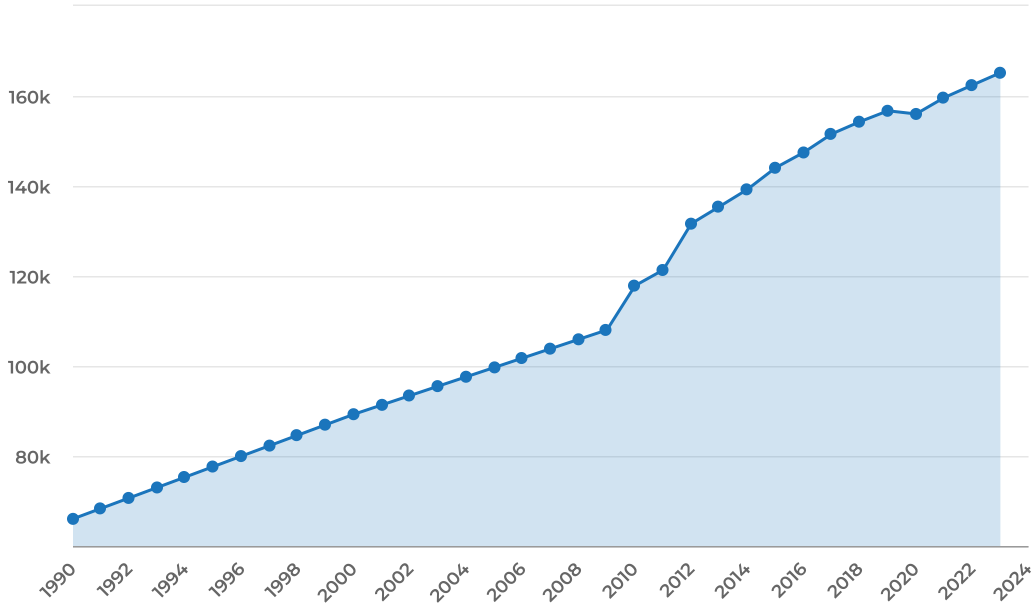
Population Overview

TOTAL POPULATION

165,162

▲ 1.7%
vs. 2022

GROWTH RANK
35 out of 159
Counties in Georgia



** Data Source: Client entered data for year 2023*

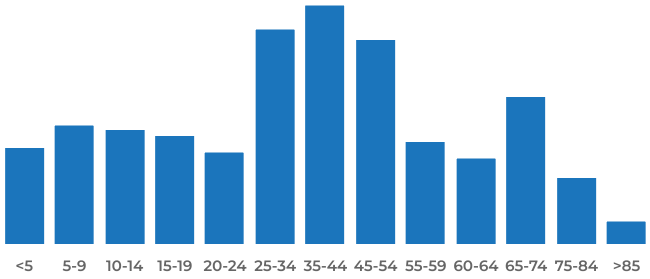
DAYTIME POPULATION

133,064

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 5-year estimates*

POPULATION BY AGE GROUP



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

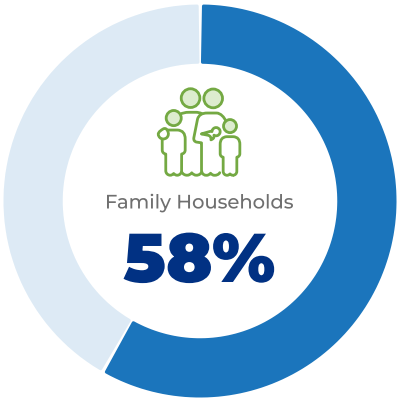
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

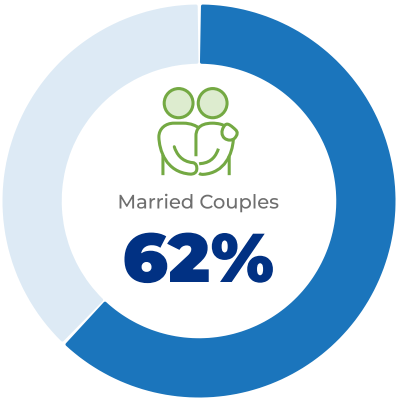
52,083

It is important to 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 tax base.



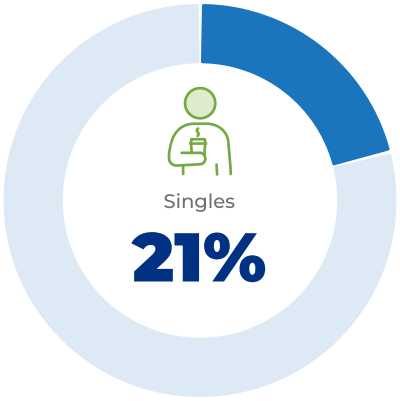
▲ 25%

higher than state average



▲ 30%

higher than state average



▼ 23%

lower than state average



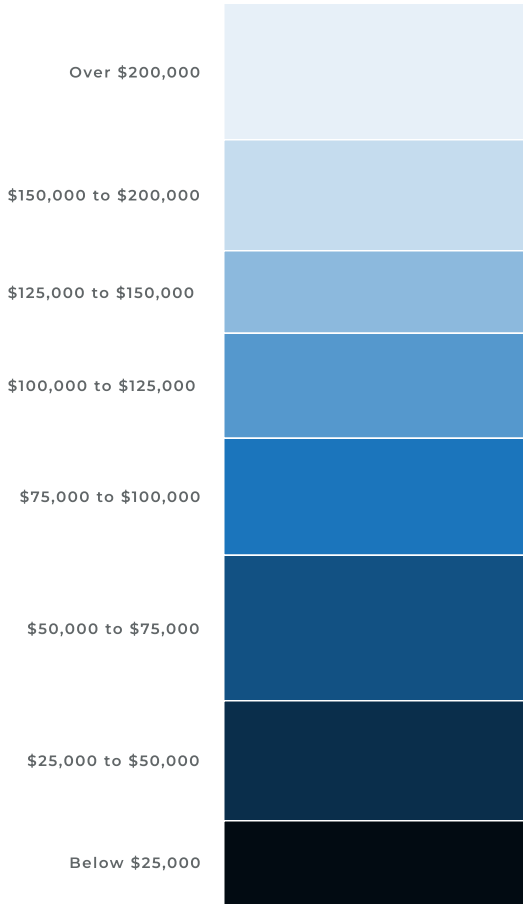
▼ 23%

lower than state average

** Data Source: American Community Survey 5-year estimates*

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

15%

▲ 37%
higher than state average

Median Income

$96,122

▲ 29%
higher than state average

Below $25,000

9%

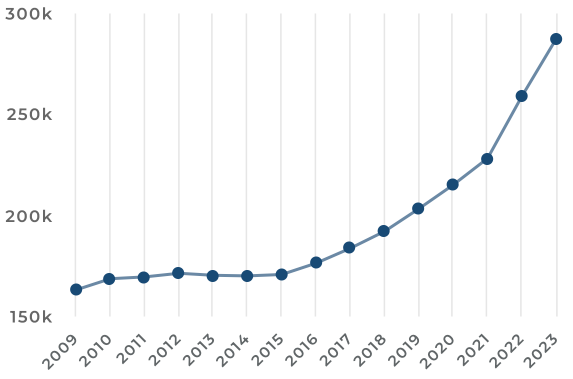
▼ 41%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

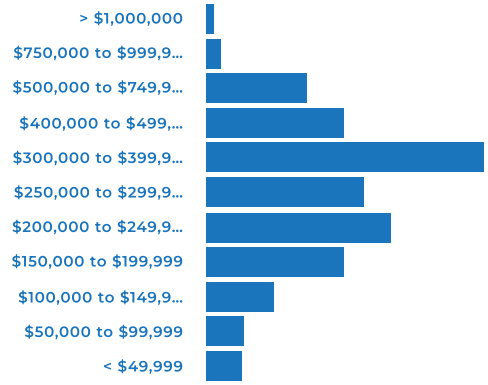
2023 MEDIAN HOME VALUE

$287,400



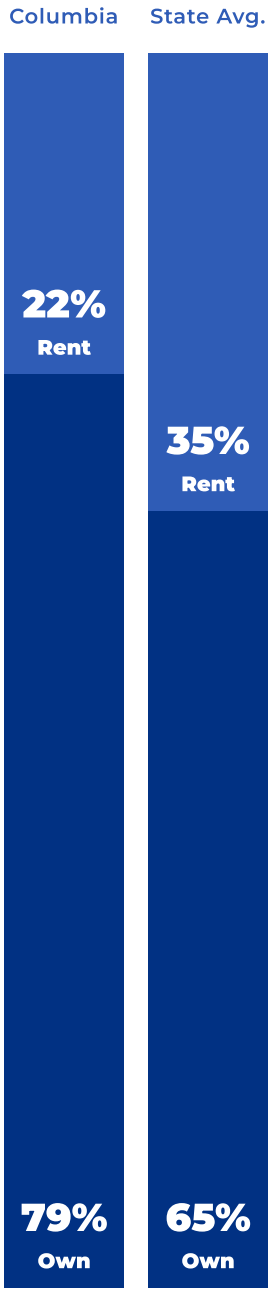
** Data Source: 2023 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2023 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: 2023 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.*

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

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2014	139,257	5,976,392	42,916	25,973	5.80%
2015	144,052	6,374,345	44,250	26,756	5.10%
2016	147,450	6,769,192	45,908	27,138	4.70%
2017	151,579	7,277,164	48,009	27,748	4.20%
2018	154,291	7,633,192	49,473	28,321	3.50%
2019	156,714	8,021,273	51,184	28,328	3.10%
2020	156,010	8,766,766	56,194	28,717	4.20%
2021	159,639	9,297,756	58,242	29,052	2.70%
2022	162,419	9,564,735	58,889	28,882	2.80%
2023	165,162	10,042,972	60,807	28,638	2.60%

Sources: Georgia Department of Labor
School enrollment provided by Columbia County Board of Education as of August 26, 2024.

Note: Personal income for 2023 is not available and is, therefore, estimated.

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

	2024			2015		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail Trade	6,754	1	17.24%	5,047	1	16.75%
Accommodation and Food Services	5,613	2	14.33%	3,737	2	12.40%
Educational Services	4,847	3	12.37%	3,673	3	12.19%
Health Care and Social Assistance	4,793	4	12.23%	3,378	4	11.21%
Manufacturing	3,212	5	8.20%	2,722	5	9.03%
Administrative and Support	3,142	6	8.02%	2,427	6	8.05%
Construction	3,040	7	7.76%	2,045	7	6.79%
Public Administration	1,884	8	4.81%	1,375	9	4.56%
Other Services	1,489	9	3.80%	1,080	10	3.58%
Professional and Technical Services	1,441	10	3.68%	1529	8	5.07%
Finance and Insurance	677	11	1.73%	998	11	3.31%
Real Estate	620	12	1.58%	337	16	1.12%
Transportation and Warehousing	540	13	1.38%	0	0	0.00%
Wholesale Trade	539	14	1.38%	512	13	1.70%
Information	303	15	0.77%	355	15	1.18%
Arts, Entertainment, and Recreation	285	16	0.73%	548	12	1.82%
Management of Companies	128	17	0.33%	372	14	1.23%
Total	39,179		100.33%	30,135		100.00%

Source: Georgia Department of Labor

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

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

	2024			2015		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
AMAZON.COM SERVICES LLC	$ 109,982,758	1	1.24%	$ -		0.00%
GEORGIA POWER CO	71,945,608	2	0.81%	48,119,522	1	1.05%
JOHN DEERE	32,046,566	3	0.36%	39,399,381	2	0.86%
GEORGIA IRON WORKS	28,964,533	4	0.33%	11,584,917	7	0.25%
RK RIVERSTONE DST	24,282,012	5	0.27%	-		0.00%
SPYGLASS - AUGUSTA LLC	23,920,355	6	0.27%	-		0.00%
POLLARD LAND COMPANY	23,390,043	7	0.26%	14,623,510	5	0.32%
GRAND OAK RIVER ISLAND LLC	22,987,519	8	0.26%	-		0.00%
LCS BRANDON WILDE LLC	22,150,000	9	0.25%	-		0.00%
CLUB CAR LLC	21,324,523	10	0.24%	10,242,953	8	0.22%
WAL-MART				23,311,325	3	0.51%
QUAD GRAPHICS				17,172,198	4	0.38%
KRG EVANS MULLINS LLC				12,327,343	6	0.27%
AVR AUGUSTA LLC				9,875,661	9	0.22%
BELL SOUTH TELECOMMUNICATIONS				9,474,335	10	0.21%
Total	$ 380,993,917		4.29%	$ 196,131,145		4.29%
Total taxable assessed value	$ 8,891,237,759			$ 4,568,660,784		

SOURCE: Tax Commissioner's Office

Strategic Goals and Strategies

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.

The County has several strategic plans to 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.

Strategic Plans

Growth Management Plan: 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. Vision 2035 is a policy document that presents the community's primary goals for achieving its vision for growth and development over the next 15 years. This plan was formulated under the guidance of the public through input sessions held throughout the process, an appointed Steering Committee representing all four districts and the County at large, as well as representatives from the Columbia County Chamber of Commerce, Development Authority of Columbia County, Columbia County Board of Education, Fort Eisenhower, City of Grovetown, City of Harlem, and the development community. The latest update to Vision 2035 was adopted by the Board of Commissioners on June 15th, 2021. Another update to the comprehensive plan is currently underway and will be adopted by February 2026. A copy of the plan can be found on the county's website.

Parks and Recreation Master Plan: An update to the 2002 Columbia County Recreation Master Plan was completed in February 2023. The plan is the product of a planning process that included public outreach and community input, community profile, Park and Recreation inventory and assessment, recreation program assessment, natural resource plan, capital improvement recommendations, operational and financial analysis, and a strategic implementation plan. It consolidates the community's needs for parks and recreational facilities into actionable recommendations that can be implemented within the planning period. The updated plan identifies current trends and resident demands for specific types of programs and also recommends additional park and recreation needs based on updated population projections. The plan will serve as a road map to guide decisions and priorities for the next 5-10 years.

Water Utility Master Plan: A master plan for the Water Utility was completed in May 2023 to provide a long-term plan for the development of water and sewer infrastructure over the next 20 years. The population, water demand, and sewer demand projections will define the future requirements of the system(s). This will ensure sustainable and reliable infrastructure to support customer demands through the 2040 planning horizon. In addition to these projections, the plan includes evaluation of capacity, basin studies, capital project costs, and rate impacts.

Water Utility Revenue Bond Report: As a product of the *Columbia County Water Utility Masterplan* issued in May 2023 and in preparation for issuing its $41.535 million Water and Sewerage Revenue Bonds, Series 2024, the Columbia County Water Utility published its *2024 Water and Sewerage Revenue Bond Report* in May 2024. The purpose of this report is to address capital projects, and required financing, needed to allow the CCWU to provide safe and cost-effective water and sewer service to a thriving service area. The CCWU has continued on a path of substantial growth over the past decades, making necessary the expansion of infrastructure in the CCWU service area. This infrastructure investment will enhance the existing system while preparing for future planned growth based on the *Columbia County Vision 2035 Plan.* The bonds needed to finance these projects were issued on July 18, 2024.

Government Efficiency and Functionality Study

There has been discussion for many years about the possibility of incorporating the unincorporated area of Columbia County and then consolidating the incorporated governments to ensure efficiency and to increase fiscal responsibility. A study that has been in the works since March 2023 is now complete and shows that it is fiscally feasible for the unincorporated areas of the county to form a city.

The study was done by Valdosta State University and is intended to provide members of the House Governmental Affairs Committee, members of the General Assembly, and the public with accurate information to help explore the fiscal feasibility of a new municipality. The main purpose of this analysis is to estimate the ability of a proposed municipality to meet financial obligations with available revenues.

You can access and review the full Fiscal Feasibility Study here.

Foundations for the Future Project

Columbia County is imagining the possibilities ahead, and the community is invited to shape the future. The Foundations for the Future Comprehensive Plan is designed to bring together the voices of residents, business owners, and local organizations to build a strong foundation for the County's future. The plan will focus on key areas, including recreation, sustainable growth, local business support, and character preservation.

This comprehensive effort will build on what makes Columbia County unique today while looking ahead to meet the needs of both current and future generations. By fostering collaboration and incorporating community perspectives, the plan will result in policies and strategies that will guide the County and its leadership in making thoughtful, impactful decisions and investments for years to come.

"We are excited to kick off the Foundations for the Future Comprehensive Plan. The involvement of residents, business owners, and organizations is critical as we shape the County's direction moving forward," said Scott Sterling, Planning Services Director. "This is an opportunity for all voices to be heard and for us to collectively ensure that the future of Columbia County reflects the needs and desires of our community. It's our shared vision that will guide us to a vibrant and sustainable future."

The project will be complete within an approximately 14-month timeline and will consist of County staff, the County Planning Commission, County Board of Commissioners and other stakeholder workshops, interviews, public meetings, and data collection.

For more information, visit https://www.futurecolumbiacounty.com (https://www.futurecolumbiacounty.com).

Regional Library System

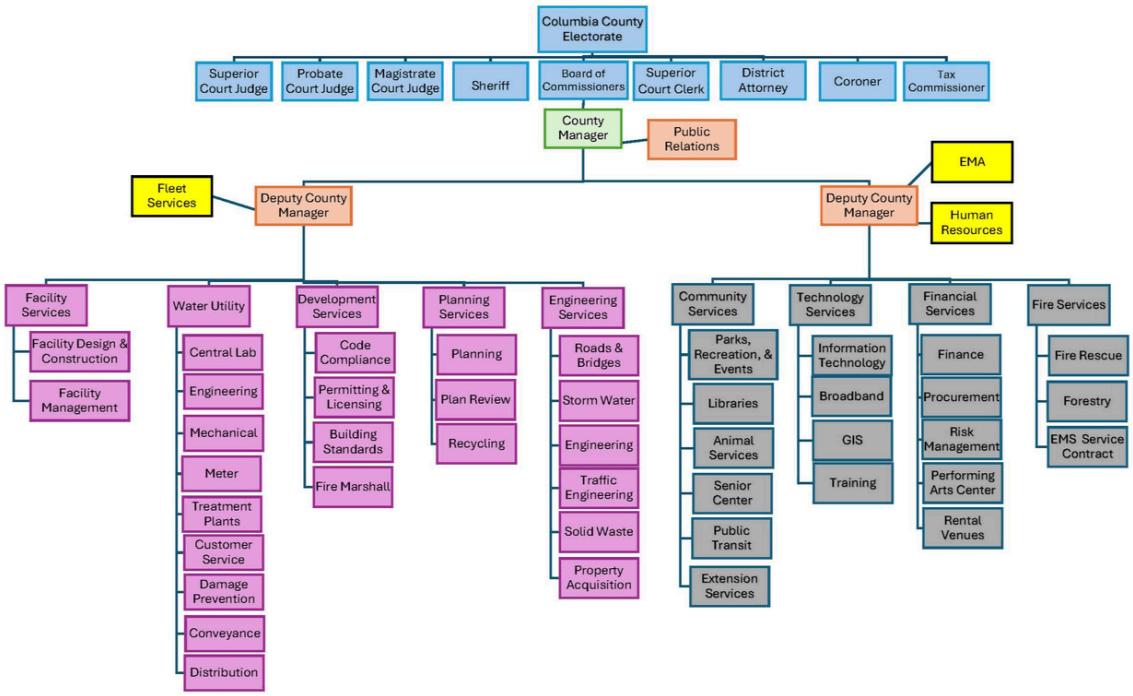
After careful consideration, the County has requested to withdraw from the Greater Clarks Hill Library Region to become a Single County Region within the state library system. By doing so, the Columbia County Library will have greater autonomy to address the unique needs and preferences of our residents, while continuing to receive state funding and access to all current state library system resources. The county has received preliminary approval from the state for this to be effective January 1, 2026.

Appraisal Process

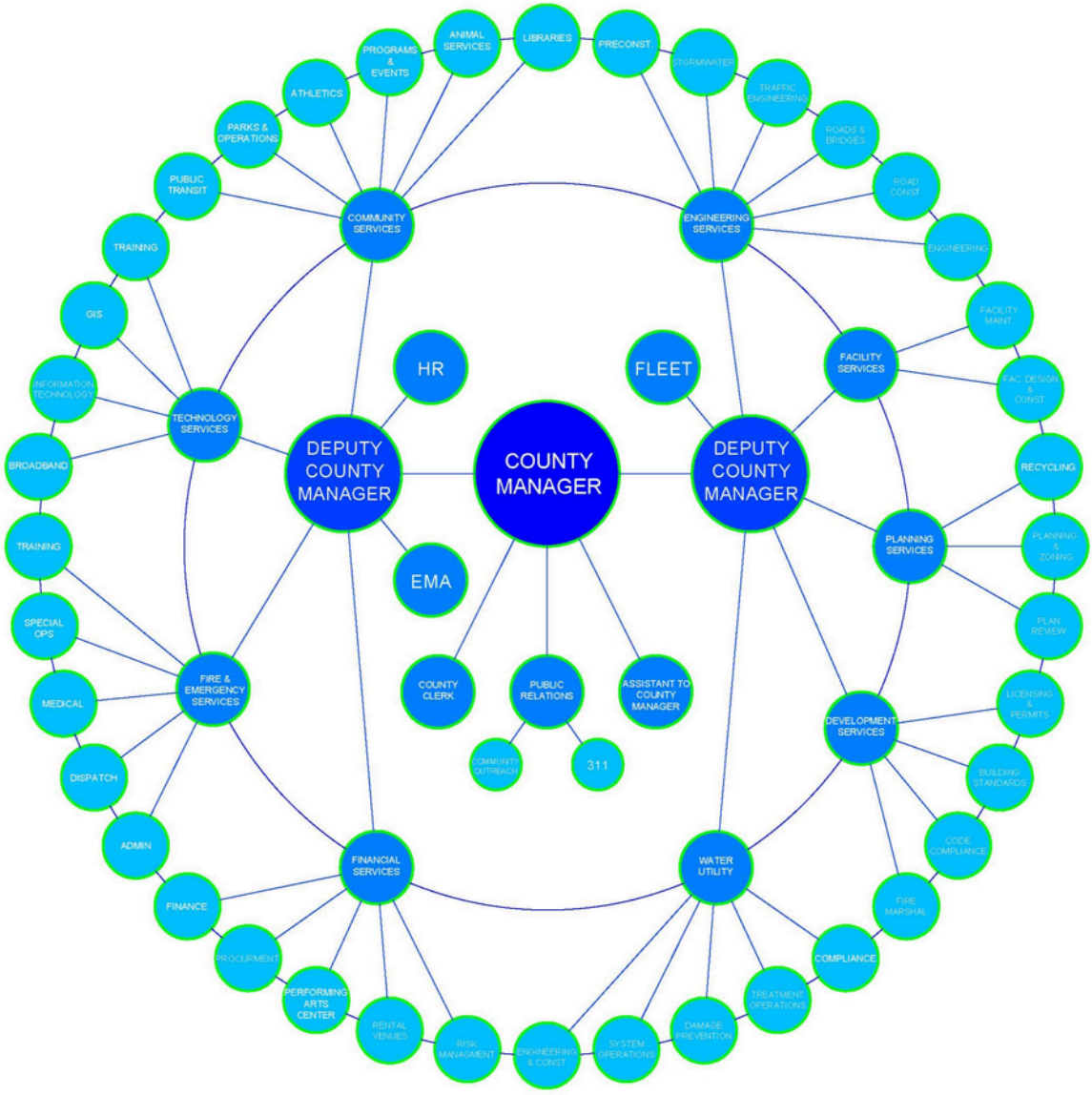
To help streamline the assessment process, the County is entering into an agreement with C3 AI for assistance in the residential property appraisal process. C3 AI Property Appraisal is an Enterprise AI software application that equips appraisers with the AI capabilities they need to efficiently generate accurate and fair market valuations, without compromising on explainability or transparency. As part of the subscription, documents can be produced, using generative AI, to efficiently retrieve information from large volumes of unstructured revenue and taxation (R&T) code regulations, reducing staff time spent researching R&T regulations based on taxpayer inquiries. Some benefits include:

- Automate the tedious and costly process of data integration
- Minimize the time and cost to complete accurate, defensible property valuations
- Increase appraiser accuracy and efficiency
- Streamline appeals with exportable reports
- Enhance data quality and resolve data discrepancies quickly

Organization Chart



Intra-Entity Operational Chart



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.

FY 2025/2026 Budget Calendar

Month of	February	Begin Division/Elected Officials/Appointed Officials meetings
Tuesday	3/11/2025	Elected Officials work-session – 9:30 AM BOC conference room (following committee meetings)
Tuesday	3/18/2025	BOC Staff work-session – 3:00 PM BOC conference room
Friday	4/18/2025	Newspaper advertisement of Budget Public Hearing submitted to Augusta Chronicle
Tuesday	5/06/2025	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/16/2025	Newspaper advertisement of proposed budget submitted to Augusta Chronicle
Tuesday	6/03/2025	Budget Adoption - BOC Meeting - 6:00 PM

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.

2023/2028 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 2023 through 2028.

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.

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.

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 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.

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

DA Asset Forfeiture Fund - to account for forfeited property in accordance with OCGA 9-16-19.

DA Victim's Assistance Fund - to account for funds assessed and collected for victim assistance activities in accordance with OCGA 15-21-132.

DA Welfare Fraud Fund - to account for funds from the prosecution of food stamp fraud in accordance with the Prosecuting Attorneys' Council of Georgia Food Stamp Program.

DA Bond Forfeitures Fund - to account for funds from bond forfeitures in accordance with OCGA 15-21-3.

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.

ARPA 2021 State Grants Fund - to account for state grant funds received from the American Rescue Plan Act of 2021.

ARPA 2021 Federal Grant Fund - to account for federal grant funds received from the American Rescue Plan Act of 2021.

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

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

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

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

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

Opioid Settlement Fund – to account for Opioid Settlement Payment Funds received through the National Distributor Settlement and the Janssen/J&J Settlement.

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.

2024 PFA Bond Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2024 Public Facility Authority 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 - 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.

Debt Service Fund - 2022 General Obligation Bond - to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2022 General Obligation Bonds.

Debt Service Fund - 2024 PFA Revenue Bond - to account for funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2024 Public Facility Authority Revenue 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.

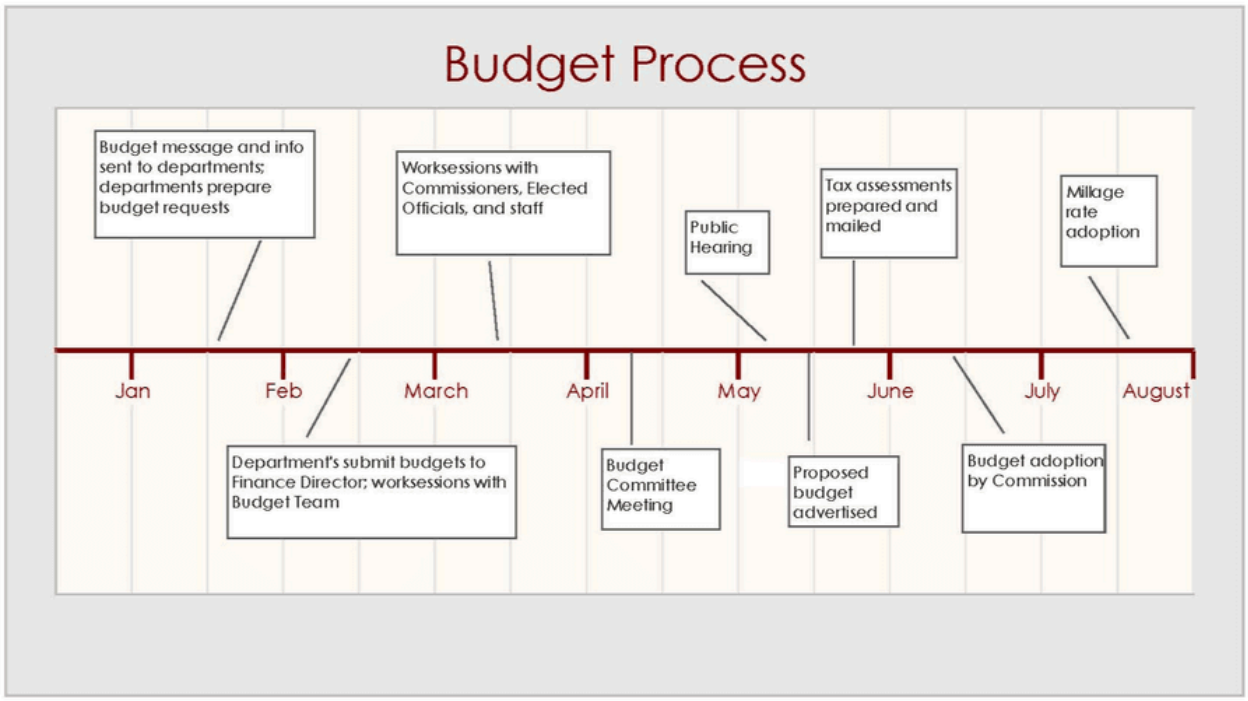
Risk Management Fund - to account for the County's risk management program.

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.



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.

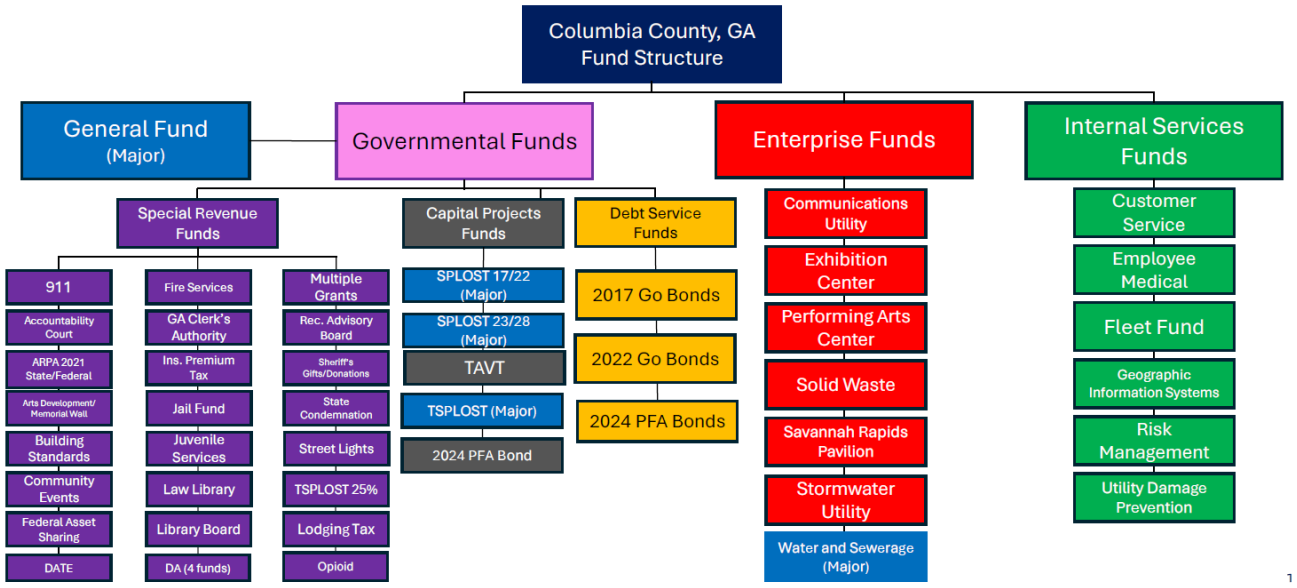
The legal level of budgetary control is the department level. Unexpended appropriations at the end of the fiscal year shall lapse into the fund balance. Those amounts cannot be spent unless re-appropriated in the next fiscal year's budget. The operating budgets originally adopted may be amended throughout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

1. Transfers within departments, except salary line items, $5,000 or less may be authorized by the Financial Services 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 Internal 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).

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 four major Governmental Funds (General Fund,17/22 SPLOST Fund, 23/28 SPLOST Fund, and TSPLOST Fund) and one major Enterprise Fund (Water and Sewerage Fund).



Functional Unit/Fund Relationship

Functional Unit (Department)	General Fund (Major)	SPLOST 17/22 (Major)	SPLOST 23/28 (Major)	TSPLOST (Major)	Water & Sewerage (Major)	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds
BOARD OF COMMISSIONERS	√							
FINANCE	√							
PROCUREMENT	√							
INFORMATION TECHNOLOGY	√							
ADMINISTRATION	√	√	√		√		√	
BOARD OF ELECTIONS	√							
HUMAN RESOURCES	√							
TAX COMMISSIONER	√							
TAX ASSESSOR	√							
CLERK OF SUPERIOR COURT	√							
OFFICE OF SUPERIOR COURT	√					√		
PROBATE COURT	√							
JUVENILE COURT	√					√		
MAGISTRATE COURT	√							
DISTRICT ATTORNEY	√					√		
SHERIFF'S OFFICE	√							
DETENTION CENTER	√					√		
EMERGENCY MGT AGENCY	√							
EMERGENCY MEDICAL SERVICES	√							
ANIMAL SHELTER	√							
CORONER	√							
ROADS & BRIDGES	√							
FLEET SERVICES	√							√
MAINTENANCE	√					√	√	
SPECIAL PROJECTS	√							
PUBLIC TRANSIT	√							
HEALTH DEPARTMENT	√							
FAMILY & CHILDREN SERV	√							
SENIOR CENTER	√							
COMMUNITY SERVICES	√	√	√			√		
LIBRARIES	√					√		
PARKS/RECREATION	√					√		
GEOGRAPHIC INFORMATION SYSTEMS								√
ENVIRONMENTAL SERVICES	√							
ECONOMIC DEVELOPMENT	√							
PLANNING & DEVELOPMENT	√							
CODE COMPLIANCE	√							
PLAN REVIEW	√							
EXTENSION SERVICE	√							
ENGINEERING INSPECTIONS	√							
FORESTRY	√							

Functional Unit/Fund Relationship (continued)

Functional Unit (Department)	General Fund (Major)	SPLOST 17/22 (Major)	SPLOST 23/28 (Major)	TSPLOST (Major)	Water & Sewerage (Major)	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds
COUNTY FACILITIES		√	√			√		
TRANSPORTATION PROJECTS		√	√	√		√		
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								√
SOLID WASTE							√	
RECYCLING							√	
RENTAL FACILITIES							√	
BROADBAND							√	
EMPLOYEE MEDICAL								√
RISK MANAGEMENT								√
BUILDING&COMMERCIAL SERVICES						√		
STREET LIGHTS						√		
ACCOUNTABILITY COURT						√		
DRUG ABUSE TREATMENT						√		
HOTEL/MOTEL TAX						√		
VISITORS CENTER						√		
SHERIFF'S 911						√		
FIRE SERVICES						√		

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.

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:** *November 16, 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

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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.

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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) Transportation 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.
   c) For all state and federally funded transportation projects, the County shall comply with the Georgia Department of Transportation Procurement Policy for the Procurement, Management and Administration of Engineering and Design Related Consultant Services.

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.

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.

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

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

APPROVED: *August 21, 2018* **REVISED:** *November 16, 2021*	**TOPIC:** *Procurement*
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16) Ethics

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

b) No affiliate or employee of the County shall submit offers for, enter into, or be in any manner interested in entering into a contract for the County purchases or contract for services in which they would be financially interested, directly or indirectly. Nor shall any affiliate or employee of the County seek to influence in any manner, the award of a contract, purchase of a product or service from any offeror. Further, affiliates and employees must immediately disclose to the County any silent partnership, proprietorship, employment, other involvement or relationship in a prospective contract or procurement.

c) Acceptance of gifts by employees from sources or potential sources, or their salesmen or representatives, at any time is strictly prohibited, except for inexpensive advertising items of nominal value with the firm's name clearly imprinted on them. These items shall not be displayed publicly in the Procurement division offices. Employees must not become obligated to any source and shall not conclude any transaction from which they may personally benefit, directly or indirectly.

d) Vendors shall be advised from time to time that employees may not solicit or accept gratuities such as any type of compensation, contribution, emolument (kick-backs), offer of employment, loan, reward, rebate, gift, money, lodging, service, or "other things of value", except as specifically exempted herein. Employees of the County are not to participate in any type of extravagant entertainment with the supplier, customer, or consultant, or a contractor. These restrictions do not include entertainment such as business meals that are customary and proper under the circumstances; as long as they are consistent with good business ethics, and do not place the recipient under an obligation of any kind.

e) In the event employee visits to a vendor's plant or distribution center become necessary for technical or other reasons, trips must be made at the County's expense, unless provided contractually by the vendor.

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.

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;

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

establishing a local project office, that commitment shall be considered to have satisfied the local presence criteria.

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

4) Evaluation, Ranking, and Selection.
   a) Consultant proposals shall be evaluated by Columbia County based on the criteria established and published within the public solicitation.
   b) While the contract will be with the prime consultant, proposal evaluations shall consider the qualifications of the prime consultant and any sub-consultants identified within the proposal with respect to the scope of work and established criteria.
   c) Following submission and evaluation of proposals, Columbia County shall conduct interviews or other types of discussions determined three of the most highly qualified consultants to clarify the technical approach, qualifications, and capabilities provided in response to the RFP. Discussion requirements shall be specified within the RFP and should be based on the size and complexity of the project as defined in Columbia County written policies and procedures (as specified in § 172.5(c)). Discussions may be written, by telephone, video conference, or by oral presentation/interview. Discussions following proposal submission are not required provided proposals contain sufficient information for evaluation of technical approach and qualifications to perform the specific project, task, or service with respect to established criteria.
   d) From the proposal evaluation and any subsequent discussions which have been conducted, Columbia County shall rank, in order of preference, at least three consultants determined most highly qualified to perform the solicited services based on the established and published criteria.
   e) Notification must be provided to responding consultants of the final ranking of the three most highly qualified consultants.
   f) Columbia County shall retain acceptable documentation of the solicitation, proposal, evaluation, and selection of the consultant accordance with the provisions of 49 CFR 18.42.
5) Negotiation.
   a) Independent estimate. Prior to receipt or review of the most highly qualified consultant's cost proposal, Columbia County shall prepare a detailed independent estimate with an appropriate breakdown of the work or labor hours, types or classifications of labor required, other direct costs, and consultant's fixed fee for the defined scope of work. The independent estimate shall serve as the basis for negotiation and ensuring the consultant services are obtained at a fair and reasonable cost.

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

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

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:

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).

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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

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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.

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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.

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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.

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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

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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

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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.

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

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

VI. POST ISSUANCE COMPLIANCE FOR GOVERNMENTAL TAX-EXEMPT OBLIGATIONS

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

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

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

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

c) Expenditure of Bond Proceeds and Records of Bond-Financed Assets. In order to ensure the proper and timely use of bond proceeds and bond-financed

property, the County shall maintain documents relating to the expenditure of bond proceeds. These documents include, but are not limited to, requisitions, draw schedules, invoices, bills, construction contracts and acquisition contracts.

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

I. PURPOSE

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

II. RESPONSIBILITY

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

III. POLICY

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

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

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

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

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

6) A contract for audit services may be entered into with the qualified audit firm for a term of three years with the option to extend for two years.

7) All funds of the County, as well as all component units, will be subject to a full scope audit.

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

I. PURPOSE

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

II. POLICY

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

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

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

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

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

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

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

COLUMBIA COUNTY
BOARD OF COMMISSIONERS

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

I. PURPOSE

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

II. POLICY

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

III. CLASSIFICATIONS

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

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

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: *July 19, 2022*	**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: *July 19, 2022*	**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: *July 19, 2022*	**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 58.0 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: *July 19, 2022*	**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.

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

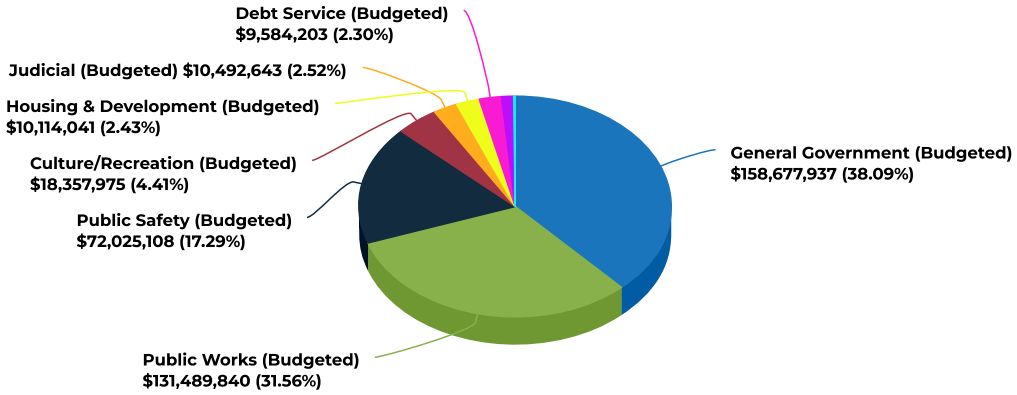
At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Manager and staff were instructed to balance the budgets for all Columbia County funds using a zero-based budgeting method with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). When initial budget requests were received, revenues exceeded expenditures (with no contingency fund) within the General Fund by $942,522. Based on further analysis and discussions with County staff and elected officials, projected revenues within the General Fund were increased by $3,253,565 and projected expenditures were increased by $1,135,971, to result in a balanced General Fund budget of $103,897,833, including a contingency fund of $3,060,116. All other funds are balanced as well.

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 6, 2025, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 3, 2025, at its regularly scheduled meeting.

Governmentwide Expenditures

The annual budget for Columbia County, GA, for FY 2026 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 $416,612,117, reflecting a net increase from the fiscal year 2025 adopted budget of $48,860,480, or 13.3%. 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 FYs 2025 and 2026.

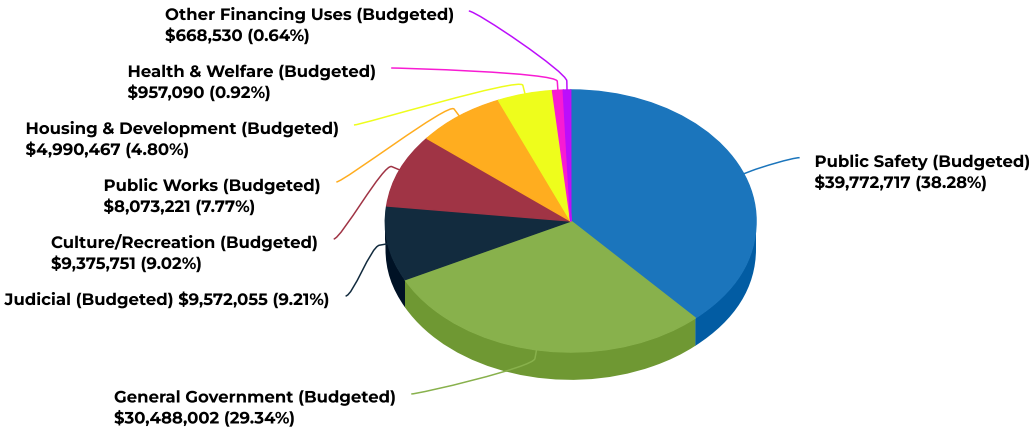
FY 2026 Governmentwide Expenditures



General Fund

Total General Fund expenditures, excluding the use of reserves, increased by 3.2% from the adopted FY 2024/2025 budget, including a contingency of $3,060,116, or 3.1% of proposed expenditures. New personnel requests within the General Fund include 12 new positions totaling $685,594, promotions and reclassifications totaling $176,310, and allowance adjustments totaling $76,608, for a grand total of $938,512. New capital requests decreased from $3,814,058 in FY 2024/2025 to $3,283,368 in FY 2025/2026, a decrease of 13.9%.

FY 2026 Budgeted Expenditures - General Fund



Fund Balance

Funds from fund balance have not been budgeted for use within the General Fund budget for fiscal year 2026. 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, 2024, totaled $54.9M. Of this total, $2.5M was assigned for: risk management ($1.0M) and interfund transfers ($1.5M).

Also included within the total fund balance was a minimum fund balance requirement of $27.6M, or 100 days of operations, and nonspendable fund balance of $5.0M. Total fund balance as of June 30, 2024, including the above-mentioned items, equated to 199.2 days of operations. Fund balance, net of nonspendable, totaled $49.9M, or 181.2 days of operations.

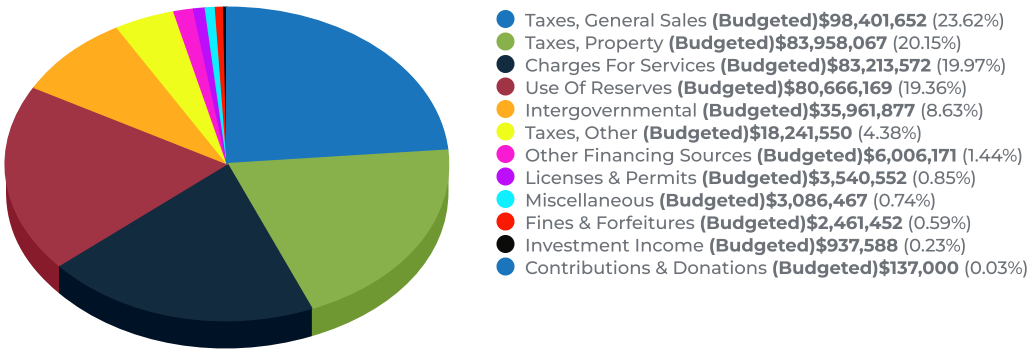
During FY 2011, the County purchased property known as the “Marshall Square Property” for $6.25M from fund balance. During FY 2014, the County expensed a portion of the property in the amount of $2.0M to be maintained and used for County operations. During FY 2016, the County transferred 5.75 acres to 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 $2.4M. During FY 2019, the County expensed .72 acres to be used for a parking deck, in the amount of $173,077. The remaining portion of the property, 6.95 acres, is being held for resale or development and is included as nonspendable fund balance as of June 30, 2025. 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 $2.1M expected to be repaid with user fees is included as nonspendable fund balance as of June 30, 2025.

The County projects to add approximately $8.1M to fund balance from operations (before transfers) as of June 30, 2025. In accordance with county policy, the County plans to transfer $7.7M to the TAVT Fund to be used for capital projects. Due to an increase in the FY 2025 budget, the minimum fund balance requirement will be increased to $28.5M to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2025, is expected to be $55.3M, or 194.4 days of operations. Fund balance, net of nonspendable fund balance, is expected to be $51.3M, or 180.1 days of operations.

Revenue Analysis

Columbia County derives its revenues from the following 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, 2023/2028 SPLOST Fund, TSPLOST Fund and Water and Sewer Utility Fund).

FY 2026 Governmentwide Revenues



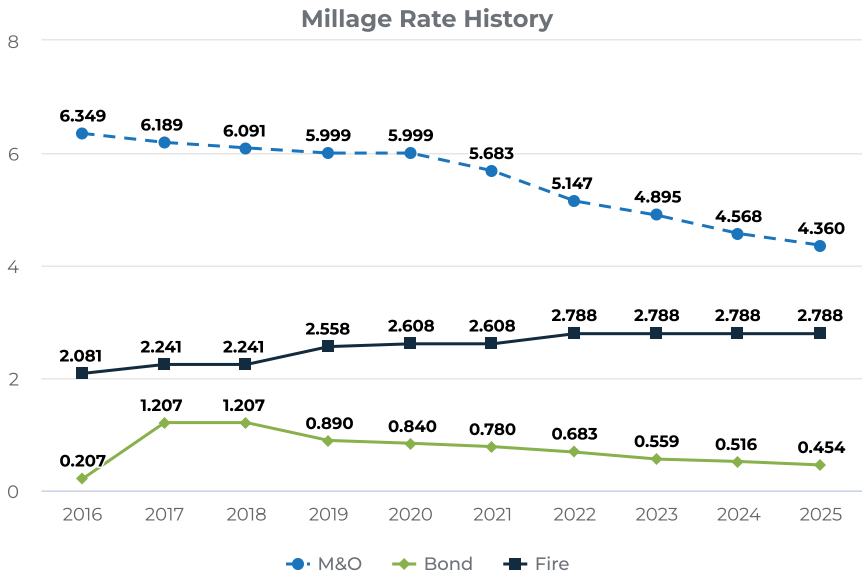
Property and Other Taxes

This category includes general property taxes for the General Fund, Fire Services Fund, the 2017 General Obligation Bond Debt Service Fund, and the 2022 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 2025, 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 and 2022 general obligation bonds, were established at 4.36 mills, 2.788 mills, and 0.454 mills, respectively, for a total millage rate for the County of 7.602 mills, a reduction of 0.27 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 2025, the school millage rate was established at 16.234 mills, a reduction of 0.866 mills from the previous year. The State of Georgia no longer assesses a millage rate. Therefore, the overall millage rate for 2025 is 23.836 in the unincorporated area and 21.048 in the incorporated areas.

Experiencing larger than normal growth in the digest, the County was able to reduce the millage rate by 1/4th of a mill and balance the budget using a 5% increase in property taxes.



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.

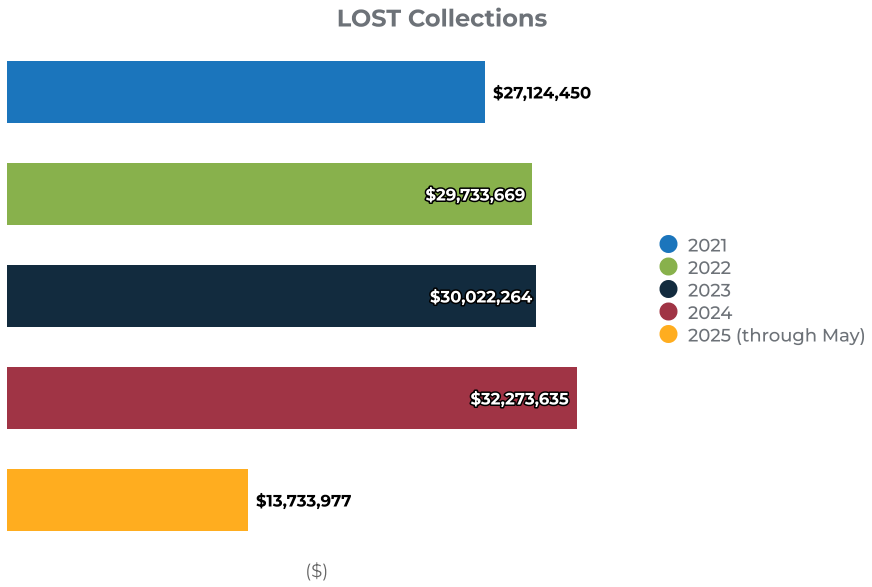
The County collected $13.0M from the Title Ad Valorem Tax (TAVT) during FY 2025 and included funding in the amount of $10.0M in the FY 2026 budget.

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 2022, the citizens of Columbia County approved to extend the SPLOST through 2028. 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. The TSPLOST has been extended through 2032.

LOST collections in calendar year 2024 increased at a rate of 7.5% and collections during the first half of 2025 have remained steady at a rate of 7.2%, an average of $2.7M per month. To be conservative, the FY 2026 budget was balanced using $2.7M 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.



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 $3.3M 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.

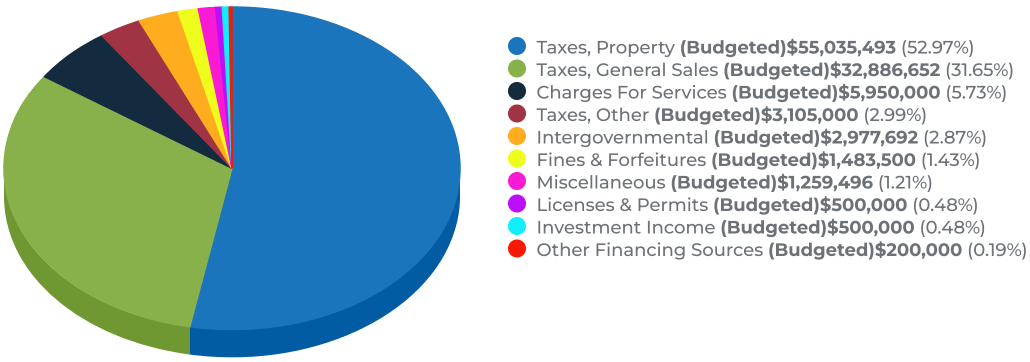
USE OF RESERVES
This category accounts for the use of reserves that have been accumulated in prior years. The majority of the $80.67M budgeted is used as follows: the 17/22 SPLOST Fund, $39.37M; the PFA Bond Fund, $31.5M; the TAVT Fund, $3.64M ; the Storm Water Utility Fund, $5.07M.

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 56.0% and local option sales taxes account for 31.7%, for a total of 87.7% 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 2026 total $103.9M.

FY 2026 Projected Revenues - General Fund



2017/2022 and 2023/2028 Special Purpose Local Option Sales Tax Funds

The primary source of revenue for these funds is the 1% special purpose 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 $38M in splost funds during FY 2026.

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Transportation Special Purpose Local Option Sales Tax Fund

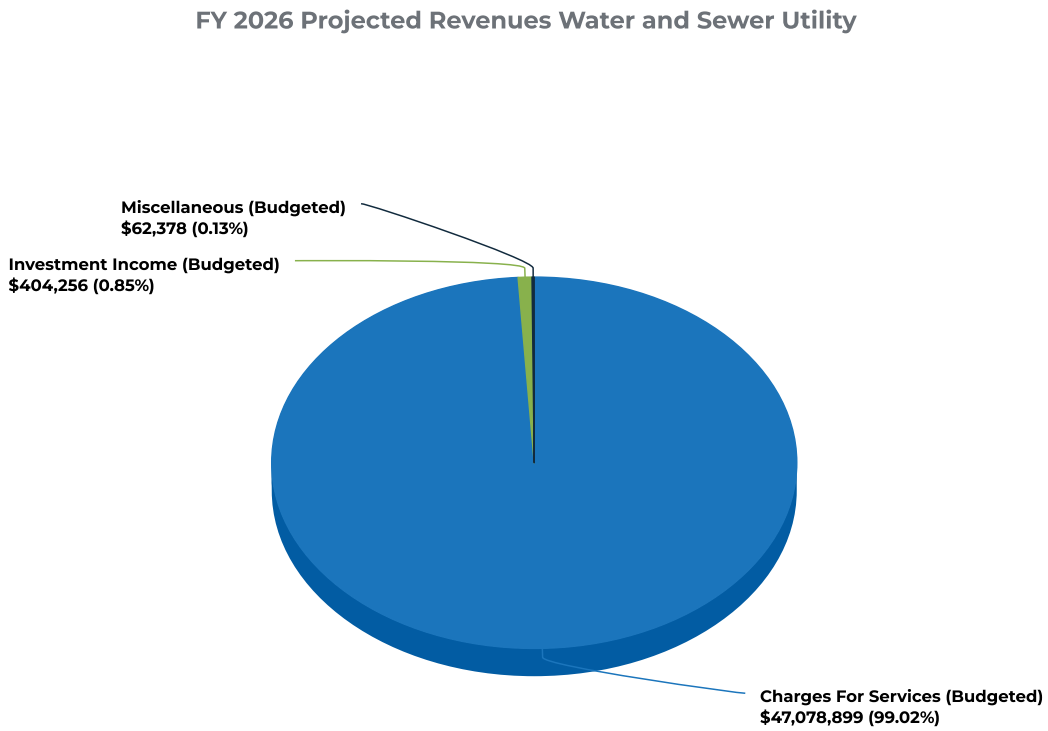
The Transportation Improvement Act (TIA) was created by the Georgia General Assembly in 2010 which allows regions in the state the opportunity to vote in favor of a 1% sales tax, also known as a “Transportation Special Purpose Local Option Sales Tax” or "TSPLOST”, to be used as a funding source towards transportation improvements. The TIA program consists of identifying a list of projects proposed to be funded through a 10-year collection period. The lists are compiled by the respective county and city governments in each region and must be approved by the region’s Transportation Roundtable and the Georgia Department of Transportation (GDOT) Program Director.

The Central Savannah River Area (CSRA) region includes 13 counties and the cities therein. Voters within the CSRA Region approved our first TSPLOST in July 2012 for a collection period of 2013-2022 and renewed the TSPLOST in June 2020 for an additional ten year collection period of 2023-2032. Of the total funds collected, 75% is for the regional project list approved by the voters (constrained projects) and 25% is for the local governments to use at their discretion towards transportation improvements (unconstrained projects).

This capital projects fund accounts for TIA funding for constrained projects (the 75% portion) within the County. Also accounted for within this fund are transportation funds from the Metropolitan Planning Organization (MPO). The County projects to receive $23.52M in tsplost funds and $7.85M in MPO funds during FY 2026.

Water and Sewer Utility Fund

This utility provides services to approximately 54,000 water customers and 44,000 sewer customers. Of the total budgeted revenues of $47.55M, $28.2M, or 59.2%, is derived from water sales and $17.4M, or 36.6%, is derived from sewer sales.



Priorities & Issues

2023-2028 SPLOST Public Outreach and Engagement

On November 8, 2022, the citizens of Columbia County approved by referendum to extend the 1% special purpose local option sales tax through 2028. Collections are projected to be a total of $288 million. Various projects are included for public safety, community services, transportation, information technology, storm water, and county facilities. Staff has begun implementation of the program by meeting monthly to prioritize projects, discuss the status, and resolve any problems or concerns. Staff has also begun planning for operating impacts that may affect future budgets.

Bond financing was not included as part of the original program. As previously mentioned, the Columbia County Public Facilities Authority (CCPFA) was created on February 21, 2023. In an effort to expedite the construction of much-needed facilities, and to take advantage of current investment rates, the CCPFA issued its $69.08 million revenue bonds (Columbia County Projects), Series 2024, on April 18, 2024, for the purpose of funding certain projects approved as part of the 2023/2028 SPLOST program.

Millage Rate

Because the County experienced a more than 6% increase in the 2025 tax digest, the Board of Commissioners approved rolling back the millage rate for maintenance and operations from 4.568 mills to 4.360 mills (the rollback rate), its lowest in 36 years. This rate is composed of the following:

General Government Services	1.106 mills
Judicial Services	.302 mills
Public Safety	1.991 mills
Public Works	.399 mills
Health & Welfare Services	.030 mills
Culture & Recreation	.393 mills
Economic Development	.139 mills

The County continues to show its commitment to providing our citizens with the highest level of service while assessing one of the lowest millage rates in the State.

Employee Recruitment and Retention

Salary Matrix

As part of the 2024-2025 budget process, staff looked closely at employee retention as well as hiring of new employees. While a certain amount of turnover is to be expected, certain positions were experiencing increased resignations. With the rising cost of goods and services that everyone has been experiencing over the last few years, employees were leaving Columbia County to perform the same duties with other companies for higher salaries. In some cases, the increase was significant. We have also had a difficult time recruiting employees to fill many positions. While comparing our salaries to our benchmark counties, and in some instances the private sector, it was determined that a comprehensive look at our salary matrix as well as our job classifications was needed. This review resulted in an increase in our entry level salary from $15.00/hour to $15.75/hour, a new salary matrix with many jobs being reclassified to a higher grade, and longevity raises to combat compression. This comprehensive look into our compensation package resulted in an increase to salaries across all departments in the range of $9 million.

Retiree health ins

The County amended its *Columbia County Employee Medical Plan Amended and Restated Trust Agreement* to offer qualifying county retirees continued "Employee Only" access to the medical plan until age 65. If the retiree waives these benefits at any time, they cannot be reinstated.

A retiree qualifies for "Employee Only" coverage, at the same low rates as county employees, if he/she retires at either:

- Age 60 with five years of service; or
- Any age, once your combination of age plus years of service equals 75 (e.g., age 55 with 20 years of service)

If an employee retires from County employment but obtains another job with health care benefits, he/she will no longer be eligible to continue these coverages under Columbia County. This amendment will be effective for eligible retirements occurring on or after July 1, 2024.

Customer Service

Water Utility

The current Water Utility Customer Information System (CIS)/Billing program is a custom-written program utilizing an IBM AS400 platform. We have been using our current AS400 platform for billing since 1978. In conjunction with the County IT Department, we determined it would be advantageous for the Water Utility to move to a Windows-based CIS/Billing platform. The new software (Cayenta) integrates all aspects of the utility services, including customer account management, billing and collection. Cayenta interfaces with multiple platforms including the meter reading systems, the asset management and work order system, and the County's Enterprise Resource Planning (ERP) system, MUNIS from Tyler Technologies. It also provides a customer payment/portal system, including a downloadable phone app, something we have not been able to offer in the past. The software has the ability to run reports without the assistance of an outside consultant, include user-generated messages on the bill, and perform paperless billing.

Permitting/Licensing

Columbia County is currently using Munis from Tyler Technologies to support county-wide permitting and licensing activities, which includes plan review, building permits, inspections, land disturbance permits, right-of-way encroachment permits, business licenses, etc. Because Tyler has not made significant updates to the capabilities of the product since the county implemented Munis in 2007, the County decided to issue a RFP for a new solution. The County selected a product called Clariti.

When compared to Munis, it offers greatly enhanced workflow capabilities, consolidated functions under one platform, internal and external communications features, a vastly-improved customer interface (for developers, builders, and businesses), information dashboards, reporting, and mobile capabilities. This solution is a Software-as-a-Service (SaaS) offering, so there will be no hardware expenses for servers or storage devices related to this solution.

Hurricane Helene

Hurricane Helene severely impacted Columbia County in September 2024, causing the breakdown of critical infrastructure and the activation of emergency operations for response and recovery. This disaster is the first of this magnitude for Columbia County, which caused us to need to come together with much resilience during the response phase to get the community back up and running as quickly and efficiently as possible. We continue to make significant progress with disaster recovery reimbursement requests, submitting projects to FEMA and ACCG on a weekly basis. However, it remains a challenging process.

The financial burden of Hurricane Helene is substantial. As of August 7, 2025, the county has expended $77,464,318.74 ($71,897,541.84 on debris removal and $5,566,776.90 on other projects) excluding the labor and equipment costs of our employees, which we estimate to be approximately an additional $4-5 million dollars. Due to administrative challenges, significant delays in receiving recovery funds have occurred as we work through the documentation and provide FEMA and ACCG with the information they need to meet their requirements. To date, we have received $2,781,850.46 from ACCG and $24,058,521.14 from FEMA. We are working on recovering the costs already incurred and are expecting more costs as we continue to recover.

Medical Plan Fund

The ongoing rise in healthcare costs and the impact of major claims continue to present challenges. Because the County is currently experiencing a deficit in the Employee Medical Plan Fund, we plan to implement several new programs and plan changes during the 2025 open enrollment period. Such plan changes include a 10% increase in contributions (both employee and employer) for each of the next three years, a spousal surcharge, and the reduction of certain pharmaceutical coverages. The County is hopeful that these changes will eliminate the deficit in future years.

Personnel Changes

In addition to the new personnel requests listed below, a 3% cost of living adjustment in the amount of $1.6 million was included in the General Fund.

General Fund

New personnel requests within the General Fund include 12 new positions totaling $685,594, promotions and reclassifications totaling $176,310, and allowance adjustments totaling $76,608, for a grand total of $938,512.

Dept Name	Total Impact	#Req	Proposed Class	Justification
Procurement	$ 47,160.88	1	CLERK I	Warehouse clerk due to increased work load
County Administration	$ 77,138.12	1	SPECIALIST IX	New position to support Public Relations Mgr
Magistrate Court	$ 66,253.20	1	DEPUTY MARSHAL I	Position originally funded with ARPA.
EMA	$ 82,267.40	1	SPECIALIST VIII EXEMPT	Grant writing and admin support.
Roads & Bridges	$ 63,090.14	1	CREW LEADER II	New mowing crew due to increased work load
Roads & Bridges	$ 193,316.86	4	MAINTENANCE WORKER	New mowing crew due to increased work load
Fleet Services	$ 60,457.55	1	AUTOMOTIVE TECH I	2nd technician for Evans Facility.
Fleet Services	$ 60,457.55	1	AUTOMOTIVE TECH I	To assist upfitting supervisor to achieve saving from outside contract.
Maintenance	$ 35,452.31	1	SPECIALIST IX EXEMPT	Additional alarm technician due to growth.
Total	**$ 685,594.03**	**12**		

Other Funds

New personnel requests within the Other Funds include 1 new position totaling $52,062, promotions and reclassifications totaling $141,186, and allowance adjustments totaling $9,552, for a grand total of $202,800.

Dept Name	Total Impact	#Req	Proposed Class	Justification
311	$ 52,062.19	1	CSR II	Additional CSR for new building A.
Total	**$ 52,062.19**			

Total Authorized Positions

AUTHORIZED POSITIONS

	As of July 1				
	2021	**2022**	**2023**	**2024**	**2025**
General Fund					
Animal Services	15	16	16	16	16
Bd of Elec	8	8	8	8	8
Clerk of Court	28	30	30	29	29
Code Comp	7	9	9	9	9
Commission	7	7	7	7	7
Community Svcs	9	9	9	9	8
Coroner	6	6	6	7	7
County Admin	5	5	5	6	7
Detention Center	141	146	147	149	136
District Attorney	14	20	20	20	21
Econ Dev Auth	3	4	5	4	4
Emergency Svcs	3	3	4	4	5
Engineering Inspections(1)	6	8	8	10	9
Environmental	3	3	3	3	3
Extension Svc	4	4	4	0	0
Finance	10	11	12	12	12
Fleet	23	23	23	25	26
HR	9	9	9	9	9
Info Tech	29	30	30	32	32
Juvenile Ct	12	12	13	13	13
Libraries	53	55	56	56	57
Magistrate Court	16	18	18	18	19
Maint(1)	42	45	44	45	46
Parks/Recreation(1)	56	56	62	65	66
Plan Review	3	3	3	3	3
Planning	7	7	7	7	7
Probate Court	12	11	11	11	11
Procurement	8	8	8	8	9
Public Transit	12	12	12	12	12
Roads & Bridges(1)	74	74	81	81	86
Sheriff's Office	219	218	217	219	232
Superior Court	15	20	21	21	21
Tax Assessor	33	32	32	32	32
Tax Commission	32	33	33	35	35
Total	**924**	**955**	**973**	**985**	**997**
Special Revenue Funds					
Building Standards	28	28	28	28	28
911	31	29	29	33	33
Visitors Center	1	1	1	1	1
Convention/Visitors Bureau	2	2	2	3	3
Fire Rescue	188	192	197	200	200
Traffic Engineering (IPTF/TSPLOST)	9	10	13	13	13
Total	**259**	**262**	**270**	**278**	**278**
Capital Projects Funds	**23**	**24**	**26**	**26**	**26**

Notes:

(1) Partially funded with IPTF

Total Authorized Positions (continued)

AUTHORIZED POSITIONS

	As of July 1				
	2021	**2022**	**2023**	**2024**	**2025**
Enterprise Funds					
Water and Sewerage	167	173	182	186	186
Storm Water	51	51	51	51	51
Landfill/Recycling	7	7	7	7	7
Broadband Utility	7	8	9	9	9
Savannah Rapids Pavilion	5	5	5	5	5
Exhibition Center	3	3	3	3	3
Performing Arts Center	6	7	7	8	8
Total	**246**	**254**	**264**	**269**	**269**
Internal Service Funds					
Risk Management	2	2	2	3	3
Customer Service	4	4	4	4	5
Damage Prevention	9	9	9	9	9
GIS	9	10	11	11	11
Total	**24**	**25**	**26**	**27**	**28**
Total Authorized Positions	**1,476**	**1,520**	**1,559**	**1,585**	**1,598**

Projected Changes in Fund Balances/Net Assets

The County has 5 major funds: General Fund, 17/22 SPLOST Fund, 23/28 SPLOST Fund, TSPLOST Fund, Water and Sewer Utili changes in fund balances/net assets for these major funds and other nonmajor funds. Any changes >10% are also discussed.

17/22 SPLOST FUND

The decrease in fund balance of 64% is due to the expenditure of funds for ongoing projects.

23/28 SPLOST FUND

The increase in fund balance of 21% is due to the timing of collections versus expenditure of funds for ongoing projects.

TSPLOST FUND

The deficit in the TSPLOST Fund is due to the timing of project expenditures versus grant reimbursements.

NONMAJOR GOVERNMENTAL FUNDS

The decrease in fund balance of 38% is due to the expenditure of capital projects funds for ongoing projects.

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

Fund	Estimated Beginning FY 2026 Fund Balance/Net Assets	Anticipated Revenues	Anticipated Expenses	Estimated Change	Estimated Ending FY 2026 Fund Balance/Net Assets
General Fund	$ 55,338,352	$ 103,897,833	$ 103,897,833	$ -	$ 55,338,352
17/22 SPLOST	61,287,300	-	39,366,872	(39,366,872)	21,920,428
23/28 SPLOST	77,056,600	38,000,000	21,708,426	16,291,574	93,348,174
TSPLOST	(9,634,536)	31,365,000	31,365,000	-	(9,634,536)
Nonmajor Governmental Funds	94,061,769	80,682,248	116,481,647	(35,799,399)	58,262,370
Water and Sewerage Utility	317,534,047	47,545,533	47,545,533	-	317,534,047
Nonmajor Enterprise Funds	98,223,772	12,151,101	17,994,224	(5,843,123)	92,380,649
Internal Service Funds	(2,214,354)	21,961,008	21,961,008	-	(2,214,354)
ALL FUNDS	**$ 691,652,950**	**$ 335,602,723**	**$ 400,320,543**	**$ (64,717,820)**	**$ 626,935,130**

FUND SUMMARIES

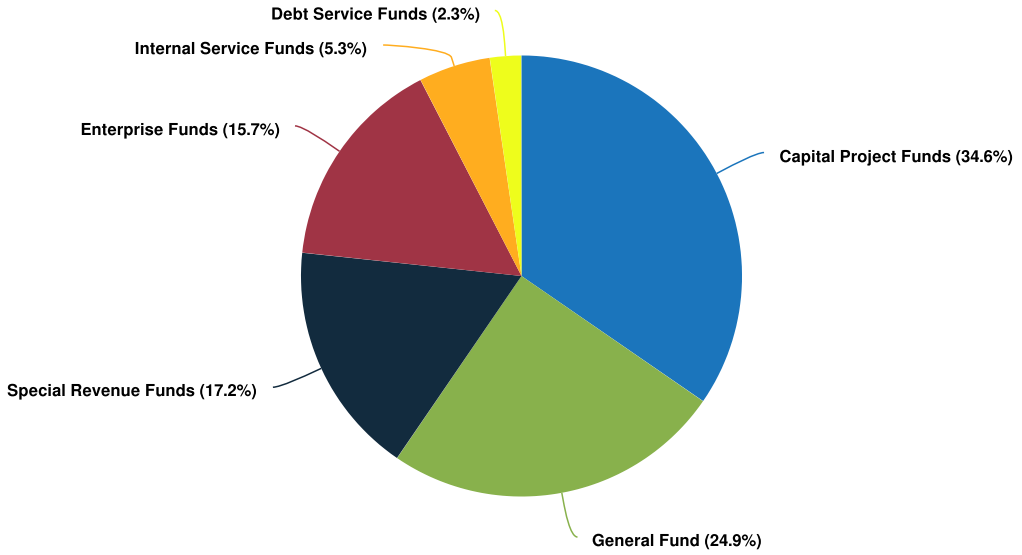
Total County Budget

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.

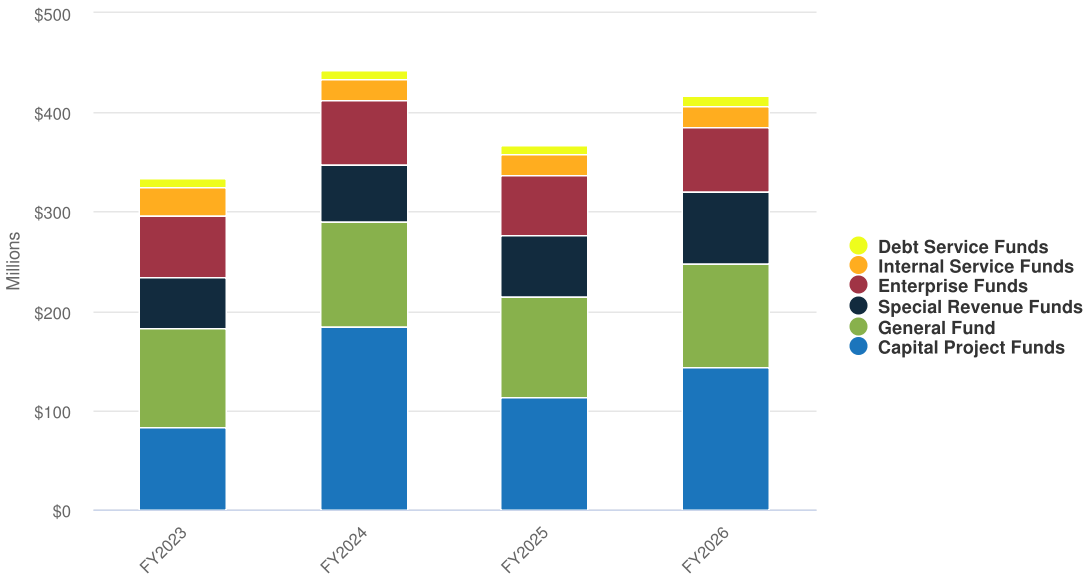
Revenue by Fund Type

Capital Project Funds make up the largest portion of the total budget at 34.6%

Budgeted Revenue by Fund Type



Budgeted and Historical Revenue by Fund Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
General Fund					
Taxes, Property	$52,056,694	$54,826,833	$54,947,068	$55,035,493	0.2%
Taxes, General Sales	$29,755,131	$31,320,621	$30,350,233	$32,886,652	8.4%
Taxes, Other	$3,266,006	$3,276,946	$3,105,000	$3,105,000	0%
Licenses & Permits	$482,995	$513,285	$500,000	$500,000	0%
Intergovernmental	$2,916,236	$3,414,496	$2,973,971	$2,977,692	0.1%
Charges For Services	$5,893,713	$6,333,799	$5,550,000	$5,950,000	7.2%
Fines & Forfeitures	$1,619,940	$1,990,306	$1,458,500	$1,483,500	1.7%
Investment Income	$352,812	$2,897,698	$300,000	$500,000	66.7%
Miscellaneous	$1,421,281	$1,626,295	$1,259,496	$1,259,496	0%
Other Financing Sources	$1,925,592	$210,683	$200,000	$200,000	0%
Total General Fund:	**$99,690,399**	**$106,410,961**	**$100,644,268**	**$103,897,833**	**3.2%**
Special Revenue Funds					
Taxes, Property	$19,165,201	$21,449,691	$22,996,597	$24,312,110	5.7%
Taxes, General Sales	$3,655,412	$3,956,087	$3,700,000	$4,000,000	8.1%
Taxes, Other	$12,653,643	$13,469,410	$13,351,163	$15,136,550	13.4%
Licenses & Permits	$1,846,695	$2,799,725	$2,206,400	$3,040,552	37.8%
Intergovernmental	$5,448,023	$5,958,787	$12,859,824	$16,930,628	31.7%
Charges For Services	$6,010,683	$5,954,980	$6,443,093	$6,444,636	0%
Fines & Forfeitures	$891,192	$1,095,069	$921,000	$977,952	6.2%
Investment Income	$845,099	$1,257,382	$0	$0	0%
Contributions & Donations	$235,010	$187,156	$138,000	$137,000	-0.7%
Miscellaneous	$138,830	$166,525	$111,500	$118,617	6.4%
Use Of Reserves	$0	$0	$538,920	$358,858	-33.4%
Other Financing Sources	$148,464	$4	$0	$0	0%
Total Special Revenue Funds:	**$51,038,250**	**$56,294,816**	**$63,266,497**	**$71,456,903**	**12.9%**
Capital Project Funds					
Taxes, General Sales	$54,956,128	$64,226,163	$64,000,000	$61,515,000	-3.9%
Intergovernmental	$2,927,132	$8,517,148	$11,607,000	$7,850,000	-32.4%
Investment Income	$2,865,358	$5,924,346	$0	$0	0%
Contributions & Donations	$80,000	$0	$0	$0	0%
Miscellaneous	$398,866	$255,000	$0	$0	0%
Use Of Reserves	$0	$0	$37,541,835	$74,807,413	99.3%
Other Financing Sources	$22,218,838	$105,449,541	$0	$0	0%
Total Capital Project Funds:	**$83,446,322**	**$184,372,197**	**$113,148,835**	**$144,172,413**	**27.4%**
Debt Service Funds					
Taxes, Property	$5,140,623	$4,702,343	$4,613,915	$4,610,464	-0.1%
Investment Income	$154,172	$16,742	$0	$0	0%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Other Financing Sources	$4,492,752	$3,893,962	$4,814,279	$4,973,739	3.3%
Total Debt Service Funds:	**$9,787,546**	**$8,613,047**	**$9,428,194**	**$9,584,203**	**1.7%**
Enterprise Funds					
Licenses & Permits	$15,528	$16,433	$0	$0	0%
Intergovernmental	$413,626	$657,199	$386,775	$730,000	88.7%
Charges For Services	$48,493,572	$54,775,649	$56,507,703	$56,604,485	0.2%
Investment Income	-$179,681	$2,118,344	$371,960	$437,588	17.6%
Contributions & Donations	$10,429,313	$4,956,481	$0	$0	0%
Miscellaneous	$1,271,005	$1,515,778	$1,402,673	$1,708,354	21.8%
Use Of Reserves	$0	$0	$1,355,152	$5,499,898	305.9%
Other Financing Sources	$1,300,602	$1,216,222	$519,905	$559,432	7.6%
Total Enterprise Funds:	**$61,743,966**	**$65,256,108**	**$60,544,168**	**$65,539,757**	**8.3%**
Internal Service Funds					
Intergovernmental	$6,678,784	$6,731,930	$6,655,629	$7,473,557	12.3%
Charges For Services	$13,676,265	$14,021,139	$13,958,146	$14,214,451	1.8%
Investment Income	$86,198	$102,754	$0	$0	0%
Miscellaneous	$0	$266	$0	$0	0%
Other Financing Sources	$7,930,348	$750,404	$105,900	$273,000	157.8%
Total Internal Service Funds:	**$28,371,595**	**$21,606,493**	**$20,719,675**	**$21,961,008**	**6%**
Total:	**$334,078,080**	**$442,553,621**	**$367,751,637**	**$416,612,117**	**13.3%**

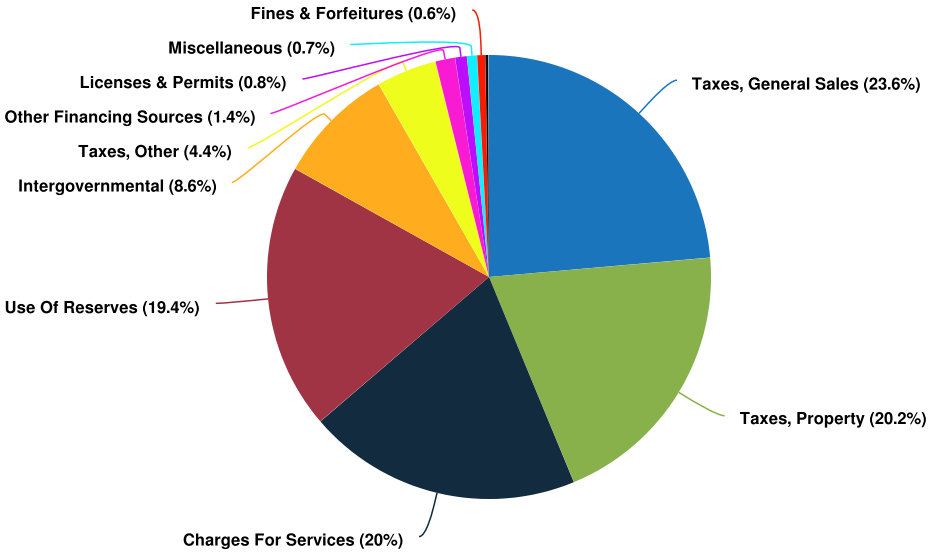
Revenues by Source

Revenues from sales taxes, charges for services and property taxes continue to be the largest portions at 23.6%, 20.0% and 20.2%, respectively.

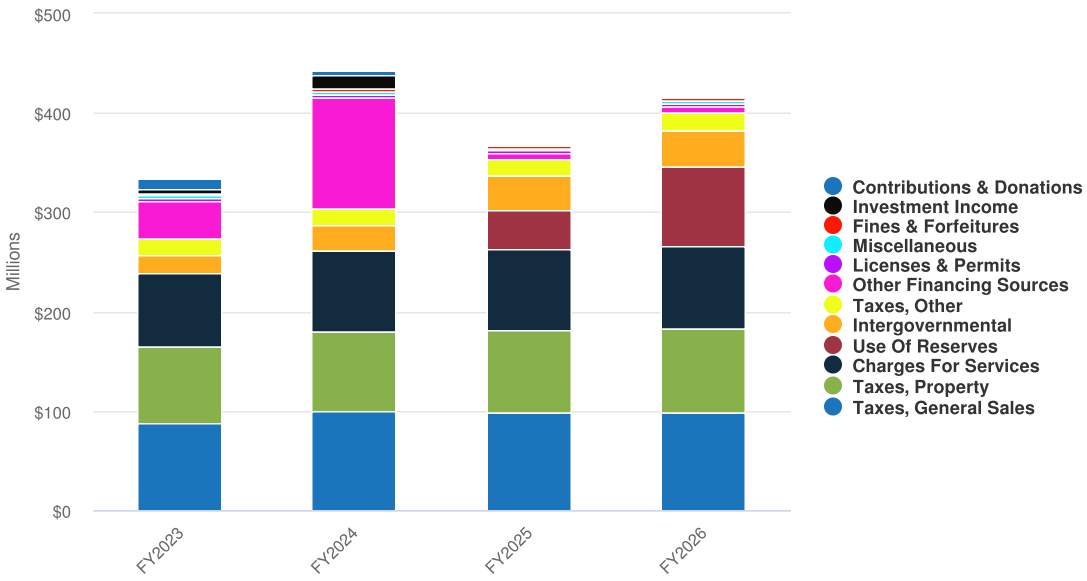
The following fund types forecast a decrease in reserves during FY 2026:

- Special Revenue Funds: $358,858
- Capital Project Funds: $74,807,413
- Enterprise Funds: $5,499,898

Projected Revenues by Source



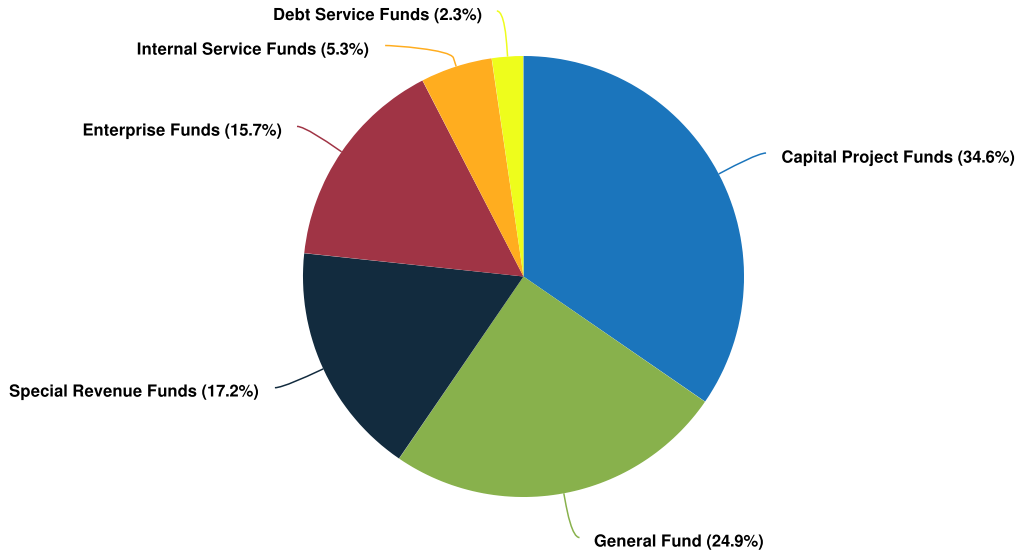
Budgeted and Historical Revenues by Source



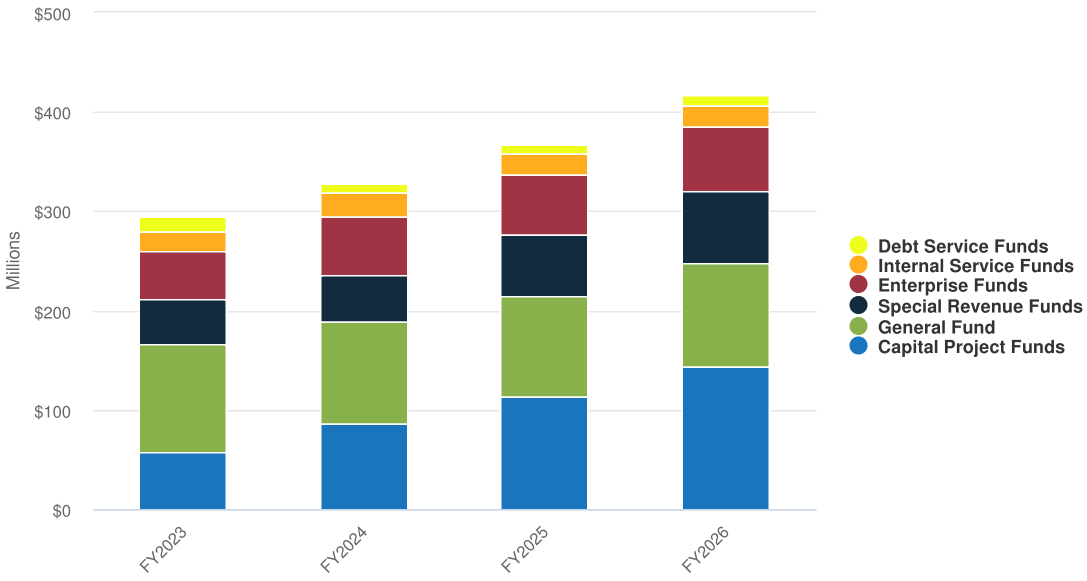
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	$76,362,517	$80,978,867	$82,557,580	$83,958,067	1.7%
Taxes, General Sales	$88,366,671	$99,502,871	$98,050,233	$98,401,652	0.4%
Taxes, Other	$15,919,649	$16,746,356	$16,456,163	$18,241,550	10.8%
Licenses & Permits	$2,345,218	$3,329,443	$2,706,400	$3,540,552	30.8%
Intergovernmental	$18,383,802	$25,279,559	$34,483,199	$35,961,877	4.3%
Charges For Services	$74,074,233	$81,085,567	$82,458,942	$83,213,572	0.9%
Fines & Forfeitures	$2,511,132	$3,085,374	$2,379,500	$2,461,452	3.4%
Investment Income	$4,123,959	$12,317,266	$671,960	$937,588	39.5%
Contributions & Donations	$10,744,323	$5,143,637	$138,000	$137,000	-0.7%
Miscellaneous	$3,229,982	$3,563,864	$2,773,669	$3,086,467	11.3%
Use Of Reserves	$0	$0	$39,435,907	$80,666,169	104.6%
Other Financing Sources	$38,016,595	$111,520,817	$5,640,084	$6,006,171	6.5%
Total Revenue Source:	**$334,078,080**	**$442,553,621**	**$367,751,637**	**$416,612,117**	**13.3%**

Expenditures by Fund Type

Budgeted Expenditures by Fund Type



Budgeted and Historical Expenditures by Fund Type

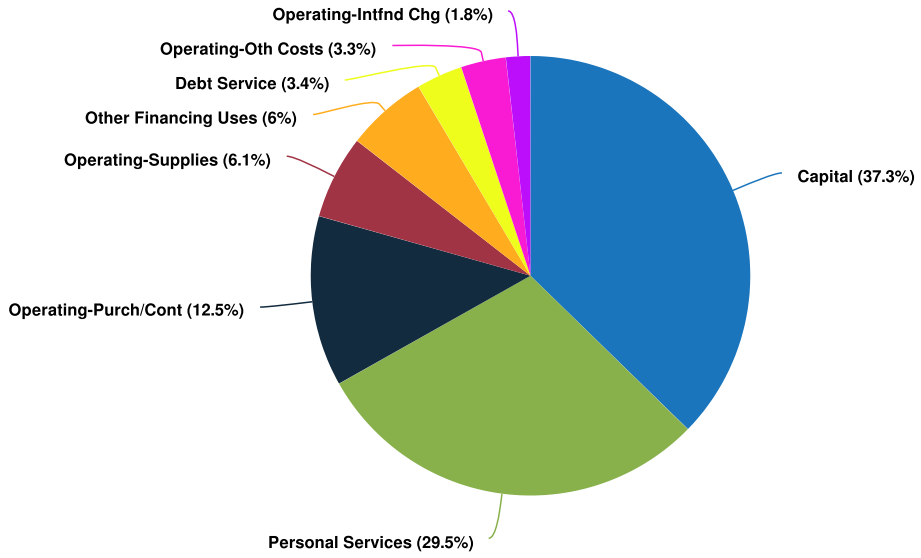


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
General Fund					
Personal Services	$54,061,324	$55,526,033	$64,399,755	$69,005,570	7.2%
Operating-Supplies	$8,425,590	$8,975,280	$8,618,953	$9,199,210	6.7%
Operating-Purch/Cont	$12,685,376	$14,157,334	$15,099,746	$16,461,643	9%
Operating-Oth Costs	$3,519,765	$3,977,408	$6,975,614	$4,530,045	-35.1%
Operating-Intfnd Chg	$2,113,202	$2,137,619	$2,270,142	$2,515,467	10.8%
Debt Service	$90,559	$88,601	$0	$0	0%
Other Financing Uses	$27,081,241	$18,191,216	$1,105,900	$668,530	-39.5%
Capital	$468,684	$286,056	$2,174,158	$1,517,368	-30.2%
Total General Fund:	**$108,445,742**	**$103,339,548**	**$100,644,268**	**$103,897,833**	**3.2%**
Special Revenue Funds					
Personal Services	$26,080,605	$26,542,827	$29,067,496	$30,461,442	4.8%
Operating-Supplies	$4,678,807	$4,908,951	$5,640,826	$5,869,026	4%
Operating-Purch/Cont	$6,055,889	$6,436,343	$8,554,810	$8,853,924	3.5%
Operating-Oth Costs	$534,001	$376,924	$3,425,764	$3,426,749	0%
Operating-Intfnd Chg	$2,326,277	$2,339,307	$2,343,750	$2,469,754	5.4%
Debt Service	$395,275	$54,046	$0	$0	0%
Other Financing Uses	$3,967,590	$6,031,973	$12,283,954	$19,201,968	56.3%
Capital	$1,134,973	$587,331	$1,949,897	$1,174,040	-39.8%
Total Special Revenue Funds:	**$45,173,416**	**$47,277,701**	**$63,266,497**	**$71,456,903**	**12.9%**
Capital Project Funds					
Personal Services	$515,430	$723,589	$775,362	$888,221	14.6%
Operating-Supplies	$7,216	$10,320	$19,350	$11,850	-38.8%
Operating-Purch/Cont	$690,663	$1,793,167	$1,347,300	$1,817,841	34.9%
Operating-Oth Costs	$4,896,899	$5,542,220	$4,968,000	$4,294,000	-13.6%
Debt Service	$0	$927,119	$0	$0	0%
Other Financing Uses	$2,240,435	$8,762,038	$3,186,089	$3,344,000	5%
Capital	$49,174,970	$67,910,419	$102,852,734	$133,816,501	30.1%
Total Capital Project Funds:	**$57,525,614**	**$85,668,871**	**$113,148,835**	**$144,172,413**	**27.4%**
Debt Service Funds					
Operating-Purch/Cont	$2,700	$1,600	$3,600	$3,600	0%
Debt Service	$10,453,092	$6,876,587	$7,796,404	$7,950,864	2%
Other Financing Uses	$4,173,744	$1,629,323	$1,628,190	$1,629,739	0.1%
Total Debt Service Funds:	**$14,629,536**	**$8,507,510**	**$9,428,194**	**$9,584,203**	**1.7%**
Enterprise Funds					
Personal Services	$16,376,528	$18,001,822	$19,734,579	$20,227,865	2.5%
Operating-Supplies	$8,709,693	$10,461,413	$9,284,628	$10,313,565	11.1%
Operating-Purch/Cont	$6,261,576	$7,370,745	$7,670,600	$8,412,539	9.7%
Operating-Oth Costs	-$4,562,917	$948,124	$1,793,768	$1,486,603	-17.1%

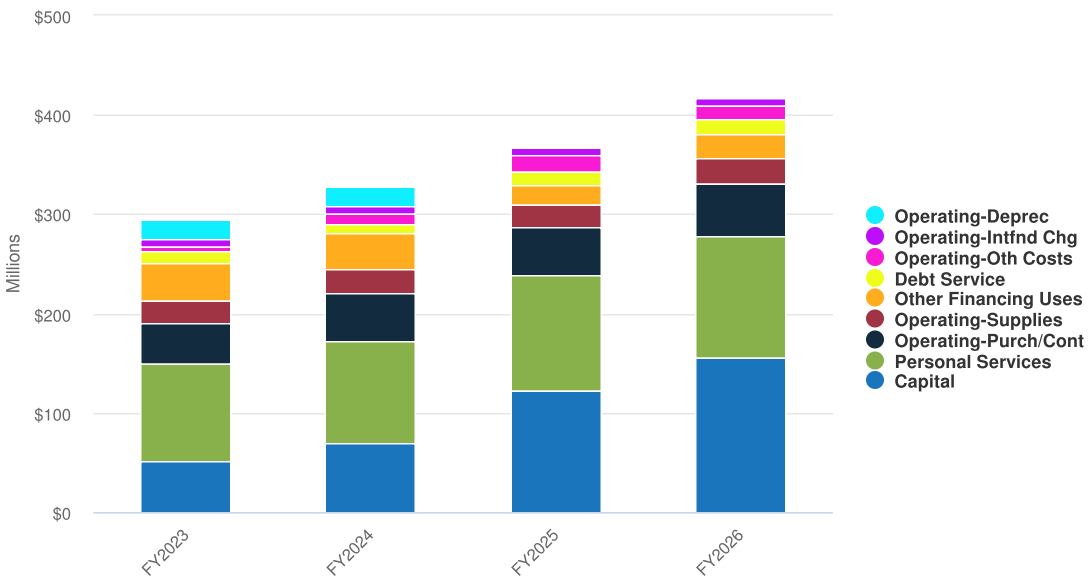
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Operating-Intfnd Chg	$2,617,610	$2,957,719	$3,061,090	$2,488,227	-18.7%
Operating-Deprec	$17,771,313	$17,986,226	$0	$0	0%
Debt Service	$1,479,200	$1,261,862	$6,256,179	$6,256,179	0%
Other Financing Uses	$375	$0	$0	$0	0%
Capital	$0	$0	$12,743,324	$16,354,779	28.3%
Total Enterprise Funds:	**$48,653,378**	**$58,987,911**	**$60,544,168**	**$65,539,757**	**8.3%**
Internal Service Funds					
Personal Services	$2,018,343	$2,125,891	$2,142,988	$2,471,483	15.3%
Operating-Supplies	$188,970	$177,386	$199,160	$188,150	-5.5%
Operating-Purch/Cont	$15,358,113	$19,405,432	$15,913,553	$16,714,227	5%
Operating-Oth Costs	$0	$0	$251,106	$45,148	-82%
Operating-Deprec	$1,617,925	$1,860,513	$0	$0	0%
Debt Service	$3,769	$3,325	$0	$0	0%
Other Financing Uses	$430,348	$367,288	$0	$0	0%
Capital	$0	$0	$2,212,868	$2,542,000	14.9%
Total Internal Service Funds:	**$19,617,468**	**$23,939,836**	**$20,719,675**	**$21,961,008**	**6%**
Total:	**$294,045,154**	**$327,721,377**	**$367,751,637**	**$416,612,117**	**13.3%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



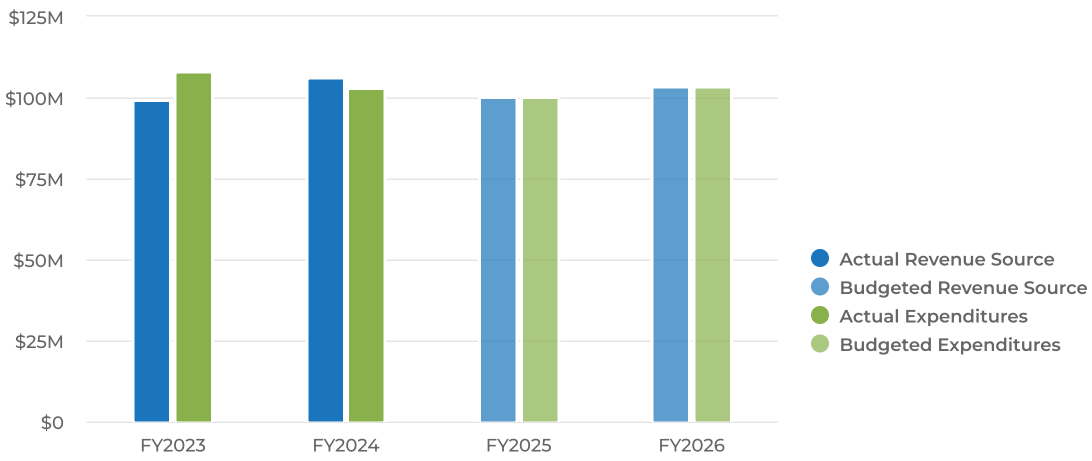
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expense Objects					
Personal Services	$99,052,230	$102,920,162	$116,120,180	$123,054,581	6%
Operating-Supplies	$22,010,277	$24,533,350	$23,762,917	$25,581,801	7.7%
Operating-Purch/Cont	$41,054,317	$49,164,621	$48,589,609	$52,263,774	7.6%
Operating-Oth Costs	$4,387,748	$10,844,676	$17,414,252	$13,782,545	-20.9%
Operating-Intfnd Chg	$7,057,089	$7,434,645	$7,674,982	$7,473,448	-2.6%
Operating-Deprec	$19,389,238	$19,846,739	$0	$0	0%
Debt Service	$12,421,895	$9,211,540	$14,052,583	$14,207,043	1.1%
Other Financing Uses	$37,893,733	$34,981,837	$18,204,133	$24,844,237	36.5%
Capital	$50,778,627	$68,783,806	$121,932,981	$155,404,688	27.5%
Total Expense Objects:	**$294,045,154**	**$327,721,377**	**$367,751,637**	**$416,612,117**	**13.3%**

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

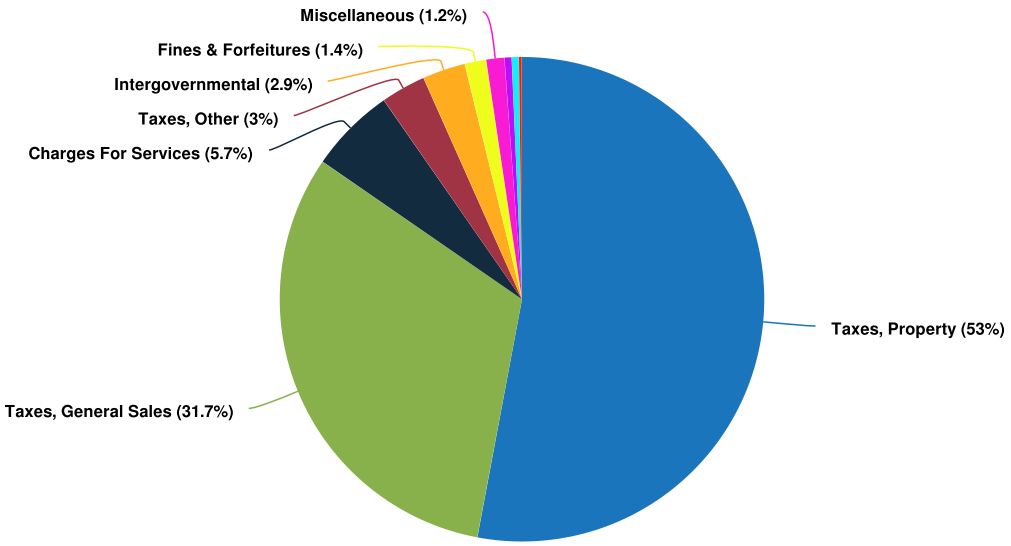
The County is projecting a $103.9M General Fund budget in FY2026, which represents a 3.2% increase over the prior year.



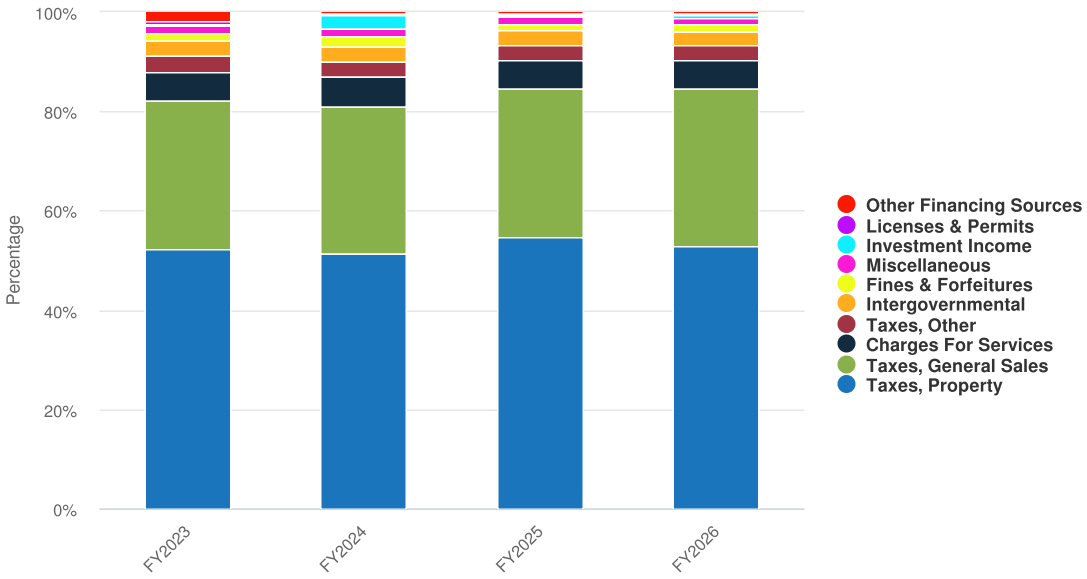
Revenues by Source - General Fund

The General Fund revenues are derived primarily from taxes: property and other taxes account for 56.0% and local option sales taxes account for 31.7%, for a total of 87.7% 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 by Source



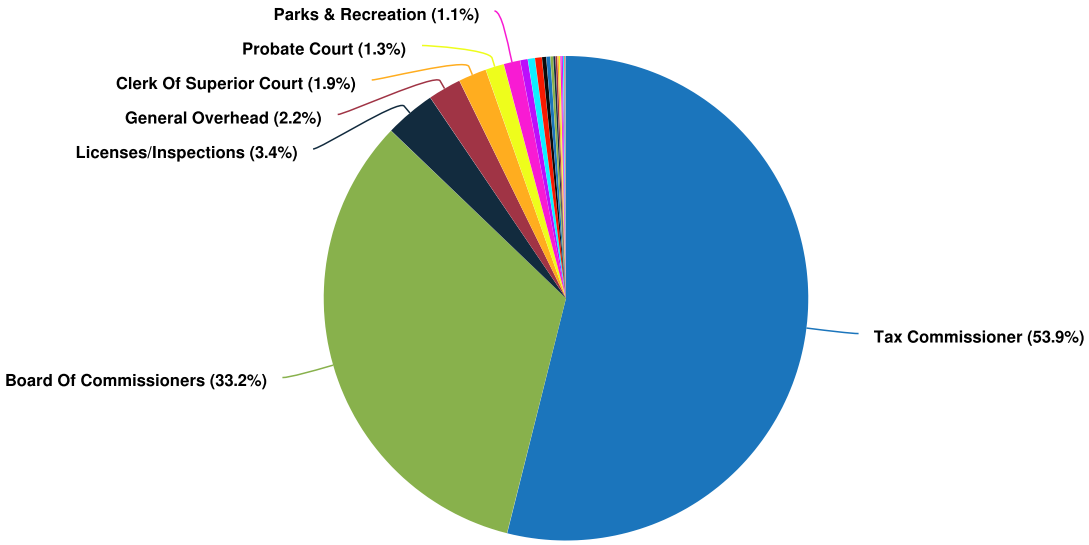
Budgeted and Historical Revenues by Source



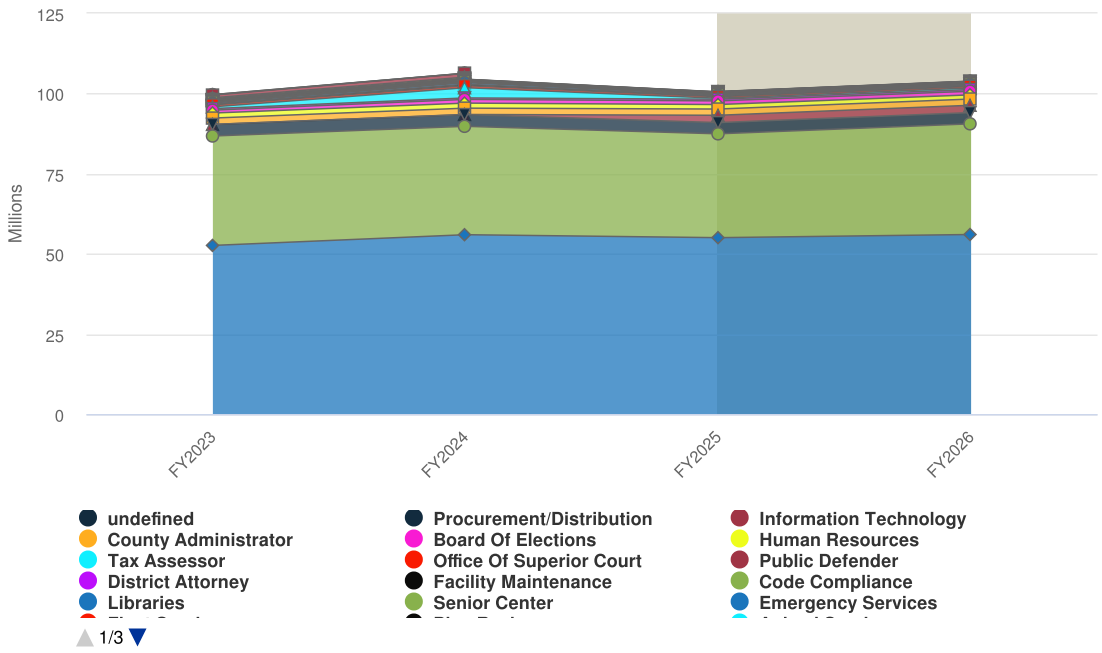
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	$52,056,694	$54,826,833	$54,947,068	$55,035,493	0.2%
Taxes, General Sales	$29,755,131	$31,320,621	$30,350,233	$32,886,652	8.4%
Taxes, Other	$3,266,006	$3,276,946	$3,105,000	$3,105,000	0%
Licenses & Permits	$482,995	$513,285	$500,000	$500,000	0%
Intergovernmental	$2,916,236	$3,414,496	$2,973,971	$2,977,692	0.1%
Charges For Services	$5,893,713	$6,333,799	$5,550,000	$5,950,000	7.2%
Fines & Forfeitures	$1,619,940	$1,990,306	$1,458,500	$1,483,500	1.7%
Investment Income	$352,812	$2,897,698	$300,000	$500,000	66.7%
Miscellaneous	$1,421,281	$1,626,295	$1,259,496	$1,259,496	0%
Other Financing Sources	$1,925,592	$210,683	$200,000	$200,000	0%
Total Revenue Source:	**$99,690,399**	**$106,410,961**	**$100,644,268**	**$103,897,833**	**3.2%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2026 Budgeted	FY2025 Budget Adopted vs. FY2026 Budgeted (% Change)	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue								
undefined	$8,572	$18,085	$0	$0	$0	$0	0%	0%
Board Of Commissioners	$34,147,281	$33,826,574	$28,949,049	$32,407,233	$34,543,652	$34,543,652	6.6%	6.6%
Finance	$561,037	$3,189,691	$2,780,507	$300,000	$500,000	$500,000	66.7%	66.7%
Procurement/Distribution	$138,688	$6,073	-$1,336	$0	$0	$0	0%	0%
Information Technology	$845,950	$1,185,699	$0	$0	$0	$0	0%	0%
County Administrator	$270,642	$301,608	$0	$0	$0	$0	0%	0%
Board Of Elections	$0	$37,926	$0	$0	$0	$0	0%	0%
General Overhead	-$9,724	$33,970	$2,286,820	$2,286,820	$2,286,820	$2,286,820	0%	0%
Human Resources	$276,652	$317,806	$3,546	$0	$0	$0	0%	0%
Tax Commissioner	$52,614,931	$55,962,421	$56,940,382	$55,037,068	$56,025,493	$56,025,493	1.8%	1.8%
Tax Assessor	$0	$175	-$100	$0	$0	$0	0%	0%
Clerk Of Superior Court	$1,986,005	$1,973,388	$1,722,425	$1,950,000	$1,950,000	$1,950,000	0%	0%
Office Of Superior Court	$44,584	$41,090	$29,837	$0	$0	$0	0%	0%
Probate Court	$1,568,867	$1,569,975	$1,529,718	$1,400,000	$1,300,000	$1,300,000	-7.1%	-7.1%
Juvenile Court	$111,351	$116,937	$111,243	$103,000	$103,000	$103,000	0%	0%
Magistrate Court	$289,185	$449,047	$355,763	$275,000	$300,000	$300,000	9.1%	9.1%
Public Defender	$0	$525	$0	$0	$0	$0	0%	0%

Name	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2026 Budgeted	FY2025 Budget Adopted vs. FY2026 Budgeted (% Change)	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Sheriff'S Office	$164,493	$186,348	$159,882	$150,000	$150,000	$150,000	0%	0%
Detention Center	$585,600	$643,527	$552,440	$475,000	$475,000	$475,000	0%	0%
Emergency Services	$33,495	$40,938	$37,216	$33,495	$37,216	$37,216	11.1%	11.1%
District Attorney	$2,512	$0	$0	$0	$0	$0	0%	0%
Roads & Bridges	$270,006	$263,009	$226,771	$205,000	$205,000	$205,000	0%	0%
Fleet Services	$30,003	$45,740	$33,030	$40,000	$40,000	$40,000	0%	0%
Facility Maintenance	$0	$1,771	$1,498	$0	$0	$0	0%	0%
Environmental Services	$121,820	$115,115	$120,000	$100,000	$100,000	$100,000	0%	0%
Economic Development	$6,000	$6,000	$84,400	$84,396	$84,396	$84,396	0%	0%
Planning	$131,695	$170,060	$130,195	$128,000	$128,000	$128,000	0%	0%
Code Compliance	$5,432	$0	$0	$0	$0	$0	0%	0%
Plan Review	$35,965	$35,705	$26,255	$40,000	$40,000	$40,000	0%	0%
Public Transit	$329,110	$491,936	$220,044	$278,656	$278,656	$278,656	0%	0%
Licenses/Inspections	$3,625,976	$3,665,109	$3,516,062	$3,505,000	$3,505,000	$3,505,000	0%	0%
Libraries	$880	$560	$540	$0	$0	$0	0%	0%
Parks & Recreation	$899,170	$1,158,789	$1,018,411	$1,135,500	$1,135,500	$1,135,500	0%	0%
Wildwood Park	$482,849	$460,235	$292,927	$532,600	$532,600	$532,600	0%	0%
Family & Children Services (Df	$7,874	$0	$97,539	$97,000	$97,000	$97,000	0%	0%
Animal Services	$100,841	$92,493	$91,392	$80,500	$80,500	$80,500	0%	0%
Senior Center	$2,660	$2,635	$0	$0	$0	$0	0%	0%
Total Revenue:	**$99,690,399**	**$106,410,961**	**$101,316,454**	**$100,644,268**	**$103,897,833**	**$103,897,833**	**3.2%**	**3.2%**

Tax Digest - Maintenance and Operations

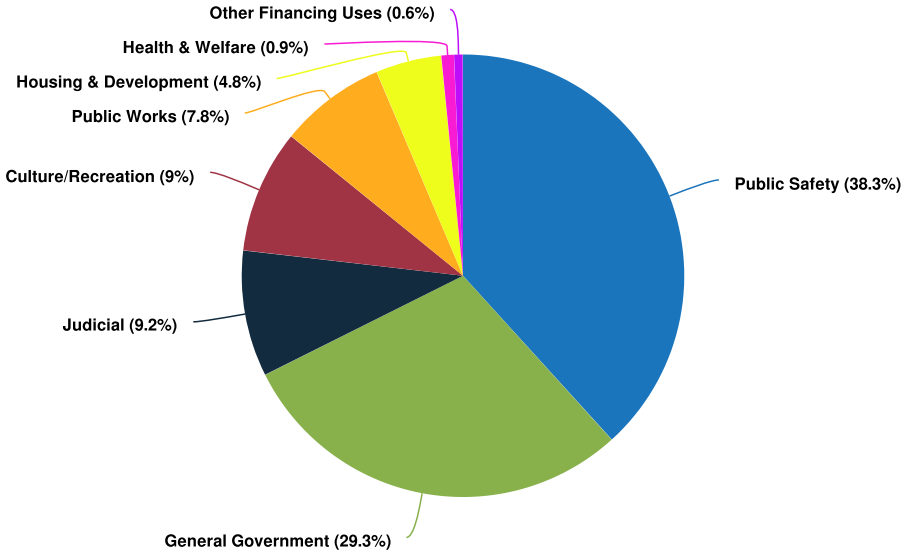
The County continues to experience moderate growth each year in the tax digest. Because of this growth, the County has been able to roll back the millage rate for the past 5 years. For Calendar year 2025, the tax digest for maintenance and operations grew by 6.25% and the millage rate was reduced by 0.208 mills.

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
Countywide Area	COUNTY WIDE		2020	2021	2022	2023	2024	2025
	VALUE	Real & Personal	6,330,468,169	6,779,226,041	7,815,044,318	8,906,176,833	9,780,030,274	10,380,582,195
		Motor Vehicles	81,900,920	59,095,520	53,868,880	54,095,120	50,730,800	45,819,160
		Mobile Homes	8,432,549	8,618,850	10,670,332	12,251,800	12,889,066	12,672,583
		Timber - 100%	2,828,060	2,173,706	3,131,834	1,598,146	1,035,076	1,454,341
		Heavy Duty Equipment	256,678	1,330,024	521,775	512,409	472,449	983,396
		Gross Digest	6,423,886,376	6,850,444,141	7,883,237,139	8,974,634,308	9,845,157,665	10,441,511,675
		Less Exemptions	559,905,315	593,973,715	656,260,523	770,634,520	954,111,410	994,590,748
		NET DIGEST VALUE	5,863,981,061	6,256,470,426	7,226,976,616	8,203,999,788	8,891,046,255	9,446,920,927
		% change		6.69%	15.51%	13.52%	8.37%	6.25%
	RATE	Gross Maintenance & Operation Millage	9.4580	9.6760	8.8730	8.4950	7.9780	7.7390
		Less Rollback (Local Option Sales Tax)	3.4590	3.9930	3.7260	3.6000	3.4100	3.3790
		NET M&O MILLAGE RATE	5.9990	5.6830	5.1470	4.8950	4.5680	4.3600
		change		(0.316)	(0.536)	(0.252)	(0.327)	(0.208)

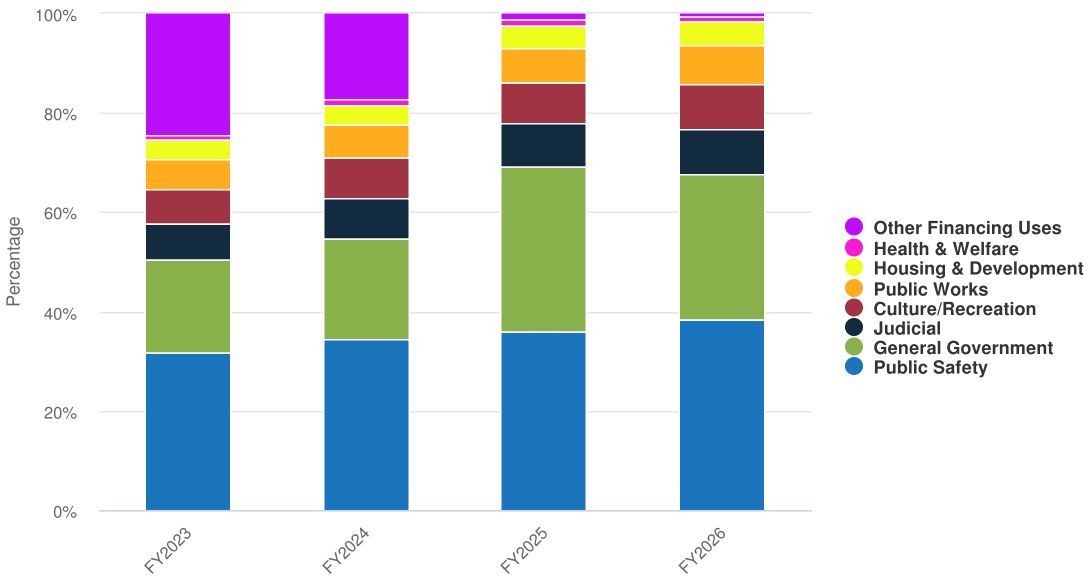
Expenditures by Function - General Fund

Public Safety continues to be a top priority for the County, at 38.3% of the General Fund budget.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

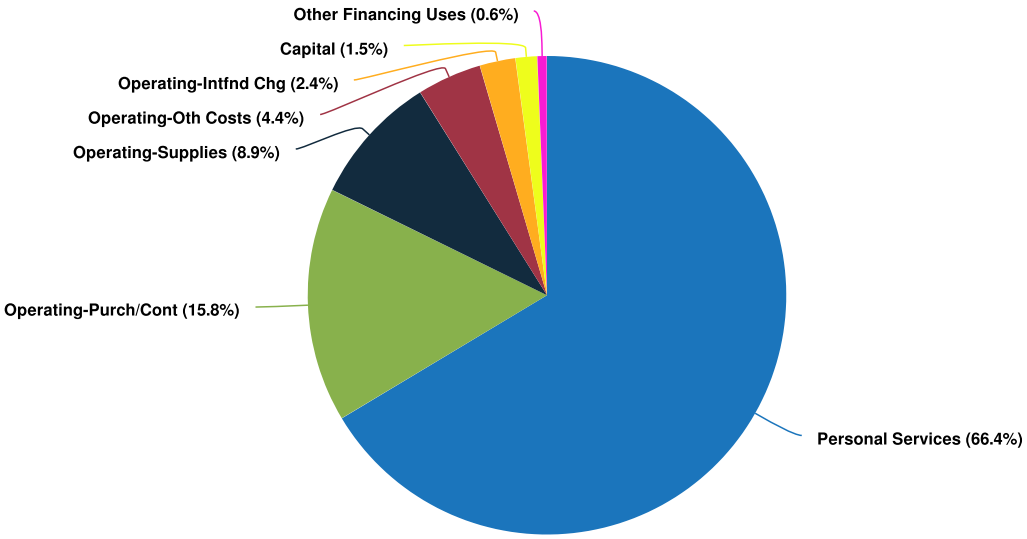


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Commissioners	$5,625,242	$4,626,052	$4,560,689	$4,855,363	6.5%
Finance	$1,234,980	$1,282,537	$1,341,158	$1,497,490	11.7%
Procurement/Distribution	$690,222	$696,783	$645,330	$733,439	13.7%
Contingency	$0	$0	$3,468,686	$3,060,116	-11.8%
Information Technology	$5,005,076	$5,515,595	$6,075,501	$6,285,561	3.5%
County Administrator	$1,198,513	$1,278,752	$1,300,551	$1,557,585	19.8%
Board Of Elections	$1,014,052	$1,401,615	$1,344,371	$1,305,999	-2.9%
General Overhead	$0	$0	$3,505,000	$3,230,000	-7.8%
New Appropriation Request	$0	$0	$5,238,073	$1,594,620	-69.6%
Human Resources	$855,629	$929,282	$874,695	$960,551	9.8%
Tax Commissioner	$2,577,232	$2,649,552	$2,715,610	$2,864,912	5.5%
Tax Assessor	$2,329,618	$2,467,565	$2,389,405	$2,542,366	6.4%
Total General Government:	**$20,530,564**	**$20,847,733**	**$33,459,069**	**$30,488,002**	**-8.9%**
Judicial					
Board Of Equalization	$2,700	$3,600	$3,600	$3,600	0%
Clerk Of Superior Court	$2,040,824	$2,158,600	$2,268,255	$2,386,075	5.2%
Office Of Superior Court	$1,064,480	$1,218,879	$1,330,583	$1,523,746	14.5%
Probate Court	$979,181	$1,061,574	$1,002,993	$1,043,564	4%
Juvenile Court	$1,229,876	$1,300,051	$1,256,580	$1,320,040	5.1%
Magistrate Court	$1,187,612	$1,250,832	$1,252,868	$1,305,606	4.2%
District Attorney	$697,424	$727,666	$976,498	$1,096,853	12.3%
Public Defender	$539,589	$723,545	$803,886	$892,571	11%
Total Judicial:	**$7,741,687**	**$8,444,747**	**$8,895,263**	**$9,572,055**	**7.6%**
Public Safety					
Sheriff'S Office	$18,516,418	$19,611,931	$19,476,076	$21,472,360	10.2%
Detention Center	$13,203,160	$13,285,784	$13,685,279	$14,488,480	5.9%
Emergency Services	$455,252	$534,738	$632,747	$747,788	18.2%
Emergency Medical Services	$782,500	$807,409	$850,000	$1,450,000	70.6%
Animal Services	$1,005,071	$1,036,266	$1,026,922	$1,119,057	9%
Coroner	$289,195	$380,242	$339,294	$495,032	45.9%
Total Public Safety:	**$34,251,596**	**$35,656,369**	**$36,010,318**	**$39,772,717**	**10.4%**
Public Works					
Roads & Bridges	$2,619,505	$2,766,469	$2,896,716	$3,401,078	17.4%
Fleet Services	$1,893,144	$1,958,982	$2,016,689	$2,307,582	14.4%
Facility Maintenance	$1,942,223	$1,997,416	$1,977,028	$2,120,663	7.3%
Special Projects	$180,498	$188,351	$183,131	$243,898	33.2%
Total Public Works:	**$6,635,370**	**$6,911,219**	**$7,073,564**	**$8,073,221**	**14.1%**

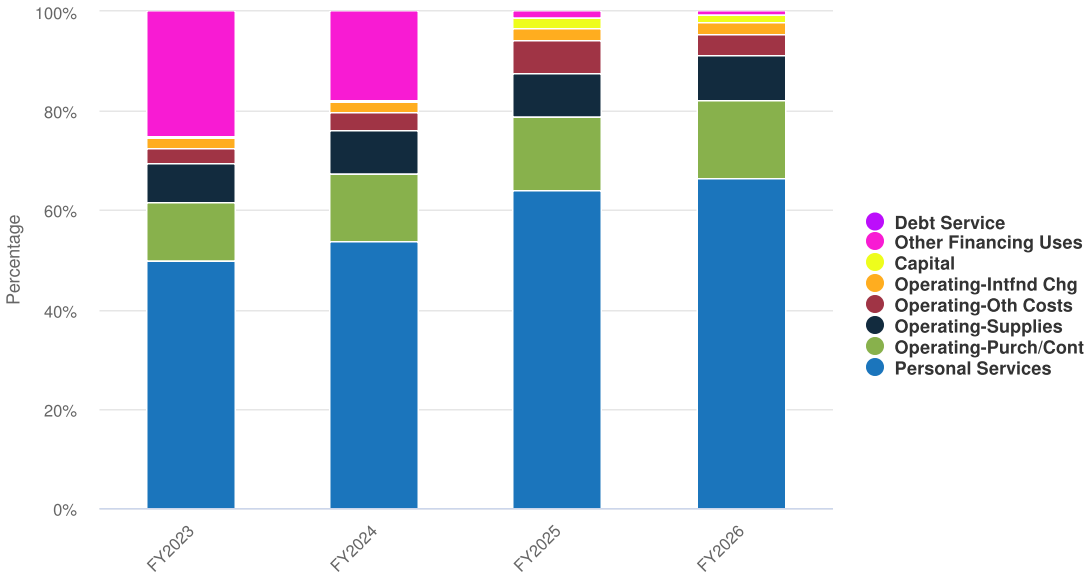
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Health & Welfare					
Public Transit	$798,992	$813,084	$777,972	$854,206	9.8%
Health Department	$434,614	$434,614	$434,614	$30,000	-93.1%
Family & Children Services (Df	$54,663	$72,884	$72,884	$72,884	0%
Total Health & Welfare:	**$1,288,269**	**$1,320,582**	**$1,285,470**	**$957,090**	**-25.5%**
Culture/Recreation					
Community Services	$951,459	$839,895	$507,818	$619,472	22%
Libraries	$2,500,449	$2,746,773	$2,500,000	$3,123,121	24.9%
Parks & Recreation	$4,181,502	$4,837,955	$0	$0	0%
Athletics	$0	$0	$1,437,880	$1,481,290	3%
Park Operations	$0	$2,970	$2,476,736	$2,763,734	11.6%
Programs/Events	$0	$0	$1,341,563	$1,388,134	3.5%
Total Culture/Recreation:	**$7,633,410**	**$8,427,593**	**$8,263,997**	**$9,375,751**	**13.5%**
Housing & Development					
Environmental Services	$301,808	$314,057	$314,191	$349,562	11.3%
Economic Development	$1,363,325	$1,300,665	$1,344,884	$1,399,477	4.1%
Planning	$825,517	$761,004	$916,133	$1,421,443	55.2%
Code Compliance	$697,896	$799,146	$664,474	$735,859	10.7%
Plan Review	$323,078	$328,165	$310,059	$0	-100%
Extension Service	$204,956	$245,251	$325,749	$346,071	6.2%
Engineering Inspections	$269,361	$268,764	$271,571	$286,537	5.5%
Forestry	$12,808	$10,418	$22,100	$22,100	0%
Licenses/Inspections	$0	$25	$381,526	$429,418	12.6%
Total Housing & Development:	**$3,998,748**	**$4,027,493**	**$4,550,687**	**$4,990,467**	**9.7%**
Other Financing Uses					
Transfers	$26,366,098	$17,703,812	$1,105,900	$668,530	-39.5%
Total Other Financing Uses:	**$26,366,098**	**$17,703,812**	**$1,105,900**	**$668,530**	**-39.5%**
Total Expenditures:	**$108,445,742**	**$103,339,548**	**$100,644,268**	**$103,897,833**	**3.2%**

Expenditures by Expense Type - General Fund

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

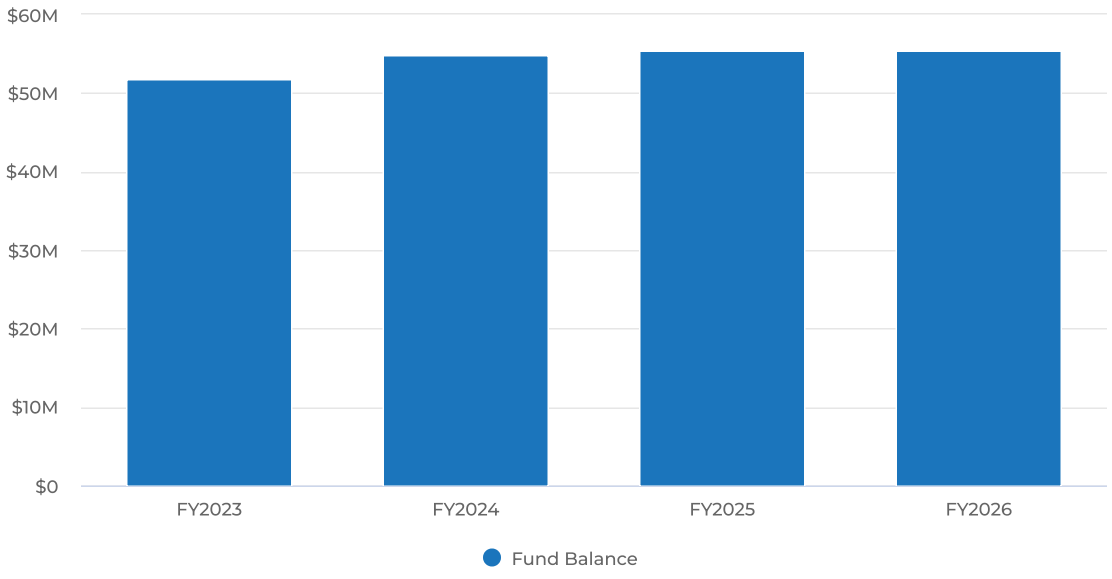


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expense Objects					
Personal Services	$54,061,324	$55,526,033	$64,399,755	$69,005,570	7.2%
Operating-Supplies	$8,425,590	$8,975,280	$8,618,953	$9,199,210	6.7%
Operating-Purch/Cont	$12,685,376	$14,157,334	$15,099,746	$16,461,643	9%
Operating-Oth Costs	$3,519,765	$3,977,408	$6,975,614	$4,530,045	-35.1%
Operating-Intfnd Chg	$2,113,202	$2,137,619	$2,270,142	$2,515,467	10.8%
Debt Service	$90,559	$88,601	$0	$0	0%
Other Financing Uses	$27,081,241	$18,191,216	$1,105,900	$668,530	-39.5%
Capital	$468,684	$286,056	$2,174,158	$1,517,368	-30.2%
Total Expense Objects:	**$108,445,742**	**$103,339,548**	**$100,644,268**	**$103,897,833**	**3.2%**

Fund Balance

	Total	Per Day
FY 2025/2026 proposed budget	$103,897,833	$284,652
	Amount	**Days**
Nonspendable:		
Marshall Square Property (6.95 acres)	$1,670,673	
Advance to Communications Utility	$2,124,275	
Inventory/prepaid items	$285,547	
	$4,080,495	14.34
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	8.78
Unassigned:		
Minimum fund balance (formerly operating reserve)	$28,465,160	100.00
Other	$12,186,412	42.81
FY 2025 operating budget surplus	$8,106,285	28.48
Total unassigned	$48,757,857	171.29
Total 6/30/2025, proposed	$55,338,352	194.41
Less: Nonspendable	($4,080,495)	-14.34
Net spendable fund balance	$51,257,857	180.07

Projections

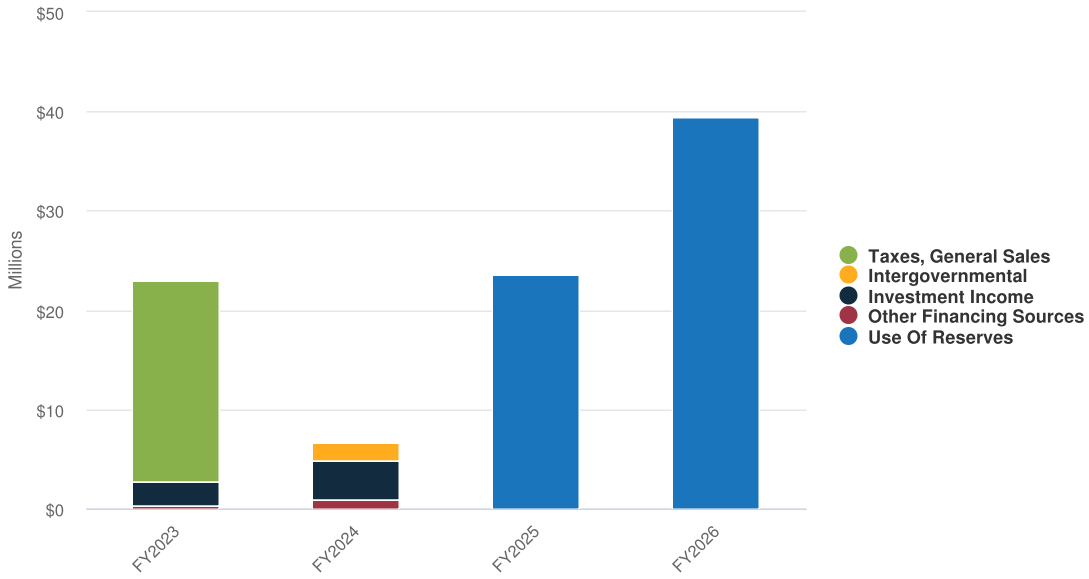


2017-2022 SPLOST Fund - Major Fund

This fund accounts for financial resources to be used for the acquisition or construction of capital projects financed with proceeds from the 2017-2022 SPLOST. Collections for this program were completed December 31, 2022.

Revenues by Source

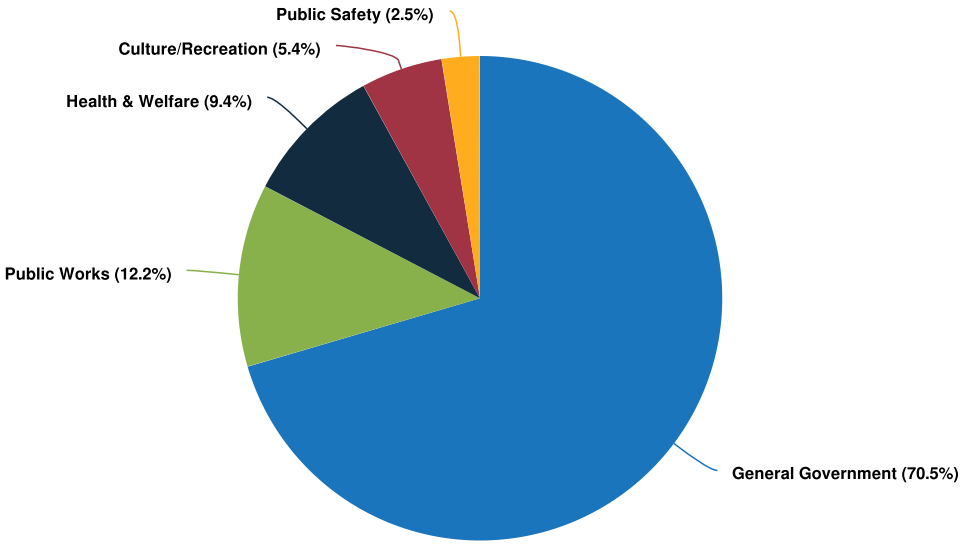
Budgeted and Historical Revenues by Source



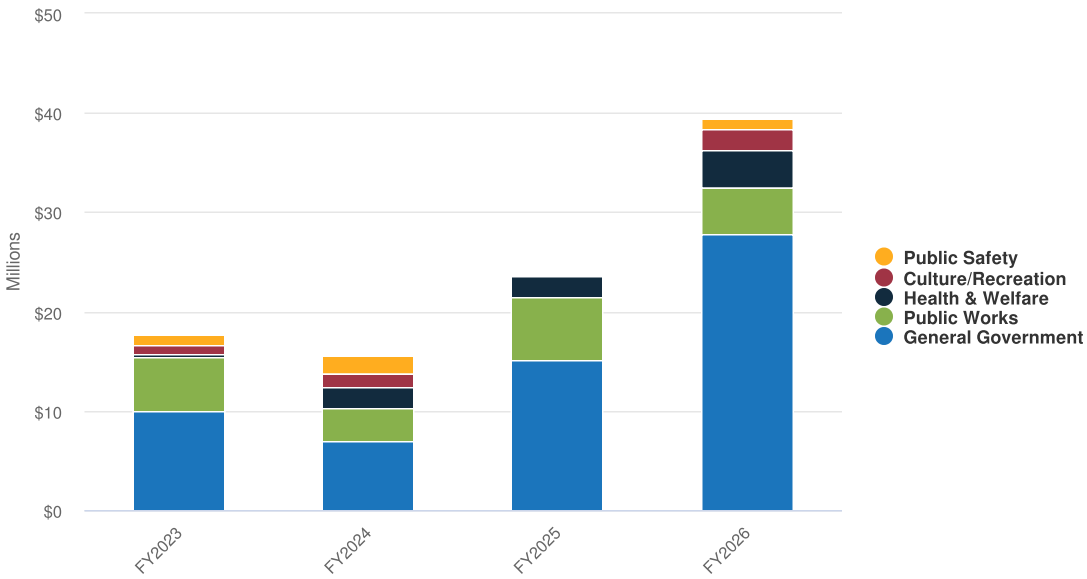
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Taxes, General Sales	$20,243,488	$0	$0	$0	0%
Intergovernmental	$0	$1,833,350	$0	$0	0%
Investment Income	$2,474,403	$3,949,171	$0	$0	0%
Use Of Reserves	$0	$0	$23,602,913	$39,366,872	66.8%
Other Financing Sources	$227,217	$832,487	$0	$0	0%
Total Revenue Source:	**$22,945,108**	**$6,615,008**	**$23,602,913**	**$39,366,872**	**66.8%**

Expenditures by Function - 2017/2022 SPLOST Fund

Budgeted Expenditures by Function

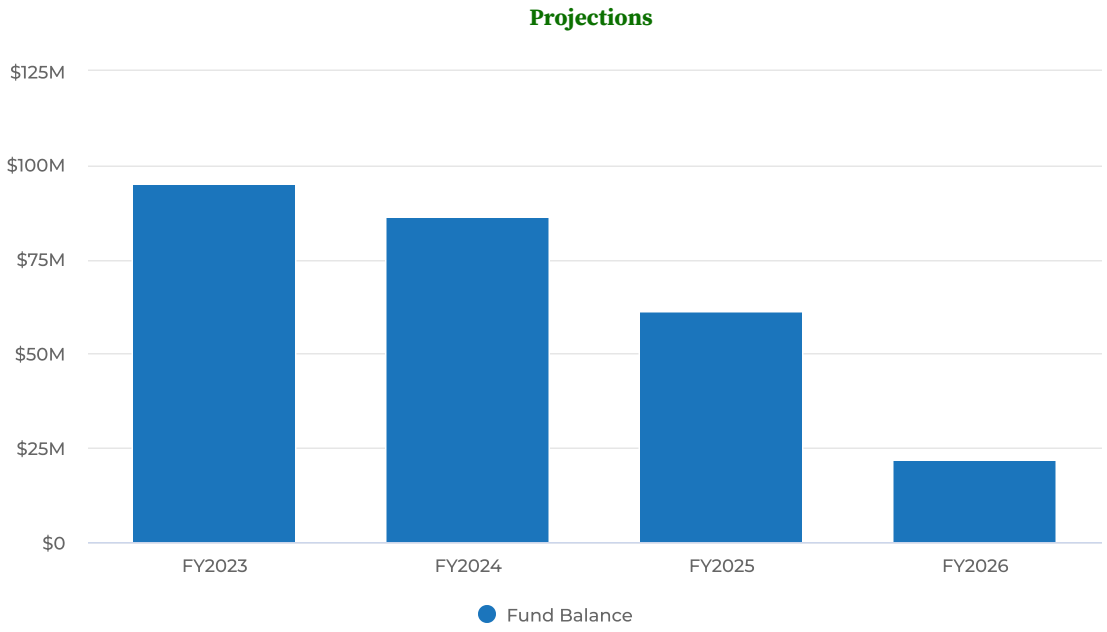


Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
2017-2022 Splost	$2,240,435	$2,264,640	$0	$0	0%
Buildings - 17-22 Splost	$435,303	$38,965	$150,000	$600,000	300%
It & Broadband - 17-22 Splost	$910,680	$945,332	$250,000	$500,000	100%
County Wide - 17-22 Splost	$4,066,190	$3,531,479	$14,544,078	$26,500,000	82.2%
Project Mgmt - 17-22 Splost	$61,394	$109,578	$114,135	$138,253	21.1%
Municipal Projects	$2,262,312	$0	$0	$0	0%
Public Safety - 17-22 Splost	$1,021,566	$1,878,895	$0	$1,000,000	N/A
Transportation - 17-22 Splost	$3,923,797	$1,110,778	$6,132,450	$4,793,869	-21.8%
Utilities 17-22 Splost	$1,445,684	$2,306,047	$262,250	$0	-100%
Public Health - 17-11 Splost	$388,616	$2,063,881	$2,150,000	$3,694,750	71.8%
Community Svcs - 17-22 Splost	$844,631	$1,336,363	$0	$2,140,000	N/A
Total Expenditures:	**$17,600,608**	**$15,585,958**	**$23,602,913**	**$39,366,872**	**66.8%**

Fund Balance

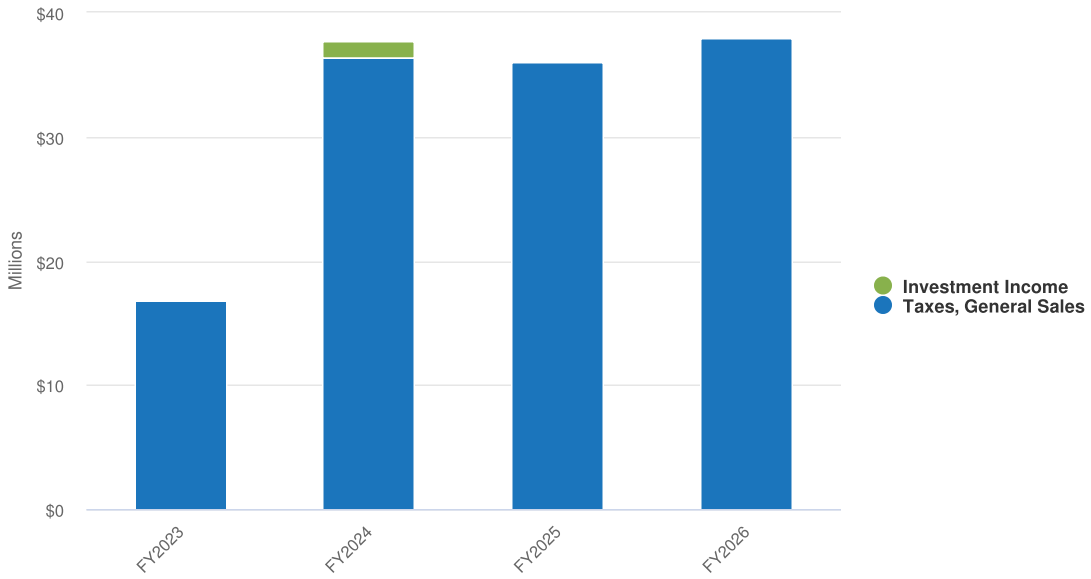


2023-2028 SPLOST Fund - Major Fund

This fund accounts for financial resources to be used for the acquisition or construction of capital projects financed with proceeds from the 2023-2028 SPLOST.

Revenues by Source

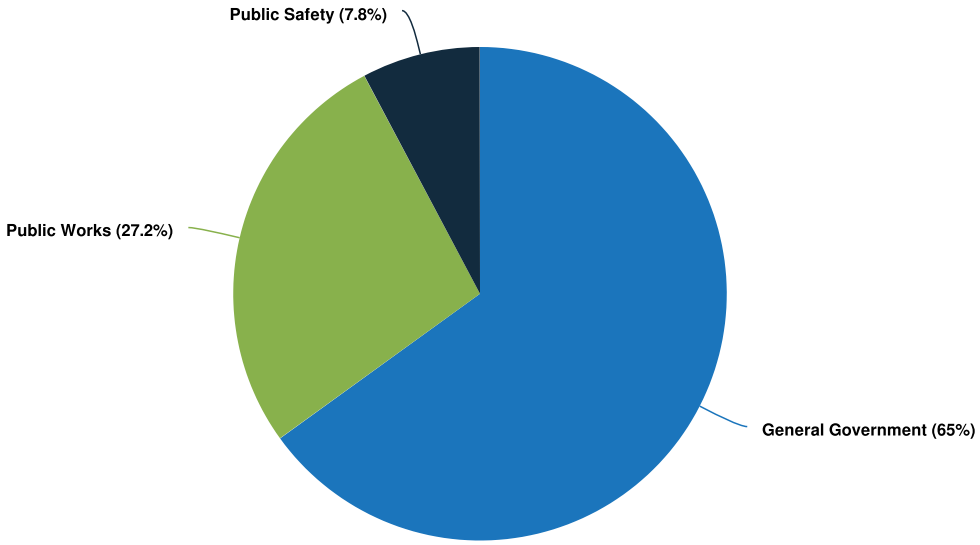
Budgeted and Historical Revenues by Source



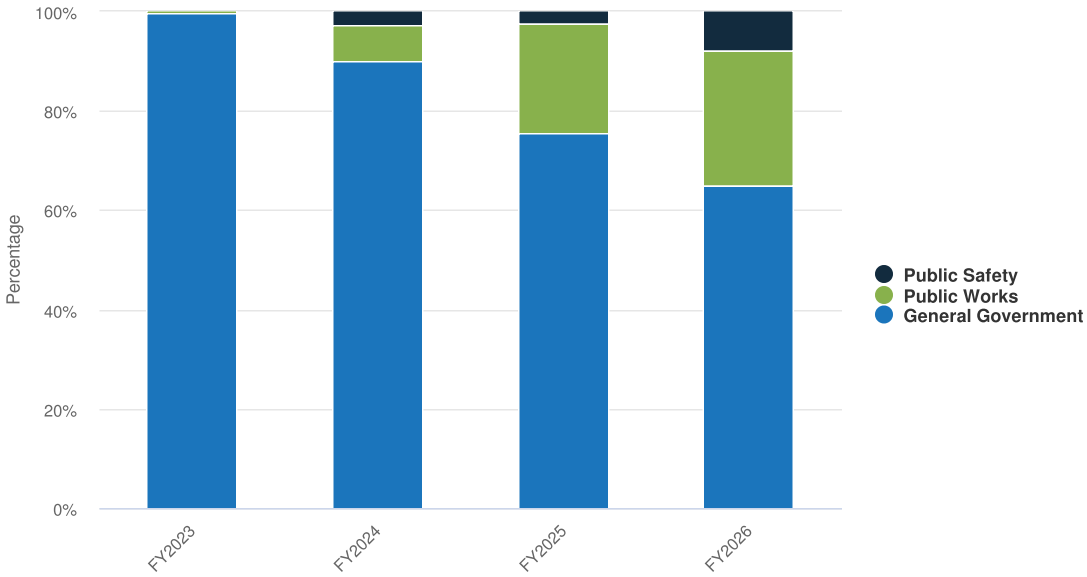
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Taxes, General Sales	$16,798,142	$36,342,454	$36,000,000	$38,000,000	5.6%
Investment Income	$71,270	$1,390,387	$0	$0	0%
Total Revenue Source:	**$16,869,412**	**$37,732,842**	**$36,000,000**	**$38,000,000**	**5.6%**

Expenditures by Function - 2023/2028 SPLOST Fund

Budgeted Expenditures by Function

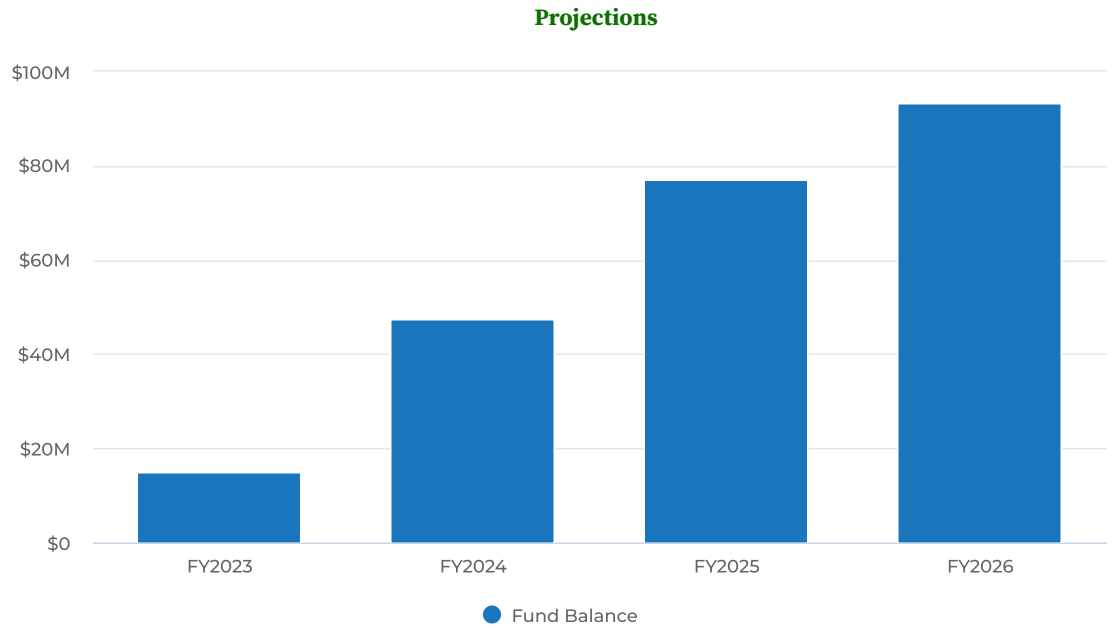


Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
IT & Broadband	$0	$0	$375,000	$0	-100%
Project Mgmt	$0	$688,640	$707,877	$789,118	11.5%
2023-2028 SPLOST	$1,899,517	$4,109,568	$26,158,672	$23,929,574	-8.5%
Public Safety	$0	$137,824	$883,617	$2,950,000	233.9%
Storm Water	$0	$78,898	$1,374,834	$1,431,308	4.1%
Transportation	$7,272	$320,308	$6,500,000	$8,900,000	36.9%
Total Expenditures:	**$1,906,789**	**$5,335,239**	**$36,000,000**	**$38,000,000**	**5.6%**

Fund Balance

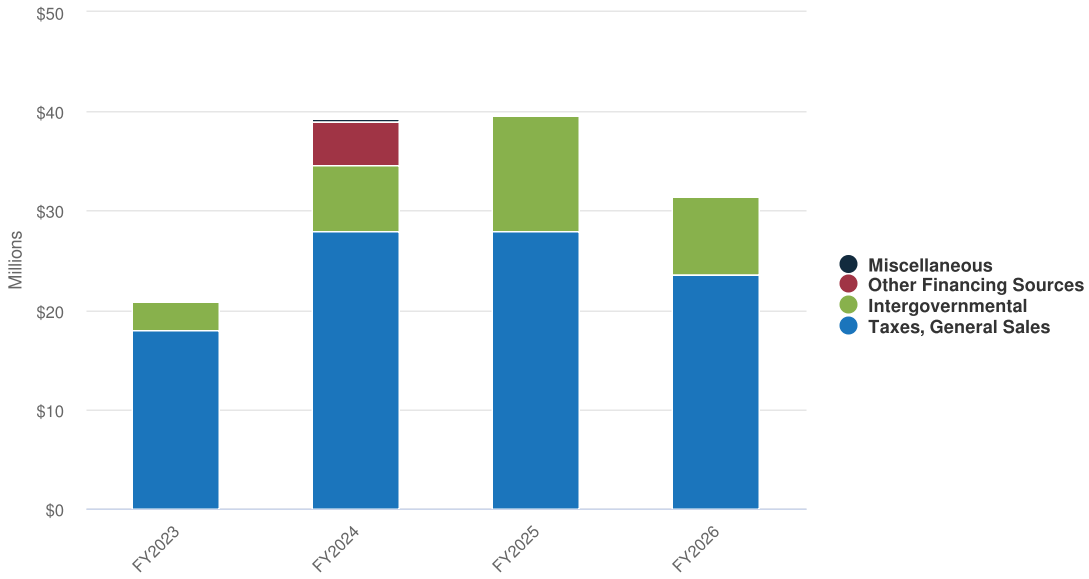


TSPLOST Fund - Major Fund

This fund accounts for financial resources to be used for the acquisition or construction of transportation projects financed with proceeds from the Transportation SPLOST and other federal/state grants.

Revenues by Source

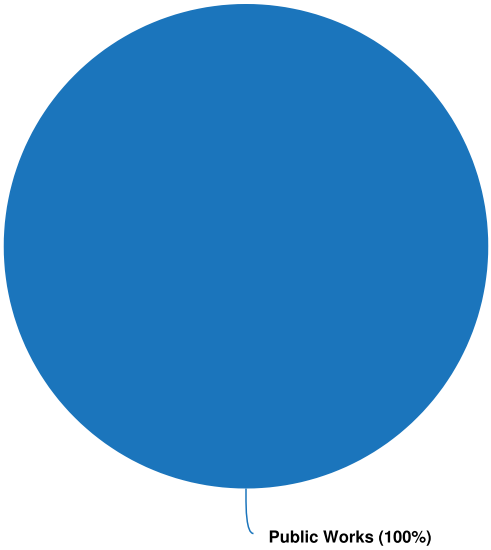
Budgeted and Historical Revenues by Source



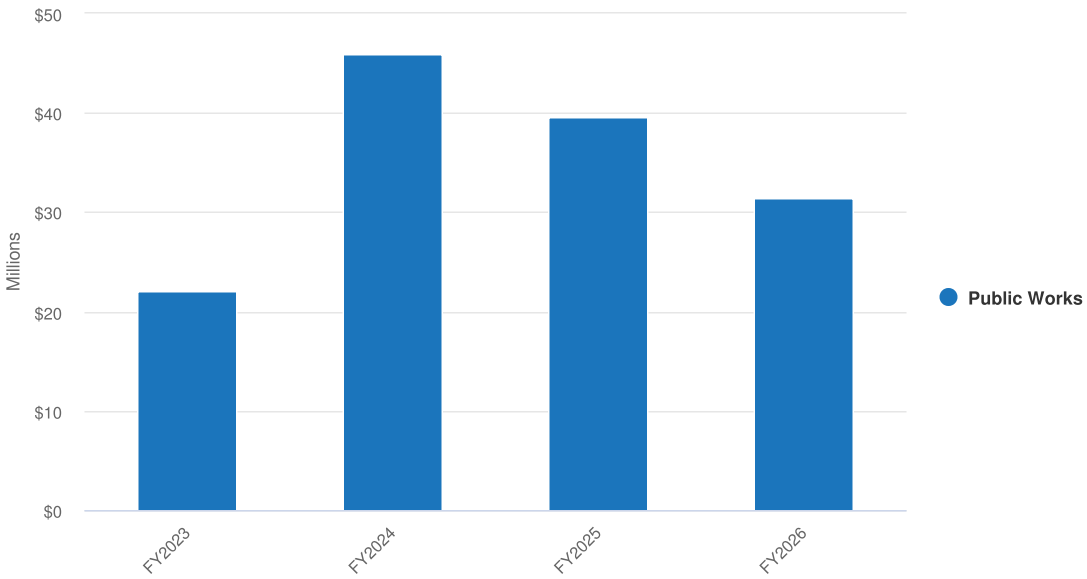
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Taxes, General Sales	$17,914,498	$27,883,708	$28,000,000	$23,515,000	-16%
Intergovernmental	$2,927,132	$6,683,797	$11,607,000	$7,850,000	-32.4%
Miscellaneous	$158,606	$250,000	$0	$0	0%
Other Financing Sources	$216,265	$4,388,464	$0	$0	0%
Total Revenue Source:	**$21,216,502**	**$39,205,970**	**$39,607,000**	**$31,365,000**	**-20.8%**

Expenditures by Function

Budgeted Expenditures by Function



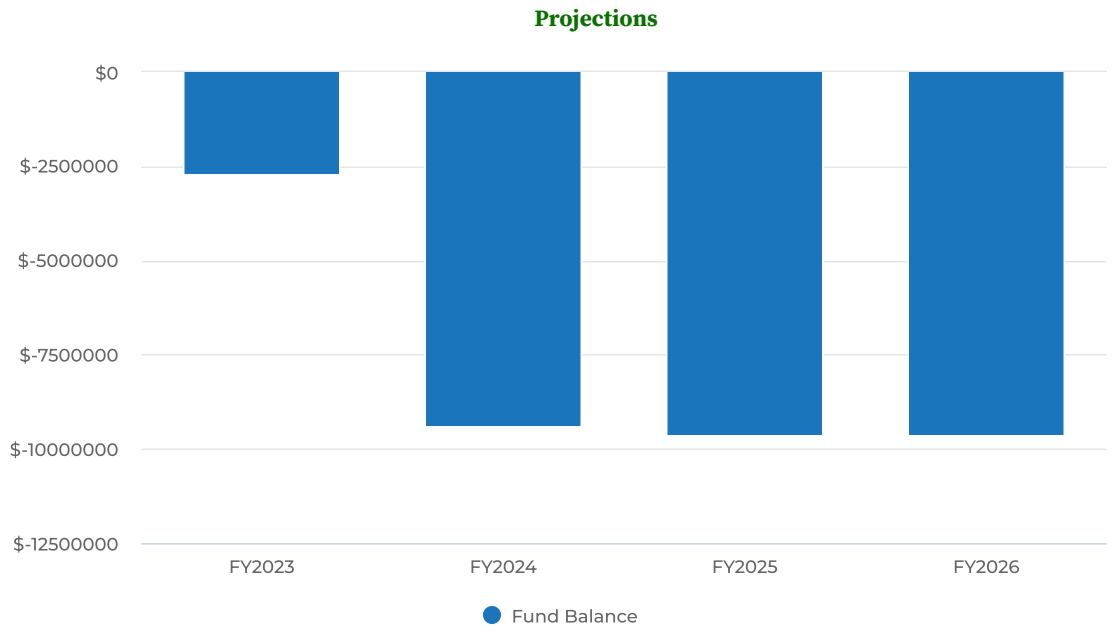
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
T-Splost Trans	$22,101,540	$45,890,420	$39,607,000	$31,365,000	-20.8%
Total Expenditures:	**$22,101,540**	**$45,890,420**	**$39,607,000**	**$31,365,000**	**-20.8%**

Fund Balance

Funding within the TSPLOST fund is based on reimbursement of project expenditures. Therefore, this fund always carries a negative fund balance due to the timing of project expenditures vs project reimbursement.

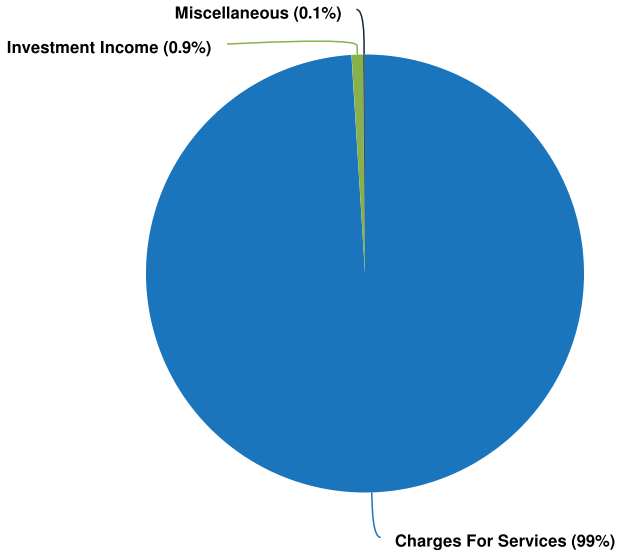


Water and Sewer Utility - Major Fund

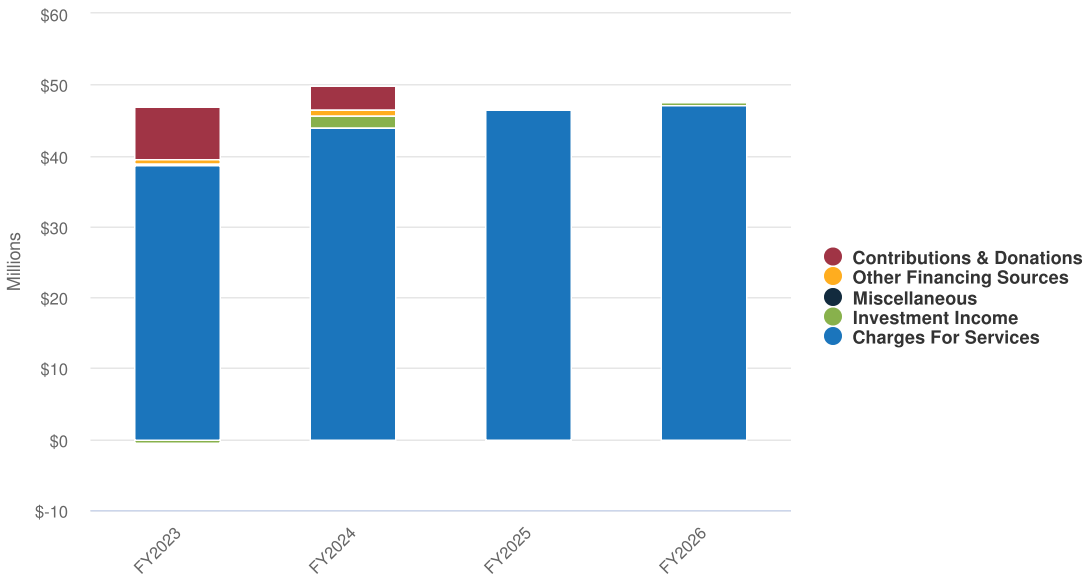
This fund accounts for the operations, construction, and maintenance of facilities and infrastructure for the water and sewer utility for which fees are charged to external users.

Revenues by Source - Water and Sewer Utility

Projected Revenues by Source



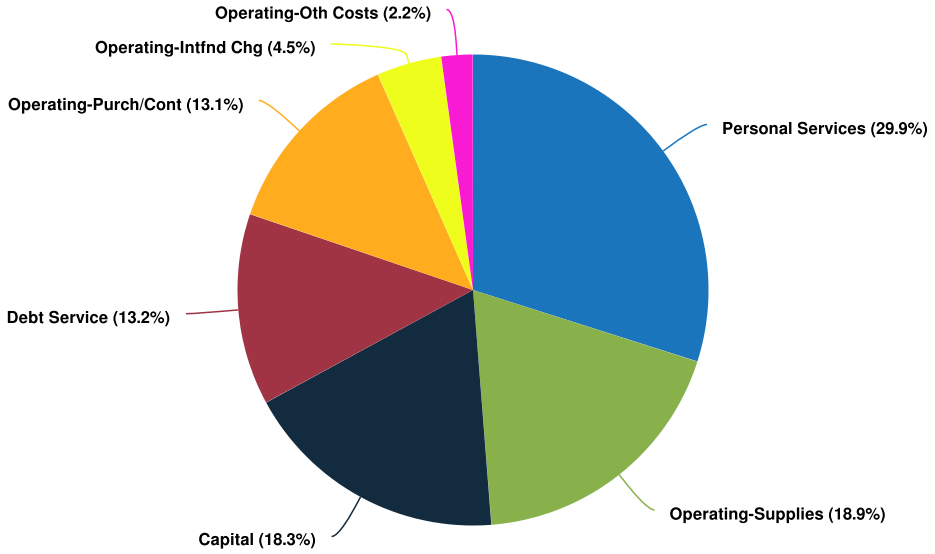
Budgeted and Historical Revenues by Source



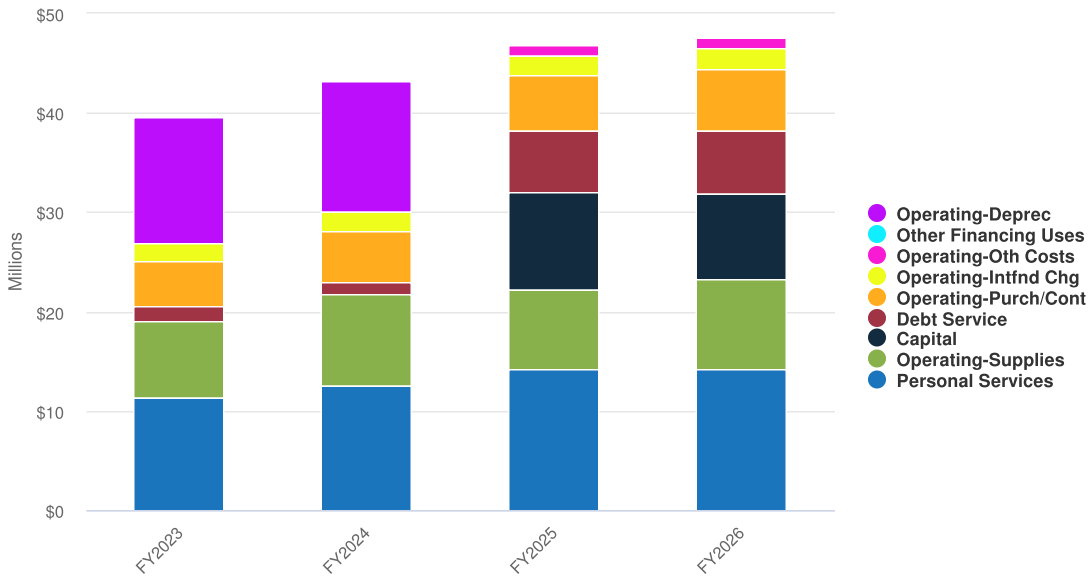
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Charges For Services	$38,722,291	$43,944,755	$46,403,219	$47,078,899	1.5%
Investment Income	-$398,899	$1,610,135	$336,880	$404,256	20%
Contributions & Donations	$7,555,312	$3,432,516	$0	$0	0%
Miscellaneous	$75,240	$59,082	$62,378	$62,378	0%
Other Financing Sources	$585,380	$808,429	$0	$0	0%
Total Revenue Source:	**$46,539,323**	**$49,854,917**	**$46,802,477**	**$47,545,533**	**1.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



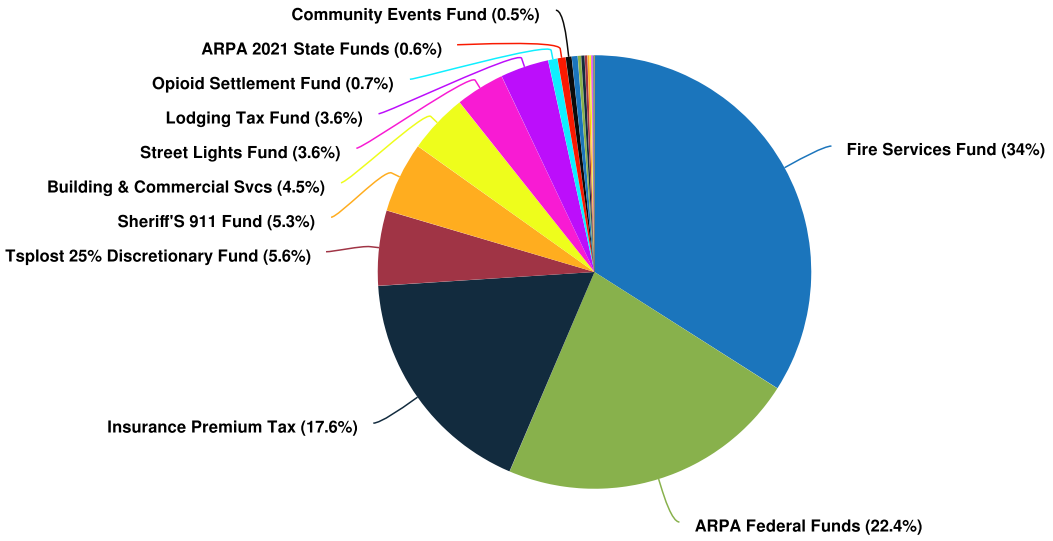
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expense Objects					
Personal Services	$11,341,325	$12,572,446	$14,160,081	$14,223,463	0.4%
Operating-Supplies	$7,656,852	$9,141,646	$8,118,495	$8,964,114	10.4%
Operating-Purch/Cont	$4,555,237	$5,100,449	$5,452,755	$6,252,176	14.7%
Operating-Oth Costs	$0	$2,252	$1,022,519	$1,026,603	0.4%
Operating-Intfnd Chg	$1,792,934	$2,057,117	$2,046,696	$2,120,000	3.6%
Operating-Deprec	$12,818,847	$13,068,278	$0	$0	0%
Debt Service	$1,477,160	$1,261,301	$6,256,179	$6,256,179	0%
Other Financing Uses	$375	$0	$0	$0	0%
Capital	$0	$0	$9,745,752	$8,702,998	-10.7%
Total Expense Objects:	**$39,642,730**	**$43,203,488**	**$46,802,477**	**$47,545,533**	**1.6%**

Nonmajor Special Revenue Funds

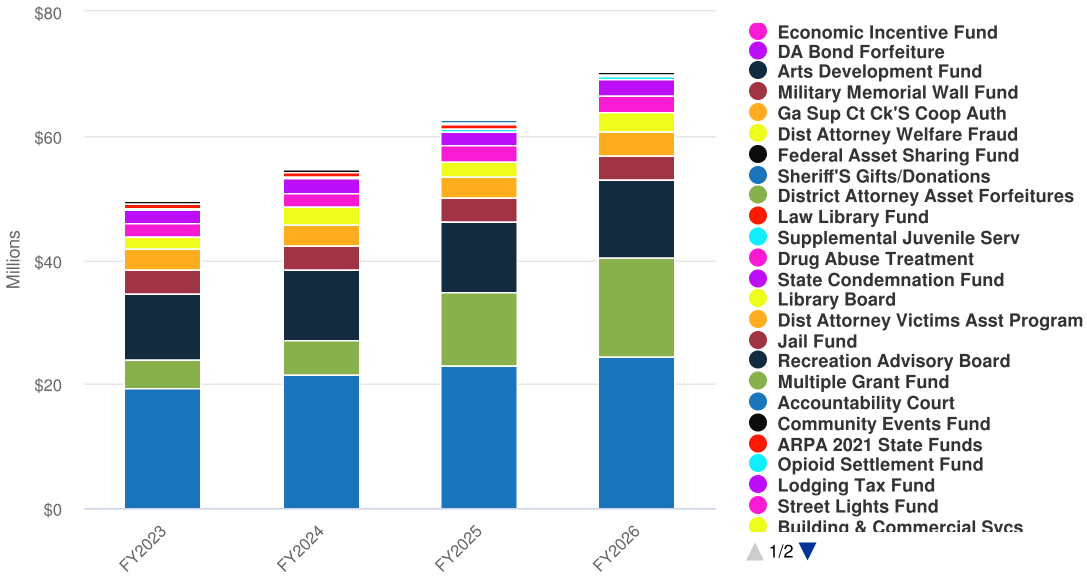
These funds account for the proceeds of specific revenue sources (other than for major capital projects) that are restricted legally to or committed by formal action of the Board for expenditure for specified purposes.

Revenue by Fund

Projected Revenue by Fund



Budgeted and Historical Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Building & Commercial Svcs					
Licenses & Permits	$1,846,695	$2,799,725	$2,206,400	$3,040,552	37.8%
Charges For Services	$85,141	$137,658	$111,675	$137,013	22.7%
Miscellaneous	$200	$2,145	$1,000	$5,617	461.7%
Use Of Reserves	$0	$0	$95,650	$0	-100%
Other Financing Sources	$18,271	$0	$0	$0	0%
Total Building & Commercial Svcs:	**$1,950,307**	**$2,939,528**	**$2,414,725**	**$3,183,182**	**31.8%**
Library Board					
Fines & Forfeitures	$72,266	$77,129	$70,000	$70,000	0%
Investment Income	$27,356	$20,676	$0	$0	0%
Miscellaneous	$7,155	$6,596	$5,000	$5,000	0%
Total Library Board:	**$106,777**	**$104,401**	**$75,000**	**$75,000**	**0%**
Recreation Advisory Board					
Charges For Services	$144,914	$148,333	$152,500	$148,000	-3%
Investment Income	$2,889	$4,135	$0	$0	0%
Miscellaneous	$40,189	$37,630	$20,500	$25,000	22%
Total Recreation Advisory Board:	**$187,992**	**$190,097**	**$173,000**	**$173,000**	**0%**
Street Lights Fund					
Charges For Services	$2,188,840	$2,239,580	$2,650,000	$2,600,000	-1.9%
Contributions & Donations	$29,940	$7,901	$0	$0	0%
Miscellaneous	$1,428	$0	$0	$0	0%
Total Street Lights Fund:	**$2,220,208**	**$2,247,481**	**$2,650,000**	**$2,600,000**	**-1.9%**
Sheriff'S 911 Fund					
Taxes, Other	$2,015	$2,264	$2,000	$2,000	0%
Charges For Services	$3,376,992	$3,193,860	$3,435,530	$3,483,123	1.4%
Investment Income	$25,231	$39,779	$0	$0	0%
Use Of Reserves	$0	$0	$0	$285,158	N/A
Total Sheriff'S 911 Fund:	**$3,404,238**	**$3,235,904**	**$3,437,530**	**$3,770,281**	**9.7%**
Drug Abuse Treatment					
Fines & Forfeitures	$84,793	$119,029	$50,000	$50,000	0%
Investment Income	$6,507	$11,754	$0	$0	0%
Total Drug Abuse Treatment:	**$91,300**	**$130,784**	**$50,000**	**$50,000**	**0%**
Supplemental Juvenile Serv					
Charges For Services	$30,020	$39,724	$23,000	$25,000	8.7%
Investment Income	$3,243	$5,027	$0	$0	0%
Total Supplemental Juvenile Serv:	**$33,263**	**$44,751**	**$23,000**	**$25,000**	**8.7%**
Jail Fund					

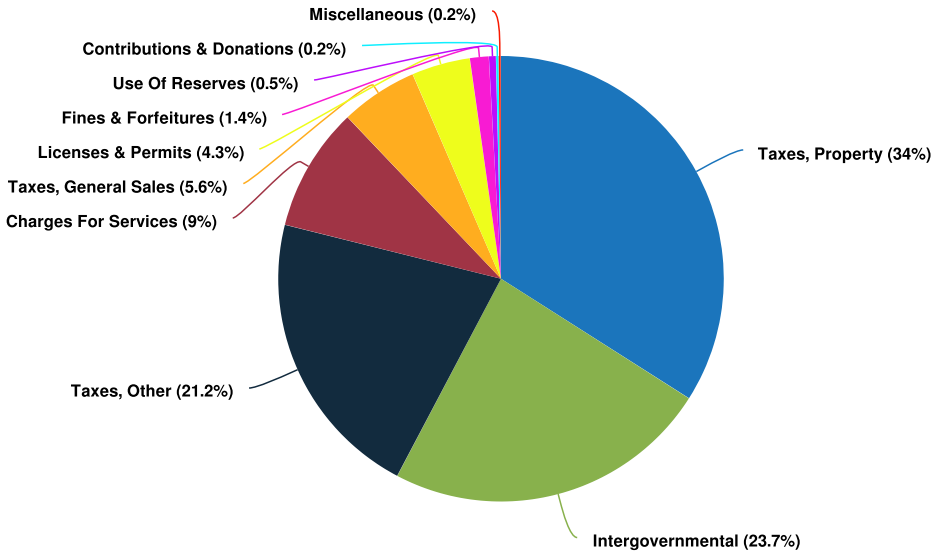
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Fines & Forfeitures	$146,363	$187,053	$150,000	$150,000	0%
Investment Income	$6,435	$10,040	$0	$0	0%
Total Jail Fund:	**$152,799**	**$197,093**	**$150,000**	**$150,000**	**0%**
Accountability Court					
Intergovernmental	$266,114	$254,285	$398,176	$316,970	-20.4%
Charges For Services	$35,663	$60,463	$20,888	$0	-100%
Total Accountability Court:	**$301,777**	**$314,748**	**$419,064**	**$316,970**	**-24.4%**
District Attorney Asset Forfeitures					
Fines & Forfeitures	$4,296	$20,010	$10,000	$10,000	0%
Investment Income	$137	$297	$0	$0	0%
Total District Attorney Asset Forfeitures:	**$4,432**	**$20,307**	**$10,000**	**$10,000**	**0%**
Dist Attorney Victims Asst Program					
Fines & Forfeitures	$98,744	$122,815	$60,000	$116,952	94.9%
Investment Income	$1,793	$4,406	$0	$0	0%
Total Dist Attorney Victims Asst Program:	**$100,536**	**$127,221**	**$60,000**	**$116,952**	**94.9%**
Dist Attorney Welfare Fraud					
Fines & Forfeitures	$10	$945	$1,000	$1,000	0%
Investment Income	$20	$30	$0	$0	0%
Total Dist Attorney Welfare Fraud:	**$30**	**$975**	**$1,000**	**$1,000**	**0%**
DA Bond Forfeiture					
Fines & Forfeitures	$0	$1,222	$0	$0	0%
Investment Income	$0	$3	$0	$0	0%
Total DA Bond Forfeiture:	**$0**	**$1,225**	**$0**	**$0**	**0%**
Federal Asset Sharing Fund					
Fines & Forfeitures	$48,491	$615	$10,000	$10,000	0%
Investment Income	$972	$1,463	$0	$0	0%
Total Federal Asset Sharing Fund:	**$49,463**	**$2,078**	**$10,000**	**$10,000**	**0%**
State Condemnation Fund					
Fines & Forfeitures	$34,425	$63,013	$50,000	$50,000	0%
Investment Income	$2,012	$1,717	$0	$0	0%
Total State Condemnation Fund:	**$36,437**	**$64,730**	**$50,000**	**$50,000**	**0%**
Lodging Tax Fund					
Taxes, Other	$2,123,211	$2,229,419	$1,800,000	$2,574,777	43%
Use Of Reserves	$0	$0	$443,270	$10,100	-97.7%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Total Lodging Tax Fund:	**$2,123,211**	**$2,229,419**	**$2,243,270**	**$2,584,877**	**15.2%**
Multiple Grant Fund					
Intergovernmental	$321,622	$276,985	$150,000	$183,992	22.7%
Other Financing Sources	$47	$4	$0	$0	0%
Total Multiple Grant Fund:	**$321,668**	**$276,990**	**$150,000**	**$183,992**	**22.7%**
ARPA 2021 State Funds					
Intergovernmental	$633,890	$715,577	$611,648	$429,666	-29.8%
Total ARPA 2021 State Funds:	**$633,890**	**$715,577**	**$611,648**	**$429,666**	**-29.8%**
ARPA Federal Funds					
Intergovernmental	$4,128,942	$4,559,373	$11,700,000	$16,000,000	36.8%
Investment Income	$519,505	$1,035,207	$0	$0	0%
Total ARPA Federal Funds:	**$4,648,448**	**$5,594,580**	**$11,700,000**	**$16,000,000**	**36.8%**
Fire Services Fund					
Taxes, Property	$19,165,201	$21,449,691	$22,996,597	$24,312,110	5.7%
Contributions & Donations	$64,811	$52,115	$0	$0	0%
Miscellaneous	$92	$0	$0	$0	0%
Other Financing Sources	$73,084	$0	$0	$0	0%
Total Fire Services Fund:	**$19,303,188**	**$21,501,807**	**$22,996,597**	**$24,312,110**	**5.7%**
Sheriff'S Gifts/Donations					
Investment Income	$1,316	$1,750	$0	$0	0%
Contributions & Donations	$31,042	$28,290	$10,000	$10,000	0%
Total Sheriff'S Gifts/Donations:	**$32,358**	**$30,040**	**$10,000**	**$10,000**	**0%**
Insurance Premium Tax					
Taxes, Other	$10,528,417	$11,237,726	$11,549,163	$12,559,773	8.8%
Total Insurance Premium Tax:	**$10,528,417**	**$11,237,726**	**$11,549,163**	**$12,559,773**	**8.8%**
Community Events Fund					
Charges For Services	$149,112	$135,362	$48,500	$50,500	4.1%
Investment Income	$1,402	$1,764	$0	$0	0%
Contributions & Donations	$107,900	$97,550	$125,000	$125,000	0%
Miscellaneous	$89,766	$100,129	$85,000	$83,000	-2.4%
Use Of Reserves	$0	$0	$0	$63,600	N/A
Total Community Events Fund:	**$348,180**	**$334,806**	**$258,500**	**$322,100**	**24.6%**
Arts Development Fund					
Contributions & Donations	$1,317	$1,300	$2,000	$1,000	-50%
Total Arts Development Fund:	**$1,317**	**$1,300**	**$2,000**	**$1,000**	**-50%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Military Memorial Wall Fund					
Contributions & Donations	$0	$0	$1,000	$1,000	0%
Total Military Memorial Wall Fund:	**$0**	**$0**	**$1,000**	**$1,000**	**0%**
Opioid Settlement Fund					
Fines & Forfeitures	$372,236	$441,868	$500,000	$500,000	0%
Total Opioid Settlement Fund:	**$372,236**	**$441,868**	**$500,000**	**$500,000**	**0%**
Ga Sup Ct Ck'S Coop Auth					
Charges For Services	$0	$0	$1,000	$1,000	0%
Investment Income	$16	$0	$0	$0	0%
Total Ga Sup Ct Ck'S Coop Auth:	**$16**	**$0**	**$1,000**	**$1,000**	**0%**
Economic Incentive Fund					
Other Financing Sources	$41,528	$0	$0	$0	0%
Total Economic Incentive Fund:	**$41,528**	**$0**	**$0**	**$0**	**0%**
Law Library Fund					
Fines & Forfeitures	$29,569	$61,370	$20,000	$20,000	0%
Investment Income	$175	$2,680	$0	$0	0%
Miscellaneous	$0	$20,025	$0	$0	0%
Total Law Library Fund:	**$29,744**	**$84,075**	**$20,000**	**$20,000**	**0%**
Tsplost 25% Discretionary Fund					
Taxes, General Sales	$3,655,412	$3,956,087	$3,700,000	$4,000,000	8.1%
Investment Income	$246,090	$116,653	$0	$0	0%
Total Tsplost 25% Discretionary Fund:	**$3,901,501**	**$4,072,741**	**$3,700,000**	**$4,000,000**	**8.1%**
Total:	**$50,925,262**	**$56,142,250**	**$63,266,497**	**$71,456,903**	**12.9%**

Revenues by Source - Special Revenue Funds

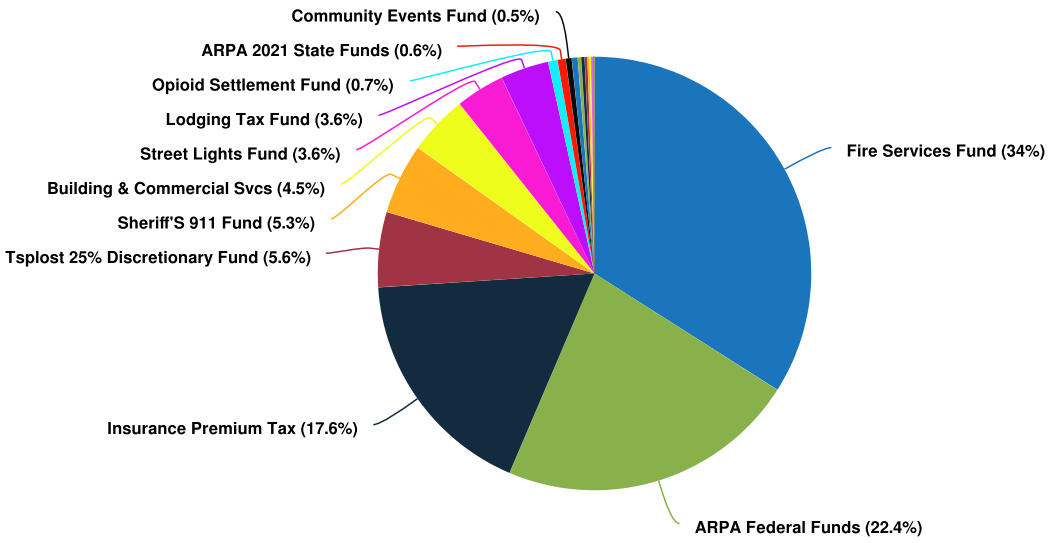
Projected Revenues by Source



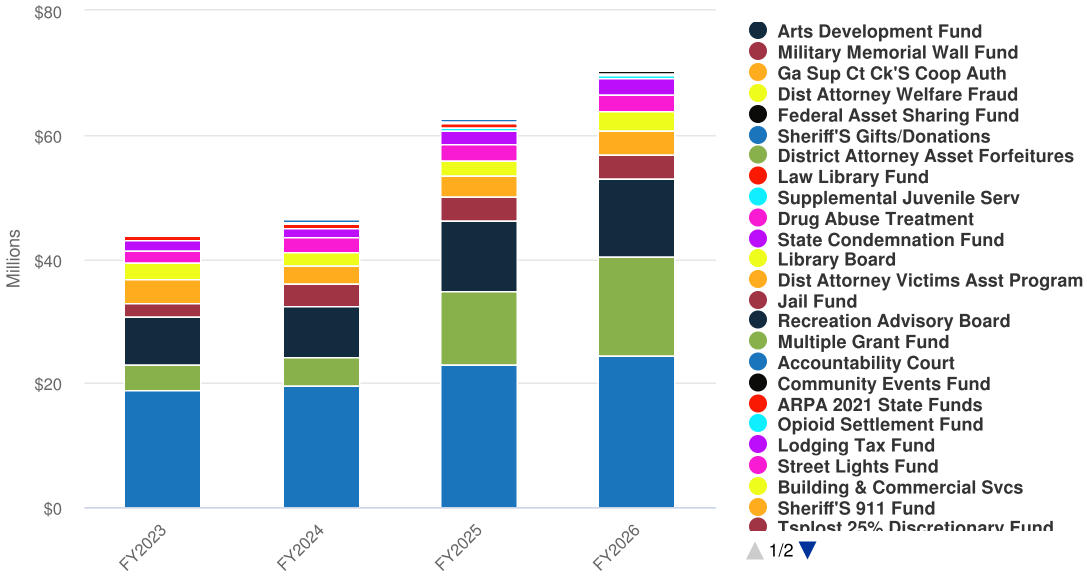
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	$19,165,201	$21,449,691	$22,996,597	$24,312,110	5.7%
Taxes, General Sales	$3,655,412	$3,956,087	$3,700,000	$4,000,000	8.1%
Taxes, Other	$12,653,643	$13,469,410	$13,351,163	$15,136,550	13.4%
Licenses & Permits	$1,846,695	$2,799,725	$2,206,400	$3,040,552	37.8%
Intergovernmental	$5,350,568	$5,806,220	$12,859,824	$16,930,628	31.7%
Charges For Services	$6,010,683	$5,954,980	$6,443,093	$6,444,636	0%
Fines & Forfeitures	$891,192	$1,095,069	$921,000	$977,952	6.2%
Investment Income	$845,099	$1,257,382	$0	$0	0%
Contributions & Donations	$235,010	$187,156	$138,000	$137,000	-0.7%
Miscellaneous	$138,830	$166,525	$111,500	$118,617	6.4%
Use Of Reserves	$0	$0	$538,920	$358,858	-33.4%
Other Financing Sources	$132,930	$4	$0	$0	0%
Total Revenue Source:	**$50,925,262**	**$56,142,250**	**$63,266,497**	**$71,456,903**	**12.9%**

Expenditures by Fund - Special Revenue Funds

Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Building & Commercial Svcs					
Personal Services	$1,811,134	$1,705,326	$1,792,704	$2,024,865	13%
Operating-Supplies	$59,723	$40,100	$91,559	$88,500	-3.3%
Operating-Purch/Cont	$176,974	$193,106	$234,250	$237,300	1.3%
Operating-Oth Costs	$0	$845	$500	$536,805	107,261%
Operating-Intfnd Chg	$636,834	$309,988	$295,712	$295,712	0%
Debt Service	$9,173	$9,609	$0	$0	0%
Capital	$18,271	$0	$0	$0	0%
Total Building & Commercial Svcs:	**$2,712,108**	**$2,258,975**	**$2,414,725**	**$3,183,182**	**31.8%**
Library Board					
Operating-Supplies	$39,147	$32,039	$75,000	$75,000	0%
Operating-Purch/Cont	$2,687	$3,621	$0	$0	0%
Total Library Board:	**$41,834**	**$35,660**	**$75,000**	**$75,000**	**0%**
Recreation Advisory Board					
Operating-Supplies	$84,223	$102,603	$100,000	$100,000	0%
Operating-Purch/Cont	$59,930	$66,332	$63,000	$55,000	-12.7%
Operating-Oth Costs	$23,580	$31,757	$10,000	$18,000	80%
Total Recreation Advisory Board:	**$167,734**	**$200,693**	**$173,000**	**$173,000**	**0%**
Street Lights Fund					
Operating-Supplies	$2,065,814	$2,294,894	$2,650,000	$2,600,000	-1.9%
Operating-Purch/Cont	$14,750	$14,060	$0	$0	0%
Total Street Lights Fund:	**$2,080,564**	**$2,308,954**	**$2,650,000**	**$2,600,000**	**-1.9%**
Sheriff'S 911 Fund					
Personal Services	$1,874,263	$1,859,788	$2,119,384	$2,208,874	4.2%
Operating-Supplies	$107,647	$26,512	$26,260	$22,000	-16.2%
Operating-Purch/Cont	$1,219,417	$938,863	$1,174,864	$1,337,267	13.8%
Capital	$584,451	$106,806	$117,022	$202,140	72.7%
Total Sheriff'S 911 Fund:	**$3,785,779**	**$2,931,969**	**$3,437,530**	**$3,770,281**	**9.7%**
Drug Abuse Treatment					
Other Financing Uses	$50,000	$50,000	$50,000	$50,000	0%
Total Drug Abuse Treatment:	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**0%**
Supplemental Juvenile Serv					
Personal Services	$0	$6,460	$0	$0	0%
Operating-Purch/Cont	$9,994	$10,723	$18,000	$20,000	11.1%
Operating-Oth Costs	$2,700	$103	$5,000	$5,000	0%
Total Supplemental Juvenile Serv:	**$12,694**	**$17,287**	**$23,000**	**$25,000**	**8.7%**
Jail Fund					

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Other Financing Uses	$150,000	$150,000	$150,000	$150,000	0%
Total Jail Fund:	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**0%**
Accountability Court					
Personal Services	$137,650	$154,605	$153,862	$155,220	0.9%
Operating-Supplies	$40,004	$45,968	$41,057	$33,000	-19.6%
Operating-Purch/Cont	$123,375	$176,394	$224,145	$128,750	-42.6%
Operating-Oth Costs	$54	$0	$0	$0	0%
Total Accountability Court:	**$301,083**	**$376,967**	**$419,064**	**$316,970**	**-24.4%**
District Attorney Asset Forfeitures					
Operating-Purch/Cont	$0	$0	$10,000	$10,000	0%
Total District Attorney Asset Forfeitures:	**$0**	**$0**	**$10,000**	**$10,000**	**0%**
Dist Attorney Victims Asst Program					
Personal Services	$0	$29,740	$58,077	$115,952	99.7%
Operating-Supplies	$4,919	$0	$0	$0	0%
Operating-Purch/Cont	$55	$261	$1,923	$1,000	-48%
Total Dist Attorney Victims Asst Program:	**$4,974**	**$30,002**	**$60,000**	**$116,952**	**94.9%**
Dist Attorney Welfare Fraud					
Operating-Purch/Cont	$0	$0	$1,000	$1,000	0%
Total Dist Attorney Welfare Fraud:	**$0**	**$0**	**$1,000**	**$1,000**	**0%**
Federal Asset Sharing Fund					
Operating-Purch/Cont	$0	$0	$10,000	$10,000	0%
Total Federal Asset Sharing Fund:	**$0**	**$0**	**$10,000**	**$10,000**	**0%**
State Condemnation Fund					
Operating-Oth Costs	$5,909	$55,206	$50,000	$50,000	0%
Capital	$90,452	$0	$0	$0	0%
Total State Condemnation Fund:	**$96,360**	**$55,206**	**$50,000**	**$50,000**	**0%**
Lodging Tax Fund					
Personal Services	$507,822	$546,603	$546,119	$602,321	10.3%
Operating-Supplies	$2,367	$3,111	$4,100	$4,200	2.4%
Operating-Purch/Cont	$968,824	$1,021,435	$1,693,051	$1,978,356	16.9%
Debt Service	$6,000	$6,000	$0	$0	0%
Total Lodging Tax Fund:	**$1,485,013**	**$1,577,149**	**$2,243,270**	**$2,584,877**	**15.2%**
Multiple Grant Fund					
Personal Services	$59,241	$10,846	$0	$0	0%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Operating-Oth Costs	$184,933	$189,812	$150,000	$183,992	22.7%
Total Multiple Grant Fund:	**$244,174**	**$200,658**	**$150,000**	**$183,992**	**22.7%**
ARPA 2021 State Funds					
Personal Services	$634,897	$477,900	$326,890	$223,627	-31.6%
Operating-Supplies	$42,951	$61,864	$35,185	$14,971	-57.5%
Operating-Purch/Cont	$42,913	$43,161	$68,898	$31,068	-54.9%
Capital	$0	$132,900	$180,675	$160,000	-11.4%
Total ARPA 2021 State Funds:	**$720,761**	**$715,825**	**$611,648**	**$429,666**	**-29.8%**
ARPA Federal Funds					
Operating-Oth Costs	$310,817	$53,420	$0	$0	0%
Debt Service	$281,960	$0	$0	$0	0%
Other Financing Uses	$3,536,165	$4,443,508	$11,000,000	$16,000,000	45.5%
Capital	$0	$62,445	$700,000	$0	-100%
Total ARPA Federal Funds:	**$4,128,942**	**$4,559,373**	**$11,700,000**	**$16,000,000**	**36.8%**
Fire Services Fund					
Personal Services	$16,020,787	$16,340,737	$18,045,665	$18,137,322	0.5%
Operating-Supplies	$1,116,971	$1,197,926	$1,389,000	$1,674,250	20.5%
Operating-Purch/Cont	$800,332	$1,176,342	$1,250,305	$1,452,281	16.2%
Operating-Oth Costs	$3,376	$5,503	$1,282,631	$60,000	-95.3%
Operating-Intfnd Chg	$482,789	$616,440	$623,996	$750,000	20.2%
Debt Service	$98,142	$38,437	$0	$0	0%
Other Financing Uses	$15,159	$0	$0	$1,855,257	N/A
Capital	$194,395	$125,325	$405,000	$383,000	-5.4%
Total Fire Services Fund:	**$18,731,952**	**$19,500,709**	**$22,996,597**	**$24,312,110**	**5.7%**
Sheriff'S Gifts/Donations					
Operating-Purch/Cont	$25,716	$25,870	$10,000	$10,000	0%
Capital	$0	$24,841	$0	$0	0%
Total Sheriff'S Gifts/Donations:	**$25,716**	**$50,710**	**$10,000**	**$10,000**	**0%**
Insurance Premium Tax					
Personal Services	$3,283,984	$3,540,175	$3,854,484	$4,449,188	15.4%
Operating-Supplies	$819,615	$823,488	$950,710	$991,900	4.3%
Operating-Purch/Cont	$2,277,811	$2,484,997	$2,959,694	$2,698,291	-8.8%
Operating-Oth Costs	$0	$0	$1,927,633	$2,572,452	33.5%
Operating-Intfnd Chg	$1,206,655	$1,412,880	$1,424,042	$1,424,042	0%
Capital	$125,763	$87,015	$432,600	$423,900	-2%
Total Insurance Premium Tax:	**$7,713,828**	**$8,348,555**	**$11,549,163**	**$12,559,773**	**8.8%**
Community Events Fund					

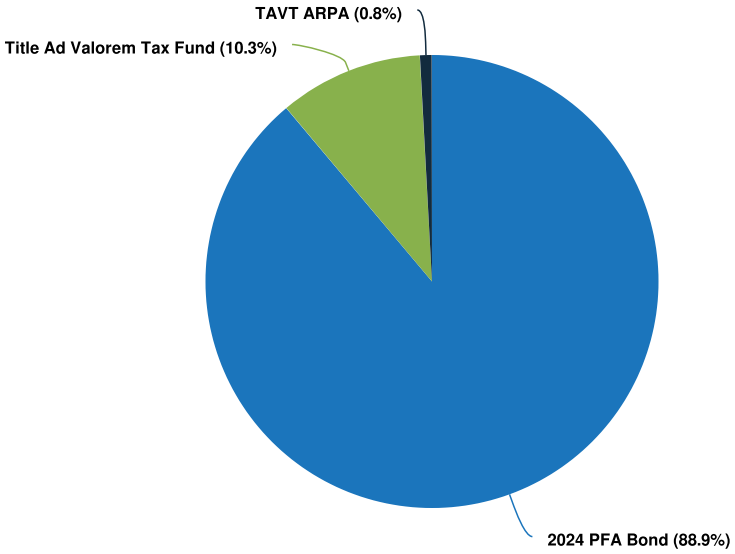
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Personal Services	$0	$11,303	$0	$15,000	N/A
Operating-Purch/Cont	$291,274	$236,162	$258,500	$306,600	18.6%
Operating-Oth Costs	$2,631	$0	$0	$500	N/A
Total Community Events Fund:	**$293,905**	**$247,465**	**$258,500**	**$322,100**	**24.6%**
Arts Development Fund					
Operating-Purch/Cont	$62	$123	$2,000	$1,000	-50%
Total Arts Development Fund:	**$62**	**$123**	**$2,000**	**$1,000**	**-50%**
Military Memorial Wall Fund					
Operating-Supplies	$0	$0	$1,000	$1,000	0%
Total Military Memorial Wall Fund:	**$0**	**$0**	**$1,000**	**$1,000**	**0%**
Opioid Settlement Fund					
Operating-Purch/Cont	$0	$0	$500,000	$500,000	0%
Total Opioid Settlement Fund:	**$0**	**$0**	**$500,000**	**$500,000**	**0%**
Ga Sup Ct Ck'S Coop Auth					
Operating-Purch/Cont	$0	$20	$1,000	$1,000	0%
Total Ga Sup Ct Ck'S Coop Auth:	**$0**	**$20**	**$1,000**	**$1,000**	**0%**
Law Library Fund					
Operating-Supplies	$42,398	$43,826	$20,000	$20,000	0%
Operating-Purch/Cont	$4,997	$3,890	$0	$0	0%
Operating-Oth Costs	$0	$40,277	$0	$0	0%
Total Law Library Fund:	**$47,395**	**$87,993**	**$20,000**	**$20,000**	**0%**
Tsplost 25% Discretionary Fund					
Personal Services	$1,750,828	$1,859,343	$2,170,311	$2,529,073	16.5%
Operating-Supplies	$253,026	$236,619	$256,955	$244,205	-5%
Operating-Purch/Cont	$36,778	$40,981	$74,180	$75,011	1.1%
Other Financing Uses	$216,265	$1,388,464	$1,083,954	$1,146,711	5.8%
Capital	$18,081	$47,999	$114,600	$5,000	-95.6%
Total Tsplost 25% Discretionary Fund:	**$2,274,977**	**$3,573,406**	**$3,700,000**	**$4,000,000**	**8.1%**
Total:	**$45,069,856**	**$47,277,701**	**$63,266,497**	**$71,456,903**	**12.9%**

Nonmajor Capital Projects Funds

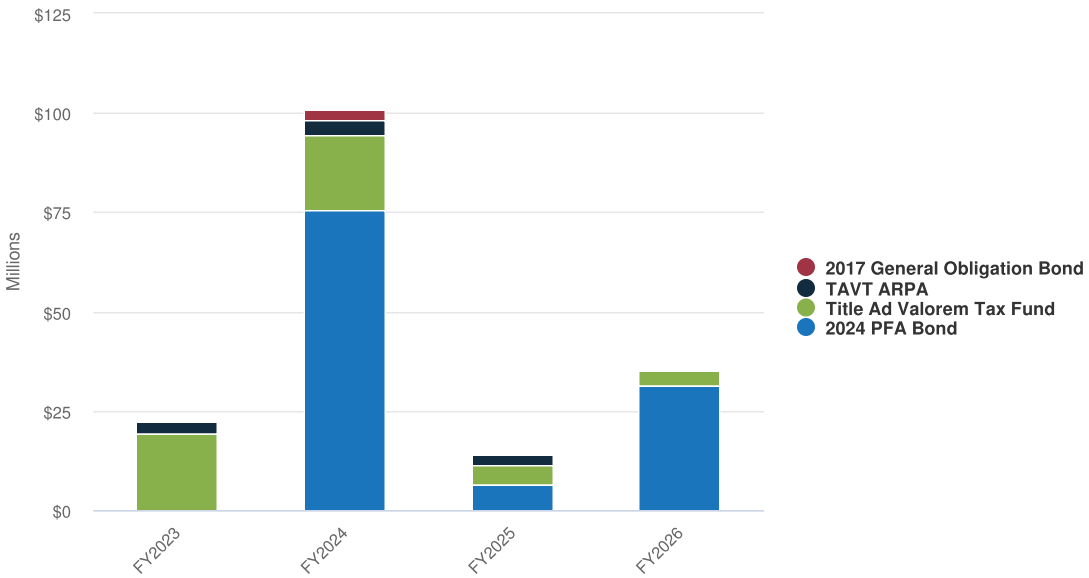
These funds account for financial resources to be used for the acquisition or construction of capital projects (other than those financed by enterprise funds).

Revenue by Fund

Projected Revenue by Fund



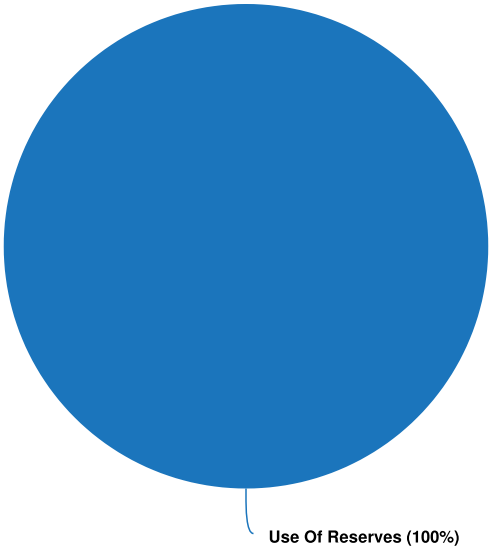
Budgeted and Historical Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
2017 General Obligation Bond					
Investment Income	$1,653	$324	$0	$0	0%
Contributions & Donations	$80,000	$0	$0	$0	0%
Other Financing Sources	$0	$2,664,907	$0	$0	0%
Total 2017 General Obligation Bond:	**$81,653**	**$2,665,231**	**$0**	**$0**	**0%**
2024 PFA Bond					
Use Of Reserves	$0	$0	$6,405,922	$31,500,000	391.7%
Other Financing Sources	$0	$75,597,389	$0	$0	0%
Total 2024 PFA Bond:	**$0**	**$75,597,389**	**$6,405,922**	**$31,500,000**	**391.7%**
Title Ad Valorem Tax Fund					
Investment Income	$297,588	$584,260	$0	$0	0%
Miscellaneous	$240,260	$5,000	$0	$0	0%
Use Of Reserves	$0	$0	$4,833,000	$3,640,541	-24.7%
Other Financing Sources	$18,824,570	$18,331,214	$0	$0	0%
Total Title Ad Valorem Tax Fund:	**$19,362,418**	**$18,920,474**	**$4,833,000**	**$3,640,541**	**-24.7%**
TAVT ARPA					
Use Of Reserves	$0	$0	$2,700,000	$300,000	-88.9%
Other Financing Sources	$2,950,786	$3,635,080	$0	$0	0%
Total TAVT ARPA:	**$2,950,786**	**$3,635,080**	**$2,700,000**	**$300,000**	**-88.9%**
Total:	**$22,394,856**	**$100,818,174**	**$13,938,922**	**$35,440,541**	**154.3%**

Revenues by Source - Nonmajor Capital Projects Funds

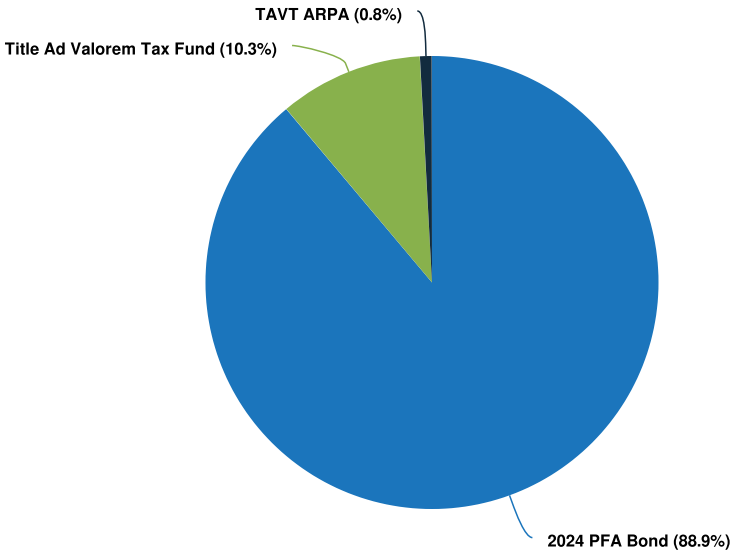
Projected Revenues by Source



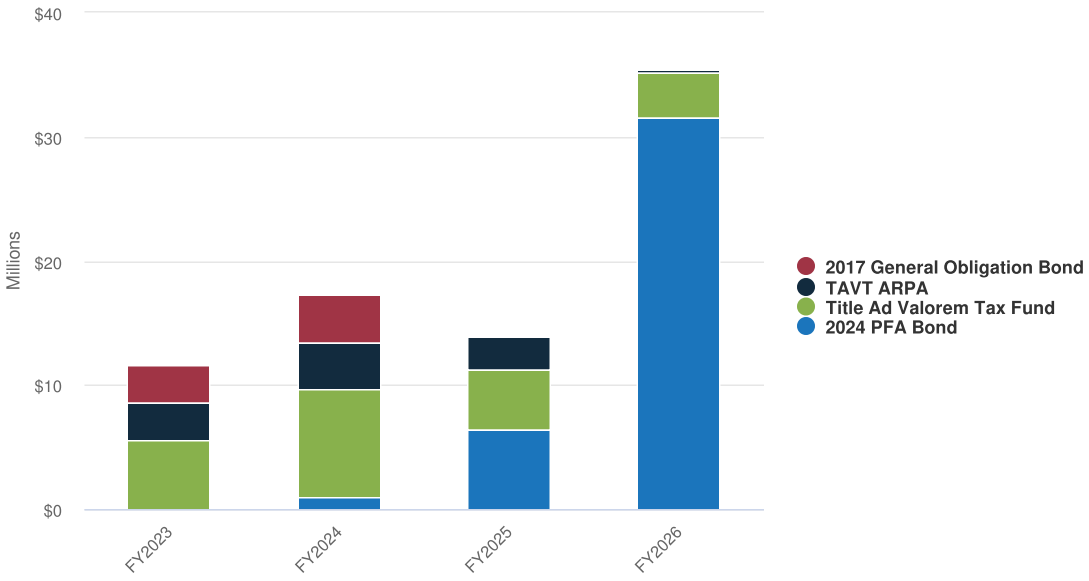
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Investment Income	$299,241	$584,584	$0	$0	0%
Contributions & Donations	$80,000	$0	$0	$0	0%
Miscellaneous	$240,260	$5,000	$0	$0	0%
Use Of Reserves	$0	$0	$13,938,922	$35,440,541	154.3%
Other Financing Sources	$21,775,356	$100,228,590	$0	$0	0%
Total Revenue Source:	**$22,394,856**	**$100,818,174**	**$13,938,922**	**$35,440,541**	**154.3%**

Expenditures by Fund - Nonmajor Capital Projects Funds

Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



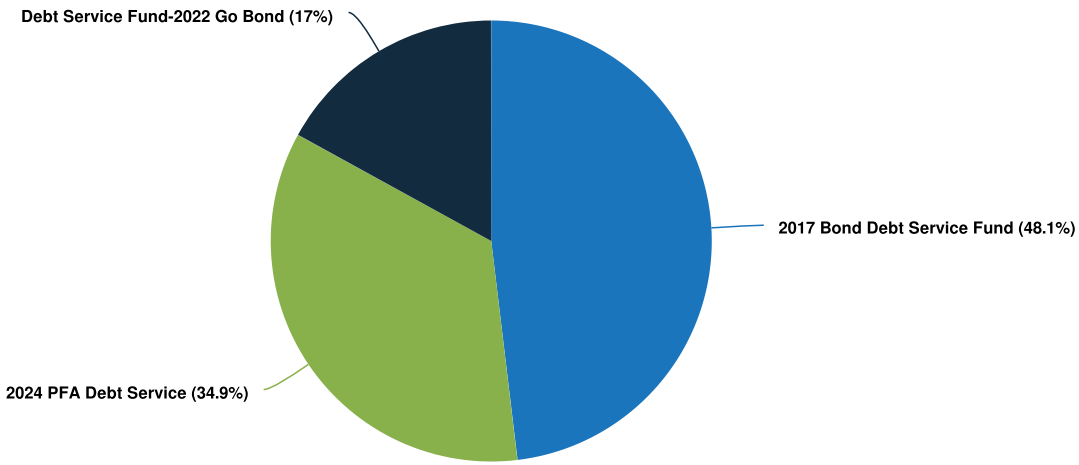
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
2017 General Obligation Bond					
Personal Services	$454,211	$1,323	$0	$0	0%
Operating-Supplies	$7,216	$0	$0	$0	0%
Operating-Purch/Cont	$17,573	$0	$0	$0	0%
Other Financing Uses	$0	$4	$0	$0	0%
Capital	$2,521,804	$3,936,849	$0	$0	0%
Total 2017 General Obligation Bond:	**$3,000,805**	**$3,938,176**	**$0**	**$0**	**0%**
2024 PFA Bond					
Debt Service	$0	$927,119	$0	$0	0%
Capital	$0	$0	$6,405,922	$31,500,000	391.7%
Total 2024 PFA Bond:	**$0**	**$927,119**	**$6,405,922**	**$31,500,000**	**391.7%**
Title Ad Valorem Tax Fund					
Operating-Purch/Cont	$607,640	$928,270	$1,320,000	$1,790,541	35.6%
Other Financing Uses	$0	$5,664,907	$0	$0	0%
Capital	$4,992,744	$2,186,235	$3,513,000	$1,850,000	-47.3%
Total Title Ad Valorem Tax Fund:	**$5,600,384**	**$8,779,412**	**$4,833,000**	**$3,640,541**	**-24.7%**
TAVT ARPA					
Operating-Purch/Cont	$65,275	$841,265	$0	$0	0%
Operating-Oth Costs	$735,070	$1,432,651	$900,000	$0	-100%
Capital	$2,160,805	$1,386,413	$1,800,000	$300,000	-83.3%
Total TAVT ARPA:	**$2,961,150**	**$3,660,328**	**$2,700,000**	**$300,000**	**-88.9%**
Total:	**$11,562,339**	**$17,305,035**	**$13,938,922**	**$35,440,541**	**154.3%**

Nonmajor Debt Service Funds

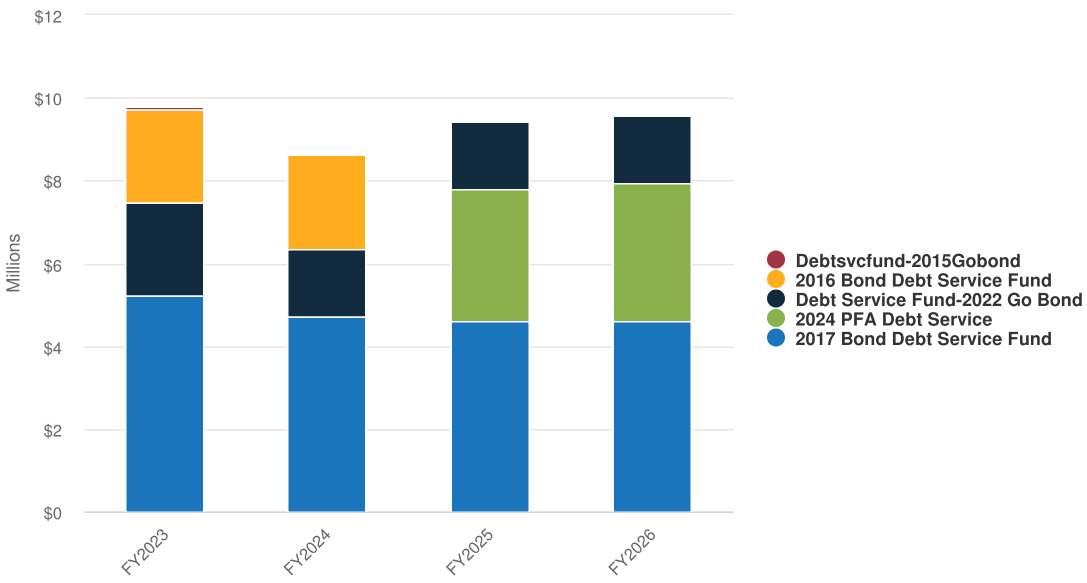
These funds account for the accumulation of resources for the retirement of general purpose debt (principal and interest). The “2015 GO Bond Debt Service Fund”, the "2016 GO Bond Debt Service Fund", and the "2024 PFA Bond Debt Service Fund" account for the repayment of the 2015 and 2016 General Obligation Bonds and the 2024 Public Facility Authority Bonds which are supported with sales tax revenues. The “2017 GO Bond Debt Service Fund” and the "2022 GO Bond Debt Service Fund" account for the repayment of the 2017 and 2022 General Obligation Bonds which are supported with property tax revenues.

Revenue by Fund

Projected Revenue by Fund



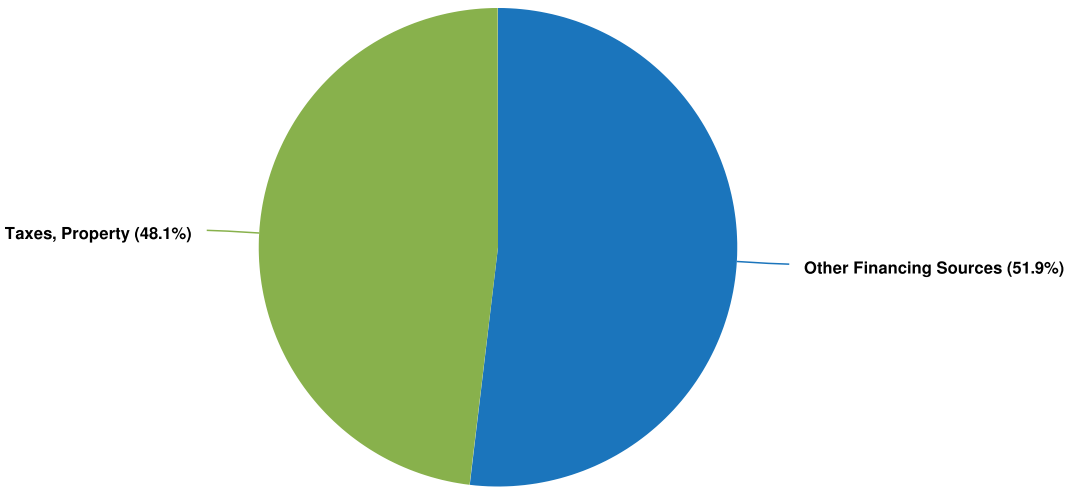
Budgeted and Historical Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Debtsvcfund-2015Gobond					
Investment Income	$81,856	$0	$0	$0	0%
Total Debtsvcfund-2015Gobond:	**$81,856**	**$0**	**$0**	**$0**	**0%**
2016 Bond Debt Service Fund					
Investment Income	$369	$0	$0	$0	0%
Other Financing Sources	$2,240,435	$2,264,640	$0	$0	0%
Total 2016 Bond Debt Service Fund:	**$2,240,803**	**$2,264,640**	**$0**	**$0**	**0%**
2017 Bond Debt Service Fund					
Taxes, Property	$5,140,623	$4,702,343	$4,613,915	$4,610,464	-0.1%
Investment Income	$71,947	$16,742	$0	$0	0%
Total 2017 Bond Debt Service Fund:	**$5,212,570**	**$4,719,085**	**$4,613,915**	**$4,610,464**	**-0.1%**
Debt Service Fund-2022 Go Bond					
Other Financing Sources	$2,252,317	$1,629,323	$1,628,190	$1,629,739	0.1%
Total Debt Service Fund-2022 Go Bond:	**$2,252,317**	**$1,629,323**	**$1,628,190**	**$1,629,739**	**0.1%**
2024 PFA Debt Service					
Other Financing Sources	$0	$0	$3,186,089	$3,344,000	5%
Total 2024 PFA Debt Service:	**$0**	**$0**	**$3,186,089**	**$3,344,000**	**5%**
Total:	**$9,787,546**	**$8,613,047**	**$9,428,194**	**$9,584,203**	**1.7%**

Revenues by Source - Debt Service Funds

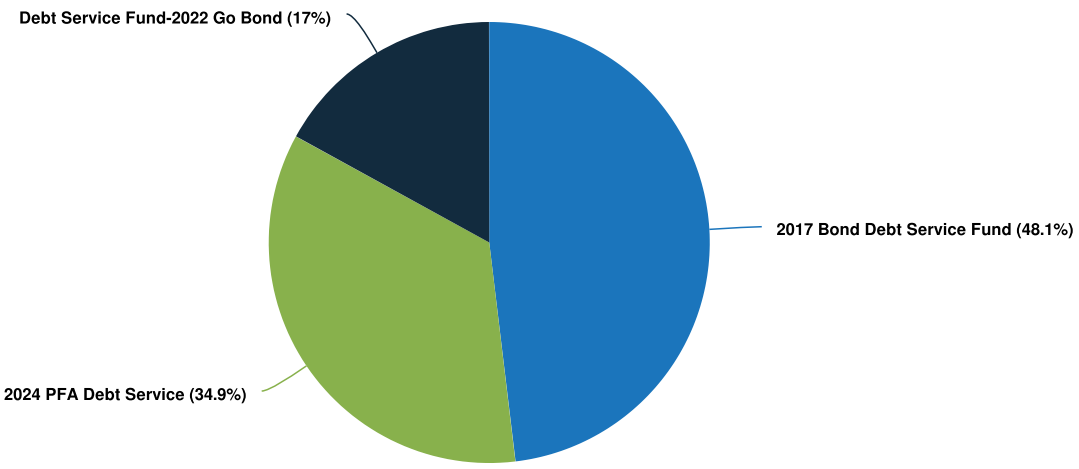
Projected Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	$5,140,623	$4,702,343	$4,613,915	$4,610,464	-0.1%
Investment Income	$154,172	$16,742	$0	$0	0%
Other Financing Sources	$4,492,752	$3,893,962	$4,814,279	$4,973,739	3.3%
Total Revenue Source:	**$9,787,546**	**$8,613,047**	**$9,428,194**	**$9,584,203**	**1.7%**

Expenditures by Fund - Debt Service Funds

Budgeted Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Debtsvcfund-2015Gobond					
PROFESSIONAL FEES	$550	$0	$0	$0	0%
INTEREST	$140,750	$0	$0	$0	0%
PRINCIPAL	$2,815,000	$0	$0	$0	0%
TRANSFERS OUT	$227,217	$0	$0	$0	0%
Total Debtsvcfund-2015Gobond:	**$3,183,517**	**$0**	**$0**	**$0**	**0%**
2016 Bond Debt Service Fund					
INTEREST	$60,808	$19,640	$0	$0	0%
PRINCIPAL	$2,180,000	$2,245,000	$0	$0	0%
Total 2016 Bond Debt Service Fund:	**$2,240,808**	**$2,264,640**	**$0**	**$0**	**0%**
2017 Bond Debt Service Fund					
PROFESSIONAL FEES	$1,600	$1,600	$1,600	$1,600	0%
INTEREST	$600,000	$477,625	$349,125	$214,125	-38.7%
PRINCIPAL	$2,390,000	$2,505,000	$2,635,000	$2,765,000	4.9%
TRANSFERS OUT	$3,946,527	$1,629,323	$1,628,190	$1,629,739	0.1%
Total 2017 Bond Debt Service Fund:	**$6,938,127**	**$4,613,548**	**$4,613,915**	**$4,610,464**	**-0.1%**
Debt Service Fund-2022 Go Bond					
PROFESSIONAL FEES	$550	$0	$2,000	$2,000	0%
INTEREST	$1,426,533	$1,119,323	$1,106,190	$1,092,739	-1.2%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
PRINCIPAL	$840,000	$510,000	$520,000	$535,000	2.9%
Total Debt Service Fund-2022 Go Bond:	**$2,267,083**	**$1,629,323**	**$1,628,190**	**$1,629,739**	**0.1%**
2024 PFA Debt Service					
INTEREST	$0	$0	$3,186,089	$3,344,000	5%
Total 2024 PFA Debt Service:	**$0**	**$0**	**$3,186,089**	**$3,344,000**	**5%**
Total:	**$14,629,536**	**$8,507,510**	**$9,428,194**	**$9,584,203**	**1.7%**

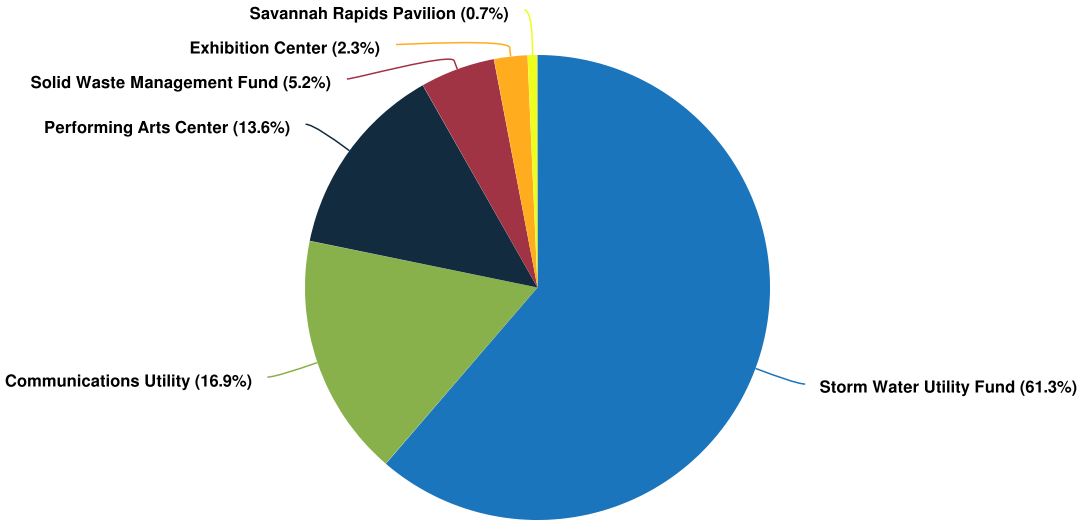
Nonmajor Enterprise Funds

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

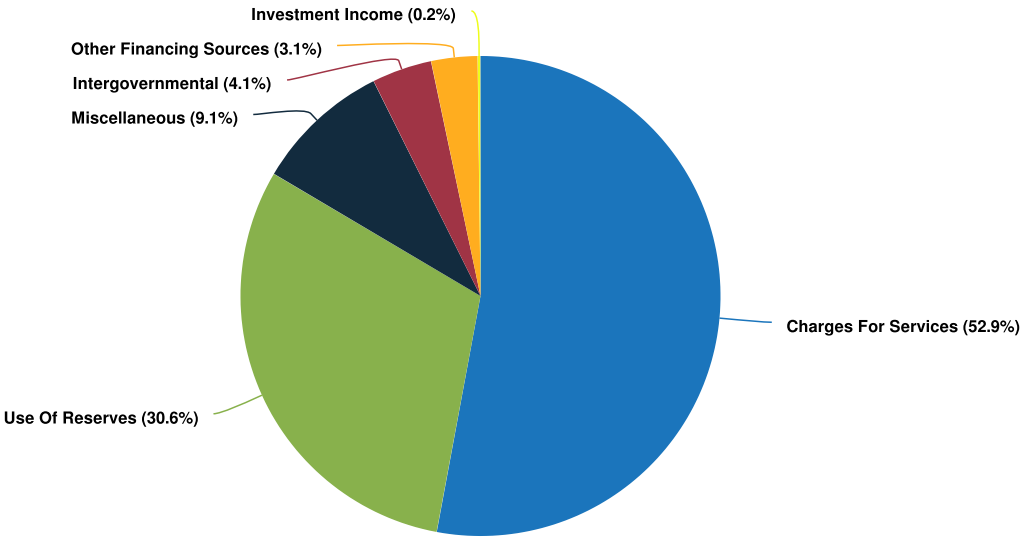
Projected Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Storm Water Utility Fund					
Licenses & Permits	$15,528	$16,433	$0	$0	0%
Intergovernmental	$413,626	$108,249	$60,000	$60,000	0%
Charges For Services	$5,985,234	$5,937,833	$5,900,000	$5,900,000	0%
Investment Income	$123,149	$218,884	$0	$0	0%
Contributions & Donations	$2,874,001	$1,523,965	$0	$0	0%
Miscellaneous	$585	$2,850	$0	$0	0%
Use Of Reserves	$0	$0	$928,152	$5,072,898	446.6%
Total Storm Water Utility Fund:	**$9,412,123**	**$7,808,215**	**$6,888,152**	**$11,032,898**	**60.2%**
Solid Waste Management Fund					
Investment Income	$28,069	$182,740	$0	$0	0%
Miscellaneous	$86,213	$111,462	$100,000	$100,000	0%
Use Of Reserves	$0	$0	$427,000	$427,000	0%
Other Financing Sources	$415,097	$353,884	$462,262	$408,699	-11.6%
Total Solid Waste Management Fund:	**$529,379**	**$648,086**	**$989,262**	**$935,699**	**-5.4%**
Communications Utility					
Intergovernmental	$0	$548,950	$326,775	$670,000	105%
Charges For Services	$2,101,855	$2,262,493	$2,176,558	$2,014,335	-7.5%
Investment Income	$50,207	$67,521	$0	$0	0%
Miscellaneous	$326,114	$336,847	$313,172	$358,126	14.4%
Total Communications Utility:	**$2,478,176**	**$3,215,811**	**$2,816,505**	**$3,042,461**	**8%**
Savannah Rapids Pavilion					
Charges For Services	$527,932	$461,157	$530,257	$0	-100%
Miscellaneous	$20,802	$66,320	$5,000	$0	-100%
Other Financing Sources	$125	$3,982	$0	$120,331	N/A
Total Savannah Rapids Pavilion:	**$548,859**	**$531,459**	**$535,257**	**$120,331**	**-77.5%**
Performing Arts Center					
Charges For Services	$929,010	$1,918,822	$1,274,669	$1,281,251	0.5%
Investment Income	$17,792	$39,064	$35,080	$33,332	-5%
Miscellaneous	$734,417	$879,258	$882,397	$1,127,850	27.8%
Other Financing Sources	$300,000	$0	$0	$0	0%
Total Performing Arts Center:	**$1,981,220**	**$2,837,144**	**$2,192,146**	**$2,442,433**	**11.4%**
Exhibition Center					
Charges For Services	$227,250	$250,590	$223,000	$330,000	48%
Miscellaneous	$27,636	$59,958	$39,726	$60,000	51%
Other Financing Sources	$0	$49,928	$57,643	$30,402	-47.3%
Total Exhibition Center:	**$254,886**	**$360,476**	**$320,369**	**$420,402**	**31.2%**
Total:	**$15,204,643**	**$15,401,191**	**$13,741,691**	**$17,994,224**	**30.9%**

Revenues by Source - Nonmajor Enterprise Funds

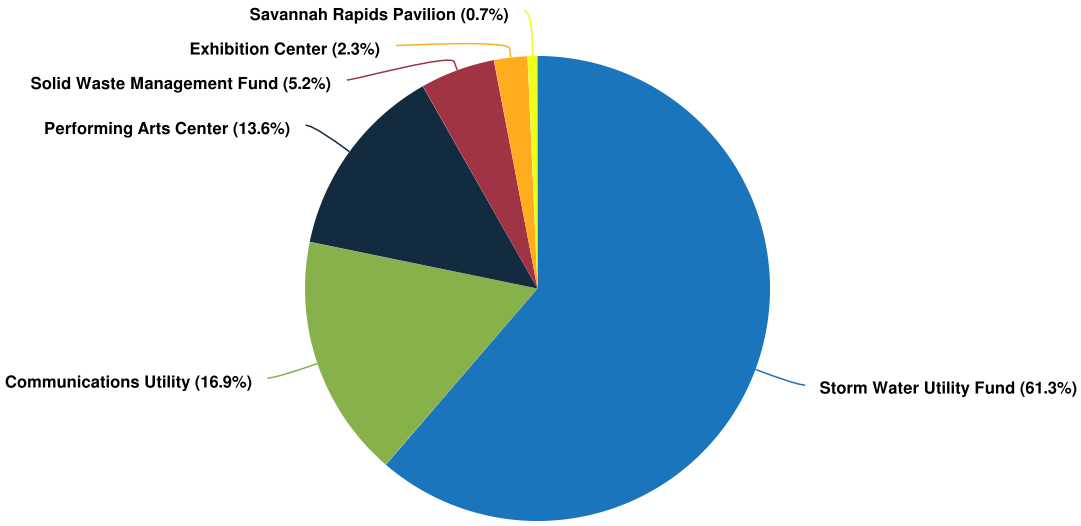
Projected Revenues by Source



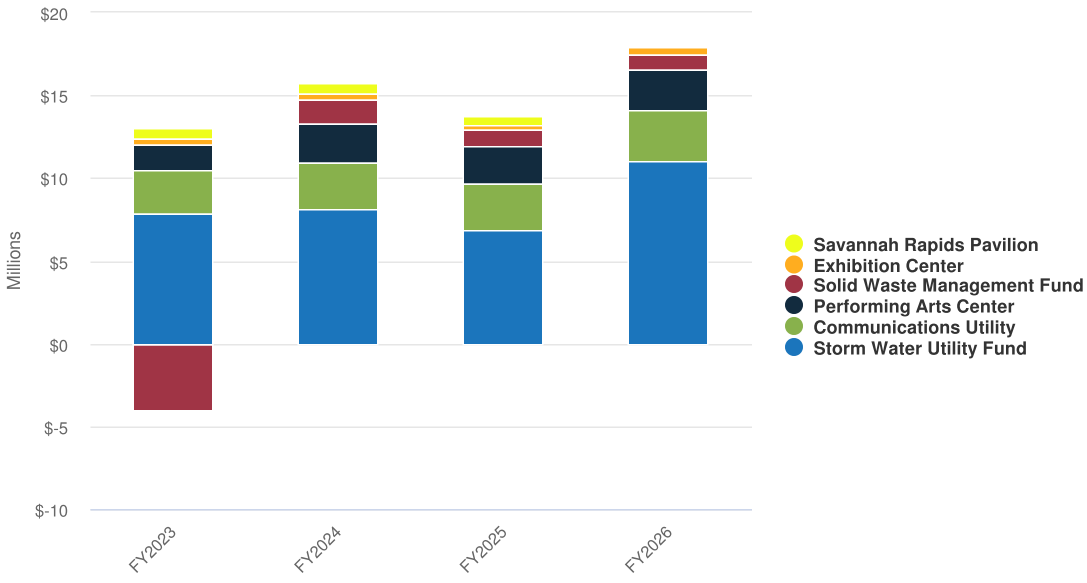
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Licenses & Permits	$15,528	$16,433	$0	$0	0%
Intergovernmental	$413,626	$657,199	$386,775	$730,000	88.7%
Charges For Services	$9,771,281	$10,830,895	$10,104,484	$9,525,586	-5.7%
Investment Income	$219,218	$508,209	$35,080	$33,332	-5%
Contributions & Donations	$2,874,001	$1,523,965	$0	$0	0%
Miscellaneous	$1,195,766	$1,456,696	$1,340,295	$1,645,976	22.8%
Use Of Reserves	$0	$0	$1,355,152	$5,499,898	305.9%
Other Financing Sources	$715,222	$407,794	$519,905	$559,432	7.6%
Total Revenue Source:	**$15,204,643**	**$15,401,191**	**$13,741,691**	**$17,994,224**	**30.9%**

Expenditures by Fund - Nonmajor Enterprise Funds

Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Storm Water Utility Fund					
Personal Services	$3,044,659	$3,178,337	$3,172,141	$3,614,430	13.9%
Operating-Supplies	$263,205	$258,654	$322,790	$352,116	9.1%
Operating-Purch/Cont	$298,280	$270,971	$334,542	$298,852	-10.7%
Operating-Oth Costs	$0	$37,028	$9,568	$0	-100%
Operating-Intfnd Chg	$478,134	$529,816	$637,111	$0	-100%
Operating-Deprec	$3,773,991	$3,825,512	$0	$0	0%
Capital	$0	$0	$2,412,000	$6,767,500	180.6%
Total Storm Water Utility Fund:	**$7,858,270**	**$8,100,318**	**$6,888,152**	**$11,032,898**	**60.2%**
Solid Waste Management Fund					
Personal Services	$342,836	$370,143	$352,964	$383,321	8.6%
Operating-Supplies	$84,749	$56,836	$73,000	$73,000	0%
Operating-Purch/Cont	$86,659	$71,624	$63,298	$69,378	9.6%
Operating-Oth Costs	-$4,563,268	$871,321	$410,000	$410,000	0%
Operating-Deprec	$47,607	$46,832	$0	$0	0%
Capital	$0	$0	$90,000	$0	-100%
Total Solid Waste Management Fund:	**-$4,001,417**	**$1,416,755**	**$989,262**	**$935,699**	**-5.4%**
Communications Utility					
Personal Services	$609,830	$737,358	$835,215	$849,291	1.7%
Operating-Supplies	$131,438	$122,273	$110,807	$241,335	117.8%
Operating-Purch/Cont	$571,673	$669,001	$704,040	$649,327	-7.8%
Operating-Oth Costs	$0	$37,427	$315,588	$50,000	-84.2%
Operating-Intfnd Chg	$319,309	$355,821	$355,283	$368,227	3.6%
Operating-Deprec	$980,122	$894,858	$0	$0	0%
Debt Service	$1,019	$558	$0	$0	0%
Capital	$0	$0	$495,572	$884,281	78.4%
Total Communications Utility:	**$2,613,391**	**$2,817,296**	**$2,816,505**	**$3,042,461**	**8%**
Savannah Rapids Pavilion					
Personal Services	$279,073	$321,669	$307,796	$120,331	-60.9%
Operating-Supplies	$121,577	$130,772	$104,900	$0	-100%
Operating-Purch/Cont	$76,383	$86,182	$90,350	$0	-100%
Operating-Oth Costs	$0	$0	$17,211	$0	-100%
Operating-Intfnd Chg	$27,234	$14,966	$15,000	$0	-100%
Operating-Deprec	$122,582	$122,582	$0	$0	0%
Total Savannah Rapids Pavilion:	**$626,849**	**$676,171**	**$535,257**	**$120,331**	**-77.5%**
Performing Arts Center					
Personal Services	$608,186	$684,897	$737,113	$823,627	11.7%
Operating-Supplies	$281,479	$554,143	$431,636	$499,300	15.7%
Operating-Purch/Cont	$651,830	$1,143,517	$1,004,515	$1,119,506	11.4%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Operating-Oth Costs	$351	$97	$18,882	$0	-100%
Operating-Deprec	$28,163	$28,163	$0	$0	0%
Debt Service	$1,021	$3	$0	$0	0%
Total Performing Arts Center:	**$1,571,030**	**$2,410,819**	**$2,192,146**	**$2,442,433**	**11.4%**
Exhibition Center					
Personal Services	$150,618	$136,973	$169,269	$213,402	26.1%
Operating-Supplies	$170,394	$197,089	$123,000	$183,700	49.3%
Operating-Purch/Cont	$21,514	$29,003	$21,100	$23,300	10.4%
Operating-Intfnd Chg	$0	$0	$7,000	$0	-100%
Total Exhibition Center:	**$342,525**	**$363,064**	**$320,369**	**$420,402**	**31.2%**
Total:	**$9,010,648**	**$15,784,423**	**$13,741,691**	**$17,994,224**	**30.9%**

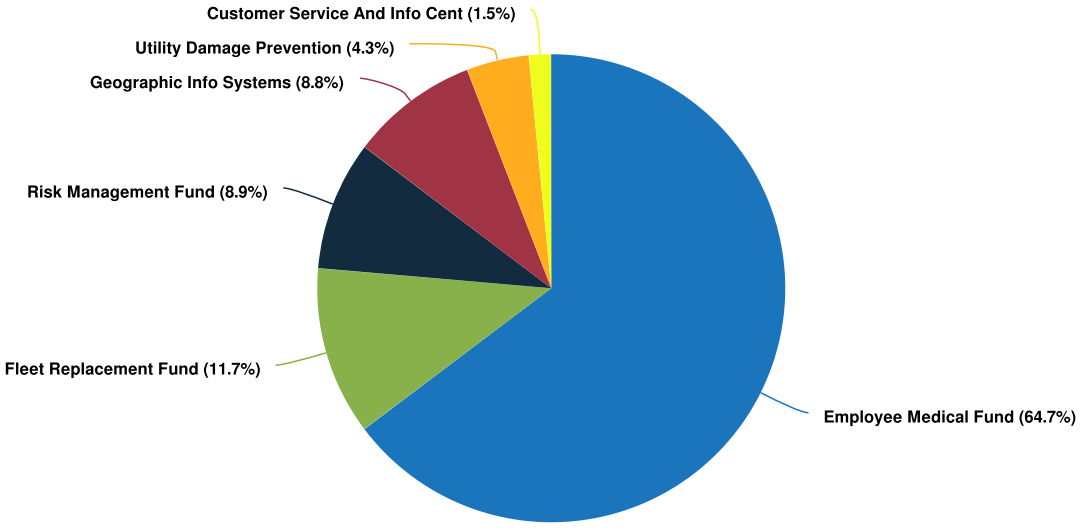
Internal Service Funds

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

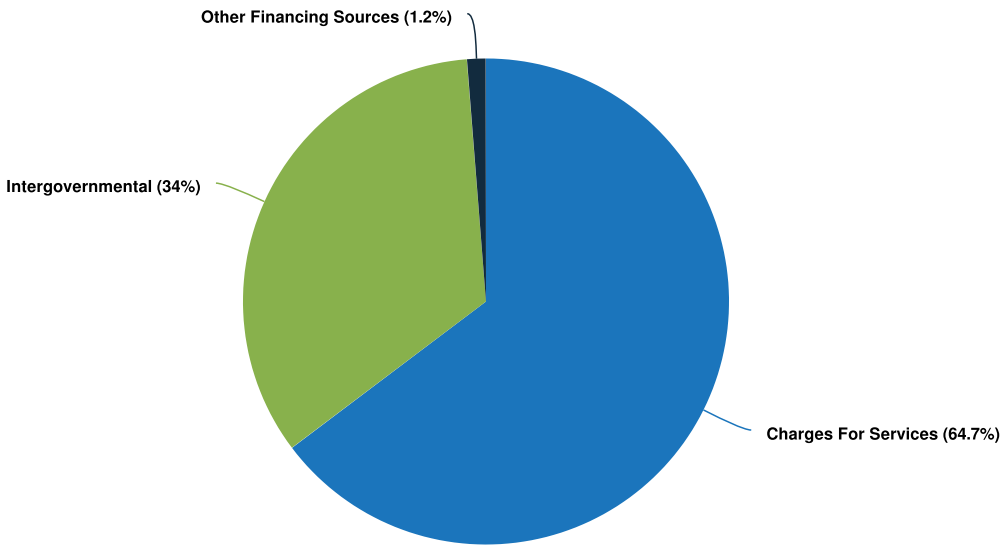
Projected Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Employee Medical Fund					
Charges For Services	$13,676,265	$14,021,139	$13,958,146	$14,214,451	1.8%
Investment Income	$86,198	$102,754	$0	$0	0%
Other Financing Sources	$4,000,000	$0	$0	$0	0%
Total Employee Medical Fund:	**$17,762,463**	**$14,123,893**	**$13,958,146**	**$14,214,451**	**1.8%**
Risk Management Fund					
Intergovernmental	$2,248,067	$1,942,422	$1,654,504	$1,964,163	18.7%
Total Risk Management Fund:	**$2,248,067**	**$1,942,422**	**$1,654,504**	**$1,964,163**	**18.7%**
Utility Damage Prevention					
Intergovernmental	$852,735	$900,388	$948,311	$947,266	-0.1%
Total Utility Damage Prevention:	**$852,735**	**$900,388**	**$948,311**	**$947,266**	**-0.1%**
Customer Service And Info Cent					
Intergovernmental	$263,894	$267,577	$260,359	$335,588	28.9%
Total Customer Service And Info Cent:	**$263,894**	**$267,577**	**$260,359**	**$335,588**	**28.9%**
Fleet Replacement Fund					
Intergovernmental	$2,011,527	$2,100,385	$2,182,106	$2,286,148	4.8%
Other Financing Sources	$3,930,348	$750,404	$105,900	$273,000	157.8%
Total Fleet Replacement Fund:	**$5,941,875**	**$2,850,789**	**$2,288,006**	**$2,559,148**	**11.9%**
Geographic Info Systems					
Intergovernmental	$1,302,561	$1,521,157	$1,610,349	$1,940,392	20.5%
Miscellaneous	$0	$266	$0	$0	0%
Total Geographic Info Systems:	**$1,302,561**	**$1,521,423**	**$1,610,349**	**$1,940,392**	**20.5%**
Total:	**$28,371,595**	**$21,606,493**	**$20,719,675**	**$21,961,008**	**6%**

Revenues by Source - Internal Service Funds

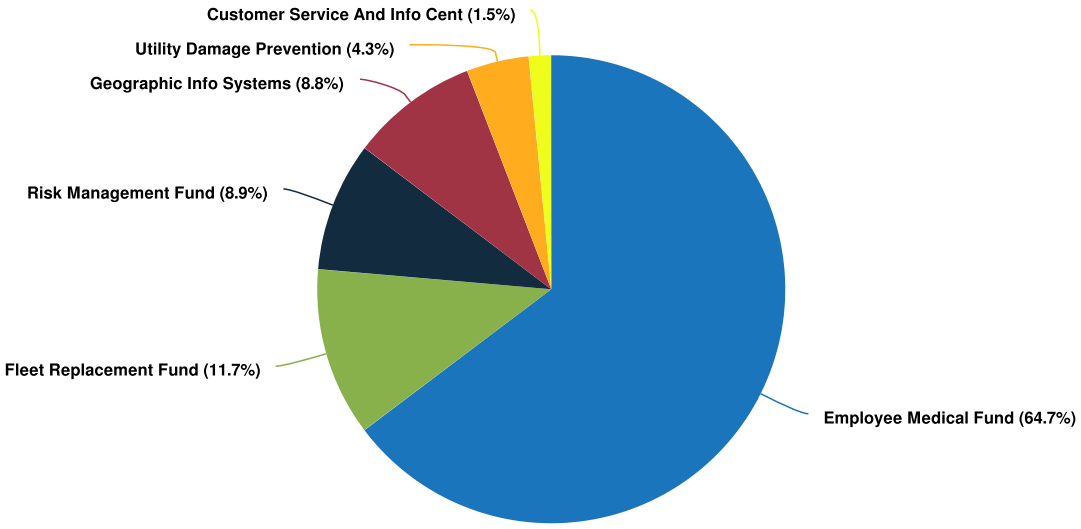
Revenues by Source



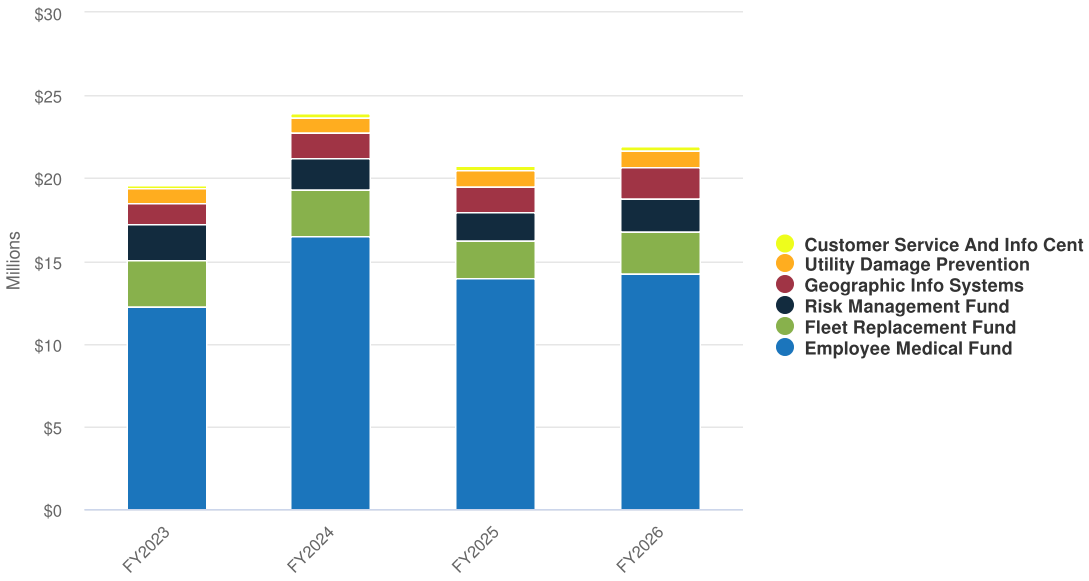
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Intergovernmental	$6,678,784	$6,731,930	$6,655,629	$7,473,557	12.3%
Charges For Services	$13,676,265	$14,021,139	$13,958,146	$14,214,451	1.8%
Investment Income	$86,198	$102,754	$0	$0	0%
Miscellaneous	$0	$266	$0	$0	0%
Other Financing Sources	$7,930,348	$750,404	$105,900	$273,000	157.8%
Total Revenue Source:	**$28,371,595**	**$21,606,493**	**$20,719,675**	**$21,961,008**	**6%**

Expenditures by Fund - Internal Service Funds

FY 2024 Budgeted Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Employee Medical Fund					
Personal Services	$205,156	$207,822	$200,437	$210,733	5.1%
Operating-Purch/Cont	$12,046,415	$16,288,396	$13,757,709	$14,003,718	1.8%
Total Employee Medical Fund:	**$12,251,571**	**$16,496,219**	**$13,958,146**	**$14,214,451**	**1.8%**
Risk Management Fund					
Personal Services	$183,253	$198,205	$245,934	$275,428	12%
Operating-Supplies	$29,549	$27,043	$42,010	$30,750	-26.8%
Operating-Purch/Cont	$1,604,917	$1,349,887	$1,366,560	$1,657,985	21.3%
Other Financing Uses	$430,348	$367,288	$0	$0	0%
Total Risk Management Fund:	**$2,248,067**	**$1,942,422**	**$1,654,504**	**$1,964,163**	**18.7%**
Utility Damage Prevention					
Personal Services	$670,889	$689,225	$657,952	$747,532	13.6%
Operating-Supplies	$94,367	$112,873	$111,900	$111,900	0%
Operating-Purch/Cont	$65,914	$59,197	$59,834	$59,834	0%
Operating-Deprec	$21,566	$39,093	$0	$0	0%
Capital	$0	$0	$118,625	$28,000	-76.4%
Total Utility Damage Prevention:	**$852,736**	**$900,388**	**$948,311**	**$947,266**	**-0.1%**
Customer Service And Info Cent					
Personal Services	$258,034	$263,163	$251,059	$324,038	29.1%
Operating-Supplies	$2,683	$2,961	$3,250	$3,500	7.7%
Operating-Purch/Cont	$3,177	$1,454	$6,050	$8,050	33.1%
Total Customer Service And Info Cent:	**$263,893**	**$267,577**	**$260,359**	**$335,588**	**28.9%**
Fleet Replacement Fund					
Operating-Purch/Cont	$1,234,017	$1,115,628	$0	$0	0%
Operating-Oth Costs	$0	$0	$251,106	$45,148	-82%
Operating-Deprec	$1,516,686	$1,696,179	$0	$0	0%
Capital	$0	$0	$2,036,900	$2,514,000	23.4%
Total Fleet Replacement Fund:	**$2,750,702**	**$2,811,807**	**$2,288,006**	**$2,559,148**	**11.9%**
Geographic Info Systems					
Personal Services	$701,011	$767,476	$787,606	$913,752	16%
Operating-Supplies	$62,372	$34,510	$42,000	$42,000	0%
Operating-Purch/Cont	$403,673	$590,869	$723,400	$984,640	36.1%
Operating-Deprec	$79,673	$125,242	$0	$0	0%
Debt Service	$3,769	$3,325	$0	$0	0%
Capital	$0	$0	$57,343	$0	-100%
Total Geographic Info Systems:	**$1,250,499**	**$1,521,423**	**$1,610,349**	**$1,940,392**	**20.5%**
Total:	**$19,617,468**	**$23,939,836**	**$20,719,675**	**$21,961,008**	**6%**

DEPARTMENT BUDGETS

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. Below are some of the Animal Services' accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Created and attended events on/off site with the desire to increase adoptions and bring awareness to the shelter	X			X	
Maintained an efficient, model facility that goes beyond being compliant with all state codes and meets community expectations for an animal shelter.				X	X
Continued a zero percent euthanasia status due to time and/or space Provided low cost rabies clinics for Columbia County pets		X		X	X
Spay/neuter of shelter animals provided by local Veterinarian				X	
Medical care was provided for sick/injured shelter animals by local Veterinarian	X	X		X	
Upgraded play yards/outdoor visitation areas for the shelter animals and to provide potential adopters an area to visit		X		X	
All shelter animals received first vaccinations/de-worming prior to adoption Reached out and assisted other County shelters and Humane Societies in Georgia				X	X
Training: Scheduled training for team members via off-site or on-site programs shelter	X				X
National certifications obtained by Animal Control Officers	X			X	X

GOALS FOR FY 25/26	P	R	I	D	E
Maintain/continue the efficient services provided to the citizens of Columbia County				X	
Completion of National Certifications for Animal Control Officers	X			X	X
Spay/neuter of shelter animals prior to adoption				X	X
Seek/attend on/off site adoption/awareness events throughout the County	X			X	
Educational tours for schools, daycares, Sr. centers, 4-H groups, Beta club etc.				X	
Host Saturday adoptions once a month & provide low cost rabies clinics				X	
Continue a zero percent euthanasia status due to time and/or space		X		X	X
Maintain an efficient, model facility that goes beyond being compliant with all state codes and meets community expectations for an animal shelter	X			X	
Partner with local veterinarians to provide medical care as needed for shelter animals				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Impounds: Cats & Dogs	2351	2377	2400
Owner Surrenders	268	233	300
Adoptions	885	791	850
Return to Owner	366	348	425
Transfer to Rescue	60	29	50
Euthanize for time or space	0	0	0
Court Citations	546	600	600
Locations dispatched	6287	6086	6800
Bite investigations	81	82	70
Cremations for Vet Offices	597	531	650
Microchips Implanted	585	550	600

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
# of events held to increase adoptions	16	15	15
# of rabies clinics held	3	3	4
# of animals spayed/neutered	65	96	120
# of sick/injured animals that medical care was provided for	71	54	50
# of nonprofits assisted	6	4	4
# of staff trainings	14	10	15
# of staff with national certifications	2	4	5

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
All shelter animals vaccinated & de-wormed prior to adoption	Yes	Yes	Yes
Maintain a zero percent euthanasia status due to time and/or space	Yes	Yes	Yes

STAFFING

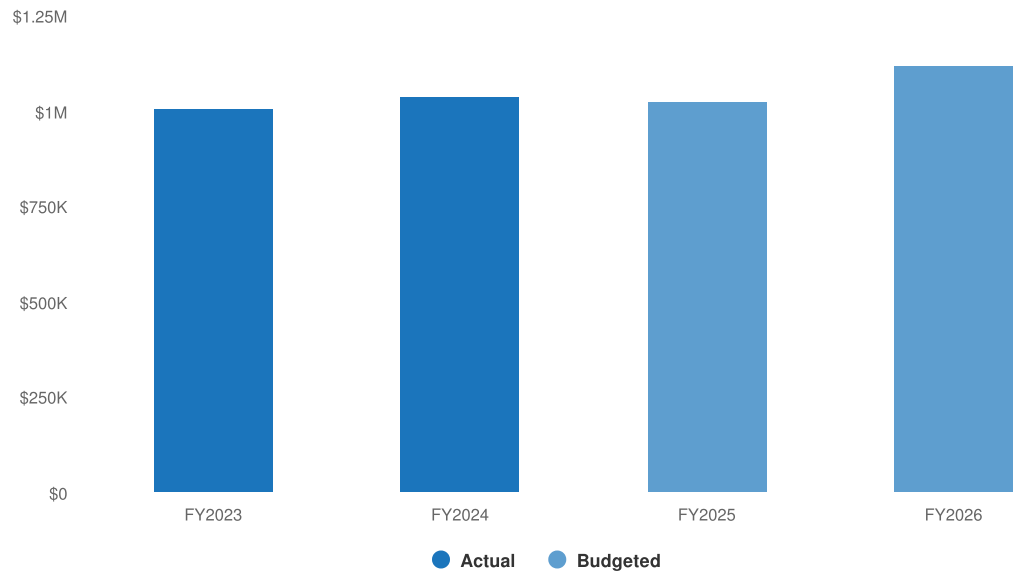
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Kennel Tech	6	6	6
Field Officer	**5**	**5**	**5**
Clerk	**2**	**2**	**2**
Administrative Assistant	**1**	**1**	**1**
Operations Manager	**1**	**1**	**1**
Manager	**1**	**1**	**1**
Total	**16**	**16**	**16**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Public Safety					
Animal Services					
Personal Services	$861,669	$889,258	$906,472	$995,057	9.8%
Operating-Supplies	$113,495	$105,500	$74,950	$68,500	-8.6%
Operating-Purch/Cont	$29,907	$41,508	$40,500	$55,500	37%
Capital	$0	$0	$5,000	$0	-100%
Total Animal Services:	**$1,005,071**	**$1,036,266**	**$1,026,922**	**$1,119,057**	**9%**
Total Public Safety:	**$1,005,071**	**$1,036,266**	**$1,026,922**	**$1,119,057**	**9%**
Total Expenditures:	**$1,005,071**	**$1,036,266**	**$1,026,922**	**$1,119,057**	**9%**

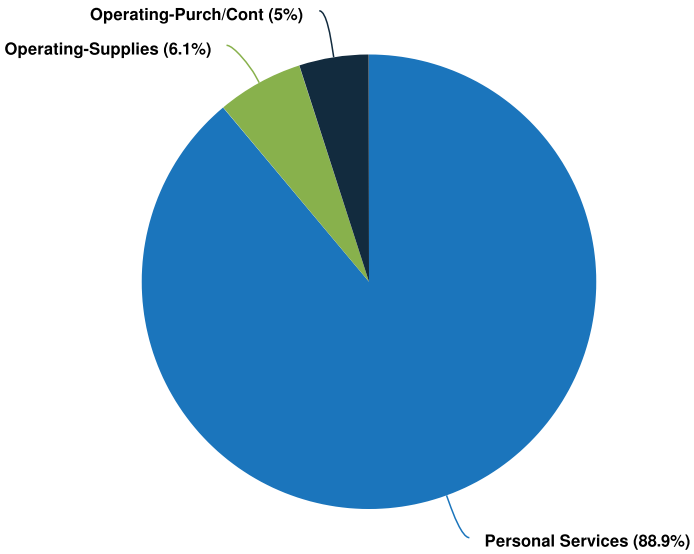
$1,119,057 **$92,135**
(8.97% vs. prior year)

Animal Services Budgeted and Historical Expenditures

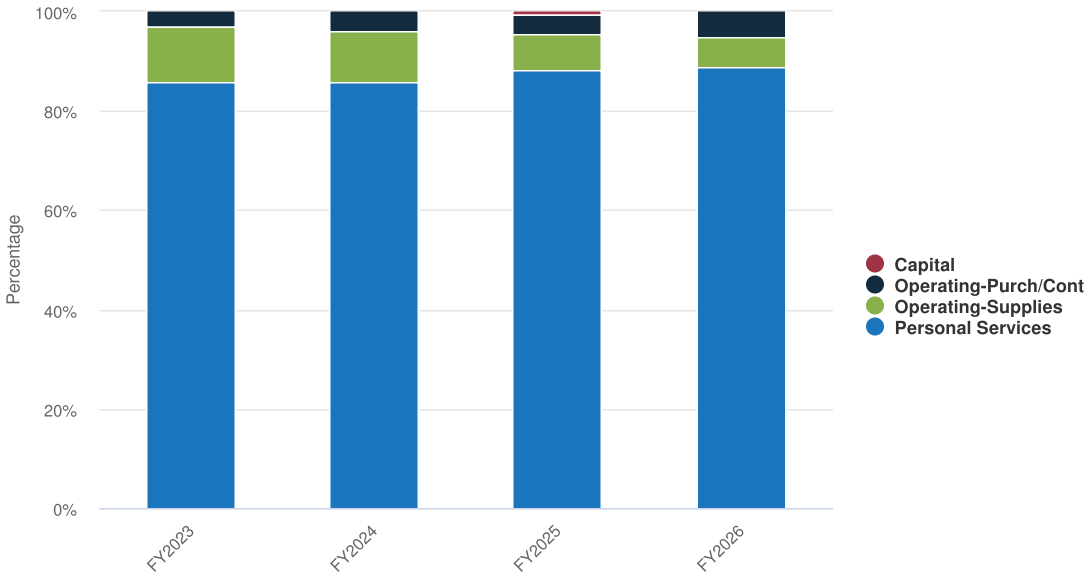


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Board of Commissioners/County Administration

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.

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 sets the agenda for the year and County Administration ensures the goals are accomplished.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Began the renovation of the Justice Center to help enhance the operations of the Columbia Judicial Circuit.				X	X
Began construction of the new Building A at the Evans Government Complex.				X	X
Completed construction of pickle ball courts at the Columbia County Racquet Center.				X	X
Expanded the Public Relations Department for increased communication				X	X
Successfully adopted the lowest M&O millage rate since 1988.					
Successful year at the Columbia County Performing Arts Center with the fourth season of Broadway shows and more than 100 events.			X		X
Successful annual CTAE Competition for area high school students, which included all pathways for approximately 300 students.	X			X	X
Continuing property acquisition for the Hereford Farm Road widening project.	X			X	
Continuing construction for Fury's Ferry Road widening project.				X	
County-wide clean up caused by Hurricane Helene.	X	X	X	X	X

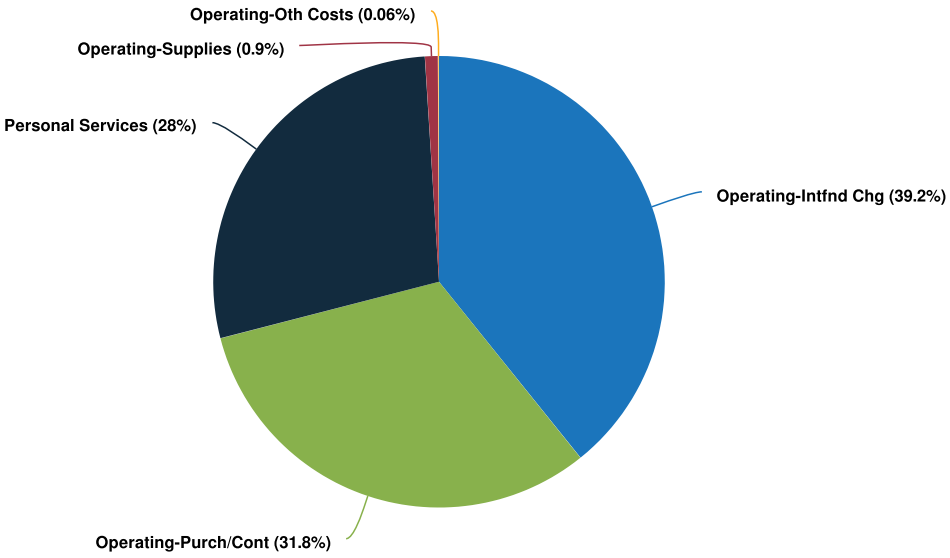
GOALS FOR FY 25/26	P	R	I	D	E
Balance budget with a decrease in the millage rate for Columbia County.	X	X	X	X	X
Continue projects on the approved 23-28 SPLOST list.			X	X	
Continue construction on the Fury's Ferry Road widening project; this major roadway project is funded by TSPLOST.				X	X
Complete construction and upgrades on parks and begin construction on the County's newest park on Hardy McManus Road.				X	X
Begin renovation of the Pollard House.				X	X
Begin construction on the new Performing Arts Center Support Facility.				X	X
Continue to focus on providing infrastructure needs to support a growing population prior to development.		X	X	X	
Promote projects and programs that increase sales tax revenue for the County to become less dependent on property taxes.				X	
Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.	X			X	
Cost-saving incentives such as a Management Review Team to reduce costs.			X	X	X
Continue to support the Columbia Judicial Circuit so that it can be an example of other circuits to follow.				X	
Continue to distribute timely information through good communication with our citizens.		X	X		

Expenditures Summary

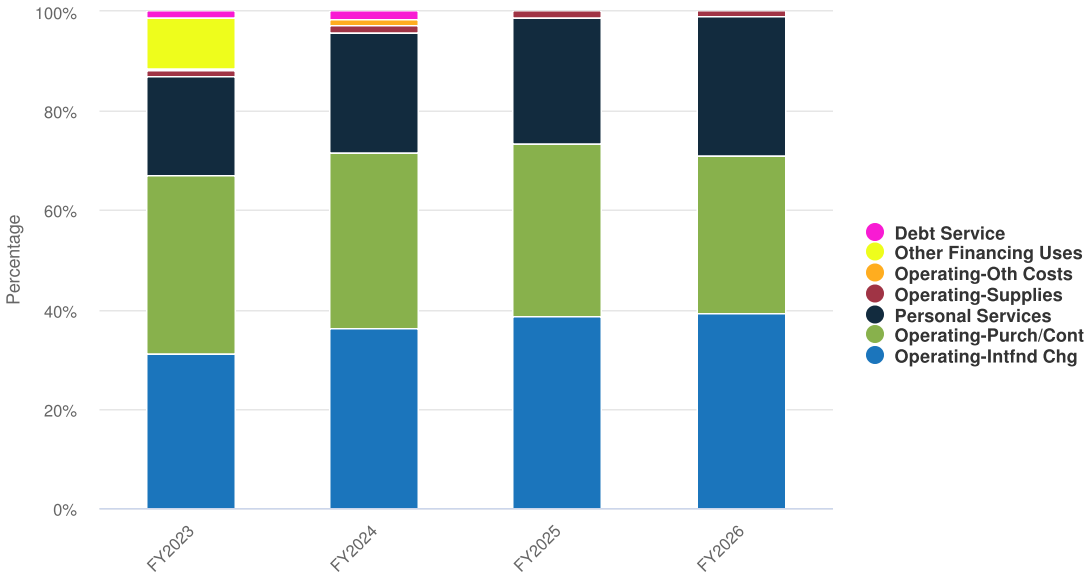
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Commissioners					
Personal Services	$368,362	$382,927	$402,640	$451,989	12.3%
Operating-Supplies	$24,270	$24,005	$29,000	$29,000	0%
Operating-Purch/Cont	$2,309,989	$1,922,289	$1,854,907	$1,854,907	0%
Operating-Oth Costs	$16,383	$77,714	$4,000	$4,000	0%
Operating-Intfnd Chg	$2,113,202	$2,137,619	$2,270,142	$2,515,467	10.8%
Debt Service	$77,939	$81,497	$0	$0	0%
Other Financing Uses	$715,097	$0	$0	$0	0%
Total Board Of Commissioners:	**$5,625,242**	**$4,626,052**	**$4,560,689**	**$4,855,363**	**6.5%**
County Administrator					
Personal Services	$1,003,013	$1,040,078	$1,087,551	$1,344,585	23.6%
Operating-Supplies	$50,920	$64,895	$31,000	$31,000	0%
Operating-Purch/Cont	$144,580	$173,779	$182,000	$182,000	0%
Total County Administrator:	**$1,198,513**	**$1,278,752**	**$1,300,551**	**$1,557,585**	**19.8%**
Total General Government:	**$6,823,755**	**$5,904,803**	**$5,861,240**	**$6,412,948**	**9.4%**
Total Expenditures:	**$6,823,755**	**$5,904,803**	**$5,861,240**	**$6,412,948**	**9.4%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Board of Elections

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

- Maintaining voter registration records for Columbia County and the Cites of Harlem and Grovetown
- Conducting all county, municipality, state, federal, and special elections
- Providing information to federal and county jury commission in preparation of jury list
- Processing all petitions for elections and candidate qualifying
- Receiving and maintaining all reports pertaining to the Georgia Ethics in Government Act
- Providing information on election law to candidates, public officials, civic groups, media, and general public
- Providing training to poll workers
- Promoting and perform public education with the schools and retirement communities in Columbia County for Voter Registration
- Attending mandated training and certification programs provided and required by the Secretary of State of Georgia
- Exemplifying the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Conducted the November 2024, Presidential General Election and a statewide Special Primary Election in June 2025.				X	
Conducted a Risk Limiting Audit, after the November 2024 General Election and June 2025 Special Primary Election			X	X	
Coordinated ethics filings with all candidates and (local) elected officials	X				
Attended State mandated training and conducted over 25 training classes for poll workers	X			X	X
Worked with GIS to move, consolidate and split precincts				X	
Updated over 162,075 registration and elections records			X		X
Successfully operated three advance voting sites for the November 2024 General Election and one advance voting site for the June 2025 Special Primary Election.				X	
Voted 60,264 and 939 voters, respectively, during advance voting for the November 2024 General Election and the June 2025 Special Primary Election.					X
Voted 21,342 and 1,956, respectively, on Election Day for the November 2024 General Election and the June 2025 Special Primary Election.					X
Received and responded to over 10 Open Records Requests		X	X	X	

GOALS FOR FY 25/26	P	R	I	D	E
Conduct the November 2025 Municipal Elections for the City of Grovetown and City of Harlem, conduct the Statewide Special Election for the PSC and any local special election the county may have in conjunction with the November 2025 municipal elections, and conduct the May 2026 General Primary and Non-partisan General Election.				X	
Possibly open and operate a third advance voting site for the May 2026 General Primary and November 2026 General Election.	X		X	X	X
Conduct candidate qualifying in March 2026	X			X	X
Continue to receive and respond to the many open records requests			X		
Track and maintain local candidate and elected official filings		X			
Continue updating the voter registration system			X		
Continue voter registration and election support to the municipalities in the County			X		
Continue attending training sessions required by the Georgia Election Code	X			X	
Visit each high school and train a representative on voter registration				X	
Work with the County on adding on to the Appling Warehouse and renovations to the former Euchee Creek Library for advance voting.				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of staff (Including temporary/part-time employees)	87	99	108

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Percentage of estimated population that is registered to vote	75%	78%	76%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of registration and election records updated through June 2025.	N/A	162,075	60,000
Number of training classes held for poll workers for all elections conducted	N/A	25	20
Number of voters during 3 week period of advance voting for the elections conducted from November 2024 through June 2025	N/A	61,203	40,000
Number of absentee by mail ballots counted for the elections conducted from November 2024 through June 2025	N/A	4,991	2,500
Number of voters on election day for the elections conducted from November 2024 through June 2025	N/A	23,298	20,000
Number of elections held elections conducted from November 2024 through June 2025	3	2	2

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Training rate of staff on GARViS	100%	100%	100%

STAFFING

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Executive Director	1	1	1
Assistant Director	1	1	1
Registration Supervisor	1	1	1
Warehouse Technician	1	1	1
Deputy Clerk	3	4	4
(*Temp Employees)	80	91	100
Total	**87**	**99**	**108**

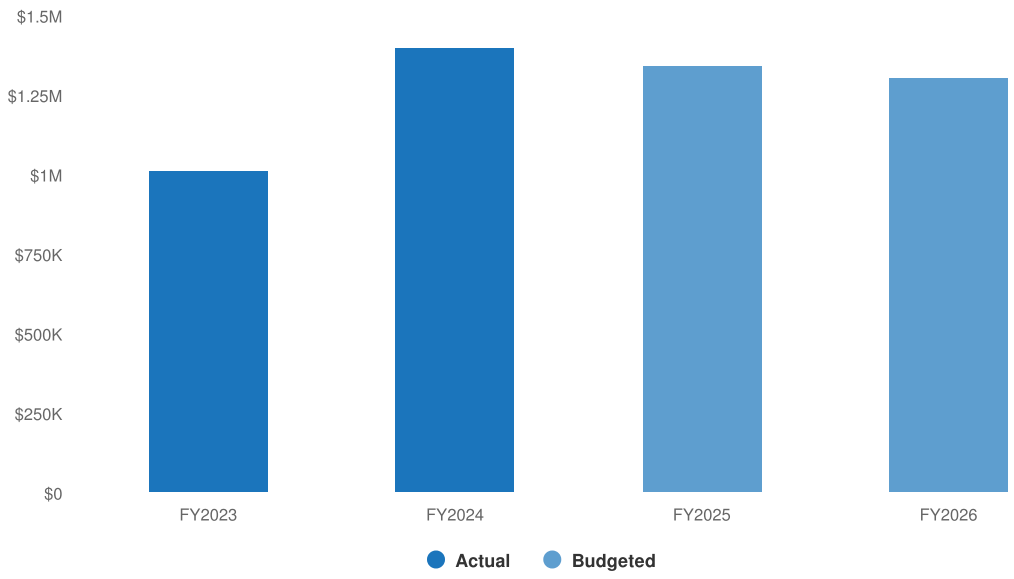
Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Board Of Elections					
Personal Services	$499,120	$489,697	$517,895	$572,374	10.5%
Operating-Supplies	$61,143	$340,601	$187,237	$259,825	38.8%
Operating-Purch/Cont	$453,789	$552,008	$457,623	$473,800	3.5%
Capital	$0	$19,309	$181,616	$0	-100%
Total Board Of Elections:	**$1,014,052**	**$1,401,615**	**$1,344,371**	**$1,305,999**	**-2.9%**
Total General Government:	**$1,014,052**	**$1,401,615**	**$1,344,371**	**$1,305,999**	**-2.9%**
Total Expenditures:	**$1,014,052**	**$1,401,615**	**$1,344,371**	**$1,305,999**	**-2.9%**

$1,305,999 **-$38,372**

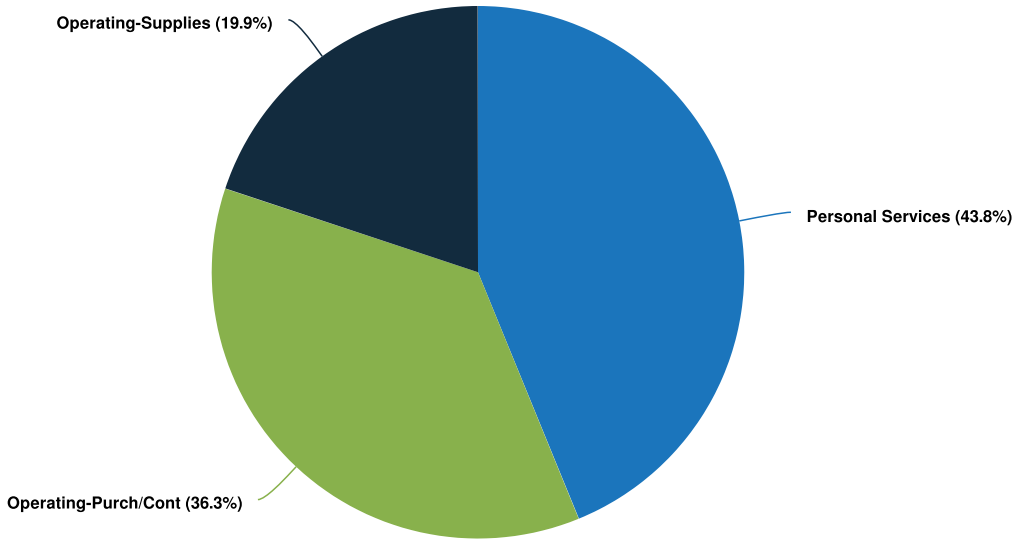
(-2.85% vs. prior year)

Board of Elections Budgeted and Historical Expenditures

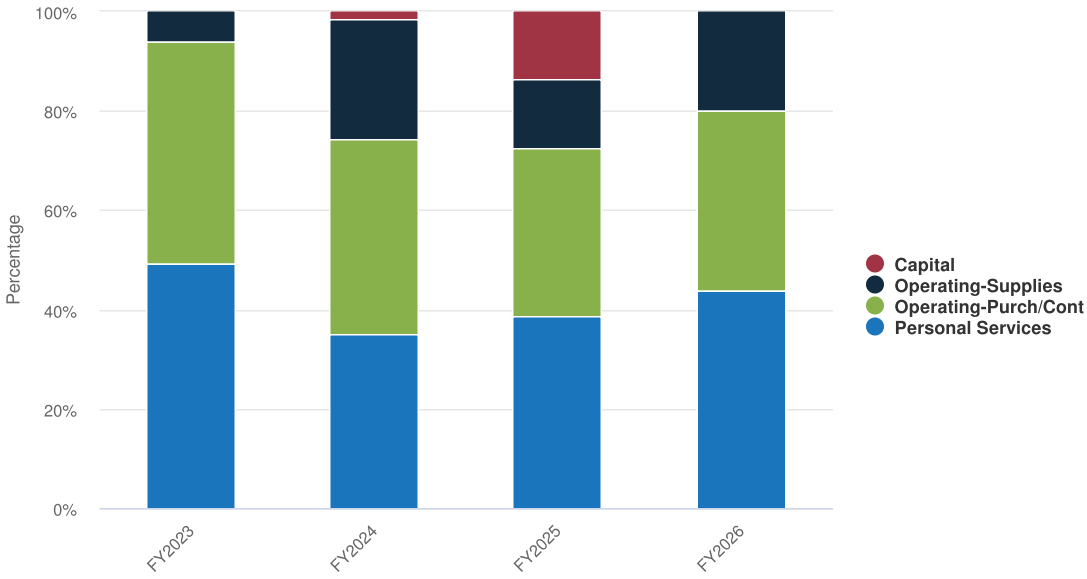


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. The accomplishments and goals of Building Standards aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Obtained CEU's required to renew current certifications.	X			X	X
Obtained multiple ICC inspector certifications.	X			X	X
Updated all permit applications and created more customer friendly application packets and forms.	X			X	X
Started implementation process with Clariti as the new software for Building Standards, Licensing and Permits departments and completed 90% of the review and cleanup of existing data for transition to Clariti.				X	
Created a new license cycle to identify exempt license accounts within Columbia County's jurisdiction and provided renewal notification to those businesses.				X	
Attended state fire inspectors' association training.	X		X		X
Increasing online submittals has helped increase online plan reviews which then the builder / GC has access online to review and print the stamped plans themselves and helped decrease time spent in scanning large plans into our system.			X	X	
Different permit packages are accessible on our website with a cover sheet that provides a small checklist of what is needed for certain projects.				X	
Started implementing monthly group training for the customer service reps to help increase job knowledge and collaborate as a team to help efficiencies up front.				X	
Decreased printing / mailing Re-inspection invoices. They are primarily distributed via email.		X		X	
Implement a workflow for other departments to approve their reviews electronically – eliminating paper approval/sign off, to help increase turn/time efficiency in our permit/review process.				X	X
Create documents such as permit applications, contractor change, etc. as a fillable form and have access to it on our website.			X	X	

GOALS FOR FY 25/26	P	R	I	D	E
Purchase, adopt and implement 2024 editions of residential and commercial codes and DCA GA amendments.	X			X	X
Continue training for the upcoming NEC code cycle changes on pace to be implemented in 2025.	X			X	X
Analyze and address any necessary changes to be made to the fee schedule.				X	X
Complete review of existing data.				X	
Attend the Georgia Fire Safety Symposium.				X	
Attend state fire inspector's association training.	X		X		X
Obtain Fire Inspector certifications.			X	X	
Successful "Go Live" with Clariti in 2025.				X	
Finalize and complete move into new Building A.				X	
Continue to increase online activity: submittals, payments, schedule inspections, etc.		X		X	
Continue a proactive workflow when a final inspection passes, we email the contractors regards to items needed before a CO can be issued or issue the CO as soon as the final inspection passes.				X	X
Obtain ICC Permit Technician Certification for one permit department employee.			X	X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of staff	25	26	27
Number of authorized vehicles	16	16	16

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Building Permits Issued	5,404	6,052	6658
Electrical Permits Issued	2,569	2,877	3165
Mechanical Permits Issued	2,579	2,888	3177
Plumbing Permits Issued	1,180	1,322	1454
Yard Permits Issued	606	679	747
All Other Permits Issued	493	552	607
Residential Inspections	17,794	19,929	21,922
Commercial Inspections	3,682	4,124	4,536
Fire Marshal Inspections	2,865	3,209	3,530

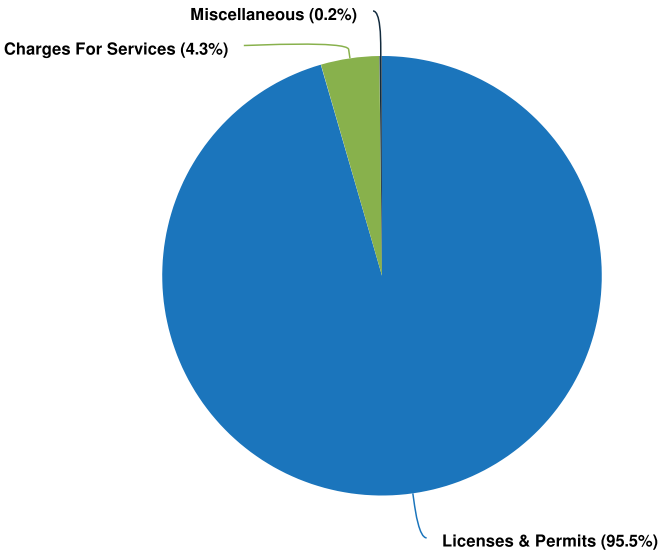
Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of CEUs obtained to renew current certification	244	246	250
Number of ICC inspector certifications obtained	9	3	5
% of invoices sent electronically	90%	100%	100%
Increase online activity: ◦ # of Submittals ◦ # of Payments ◦ # of Inspections scheduled	 2,775 9,359 775	 3,535 12,807 822	 3,959 14,344 921

STAFFING

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Division Director	1	1	1
Department Managers	5	5	5
Executive Assistant	1	1	1
Building Inspectors	8	8	9
Customer Service Rep.	4	4	4
Deputy Fire Marshal	3	4	4
Building Plan Review	1	1	1
Comm. Plan Review	1	1	1
Residential Plan Review	1	1	1
TOTAL	**25**	**26**	**27**

Revenues by Source

Projected Revenues by Source

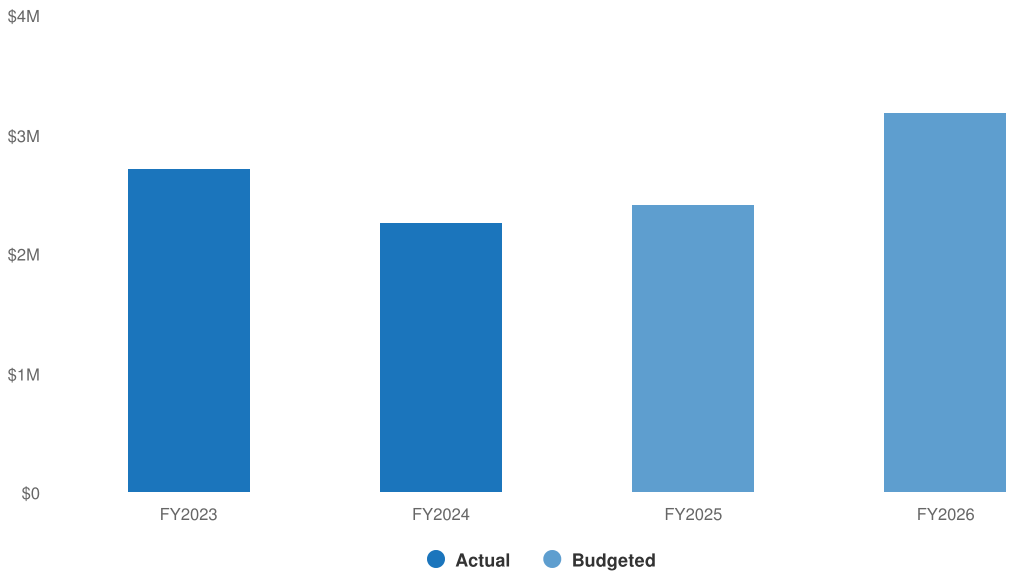


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Licenses & Permits	$1,846,695	$2,799,725	$2,206,400	$3,040,552	37.8%
Charges For Services	$85,141	$137,658	$111,675	$137,013	22.7%
Miscellaneous	$200	$2,145	$1,000	$5,617	461.7%
Use Of Reserves	$0	$0	$95,650	$0	-100%
Other Financing Sources	$18,271	$0	$0	$0	0%
Total Revenue Source:	**$1,950,307**	**$2,939,528**	**$2,414,725**	**$3,183,182**	**31.8%**

Expenditures Summary

$3,183,182 **$768,457**
(31.82% vs. prior year)

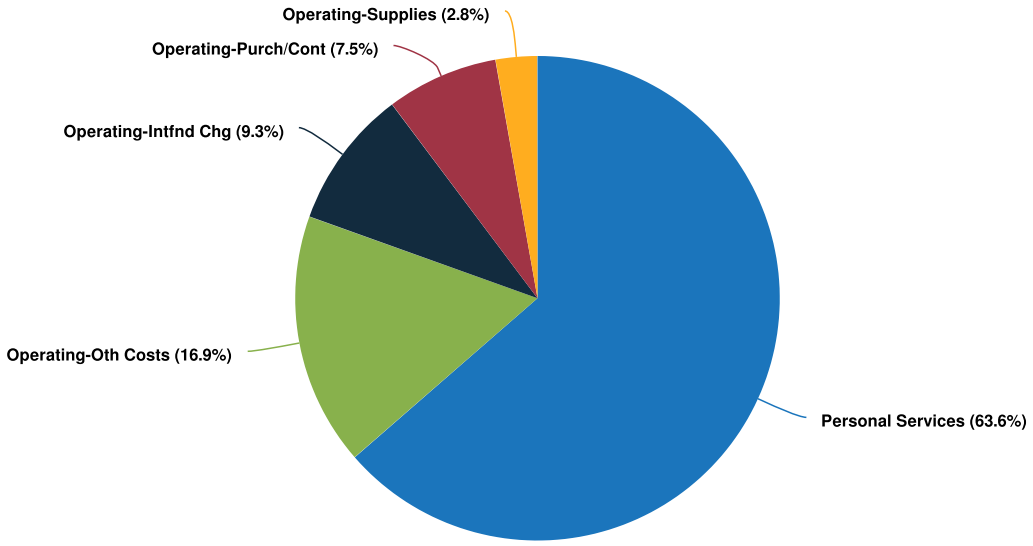
Building Standards Budgeted and Historical Expenditures



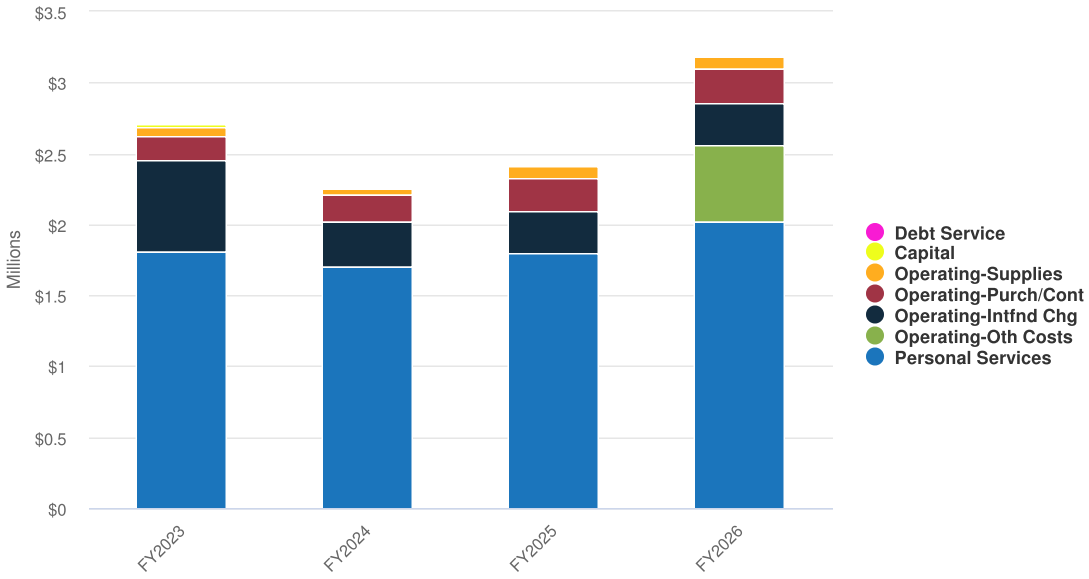
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Special Revenue Funds					
Building & Commercial Svcs					
Personal Services	$1,811,134	$1,705,326	$1,792,704	$2,024,865	13%
Operating-Supplies	$59,723	$40,100	$91,559	$88,500	-3.3%
Operating-Purch/Cont	$176,974	$193,106	$234,250	$237,300	1.3%
Operating-Oth Costs	$0	$845	$500	$536,805	107,261%
Operating-Intfnd Chg	$636,834	$309,988	$295,712	$295,712	0%
Debt Service	$9,173	$9,609	$0	$0	0%
Capital	$18,271	$0	$0	$0	0%
Total Building & Commercial Svcs:	**$2,712,108**	**$2,258,975**	**$2,414,725**	**$3,183,182**	**31.8%**
Total Special Revenue Funds:	**$2,712,108**	**$2,258,975**	**$2,414,725**	**$3,183,182**	**31.8%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. Below are the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25 FACILITIES DESIGN AND CONSTRUCTION	**P**	**R**	**I**	**D**	**E**
Closed out the construction contract and continued to perform warranty work coordination on three (3) Tennis Court Renovation Projects.				X	X
Closed out the construction contract and continued to perform warranty work coordination on the Fleet Services new HVAC systems at three (3) fleet repair shops.				X	X
Closed out the construction contract and continued to perform warranty work coordination on the Fire Rescue Station 2 Replacement Project.				X	X
Closed out the construction contract and continued to perform warranty work coordination on the Coroner's Office Renovations and Additions.				X	X
Closed out the construction contract and continued to perform warranty work coordination on the new Columbia County Racquet Center.				X	X
Closed out the construction contract and continued to perform warranty work coordination on the Backup Data Recovery Site.				X	X
Completed design and completed construction on a new covered parking area for the Coroner's Office transport van.				X	X
Completed design and closed out the construction contract on construction of the Sheriff's Training Track Repair Garage.				X	X
Coordinated and completed repairs to 25 structures damaged by Hurricane Helene.				X	X
Continued construction and coordination on the Justice Center Renovation Project.				X	X
Continued construction and coordination on the new Building A Project.				X	X
Completed design and started construction on the Patriots Park Gym Improvements project.				X	X
Completed design and started construction on the Sheriff's Office Detention Dormitory 2 Project				X	X
Completed design and set a bid date on the PAC Support Facility.				X	X
Completed design for the Pollard House Renovation.				X	X
Completed a master plan design for the Blanchard Park Renovation.				X	X
Submitted and obtained a permit from USACE on the Wildwood Park Area 1 Ranger House.				X	X
Started and completed design on New Restroom Facilities at the Racquet Center and Evans Towne Center Park.				X	X
Started and completed design for the Evans Library HVAC Replacement project.				X	X
Started design on the Renovations and Additions to the Savannah Rapids Pavilion				X	X
Started design on the new Riverwood Park.				X	X

ACCOMPLISHMENTS FOR FY 24/25 PRE-CONSTRUCTION DEPARTMENT	P	R	I	D	E
Deliver Hardy McManus Road Widening Project for Construction.				X	X
Deliver Gateway Signage Project (I-20) for Construction.				X	X
Completed acquisitions for the Harlem Force Main (Water and Sewer).				X	X
Completed acquisition for the Euchee Creek Interceptor.				X	X
110 Parcels closed on the Hereford Farm Road Widening Project.				X	X

ACCOMPLISHMENTS FOR FY 24/25 ROAD CONSTRUCTION	P	R	I	D	E
Construction Completed: ◦ LMIG 2024 – N. Fairview, Carole Dr, Langston Dr, Annie Laurie Dr, Pauline St, Dowling Dr and Stonington Dr. ◦ TIA 2, Group 2 Resurfacing - Wrightsboro Rd, Oakley Pirkle Rd, South Old Belair Rd, Faircloth Dr/Library Dr, Government Center Way, CDP Industrial Blvd, Park West Dr and Old Wheeler Rd ◦ Flowing Wells Rd Widening ◦ Lewiston Rd Widening				X	X
Contracts in Construction: ◦ LMIG 2025– Indian Springs Trail, High Woods Pass, Indian Springs Pass, Yonto Dr, Old Indian Camp Rd, Broadleaf Trail, Marshall Way, Marshall Ct, Kameron Ct, Prairie Pass, Sonora Circle, Hudgens Ct, Adcock Ct, Adcock Circle, and Prairie Lane ◦ TIA 2, Group 3 Resurfacing – Evans to Locks Rd, Blackstone Camp Rd, Blue Ridge Dr, Harlem Grovetown Rd, Blanchard Rd, Columbia Industrial Blvd, Halali Farm Rd, Industrial Park Dr, Oak Street North, Old Trail Rd East (Columbia Co portion), Old Trail Rd West, Pleasant Home Rd, Roswell Dr and Southern Pines Dr ◦ GDOT Local Road Assistance (LRA) Grant - Gibbs Rd, Laurel Dr, Bartram Ridge, Bartram Trail Club Dr, Brandywine Dr, Prescott Dr, Jade Dr, Opal Ct, Rollo Domino Circle, Apostolic Dr and Apostolic Ln				X	X
Let Contracts awaiting Construction Commencement: ◦ Wildwood Park Resurfacing ◦ TIA 2, Group 4 Resurfacing - Baker Place Rd, Brown Circle, GR Tucker Rd, Louisville Rd, Old Union Rd and Sugar Creek Dr ◦ TIA 2, Group 5 Resurfacing - Bennett Rd, Eubank Dr, Lonergan Hulme Rd, Ray Owens Rd, Ridge Rd, Shucraft Rd, Tubman Rd and Yelton Rd ◦ Hardy McManus Road Widening				X	X
Grants Applied For/Received: ◦ LMIG 2025 – Indian Springs Trail, High Woods Pass, Indian Springs Pass, Yonto Dr, Old Indian Camp Rd, Broadleaf Trail, Marshall Way, Marshall Ct, Kameron Ct, Prairie Pass, Sonora Circle, Hudgens Ct, Adcock Ct, Adcock Circle, and Prairie Lane ◦ GDOT Local Road Assistance (LRA) Grant 2025 – Newmantown Rd, Nature's Way, Mistletoe Rd, Winfield Rd, and Winfield Hills				X	X

GOALS FOR FY 25/26 FACILITIES DESIGN AND CONSTRUCTION	P	R	I	D	E
Complete construction on Building A and partial completion of parking and roadway improvements.				X	X
Complete construction on the Justice Center Renovations.				X	X
Complete construction on the Sheriff's Detention Dormitory.				X	X
Start construction on PAC Support Facility.				X	X
Start construction on Pollard House Renovation project.				X	X
Complete construction of the Coroner's Office covered parking.				X	X
Start construction on the Renovations to the Savannah Rapids Pavilion.				X	X
Start and complete construction on the Evans Library HVAC Replacement.				X	X
Complete construction on the Patriots Park Gym Improvements.				X	X
Start construction on the Riverwood Park.				X	X
Start and complete construction of the Restroom Facilities at Racquet Center and Evans Towne Center Park.				X	X
Complete remaining Hurricane Helene repairs.				X	X
Start design on Fire Rescue Station 13 Replacement.				X	X
Start the Patriots Park Master Plan.				X	X
Start design on the renovation of the Senior Center, Euchee Creek Library.	X			X	

GOALS FOR FY 25/26 PRE-CONSTRUCTION DEPARTMENT	P	R	I	D	E
Deliver Ray Owens and White Oak Intersection Improvements for Construction.				X	X
Deliver Horizon Chamblin Parkway Connector Road for Construction.				X	X
Deliver Euchee Creek Phase One (Canterbury to Wrightsboro) for Construction.				X	X
Finish the acquisition portion and right of way certification for Hereford Farm Road Widening.				X	X
Finish the acquisition portion and right of way certification for the Clanton Road Improvement Project.				X	X
Deliver Chastain Place Turn Lane for Construction.				X	X
Acquire the Washington Road Water Line easements for new water line upgrade.				X	X

GOALS FOR FY 25/26 ROAD CONSTRUCTION	P	R	I	D	E
Continue Construction Oversight of: ◦ Horizon South Pkwy Widening ◦ Fury's Ferry Rd Widening				X	X
Complete: ◦ LMIG & LRA 2025 ◦ Roundabout at Riverwood Pkwy/General Wood Pkwy				X	X
Let and Begin: ◦ William Few Pkwy Widening ◦ Secure and let LMIG 2026 ◦ TIA 2, Group 6 Resurfacing ◦ Clanton Rd Extension ◦ Chastain Place Turn Lane Project ◦ Chamblin/Horizon South Connector ◦ Ray Owens at White Oak Rd Intersection Improvements ◦ Euchee Creek Greenway Extension ◦ Washington Rd at William Few Improvements ◦ Gateway Signage ◦ Louisville Rd at Wrightsboro Rd Intersection Improvements ◦ Appling Sidewalks ◦ Blue Ridge Dr Sidewalks				X	X

Department Measures

FACILITIES DESIGN AND CONSTRUCTION

Position	Actual FY 24/25	Actual FY 25/26	Forecast FY 26/27
Director	1	1	1
Deputy Director	0	1	1
Manager V	2	2	2
Manager II	1	1	1
Manager I	1	1	1
Executive Assistant	0	1	1
Total	**5**	**7**	**7**

PRE-CONSTRUCTION DEPARTMENT

Position	Actual FY 24/25	Actual FY 25/26	Forecast FY 26/27
ROW Specialist	3	3	3
Admin Coordinator	1	1	1
Pre-Construction Engineer	1	1	2
Utility Permitting Manager	1	1	1
Utility Inspector	1	1	1
Pre-Construction Manager	1	1	1
Total	**8**	**8**	**9**

ROAD CONSTRUCTION

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Manager III	1	1	1
Manager IV	1	1	1
Geotech Manager	1	1	1
Engineer I	3	3	3
Engineer II	1	1	1
Engineer III	2	2	2
Inspector	2	2	2
Inspector II	2	2	2
Road Construction Mgr	1	1	1
Total	**14**	**14**	**14**

Budgeted and Historical Data

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

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
2024 PFA Bond					
Debt Service	$0	$927,119	$0	$0	0%
Capital	$0	$0	$6,405,922	$31,500,000	391.7%
Total 2024 PFA Bond:	**$0**	**$927,119**	**$6,405,922**	**$31,500,000**	**391.7%**
2017 - 2022 Splost					
Personal Services	$61,219	$109,578	$114,135	$138,253	21.1%
Operating-Purch/Cont	$176	$0	$0	$0	0%
Operating-Oth Costs	$2,262,312	$0	$0	$0	0%
Other Financing Uses	$2,240,435	$2,264,640	$0	$0	0%
Capital	$13,036,467	$13,211,740	$23,488,778	$39,228,619	67%
Total 2017 - 2022 Splost:	**$17,600,608**	**$15,585,958**	**$23,602,913**	**$39,366,872**	**66.8%**
Title Ad Valorem Tax Fund					
Operating-Purch/Cont	$607,640	$928,270	$1,320,000	$1,790,541	35.6%
Other Financing Uses	$0	$5,664,907	$0	$0	0%
Capital	$4,992,744	$2,186,235	$3,513,000	$1,850,000	-47.3%
Total Title Ad Valorem Tax Fund:	**$5,600,384**	**$8,779,412**	**$4,833,000**	**$3,640,541**	**-24.7%**
TAVT ARPA					
Operating-Purch/Cont	$65,275	$841,265	$0	$0	0%
Operating-Oth Costs	$735,070	$1,432,651	$900,000	$0	-100%
Capital	$2,160,805	$1,386,413	$1,800,000	$300,000	-83.3%
Total TAVT ARPA:	**$2,961,150**	**$3,660,328**	**$2,700,000**	**$300,000**	**-88.9%**
T-Splost					
Capital	$22,101,540	$45,890,420	$39,607,000	$31,365,000	-20.8%
Total T-Splost:	**$22,101,540**	**$45,890,420**	**$39,607,000**	**$31,365,000**	**-20.8%**
23-28 SPLOST					
Personal Services	$0	$612,688	$661,227	$749,968	13.4%
Operating-Supplies	$0	$10,320	$19,350	$11,850	-38.8%
Operating-Purch/Cont	$0	$23,632	$27,300	$27,300	0%
Operating-Oth Costs	$1,899,517	$4,109,568	$4,068,000	$4,294,000	5.6%
Other Financing Uses	$0	$0	$3,186,089	$3,344,000	5%
Capital	$7,272	$579,030	$28,038,034	$29,572,882	5.5%
Total 23-28 SPLOST:	**$1,906,789**	**$5,335,239**	**$36,000,000**	**$38,000,000**	**5.6%**
Total:	**$50,170,471**	**$80,178,476**	**$113,148,835**	**$144,172,413**	**27.4%**

Code Compliance

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

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Increased proactive work in densely populated areas			X	X	X
All staff members assigned commission districts for cases			X	X	X
Continue Code Officer training through GACE and CVIOG			X	X	
Department Workload from CITYWORKS made capable of reporting out	X			X	X
4 Full Size Pickups utilized for safer sign removal and temporary storage				X	
Full staffing achieved, 9 team members	X			X	
Ordinance revision of Vehicle Parking Standards approved by BOC	X				X
District Attorney prosecuting cases in Magistrate Court				X	

GOALS FOR FY 25/26	P	R	I	D	E
Customer Service Excellence in all situations	X	X	X	X	X
Continue assisting with ordinance revision recommendations, rewrites, and text amendments	X			X	X
Certifications for Zoning through ICC and GACE	X			X	
Strive to decrease citations through voluntary compliance	X				X
Increase sign appropriate placement awareness				X	
Continue supporting departments with enforcement procedures		X		X	
Continue training to maintain efficiency and common code practices				X	
Maintain equitable enforcement throughout the County	X	X			X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Total cases (reactive & proactive)	4,810	5,000	6,000
Proactive	3,271	3,500	3,500

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Total # of signs removed	1414	1825	2090
Total # of citations issued	148	122	152
GACE training	6	6	6

STAFFING

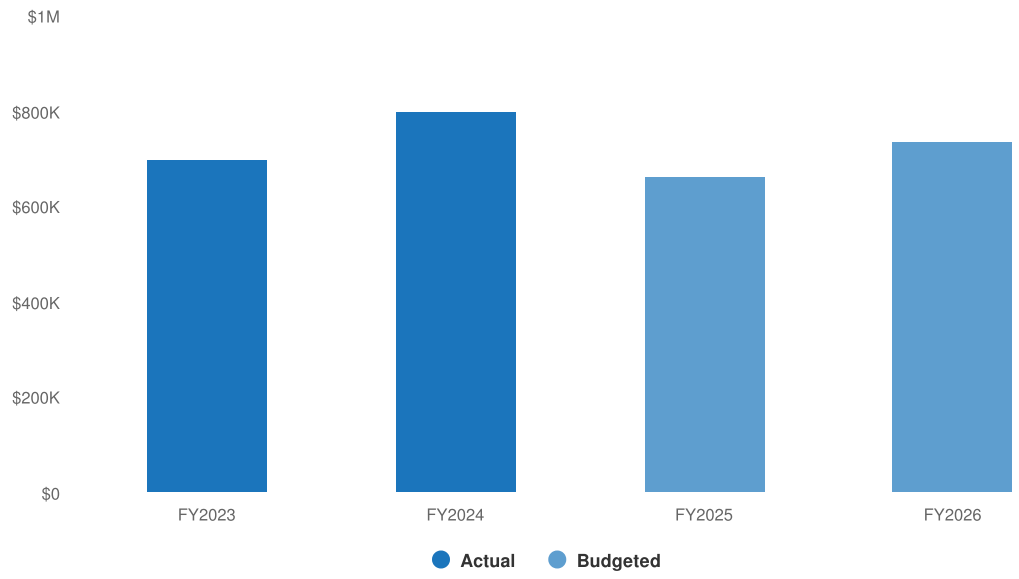
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Department Manager	1	1	1
Administrative	1	1	1
Officers	7	7	7
Total	**9**	**9**	**9**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Code Compliance					
Personal Services	$605,120	$713,459	$591,026	$658,526	11.4%
Operating-Supplies	$64,357	$55,051	$24,638	$25,755	4.5%
Operating-Purch/Cont	$28,418	$30,636	$47,810	$50,578	5.8%
Operating-Oth Costs	$0	$0	$1,000	$1,000	0%
Total Code Compliance:	**$697,896**	**$799,146**	**$664,474**	**$735,859**	**10.7%**
Total Housing & Development:	**$697,896**	**$799,146**	**$664,474**	**$735,859**	**10.7%**
Total Expenditures:	**$697,896**	**$799,146**	**$664,474**	**$735,859**	**10.7%**

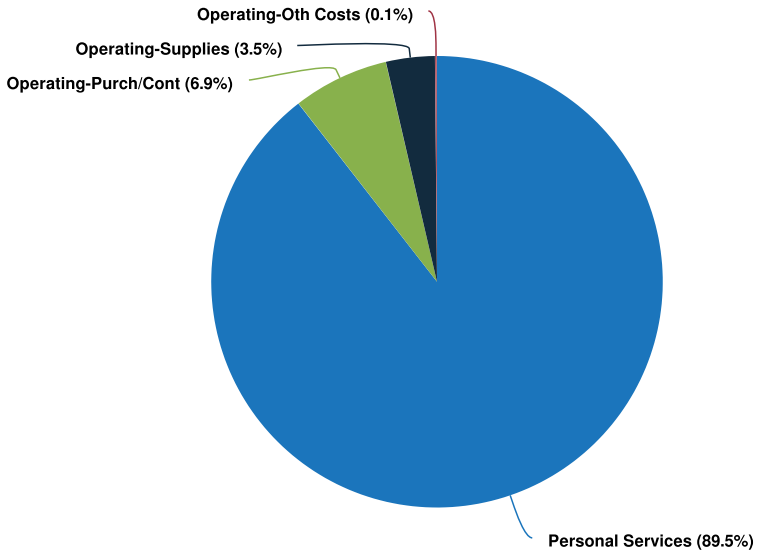
$735,859 **$71,385**
(10.74% vs. prior year)

Code Compliance Budgeted and Historical Expenditures

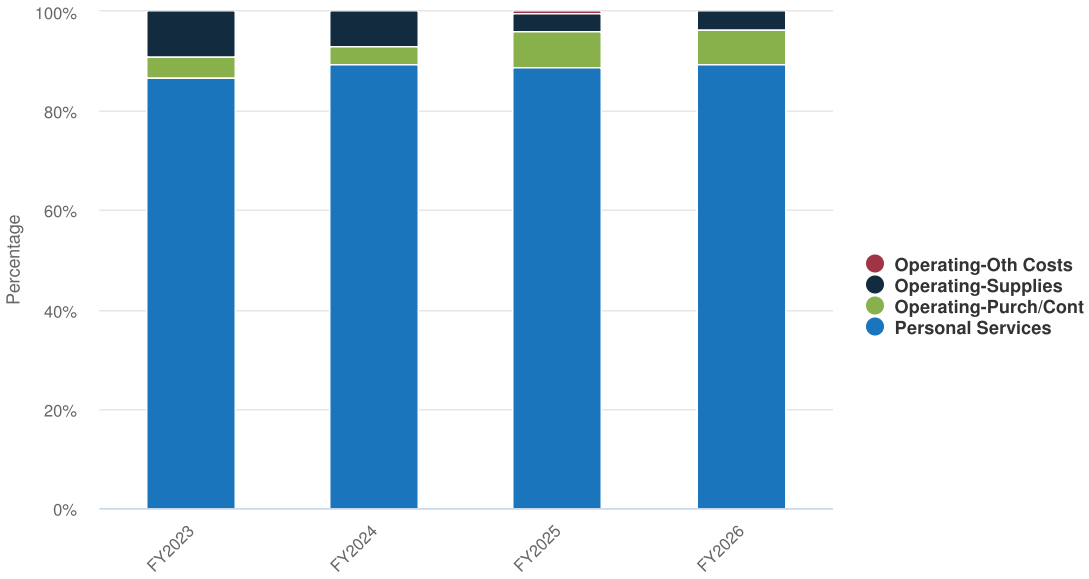


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Community Services/Programs & Events

The Programs/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. Above all else, the accomplishments and goals of Community Services/Community Events aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Developed, planned and executed events over more than 150 calendar dates	X			X	X
Hosted the 24th annual BOOM! In the Park, at Evans Towne Center Park				X	
Christmas in Columbia County expanded park-wide light display along with Evans on Ice (partnership), plus Christmas Tree Lighting event expanded into the Plaza and the Market Pavilion				X	X
Evans Market – will continue within and around the new Market Pavilion taking place September - November 2024 and again in the Spring from March – June 2025				X	X
Host the first-ever Columbia County Cultural Festival in March 2025				X	
Food Truck Fridays– this FREE monthly event featuring food trucks and entertainment has become a local favorite and we hosted this event once or twice a month (July- September 2024 & March – June 2025)				X	
Halloween 2024 we hosted two events, Evans Towne Center Park hosted over 100 Trick or Treat booths and Gateway Park hosted a Halloween Movie Night.				X	X
Senior Center continues afternoon programming that is available multiple times a month to driving seniors as well as quarterly evening/weekend trips or events.				X	
Continued the outdoor recreation program and added some additional programs/events with Environmental Education and Events				X	X
Experience Club, programming for those age 50+ - meets monthly for hobbies and social activities				X	

GOALS FOR FY 25/26	P	R	I	D	E
In FY 2025-2026, the Community Events department will plan and execute events over more than 150 calendar dates	X			X	X
Host the 25th annual BOOM! In the Park, at Evans Towne Center Park with food, fun, and fireworks. With added security measures and gated entry				X	
Christmas in Columbia County park-wide light display along with Evans on Ice (partnership), Plus an expanded Christmas Tree Lighting Event and 12 days of Christmas Vendor Village				X	X
Evans Market – will continue within and around the new Market Pavilion taking place September - November 2025 and begin again in March 2026 with continued Season Pass Holders in both Market and Food Vendors				X	
Food Truck Fridays– this FREE monthly event featuring food trucks and entertainment has become a local favorite and we will host this event once or twice a month (September & October 2025 & March – June 2026)				X	
MOVE Columbia County – healthy lifestyle initiative with MOVE RFID Cards, Thrive Thursdays, and biannual Outdoor Recreation/Fitness events.		X			
Adding new inclusive events – Eggstra Special, Halloween with a Heart Partnership and Dancing with the Stars Special Needs Prom Event.				X	X
Halloween Events include Appling/Eubanks Blanchard Movie Night & Evans Towne Center Park Trick or Treat				X	
Host the first-ever Columbia County Fall Concert Series in August, October & November 2025				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
% of staff that has completed their professional certification	50%	60%	63%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of events and programs executed	115	115	115
Number of Food Truck Friday events held	14	10	14
Estimated average attendance of Food Truck Friday events	1.500	1,500	1,600
Estimated # of participants for the Easter Egg Scramble	6,000	6,000	7,000
Estimated # of attendees for the Evans Market	4,000	20,000	30,000
Number of booths hosted at Evans Towne Center Park for Halloween	100	100	110
Reed Creek Classes	3,908	6,359	6,500
Senior Center Attendance	10,867	12,077	12,500
Congregate Meals	9,120	12,011	10,000
Home Delivered Meals	33,104	31,617	33,500

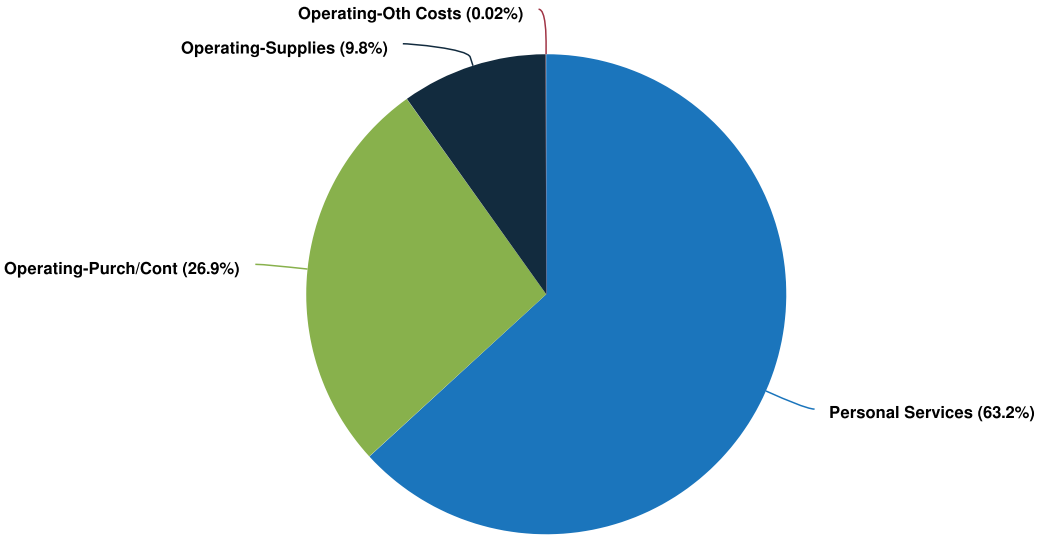
Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Host the annual BOOM! In the Park at Evans Towne Center	Yes	Yes	Yes
Implement MOVE Columbia County, a healthy lifestyle initiative for all ages	Yes	Yes	Yes
Gain National Parks and Recreation Agency accreditation	Yes	Yes	Yes
Develop Additional Outdoor Recreation Programs/Events	N/A	Yes	Yes

STAFFING

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Programs & Events Manager	1	1	1
Programs & Events Coordinator	2	2	2
Rental Event Coord.	1	1	1
Programs & Events Supervisor	0	0	1
Reed Creek Coord.	1	1	1
Reek Creek Supervisor	0	1	1
Reed Creek Temp Help	3	2	3
Outdoor Rec. Coord.	0	1	1
Senior Center Supervisor	1	1	1
Senior Center Coordinator	1	1	1
Kitchen Staff	2	2	2
Meal Delivery Drivers	4	4	0
TOTALS	**16**	**17**	**15**

Expenditures Summary

Budgeted Expenditures by Expense Type

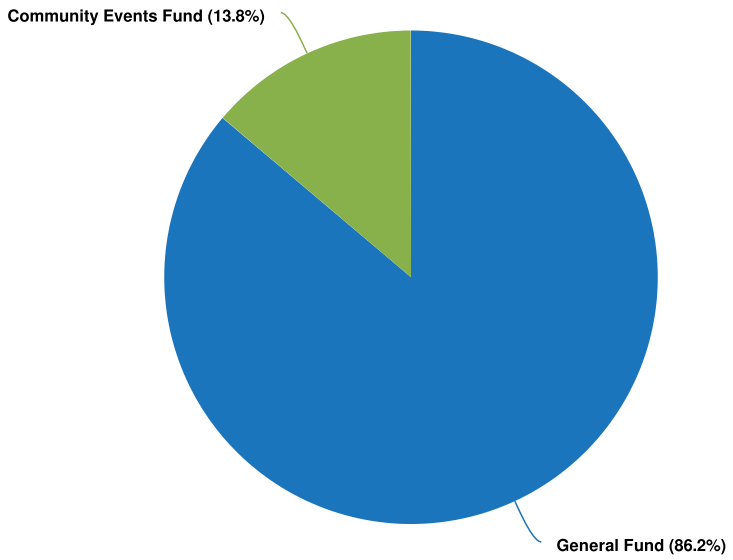


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expense Objects					
Personal Services	$700,263	$740,946	$1,317,771	$1,472,442	11.7%
Operating-Supplies	$54,701	$52,638	$195,110	$229,104	17.4%
Operating-Purch/Cont	$428,179	$293,776	$595,000	$627,660	5.5%
Operating-Oth Costs	$2,631	$0	$0	$500	N/A
Capital	$59,590	$0	$0	$0	0%
Total Expense Objects:	**$1,245,364**	**$1,087,360**	**$2,107,881**	**$2,329,706**	**10.5%**

Expenditures by Fund

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

Budgeted Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
General Fund					
General Fund	$951,459	$839,895	$1,849,381	$2,007,606	8.6%
Total General Fund:	**$951,459**	**$839,895**	**$1,849,381**	**$2,007,606**	**8.6%**
Community Events Fund	$293,905	$247,465	$258,500	$322,100	24.6%
Total:	**$1,245,364**	**$1,087,360**	**$2,107,881**	**$2,329,706**	**10.5%**

District Attorney

Every circuit in Georgia has a District Attorney's Office by operation of the Georgia Constitution and Title 15, Chapter 18 of the Official Code of Georgia Annotated. The District Attorney's Office consists of a District Attorney, Assistant District Attorneys, Investigators, Victim Advocates, Administrative Assistants, and Office Administrator. All employees are under the direct supervision of the District Attorney and are vital for the Office to function properly. There are currently 22 full-time employees of the District Attorney's Office, including the elected District Attorney. Below are workload and performance measurements of the District Attorney's office that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

Department Measures

WORKLOAD MEASUREMENTS

The District Attorney's Office prosecutes all felony and most misdemeanor criminal cases arising in the jurisdiction. The following is an overview of office activity in 2023.

Preliminary Magistrate Court Hearings 52

Grand Jury Presentments 880

Accusations Filed 1,030

Superior Court Intake (opened cases): 2,126 cases (2,224 defendants)

1. Felony: 1,209
2. Misdemeanor: 8315
3. Other: 84 (asset forfeiture, CFR, etc)

   Agency breakdown:
   a. CCSO: 1,275
   b. Harlem: 37
   c. Grovetown: 263
   d. GSP: 73
   e. CCBOE: 24
   f. Other: 122 (DOC, private warrants, other misc. agencies)

Victims

1. Opened: 1,409
2. Closed: 1,415*

*cases opened in prior years that were resolved in 2024 included in this number

Juvenile Court 181 cases

TOTAL 2024 CASES: 2,307

PERFORMANCE MEASUREMENTS

Upon opening on July 23, 2021, the District Attorney's Office of the Columbia Judicial Circuit inherited from our predecessor office approximately 4,000 case files for prosecution. Of those files, approximately 400 had not been reviewed for indictment or accusation. Every day from municipal, county and state law enforcement agencies new case files are received. Received new case files are reviewed for sufficiency and, if needed, further investigated. Once determined sufficient evidence exists to ethically prosecute, cases are charged either by indictment or accusation. After charging documents are filed a cases move into active litigation until resolved, either by plea negotiation or trial.

INPUTS:
4,000 original case files were active on the day the office opened for business.

OUTPUTS:
The District Attorney, in addition to mandatory continuing legal education hours required for state licensure, completed executive education in Homeland Security through Harvard University.

The Office Administrator attended and received a certificate of training from the Prosecuting Attorneys Council of Georgia for office management (attending virtually this year).

The Chief Investigator attended both training as mandated by P.O.S.T. and additional training.

Each Assistant District Attorney attended, in addition to those mandatory continuing legal education hours required for state licensure, at least one course as determined by their immediate supervisor for further development.

Each Victim Advocate attended additional professional training in their field.

All Administrative Assistants cross-trained at the direction of the Office Administrator in a minimum of one additional duty currently the responsibility of another Administrative Assistant.

Efficiency:
The time from receipt of a new case file from law enforcement until indictment or accusation reduced by approximately two weeks in 2024.

The time from case opening to closure fell dramatically, as evidenced by the total number of active cases now open. (*see* **Outcomes** below)

The District Attorney's Office of the Columbia Judicial Circuit is currently staffed at 22 employees. This staffing is approximately one-half to two-thirds the staffing of District Attorney's Offices in the benchmark counties to which Columbia County is compared for other government functions.

OUTCOMES:
Despite opening more files every month than the month before, and having inherited nearly 4,000 files on day one, the number of currently open case files is approximately 1,819.

Outcomes evidence that this District Attorney's Office continues to close more files than it is opening, despite opening more files annually than in the past, and doing so while taking on the prosecution of 528 county ordinance matters in Magistrate Court in 2024.

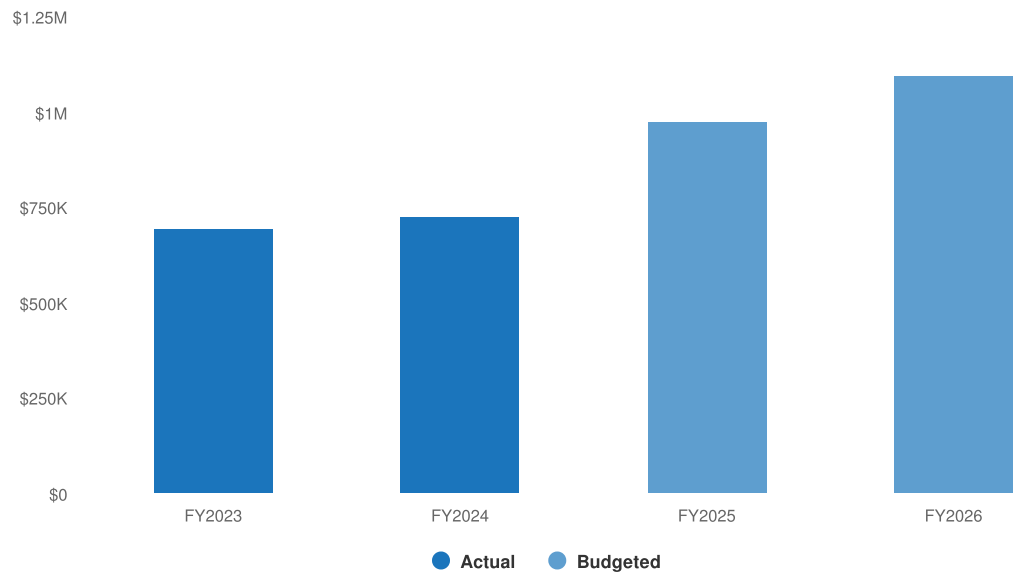
While keeping justice as the objective, through efficient and innovative employment of technical proficiencies, the District Attorney's Office is operating at a tempo more robust than offices twice its size.

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Judicial					
District Attorney					
Personal Services	$600,172	$627,929	$781,898	$902,253	15.4%
Operating-Supplies	$48,902	$43,976	$55,000	$40,000	-27.3%
Operating-Purch/Cont	$44,384	$51,249	$100,000	$130,000	30%
Operating-Oth Costs	$3,965	$4,509	$25,000	$10,000	-60%
Other Financing Uses	$0	$3	$0	$0	0%
Capital	$0	$0	$14,600	$14,600	0%
Total District Attorney:	**$697,424**	**$727,666**	**$976,498**	**$1,096,853**	**12.3%**
Total Judicial:	**$697,424**	**$727,666**	**$976,498**	**$1,096,853**	**12.3%**
Total Expenditures:	**$697,424**	**$727,666**	**$976,498**	**$1,096,853**	**12.3%**

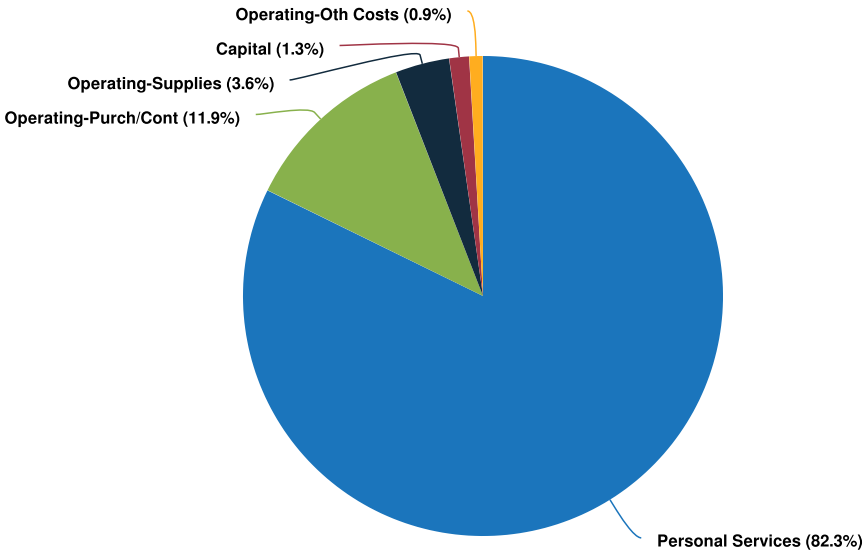
$1,096,853 **$120,355**
(12.33% vs. prior year)

District Attorney Budgeted and Historical Expenditures

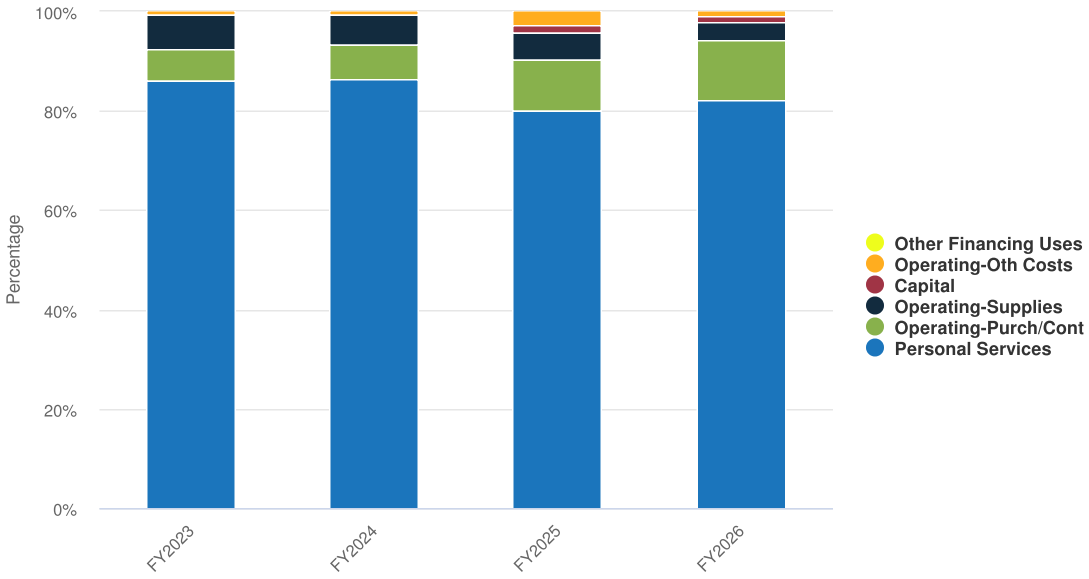


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Emergency Management Agency

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. The accomplishments and goals of the Emergency Management Agency department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Coordinated and hosted four Community Blood Drives				X	
Completed quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements			X		
2024 Emergency Manager Re-Certification completed for Director, Deputy Director and Training & Planning Specialist	X				X
Conducted quarterly drills of Informacast - Employee Mass Notification System			X		
Participation in Severe Weather Awareness Week, Statewide Tornado Drill, Severe Weather Preparedness Week and Winter Weather Preparedness Week 2024/2025			X		
Staff participation in Emergency Management Association of Georgia (EMAG) annual trainings and EMAG / GEMA / HS Quarterly Meetings	X			X	X
Kicked Off Hazard Mitigation Plan Update			X		
MOC deployments to support county agencies and events and conduct equipment readiness and interoperability testing		X			
Coordinated with local Scout troop to deliver emergency preparedness training	X				
Conducted Pod Runner function and operations checks to ensure readiness and compatibility				X	
Completed and submitted DR4830 Hurricane Helene Hazard Mitigation Grant Applications for Columbia County EMA (NOAA Radios) and Water Utility and Fleet Services Generators				X	
Participated in *National Alliance for Public Safety GIS* (*NAPSG*) Conference			X		
Participated in 2023 Esri User Conference and Esri Public Safety Conference				X	
Recognized by Shepeard Blood Center as 1 of the Top 10 Blood Drive Sites for 2024				X	X
Participated in the 2025 Georgia School Safety and Homeland Security Conference				X	
Conducted 2025 Public Safety & Preparedness Fair				X	X
Hurricane Helene Preparations, Response & Recovery	X		X	X	X

GOALS FOR FY 25/26	P	R	I	D	E
Complete FEMA Public Assistance Grant for Hurricane Helene (Approximately $75 Million)	X		X	X	X
Develop and provide training for Pod Runner	X			X	
Perform quarterly communications testing of Mobile Operations Center and Pod Runner			X	X	
Maintain all programs required to continue receiving additional state disaster match incentives				X	X
Review and update all emergency plans and SOG's, as needed			X		
Assure countywide NIMS compliance to maintain federal reimbursement privileges				X	
Conduct Severe Weather Awareness Week, Statewide Tornado Drill, Severe Weather Preparedness Week and Winter Weather Preparedness Week			X		
Coordinate and host four Community Blood Drives				X	
Submit quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements			X		
Submit 2025 Emergency Manager Re-Certification Documents to GEMA for EMA Staff				X	X
Attend *National Alliance for Public Safety GIS* (*NAPSG*) and Cityworks Training Conf.	X	X			X
Coordinate and host Annual Public Safety and Preparedness Fair				X	
Conduct EMA Open House Event to support public outreach		X		X	
Install Eight Portable Weather Stations on Broadband Towers			X	X	
Complete Hazard Mitigation Plan Update			X	X	
Operations Specialist to obtain Basic Certified Emergency Manager	X		X	X	X
Increase Community Awareness & Preparedness Program (CAPP) participation to 100 County Employees		X	X	X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Public education programs conducted for community groups	10	15	15
Formal training and exercise conducted	5	10	10
Trainings for specialized volunteer groups coordinated	3	10	10

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Conduct Drills / Exercises - (public & private sector)	13	10	15
Develop / Update Emergency Plans & SOP's - (public & private sector)	3	5	5
Conduct Community Outreach Programs on Preparedness Issues	10	15	20

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Re-Certification of Emergency Manager for Director, Deputy Director, and Training & Planning Specialist	Yes	Yes	Yes
Receive StormReady Recertification (Every 4 years)	Yes	N/A	N/A
Staff participation in EMAG annual trainings & quarterly meetings	100%	100%	100%

STAFFING

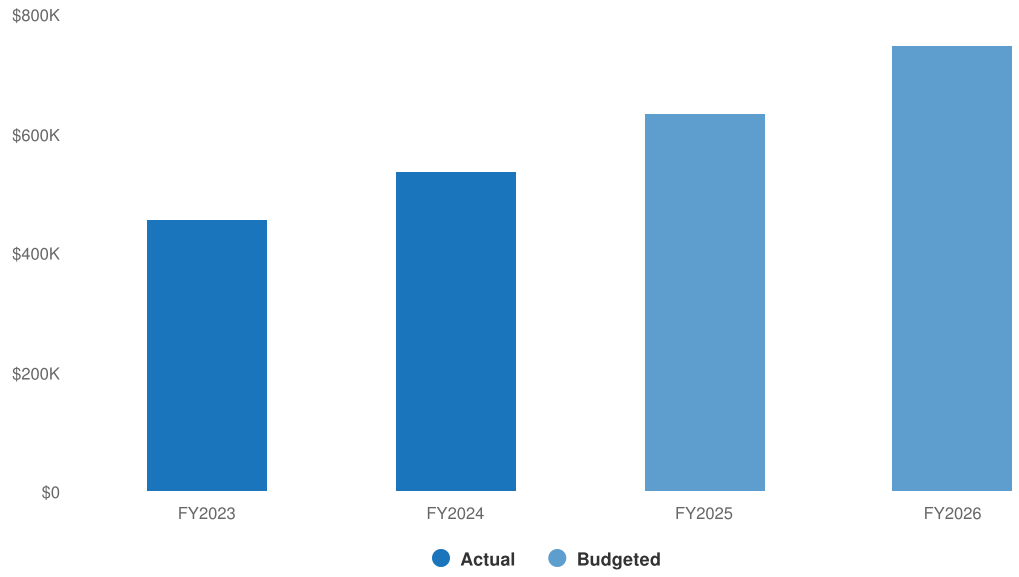
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
EMA Director	1	1	1
Grants & Administrative Manager	1	1	1
Outreach Manager	1	1	1
Operations Specialist	0	2	2
Total	**3**	**5**	**5**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Public Safety					
Emergency Services					
Personal Services	$286,336	$391,712	$384,147	$541,188	40.9%
Operating-Supplies	$54,079	$34,925	$44,100	$37,100	-15.9%
Operating-Purch/Cont	$96,841	$106,904	$183,300	$168,300	-8.2%
Operating-Oth Costs	$1,200	$1,197	$1,200	$1,200	0%
Capital	$16,796	$0	$20,000	$0	-100%
Total Emergency Services:	**$455,252**	**$534,738**	**$632,747**	**$747,788**	**18.2%**
Total Public Safety:	**$455,252**	**$534,738**	**$632,747**	**$747,788**	**18.2%**
Total Expenditures:	**$455,252**	**$534,738**	**$632,747**	**$747,788**	**18.2%**

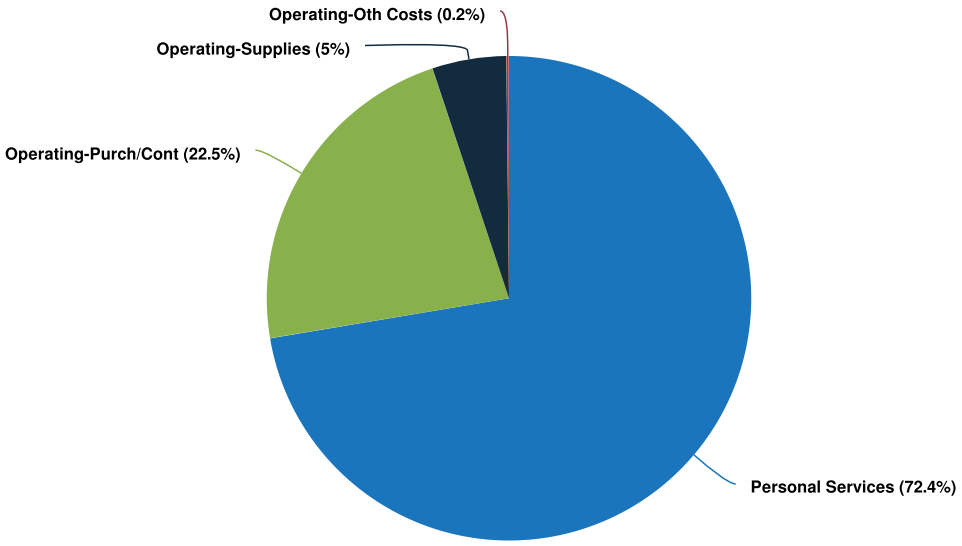
$747,788 **$115,041**
(18.18% vs. prior year)

Emergency Services Budgeted and Historical Expenditures

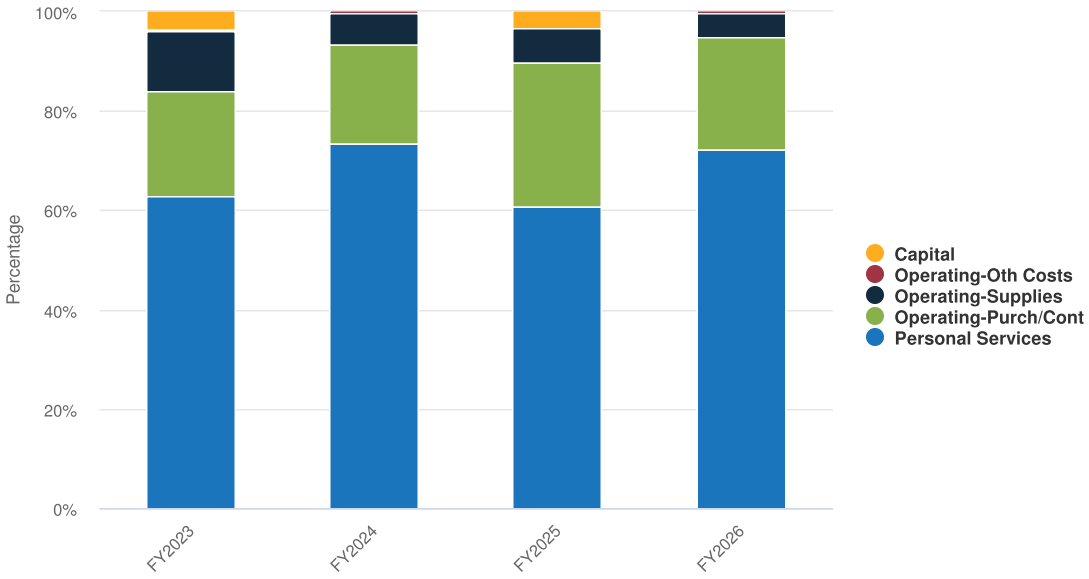


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. Above all else, the accomplishments and goals of the exhibition center aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Completed staff customer service orientation training for improvement to staff development	x			x	
Began TAVT projects for facility upgrades	x	x			
Updated SOP and safety protocols.			x		
Implemented the new fee schedule / increased revenue.				x	x
Increased the number of days the entire Exhibition Center is rented				x	x

GOALS FOR FY 25/26	P	R	I	D	E
Improve operational efficiency	x		x		x
Facility Upgrades with TAVT projects	x	x			
Improvements to staff development				x	x
Create a new Marketing Plan				x	x
Increase rental revenues by10%				x	x
Tracking survey results and implementing necessary improvements	x			x	x

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of Events	84	104	114
Number of Guests	36773	40255	44280
Number of Staff	4	5	5

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Customer Survey average rating 1-5	5	5	5

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Revenue	$360,475	$391,575	$420,402

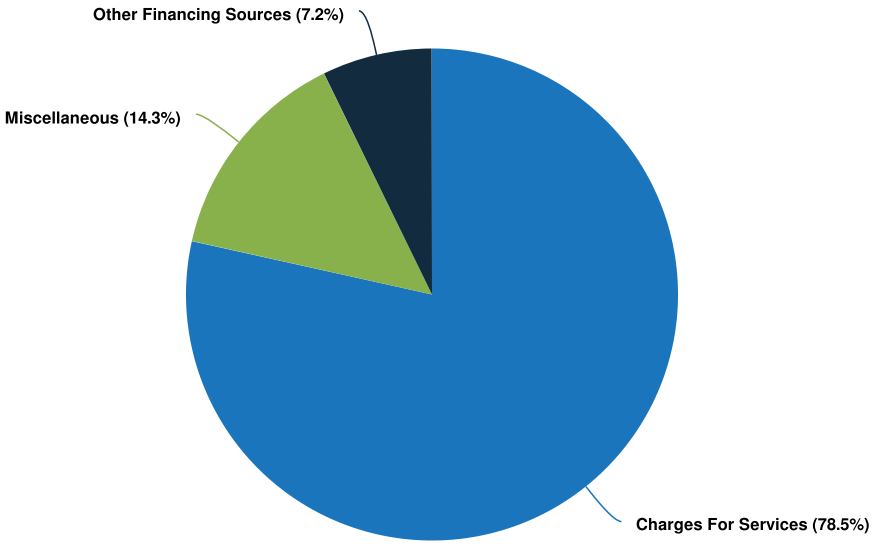
Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
CAPRA Accreditation	Yes	Yes	Yes

STAFFING

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Rental Venue Manager	1	1	1
Exhibition Center Supervisor	1	1	1
Venue Coordinator	1	1	1
P/T Facility Assistant	1	1	1
F/T Facility Assistant	0	1	1
Total	**4**	**5**	**5**

Revenues by Source

Projected Revenues by Source

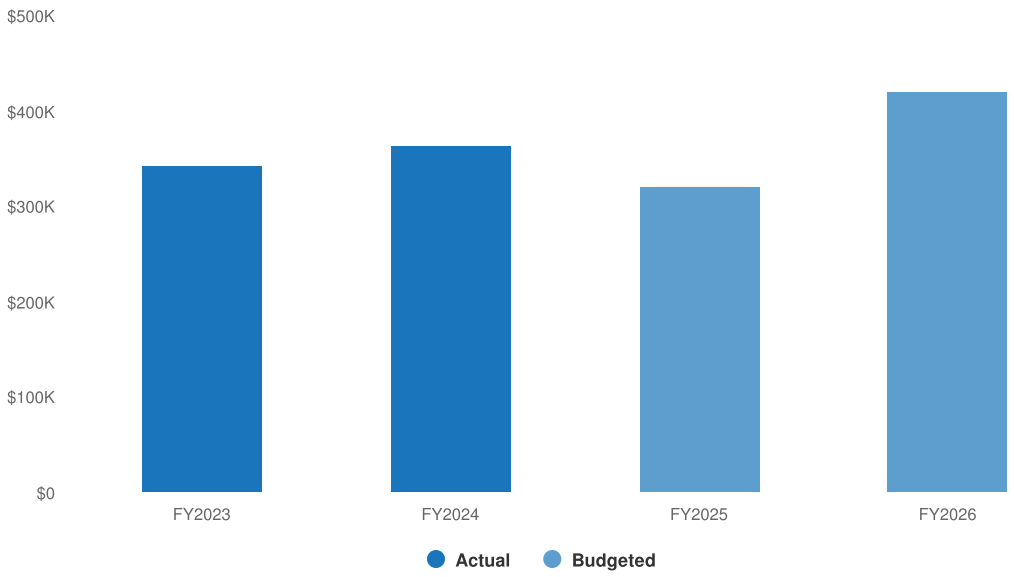


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Charges For Services	$227,250	$250,590	$223,000	$330,000	48%
Miscellaneous	$27,636	$59,958	$39,726	$60,000	51%
Other Financing Sources	$0	$49,928	$57,643	$30,402	-47.3%
Total Revenue Source:	**$254,886**	**$360,476**	**$320,369**	**$420,402**	**31.2%**

Expenditures Summary

$420,402 **$100,033**
(31.22% vs. prior year)

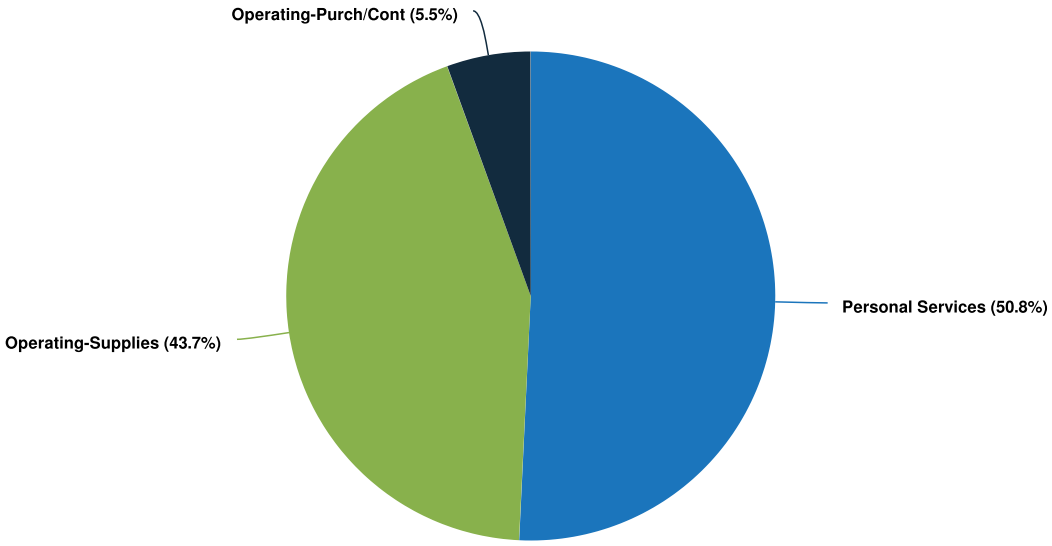
Exhibition Center Budgeted and Historical Expenditures



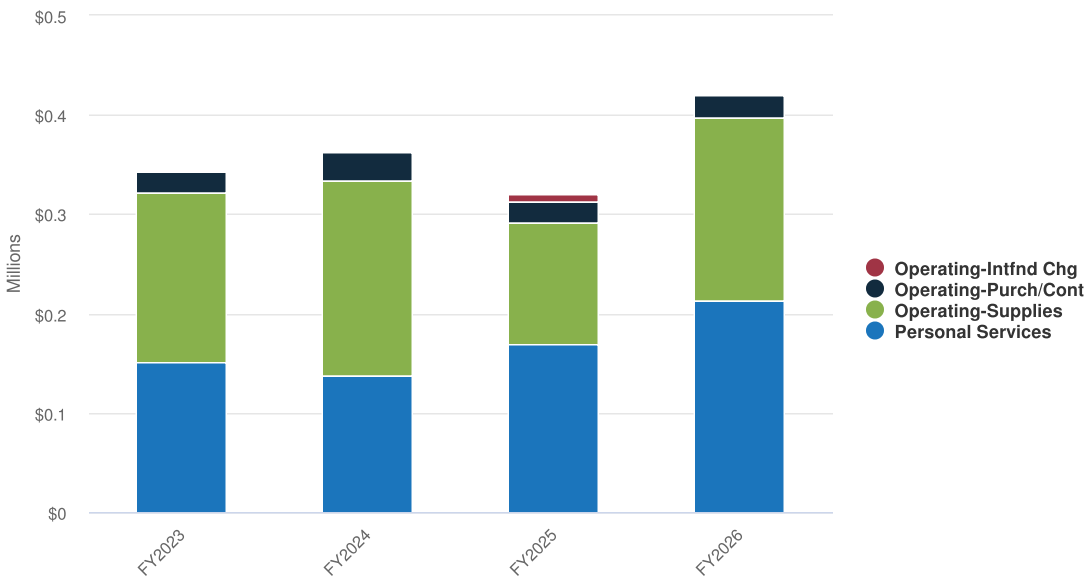
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Exhibition Center					
Personal Services	$150,618	$136,973	$169,269	$213,402	26.1%
Operating-Supplies	$170,394	$197,089	$123,000	$183,700	49.3%
Operating-Purch/Cont	$21,514	$29,003	$21,100	$23,300	10.4%
Operating-Intfnd Chg	$0	$0	$7,000	$0	-100%
Total Exhibition Center:	**$342,525**	**$363,064**	**$320,369**	**$420,402**	**31.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. The accomplishments and goals of Financial Services aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	**P**	**R**	**I**	**D**	**E**
Obtained the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 27th consecutive year.	X			X	X
Obtained the GFOA's *Distinguished Budget Preparation Award* for 16th consecutive year.	X			X	X
Obtained the GFOA award for *Outstanding Achievement in Popular Annual Financing Reporting (PAFR Award)* for the 2nd consecutive year.	X			X	X
Assisted with implementing new utility billing software.				X	
Implement software upgrade to our financial system, MUNIS; which includes transferring from on-site server to CLOUD based software system	X		X		
Implemented project accounting associated with 2024 Water and Sewer Bonds	X			X	X
Implemented PFA Bond Program				X	
Implemented ACH payment process for select commercial vendors	X			X	X

GOALS FOR FY 25/26	**P**	**R**	**I**	**D**	**E**
Obtain the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* for 28th consecutive year.	X			X	X
Obtain the GFOA's *Distinguished Budget Preparation Award* for 17th consecutive year.	X			X	X
Obtain the GFOA award for *Outstanding Achievement in Popular Annual Financing Reporting (PAFR Award)* for the 3rd consecutive year.	X			X	X
Implement ACH payment process for commercial vendors	X			X	X
Integrate Development Authority financial activity within MUNIS and provide monthly financials to Development Authority Board	X			X	X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of invoices processed	45,186	46,882	48,000
Number of Funds/Depts.	46/205	54/210	51/212
Budgets managed in 000's			
General Fund	$95,176	$100,644	$103,898
Other Funds	$143,070	$153,959	$168,542
Total Budgets	$238,246	$254,603	$272,440

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of invoices processed/FTE	5,021	5,209	5,333
Cost per invoice processed	$6.65	$6.98	$6.89
Revenue projection accuracy (Goal: within +/- 5%)			
General Fund	106%	102%	99%
Other Funds	95%	95%	95%
Expenditure projection accuracy (Goal: within =/-5%)			
General Fund	99%	99%	98%
Other Funds	95%	95%	95%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Implementation of automated time-keeping for all County departments	100%	N/A	N/A
Implementation of new Utility billing software	85%	100%	N/A
Implementation of PFA Bond Program	N/A	100%	N/A
Implementation of MUNIS software upgrade	N/A	100%	N/A
Implementation of ACH Commercial Vendor Payments	N/A	10%	50%
Integrate Development Authority with MUNIS	N/A	N/A	100%

Measurements: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
Obtain the GFOA's Distinguished Budget Preparation Award	Yes	Yes	Yes
Obtain the GFOA's Distinguished PAFR Award	Yes	Yes	Yes

STAFFING

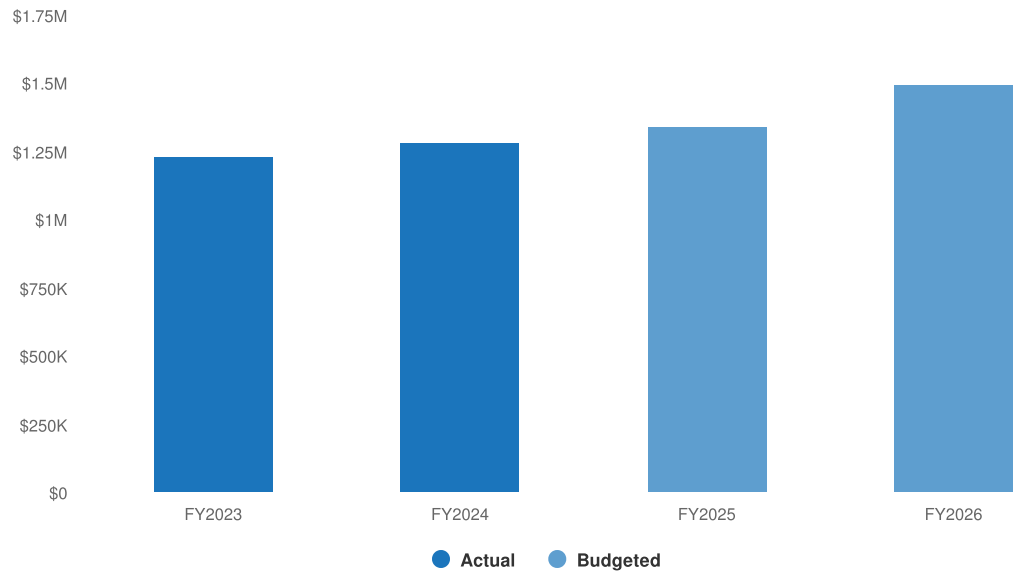
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Internal Services Director	1	1	1
Deputy Internal Services Dir	0	1	1
Finance Manager	1	1	1
Accounting Manager	1	1	1
Payroll Manager	1	1	1
Staff Accountant	5	6	6
Executive Assistant	1	1	1
Total	**10**	**12**	**12**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Finance					
Personal Services	$918,241	$986,707	$1,112,658	$1,270,990	14.2%
Operating-Supplies	$68,411	$76,379	$21,500	$19,500	-9.3%
Operating-Purch/Cont	$248,329	$219,451	$207,000	$207,000	0%
Total Finance:	**$1,234,980**	**$1,282,537**	**$1,341,158**	**$1,497,490**	**11.7%**
Total General Government:	**$1,234,980**	**$1,282,537**	**$1,341,158**	**$1,497,490**	**11.7%**
Total Expenditures:	**$1,234,980**	**$1,282,537**	**$1,341,158**	**$1,497,490**	**11.7%**

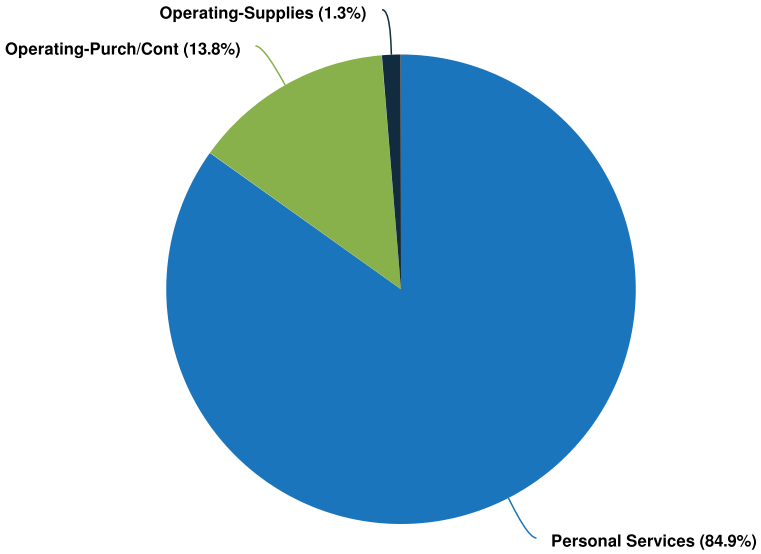
$1,497,490 **$156,332**
(11.66% vs. prior year)

Financial Services Budgeted and Historical Expenditures

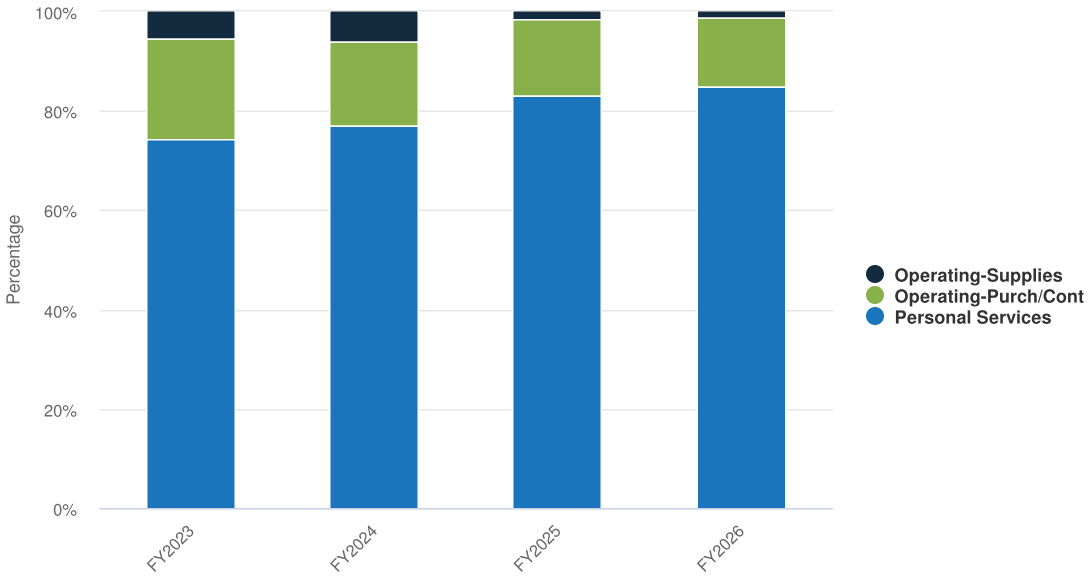


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fire Services

Columbia County Fire Rescue provides fire suppression, rescue, extrication, fire safety, and medical first responders to the citizens of Columbia County. The department has 199 personnel providing services from 15 stations strategically located throughout the county. Above all else, the accomplishments and goals of Columbia County Fire Rescue aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Continued work on an in-depth strategic plan for all operations.				X	
Monitored response times and incident type trends for resource allocation.				X	
Participated in training programs and exercises with other emergency response agencies.	X				X
The EMS and Training Divisions began hosting public CPR classes monthly	X				
The department conducted Fire Safety Education in local schools.	X				
4 personnel graduated from Paramedic training through Augusta University and Aiken Technical College	X			X	X
Increased first responder capabilities to provide advanced medical care by adding additional medications.				X	X
Created a swift water response team.				X	X
Took delivery of a new Engine 17 and Rescue 2					X
Certified all apparatus ladders and aerial devices through third-party examiner for compliance and safety.					X
Tested and certified all apparatus pumps to meet National Fire Protection Association standards.					X
Raised and distributed over $76,500 for the Columbia County Community Connections and the Burn Foundation of America with our annual boot drive.				X	X
Assumed responsibility for dispatching Gold Cross EMS units in conjunction with Fire Services resources					X
Completed reconstruction of Fire Station 2, replacing a 40-year facility, with updated features.					X
Develop a fire cause determination team to respond to all suspicious fires for further investigations.				X	X

GOALS FOR FY 25/26	P	R	I	D	E
Maintain a commitment to continuing quality service to the citizens of Columbia County.				X	X
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.	X			X	X
Assume responsibilities for dispatching Grovetown Fire Rescue units through the 911 center.	X			X	X
Begin design and plan development for future fire station projects.					X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Calls per year	9,158	10,813	11,200

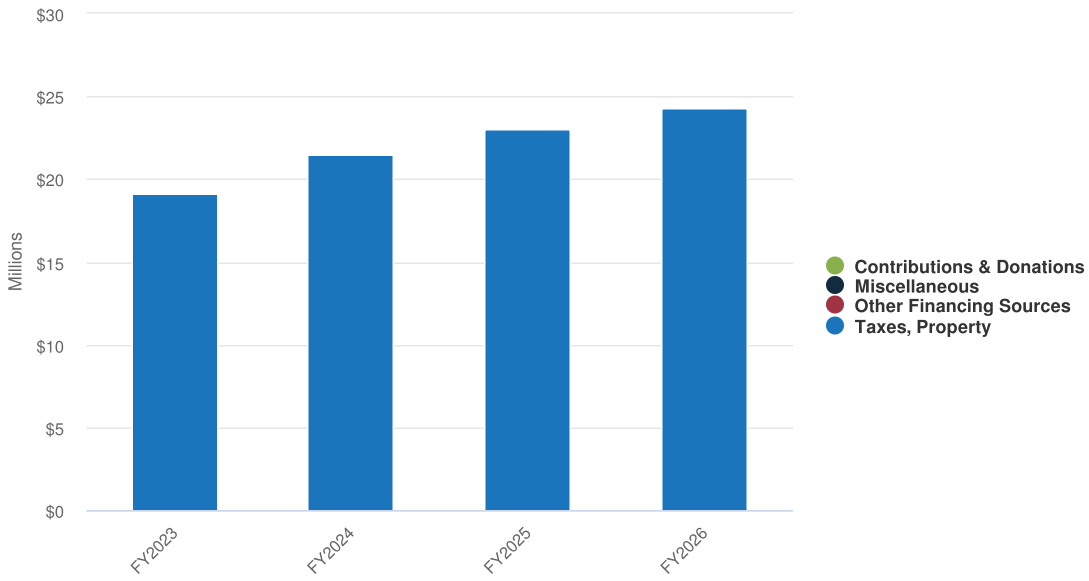
Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Average response time	5:51	5:53	6:00

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Joint Agency training programs held	8	10	12
Fire Safety Education programs held	6	10	12
Number of personnel certified with state and national certifications	20	22	25
Number of personnel that graduated from Paramedic training through AU	9	4	3

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
All 25 apparatus pumps meet National Fire Protection Association standards	Yes	Yes	Yes
All apparatus ladders and aerial devices certified for compliance and safety	Yes	Yes	Yes
Amount of funds raises and distributed for the Columbia County Community Connections and the Burn Foundation of America with our annual boot drive.	$52,000	$76,500	$70,000

Revenues by Source

Budgeted and Historical Revenues by Source

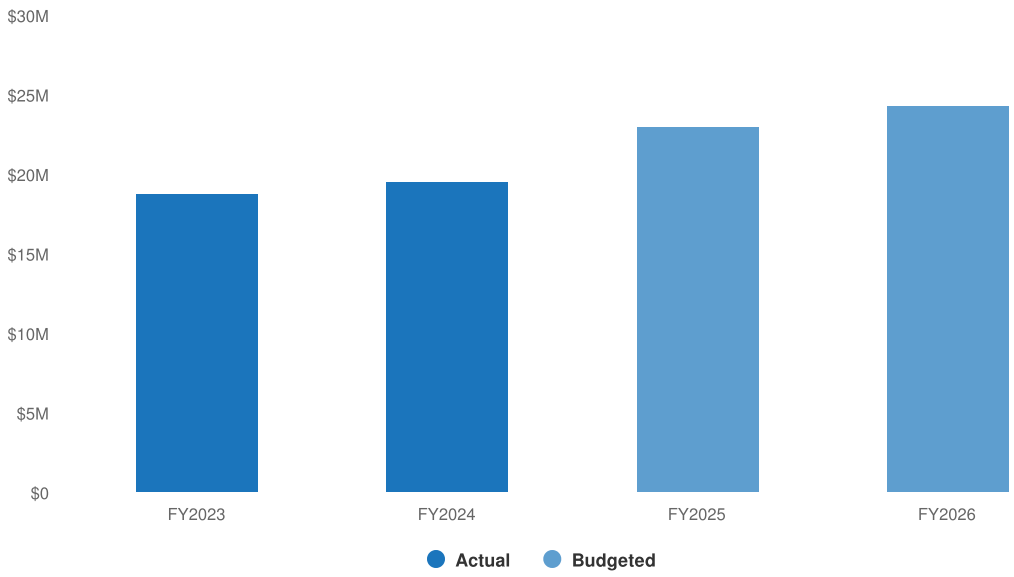


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Taxes, Property	$19,165,201	$21,449,691	$22,996,597	$24,312,110	5.7%
Contributions & Donations	$64,811	$52,115	$0	$0	0%
Miscellaneous	$92	$0	$0	$0	0%
Other Financing Sources	$73,084	$0	$0	$0	0%
Total Revenue Source:	**$19,303,188**	**$21,501,807**	**$22,996,597**	**$24,312,110**	**5.7%**

Expenditures Summary

$24,312,110 **$1,315,513**
(5.72% vs. prior year)

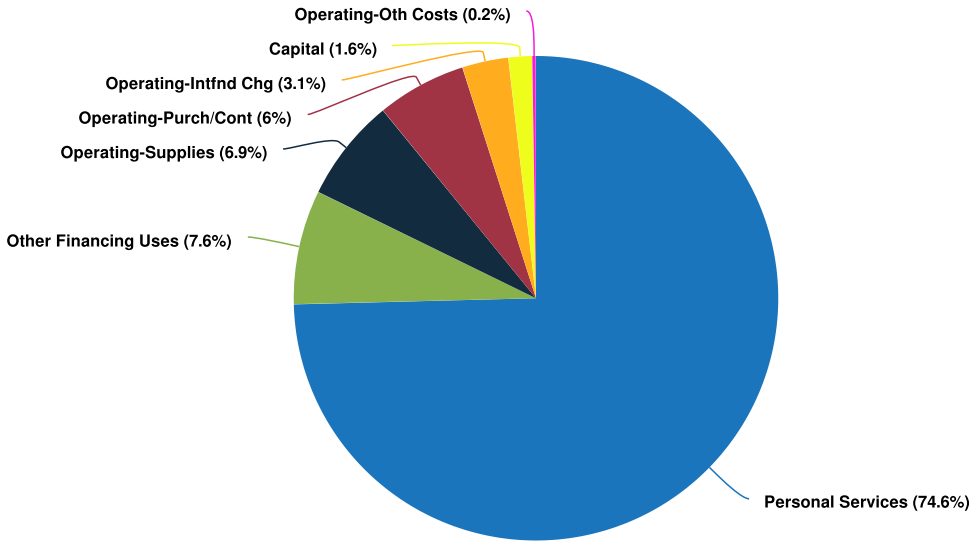
Fire Services Budgeted and Historical Expenditures



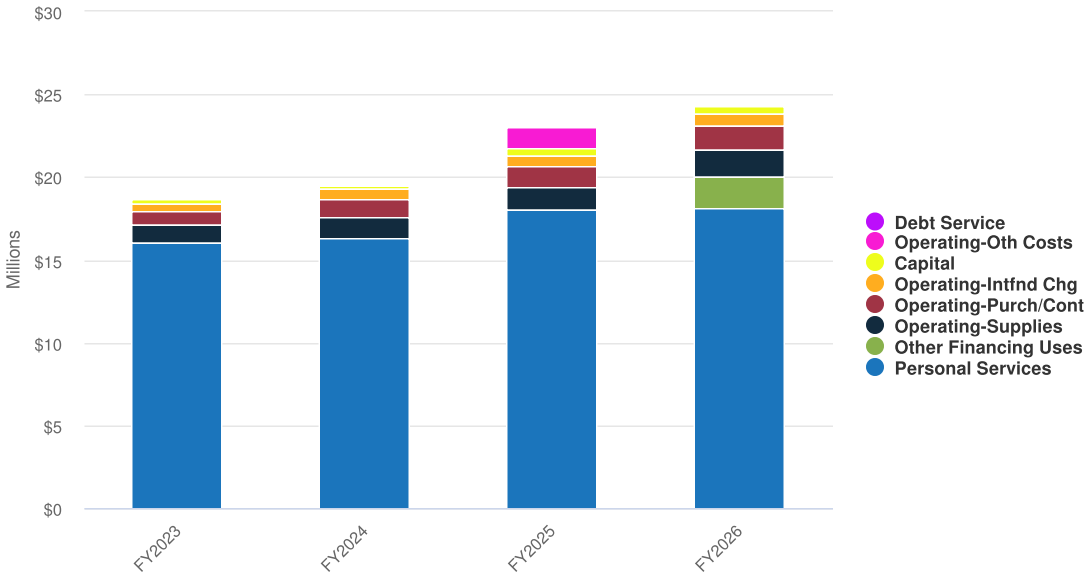
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Fire Services Fund					
Personal Services	$16,020,787	$16,340,737	$18,045,665	$18,137,322	0.5%
Operating-Supplies	$1,116,971	$1,197,926	$1,389,000	$1,674,250	20.5%
Operating-Purch/Cont	$800,332	$1,176,342	$1,250,305	$1,452,281	16.2%
Operating-Oth Costs	$3,376	$5,503	$1,282,631	$60,000	-95.3%
Operating-Intfnd Chg	$482,789	$616,440	$623,996	$750,000	20.2%
Debt Service	$98,142	$38,437	$0	$0	0%
Other Financing Uses	$15,159	$0	$0	$1,855,257	N/A
Capital	$194,395	$125,325	$405,000	$383,000	-5.4%
Total Fire Services Fund:	**$18,731,952**	**$19,500,709**	**$22,996,597**	**$24,312,110**	**5.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Hosted Fifth Annual Columbia County Auto Skills Contest	X			X	
Continued training for Generator technician	X			X	X
Increased number of technician certifications, including ASE and EVT	X				
Updated and Upgraded diagnostic equipment			X		
Obtained the ASE Blue Seal Certification for Fleet Services	X			X	X
Established in-house up-fitting section				X	X

GOALS FOR FY 25/26	P	R	I	D	E
Continue to increase number of ASE certified employees	X			X	X
Provide training opportunities for all technicians	X			X	
Fulfill the Upfitting and Evans Technician positions			X		
Work to streamline upfitting equipment and accessories to increase efficiency				X	X
Assist in creating a vehicle purchasing contract	X			X	X
Obtain an agreement with a local auction company to dispose of surplus vehicles more frequently				X	X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of Staff	23	23	26
Number of Authorized Vehicles	12	13	13

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
PM %	35%	38%	40%
Average WO	1.55 hours	1.02 hours	1 hour

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Work Orders in $	$1,115,628.07	$1,206,793.55	$1,500,000
Work Orders Completed	5074	4609	5,000
Labor hours for repairs	7853	4750	5000
PM's Performed	1,600	1753	1,850
Vehicle responsibility	1,852	1,926	1,870

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Host the annual Columbia County Auto Skills Contest & number of participants	Yes - 24	Yes – 24	Yes – 24
Host multiple in-house training events	Yes	Yes	n/a
Number of technician certifications (ASE & EVT)	8	5	13
Achieve Blue Seal Status (goal FY 24/25)	No	Yes	Yes

STAFFING

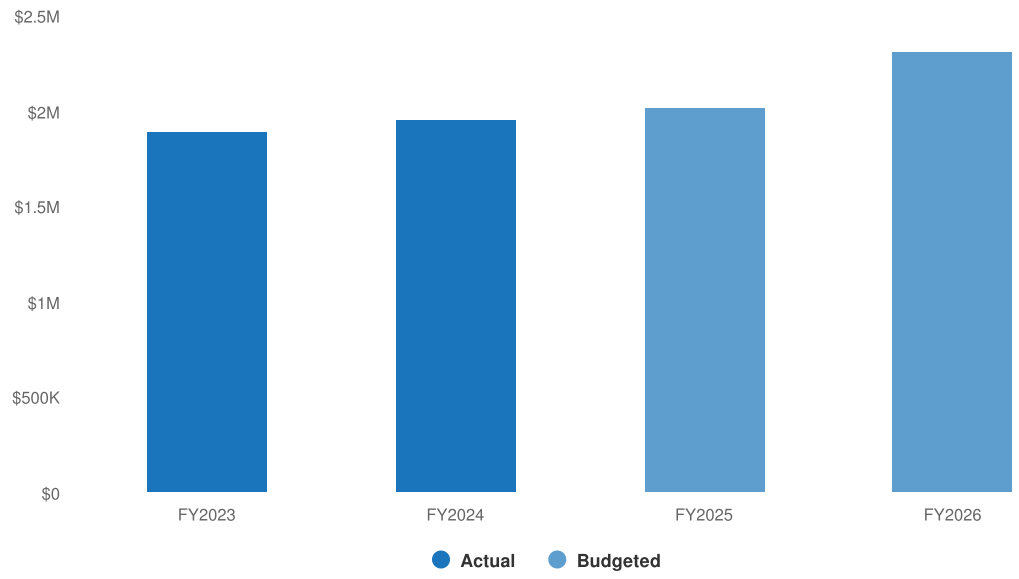
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Operation Manager	1	1	1
Shop Manager	1	1	1
Office Manager		1	1
Shop Man. Direct Report	1	1	1
Fire Services	3	3	3
Generator	2	2	2
Heavy Equipment	5	5	5
Light Equipment	5	5	6
Up-Fitting			2
Office	2	2	2
Parts	2	2	2
Total	**23**	**23**	**26**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Public Works					
Fleet Services					
Personal Services	$1,531,289	$1,550,349	$1,664,589	$1,778,482	6.8%
Operating-Supplies	$225,789	$252,697	$164,500	$160,500	-2.4%
Operating-Purch/Cont	$90,328	$145,459	$86,600	$92,600	6.9%
Capital	$45,738	$10,477	$101,000	$276,000	173.3%
Total Fleet Services:	**$1,893,144**	**$1,958,982**	**$2,016,689**	**$2,307,582**	**14.4%**
Total Public Works:	**$1,893,144**	**$1,958,982**	**$2,016,689**	**$2,307,582**	**14.4%**
Total Expenditures:	**$1,893,144**	**$1,958,982**	**$2,016,689**	**$2,307,582**	**14.4%**

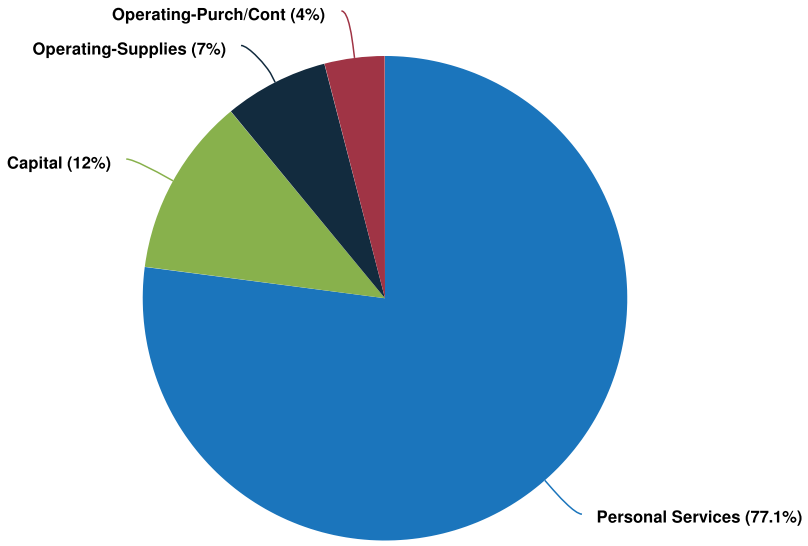
$2,307,582 **$290,893**
(14.42% vs. prior year)

Fleet Services Budgeted and Historical Expenditures

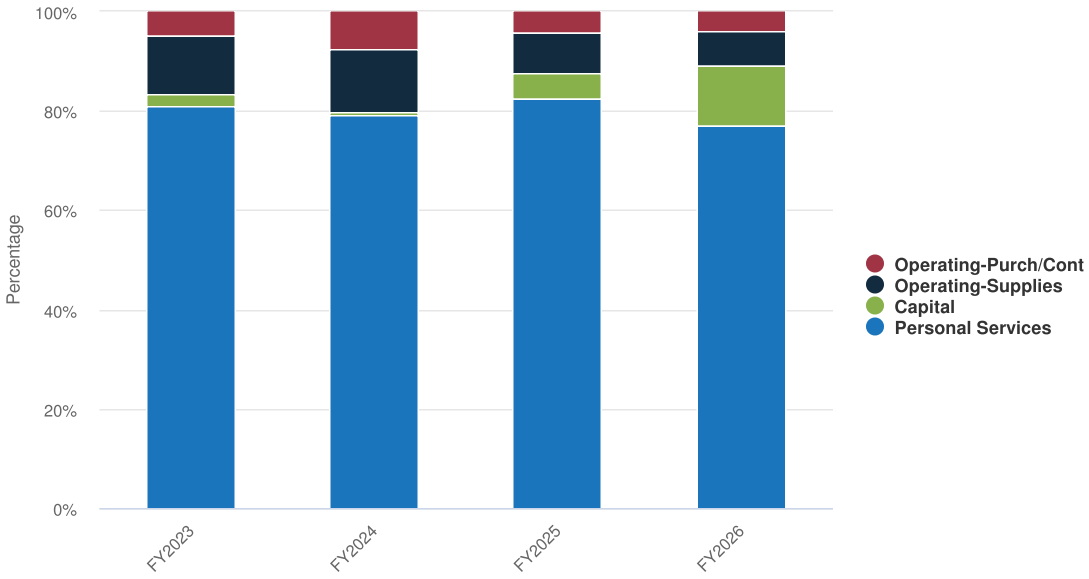


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. The accomplishments and goals of Forestry Services aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Provided fire suppression support for multiple wildfires				X	X
Worked with landowners for prescribed burn control			X		
Ranger conducted community outreach with local responders	X			X	
Supported road clearing operations during Hurricane Helene				X	X

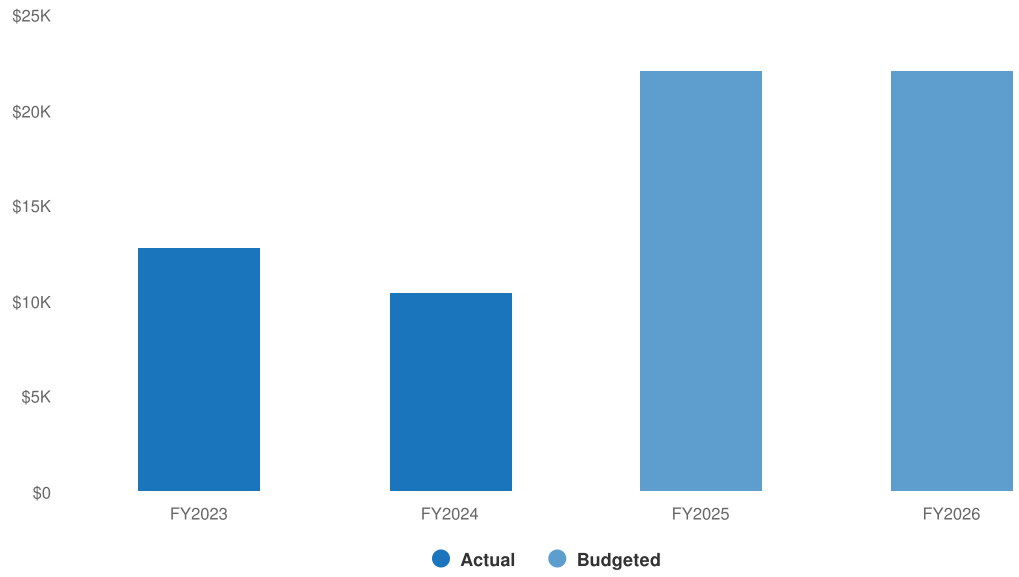
GOALS FOR FY 25/26	P	R	I	D	E
Provide leadership in the areas of protection and management	X		X	X	
Educate the public on the wise use of all forest resources for all citizens		X			
Continue to implement Community Wildland Protection Plan				X	
Promote Prescribed Burning				X	
Reduce Nonpoint Source Pollution through BMP's				X	
Promote Silviculture				X	
Continue to have an excellent networking relationship with our community partner	X				

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Forestry					
Operating-Supplies	$943	$0	$2,000	$2,000	0%
Operating-Purch/Cont	$11,865	$10,418	$20,100	$20,100	0%
Total Forestry:	**$12,808**	**$10,418**	**$22,100**	**$22,100**	**0%**
Total Housing & Development:	**$12,808**	**$10,418**	**$22,100**	**$22,100**	**0%**
Total Expenditures:	**$12,808**	**$10,418**	**$22,100**	**$22,100**	**0%**

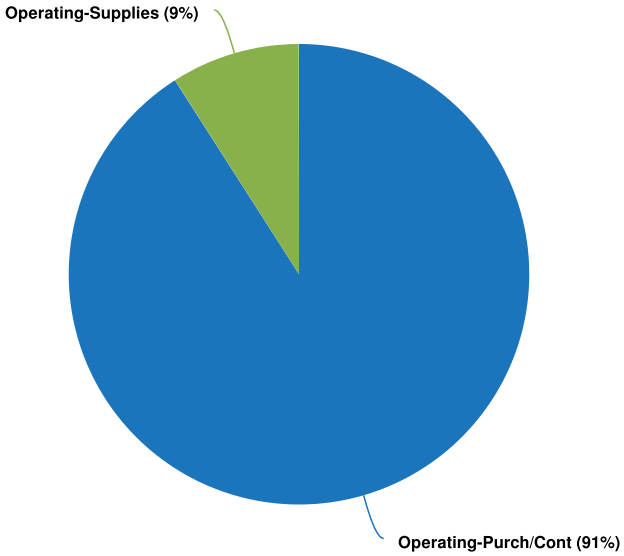
$22,100 **$0**
(0.00% vs. prior year)

Forestry Budgeted and Historical Expenditures

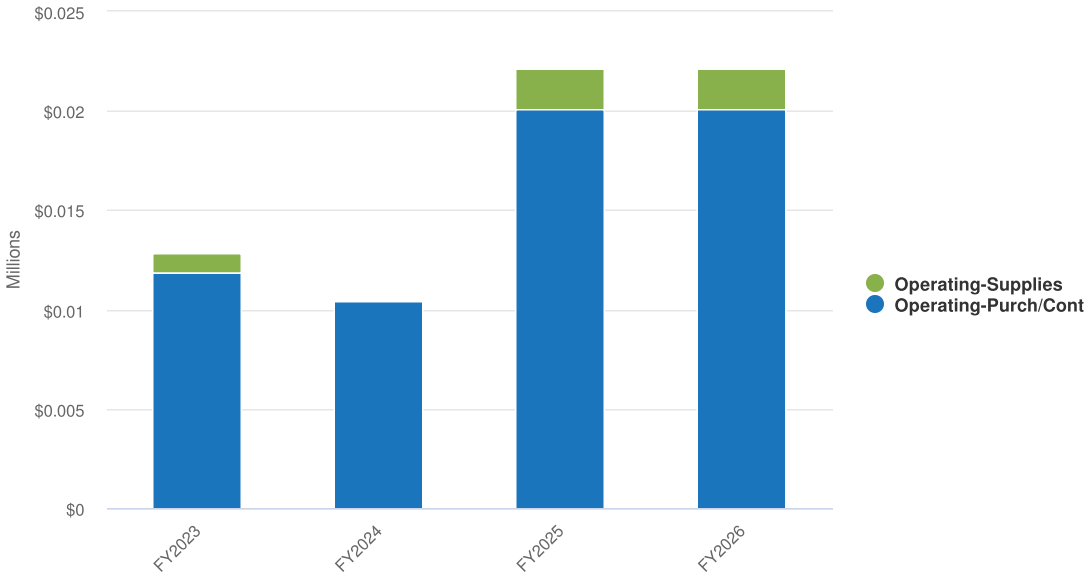


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. Above all else, the accomplishments and goals of the Geographic Information Systems department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County. Above all else, the accomplishments and goals of the Geographic Information Systems department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Completed the streamlining and improvements to address point data workflow to support map-based validation requirements	X			X	
Enabled attribute editing through Cityworks, enabling users to perform map-based data editing, without requiring ArcGIS editing skills		X		X	
Obtained Certificate of Public Works through Carl Vincent UGA by one staff member				X	
Implemented Cayenta for Water Utility	X			X	
Implemented Genetec Public Safety for Sheriff's Office		X		X	
Implemented iAS Field Mobile for Tax Assessor		X			
Republished County Brochure Map				X	
Implemented qPublic for Tax Assessor	X		X		
Upgraded Maps Online Services					X
Participated in Division GA GMIS Award					X
Supported county wide response in Helene disaster, recovery, and FEMA reporting	X		X		
Developed solutions for road and debris status for Helene recovery				X	
3D modeled debris clean up sites for Helene recovery	X				
Founded CSRA Georgia Geospatial Chapter		X	X		X
Transitioned to in-house MARS addressing from Munis	X				
Integrated over 60,000 water accounts with meter data	X				
Acquired indoor LiDAR Scanner		X			
Set new NDAA standard for Drone Fleet	X			X	
Participated in community outreach with Martinez Elementary STEM					
Created workflow to classify and maintain county wide landcover data and change detection	X				
Created Esri geospatial AI technology workflows for feature extraction					X
Nominated for a Trimble Asset Lifecycle Management Award	X		X		
Upgraded small training lab to GIS workstation standards				X	

GOALS FOR FY 25/26	P	R	I	D	E
Upgrade and migrate Esri infrastructure to cloud environment				X	
Upgrade and migrate Cityworks to cloud environment				X	
Deploy 2025 EagleView Poducts				X	
Review and optimize Election Results Dashboard		X		X	
Expand use of indoor LiDAR				X	
Expand existing workflows for feature extraction and collection (including the use of AI)					
Expand reporting services to Microsoft Power BI		X		X	
Create contour overlay for between flight development	X		X		X
Expand integrations with county business and enterprise products		X		X	
Complete Geovalidation upgrade for Fire Services		X		X	
Develop drone 3D model of all county facilities		X		X	
Develop Planimetrics utilization workflows for impervious surface verification		X		X	
Implement Clariti for Plan Review				X	
Migrate solutions to 3D and custom county basemap				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
GIS Requests	1439	1744	1600
Total GIS System Users Logins	1339	1416	1475
Staff to User Ratio	121	129	134
GIS Map/Content Services	3372	3482	3600
New Addresses Assigned	1437	1125	1200
Plan Review Applications	139	148	150
Subdivision Processed	12	13	12
Operational Drones	3	3	4
Drone Missions	113	1427	700
Drone Flight Distance	178 Miles	866 Miles	400 Miles

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
GIS Requests Completed	95%	97%	98%
Maps Online Average Service Response Time (Seconds)	0.9	0.7	0.7
Cityworks Average Service Response Time (Seconds)	0.8	0.8	0.8

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Maps Online Traffic Counts	42,983,676	171,210,866	200,000,000
Cityworks Traffic Counts	1,383,996	1,525,860	1,800,000

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
# of GIS division managers that have their LGCIO from Georgia GMIS	3	3	3
# of GIS Staff with Public Works Certifications	0	1	1
Drones/Operators are fully Remote ID Compliant for the FAA	Yes	Yes	Yes

STAFFING

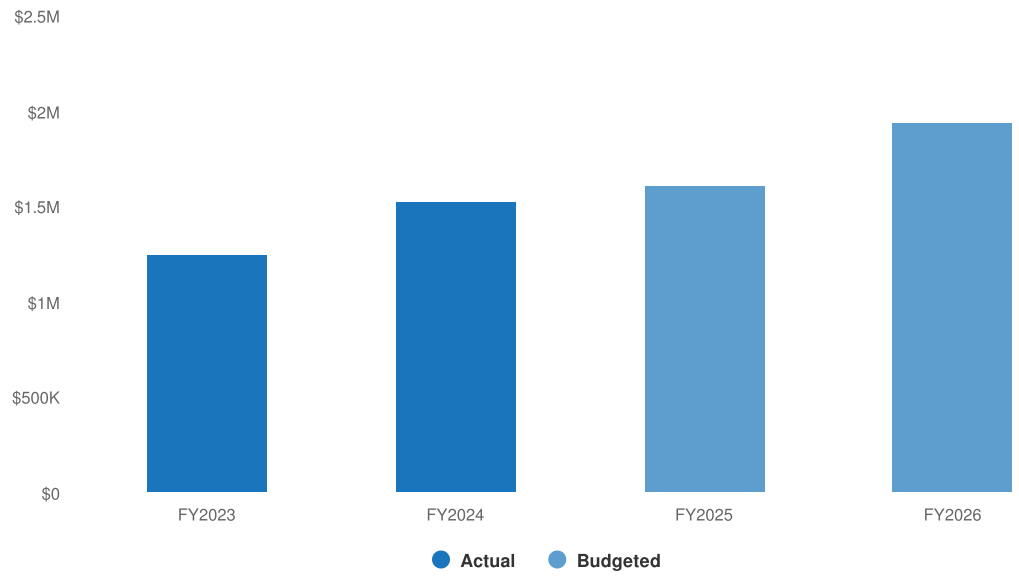
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
GIS Manager	1	1	1
GIS Database Administrator	1	1	1
GIS Project Manager	1	1	1
Cityworks Administrator	1	1	1
Cityworks Analyst	1	1	1
Geospatial Data Analyst	2	2	2
Geospatial Data Engineer	1	1	1
Geospatial Image Engineer	1	1	1
Addressing Specialist	1	1	1
Admin Coordinator	1	1	1
Total	**11**	**11**	**11**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Internal Service Funds					
Geographic Info Systems					
Personal Services	$701,011	$767,476	$787,606	$913,752	16%
Operating-Supplies	$62,372	$34,510	$42,000	$42,000	0%
Operating-Purch/Cont	$403,673	$590,869	$723,400	$984,640	36.1%
Operating-Deprec	$79,673	$125,242	$0	$0	0%
Debt Service	$3,769	$3,325	$0	$0	0%
Capital	$0	$0	$57,343	$0	-100%
Total Geographic Info Systems:	**$1,250,499**	**$1,521,423**	**$1,610,349**	**$1,940,392**	**20.5%**
Total Internal Service Funds:	**$1,250,499**	**$1,521,423**	**$1,610,349**	**$1,940,392**	**20.5%**

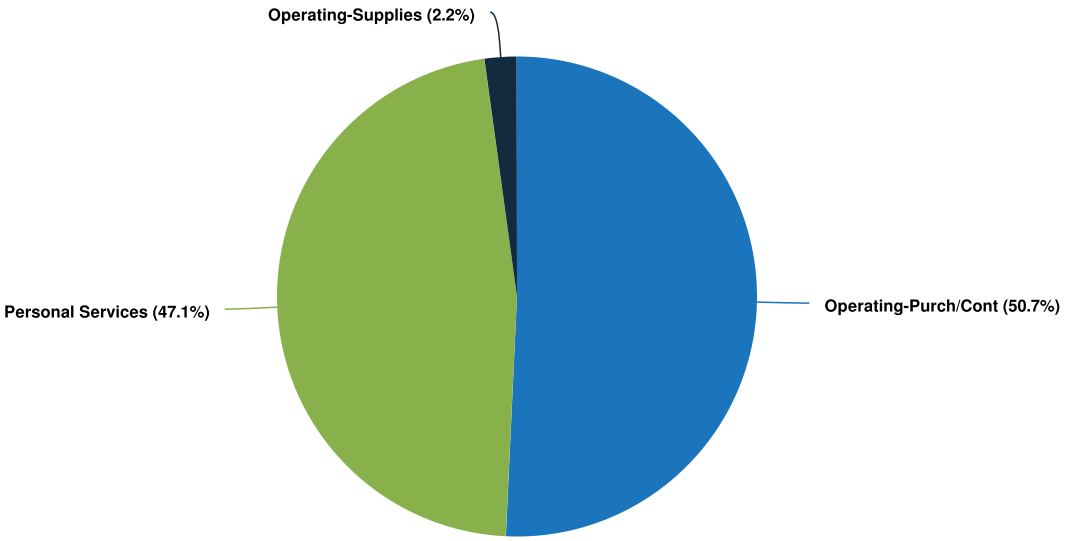
$1,940,392 **$330,043**
(20.50% vs. prior year)

Geographic Information Systems Budgeted and Historical Expenditures

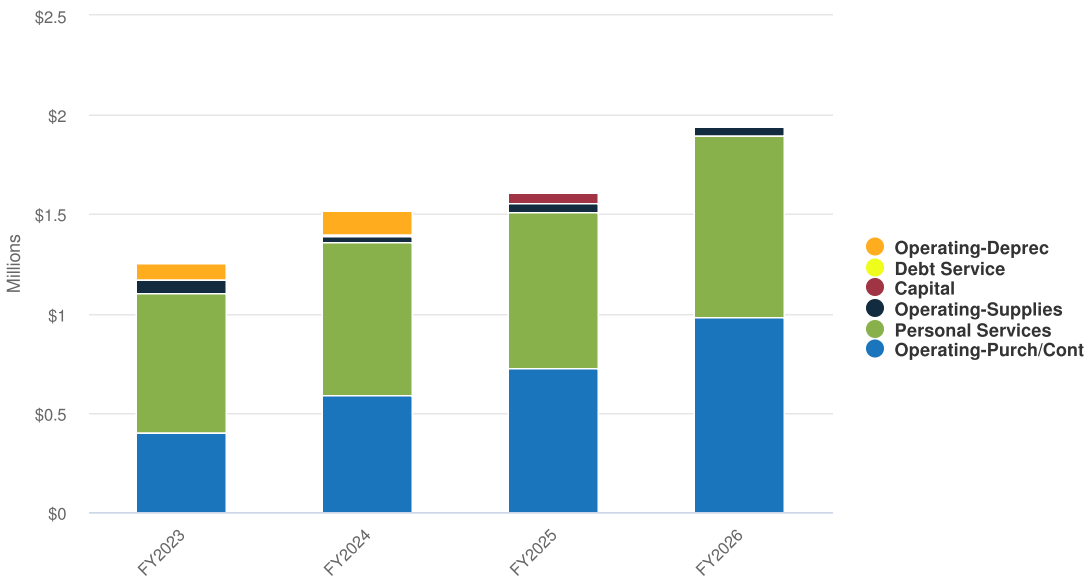


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. Above all else, the Human Resources departments' accomplishments and goals aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Implemented Department goal of having all HR staff SHRM certified.	X			X	X
Continued hosting two job fairs a year to recruit prospective employees as well as participated in external job fairs this year (Augusta Area College & Career Fair and Veterans Career Fair & Ft. Gordon Career Fair).	X			X	
Negotiations were held with United Healthcare for the employee medical plan renewal for year 2026. The increase is estimated to be approximately 18%.				X	X
Employee Fitness Center utilization averaged 87 employees monthly with employees visiting 6 times per month (426 average total monthly visits).				X	X
Employee On-site Health Clinic saw an average of 97 employees each month; Employees and Dependents utilizing the MedNow five facilities averaged 239 each month.				X	X
Health4Me2 Rewards Program had 83 participants. Cash awards totaled $700 and PTO awards totaled 501 hours valued at $13,576.				X	X
Four Lunch and Learn programs with an average of 42 employees in attendance at each event.		X		X	
Employee Compliance Training was completed by 834 employees June 31, 2025.		X	X	X	
Received 6,689 online employment applications.	X	X			X
Twenty-four (24) employees participated in the Education Reimbursement Program	X			X	
Continued the Fort Gordon Career Skills Program for placement of Interns in participating County departments.	X	X			
Continued referral program for employees to earn a day of PTO hours.		X			
Participated in the Public Safety Preparedness Fair.			X	X	
Human Resources Staff received training, prepared, printed, and distributed 1,566 1095-C forms in-house rather than using an outside vendor with annual savings of approximately $15,000.				X	X

GOALS FOR FY 25/26	P	R	I	D	E
Continue to monitor and evaluate the efficiency and effectiveness of Employee Medical Clinic and MedNow facilities usage.			X	X	
Continue Health 4Me2 initiative with emphasis on nutrition, education and disease management.	X			X	
Continue communicating benefits of Fitness Center, health and lifestyle change programs to increase participation.		X		X	
Continue to identify new benefit programs with minimal increase in benefits cost while providing flexible and enhanced option choices.			X	X	
Continue to educate employees about the United Healthcare virtual mental health benefit. The new option gives employees a virtual mental health visit with an approved provider rather than a face-to-face visit.		X	X		
Continue to deliver excellent customer service and benefits for employee recruitment and retention.	X			X	X
Review Retirement Processing to determine improvements needed for employees.				X	
Continue to utilize both internal and external job fairs to recruit prospective employees.	X			X	
Continue to work towards having the entire HR staff SHRM certified.	X			X	X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of Staff	8.75	8.75	8.75
Number of County employees	1423	1441	1450
Approx. Ratio of HR Staff to employees	1:178	1:180	1:181

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Employment Turnover	15%	14.62%	15%
Benefits Cost to Payroll	37%	37%	37%
Performance Evaluation %	3.7%	3.68%	3.75%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Workers Comp Claims	96	94	96
Family Medical Leave	63	68	70
401(a) Participants	1,385	1387	1400
457(b) Participants	1,239	1251	1265
Employment Applications	4,089	6689	6800
Internal Position Postings	12	18	20
External Position Postings	139	146	155
New Hires Processed	200	237	250
Terminations Processed	224	237	230
Grievances Filed & Resolved	0	0	0
401(a) Fund Balance	$92,002,175	$101,903,205	$110,000,000
457(b) Fund Balance	$85,163,468	$87,182,934	$90,000,000
Employee Average Tenure	9 years	8.7.0	8.0
Education Reimbursement	21	22	25
Mandatory Training	480	834	504

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Merit	2%	2%	2%
Merit Average $	$1,290	$1349	$1400
Cost of Living Adjustment	3.00%	3%	3%
Department employees SHRM certified	4	4	6
% Increase of employee fitness center utilization and Avg # of monthly visits	4% 426	1% 430	5% 458
% Increase of employee On-site Health Clinic and Avg # of monthly employee visits	3% 86	7% 93	10% 102
# Employee Compliance Training	342	834	374

STAFFING

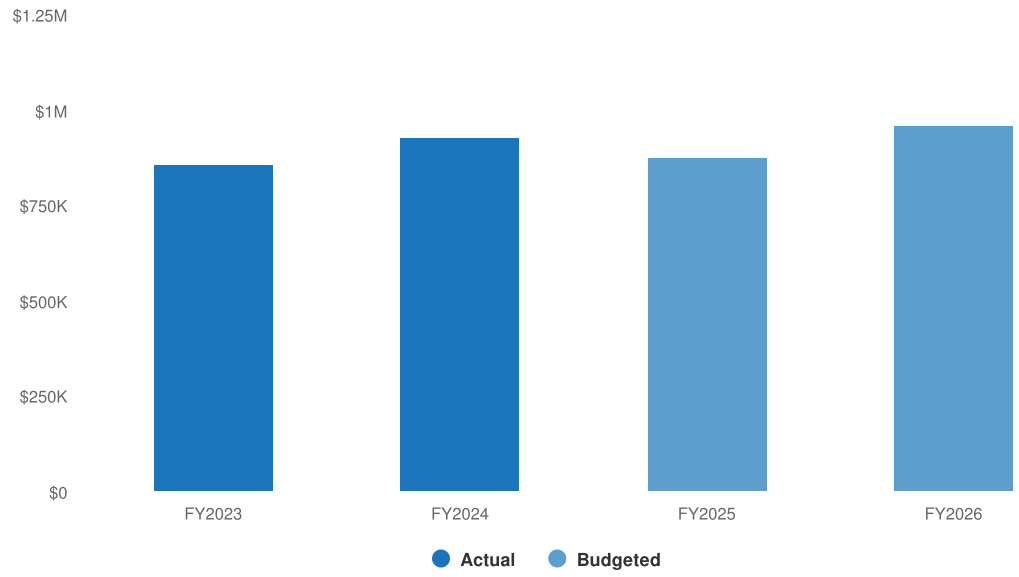
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Human Resources Director	1	1	1
Asst HR Manager	1	1	1
Compensation Manager	1	1	1
Fitness Specialist	.75	.75	.75
Compensation Specialist I	1	1	1
HR Generalist I	1	1	1
Compensation Specialist I	1	1	1
Benefits Specialist I	1	1,	1
Benefits Specialist II	1	1	1
Total	**8.75**	**8.75**	**8.75**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Human Resources					
Personal Services	$557,324	$582,101	$566,045	$651,901	15.2%
Operating-Supplies	$45,428	$86,121	$18,250	$20,250	11%
Operating-Purch/Cont	$252,877	$241,675	$290,400	$288,400	-0.7%
Capital	$0	$19,385	$0	$0	0%
Total Human Resources:	**$855,629**	**$929,282**	**$874,695**	**$960,551**	**9.8%**
Total General Government:	**$855,629**	**$929,282**	**$874,695**	**$960,551**	**9.8%**
Total Expenditures:	**$855,629**	**$929,282**	**$874,695**	**$960,551**	**9.8%**

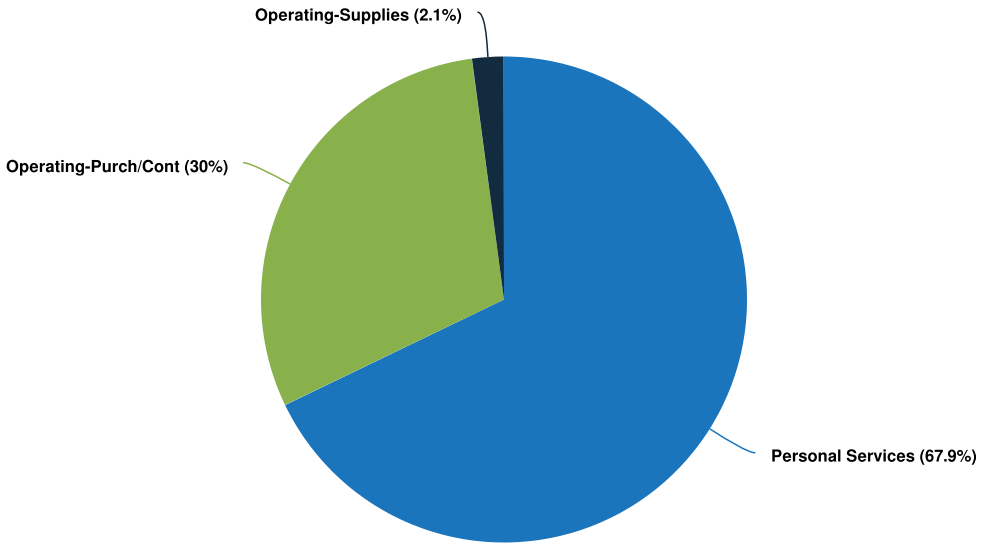
$960,551 **$85,856**
(9.82% vs. prior year)

Human Resources Budgeted and Historical Expenditures

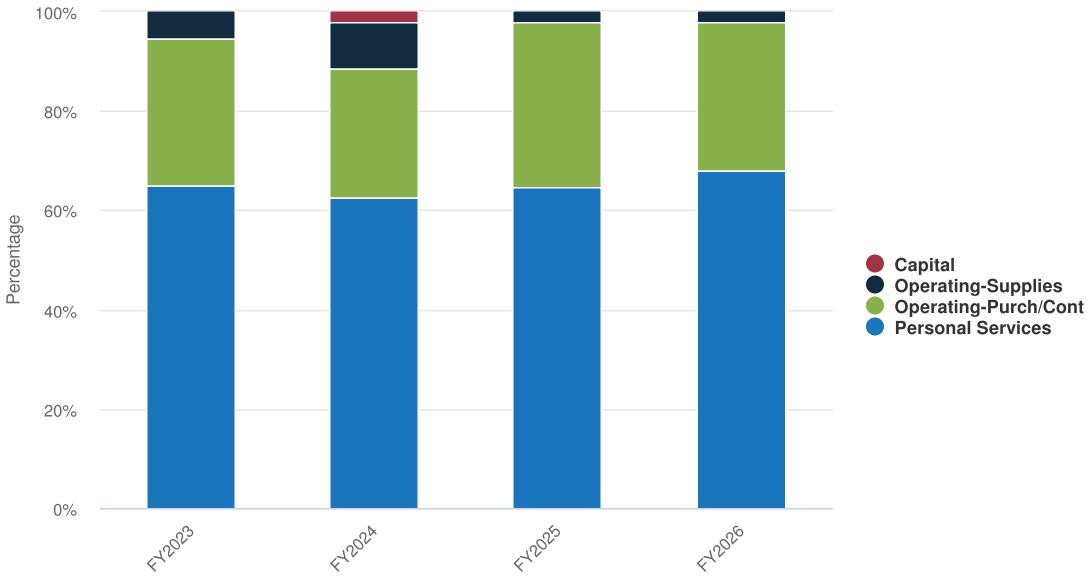


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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, software development, telephones, 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 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.

Service Desk: 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.

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.

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 asset management, 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.

Technical Support Team: The Technical Support Team (TST) provides support for desktop imaging, computer equipment setup and maintenance, support for audio visual and video surveillance systems, and access control systems.

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

Training: Even though Training is an independent department, for budgeting purposes it falls within Information Technology. The Training Department is responsible for structuring and hosting training activities for employees, gathering feedback, and then adjusting as needed to meet the needs of the employees. The Training Department can deliver training such as Customer Service, CPR/AED/First Aid, Defensive Driving, Microsoft Office, In-House Computer Software (Tyler Technologies), Information Security Awareness and Telephone Etiquette. Training works with various departments to facilitate their own efforts, which includes coordinating activities and customizing classes for specific customer groups.

Above all else, the accomplishments and goals of the Information Technology department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Completed transition to Webex calling				X	X
Completed Implementation of Water Utility Billing Software; Cayenta				X	X
Completed Upgrade of MUNIS and TCM to SaaS Versions				X	X
Completed iasWorld Smart File solution				X	
Implement BossDesk ITSM Inventory Phase I at the Service Desk		X		X	
Lifecycle 28 aging Uninterruptible Power Sources in multiple County-wide data closets				X	
Continue to implement MS Best Practices for security in M365 Tenant				X	
Progress made towards transitioning CCSO to M365	X	X	X		
Implemented tighter Security Measures for ALL County Network Printers				X	
Implemented DMARC (an email authentication protocol designed to protect domain owners from unauthorized use of their domain) for County Domain and 6 Authorized Domains maintained by SST				X	
Assisted in implementation of QPublic Server for GIS and Tax Assessors departments	X	X			
Life Cycle Replacement of surveillance cameras and computer equipment		X	X		X
Genetec Server Infrastructure Upgrades		X	X		X
Implemented Surveillance Cameras at the Coroner's Office				X	

GOALS FOR FY 25/26	P	R	I	D	E
Install network for new Building A				X	X
Complete Implementation of Licensing and Permitting Software; Clariti				X	X
Complete iasWorld Field Mobile Solution				X	X
Complete Upgrade of iasWorld to latest version				X	
Implement BossDesk ITSM Inventory Phase II				X	
Complete upgrades of 22 Windows 2012R2 Servers to Windows 2022 Server	X		X		X
Transition Physical Domain Controller to Virtual Domain Controller			X	X	
Update 15 unmanaged UPS's in Data Closets at Fire Stations				X	
Implement Ninja One (Patch Management) software application on Servers				X	
Work with GIS to transition GIS environment from physical servers to Cloud environment		X		X	
Implement W2k22 Print Server (Stand alone) for County Printers not utilizing Paper Cut and Munis Form Printers)			X	X	
Printer Fleet Refresh – County Wide				X	
Complete Upgrade of UPS & Cooling Units in IT Data Center				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Customers	1425	1425	1506
Incident Requests	5029	5029	5930
Incoming Email Transactions	3,829021	3,829021	4,030,548
Systems Supported	150	150	155
Equipment Supported			
Audio Visual Equipment	385	385	400
Personal Computers	1300	1340	1425
Cameras	971	1133	1300
Communication Equipment (Phones & Analog Adapters)	1707	1935	1935
Communication Routers	75	50	52
Communication Switches	500	419	430
Communication Firewalls	14	14	16
Communication Access Points	320	330	340
Security Appliances	28	28	33
Network Printers	325	300	310
Scanners	150	155	158
Servers (Physical/Virtual)	112	160	159
SMART UPS		150	168
Thin Clients	131	126	115
Uninterruptible Power Supply	782	782	938
Telephone Lines	1707	1989	1890
Cellular Services	329	345	368
Customer Srv Staff to User Ratio	1 to 182	1 to 204	1 to 188
Application Staff to User Ratio	1 to 207	1 to 204	1 to 215
Communications Staff to User Ratio	1 to 291	1 to 285	1 to 301
Server Staff to User Ratio	1 to 364	1 to 356	1 to 377

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Routine Service Requests Completed	98.0%	98.0%	98.0%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Microsoft Office Classes	5	5	6
Defensive Driving Classes	6	6	10
CPR/AED/First Aid Classes	4	4	4
Customer Service Classes	6	6	6
Other Classes	7	7	10
Security Training Classes	44	44	40
Employees Trained	694	694	800

Measurement: Outcomes	Actual FY 24/25	Actual FY 25/26	Forecast FY 25/26
Implementation of new IT Service Management at the Service Desk; BossDesk	Phase I	Phase I	Phase II
Transition of Cisco Voice System from PRI services to Cisco Webex Calling	N/A	N/A	100%
Implementation of Water Utility Billing Software	100%	100%	100%
Implementation of Permits & Licensing Software	N/A	N/A	100%
Upgrade of MUNIS & TCM to SaaS Version	N/A	N/A	100%
County DR Site Implementation	0%	0%	25%

STAFFING

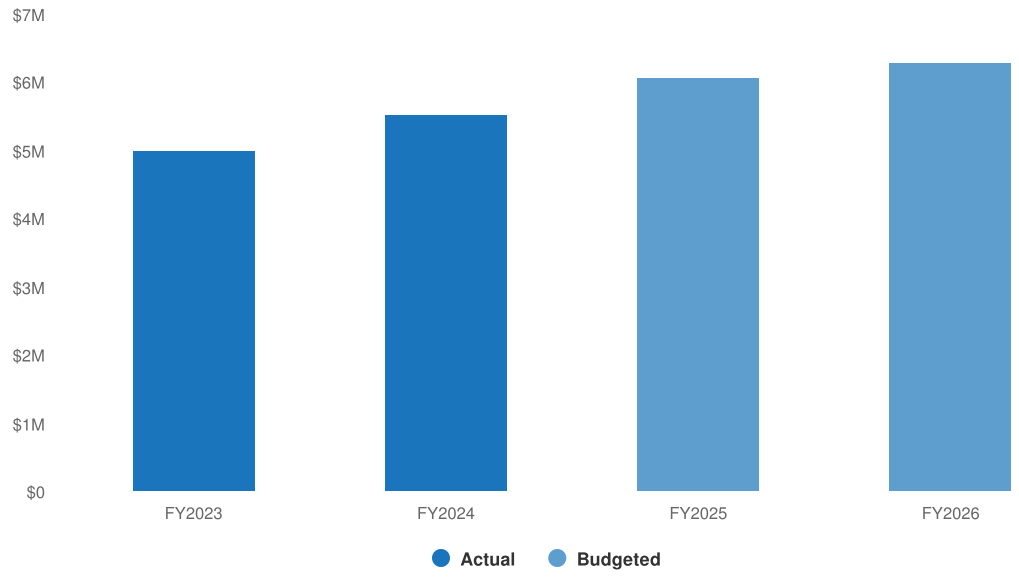
Position	Actual FY 24/25	Actual FY 25/26	Forecast FY 26/27
Manager Information Technology	1	1	1
Asst Mgr Information Technology	1	1	1
Technical Support Manager	1	1	1
Network Communications Manager	1	1	1
Server Support Manager	1	1	1
Training Manager	1	1	1
Administrative Coordinator	1	1	1
LAN Server Administrator II	2	2	2
LAN Server Administrator I	1	1	2
Technology Support Specialist	6	6	7
Service Desk Analyst	1	1	1
Database Administrator	1	1	1
Systems Analyst	1	1	1
Application Support Analyst	2	2	2
Programmer Analyst II	1	1	1
Programmer Analyst I	1	1	1
Network Security Administrator	1	1	1
Network Security Analyst	1	1	1
Network Engineer II	1	1	1
Network Engineer I	2	2	2
Total	**28**	**28**	**29**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Information Technology					
Personal Services	$2,240,914	$2,427,636	$2,625,373	$2,849,844	8.6%
Operating-Supplies	$458,754	$449,335	$31,100	$31,100	0%
Operating-Purch/Cont	$2,161,041	$2,227,426	$2,426,771	$2,957,216	21.9%
Other Financing Uses	$0	$361,400	$0	$0	0%
Capital	$144,367	$49,798	$992,257	$447,401	-54.9%
Total Information Technology:	**$5,005,076**	**$5,515,595**	**$6,075,501**	**$6,285,561**	**3.5%**
Total General Government:	**$5,005,076**	**$5,515,595**	**$6,075,501**	**$6,285,561**	**3.5%**
Total Expenditures:	**$5,005,076**	**$5,515,595**	**$6,075,501**	**$6,285,561**	**3.5%**

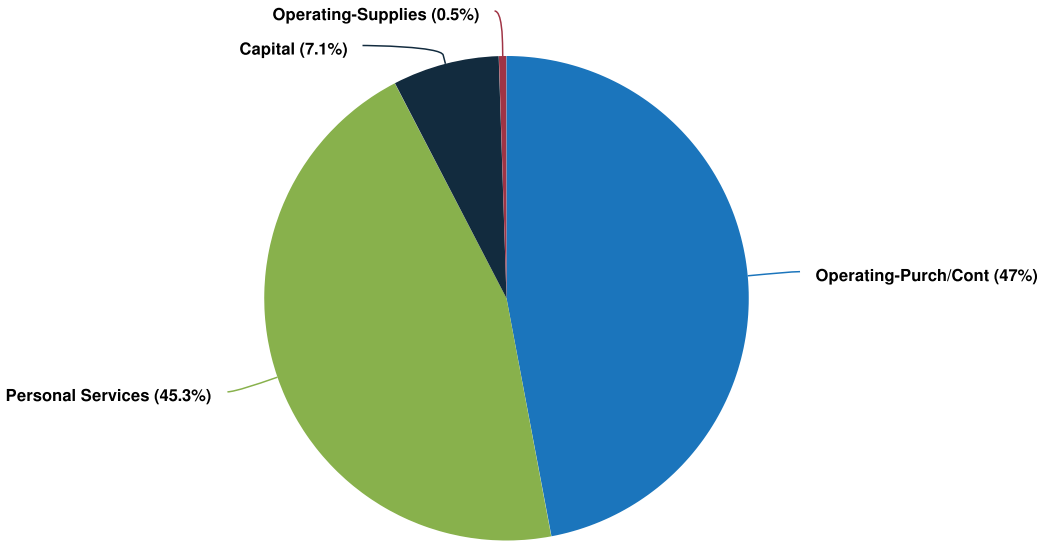
$6,285,561 **$210,060**
(3.46% vs. prior year)

Information Technology Budgeted and Historical Expenditures

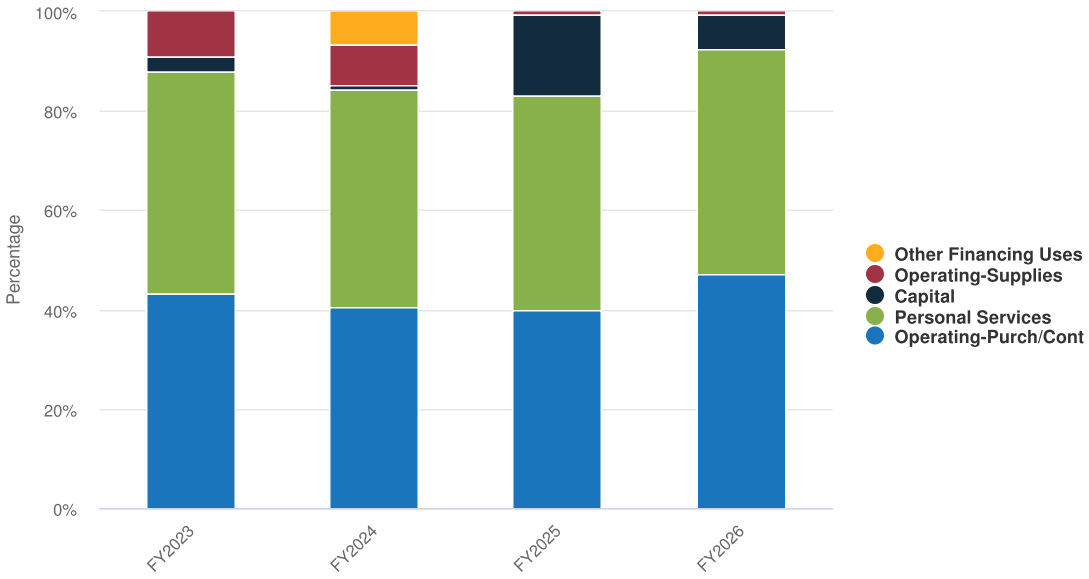


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	**P**	**R**	**I**	**D**	**E**
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.				X	X
Maintained the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.				X	X
Maintained qualification/certification as a Georgia Crime Information Center Agency (GCIC)enhancing the proficiency of the court.				X	X
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.				X	
Maintained the Citizen Panel Foster Reviews with volunteer board and a part-time Coordinator as well as providing appropriate training.				X	
Continued to provide a community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County; 170+ youth.	X		X		X
Continued to provide Attorney Guardian Ad Litems for youth involved in custody cases at a minimal expense to the county in the form of 80+ youth being serviced.			X	X	
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.				X	
Strengthening Families Program in affiliation with CCCC – Low/Medium Risk Offenders				X	
ART (Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders		X		X	
Teen Court Program in affiliation with CCCC – Low Risk Offenders.				X	X
Awarded the "Juvenile Justice Incentive" grant from the Criminal Justice Coordinating Council in the amount of $170,000 to serve "Medium/High" risk youth and their parents through our "Aggression Replacement Therapy" program.			X	X	
Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools				X	
Passed GCIC Audit at 100% Compliance				X	

GOALS FOR FY 25/26	P	R	I	D	E
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.				X	X
Maintain the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.				X	X
Maintain qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court.				X	X
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.				X	
Maintain the Citizen Panel Foster Reviews with volunteers and a part-time Coordinator and provide appropriate training.				X	
Fund the Traffic Awareness and Safety Program for traffic violators at no expense to the County.	X		X		X
Continue to provide community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.			X	X	
Provide Attorney Guardian Ad Litems for youth in custody cases at minimal expense to the county by placing an additional Guardian under contract.				X	
Create and implement new programs, as well as enhance existing ones, with a part-time Programs Director.				X	
Staff attend the "Juvenile Court Association of Georgia" conference in Helan, Ga. For three days of training on House Bill updates to include CHINS cases involving youth charged with Status, Truancy and Traffic infractions.		X		X	
Seek thirteenth year award of the "Juvenile Justice Incentive" grant from the Criminal Justice Coordinating Council for $170,000 to serve "Medium/High" risk youth and their parents through our "Aggression Replacement Therapy" program.				X	X
Continuing Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools			X	X	
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.				X	
Teen Court Program in affiliation with CCCC – Low Risk Offender				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of staff	10	10	11

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of cases	827	843	843
Number of participants transported via van rental	N/A	172	170 - 180
Number of youth participants for Attorney Guardian Ad Litems	97	84	90
Number of training sessions for Citizens Foster Review Board	1	2	2

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Administer the functions of Juvenile Court as delegated by law	Yes	Yes	Yes
Maintain qualification/certification as a Georgia Crime Information Center Agency	Yes	Yes	Yes
Number and names of new programs created	1) Families together 2) READY	1) Celebrate Recovery 2) Turning the Paige	TBD

STAFFING

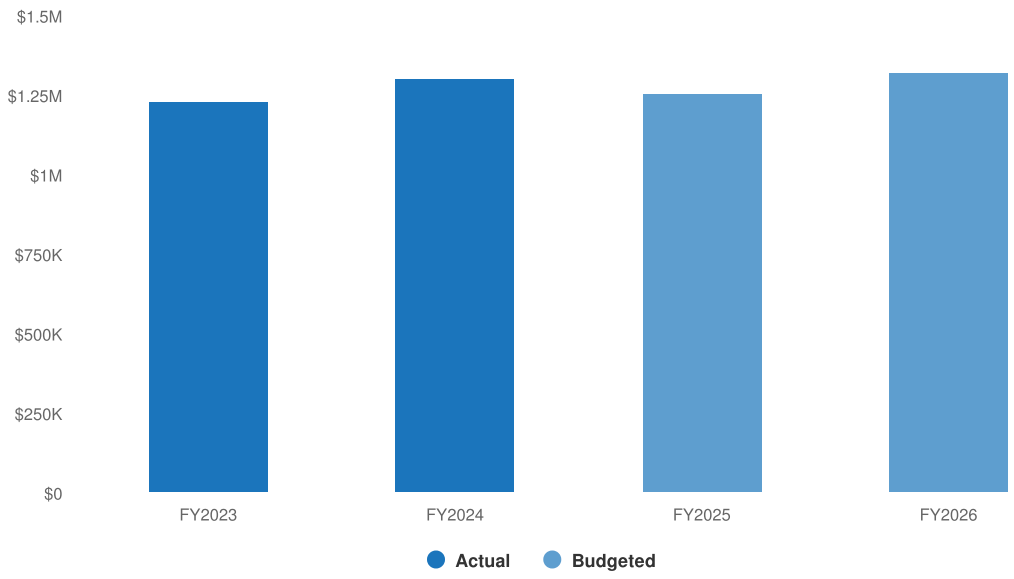
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Chief of Probation	1	1	1
Asst. Chief of Probation	1	1	1
Probation Supervisor	1	1	1
Probation Officers	5	5	5
Admin. Coordinator	1	1	1
Judge Secretary	0	0	1
Clerk III	1	1	1
Total	**10**	**10**	**11**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Judicial					
Juvenile Court					
Personal Services	$905,142	$962,283	$956,578	$1,019,426	6.6%
Operating-Supplies	$56,037	$60,581	$11,950	$11,950	0%
Operating-Purch/Cont	$268,697	$277,186	$288,052	$288,664	0.2%
Other Financing Uses	$0	$1	$0	$0	0%
Total Juvenile Court:	**$1,229,876**	**$1,300,051**	**$1,256,580**	**$1,320,040**	**5.1%**
Total Judicial:	**$1,229,876**	**$1,300,051**	**$1,256,580**	**$1,320,040**	**5.1%**
Total Expenditures:	**$1,229,876**	**$1,300,051**	**$1,256,580**	**$1,320,040**	**5.1%**

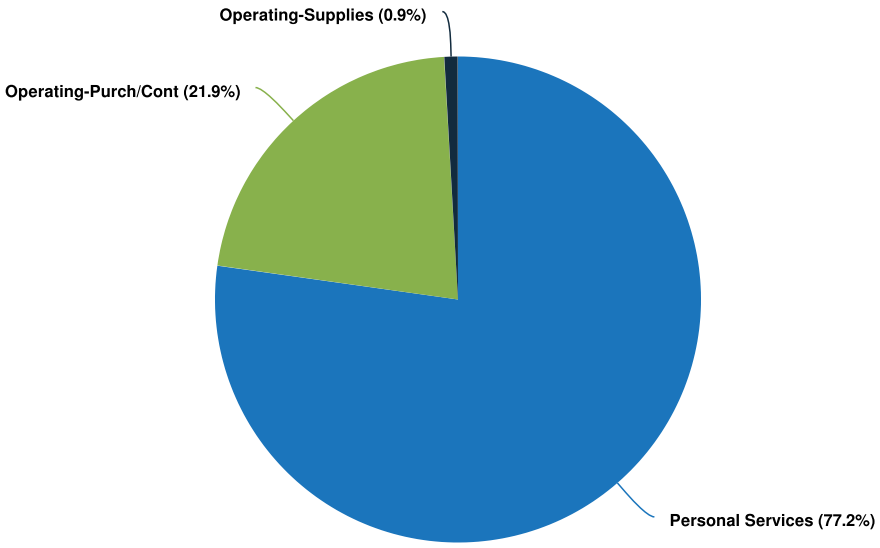
$1,320,040 **$63,460**
(5.05% vs. prior year)

Juvenile Court Budgeted and Historical Expenditures

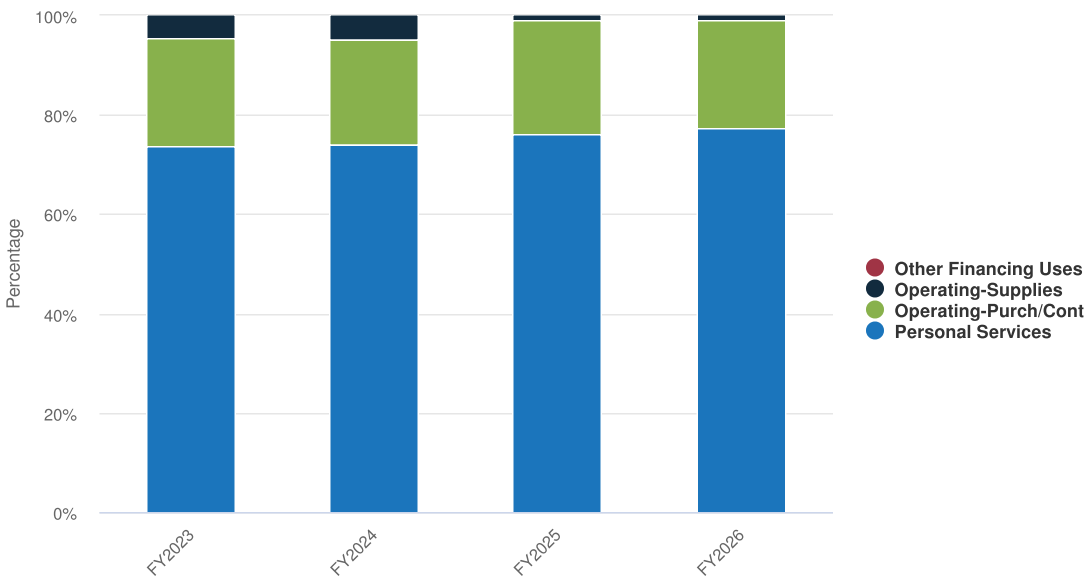


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Columbia County Library System

The Columbia County Library consists of three library branches which provide an extensive collection including but not limited to books, periodicals, audio books, online databases, electronic book services through Libby, Hoopla, Transparent Language courses, Brainfuse, A to Z database, internet access, programs and events for children, young adults and adults as well as reference services. Below are some of the accomplishments and goals of the Library system that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Hosted 2 national authors					X
Hosted the 3rd annual CSRA Brick Con with 6,800 attendees				X	X

GOALS FOR FY 25/26	P	R	I	D	E
Get more national authors					X
Bring better services, better programs, and better customer service				X	
Start our new Columbia County Library region on January 1st	X			X	X

Department Measures (CCLS)

PERFORMANCE MEASUREMENTS

Category: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of Staff	49	49	49
Population Estimate	167,472	170,00	172,000
Registered Patrons	61,440	63,000	65,000
Collection Size	229,889	235,000	238,000
Materials Budget	140,000	140,000	140,000
Building Sq. Ft.	66,000	66,000	66,000
Reference Questions	94,000	94,500	95,000
Program Attendance	2,400	2,500	2,600

Category: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Circulation per capita	3.3	4.0	4.0
Electronic Material Circulation	0.4	0.5	0.5
Registered Patrons per capita	0.37	0.39	4
Collection Size per capita	1.37	1.39	4
Materials Budget per capita	0.84	0.9	1
Building Sq. Ft. per capita	0.39	4.0	4.5
Reference Questions per capita	0.56	0.6	0.65
Program Attendance per capita	0.01	0.02	0.025
Category: Outputs	**Actual FY 23/24**	**Actual FY 24/25**	**Forecast FY 25/26**
Material Circulation (Physical)	553,853	563,853	575,853
Electronic Material Circulation	66,629	67,000	68,000
Staff Training	1	1	1
Number of attendees for CSRA Brick Con	6,800	6,900	7,000
# of children signed up for 1000	542	570	600
Building Sq. Ft.	66,000	66,000	66,000
Reference Questions	94,000	94,500	95,000
Program Attendance	2,400	2,500	2,600

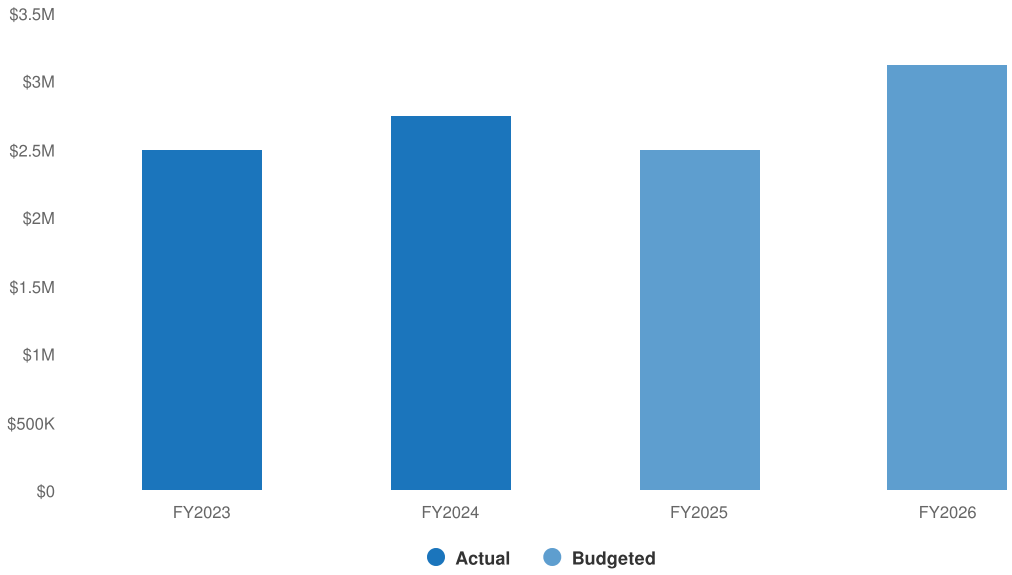
STAFFING

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
County Libraries Manger	1	1	1
Branch Manager	3	2	2
Children's librarian	1	1	1
Circ Manager	1	1	1
Reference Services Manager	1	1	1
Young Adult Librarian	1	1	1
Regional Admin Manager	1	1	1
Library Assistant	18	18	18
Library Aide	4	4	4
Library Specialist	5	5	5
Head Cataloger	1	1	1
Tech Services/ILL	1.5	1.5	1.5
Systems Librarian	1	1	1
Library delivery Sorter	1	1	1
Total	**40.5**	**39.5**	**39.5**

Expenditures Summary

$3,123,121 **$623,121**
(24.92% vs. prior year)

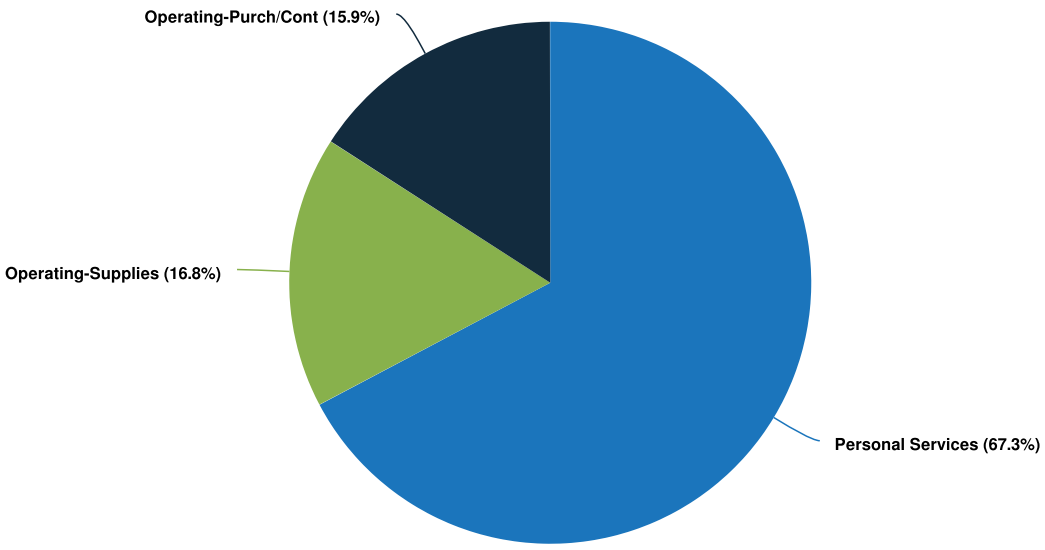
Columbia County Libraries Budgeted and Historical Expenditures



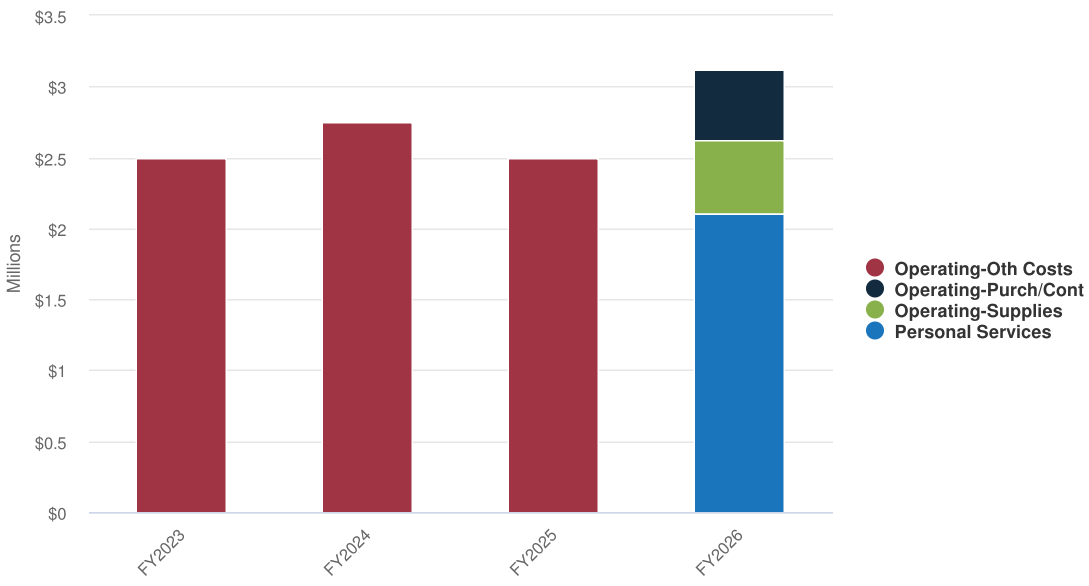
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
General Fund					
Personal Services	$0	$0	$0	$2,100,907	N/A
Operating-Supplies	$0	$0	$0	$525,864	N/A
Operating-Purch/Cont	$0	$0	$0	$496,350	N/A
Operating-Oth Costs	$2,500,449	$2,746,773	$2,500,000	$0	-100%
Total General Fund:	**$2,500,449**	**$2,746,773**	**$2,500,000**	**$3,123,121**	**24.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



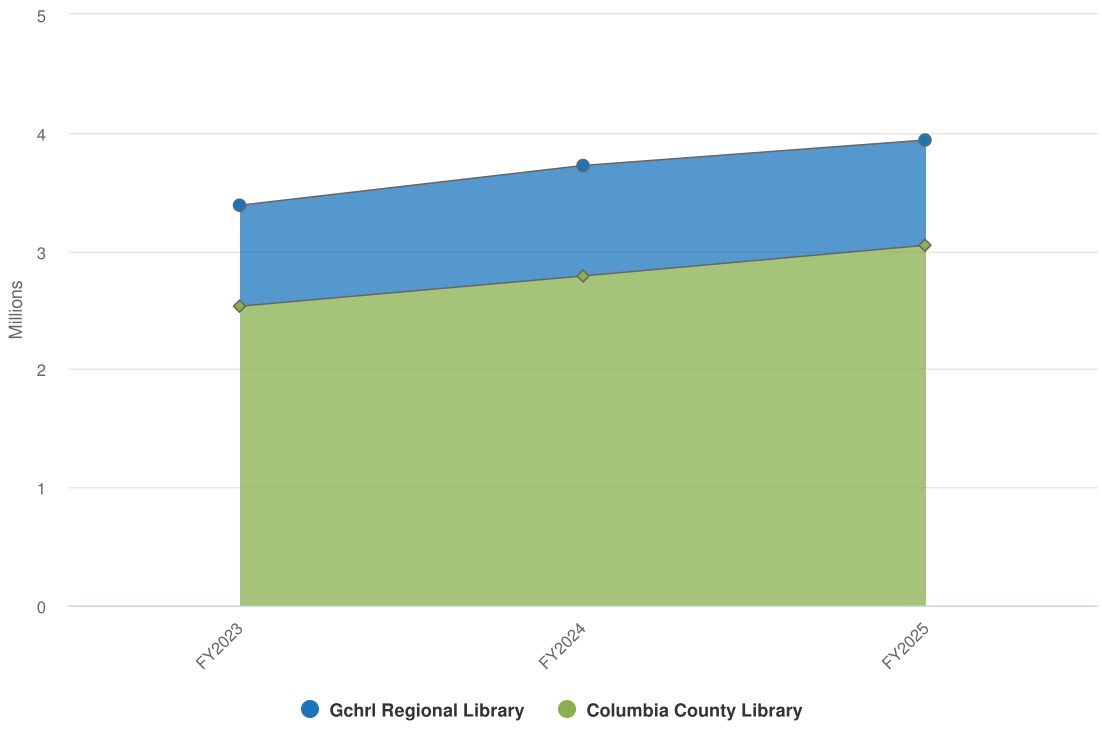
Budgeted and Historical Expenditures by Expense Type



Revenue by Department

Projected 2026 Revenue by Department

Budgeted and Historical 2026 Revenue by Department



Name	Account ID	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)	Notes
No Data To Display			

Parks and Recreation

For FY 2025, the Columbia County Parks and Recreation Department was split into Park Operations and Park Athletics. The Park Operations Department is dedicated to maintaining all parks and facilities within the parks, as well as interacting with the public to ensure that the parks and facilities are welcoming to all who visit. The department currently manages 14 parks consisting of 1,620 acres. Park amenities include an inventory of 48 athletic fields, 37 tennis courts, 18 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park, a gymnasium complex, 3 splash pads, a BMX Track, and a skate park.

The Athletics Department provides diverse, engaging, and inclusive athletic and recreation opportunities to the citizens of Columbia County. One of the largest fully in-house recreation agencies in the state, the athletics division registered over 9,600 total youth sports registrants in FY 2025 across various sports, including Baseball, Softball, Volleyball, Soccer, Flag Football, Tackle Football, Cheerleading, Tennis, Basketball and Pickleball. Along with another 300+ summer sports camp registrations as well as adult introductory leagues and competitive sports leagues, Columbia County residents are allotted a vast array of recreational opportunities for all ages.

PARK OPERATIONS ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Continued the plan for maintaining National Parks and Recreation Agency accreditation, which measures an agency's overall quality of operation, management, and service to the community.	X	X		X	X
Hosted multiple tournaments –Big Bass Tournament with 900 boats, Columbia County Cup Youth Soccer Tournament with 160 teams, Peach State Youth Basketball Tournament, 14 USSSA Baseball Tournaments.				X	
Professional Development – Staff attended the following conferences/training: Georgia Recreation and Parks Association Conference, National Recreation and Parks Association Conference, Pool and Spa Certification classes and Certified Playground Safety Inspection Course.	X	X			
All professional staff has either applied for or completed their CPRP certification	X			X	X
Collaborate with various County Departments to reopen parks following the devastation of Hurricane Helene. Despite extensive damage, Wildwood Park was successfully reopened after only four months of recovery and restoration efforts.	X			X	X
Partnerships – Continued partnership agreements with Bulls Soccer Club, YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc, Georgia Glamping at Wildwood Park.			X		

ATHLETICS ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Despite the immense challenges faced during the wake of hurricane Helene, no program opportunities were lost and there was only a 3 week down time before fall youth sports leagues were playing games again.	X	X	X	X	X
Met record numbers in total youth sports registrations with just under 10,000 total users registered across all sports, programs, and seasons.				X	X
Participated in our second season under Braves country softball, taking 2nd place in the state in the 12U age division. Finished 2nd southeastern US region tournament which was hosted in Kennesaw, Georgia				X	X
11/12 Baseball advanced to the Diamond Youth Baseball World Series hosted in Lexington, SC set to be hosted the first week of August, 2025.				X	X
Hosted the 3rd annual gridiron classic Allstar football tournament which has become a great tradition between our agency and North Augusta Parks, Recreation & tourism.				X	X
Professional Development – All professional staff who are declared eligible by NRPA have taken and passed the Certified Parks and Recreation Professional Certification. This includes 3 full time staff members who successfully completed their exams in May of 2025.	X			X	X
Continued cultivating the relationship with Columbia County Board of Education to enable certain programs such as basketball and volleyball to grow by relying on the facilities within the schools. We were able to continue to expand programming for more volleyball players this year compared to last due to the ability to use school gyms.	X	X		X	X

PARK OPERATIONS GOALS FOR FY 25/26	P	R	I	D	E
Help with the increase in youth sports registration numbers by at least 5 percent by ensuring facilities meet the County standards for each visitor each day.				X	
Increase rental revenues by at least 5 percent.				X	
Integrate new field usage strategies to better manage the ever-growing athletics enrollment base.		X			
Continue to increase the use of technology to improve efficiency and communication.			X		
Assist in hosting tournaments in coordination with the Athletics Department.				X	
Continue to make professional development a priority; sending staff to NRPA and GRPA-sponsored conferences, trainings, and schools.	X	X			
ATHLETICS GOALS FOR FY 25/26	**P**	**R**	**I**	**D**	**E**
Demonstrate program enrollment growth trends by at least 5% using targeted marketing efforts towards declining or stagnating programs.				X	X
Utilize community program surveying to identify 5 new program interest areas that can be delineated to new activities to be added in the CCPRE recreation and athletics catalog.	X	X		X	
Continue to prioritize professional development as a key function of a healthy department. Achieve 100% professional certification across all athletic coordinators within the department. 1-2 years' experience will achieve CYSA certification. 2+ years' experience will achieve CPRP certification.	X			X	X
Implement a more sustainable model for athletic equipment return, inventory, and processing to ensure return rates and safe rotation of used equipment. Use this tool to establish at least 85% clear return across all leagues in each season.			X		X
Apply for and earn the excellence in youth sports award from National Alliance of Youth Sports	X			X	X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Parks Acres Managed	1,629	1,629	1,629
Athletic Facilities Operated	91	91	91
Youth Athletic Participation	8,000	8,652	8,900
Employees Managed (includes PT)	45	45	49
Athletic Facilities Operated	73	73	73
Youth Athletic Participation	8,950	9,650	10,000

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Increase rental revenues	N/A	5%	5%
% of professional staff that has completed their professional certification	90%	90%	100%
Increase youth sports registration numbers	12.5%	12%	10%
% of staff that has completed their professional certification	95%	95%	100%
Goal of tournaments to host	60	60	70

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Camping Nights	12,500	9,200	14,000
Daily Car Passes	20,525	18,500	25,000
Youth Sports Enrollment	8,950	9,650	10,000
Gym Memberships Sold	2,156	1,694	2,300

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Complete renovations on Wildwood area 3, addition of Wildwood Area 1 Playground and an Accessible Riverside Boat Dock	Yes	Yes	N/A
Gain National Parks and Recreation Agency accreditation	Yes	Yes	Yes
Earn/maintain the Excellence in Youth Sports designation from the National Alliance of youth sports	No	No	Yes

STAFFING

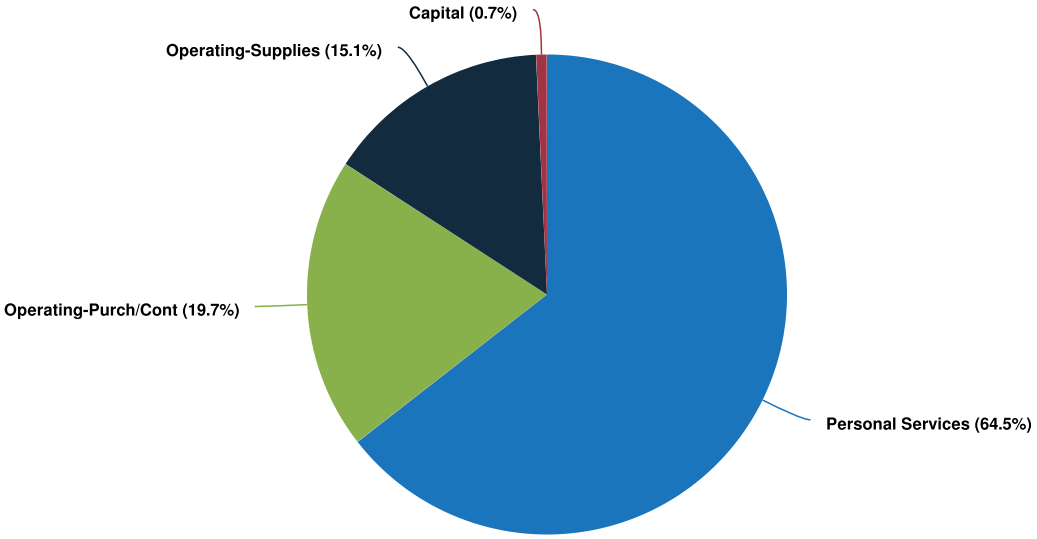
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Department Manager	1	0	1
Clerk/Accountant	1	1	1
Park Maintenance Manager	1	1	1
Park Maintenance Supervisor	1	1	1
WW Park Supervisor	1	1	1
Racquet Center Supervisor	0	1	1
WW Gatehouse Coord.	1	1	1
Temp Maintenance Help	6	3	5
Temp Racquet Center	0	6	5
Crew Leader	4	4	4
Park Services Worker I	18	20	20
Park Services Worker II	0	0	4
Spray Tech	0	1	1
Wildwood Temp Help	8	5	3
Athletic Manager	1	1	1
Athletic Supervisor	1	1	1
Athletic Programmer	4	5	5
Administrative Assistant	1	1	1
Field Supervisors (PT)	6	8	10
Gym Receptionist (PT)	4	4	4
Gym Supervisors (PT)	1	1	1
Recreation Supervisor	1	1	1
Concessions Temp Help	6	13	13
TOTALS	**70**	**80**	**86**

Expenditures Summary

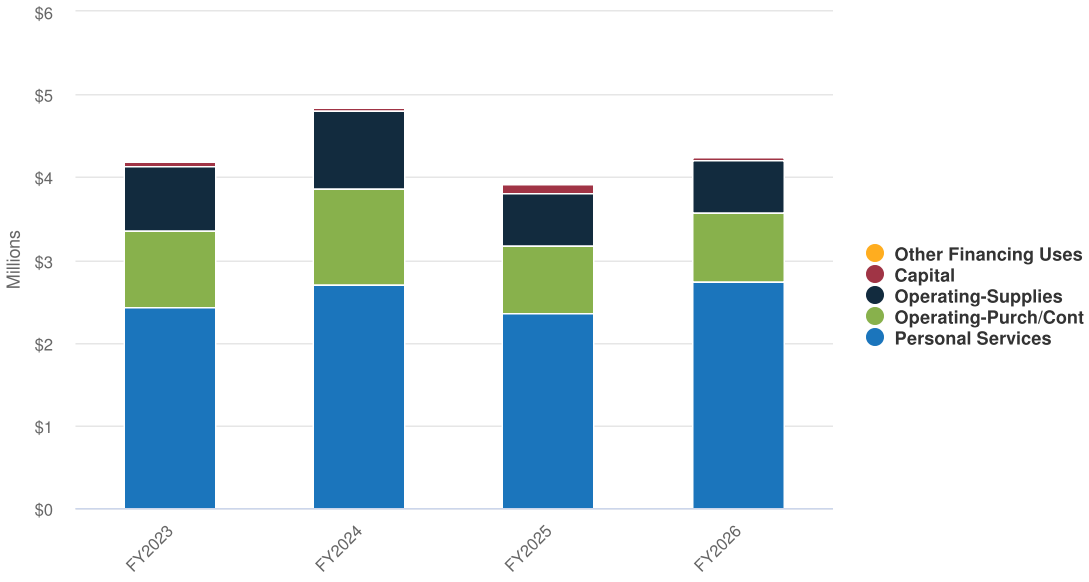
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Culture/Recreation					
Parks & Recreation					
Personal Services	$2,424,509	$2,691,965	$0	$0	0%
Operating-Supplies	$781,223	$940,915	$0	$0	0%
Operating-Purch/Cont	$932,493	$1,174,541	$0	$0	0%
Other Financing Uses	$47	$0	$0	$0	0%
Capital	$43,230	$30,535	$0	$0	0%
Total Parks & Recreation:	**$4,181,502**	**$4,837,955**	**$0**	**$0**	**0%**
Athletics					
Personal Services	$0	$0	$716,330	$828,040	15.6%
Operating-Supplies	$0	$0	$355,250	$355,250	0%
Operating-Purch/Cont	$0	$0	$358,000	$298,000	-16.8%
Capital	$0	$0	$8,300	$0	-100%
Total Athletics:	**$0**	**$0**	**$1,437,880**	**$1,481,290**	**3%**
Park Operations					
Personal Services	$0	$0	$1,634,736	$1,909,734	16.8%
Operating-Supplies	$0	$0	$282,000	$286,000	1.4%
Operating-Purch/Cont	$0	$2,970	$463,000	$537,000	16%
Capital	$0	$0	$97,000	$31,000	-68%
Total Park Operations:	**$0**	**$2,970**	**$2,476,736**	**$2,763,734**	**11.6%**
Total Culture/Recreation:	**$4,181,502**	**$4,840,925**	**$3,914,616**	**$4,245,024**	**8.4%**
Total Expenditures:	**$4,181,502**	**$4,840,925**	**$3,914,616**	**$4,245,024**	**8.4%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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 2,062 seats and serves as the anchor of The Plaza development. Below are some of the Performing Arts Centers' accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Successfully executed 2024-2025 Broadway Series with 4 shows that included Riverdance, Hadestown, Pretty Woman and Chicago. 1,030 season tickets were sold and a total of 7,800 tickets were sold across all shows for the series. This season's 'add-on' show for the Broadway Series was Mannheim Steamroller. Manheim was a huge success selling over 1,800 tickets in it's first appearance at the PAC.				X	X
Successfully self-promoted 12 shows (Mac McAnally, Hendrix Experience, Jamey Johnson, Dracula Ballet, Black Violin, Daryl Hall, Lindsey Stirling, Yacht Rock Revue, Vitamin String Quartet, Luis Elizondo, Newsboys and Ninja Kidz). Self-promoted events increased from 3 in FY24 to 12 in FY25.	X			X	X
Grossed just under $4.7 million dollars in ticket sales for all ticketed events.				X	X
The Volunteer Program at the PAC has continued to grow and help increase customer service and save on staffing costs. Volunteers worked a total of 58 events in FY24 accounting for 750 positions.		X	X	X	
Spent $108,000 with local companies to market concerts and the venue during the fiscal year.	X			X	
Started recycling program to include paper, plastic, glass and cardboard. Collection has started in the Administration Office and backstage areas.	X		X		X
Successfully booked 3 show concert series at Evans Town Center Park. Shows include Lauren Alaina, Village People and Craig Morgan.	X			X	
Improved Dressing Rooms, Windsor Room and Museum through flooring, painting, furniture and arts upgrades.	X			X	

GOALS FOR FY 25/26	P	R	I	D	E
Expand recycling program to include concession stands and eventually public areas.				X	X
Continue to increase the PAC staff's community involvement by joining non-profit boards and Young Professional groups.	X		X	X	X
Establish Sensory Room as an area of refuge for patrons who have sensory challenges. Training has been completed by staff and the next step will be implementation.			X	X	X
Increase efficiency and revenue/profit at the Hardin Auditorium and adjoining classrooms.	X			X	
Increase self-promoted shows from 12 in FY25 to 17 in FY26.				X	X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of employees	8	8	8
Facility square footage	85,000	85,000	85,000
Number of seats available	2,062	2,062	2,062

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Average ticket price	$58.97	$76.06	$70
Average gross concession sales per event	$9,028	$6,501	$7,500
Average event revenue per event	$12,579	$12,473	$12,500

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Ticket Sales	$4,576,611	$4,697,240	$4,700,000
Tickets Sold	77,603	61,756	65,000
Concessions	$533,642.33	$375,121	$400,000
Venue Rental Income	$912,234.50	$961,532.46	$975,000
Co-Pro Income	$1,125,696.20	$759,801.81	$775,000
Sponsorships	$184,000	$220,337	$230,000
Seat License/Club Seats	$75,000	$75,000	$75,000
Number of Shows	58	57	60
Event Attendance	77,603	62,010	70,000

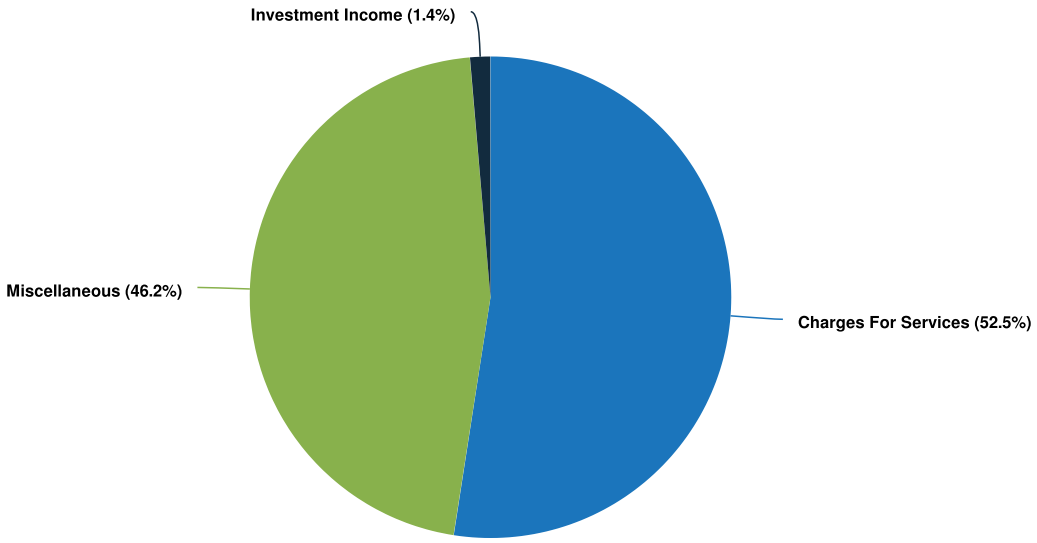
Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
New promoters brought to the market	12	19	15
Number of volunteer participants on roster	175	75	100
Number of Self Promoted Shows	3	12	20

STAFFING

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
General Manager	1	1	1
Assistant General Manager	1	1	1
Technical Director	1	1	1
Box Office Manager	1	1	1
Administrative Assistant	1	1	1
Food & Bev. Manager	**1**	1	1
Theater Ops Manager	1	1	1
Facilities Custodian	1	1	1
Total	**8**	**8**	**8**

Revenues by Source

Projected Revenues by Source

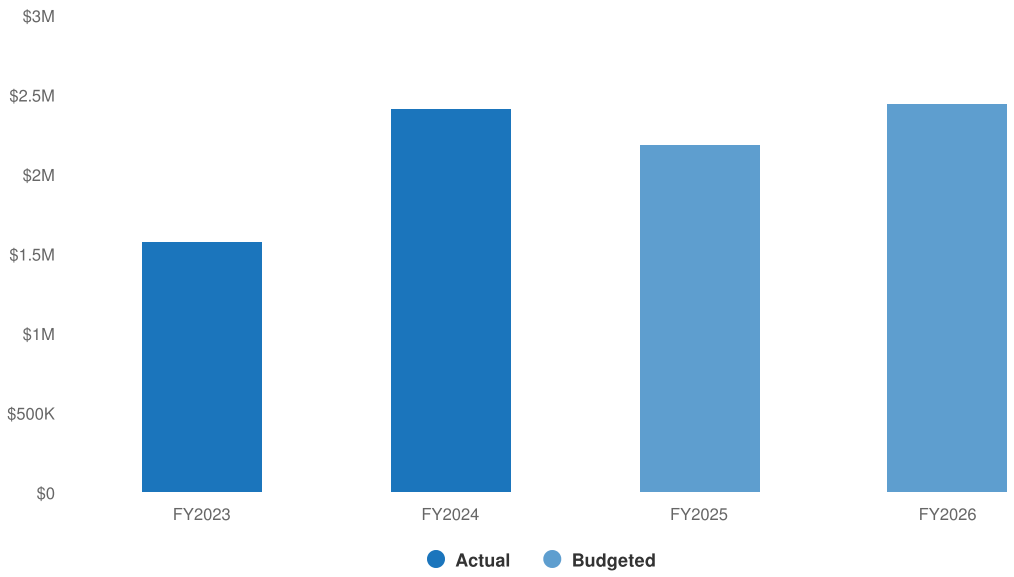


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Charges For Services	$929,010	$1,918,822	$1,274,669	$1,281,251	0.5%
Investment Income	$17,792	$39,064	$35,080	$33,332	-5%
Miscellaneous	$734,417	$879,258	$882,397	$1,127,850	27.8%
Other Financing Sources	$300,000	$0	$0	$0	0%
Total Revenue Source:	**$1,981,220**	**$2,837,144**	**$2,192,146**	**$2,442,433**	**11.4%**

Expenditures Summary

$2,442,433 **$250,287**
(11.42% vs. prior year)

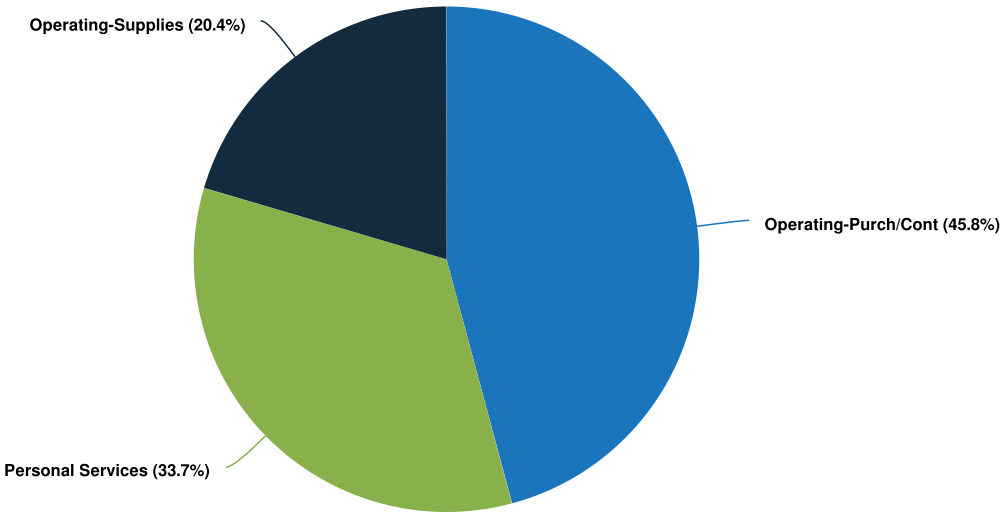
Performing Arts Center Budgeted and Historical Expenditures



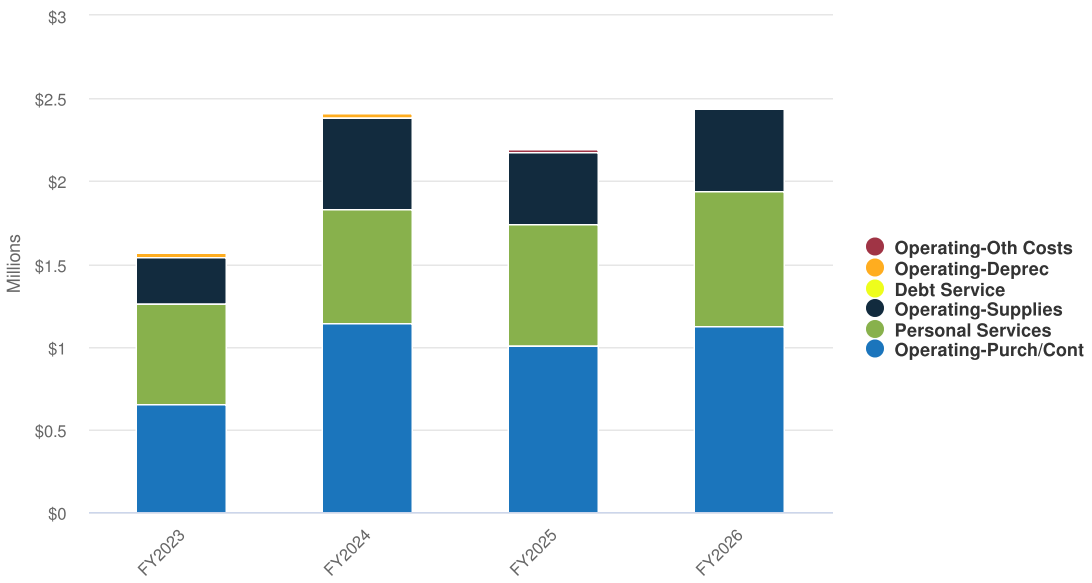
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)	Notes
Performing Arts Center						
Personal Services	$608,186	$684,897	$737,113	$823,627	11.7%	
Operating-Supplies	$281,479	$554,143	$431,636	$499,300	15.7%	
Operating-Purch/Cont	$651,830	$1,143,517	$1,004,515	$1,119,506	11.4%	
Operating-Oth Costs	$351	$97	$18,882	$0	-100%	
Operating-Deprec	$28,163	$28,163	$0	$0	0%	
Debt Service	$1,021	$3	$0	$0	0%	
Total Performing Arts Center:	**$1,571,030**	**$2,410,819**	**$2,192,146**	**$2,442,433**	**11.4%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. The accomplishments and goals of the Planning Department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Continued developing and implementing Vision 2035 with other departments				X	X
Began process of revising Vision 2035 to the Foundations for the Future Comprehensive Plan			X	X	
Continued to refine and evaluate Chapters 74 & 90 for necessary revisions			X		
Maintained an average plan review response time of 10 calendar days	X			X	X
Electronic archive created for all approved projects in FY 24/25				X	

GOALS FOR FY 25/26	P	R	I	D	E
Adopt and begin implementation of the Foundations for the Future Comprehensive Plan in conjunction with other County departments				X	X
Continue evaluating County Code for necessary revisions in collaboration with other County Departments.	X		X		
Coordination with Scanning America and our IT Department for future batches of project files ready for scanning into our digital archive				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of staff members	10	9	10

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Average Calendar Days to Complete a Review	10	10	10

Measurement: Output	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of rezoning and variance requests	97	90	92
Number of concept plans processed	5	6	6
Number of preliminary plats approved by Planning Commission	5	12	8
Number of preliminary lots processed	197	400	300
Number of final plats approved by Planning Commission	12	8	12
Number of final subdivision lots processed	520	271	415
Subdivision Plan Reviews (incl. revisions)	51	81	75
Commercial Plan Reviews (incl. revisions)	213	193	200
Sign applications processed	178	220	215
Tree and landscaping inspections	N/A	140*	650

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Evaluating and updating County Code as necessary to remain in compliance with State and Federal law	Yes	Yes	Yes
Revise Vision 2035 to accommodate changing landscape of Columbia County	N/A	Yes	Yes

STAFFING

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Director	1	1	1
Manager	1	1	1
Community Planner (Planner V)	1	1	1
Planner II	1	1	1
Planner I	0	1	1
Landscape Architect	1	0	1
Administrative Assistant	1	1	1
Plan Review Manager	1	1	1
Plan Review Specialist	1	1	1
Plan Review Assistant	1	1	1
Total	**10**	**9**	**10**

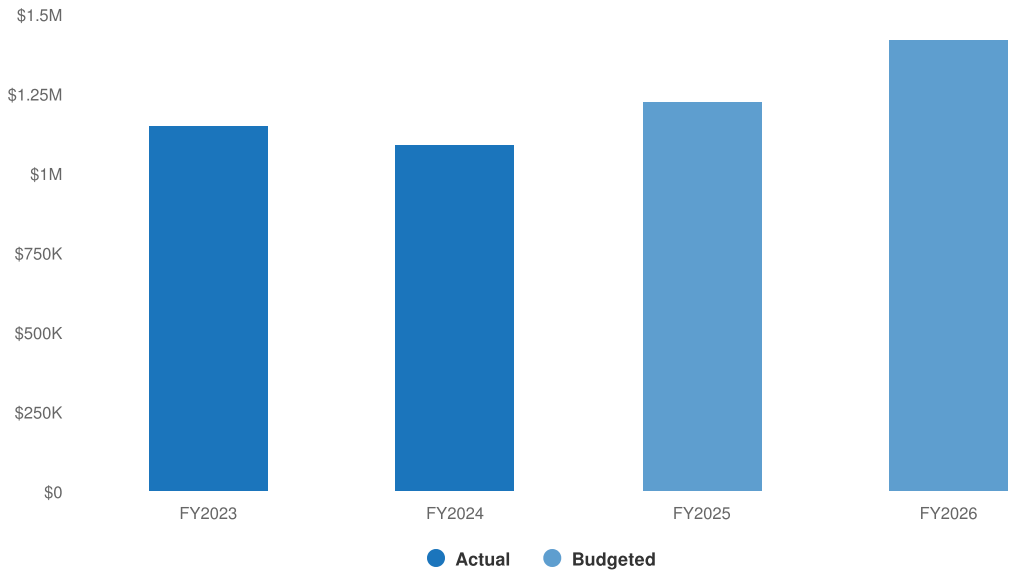
Expenditures Summary

In fiscal year 2026, the budgets for Plan Review and Planning were combined into one department.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Housing & Development					
Planning					
Personal Services	$691,437	$651,433	$684,133	$1,164,443	70.2%
Operating-Supplies	$38,431	$38,320	$8,850	$16,150	82.5%
Operating-Purch/Cont	$95,649	$71,250	$223,150	$240,850	7.9%
Total Planning:	**$825,517**	**$761,004**	**$916,133**	**$1,421,443**	**55.2%**
Plan Review					
Personal Services	$301,973	$306,139	$296,959	$0	-100%
Operating-Supplies	$16,771	$15,577	$2,600	$0	-100%
Operating-Purch/Cont	$4,334	$6,449	$10,500	$0	-100%
Total Plan Review:	**$323,078**	**$328,165**	**$310,059**	**$0**	**-100%**
Total Housing & Development:	**$1,148,594**	**$1,089,169**	**$1,226,192**	**$1,421,443**	**15.9%**
Total Expenditures:	**$1,148,594**	**$1,089,169**	**$1,226,192**	**$1,421,443**	**15.9%**

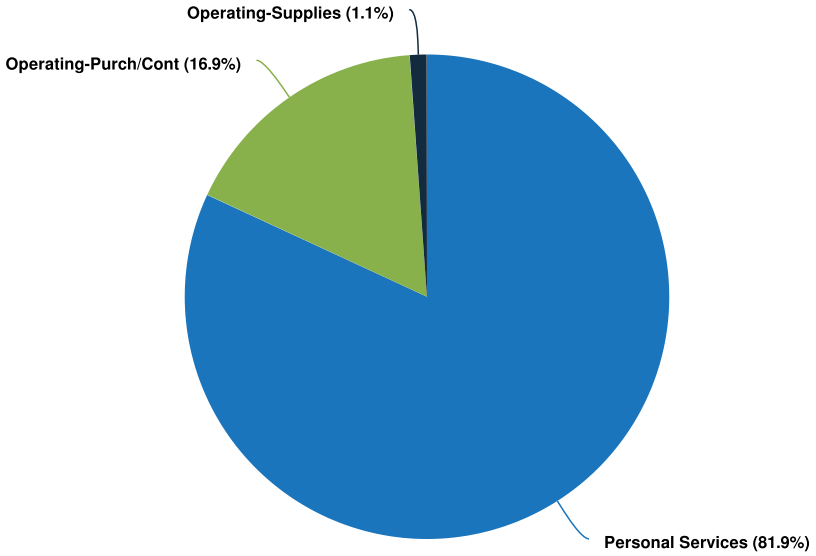
$1,421,443 **$195,251**
(15.92% vs. prior year)

Planning Budgeted and Historical Expenditures

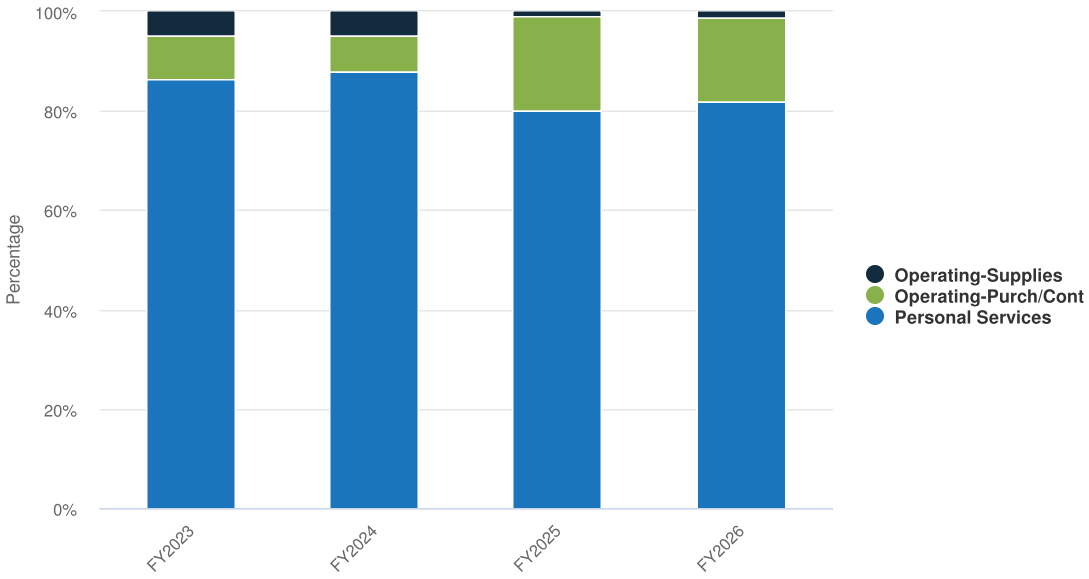


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. Above all else, the accomplishments and goals of Procurement aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Achievement of Excellence in Procurement award	X			X	X
Support for hurricane Helene	X				X
Increased participation and implementation in County Procurement 101 Class		X		X	
Digitized permanent retention				X	
Procurement Specialist appointment to AEP Evaluation Committee	X		X		X
Implemented Forklift Training Classes	X			X	
Procurement Manager appointed to NIGP Governing Board	X		X		X

GOALS FOR FY 25/26	P	R	I	D	E
Achievement of Excellence in Procurement award	X			X	X
Continue County Procurement 101 Classes		X		X	
Continue to digitize permanent retention				X	
Continue Forklift Training Classes	X			X	
Procurement Manager reappointment appointment to NIGP Governing Board	X		X		X

Department Measures

PERFORMANCE MEASUREMENTS

Measurements: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
PO Processed	9776	8,380	8,900
Contracts Administered	698	575	595
Bid/RFPs Prepared	28	34	44
Outgoing Mail Processed	95,000 Pieces	75,898 pieces	105,000 Pieces
Credit Cards	360	378	450

Measurements: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Procurement Manager appointed to NIGP Governing Board	Yes	Yes	Yes
Achievement of Excellence in Procurement Award	Yes	Yes	Yes

Measurements: Outcomes	Actual FY 22/23	Actual FY 23/24	Forecast FY 24/25
Implementation of County Procurement 101 Class	100%	100%	100%
Digitize Permanent Retention	50%	50%	75%

STAFFING

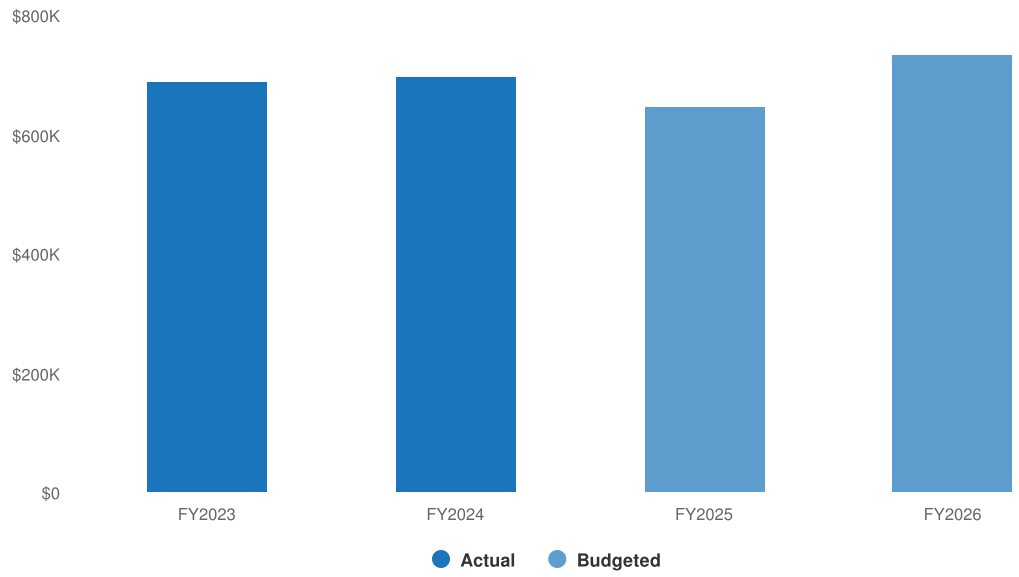
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Procurement Manager	1	1	1
Procurement Supervisor	1	1	1
Contract Supervisor	1	1	1
Procurement Specialist	1	1	1
Administrative Assistant	1	1	1
Contract Specialist	1	1	1
Warehouse Clerk 1	1	1	2
Courier III	1	1	1
Total	**8**	**8**	**9**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Procurement/Distribution					
Personal Services	$575,098	$610,552	$596,154	$685,664	15%
Operating-Supplies	$40,923	$45,248	$18,250	$13,750	-24.7%
Operating-Purch/Cont	$31,431	$33,879	$30,926	$34,025	10%
Debt Service	$12,620	$7,104	$0	$0	0%
Capital	$30,150	$0	$0	$0	0%
Total Procurement/Distribution:	**$690,222**	**$696,783**	**$645,330**	**$733,439**	**13.7%**
Total General Government:	**$690,222**	**$696,783**	**$645,330**	**$733,439**	**13.7%**
Total Expenditures:	**$690,222**	**$696,783**	**$645,330**	**$733,439**	**13.7%**

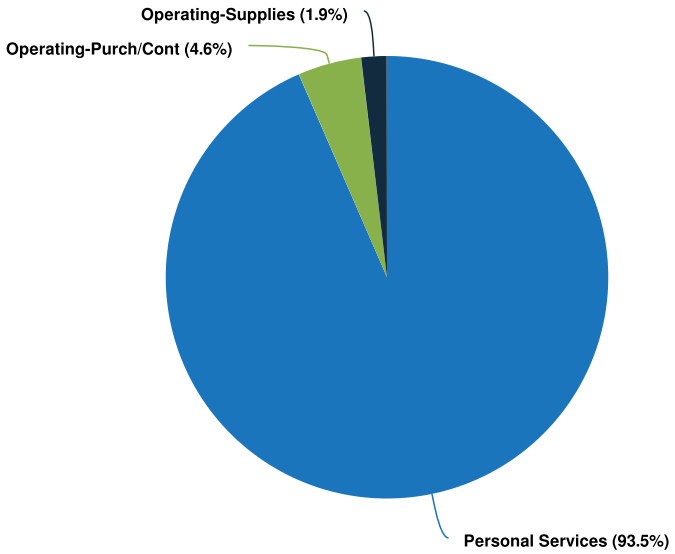
$733,439 **$88,109**
(13.65% vs. prior year)

Procurement Budgeted and Historical Expenditures

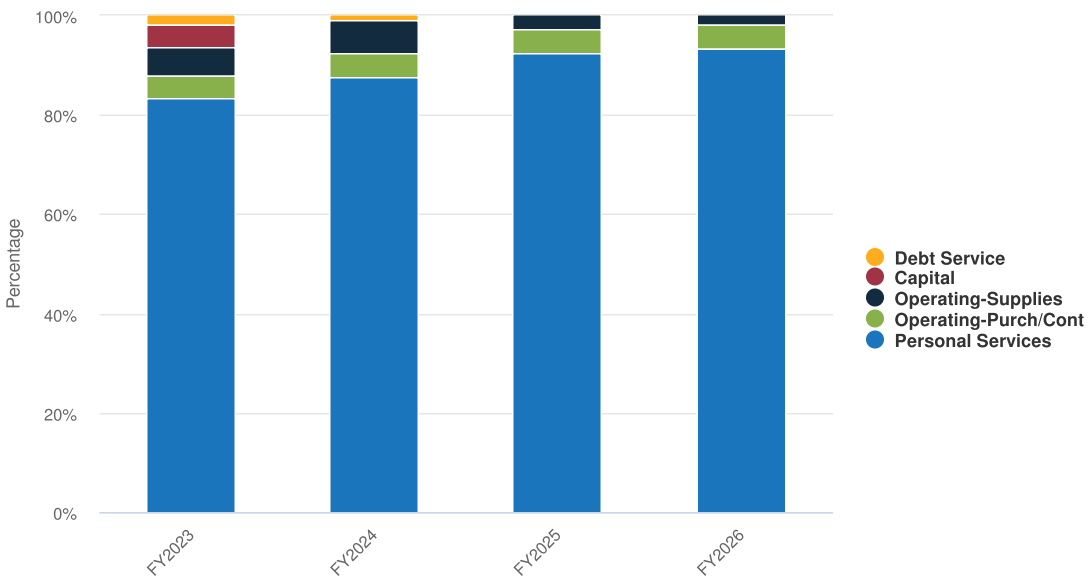


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Public Transit

Columbia County Public Transit provides transportation to and from educational facilities, employment centers, shopping areas, worship services, medical facilities and general places of business. We serve all Columbia County residents with transportation needs. We will transport clients anywhere in Columbia County and Richmond County with the exception of areas south of Gordon Hwy. Above all else, the accomplishments and goals of Public Transit aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Secured $80,000 in Coordinated Transportation Funding				X	
Secured $213,656 in GDOT Funding	X				
Increased One Way Passenger Trips by 1,678 or 8%				X	X
Secured an additional $202,426 in TTFP funds	X				

GOALS FOR FY 25/26	P	R	I	D	E
Maintain Coordinated Transportation and GDOT contract funding.	X	X		X	
Increase ridership to Senior Center				X	X
Increase demand response ridership from general public				X	X
Increased One Way Passenger Trips by 5%				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of Staff	12	12	12
Number of authorized vehicles	11	13	13

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 24/25
Increase in Coordinated transit revenue	98%	15%	5%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 24/25
Number of OWPTs (One Way Passenger Trips)	19,936	21,614	23,000

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Maintain ridership to the Senior Center to an average of 850 rides per month	Yes	Yes	Yes
% Increase of daily demand for OWPTs of ridership from general public	50%	10%	5%

STAFFING

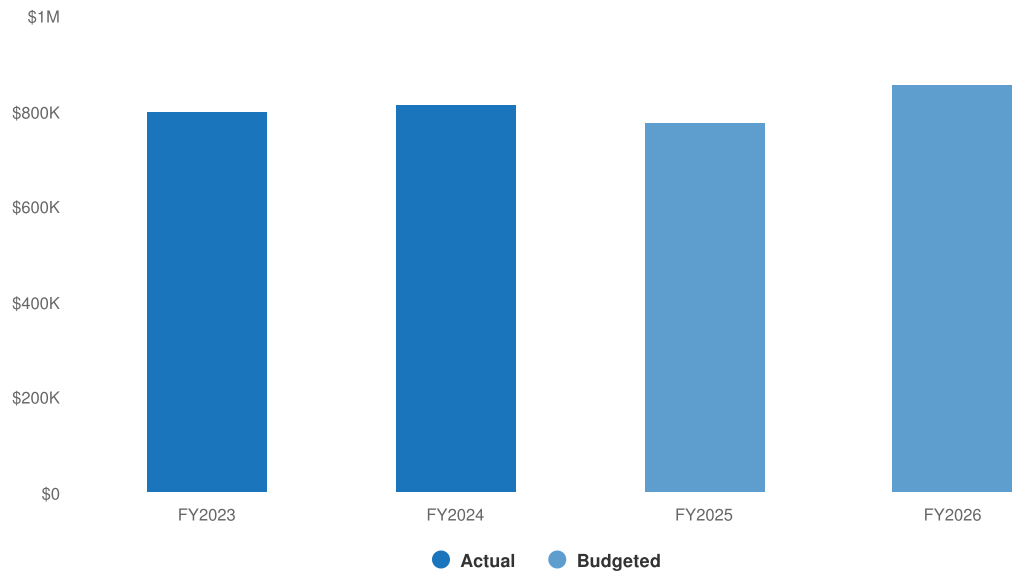
Position	Actual FY23/24	Actual FY 24/25	Forecast FY 25/26
Manager	1	1	1
Driver Supervisor	1	1	1
Dispatcher	1	1	1
Driver II	9	9	9
Total	**12**	**12**	**12**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Health & Welfare					
Public Transit					
Personal Services	$665,019	$659,912	$673,372	$719,606	6.9%
Operating-Supplies	$116,478	$114,057	$94,100	$94,100	0%
Operating-Purch/Cont	$11,038	$17,639	$10,500	$10,500	0%
Capital	$6,458	$21,476	$0	$30,000	N/A
Total Public Transit:	**$798,992**	**$813,084**	**$777,972**	**$854,206**	**9.8%**
Total Health & Welfare:	**$798,992**	**$813,084**	**$777,972**	**$854,206**	**9.8%**
Total Expenditures:	**$798,992**	**$813,084**	**$777,972**	**$854,206**	**9.8%**

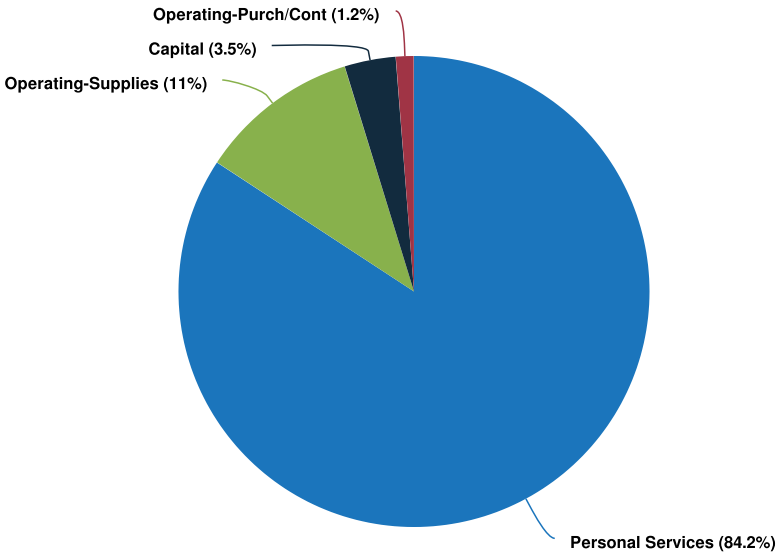
$854,206 **$76,234**
(9.80% vs. prior year)

Public Transit Budgeted and Historical Expenditures

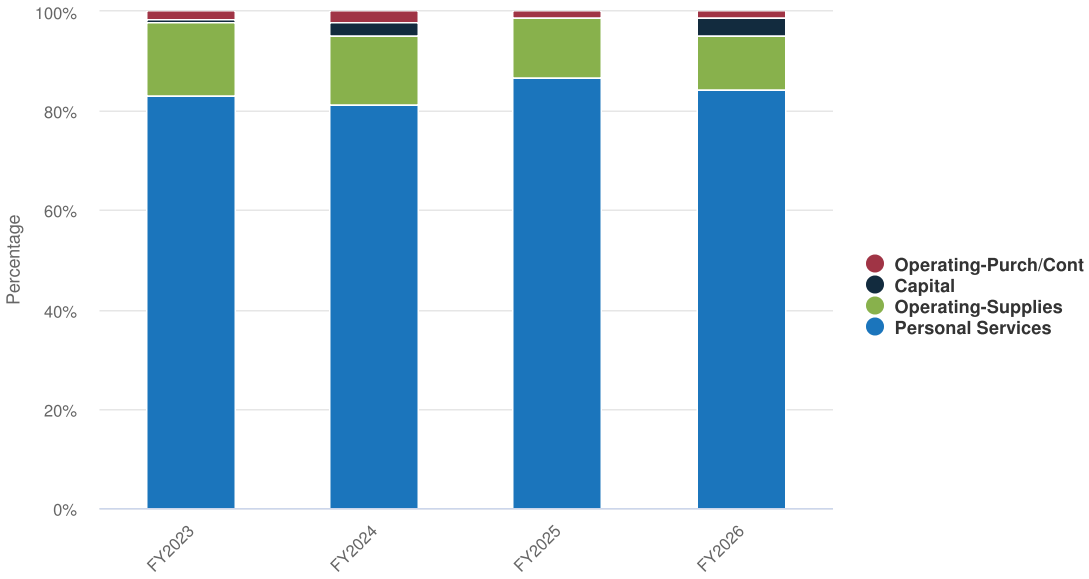


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Recycling

The Green Programs Department is a department within the Planning Division and is comprised of the Recycling Program. This department provides recycling options and green lifestyle events and programs to the citizens of Columbia County. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Revenues increased by 16% over FY23/24 total				X	X
Customer volume increased by 34 percent over FY23/24 total.	X			X	X
Overall recycling materials increased by 23 percent over FY23/24 total.				X	X
Began collecting cardboard from the Evans and Thomson Chic Fil A stores.		X	X	X	

GOALS FOR FY 25/26	P	R	I	D	E
Continue to increase the amount of recycling to reduce the impact on the environment and landfill space by increasing recycling materials by 10 percent at the William Few location and 5 percent at the Riverside location.				X	X
Provide more public educations events throughout the year by partnering with various departments.	X		X	X	X
Increase Department awareness by utilizing Social Media Outlets.			X	X	X

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Customer Volume William Few	57798	63578	69936
Customer Volume Riverside	38052	39955	43950

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Pounds Diverted – William Few	1,669,259	1,836,185	2,019,803
Pounds Diverted – Riverside	638,471	702,318	772,549

STAFFING

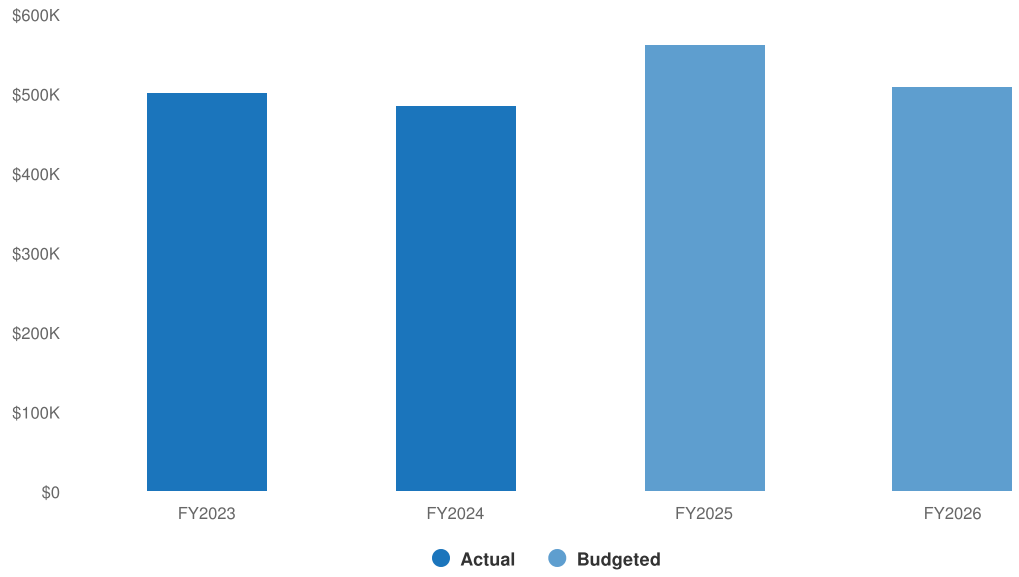
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Manager I	1	1	1
Supervisor Position	1	1	1
Attendant Position	5	5	5
Temporary personnel	1	1	1
Total	8	8	8

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Recycling Center					
Personal Services	$342,836	$370,143	$352,964	$383,321	8.6%
Operating-Supplies	$67,451	$38,873	$57,000	$57,000	0%
Operating-Purch/Cont	$85,817	$70,825	$62,298	$68,378	9.8%
Operating-Deprec	$5,205	$4,430	$0	$0	0%
Capital	$0	$0	$90,000	$0	-100%
Total Recycling Center:	**$501,310**	**$484,271**	**$562,262**	**$508,699**	**-9.5%**
Total General Government:	**$501,310**	**$484,271**	**$562,262**	**$508,699**	**-9.5%**
Total Expenditures:	**$501,310**	**$484,271**	**$562,262**	**$508,699**	**-9.5%**

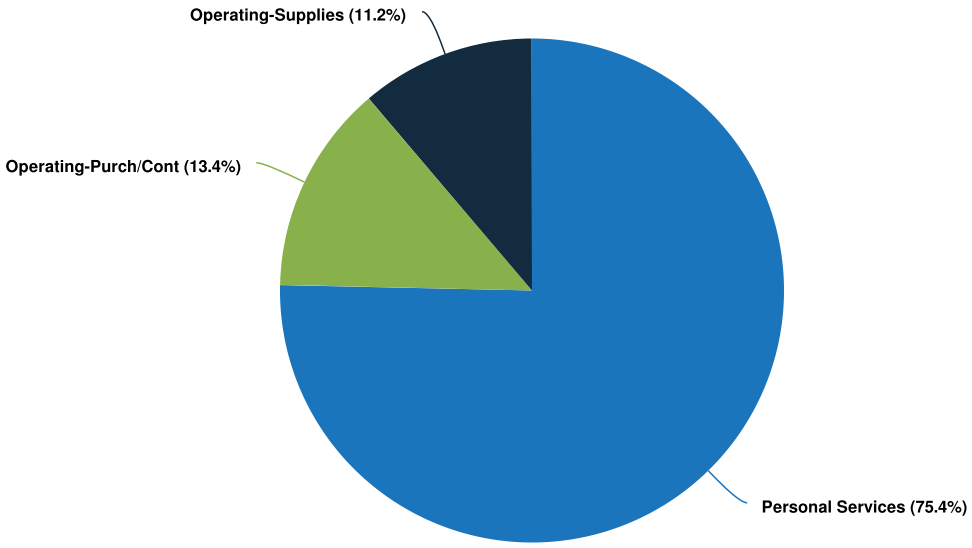
$508,699 **-$53,563**
(-9.53% vs. prior year)

Recycling Budgeted and Historical Expenditures

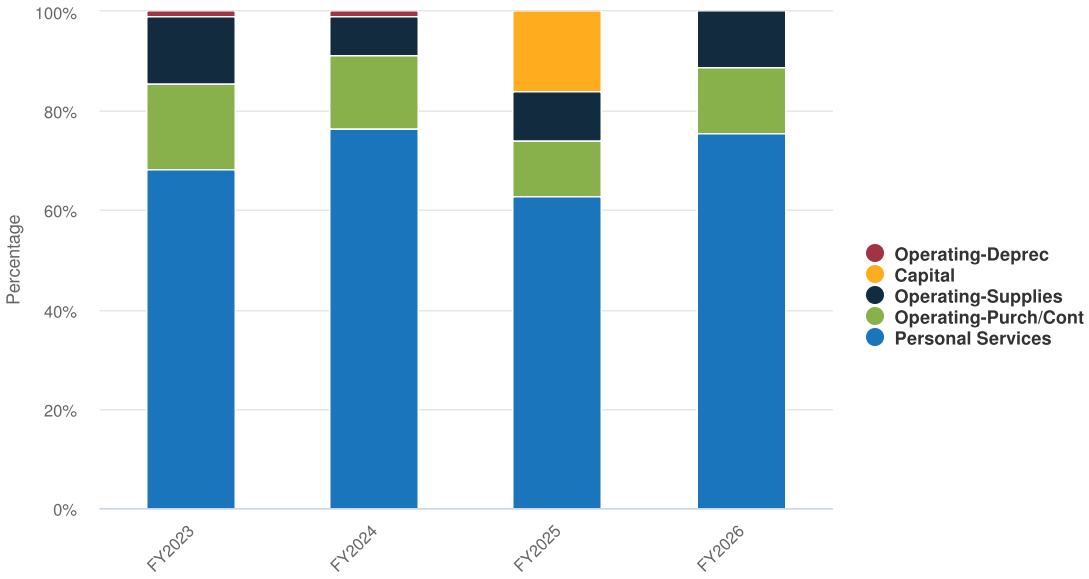


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

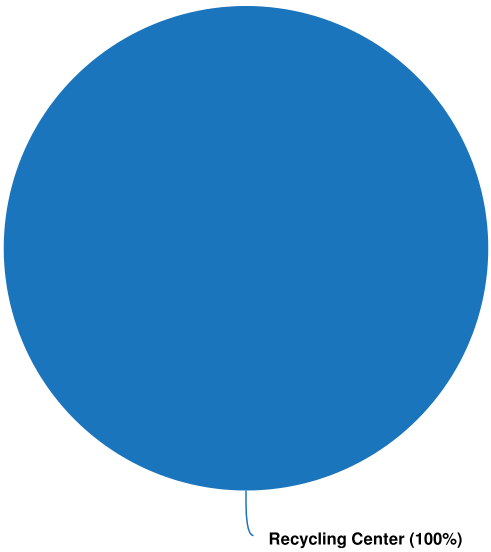


Budgeted and Historical Expenditures by Expense Type

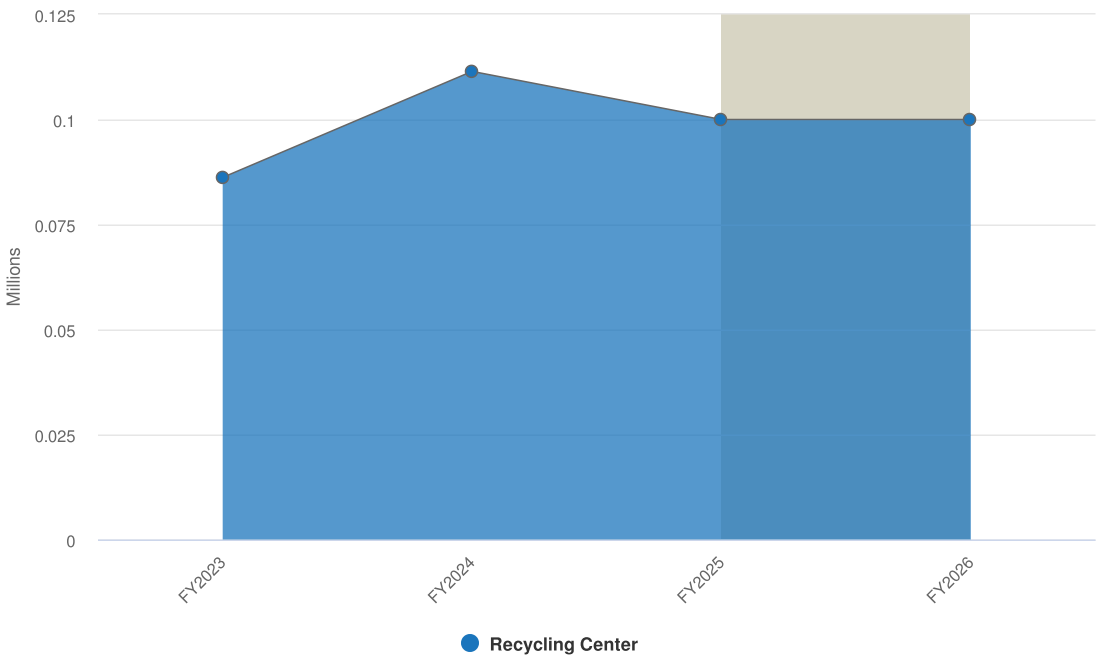


Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)	Notes
No Data To Display			

Risk Management

Risk Management is a department within the Financial Services Division. Offices are located on the 1st 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

Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 23/24	P	R	I	D	E
All staff completed update requirements to maintain currently held certifications	X			X	X
Risk Management Specialist completed the Emerging Leaders program and obtained CPR Instructor Certification	X			X	X
Accomplished all requirements for Safety Incentive reduction of insurance premium					
Acquired and managed Safety Action Grant from LGRMS			X		
Increased participation in Public Risk Management Association by Risk Management Specialist attending the Georgia PRIMA Educational Series, National PRIMA Institute, National PRIMA Conference, and PRIMA monthly webinars	X				
Provided more safety training opportunities for employees by hosting Stop the Bleed, Lift Truck Operator, & Fire Extinguisher training				X	

GOALS FOR FY 24/25	P	R	I	D	E
Maintain requirements for current certifications	X			X	X
Risk Management Specialist to obtain Defensive Driving instructor certification	X			X	X
Accomplish all safety incentives required by ACCG for insurance premium reduction				X	
Update all safety policies to include Safety Officer Program and Safety Review Board			X		
Improve Department claim reporting to Risk Management by improving the claim report form				X	
Increase Risk Management involvement in new hire orientation			X	X	
Implement a Risk Management 101 program for existing employees	X			X	
Continue to increase participation in professional organizations	X				
Software research for possible addition of Risk Management claims management program	X			X	

Department Measures

PERFORMANCE MEASUREMENTS

Please note, the estimated FY 24/25 and forecast FY 25/26 workload measurements do not include the damages or recovery from Hurricane Helene.

Measurement: Inputs	**Actual FY 23/24**	**Actual FY 24/25**	**Forecast FY 25/26**
Complaints	32	39	35
Accidents	115	120	120
Sewer Back Ups	1	0	1
Property	60	63	60
Injured Person	4	1	2
Lawsuits	9	8	6
Recovery	$199,555	$103,176	$150,000

Measurement: Outputs	**Actual FY 23/24**	**Actual FY 24/25**	**Forecast FY 25/26**
Defensive Driving # Classes/Participants	12/161	11/203	10/170
CPR/AED/First Aid # Classes/Participants	9/127	6/87	7/100
Lift Truck Operator # Classes/Participants	1/11	3/23	7/56
Safety Officer # Meetings	10	6	8
Safety Review Board # Meetings	9	7	9
AEDs in Operation	115	125	135

Measurement: Outcomes	**Actual FY 23/24**	**Actual FY 24/25**	**Forecast FY 25/26**
Implementation of the Body Shop Rotation List	Yes	Yes	Yes
Accomplish all safety incentives required by ACCG for insurance premium reduction	Yes	Yes	Yes
Implementation of a Risk Management 101 program	No	No	Yes

STAFFING

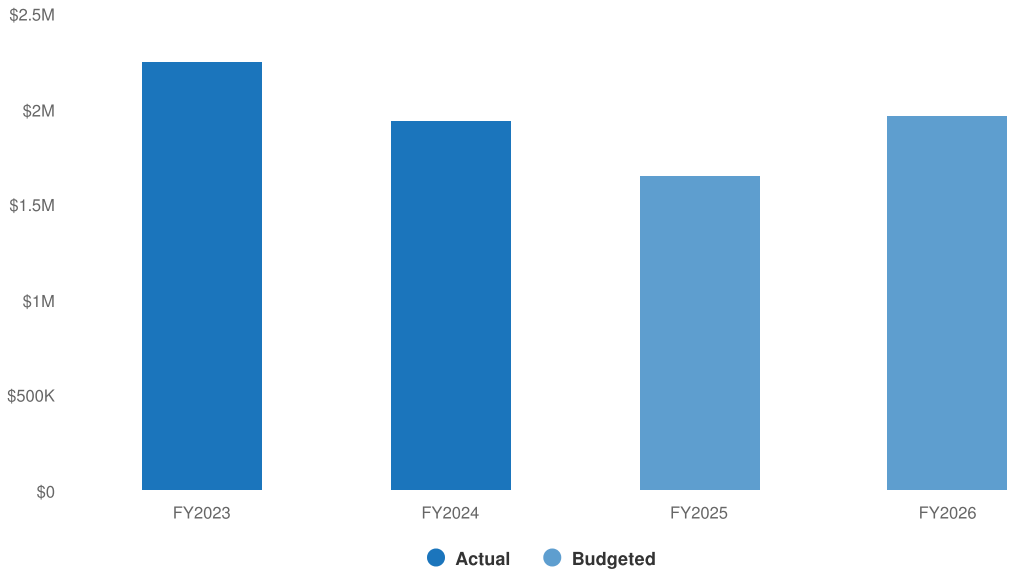
Position	**Actual FY 23/24**	**Actual FY 24/25**	**Forecast FY 25/26**
Manager V	1	1	1
Specialist II	1	1	1
Coordinator I	0	1	1
Total	**2**	**2**	**3**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Risk Management Fund					
Personal Services	$183,253	$198,205	$245,934	$275,428	12%
Operating-Supplies	$29,549	$27,043	$42,010	$30,750	-26.8%
Operating-Purch/Cont	$1,604,917	$1,349,887	$1,366,560	$1,657,985	21.3%
Other Financing Uses	$430,348	$367,288	$0	$0	0%
Total Risk Management Fund:	**$2,248,067**	**$1,942,422**	**$1,654,504**	**$1,964,163**	**18.7%**

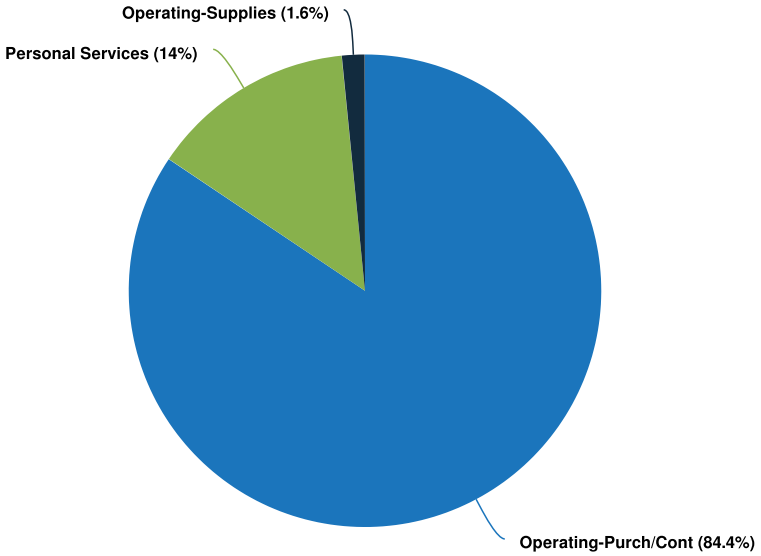
$1,964,163 **$309,659**
(18.72% vs. prior year)

Risk Management Budgeted and Historical Expenditures

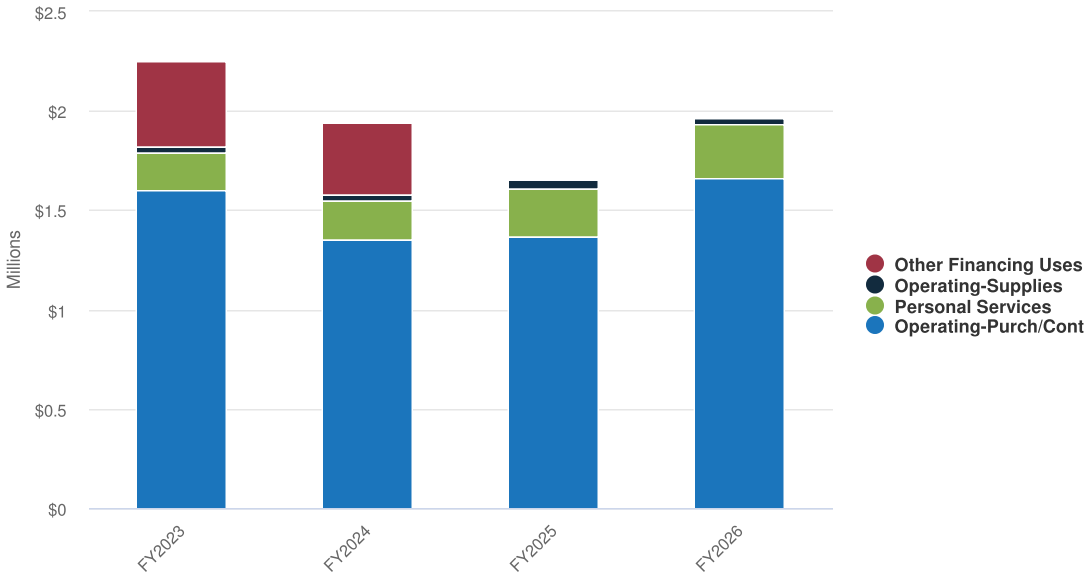


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Assisted with special events including the Christmas Parade, and the Board of Elections during elections, in addition to various events at the Evans Town Center Park.	X				
Completed three rounds of right of way mowing.				X	X
Completed nine rounds of mowing for nine major county gateways.				X	X
Completed eight rounds of mowing for 25 county school zones.				X	X
The most significant accomplishment this year was the successful removal of debris from the Right of Way following Hurricane Helene. All crews came together and worked tirelessly to ensure the R/W was cleared efficiently and safely, demonstrating exceptional teamwork and commitment to public safety.				X	
The Roads & Bridges Department is certified through the Federal Motor Carrier Safety Administration (FMCSA) to train county employees pursuing a Commercial Driver's License (CDL), either Class A or Class B. This certification allows the department to provide in-house training, reducing costs and improving accessibility for employees.				X	
Graded and poured 180 yards of concrete for a new parking pad at the Sheriff's Department Mechanic Shop. Following completion of the concrete work, the surrounding area was graded and grassed to ensure proper drainage and site stabilization.				X	
Completed the grading and grassing of the Hunt soil pit as part of the closure process. Pine trees are scheduled to be planted in October to finalize the site restoration. Upon approval of the closure, the land will no longer be available for lease.				X	
Successfully demolished the outdated structure at the Board of Elections Warehouse in Appling and subsequently graded and installed a new gravel parking pad. This project enhanced site accessibility and optimized space utilization for the facility.				X	
Had seven employees obtain their CDL license.	X	X	X		
Currently, 78 employees in the Roads & Bridges Department maintain Georgia DOT Flagger Certification through the National Safety Council, ensuring safe and effective traffic control during roadway operations.	X	X	X		

GOALS FOR FY 25/26	P	R	I	D	E
Continue to assist with special projects as requested and needed.				X	
Cut and maintain all county right of ways.			X	X	X
Continue to assist Road Construction with road improvement projects.				X	X
Continue nine rounds of mowing of county Gateways previously listed.			X	X	X
Continue eight rounds of mowing of school zones previously listed.			X	X	X
Scrape all dirt roads at least every 21 days.			X	X	
Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized.				X	X
Continue to assist Stormwater Utility with drainage improvements.				X	
Continue to sweep roads within the Stormwater Utility service area.				X	
Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail.		X	X		

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of Work Orders	6146	5404	5944
Signs Replaced	323	316	347
Potholes Repaired	652	717	788

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
% of Work Order completed within 1 week	98%	98%	98%
% of Primary Signs replaced within 1 day	98%	98%	98%
% of Potholes repaired within 48 hours	83%	90%	90%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of Employees that that acquired their CDL Learners Permit	8	6	10
Number of Employees that that acquired their CDL License	4	7	8

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Scrape all dirt roads at least every 21 days	Yes	Yes	Yes
Complete three rounds of right of way mowing	Yes	Yes	Yes
Complete nine rounds of mowing at the gateways listed in detail above	Yes	Yes	Yes
Complete eight rounds of mowing at the County school zones listed in detail above	Yes	Yes	Yes

STAFFING

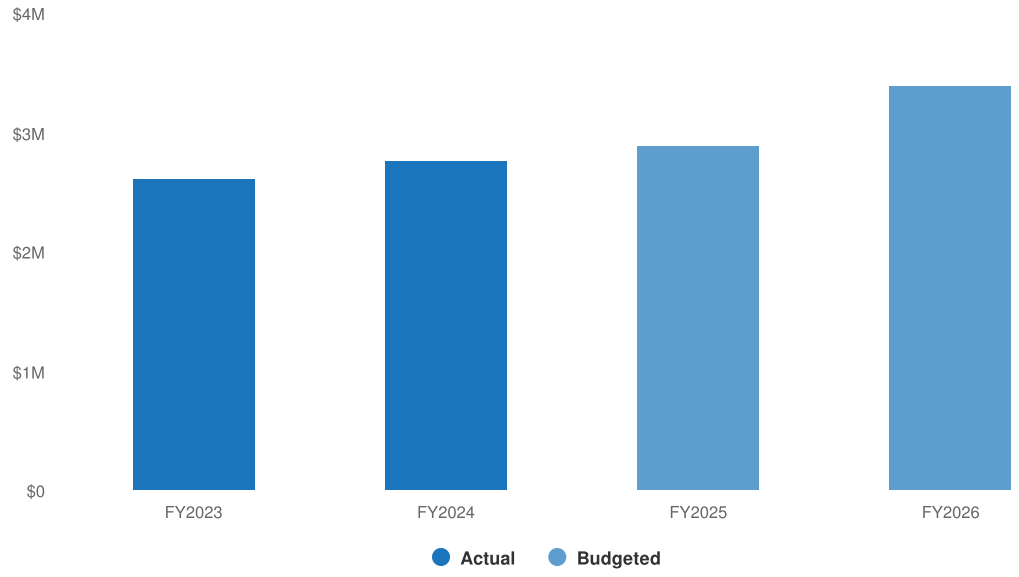
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Manager VII	1	1	1
Manager VI	1	1	1
Manager V	2	2	2
Manager III	1	1	1
Supervisor VII	7	7	7
Specialist VII	1	1	1
Crew Leader II	11	12	12
Specialist III	1	1	1
Tech III	1	1	1
Tech II	2	2	2
Tech I	3	3	3
Heavy Equipment Oper	3	3	3
Customer Service Rep III	1	1	1
Light Equipment Oper	8	8	8
Maintenance Worker	38	42	42
Total	**81**	**86**	**86**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Public Works					
Roads & Bridges					
Personal Services	$1,922,909	$2,020,318	$2,231,050	$2,718,608	21.9%
Operating-Supplies	$599,105	$622,244	$568,666	$585,470	3%
Operating-Purch/Cont	$97,491	$123,907	$97,000	$97,000	0%
Total Roads & Bridges:	**$2,619,505**	**$2,766,469**	**$2,896,716**	**$3,401,078**	**17.4%**
Total Public Works:	**$2,619,505**	**$2,766,469**	**$2,896,716**	**$3,401,078**	**17.4%**
Total Expenditures:	**$2,619,505**	**$2,766,469**	**$2,896,716**	**$3,401,078**	**17.4%**

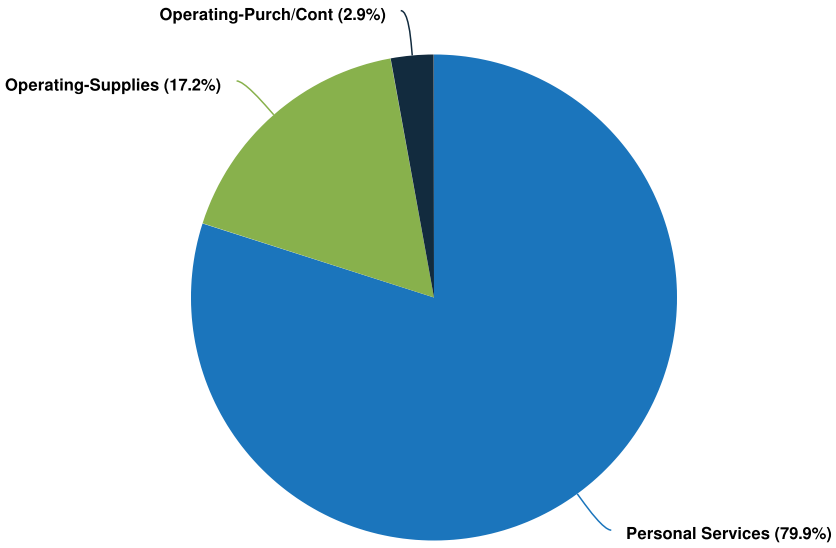
$3,401,078 **$504,362**
(17.41% vs. prior year)

Roads and Bridges Budgeted and Historical Expenditures

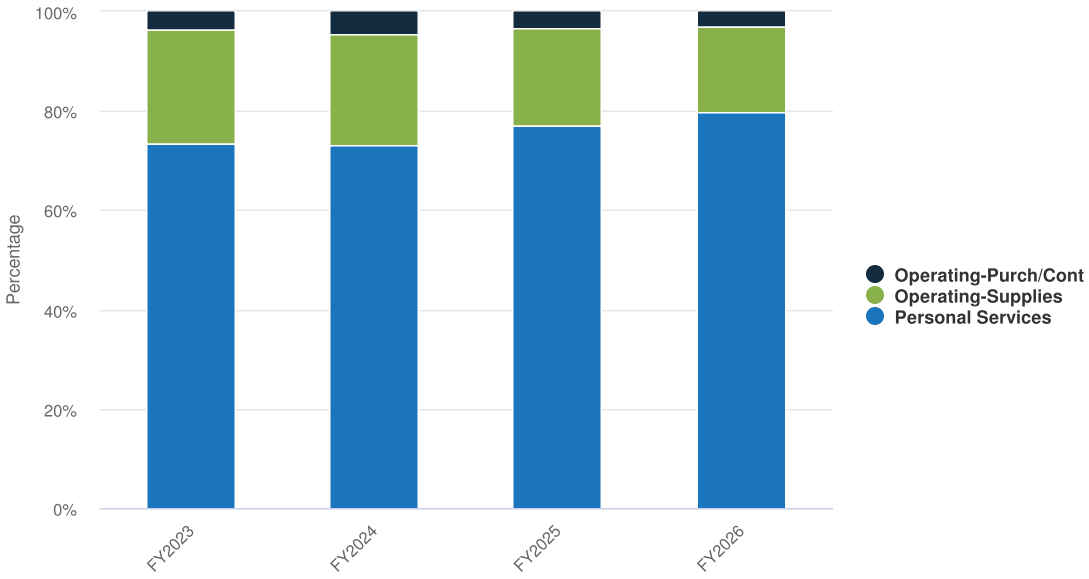


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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 Steve Morris, is comprised of the Administrative Services Division and Community Services Division. The Detention and Court Services Bureau, commanded by Major Butch Askew, 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.

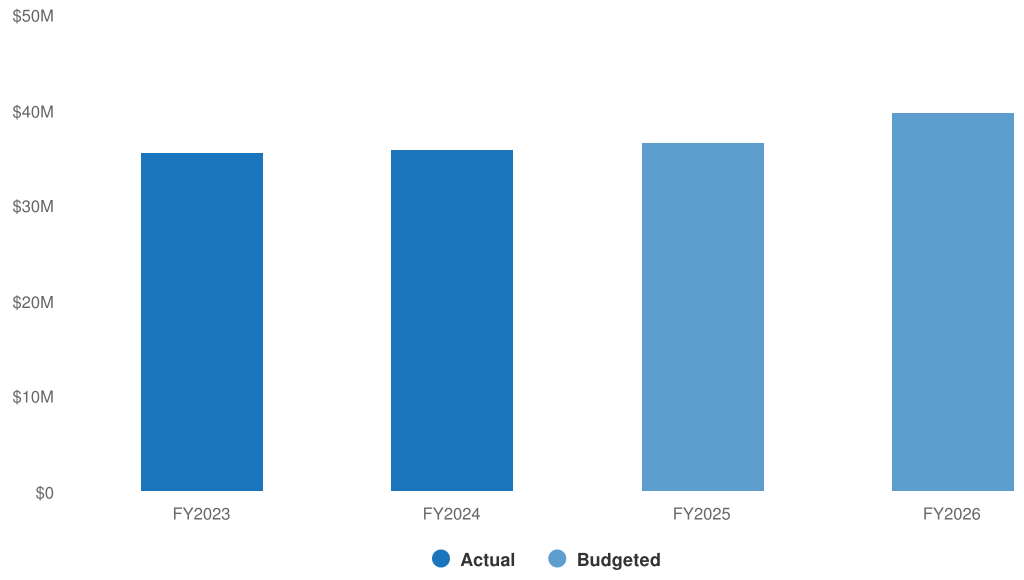
GOALS FOR FY 25/26

- Implement Jail Training Officer program.
- Justice Center and Justice Center Annex reception desk safety improvements.
- Evaluate the feasibility of adding a Training Academy Accreditation Program for the new Regional Training Center.
- Host a basic communications officer certification class.
- Educate victims of financial crimes on measures they can take to secure their identity and financial information.

Expenditures Summary

$39,731,121 **$3,132,236**
(8.56% vs. prior year)

Sheriff's Office/Detention Center/E911 Budgeted and Historical Expenditures



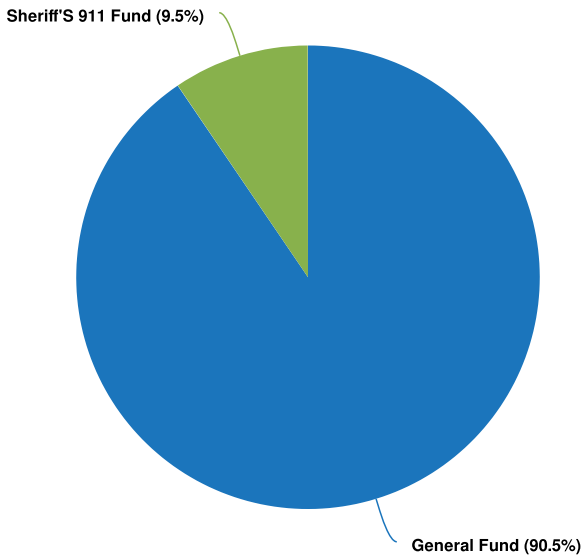
Expenditures Summary by Department

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Public Safety					
Sheriff'S Office					
Personal Services	$15,374,409	$15,787,618	$16,549,156	$18,304,122	10.6%
Operating-Supplies	$2,034,072	$1,989,810	$1,046,346	$1,008,010	-3.7%
Operating-Purch/Cont	$1,005,191	$1,655,179	$1,523,475	$1,607,662	5.5%
Other Financing Uses	$0	$98,500	$0	$0	0%
Capital	$102,746	$80,823	$357,099	$552,566	54.7%
Total Sheriff'S Office:	**$18,516,418**	**$19,611,931**	**$19,476,076**	**$21,472,360**	**10.2%**
Detention Center					
Personal Services	$9,541,573	$9,204,122	$10,090,667	$10,994,865	9%
Operating-Supplies	$2,272,379	$2,262,074	$1,898,381	$1,897,983	0%
Operating-Purch/Cont	$1,369,600	$1,751,335	$1,462,632	$1,580,232	8%
Other Financing Uses	$0	$14,000	$0	$0	0%
Capital	$19,608	$54,253	$233,599	$15,400	-93.4%
Total Detention Center:	**$13,203,160**	**$13,285,784**	**$13,685,279**	**$14,488,480**	**5.9%**
Sheriff'S 911					
Personal Services	$1,874,263	$1,859,788	$2,119,384	$2,208,874	4.2%
Operating-Supplies	$107,647	$26,512	$26,260	$22,000	-16.2%
Operating-Purch/Cont	$1,219,417	$938,863	$1,174,864	$1,337,267	13.8%
Capital	$584,451	$106,806	$117,022	$202,140	72.7%
Total Sheriff'S 911:	**$3,785,779**	**$2,931,969**	**$3,437,530**	**$3,770,281**	**9.7%**
Total Public Safety:	**$35,505,357**	**$35,829,684**	**$36,598,885**	**$39,731,121**	**8.6%**
Total Expenditures:	**$35,505,357**	**$35,829,684**	**$36,598,885**	**$39,731,121**	**8.6%**

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.

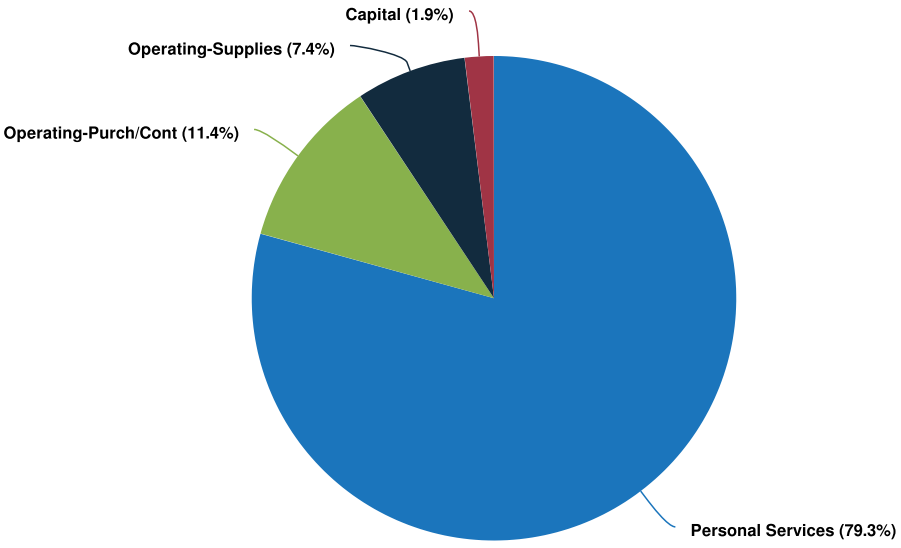
Budgeted Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
General Fund	$31,719,578	$32,897,715	$33,161,355	$35,960,840	8.4%
Sheriff'S 911 Fund	$3,785,779	$2,931,969	$3,437,530	$3,770,281	9.7%
Total:	**$35,505,357**	**$35,829,684**	**$36,598,885**	**$39,731,121**	**8.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expense Objects					
Personal Services	$26,790,245	$26,851,528	$28,759,207	$31,507,861	9.6%
Operating-Supplies	$4,414,099	$4,278,396	$2,970,987	$2,927,993	-1.4%
Operating-Purch/Cont	$3,594,207	$4,345,377	$4,160,971	$4,525,161	8.8%
Other Financing Uses	$0	$112,500	$0	$0	0%
Capital	$706,805	$241,882	$707,720	$770,106	8.8%
Total Expense Objects:	**$35,505,357**	**$35,829,684**	**$36,598,885**	**$39,731,121**	**8.6%**

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, Operations, and Billing. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Billing: Staff successfully managed and billed over 47,085 properties in the storm water district resulting in over $5,100,000.00 revenue this year.				X	X
Awarded and managed pond credits on 2,579 properties				X	
Added 528 new construction parcels to the billing system resulting in an estimated revenue of $3,400 per month				X	
Implemented a new billing system alongside the Water Utility					
Inspections: Staff successfully met all infrastructure inspection goals for the year in order to be on track to meet the Five Year Inspection Cycle for the Municipal Separate Storm Sewer System Permit.	X		X	X	X
Continued training for inspectors to successfully inspect all new storm drain installation in developments according to county codes and standards	X			X	
Continuing pre-pave camera inspections on storm drain infrastructure in new developments				X	
Utilized the pipe patch point repair system (no dig) to complete smaller pipe repairs to save time and cost of repairing the homeowner's property				X	X
Maintenance: Vacuum/Jetting truck crew completed all vacuum and jetting work orders received through inspections or service requests. Additionally, they cleaned all catch basins and pipes on a set route within a subdivision or road in order to aid the MS4 inspections on a clean system.				X	X
Re-claimed and maintained Detention/Retention ponds that are owned by Columbia County within the storm water fee area.	X			X	X
Working to repair county infrastructure after hurricane Helene from the initial road clearing, removal of tree debris on easements and detention/retention ponds, and repairing storm drain assets that were damaged or destroyed	X	X	X	X	X
Compliance: Started Clariti software development for permitting, inspections, and plan review	X				X
Conducted hands-on learning through site inspections and various testing of bioretention practices with 120 students at Lakeside High School for the 319 (h) grant	X			X	X
Completed training on native grasses and stabilization techniques by UGA Professor of Natural Resources	X	X	X	X	X
Hosted GSWCC Level IB Trainings for staff and the local development community	X	X	X	X	X
Held the second annual Canines for Clean Water Campaign	X			X	X
Hosted GA DNR Floodplain Unit to train staff and other nearby municipalities on Substantial Damage FEMA requirements after the hurricane	X	X	X	X	X
Supported debris removal operations through debris compliance oversight, road status surveys, and debris site permitting	X		X	X	X
Applied for a NRCS Emergency Watershed Protection grant to remove hurricane-produced vegetative debris from the county's most impacted and urbanized waterways	X		X	X	X
One staff member serves on GAFM Board as East Regional Representative	X		X	X	X

GOALS FOR FY 25/26	P	R	I	D	E
Commence stormwater work approved with the SPLOST funding				X	
Continue to review/update the inventory of County owned infrastructure into GIS			X	X	
Diligently pursue new collection methods for past due and final bill				X	X
Prioritize and complete projects that solve the largest areas of risk Complete safety training for all operation workers				X	
Continue employee educational training	X			X	
Complete capital improvement projects within budget while maintaining excellent quality				X	X
Operate the department within budget while achieving quality results and efficient use of resources				X	X
Continue both vac trucks working to complete maintenance routes.				X	
Continue education for staff to obtain CDL license	X				
Continue to inspect for infrastructure to ensure quality	X			X	
Continue to meet MS4 requirements for inspections	X			X	
Compliance: Commence plan design for the Reed Creek Streambank Stabilization Project at Savannah Rapids Pavillion				X	X
Go live with Clariti and pivot permitting, inspections, and plan reviews from Munis	X			X	X
Successfully complete the MS4 Audit by Georgia Environmental Protection Division	X	X	X	X	X
Develop outreach on installation and maintenance of green infrastructure practices from the Lakeside Park grant for the development community	X				X
Improve compliance with the 7-day inspection				X	
Add language to Ordinance Chapter 34 for better support on GI/LID, bonds, and other requirements				X	
Have a staff member obtain an Advanced Training in Environmental Education in Georgia (ATEEG) certification	X			X	X
Continue to achieve compliance for the County's requirements as a Local Issuing Authority (through EPD), Phase II MS4 (through EPD), Industrial Stormwater Discharge Facility (through EPD), Memorandum of Agreement (through GSWCC), and Class 6 Community Rating System (through FEMA)	X	X	X	X	X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of Staff	36	36	36
Number of authorized vehicles	19	19	22
New Properties entered	749	528	500
Total Properties billed	44,592	45,120	45,620
Revenue amount	5,148,094	5,140,000	$5,200,000

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
E&S Inspections	19,000	22,000	20,000
Land Disturbance Permit Plans	900	600	700
Land Disturbance Permits Issued	1,100	1,068	1,000
Operations Service Requests	350	752	400
Work Orders	3,500	3644	3,500
CIP Projects	3	4	3
Large Maintenance or Pipe Replacements	20	22	20
Infrastructure Inspections	7000	5940	7,000
# of staff that hold their Georgia Soil and Water Conservation Commission (GSWCC) Level IB Certification	8	9	10

Measurement: Outcomes	Details
Completed the major pipe replacement and lining projects listed below between 05/18/2024 and 06/30/2025	These repairs total in 6641 L.F of pipe that were either lined or completely removed and replaced.

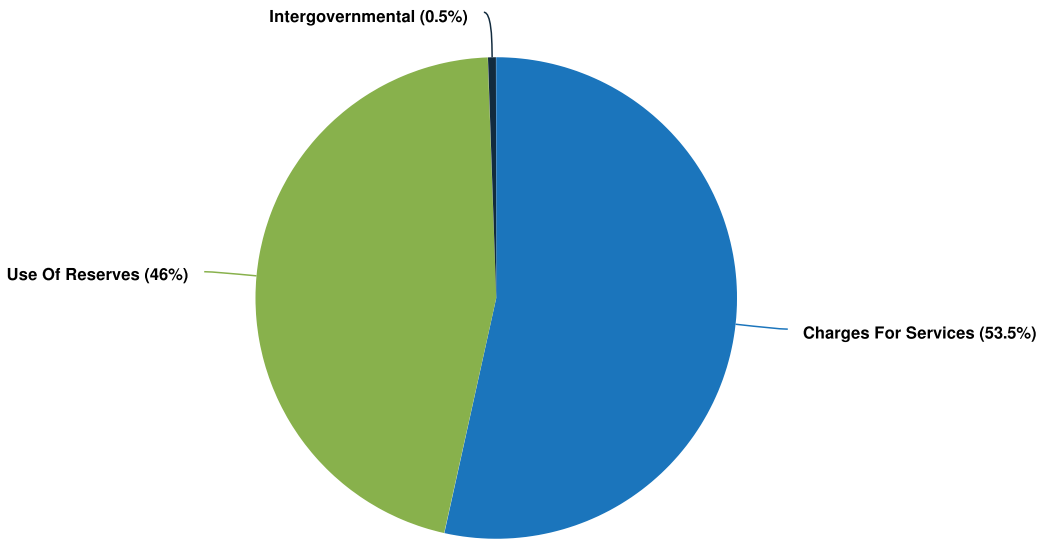
Address	UV Lined	Removed = Replaced w/	15"	18"	24"	30"	36"	42"	48"	60"	72"	84"	Type	Linear Feet
215 Watervale		x	x											120
2030 Shoreline		x	x											90
2030 Shoreline		x		x										251
179 Misty Woods Dr		x				x								60
164 Misty Woods Dr		x					x							60
Links Ln		x					x							120
1069 Waltons pass		x	x											40
1061 Waltons Pass		x		x										40
1057 Waltons pass		x		x										40
4690 Clifden Ave		x		x										180
573 Oakwood Pointe rd		x								x				80
236 G R Tucker Rd		x									x			56
4371 Deerwood Ln W		x								x				60
4058 Raintree Dr		x			x									137
2956 WilliamFew PKWY		x	x											180
2956 WilliamFew PKWY		x		x										130
Miramar Dr		x		x	x				x					2933
The Pass		x											24'x11'	112
Pheasant Run Ph 1	x			x	x		x		x					1502
308 Timberidge Dr		x				x								60
4509 Silver Lake Dr				x	x									50
189 Watervale Rd		x					x							340
													Total	6641

STAFFING

	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Compliance Manager	1	1	1
Administrative Coordinator	1	1	1
Public Ed	1	1	1
E&S Manager I	1	1	1
E&S Supervisor V	0	1	1
E&S Inspector III	1	0	0
E&S Inspector II	2	2	2
E&S Inspector I	6	6	6
Engineer III – moved to Pre-Construction Dept. FY 22/23 then returned FY 23/24	1	1	1
Flood Plain Manager II	1	1	1
Soil Erosion Plan Reviewer Spec VII/Engineer II	1	1	1
Environmental Project Specialist/ Engineer II	1	1	1
Permit Coordinator Specialist V	1	1	1
Operations Manager	1	1	1
Manager III	4	4	5
CSR II	1	1	1
Crew Leader II	6	6	6
Foreman I	3	3	3
Inspectors	6	6	6
LEO	2	2	2
Maintenance Workers	13	12	12
Total	**54**	**52**	**53**

Revenues by Source

Projected 2026 Revenues by Source

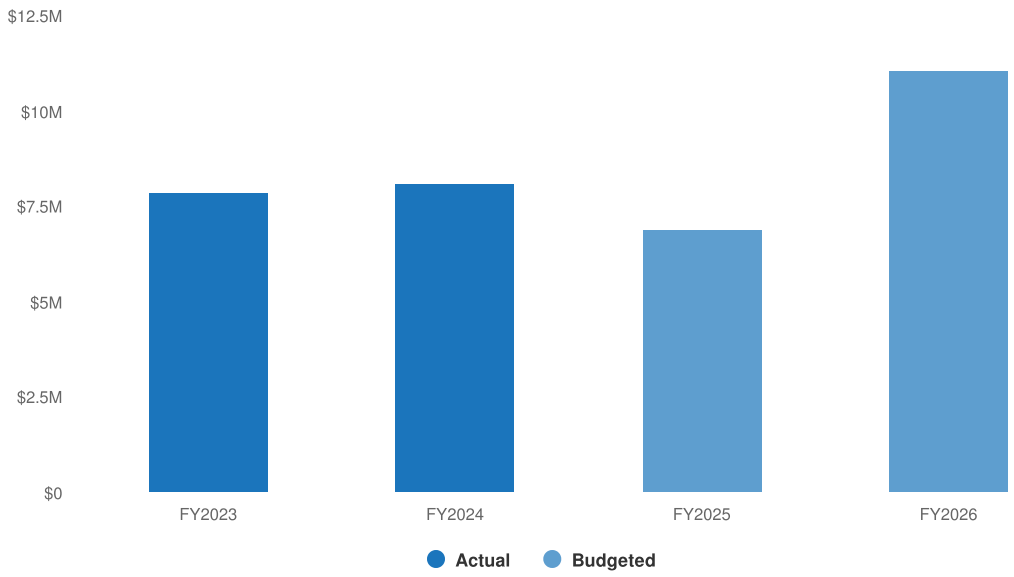


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Licenses & Permits	$15,528	$16,433	$0	$0	0%
Intergovernmental	$413,626	$108,249	$60,000	$60,000	0%
Charges For Services	$5,985,234	$5,937,833	$5,900,000	$5,900,000	0%
Investment Income	$123,149	$218,884	$0	$0	0%
Contributions & Donations	$2,874,001	$1,523,965	$0	$0	0%
Miscellaneous	$585	$2,850	$0	$0	0%
Use Of Reserves	$0	$0	$928,152	$5,072,898	446.6%
Total Revenue Source:	**$9,412,123**	**$7,808,215**	**$6,888,152**	**$11,032,898**	**60.2%**

Expenditures Summary

$11,032,898 **$4,144,746**
(60.17% vs. prior year)

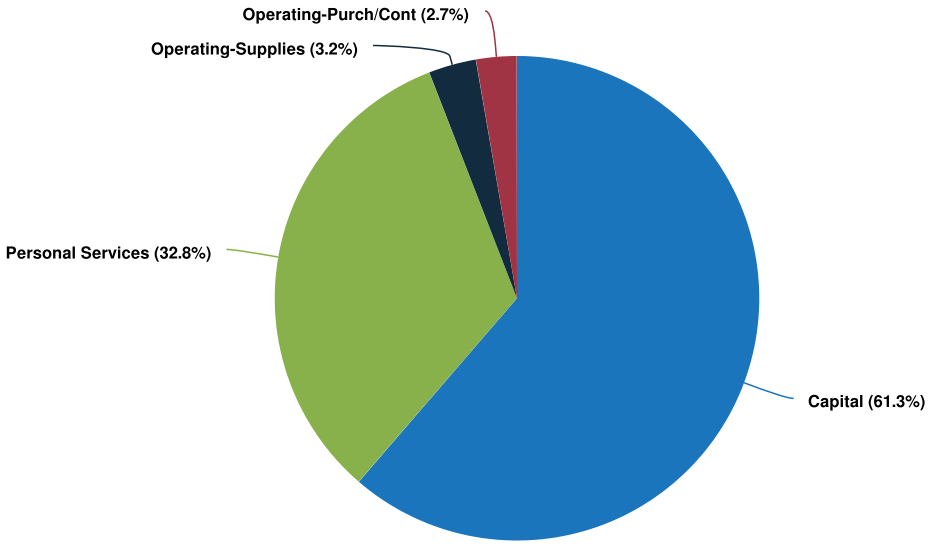
Storm Water Utility Budgeted and Historical Expenditures



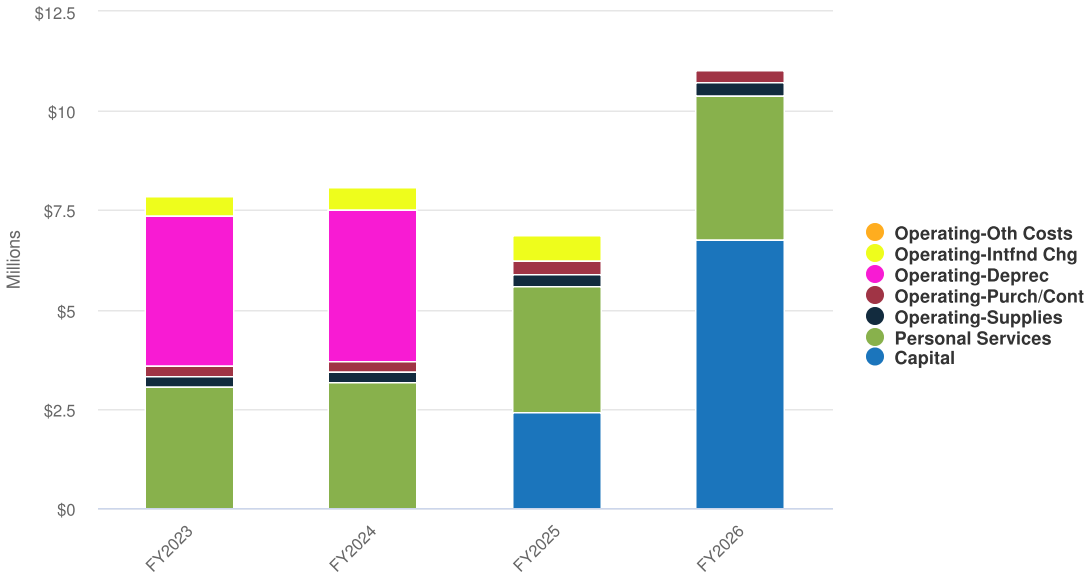
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Storm Water Utility Fund					
Personal Services	$3,044,659	$3,178,337	$3,172,141	$3,614,430	13.9%
Operating-Supplies	$263,205	$258,654	$322,790	$352,116	9.1%
Operating-Purch/Cont	$298,280	$270,971	$334,542	$298,852	-10.7%
Operating-Oth Costs	$0	$37,028	$9,568	$0	-100%
Operating-Intfnd Chg	$478,134	$529,816	$637,111	$0	-100%
Operating-Deprec	$3,773,991	$3,825,512	$0	$0	0%
Capital	$0	$0	$2,412,000	$6,767,500	180.6%
Total Storm Water Utility Fund:	**$7,858,270**	**$8,100,318**	**$6,888,152**	**$11,032,898**	**60.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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
- Embody the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE)

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Reviewed 25,360 real property parcels to stay within the three-year review cycle required by the Department of Revenue				X	X
Reviewed 4,517 Personal Property accounts including 530 Personal Property audits				X	
Processed 7,166 Deeds/Splits					X
Performed 3,102 Sales Checks					X
Revalued all real property and personal property accounts in the county			X	X	
Revisited all appealed properties to ensure accuracy of appraisal data			X		
Site visited 911 appeals FY24/25					X
Processed 911 real and 291 personal property appeals					X
Processed 374 Real Property & 96 Personal Property Board of Equalization appeals					X
Processed 0 Arbitration appeals	X				
Processed 43 Real Property & 39 Personal Property Hearing Officer appeals				X	
Processed 12 Superior Court Settlement Conferences				X	
Processed 119 vehicle appeals					X

GOALS FOR FY 25/26	P	R	I	D	E
Conduct field review on real property parcels to meet the 3-year review period criteria, as established by the Department of Revenue			X	X	
Review and audit personal property accounts to meet the 3-year review period criteria, as established by the Department of Revenue			X	X	
Submit the Tax Assessor's portion of the 2025 Real & Personal Property Tax Digest for approval		X		X	
Complete the 2026 Digest and mail Assessment Notices timely; Notices have been mailed on or before the July 1st deadline, as established by the Department of Revenue, for each of the previous three years		X		X	
Maintain appraiser certification requirements set by Georgia Department of Revenue; Appraisers have successfully maintained 20 hours of continuing education per year for each of the past three years	X			X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Total number of staff	32	32	32
Total assessed real property value	$9,007,318,926	$9,606,380,144	10,086,699,151
Total assessed personal property value	$666,451,388	$609,772,507	634,163,407

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
% of real property appeals where assessed value increased & decreased	2% & 65%	3% & 60%	3% & 60%
% of personal property appeals where assessed value increased & decreased	6% & 51%	6% & 49%	6% & 50%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Total Real Property Parcels	67,578	67,750	68,000
Real Property Parcels Reviewed	25,360	34,000	34,000
New Main Improvements	964	950	950
Total PP Accounts	12,916	12,950	13,000
PP Returns Processed	4,486	4,500	4,500
Deeds Processed	7068	7,500	8,000
Mapping Splits & Combines	98	150	150
Personal Property Audits	530	650	700
Personal Property Mobile Homes	1,786	1,800	1,800

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
% of parcels reviewed that were assigned	100%	100%	100%
Revalued all real property and personal property accounts in the county	Yes	Yes	Yes
Revisited all appealed properties to ensure accuracy of appraisal data	Yes	Yes	Yes
Complete the Digest and mail Assessment Notices timely	Yes	Yes	Yes
Maintain appraiser certification requirements set by Georgia Department of Revenue	Yes	Yes	Yes

STAFFING

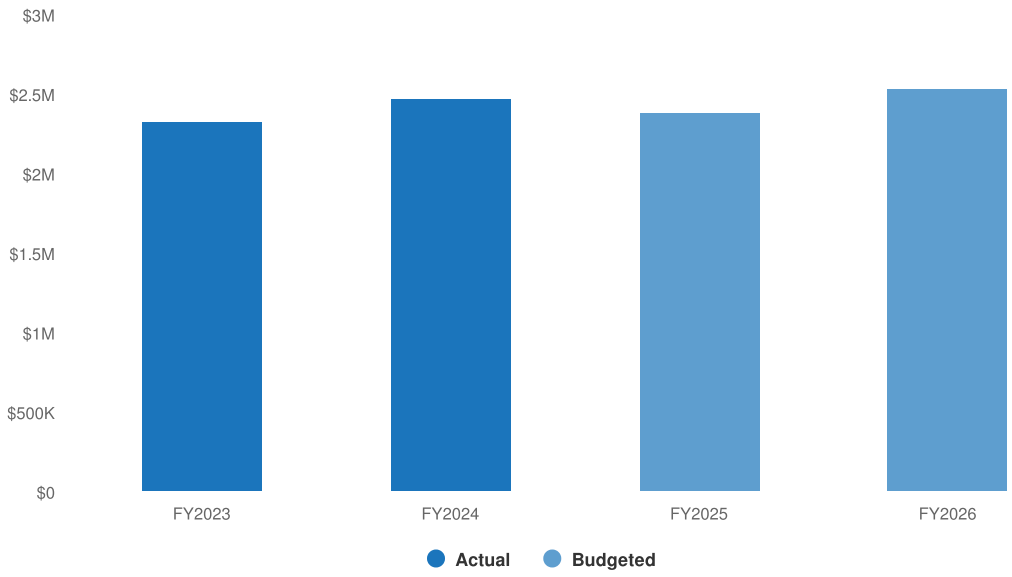
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Manager VIII (Chief Appraiser)	1	1	1
Manager VI (Deputy Chief)	**1**	**1**	**1**
PP/Comm Deputy Chief	**1**	**1**	**1**
Manager IV (Division Manager)	**1**	**1**	**1**
Manager III (Division Manager)	**1**	**1**	**1**
Manager III (Admin Manager)	**1**	**1**	**1**
Supervisor VIII (Senior App)	**6**	**6**	**6**
Lead Appraiser	**5**	**5**	**5**
Appraiser III	**0**	**1**	**1**
Appraiser II	**2**	**3**	**3**
Appraiser I	**6**	**7**	**7**
Appraiser	**3**	**0**	**0**
Clerk IV	**4**	**4**	**4**
Total	**32**	**32**	**32**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Tax Assessor					
Personal Services	$1,994,386	$2,114,031	$2,096,390	$2,267,241	8.1%
Operating-Supplies	$199,533	$181,536	$69,890	$69,721	-0.2%
Operating-Purch/Cont	$135,699	$171,997	$152,088	$139,182	-8.5%
Capital	$0	$0	$71,037	$66,222	-6.8%
Total Tax Assessor:	**$2,329,618**	**$2,467,565**	**$2,389,405**	**$2,542,366**	**6.4%**
Total General Government:	**$2,329,618**	**$2,467,565**	**$2,389,405**	**$2,542,366**	**6.4%**
Total Expenditures:	**$2,329,618**	**$2,467,565**	**$2,389,405**	**$2,542,366**	**6.4%**

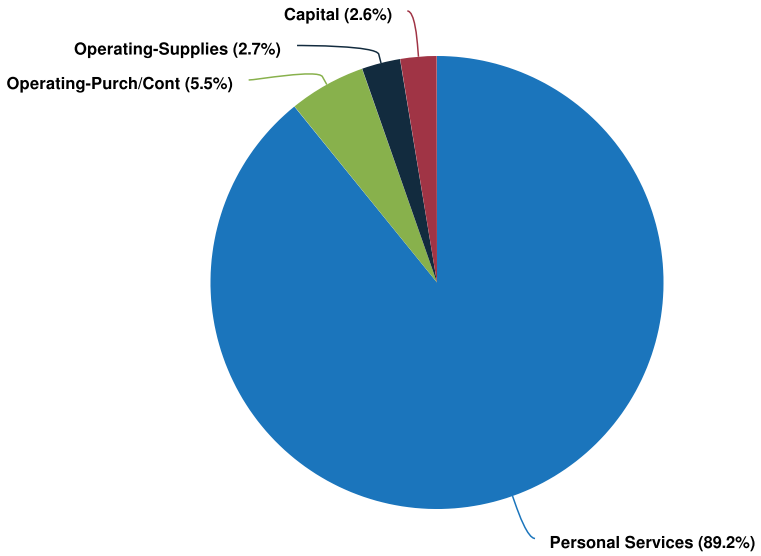
$2,542,366 **$152,961**
(6.40% vs. prior year)

Tax Assessor Budgeted and Historical Expenditures

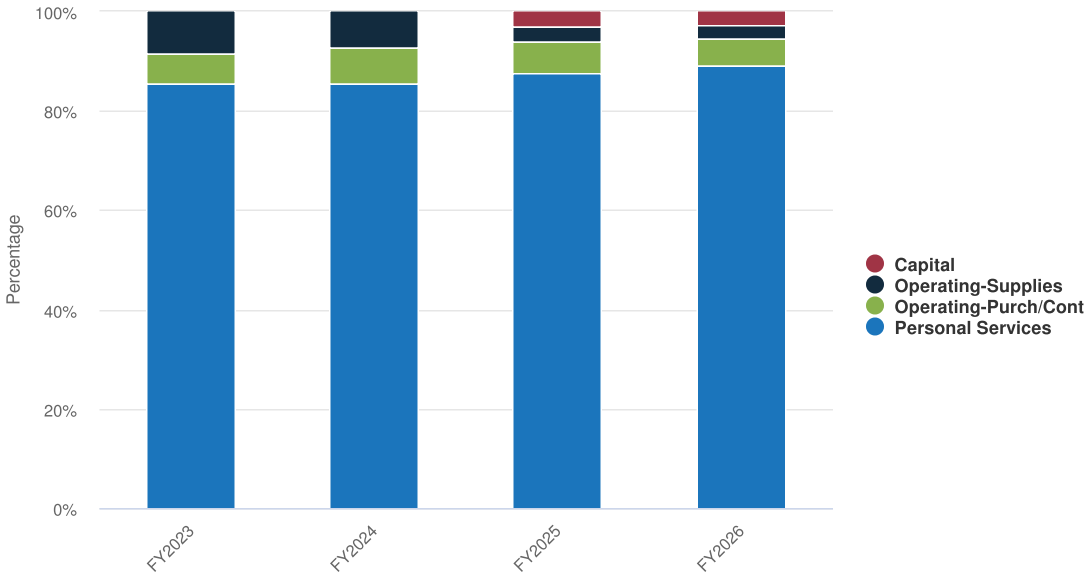


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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, with the mission to provide proficient property tax and motor vehicle tag services that are accessible and responsive to the needs of the citizens of Columbia County through innovation, technology, and a professional workforce. The Tax Commissioner's vision is to enhance tax collection payment options through modern technological applications, improving customer service and increasing responsiveness to our citizens. In addition to the statements above, the accomplishments and goals of Tax Commissioner aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Achieved 100% compliance with Georgia statutes for the 2024 Tax Digest.			X		X
Completed implementation of collecting sales and use tax on multipurpose off-highway motor vehicles	X			X	
Completed implementation of collecting funds to increase sherif deputy's pay per HB935.	X		X		X

GOALS FOR FY 25/26	P	R	I	D	E
Prepare the 2025 Tax Digest and achieve 100% compliance with Georgia statutes.				X	X
Begin process to transition current software to the Cloud version to improve stability, procedures, and increase efficiency.					X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
# of registered vehicles in the County	160,509	164,062	167,000
# of work terminals	20	20	20
Total number of staff	32	32	32

Measurement: Efficiency	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Collection Rate – Real & Personal	99%	99%	99%
Collection Rate – Timber	99%	99%	99%
Collection Rate – Heavy Duty	95%	95%	95%
Collection Rate – Mobile Homes	91%	95%	95%
100% Compliant with IRS 2290 Audit	100%	100%	100%

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
MOTOR VEHICLE DIVISION			
MV Funds Collected & Disbursed	$45,546,845	$50,338,023	$53,500,000
Motor Vehicle Transactions (in office)	268,502	250,998	253,000
Motor Vehicle Registration Pre-bills	44,334	47,078	47,500
Sales & Use Tax Transactions	594	1,045	1,000
Sales & Use Tax Collections	$792,410	$950,705	$850,000
Motor Vehicle Web Renewals	44,334	47,078	47,500
MV Incoming Telephone Calls	28,098	29,885	30,000
Motor Vehicle Email Correspondence	13,433	13,473	14,000
Disabled Placards Issued	3,263	3,185	3,400
New Title/Registration Transactions	19,976	21,178	21,500
Update Address / District Transactions	9,617	9,464	9,500
Insurance Lapse / Suspension Pmts	$180,320	$195,625	$200,000
PROPERTY TAX DIVISION			
Real & Personal Property Tax Collected	$209 million	$215 million	$230 million
# of Real & Personal Tax Bills	78,681	79,000	80,000
Mobile Home Tax Collected	$327,729	$325,000	$323,000
# of Personal Property MH Tax Bills	1,786	1,780	1,775
# of Homestead Exemption Apps.	4,014	4,200	4,500
Timber Tax Collected	$28,725	$29,000	$29,500
# of Timber Tax Bills	38	40	42
Heavy Duty Equipment Tax Collected	$17,560	$17,775	$18,000
# of Heavy Duty Equip Tax Bills	39	40	40

STAFFING

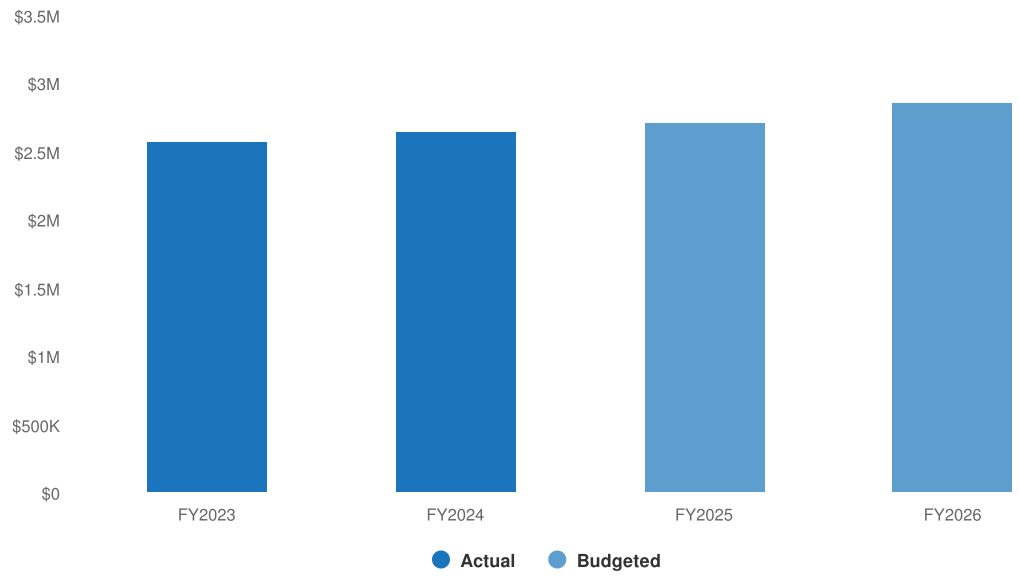
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Elected Officials	1	1	1
Managers	3	3	3
Full-Time Employees	29	29	29
Part-Time Employees	0	0	0
Total	**33**	**33**	**33**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
General Government					
Tax Commissioner					
Personal Services	$2,209,472	$2,258,154	$2,415,360	$2,570,912	6.4%
Operating-Supplies	$253,002	$256,572	$156,250	$173,700	11.2%
Operating-Purch/Cont	$114,758	$134,826	$132,000	$110,300	-16.4%
Capital	$0	$0	$12,000	$10,000	-16.7%
Total Tax Commissioner:	**$2,577,232**	**$2,649,552**	**$2,715,610**	**$2,864,912**	**5.5%**
Total General Government:	**$2,577,232**	**$2,649,552**	**$2,715,610**	**$2,864,912**	**5.5%**
Total Expenditures:	**$2,577,232**	**$2,649,552**	**$2,715,610**	**$2,864,912**	**5.5%**

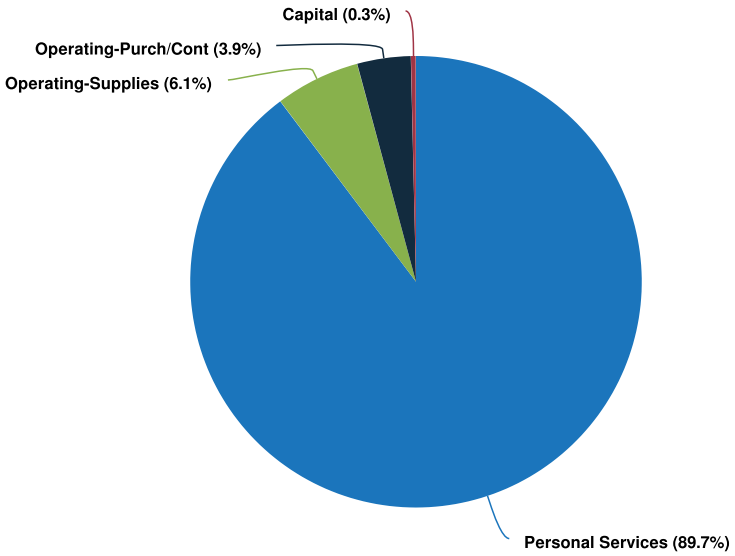
$2,864,912 **$149,302**
(5.50% vs. prior year)

Tax Commissioner Budgeted and Historical Expenditures

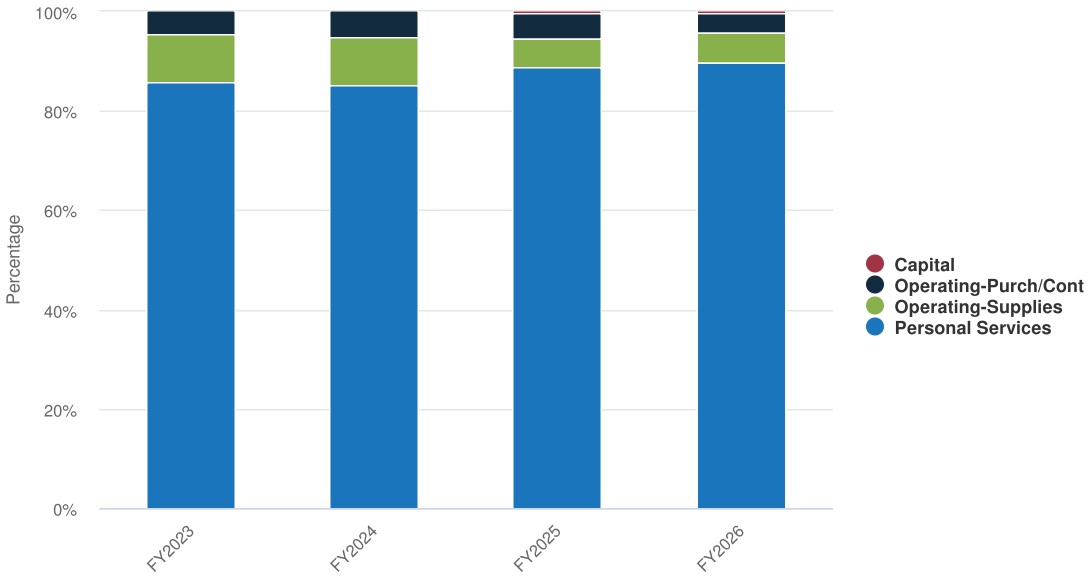


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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 coordinate with local utilities, state, city and county officials and outside contractors for state, county and private projects. Above all else, the accomplishments and goals of the Traffic Engineering and Operation department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Continued development and implementation of the CCTCC (Columbia County Traffic Control Center)	X			X	X
Continued development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county	X			X	X
Continue working on traffic count map upgrade with GIS in progress			X	X	
Implementation of 2 Roadway Marking projects costing over $200,000				X	X
Continue the approved life cycle program for the ITS system.	X			X	X
Completed installation of reflective outline striping on all stop and go signal back plates.				X	
Completed the final Applied Information connected vehicle technology at 16 intersections throughout the county.				X	
Installed Traffic signal mast arm/equipment upgrades at these intersections: N. Belair Rd @ Evans Town Center, N. Belair Rd @ Evans to Locks, and Evans to Locks @ Columbia Industrial Blvd.	X		X	X	
Upgraded 82 PTZ and Quad Cameras as part of the ITS improvement.	X			X	
Assisted the Board of Education with various school traffic issues.	X			X	
Installed new stop and go signal at Harlem Grovetown Rd @ Louisville Rd	X			X	X
For the Hurricane Helene event we completed over 875 Work Orders and Service Requests.	X	X	X	X	X

GOALS FOR FY 25/26	P	R	I	D	E
Continue development and implementation and maintenance of the CCTCC	X			X	X
Continue development/implementation/maintenance of the ITS equipment and devices throughout the county	X			X	X
Continue upgrading the traffic count map with GIS.			X	X	
Development and implementation of $300,000 in Roadway Marking projects.	X			X	X
Continue the approved life cycle program for the ITS system.				X	X
Continue implementation of natural gas generators at new and major stop and go intersections within the county.	X			X	X
Continue installation of flashing yellow signal head and phasing on stop and go signals with a protected/permissive permitted phase.				X	
Install stop and go traffic signal on Fury's Ferry Road @ Blackstone Camp Road	X			X	
Train and assist the three new signal techs to obtain their IMSA Level I Traffic Signal Technician certification and obtain their Commercial Driver Licenses	X	X	X	X	X
Oversee signal upgrade to mast arms at Washington Rd @ Belair Rd, Washington Rd @ Evans to Locks Rd, Washington Rd @ Ronald Reagan Dr, and intersection upgrade at Washington Rd @ Faircloth Dr.	X			X	X
Sand and repaint mast arms at Evans to Locks Rd @ Blue Ridge Dr, Martinez Blvd @ Old Evans Rd, and Ronald Reagan Dr @ Evans Town Center Dr	X				X
Install 3 Natural Gas Generators at intersections to be determined	X			X	X

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Service/Work Order Calls	2009	2941	3060
Neighborhood speed hump surveys Requested/Study Performed	29/9	17/0	19
Safety Light & Street Light District Requests Total/Approved	16/7	8/7	10
Intersection study/surveys	760	977	1026
Curve/roadway speed & Volume Studies	156	106	111
Sign requests/Striping	52/15	20/17	22/18
Final plat /development plan reviews	403	460	483
Traffic signal service & Maintenance calls (including after-hour calls)	607	540	560
Road closure/detour press releases	174	102	120
Prepare/Review temporary traffic control plans (TCP)	115	108	113

Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
$ Expended on 2 Roadway Marking projects	$101,920	$177,984.04	$300,000
$ Expended on approved life cycle program for the ITS system	$39,723	$136,000	$150,000

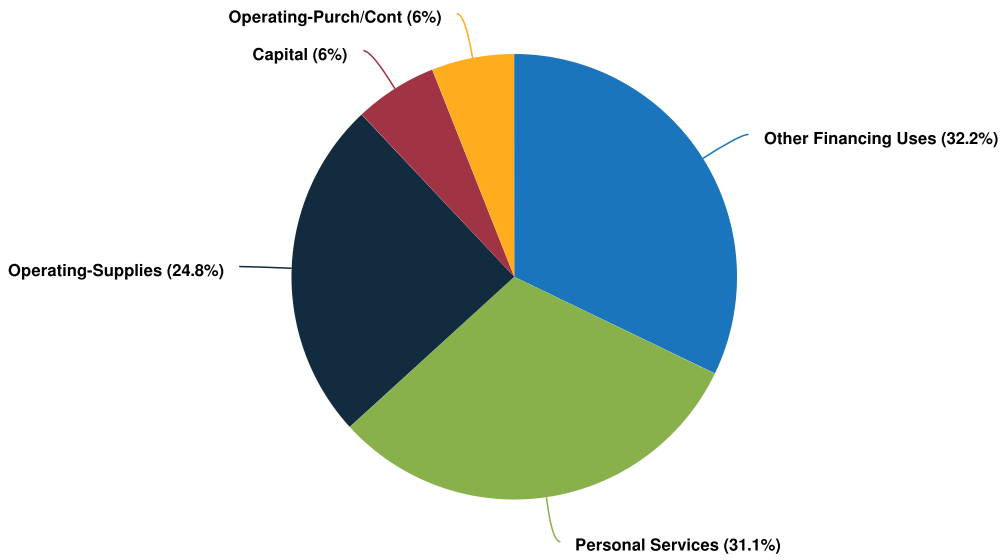
Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Implementation of the CCTCC (Columbia County Traffic Control Center)	N/A	20%	100%
% complete of Traffic count map upgrade project with GIS	95%	100%	N/A
% complete on third phase of Applied Information project	75%	100%	N/A

STAFFING

Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Manager V	1	1	1
Manager III	1	1	1
Supervisor VII	0	0	0
Supervisor I	2	2	2
Analyst I	1	1	1
Analyst II	0	0	0
Analyst III	0	0	0
Analyst IV	1	1	1
Technician I	6	6	6
Technician II	0	0	0
Technician III	0	0	0
Technician IV	0	0	0
Traffic Admin	1	1	1
Total	**13**	**13**	**13**

Expenditures Summary

Budgeted Expenditures by Expense Type

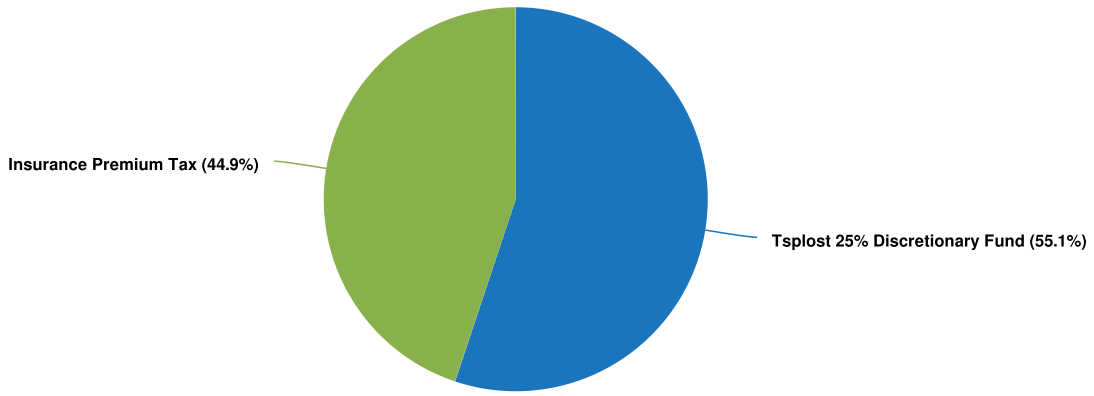


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expense Objects					
Personal Services	$756,203	$947,654	$971,866	$1,107,427	13.9%
Operating-Supplies	$730,631	$780,610	$847,000	$882,700	4.2%
Operating-Purch/Cont	$78,088	$110,596	$123,595	$213,291	72.6%
Other Financing Uses	$216,265	$1,388,464	$1,083,954	$1,146,711	5.8%
Capital	$89,138	$74,915	$216,000	$215,000	-0.5%
Total Expense Objects:	**$1,870,325**	**$3,302,240**	**$3,242,415**	**$3,565,129**	**10%**

Expenditures by Fund

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

Budgeted Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Insurance Premium Tax					
Personal Services	$331,857	$428,253	$436,776	$477,626	9.4%
Operating-Supplies	$541,631	$591,610	$658,000	$693,700	5.4%
Operating-Purch/Cont	$78,088	$110,596	$123,595	$213,291	72.6%
Capital	$89,138	$74,915	$216,000	$215,000	-0.5%
Total Insurance Premium Tax:	**$1,040,713**	**$1,205,374**	**$1,434,371**	**$1,599,617**	**11.5%**
Tsplost 25% Discretionary Fund					
Personal Services	$424,346	$519,402	$535,090	$629,801	17.7%
Operating-Supplies	$189,000	$189,000	$189,000	$189,000	0%
Other Financing Uses	$216,265	$1,388,464	$1,083,954	$1,146,711	5.8%
Total Tsplost 25% Discretionary Fund:	**$829,611**	**$2,096,866**	**$1,808,044**	**$1,965,512**	**8.7%**
Total:	**$1,870,325**	**$3,302,240**	**$3,242,415**	**$3,565,129**	**10%**

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. Above all else, the accomplishments and goals of Water Utility department aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Completed design and began construction of force main and lift stations to connect White Oak Industrial Park to Euchee Creek Gravity Sewer				X	
Completed design of gravity sewer line to Euchee Creek				X	
Completed replacement of approximately 6,300 LF of gravity sanitary sewer line.				X	
Implemented new utility billing/customer information system				X	
Completed construction of a Treatment Process Modification to add UV Advanced Oxidation to both water plants				X	
Little River Water Pollution Control Plant received GAWP Plant of the Year	X			X	X
Completed the design of the chemical improvements of the Clarks Hill WTP	X			X	X

GOALS FOR FY 25/26	P	R	I	D	E
Complete construction of a new pumping station and water main to support the 650-elevation system.				X	
Update the Engineering specifications				X	
Complete installation of Pig Launch and Pig Receiving station and Complete Phase 1 and Phase 2 of water main cleaning				X	
Complete easement acquisition of the Washington Road Water Main project				X	
Complete Rate Study				X	
Complete the design and funding of the Kiokee Water Pollution Control Plant				X	
Begin the construction of the Chemical improvements to the Clarks Hill Water Treatment Plant				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Number of staff	172	174	176

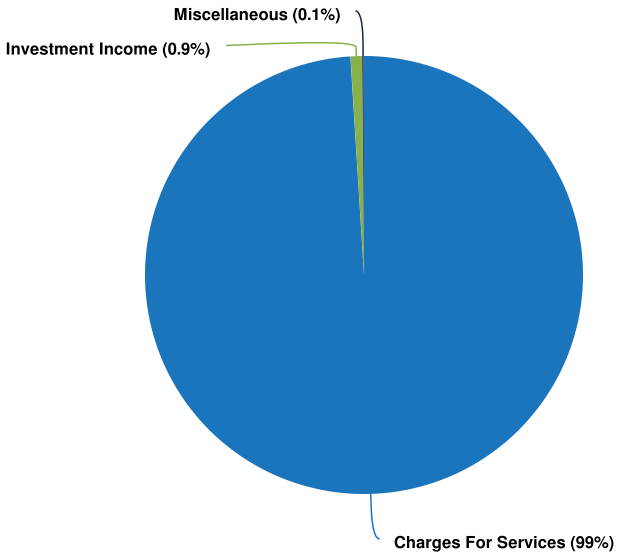
Measurement: Outputs	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Phone Calls Received	62,011	67,964	70,003
New Services	6,177	6,376	6,567
Disconnects	1,691	2,005	2,065
Cutoffs	6,989	5,927	6,105
New Accounts	715	914	941
Environmental Plan Review	New	997	1,027
Environmental Code Violations	141	47	48
Environmental inspections	New	4,718	4,860
Engineering Plan Review	2,732	1,679	1,729
Engineering Testing	New	317	327
Engineering Inspections	3,948	4,139	4,263
Drinking Water Testing	5,950	5,610	5,778
Wastewater Testing	11,025	12,299	12,668
Environmental Testing	1,524	1,551	1,598
Testing Provided to Others	647	916	943
Quality Control Testing	17,006	16,861	17,367
Drinking Water Treated (MG)	6,033	6,696	6,897
Drinking Water Test	144,212	144,427	148,760
Wastewater Treated (MG)	3,496	3,586	3,694
New Services/Disconnects	8,344	8,381	8,632
Meter General Service	4,709	4,270	4,398
Meter Repairs	2,479	2,351	2,422
New Installations	560	794	818
Consumption Complaints	225	177	182
Distribution General Repairs	1,522	1,033	1,064
Distribution General Maintenance	2,593	2,098	2,161
Water Main Repairs	83	79	81
Water Quality Calls	1,524	2,461	2,535
Completed Water Taps	111	61	63
Conveyance General Repairs	107	95	98
Conveyance General Maintenance	1,459	778	801
Jetting Sewers/CCTV	1,341	1,278	1,316
Clogged Sewers	478	423	436
Completed Sewer Taps	11	6	6
Repair Water Treatment	560	1,224	1,261
Repair Wastewater Treatment	1,550	1,322	1,362
Service Lift Stations	2,600	2,458	2,532
Service Booster Stations	850	683	703

PERFORMANCE MEASUREMENTS (continued)

Measurement: Outcomes	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Award for the Collection System from the Georgia Association of Water Professionals	Platinum	Platinum	Platinum
Award for the Distribution System from the Georgia Association of Water Professionals	Platinum	Platinum	Platinum
Award for the Crawford Creek Water Pollution Control Plant from the Georgia Association of Water Professionals	Platinum	Platinum	Platinum
Award for the Kiokee Creek Water Pollution Control Plant from the Georgia Association of Water Professionals	Platinum	Platinum	Platinum
Award for the Little River Water Pollution Control Plant from the Georgia Association of Water Professionals	Platinum	Platinum	Platinum
Award for the Reed Creek Water Pollution Control Plant from the Georgia Association of Water Professionals	N/A	Gold	Gold
Award for the Central Laboratory, Municipal Wastewater- 5-20 MGD, from the Georgia Association of Water Professionals	Gold	Gold	Gold
Award for the Central Laboratory, Municipal Drinking Water Serving Greater Than 100,000, from the Georgia Association of Water Professionals	Gold	Gold	Gold
Award for the Harlem Water Pollution Control Plant from the Georgia Association of Water Professionals	Gold	Gold	Gold
Award for the Clarks Hill Water Treatment Plant from the Georgia Association of Water Professionals	Gold	Gold	Gold
Award for the Jim Blanchard Water Treatment Plant from the Georgia Association of Water Professionals	Gold	Gold	Gold

Revenues by Source

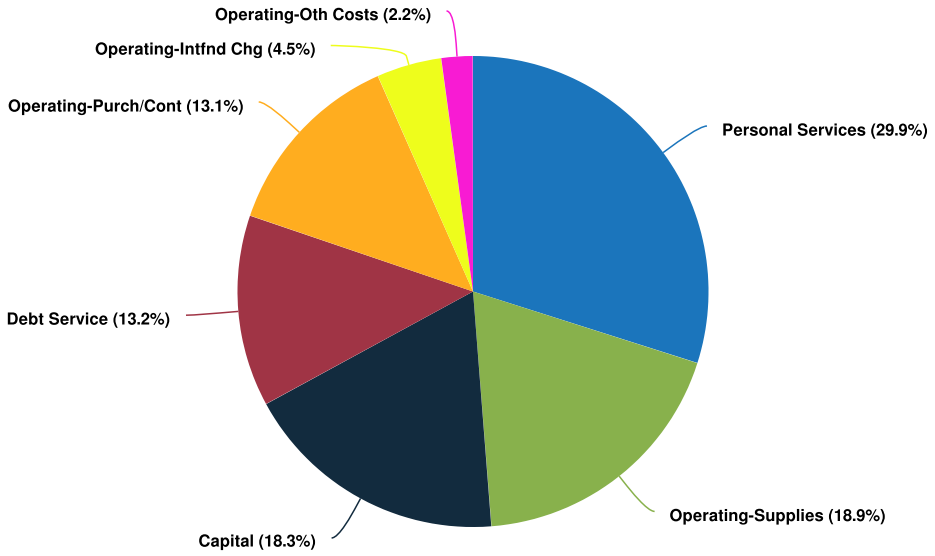
Projected Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Revenue Source					
Charges For Services	$38,722,291	$43,944,755	$46,403,219	$47,078,899	1.5%
Investment Income	-$398,899	$1,610,135	$336,880	$404,256	20%
Contributions & Donations	$7,555,312	$3,432,516	$0	$0	0%
Miscellaneous	$75,240	$59,082	$62,378	$62,378	0%
Other Financing Sources	$585,380	$808,429	$0	$0	0%
Total Revenue Source:	**$46,539,323**	**$49,854,917**	**$46,802,477**	**$47,545,533**	**1.6%**

Expenditures by Expense Type - Fund Total

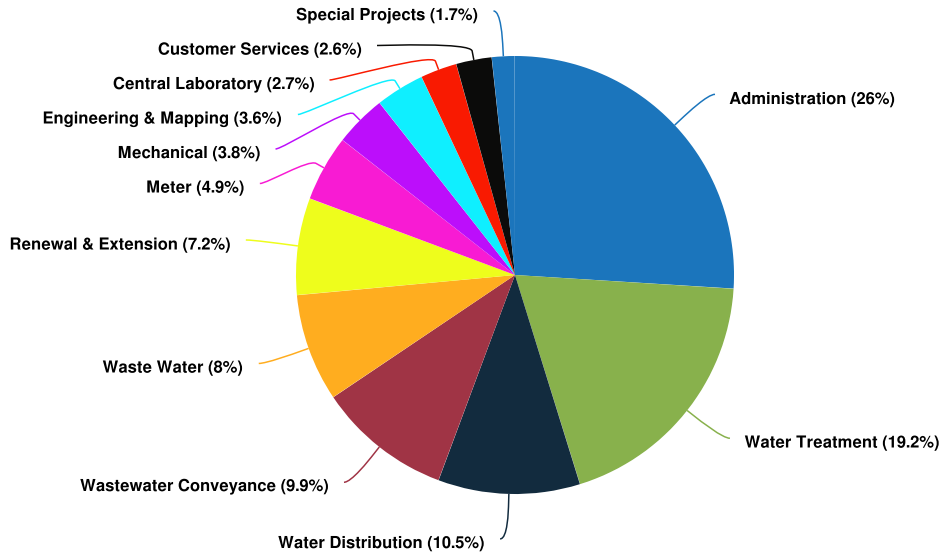
Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expense Objects					
Personal Services	$11,341,325	$12,572,446	$14,160,081	$14,223,463	0.4%
Operating-Supplies	$7,656,852	$9,141,646	$8,118,495	$8,964,114	10.4%
Operating-Purch/Cont	$4,555,237	$5,100,449	$5,452,755	$6,252,176	14.7%
Operating-Oth Costs	$0	$2,252	$1,022,519	$1,026,603	0.4%
Operating-Intfnd Chg	$1,792,934	$2,057,117	$2,046,696	$2,120,000	3.6%
Operating-Deprec	$12,818,847	$13,068,278	$0	$0	0%
Debt Service	$1,477,160	$1,261,301	$6,256,179	$6,256,179	0%
Other Financing Uses	$375	$0	$0	$0	0%
Capital	$0	$0	$9,745,752	$8,702,998	-10.7%
Total Expense Objects:	**$39,642,730**	**$43,203,488**	**$46,802,477**	**$47,545,533**	**1.6%**

Expenditures Summary by Department

Budgeted Expenditures by Department



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Expenditures					
Public Works					
Special Projects					
Personal Services	$390,615	$409,030	$576,695	$646,376	12.1%
Operating-Supplies	$74,586	$55,370	$49,475	$49,475	0%
Operating-Purch/Cont	$9,061	$1,490	$16,500	$16,500	0%
Capital	$0	$0	$0	$92,000	N/A
Total Special Projects:	**$474,261**	**$465,889**	**$642,670**	**$804,351**	**25.2%**
Administration					
Personal Services	$1,007,961	$1,493,768	$2,360,659	$1,083,513	-54.1%
Operating-Supplies	$204,801	$313,943	$213,070	$217,489	2.1%
Operating-Purch/Cont	$1,282,263	$1,110,985	$1,398,354	$1,472,494	5.3%
Operating-Oth Costs	$0	$2,252	$1,022,519	$1,026,603	0.4%
Operating-Intfnd Chg	$1,792,934	$2,057,117	$2,046,696	$2,120,000	3.6%
Operating-Deprec	$6,789,489	$6,888,282	$0	$0	0%
Debt Service	$1,477,160	$1,261,301	$6,256,179	$6,256,179	0%
Other Financing Uses	$375	$0	$0	$0	0%
Capital	$0	$0	$244,200	$190,000	-22.2%
Total Administration:	**$12,554,982**	**$13,127,647**	**$13,541,677**	**$12,366,278**	**-8.7%**
Customer Services					

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Personal Services	$791,141	$814,551	$790,103	$865,711	9.6%
Operating-Supplies	-$115,644	-$209,427	$69,850	$70,750	1.3%
Operating-Purch/Cont	$358,763	$403,775	$302,175	$304,585	0.8%
Operating-Deprec	$6,029,358	$6,179,997	$0	$0	0%
Capital	$0	$0	$110,000	$12,000	-89.1%
Total Customer Services:	**$7,063,618**	**$7,188,896**	**$1,272,128**	**$1,253,046**	**-1.5%**
Water Treatment					
Personal Services	$1,268,327	$1,337,933	$1,339,475	$1,460,003	9%
Operating-Supplies	$3,170,593	$4,002,387	$4,819,325	$5,601,725	16.2%
Operating-Purch/Cont	$765,489	$727,430	$1,279,170	$1,616,464	26.4%
Capital	$0	$0	$574,500	$452,200	-21.3%
Total Water Treatment:	**$5,204,410**	**$6,067,749**	**$8,012,470**	**$9,130,392**	**14%**
Central Laboratory					
Personal Services	$572,494	$545,096	$576,405	$635,202	10.2%
Operating-Supplies	$186,518	$192,227	$168,450	$172,150	2.2%
Operating-Purch/Cont	$156,730	$166,719	$194,518	$270,320	39%
Capital	$0	$0	$107,000	$198,500	85.5%
Total Central Laboratory:	**$915,742**	**$904,042**	**$1,046,373**	**$1,276,172**	**22%**
Waste Water					
Personal Services	$1,059,687	$1,056,972	$1,037,690	$1,109,545	6.9%
Operating-Supplies	$1,563,694	$1,563,262	$1,264,000	$1,287,800	1.9%
Operating-Purch/Cont	$942,153	$1,244,470	$877,340	$946,300	7.9%
Capital	$0	$0	$631,000	$440,500	-30.2%
Total Waste Water:	**$3,565,534**	**$3,864,704**	**$3,810,030**	**$3,784,145**	**-0.7%**
Meter					
Personal Services	$937,107	$1,058,455	$988,235	$1,125,772	13.9%
Operating-Supplies	$1,010,855	$1,418,721	$427,900	$427,900	0%
Operating-Purch/Cont	$33,892	$56,474	$30,946	$27,101	-12.4%
Capital	$0	$0	$1,100,000	$743,000	-32.5%
Total Meter:	**$1,981,853**	**$2,533,650**	**$2,547,081**	**$2,323,773**	**-8.8%**
Water Distribution					
Personal Services	$1,990,385	$2,151,030	$2,367,952	$2,629,893	11.1%
Operating-Supplies	$804,457	$842,312	$522,275	$582,175	11.5%
Operating-Purch/Cont	$207,688	$523,647	$605,334	$829,034	37%
Capital	$0	$0	$875,000	$935,000	6.9%
Total Water Distribution:	**$3,002,529**	**$3,516,989**	**$4,370,561**	**$4,976,102**	**13.9%**
Wastewater Conveyance					

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Personal Services	$1,605,308	$1,767,075	$1,942,226	$2,146,281	10.5%
Operating-Supplies	$539,989	$727,593	$396,750	$393,250	-0.9%
Operating-Purch/Cont	$533,280	$634,317	$491,220	$489,335	-0.4%
Capital	$0	$0	$1,700,000	$1,680,000	-1.2%
Total Wastewater Conveyance:	**$2,678,578**	**$3,128,985**	**$4,530,196**	**$4,708,866**	**3.9%**
Mechanical					
Personal Services	$666,064	$781,745	$916,286	$1,070,985	16.9%
Operating-Supplies	$124,042	$173,719	$112,800	$92,800	-17.7%
Operating-Purch/Cont	$167,813	$166,481	$159,114	$158,334	-0.5%
Capital	$0	$0	$590,000	$495,000	-16.1%
Total Mechanical:	**$957,920**	**$1,121,945**	**$1,778,200**	**$1,817,119**	**2.2%**
Engineering & Mapping					
Personal Services	$1,052,234	$1,156,791	$1,264,355	$1,450,182	14.7%
Operating-Supplies	$92,962	$61,539	$74,600	$68,600	-8%
Operating-Purch/Cont	$97,371	$61,739	$98,084	$121,709	24.1%
Capital	$0	$0	$71,000	$65,000	-8.5%
Total Engineering & Mapping:	**$1,242,567**	**$1,280,069**	**$1,508,039**	**$1,705,491**	**13.1%**
Environmental Compliance					
Operating-Purch/Cont	$734	$2,922	$0	$0	0%
Total Environmental Compliance:	**$734**	**$2,922**	**$0**	**$0**	**0%**
Renewal & Extension					
Capital	$0	$0	$3,743,052	$3,399,798	-9.2%
Total Renewal & Extension:	**$0**	**$0**	**$3,743,052**	**$3,399,798**	**-9.2%**
Total Public Works:	**$39,642,730**	**$43,203,488**	**$46,802,477**	**$47,545,533**	**1.6%**
Total Expenditures:	**$39,642,730**	**$43,203,488**	**$46,802,477**	**$47,545,533**	**1.6%**

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. Below are some of the accomplishments and goals that aim to exemplify the County values of Professionalism, Respect, Integrity, Dedication, and Excellence (PRIDE) and the overall objectives and strategies of the County.

ACCOMPLISHMENTS FOR FY 24/25	P	R	I	D	E
Continue to seek/implement chat bot feature to improve call center productivity				X	X
311 manager assisted EMA director during Helene activation	X	X	X	X	X
Call center provided direct support during Helene activation				X	X
Assisted with debris removal process					X
Community outreach booth during EMA Preparedness Day 2025	X			X	X
Attended Hyper reach training	X				

GOALS FOR FY 25/26	P	R	I	D	E
Continue to implement the chat bot feature				X	X
Add an additional CSR/concierge position					X
Move to new building A	X				
Attend 311 conference			X	X	
Achieve a 311 certified call center status	X			X	X
Attend and provide training to CSR's without increasing the 311 budget.			X	X	
Coordinate with other county departments who are new to CityWorks to streamline processes				X	

Department Measures

PERFORMANCE MEASUREMENTS

Measurement: Inputs	Actual FY 24/25	Actual FY 25/26	Forecast FY 25/26
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins.	29,813	30,000	35,000

STAFFING

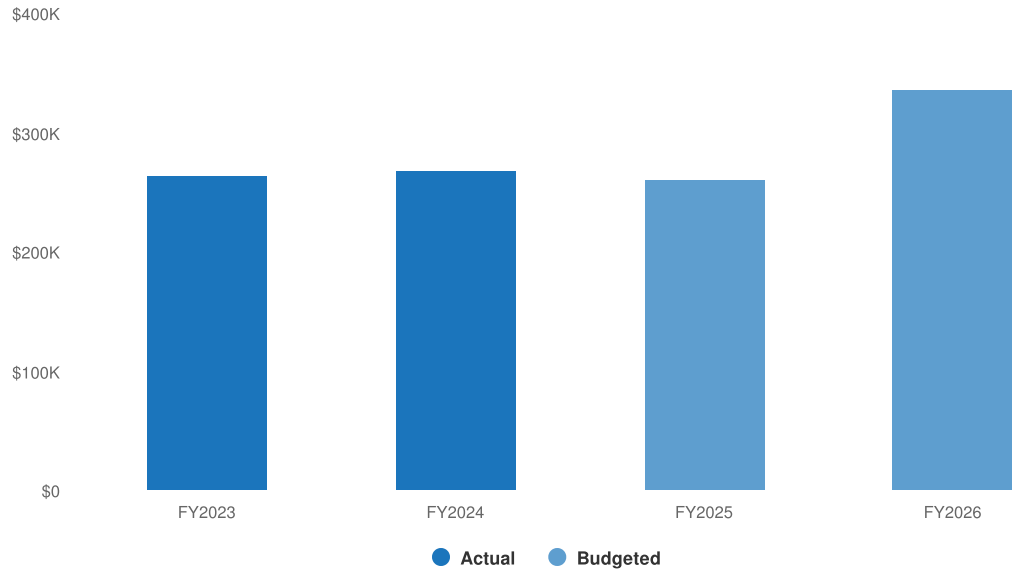
Position	Actual FY 23/24	Actual FY 24/25	Forecast FY 25/26
Manager	1	1	1
Customer Service Representative	**3**	**3**	**4**
Total	**4**	**4**	**5**

Expenditures Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget Adopted	FY2026 Budget Adopted	FY2025 Budget Adopted vs. FY2026 Budget Adopted (% Change)
Customer Service And Info Cent					
Personal Services	$258,034	$263,163	$251,059	$324,038	29.1%
Operating-Supplies	$2,683	$2,961	$3,250	$3,500	7.7%
Operating-Purch/Cont	$3,177	$1,454	$6,050	$8,050	33.1%
Total Customer Service And Info Cent:	**$263,893**	**$267,577**	**$260,359**	**$335,588**	**28.9%**

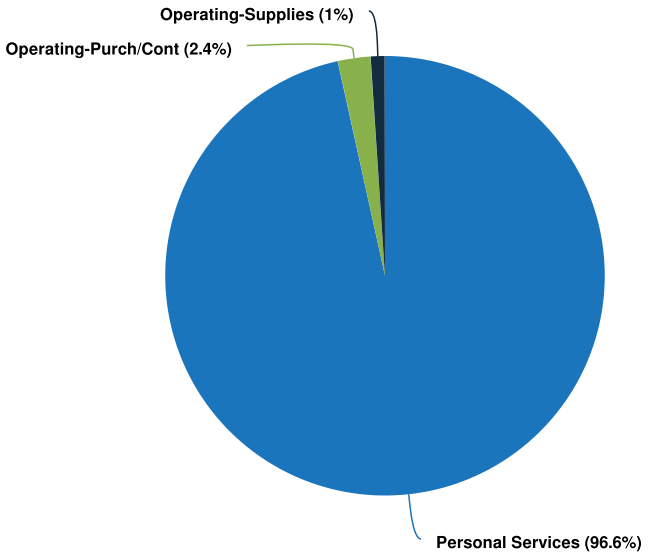
$335,588 **$75,229**
(28.89% vs. prior year)

311/Customer Service and Information Center Budgeted and Historical Expenditures

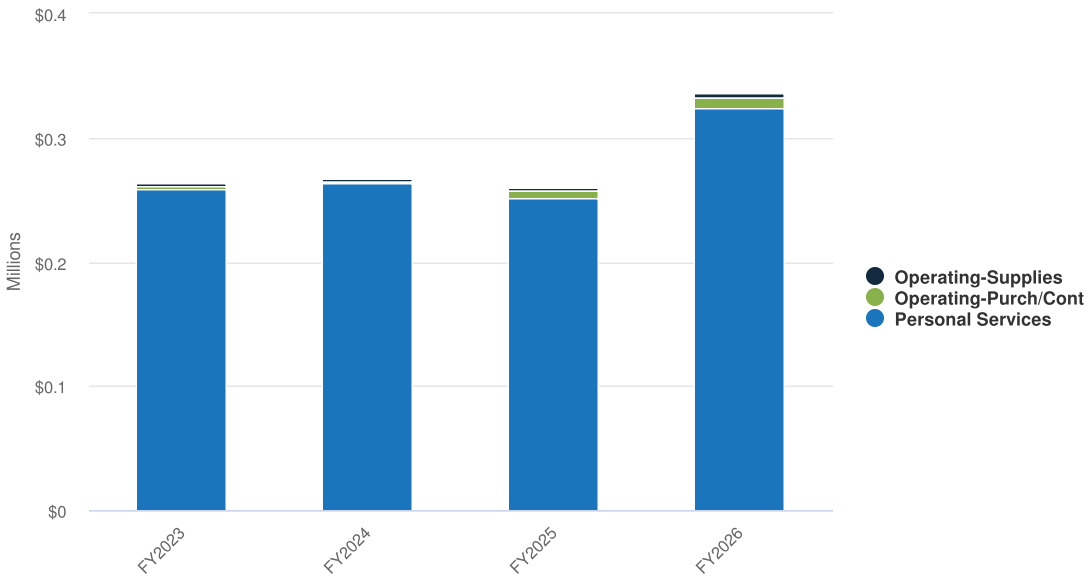


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



CAPITAL IMPROVEMENTS PLANS

Fiscal Year 2026 Capital Expenditures Budget for Operating Funds

BUILDINGS	Description	Budget
Water Utility	Building upgrades	$ 122,000
		$ 122,000
VEHICLES		
Magistrate Court	Emergency equipment for vehicles	$ 14,850
Sheriff's Office	Emergency equipment for vehicles	214,000
Detention Center	Emergency equipment for vehicles	15,400
Fleet Services	1000 gallon diesel tanker body	160,000
Public Transit	10% match for 2 replacement vans through GDOT	30,000
Water Utility	1/2 ton trucks	156,000
Water Utility	3/4 ton trucks	125,000
Water Utility	Service body trucks	90,000
Water Utility	SUV	48,000
Storm Water Utility	Service body trucks	300,000
Fleet Replacement Fund:		
Tax Assessor's Office	SUVs	64,000
Magistrate Court	SUV	52,000
Sheriff's Office	CID vehicles	208,000
Sheriff's Office	SOD vehicles	369,000
Sheriff's Office	Patrol vehicles	572,000
Detention Center	Trucks	110,000
Detention Center	Van	55,000
Park operations	Trucks	110,000
Programs/events	SUVs	80,000
Roads/bridges	Trucks	491,000
		$ 3,264,250
MACHINERY/EQUIPMENT		
Information Technology	Lifecycle equipment	357,401
Information Technology	Miscellaneous projects	90,000
Tax Commissioner	Computer equipment/scanners	10,000
Tax Assessor	Software implementation	41,037
Superior Court	Office needs	3,800
Sheriff's Office	Network equipment	12,137
Sheriff's Office	Wi-fi camera	17,000
Sheriff's Office	Drone	7,699
Sheriff's Office	Electric bicycle	4,400
Sheriff's Office	Other	16,680
District Attorney	Office needs	14,600
Fleet Services	Column lifts	15,000
Fleet Services	Tire changer	40,000
Fleet Services	Fuel dispenser	40,000
Facility Maintenance	Line striper machine	11,500
Facility Maintenance	Other	26,529
Special Projects	Miscellaneous projects	17,500
Park operations	Golf carts	31,000
E911	Motorola radios	98,710
E911	Cisco network switch	10,000
E911	Work station	6,558
E911	Phone system	5,392
E911	Other	6,680
Judicial Circuit	ARPA grant expenditures	160,000
Fire Services	SCBAs	210,000
Fire Services	Scott 4500 psi cylinders	45,000
Fire Services	Washer/dryer systems	25,000

MACHINERY/EQUIPMENT: continued	Description	Budget
Fire Services	Mowers	13,000
Fire Services	Thermal imaging cameras	30,000
Fire Services	Cradlepoint routers	60,000
Traffic Engineering	Electronic life cycle equipment	150,000
Traffic Engineering	Ped Crossing LED assemblies	38,000
Traffic Engineering	Generator	27,000
Engineering construction	Mowers	54,000
Engineering construction	John Deere gator	24,500
Engineering construction	Trailers	22,300
Landscaping	Mowers	31,080
Landscaping	Other	33,520
Park maintenance	Mowers	28,000
Park maintenance	Golf cart	15,500
Road construction	Geotech equipment	5,000
Water Utility	Dump truck	150,000
Water Utility	Computers	100,000
Water Utility	Electronic sign	40,000
Water Utility	Radio upgrade	60,000
Water Utility	Particle counters	180,000
Water Utility	Water treatment equipment	212,200
Water Utility	Sample stations for lab	25,000
Water Utility	Generator for lab	90,000
Water Utility	Other lab equipment	35,500
Water Utility	Generator for waste water plant	250,000
Water Utility	Waste water equipment	190,500
Water Utility	Cab & chassis with maintainer bed	225,000
Water Utility	Excavator	90,000
Water Utility	Large shop fan	20,000
Water Utility	Hydro excavator	625,000
Water Utility	Milling machine	25,000
Water Utility	Pump controls	70,000
Water Utility	Portable generators	180,000
Water Utility	Camlocks	60,000
Water Utility	Push camera	17,000
Water Utility	Excavator	70,000
Water Utility	Tilt trailer	11,000
Water Utility	Dump trailer	11,000
Storm Water Utility	Bobcat brushcat	12,000
Storm Water Utility	Green climber mower	110,000
Storm Water Utility	Excavator	300,000
Storm Water Utility	Other	3,500
Damage Prevention	Ground penetrating radar	20,000
Damage Prevention	Cable and pipe locator	8,000
Fleet Replacement Fund:		
Park Operations	Skid steer	96,000
Procurement	Forklift	50,000
Roads & Bridges	Pothole repair truck	257,000
		$ 5,449,223

OTHER	Description	Budget
Tax Assessor's Office	Furniture	25,185
Sheriff's Office	Technology needs	$ 280,650
Fleet	Generator notification system	21,000
E911	Technology needs	74,800
Water Utility	Meters	200,000
Water Utility	Meter smart points	475,000
Water Utility	Water distribution improvements	540,000
Water Utility	Mechanical department parts	40,000
Water Utility	Other	20,000
		$ 1,676,635

INFRASTRUCTURE	
Water Utility	$ 4,149,798
Storm Water Utility	6,042,000
Communications Utility	884,281
	$ 11,076,079

TOTAL	$ 21,588,187

Fiscal Year 2026 Capital Expenditures Budget for Capital Projects Funds

Transportation SPLOST	Budget
Hereford Farm Rd Widening (design)	$ 350,000
Hereford Farm Rd Widening (ROW)	1,500,000
Hardy McManus Road widening (construction)	6,000,000
Fury's Ferry Road Widening (Const)	6,000,000
Horizon South Pkwy (Const)	3,000,000
TIA 2 Resurfacing Projects	6,000,000
Stevens Creek Intersection Improvements	180,000
Euchee Creek Greenway Multi-use Trail	300,000
Clary Cut Road Roundabout	700,000
Clanton Road Improvements	3,000,000
Blue Ridge Dr Sidewalk	605,000
William Few @ Washington Rd Intersection Imp	1,500,000
Chastain Place Turn Lanes	840,000
Watson Bailey Road Improvements	390,000
Wrightsboro Rd Widening	1,000,000
Total Transportation SPLOST Projects	**$ 31,365,000**

2017-2022 SPLOST	Budget
Justice Center Improvements	$ 20,000,000
Sheriff's Detention Center Dorm 2	3,000,000
Building A Replacement (design)	3,500,000
Park Upgrades and Property Acquisition	140,000
Park Restrooms	500,000
Riverwood Park	1,500,000
Building Upgrades	600,000
Traffic Signal Upgrades	1,442,508
Riverwood Parkway & General Wood Intersection Improvement	550,000
Appling Sidewalks	180,113
Wrightsboro Rd Turn Lanes	401,963
2025 LMIG	2,219,285
Euchee Creek Greenway Extension	2,494,750
Patriots Park Improvements	1,200,000
Backup Data Center	500,000
Replace Engine Company 2	1,000,000
Project Management	138,253
Total 2017-2022 SPLOST	**$ 39,366,872**

2023-2028 SPLOST	Budget
Evans Town Center Intersection Upgrades	$ 200,000
Horizon South Chamblin Road Connector	7,000,000
North Belair Road Improvements	200,000
Ray Owens and White Oak	1,500,000
Replace 2 Fire Pumpers	1,700,000
Sheriff's Office Training Facility Improvements	1,000,000
Sheriff's Office Repair Garage	250,000
Stormwater Improvements	1,431,308
2024 PFA Bond Debt Service	3,344,000
Grovetown 10%	3,306,000
Harlem 3%	988,000
Project Management	789,118
Future Projects	16,291,574
Total 2023-2028 SPLOST	**$ 38,000,000**

TAVT	Budget
Wayfinding Signage	$ 450,000
Exhibition Center	300,000
Wilkens Road Paving	1,790,541
Building A Technology Needs	1,000,000
License Plate Readers Phase II	100,000
Total TAVT	**$ 3,640,541**

TAVT/ARPA	Budget
CC Racquet Center Pickle Ball Courts	$ 300,000
Total TAVT/ARPA	**$ 300,000**

PFA BOND	Budget
Building A Replacement (construction)	$ 18,000,000
CCCC & Senior Center Remodel	1,000,000
PAC Support Facility	5,000,000
Pollard House	2,500,000
Savannah Rapids Pavillion	5,000,000
Total PFA BOND	**$ 31,500,000**

TOTAL CAPITAL PROJECTS FUNDS	**$ 144,172,413**

Operating Impacts of Capital Projects

A capital project is generally non-recurring in nature and may include the purchase of land, site development, engineering and design fees, construction, and equipment. Capital projects produce assets with useful lives longer than one year and aggregate costs greater than $5,000. Capital projects can have a major impact on both the cost of operations and the operations themselves. Operating costs associated with implementation of projects are a fundamental part of the overall budget development process.

The cost of opening and operating facilities is evaluated during the development of a capital project. The County identifies personnel, operating, utility, and maintenance expenditures to staff and open a new facility. Some capital projects, such as new recreational parks and buildings, increase operating costs. Conversely other projects, such as new or expanded roadways, have a minimal impact, or may reduce costs due to maintenance savings.

The Schedule of Operating Impacts of Major Capital Projects details the estimated operating impacts related to projects scheduled to be completed during the five-year CIP planning period. The table provides an analysis of:

- Increased revenues: These can be the result of additional volume, like opening a new sports facility.
- Increased expenditures: These are often the result of a new facility, like the new Sheriff's building, the new Building A, or new fire stations, which result in additional staff and associated expenditures.
- Cost savings: These may result from a number of items, such as more efficient energy savings, more productive software, and lower maintenance and repair expenditures.

On the following page are estimated impacts of operating costs for several highlighted capital projects. The operating impact is not provided if the capital project will not have an impact on the County's operating budget or if the impact is deemed to be immaterial. For the years and amounts with "N/A," it is estimated that the capital project will not be complete or in service for that year, thus no operating costs will be incurred.

To provide a greater level of accuracy in estimating future operating costs, operating costs are escalated annually by two percent for every year after FY 24/25.

Project Descriptions

Justice Center Renovation	Construction of additional parking spaces adjacent to the Justice Center and to support the long-term growth of the Justice Center. This project renovates existing space.
Sheriff's Administrative Building	Construction of a new Sheriff's Office Admin. Building for administrative and conference space, as well as evidence/supply storage, centralized data comms., records bureau and warrants retention room.
Sheriff's Detention Center Dorm 2	Construction of a detention center dorm to provide additional space for inmates.
Building A Replacement	Construction of a new Building A to replace the existing Building A.
Backup Datacenter	Construction of backup site to provide a redundant data center that supports critical County services. This site will provide a more reliable environment and is modular for future growth capabilities.
C3BU Facilities	Construction of a new mulit-use facility to support the growth of the C3BU. Approx. 12,000 sqft, which includes administrative offices and meeting/training space and a warehouse for fiber reels and supplies.
Fire Rescue Training Complex	Construction of a new Class A burning building, new classroom with offices and restrooms, a new techincal training rescue facility, and support spaces.
New Fire Stations	Construction of new fire stations. These stations will help maintain the ISO recommended response distances and provide protection as growth continues.
Martinez Park	Construction of a new park in Martinez, which includes a new road allowing access from Columbia Rd. The park includes a dog park, walking trails, and 3 separate nature-based play areas.
The Market	Construction of an open-air pavilion designed to host farmer's market vendors and to accommodate a multitude of event rentals. It also includes a paved courtyard area that can be used as event space as well.
Riverwood Park	Construction of a new park located on Hardy McManus Rd.
Eubank Blanchard Park	Renovations to the existing Eubank Blanchard Park and Community Center.
Multipurpose Park	Construction of a new multipurpose park.
Gateway Tournament Complex	Construction of a new Tournament Complex.
Pickle Ball Courts	Construction of new pickleball courts at County Parks. These courts will be designated and used for pickleball only.
Performing Arts Center Support Facility	Construction of a new facility near the Plaza that includes a venue, support spaces (cold/dry storage, dish washing, restrooms, kitchen, and offices), drop-off and loading dock, and ample storage.
Pollard House	Renovation of the existing Pollard house into a rental venue and community park.
Savannah Rapids Pavilion	Renovation of Savannah Rapids Pavilion. The facility needs many upgrades and repairs to the support spaces, facility access, building systems, finishes, and the exterior.
Euchee Creek Greenway Extension	Construction of the greenway in accordance with the Euchee Creek Greenway Master Plan.

Operating Impacts

Project Type/Description		FY 24/25	FY 25/26	FY 26/27	FY 27/28
County Wide					
Justice Center Renovation	Maintenance	$ 93,881	$ 95,758	$ 97,674	$ 99,627
	Utilities	$ 9,282	$ 9,468	$ 9,657	$ 9,850
	Insurance	$ 2,917	$ 2,976	$ 3,035	$ 3,096
	Total	**$ 106,080**	**$ 108,202**	**$ 110,366**	**$ 112,573**
Sheriff's Administration Building	Maintenance	$ -	$ -	$ -	$ -
	Utilities	$ 53,040	$ 54,101	$ 55,183	$ 56,286
	Other	$ -	$ -	$ -	$ -
	Total	**$ 53,040**	**$ 54,101**	**$ 55,183**	**$ 56,286**
Sheriff's Detention Center Dorm 2	Maintenance	N/A	$ -	$ -	$ -
	Utilities	N/A	$17,271	$17,616	$17,968
	Personnel	N/A	$249,696	$254,690	$259,784
	Total	**N\A**	**$ 266,967**	**$ 272,306**	**$ 277,752**
Building A Replacement	Maintenance	N\A	$ 29,131	$ 29,714	$ 30,308
	Utilities	N\A	$ 294,641	$ 300,534	$ 306,545
	Insurance	N\A	$ 9,156	$ 9,339	$ 9,525
	Total	**N\A**	**$ 332,928**	**$ 339,587**	**$ 346,378**
IT and Broadband					
Backup Datacenter DR Site	Maintenance	$ 87,628	$ 60,881	$ 61,927	$ 63,014
	Utilities	$ 5,800	$ 5,406	$ 5,514	$ 5,624
	Other	$ -	$ -	$ -	$ -
	Total	**$ 93,428**	**$ 66,287**	**$ 67,441**	**$ 68,639**
C3BU Facilities	Maintenance	$ 2,245	$ 2,290	$ 2,336	$ 2,382
	Utilities	$ 2,574	$ 2,625	$ 2,678	$ 2,731
	Other	$ -	$ -	$ -	$ -
	Total	**$ 4,819**	**$ 4,915**	**$ 5,013**	**$ 5,114**
Public Safety					
Fire Rescue Training Complex	Maintenance	N\A	N\A	$ 26,530	$ 27,061
	Utilities	N\A	N\A	$ -	$ -
	Personnel	N\A	N\A	$ -	$ -
	Total	**N\A**	**N\A**	**$ 26,530**	**$ 27,061**
New Fire Stations	Maintenance	N\A	N\A	$ -	$ -
	Utilities	N\A	N\A	$ 21,964	$ 22,404
	Personnel	N\A	N\A	$ 1,370,314	$ 1,397,721
	Total	**N\A**	**N\A**	**$ 1,392,278**	**$ 1,420,124**
Replacement Fire Stations	Maintenance	N\A	N\A	$ -	$ -
	Utilities	N\A	N\A	$ -	$ -
	Personnel	N\A	N\A	$ 927,089	$ 945,631
	Total	**N\A**	**N\A**	**$ 927,089**	**$ 945,631**

Project Type/Description		FY 24/25	FY 25/26	FY 26/27	FY 27/28
Community					
Martinez Park	Maintenance	$ 13,316	$ 13,582	$ 13,853	$ 14,130
	Utilities	$ 3,329	$ 3,396	$ 3,463	$ 3,532
	Other	$ -	$ -	$ -	$ -
	Total	**$ 16,645**	**$ 16,978**	**$ 17,316**	**$ 17,662**
The Market	Maintenance	$ 6,659	$ 6,791	$ 6,926	$ 7,064
	Utilities	$ 1,664	$ 1,697	$ 1,731	$ 1,766
	Revenue	$ (14,759)	$ (15,054)	$ (15,355)	$ (15,662)
	Total	**$ (6,436)**	**$ (6,566)**	**$ (6,698)**	**$ (6,832)**
Riverwood Park	Maintenance	$ 367,200	$ 416,160	$ 424,483	$ 432,972
	Utilities	$ 40,800	$ 41,616	$ 42,448	$ 43,297
	Revenue	$ (102,000)	$ (104,040)	$ (106,120)	$ (108,242)
	Total	**$ 306,000**	**$ 353,736**	**$ 360,811**	**$ 368,027**
Eubank Blanchard Park	Maintenance	N\A	N\A	$ 7,654	$ 7,807
	Utilities	N\A	N\A	$ 835	$ 851
	Revenue	N\A	N\A	$ (15,000)	$ (15,250)
	Total	**N\A**	**N\A**	**$ (6,511)**	**$ (6,592)**
Multipurpose Park	Maintenance	N\A	N\A	$ 806,400	$ 822,528
	Utilities	N\A	N\A	$ 201,600	$ 205,632
	Revenue	N\A	N\A	$ (645,120)	$ (658,022)
	Total	**N\A**	**N\A**	**$ 362,880**	**$ 370,138**
Gateway Tournament Complex	Maintenance	N\A	N\A	$ 524,160	$ 534,643
	Utilities	N\A	N\A	$ 104,832	$ 106,928
	Other	N\A	N\A	$ (419,328)	$ (427,714)
	Total	**N\A**	**N\A**	**$ 209,664**	**$ 213,857**
Pickle Ball Courts	Maintenance	$ 3,264	$ 3,329	$ 3,395	$ 3,462
	Utilities	$ 816	$ 832	$ 848	$ 864
	Revenue	$ (2,611)	$ (2,663)	$ (2,716)	$ (2,770)
	Total	**$ 1,469**	**$ 1,498**	**$ 1,527**	**$ 1,556**
PAC Support Facility	Op Expense	N\A	$ 300,000	$ 306,000	$ 312,120
	Utilities	N\A	$ 70,000	$ 71,040	$ 72,460
	Revenue	N\A	$ (250,000)	$ (300,000)	$ (333,000)
	Total	**N\A**	**$ 120,000**	**$ 77,040**	**$ 51,580**
Pollard House	Maint/Op Expense	N\A	N\A	$ 16,800	$ 17,136
	Utilities	N\A	N\A	$ 7,200	$ 7,600
	Revenue	N\A	N\A	$ (24,000)	$ (25,000)
	Total	**N\A**	**N\A**	**$ -**	**$ (264)**
Savannah Rapids Pavillion	Op Expense	N\A	N\A	$ 75,000	$ 76,500
	Utilities	N\A	N\A	$ -	$ -
	Revenue	N\A	N\A	$ (150,000)	$ (153,000)
	Total	**N\A**	**N\A**	**$ (75,000)**	**$ (76,500)**
Euchee Creek Greenway Extension	Maintenance	N\A	N\A	N\A	$ 6,528
	Utilities	N\A	N\A	N\A	$ -
	Other	N\A	N\A	N\A	$ -
	Total	**N\A**	**N\A**	**N\A**	**$ 6,528**
Total Annual Operating Impact		**$ 575,044**	**$ 1,319,045**	**$ 4,136,822**	**$ 4,198,718**

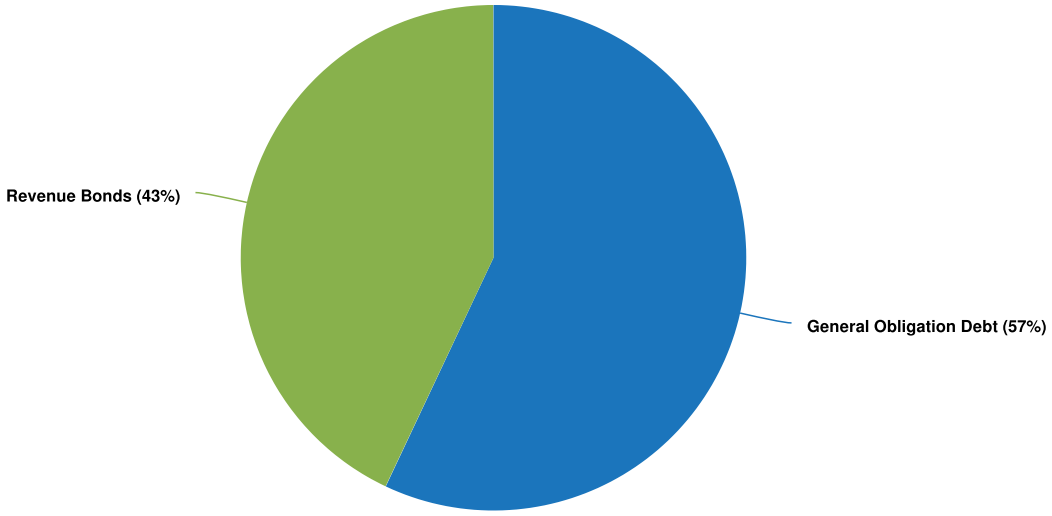
DEBT ADMINISTRATION

Debt Snapshot

$14,076,310

$1,267,782 (9.90% vs. 2025 year)

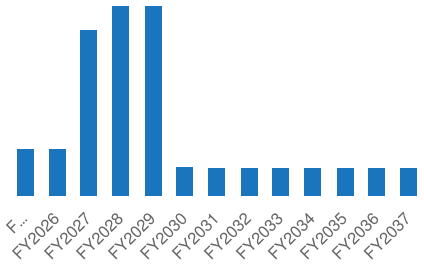
Debt by Type



Financial Summary	FY2025	FY2026	% Change	$ Change
Debt	**Actual**	**Actual**		
General Obligation Debt	$7,868,909	$8,026,810	2%	$157,901
Revenue Bonds	$4,939,619	$6,049,500	22.5%	$1,109,881
Total Debt:	**$12,808,528**	**$14,076,310**	**9.9%**	**$1,267,782**

General Obligation Debt

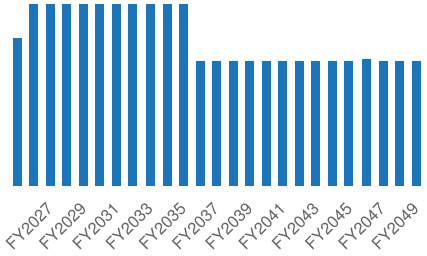
General Obligation Bonds, which require voter approval and are backed by the full faith, credit, and taxing power of the County, are issued to raise funds for major capital projects. The County has three outstanding issues: 2017 GO Bonds, to be repaid with property taxes; 2022 GO Bonds, to be repaid with property taxes; 2024 PFA Bonds, to be repaid with special purpose local option sales taxes. A Debt Service Fund for each of these issues is used to account for the bond principal and interest payments.



Financial Summary	FY2025	FY2026	% Change	$ Change
General Obligation Debt	**Actual**	**Actual**		
2017 GO Bond	$3,050,000	$3,048,250	-0.1%	$-1,750
2022 GO Bond	$1,632,820	$1,634,560	0.1%	$1,740
2024 PFA Bond	$3,186,089	$3,344,000	5%	$157,911
Total General Obligation Debt:	**$7,868,909**	**$8,026,810**	**2%**	**$157,901**

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: 2020 Revenue Bonds and 2024 Revenue Bonds. The Water and Sewer Fund is used to account for the bond principal and interest payments.



Financial Summary	FY2025	FY2026	% Change	$ Change
Revenue Bonds	**Actual**	**Actual**		
2020 Water and Sewer Revenue Bond	$3,134,000	$3,972,750	26.8%	$838,750
2024 Water and Sewer Revenue Bond	$1,805,619	$2,076,750	15%	$271,131
Total Revenue Bonds:	**$4,939,619**	**$6,049,500**	**22.5%**	**$1,109,881**

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
2026	$3,300,000	$4,726,810	$8,026,810
2027	22,950,000	4,574,918	27,524,918
2028	28,020,000	3,550,892	31,570,892
2029	29,310,000	2,243,850	31,553,850
2030	3,995,000	874,268	4,869,268
2031 - 2035	21,205,000	2,802,452	24,007,452
2036 - 2037	9,085,000	348,714	9,433,714
	$117,865,000	$19,121,904	$136,986,904

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 2024 tax digest was $893,965,385. The legal debt limit for the County based on the 2025 tax digest is estimated to be $950,993,342. Based on this figure, the estimated legal debt margin for the County as of June 30, 2025, is $827,408,750, showing that the County only utilized 13.00% of its legal debt limit for 2025. Based on a conservative 3% growth rate in the 2026 tax digest, the County will utilize only 12.14% of its 2026 legal debt limit.

	2023 Actual	2024 Actual	2025 Estimated	2026 Projected
Net GO Bonds	$ 59,018,502	$ 128,204,907	$ 123,584,592	$ 118,957,387
Legal Debt Limit	$ 825,014,834	$ 893,965,385	$ 950,993,342	$ 979,523,142
Legal Debt Margin	$ 765,996,332	$ 765,760,478	$ 827,408,750	$ 860,565,755
% of Debt Limit	7.15%	14.34%	13.00%	12.14%

Total Outstanding Amounts of Principal and Interest - Revenue Debt

	Business-type Activities		
	Revenue Bond Debt		
	Water and Sewerage Revenue Bonds, Total		
Year ending June 30,	Principal	Interest	Total
2026	$2,440,000	$3,609,500	$6,049,500
2027	2,560,000	3,487,500	6,047,500
2028	2,685,000	3,359,500	6,044,500
2029	2,820,000	3,225,250	6,045,250
2030	2,960,000	3,084,250	6,044,250
2031 - 2035	17,190,000	13,045,750	30,235,750
2036-2040	11,710,000	9,269,750	20,979,750
2041-2045	14,945,000	6,034,750	20,979,750
2046-2049	14,880,000	1,905,000	16,785,000
	$72,190,000	$47,021,250	$119,211,250

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:

	2020	2021	2022	2023	2024
Debt Svc Coverage	2.82x	2.96x	2.81x	2.22x	1.69x

Bond Ratings

Columbia County continues to maintain strong bond ratings with the major credit rating services. In February 2024, the Government prepared comprehensive presentations for Fitch Ratings, S&P Global Ratings, and Moody's Investors Service rating agencies in anticipation of issuing approximately $69.08 million in Public Facilities Authority revenue bonds. The Government's ratings for its PFA revenue debt and its general obligation debt were assigned/affirmed as follows:

Rating Agency:	PFA Rating:	GO Rating:
Fitch	AAA	AAA
Moody's Investors Service	Aaa	Aaa
Standard and Poor's	AAA	AAA

In May 2024, the Government prepared comprehensive presentations for Fitch Ratings, S&P Global Ratings, and Moody's Investors Service rating agencies in anticipation of issuing approximately $41.54 million in water and sewerage refunding bonds. The Government's ratings for the water and sewerage debt were affirmed as follows:

Rating Agency:	W/S Rating:
Fitch	AAA
Moody's Investor Services	Aa1
Standard and Poor's	AA+

AAA is the highest possible bond rating and offers an exceptional degree of credibility. 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.

ACCG: Association County Commissioners of Georgia, a nonprofit instrumentality of Georgia's county governments. ACCG works to ensure that all 159 county governments in Georgia can provide the necessary leadership, services and programs to meet the health, safety and welfare needs of their citizens.

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.

ARPA: American Rescue Plan Act.

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.

Audit: The examination of the financial report of an organization by someone independent of that organization.

Balanced Budget: A budget where total anticipated revenues equal total estimated expenditures. A balanced budget is required for the General Fund, Special Revenue Funds, and Capital Projects Funds.

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.

Fiduciary Fund: A fund established to account for (a) assets held in trust for others (trust fund) or (b) assets the County holds on behalf of others (custodial fund).

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.

GFOA: Government Finance Officers Association representing public finance officials throughout the United States and Canada to advance excellence in public finance.

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.

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the total appropriated budget.

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

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

Mission Statement: Statement of what the County does and why and for whom it does it. A statement of purpose.

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.

Net Position: The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in proprietary funds and government-wide net assets.

Non-Major Fund: Any fund that does not meet the definition of a major fund.

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.

Performance Measures: The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department’s delivery of service to its customers; the process for determining how a program is accomplishing its mission.

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.

Personal Services: Expenses for salaries, wages, overtime, expense allowances, worker's compensation, health/life insurance, retirement employee benefits, and other benefits.

PFA: Public Facilities Authority created to acquire, construct, equip, maintain, and operate certain projects, including buildings and facilities for use by the County, the Columbia County Board of Education, and municipalities within the County. Among other things, the CCPFA is authorized to issue revenue bonds to finance such projects.

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.

Zero-Based Budgeting: A budget approach that requires each department to submit a budget request and justify all expenditures rather than justifying only the expenditures with proposed changes from the prior year budget.

BUDGET RESOLUTION

Budget Resolution without Attachments

RESOLUTION NO. 25-13

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 2025/2026

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 6, 2025, at least one week prior to the meeting of the Board at which adoption of the budget resolution was considered, all as required by Section 36-81-5(f) and (g) O.C.G.A.; and

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

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

Section 1. Adoption of Annual Balanced Budget for Fiscal Year 2025/2026. The annual balanced budget for Fiscal Year 2025/2026 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. New Positions, Promotions, Reclassifications, and Adjustments of Salaries and Allowances. The new positions, promotions, reclassifications, and other salary adjustments for Fiscal Year

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2025/2026 for all funds of Columbia County, GA in the form attached hereto and made a part hereof as Attachment B is hereby adopted.

Section 3. Fiscal Year. The Fiscal Year for Columbia County, GA, shall be July 1, 2025, through June 30, 2026.

Section 4. Effective Date. This Resolution shall be effective July 1, 2025. Resolution adopted June 3, 2025.

BOARD OF COMMISSIONERS OF COLUMBIA COUNTY, GEORGIA

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

Attest: _____
Patrice R. Crawley, Clerk