



**Columbia County, Georgia
Annual Budget Report
Fiscal Year Ending June 30, 2021**



Columbia County, GA
Board of
Commissioners



Fiscal Year Ending June 30, 2021
Annual Budget

Fiscal Year 2021 Budget
Columbia County, Georgia
July 1 - June 30

Scott Johnson
County Manager

Leanne C. Reece
Director of Internal Services

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

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Introduction

COLUMBIA COUNTY BOARD OF COMMISSIONERS



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



Doug Duncan

Chairman
Term: 2019-2022

Member:

- Management and Internal Services Committee
- Public Works and Engineering Services Committee
- Community and Emergency Services Committee
- Development and Planning Services Committee

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



Connie Melear

Term: 2019-2022
District 1

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

- Chair:** Management and Internal Services Committee
- Vice Chair:** Public Works and Engineering Services Committee



Trey Allen

Term: 2017-2020
District 2

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

- Chair:** Development and Planning Services Committee
- Vice Chair:** Community and Emergency Services Committee



Gary Richardson

Term: 2017-2020
Vice-Chair/District 3

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

Chair: Public Works and Engineering Services Committee
Vice Chair: Management and Internal Services Committee



Dewey Galeas

Term: 2019-2022
District 4

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

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

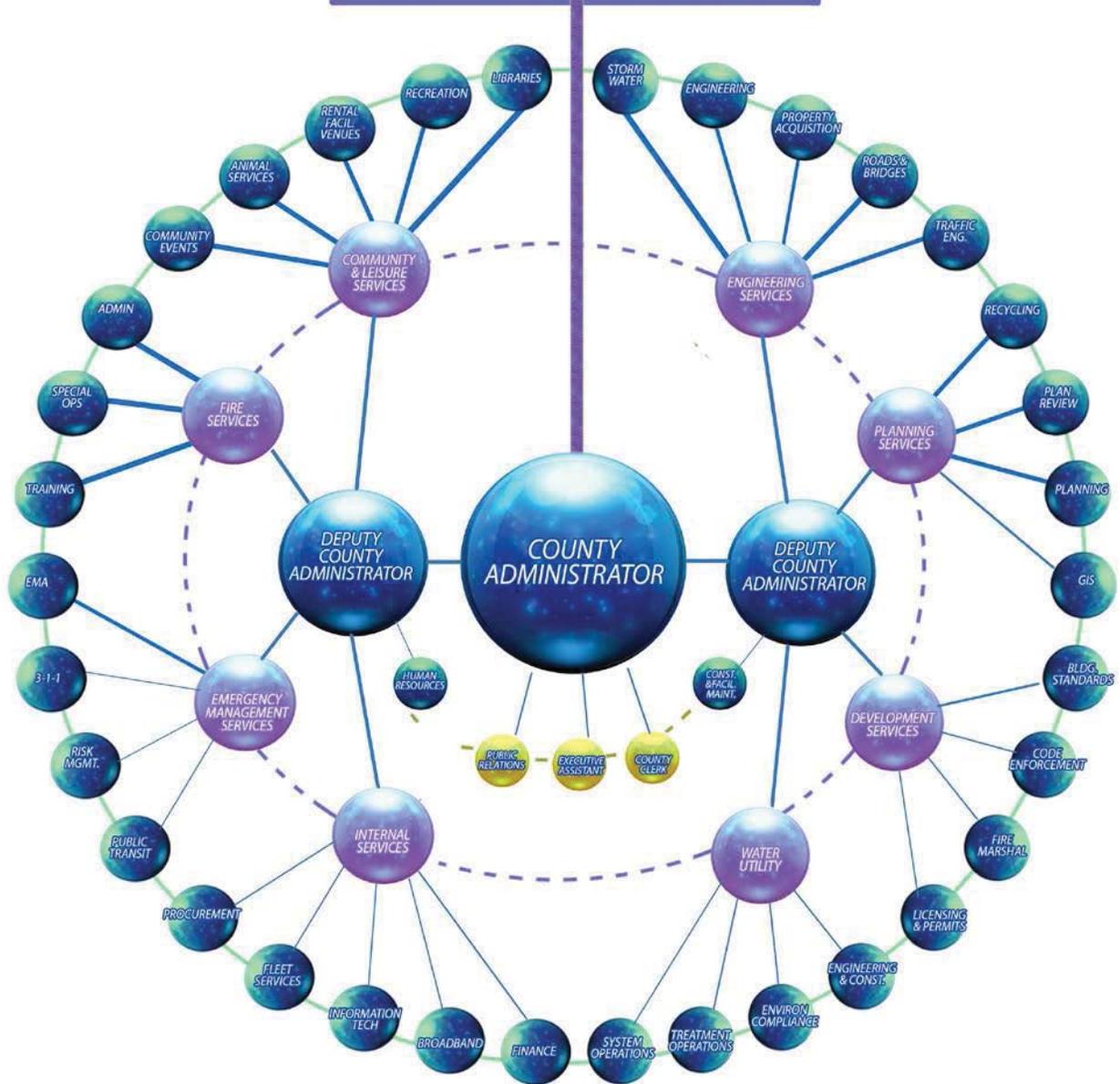


Columbia County Board of Commissioners establishes their priorities, objectives and initiatives with the county's core values of PRIDE: Professionalism, Respect, Integrity, Dedication and Excellence in mind. County employees continue to embrace these values and strive to do their best for our citizens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

FY 2020-21 PRIORITIES, OBJECTIVES, AND INITIATIVES

1. Balance budget with no increase in the millage rate for Columbia County.
2. Continue construction on the Performing Arts Center and the Plaza Park area.
3. Complete construction on parks (Martinez Park and The Plaza Park) and greenspace projects.
4. Begin construction on Fury's Ferry Road widening, continue construction on Flowing Wells Road and Lewiston Road widening projects; these major roadway projects funded by the TSPLOST.
5. Strive to complete all capital improvement projects funded by SPLOST and bonds on time and under budget.
6. Continue to focus on providing infrastructure needs, to support a growing population, prior to development.
7. Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
8. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
9. Cost-savings initiatives such as the Management Review Team to reduce costs.

COLUMBIA COUNTY BOARD OF COMMISSIONERS



**COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
July 1, 2020**

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

Douglas R. Duncan, Jr., Chairman
Gary L. Richardson, Vice Chairman, District 3

District 1	Connie M. Melear
District 2	James E. Allen, III
District 4	Dewey G. Galeas

CONSTITUTIONAL OFFICERS

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

APPOINTED OFFICIALS

County Manager	Scott Johnson
Deputy County Manager	Glenn Kennedy
Deputy County Manager	Matt Schlachter
Director of Community and Leisure Services	John Luton
Director of Development Services	Paul Scarbary
Director of Technology Services	Michael Blanchard
Director of Engineering Services	Kyle Titus
Director of Internal Services	Leanne Reece
Director of Water Utility Services	William Clayton
Director of Fire Services	Jeremy Wallen
Director of Planning Services	Scott Sterling
County Clerk	Patrice Crawley
County Attorney	Chris Driver

RESOLUTION NO. 20-21

**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 2020/2021**

THIS RESOLUTION adopted by the Board of Commissioners of Columbia County, Georgia (the "Board").

WHEREAS, it is the duty of the Board to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government pursuant to Section 36-81-3(b)(1) of the Official Code of Georgia Annotated ("O.C.G.A."); and

WHEREAS, nothing shall preclude a local government from adopting a budget for any funds used by the local government in addition to those specifically identified, including enterprise funds and internal service funds; and

WHEREAS, the Board has determined the legal level of budgetary control to be the department level and has approved budgetary policies as outlined in Section 601.1 of the *Columbia County Comprehensive Policy Manual*; and

WHEREAS, a notice of a public hearing was published in the Columbia News Times, a newspaper of general circulation throughout Columbia County (the "Newspaper") at least one (1) week prior to the public hearing that was held on the proposed budget, which public hearing was held on May 19, 2020, 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 2020/2021. The annual balanced budget for Fiscal Year 2020/2021 for all funds of Columbia County, GA, in the form attached hereto and made a part hereof as Attachment A is hereby adopted. Nothing shall preclude the Board from amending this budget so as to adapt to changing governmental needs during said Fiscal Year.

Section 2. Compensation Study 2020. The Columbia County Compensation Study 2020 in the form attached hereto and made a part hereof as Attachment B is hereby adopted.

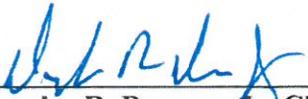
Section 3. New Positions, Promotions, Reclassifications and Adjustments of Salaries. The new positions, promotions, reclassifications and adjustments of salaries for Fiscal Year 2020/2021 for all funds of Columbia County, GA in the form attached hereto and made a part hereof as Attachment C is hereby adopted.

Section 4. Fiscal Year. The Fiscal Year for Columbia County, GA, shall be July 1, 2020 through June 30, 2021.

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

Resolution adopted June 16, 2020.

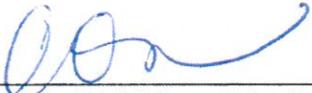
BOARD OF COMMISSIONERS
COLUMBIA COUNTY, GEORGIA



Douglas R. Duncan, Jr. Chairman



Gary L. Richardson, Vice-Chairman



Connie M. Melear, District 1



James E. Allen, III, District 2

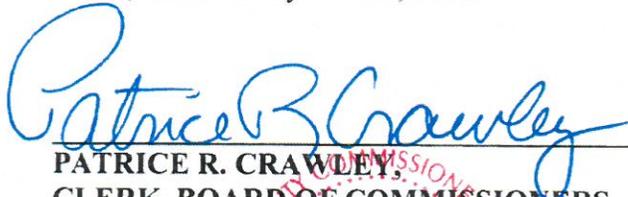


Dewey G. Galeas, District 4

CLERK'S CERTIFICATE

I, Patrice R. Crawley, Clerk of the Board of Commissioners of Columbia County, Georgia, (the "Board") **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution, passed by the Board of Commissioners at a regular meeting of the Board of Commissioners duly held on June 16, 2020 at 6:00 p.m., open to the public and in which a quorum was present and acting throughout, and that the digital copy of said Resolution appears of record in the Resolution Book of the Board, which is in my custody and control.

Given under my hand and seal of the Board, this 16th day of June, 2020.



PATRICE R. CRAWLEY,
CLERK, BOARD OF COMMISSIONERS
OF COLUMBIA COUNTY, GEORGIA



[COUNTY SEAL]

SUMMARY OF PROPOSED BUDGETS

(does not include Capital Project funds)

	REVENUES			EXPENDITURES			PCT CHANGE
	2020	2021	PCT	2020	2021	PCT	
	ADOPTED	PROPOSED	CHANGE	REVISED	PROPOSED	CHANGE	
GENERAL FUND - operations	\$ 72,003,692	\$ 76,960,387	6.88%	\$ 72,003,692	\$ 76,960,387	6.88%	
BUILDING STANDARDS FUND	\$ 2,688,085	\$ 2,647,857	-1.50%	\$ 2,688,085	\$ 2,647,857	-1.50%	
LIBRARY BOARD	\$ 80,000	\$ 80,000	0.00%	\$ 80,000	\$ 80,000	0.00%	
RECREATION ADVISORY BD	\$ 89,000	\$ 89,000	0.00%	\$ 89,000	\$ 89,000	0.00%	
STREET LIGHTS FUND	\$ 1,895,200	\$ 1,945,200	2.64%	\$ 1,895,200	\$ 1,945,200	2.64%	
SHERIFF'S 911 FUND	\$ 3,132,895	\$ 3,264,571	4.20%	\$ 3,132,895	\$ 3,264,571	4.20%	
DRUG COURT	\$ 35,000	\$ 35,000	0.00%	\$ 35,000	\$ 35,000	0.00%	
DRUG ABUSE TREATMENT	\$ 50,000	\$ 50,000	0.00%	\$ 50,000	\$ 50,000	0.00%	
SUPPLEMENTAL JUVENILE	\$ 46,000	\$ 25,000	-45.65%	\$ 46,000	\$ 25,000	-45.65%	
JAIL FUND	\$ 150,000	\$ 150,000	0.00%	\$ 150,000	\$ 150,000	0.00%	
FEDERAL ASSET SHARING	\$ 10,000	\$ 10,000	0.00%	\$ 10,000	\$ 10,000	0.00%	
STATE CONDEMNATION FUND	\$ 50,000	\$ 50,000	0.00%	\$ 50,000	\$ 50,000	0.00%	
LODGING TAX FUND	\$ 1,010,753	\$ 940,000	-7.00%	\$ 1,010,753	\$ 940,000	-7.00%	
MULTIPLE GRANT FUND	\$ 130,000	\$ 117,607	-9.53%	\$ 130,000	\$ 117,607	-9.53%	
FIRE SERVICES FUND	\$ 14,486,256	\$ 16,222,417	11.98%	\$ 15,186,256	\$ 16,222,417	11.98%	
SHERIFF'S GIFTS/DONATIONS	\$ 10,000	\$ 10,000	0.00%	\$ 10,000	\$ 10,000	0.00%	
INSURANCE PREMIUM TAX	\$ 9,030,329	\$ 9,305,949	3.05%	\$ 8,330,329	\$ 9,305,949	3.05%	
COMMUNITY EVENTS FUND	\$ 249,700	\$ 225,000	-9.89%	\$ 249,700	\$ 225,000	-9.89%	
ARTS DEVELOPMENT FUND	\$ 5,000	\$ 2,000	-60.00%	\$ 5,000	\$ 2,000	-60.00%	
MILITARY MEMORIAL WALL FUND	\$ 5,000	\$ 1,000	-80.00%	\$ 5,000	\$ 1,000	-80.00%	
GA SUP CT CK'S COOP AUTH	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	\$ 1,000	0.00%	
LAW LIBRARY FUND	\$ 30,000	\$ 30,000	0.00%	\$ 30,000	\$ 30,000	0.00%	
TSPILOT 25% DISCRETIONARY	\$ 2,450,000	\$ 2,520,000	2.86%	\$ 2,450,000	\$ 2,520,000	2.86%	
DEBT SERVICE FUND-2015 GO BOND	\$ 2,955,500	\$ 2,955,000	0.12%	\$ 2,955,500	\$ 2,955,000	0.12%	

SUMMARY OF PROPOSED BUDGETS

(does not include Capital Project Funds)

	REVENUES				EXPENDITURES				PCT CHANGE
	2020	2020	2021	PCT	2020	2020	2021	PCT	
	ADOPTED	REVISED	PROPOSED	CHANGE	ADOPTED	REVISED	PROPOSED	CHANGE	
DEBT SVCFUND-2016 GO BOND	\$ 2,176,136	\$ 2,176,136	\$ 2,181,700	0.26%	\$ 2,176,136	\$ 2,176,136	\$ 2,181,700	0.26%	
DEBT SVCFUND-2017 GO BOND	\$ 5,009,750	\$ 5,009,750	\$ 4,930,875	-1.57%	\$ 5,009,750	\$ 5,009,750	\$ 4,930,875	-1.57%	
WATER AND SEWER FUND	\$ 36,580,000	\$ 36,580,000	\$ 38,362,000	4.87%	\$ 36,580,000	\$ 36,580,000	\$ 38,362,000	4.87%	
STORM WATER UTILITY FUND	\$ 7,566,777	\$ 7,566,777	\$ 7,266,828	-3.96%	\$ 7,566,777	\$ 7,566,777	\$ 7,266,828	-3.96%	
SOLID WASTE MANAGEMENT	\$ 854,421	\$ 854,421	\$ 821,853	-3.81%	\$ 854,421	\$ 854,421	\$ 821,853	-3.81%	
COLUMBIA COUNTY BROADBAND UTILITY	\$ 2,042,674	\$ 2,042,674	\$ 2,231,165	9.23%	\$ 2,042,674	\$ 2,042,674	\$ 2,231,165	9.23%	
RENTAL FACILITIES	\$ 848,605	\$ 848,605	\$ 847,519	-0.13%	\$ 848,605	\$ 848,605	\$ 847,519	-0.13%	
EMPLOYEE MEDICAL FUND	\$ 10,623,800	\$ 10,623,800	\$ 12,184,312	14.69%	\$ 10,623,800	\$ 10,623,800	\$ 12,184,312	14.69%	
RISK MANAGEMENT FUND	\$ 1,119,233	\$ 1,119,233	\$ 1,180,969	5.52%	\$ 1,119,233	\$ 1,119,233	\$ 1,180,969	5.52%	
UTILITY DAMAGE PREVENTION	\$ 676,108	\$ 676,108	\$ 738,012	9.16%	\$ 676,108	\$ 676,108	\$ 738,012	9.16%	
CUSTOMER SERVICE AND INFORMATION	\$ 215,132	\$ 215,132	\$ 229,044	6.47%	\$ 215,132	\$ 215,132	\$ 229,044	6.47%	
FLEET REPLACEMENT FUND	\$ 2,200,782	\$ 2,200,782	\$ 2,202,533	0.08%	\$ 2,200,782	\$ 2,200,782	\$ 2,202,533	0.08%	
GEOGRAPHIC INFORMATION SYSTEMS	\$ -	\$ -	\$ 1,372,626	0.00%	\$ -	\$ -	\$ 1,372,626	0.00%	
GREATER CLARKS HILL REGIONAL LIBRARY	\$ 2,724,418	\$ 2,753,682	\$ 2,926,700	7.42%	\$ 2,724,418	\$ 2,753,682	\$ 2,926,700	7.42%	
TOTAL	\$ 183,231,246	\$ 183,260,510	\$ 195,117,124	6.49%	\$ 183,231,246	\$ 183,260,510	\$ 195,117,124	6.49%	



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Columbia County
Georgia**

For the Fiscal Year Beginning

July 1, 2019

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, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Executive Summary

Chairman and Members of the Board of Commissioners:

I am pleased to present to you the adopted budget for fiscal year 2021, which will begin July 1, 2020. At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Manager and staff were instructed to balance the budgets for all Columbia County funds using a zero based budgeting method with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). When initial budget requests were received, expenditures exceeded revenues (with no contingency fund) within the General Fund by \$1,990,059. To eliminate this deficit and to meet the goal of establishing a contingency fund of 2.50% of proposed expenditures, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. Through the cooperative effort of all involved and after further analysis, projected revenues within the General Fund were increased by \$4,956,695. Primarily due to the need to increase medical plan contributions, projected expenditures were increased by \$881,270, for a net change of \$4,075,425. Therefore, a proposed budget for Columbia County is balanced for all funds for fiscal year 2020/2021 and is presented tonight for adoption by the BOC.

This budget provides funding to maintain current levels of service, while reducing operating costs and capital outlay where possible, with no increase in the millage rate. The annual budget for all funds totals \$265,846,727, reflecting a net decrease from the fiscal year 2020 adopted budget of \$20,583,626, or 7.19%. This net decrease is primarily due to the completion of many capital projects during FY 2020.

Budget Review

Prior to adoption, a series of budget work sessions and committee meetings were held with County staff and Elected Officials. The purpose of these work sessions and meetings was to allow input from staff and Elected Officials, promote communication among staff and Elected Officials, gain understanding regarding all budgetary issues, and to prioritize all budget requests. A public hearing was held on May 19, 2020, to allow the public an opportunity to address their concerns and priorities. The budget was adopted by the BOC on June 16, 2020, at its regularly scheduled meeting.

General Fund Highlights

- Total General Fund expenditures, excluding the use of reserves, increased by 6.88% from the FY 2019/2020 adopted budget, including a contingency of \$2,091,471, or 2.79% of proposed expenditures.
- New capital requests increased from \$2,466,355 in FY 2019/2020 to \$2,552,850 in FY 2020/2021, an increase of 3.51%.
- New personnel requests within the General Fund include 6 new positions totaling \$272,621 and promotions, reclassifications, and other adjustments totaling \$370,814, for a grand total of \$643,435.

Other Funds Highlights

- New personnel requests within the Other Funds include 25 new positions totaling \$1,189,418 and promotions, reclassifications, and other adjustments totaling \$32,352, for a grand total of \$1,221,770.
- New capital requests decreased from \$7,924,501 in FY 2019/2020 to \$7,543,487 in FY 2020/2021, a decrease of 4.81%.

Revenue Assumptions

- Growth in the real and personal property tax digest is projected to be 3%. Therefore, the budget was prepared and balanced using a 3% increase in general property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.
- The County has experienced an annualized increase in local option sales tax (LOST) revenues of 7.79% as of April 2020, an average of \$1.7 million per month. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 6.67% increase, or \$1.6 million per month.

Deputy Division Directors

Deputy division director positions are being introduced with the FY 2020/2021 budget. Funding for positions within the Community Services Division, Water Utility Services Division, and Engineering Services Division is included. A deputy division director already exists within the Fire Services Division. Staff requests approval of a deputy division director position for each division as part of the FY 2020/2021 budget adoption, with funding included only for the divisions listed above. Funding for the other divisions will be requested in future budgets if needed.

New Departments/Funds

A new department has been established within the Water Utility Fund to account for operating costs associated with the Special Projects Team. Staff requests that this department be approved as part of the FY 2020/2021 budget adoption.

Staff requests that the following new funds be approved as part of the FY 2020/2021 budget adoption:

- Performing Arts Center – Enterprise fund to account for operations of the PAC
- Geographic Information Systems – Internal Service Fund – The budget for GIS operations, previously accounted for within the General Fund, is being moved into an internal service fund in order to appropriately allocate costs to user departments.

Salary Study

A salary study was prepared by Serotta Maddocks Evans, CPAs. The total cost of implementation is \$4,513. Staff requests that this study be approved as part of the FY 2020/2021 budget adoption.

Expenditure/Revenue Adjustments

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

Fund Balance

Funds from fund balance have not been budgeted for use within the General Fund budget for fiscal year 2020/2021. 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, 2019, totaled \$46.9 million. Of this total, \$2.5 million was assigned for: risk management (\$1 million) and interfund transfers (\$1.5 million).

Also included within the total fund balance was a minimum fund balance requirement of \$19.7 million, or 100 days of operations, and nonspendable fund balance of \$5.1 million. Total fund balance as of June 30, 2019, including the above mentioned items, equated to 237.72 days of operations. Fund balance, net of nonspendable, totaled \$41.8 million, or 212.06 days of operations.

During FY 2011, the County purchased property known as the “Marshall Square Property” for \$6.25 million from fund balance. During FY 2014, the County expensed a portion of the property in the amount of \$2 million to be maintained and used for County operations. During FY 2016, the County transferred 5.75 acres to the Development Authority of Columbia County in accordance with an intergovernmental agreement for development and expensed 4.27 acres to be maintained and used for County operations, for a total of \$2.4 million. The remaining portion of the property, 7.67 acres, is being held for resale or development and was included as nonspendable fund balance as of June 30, 2019. Funds from the sale or development of this property will be used to replenish fund balance. Also, an advance to the Communications Utility in the amount of \$3 million expected to be repaid with user fees once the utility is fully operational was included as nonspendable fund balance as of June 30, 2019.

The County projects to add approximately \$13.6 million to fund balance from operations (before transfers) as of June 30, 2020. In accordance with county policy, \$15.0 million was transferred to the TAVT Fund to be used for capital projects, \$2.0 million was transferred to the Medical Plan Fund to help offset a deficit, and \$1.0 million was transferred to the Economic Incentive Fund. Due to an increase in the FY 2021 budget, the minimum fund balance requirement will be increased to \$21.1 million to maintain 100 days of operations. With these changes, total fund balance within the General Fund as of June 30, 2020, is expected to be \$42.5 million, or 201.33 days of operations. Fund balance, net of nonspendable fund balance, is expected to be \$39.4 million, or 186.95 days of operations.

Issues for Future Consideration

- Continuation of the Management Review Team for position vacancies – A 35 day delay in the replacement of vacancies has been included in the budget. Budgeted savings for fiscal year 2020 were \$350,000. Actual savings as of June 30, 2020, were \$1,152,230. This is due to the establishment of a management review team which analyzes all position vacancies to determine if replacement is necessary. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Also attributable to the savings is the economic boost our county is currently experiencing causing recruitment and retention of workers to be challenging. Budgeted savings for fiscal year 2021 are \$350,000.
- Using Special Purpose Local Option Sales Tax (SPLOST) for debt service – Included within the 2017/2022 Capital Improvements Plan is the use of \$25 million of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Approximately \$2.2 million will be needed from SPLOST to make FY 2021 bond payments on the 2016 GO bonds. This amount has been budgeted from FY 2021 SPLOST collections. However, should collections not be adequate, funds will need to come from other available sources, such as the General Fund Fund Balance (GFFB), excess SPLOST proceeds, and excess go bond proceeds.
- Operating costs for capital projects – The County completed preparation of its capital improvements plan for the 2017/2022 SPLOST, which was approved by voters in a referendum held in November 2014. The County also issued \$60 million of 2017 general obligation bonds. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets.

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

Respectfully submitted,



Leanne C. Reece, CPA
Director of Financial Services

BUDGET PROCESS AND PRESENTATION

The budget document is divided into four sections:

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

PROFILE OF THE GOVERNMENT

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

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

THE BUDGET PROCESS

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

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

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

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

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

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

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

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

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

The County reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The County reports the following major enterprise fund:

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

The County reports the following nonmajor enterprise funds:

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

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

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

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

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

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

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

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

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

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

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

BASIS OF ACCOUNTING AND BUDGETING

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

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

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

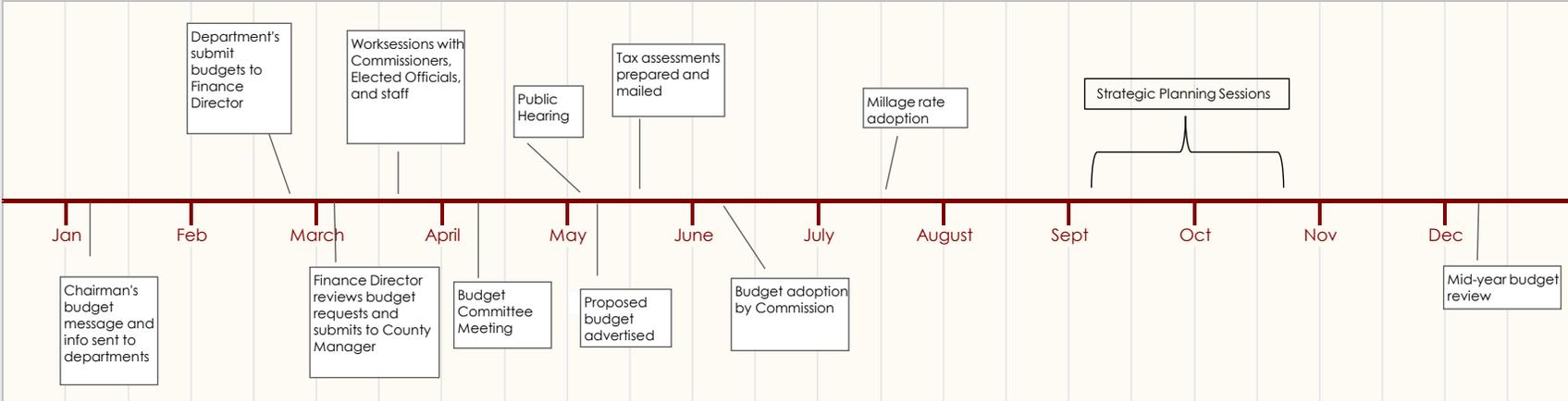
Proprietary funds (enterprise funds and internal service funds) are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for these funds is on determination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

FY 2020/2021 Proposed Budget Calendar

	TBD	Budget Message to be distributed
	TBD	Fleet report to be distributed
Month of	February	Division/Elected Officials/Appointed Officials meetings
Friday	2/28/2020	Personnel requests submitted to Human Resources and all other operational/capital requests input into computer
Month of	March	Start weekly budget meetings
Tuesday	3/10/2020	Elected Officials work-session – 10:00 AM BOC conference room (following committee meetings)
Tuesday	3/17/2020	BOC Staff work-session – 3:00 PM BOC conference room
Friday	4/10/2020	Newspaper advertisement of Budget Public Hearing submitted to Augusta Chronicle
Tuesday	5/05/2020	Budget Public Hearing at 5:30 PM prior to BOC meeting
Friday	5/15/2020	Newspaper advertisement of proposed budget submitted to Augusta Chronicle
Tuesday	5/19/2020	Joint <i>Budget</i> Committee Meeting – 4:30 PM Auditorium (prior to BOC meeting, if needed)
Tuesday	6/16/2020	Budget Adoption - BOC Meeting - 6:00 PM

Note: Dates and times subject to change.

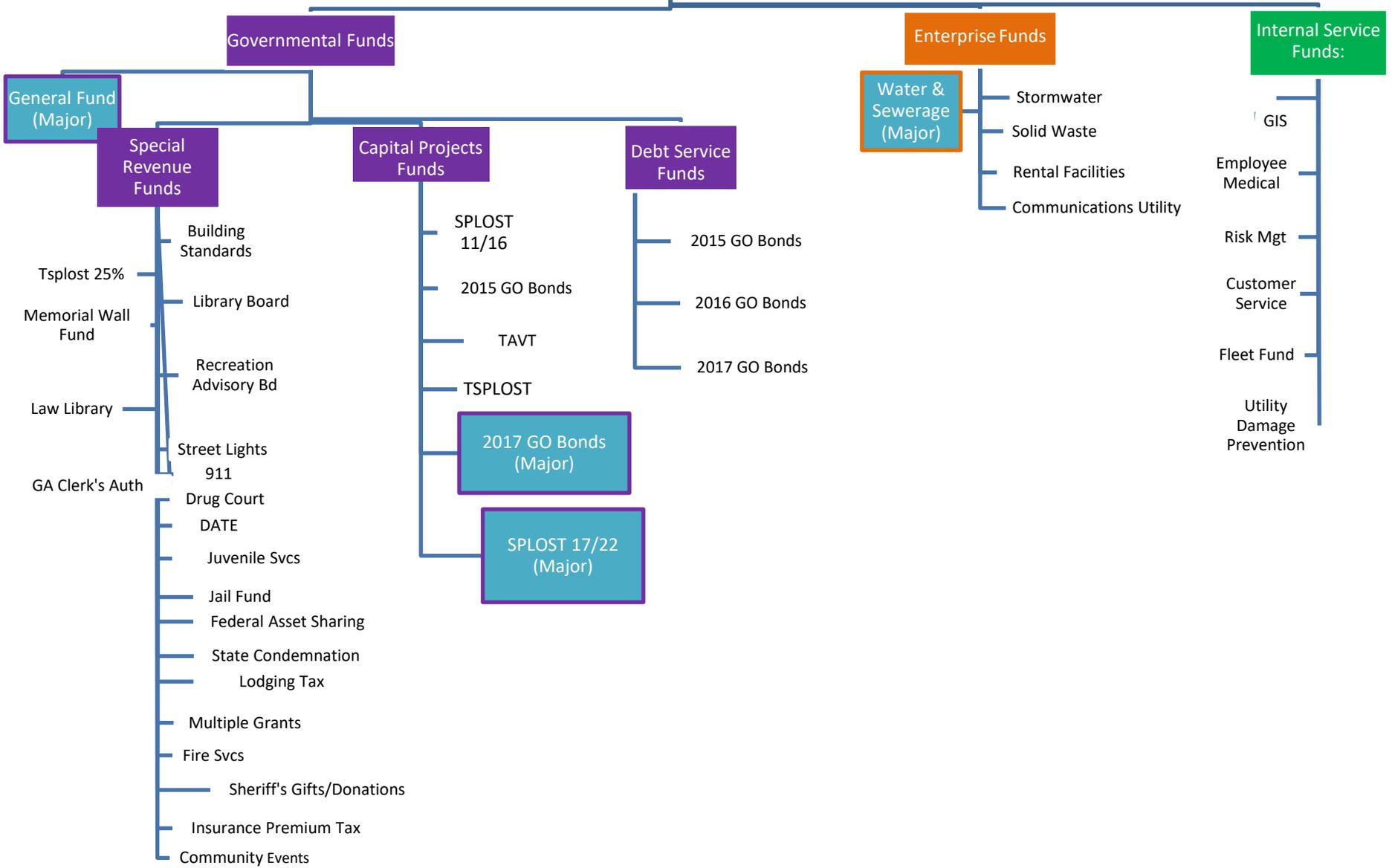
Budget Process



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

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

Columbia County, GA Fund Structure



Policies and Procedures

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED AND ADDED: December 14, 2010	TOPIC: <i>Introduction</i>
<i>Policy Number 600.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED AND ADDED: December 14, 2010	TOPIC: <i>Introduction</i>
<i>Policy Number 600.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- 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: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

I. PURPOSE

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

II. RESPONSIBILITY

- 1) Each Department Manager authorizing travel and training expenses incurred on behalf of the County must:
 - a) Ensure appropriate training which will provide the greatest return and individual professional development for employees of their department and themselves.
 - b) Implement controls to ensure compliance with current travel policies and procedures.
 - c) Ensure proper use of funds, such that all travel expenses are reasonable, necessary and proper.
 - d) Only authorize reimbursement for allowable expenses incurred while the employee is on official county business.
 - e) Ensure expenses incurred are within appropriated budgetary levels.
 - f) Verify all of the necessary expense information, including attached receipts documenting the charges, and determine that the charges do not exceed allowable limits.
- 2) All employees requesting travel and training expenses incurred on behalf of the County must:
 - a) Travel by the most economical means.
 - b) Ensure that travel expenses are reasonable and necessary.
 - c) Comply with ALL travel/training policies and procedures.
 - d) Obtain all required receipts and document accurate records for each expense claimed.
 - e) Submit an *Employee Expense Form*, if applicable, within 14 days after travel is completed.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- f) Comply with the *Vehicle Allowance and Travel Reimbursement Policy* when applicable.
- g) Comply with the *Purchasing Card Policy* when applicable.

III. DEFINITIONS

- 1) Training - any work-related program, seminar, conference, convention, course, or workshop attended by an employee whose tuition and expenses are funded in whole or in part by the County or while the employee is in a paid status with the County.
- 2) Official County Business – Business that relates directly to a person’s work function and benefits the County.
- 3) Commuting Mileage – Total roundtrip miles traveled daily by an employee between his or her residence and normal work location.
- 4) Incidental Expenses – Bellhop and housekeeping tips, parking fees, transportation fees associated with travel between lodging/business and restaurants, etc.
- 5) Local Travel – Any one way travel occurring within 25 miles of the employee’s normal work location.
- 6) Non Local Travel – One way travel exceeding 25 miles from the employee’s normal work location. Travel may or may not include an overnight stay.
- 7) *Employee Expense Form* – Form used to provide an itemized accounting of the actual expenses, both allowable and non-allowable, incurred by the employee during travel/training for official County business.

IV. GENERAL POLICY

- 1) All expenditures authorized under this policy are subject to the availability of funds within the employee’s departmental budget.
- 2) This policy establishes minimum standards which must be adhered to; however, more stringent or additional guidelines may be imposed by Elected Officials or Division Directors for use in their departments.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- 3) Authorized travel expenses include, but are not limited to:
- a) Registration fees
 - b) Lodging expenses
 - c) Meals incurred during overnight lodging and for certain circumstances when there is no overnight lodging
 - d) Mileage for use of personal vehicle (except travel between their place of residence and their official headquarters, or personal mileage incurred while on travel status)
 - e) Parking fees
- 4) Non-allowable expenses are:
- a) Laundry services
 - b) Tobacco
 - c) Alcoholic beverages
 - d) Entertainment
 - e) Personal telephone calls
 - f) Meals and lodging in lieu of other meals and/or lodging the expense of which is included in the registration fee
 - g) Expenses of a spouse or other non-employee
- 5) When two or more employees are attending the same seminar, car-pooling shall be practiced whenever possible.
- 6) If an employee for his/her own convenience travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel by the most direct route.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- 7) Rooms, lodging, or accommodations furnished to government employees traveling on official business within the State of Georgia should be exempt from hotel/motel tax. Tax exemption forms, available in the Finance Department, should be tendered to the establishment to prove eligibility.
- 8) Receipts are required for all expenses except:
 - a) Meals under a per diem basis
 - b) Miscellaneous expenses up to a maximum of \$10.00/day (unless otherwise supported by a receipt)
 - c) Reimbursement will not be made for any other unsupported expenses.
 - d) Although receipts are not required, an *Employee Expense Report* should be submitted to account for these expenditures. These reports are necessary to account for the funds expended and to ensure authorized use.
- 9) *Employee Expense Reports* should be completed by the employee and approved by the employee's immediate supervisor or designee, and filed with the Finance Department within 14 days after travel/training is completed, regardless of whether or not reimbursement is due.
 - a) Expense reports for any employee reporting directly to the Board, including the County Administrator, the County Clerk, and the County Attorney, must be approved by the Chairman of the Board. Expense reports for Commissioners must be reviewed by the Finance Director. Any questionable items should be discussed with the Commissioner. Unresolved issues should be referred to the Board.
 - b) Personal expenses will not be reimbursed and any included in an expense report will be deducted from the reimbursement.
 - c) An expense report should be completed if the employee received per diem, is due reimbursement, or incurred non-allowable charges.
 - d) If all travel/training expenses are charged to a County purchasing card and all expenses are allowable, no *Employee Expense Report* needs to be completed. The *Purchasing Card Policy* should be followed in these situations.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

V. AUTHORIZATION

- 1) Attendance at a training program involving in-state travel with a total cost (i.e., registration fees, hotel, meals, etc.) <\$500 requires approval of the Department Manager. If the Department Manager is the attendee, then the Division Director must authorize the travel.
- 2) Attendance at a training program involving in-state travel with a total cost ≥\$500 and all out-of-state travel requires approval of the Division Director and the County Administrator.
- 3) Attendance at a training program by a Division Director involving in-state travel with a total cost ≥\$500 and all out-of-state travel requires approval of the County Administrator.
- 4) Unusual travel (i.e., out-of-country) requires approval of the County Administrator.
- 5) County-sponsored and required training shall generally be arranged during regularly scheduled work hours. A Department Manager may change the standard work hours to accommodate or require attendance at such training activities. Such required training shall be recorded as time worked within the meaning of this policy.
- 6) A *Certificate of Attendance* or other documentation shall be provided to Human Resources in order to maintain an employee training history and to periodically audit training attendance and policy compliance.

VI. MEALS AND PER DIEM REIMBURSEMENT

- 1) Employees traveling may be reimbursed for meals on a per diem basis in accordance with the US General Services Administration's (GSA) Domestic Per Diem Rates. To find the per diem rate for the city to which you are traveling, go to www.gsa.gov/portal/content/104877 and enter the city or zip code and then click on "find per diem rates". For the breakdown of individual meals, click on "breakdown of M&IE expenses".
- 2) The County shall use the full day per diem rates as provided by the GSA as well as the separate amounts provided for breakfast, lunch and dinner should an employee need a partial day's reimbursement.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: December 14, 2010 September 20, 2011 February 17, 2015	TOPIC: <i>Employee Travel and Training Expenses</i>
<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

- 3) The County shall NOT use the GSA’s policy for calculating per diem for the first and last day of travel. These amounts shall be determined based on individual circumstances and must be approved by the Department Manager and/or Division Director, who has the responsibility to only authorize reimbursement for allowable expenses that are reasonable, necessary and proper.
- 4) Employees may only be reimbursed for meals actually purchased while traveling on official County business.
- 5) Receipts are not required for expenses reimbursed on a per diem basis.

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

VIII. CASH ADVANCES

- 1) Cash travel advances are considered the exception and not generally granted.
- 2) Cash travel advances to employees are not allowed if the individual has available a general purpose County credit/purchasing card.
- 3) Cash advances shall be issued to employees who generally do not travel and are making a one-time trip, upon request of the Elected Official or Division Director.
- 4) All employees are fully responsible for funds advanced to them and shall account for the funds on an *Employee Expense Report*. These statements shall be submitted to the Finance Department within 14 days after travel is completed. Employees are liable for any advanced funds which are lost or stolen.
- 5) When the actual travel expenditures reported on the expense statement exceed the amount of the cash advance, the employee shall be reimbursed for the additional travel costs incurred.
- 6) When the actual travel expenditures reported on the expense statement are less than the cash advance, the employee shall reimburse the County for the difference. This reimbursement shall be made at the same time the expense statement is submitted.
- 7) In the event of cancellation or indefinite postponement of authorized travel, any cash advances which were made shall be refunded immediately.

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<i>Policy Number 405.1</i>	POLICY SECTION: <i>Training and Development</i>

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

IX. FUEL/PURCHASING CARDS

- 1) The County has entered into an agreement for the purchase of gasoline for County owned or leased vehicles via fuel cards. Each employee who operates a County vehicle and each vehicle shall be issued a unique identification card which allows tracking of all County fuel sales. The use of fuel cards in privately owned vehicles is prohibited.
- 2) Other limited retail credit cards are discouraged and must be approved by the Procurement Manager and the Finance Director.
- 3) County purchasing cards may be issued to employees as a means of charging allowable travel expenses such as registration fees, lodging, and airfare upon request of the Elected Official or Division director and shall be used in accordance with the *Purchasing Card Policy*.

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<p><i>Policy Number 601.1</i></p>	<p>POLICY SECTION: <i>Finance / Procurement</i></p>

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.

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- 5) The budget shall provide for adequate maintenance of capital equipment and facilities and for its orderly replacement.
- 6) All funds except Trust and Agency funds and the Sheriff’s Federal and State Condemnation Funds are subject to the annual budget process.
- 7) The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning fund balance in excess of the required reserve (see item 10 below) must equal total estimated expenditures for the General, Special Revenue, and Capital Project Funds.
- 8) All budgets shall be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles. Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability shall be liquidated with current resources.
- 9) The budget shall be adopted at the legal level of budgetary control which is the fund/department level. Expenditures may not exceed the total for any department within a fund without the approval of the Board.
- 10) The County shall establish a 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.

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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.

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

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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.

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- 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.

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<p><i>Policy Number 602.1</i></p>	<p>POLICY SECTION: <i>Finance / Procurement</i></p>

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

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

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

- 6) The County shall adopt a long-term funding mechanism for capital projects. The operating funds to maintain capital projects shall be identified prior to the decision to undertake the projects.
- 7) The capital improvements plan shall include a plan to address fleet management acquisition and replacement and equipment acquisition and replacement.
- 8) An appropriate priority mechanism shall be used in all County capital budgeting. This budget shall be approved by the Committee for submission to the Board for final approval.
- 9) The County will strive to fund at least 25% of the capital plan with current resources. This includes, but is not limited to, the use of annual General Fund revenues, fund balances in accordance with the County's reserve policy, and SPLOST funds.

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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.

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<i>Policy Number 603.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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.

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- 2) Procurement Thresholds for Competitive Solicitations
 - a) Except for procurement of goods/services otherwise specifically covered in this policy the thresholds for procuring goods/services, shall be as follows:
 - i. Purchases with an estimated total cost equal to and greater than \$20,000 require formal solicitation.
 - ii. Purchases equal to \$2,000 but less than \$20,000 shall be made in the open market with or without newspaper advertisement, but shall have quotations from three to five prospective vendors. The requesting department may obtain the written quotes themselves.
 - iii. Purchases estimated to be less than \$2,000 shall be made in the open market. Buyers are to use their best judgment as to source of supply.
 - iv. Deviations to purchasing thresholds shall be allowed if in the best interest of Columbia County upon approval by the appropriate oversight committee.
 - b) Purchases shall not be split to avoid threshold limits.
 - c) Reference is made to the *Procurement Department Standard Operating Guidelines* manual for methods of solicitation and solicitation guidelines.
- 3) Negotiated Contracts
 - a) Although Procurement strongly recommends obtaining at least three quotes to ensure competitive pricing, the requirement for three to five written quotations for purchases equal to \$2,000 but less than \$20,000 may be waived by the County Administrator on items purchased through a contract that has been bid and negotiated by the following:
 - State of Georgia Department of Administrative Services;
 - U.S. General Services Administration, limited to the Disaster Recovery Purchasing Program, the Cooperative Purchasing Program (schedules 70 & 84), and the 1122 Counter Drug Program
 - The Cooperative Purchasing Network, as approved by the Board with Resolution No. 13-1029;
 - The National Joint Powers Alliance, as approved by the Board with Resolution No. 13-1030.

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- Other entities as approved by the Board.
 - b) The competitive solicitation procedures for purchases of \$20,000 or more may be waived on items purchased through a contract that has been bid and negotiated by the above mentioned agencies *upon review by the County Administrator and recommendation of the applicable Oversight Committee.*
 - c) Contract bids of the above mentioned agencies shall be subject to their respective bidding practices and requirements and shall comply with all requirements set forth in OCGA 36-69A-4.
- 4) Public Works Projects

All public works projects/contracts shall, at a minimum, comply with all applicable requirements of public works bidding as set forth in O.C.G.A. § 36-91-1 *et. seq.*.
- 5) County Road Systems Projects
 - a) All projects/contracts associated with County Road Systems shall, at a minimum, comply with all applicable requirements as set forth in O.C.G.A. § 32-4-1 *et. seq.*
 - b) When using federal funds or performing work on roads within the state highway system, the County shall comply with all applicable requirements as set forth in 23CFR172.5.
- 6) 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

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- 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

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the best interest of Columbia County, formal solicitations may be issued for professional services in accordance with the County's solicitation guidelines.

11) Suspension of Vendor

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

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;

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- 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.

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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.

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- f) No money shall be paid to any person, firm or corporation who is indebted to the County.
- g) Procurement Department personnel shall be well trained and acquainted with the legal requirements and regulations governing the purchasing function. When potential conflict with an existing regulation is suspected, or legal assistance is advisable, it is the responsibility of the Procurement Manager to notify management of conflicts or potential conflicts, and/or that legal counsel is needed.
- h) Noncompliance with this policy either from a vendor, customer, consultant, contractor, or employee will be justification for disciplinary action, including termination of said employee, and /or immediate termination of the business relationship.

IV. PROCUREMENT MANUAL

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

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

I. PURPOSE

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

II. POLICY

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

1) Solicitation.

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

2) Request for Proposal (RFP).

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

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

3) Evaluation Factors.

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

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- c) In-State or local preference shall not be used as a factor in the evaluation, ranking, and selection phase. State licensing laws are not preempted by this provision and professional licensure within a jurisdiction may be established as a requirement which attests to the minimum qualifications and competence of a consultant to perform the solicited services.
- d) The following non-qualifications based evaluation criteria are permitted under the specified conditions and provided the combined total of these criteria do not exceed a nominal value of ten percent of the total evaluation criteria to maintain the integrity of a qualifications-based selection:
 - i. A local presence may be used as a nominal evaluation factor where appropriate. This criterion shall not be based on political or jurisdictional boundaries and may be applied on a project-by-project basis for contracts where a need has been established for a consultant to provide a local presence, a local presence will add value to the quality and efficiency of the project, and application of this criteria leaves an appropriate number of qualified consultants, given the nature and size of the project. If a consultant outside of the locality area indicates as part of a proposal that it will satisfy the criteria in some manner, such as establishing a local project office, that commitment shall be considered to have satisfied the local presence criteria.
 - ii. The participation of qualified and certified Disadvantaged Business Enterprise (DBE) sub-consultants may be used as a nominal evaluation criterion where appropriate in accordance with 49 CFR Part 26 and Columbia County’s FHWA-approved DBE program.
- 4) Evaluation, Ranking, and Selection.
 - a) Consultant proposals shall be evaluated by Columbia County based on the criteria established and published within the public solicitation.
 - b) While the contract will be with the prime consultant, proposal evaluations shall consider the qualifications of the prime consultant and any sub-consultants identified within the proposal with respect to the scope of work and established criteria.
 - c) Following submission and evaluation of proposals, Columbia County shall conduct interviews or other types of discussions determined three of the most highly qualified consultants to clarify the technical approach, qualifications, and capabilities provided in response to the RFP. Discussion requirements shall be specified within the RFP

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

- d) From the proposal evaluation and any subsequent discussions which have been conducted, Columbia County shall rank, in order of preference, at least three consultants determined most highly qualified to perform the solicited services based on the established and published criteria.
 - e) Notification must be provided to responding consultants of the final ranking of the three most highly qualified consultants.
 - f) Columbia County shall retain acceptable documentation of the solicitation, proposal, evaluation, and selection of the consultant accordance with the provisions of 49 CFR 18.42.
- 5) Negotiation.
- a) Independent estimate. Prior to receipt or review of the most highly qualified consultant's cost proposal, Columbia County shall prepare a detailed independent estimate with an appropriate breakdown of the work or labor hours, types or classifications of labor required, other direct costs, and consultant's fixed fee for the defined scope of work. The independent estimate shall serve as the basis for negotiation and ensuring the consultant services are obtained at a fair and reasonable cost.
 - b) Elements of contract costs (e.g., indirect cost rates, direct salary or wage rates, fixed fee, and other direct costs) shall be established separately in accordance with § 172.11.
 - c) If concealed cost proposals were submitted in conjunction with technical/qualifications proposals, only the cost proposal of the consultant with which negotiations are initiated may be considered. Concealed cost proposals of consultants with which negotiations are not initiated should be returned to the respective consultant due to the confidential nature of this data (as specified in 23 U.S.C. 112(b)(2)(E)).

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

6) Small Purchases.

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

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

7) Noncompetitive.

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

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

- a) Columbia County may use their own noncompetitive procedures which reflect applicable State and local laws and regulations and conform to applicable Federal requirements.
 - b) Columbia County shall establish a process to determine when noncompetitive procedures will be used and shall submit justification to, and receive approval from, the FHWA before using this form of contracting.
 - c) Circumstances under which a contract may be awarded by noncompetitive procedures are limited to the following:
 - i. The service is available only from a single source;
 - ii. There is an emergency which will not permit the time necessary to conduct competitive negotiations; or
 - iii. After solicitation of a number of sources, competition is determined to be inadequate.
 - d) Contract costs may be negotiated in accordance with Columbia County noncompetitive procedures; however, the allow ability of costs shall be determined in accordance with the Federal cost principles.
- 8) Additional Procurement Requirements.
- a) Common Grant Rule.
 - i. Columbia County must comply with procurement requirements established in State and local laws, regulations, policies, and procedures which are not addressed by or in conflict with applicable Federal laws and regulations (as specified in 49 CFR 18.36).
 - ii. When State and local procurement laws, regulations, policies, or procedures are in conflict with applicable Federal laws and regulations, Columbia County must comply with Federal requirements to be eligible for Federal-aid reimbursement of the associated costs of the services incurred following FHWA authorization (as specified in 49 CFR 18.4).
 - b) Disadvantaged Business Enterprise (DBE) program.

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

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

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

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

c) *Suspension and Debarment.*

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

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ADDED AND APPROVED: December 14, 2010	TOPIC: <i>Purchasing Card</i>
<i>Policy Number 604.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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

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

- b) maintains the purchasing card computer system which tracks the cardholder name, date issued, card number and limits.
 - c) will only grant system access to authorized users who are accountable for keeping track of the purchasing cards issued.
 - d) is responsible for training all Division/Department Purchasing Card Administrators and holding annual purchasing card meetings to update current cardholders.
- 4) The Division/Department Purchasing Card Administrator:
- a) must review the charges, credits and returns for all the purchasing cards assigned to the responsible Division/Department.
 - b) must review the supporting documentation submitted by the cardholder to assess the validity and completeness of the transaction as well as compliance with this policy and other applicable policies. Any lack of documentation or support must be communicated immediately to the cardholder and resolved in a timely manner.
 - c) must approve the periodic transactions posted in the purchasing card computer system.
 - d) is responsible for instruction and guidance for all cardholders under their direction.

III. GENERAL

- 1) This policy applies to all employees of Columbia County Government who are authorized holders of a purchasing card.
- 2) All expenditures authorized under this Policy shall be subject to the availability of funds within the applicable approved departmental budget.
- 3) All purchases must be in compliance with the *Columbia County Purchasing Policy*, the *Columbia County Travel/Training Policy*, and other applicable Financial Management Policies. This Policy establishes minimum standards which must be adhered to; however, more stringent or additional guidelines may be imposed by Elected Officials or Division Directors for use in their divisions. These guidelines

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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.

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).

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- 3) The Division/Department Purchasing Card Administrator must obtain the purchasing card from the cardholder, cut the purchasing card, and return the purchasing card to the Procurement Department.
- 4) If any employee is taking a leave of absence, then the purchasing card should be placed on an “inactive” status during the leave; via notification to the Procurement Department.
- 5) The purchasing card may be reactivated upon the cardholder’s return only upon written request from the cardholder’s Division Director or appropriate Elected Official.

VII. DOLLAR LIMITS

- 1) An Elected Official or Division Director will authorize individual cardholders with credit limits and single transaction limits based upon expected usage.
- 2) Cards can be issued but remain deactivated at the request of the Elected Official or Division Director.
- 3) The cards will be activated once authorization is received by Procurement from the Elected Official or Division Director.
- 4) Cardholders limits may remain at \$0.00 and be increased at the discretion of the Division Director.
- 5) Any request to raise the limit must be submitted in writing from the cardholder’s Elected Official or Division Director to the Procurement Department.

VIII. DOCUMENTATION

- 1) All charges on the purchasing card require an original detailed receipt from the vendor as support for the transaction. If the charge is invoiced to the cardholder, then the invoice should be sent directly to the cardholder’s responsible Division.
- 2) Receipts must include at a minimum: 1) vendor name, 2) amount, 3) date of transaction, and 4) description of the items purchased. Receipts that do not include this minimum documentation are **not** acceptable.

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- 3) Receipts for authorized meals must include a listing of attendees and the purpose for the meal.
- 4) All purchasing card transactions must be coded and explained in detail in the internet based purchasing card system. A report should be printed, receipts attached, and submitted to the Program Administrator.
- 5) All travel and training purchases charged on the cardholder’s account must adhere to the terms outlined in the County’s Travel and Training Policy.
- 6) All transaction forms and supporting documentation must adhere to the Georgia Record Retention Policy. This documentation must be available for audit and review for 5 years after date of purchase.

IX. DATES AND DEADLINES

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

X. LOST CARDS

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

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

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XI. VIOLATIONS

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

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

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

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

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APPROVED: December 15, 2015 AMENDED: July 16, 2019	TOPIC: <i>Purchasing Card – Elected Officials</i>
<i>Policy Number 604.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

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

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unless he or she has executed the County’s purchasing card and credit card user agreement.

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

IV. CARD ADMINISTRATOR

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

- A. Manage County issued purchasing cards and credit cards.
- B. Serve as the main point of contact for all County purchasing card and credit card issues.
- C. Serve as liaison to the elected officials authorized to use a purchasing card or credit card and their staff, as well as to the issuer of the purchasing card or credit card.
- D. Provide training on card policies and procedures to the elected officials authorized to use a purchasing card or credit card and their staff.
- E. Develop internal procedures to ensure timely payment of cards.
- F. Assist authorized elected officials to dispute transactions when necessary.
- G. Establish internal procedures to ensure compliance with this ordinance, County procurement ordinances and policies, County purchasing card and credit card user agreements, applicable agreements with the business organization, financial institution, or any duly authorized agent of such organization or institution, issuing card, and state law, specifically, O.C.G.A. §§ 16-9-37 and 36-80-24.
- H. Document audits and other measures to prevent and detect misuse or abuse of the cards.
- I. Ensure monthly transactions are audited monthly according to this policy.
- J. Maintain records for at least seven years or as otherwise provided by the County’s record retention policy.

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V. USE OF CARDS

- A. Authorized Purchases. County purchase cards and credit cards may be used to purchase goods and services directly related to the public duties of the authorized elected official only. All purchases are subject to the terms of this ordinance, the County purchasing card and credit card user agreement, and county procurement policies and ordinances.
- B. Only authorized elected officials may use his or her County purchase card or credit card for purchases or payments. The authorized elected official shall use care to ensure that others do not have access to the card account number, expiration date and security code.
- C. Unless otherwise approved by the governing authority or established in the County purchasing card and credit card user agreement, the transaction limits are as follows:
- D. Per Card Payment Cycle: \$5,000.00
- E. Unauthorized Purchases. County purchasing cards and credit cards shall not be used for goods and services not directly related to the official responsibilities of the authorized elected official. Additionally, cards shall not be used to avoid compliance with the County’s purchasing ordinances and procedures, to purchase goods and services exceeding the per transaction or per month limit, or to make purchases not in compliance with the County purchasing card and credit card user agreement.
- F. Receipts and Documentation. Receipts, invoices and other supporting documentation of all purchases made with a county purchasing card or credit card shall be obtained and maintained by the authorized county elected official for five years or as otherwise provided by the County’s record retention policy. If an original or duplicate cannot be produced, a sworn affidavit of the authorized elected official may be substituted. The documentation must include the supplier or merchant information (i.e., name and location), quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to show that the expense was in the performance of official County duties.
- G. Public Records. All receipt and other documentation of purchases are public records and subject to the requirements of O.C.G.A. § 50-18-70 et seq.

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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 the County 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 the County 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.

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- 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.

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<p>ADDED AND APPROVED: December 10, 2010 AMENDED: May 21, 2013 December 16, 2014 May 19, 2015 August 16, 2016</p>	<p>TOPIC: <i>Debt Administration</i></p>
<p><i>Policy Number 605.1</i></p>	<p>POLICY SECTION: <i>Finance / Procurement</i></p>

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.

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<p>ADDED AND APPROVED: December 10, 2010 AMENDED: May 21, 2013 December 16, 2014 May 19, 2015 August 16, 2016</p>	<p>TOPIC: <i>Debt Administration</i></p>
<p><i>Policy Number 605.1</i></p>	<p>POLICY SECTION: <i>Finance / Procurement</i></p>

- 6) The County shall maintain a Debt Service Fund which is equivalent to the amount of general obligation debt maturing in the subsequent year.
- 7) Whenever possible the County will finance capital projects by using self-supporting revenue bonds since revenue bonds assure the greatest degree of equity because those who benefit from a project and those who pay for a project are most closely matched.
- 8) General obligation debt shall not be used for enterprise activities.

III. DEBT PLANNING

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

- 1) Debt Analysis
 - a) Debt capacity analysis
 - b) Purposes for which debt is issued
 - c) Debt structure
 - d) Debt burden and magnitude indicators and ratios as compared to other like communities
 - e) Debt history and trends
 - f) Adequacy of debt and capital planning
 - g) Obsolescence of capital plant
- 2) Financial Analysis
 - a) Stability, diversity, and growth rate of tax sources
 - b) Trends in assessed valuation and collections
 - c) Current budget trends
 - d) Appraisal of past revenue and expenditure estimates
 - e) Evidences of financial planning

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- f) History and long-term trends of revenues and expenditures
- g) Adherence to Generally Accepted Accounting Principles (GAAP)
- h) Audit results
- i) Liquidity of portfolio and other current assets
- j) Fund balance status and trends
- k) Financial monitoring systems and capabilities

3) Governmental and Administrative Analysis

- a) Government organization structure
- b) Location of financial responsibilities and degree of control
- c) Adequacy of basic service provision
- d) Intergovernmental cooperation/conflict and extent of duplication
- e) Overall County planning efforts

4) Economic Analysis

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

IV. COMMUNICATION AND DISCLOSURE

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

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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

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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.

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ADDED AND APPROVED: December 14, 2010	TOPIC: <i>Accounting and Financial Reporting</i>
<i>Policy Number 606.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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
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ADDED AND APPROVED: December 14, 2010	TOPIC: <i>Revenue</i>
<i>Policy Number 607.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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.

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ADDED AND APPROVED: December 14, 2010 AMENDED: June 7, 2011 May 15, 2012 May 21, 2013	TOPIC: <i>Reserves/Governmental Funds</i>
<i>Policy Number 608.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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.

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IV. FLOW ASSUMPTIONS

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

- Committed
- Assigned
- Unassigned

V. MINIMUM FUND BALANCE

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

VI. CONTINGENCY

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

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<i>Policy Number 608.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

VII. CRITERIA

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

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

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ADDED AND APPROVED: December 14, 2010 AMENDED: May 15, 2012	TOPIC: <i>Reserves-Water Utility</i>
<i>Policy Number 608.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

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.

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ADDED AND APPROVED: December 14, 2010 AMENDED: May 15, 2012	TOPIC: <i>Reserves-Water Utility</i>
<i>Policy Number 608.2</i>	POLICY SECTION: <i>Finance / Procurement</i>

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
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ADDED AND APPROVED: December 14, 2010	TOPIC: Bank Accounts
<i>Policy Number 609.1</i>	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.

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BOARD OF COMMISSIONERS**

ADDED AND APPROVED: December 14, 2010	TOPIC: Bank Accounts
<i>Policy Number 609.1</i>	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.

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ADDED AND APPROVED: December 14, 2010 AMENDED: February 15, 2011 May 19, 2015 January 19, 2016	TOPIC: <i>Investments</i>
<i>Policy Number 610.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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.

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POLICY

- 1) This investment policy applies to all funds under budgetary control of the Board.
- 2) Authorized investments of funds shall be as provided in the Official Code of Georgia Annotated (OCGA) 36-80-3:
 - a) Obligations of the United States and of its agencies and instrumentalities;
 - b) Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities;
 - c) Certificates of deposit of banks which have deposits insured by the Federal Deposit Insurance Corporation (FDIC); provided, however, that that portion of such certificates of deposit in excess of the amount insured by the FDIC shall be secured by direct obligations of this state or the United States which are of a par value equal to that portion of such certificates of deposit which would be uninsured.
 - d) The State of Georgia Local Government Investment Pool as established by OCGA 36-83-8.
- 3) Safekeeping
 - a) All investment securities which can be physically delivered shall be held in the County custodial financial institution. Collateral securities for CDs shall be delivered to the County's depository bank for safekeeping unless the certificate was purchased from that bank, in which event collateral securities will be delivered to a third party bank with which the County has a fully-executed and approved safekeeping agreement.
 - b) Securities purchased under a repurchase agreement must be delivered to the County's depository bank for safekeeping unless the repurchase agreement is executed with that bank. In that event securities will be delivered to a third party bank as provided for in item 3a above.

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- 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

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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%

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

<p>ADDED AND APPROVED: December 14, 2010 AMENDED: February 15, 2011 May 19, 2015 January 19, 2016</p>	<p>TOPIC: <i>Investments</i></p>
<p><i>Policy Number 610.1</i></p>	<p>POLICY SECTION: <i>Finance / Procurement</i></p>

- Obligations of the State of Georgia.....50%
- Obligations of other agencies or instrumentalities of the State of Georgia 25%

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

7) Maturity scheduling

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

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
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ADDED AND APPROVED: December 14, 2010	TOPIC: <i>Cash Management</i>
<i>Policy Number 611.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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:

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<i>Policy Number 611.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

- a) Initiating all wire transfer of funds for general business purposes of the County.
 - b) Appropriately funding disbursement accounts, including transfers between accounts of the County.
 - c) Moving depository funds for investment purposes of the County (see *Investment Policy*).
- 7) Efficient cash management strategies, techniques, and procedures shall be used to increase the productivity of cash flows while achieving the following objectives:
- a) Liquidity – maintaining the ability to pay obligations when they become due.
 - b) Cash Optimization – establishing systems and procedures that help minimize investment in non-earning cash resources while providing adequate liquidity.
 - c) Financing – obtaining both short- and long-term borrowed funds in a timely manner at an acceptable cost.
 - d) Financial Risk Management – monitoring and assisting in the control of the County’s exposure to interest rates and other financial risks.
 - e) Coordination – ensuring that cash management goals are communicated and integrated with the strategic objectives and policy decisions of other areas of the County that have an impact on cash flows.

IV. LOCAL BANKING ARRANGEMENTS

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

**COLUMBIA COUNTY
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ADDED AND APPROVED: December 14, 2010	TOPIC: <i>Cell Phone Usage and Reimbursement</i>
<i>Policy Number 612.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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,

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<i>Policy Number 612.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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 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.

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<i>Policy Number 612.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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**

ADDED AND APPROVED: December 14, 2010	TOPIC: <i>Internment of an Indigent Decedent</i>
<i>Policy Number 613.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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.

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- 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**

ADDED AND APPROVED: September 20, 2011 AMENDED: January 17, 2017	TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i>
<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

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

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ADDED AND APPROVED: September 20, 2011 AMENDED: January 17, 2017	TOPIC: <i>Vehicle Allowance and Mileage Reimbursement Policy</i>
<i>Policy Number 614.1</i>	POLICY SECTION: <i>Finance</i>

the date and the details surrounding the offense. If the license is suspended or revoked for any reason, the employee must inform the manager immediately.

- 3) Employees covered under this policy must maintain automobile insurance covering the vehicle designated for business use with the limits of at least \$100,000 per person, \$300,000 each occurrence and \$500,000 aggregate. The limits set forth cover bodily injury liability and property damage per accident/incident. Employees are required to send a copy of the Insurance Declaration Page of their policy showing the amount of coverage to Human Resources. The employee must be named as an insured driver on the policy.
- 4) A Motor Vehicle Background Check will be performed annually to confirm each employee's driver's license is valid. Additional verifications may be obtained when warranted. The employee must comply at all times with the County's Drug Free Workplace policy. The employee must also notify Human Resources and his/her immediate supervisor of any medical condition or medications that may affect driving abilities.
- 5) Eligibility for a vehicle allowance will discontinue if an employee no longer meets the above criteria, assumes a position within the County where a vehicle allowance is not part of the overall compensation package, or is no longer employed by the County.
- 6) Employees receiving vehicle allowances or mileage reimbursement must also comply with Policy Number 405.1, *Employee Travel and Training Expenses*.
- 7) Lack of compliance with this policy, or other related policies, may result in disciplinary action, up to and including termination, depending upon the severity of the non-compliance.

IV. STANDARDS

- 1) Employees receiving a vehicle allowance must have and maintain a reliable vehicle that is appropriate for the performance of his/her job duties.
- 2) The County prohibits the operation of any vehicle while the driver is consuming or is under the influence of alcohol or illegal drugs. No employee should operate his/her vehicle if taking prescription medication that clearly states not to operate a vehicle.
- 3) **Parking Violations** All parking violations must be paid ahead of the stipulated deadline. Parking violations and any resulting fees, fines and penalties are the employee's responsibility and must be paid personally by the employee.

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- 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.
- 5) Mileage reimbursement based on actual miles driven is not classified by the IRS as taxable income and will be processed as an expense reimbursement through accounts payable. This amount will not be included on the employee's W2 at the end of the calendar year.
- 6) Mileage reimbursements and vehicle allowances for personal vehicles used while conducting official County business will be at a rate of 55.5 cents per mile, which is based on the average cost of depreciation, maintenance and repairs, gasoline, oil, insurance and vehicle registration

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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**

ADDED AND APPROVED: May 21, 2013	TOPIC: <i>Donation of Funds/Items</i>
<i>Policy Number 615.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

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

II. POLICY

- 1) The County does not allow the active solicitation of donations by County employees in a manner which could be construed as being coercive or a conflict of interest. However, donations to be used for purposes consistent with County policy, goals, and objectives will be accepted with appreciation.
- 2) Any individual or organization may donate funds, materials, equipment, or capital assets to the County for a specific purpose or to help defray general operating costs.
- 3) Donations of nonmonetary items with a value of \$500 or greater must be approved by the Board before being accepted.
- 4) Cash donations received in the amount of \$100 or greater must be approved by the Board before being accepted.
- 5) Any donation of funds, materials, equipment, or capital assets will become the property of the County once received and are governed by applicable laws, rules, regulations, policies, and procedures of the County.
- 6) The administration and expenditure of all donated funds must follow established County procurement procedures and all laws, rules, regulations, policies, and procedures which apply to County funds. Donated funds may not be used for any public purpose which is not permissible by law.
- 7) Donors generally specify the use of their donation for the improvement of the quality of life by recipients of the services or enhancement of the operations. When possible, the County will adhere to the wishes of the donor. If the donation cannot be used for the purpose identified by the donor, the receiving County Department will identify other unfunded budgetary needs and notify the donor with the intent to substitute use of the donated funds.

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- 8) The County reserves the right to use its discretion in the assignment of donated items or the use of donated funds.
- 9) The County reserves the right to deny any donation.
- 10) The County Administrator and Finance Director shall be notified of all donations.
- 11) Monetary donations may require a budget amendment to the receiving department's budget that must be approved by the Board.

III. CATEGORIES

- 1) Unrestricted Donations – A donation for which a specified purpose is not designated or whose purpose is to defray the operating costs of the department to which it is given. These donated funds shall be considered to be the first funds spent for the operation of the department to which they are donated.
- 2) Restricted Donations
 - (a) Funds donated for a specific purpose must be accompanied by a written statement of the purpose for which the funds are to be used.
 - (b) All funds donated for a specific purpose must be approved by the Board before being received. The written statement of the specific purpose and any other terms of the donation must be presented to the Board for its approval.
 - (c) The Department Manager of the department to which the funds are donated, with approval of the Division Director, shall have the authority to expend the donated funds, unless otherwise specified.
 - (d) Every effort will be made by the responsible department to expend the donated funds for the purpose identified prior to the end of the specified period or the end of the fiscal year, whichever comes first.
 - (e) Donations received for a specified purpose will be tracked by the Receiving Department. Documentation of the expenditure of the donated funds shall be maintained by the Department as proof of the proper expenditure of the donated funds.
 - (f) Invoices sent to Finance for payment shall be marked “paid by donated funds”.

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ADDED AND APPROVED: May 21, 2013	TOPIC: <i>Donation of Funds/Items</i>
<i>Policy Number 615.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

3) Cash Donations

- (a) Donations will be recorded in the appropriate Fund/Department receiving the funds when received.
- (b) All donations of money will be in the form of a check payable to the Columbia County Board of Commissioners.
- (c) All checks are to be surrendered to the Finance Department for proper coding and deposit.
- (d) Donated funds will be deposited into the primary operating account of the Department, or the County General Fund, or appropriate enterprise fund, unless otherwise specified.
- (e) The Receiving Department will be responsible for maintaining a summary of donated funds received during the fiscal year and how those funds were spent. This summary is to be submitted to the Finance Department by the end of the fiscal year.
- (f) All donated funds are to be used during the fiscal year in which they were received. If for some reason this is not possible, the remaining funds must be re-appropriated in the next year's budget.

4) Gift/Prepaid Cards

- (a) The receipt of gift or prepaid cards must be in accordance with this policy.
- (b) Once the card is utilized, a report must be sent to Finance with receipts documenting the expenditure of the funds.

5) Other Nonmonetary Items

- (a) Incidental nonmonetary items (dog food, blankets, etc.) with a value less than \$500 can be accepted without approval of the Board.
- (b) Nonmonetary items with an estimated useful life in excess of one year should be added to the receiving department's inventory listing at estimated fair market value at the time received.

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- (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.

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
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ADDED AND APPROVED: May 21, 2013	TOPIC: <i>Payment Card Acceptance</i>
<i>Policy Number 616.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

I. PURPOSE

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

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

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

II. GENERAL

- 1) Governments should be aware that different card processing service providers may have significantly different rates and fees depending on the methods they use to process payment card transactions. Fees may include discount rates, interchange fees, bank fees, and administrative fees.
- 2) In most instances, major payment card companies (i.e., VISA, Mastercard, Discover, American Express) do not allow governments to pass on merchant fees associated with payment card acceptance programs directly to customers. However, convenience fees are allowed under certain circumstances in order to recoup the cost of merchant fees.
- 3) Payment card companies have strict regulations that limit the use of convenience fees.
- 4) For governments who offer an alternate payment method (i.e., mail, telephone, or e-commerce) outside the government's normal business practice, a convenience fee may be added to the transaction amount.

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ADDED AND APPROVED: May 21, 2013	TOPIC: <i>Payment Card Acceptance</i>
<i>Policy Number 616.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

III. POLICY

- 1) A convenience fee may be charged to citizens/customers for using an alternative payment method outside of the County department's normal business practice (i.e., mail, telephone, or e-commerce).
- 2) The fee must be disclosed in advance to the citizen/customer as a charge for the alternative payment method convenience.
- 3) The fee can only be applied to non face-to-face transactions (i.e., mail, telephone, or internet), with the exception of tax payments.
- 4) The fee must be a flat or fixed amount, regardless of the amount of the payment due.
- 5) The fee must be applied to all forms of payment products (i.e., credit cards, debit cards, electronic checks) accepted in the alternative payment method.
- 6) The fee must be included as part of the total transaction amount.
- 7) The fee cannot be added to a recurring transaction (one in which a cardholder authorizes a merchant to automatically charge his/her account number for the recurring or periodic delivery of goods or services without direct participation of the cardholder with each transaction).
- 8) The fee must be assessed by the County and not by a third party.
- 9) The citizen/customer must be given the opportunity to cancel prior to the completion of the transaction.

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: JUNE 21, 2016	TOPIC: <i>Grant Administration</i>
<i>Policy Number 617.1</i>	POLICY SECTION: <i>Finance / Procurement</i>

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

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

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and in that capacity is responsible for maintaining adequate records to ensure compliance with federal and state accounting and reporting requirements for all grants administered by departments under the Board and constitutional officers.

- 4) Grant Application Procedures
 - a) Locating grant sources, determining the appropriateness of the grant to the County, and preparation of the agenda package rests with the originating department.
 - b) The originating county department will coordinate with the County Administrator to determine the necessity of the application for any specific grant.
 - c) The originating county department will prepare the initial draft of the grant application, which includes at a minimum the following:
 - i. The federal or state agency from which funds originate.
 - ii. Any requirements relating to the grant that would require additional scrutiny by the Board, such as matching funds required and source of funds, certificates of insurance, in-kind contributions, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant.
 - d) The county department or departments who will contribute programmatic information and any other appropriate personnel as deemed necessary will review the draft.
 - e) The originating department shall submit the grant application to the Chairman of the Board for his signature in accordance with Resolution 16-1198 of the Board of Commissioners of Columbia County, GA, and then submit to the grantor agency for review and consideration.

- 5) Grant Award Procedures
 - a) Upon receiving notification of award, the originating department will prepare an Agenda Package for the grant award to be presented to the appropriate Oversight Committee. The Agenda Package consists of, but is not limited to:
 - i. The grant application
 - ii. Any supporting documentation relative to the grant application
 - iii. Any requirements relating to the grant that would require additional scrutiny by the Board, such as matching funds required and source of funds, certificate of

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insurance, special retention or reporting requirements and any other special consideration that has to be met to obtain the grant.

- b) Once approved by the Oversight Committee, the grant award is to be submitted to the Board for its approval.
 - c) The original copy of the fully executed grant award document will be maintained by the County Clerk with file copies going to the Finance Department and the initiating department.
 - d) Upon receipt of the fully executed grant agreement, the Finance Department shall do the following:
 - i. Ensure that the grant is established in the financial system. This will include the creation of a grant fund, account numbers for revenues and expenditures and the processing of a budget adjustment. Separate accounts will be created for all budgeted income and expense accounts for each grant. Unallowable costs and cost overruns, upon identification, will be reclassified to regular expense departments of the County.
 - ii. Prepare and maintain a file for each grant that will be available for inspection by the internal, independent, and any state and federal auditors.
- 6) Grant Accounting and Reporting Procedures
- a) The initiating department is responsible for authorizing purchases, preparing reimbursement requests, and submitting all state and federal reports or other reports as may be required.
 - b) The initiating department is responsible for assembling a project completion package. This package will contain the final federal or state grant report and any information required to close out the grant.

Summary Data

**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES/EXPENSES AND CHANGES IN RESERVES
FISCAL YEAR 2020/2021**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>	<u>DEBT SERVICE</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL</u>
REVENUES:							
Property Taxes	\$ 44,087,848	\$ 13,898,477	\$ -	\$ 4,930,875	\$ -	\$ -	\$ 62,917,200
Sales Taxes	19,200,000	2,520,000	36,815,000	-	-	-	58,535,000
Other Taxes	2,555,000	8,940,000	-	-	-	-	11,495,000
Charges for Services	4,580,000	5,234,910	-	-	45,967,165	12,184,312	67,966,387
Fines/Forfeitures	1,527,500	360,000	-	-	-	-	1,887,500
Intergovernmental	3,058,143	117,607	5,900,000	-	400,000	5,673,184	15,148,934
Miscellaneous	1,751,896	1,995,456	-	-	1,113,519	-	4,860,871
Total Anticipated Revenues	<u>\$ 76,760,387</u>	<u>\$ 33,066,450</u>	<u>\$ 42,715,000</u>	<u>\$ 4,930,875</u>	<u>\$ 47,480,684</u>	<u>\$ 17,857,496</u>	<u>\$ 222,810,892</u>
EXPENDITURES:							
Personal Services	\$ 47,773,686	\$ 21,242,537	\$ -	\$ -	\$ 13,205,989	\$ 1,629,217	\$ 83,851,429
Operating	27,105,280	12,084,655	-	3,000	15,105,893	14,643,497	68,942,325
Capital Projects	1,430,368	1,152,501	66,540,643	-	14,960,688	1,634,782	85,718,982
Intergovernmental	-	-	1,974,960	-	-	-	1,974,960
Debt Service:							-
Principal	-	-	-	6,785,000	3,800,000	-	10,585,000
Interest	-	-	-	3,283,575	2,456,795	-	5,740,370
Total Anticipated Expenditures	<u>\$ 76,309,334</u>	<u>\$ 34,479,693</u>	<u>\$ 68,515,603</u>	<u>\$ 10,071,575</u>	<u>\$ 49,529,365</u>	<u>\$ 17,907,496</u>	<u>\$ 256,813,066</u>
Excess(Deficit) of Revenues over Expenses	\$ 451,053	\$ (1,413,243)	\$ (25,800,603)	\$ (5,140,700)	\$ (2,048,681)	\$ (50,000)	\$ (34,002,174)
Sale of Property	-	-	-	-	-	-	-
Transfers In	200,000	2,323,940	-	5,140,700	351,053	50,000	8,065,693
Transfers Out	(651,053)	(3,241,908)	(5,140,700)	-	-	-	(9,033,661)
Increase (Decrease) in Reserves	<u>\$ -</u>	<u>\$ (2,331,211)</u>	<u>\$ (30,941,303)</u>	<u>\$ -</u>	<u>\$ (1,697,628)</u>	<u>\$ -</u>	<u>\$ (34,970,142)</u>

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE/NET ASSETS

<u>Fund</u>	<u>Anticipated Expenses</u>	<u>Anticipated Revenues</u>	<u>Estimated Beginning FY 2021 Fund Balance/Net Assets</u>	<u>Estimated Change</u>	<u>Estimated Ending FY 2021 Fund Balance/Net Assets</u>	<u>Nonspendable Fund Balance</u>	<u>Fund Balance Available for Appropriation</u>
General	\$ 76,960,387	\$ 76,960,387	\$ 42,452,430	\$ -	\$ 42,452,430	\$ 188,080	\$ 42,264,350
Special Revenue Funds:							
Building Standards Fund	2,647,857	1,886,166	1,606,845	(761,691)	845,154	2,147	843,007
Library Board Fund	80,000	80,000	479,859	-	479,859	-	479,859
Recreation Advisory Board Fund	89,000	89,000	84,140	-	84,140	-	84,140
Street Lights Fund	1,945,200	1,945,200	1,953,542	-	1,953,542	-	1,953,542
911 Fund	3,264,571	3,001,000	1,980,166	(263,571)	1,716,595	2,511	1,714,084
Drug Court Fund	35,000	35,000	(5,799)	-	(5,799)	-	(5,799)
Drug Abuse Treatment Fund	50,000	50,000	356,043	-	356,043	-	356,043
Juvenile Services Fund	25,000	25,000	186,996	-	186,996	-	186,996
Jail Fund	150,000	150,000	534,538	-	534,538	-	534,538
Federal Asset Sharing Fund	10,000	10,000	138,098	-	138,098	-	138,098
State Condemnation Fund	50,000	50,000	189,209	-	189,209	-	189,209
Lodging Tax Fund	940,000	940,000	605,966	-	605,966	423	605,543
Multiple Grant Fund	117,607	117,607	7,747	-	7,747	-	7,747
Fire Services Fund	16,222,417	16,222,417	11,694	-	11,694	-	11,694
Sheriff's Gifts/Donations Fund	10,000	10,000	128,547	-	128,547	-	128,547
Insurance Premium Tax Fund	9,305,949	8,000,000	1,004,791	(1,305,949)	(301,158)	4,837	(305,995)
Community Events Fund	227,000	227,000	(14,219)	-	(14,219)	-	(14,219)
Memorial Wall Fund	1,000	1,000	7,200	-	7,200	-	7,200
Georgia Superior Court Clerks' Cooperative Authority Fund	1,000	1,000	32,267	-	32,267	-	32,267
Law Library Fund	30,000	30,000	286,533	-	286,533	-	286,533
TSPLOST 25% Discretionary Fund	2,520,000	2,520,000	2,623,458	-	2,623,458	3,111	2,620,347
Capital Projects Funds							
2009 GO Bonds/2011-2016 SPLOST	8,175,000	-	11,078,500	(8,175,000)	2,903,500	-	2,903,500
Transportation SPLOST	19,315,000	19,315,000	(158,081)	-	(158,081)	-	(158,081)
2015 General Obligation Bonds	-	-	-	-	-	-	-
2017 General Obligation Bonds	21,966,303	-	18,926,783	(21,966,303)	(3,039,520)	716	(3,040,236)
2017-2022 SPLOST	23,400,000	23,400,000	46,039,965	-	46,039,965	112	46,039,853
Title Ad Valorem Tax Fund	800,000	-	25,748,134	(800,000)	24,948,134	-	24,948,134
Debt Service Funds:							
2015 General Obligation Bonds	2,959,000	2,959,000	3,101,195	-	3,101,195	-	3,101,195
2016 General Obligation Bonds	2,181,700	2,181,700	15,658	-	15,658	-	15,658
2017 General Obligation Bonds	4,930,875	4,930,875	219,352	-	219,352	-	219,352
Enterprise Funds:							
Water and Sewerage Fund	38,362,000	38,362,000	285,485,207	-	285,485,207	N/A	N/A
Storm Water Utility Fund	7,266,828	6,000,000	42,859,872	(1,266,828)	41,593,044	N/A	N/A
Solid Waste Management Fund	821,853	391,053	(2,365,775)	(430,800)	(2,796,575)	N/A	N/A
Communications Utility	2,231,165	2,231,165	10,158,217	-	10,158,217	N/A	N/A
Rental Facilities Fund	847,519	847,519	1,107,519	-	1,107,519	N/A	N/A
Internal Service Funds:							
Employee Medical Fund	12,184,312	12,184,312	(5,270,973)	-	(5,270,973)	N/A	N/A
Risk Management Fund	1,180,969	1,180,969	-	-	-	N/A	N/A
Utility Damage Prevention Fund	738,012	738,012	-	-	-	N/A	N/A
Customer Service and Information Center	229,044	229,044	-	-	-	N/A	N/A
Fleet Replacement Fund	2,202,533	2,202,533	3,012,061	-	3,012,061	N/A	N/A
Geographic Information Systems	1,372,626	1,372,626	-	-	-	-	-
ALL FUNDS	\$ 265,846,727	\$ 230,876,585	\$ 494,607,685	\$ (34,970,142)	\$ 459,637,543	\$ 201,937	\$ 126,147,106

DRUG COURT FUND

Any actual deficit incurred during FY 2020 or FY 20201 will be funded from court fees.

COMMUNITY EVENTS FUND

The FY 2020 deficit is due to the cancellation of events from the COVID 19 health care emergency. The deficit will be made up with FY 2021 revenues.

INSURANCE PREMIUM TAX FUND

Any actual deficit incurred during FY 2021 will be funded from the General Fund.

TRANSPORTATION SPLOST

Any actual deficit incurred during FY 2020 or FY 20201 will be funded from project reimbursements.

2017 GENERAL OBLIGATION BONDS

Any actual deficit incurred during FY 2021 will be funded with transfers from other funds.

SOLID WASTE MANAGEMENT FUND

This accounting deficit is due to the required post closure care liability. Any actual deficit incurred during FY 2020 or FY 2021 will be funded from the General Fund.

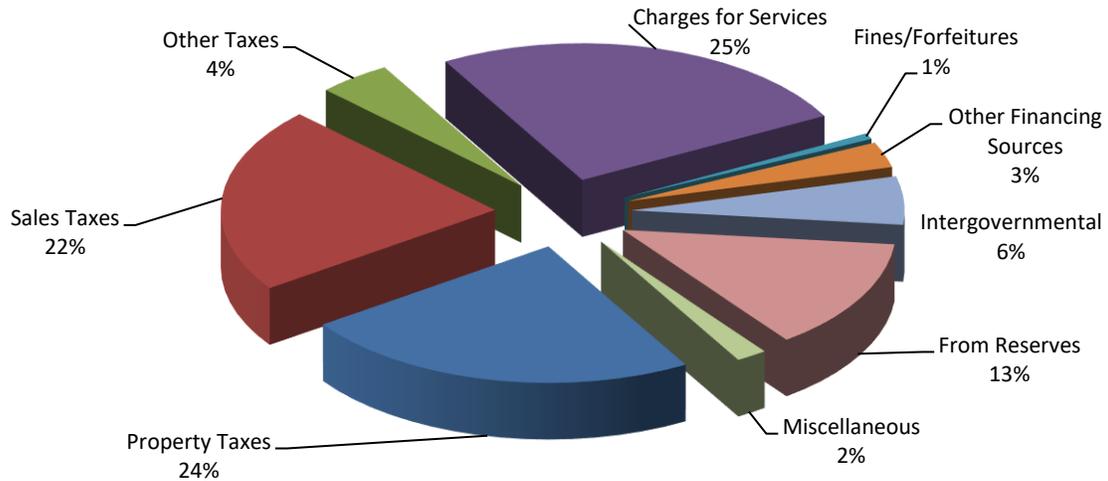
EMPLOYEE MEDICAL FUND

Any actual deficit incurred during FY 2020 or FY 2021 will be funded from proposed plan changes and/or a transfer from the General Fund.

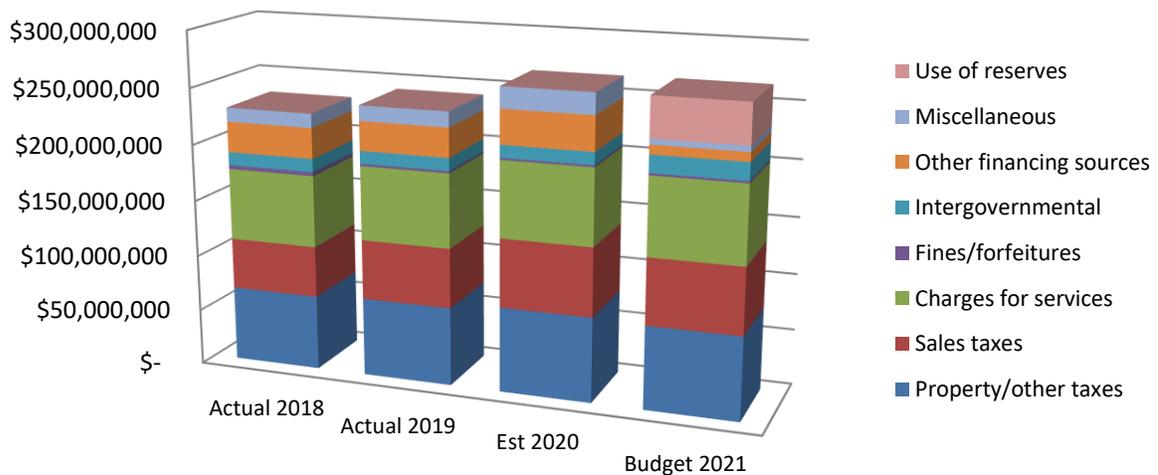
REVENUE SUMMARY

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

FY 2021 Sources of Funds: Government-Wide



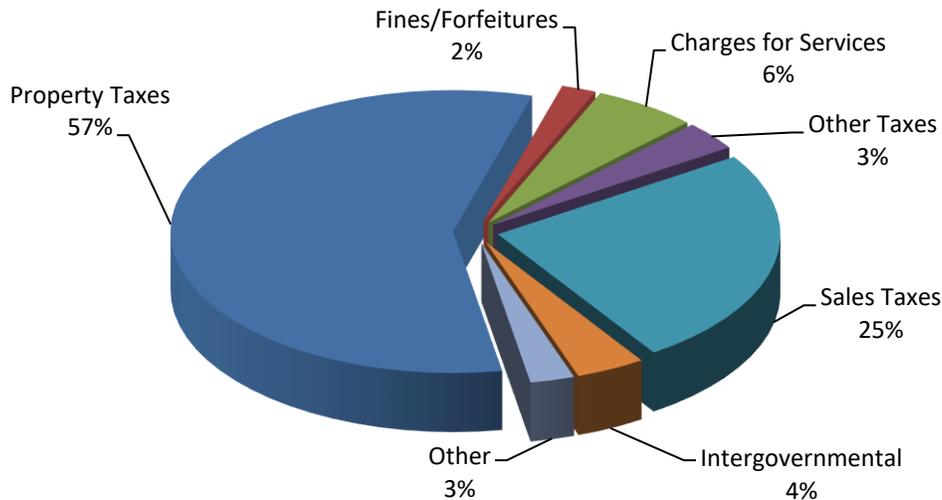
GOVERNMENT-WIDE REVENUES 2018 - 2021



GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 60% and local option sales taxes account for 25%, for a total of 85% 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 2021 total \$76,960,387.

FY 2021 Budgeted Revenues – General Fund



2017 GENERAL OBLIGATION BOND FUND

The primary source of revenue for this fund is bond proceeds obtained from the issuance of the 2017 general obligation bond. The bonds will be repaid from property tax revenues. These funds are being used for capital projects in the areas of county facilities, public safety, transportation, and recreation projects. Other revenues include investment income and interfund transfers.

2017-2022 SPLOST FUND

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

WATER AND SEWERAGE FUND

This utility provides services to approximately 46,000 water customers and 38,000 sewer customers. Of the total budgeted revenues of \$38.4 million, \$20.0 million, or 52.1%, is derived from water sales and \$13.5 million, or 35.2%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

REVENUE ANALYSIS

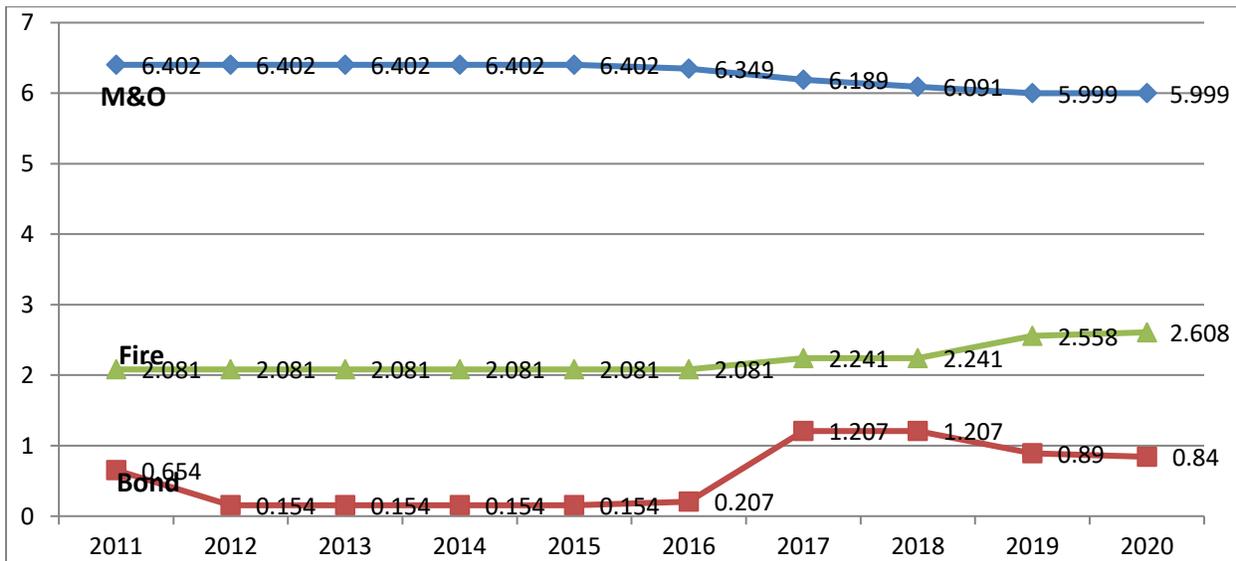
PROPERTY AND OTHER TAXES

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

For calendar year 2020, the maintenance and operations portion of the millage rate, which is accounted for within the General Fund; the fire millage rate, which is applied only to the unincorporated area of the County and accounted for within the Fire Services Fund; and the debt service millage rate, which is used to repay the 2017 general obligation bonds, were established at 5.999 mills, 2.608 mills, and 0.840 mills, respectively, for a total millage rate for the County of 9.447 mills, the same as 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 2020, the school millage rate was established at 18.3 mills, the same as the previous year. The State of Georgia no longer assesses a millage rate. Therefore, the overall millage rate for 2019 is 27.747 in the unincorporated area and 25.139 in the incorporated areas.

The County anticipated modest growth in the 2020 digest during budget preparations. Therefore, the budget was prepared and balanced using a 3.0% increase in property tax revenues in order to maintain conservative revenue projections.



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

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

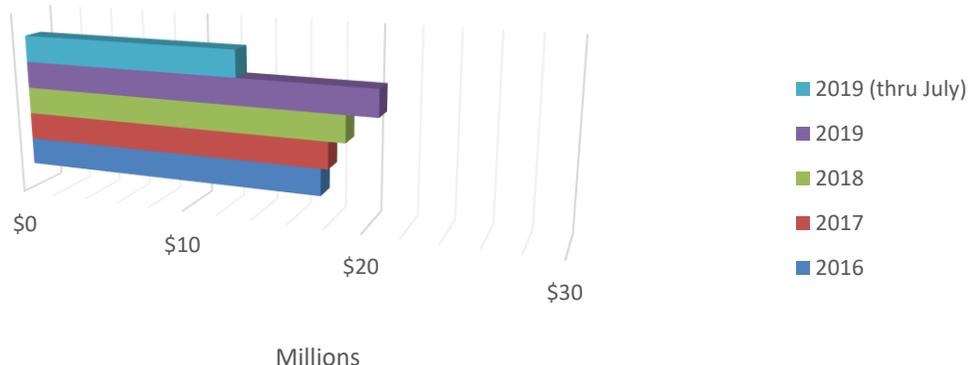
The County collected \$9.4 million from the Title Ad Valorem Tax (TAVT) and \$102,526 from the Excise Tax on Energy during FY 2020. Funding in the amount of \$7.0 million from the TAVT and \$100,000 from the Excise Tax on Energy was included in the FY 2021 budget.

SALES TAXES

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

LOST collections in calendar year 2019 increased at a rate of 8.45% and collections during the first half of 2020 have increased at a rate of 8.89%. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 6.67% increase in LOST revenues. 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.

Local Option Sales Tax Collections



CHARGES FOR SERVICES

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

FINES AND FORFEITURES

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

OTHER FINANCING SOURCES

This category consists of interfund transfers and sales of property. Significant transfers include \$2.3 million from the IPTF to the Fire Services Fund to subsidize operations due to property tax revenues being insufficient to cover the costs of providing fire services and \$5.1 million from capital projects funds for debt retirement.

INTERGOVERNMENTAL

This category includes payments in lieu of taxes, grant revenues, cost allocations among funds, and County participation with Internal Service Funds.

The County operates six Internal Service Funds: Employee Medical Plan, which is a self-insured plan; the Risk Management Fund used to account for various risk activities associated with property, automobile, and general liability exposures; the Customer Service and Information Center used to account for our 311 Center; Utility Damage Prevention used to account for costs associated with the location of County utilities; Geographic Information Systems Fund to account for costs associated with the GIS program; and the Fleet Replacement Fund implemented in FY 2008, with the goal of better managing costs associated with fleet replacement. This fund consists of revenues derived from participating funds as “lease payments” and revenues obtained from the sales of surplus vehicles and equipment through an on-line auction system.

USE OF RESERVES

This category accounts for the use of reserves that have been accumulated in prior years. The majority of the \$34.9 million budgeted is used in the Capital Projects Funds as follows: the 2009 GO Bond Fund, \$8.2 million; the 2017 GO Bond Fund, \$21.9 million.

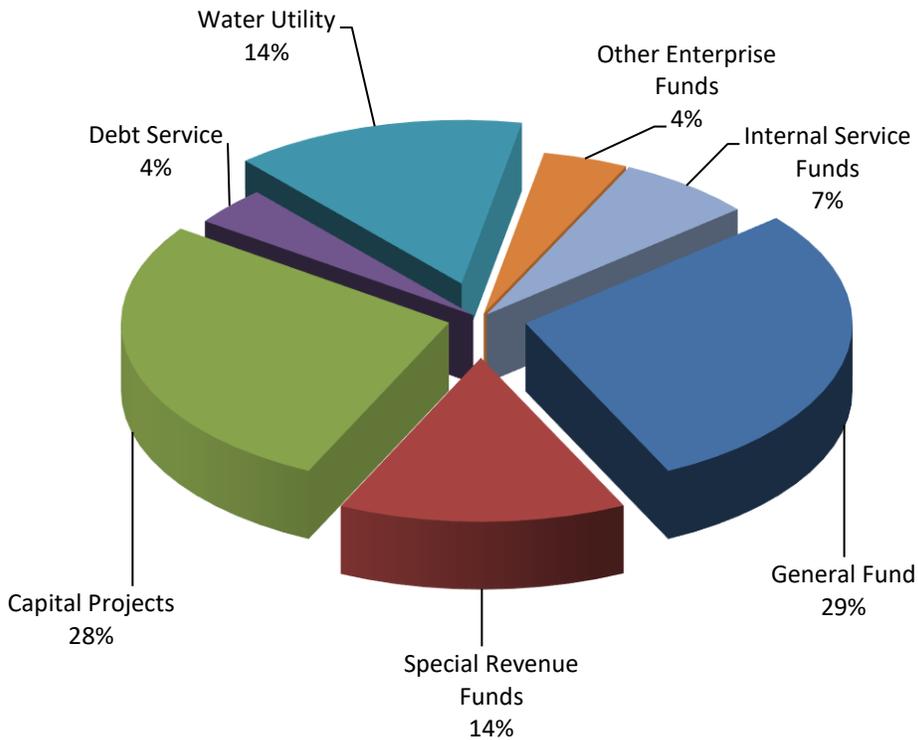
MISCELLANEOUS

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

EXPENDITURE SUMMARY

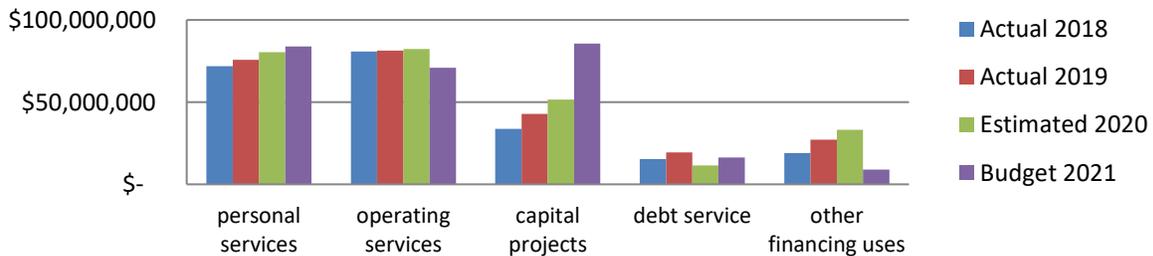
The annual budget for Columbia County, GA, for FY 2021 provides funding to maintain current levels of service, with no increase in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals \$265,846,727, reflecting a net decrease from the fiscal year 2020 adopted budget of \$20,583,626, or 7.19%. This net decrease is primarily due to the completion of many capital projects during FY 2020.

Countywide Uses of Funds



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

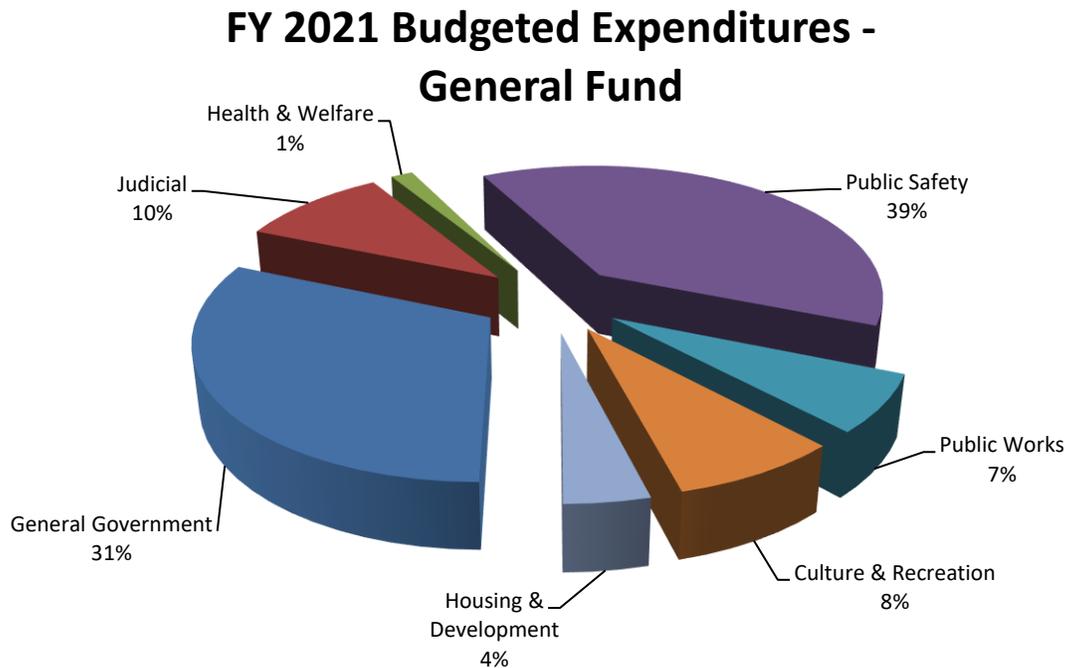
Governmentwide Expenditures



GENERAL FUND

The General Fund budget, excluding the use of reserves, increased \$4.9 million from the fiscal year 2020 adopted budget, or 6.88%.

- Total General Fund expenditures of \$76,960,387 includes a contingency of \$2,091,471, or 2.79% of proposed expenditures.
- New capital requests increased from \$2,466,355 in FY 2019/2020 to \$2,552,850 in FY 2020/2021, an increase of 3.51%.
- New personnel requests within the General Fund include 6 new positions totaling \$272,621 and promotions, reclassifications, and other adjustments totaling \$370,814, for a grand total of \$643,435.



DEBT ADMINISTRATION

General Obligation Bonds:

General Obligation Bonds, which require voter approval and are backed by the full faith, credit, and taxing power of the County, are issued to raise funds for major capital projects. The County has three outstanding issues: 2015 GO Bonds, to be repaid with special purpose local option sales taxes; 2016A GO Bonds, to be repaid with special purpose local option sales taxes; 2017 GO Bonds, to be repaid with property taxes. A Debt Service Fund for each of these issues is used to account for the bond principal and interest payments. The following table reflects the County's total outstanding amounts of principal and interest for General Obligation Debt as of June 30, 2020:

Year	Principal	Interest	Total
2021	\$ 6,785,000	\$ 3,356,708	\$ 10,141,708
2022	7,060,000	3,082,693	10,142,693
2023	7,385,000	2,796,843	10,181,843
2024	4,750,000	2,497,135	7,247,135
2025	2,635,000	2,331,250	4,966,250
2026 - 2030	15,270,000	9,545,000	24,815,000
2031 - 2035	19,495,000	5,326,000	24,821,000
2036 - 2037	9,225,000	697,500	9,922,500
	<u>\$ 72,605,000</u>	<u>\$ 29,633,128</u>	<u>\$ 102,238,128</u>

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 2019 tax digest was \$557,448,595. The legal debt limit for the County based on the 2020 tax digest is estimated to be \$590,152,814. Based on this figure, the estimated legal debt margin for the County as of June 30, 2020, is \$511,020,386, showing that the County only utilized 13.41% of its legal debt limit for 2020. Based on another 2% growth rate in 2021, the County will utilize only 12.02% of its 2021 legal debt limit.

Summary of Legal Debt Margin

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Net GO Bonds	\$ 99,514,752	\$ 86,330,080	\$ 79,132,428	\$ 72,347,428
Legal Debt Limit	\$ 529,194,471	\$ 557,448,595	\$ 590,152,814	\$ 601,955,870
Legal Debt Margin	\$ 429,679,719	\$ 471,118,515	\$ 511,020,386	\$ 529,608,442
% of Debt Limit	18.80%	15.49%	13.41%	12.02%

Revenue Bonds:

Revenue Bonds, which are also issued to raise funds for major capital projects, do not require voter approval because they are backed with specific revenues generated from the project financed. Each bond is secured by a lien on and pledge of the net revenues of the Water and Sewerage System. The following table reflects the County’s total outstanding amounts of principal and interest for Water and Sewerage Revenue Debt as of June 30, 2020:

Year	Principal	Interest	Total
2021	\$ 3,800,000	\$ 2,456,794	\$ 6,256,794
2022	3,980,000	2,273,698	6,253,698
2023	4,155,000	2,097,749	6,252,749
2024	4,355,000	1,896,902	6,251,902
2025	4,570,000	1,686,179	6,256,179
2026 - 2030	13,465,000	6,382,250	19,847,250
2031 - 2035	17,190,000	2,662,000	19,852,000
	<u>\$ 51,515,000</u>	<u>\$ 19,455,572</u>	<u>\$ 70,970,572</u>

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:

	2015	2016	2017	2018	2019
Debt Svc Coverage	2.46x	2.65x	2.89x	3.08x	3.22x

Bond Ratings:

Columbia County continues to maintain strong bond ratings with the major credit rating services. In July 2019, the Government prepared comprehensive presentations for Fitch Ratings, S&P Global Ratings, and Moody's Investors Service rating agencies in an effort to upgrade the current uninsured bond ratings applied to the Government in anticipation of issuing approximately \$46.69 million in water and sewerage refunding bonds. The Government received the following ratings for its general obligation debt:

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

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

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

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

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

Operating Funds

GENERAL FUND

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

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS GENERAL FUND

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
GENERAL GOVERNMENT				
BOARD OF COMMISSIONERS	\$ 4,705,790	\$ 14,205,227	\$ 21,938,951	\$ 5,640,928
FINANCE	868,870	786,574	871,703	866,921
PROCUREMENT	586,354	521,757	563,976	531,048
CONTINGENCY	-	-	-	2,091,471
INFORMATION TECHNOLOGY	3,909,021	4,254,668	4,208,205	4,743,817
COUNTY ADMINISTRATOR	1,122,521	976,161	1,096,226	1,086,215
BOARD OF ELECTIONS	443,457	586,265	865,910	864,362
GENERAL OVERHEAD	-	-	-	2,367,000
NEW APPROPRIATIONS	-	-	-	1,034,525
HUMAN RESOURCES	735,278	676,569	746,893	859,087
TAX COMMISSIONER	1,919,816	1,993,825	1,992,211	2,040,559
TAX ASSESSOR	1,679,509	1,736,751	1,946,107	1,975,061
TOTAL	15,970,614	25,737,798	34,230,181	24,100,994
JUDICIAL				
CLERK OF SUPERIOR COURT	1,805,503	1,895,320	1,838,872	1,995,124
OFFICE OF SUPERIOR COURT	930,551	903,161	1,081,237	1,031,670
PROBATE COURT	857,165	881,315	892,553	882,888
JUVENILE COURT	1,314,780	1,343,054	1,436,420	1,450,700
MAGISTRATE COURT	933,091	977,738	1,029,649	985,160
DISTRICT ATTORNEY	973,085	1,104,002	1,238,294	1,240,940
TOTAL	6,814,175	7,104,590	7,517,025	7,586,482
PUBLIC SAFETY				
SHERIFF'S OFFICE	16,686,156	17,270,378	18,060,439	17,358,946
DETENTION CENTER	9,713,553	9,963,049	10,096,061	10,301,022
EMERGENCY SERVICES	338,534	363,691	360,122	440,599
EMERGENCY MEDICAL SERVICES	600,000	600,000	650,000	650,000
ANIMAL SHELTER	693,455	714,534	788,434	798,923
CORONER	151,764	146,207	147,314	148,410
TOTAL	28,183,462	29,057,860	30,102,371	29,697,900
PUBLIC WORKS				
ROADS & BRIDGES	2,906,012	2,241,608	2,259,396	2,273,326
FLEET SERVICES	1,308,075	1,131,650	1,383,910	1,339,705
FACILITY MAINTENANCE	1,792,442	1,438,048	1,442,513	1,497,548
SPECIAL PROJECTS	-	104,976	91,036	102,308
TOTAL	6,006,528	4,916,282	5,176,855	5,212,887

EXPENDITURE SUMMARY

GOVERNMENTAL FUNDS GENERAL FUND

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
HEALTH & WELFARE				
PUBLIC TRANSIT	592,901	620,113	564,653	609,434
HEALTH DEPARTMENT	434,614	434,614	434,614	434,614
FAMILY & CHILDREN SERVICES	72,884	72,884	54,663	72,884
SENIOR CENTER	328,614	360,178	-	-
TOTAL	1,429,012	1,487,789	1,053,930	1,116,932
CULTURE/RECREATION				
COMMUNITY SERVICES	488,008	561,330	695,594	713,026
LIBRARIES	1,852,625	1,852,175	2,043,838	2,206,246
PARKS/RECREATION	2,425,385	2,576,180	3,170,545	3,230,616
WILDWOOD PARK	155,193	150,265	-	-
TOTAL	4,921,211	5,139,950	5,909,977	6,149,888
HOUSING & DEVELOPMENT				
GEOGRAPHIC INFORMATION SYSTEMS	862,952	901,258	873,938	-
ENVIRONMENTAL SERVICES	518,444	277,564	285,946	295,212
ECONOMIC DEVELOPMENT	398,031	460,264	496,689	550,000
PLANNING & DEVELOPMENT	673,813	714,332	701,069	926,788
CODE COMPLIANCE	479,251	478,085	478,173	544,333
PLAN REVIEW	269,090	279,888	300,907	276,099
EXTENSION SERVICE	182,563	203,668	163,701	240,140
ENGINEERING INSPECTIONS	-	212,538	220,148	240,842
FORESTRY	21,203	19,863	18,042	21,890
TOTAL	3,405,346	3,547,460	3,538,613	3,095,304
TOTAL GENERAL FUND	\$ 66,730,349	\$ 76,991,728	\$ 87,528,953	\$ 76,960,387

REVENUE DETAIL

GOVERNMENTAL FUNDS GENERAL FUND

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
Property Taxes	\$ 39,389,566	\$ 40,863,210	\$ 46,092,568	\$ 44,087,848
Sales Taxes	18,243,026	19,551,276	21,458,947	19,200,000
Other Taxes	2,611,463	2,752,145	2,807,545	2,555,000
Licenses & Permits	434,336	448,720	455,413	450,000
Intergovernmental	3,431,384	3,169,698	3,646,688	3,058,143
Charges for Services	4,611,374	5,186,286	5,015,256	4,580,000
Fines & Forfeitures	1,676,562	1,629,281	1,431,713	1,527,500
Investment Income	261,938	1,129,119	898,415	300,000
Contributions & Donations	3,663	2,396	530	-
Miscellaneous	1,017,676	1,077,986	1,059,271	1,001,896
Other Financing Sources	204,954	219,684	217,489	200,000
Total General Fund	\$ 71,885,942	\$ 76,029,801	\$ 83,083,834	\$ 76,960,387

GENERAL GOVERNMENT

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

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

EXPENDITURE DETAIL

GENERAL FUND	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
GENERAL GOVERNMENT				
1001 BOARD OF COMMISSIONERS				
PERSONAL SERVICES	\$ 283,811	\$ 261,866	\$ 300,648	\$ 328,715
OPERATING-SUPPLIES	29,218	26,041	24,499	29,000
OPERATING-PURCHASING/CONTRACTS	2,136,495	2,082,040	1,845,174	2,271,907
OPERATING-OTH COSTS	11,379	1,353	639	4,000
OPERATING-INTFND CHG	1,316,181	1,435,088	1,365,742	2,356,253
OTHER FINANCING USES	914,670	10,384,247	18,388,809	651,053
INTERGOVERNMENTAL	14,038	14,592	13,441	-
TOTAL BOARD OF COMMISSIONERS	4,705,790	14,205,227	21,938,951	5,640,928
1002 FINANCE				
PERSONAL SERVICES	681,892	624,858	667,728	695,251
OPERATING-SUPPLIES	45,368	44,970	46,970	19,170
OPERATING-PURCH/CONT	141,610	116,746	157,004	152,500
TOTAL FINANCE	868,870	786,574	871,703	866,921
1003 PROCUREMENT/DISTRIBUTION				
PERSONAL SERVICES	483,693	459,401	498,110	499,869
OPERATING-SUPPLIES	40,819	35,805	38,352	11,109
OPERATING-PURCH/CONT	61,842	26,551	21,994	20,070
CAPITAL	-	-	5,520	-
TOTAL PROCUREMENT	586,354	521,757	563,976	531,048
1004 CONTINGENCY				
OPERATING-OTH COSTS	-	-	-	2,091,471
TOTAL CONTINGENCY	-	-	-	2,091,471
1005 INFORMATION TECHNOLOGY				
PERSONAL SERVICES	1,929,038	1,992,285	2,024,209	2,229,540
OPERATING-SUPPLIES	502,834	457,910	181,794	31,100
OPERATING-PURCH/CONT	1,380,303	1,551,790	1,741,778	2,006,432
CAPITAL	96,846	252,684	260,423	476,745
TOTAL INFORMATION TECHNOLOGY	3,909,021	4,254,668	4,208,205	4,743,817
1006 COUNTY ADMINISTRATOR				
PERSONAL SERVICES	717,375	760,590	880,555	873,215
OPERATING-SUPPLIES	40,252	48,409	56,984	31,000
OPERATING-PURCH/CONT	364,893	167,163	158,687	182,000
TOTAL COUNTY ADMINISTRATOR	1,122,521	976,161	1,096,226	1,086,215
1007 BOARD OF ELECTIONS				
PERSONAL SERVICES	278,833	301,930	337,300	342,662
OPERATING-SUPPLIES	30,882	25,196	207,782	34,500
OPERATING-PURCH/CONT	133,742	259,139	320,828	467,200
CAPITAL	-	-	-	20,000
TOTAL BOARD OF ELECTIONS	443,457	586,265	865,910	864,362

EXPENDITURE DETAIL

GENERAL FUND	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Est. Actual FY 2020</u>	<u>Budget FY 2021</u>
GENERAL GOVERNMENT				
1008 GENERAL OVERHEAD				
OPERATING-SUPPLIES	-	-	-	2,036,000
OPERATING-PURCH/CONT	-	-	-	331,000
TOTAL GENERAL OVERHEAD	-	-	-	2,367,000
1009 NEW APPROPRIATION REQUESTS				
PERSONAL SERVICES	-	-	-	1,034,525
TOTAL NEW APPROPRIATION REQUESTS	-	-	-	1,034,525
1011 HUMAN RESOURCES				
PERSONAL SERVICES	405,643	369,564	449,787	504,487
OPERATING-SUPPLIES	30,520	32,671	38,315	17,450
OPERATING-PURCH/CONT	299,115	274,335	258,790	337,150
TOTAL HUMAN RESOURCES	735,278	676,569	746,893	859,087
1111 TAX COMMISSIONER				
PERSONAL SERVICES	1,619,084	1,702,141	1,655,500	1,739,559
OPERATING-SUPPLIES	208,815	205,202	226,828	137,100
OPERATING-PURCH/CONT	91,916	86,482	98,041	108,900
CAPITAL	-	-	11,843	55,000
TOTAL TAX COMMISSIONER	1,919,816	1,993,825	1,992,211	2,040,559
1112 TAX ASSESSOR				
PERSONAL SERVICES	1,446,288	1,498,463	1,706,062	1,776,933
OPERATING-SUPPLIES	133,678	137,630	153,766	71,153
OPERATING-PURCH/CONT	99,543	100,658	86,279	126,975
TOTAL TAX ASSESSOR	1,679,509	1,736,751	1,946,107	1,975,061
TOTAL GENERAL GOVERNMENT	\$ 15,970,614	\$ 25,737,798	\$ 34,230,181	\$ 24,100,994

JUDICIAL

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

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
JUDICIAL					
1211	CLERK OF SUPERIOR COURT				
	PERSONAL SERVICES	\$ 1,389,004	\$ 1,438,442	\$ 1,517,723	\$ 1,563,624
	OPERATING-SUPPLIES	141,531	132,936	123,969	97,000
	OPERATING-PURCH/CONT	273,891	323,359	196,590	333,000
	OPERATING-OTH COSTS	1,077	583	590	1,500
TOTAL	CLERK OF SUPERIOR COURT	1,805,503	1,895,320	1,838,872	1,995,124
1212	OFFICE OF SUPERIOR COURT				
	OPERATING-SUPPLIES	554	1,023	471	8,200
	OPERATING-PURCH/CONT	929,997	902,138	1,080,766	1,023,470
TOTAL	OFFICE OF SUPERIOR COURT	930,551	903,161	1,081,237	1,031,670
1213	PROBATE COURT				
	PERSONAL SERVICES	693,926	730,185	752,045	757,988
	OPERATING-SUPPLIES	74,097	72,892	65,369	34,000
	OPERATING-PURCH/CONT	84,457	77,901	73,797	85,900
	OPERATING-OTH COSTS	4,685	337	1,342	5,000
TOTAL	PROBATE COURT	857,165	881,315	892,553	882,888
1214	JUVENILE COURT				
	PERSONAL SERVICES	1,030,584	1,056,361	1,141,178	1,164,320
	OPERATING-SUPPLIES	61,659	62,996	66,313	10,950
	OPERATING-PURCH/CONT	222,536	223,697	228,929	275,430
TOTAL	JUVENILE COURT	1,314,780	1,343,054	1,436,420	1,450,700
1215	MAGISTRATE COURT				
	PERSONAL SERVICES	827,990	869,118	913,062	915,894
	OPERATING-SUPPLIES	76,953	75,478	81,102	40,816
	OPERATING-PURCH/CONT	28,148	33,142	35,484	28,450
TOTAL	MAGISTRATE COURT	933,091	977,738	1,029,649	985,160
1314	DISTRICT ATTORNEY				
	OPERATING-SUPPLIES	100	253	326	-
	OPERATING-PURCH/CONT	972,985	1,103,749	1,237,968	1,240,940
TOTAL	DISTRICT ATTORNEY	973,085	1,104,002	1,238,294	1,240,940
TOTAL	JUDICIAL	\$ 6,814,175	\$ 7,104,590	\$ 7,517,025	\$ 7,586,482

PUBLIC SAFETY

Public Safety has as its objective the protection of persons and property. This function accounts for expenditures relating to administration of the County's public safety activities. Below are listed the departments included within this function.

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

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
PUBLIC SAFETY					
1311 SHERIFF'S OFFICE					
	PERSONAL SERVICES	\$ 13,799,288	\$ 14,508,867	\$ 15,212,965	\$ 14,842,904
	OPERATING-SUPPLIES	1,773,426	1,785,020	1,567,172	950,839
	OPERATING-PURCH/CONT	892,113	924,001	1,049,288	995,135
	CAPITAL	221,329	52,491	231,014	570,068
TOTAL	SHERIFF'S OFFICE	16,686,156	17,270,378	18,060,439	17,358,946
1312 DETENTION CENTER					
	PERSONAL SERVICES	7,047,336	7,300,119	7,539,839	7,960,242
	OPERATING-SUPPLIES	1,708,104	1,730,970	1,767,956	1,341,177
	OPERATING-PURCH/CONT	885,519	885,535	788,266	982,448
	CAPITAL	72,594	46,426	-	17,155
TOTAL	DETENTION CENTER	9,713,553	9,963,049	10,096,061	10,301,022
1313 EMERGENCY SERVICES					
	PERSONAL SERVICES	242,354	242,493	245,547	310,669
	OPERATING-SUPPLIES	35,054	67,203	74,542	23,600
	OPERATING-PURCH/CONT	28,781	53,531	38,928	55,130
	OPERATING-OTH COSTS	32,345	464	1,105	1,200
	CAPITAL	-	-	-	50,000
TOTAL	EMERGENCY SERVICES	338,534	363,691	360,122	440,599
1315 EMERGENCY MEDICAL SERVICES					
	OPERATING-PURCH/CONT	600,000	600,000	650,000	650,000
TOTAL	EMERGENCY MEDICAL SERV	600,000	600,000	650,000	650,000
1713 ANIMAL SERVICES					
	PERSONAL SERVICES	585,740	604,879	690,132	687,023
	OPERATING-SUPPLIES	68,224	77,163	71,121	72,000
	OPERATING-PURCH/CONT	39,491	32,492	27,181	39,900
TOTAL	ANIMAL SERVICES	693,455	714,534	788,434	798,923
1714 CORONER					
	PERSONAL SERVICES	128,991	121,274	127,740	121,010
	OPERATING-SUPPLIES	15,428	17,182	14,447	9,700
	OPERATING-PURCH/CONT	7,345	7,752	5,127	17,700
TOTAL	CORONER	151,764	146,207	147,314	148,410
TOTAL	PUBLIC SAFETY	\$ 28,183,462	\$ 29,057,860	\$ 30,102,371	\$ 29,697,900

PUBLIC WORKS

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

**Roads & Bridges
Fleet Services
Facility Maintenance
Special Projects**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
PUBLIC WORKS					
1411 ROADS & BRIDGES					
	PERSONAL SERVICES	\$ 2,332,925	\$ 1,737,876	\$ 1,788,184	\$ 1,832,159
	OPERATING-SUPPLIES	452,197	415,868	394,056	358,575
	OPERATING-PURCH/CONT	120,889	87,864	77,156	82,592
TOTAL	ROADS & BRIDGES	2,906,012	2,241,608	2,259,396	2,273,326
1414 FLEET SERVICES					
	PERSONAL SERVICES	1,001,743	1,065,175	1,169,225	1,127,605
	OPERATING-SUPPLIES	149,395	(2,975)	155,520	111,500
	OPERATING-PURCH/CONT	45,142	36,925	50,380	51,600
	CAPITAL	111,794	32,525	8,785	49,000
TOTAL	FLEET SERVICES	1,308,075	1,131,650	1,383,910	1,339,705
1415 FACILITY MAINTENANCE					
	PERSONAL SERVICES	1,406,583	1,153,771	1,185,085	1,280,673
	OPERATING-SUPPLIES	198,129	152,296	145,749	117,525
	OPERATING-PURCH/CONT	141,675	131,982	111,679	99,350
	CAPITAL	46,055	-	-	-
TOTAL	FACILITY MAINTENANCE	1,792,442	1,438,048	1,442,513	1,497,548
1416 SPECIAL PROJECTS					
	PERSONAL SERVICES	-	65,333	64,221	77,068
	OPERATING-SUPPLIES	-	25,061	15,927	13,240
	OPERATING-PURCH/CONT	-	6,537	10,889	12,000
	CAPITAL	-	8,045	-	-
TOTAL	SPECIAL PROJECTS	-	104,976	91,036	102,308
TOTAL	PUBLIC WORKS	\$ 6,006,528	\$ 4,916,282	\$ 5,176,855	\$ 5,212,887

HEALTH & WELFARE

This function includes all activities associated with the conservation and improvement of public health. Also included are activities designed to provide public assistance and care for individuals economically unable to provide essential needs for themselves. Below are listed the departments included within this function.

**Public Transit
Health Department
Family & Children Services
Senior Center**

EXPENDITURE DETAIL

GENERAL FUND		<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
HEALTH & WELFARE					
1516 PUBLIC TRANSIT					
	PERSONAL SERVICES	\$ 454,411	\$ 481,867	\$ 441,054	\$ 502,934
	OPERATING-SUPPLIES	104,528	116,152	75,224	93,000
	OPERATING-PURCH/CONT	20,320	13,536	11,374	13,500
	CAPITAL	13,641	8,559	37,001	-
TOTAL	PUBLIC TRANSIT	592,901	620,113	564,653	609,434
1711 HEALTH DEPARTMENT					
	OPERATING-PURCH/CONT	434,614	434,614	434,614	434,614
TOTAL	HEALTH DEPARTMENT	434,614	434,614	434,614	434,614
1712 FAMILY & CHILDREN SERVICES (DFACS)					
	OPERATING-SUPPLIES	8,832	8,832	6,624	8,832
	OPERATING-PURCH/CONT	16,800	16,800	12,600	16,800
	OPERATING-OTH COSTS	47,252	47,252	35,439	47,252
TOTAL	FAMILY & CHILDREN SERVICES	72,884	72,884	54,663	72,884
1716 SENIOR CENTER					
	PERSONAL SERVICES	146,834	176,549	-	-
	OPERATING-SUPPLIES	30,887	29,480	-	-
	OPERATING-PURCH/CONT	150,893	154,148	-	-
TOTAL	SENIOR CENTER	328,614	360,178	-	-
TOTAL	HEALTH & WELFARE	\$ 1,429,012	\$ 1,487,789	\$ 1,053,930	\$ 1,116,932

CULTURE/RECREATION

This function accounts for all activities that provide cultural and recreational activities for the community. Below are listed the departments included within this function.

**Community Services
Libraries
Reed Creek Park
Recreation
Wildwood Park**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
CULTURE/RECREATION					
1010 COMMUNITY SERVICES					
	PERSONAL SERVICES	\$ 422,218	\$ 447,772	\$ 501,455	\$ 528,366
	OPERATING-SUPPLIES	35,198	76,911	46,197	27,360
	OPERATING-PURCH/CONT	30,592	36,647	44,732	50,900
	CAPITAL	-	-	103,210	106,400
TOTAL	COMMUNITY SERVICES	488,008	561,330	695,594	713,026
1601 LIBRARIES					
	OPERATING-OTHER COSTS	1,852,625	1,852,175	2,043,838	2,206,246
TOTAL	LIBRARIES	1,852,625	1,852,175	2,043,838	2,206,246
1611 PARKS/RECREATION					
	PERSONAL SERVICES	1,508,297	1,608,241	1,935,727	1,960,261
	OPERATING-SUPPLIES	462,603	478,257	556,509	500,060
	OPERATING-PURCH/CONT	356,351	392,418	594,384	688,295
	CAPITAL	98,134	97,264	83,925	82,000
TOTAL	PARKS/RECREATION	2,425,385	2,576,180	3,170,545	3,230,616
1612 WILDWOOD PARK					
	PERSONAL SERVICES	101,453	88,588	-	-
	OPERATING-SUPPLIES	11,535	11,322	-	-
	OPERATING-PURCH/CONT	42,205	50,355	-	-
TOTAL	WILDWOOD PARK	155,193	150,265	-	-
TOTAL	CULTURE/RECREATION	\$ 4,921,211	\$ 5,139,950	\$ 5,909,977	\$ 6,149,888

HOUSING/DEVELOPMENT

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

**Geographic Information Systems
Environmental Services
Economic Development
Planning
Code Compliance
Plan Review
Extension Service
Engineering Inspections
Forestry**

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
HOUSING & DEVELOPMENT					
1013 GEOGRAPHIC INFORMATION SYSTEMS					
	PERSONAL SERVICES	\$ 439,551	\$ 455,844	\$ 460,273	\$ -
	OPERATING-SUPPLIES	28,385	47,021	49,061	-
	OPERATING-PURCH/CONT	384,208	375,405	364,604	-
	CAPITAL	10,808	22,988	-	-
TOTAL	GEOGRAPHIC INFORMATION	862,952	901,258	873,938	-
1500 ENVIRONMENTAL SERVICES					
	PERSONAL SERVICES	442,322	251,033	257,651	248,362
	OPERATING-SUPPLIES	41,581	12,777	14,814	18,850
	OPERATING-PURCH/CONT	34,541	13,754	13,482	28,000
TOTAL	ENVIRONMENTAL SERVICES	518,444	277,564	285,946	295,212
1510 ECONOMIC DEVELOPMENT					
	PERSONAL SERVICES	256,028	303,364	321,363	321,928
	OPERATING-OTH COSTS	142,003	156,900	175,326	228,072
TOTAL	ECONOMIC DEVELOPMENT	398,031	460,264	496,689	550,000
1511 PLANNING					
	PERSONAL SERVICES	546,462	596,426	586,562	622,038
	OPERATING-SUPPLIES	34,410	35,561	37,445	4,550
	OPERATING-PURCH/CONT	92,942	82,345	77,062	296,200
	CAPITAL	-	-	-	4,000
TOTAL	PLANNING	673,813	714,332	701,069	926,788
1512 CODE COMPLIANCE					
	PERSONAL SERVICES	424,126	419,414	431,711	456,571
	OPERATING-SUPPLIES	36,083	39,816	30,259	16,500
	OPERATING-PURCH/CONT	19,041	18,854	16,203	70,262
	OPERATING-OTHER COSTS	-	-	-	1,000
TOTAL	CODE COMPLIANCE	479,251	478,085	478,173	544,333
1513 PLAN REVIEW					
	PERSONAL SERVICES	253,262	262,131	268,873	261,999
	OPERATING-SUPPLIES	11,834	13,225	14,739	2,600
	OPERATING-PURCH/CONT	3,994	4,533	3,811	11,500
	OPERATING-OTHER COSTS	-	-	13,485	-
TOTAL	PLAN REVIEW	269,090	279,888	300,907	276,099
1514 EXTENSION SERVICE					
	PERSONAL SERVICES	50,909	13,339	-	-
	OPERATING-SUPPLIES	8,120	12,267	7,519	9,000
	OPERATING-PURCH/CONT	123,534	178,062	156,182	231,140
TOTAL	EXTENSION SERVICE	182,563	203,668	163,701	240,140

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
HOUSING & DEVELOPMENT					
1520 ENGINEERING INSPECTIONS					
	PERSONAL SERVICES	-	183,237	194,769	205,292
	OPERATING-SUPPLIES	-	25,400	20,062	19,950
	OPERATING-PURCH/CONT	-	3,901	5,316	15,600
TOTAL	ENGINEERING INSPECTIONS	-	212,538	220,148	240,842
1613 FORESTRY					
	OPERATING-SUPPLIES	1,751	985	1,878	1,840
	OPERATING-PURCH/CONT	19,452	18,877	16,164	20,050
TOTAL	FORESTRY	21,203	19,863	18,042	21,890
TOTAL	HOUSING & DEVELOPMENT	\$ 3,405,346	\$ 3,547,460	\$ 3,538,613	\$ 3,095,304
TOTAL	GENERAL FUND	\$ 66,730,349	\$ 76,991,728	\$ 87,528,953	\$ 76,960,387

SPECIAL REVENUE FUNDS

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

REVENUE DETAIL

GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

	Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
BUILDING STANDARDS FUND				
Licenses & permits	\$ 2,171,454	\$ 1,723,062	\$ 2,059,582	\$ 1,782,356
Charges for services	133,329	111,299	159,872	72,310
Investment income	19,850	-	5	-
Miscellaneous	19,976	786	3,467	31,500
Use of reserves	-	-	-	761,691
Total	\$ 2,344,608	\$ 1,835,147	\$ 2,222,926	\$ 2,647,857
LIBRARY BOARD				
Fines & forfeitures	\$ 72,310	\$ 78,719	\$ 59,399	\$ 70,000
Investment income	4,122	4,514	6,045	2,000
Contributions & donations	10,350	-	-	-
Miscellaneous	17,630	5,841	3,686	8,000
Total	\$ 104,411	\$ 89,075	\$ 69,130	\$ 80,000
RECREATION ADVISORY BOARD				
Charges for services	\$ 80,118	\$ 75,475	\$ 73,993	\$ 89,000
Investment income	593	508	574	-
Miscellaneous	25,678	34,585	8,777	-
Total	\$ 106,389	\$ 110,568	\$ 83,345	\$ 89,000
STREET LIGHTS FUND				
Charges for services	\$ 1,972,045	\$ 2,027,205	\$ 2,064,030	\$ 1,945,200
Contributions & donations	28,200	16,440	39,200	-
Total	\$ 2,000,245	\$ 2,043,645	\$ 2,103,230	\$ 1,945,200
SHERIFF'S 911 FUND				
Charges for services	\$ 2,572,686	\$ 2,648,074	\$ 3,056,347	\$ 3,001,000
Investment income	14,680	16,442	14,858	-
Use of reserves	-	-	-	263,571
Total	\$ 2,587,366	\$ 2,664,516	\$ 3,071,205	\$ 3,264,571
DRUG COURT				
Charges for services	\$ 33,003	\$ 36,606	\$ 32,246	\$ 35,000
DRUG ABUSE & TREATMENT				
Fines & forfeitures	\$ 68,392	\$ 72,526	\$ 81,695	\$ 50,000
Investment income	2,503	2,306	2,446	-
Total	\$ 70,896	\$ 74,832	\$ 84,141	\$ 50,000
SUPPLEMENTAL JUVENILE SERVICES				
Charges for services	\$ 27,740	\$ 24,755	\$ 17,205	\$ 25,000
Investment income	1,238	1,312	1,267	-
Total	\$ 28,978	\$ 26,067	\$ 18,472	\$ 25,000
JAIL FUND				
Fines & forfeitures	\$ 160,571	\$ 155,264	\$ 136,896	\$ 150,000
Investment income	4,306	4,284	3,757	-
Total	\$ 164,876	\$ 159,548	\$ 140,653	\$ 150,000
FEDERAL ASSET SHARING				
Fines & forfeitures	\$ 1,394,399	\$ 16,382	\$ 2,149	\$ 10,000
Investment income	845	1,997	467	-
Total	\$ 1,395,244	\$ 18,380	\$ 2,616	\$ 10,000
STATE CONDEMNATION FUND				
Fines & forfeitures	\$ 105,873	\$ 93,137	\$ 35,901	\$ 50,000
Investment income	157	263	1,413	-
Total	\$ 106,030	\$ 93,400	\$ 37,315	\$ 50,000

REVENUE DETAIL

GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

	Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
LODGING TAX FUND				
Taxes	\$ 1,015,447	\$ 1,027,089	\$ 792,439	\$ 940,000
Investment income	5,346	-	-	-
Miscellaneous	666	869	711	-
Total	\$ 1,021,459	\$ 1,027,957	\$ 793,150	\$ 940,000
MULTIPLE GRANT FUND				
Intergovernmental	\$ 423,316	\$ 237,480	\$ 169,148	\$ 117,607
FIRE SERVICES FUND				
Property taxes	\$ 11,295,599	\$ 11,829,844	\$ 13,605,085	\$ 13,898,477
Contributions & donations	73,473	73,374	5,020	-
Miscellaneous	140,015	10	1,200	-
Other financing sources	2,742,839	1,275,415	1,862,679	2,323,940
Total	\$ 14,251,926	\$ 13,178,644	\$ 15,473,984	\$ 16,222,417
SHERIFF'S GIFTS/DONATIONS				
Investment income	\$ 148	\$ 169	\$ 199	\$ -
Contributions & donations	26,984	37,007	33,883	10,000
Total	\$ 27,132	\$ 37,176	\$ 34,082	\$ 10,000
INSURANCE PREMIUM TAX FUND				
Taxes	\$ 6,584,857	\$ 7,100,245	\$ 7,610,861	\$ 8,000,000
Miscellaneous	-	-	1,025	-
Use of reserves	-	-	-	1,305,949
Total	\$ 6,584,857	\$ 7,100,245	\$ 7,611,886	\$ 9,305,949
COMMUNITY EVENTS FUND				
Charges for services	\$ 177,719	\$ 128,489	\$ 59,460	\$ 66,400
Investment income	1,233	-	107	-
Contributions & donations	98,756	126,651	93,019	117,000
Miscellaneous	68,947	57,141	41,720	43,600
Total	\$ 346,655	\$ 312,280	\$ 194,307	\$ 227,000
MEMORIAL WALL FUND				
Contributions & donations	\$ 2,300	\$ 1,300	\$ -	\$ 1,000
Other financing sources	-	-	-	-
Total	\$ 2,300	\$ 1,300	\$ -	\$ 1,000
GA SUP CT CK'S COOP AUTHORITY				
Charges for services	\$ -	\$ -	\$ -	\$ 1,000
Investment income	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 1,000
LAW LIBRARY FUND				
Fines & forfeitures	\$ 36,746	\$ -	\$ -	\$ 30,000
Investment income	1,059	-	-	-
Total	\$ 37,805	\$ -	\$ -	\$ 30,000
TSPLOST 25% DISCRETIONARY FUND				
Taxes, sales	\$ 2,460,781	\$ 2,742,436	\$ 2,773,112	\$ 2,520,000
Investment income	41,464	70,046	54,717	-
Total	\$ 2,502,245	\$ 2,812,482	\$ 2,827,830	\$ 2,520,000
TOTAL SPECIAL REVENUE FUNDS	\$ 34,139,742	\$ 31,859,348	\$ 34,969,664	\$ 37,721,601

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	<u>Actual FY 2018</u>		<u>Actual FY 2019</u>		<u>Est. Actual FY 2020</u>		<u>Budget FY 2021</u>
BUILDING STANDARDS FUND							
PERSONAL SERVICES	\$ 1,652,515	\$	1,601,890	\$	1,558,889	\$	1,777,301
OPERATING-SUPPLIES	77,866		61,423		69,311		100,147
OPERATING-PURCH/CONT	128,992		127,942		213,270		172,927
OPERATING-OTH COSTS	605		0		-		2,500
OPERATING-INTFND CHG	552,597		544,877		601,499		594,982
OTHER FINANCING USES	26,413		-		-		-
CAPITAL	-		-		58,499		-
TOTAL BUILDING STANDARDS FUND	\$ 2,438,988	\$	2,336,132	\$	2,501,467	\$	2,647,857
LIBRARY BOARD FUND							
OPERATING-SUPPLIES	\$ 92,329	\$	62,451	\$	77,597	\$	75,000
OPERATING-PURCH/CONT	1,752		1,940		1,709		5,000
TOTAL LIBRARY BOARD	\$ 94,081	\$	64,391	\$	79,306	\$	80,000
RECREATION ADVISORY BOARD FUND							
OPERATING-SUPPLIES	\$ 43,402	\$	38,535	\$	64,871	\$	40,000
OPERATING-PURCH/CONT	36,126		27,061		12,831		28,000
OPERATING-OTH COSTS	11,916		15,295		19,311		21,000
TOTAL RECREATION ADVISORY BOARD	\$ 91,444	\$	80,890	\$	97,014	\$	89,000
STREET LIGHTS FUND							
OPERATING-SUPPLIES	\$ 1,828,123	\$	1,793,456	\$	1,776,367	\$	1,945,200
TOTAL STREET LIGHTS FUND	\$ 1,828,123	\$	1,793,456	\$	1,776,367	\$	1,945,200
911 FUND							
PERSONAL SERVICES	\$ 1,414,861	\$	1,563,007	\$	1,535,362	\$	1,667,900
OPERATING-SUPPLIES	27,824		14,838		40,465		22,000
OPERATING-PURCH/CONT	1,105,785		1,134,628		1,149,014		1,273,851
OTHER FINANCING USES	17,380		-		-		-
CAPITAL	-		63,994		139,229		300,820
TOTAL SHERIFF'S 911 FUND	\$ 2,565,850	\$	2,776,467	\$	2,864,070	\$	3,264,571
DRUG COURT FUND							
OPERATING-PURCH/CONT	\$ 44,249	\$	36,342	\$	45,350	\$	35,000
TOTAL DRUG COURT	\$ 44,249	\$	36,342	\$	45,350	\$	35,000
DRUG ABUSE TREATMENT EDUCATION FUND							
OTHER FINANCING USES	\$ 50,000	\$	50,000	\$	50,000	\$	50,000
TOTAL DRUG ABUSE TREATMENT	\$ 50,000	\$	50,000	\$	50,000	\$	50,000
SUPPLEMENTAL JUVENILE SERVICES FUND							
OPERATING-PURCH/CONT	\$ 10,395	\$	10,122	\$	6,658	\$	16,000
OPERATING-OTH COSTS	6,350		7,809		2,300		9,000
TOTAL SUPPLEMENTAL JUVENILE	\$ 16,745	\$	17,932	\$	8,958	\$	25,000
JAIL FUND							
OTHER FINANCING USES	\$ 150,000	\$	150,000	\$	150,000	\$	150,000
TOTAL JAIL FUND	\$ 150,000	\$	150,000	\$	150,000	\$	150,000

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Est. Actual FY 2020</u>	<u>Budget FY 2021</u>
FEDERAL ASSET SHARING FUND				
OPERATING-PURCH/CONT	\$ -	\$ 539,876	\$ 69,120	\$ 10,000
CAPITAL	54,799	33,535	683,635	-
TOTAL FEDERAL ASSET SHARING	\$ 54,799	\$ 573,411	\$ 752,755	\$ 10,000

STATE CONDEMNATION FUND

OPERATING-OTH COSTS	\$ 90,654	\$ 35,356	\$ 25,861	\$ 50,000
TOTAL STATE CONDEMNATION FUND	\$ 90,654	\$ 35,356	\$ 25,861	\$ 50,000

LODGING TAX FUND

PERSONAL SERVICES	\$ 188,071	\$ 232,045	\$ 406,259	\$ 410,936
OPERATING-SUPPLIES	10,249	1,872	8,376	1,950
OPERATING-PURCH/CONT	1,118,669	850,053	304,081	527,114
TOTAL LODGING TAX FUND	\$ 1,316,989	\$ 1,083,970	\$ 718,717	\$ 940,000

MULTIPLE GRANT FUND

OPERATING-OTH COSTS	\$ 155,918	\$ 161,776	\$ 161,401	\$ 117,607
TOTAL MULTIPLE GRANT FUND	\$ 155,918	\$ 161,776	\$ 161,401	\$ 117,607

SHERIFF'S GIFTS/DONATION FUND

OPERATING-PURCH/CONT	\$ 23,237	\$ 15,440	\$ 27,074	\$ 10,000
TOTAL SHERIFF'S GIFTS/DONATIONS	\$ 23,237	\$ 15,440	\$ 27,074	\$ 10,000

FIRE SERVICES FUND

PERSONAL SERVICES	\$ 11,199,755	\$ 12,298,838	\$ 13,395,402	\$ 13,724,991
OPERATING-SUPPLIES	822,781	801,357	778,535	920,025
OPERATING-PURCH/CONT	376,652	437,102	655,206	675,018
OPERATING-OTH COSTS	2,571	2,923	3,697	28,000
OPERATING-INTFND CHG	594,903	469,477	530,596	479,383
OTHER FINANCING USES	169,557	-	-	-
CAPITAL	781,482	399,847	172,979	395,000
TOTAL FIRE SERVICES FUND	\$ 13,947,701	\$ 14,409,545	\$ 15,536,416	\$ 16,222,417

INSURANCE PREMIUM TAX FUND

2710 TRAFFIC ENGINEERING

PERSONAL SERVICES	\$ 327,908	\$ 338,059	\$ 300,399	\$ 288,201
OPERATING-SUPPLIES	561,827	493,818	351,408	559,634
OPERATING-PURCH/CONT	134,268	46,116	58,462	104,585
CAPITAL	50,829	57,056	319,625	179,400
TOTAL TRAFFIC ENGINEERING	1,074,831	935,049	1,029,894	1,131,820

2720 ENGINEERING CONSTRUCTION

PERSONAL SERVICES	33,033	986,440	1,031,272	1,281,002
OPERATING-SUPPLIES	24,412	72,256	57,516	86,000
OPERATING-PURCH/CONT	1,455,842	1,354,010	1,249,045	1,548,643
OPERATING-OTH COSTS	-	-	-	40,049
OPERATING-INTFND CHG	1,195,179	1,151,975	1,292,773	1,177,590
CAPITAL	-	14,710	74,738	196,400
TOTAL ENGINEERING CONSTRUCTION	2,708,466	3,579,392	3,705,344	4,329,684

EXPENDITURE DETAIL

SPECIAL REVENUE FUNDS

	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Est. Actual FY 2020</u>	<u>Budget FY 2021</u>
INSURANCE PREMIUM TAX FUND (cont.)				
2730 FIRE FLEET MAINTENANCE				
OPERATING-SUPPLIES	-	1,895	-	-
OTHER FINANCING USES	2,742,839	1,264,141	1,862,679	2,323,940
CAPITAL	-	18,839	-	-
TOTAL FIRE FLEET MAINTENANCE	2,742,839	1,284,876	1,862,679	2,323,940
2740 FACILITIES MAINTENANCE				
OPERATING-SUPPLIES	286	-	-	-
OPERATING-PURCH/CONT	918,184	565,032	521,804	525,000
TOTAL FACILITIES MAINTENANCE	918,470	565,032	521,804	525,000
2750 LANDSCAPING				
PERSONAL SERVICES	-	206,315	213,766	286,302
OPERATING-SUPPLIES	-	19,718	21,940	36,000
OPERATING-PURCH/CONT	-	421,439	183,590	197,500
CAPITAL	-	10,000	-	45,881
TOTAL LANDSCAPING	-	657,473	419,296	565,683
2760 PARK MAINTENANCE				
PERSONAL SERVICES	-	1,998	240,015	312,122
OPERATING-SUPPLIES	-	-	61,386	72,700
OPERATING-PURCH/CONT	-	-	-	10,000
CAPITAL	-	-	53,170	35,000
TOTAL PARK MAINTENANCE	-	1,998	354,571	429,822
TOTAL INSURANCE PREMIUM TAX	\$ 7,444,606	\$ 7,023,820	\$ 7,893,587	\$ 9,305,949
COMMUNITY EVENTS FUND				
OPERATING-SUPPLIES	\$ 102,421	\$ 53,298	\$ -	\$ 20,950
OPERATING-PURCH/CONT	214,318	390,051	332,302	206,050
TOTAL COMMUNITY EVENTS FUND	\$ 316,739	\$ 443,350	\$ 332,302	\$ 227,000
MEMORIAL WALL FUND				
OPERATING-SUPPLIES	\$ 400	\$ 11,500	\$ -	\$ 1,000
TOTAL MEMORIAL WALL FUND	\$ 400	\$ 11,500	\$ -	\$ 1,000
GEORGIA SUP COURT COOP AUTHORITY FUND				
OPERATING-PURCH/CONT	\$ -	\$ -	\$ -	\$ 1,000
TOTAL GA SUP CT CK'S COOP AUTH	\$ -	\$ -	\$ -	\$ 1,000
LAW LIBRARY FUND				
OPERATING-SUPPLIES	\$ 46,421	\$ -	\$ -	\$ 30,000
OPERATING-PURCH/CONT	1,300	-	-	-
TOTAL LAW LIBRARY FUND	\$ 47,721	\$ -	\$ -	\$ 30,000
TSPLOST 25% DISCRETIONARY FUND				
PERSONAL SERVICES	\$ 1,545,689	\$ 1,540,398	\$ 1,473,509	\$ 1,493,782
OPERATING-SUPPLIES	251,069	245,447	78,860	256,250
OPERATING-PURCH/CONT	26,101	37,516	37,778	52,000
OTHER FINANCING USES	1,831,873	640,422	90,258	717,968
CAPITAL	-	-	13,485	-
TOTAL TSPLOST 25% DISCRETIONARY FUND	\$ 3,654,732	\$ 2,463,784	\$ 1,693,889	\$ 2,520,000
TOTAL SPECIAL REVENUE FUNDS	\$ 34,332,976	\$ 33,527,560	\$ 34,714,534	\$ 37,721,601

DEBT SERVICE FUNDS

These funds account for the accumulation of resources for the retirement of general purpose debt (principal and interest).

REVENUE DETAIL

GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
2015 GENERAL OBLIGATION BONDS				
Investment income	\$ 33,810	\$ 64,640	\$ 45,026	\$ -
Other financing sources	2,954,750	2,954,000	2,957,500	2,959,000
Total	\$ 2,988,560	\$ 3,018,640	\$ 3,002,526	\$ 2,959,000
2016 GENERAL OBLIGATION BONDS				
Taxes, property	\$ 6,250,830	\$ 6,689,235	\$ 6,549	\$ -
Investment income	10,199	31,185	11,571	-
Other financing sources	5,764,933	6,440,451	1,700,000	2,181,700
Total	\$ 12,025,962	\$ 13,160,872	\$ 1,718,120	\$ 2,181,700
2017 GENERAL OBLIGATION BONDS				
Taxes, property	\$ -	\$ -	\$ 5,162,691	\$ 4,930,875
Investment income	-	-	2,018	-
Other financing sources	4,142,167	4,867,625	12,768	-
Total	\$ 4,142,167	\$ 4,867,625	\$ 5,177,477	\$ 4,930,875
TOTAL DEBT SERVICE FUNDS	\$ 19,156,689	\$ 21,047,137	\$ 9,898,123	\$ 10,071,575

EXPENDITURE DETAIL

DEBT SERVICE FUNDS

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
2015 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ 1,550	\$ 1,450	\$ 1,450	\$ 1,500
INTEREST	727,950	639,750	524,000	402,500
DEBT RETIREMENT	2,205,000	2,315,000	2,430,000	2,555,000
TOTAL DEBT SERVICE FUND-2015 GO BONDS	\$ 2,934,500	\$ 2,956,200	\$ 2,955,450	\$ 2,959,000
2016 GENERAL OBLIGATION BONDS				
INTEREST	\$ 381,005	\$ 382,789	\$ 173,272	\$ 136,700
DEBT RETIREMENT	7,355,000	7,750,000	1,985,000	2,045,000
OTHER FINANCING USES	4,142,167	4,867,625	-	-
TOTAL DEBT SERVICE FUND-2016 GO BONDS	\$ 11,878,172	\$ 13,000,414	\$ 2,158,272	\$ 2,181,700
2017 GENERAL OBLIGATION BONDS				
PROFESSIONAL FEES	\$ 500	\$ 500	\$ 1,500	\$ 1,500
INTEREST	2,641,667	4,452,125	2,851,625	2,744,375
DEBT RETIREMENT	-	1,915,000	2,105,000	2,185,000
TOTAL DEBT SERVICE FUND-2017 GO BONDS	\$ 2,642,167	\$ 6,367,625	\$ 4,958,125	\$ 4,930,875
TOTAL DEBT SERVICE FUNDS	\$ 17,454,838	\$ 22,324,239	\$ 10,071,847	\$ 10,071,575

ENTERPRISE FUNDS

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

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

REVENUE DETAIL

PROPRIETARY FUNDS
ENTERPRISE FUNDS

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
WATER AND SEWER FUND				
Intergovernmental	\$ 120	\$ 18,001	\$ -	\$ -
Charges for services	35,320,188	36,237,546	37,926,404	37,880,000
Investment income	135,063	1,424,942	1,086,347	400,000
Contributions	3,254,184	3,416,168	6,839,794	-
Miscellaneous	69,445	66,551	187,777	82,000
Total	\$ 38,778,999	\$ 41,163,207	\$ 46,040,320	\$ 38,362,000
STORM WATER UTILITY FUND				
Intergovernmental	\$ 336,234	\$ 373,974	\$ 391,266	\$ 400,000
Charges for services	5,447,501	5,605,951	5,750,445	5,600,000
Investment income	22,689	33,256	26,687	-
Contributions	1,657,890	1,497,784	1,904,178	-
Miscellaneous	73,836	37,894	412	-
Use of reserves	-	-	-	1,266,828
Total	\$ 7,538,150	\$ 7,548,859	\$ 8,072,987	\$ 7,266,828
SOLID WASTE MANAGEMENT FUND				
Investment income	\$ (5,894)	\$ 220,249	\$ 246,934	\$ -
Miscellaneous	257,510	61,458	40,317	40,000
Use of reserves	-	-	-	430,800
Other financing sources	287,394	308,542	383,741	351,053
Total	\$ 539,010	\$ 590,249	\$ 670,992	\$ 821,853
COMMUNICATIONS UTILITY				
Charges for services	\$ 1,501,751	\$ 1,901,969	\$ 1,678,947	\$ 1,741,165
Investment income	9,659	13,224	16,897	12,000
Miscellaneous	299,744	335,018	284,298	478,000
Total	\$ 1,811,154	\$ 2,250,211	\$ 1,980,142	\$ 2,231,165
RENTAL FACILITIES FUND				
Charges for services	\$ 562,631	\$ 611,815	\$ 414,934	\$ 746,000
Miscellaneous	65,030	67,301	67,772	101,519
Total	\$ 627,661	\$ 679,116	\$ 482,706	\$ 847,519
TOTAL ENTERPRISE FUNDS	\$ 49,294,974	\$ 52,231,642	\$ 57,247,147	\$ 49,529,365

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual	Actual	Est. Actual	Budget
		<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
WATER AND SEWER FUND					
5000 ADMINISTRATION					
	PERSONAL SERVICES	\$ 758,188	\$ 830,923	\$ 781,933	\$ 966,595
	OPERATING-SUPPLIES	110,330	68,599	188,322	193,600
	OPERATING-PURCH/CONT	824,774	756,547	1,414,613	1,193,980
	OPERATING-OTH COSTS	-	929	9,176	275,000
	OPERATING-INTFND CHG	1,483,562	1,514,985	1,573,688	1,622,742
	OPERATING-DEPREC	4,852,484	5,317,059	5,681,142	-
	DEBT SERVICE	2,126,632	2,061,653	1,401,542	6,256,795
	OTHER FINANCING USES	108,078	-	-	-
	CAPITAL	-	-	-	520,000
TOTAL	ADMINISTRATION	10,264,049	10,550,695	11,050,416	11,028,712
5100 CUSTOMER SERVICES					
	PERSONAL SERVICES	713,830	711,009	720,548	693,713
	OPERATING-SUPPLIES	182,655	(20,917)	(216,357)	84,350
	OPERATING-PURCH/CONT	291,393	254,273	263,554	368,700
	OPERATING-OTH COSTS	(16,667)	-	-	-
	OPERATING-DEPREC	6,148,670	6,041,679	6,013,472	-
TOTAL	CUSTOMER SERVICES	7,319,881	6,986,044	6,781,216	1,146,763
5105 WATER TREATMENT					
	PERSONAL SERVICES	938,005	1,010,274	1,072,632	1,013,729
	OPERATING-SUPPLIES	2,318,677	2,517,736	2,896,235	2,566,650
	OPERATING-PURCH/CONT	659,106	385,162	640,429	956,300
	CAPITAL	-	-	-	264,500
TOTAL	WATER TREATMENT	3,915,788	3,913,172	4,609,295	4,801,179
5110 CENTRAL LABORATORY					
	PERSONAL SERVICES	392,190	426,276	458,872	435,726
	OPERATING-SUPPLIES	125,840	157,137	289,254	131,625
	OPERATING-PURCH/CONT	126,900	120,708	151,571	176,000
	CAPITAL	-	-	-	19,800
TOTAL	CENTRAL LABORATORY	644,930	704,121	899,697	763,151
5115 WASTE WATER					
	PERSONAL SERVICES	651,961	656,033	760,402	675,985
	OPERATING-SUPPLIES	949,772	885,074	873,670	931,400
	OPERATING-PURCH/CONT	682,619	755,242	691,965	696,080
	CAPITAL	-	-	-	875,000
TOTAL	WASTE WATER	2,284,352	2,296,349	2,326,037	3,178,465
5120 METER					
	PERSONAL SERVICES	693,564	731,091	749,677	733,043
	OPERATING-SUPPLIES	1,232,841	1,230,166	1,239,896	412,550
	OPERATING-PURCH/CONT	48,030	55,684	73,378	32,000
	CAPITAL	-	-	-	960,338
TOTAL	METER	1,974,435	2,016,941	2,062,951	2,137,931

EXPENDITURE DETAIL

ENTERPRISE FUNDS

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
WATER AND SEWER FUND (cont.)				
5125 WATER DISTRIBUTION				
PERSONAL SERVICES	1,395,195	1,590,124	1,698,268	1,690,537
OPERATING-SUPPLIES	554,455	509,130	461,575	457,950
OPERATING-PURCH/CONT	193,590	296,592	305,740	312,800
CAPITAL	-	-	-	621,000
TOTAL WATER DISTRIBUTION	2,143,239	2,395,846	2,465,583	3,082,287
5130 WASTEWATER CONVEYANCE				
PERSONAL SERVICES	1,259,428	1,320,286	1,753,712	1,344,362
OPERATING-SUPPLIES	543,820	426,845	635,397	295,125
OPERATING-PURCH/CONT	455,110	502,266	580,707	457,000
CAPITAL	-	-	-	1,605,000
TOTAL WASTEWATER CONVEYANCE	2,258,357	2,249,396	2,969,815	3,701,487
5135 MECHANICAL				
PERSONAL SERVICES	610,854	617,274	559,784	577,594
OPERATING-SUPPLIES	116,260	100,242	95,707	92,175
OPERATING-PURCH/CONT	118,451	144,803	104,033	131,000
CAPITAL	-	-	-	135,000
TOTAL MECHANICAL	845,565	862,320	759,524	935,769
5140 ENGINEERING & MAPPING				
PERSONAL SERVICES	710,682	734,267	720,635	953,948
OPERATING-SUPPLIES	39,863	49,744	56,771	103,575
OPERATING-PURCH/CONT	35,524	61,193	90,575	148,805
CAPITAL	-	-	-	52,000
TOTAL ENGINEERING & MAPPING	786,068	845,205	867,981	1,258,328
5150 ENVIRONMENTAL COMPLIANCE				
PERSONAL SERVICES	177,388	181,037	198,800	-
OPERATING-SUPPLIES	22,121	53,921	21,362	-
OPERATING-PURCH/CONT	12,416	12,697	7,870	-
TOTAL ENVIRONMENTAL COMPLIANCE	211,924	247,655	228,032	-
5150 SPECIAL PROJECTS				
PERSONAL SERVICES	-	-	-	474,814
OPERATING-SUPPLIES	-	-	-	99,065
OPERATING-PURCH/CONT	-	-	-	45,000
CAPITAL	-	-	-	95,000
TOTAL SPECIAL PROJECTS	-	-	-	713,879
5700 RENEWAL & EXTENSION				
	-	-	-	5,614,049
5800 BOND PROJECTS				
	(6,816)	-	-	-
TOTAL WATER AND SEWER FUND	\$ 32,641,773	\$ 33,067,742	\$ 35,020,549	\$ 38,362,000

EXPENDITURE DETAIL

ENTERPRISE FUNDS

		Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
STORM WATER UTILITY FUND					
5200 STORM WATER					
	PERSONAL SERVICES	\$ 1,888,967	\$ 1,890,331	\$ 2,195,470	\$ 2,395,650
	OPERATING-SUPPLIES	160,004	179,165	180,017	300,875
	OPERATING-PURCH/CONT	210,792	316,666	222,198	345,130
	OPERATING-OTHER COSTS	-	-	-	46,882
	OPERATING-INTFND CHG	317,742	321,755	329,891	462,291
	OPERATING-DEPREC	2,818,413	2,972,145	3,142,652	-
	OTHER FINANCING USES	25,659	-	-	-
	CAPITAL	-	-	-	3,716,000
TOTAL	STORM WATER UTILITY FUND	\$ 5,421,576	\$ 5,680,062	\$ 6,070,227	\$ 7,266,828
SOLID WASTE MANAGEMENT FUND					
5310 RECYCLING CENTER					
	PERSONAL SERVICES	\$ 251,815	\$ 229,784	\$ 280,056	\$ 291,847
	OPERATING-SUPPLIES	77,899	56,041	61,112	56,350
	OPERATING-PURCH/CONT	48,714	70,470	70,177	42,856
TOTAL	RECYCLING CENTER	378,428	356,295	411,345	391,053
5300 SOLID WASTE MANAGEMENT					
	OPERATING-SUPPLIES	10,255	13,378	16,468	20,000
	OPERATING-PURCH/CONT	612	792	752	800
	OPERATING-OTH COSTS	669,879	692,439	570,659	410,000
	OPERATING-DEPRECIATION	54,312	55,088	55,115	-
TOTAL	SOLID WASTE MANAGEMENT	735,059	761,697	642,994	430,800
TOTAL	SOLID WASTE MANAGEMENT FUND	\$ 1,113,487	\$ 1,117,992	\$ 1,054,338	\$ 821,853
COMMUNICATIONS UTILITY					
5530 COMMUNICATIONS UTILITY					
	PERSONAL SERVICES	\$ 396,053	\$ 394,973	\$ 527,114	\$ 535,111
	OPERATING-SUPPLIES	191,714	121,866	139,449	125,800
	OPERATING-PURCH/CONT	504,929	389,722	469,847	533,516
	OPERATING-OTH COSTS	287,648	-	-	243,448
	OPERATING - INTERFUND CHARGES	283,908	276,426	314,585	310,289
	OPERATING-DEPRECIATION	1,059,165	1,049,724	1,056,578	-
	OTHER FINANCING USES	5,626	-	-	-
	CAPITAL	-	-	-	483,001
TOTAL	COMM UTILITY OTHER NONGRANT	2,729,043	2,232,710	2,507,573	2,231,165
TOTAL	COMMUNICATIONS UTILITY	\$ 2,729,043	\$ 2,232,710	\$ 2,507,573	\$ 2,231,165

EXPENDITURE DETAIL

ENTERPRISE FUNDS

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
RENTAL FACILITIES/VENUES				
5600 RENTAL FACILITIES				
PERSONAL SERVICES	\$ 340,650	\$ 371,097	\$ 385,458	\$ 417,835
OPERATING-SUPPLIES	132,029	134,228	121,444	151,850
OPERATING-PURCH/CONT	92,402	88,329	84,275	90,600
OPERATING - INTERFUND CHARGES	34,812	34,812	31,754	27,234
OPERATING-DEPRECIATION	151,095	151,095	146,780	-
TOTAL RENTAL FACILITIES/VENUES	750,989	779,561	769,711	687,519
5620 EXHIBITION CENTER				
PERSONAL SERVICES	68	-	-	5,500
OPERATING-SUPPLIES	131,104	123,220	128,351	141,500
OPERATING-PURCH/CONT	6,282	8,151	7,768	7,600
TOTAL EXHIBITION CENTER	137,454	131,371	136,119	154,600
5622 CANAL HEADGATES BUILDING				
OPERATING-SUPPLIES	2,680	3,146	4,535	5,000
OPERATING-PURCH/CONT	165	195	180	400
TOTAL CANAL HEADGATES BUILDING	2,845	3,341	4,715	5,400
TOTAL RENTAL FACILITIES/VENUES	\$ 891,288	\$ 914,273	\$ 910,545	\$ 847,519
TOTAL ENTERPRISE FUNDS	\$ 42,797,168	\$ 43,012,780	\$ 45,563,232	\$ 49,529,365

INTERNAL SERVICE FUNDS

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

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

REVENUE DETAIL

PROPRIETARY FUNDS
INTERNAL SERVICE FUNDS

	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Est. Actual</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
EMPLOYEE MEDICAL FUND				
Charges for services	\$ 11,087,421	\$ 10,813,009	\$ 10,807,339	\$ 12,184,312
Investment income	7,422	4,384	3,428	-
Miscellaneous	1,045,788	-	2,000,000	-
Total	\$ 12,140,631	\$ 10,817,393	\$ 12,810,767	\$ 12,184,312
RISK MANAGEMENT FUND				
Intergovernmental	\$ 1,304,526	\$ 860,712	\$ 1,094,434	\$ 1,180,969
Total	\$ 1,304,526	\$ 860,712	\$ 1,094,434	\$ 1,180,969
UTILITY DAMAGE PREVENTION				
Intergovernmental	\$ 680,762	\$ 701,845	\$ 706,411	\$ 738,012
Total	\$ 680,762	\$ 701,845	\$ 706,411	\$ 738,012
CUSTOMER SERVICE AND INFORMATION				
Intergovernmental	\$ 200,081	\$ 219,109	\$ 233,037	\$ 229,044
Total	\$ 200,081	\$ 219,109	\$ 233,037	\$ 229,044
FLEET REPLACEMENT FUND				
Intergovernmental	\$ 2,212,573	\$ 2,147,538	\$ 2,150,782	\$ 2,152,533
Other financing sources	50,249	167,559	51,951	50,000
Total	\$ 2,262,822	\$ 2,315,097	\$ 2,202,733	\$ 2,202,533
GEOGRAPHIC INFORMATION SYSTEMS				
Intergovernmental	\$ -	\$ -	\$ -	\$ 1,372,626
Total	\$ -	\$ -	\$ -	\$ 1,372,626
TOTAL INTERNAL SERVICE FUNDS	\$ 16,588,822	\$ 14,914,156	\$ 17,047,382	\$ 17,907,496

EXPENDITURE DETAIL

INTERNAL SERVICE FUNDS

	Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
EMPLOYEE MEDICAL FUND				
PERSONAL SERVICES	\$ 167,119	\$ 175,939	\$ 181,723	\$ 177,917
OPERATING-PURCH/CONT	12,398,058	13,310,529	12,704,002	12,006,395
TOTAL EMPLOYEE MEDICAL FUND	\$ 12,565,177	\$ 13,486,468	\$ 12,885,726	\$ 12,184,312
RISK MANAGEMENT FUND				
PERSONAL SERVICES	\$ 154,136	\$ 155,460	\$ 163,065	\$ 154,319
OPERATING-SUPPLIES	16,243	26,560	13,575	25,050
OPERATING-PURCH/CONT	1,110,790	579,408	917,794	1,001,600
OTHER FINANCING USES	23,357	98,615	-	-
TOTAL RISK MANAGEMENT FUND	\$ 1,304,526	\$ 860,044	\$ 1,094,434	\$ 1,180,969
UTILITY DAMAGE PREVENTION FUND				
PERSONAL SERVICES	\$ 505,173	\$ 543,757	\$ 544,871	\$ 536,307
OPERATING-SUPPLIES	125,519	84,802	85,278	94,885
OPERATING-PURCH/CONT	44,587	57,911	54,500	51,820
OPERATING-DEPRECIATION	5,483	15,376	21,762	-
CAPITAL	-	-	-	55,000
TOTAL UTILITY DAMAGE PREVENTION	\$ 680,762	\$ 701,846	\$ 706,411	\$ 738,012
CUSTOMER SERVICE AND INFORMATION CENTER				
PERSONAL SERVICES	\$ 194,665	\$ 214,341	\$ 231,098	\$ 222,494
OPERATING-SUPPLIES	2,458	2,193	961	2,550
OPERATING-PURCH/CONT	2,958	2,575	978	4,000
TOTAL CUSTOMER SERVICE AND INFORMATION	\$ 200,081	\$ 219,109	\$ 233,037	\$ 229,044
FLEET REPLACEMENT FUND				
OPERATING-PURCHASES/CONTRACTS	\$ 712,103	\$ 791,896	\$ 726,170	\$ 774,051
OPERATING-DEPRECIATION	1,634,807	1,676,265	1,641,652	-
CAPITAL	-	-	-	1,428,482
TOTAL FLEET REPLACEMENT FUND	\$ 2,346,909	\$ 2,468,162	\$ 2,367,822	\$ 2,202,533
GEOGRAPHIC INFORMATION SYSTEMS				
PERSONAL SERVICES	\$ -	\$ -	\$ -	\$ 538,180
OPERATING-SUPPLIES	-	-	-	26,000
OPERATING-PURCH/CONT	-	-	-	657,146
CAPITAL	-	-	-	151,300
TOTAL GEOGRAPHIC INFORMATION SYSTEMS	\$ -	\$ -	\$ -	\$ 1,372,626
TOTAL INTERNAL SERVICE FUNDS	\$ 17,097,456	\$ 17,735,628	\$ 17,287,430	\$ 17,907,496

CAPITAL EXPENDITURES

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2021 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS**

BUILDINGS	Description	Budget
Sheriff's Office	Tile and carpet	\$ 6,500
		<u>\$ 6,500</u>
VEHICLES		
Sheriff's Office	Emergency equipment for vehicles	\$ 136,200
Detention Center	Emergency equipment for vehicles	12,000
Fire Services	Durangoes with equipment	70,000
Fire Services	Training department staff vehicles	168,000
Water Utility	F350s	177,000
Water Utility	F450	65,000
Water Utility	F250	55,000
Storm Water Utility	f450 flat bed	55,000
Utility Damage Prevention	1500 4x4	30,000
Fleet Replacement Fund:		
Tax Assessor	Ford Explorer	23,000
Magistrate Court	Tahoe	33,482
Sheriff's Office	Patrol vehicles	629,000
Sheriff's Office	Trucks	108,000
Sheriff's Office	Unmarked van	26,000
Detention Center	Patrol vehicles	58,000
Fleet Services	3/4 ton truck	50,000
Maintenance	F250	50,000
Maintenance	Van	32,000
Parks/recreation	F150	28,000
Parks/recreation	Van	30,000
Animal Services	Van	55,000
		<u>\$ 1,890,682</u>
MACHINERY/EQUIPMENT		
Information Technology	Computer replacements	266,595
Information Technology	Physical Server	12,150
Information Technology	Data closet UPS	20,000
Information Technology	Exchange load balancer	13,000
Information Technology	Wireless distribution upgrade	75,000
Information Technology	Hardware/software projects	90,000
Board of Elections	File cabinets	10,000
Board of Elections	iPad charging station	10,000
Tax Commissioner	Office needs	10,000
Sheriff's Office	Portable radios	18,008
Sheriff's Office	Storage facility video presentation	30,000
Sheriff's Office	UPS battery replacement	8,000
Sheriff's Office	Upgrade door locks	5,100
Sheriff's Office	Fingerprint scanners	8,400
Sheriff's Office	Mountain bikes	3,750
Sheriff's Office	Night vision	100,000
Sheriff's Office	Other	25,500
Detention Center	Hot food well	1,800
Detention Center	ID band system	3,355
Emergency Services	Satellite Pod Runner	50,000
Fleet Services	Tools/automotive equipment	50,000
Planning	Office needs	4,000
Parks/recreation	Ballfield drag machines	28,000
Parks/recreation	Workman HD	32,000
Parks/recreation	Zero turn mowers	22,000
E911	UPS battery replacement	5,000
E912	Phone system	100,000
E913	Projector	3,000

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2021 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS**

MACHINERY/EQUIPMENT (cont.)	Description	Budget
Fire Services	SCBAs	\$ 36,000.00
Fire Services	Fire pump for boat	18,000
Fire Services	Washers for stations	22,000
Fire Services	Mowers for stations	10,000
Fire Services	Tools	50,000
Fire Services	Portable radios	21,000
Traffic Engineering	Electronic life cycle equipment	150,000
Traffic Engineering	School flasher assemblies	9,800
Traffic Engineering	Ped Crossing LED assemblies	19,600
Engineering construction	Equipment trailer	6,000
Engineering construction	Mowers	75,000
Engineering construction	Attachments	21,000
Engineering construction	Message boards	94,400
Landscaping	Enclosed trailer	9,000
Landscaping	mowers	30,681
Landscaping	Skid type sprayer	2,700
Landscaping	Other	3,500
Park maintenance	Mowers	35,000
Water Utility	Computers	80,000
Water Utility	Drinking fountains for community bike paths	40,000
Water Utility	Water treatment equipment	264,500
Water Utility	Central laboratory equipment	19,800
Water Utility	Waste water equipment	525,000
Water Utility	Hydra strip taping machine	115,000
Water Utility	Trailers	29,000
Water Utility	Remote mower	90,000
Water Utility	Jet truck	140,000
Water Utility	Backhoe	115,000
Water Utility	Wheel loader	120,000
Water Utility	IBAK camera system	75,000
Water Utility	Shop lighting conversion	30,000
Water Utility	Cameras	30,000
Water Utility	Plotter	12,000
Water Utility	Projector	10,000
Water Utility	Trench roller	45,000
Water Utility	Trench box	50,000
Storm Water Utility	Trailer	9,600
Storm Water Utility	Bobcat dozier	7,400
Storm Water Utility	Sewer cleaner	426,000
Storm Water Utility	Mower	90,000
Storm Water Utility	Forklift	50,000
Communications Utility	Batteries	68,224
Communications Utility	Fire suppression panel	10,000
Communications Utility	Other	14,824
Damage Prevention	Equipment	25,000
Geographic Information Systems	Vmware expansion for servers	112,500
Geographic Information Systems	SAN storage	32,300
Geographic Information Systems	Computers	6,500
Fleet Replacement Fund:		
Traffic Engineering	1/2 ton pickup	29,000
Landscaping	truck	29,000
Roads & Bridges	forklift	68,000
Parks/recreation	F350s	180,000
		<u>\$ 4,566,987</u>

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2021 CAPITAL EXPENDITURES BUDGET
OPERATING FUNDS**

OTHER	Description	Budget
Community Services	Light towers and master plan	\$ 106,400
Tax Commissioner	Office needs	45,000
Sheriff's Office	Technology needs	228,610
E911	Technology needs	192,820
Water Utility	Campus resurfacing	400,000
Water Utility	Basin covers	350,000
Water Utility	Meters and towers	960,338
Water Utility	Water distribution improvements	300,000
Water Utility	Sewer rehab	1,000,000
Water Utility	Mechanical department parts	50,000
		<u>\$ 3,633,168</u>
INFRASTRUCTURE		
Water Utility		\$ 5,614,049
Storm Water Utility		3,078,000
Communications Utility		389,953
		<u>\$ 9,082,002</u>
TOTAL		<u>\$ 19,179,339</u>

Capital Funds

CAPITAL PROJECTS FUNDS

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

REVENUE DETAIL

**GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS**

	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Est. Actual FY 2020</u>	<u>Budget FY 2021</u>
SPLOST 2006-2010				
Investment income	\$ 5,706	\$ 3,505	\$ 7,878	\$ -
Total	\$ 5,706	\$ 3,505	\$ 7,878	\$ -
2009 GENERAL OBLIGATION BONDS/2011-2016 SPLOST				
Investment income	\$ 138,794	\$ 117,597	\$ 104,254	\$ -
Use of reserves	-	-	-	8,175,000
Other financing sources	-	-	436,968	-
Total	\$ 138,794	\$ 117,597	\$ 541,222	\$ 8,175,000
TRANSPORTATION SPLOST				
Taxes, sales	\$ 3,492,776	\$ 7,913,802	\$ 11,560,867	\$ 13,415,000
Intergovernmental	3,074,000	3,402,037	2,542,104	5,900,000
Other financing sources	1,008,784	640,422	90,258	-
Total	\$ 7,575,561	\$ 11,956,261	\$ 14,193,229	\$ 19,315,000
2015 GENERAL OBLIGATION BONDS				
Investment income	\$ 42,201	\$ 12,834	\$ 3,556	\$ -
Total	\$ 42,201	\$ 12,834	\$ 3,556	\$ -
2017 GENERAL OBLIGATION BONDS				
Intergovernmental	\$ 2,510	\$ -	\$ -	\$ -
Investment income	671,946	864,470	566,804	-
Use of reserves	-	-	-	21,966,303
Other financing sources	9,000,000	-	5,589,086	-
Total	\$ 9,674,456	\$ 864,470	\$ 6,155,890	\$ 21,966,303
2017-2022 SPLOST				
Taxes, sales	\$ 20,967,916	\$ 22,602,004	\$ 24,808,040	\$ 23,400,000
Investment income	145,386	451,804	428,915	-
Other financing sources	965,452	460,234	1,848,525	-
Total	\$ 22,078,755	\$ 23,514,042	\$ 27,085,480	\$ 23,400,000
TITLE AD VALOREM TAX				
Use of reserves	\$ -	\$ -	\$ -	\$ 800,000
Other financing sources	-	8,500,000	15,000,000	-
Total	\$ -	\$ 8,500,000	\$ 15,000,000	\$ 800,000
TOTAL CAPITAL PROJECTS FUNDS	\$ 39,515,472	\$ 44,968,710	\$ 62,987,254	\$ 73,656,303

EXPENDITURE DETAIL

GENERAL FUND		Actual FY 2018	Actual FY 2019	Est. Actual FY 2020	Budget FY 2021
CULTURE/RECREATION					
1010 COMMUNITY SERVICES					
	PERSONAL SERVICES	\$ 422,218	\$ 447,772	\$ 501,455	\$ 528,366
	OPERATING-SUPPLIES	35,198	76,911	46,197	27,360
	OPERATING-PURCH/CONT	30,592	36,647	44,732	50,900
	CAPITAL	-	-	103,210	106,400
TOTAL	COMMUNITY SERVICES	488,008	561,330	695,594	713,026
1601 LIBRARIES					
	OPERATING-OTHER COSTS	1,852,625	1,852,175	2,043,838	2,206,246
TOTAL	LIBRARIES	1,852,625	1,852,175	2,043,838	2,206,246
1611 PARKS/RECREATION					
	PERSONAL SERVICES	1,508,297	1,608,241	1,935,727	1,960,261
	OPERATING-SUPPLIES	462,603	478,257	556,509	500,060
	OPERATING-PURCH/CONT	356,351	392,418	594,384	688,295
	CAPITAL	98,134	97,264	83,925	82,000
TOTAL	PARKS/RECREATION	2,425,385	2,576,180	3,170,545	3,230,616
1612 WILDWOOD PARK					
	PERSONAL SERVICES	101,453	88,588	-	-
	OPERATING-SUPPLIES	11,535	11,322	-	-
	OPERATING-PURCH/CONT	42,205	50,355	-	-
TOTAL	WILDWOOD PARK	155,193	150,265	-	-
TOTAL	CULTURE/RECREATION	\$ 4,921,211	\$ 5,139,950	\$ 5,909,977	\$ 6,149,888

**COLUMBIA COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2021 CAPITAL EXPENDITURES BUDGET
CAPITAL FUNDS**

2009 General Obligation Bond/2011-2016 SPLOST	Budget
Washington Road Widening	\$ 25,000
Hereford Farm at Blanchard Road	600,000
Road Rehabilitation/Resurfacing	4,500,000
Detention Center Roof	1,300,000
Wildwood Park	250,000
Canal Headgates parking lot	1,200,000
Recreation projects	300,000
Total 2009 GO/2011-2016 SPLOST Projects	\$ 8,175,000
Transportation SPLOST	
Hereford Farm Rd Widening (design)	MPO - Fed with State/Local match \$ 800,000
Hardy McManus Road widening (design)	MPO - Fed with State/Local match 300,000
Hardy McManus Road widening (ROW)	MPO - Fed with State/Local match 800,000
Lewiston from I-20 to Columbia Rd (design)	Band 2 TIA 30,000
Lewiston from I-20 to Columbia Rd (ROW)	Band 2 TIA 3,000,000
Flowing Wells Rd widening (design)	Band 2 TIA 60,000
Flowing Wells Rd widening (const)	Band 2 TIA 3,000,000
Fury's Ferry Road Widening (design)	Band 2 TIA 600,000
Fury's Ferry Road Widening (ROW)	Band 2 TIA 2,000,000
Fury's Ferry Road Widening (Const)	Band 2 TIA 3,000,000
Horizon South Pkwy (design)	Band 3 TIA 300,000
Horizon South Pkwy (ROW)	Band 3 TIA 1,000,000
LMIG projects	Local Maintenance & Improvement Grant 4,000,000
Evans to Locks Rd Widening & Multi-Use Trail	TIA Discretionary blended with SPLOST 25,000
Wrightsboro Rd @ Chamblin Rd - Const	TIA Discretionary blended with SPLOST 400,000
Total Transportation SPLOST Projects	\$ 19,315,000
2017 General Obligation Bond	
Martinez Park	\$ 1,000,000
The Plaza - Passive Park	2,500,000
The Plaza - Parking Deck	4,000,000
Performing Arts Center	11,000,000
Gateway Blvd Ext	3,000,000
Project Management	466,303
Total 2017 General Obligation Bond	\$ 21,966,303
2017-2022 SPLOST	
Grovetown 10%	\$ 1,518,660
Harlem 3%	456,300
Project Management	77,068
Transfers Out:	
2016 GO Debt Retirement	2,181,700
2015 GO Bond Debt Service Payments	2,959,000
Justice Center Garage & Improvements	13,257,272
Sheriff's Administration Building	1,000,000
Transportation Improvements	750,000
Stormwater Improvements	1,200,000
Total 2017-2022 SPLOST	\$ 23,400,000
TAVT	
Wayfinding Signage	\$ 800,000
Total TAVT	\$ 800,000
TOTAL CAPITAL PROJECTS FUNDS	\$ 73,656,303

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

FY	PROJECTS	SOURCE	FUNDING	SQ/FT	PERSONNEL			
					STAFF	CUSTODIAN	LANDSCAPE	SUPPLIES
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$0	\$27,989	\$0	\$4,500
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0	\$0	\$0
17	LAKESIDE PARK	17 GO BOND	\$3,000,000		\$108,230	\$0	\$0	\$0
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$0	\$0	\$0	\$0
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$141,110	\$27,989	\$0	\$4,500
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$315,100	\$27,989	\$0	\$18,000
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$32,880	\$0	\$0	\$0
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0	\$0	\$0
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$0	\$0	\$0	\$0
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$0	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$413,740	\$27,989	\$0	\$18,000
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$0	\$27,989	\$0	\$5,000
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$0	\$0	\$0	\$0
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$0	\$13,995	\$41,100	\$3,200
	FY TOTAL PRIOR TO ESCALATION				\$0	\$41,984	\$41,100	\$8,200
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$75,373	\$0	\$0	\$0
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$0	\$0	\$0
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0	\$0	\$0
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0	\$0	\$1,000
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$0	\$0	\$1,000
	FY TOTAL PRIOR TO ESCALATION				\$75,373	\$0	\$0	\$2,000
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$164,400	\$0	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$164,400	\$0	\$0	\$0
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0	\$0	\$1,000
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$0	\$0	\$1,000
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$0	\$0	\$1,000
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$0	\$0	\$1,000
	FY TOTAL PRIOR TO ESCALATION				\$0	\$0	\$0	\$4,000
TOTALS			\$105,982,862	\$135,000	\$1,589,247	\$195,924	\$82,200	\$69,400

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

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

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

(CONTINUED)

FY	PROJECTS	SOURCE	FUNDING	SQ/FT	UTILITIES			
					LIGHTING	POWER	WATER	BROADBAND
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$15,000	\$32,550	\$1,200	\$18,000
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0	\$0	\$0
17	LAKE SIDE PARK	17 GO BOND	\$3,000,000		\$20,000	\$2,000	\$18,000	\$900
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$5,000	\$2,000	\$12,000	\$0
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$20,000	\$5,000	\$12,000	\$0
	FY TOTAL PRIOR TO ESCALATION				\$60,000	\$41,550	\$43,200	\$18,900
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$28,000	\$130,000	\$9,600	\$0
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$10,000	\$2,000	\$12,000	\$0
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$20,000	\$5,000	\$12,000	\$1,000
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$20,000	\$5,000	\$12,000	\$1,000
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0	\$0	\$0
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$120,000	\$10,000	\$4,000	\$0
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$1,000	\$2,000	\$0
	FY TOTAL PRIOR TO ESCALATION				\$198,000	\$153,000	\$51,600	\$2,000
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$0	\$90,000	\$3,600	\$0
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$5,000	\$36,000	\$11,000	\$0
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$5,000	\$21,700	\$3,600	\$18,000
	FY TOTAL PRIOR TO ESCALATION				\$10,000	\$147,700	\$18,200	\$18,000
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$5,000	\$10,000	\$0	\$0
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$15,000	\$0	\$18,000
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0	\$0	\$0
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0	\$0	\$0
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$1,500	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$5,000	\$26,500	\$0	\$18,000
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$2,000	\$48,000	\$5,000	\$0
	FY TOTAL PRIOR TO ESCALATION				\$2,000	\$48,000	\$5,000	\$0
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0	\$0	\$0
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$1,250	\$0	\$0
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$8,000	\$600	\$0
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$5,000	\$0	\$0
	FY TOTAL PRIOR TO ESCALATION				\$0	\$14,250	\$600	\$0
TOTALS			\$105,982,862	\$135,000	\$550,000	\$847,750	\$236,600	\$113,800

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

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

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

(CONTINUED)

FY	PROJECTS	SOURCE	FUNDING	SQ/FT	CONTRACT SERVICES						
					WASTE	PEST	ELEVATOR	SECURITY	LANDSCAPE	INS. PREMIUM	
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$1,600	\$360		\$1,595	\$527	\$0	\$1,200
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0		\$0	\$0	\$0	\$125
17	LAKESIDE PARK	17 GO BOND	\$3,000,000		\$3,240	\$120		\$0	\$527	\$5,000	\$900
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$0	\$120		\$0	\$0	\$10,000	\$900
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$0	\$120		\$0	\$0	\$5,000	\$900
	FY TOTAL PRIOR TO ESCALATION				\$4,840	\$720		\$1,595	\$1,054	\$20,000	\$4,025
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$3,240	\$2,100		\$3,190	\$527	\$35,000	\$8,700
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$0	\$0		\$0	\$0	\$5,000	\$900
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$0	\$120		\$0	\$0	\$5,000	\$900
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$0	\$120		\$0	\$0	\$5,000	\$900
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0		\$0	\$0	\$0	\$1,500
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$1,600	\$1,400		\$0	\$527	\$0	\$1,800
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$1,400		\$0	\$527	\$0	\$150
	FY TOTAL PRIOR TO ESCALATION				\$4,840	\$5,140		\$3,190	\$1,581	\$50,000	\$14,850
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$0	\$1,400		\$3,190	\$0	\$0	\$5,100
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$0	\$1,400		\$1,595	\$527	\$0	\$2,300
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$1,600	\$360		\$1,595	\$527	\$0	\$900
	FY TOTAL PRIOR TO ESCALATION				\$1,600	\$3,160		\$6,380	\$1,054	\$0	\$8,300
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$0	\$1,000		\$1,595	\$527	\$4,000	\$1,670
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$0		\$0	\$527	\$0	\$420
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0		\$0	\$0	\$0	\$420
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0		\$0	\$0	\$0	\$320
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$0		\$0	\$0	\$0	\$265
	FY TOTAL PRIOR TO ESCALATION				\$0	\$1,000		\$1,595	\$1,054	\$4,000	\$3,095
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$0	\$1,400		\$0	\$527	\$0	\$720
	FY TOTAL PRIOR TO ESCALATION				\$0	\$1,400		\$0	\$527	\$0	\$720
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0		\$0	\$0	\$0	\$75
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$0		\$0	\$0	\$0	\$275
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$200		\$0	\$527	\$0	\$175
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$0		\$0	\$0	\$0	\$300
	FY TOTAL PRIOR TO ESCALATION				\$0	\$200		\$0	\$527	\$0	\$825
TOTALS			\$105,982,862	\$135,000	\$22,560	\$23,040		\$25,520	\$11,067	\$148,000	\$62,805

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

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

OPERATING COST IMPACTS OF UPCOMING CAPITAL PROGRAMS

(CONCLUDED)

FY	PROJECTS	SOURCE	FUNDING	SQ/FT	CAPITAL			COUNTY SERVICES	TOTALS
					FLEET	EQUIPMENT	OTHER		
17	HARLEM LIBRARY	SPLOST 17-22	\$4,000,000	15,000	\$5,000	\$0	\$2,000	\$19,000	\$130,521
17	EVANS LIBRARY UPGRADE	SPLOST 17-22	\$405,120		\$0	\$0	\$0	\$0	\$125
17	LAKESIDE PARK	17 GO BOND	\$3,000,000		\$50,000	\$52,000	\$10,000	\$2,000	\$272,917
17	THE PLAZA PARK	17 GO BOND	\$3,000,000		\$0	\$0	\$0	\$10,000	\$40,020
17	GROVETOWN CENTER PARK	17 GO BOND	\$3,000,000		\$6,000	\$0	\$0	\$5,000	\$86,900
	FY TOTAL PRIOR TO ESCALATION				\$61,000	\$52,000	\$12,000	\$36,000	\$530,483
18	CULTURAL ARTS CENTER	SPLOST 17-22 & 17 GO BOND	\$29,000,000	75,000	\$5,000	\$40,000	\$4,000	\$15,000	\$645,446
18	PATRIOTS PARK EXPANSION	17 GO BOND	\$3,000,000		\$12,500	\$20,000	\$10,000	\$2,000	\$107,280
18	MARTINEZ CENTER PARK	17 GO BOND	\$3,000,000		\$6,000	\$0	\$0	\$5,000	\$87,900
18	ADDITIONAL CENTER PARK	17 GO BOND	\$3,000,000		\$6,000	\$0	\$0	\$5,000	\$87,900
18	GREENWAY	17 GO BOND	\$5,000,000		\$0	\$0	\$0	\$0	\$1,500
18	DRIVER TRAINING TRACK	17 GO BOND	\$6,000,000		\$100,000	\$50,000	\$10,000	\$0	\$299,327
18	SHERIFF'S STORAGE BUILDING	17 GO BOND	\$500,000		\$0	\$0	\$5,000	\$0	\$10,077
	FY TOTAL PRIOR TO ESCALATION				\$129,500	\$110,000	\$29,000	\$27,000	\$1,239,430
19	JUSTICE CENTER EXP & GARAGE	SPLOST 17-22	\$17,000,000	35,000	\$5,000	\$0	\$1,000	\$10,000	\$152,279
19	SHERIFF'S ADMIN BLD	SPLOST 17-22	\$7,680,000		\$0	\$0	\$2,000	\$5,000	\$64,822
19	GROVETOWN LIBRARY	17 GO BOND	\$3,000,000	10,000	\$0	\$0	\$2,000	\$10,000	\$123,577
	FY TOTAL PRIOR TO ESCALATION				\$5,000	\$0	\$5,000	\$25,000	\$340,678
21	BUILDING A REPLACEMENT	SPLOST 17-22	\$5,568,000		\$5,000	\$0	\$2,000	\$0	\$106,165
21	BACKUP DATA CENTER	SPLOST 17-22	\$1,400,000		\$0	\$20,000	\$0	\$0	\$53,947
21	TOWER FACILITIES	SPLOST 17-22	\$1,400,000		\$0	\$0	\$24,000	\$0	\$24,420
21	REPLACE ENGINE COMPANY 2	SPLOST 17-22	\$1,067,000		\$0	\$0	\$0	\$0	\$1,320
21	REPLACE ENGINE COMPANY 13	SPLOST 17-22	\$875,000		\$0	\$0	\$0	\$0	\$2,765
	FY TOTAL PRIOR TO ESCALATION				\$5,000	\$20,000	\$26,000	\$0	\$188,617
22	DETENTION CENTER	SPLOST 17-22	\$2,400,000		\$40,000	\$0	\$5,000	\$5,000	\$272,047
	FY TOTAL PRIOR TO ESCALATION				\$40,000	\$0	\$5,000	\$5,000	\$272,047
23	RENOVATE ENGINE COMPANY 12	SPLOST 17-22	\$250,000		\$0	\$0	\$0	\$0	\$1,075
23	ENGINE COMPANY 15	SPLOST 17-22	\$873,742		\$0	\$0	\$0	\$0	\$2,525
23	RAPID DEPLOYMENT BUILDING	SPLOST 17-22	\$564,000		\$0	\$0	\$0	\$1,000	\$11,502
23	911 UPGRADES	SPLOST 17-22	\$1,000,000		\$0	\$0	\$0	\$0	\$6,300
	FY TOTAL PRIOR TO ESCALATION				\$0	\$0	\$0	\$1,000	\$21,402
TOTALS			\$105,982,862	\$135,000	\$481,000	\$364,000	\$154,000	\$187,000	

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

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

Department Information

PROCUREMENT

FUND/DEPARTMENT NUMBER: 1003

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

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

GOALS FOR FY 20/21

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

PROCUREMENT

FUND/DEPARTMENT NUMBER: 1003

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
PO Processed	8878	7157	7950
Contracts Administered	440	557	586
Bid/RFPs Prepared	56	46	53
Outgoing Mail Processed	70,300 pieces	93,500 pieces	95,000 pieces
Credit Cards	353	354	345

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Saving from Bid/RFP process	\$1,821,632	\$758,900	\$825,000
GovDeals Revenue	\$22,722	\$29,621	\$45,500

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
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 I	0	1	1
Courier III	1	1	1
Total	7	8	8

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	2	2	2
Heavy Equipment	1	1	1
Vehicle Allowances	3	3	3
Total	6	6	6

INFORMATION TECHNOLOGY

FUND/DEPARTMENT NUMBER: 1005

DEPARTMENT DESCRIPTION

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

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

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

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

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

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

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

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

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

The business analysis services ensure that current and proposed applications meet regulation and business

INFORMATION TECHNOLOGY

FUND/DEPARTMENT NUMBER: 1005

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

Customer Service Team: The Customer Service Team (CST) is responsible for desktop support, audio visual systems, video surveillance systems, access control systems and Service Desk. Incident entry and resolution, supporting and assisting County users technology requests, desktop imaging, computer equipment setup, maintenance and setup of access control systems, as well as setup and maintenance of video surveillance systems are the responsibility of the Customer Service Team.

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

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

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

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

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

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

INFORMATION TECHNOLOGY

FUND/DEPARTMENT NUMBER: 1005

ACCOMPLISHMENTS FOR FY 19/20

- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, server, network infrastructure and IP phone equipment)
- Genetec Security Center was upgraded to newest version. Control Center and Archiver servers were upgraded to new server hardware
- MUNIS 2019 ERP software and server upgrades
- Grovetown Library technology project
- Grovetown Tax Office Nemo-Q installation, system upgraded at Evans Tag Office
- iPlan Tables and Bluebeam Deployment for Plan Review Process
- HR Photo System upgrade
- Auditorium A Recording and Sound System upgrades
- County Wireless Network Distribution upgraded
- Evans Library Network Infrastructure and Wireless capacity upgrade
- Implemented Informacast Fusion for Emergency notifications
- Implemented Layer3 Managed Security Services monitoring
- Data Cabling and Network Infrastructure for new construction projects Gateway Park, Patriots Park Expansion, Lakeside ark, Grovetown Libray
- Implemented switched core backend to support Sherriff's Office VXRail DR system
- Upgraded Cisco Voice applications
- Implemented Cisco WebEx Meetings for on-line collaboration
- Upgraded aging IBM v7000 Storage Area Network. New hardware includes all high-speed Solid State Flash Hard Drives and supports secure data encryption
- Implemented new Cisco Security Systems; AMP for Endpoints (Antivirus and Anti-malware) and Umbrella (DNS, phishing, and malware protection)
- Upgraded aging Data File Servers for Water Works Utility Division
- Migrated County users of various AutoCAD versions to Subscription Services and upgraded to v. 2019
- Upgraded aging GIS SQL/SDE Server
- Implemented Microsoft's Storage Migration Services to decrease Deployment times of new Servers
- Implemented Digital Scans of Historical Plans stored at Records Retention
- Multiple technology projects to support Board of Elections; scanning mail-in ballots, new

INFORMATION TECHNOLOGY

FUND/DEPARTMENT NUMBER: 1005

Applying Office, Early Voting Sites

- Implement end user security training/testing
- Begin planning and design for Office 365/Exchange 365/SharePoint 365

GOALS FOR FY 20/21

- Continuation of equipment lifecycle replacement schedule (desktop PC's, laptops, server, network infrastructure and IP phone equipment)
- SharePoint Online Implementation; including online fillable forms
- Exchange Online & Office 365 Implementation; email in the Cloud
- Upgrade aging Uninterruptible Power Sources in Data Closets County Wide
- Complete implementation of the iasWorld suite for the Tax Assessors
- TimeStar Implementation for Sheriff's Office
- Paymentus E-Bill Implementation
- Community and Leisure – MOVE Project
- Harlem City Camera Project
- Transition voice network from PRI circuits to SIP Trunking
- Survey and Upgrade Wireless Access Points and placement throughout the County Facilities
- Evans Campus Fiber relocation/upgrade
- Migrate the Odyssey Court System to SaaS (Cloud)

INFORMATION TECHNOLOGY

FUND/DEPARTMENT NUMBER: 1005

WORKLOAD MEASUREMENTS

	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Customers	1285	1349	1385
Incident Requests	4921	5413	5954
Incoming Email Transactions	5,773,988	6,254,600	6,773,732
Systems Supported	142	141	145
<u>Equipment Supported</u>			
Audio Visual Equipment	296	300	320
Access Ctrl Readers	52	52	80
Cameras	207	210	300
Communication Equipment (Phones & Analog Adapters)	1401	1230	1250
Communication Routers	56	55	62
Communication Switches	348	350	370
Communication Firewalls	26	26	28
Communication Access Points	180	181	210
Personal Computers	1532	1685	1762
Printers	322	354	370
Scanners	115	110	121
Servers (Physical/Virtual)	127	145	163
Thin Clients	116	109	133
Uninterruptible Power Supply	663	729	762
<u>Communication Services Supported</u>			
Telephone Lines	1735	1769	1804
Cellular Services	292	298	313
<u>Staffing Ratios</u>			
Customer Srv Staff to User Ratio	1 to 321	1 to 270	1 to 277
Application Staff to User Ratio	1 to 214	1 to 225	1 to 231
Communications Staff to User Ratio	1 to 257	1 to 270	1 to 277
Server Staff to User Ratio	1 to 428	1 to 450	1 to 462

INFORMATION TECHNOLOGY

FUND/DEPARTMENT NUMBER: 1005

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Routine Service Requests Completed:	96.50%	98.13%	98.0%

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager Information Technology	1	1	1
Asst Mgr Information Technology	1	1	1
Application Support Manager	1	0	0
Technical Support Manager	0	1	1
Network Communications Manager	1	1	1
Server Support Manager	1	1	1
Administrative Coordinator	1	1	1
LAN Server Administrator II	1	1	1
LAN Server Administrator I	1	1	2
Technology Support Specialist	4	4	5
Service Desk Analyst	0	1	1
Database Administrator	1	1	1
Systems Analyst	1	1	1
Application Support Analyst	2	2	2
Programmer Analyst II (2016)	1	1	1
Programmer Analyst I	1	1	1
Network Security Administrator	1	1	1
Network Engineer II	1	1	1
Network Engineer I	2	2	2
Total	22	23	25

INFORMATION TECHNOLOGY

FUND/DEPARTMENT NUMBER: 1005

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	14	14	16
Total	14	14	16

IT DEPARTMENT-TRAINING

FUND/DEPARTMENT NUMBER: 1005

DEPARTMENT DESCRIPTION

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.

ACCOMPLISHMENTS FOR FY 19/20

- Managed the end user Security training through KnowBe4
- Presented Mini Information Security Training during New Hire Orientation
- Implemented Security Awareness Training Remediation Meetings
- Maintained Comprehensive Policy Manual with updates
- Assisted departments with content updates on the upgraded Website
- Trained employees on Employee Self Service
- Assisted departments with training for MUNIS 2019 upgrade

GOALS FOR FY 20/21

- Manage Information Security Training for all employees
- Support Implementation of TimeStar and SharePoint
- Work with departments and divisions to evaluate online training opportunities for staff
- Implement training courses for new products like WebEx
- Conduct County-wide 2-Year training renewals for employees per the Information Security Awareness Policy

WORKLOAD MEASUREMENTS

Category (# of classes)	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Microsoft Office Classes	11	10	10
Defensive Driving	16	8	10
CPR/AED/First Aid	8	3	4
Customer Service	5	2	2
Other (Web, MUNIS, etc.)	10	5	5
Security Training	65	65	65

IT DEPARTMENT-TRAINING

FUND/DEPARTMENT NUMBER: 1005

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Average Customer Satisfaction % on a scale from 1 -5	4.9	4.9	4.9

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Vehicle Allowances	1	1	1

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Conducted the Harlem Municipal General Election, the Presidential Preference/General Primary and Special Elections
- Obtained and Implemented a brand new statewide voting system
- Conducted several public demonstrations of the new voting system
- Consolidated, moved and split several precincts within the county
- Updated over 221,851 registration and elections records (includes change of name/address, new registrations, deleted registrations, confirmations notices, petitions, and early/advance/election day voting through April 2020.)
- Approximately 71% of the County's estimated total population is currently registered to vote (111,645 total registered voters in Columbia County, April 2020)
- Conducted training classes for poll workers for the elections
- Conducted early voting/absentee/advance voting for the Harlem Municipal General Election, the Presidential Preference/General Primary and Special Elections
- Operated two early voting sites for the Presidential Preference Primary (that was postponed after two weeks) and operated one early voting site for the General Primary, while practicing social distancing.
- Worked with Roads and Bridges and coordinated efforts with them to deliver all

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

Election Day equipment to the 47 voting precincts the day before the General Primary Election and for them to pick up all equipment the day after each election.

GOALS FOR FY 20/21

- Conduct the August General Primary Runoff Election, the November 3, 2020 Presidential General Election and any Special Elections if needed.
- Relocate as many precincts as possible – out of the schools
- Split, realign and/or consolidate our precincts, when possible and if needed
- Continue to train staff and poll workers on the new method of voting and equipment
- Continue to notify candidates and elected officials on Ethics filing requirements
- Track and maintain local candidate filings
- Provide training to temporary staff on the voter registration system
- Continue updating the voter registration system
- Continue voter registration and election support to the municipalities in the County
- Continue attending training sessions required by the Georgia Election Code
- Visit each high school and train a representative on voter registration
- Acquire adequate office and warehouse space to properly conduct in-person Early Voting and store our voting equipment

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
New registration records	14,548	12,000	20,000
Records updated for changes, deletions and confirmations	35,928	20,000	40,000
Elections	4	3	3
Absentee & Voted in the office	107,545	30,000	80,000
Training sessions for poll workers	8	6	6
Total records updated	158,021	60,000	140,000

BOARD OF ELECTIONS

FUND/DEPARTMENT NUMBER: 1007

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Executive Director	1	1	1
Elections Coordinator	1	0	0
Registration Coordinator	1	1	1
Deputy Clerk	2	2	3
(*Temp Employees)	30	35	35
Total	35	30	40

HUMAN RESOURCES

FUND/DEPARTMENT NUMBER: 1011

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Medical renewal with UHC will reflect a 7.5% increase in administrative fees and the stop loss will remain at \$250K for 2021.
- Current dental premiums with United Concordia guaranteed until December 31, 2022.
- Employee Fitness Center employee utilization averaged monthly with 84 employees visiting 6.41 times per month (538 average total monthly visits).
- Employee On-site Health Clinic saw an average of 111 employees each month; Employees and Dependents utilizing the MedNow four facilities averaged 217 each month.
- Health4Me2 Rewards Program had 98 participants. Cash awards totaled \$2,150 and PTO awards totaled 440 hours valued at \$10,571.
- Annual Performance Appraisal training for 200 Managers and Supervisor Performance Pro computer training were held September 2019.
- Four Lunch and Learn programs with an average of 70 employees in attendance at each event.
- Employee Compliance Training was completed by 707 employees through December 2019.
- Drug Impairment Recognition Training presented to 180 supervisors February 2019.
- Participated at Augusta University Internship Fair, Columbia County Chamber job fair, and four college or technical school Career Fairs.
- Received 5,419 online employment applications.
- Seventeen (17) comprehensive classification and compensation surveys completed.
- Flu immunization vaccine was administered to 321 employees.
- Fifteen (15) employees participated in the Education Reimbursement Program.
- One hundred fifty one (151) active and Twelve (12) retired employees were recognized for years of service; ten (10) employees were recognized for military service during the annual Service Recognition Program.
- Human Resources Staff received training, prepared, printed and distributed 1,410 1095-C forms in-house rather than using an outside vendor with annual savings of approximately \$15,000.

HUMAN RESOURCES

FUND/DEPARTMENT NUMBER: 1011

GOALS FOR FY 20/21

- Continue to monitor and evaluate the efficiency and effectiveness of Employee Medical Clinic and MedNow facilities usage.
- Continue Health 4Me2 initiative with emphasis on nutrition, education and disease management.
- Continue communicating benefits of Fitness Center, health and lifestyle change programs.
- Continue to identify new benefits programs with minimal increase in benefits cost while providing flexible and enhanced option choices.
- Educate employees about the new United Healthcare virtual mental health benefit that began first quarter 2020. The new option gives employees a virtual mental health visit with an approved provider rather than a face-to-face visit.
- Digitize employee benefit files to more efficiently store and retrieve information.
- Digitize pre-employment forms.
- Use virtual onboarding process for a seamless applicant and internal user experience.
- Eliminate unnecessary manual processes.
- Deliver excellent customer service and benefits for employee recruitment and retention.
- Evaluate, develop and implement innovative Employee Programs.
- Improve the quality and methods of communication between Human Resources and employees.
- Use Webex or Zoom communication sessions for employee training and benefits information.
 - 2020 1095-C forms will be prepared and distributed by Human Resources staff.

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Workers Comp Claims	98	103	108
Family Medical Leave	75	80	85
401(a) Participants	1264	1274	1284
457(b) Participants	1125	1141	1156
Employment Applications	5,419	5,540	5,600
Advertisement Savings	\$7,200	\$7,400	\$7,550
Internal Position Postings	7	10	14
External Position Postings	177	180	182
New Hires Processed	238	248	260
Terminations Processed	197	208	213
Employment Turnover	15.64%	15.0%	14.50%
Grievances Filed	0	1	1
Grievances Resolved	0	1	1

HUMAN RESOURCES

FUND/DEPARTMENT NUMBER: 1011

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Merit	3.0%	2.5%	2.0%
Merit Average \$	\$1,374	\$1,100	\$905
Cost of Living Adjustment	2.0%	2.0%	2.0%
Performance Evaluation %	3.63%	3.65%	3.67%
Benefits Cost to Payroll	37%	37%	38%
401(a) Fund Balance	\$63,680,715	\$66,227,943	\$68,877,060
457(b) Fund Balance	\$51,468,379	\$53,709,114	\$55,857,478
Employee Average Tenure	9.3 years	9.2 years	9.1 years
Education Reimbursement	15	20	25
Mandatory Training	707	225	740

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Human Resources Manager	1	1	1
Assistant Human Resources Manager	1	1	1
Class/Comp Manager	1	1	1
Fitness Specialist	.75	.75	1
Classification Specialist V	1	1	1
Human Resources Specialist V	1	1	1
Employee Relations Specialist V	1	1	1
Specialist I		1	1
Benefits Specialist VI	1	1	1
Total	7.75	8.75	8.75

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Vehicle Allowances	3	3	3
Total	3	3	3

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Achieved 100% compliance with Georgia statutes for the 2019 Tax Digest.
- Maintained a property delinquency rate of less than 1%.
- Completed full implementation into the new Motor Vehicle software (DRIVES).

GOALS FOR FY 20/21

- Prepare the 2020 Tax Digest and achieve 100% compliance with Georgia statutes.
- Obtain 100% accuracy rating for the state annual motor vehicle inventory audit.
- Maintain a property delinquency rate of less than 1%.
- Install scanners at each work station and begin scanning all title documents and affidavits into the DRIVES software.
- Achieve 100% compliance with IRS 2290 Audit.

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
MOTOR VEHICLE DIVISION			
Funds Collected for Motor Vehicles	\$34,050,287	\$35,500,000	\$35,500,000
# of Vehicle Registrations Bills	146,233	146,174	149,100
# of Motor Vehicle Transactions	220,729	221,000	222,542
# of Sales Tax Collections	35	398	500
Sales Tax Funds Collected	\$16,199	\$391,801	\$500,000
# of Incoming Telephone Calls	30,305	30,658	31,000
# of Email/Mail Correspondences	6,911	10,000	10,000
# of Disabled Person Placards Issued	2,399	2,400	2,500
# of Mailed Registrations	45,563	65,000	50,000
Scanning of Documents for Record Retention	190,000	235,465	240,000
Refunds/Appeals, Overpayments	949	1,300	1,400
PROPERTY TAX DIVISION			
Real & Personal Property Tax Collected	\$140 million	\$142 million	\$144 million
# of Real & Personal Tax Bills	89,269	90,000	91,000
Mobile Home Tax Collected	\$247,429	\$246,000	\$245,000
# of Personal Property MH Tax Bills	1,871	1,860	1,850
# of Homestead Exemption Apps.	2,723	2,800	2,850
Timber Tax Collected	\$75,024	\$80,000	\$85,000
# of Timber Tax Bills	46	50	55
Heavy Duty Equipment Tax Collected	\$7,145	\$7,200	\$7,250
# of Heavy Duty Equip Tax Bills	26	28	30
# of Incoming Telephone Calls	17,349	17,150	17,000

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Collection Rate – Real & Personal	99%	99%	99%
Collection Rate – Timber	100%	100%	100%
Collection Rate – Heavy Duty	100%	100%	100%
Collection Rate – Mobile Homes	99%	99%	99%

TAX COMMISSIONER

FUND/DEPARTMENT NUMBER: 1111

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Elected Officials	1	1	1
Managers	4	4	4
Full-Time Employees	22	22	22
Part-Time Employees	0	0	0
Total	27	27	27

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	1	1	1
Total	1	1	1

TAX ASSESSOR DEPARTMENT

FUND/DEPARTMENT NUMBER: 1112

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Reviewed and revalued all real property and personal property in the County
- Processed 616 real and personal property appeals
- Processed 100 Board of Equalization appeals
- Processed 4 Arbitration appeals
- Processed 52 Hearing Officer appeals
- Processed 12 Superior Court Settlement Conferences
- Processed 121 vehicle appeals
- Reviewed or audited 906 Personal Property accounts that led to discoveries totaling (\$1,959,481) for tax years 2016 through 2019
- Revisited all appealed properties (with taxpayers present, if possible for the taxpayer)
- Received approval of the timely submission of the Tax Assessors' portion of the 2019 Tax Digest from the Georgia Department of Revenue

TAX ASSESSOR DEPARTMENT

FUND/DEPARTMENT NUMBER: 1112

- Achieved a satisfactory Department of Audits annual Sales ratio study
- Met appraiser training requirements set by Georgia Department of Revenue
- Processed 9,666 Deeds/Splits
- Performed 4,228 Sales Checks

GOALS FOR FY 20/21

- Review and revalue all parcels in the County
- Complete an approved 2020 Real & Personal Property Tax Digest on schedule
- Increase the number of onsite Personal Property Reviews and Audits

TAX ASSESSOR DEPARTMENT

FUND/DEPARTMENT NUMBER: 1112

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Parcels Reviewed	60,957	62,295	63,633
New Main Improvements	1,588	1,009	1,543
Personal Property Accounts	13,731	13,007	13,000
Deeds Processed	7,575	7,854	8,133
Mapping Splits & Combines	2,091	2,035	2,151
Personal Property Mobile Homes	1,865	1,823	1,781

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager VI (Chief Appraiser)	1	1	1
Manager V (Deputy Chief Appraiser)	1	1	1
Manager IV (Office Manager)	1	1	1
Manager II (Residential)	1	1	1
Manager I (Commercial)	1	1	1
Manager I (Personal Property)	1	1	1
Supervisor VI (Admin Supervisor)	1	1	1
Appraiser	0	1	0
Appraiser I	12	1	1
Appraiser II	3	11	11
Appraiser III	0	4	4
Appraiser IV	0	0	0
Clerk IV	5	5	5
Specialist IV	3	3	3
Total	30	32	33

TAX ASSESSOR DEPARTMENT

FUND/DEPARTMENT NUMBER: 1112

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	12	12	13
Heavy Equipment			
Vehicle Allowances	2	2	3
Total	14	14	16

JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Continued to develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at a minimal or no budget impact to the County.
- Maintained the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintained qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court.
- Continued to implement and provide proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program for Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower and improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.
- Maintained the Citizen Panel Foster Reviews with volunteer board and a part-time Coordinator as well as providing appropriate training.
- Continued to fund rental fees for community service vans at no expense to the County.
- Continued to provide a community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.
- Continued to provide Attorney Guardian Ad Litem for youth involved in custody cases at a minimal expense to the county.
- Continued to provide, at the Judge's discretion, Non-Attorney Guardian Ad Litem for youth involved in delinquent and CHINS cases at no expense to the county.
- Continued to establish and implement programs to meet the needs of youthful offenders at no financial impact to the County's budget:
 - Anger Management/Decision Making101
 - Mediation
 - Truancy Reduction Program
 - Choices and Consequences Program (Elementary/Middle/High School)
 - Transitioning From Elementary To Middle School Program
 - Bullying Program (Elementary/Middle School)
 - Adolescent Safe Passage Program (Phase I)
 - Adolescent Safe Passage Educational Program (Phase II)
 - Drug and Alcohol Program

JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

- Prevention and Diversion Program
- Community Service Program (Delinquent Offenders)
- Traffic Educational Community Service Program (Traffic Offenders)
- Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
- Shoplifter's Alternative Program
- The Determined Youth Program
- Safe Youth Program in affiliation with Columbia County Community Connections (CCCC) – Low Risk Offenders
- Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders
- ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders
- Teen Court Program in affiliation with CCCC – Low Risk Offenders.
- Continued evaluation of current programs to ensure that Juvenile Court was not duplicating the services currently offered to youth by placing them in multiple programs with like content, thereby cutting back on the number of classes offered to each youth and thus saving money for the court.
- Awarded the “Juvenile Justice Incentive” grant from the Criminal Justice Coordinating Council in the amount of \$116,000 to serve “Medium/High” risk youth and their parents through our “Aggression Replacement Therapy” program.
- Hosted multiple training sessions for our Citizen's Panel Foster Review Board through the assistance of our part-time coordinator at no cost to the County.
- Numerous staff attended the “Juvenile Court Association of Georgia” Conference in Savannah, Ga. for three days of training on House Bill updates to include CHINS cases involving youth charged with Status, Truancy and Traffic infractions.
- 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.
- Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools

GOALS FOR FY 20/21

- Administer the functions of Juvenile Court as delegated by law.
- Develop and implement local programs administered by the court to meet the needs of and empower at-risk youth/families at minimal or no budget impact to the County.
- Maintain the services provided to the citizens of Columbia County at the lowest financial impact to the County's budget.
- Maintain qualification/certification as a Georgia Crime Information Center Agency enhancing the proficiency of the court.
- Continue implementing and providing proactive programs such as Transitioning From Elementary to Middle School, The Bullying Program For Elementary and Middle School and Choices & Consequences to all Columbia County Schools in an effort to empower and

JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

improve the decision making skills of students with the ultimate goal being to reduce recidivism while decreasing the number of complaints received by the court.

- Maintain the Citizen Panel Foster Reviews with volunteers and a part-time Coordinator and provide appropriate training.
- Fund rental fees for community service vans at no expense to County.
- Fund the Traffic Educational Community Service program for traffic violators at no expense to the County.
- Continue to provide community service to the residents of Columbia County through roadside cleanup on Saturdays at a minimal expense to the County.
- Provide Attorney Guardian Ad Litem for youth in custody cases at minimal expense to the county by placing an additional Guardian under contract.
- Create and implement new programs, as well as enhance existing ones, with part time Programs Director.
- Seek fifth year award of the “Juvenile Justice Incentive” grant from the Criminal Justice Coordinating Council in the amount of \$116,000 to serve “Medium/High” risk youth and their parents through our “Aggression Replacement Therapy” program.
- Continue Juvenile Court supports the Law Enforcement Explorer teams at Lakeside, Harlem and Grovetown High Schools
- Continue Juvenile Court Judge and Chief of Probation support and maintain a seat on the Board for the “Law and Justice” classes at Lakeside, Harlem and Grovetown High Schools which are recognized as credited courses at their respective schools.
- Establish, implement and enhance programs to meet the needs of youthful offenders at no financial impact to the County’s budget:
 - Anger Management/Decision Making101
 - Mediation
 - Truancy Reduction Program
 - Choices and Consequences Program (Elementary/Middle/High School)
 - Transitioning From Elementary To Middle School Program
 - Bullying Program (Elementary/Middle School)
 - Adolescent Safe Passage Program (Phase I)
 - Adolescent Safe Passage Educational Program (Phase II)
 - Drug and Alcohol Program
 - Prevention and Diversion Program
 - Community Service Program (Delinquent Offenders)
 - Traffic Educational Community Service Program (Traffic Offenders)
 - Parents Reducing Incidents of Driving Error (P.R.I.D.E.) Class
 - Shoplifter’s Alternative Program
 - The Determined Youth Program
 - Strengthening Families Program in affiliation with CCCC – Medium/High Risk Offenders
 - ART(Aggression Replacement Therapy) with CCCC – Medium/High Risk Offenders

JUVENILE COURT

FUND/DEPARTMENT NUMBER: 1214

- Teen Court Program in affiliation with CCCC – Low Risk Offenders
- To work even closer with the Board of Education by taking part in serving on two additional committees. The first being the new “School Climate” committee which is a new and mandatory committee chaired by Superior Court Judge Carl Brown. Juvenile Court will also serve on a new and voluntary committee titled “What about the Children(WATCH)” which acts to provide wraparound serves to children with socio-economic barriers and focuses on the whole child.

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Cases	928	809	850

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Cases	928	800	850

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Chief of Probation	1	1	1
Probation Officer	6	7	8
Admin. Coordinator	1	1	1
Clerk	1	1	1
Total	9	10	11

COLUMBIA COUNTY SHERIFF'S OFFICE

FUND/DEPARTMENT NUMBER: 1311

MISSION STATEMENT

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

DEPARTMENT DESCRIPTION

The Columbia County Sheriff's Office (CCSO) is headed by Sheriff Clay N. Whittle. Serving as Chief Deputy is Michael L. Adams. The CCSO uses 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 Rick Whitaker, is comprised of the Administrative Services Division and Community Services Division. The Detention and Court Services Bureau, commanded by Major Steve Morris, is comprised of the Detention Center, Court Security, Transportation and Classification. The Majors answer directly to the Chief Deputy. The Chief Deputy oversees the Office of Professional Standards and Training Division.

GOALS FOR FY 20/21

- Redefine the role of the Inmate Work Detail.
- Train new UAV operators and robot operators to allow for proper staffing on all shift rotations.
- Eliminate paper time sheets.
- Increase the working relationship with the Columbia County Fire/Rescue.
- Equip all Transportation deputies and the Justice Center with medical tourniquets.
- Update the 9-1-1 phone system.

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Conducted public education programs for community groups
- Conducted formal training and exercises
- Coordinated and conducted training for specialized volunteer groups
- Coordinated and hosted four Community Blood Drives
- Coordinated with GIS on UAV SOP's
- Monitored and/or responded to multiple emergency events within the county
- Assisted the County Public Relations Manager with information dissemination and county events, as requested
- Deputy Director and EM Specialist completed Advanced Certified Emergency Manager Training
- Operations Officer obtained UAS 107 License
- Staff participation in Emergency Management Association of Georgia annual trainings and meetings
- Local Emergency Operations Plan updates to new format
- Staff participation in ESRI Users Conference and NAPSG Summit
- Mobile Operations Center Upgrades
- Mobile Operations Center Deployments
- Updated Columbia County Critical Facilities List
- Updated EMA Inventory
- Completed Hazard Mitigation Generator Grant for CCFR Station #13
- Submitted Hazard Mitigation Generator Grant Application for Exhibition Center and Liberty Park Community Center
- Completed 15 Emergency Support Function Annexes for Emergency Operations Plan
- Created PPE distribution system for all county employees
- Updated Emergency Incidents at County Schools SOG
- Created County Sheltering Annex
- Created EOC Access Database Roster
- Created Amateur Radio Deployment Kit
- Created two Drone Deployment Kits
- Created Satellite Phone Deployment Kit
- Created EOC Operations/Functions Checklists
- Closed out Public Assistance Grant for Hurricane Irma

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

EXERCISES & DRILLS – 2019/2020

- Statewide Tornado Drill 2020
- Full Scale Active Shooter Exercise
- Web EOC Tabletop Exercise
- Monthly Informacast Employee Mass Notification Drills
- Augusta Canal EAP Exercise
- National Weather Service Storm Spotter Training
- Damage Assessment Tabletop Exercise
- Red Cross Con Ops Training Exercise
- Amateur Radio Emergency Communications Exercise
- Amateur Radio Field Day

COMMUNITY EDUCATION PRESENTATIONS AND PROGRAMS – 2019/2020

Date	Group	Number of Participants
09/25/2019	Harlem High Emergency Medical Responders	37
11/14/2019	Leadership Columbia County	45
02/22/2020	STEM Club Ham Radio and Emergency Preparedness Presentation	23
03/06/2020	Rotary Club of Columbia County	16
03/10/2020	URISA Group Presentation	24
Total		145

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

GOALS FOR FY 20/21

- Conduct Training on Damage Assessment
- Conduct Registered Volunteer training
- Conduct Web EOC Training and Exercise
- Perform all additional communication and equipment upgrades to MOC in partnership with internal departments
- Maintain all programs required to continue receiving additional state disaster match incentives
- Review and update all emergency plans and SOG's, as needed
- Continue to apply for and maintain State and Federal Grants, as well as other funding sources
- Assure countywide NIMS compliance to maintain federal reimbursement privileges
- Conduct public education programs for community groups and citizens
- Coordinate and conduct training exercises
- Conduct Severe Weather Awareness Week, Statewide Tornado Drill and Winter Weather Preparedness Week
- Activate the EOC for exercises and emergencies, as required
- Coordinate and host four Community Blood Drives
- Submit quarterly GEMA Workplan updates to Area 3 Coordinator for PPA requirements
- Participate in quarterly GEMA/HS Area meetings
- Complete Emergency Operations Plan rewrite and format
- Construct Cityworks Storeroom and Stockpile for PPE
- Update Debris Management Plan

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Training Courses	8	15	15
Emergency Monitoring / Preps / Responses / EOC Activations	20	40	40

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY19/20	Forecast FY20/21
Conduct Drills / Exercises - (public & private sector)	5	10	15
Develop / Update Emergency Plans & SOP's - (public & private sector)	20	5	5
Conduct Community Outreach Programs on Preparedness Issues	5	20	20

STAFFING

Position	Actual FY18/19	Estimated FY 19/20	Forecast FY 20/21
EMA Director	1	1	1
Specialist VI	1	1	1
EMA Deputy Director	1	1	1
EMA Operations Officer	0	1	1
EMA Training Officer	0	0	0
Total	3	4	4

EMERGENCY MANAGEMENT AGENCY

FUND/DEPARTMENT NUMBER: 1313

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY20/21
Authorized Vehicles	0	0	0
Heavy Equipment (Mobile Operations Center)	1	1	1
Vehicle Allowances	3	3	3
Total	4	4	4

GOLD CROSS SERVICE PROVIDER

FUND/DEPARTMENT NUMBER: 1315

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Added 7th Ambulance to Columbia County operations stationed in City limit of Harlem.
- Replaced all ambulances with 2018 or 2019 fleet.
- Replaced all Toughbook Computers in the ambulances.
- Upgraded CAD system to ZOLL.
- Received all new OMG's from the Georgia Trauma Commission and replace old models.
- Replace Mobile Maps on all Toughbook's to have the latest neighborhoods that are being developed.
- Upgraded all Stretchers to FERNO INX
- Upgraded all Cardiac Monitors to ZOLL X Series
- Was selected to participate in the Medicare ET3 Program
- Upgraded Billing Systems

GOALS FOR FY 20/21

- Replace all ambulances with 2020 Ford F350
- Begin Telemedicine for residents as another option to transport to the hospital
- Begin offering transport to urgent cares for lower acuity patients
- Install IPADS in all ambulances
- Sign new contracts with local hospitals to extend partnerships
- Continue to evaluate, in coordination with County officials, the current Ambulance locations and assist in assuring the best placement of Ambulances throughout the community
- Conduct annual review call volume to determine if an additional Ambulance is needed in Columbia County.
- Continue to provide training to local schools in medical first responder program.
- Maintain commitment to continuing quality service to the citizens of Columbia County. We strive to continue training civic organizations and additional training to citizens of our community while providing a superior quality of care.
- Continue to assist with CERT in training as well as participation as members of the community.

ROADS & BRIDGES

FUND/DEPARTMENT NUMBER: 1411

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Installed a right turn lane on Chamblin Rd. at Wrightsboro Rd.
- Roundabout improvement on Hero Way to include curbs and stamped concrete median.
- Installed driveway pipe for down drains, cleared easement for gas main, installed a 6” sewer main and 2” water line to the Sheriff’s Department Warehouse.
- Graded, placed GAB and paved 1000’ of Clanton Rd.
- Assisted with special events including the Christmas Parade, the Jingle Jam, and Board of Elections during elections, in addition to various events at the Evans Town Center Park.
- Completed two and a half rounds of right-of-way mowing.
- Completed six rounds of mowing at the following county gateways: Highway 28, from the Richmond County Line to Blackstone Camp Road; Riverwatch Parkway from the Richmond County Line; Wheeler Road at the I-20 Interchange; Stevens Creek Road; Baston Road; Washington Road from the Richmond County Line to William Few Pkwy.; Grovetown Gateway interchange; Evans Towne Center area; Pumpkin Center Roundabout.
- Completed five rounds of mowing at the following school zones: North Columbia Elementary, Harlem High, Euchee Creek Elementary, Grovetown @ William Few Pkwy., Augusta Tech, Baker Place Elementary, Lewiston Elementary, Evans Middle, Evans Elementary, Evans High, Belair Elementary, Westmont Elementary, Brookwood Elementary, Augusta Prep., Martinez Elementary, South Columbia Elementary, Stevens Creek Elementary, Lakeside area, River Ridge Elementary, Stallings Island Middle, Riverside Middle, Riverside Elementary, Parkway Elementary, Clark Pointe sidewalks.

ROADS & BRIDGES

FUND/DEPARTMENT NUMBER: 1411

GOALS FOR FY 20/21

- Replace cross drains on Winfield Hills Rd. and Watson Bailey Rd.
- Close William Few inert landfill.
- Realign intersection of South Old Belair Rd. and Old Belair Ln.
- Continue to assist with special projects as previously listed.
- Cut and maintain all county right-of-ways.
- Continue to assist Road Construction with road improvement projects.
- Increase maintenance of county Gateways previously listed with the addition of Washington Rd. and Riverwatch Pkwy. to eight rounds.
- Increase maintenance of school zones previously listed to seven rounds.
- Continue to work with Fleet Services to analyze fleet to ensure that appropriate vehicles and equipment are being utilized.
- Scrape all dirt roads at least every 21 days.
- Continue to assist Stormwater Utility with drainage improvements.
- Continue to sweep roads within the Stormwater Utility service area.
- Continue to remove trash bags from roadside on a daily basis gathered by the Sheriff's Department inmate detail.

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Number of Work Orders	4550	4466	4689
Signs Replaced	567	586	615
Potholes Repaired	654	514	540

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
% of Work Orders Completed within 1 week	99%	93.5%	96%
% of Primary Signs Replaced within 1 day	97.5%	96.6%	97%
% of Potholes Repaired within 48 hours	65%	67%	70%

ROADS & BRIDGES

FUND/DEPARTMENT NUMBER: 1411

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager V	1	1	1
Manager III	2	2	2
Supervisor VII	7	8	7
Specialist VII	0	0	1
Crew Leader II	8	8	9
Specialist III	0	0	1
Tech III	1	1	1
Tech II	1	1	1
Tech I	1	3	3
Heavy Equipment Operator	3	3	3
Customer Service Rep III	1	1	1
Light Equipment Operator	4	5	5
Inventory Control	1	1	0
Maintenance Worker	28	27	32
Temporary Worker	6	0	0
Total	64	61	67

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
FLEET			
Trucks/Vehicles	51	52	54
Equipment	77	88	93
Trailers	25	27	27
Message Boards	16	18	18
Vehicle Allowances	0	0	0
Total	169	185	192

FLEET SERVICES

FUND/DEPARTMENT NUMBER: 1414

DEPARTMENT DESCRIPTION

The Fleet Services Department performs numerous tasks associated with the vehicles and equipment of Columbia County. Fleet maintains and repairs all equipment, vehicles, fire apparatus and generators in the county. The department also serves as liaison between other departments and the dealer when outside repairs are required. Through the Fleet Report, Fleet Services is able to streamline vehicle replacement and repurposing, which saves money by preventing unnecessary replacement or purchasing of vehicles and equipment. The Fire Services department of Fleet provides for a 24 hour on-call repair service for Columbia County's Fire department as well as Harlem's. Through inter-governmental agreements, Fleet Services also provides maintenance and repairs for outside agencies such as the City of Harlem, Columbia County Cares, DNR, DHS, Lincoln County Public Transit and Columbia County Community Connections. On-call services are available, through Fleet Services, around the clock with on-site fueling when needed. Fleet's generator program is responsible for inspecting and refueling all of the generators in the county and also maintaining and repairing all generators below 500KW. The Generator program now performs annual load bank testing and fuel polishing for all county owned generators. The addition of these services has eliminated the need for a generator services contract and greatly reduced the expense of outside services. Fleet Services also works with each department to provide the resources necessary for vehicle and equipment purchasing, delivery, and repurposing or selling.

ACCOMPLISHMENTS FOR FY 19/20

- All eligible technicians are now CDL certified
- Increased the number of ASE certified technicians
- Added DHS and DNR to outside agencies we serve
- Updated equipment now allows us to diagnose heavy equipment and generators
- Added a new generator technicians
- Added a generator service truck

GOALS FOR FY 20/21

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

FLEET SERVICES

FUND/DEPARTMENT NUMBER: 1414

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Work Orders Completed	3929	3458	4250
Labor hours for repairs	4100		4175
PM's Performed	1700	1333	1750
Vehicle responsibility	1351(includes generators)	1400(includes generators)	1400(includes generators)

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Work Order	791,896	726,658	800,000
PM %	43%	39%	40%
Average WO	1.00 hrs	1.02 hrs	1.02 hrs

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Fleet Manager	1	1	1
Operation Manager	1	1	1
Shop Manager	1	1	1
Fire Services	3	3	3
Generator	1	2	2
Heavy Equipment	4	4	4
Light Equipment	5	5	5
Office	2	2	2
Parts	2	2	2
Total	20	21	21

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	11	12	12
Heavy Equipment	2	2	2
Vehicle Allowances	0	0	0
Total	13	14	14

PLANNING

FUND/DEPARTMENT NUMBER: 1511

DEPARTMENT DESCRIPTION

The Department administers the County's zoning and subdivision regulations, in addition to leading the County's long-range planning efforts. The Planning Department is responsible for maintaining and implementing the adopted Comprehensive Plan, for processing rezoning applications and for the review of development site plans for conformance with the zoning ordinance.

ACCOMPLISHMENTS FOR FY 19/20

- Selected consultants and began public engagement for an update to Vision 2035
- Continued developing and implementing Vision 2035 with other departments.
- Continued to refine and evaluate Chapters 74 & 90 for necessary revisions, including a tiny house ordinance.
- Commenced construction of first phase of the Greenway.

GOALS FOR FY 20/21

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

PLANNING

FUND/DEPARTMENT NUMBER: 1511

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Request for property & development information	3200	3500	3550
Number of rezoning and variance requests	83	93	97
Number of concept plans processed	8	10	12
Number of preliminary plats approved by Planning Commission	12	13	13
Number of preliminary lots processed	411	875	450
Number of final plats approved by Planning Commission	24	23	24
Number of final subdivision lots processed	605	730	700
Architectural Reviews processed	190	215	225
Sign applications processed	237	220	230
Tree and landscaping inspections	884	1,150	1,250

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Director	1	1	1
Manager	1	1	1
Community Planner	1	1	1
Planner II	1	1	1
Planner I	0	0	0
Landscape Architect	1	1	1
Planning Technician	1	1	1
Planning Specialist IV	0	0	0
Administrative Specialist	1	1	1
Total	7	7	7

VEHICLE SCHEDULE

Category	Actual FY 17/18	Estimated FY 18/19	Forecast FY 19/20
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	5	5	5
Total	5	5	5

PLAN REVIEW

FUND/DEPARTMENT NUMBER: 1513

DEPARTMENT DESCRIPTION

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

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

The Plan Review Department maintains the archives of all approved subdivision construction and commercial development construction.

Once construction is completed, the Plan Review Department reviews final plats and individual plats prior to recording.

The Plan Review Department administers the infrastructure adoption process including review of construction As-Builts, tracking of final field inspections and presentation to the Board of Commissioners for acceptance.

ACCOMPLISHMENTS FOR FY 19/20

- Maintained consistent plan review response time for all submittals.
- Continued commitment to inter-department and inter-division communication including:
 - Weekly coordination meeting
 - Weekly status report of all site plans and major plats currently under review distributed by email to all pertinent staff
 - Monthly workload measurement report generated and distributed to administration and the Development and Planning Services Committee.
- Scanned all approved site plans and major plats. The electronic file of approved plan stored on “Pt Comfort” drive maintained by Water Utility as well as attached to the associated MUNIS application number. These approved plans are therefore available to all staff with MUNIS permissions at any time.
- Implemented electronic submittal process
- Implemented electronic review process using iPlan tables and review software

PLAN REVIEW

FUND/DEPARTMENT NUMBER: 1513

GOALS FOR FY 20/21

- Maintain a consistent plan review response time
- Continue open communication between the Plan Review Department and other departments and divisions within Columbia County
- Fine tune the electronic submittal process, electronic review process and use of the iPlan tables.

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Subdivision Plans Reviewed (incl. revisions)	23	26	30
Commercial Plans Reviewed (incl. revisions)	111	98	110
Subdivision Final Plats Reviewed (incl. revisions)	29	38	35
County Projects Reviewed (incl. revisions)	9	17	13
Individual Plat Reviews	262	250	250

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Plan Review Manager	1	1	1
Plan Review Specialist	2	2	2
Total	3	3	3

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	2	2	2
Total	2	2	2

PUBLIC TRANSIT

FUND/DEPARTMENT NUMBER: 1516

DEPARTMENT DESCRIPTION

Columbia County Public Transit provides transportation to and from educational facilities, employment centers, shopping areas, worship services, medical facilities and general places of business. We serve all Columbia County residents with transportation needs. We will transport clients anywhere in Columbia County and Richmond County with the exception of areas south of Gordon Hwy.

ACCOMPLISHMENTS FOR FY 19/20

- Transferred Home Delivered Meal program to Senior Center staff
- Transferred (5) Home Delivered vehicles and (2) Sprinter Shuttles to Senior Center staff
- Trained Senior Center staff on Home Delivered Meal program
- Replaced VHF radio system with 800 Mhz radio system to better coordinate with all county departments in the event of an emergency or county-wide event, with 90% funding from GDOT.

GOALS FOR FY 20/21

- Replace (1) E-350 Shuttle Vans through GDOT at 10% cost.
- Reclassify all Driver I positions to Driver II to better reflect the scope of work being done by staff.
- Maintain Coordinated Transportation and GDOT contract funding.

PUBLIC TRANSIT

FUND/DEPARTMENT NUMBER: 1516

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY20/21
(One Way Passenger Trips) OWPTs	52,357	50,000	53,500

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager	1	1	1
Driver Supervisor	1	1	1
Dispatcher	1	1	1
Driver I	5	5	0
Driver II	4	4	9
Total	12	12	12

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	17	10	10
Vehicle Allowances	1	1	1
Total	18	11	11

RECREATION

FUND/DEPARTMENT NUMBER: 1611

DEPARTMENT DESCRIPTION

The Columbia County Recreation Department consists of 33 full time employees dedicated to provide leisure services to the citizens of Columbia County. This is a customer service oriented department that establishes and oversees activities, events, and programs. The department currently manages 11 parks consisting of 1,577 acres. Park amenities include an inventory of 39 athletic fields, 14 tennis courts, 16 playgrounds, 10 boat ramps, 4 disc golf courses, a nature park, gymnasium complex, a BMX Track, and a skate park.

ACCOMPLISHMENTS FOR FY 19/20

- Tournaments – Peach Belt Conference Soccer Championships at Blanchard Woods Park, Border Bash High School Soccer Tournament at BW Park, Columbia County Classic Youth Soccer Tournament at BW Park, USSSA Baseball tournaments, 25 plus regional and national fishing tournaments at Wildwood, USA BMX Gold Cup Qualifier.
- Professional Development – Staff attended the following conferences/trainings: Georgia Recreation and Parks Association Annual Conference, National Recreation and Parks Association Annual Conference, GRPA Maintenance Management School.
- Partnerships – Continued partnership agreements with Bulls Soccer Club, Marshall YMCA (Summer Camp), Blanchard Woods BMX Parents and Riders Inc,

GOALS FOR FY 20/21

- Increase youth sports registration numbers by at least 5 percent.
- Increase rental revenues by at least 5 percent.
- Increase Wildwood revenues by at least 5 percent.
- Develop a comprehensive policy manual and both internal and external SOP manuals.
- Have 100 percent of professional staff with CPRP certification.
- Continue to make professional development a priority; sending staff to NRPA and GRPA sponsored conferences, trainings, and schools.
- Attend baseball and softball sanction organizations national meetings to build relationships and bid on tournaments.
- Outline a plan of gaining National Parks and Recreation Agency accreditation, which measures and agency's overall quality of operation, management, and service to the community.
- Continue to increase use of technology to improve efficiency and communication.
- Increase involvement with the Georgia Recreation and Parks Association and position the department to apply for future awards.

RECREATION

FUND/DEPARTMENT NUMBER: 1611

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Parks Acres Managed	1377	1577	1577
Athletic Facilities Operated	65	65	65
Youth Athletic Participation	5884	5288	6200
Employees Managed (includes PT)	43	57	59

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY20/21
Authorized Vehicles	15	15	15

PERFORMANCE MEASURES

	Estimated FY 19/20	Forecast FY20/21
Youth Sports	6,413	6,700
Reed Creek Classes	4,981	5,200
Camping Nights	8,410	8,600
Annual Car Passes	959	1,000
Daily Car Passes	118,283	120,000
Daily Boat Passes	3,252	3,500
Primitive Camping	421	
Senior Center Attendance	6,488	6,500
Congregate Meals	5,451	5,500
Home Delivered Meals	28,410	30,000

RECREATION

FUND/DEPARTMENT NUMBER: 1611

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Department Manager	1	1	1
Assistant Manager	1	1	1
Athletic Manager	1	1	1
Athletic Supervisor	1	0	0
Athletic Programmer	3	5	5
Gymnasium Coordinator	1	0	0
Administrative Assistant	1	1	1
Clerk/Accountant	1	1	1
Field Supervisors (PT)	4	4	4
Gym Receptionist (PT)	3	3	1
Gym Supervisors (PT)	2	2	3
Recreation Supervisor	1	1	1
Reed Creek Coord.	1	1	1
Reed Creek Temp Help	2	2	2
Park Maint Manager	1	1	1
Park Maint Supervisor	1	1	1
WW Gatehouse Coord.	1	1	1
Temp Maint Help	5	5	5
Maint. Crew Leader	2	2	3
Maint Worker	3	4	9
Maint Custodial	6	6	4
Wildwood Temp Help	3	3	3
Senior Center Manager	1	1	1
Admin. Coordinator	1	1	1
Kitchen Staff	2	2	2
Concessions Temp Help	5	6	8
TOTALS	37	55	59

SENIOR CENTER

FUND/DEPARTMENT NUMBER: 1611

DEPARTMENT DESCRIPTION

This department serves over 40,000 meals annually to clients at the Senior Center and to homebound senior clients through the Nutrition program. We also provide enrichment activities such as arts and crafts, educational presentations, recreational activities, outings and special events.

ACCOMPLISHMENTS FOR FY 19/20

- Maintained attendance of seniors to center while keeping management aware of growing facility needs relating to possible relocation.
- Maintained dynamic and relevant Senior Center activities and services.
- Maintained system to track actual meals served.
- Managed the entire home delivered meals (HDM) program to include meal drivers.

GOALS FOR FY 20/21

- Continue to provide relevant programming to seniors at the center.
- Implement new programming for seniors, including those that are aged 50 plus at various facilities owned by the county.
- Hire a fifth HDM driver and incorporate a fifth route to serve Columbia County homebound seniors.
- Certify each employee in CPR/ First Aid/ AED.
- Obtain a space for the entire center that allows for growth of participants and employees.

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Annual Attendance	9,933	6,488	8,000
Congregate Meals	9,060	5,451	7,800
Home Delivered Meals	29,948	28,410	30,000

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager	1	1	1
Assistant Manager	1	1	1
Kitchen Staff	2	2	2
HDM Drivers	0	4	5
Total	4	8	9

FORESTRY SERVICES

FUND/DEPARTMENT NUMBER: 1613

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

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

GOALS FOR FY 20/21

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

BUILDING STANDARDS

FUND/DEPARTMENT NUMBER: 2010

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Transitioned renewal applications for Massage Operator License and Alcoholic Beverage License to electronic retention.
- Eliminated paper report writing for annual inspections by using a software program
- Replaced an empty fire inspector position
- Inspectors obtained additional certifications
- An employee obtained the ICC master code professional designation
- Implemented electronic plan submittal and review
- Hosted quarterly multi agency training sessions
- Hosted NFPA fire alarm and sprinkler training
- Vickie Guay is representing Columbia County as President of the GA Chapter of IAEE
- Building Inspectors acquired numerous ICC certifications and CEUs
- Ken Cooter is representing Columbia County as an Associate Member of CAAG
- Are now entering wiring approvals to Jefferson
- Hosted 2nd England Training Seminar for the 2018 Residential and Commercial Code
- Inspectors and Local Contractors Attended 2nd England Training Seminar for the 2018 Residential and Commercial Code Changes
- Tyler Burton obtained the Commercial Building Inspector Certification
- Skyler Anderson obtained the Commercial Building Inspector Certification
- Hired New Permits Department Supervisor
- Hired New Permits Department CSRIV INITIATED ONLINE PERMIT APPLICATION SUBMITTALS
- Initiated online inspection requests and ended call in inspection requests
- Partially Initiated Online Plan Reviews

GOALS FOR FY 20/21

- Implement online occupational tax and business license application and renewal.
- Replace vacant Customer Service Representative IV position.
- Replace an empty fire inspector position
- Host NFPA training
- Provide informational videos for the community impact program

BUILDING STANDARDS

FUND/DEPARTMENT NUMBER: 2010

- Obtain additional ICC certifications
- Fully implement online permit application submittal, including fee processing and inspection scheduling
- Obtain ICC Permit Technician Certification for two permit department employees
- Replace empty Building Inspector positions
- Building Inspector will continue to gain ICC Certifications and required CEU's
- Host additional England Training Seminars for 2018 code changes and GA Amendments (pending COVID-19 restrictions)
- Host seminar training for the 2020 National Electrical Code changes (pending COVID-19 restrictions)

PERMITS ISSUED

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Building Permits Issued	855	872	881
Plumbing Permits Issued	1,345	1,372	1,385
Electrical Permits Issued	2,180	2,224	2,245
Mechanical Permits Issued	982	1,002	1,011
Yard Permits Issued	645	658	664
All Other Permits Issued	2,130	2,173	2,194
TOTAL	8,137	8,301	8,380

INSPECTIONS PERFORMED

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Residential Inspections	17,448	17,797	17,971
Commercial Inspections	2,301	2,347	2,370
Fire Marshal Inspections	1,948	1,987	2,006
TOTAL	21,697	22,131	22,347

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	17	17	17
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
TOTAL	20	20	20

BUILDING STANDARDS

FUND/DEPARTMENT NUMBER: 2010

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Division Director	1	1	1
Department Manager	3	3	3
Administrative	1	1	1
Building Inspectors	8	10	10
Customer Service Rep.	4	4	4
L&P Supervisor	1	1	1
Fire Marshal	1	1	1
Deputy Fire Marshal	3	4	4
Commercial Plan Review	1	1	1
Residential Plan Review	1	2	2
TOTAL	24	28	28

FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510

DEPARTMENT DESCRIPTION

Columbia County Fire Rescue provides fire suppression, rescue, extrication, fire safety, and medical first response to the citizens of Columbia County. The department has 184 personnel providing services from 15 stations strategically located throughout the county.

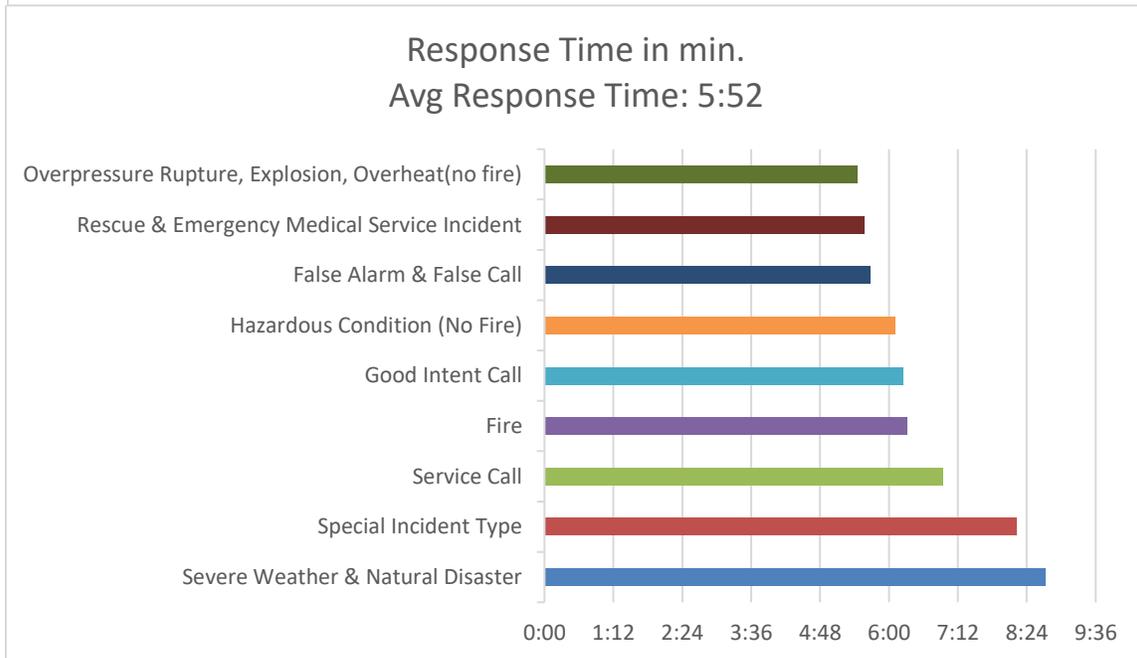
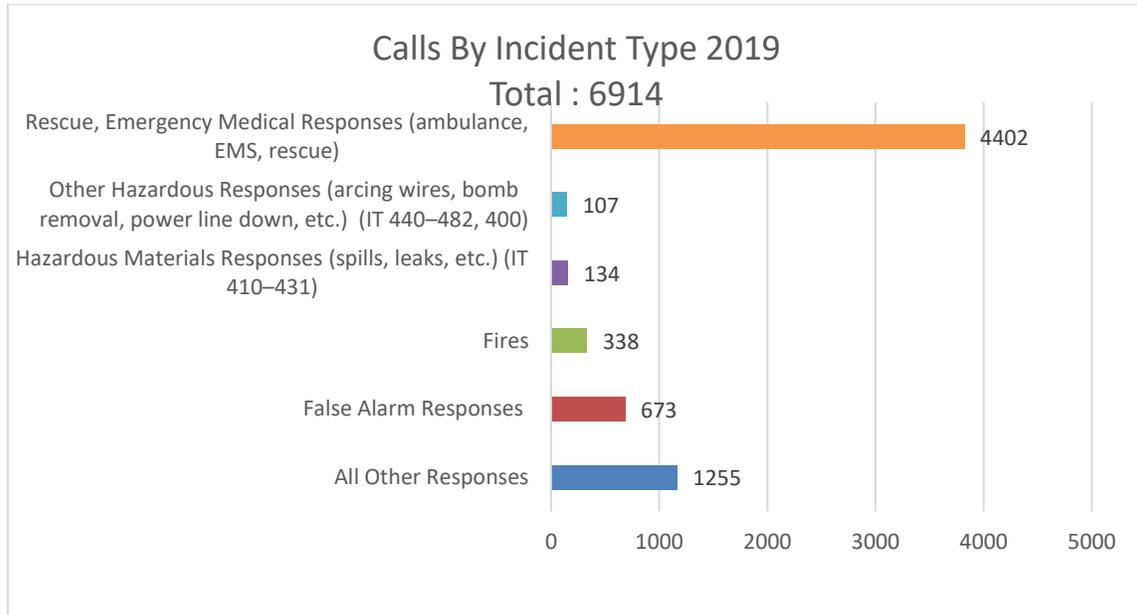
ACCOMPLISHMENTS FOR FY 19/20

- Certified suppression personnel to the NPQ Firefighter 1 level and NPQ Firefighter II.
- Continued work on an in-depth strategic plan for all operations.
- Performed a response analysis determine future growth needs
- Participated in training programs and exercises with other emergency response agencies.
- Replaced 2 Administrative Vehicles and a Dive Boat.
- Developed a High School Training Program with CCBOE
- Implemented new reporting and scheduling system
- Increased capabilities of Dive Rescue and Recovery Team adding underwater communications.
- Certified all apparatus ladders and aerial devices through third party examiner for compliance and safety.
- Tested and certified all apparatus pumps to meet National Fire Protection Association standards.
- Raised and distributed over \$70,000 for the Columbia County Community Connections and the Southeastern Firefighter's Burn Foundation with our boot drive.

FIRE RESCUE

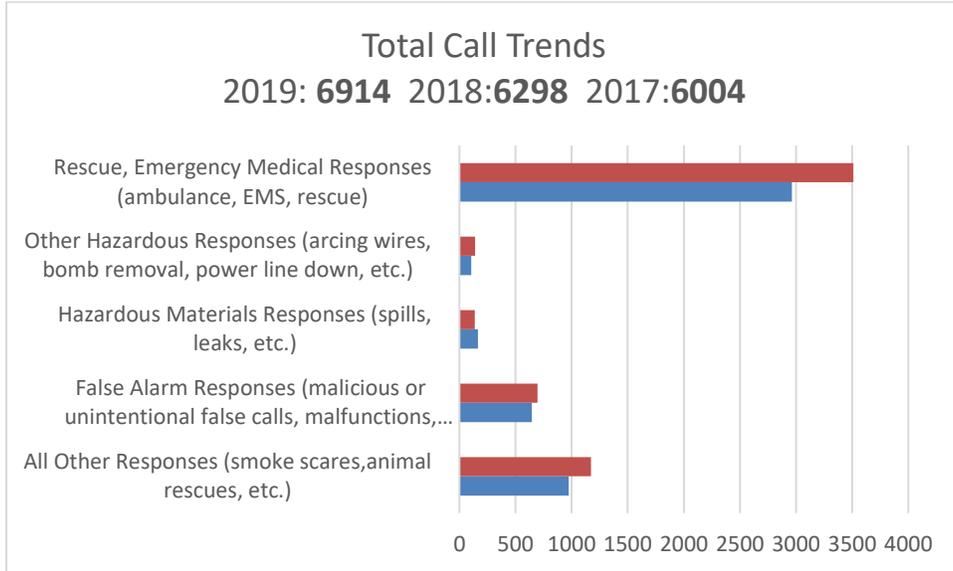
FUND/DEPARTMENT NUMBER: 2510

Response Totals



FIRE RESCUE

FUND/DEPARTMENT NUMBER: 2510



GOALS FOR FY 20/21

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

GROVETOWN DEPARTMENT OF PUBLIC SAFETY

FUND/DEPARTMENT NUMBER: 2530

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

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

GOALS FOR FY 20/21

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

RECREATION ADVISORY BOARD

FUND/DEPARTMENT NUMBER: 2611

DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Provided \$8,000 in funding for the county's annual 4th of July Fireworks
- Sponsored Annual Volunteer Coaches Golf Tournament
- Provided funding for State Team Plaques
- Provided funding and support for in-house concessions operations for the department
- Assisted in providing transportation and uniforms for all – star teams traveling to World Series
- Sponsored the parks and recreation summer sports camp program
- Sponsored the CSRA Elite Lineman Camp held at Patriots Park in June 2019

GOALS FOR FY 20/21

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

TRAFFIC ENGINEERING

FUND/DEPARTMENT NUMBER: 2710

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Continued the development and maintenance of the operation and systems of our TCC (Traffic Control Center)
- Completed firmware update of EMTRAC equipment for Emergency Vehicle Preemption/Priority Control on all of the signalized intersections throughout the county bringing a total of 75 intersections out of 75 with this capability
- Implementation of a county based cellphone app that allows motorcycle riders and bicycle riders to receive a trigger for a call for service at a stop and go signal within Columbia County.
- Completed Firmware upgrades of InSync Adaptive traffic systems at all 75 stop and go intersections within Columbia County
- Completed the installation of RRFB (Rectangular Rapid Flash Beacon) crosswalk flashing systems at three (4) locations bringing our total locations deployed to 16
- Oversaw a \$550,000 Off System Safety GDOT striping project for county owned roads
- Completed a \$300,000 upgrade of the Traffic Control Center.
- Installed new Applied Information School Flasher Clocks/Monitoring devices in all 62 of our school flashers.
- Implemented new MaxTime traffic controller software that is being provided by GDOT at all signals in the County

TRAFFIC ENGINEERING

FUND/DEPARTMENT NUMBER: 2710

GOALS FOR FY 20/21

- Continue development and implementation of the CCTCC (Columbia County Traffic Control Center)
- Continue development and implementation of the ITS (Intelligent Transportation System) equipment and devices throughout the county
- Continue development and implementation of County Road Speed/Count Station Program
- Continue development and implementation of Roadway Marking Program
- Continue the approved life cycle program for the ITS system
- Continue implementation of natural gas generators at new and major stop and go intersections within the county
- Continue installation of reflective outline striping on all stop and go signal back plates
- Continue installation of flashing yellow signal head and phasing on stop and go signals with a protected/permissive permitted phase
- Implement new Applied Information connected vehicle technology at 16 intersections in and around the Evans Town Center Blvd area.

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Service/Work Order Calls	1,426	1,293	1,422
Neighborhood speed hump surveys	80	44	48
Safety Light & Street Light District Requests Total/Approved	65/35	62/48	68/53
Intersection study/surveys	15	12	14
Curve/roadway speed & Volume Studies	21	84	92
Sign requests/Striping	60/15	40/11	44/13
Final plat /development plan reviews	150	226	248
Traffic signal service & Maintenance calls (including after-hour calls)	775	655	720
Road closure/detour press releases	78	59	120
Prepare/Review temporary traffic control plans (TCP)	60	58	80

TRAFFIC ENGINEERING

FUND/DEPARTMENT NUMBER: 2710

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager V	1	1	1
Manager III	0	0	0
Supervisor VII	1	1	1
Analyst I	1	1	1
Analyst II	0	0	0
Analyst III	0	0	0
Analyst IV	1	1	1
Technician I	5	5	5
Technician II	0	0	0
Technician III	0	0	0
Technician IV	0	0	0
Traffic Admin	1	1	0
Total	10	10	9

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	10	10	10
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	11	11	11

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

DEPARTMENT DESCRIPTION

The Engineering Services Division is responsible for overseeing the following Departments - Roads & Bridges Operations, Stormwater Operations, Traffic Engineering & Operations, Roadway Engineering & Construction, Environmental Compliance (to include Stormwater Review, Floodplain Management, and Erosion Control), and Property Acquisition.

Respectively, our objectives are ensuring that all county roads and bridges are maintained in safe and working condition; building new and maintaining existing stormwater infrastructure; implementing new and maintaining existing traffic control infrastructure; coordination and oversight of capital roadway improvement projects; ensuring responsible stormwater, erosion and sediment control, and floodplain management compliance through design and construction of civil infrastructure projects; and carrying out property acquisitions services as needed to serve Columbia County's operations and development goals.

ACCOMPLISHMENTS FOR FY 19/20

- Provided leadership and support to the Departments within the Division to achieve the goals set forth in their respective Departments, as well as goals determined by the Board of Commissioners.
- Assisted other Divisions and Departments with plan review and project implementation.
- Worked with other County leaders to update county codes and processes to meet the needs of a growing and dynamic development community without jeopardizing the welfare of our citizens or natural resources.

GOALS FOR FY 20/21

- Continue to provide leadership and support to the Departments within the Division to achieve the goals set forth in their respective Departments, as well as goals determined by the Board of Commissioners.
- Continue to assist other Divisions and Departments with plan review and project implementation.
- Continue to work with other County leaders to update county codes and processes to meet the needs of a growing and dynamic development community without jeopardizing the welfare of our citizens or natural resources.

ENGINEERING SERVICES DIVISION

FUND/DEPARTMENT NUMBER: 2720

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Division Director	1	1	1
Administrative Specialist	1	1	1
Total	2	2	2

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	1	1	1

COMMUNITY EVENTS

FUND/DEPARTMENT NUMBER: 2800

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

In FY 2019-2020, the Community Events department developed, planned, and executed more than 60 events within Columbia County parks, including but not limited to:

- Evans Market – originally on Thursday evenings then transitioned during Covid-19 to an online shopping experience with weekly Saturday drive-thru pick up.
- 19th annual BOOM! In the Park at Evans Towne Center Park
- Monthly FREE Saturday Cinema Series
- Towne Center Carnival and Rubber Duck Derby, benefitting United Way
- Venardo’s Circus – a REAL tent circus in Evans Towne Center Park
- Sold-out 3rd annual Columbia County KidsFest, where attendees trained to become circus performers.
- Christmas in Columbia County park-wide light display with Evans on Ice partnership.
- Development of MOVE Columbia County, healthy lifestyle initiative for all ages that includes MOVE it Monday walking groups, virtual Wednesday Workouts, and FREE Weekend Workout classes.
- Drive-thru Easter Egg Pick-up during Covid-19. Eggs hunt kits were distributed to more than 500 families.
- Assisted with the first CCBOE graduation at Evans Towne Center Park
- Development of Experience Club, programming for those age 50+ - healthy lifestyle, book club, travel, hobby clubs, and more.

GOALS FOR FY 20/21

In FY 2020-2021, the Community Events department will plan and execute events over more than 150 calendar dates. The current list of planned events includes but is not limited to:

- Prom in the Park – an event for Columbia County 2020 juniors and seniors
- Evans Market – Monthly live market and weekly online market with drive-thru pickup
- 20th annual BOOM! In the Park, tailgate-style at the Columbia County Fairgrounds
- Experience Club – programs for citizens age 50 and over
- MOVE Columbia County – healthy lifestyle initiative

COMMUNITY EVENTS

FUND/DEPARTMENT NUMBER: 2800

- Monthly FREE Saturday Cinema series
- The Big Bounce America – the world’s largest inflatable bounce house and the world’s longest inflatable obstacle course.
- 4th annual Columbia County KidsFest – Trick or Treat
- Christmas in Columbia County park-wide light display
- Pops in the Park, in partnership with Columbia County Schools

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Department Manager	1	1	1
Event Specialist	2	2	3
Rental Event Specialist	1	1	1
Total	4	4	5

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

FUND/DEPARTMENT NUMBER: 3719

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Completed over 24 million dollars of the thirty –two million dollar Performing Arts Center project.
- Completed the construction phases on the Patriots Park Addition.
- Completed the design, bid and award phases on Lakeside Park. Completed approximately 90% of the construction contract of \$3,370,000.00.
- Completed the construction phase on Gateway Park.
- Completed the construction drawings on the Plaza Park.
- Completed the construction drawings on Martinez Park.
- Completed the construction phase of the Grovetown Library.
- Completed the construction phase of the Harlem Theater Renovation.
- Completed the design phase of The Plaza Parking Garage. Construction has commenced and will be complete by Winter 2020.
- Completed the Justice Center Addition design phase and space utilization.
- The Sheriff’s Operations Building (pre-engineered Metal Building) Phase 1 and 2 were designed, bid and construction is to be complete by summer 2020.
- Completed the design, bid and construction phases of Wildwood Park RV/ Camper sewage dump facility.
- Completed over 200k of upgrades for the Evans Library within the Auditorium and other spaces.
- Completed the design phase for the Wildwood Park Restroom renovation and addition.
- Completed the design, bid, award and construction phases for two reroofing projects for Water Utility.
- Completed the design phase for the reroofing of the Sheriff’s Detention Center Campus.
- Completed the design phase for the Garage Addition for the Sheriff’s Substation.
- Began construction on Duke Road paving project
- Let and began construction on the Evans to Locks Multi-Use Trail & Widening
- Let contract for Flowing Wells Rd widening project, Savannah Rapids Pavilion parking lot improvements, King Taylor Rd at Evans to Locks Rd intersection improvements, and Public Safety Driving Course

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

FUND/DEPARTMENT NUMBER: 3719

- Let and completed the Lewiston Road striping enhancement and minor widening project (at I-20), Evans Town Center Blvd Roadway Improvements, Hereford Farm Rd improvements from N. Belair Rd to Marie St, 2017 LMIG (resurfacing) and 2018 LMIG (resurfacing)
- Completed Washington Rd widening project, William Few Pkwy at Chamblin Rd intersection and signal improvements, Wrightsboro Rd improvements at GIW, turn lane improvements at Evans to Locks Rd and Jones Creek
- Completed acquisition phase of the Flowing Wells Rd widening project
- Began acquisition phase of Furys Ferry Rd (Evans to Locks Rd to Savannah River) widening project and Lewiston Rd (I-20 to Columbia Rd) widening project
- Held several successful Public Information Open House events for upcoming transportation projects currently in the concept design phase
- Completed acquisition of rights of way and easements for the following transportation projects: Flowing Wells Road Widening, Evans to Locks Road Multi Use Trail, Hereford Farm Road Turn Lane, Mullins Phase II (Ingress/Egress), Ridgepine Drive Extension
- Completed acquisition of the rights of way and easements for the following Water Utility/Sewer projects: Marvin Methodist/Flowing Wells, Euchee Creek Sewer Line Phase II, Knob Hill Lift Station, Lowes (Sewer Repair), Rose Pointe Sewer Repair, William Few North Lift Station, Wynngate Aerial Sewer Crossing
- Completed rights of way and easement acquisitions for the following stormwater projects: Allison Road, Branchwood Drive, Fairfax Street, Hammonds Ferry, Lenox Parkway, Petersburg Village, Saddle Circle, Steeplechase
- Completed 5 land acquisitions, 4 greenspace acquisitions, and 3 abandonments

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

FUND/DEPARTMENT NUMBER: 3719

GOALS FOR FY 20/21

- Continue to manage the construction of the Performing Arts Center through completion.
- Continue to manage the construction of the Plaza Parking Garage through completion.
- Continue to manage the construction of the Evans Library Upgrades through completion.
- Begin and complete the construction phase on the Martinez Park.
- Begin and complete the construction phase on the Plaza Park.
- Begin and complete the construction phase on the Wildwood Park Restroom Renovation and Addition.
- Complete the construction phase on Lakeside Park.
- Complete the design and begin the construction phase of the Sheriff's Detention Center Campus Reroof.
- Complete the programming and design for the Building 'A' Replacement.
- Complete the programming and design for the Sheriff's Administration Building.
- Complete the programming and design for the Sheriff's Detention Dorm.
- Complete the design on the Justice Center Addition.
- Complete the planning and design of the Justice Center Parking Garage.
- Complete the construction phases of the Sheriff's Operations Building.
- Continue design, acquisition and construction of TIA projects (Lewiston Rd, Furys Ferry Rd, Horizon South Pkwy) and MPO projects (Hereford Farm Rd, Hardy McManus Rd, Stevens Creek Rd)
- Let contract for Gateway Blvd Ext. to Wrightsboro Rd
- Let contract for intersection and signal improvements at Wrightsboro Rd/Chamblin Rd
- Let contract for turn lane improvement at Hereford Farm Rd/Blanchard Rd
- Let contract for Euclaw Creek Greenway Ph1 project from Wrightsboro Rd to Canterbury Farms subdivision
- Complete Duke Rd paving project
- Continue to assist County Administration and other departments in matters relating to the determination, appraisal, and acquisition of easements and rights of way for the construction and maintenance of roads, intersections, storm water drainage, water and sewer utilities, and other matters

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

FUND/DEPARTMENT NUMBER: 3719

STAFFING

Position	Actual FY 18/19	Estimated FY19/20	Forecast FY20/21
Manager II	1	1	1
Manager III	2	3	3
Manager IV	2	2	2
Manager V	3	3	3
Admin Coordinator	2	1	1
Engineer I	1	1	1
Engineer II	1	1	1
Inspector I	1	1	1
Inspector II	1	1	1
Trades Worker	0	1	1
Craftsman	0	1	1
Specialist V	1	1	1
Supervisor VI	1	1	1
Right of Way Specialist (Contract Full Time)	4	4	4
Preconstruction Engineer (Contract Part Time)	1	1	1
Total	21	23	23

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	6	11	11
Heavy Equipment	0	0	0
Vehicle Allowances	8	10	12
Total	14	21	22

WATER DEPARTMENT

FUND/DEPARTMENT NUMBER: 511

DEPARTMENT DESCRIPTION

The Columbia County Water Utility Division is dedicated to providing safe drinking water to its customers, collecting and treating the wastewater, and expanding the water and sewerage systems in a professional manner. This work is accomplished by the following departments: Administration, Customer Service, Water Treatment, Central Laboratory, Wastewater Treatment, Distribution, Meter, Conveyance, Mechanical, Engineering & Construction, Environmental Compliance, and Damage Prevention.

ACCOMPLISHMENTS FOR FY 19/20

- Little River Wastewater Treatment Plant Outfall
 - *Installation of approximately 2,625 LF 36" D.I.P. sewer line, 484 LF of river crossing pipe and a river diffuser and modifications to the existing river diffuser, including appurtenances, 64 manholes, and stormwater monitoring.*
- Columbia Road Water Line
 - *Installation of 12,200 LF of 8" and 12,725 LF of 12" Water Line on Columbia Road from South Belair Road to Washington Road in Columbia County GA.*
- Reed Creek Sewer Rehabilitation
 - *All sanitary sewer line installation, replacement, and abandonment*
- Wrightsboro Road Booster Pump
 - *Installation of a new booster station to pump from the 615 elevated system to the 650 elevated system.*
- Water Utility Administration Building Generator Installation
 - *The Installation of a backup generator for the Water Utility Administration Building*
- Blanchard Road Water Treatment Plant 500 HP Pump and Motor
 - *Installation of a 500 HP pump & motor located at the Blanchard Water Treatment Plant*
- Indigo Hall Sewer Relocation
 - *Relocation of 2,000 linear feet of sanitary sewer @ 313 Fury's Ferry Road.*
- SCADA
 - *Replacement of the Existing Server and Workstations, and Upgrade of the Existing OpenEnterprise v2 HMI SCADA Software.*
- Clary Cut Road Water Line
 - *Installation of a water line on Clary Cut Road.*

WATER DEPARTMENT

FUND/DEPARTMENT NUMBER: 511

WATER UTILITY AWARDS FOR FY 19/20

- 2019 Gold Award for the Collection System from the Georgia Association of Water Professionals
- 2019 Gold Award for the Distribution System from the Georgia Association of Water Professionals
- 2019 Quality Assurance Award for the Central Laboratory from the Georgia Association of Water Professionals
- 2020 Platinum Award for the Crawford Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (11 years in a row)
- 2020 Platinum Award for the Kiokee Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (17 years in a row)
- 2020 Platinum Award for the Little River Water Pollution Control Plant from the Georgia Association of Water Professionals (20 years in a row)
- 2020 Platinum Award for the Reed Creek Water Pollution Control Plant from the Georgia Association of Water Professionals (16 years in a row)
- 2020 Platinum Award for the Clarks Hill Water Treatment Plant from the Georgia Association of Water Professionals (18 years in a row)
- 2020 Platinum Award for the Jim Blanchard Water Treatment Plant from the Georgia Association of Water Professionals (18 years in a row)

GOALS FOR FY 20/21

- Road Project Utility Relocations
 - *Relocation of water mains on various road widening projects.*
- Expansion of Laydown Area
 - *Construction of an additional three-sided storage facility at our current laydown yard along with various other improvements.*
- Euchee Creek Sewer Phase 2
 - *Installation of approximately 10,000 LF 24" Ductile Iron & PVC sewer line, 600 LF 36" Ductile Iron sewer line, 35 manholes, repair of 28 existing manholes, grading, stabilization, soil erosion and sediment control and stormwater monitoring including all appurtenances.*
- Jones Creek Force Main
 - *9500 linear feet of 16" force main*
- Crawford Creek Sewer Rehabilitation
 - *Replacement of approximately 6,300 linear feet of gravity sanitary sewer line.*
- Washington Road to Flowing Wells Water Main
 - *Installation of 15,800 linear feet of 16" water main.*
- Greenbrier Force Main
 - *Installation of a relief force main from Greenbrier Lift Station to Euchee Creek Sewer.*
- Reed Creek WWTP and Crawford Creek WWTP Structure Painting
 - *Equipment Painting at the Reed Creek and Crawford Creek WPCPs.*

WATER DEPARTMENT

FUND/DEPARTMENT NUMBER: 511

PERFORMANCE MEASURES

Category	Actual FY18/19	Estimated FY 19/20	Forecast FY 20/21
Phone Calls Received	59065	59656	60252
New Services	7367	7441	7515
Disconnects	2364	2388	2412
Cutoffs	4580	4626	4672
New Accounts	1014	1024	1034
Plan Review	1833	1851	1870
Code Violations	136	137	139
Inspections	10236	10338	10442
Drinking Water Testing	5075	5126	5177
Wastewater Testing	8447	8531	8617
Environmental Testing	2440	2464	2489
Testing Provided to Others	472	477	481
Quality Control Testing	16053	16214	16376
Drinking Water Treated (Million Gallons)	6423	6487	6552
Water Test	150511	152016	153536
Wastewater Treated (Million Gallons)	3545	3580	3616
New Service/Disconnects	9727	9824	9923
General Service	3039	3069	3100
Meter Repair	2676	2703	2730
New Installation	859	868	876
Consumption Complaint	467	472	476
General Repairs (Distribution System)	1382	1396	1410
General Maintenance (Distribution System)	1802	1820	1838
Water Main Repairs	85	86	87
Water Quality Calls	699	706	713
Complete Water Taps	107	108	109
General Repairs (Conveyance System)	103	104	105
General Maintenance (Conveyance System)	1403	1417	1431
Jetting Sewers/ CCTV	1289	1302	1315
Clogged Sewers	459	464	468
Complete Sewer Taps	11	11	11
Repair Water Treatment Equipment	538	543	549
Repair Waste Treatment Equipment	755	763	770
Service Lift Stations	1614	1630	1646
Service Booster Stations	311	314	317
Testing	299	302	305

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

DEPARTMENT DESCRIPTION

The Columbia County Stormwater Utility Department provides stormwater management services, systems and facilities throughout the County. These services, systems and facilities contribute to the protection and preservation of the public health, safety and welfare, and protection of the natural resources of the County. There are three department components within Stormwater Utility: Environmental, Billing and Operations.

ACCOMPLISHMENTS FOR FY 19/20

- Stormwater met all Best Management Practice requirements for the 2019 Municipal Separate Storm Sewer System Permit
- **Environmental Department** assisted with pollution prevention through public education and outreach, illicit discharge and good housekeeping outreach for municipal operations, and construction site stormwater runoff control
- Awarded the inaugural Georgia Soil and Water Conservation Commission (GSWCC) Local Issuing Authority of the Year Award
- Completed 15,981 E&S inspections
- Completed 104 E&S service requests
- Reviewed 400 new Land Disturbance Permit plans
- Issued 1,200 Land Disturbance Permits
- Continued incorporating drone use to enhance E&S inspection
- Trained more E&S staff to conduct the NOT inspection drainage assessment using a level
- Two staff earned their Georgia Soil and Water Conservation Commission Level IB certification
- One staff earned their Georgia Soil and Water Conservation Commission Level II Plan Reviewer certification
- One staff earned their Certified Professional in Erosion and Sediment Control In-Training certification
- One staff serves on the Southeast Stormwater Association Conference and Education Committee
- One staff serves as the Chair of the Stormwater Policy Committee for the Southeast Stormwater Association
- One staff was elected to the Southeast Stormwater Association Board of Directors
- One staff serves on the Board of the Georgia Association of Floodplain Managers as the East Regional Representative
- One staff was invited to be a part of the Georgia Association of Water Professionals working group to develop state stormwater training concepts and objectives
- One staff was a panel participant representing stormwater for the state of Georgia alongside the EPA Region 4 Water Division Deputy Director

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- Began a project with the Emergency and Hazard Mitigation Lead at Wood to improve our Community Rating System performance
- Hosted FEMA to provide a free Elevation Certificate Training for the engineering and surveying communities in addition to neighboring jurisdictions
- Hosted the National Pollutant Discharge Elimination System Training Institute to provide a specialty GSWCC re-certification class on sediment basins, skimmers, and baffles
- Developed a Green Infrastructure and Low Impact Development Program covering new and redevelopment project feasibility, in addition to inspection and maintenance procedures for all runoff reduction practices
- Posted the current Municipal Separate Storm Sewer System (MS4) Permit Stormwater Management Plan (SWMP) on the County website
- Received written EPD comments on our MS4 SWMP for the first time in five years. Updated our SWMP and operations accordingly then submitted the revised document to EPD most recently on March 2, 2020
- Started on a project with Constantine Engineering to use continuous stream monitors along Reed Creek to gain a better understanding of the behavior of our most developed basin
- Presented the Department's goals, duties, and accomplishments to the local Chapter of the Sierra Club
- Rallied as a team to maintain initial inspections, NOT inspections, citizen complaint response, plan review, permitting, and pre-construction meetings sustain the continuation of land disturbing activities during the County closure
- Partnered with 4H to educate approximately 2,233 students in all 19 Columbia County schools on stormwater pollution prevention
- Partnered with the new 4-H Youth Manager to revamp program used for years past. The result was an entirely new aggressive 5th grade school program that involves extensive interaction between teacher, students and program leader. This new lesson raised the bar by tying into the STEM focus and formal school curriculum in our area. The new lesson was presented to all fifth grade Columbia County students and included education on the water cycle, importance of conservation and pollution prevention, constructive/destructive process of soil erosion, our area's watershed via the EPA watershed locator website and Stormwater education
- Held Public Education outreach classes to share the EPD Public Education Program WET (Water Education for Teachers) with H2Olympic classes for families to include both adults and youth working through practices together hand in hand to learn the importance of water and water properties
- Educated over 175 citizens on stormwater pollution prevention via an adult public outreach 8-month program with the local County Extension agent and library
- Continued the newly developed public education outreach project, which involves citizens partnering and volunteering their time at our public dog parks to help educate pet owners on ways that they can protect our watershed by preventing fecal matter from entering our local waterways

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- **Billing** staff successfully managed and billed over 42,990 properties in the stormwater district resulting in over \$4,985,772 revenue per year
- Awarded and managed pond credits on over 2,000 properties
- Reminded the Board of Education executive staff on how schools can qualify for pond credits on their bills that they were still not taking advantage of
- Added 677 new construction parcels to the billing system resulting in an estimated revenue of \$4,385 per month
- Notified 72 delinquent homeowners through certified mail that action would be disconnecting their home water and sewer accounts if the stormwater fee is not paid.
- **Operations** 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
- Continued training for inspectors to successfully inspect all new pipe installation according to county codes and standards
- Prioritized work orders for completion
- 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
- 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 from beginning to the end of the system in order to aid the MS4 inspections on a clean system.
- Re-claimed and maintained Detention/Retention ponds that are owned by Columbia County within in the stormwater fee area and formed a new pond work group to manage and maintain them.
- The addition of a new Pond Maintenance crew. This crew will help add additional rounds of mowing of current 119 county owned detention ponds in the Stormwater fee area
- Completed an up to date pond inventory list that's shows ownership of all private and public ret/detention ponds in the fee area

Operations completed the following:

375 Service Requests
3997 MS4 Inspections
1613 Work Orders
SW Culverts 92
SW Detention/ Retention Ponds 455
SW Discharge Points 129
SW Drain line 220
SW Inlet 605
SW Manhole 99
SW Open Drain 12

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

Completed the following major pipe replacement and lining projects between 04/01/2019 and 04/01/2020. These repairs total in 6043 L.F of pipe that were either lined or completely removed and replaced.

Address	UV Lined	Removed = Replaced w/ HP Storm	Steam Cured	18"	24"	30"	36"	42"	48"	72"	Type	Notes	Linear Feet
717 Michaels Creek	X				x						HDPE	UV Lined	169
2119 Sylvan Lakes Dr		X		x							HDPE	Replace with HP	140
2045 Sylvan Lakes Dr	x			X							HDPE	UV Lined	258
5352 Windmill	x			x							CMP	UV liLined	226
561 Sterling Bridge		x		x							CMP	Replaced with HP	90
4016 Braddock St		x		x							CMP	Replaced with HP	200
2217 Wichita Falls		x		x							CMP	Replaced with HP	186
5778 Carriage Hills		x		x							HDPE	Replaced with HP	146
141 Moss Creek		X			x						CMP	Replaced with HP	130
151 Ashbyrne Dr		X				x					CMP	Replaced with HP	180
922 Windmill	x							x			CMP	UV Lined	135
514 Pineview Ct		X			X						HDPE	Replaced with HP	52
5073 Fairington Dr		X			x						CMP	Replaced with HP	93
158 Lenox PKWY			x						x		CMP	Steamed Cured	340
142 Spring Lakes	x								x		CMP	UV Lined	236
Hampstead Place	x				x						HDPE	UV Lined	1150
349 Gardenia Dr		X			x						HDPE	Preplaced with HP	401
Shallowford Place		X								x	CMP	Replaced with RCP	446
2535 Falling Branch		x			x						HDPE	Replaced with HP	234
924 WindMill Pkwy		x			x						HDPE	Installed HP	175
941 Windmill Ln	x									x	CMP	UV Lined	166
910 Windmill Ln	x						x				CMP	UV Lined	165
230 Miramar Dr		x							x			Installed RCP	314
515 CDP Industrial	x								x		CMP	UV Lined	411
993 Windmill Pkwy	x				x						HDPE	UV Lined	442
Total													6485

- ✓ 717 Michaels creek: UV lined 169' of 24" HDPE
- ✓ 2119 Sylvan Lakes: Replaced 140' of 18" HDPE with HP Storm
- ✓ 2045 Sylvan Lakes Dr: UV lined 258 of 18" HDPE
- ✓ 5352 Windmill Pkwy: UV lined 258' of 18" CMP
- ✓ 561 Sterling Bridge: Replaced 90' of 18" CMP with HP Storm
- ✓ 4016 Braddock St: Replaced 200" of 18" CMP with HP Storm
- ✓ 2217 Wichita Falls: Replaced 186' of CMP with HP Storm
- ✓ 5778 Carriage Hills Dr: Replaced 146' of HDPE with HP Storm
- ✓ 141 Moss Creek Dr: Replaced 130' of 24" CMP with HP Storm
- ✓ 151 Ashbyrne Dr: Replaced 180' of 30" CMP with HP Storm

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- ✓ 922 Windmill Pkwy: UV lined 135' of 42" CMP
- ✓ 514 Pineview Ct: Replaced 52' of 24" HDPE with HP Storm
- ✓ 5073 Fairington Dr: Replaced 93' of 24" CMP with HP Storm
- ✓ 158 Lenox PKWY: Steamed Cure lined 340' of 48" CMP
- ✓ 142 Spring Lakes Dr: UV lined 236' of 48" CMP
- ✓ Hampstead Place: UV Lined 1150' of 24" HDPE
- ✓ 349 Gardenia Dr: Replaced 401' of CMP with HP Storm
- ✓ Shallowford Place: Replaced 446' of CMP with RCP
- ✓ 2535 Falling Branch: Replaced 234' of 24" HDPE with HP Storm
- ✓ 924 Windmill Pkwy: Replaced 175' of 24" HDPE with HP Storm
- ✓ 941 Windmill Ln: UV Lined 166' of 72" CMP
- ✓ 910 Windmill Ln: UV Lined 165' of 36" CMP
- ✓ 230 Miramar Dr: Installed 314' of 48" RCP
- ✓ 515 CDP Industrial Dr: UV lined 411' of 48" CMP
- ✓ 993 Windmill Pkwy: UV lined 442' of 24" HDPE

GOALS FOR FY 20/21

- Support our new Director as he brings in a new perspective with fresh visions and goals
- With the new reality of the global Covid-19 pandemic that became widely evident in February of 2020 our goal will be to rise above the challenging roadblocks it will present and minimize interruption of our high quality services we provide to our citizens. Our number one focus goal will be to operate wisely & safely as possible while being creative and collaborate as a team to come up with ingenious new methods and/or workarounds that allow us to operate at full quality and full service and as the various challenges arise meet them with solutions
- Continue emphasis on inspection areas both in Stormwater MS4 and Environmental Compliance
- Support development of a stormwater performance standard feasibility program for linear transportation projects in accordance with the current MS4 Permit
- Begin incorporation of new runoff reduction methods for stormwater management
- Standardize a process using the drone to make as-built topo maps of mass graded subdivisions at final inspection and prior to commencement of home construction
- Boost our Community Rating System Program score in order to be more flood resilient and also reduce flood insurance policy premiums for citizens
- Offer GSWCC training in-house for the public and private sectors
- Get at least one staff member their FAA Part 107 Commercial Drone License
- Have the new E&S inspectors obtain their GSWCC Level IB Certification
- Use the new Environmental Project Specialist to grow public education and outreach on the adult level for targeted topics

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

- Examine options to expand the Stormwater Credit Manual, particularly to entice runoff reduction practices
- Proceed with Constantine Engineering's Reed Creek System Analysis Project examining a three part concept to modify existing County storage facilities on Reed Creek to mitigate high flows, reduce nuisance flooding, and improve water quality in our most urbanized watershed
- Continue to grow the Public Ed program in order to meet the 2017 MS4 Permit re-issuance guidelines and provide citizens with educational tools they can use to help protect our watershed
- When health situation improves we will create a citizen rain barrel workshop or similar outreach of adults or family participation
- Continue to review and update the inventory of county owned ponds in Cityworks
- Diligently pursue new collection methods for past due and final bills
- Prioritize and complete projects that solve the largest areas of risk
- Complete safety training for all operation workers
- Fill all position vacancies in department
- Complete capital improvement projects within budget while maintaining excellent quality
- Operate the department within budget while achieving quality results and efficient use of resources

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Operations Service Requests	386	375	380
Work Orders	1622	1613	1250
CIP Projects	6	10	5
Large Maintenance or Pipe Replacements	16	25	20
Infrastructure Inspections	3952	3997	3000
E&S Inspections	23,000	17,000	18,000
Land Disturbance Permit Plans (started 6/13/2016)	450	430	390
Land Disturbance Permits Issued	1113	1200	1000

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles Operations Zahner's group	16	20	21
Authorized Vehicles Jennings's Group	8	9	9
Heavy & Light Equipment (FY 17/18 only showed Heavy)	49	55	58
Vehicle Allowances Entire Department	9	9	9

STORMWATER UTILITY DEPARTMENT

FUND/DEPARTMENT NUMBER: 5200

STAFFING

Position	FY 18/19	FY 19/20	FY 20/21
SW Department Manager V (Vacant)	Open	Open	Open
Administrative Coordinator/Public Ed	1	1	1
Office Manager III	1	1	1
CSR II	1	1	1
Environmental Services Manager IV	1	1	1
E&S Manager I	1	1	1
E&S Inspectors	7	7	7
Engineer III	1	1	1
Flood Plain Manager II	1	1	1
Soil Erosion Plan Reviewer Spec VII	1	1	1
Environmental Project Specialist	0	1	1
Permit Coordinator Specialist V	1	1	1
Operations Manager III	1	1	1
Supervisor VII Maintenance	2	2	2
Crew Leader II	4	5	5
SW Foreman	0	2	2
Infrastructure Inspection Supervisor VIII	1	1	1
Construction & Infrastructure Inspectors	4	6	6
LEO	2	2	2
Maintenance Worker	10	13	13
Total	40	49	49

GREEN PROGRAMS

FUND/DEPARTMENT NUMBER: 5310

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY19/20

- Increased customer volume by 2.5 percent over FY18/19 total.
- Completed the year with 4 local commercial pickup accounts.
- Transferred the Adopt- A- Stream program to Stormwater Utility.
- Revamped customer drop off process and material handing at both Recycling Facilities due to COVID-19.

GOALS FOR FY20/21

- Continue to change existing infrastructure at both facilities to streamline material flow and handling.
- Research addition uses for materials for increasing revenue stream.
- Continue to expand the Electronics Recycling Program by marketing services to commercial businesses.

STAFFING

Position	Actual FY18/19	Estimated FY19/20	Forecast FY 20/21
Manager I	1	1	1
Supervisor Position	2	2	2
Attendant Position	4	4	4
Temporary personnel	1	1	1
Total	8	9	9

VEHICLE SCHEDULE

Category	Actual FY18/19	Estimated FY 19/20	Forecast FY20/21
Authorized Vehicles	2	2	2
Heavy Equipment	2	2	2
Vehicle Allowances	1	1	1
Total	1	5	5

GREEN PROGRAMS

FUND/DEPARTMENT NUMBER: 5310

BUDGET HIGHLIGHTS

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

BROADBAND

FUND/DEPARTMENT NUMBER: 5530

DEPARTMENT DESCRIPTION

The Columbia County Community Broadband Utility (C3BU) owns and operates over 300 fiber route miles of open-access network in Columbia County Georgia and the City of Augusta. The C3BU Software Defined Network (SDN) provides carrier-class packet optical transport services to service providers. The services offered by C3BU include:

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

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

ACCOMPLISHMENTS FOR FY 19/20

- Increased outside revenues by 22 percent
- Expanded fiber network approximately to over 30 miles in Columbia County
- Audit 132.35 Miles of non BTOP Fiber 44% of total fiber; allowing C3BU to sell to carriers
- Signed two dark fiber IRU with Planters Communications
- Signed dark fiber IRU with WCTel for fiber to the citizens
- Signed dark fiber IRU with the Gentry Fund LLC (expected in June 2020)
- Redundancy with three carriers to 55 Marietta
- Hired Construction Manager and one Splicer

BROADBAND

FUND/DEPARTMENT NUMBER: 5530

GOALS FOR FY 20/21

- Increase outside revenues by 10 percent
- Connect 200 homes under the WCTel IRU
- Five Water Lift Stations
- Relocate fiber along Flowing Wells Road due to road-widening project
- Relocate fiber along HWY 221 due to I 20 bridge construction
- Relocate fiber along Lewiston Rd to I20 construction
- Begin site selection and implementation of Disaster Recovery Site
- Support creation of a new fiber loop at Evans Campus
- Purchase safety utility items for the Ford F250 and Dodge 1500 4WD Truck for new Construction Manager and Fiber Splicer

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Route Miles of Fiber	300	297	302
Number of Tickets Closed by the Network Operations Center	1,056	New workload measure – not projected for 19/20	1,000
Number Network Sites Supported	14	14	14
Number of Businesses Served	73	7	87
Number of Residences Served	52	46	158
Number CAI's connected	140	142	162
Splicing Jobs Performed	59	New workload measure – not projected for 19/20	120

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Outside Revenue Percentage of Budget	45%	57%	48%
Percentage Revenue Growth over Previous Year	15%	10%	10%
Max Bandwidth Utilization	2.5Gbps	New performance measure – not projected for 19/20	2.7Gbps
Bandwidth Capacity	10Gbps	10Gbps	10Gbps

BROADBAND

FUND/DEPARTMENT NUMBER: 5530

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Broadband Manager	1	1	1
Network Operations Manager	1	1	1
Construction Manager	1	1	1
Broadband Network Engineer	1	1	1
Office Supervisor	0	0	1
Administrative Coordinator	1	1	0
Senior Fiber Splicer	0	0	1
Fiber Splicer	2	2	1
Total	7	7	7

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	4	4	4
Heavy Equipment	1	1	1
Vehicle Allowances	1	1	1
Splicing Trailer	2	2	2
Total	8	8	8

RENTAL FACILITIES & VENUES

FUND/DEPARTMENT NUMBER: 5600/5620/5622

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Increased revenue by 3% over first three quarters
- Maintained high percentage of ‘Excellent’ in customer ratings
- Increased A/V inventory to increase revenue without increasing staff
- Completed process of updating in-house sound system at Savannah Rapids Pavilion
- Replaced flooring and painted Loblolly Pine and Red Cedar Rooms
- Upgraded our receptionist to Sales Coordinator

GOALS FOR FY 19/20

- Convert two temp Event Coordinator positions to County part time
- Increase rental items offered to increase revenue without adding personnel
- Continue to increase revenue over last year without adding staff
- Convert two temp Event Coordinators to County Part-time positions with partial benefits
- Recoup losses due to COVID-19 and cover all expenses again

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
# of Events	947	650	600
# of Guests in attendance	98,121	85,000	80,000
# of Tours	1,391	980	850
# of Contracts processed	1089	822	650
# of Contracts cancelled	142	225	50

RENTAL FACILITIES & VENUES

FUND/DEPARTMENT NUMBER: 5600/5620/5622

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Loss due to discounts	\$42,724	\$41,079	\$35,000
Ration of Guest/Fulltime Equiv.	550/1	395/1	499/1
Operating Costs Covered	100%	72%	85%
Customer Service Ratings	99.2%	100%	100%

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager	1	1	1
Asst. Manager	1	1	1
Marketing Manager	0	0	0
Sales Rep	1	1	2
Receptionist	1	1	0
Admin. Coordinator	0	0	0
Event Coordinator	6	6	6
Facilities Supervisor	1	1	1
Set up Asst./Custodian	1	1	1
Custodian	1	1	1
Total	13	13	13

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	3	3	3
Total	3	3	3

RISK MANAGEMENT

FUND/DEPARTMENT NUMBER: 6100

DEPARTMENT DESCRIPTION

This department is charged with responsibility for:

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

ACCOMPLISHMENTS FOR FY 19/20

- Accomplished all requirements for Safety Incentive reduction of insurance premium
- All staff completed update requirements to maintain currently held certifications
- Acquired and managed Safety Action Grant from LGRMS
- Expanded AED program with 68 units now in operation throughout county buildings and vehicles

GOALS FOR FY 20/21

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

RISK MANAGEMENT

FUND/DEPARTMENT NUMBER: 6100

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Complaints	29	38	40
Accidents	102	86	90
Sewer Back Ups	5	3	3
Property	41	55	55
Recovery	77,500	47,348	50,000

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Defensive Driving	15	12	15
CPR	7	8	8

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager V	1	1	1
Specialist I	1	1	1
Total	2	2	2

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	0	0	0
Heavy Equipment	0	0	0
Vehicle Allowances	1	1	1
Total	1	1	1

3-1-1/CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Manager attended Association of Government Contact Center Professionals 311 conference (AGCCP) in Sarasota FL
- Participated in Hazard Mitigation planning as part of EOC support activation
- Participated in the Joint Preliminary Damage Assessment planning as part of EOC support activation
- Attended Web EOC training as part of EOC support activation
- Attended CityWorks Conference in Salt Lake City, UT
- Participation of Informacast training and monthly drills
- Worked with Information Technology to develop 311's Business Continuity Plan
- During COVID19 pandemic/County Closure 311 was able to function at full capacity without having to close, maintained statistics for call counts/types for administration and coordinated with outside counties to best assist all citizens

GOALS FOR FY 20/21

- Attend the Association of Government Contact Center Professionals 311 conference in Toledo Ohio
- Building better relationships with other county departments who are not currently utilizing 3-1-1 as much but could benefit greatly from the 3-1-1 service.
- Coordinate with other county departments who are new to CityWorks to streamline processes
- Attend and provide training to CSR's without increasing the 311 budget.
- Continue to look for and improve ways to engage our citizens.
- Improve County app (Clever Cities) and the public interaction through it.
- Develop improved quality assurance methods and standards for 311 operators/staff.
- Explore new training standards for CSR's/staff.
- Fill vacant CSR position

3-1-1/CUSTOMER SERVICE AND INFORMATION CENTER

FUND/DEPARTMENT NUMBER: 6300

WORKLOAD MEASUREMENTS

Category	Call Total FY 18/19	Call Handle Ratio FY 19/20	Forecast FY 20/21
All General Information & Service Requests; including calls, online submit forms, citizen reporter, and walk-ins;	24,436	96.41%	40,000

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Manager	1	1	1
Customer Service Rep	3	3	3
Total	4	4	4

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 6500

DEPARTMENT DESCRIPTION

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 Maponline 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 Digs mart 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.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 6500

ACCOMPLISHMENTS FOR FY 19/20

- Developed 3D City Model of the Performing Arts Center(PAC)/Meybohm/Marshal Square and the surrounding developing projects, assisting the Commissioners and County Manager's Office in planning these development impacts
- Hosted the March 2019 Georgia URISA Luncheon - Highlighted the 3D City Model Project
- Developed a Cityworks User Group Meeting for users to come together and collaborate on product usage and direction for the County.
- Developed the Drone Team Meeting for sUAS Operators to come together and cover county initiatives as it relates to Drones
- Developed the Drone Policy in conjunction with EMA.
- Developed the Fiber Network Inventory including Broadband and County Campuses
- Developed Cityworks Stormwater and Roads & Bridges Statistical Dashboards for on demand project reporting
- GPS located and mapped the cone course for the Sheriff's Department Emergency Vehicle Operations Course (EVOC) training course
- Partnered with Tax Assessors, completed the 2019 Tax Digest GIS submission to the State Department of Revenue
- Community outreach through various developed web GIS solutions.
 - CSX Crossing Closures
 - Christmas Light Tour
 - Restaurant options during COVID19
- Completed review and implemented the 2019 Orthophotography and LiDAR aerial imagery from Spatial Data
- Expanded various departments capabilities by developing customized Web GIS Solutions, to fit their business case needs – including Broadband, Building Standards, Emergency Management, Planning, Roads and Bridges, Stormwater Operations, Tax Assessors, Water Utility
- Mapped and GPS Recorded the seating arrangements for Columbia County 2020 High School Graduations in response to the COVID-19 social distancing orders
- Census 2020 support through a variety of mapping initiatives
 - Local Update of Census Addresses Operation (LUCA)
 - Boundary and Annexation Survey (BAS)
 - New Construction Program
 - Participant Statistical Areas Program (PSAP)
 - Estimating 69 million in Federal Tax dollars for the county over the next 10 years
- Partnership with Board of Elections to conduct voter precinct changes to accommodate population growth
- Assisted the Development Authority with applications for GRAD certification for White Oak Business Park
- Completed the GDOT Local Maintenance & Improvement Grant (LMIG)
 - Inventoried 803 miles of county maintained roads
 - 9.9% increase in funding from last year.
- Completed ESRI Site Assessment and developed a roadmap to the next platform
- Completed Cityworks/Woolpert Site Assessment and developed strategies to move to the next platform and strengthen Enterprise security.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 6500

GOALS FOR FY 20/21

- Expansion of the 3D City Model to include Evans Campus
- Rebuild the ESRI and Cityworks Infrastructures
- Completion of the Fiber Network Inventory to include Traffic
- Development of a Master Address Repository System
- Implement a Drone Aerial Update layer to support development changes within the county, between the bi-annual aerial photography flights
- Complete departmental waitlisted Cityworks implementations
 - Fats, Oils, Grease(FOG)
 - Broadband
 - Facilities & Maintenance Department
 - Recreation Department
 - Water Utility Plants Management
- Begin performing a GPS audit/inventory of all county geospatial assets
- Begin performing quality control assessments and updates as needed for all mapped assets and datasets in the centralized GIS database
- Continued community outreach through custom web GIS solutions
- Continued interdepartmental partnership to develop web GIS solutions to improve operations and community support
 - Completion of Mowing Routes and Dirt Road web GIS solutions
- Implement new aerial imagery Pictometry for Spring 2021
- Prepare the county for the 2022 shift in Coordinate Systems
- Implement mapping services to support Fire Services for 24/7 Computer Aided Dispatch (CAD) operations
- Complete implementation of mapping services for iAS World

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 6500

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
GIS Service Request	1,842	1,877	1,970
Total GIS Users		351	369
Staff to User Ratio		50	52
GIS Map Services		248	260
New Addresses Assigned	1,810	1,632	1,713
Plan Review Applications	208	208	218
Subdivisions Processed	17	25	26
Operational Drones	2	2	3
Drone Missions	68	116	121
Drone Flight Distance	131 miles	124 miles	200 miles

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
GIS Service Request	98.9%	97.5%	99%
Maponline Traffic Counts	12,881,111	13,279,690	13,943,675
Maponline Average Service Response Time	2.8 Seconds	1.9 Seconds	1.9 Seconds
Cityworks Traffic Counts	1,607,655	1,298,301	1,363,217
Cityworks Average Service Response Time	2.9 Seconds	4.6 Seconds	4.6 Seconds
DigSmart Traffic Counts	236,647	206,564	216,892
Digsmart Average Service Response Time	2.3 Seconds	1.5 Seconds	1.5 Seconds

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
GIS Manager	1	1	1
GIS Projects Manager	1	1	1
GIS DBA	1	1	1
GIS Cityworks Administrator	1	1	1
GIS Cityworks Analyst	0	0	1
GIS/GPS Technician	1	1	2
GIS Technician	1	1	1
GIS Analyst/Addressing Specialist	1	1	1
Total	7	7	9

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

FUND/DEPARTMENT NUMBER: 6500

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	0	1	1
Heavy Equipment	0	0	0
Vehicle Allowances	4	4	6
Total	4	5	7

LIBRARIES

FUND/DEPARTMENT NUMBER: 9300

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 19/20

- Increased circulation at all three Libraries by reaching out to the non-users
- Implemented the first phase of the Strategic Plan
- Completed construction on the new Grovetown Library
- Continued to provide excellent service to the patrons of Columbia County
- Hosted several author events as well as one national author.
- Opened the new Grovetown Library (maybe)
- Implemented curbside delivery service

GOALS FOR FY 20/21

- Continue to grow the population the three libraries serve by continuing with curbside service
- Continue implementing the Strategic Plan
- Host a national author
- Begin working on an outreach program to bring materials to homebound citizens

WORKLOAD MEASUREMENTS

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Material Circulation	545,091	416,575*	540,000
Registered Patrons	53,603	55,000	57,000
Collection Size	167,022	190,386	194,000
Materials Budget	205,650**	228,780**	228,780**
Building Sq. Ft.	50998	55998	55998
Reference Questions	91,790	71,982	90,000
Program Attendance	34,308	22,286	28,000

*COVID-19

**County funds and Library Board funds

Appendix

LIBRARIES

FUND/DEPARTMENT NUMBER: 9300

PERFORMANCE MEASURES

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Population Estimate	156,714	157,000	161,000
Circulation per capita	3.48	2.65	3.35
Registered Patrons per capita	.342	.35	.35
Collection Size per capita	1.07	1.21	1.20
Materials Budget per capita	1.31	1.45	1.42
Building Sq. Ft. per capita	.33	.36	.35
Reference Questions per capita	.59	.46	.56
Program Attendance per capita	.22	.14	.17

STAFFING

Position	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
County Library Manager	1	1	1
Branch Manager	2	2	2
Children's Librarian	1	1	1
Circulation Manager	1	1	1
Reference Services Manager	1	1	1
Young Adult Librarian	1	1	1
Regional Administrative Manager	1	1	1
Library Assistant	17	17	17
Library Aide	3.5	3.5	3.5
Library Specialist	5	5	5
Head Cataloger	1	1	1
Tech Services , ILL	1	1	1
Systems Librarian	1	1	1
Library Delivery sorter	.5	5	.5
Asst. cataloger	0	0	0
Total	37	37	37

VEHICLE SCHEDULE

Category	Actual FY 18/19	Estimated FY 19/20	Forecast FY 20/21
Authorized Vehicles	N/A	N/A	N/A
Heavy Equipment	N/A	N/A	N/A
Vehicle Allowances	N/A	N/A	N/A
Total			

AUTHORIZED POSITIONS

<u>General Fund</u>	As of July 1				
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Animal Services	15	15	15	15	15
Bd of Elec	5	5	5	6	6
Clerk of Court	27	28	28	28	28
Code Comp	7	7	7	7	7
Commission	7	8	7	7	7
Community Svcs	6	8	8	8	9
Coroner	4	4	5	5	5
County Admin	5	5	5	5	5
Detention Center	136	137	135	134	132
Econ Dev Auth	3	3	3	3	3
Emergency Svcs	4	3	3	4	4
Engineering Inspections	0	0	6	6	6
Environmental	7	6	3	3	3
Extension Svc	1	1	1	1	0
Finance	10	10	10	10	10
Fleet	21	21	22	22	21
HR	8	8	8	8	9
Info Tech	24	25	25	26	28
Juvenile Ct	13	13	13	14	15
Libraries	49	53	53	53	53
Magistrate Court	17	18	18	18	16
Maint	38	38	38	39	41
Plan Review	4	4	4	4	3
Planning	7	7	7	7	7
Probate Court	11	11	11	11	11
Procurement	8	8	8	8	8
Public Trans	12	12	12	12	12
Recreation	35	35	35	52	52
Roads & Bridges	52	50	58	61	67
Senior Center	4	4	4	1	0
Sheriff's Office	210	217	216	219	221
Tax Assessor	29	30	30	32	32
Tax Commission	29	29	29	29	32
Wildwood Park	2	2	2	0	0
Total	810	825	834	858	868
Special Revenue Funds					
Building Standards	28	28	28	28	28
911	29	27	29	30	30
Visitors Center	1	1	1	1	1
Convention/Visitors Bureau	2	2	2	2	2
Fire Rescue	153	162	172	172	188
Traffic Engineering	8	10	10	10	9
Total	221	230	242	243	258
Special Purpose Local Option Sales Tax					
	22	24	20	20	19
Enterprise Funds					
Water and Sewerage	137	146	146	151	159
Storm Water	36	37	40	48	47
Landfill/Recycling	8	11	11	12	7
Broadband Utility	4	5	5	7	7
Rental Facilities	7	7	7	8	9
Performing Arts Center	0	0	0	0	2
Total	192	206	209	226	231
Internal Service Funds					
Risk Management	2	2	2	2	2
Customer Service	4	4	4	4	4
Damage Prevention	7	9	9	9	9
GIS	6	7	7	7	8
Total	19	22	22	22	23
Total Authorized Positions	1264	1307	1327	1369	1399

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

<u>Industry</u>	<u>2019</u>			<u>2010</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Retail Trade	6,190	1	19.83%	5,472	1	19.59%
Accommodation and Food Services	4,872	2	15.60%	3,498	3	12.52%
Health Care and Social Assistance	4,612	3	14.77%	2,465	5	8.82%
Manufacturing	3,085	4	9.88%	2,793	4	10.00%
Administrative and Support and Waste Manageme	2,652	5	8.49%	2,027	7	7.26%
Construction	2,452	6	7.85%	2,068	6	7.40%
Professional, Scientific, and Technical Servi	1,660	7	5.32%	1,036	8	3.71%
Public Administration	1,571	8	5.03%	5,031	2	18.01%
Other Services (except Public Administration)	1,300	9	4.16%	911	9	3.26%
Finance and Insurance	641	10	2.05%	771	10	2.76%
Wholesale Trade	552	11	1.77%	524	11	1.88%
Arts, Entertainment, and Recreation	437	12	1.40%	464	12	1.66%
Transportation and Warehousing	434	13	1.39%	199	15	0.71%
Real Estate and Rental and Leasing	401	14	1.28%	307	13	1.10%
Information	303	15	0.97%	283	14	1.01%
Agriculture, Forestry, Fishing and Hunting	61	16	0.20%	88	16	0.31%
Total	<u>31,223</u>		<u>100.00%</u>	<u>27,937</u>		<u>100.00%</u>

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
Demographic and Economic Statistics
Last Ten Calendar Years**

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2009	121,050	4,828,858	39,891	23,305	6.80%
2010	124,934	5,122,780	41,004	23,685	7.00%
2011	128,178	5,472,526	42,695	23,891	7.10%
2012	131,627	5,939,741	45,126	24,330	6.60%
2013	135,416	5,922,984	43,739	24,803	6.90%
2014	139,257	5,976,392	42,916	25,973	5.90%
2015	144,052	6,374,345	44,250	26,756	5.10%
2016	147,450	6,769,192	45,908	27,138	4.90%
2017	151,579	7,277,156	48,009	27,748	4.20%
2018	154,291	not available	not available	28,321	2.70%

Sources: Georgia Department of Labor
 US Census Bureau
 School enrollment provided by Columbia County Board of Education as of November 15, 2019.

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

TAXPAYER	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power	\$ 64,947,753	1	1.17%	\$ 33,752,320	1	0.83%
John Deere Commercial Products	34,051,808	2	0.62%	33,750,705	2	0.83%
Wal-Mart Real Estate Business	20,743,760	3	0.37%	21,445,660	4	0.52%
Georgia Iron Works	20,642,592	4	0.37%	9,628,450	9	0.24%
LCS Brandon Wilde LLC	19,623,215	5	0.35%	-		
Spyglass-Augusta LLC	17,905,177	6	0.32%	-		
Pollard Lumber	17,016,329	7	0.31%	16,099,780	6	0.39%
Riverstone Apartments LLC	16,019,952	8	0.29%	-		
Reed Creek Apartments	12,204,607	9	0.22%	-		
Kroger	12,962,234	10	0.23%	-		
World Color (USA) Inc				31,324,366	3	0.77%
Club Car Inc				16,621,567	5	0.41%
Mullins Crossing Inc				13,172,256	7	0.32%
Bell South Telecommunications				10,337,275	8	0.25%
The Haven at Reed Creek LLC				8,239,111	10	0.20%
Total	\$ 236,117,427		4.26%	\$ 194,371,490		4.75%
Total taxable assessed value	\$ 5,536,674,033			\$ 4,088,975,147		

SOURCE: Tax Commissioner's Office

GLOSSARY OF TERMS

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

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

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

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

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

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

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

Annexation: The legal incorporation of portions of unincorporated Columbia County into one of Columbia's

municipalities. This expansion of city boundaries must be approved by the city's mayor and council, and is normally at the request of the property owners.

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

appropriation ordinance will be necessary to put the budget into effect.

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

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

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

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

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

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed

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information on an organization's financial status.

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

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

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

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

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

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

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

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

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

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

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

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

Continuing Appropriations: An appropriation which once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Customer Service/Information Center Fund: An internal service fund used to account for operations of the County's customer service/information center.

DATE Fund: A special revenue fund to finance drug abuse training education programs within the County.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

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Debt Service: Expenditure providing for the repayment of principal and interest on County long-term obligations.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

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

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

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or

amounts of the entry to the credit side of another account or accounts.

Drug Court Fund: A special revenue fund used to account for grants, donations, and fees associated with drug testing, counseling, and treatment services for substance abuse intervention.

Emergency Telephone System Fund (911): A special revenue fund to finance the operation and maintenance of the Emergency 911 system within the County.

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

Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Excise Tax: A tax on the use or consumption of certain products.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure

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current outlays, while expenses measure total costs.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

Federal Asset Sharing Fund: A special revenue fund used to account for assets seized or confiscated by federal courts.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

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

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Columbia County's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Replacement Fund: An internal service fund to finance the acquisition of new and replacement vehicles and equipment for the General Fund and IPTF.

Fringe Benefits: Payments made by the County to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to County employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The net of total assets and total liabilities in governmental funds and trust funds.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GASB: Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

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GASB 34: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of Columbia County.

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

Goals: Broad aims of the County and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund

types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Green Space: Land which is left undeveloped by private citizens or the county.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

Insurance Premium Tax Fund: A fund to finance various departments with revenue from insurance premium taxes. Departments included in this fund are traffic engineering, construction and maintenance, and fleet fire services.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Reimbursements: Payments from funds responsible for particular expenditures or expenses to the funds that initially paid for them. These are treated as an adjustment to expenses or expenditures.

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Interfund Transfers: The flow of assets from one fund without the equivalent flow of assets in return from another fund and without a requirement for repayment. They are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire county equal the total transfers-out. These are treated as other financing sources and uses.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Jail Fund: A special revenue fund to account for fines charged by Columbia County to be used for jail improvements.

Law Library Fund: A special revenue fund to account for activity of the Columbia County Law Library.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Library Board Fund: A special revenue fund used to account for the activity of the Columbia County Library Board.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

Lodging Tax Fund: A special revenue fund to finance tourism and marketing programs within the County.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

LOST: Local Option Sales Tax – a sales tax established by State legislation that is imposed in the county for a period of 10 years with no restricted purpose.

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

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

Mission Statement: Statement of what the County does and why and for whom it does it. A statement of purpose. Also applies to departments within the County.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar

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items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Multiple Grant Fund: A special revenue fund to account for various grants provided to the County from state and federal agencies for specific purposes.

Nonspendable Fund Balance: Amounts cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

OCGA: Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

Open Records Act: A legislative act which authorizes public access to certain records classified as public information.

Operating Budget: The portion of the County budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Operating Services: Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Ordinance: See “Budget Resolution or Ordinance”

Other Financing Sources: Non-operating revenue received used to assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or County Ordinance such as sales tax, beer tax, and hotel-motel tax.

Penalties & Interest: Fees collected for violations or delinquent payments.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

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

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification

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is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Recreation Advisory Board Fund: A special revenue fund used to account for various projects sponsored by the Recreation Advisory Board to raise funds for recreation equipment.

Rental Facilities Fund: An enterprise fund used to account for the operations and maintenance of all County rental facilities.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Resolution: See "Budget Resolution or Ordinance"

Restricted Fund Balance: Limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Risk Management Fund: An internal service fund to finance automobile, general liability and property liability risk from loss.

Sheriff's Gift/Donations Fund: A special revenue fund used to account for funds donated to the Sheriff's office from external persons or entities.

Solid Waste Management Fund: An enterprise fund used to account for the cost of operating and maintaining the landfill facility.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

SPLOST: Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

Special Local Option Sales Tax Fund 2017-2022: This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the

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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.