

**OCONEE COUNTY BOARD OF COMMISSIONERS**  
**– FISCAL ORDINANCE –**

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**SECTION 1:  
GOALS AND OBJECTIVES**

The annual budget of Oconee County shall be viewed as a financial translation of the goals of the county government. The budget should express the services planned for the fiscal year. The budget should not be viewed as mere listing of probable expenditures. It should be seen as:

1. Indicating the purposes of each program in terms of dollar costs;
2. Protecting the continuance of programs for a specific period of time;
3. Indicating where and when changes in the current operation must be made to realize specific objectives;
4. Serving as a means of financial control in compliance with state law;
5. Providing the Board and staff with the authority to make expenditures within a pattern established by a predetermined strategy for programs;
6. Providing a base from which to build long-range projections;
7. Serving as the single vehicle that brings proposed programs to the public.

Because the responsibilities of the county government are continuous, and because many of its aims are mostly attainable in a somewhat distant future, the annual budget preparation should be controlled to the optimum degree by policies that are compatible with the long-range goals of the Board of Commissioners.

**SECTION 2:  
PLANNING PROGRAMMING BUDGETING SYSTEM**

The Oconee County Board of Commissioners, herein called the "Board," shall conform to established law to form a uniform budget and accounting system based on the Chart of Accounts established by the State of Georgia, and to establish uniform regulations to include (a) forms, (b) classifications of accounts, and (c) regular reporting procedures.

**SECTION 3:  
ANNUAL OPERATING BUDGET/ BUDGET CONTROL**

As required by Georgia law, the Board shall approve a balanced budget. In accordance with Exhibit D of the Ordinance Providing for Organizational Structure, Allocation of Duties among Certain Officials of Oconee County and Meeting Procedures, the budget process and procedure for adoption shall be adhered to, and is attached hereto as reference.

The General Fund budget shall be divided into three funds: Personal Services, Operations and Maintenance (O&M), and Capital. There shall be no transfer between these funds without a budget amendment by the Board. Transfers of appropriations within any fund below the local government's legal level of control should require the concurrence of the Finance Director and the County Administrator.

**SECTION 4:  
FISCAL YEAR**

The fiscal year for the Oconee County Government shall commence on the first day of July and end on the thirtieth day of the following June.

**SECTION 5:  
BUDGET PREPARATION**

See Exhibit D.

**SECTION 6:  
PERIODIC BUDGET RECONCILIATION**

The Board shall adjust the budget with amendments as needed during the fiscal year.

**SECTION 7:  
DEBT LIMITATION**

The Board, as may be prescribed or approved by resolution and state law, may incur indebtedness within the bounds of the approved budget of the then current year of operations, and may redeem such indebtedness by the issuance of checks or vouchers drawn upon the Oconee County account.

**SECTION 8:  
REVENUES**

Oconee County is authorized to receive funds from any legal source whatsoever and to use the same for the delivery of services.

The Board may establish user charges or fees for appropriate services at a level related to the total cost of providing those services. Issues to be considered when establishing the appropriateness of user charges are ability to pay, effect of pricing on demand, identifiable benefits, and cost of collection. All fees or charges shall be reviewed and are approved on an annual basis in conjunction with the budget process and may be changed or modified from time to time as the Board may deem necessary.

The county will seek public and private grants, contracts, donations and other outside funding sources to offset costs for infrastructure development and the delivery of services deemed

desirous by the Board. The Board reserves the right to reject any such funds offered to the county. Donations to the county for a specific purpose may be reallocated to other services by action of the Board should the designated purpose of the donation be deemed undesirous by the Board.

**SECTION 9:  
LOCAL TAX REVENUES**

The Board shall annually submit to the public, through three (3) public hearings, justification to raise by taxation the sums sufficient to carry out the purposes of this Board and the operation and control of county facilities and services. Notification of these three public hearings will be advertised and posted in county facilities. All such public hearings shall take place in the Commission Chambers, or such other location as may be designated by the Board.

**SECTION 10:  
COMPLIANCE WITH STATE LAW**

The method of financing Oconee County government is governed by Georgia state law under the constraint of provisions in the Constitution of the State of Georgia. Oconee County shall comply with all rules and regulations set forth by the state for the operation of local governments.

**SECTION 11:  
FEDERAL AND STATE AID**

The Department Directors in consultation with and the concurrence of the County Administrator may from time to time authorize applications for federal, state and other funds in the form of grants in order to supplement the funds provided by local taxation. Such applications for aid may be prepared by administrative staff and shall be approved by the Board when so required. All grant applications must be reviewed and signed by the Department Director, Finance Director and the Chairman of the Board, herein called the "Chairman", prior to the authorized applicant submitting to the granting agency.

**SECTION 12:  
BOND SALES**

Pursuant to state law, the Board may incur bonded indebtedness for such purposes as are set out in state law, including the purpose of building, equipping or purchasing sites for use as county facilities related to providing county services approved by the Board. The local bonded debt shall not exceed the level established by state law. The county shall only enter into general obligation bonded indebtedness provided the citizens of the county approve a referendum of the voters as specified in state law.

**SECTION 13:  
SHORT TERM NOTES**

The Board is authorized to incur debt between January 1 and December 31 of each year "to pay expenses for such year." The aggregate amount of all such debt outstanding at any one time shall not exceed 75% of the total income of the Board in local funds in the past preceding year. Such loans shall be payable on or before December 31 of each year, and no loan may be made in any year when there is a loan unpaid which was made the prior year. Each loan must be first authorized by a resolution of the Board fixing the terms thereof, and the Board cannot incur an aggregate of loans and other contracts or obligations for current expenses in excess of the total anticipated revenue of the Board for such calendar year.

The resolution must state the amount to be borrowed, length of time, rate of interest, purpose, and name of lender and must be recorded on the minutes of the Board. The Board also has the power, within the limitation above stated, to issue notes, certificates and other evidences of indebtedness in anticipation of local funds to be collected during the calendar year.

**SECTION 14:  
DEPOSITORY OF FUNDS**

Financial services provided to the Board may be determined by the lowest or best bid submitted in response to a Request for Proposal (RFP) sent to banking institutions. The RFP shall be drawn at the Finance Director's direction and approved by the Board prior to being sent to banking institutions. Financial institutions responding to the county's RFP must disclose any material interest that can be construed to cause a conflict of interest. All idle funds may be available for temporary investment in the Georgia Local Government Investment Pool – Georgia Fund 1 or Georgia Extended Asset Pool (GEAP). County funds shall not be kept in personal accounts for any purpose or reason.

Request for Proposals shall be opened in public and referred to administrative staff for further study and review. After thorough assessment of all RFP's and in consultation with the County Administrator, the Department Director and Finance Director shall prepare a recommendation to the Board for award. Oconee County reserves the right to reject any and all RFP's submissions.

Financial services for the Board shall be awarded on a (5) five-year basis, with the county reserving the right to cancel any such award and provided there is no significant increase in financial service costs during the (5) five-year period.

Financial institutions serving as depositories for Board funds are required to give security for deposits of Board funds through adequate collateralization or safekeeping receipts. The Board through the Finance Director may also deposit public funds in the state's local government investment pool.

**SECTION 15:  
ACCOUNTING SYSTEM**

The county shall establish and maintain a high standard of accounting practices. Those standards shall conform to state law and generally accepted accounting practices as prescribed by the Governmental Accounting Standards Board. The Finance Director and administrative staff will be expected to confer with appropriate specialists of the State Department of Audits, State Department of Community Affairs, independent auditors and other knowledgeable persons or groups in achieving that objective.

**SECTION 16:  
REPORTING**

The Finance Director shall provide access to all Department Directors and Constitutional Officers by the 10<sup>th</sup> work day of the month for the following reports:

- Budget to Actual Performance
- Detail Expenditure Ledger
- Encumbrance Report

The Finance Director shall provide access to the Chairman and County Administrator by the 20<sup>th</sup> work day of the month for the following reports:

- General Fund Balance Sheet
- General Fund Cash Flow
- SPLOST Report
- Budget to Actual Performance

The Finance Director shall make quarterly reports to the Board on all receipts and expenditures and shall submit a complete property inventory to the County Administrator and the Chairman on an annual basis.

The Board may at any time during the fiscal year demand to inspect all books, records, and accounts of such funds and property. Finance staff shall keep all books, records, and accounts in good auditable order at all times and shall make these available to the Board upon request.

**SECTION 17:  
AUDITS**

As required by state law, an annual audit shall be made by a certified public accountant or state auditor of all of the records pertaining to the receipts and expenditures of all government funds within each fiscal year, said audit to be completed within 180 days of the close of the fiscal year ending June 30<sup>th</sup> but not later than January 1st. A copy of said audit shall be made available to the Board and for public access.

**SECTION 18:  
AUDIT COMMITTEE**

The audit committee will consist of the Chairman, Vice-Chairman of the Board, and County Administrator. The duties of the committee are recommendation of the auditor, monitoring the audit process, and reviewing reports. The Audit Committee shall follow the procurement methods and authorizations as shown in Table 1, and the formal request for proposal method as described in section 23.

**SECTION 19:  
EXPENDITURE OF FUNDS**

The Board shall establish a system of fiscal controls to govern the administration of the budget and the expenditure of funds in accordance with state law and the legal level of control established by the Board. The Finance Director shall administer the budget in conformity with legal requirements and the actions of the Board.

The Finance Director shall check the legality of all expenditures and shall ascertain that all expenditures recommended for approval are legal expenditures.

All financial operations of this government shall be conducted in conformity with the budgeting and accounting practices prescribed by state law.

**SECTION 20:  
AUTHORIZED SIGNATURES**

The Chairman is liable on the Chairman's official bond for all amounts received, and shall disburse the same only upon order of the Board. The Chairman is the authorized party to execute promissory notes evidencing temporary loans, upon approval of the Board with attestation by the County Clerk and the County Seal affixed.

**SECTION 21:  
SALARY DEDUCTIONS**

It is the policy of the Board to authorize periodic deductions from the salaries of employees to pay premiums on life, sickness, accident, hospitalization or annuity insurance, or all or any kind of insurance, upon a group insurance plan, and to enter into agreements with insurance companies and the premiums therefore remitted. Participation by employees may be on a voluntary basis for certain deductions. Any such insurance does not affect workers' compensation benefits. Also, payroll deductions for payment of premiums may be permitted under a cafeteria plan and deferred compensation plan.

Payroll deductions for annual employee fundraisers to benefit Board approved charities are permitted.

Other Deductions

Any organization, association or corporation desiring payroll deduction services may submit a request to Human Resources who shall review such requests and shall determine whether the request shall be placed before the full Board for further consideration.

No such deduction shall be made without express written consent of the employee.

In addition to salary deductions listed above and those for federal income tax, the following deductions are also applicable:

1. State Income Tax
2. FICA

Garnishment

Salaries due officials or employees of the Board shall be subject to garnishment according to state law.

**SECTION 22:  
PROCUREMENT**

It is the policy of the Board to maintain a procurement system where county purchases for goods and services are coordinated through the Finance Department by the Procurement Officer. Expenditures are made within the framework of approved budgets and those procedures established for its proper administration.

The county will seek lower cost, better quality and better purchase terms for acquisitions of goods and services through: a standardization of purchasing procedures and processes; encouraging the reduction and eventual elimination of small orders and emergency purchases; encouraging advanced planning; reducing paper work through combined purchases; encouraging competitive purchasing; and encouraging cooperative intergovernmental purchasing by departments. Refer to Table 1 for a summary of Procurement methods and authorizations.

Purchases through Purchasing Office only; Exceptions:

No officer or employee of the county shall purchase or contract for purchase for or on behalf of the county any unbudgeted expenditure. Oconee County will not be responsible for the payment for unauthorized purchases. It shall be considered a breach of duty on the part of any officer or employee of the county to make any purchase, or aid and abet the making of any purchase in any other manner than through the purchasing office; provided however, that this section shall not apply to the provision of medical services for prisoners under the care of the sheriff's office. The Department Director may designate approved signers using the signature authorization form.

**SECTION 23:  
PURCHASE ORDERS AND CONTRACTS**

Purchase Orders

All purchases with county funds must be supported with a numbered purchase order as noted in Table 1. No staff member is authorized to sign both the purchase order and the check for payment of the purchase order.

Contracts

The Board may enter into contracts as provided by state law. All contracts must be approved by the Board. No contract may be amended without the issuance of a change order approved by the Board.

Agreements (Documented by POs)

The County Administrator may enter into agreements. All agreements greater than \$20,000 and up to \$100,000 must be approved by the County Administrator and are subject to review by the county's attorney. No agreement may be amended without the issuance of a change order approved by the County Administrator.

Purchasing Procedures

Where practicable, all county purchases and contract work shall be subject to fair and open bidding subject to state law, county ordinance and the following:

State Contract Prices: Items that can be purchased from a published list of bid prices provided by the state or its agencies may be purchased in accordance with said bid list and contract price without bids subject to the accrual of revenue and availability of funds which shall be confirmed and coordinated with the Finance Director prior to purchase.

Cooperative Purchasing: The county may participate in a cooperative purchase for commodities, supplies and services when determined by the Director that it is in the best interest of the county. The sponsoring entity, whether federal, state or local must have performed a competitive procurement process and entered into a contract that stipulates allowance for other governmental entities to purchase from the supplier at the same price and under the same terms and conditions as extended to itself. If such arrangement has not been made a part of the contract, written permission from the sponsoring entity and the awarded supplier must be obtained. Documentation to substantiate this decision will be maintained by the Procurement Office. Cooperative purchases where the cost is in excess of \$100,000 shall be approved by official action of the Board.

The County shall operate in accordance with O.C.G.A. Title 36, Chapter 91 as related to public works non-road contracts, and O.C.G.A. Title 32, Chapter 4 as related to public works road contracts.

Formal Procurements (ITB & RFP)

- (a) The Competitive Sealed Bid (Intent To Bid, "ITB") method is used where there are clear and defined specifications available and cost is the primary basis of award. ITB notification and documents shall be posted on the county's registry website. Final procurement approval and award is made as noted in Table 1.
- (b) Formal Sealed Proposal: The Formal Sealed Proposal (Request For Proposal, "RFP") method is used where the Competitive Sealed Bid Method (ITB) is neither practical nor advantageous and cost is not the primary consideration. Generally, RFPs are used for procurement services such as architects, engineers, and similar professional services. RFP notification and documents are posted on the county's registry website. Final procurement approval and award is made as noted in Table 1.

Bulk Purchases: When items to be purchased are also used by other county departments and can be reasonably purchased in bulk, or when common items are to be purchased, then said departments shall coordinate such purchases with the Finance Department to promote the most economical purchase price and to minimize the number of transactions involved by using one source for purchasing.

Procedures for Purchases and Contracting

All purchasing and contracting shall be in accordance with this ordinance and state law and the following:

- (a) All county contracts must be approved by the Board.
- (b) Some annual contracts may be renewed up to five (5) successive, one year periods contingent upon the appropriation of funds by the Board in the annual budget for such fiscal year. The contract is considered renewed with the adoption of the budget. The execution of all documents is subject to the Finance Director's approval. Written notice shall be given approximately sixty (60) days prior to the expiration date of each contract period.

Oconee County Insurance Requirements: Standard Insurance Limits in accordance with the State of Georgia are required for all procurements of goods and services. The specific requirements for vendors providing high risk services supersede the Standard Insurance Limits. Coverage types and limits are required minimums and should be increased as appropriate based on contract value and potential risks to the county. To achieve the appropriate coverage levels, a combination of a specific policy written with an umbrella policy covering liabilities above stated limits is acceptable.

Protest Procedures: Any bidder who desires to protest the award of a bid or contract shall submit such protest in writing to the Finance Director or his/her designee no later than five (5) business days after the award. No protest shall lie for a claim that the selected bidder is not a responsible bidder. The written protest shall include the basis for the protest and the relief sought. The

County Administrator or his/her designee shall issue a decision in writing within five (5) days after receipt of the protest stating the decision, reasons therefore, and the action, if any, that will be taken. This decision shall be final and no further appeal may be taken.

Schedule of Purchases and Contracts:

As scheduled in the budget, all equipment and capital purchases shall be made on a periodic scheduled basis rather than all at one time. To avoid excessive demand on county revenue, the Finance Director shall ensure adequate cash flow for the equipment and capital purchases. This may require purchases to be phased and purchased over the term of the entire fiscal year.

Used Equipment:

Used equipment may be purchased, without advertisement, provided that the Department Director has made a diligent search of the market place and provides documentation of the same. Documentation shall include information as to the cost of such equipment, availability, warranty, expected life, proposed use as well as a requisition for purchase.

Blanket Purchase Orders:

A Blanket Purchase Order (BPO) is a purchase order issued for the purchase of indeterminable miscellaneous items or materials, supplies, parts, etc., during the fiscal year where costs have been determined to exceed the department limit. The BPO generally establishes a maximum dollar limit, the period covered, the authorized purchasers and terms and conditions. However, since the specific items to be purchased are usually unknown at the time of issuance of the BPO, no line item pricing is generally shown.

Monthly Blanket Purchase Order:

A monthly BPO is for the purchase of indeterminable items or materials, supplies, parts, etc., with a maximum dollar limit of \$2,000 per purchase.

Annual Purchase Order:

These purchase orders are for annually recurring expenditures, such as maintenance, licenses, subscriptions, leases, etc., and are automatically issued on the agreement anniversary each fiscal year with the approval of the Department Director.

**SECTION 24:  
FIXED ASSETS**

All purchases resulting in a fixed asset (vehicle, equipment, furnishings, etc.) with a value over \$10,000 shall be affixed with a numerical bar code and added to the fixed asset inventory. The numerical bar code will be issued by the Procurement Officer to the Department Director. The Department Director shall be responsible for affixing the bar code sticker to the fixed asset. Each Department Director shall annually review the department's inventory for additions and deletions and shall submit an annual report to the Finance Director outlining all inventory changes.

It is the county's intention to stock minimal inventory. Supplies and parts are should be purchased as needed. In required circumstances, bulk supplies and parts should be limited to forty-five days of sustainable inventory.

**SECTION 25:  
VENDOR RELATIONS**

The purchasing officer shall maintain a file of all qualified vendors who desire to do business with the county, which file shall be maintained according to the nature of goods and materials offered and shall contain a description of the vendor's goods and services.

Purchases on behalf of the county shall be made only from the list of qualified vendors. The responsibility lies with the department to have all new vendors complete a vendor application via Vendor Registry, located on the Finance page of the Oconee County website. No payments shall be made until the vendor application has been submitted to the Finance Department and compliance with county vendor requirements has been met.

Purchase or contract of under \$100,000, except as otherwise provided in O.C.G.A. § 50-5-67, put out to bid under the provisions of this ordinance shall be awarded to a local vendor in the case of equivalent bids. To qualify as a local vendor, a Local Business Affidavit of Eligibility (Form LB1) must be completed and filed in the Procurement Office. In cases in which a bid by a local vendor is within 7% of the lowest overall bid supplied by a non-local vendor, the administration of Oconee County is authorized to negotiate with said local bidder to match the lowest bid supplied by a non-local vendor. Negotiation is limited to purchases and contracts up to \$100,000 and is not authorized in situations where state or federal laws do not allow vendor preferences. In the event a local bidder matches the lowest bid, including all other terms and conditions of the bid, then the local vendor will be awarded the contract. In the event the bids of more than one local vendor are within 7% of the lowest overall bid of a non-local vendor, the local vendor with the lowest bid price will be given the first opportunity to match the lowest overall bid. If this local vendor declines to match said bid then the vendors with the next lowest bid within 7% will be given the opportunity to match the lowest bid. This process will continue with all local vendors having bids within 7% of the lowest overall bid by a non-local vendor.

No elected official or employee of Oconee County shall sell to the Board any supplies or equipment used, consumed, or necessary in the operation of any department in this government.

No employee shall endorse any product of any type or kind in such a manner as will identify the employee in any way as an employee of the county.

**SECTION 26:  
PAYMENT PROCEDURES**

It is the desire of the Board of Commissioners to pay all moneys due within the noted terms. Additionally, the Board deems that the payment of bills is an administrative function of the

Finance Director. The Finance Director is authorized to sign checks for any amount on all checking accounts on behalf of the Board. The County Administrator is authorized to sign checks for any amount in the absence or illness of the Finance Director. The preferred method of vendor payment is an electronic payment system. The county maintains the following policy for payment terms:

<b>Payment Method:</b>	<b>Terms:</b>
<b>Financial Transaction Card</b>	Immediately
<b>Electronic Payment System</b>	10 Days
<b>Automatic Clearing House (“ACH”)</b>	20 Days
<b>Check</b>	30 Days

Table 2

Employee reimbursements will be processed as defined in Table 2.

**SECTION 27:  
NOTES AND BOND PAYMENTS**

The Finance Director is authorized to disburse payments to bond holders in accordance with the terms under which the bonds were issued.

**SECTION 28:  
SPECIAL REVENUE FUNDS MANAGEMENT**

Funds received and maintained on behalf of the county should ordinarily be deposited in the county General Fund account. The Board recognizes the importance of Special Revenue Funds to hold funds for specified purposes. The creation of any Special Revenue Fund on behalf of the county or any of its agencies must be approved by the Finance Director and be audited during the annual audit process.

Independent checking accounts shall not customarily be approved without showing some special circumstances. Such independent checking accounts shall not maintain a balance therein of more than five thousand dollars \$5,000.

Each independent checking account shall have the Finance Director as an authorized signature, in addition to the Department Director. Any purchases made from such activity funds must be approved by the Finance Director. Monthly statements for each independent checking account must be transmitted to the Finance Director and maintained by the Finance Department.

**SECTION 29:  
FUND RAISING & CHARITABLE ACTIVITIES**

All fund raising events on behalf of the county or conducted on county property on behalf of any other organization shall have prior approval from the Board. In the event an outside agency is

involved in such fund raising, the coordinating department or agency shall provide the County Administrator with the:

- 1) Name of county department or agency involved,
- 2) Purpose of the fund raising event,
- 3) Responsible county employee or official,
- 4) Any outside soliciting agency involved,
- 5) The name and address of a contact person for such agency, and
- 6) References and resumes of any such soliciting agency

**SECTION 30:  
EMPLOYEE RECEIPT & DEPOSIT OF FUNDS**

All funds received from any county activity shall be handled in an internal accounting system which will facilitate reporting and auditing. All such funds shall be delivered to the Finance Department immediately for deposit.

Probate, Clerk of Court, Tax Commissioner, Sheriff, Extension Office, Senior Center, Fire Department, Water Resource Department, Solid Waste, Animal Services, Civic Center, Code Enforcement, Planning, Parks & Recreation, and Emergency Management Agency may receive funds for deposit on behalf of Oconee County. However, the Finance Director is ultimately responsible for the proper management of the county's bank accounts. It is therefore essential for those employees taking deposits to adhere to the guidelines for deposits as follows:

- All deposits will be listed on deposit slips and will designate cash/debit/credit or checks
- Deposits to the general fund and special revenue funds should be followed with a copy of the deposit slip and supporting documentation to the Finance Department.
- All deposits held by fiduciary agents shall be deposited in a timely manner in accordance with state law

**SECTION 31:  
SURPLUS FUNDS**

Funds not expended during the fiscal year are retained in the fund balance.

Oconee County will invest idle public funds in a manner which will insure safety and liquidity while providing the highest investment return as well as complying with Code Section § 36-83-2 of the Official Code of Georgia. The county shall anticipate cash flow needs and shall attempt to match investment with that anticipated cash flow as closely as possible. The Annual Financial Report of the county will disclose the performance of the investment program and will be audited by an independent firm.

**SECTION 32:  
PROPERTY DISPOSAL PROCEDURE**

See Property Disposition Ordinance of Oconee County, Georgia.

**SECTION 33:  
COUNTY ISSUED CREDIT/FINANCIAL TRANSACTION CARDS**

All matters related to the use of financial transaction cards as defined in O.C.G.A. § 16-9-30(5) are governed by the Oconee County Financial Transaction Card Ordinance.

**SECTION 34:  
CAPITAL IMPROVEMENT PLAN**

A capital improvement plan (CIP) is a long-range plan of purchasing, constructing, and maintaining the county's capital assets. A capital budget is the portion of the operating budget that funds capital costs. To effectively manage debt and project cash flows, the county shall strive to maintain a CIP for a five-year period. As resources are available, the most current year of the CIP will be incorporated into the current year's budget. The CIP will be reviewed and updated annually.

For the purposes of this policy, land, land improvements, and building projects with a cost of \$20,000 or more shall be classified as capital assets. Equipment with a cost of \$10,000 or more and a useful life of five or more years shall be classified as a capital asset.

The county's objective is to meet the capital needs of the county in a manner that is most beneficial to the citizens. Projects in the CIP shall be prioritized during the annual review.

**SECTION 35:  
SEVERABILITY**

It is intended that the provisions of this ordinance be severable and should any portion be held invalid, such invalidity shall not affect any other portion of the ordinance.

**SECTION 36:  
REPEAL OF CONFLICTING RESOLUTIONS OR ORDINANCES**

All resolutions or ordinances and parts or sections of resolutions or ordinances in conflict with this ordinance are hereby repealed.

**SECTION 37:  
RIGHT OF THE BOARD**

The Board reserves the right to waive provisions of this ordinance if it determines that the application of same hinders the efficient action of the county.

**SECTION 38:  
EFFECTIVE DATE**

This ordinance shall take effect on the date this Amendment is adopted by the Oconee County Board of Commissioners.

ADOPTED AND APPROVED, This 6th day of February, 2018

  
\_\_\_\_\_  
John Daniell, Chairman  
Oconee County Board of Commissioners

  
\_\_\_\_\_  
Mark Thomas, Member  
Oconee County Board of Commissioners

  
\_\_\_\_\_  
Chuck Horton, Member  
Oconee County Board of Commissioners

  
\_\_\_\_\_  
W.E. Wilkes, Member  
Oconee County Board of Commissioners

Attest:   
\_\_\_\_\_  
Clerk, Oconee County Board of Commissioners

  
\_\_\_\_\_  
Mark Saxon, Member  
Oconee County Board of Commissioners

(County Seal)



Summary of procurement methods and authorizations:

Dollar Amount	Procurement Method	Documentation	Approval
\$0 - \$2,000	Verbal Quotes - 1	Department Purchase Order	Department Director
\$2,000.01 - \$5,000	Verbal Quotes - 3	Purchase Requisition Purchase Order	Department Director Finance Director or Procurement Officer
\$5,000.01 - \$10,000	Verbal Quotes - 3	Purchase Requisition Purchase Order	Department Director Finance Director
\$10,000.01 - \$20,000	Written Quote - 3	Purchase Requisition Purchase Order	Department Director Finance Director
\$20,000.01 - \$100,000	Competitive Sealed Bid or Formal Sealed Proposal	Purchase Order	County Administrator
\$100,000.01+	Competitive Sealed Bid or Formal Sealed Proposal	Contract	Board of Commissioners

Table 1

**PROPERTY DISPOSITION ORDINANCE OF OCONEE COUNTY, GEORGIA**

AN ORDINANCE REGULATING THE DISPOSITION OF REAL OR PERSONAL PROPERTY OWNED BY OCONEE COUNTY AND FOR OTHER PURPOSES THERETO.

**ENACTMENT CLAUSE**

For the purpose of promoting the health, safety and general welfare of the present and future inhabitants of the unincorporated areas of Oconee County and to provide for an orderly and proper disposal of real and personal property, the Board of Commissioners does hereby ordain and enact into law the following:

**ARTICLE ONE: GENERAL PROVISIONS**

**Section 1. Title.** This Ordinance shall be known and may be cited as the Property Disposition Ordinance.

**Section 2. Definitions.** All terms used herein shall have the definitions ascribed to them in Title 36, Chapter 9, and Title 32, Chapter 7, both of the Official Code of Georgia Annotated.

**ARTICLE TWO: SALE OF SURPLUS REAL PROPERTY GENERALLY**

**Section 1. Public sale required.** Disposition of real property owned by the county shall be conducted by public sale or exchange in accordance with O.C.G.A. § 36-9-3, or as otherwise provided by state law.

**Section 2. Exceptions to public sale.** The following transactions shall not be governed by Section 1:

- A. A redemption of real property acquired by county under tax deed.
- B. A grant of easement or license.
- C. A grant or conveyance of right-of-way or for other transportation purchases.
- D. A conveyance to any other unit of government.
- E. A conveyance of recreational set-aside property to a homeowner's association in the manner permitted by state law.



- F. A lease that constitutes a usufruct under state law.
- G. Sale of parcels of small or narrow strips of land, so shaped or so small as to be incapable of being used independently as zoned or under applicable subdivision or other development ordinances or land use plans, or as streets, whether owned in fee or used by easement. Such parcels may be sold to abutting property owners where such sales and conveyances facilitate the enjoyment of the highest and best use of the abutting owner's property without first submitting the sale or conveyance to the process of an auction or the solicitation of sealed bids; provided, however, that each abutting property owner shall be notified of the availability of the property and shall have the opportunity to purchase said property at a price and upon terms negotiated between the property owner and the County.

**Section 3. Procedures.** Except as otherwise specifically provided by state law, the County shall not dispose of any real property unless the Board of Commissioners has declared such real property to be unserviceable. Other than dispositions governed by subsection (a) or by specified provisions of state law, any disposition may be made at public or private sale, upon such terms as the Board of Commissioners shall deem to be in the county's best interest.

### **ARTICLE THREE: SALE OF SURPLUS REAL PROPERTY BY REAL ESTATE BROKER**

Real property, specifically properties which are remnants of land from total takes on Oconee County road projects, may be disposed of by sale by real estate broker in accordance with Georgia law Section O.C.G.A. § 32-7-4 et seq.

**Section 1. Requirements for real estate brokers.** Real estate brokers must be licensed in accordance with Georgia law Section O.C.G.A. § 43-40-1 et seq.

**Section 2. Declaration of surplus property.** Property is declared surplus by the Oconee County Board of Commissioners in a regularly scheduled meeting.

**Section 3. Notification to former or subsequent owner.** The former or subsequent owner is notified in writing of intent to sell, as he/she has the first right to purchase the property at the fair market value price. If the former or subsequent owner waives this right, then adjoining property owners are notified that the property will be sold by real estate broker or by competitive sealed bid.

**Section 4. Selection of broker.** The broker shall be selected competitively, by a sealed proposal process.



**Section 5. Advertising and listing of property.** Commencing at the time of the listing of the property as provided in O.C.G.A. § 32-7-4, the County shall publicly advertise once a week for two weeks in the legal organ of the County the property and the name of the broker handling the property. Property shall be listed for a period of at least three months. Property cannot be sold for less than fair market value excluding commission fee. If property does not sell during the listing time, the County may renegotiate the commission to a lower fee, extend the exclusive agreement with the real estate broker or recommend to the Board of Commissioners that disposal be by competitive sealed bid or public auction.

**Section 6. Approval of sale.** All sales of properties shall be approved by the Board of Commissioners at a regular scheduled public meeting.

#### **ARTICLE FOUR: DISPOSITION OF PERSONAL PROPERTY**

**Section 1. Declaration of unserviceability.** The Board of Commissioners shall determine whether a particular item or category of personal property can no longer be used advantageously by the county and has therefore become unserviceable. The Board of Commissioners may establish criteria establishing unserviceability for categories of personal property which may become unserviceable on a regular, frequently recurring basis, and may delegate to the County Administrator the determination of whether a particular commodity meets the criteria of unserviceability for its category.

**Section 2. Disposition.** Unserviceable personal property may be sold by public sale, sealed bidding, spot bidding or any other means deemed most advantageous to the County under the particular circumstances as determined by the Board of Commissioners. A sale to a private person shall be for the highest net purchase price reasonably obtainable by the County. A sale to another unit of government shall be for a fair and reasonable purchase price that need not be as high as the purchase price obtainable from a private person. All sales for personal property items where the original unit purchase cost is \$10,000.00 or less shall be approved by the County Administrator. The Board of Commissioners shall approve sales for personal property where original unit cost exceeds \$10,000.00.

#### **SECTION FIVE: LEASES OF COUNTY OWNED REAL PROPERTY**

The Board of Commissioners may offer to lease county-owned real property if:

- A. The real property is not in the best interest of the county but the real property is not currently being used.
- B. The real property has been newly acquired but not immediately put to use by the county, and may reasonably be leased on a month-to-month or short-term basis.



A lessee's interest under any lease executed under this section shall constitute a usufruct only.

**ARTICLE FIVE: MISCELLANEOUS**

**Section 1. Severability.** In the event any section, subsection, sentence, clause or phrase of this Ordinance is declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect any other section, subsection, sentence, clause or phrase, which shall remain in full force and effect as if the section, subsection, sentence, clause or phrase so declared or adjudged invalid or unconstitutional were not originally a part hereof.

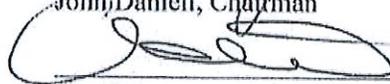
**Section 2. Repeal of Conflicting Ordinances.** All ordinances, resolutions and parts of ordinances or resolutions in conflict with this Ordinance are hereby repealed.

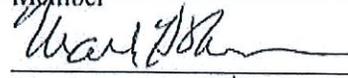
**Section 3. Effective Date.** The provisions of this Ordinance shall be effective and in force upon the date of its adoption, the public welfare demanding it.

Approved by the Oconee County Board of Commissioners after a first reading on the 6<sup>th</sup> day of June, 2017, second reading on the 27<sup>th</sup> day of June, 2017, and final action adopting and approving same on the 11<sup>th</sup> day of July, 2017.

OCONEE COUNTY BOARD OF COMMISSIONERS

BY:   
John Daniell, Chairman

  
Member

  
Member

  
Member

  
Member

Attest:  
  
Tracey Bailey, Deputy Clerk



## Exhibit D Budget Process & Procedures

In accordance with O.C.G.A. § 36-81-5, the governing authority of Oconee County, Georgia has outlined below the designation of the Budget Officer, the legal level of control, the process and procedures for the proposed budget preparation, submission requirements, public notices and conduct of budget hearings.

The governing authority has designated the Finance Director as the Budget Officer. The budget officer shall present the annual budget request to the Board of Commissioners together with recommendations developed with the County Administrator and Chairman.

A budget is a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them. The budget shall be adopted at the aggregate level for the appropriate budget period. The legal level of control shall reside at the fund/departmental level for funds dedicated to maintenance and operations; funds dedicated for Personal Services and Capital are restricted and may not be reassigned without approval of the governing authority. The budget document shall provide a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control by department at a minimum for each fund for which a budget is required.

The Fiscal Year for Oconee County begins on July 1<sup>st</sup> of each year and ends on June 30<sup>th</sup>. The proposed budget submittal plan for the upcoming fiscal year will be distributed to the governing authority for approval at the agenda setting meeting in January of each year. A budget submittal plan sets milestone and target dates for each budget event and/or task.

The budget request forms will be distributed to each Elected Official/Department Director. The budget forms are data collection documents. Each Elected Official/Department Director will propose anticipated revenue and expenditures for the upcoming fiscal year, taking into account past fiscal year results and future fiscal year needs and/or desires.

Budget request forms are returned to Finance Department. The budget request forms are verified for accuracy, assembled, and then provided to the governing authority for discussion.

In accordance with the County's policies and vision, the governing authority will perform an internal review and recommendation, and will give consideration to each budget request. During this review period, the comprehensive budget for the upcoming fiscal year for the general fund, each special revenue fund, and each debt service fund shall be balanced matching revenues and expenditures. A project-length balanced budget for capital projects shall be adopted in the year that the project begins.

On the date established by the budget submittal plan, a final proposed budget is presented to the governing authority by the Finance Director. A copy of the proposed balanced budget shall be placed in a convenient location for the citizens to access during reasonable business hours.

A statement shall be published in the newspaper during the week in which the proposed budget is submitted to the governing authority advising the citizens of the upcoming budget hearing. The governing authority will hear citizen comments regarding the proposed budget at the budget public hearing. The Notice of Public Hearing will be published in the newspaper at least (1) week prior to the meeting. The Notice of Budget Adoption will be published in the newspaper at least (1) week prior to the budget adoption.

The upcoming budget shall be approved and adopted by ordinance or resolution prior to the beginning of the upcoming fiscal year. Regardless of its form, the budget is subject to the requirements of State law [36-81-6].

## **Purchasing Card and Credit Card Ordinance for Oconee County Elected Officials and Employees**

**WHEREAS**, effective January 1, 2016, O.C.G.A. § 36-80-24 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;

**WHEREAS**, the Oconee County Board of Commissioners promulgates this ordinance as the official policy of Oconee County.

**NOW, THEREFORE, BE IT ORDAINED** that the following ordinance be adopted by the Oconee County Board of Commissioners to be effective January 1, 2016.

### **I. Intent and Scope**

This ordinance is intended to comply with the policy requirements of O.C.G.A. § 36-80-24 regarding the use of County issued Financial Transaction Cards and may be referred to as the Financial Transaction Card Ordinance.

### **II. Definitions**

- A. "Authorized elected official" means an elected official designated by public vote of the Board of Commissioners to receive a county Financial Transaction Card.
- B. "Card Administrator" means the Financial Transaction Card administrator designated by the Oconee County Board of Commissioners and, unless otherwise designated, shall be the County Finance Director.
- C. "County" means Oconee 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) and may be sometimes referred to in this Ordinance as "card" or "cards".
- F. "User agreement" means the required agreement between the Board of Commissioners and the authorized elected officials and Employees which restricts the use of a county Financial Transaction Card.
- G. "Employee" means a full time employee of Oconee County.

### **III. Designated Elected Officials and Employees**

The Oconee County Board of Commissioners ("County"), in its discretion, may authorize specific county elected officials to use a Financial Transaction Card by adoption of a resolution in a public meeting and the execution of the County's Financial Transaction Card user agreement. Employees will be authorized to use a Financial Transaction Card upon approval of the Card Administrator and the execution of the County's Financial Transaction Card user agreement.

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 or an Employee to any Financial Transaction Card that are not issued pursuant to this ordinance, for any purchases that are not authorized by this ordinance and unless the Board of Commissioners has approved the issuance agreement with the Issuer of the Financial Transaction Card.

### **IV. Card Administrator**

The responsibilities of the Card Administrator include:

- a. Manage County issued Financial Transaction Cards.
- b. Serve as the main point of contact for all County Financial Transaction Cards issues.
- c. Serve as liaison to the elected officials and Employees authorized to use a Financial Transaction Card and their staff, as well as to the issuer of Financial Transaction Cards.
- d. Provide training on card policies and procedures to the elected officials and Employees authorized to use a Financial Transaction Card and their staff.
- e. Develop internal procedures to ensure timely payment of Financial Transaction Cards.
- f. Assist authorized elected officials and Employees to dispute transactions when necessary.
- g. Establish internal procedures to ensure compliance with this ordinance, County procurement ordinances and policies, County Financial Transaction 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 internal controls, audits and other measures to prevent and detect misuse or abuse of the cards.
- i. Audit and reconcile transactions monthly.
- j. Maintain records for at least seven years or as otherwise provided by the County's record retention policy.

### **V. Use of Cards**

- A. **Authorized Purchases.** County Financial Transaction Cards may be used to purchase goods and services directly related to the public duties of the authorized elected official and Employee only. All purchases are subject to the terms of this Ordinance, the County

Financial Transaction Card user agreement, county procurement policies and ordinances, and the adopted budget.

Only authorized elected officials and Employees may use a County Financial Transaction Cards for purchases or payments. The cards, and use of the cards, are not transferrable to other elected officials or other employees. The authorized elected official and Employee shall use care to ensure that others do not have access to the card account number, expiration date and security code.

The transaction limits are established in the County Financial Transaction Card user agreement.

- B. **Unauthorized Purchases.** County Financial Transaction Cards shall not be used for goods and services not directly related to the official responsibilities of the authorized elected official and Employee. Additionally, cards shall not be used to avoid compliance with the County's purchasing ordinances and procedures, to purchase goods and services that are not approved in the County's budget, to purchase goods and services exceeding the per transaction or per month limit, or to make purchases not in compliance with the County Financial Transaction Cards user agreement.
- C. **Receipts and Documentation.** Receipts, invoices and other supporting documentation of all purchases made with a Financial Transaction Card shall be obtained and maintained by the authorized county elected official or Employee for seven 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 or Employee 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.
- D. **Public Records.** All receipt and other documentation of purchases are public records and subject to the requirements of O.C.G.A. § 50-18-70 *et seq.*

VI. **Review of Purchases and Audit.** Proper documentation of purchases, internal controls and other measures prevent and allow detection to misuse or abuse of County Financial Transaction Cards. Authorized elected officials, Employees and staff that process payments under this program shall cooperate and comply with the procedures established by the County.

- A. **Review of Purchases.** All purchases shall be reviewed according to the following procedure: All receipts for purchases shall be given to the Card Administrator within 10 days of purchase.
- 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, Employees and staff shall cooperate with such review.

**VII. Violations.**

- a. An elected official or Employee shall reimburse the County for any purchases made with a County issued Financial Transaction 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:
  - i. A warning;
  - ii. Suspension of the elected official's or Employee's authority to use a County Financial Transaction Card; or
  - iii. Revocation of the elected official's or Employee's authority to use a County Financial Transaction Card.
- c. Nothing in this ordinance shall preclude the county governing authority from referring misuse of a Financial Transaction Card for prosecution to the appropriate authorities.

**VIII. Elected Officials.**

The provisions of this policy apply only to purchases made with a Financial Transaction Card and does not affect other budgetary expenditures and is not intended to alter, except in the use of such Financial Transaction Cards, state law concerning budgetary matters.

Adopted this 29<sup>th</sup> day of December, 2015.

Melvin Davis

Chairman

Jim Luke

Member

John Samuel

Member

William A. Wilkes

Member

Mark P. Sany

Member

Attest: Jane S. Greathouse

Jane Greathouse, County Clerk

(County Seal)



# Oconee County Board of Commissioners

## Local Business Affidavit of Eligibility

1. \*Legal Name of Business: \_\_\_\_\_

2. Mailing Address: \_\_\_\_\_ Physical Address: (if different) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Year business was established in Oconee County: \_\_\_\_\_

4. Occupational Tax License number issued and County/City where issued: \_\_\_\_\_

5. Business Type (circle one): Corporation Partnership Sole Proprietorship

6. Does your business have more than one office in Oconee County? Yes No  
If yes, specify the location(s): \_\_\_\_\_

7. Is your business' principal base of operations in Oconee County? Yes No

8. Does your business have any locations outside of Oconee County? Yes No  
If yes, specify the locations(s): \_\_\_\_\_

9. Bank (branch in Oconee County): \_\_\_\_\_

**CERTIFICATION:** I hereby certify under penalty of perjury that the information, which I have provided, on this form is true, and correct, that I am authorized to sign on behalf of the business set out above, and if requested by the County will provide, within 10 days of notice, the necessary documents to substantiate the information provided on this form.

Attest: \_\_\_\_\_ \*Authorized Signature: \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ \*Print Name: \_\_\_\_\_

day of \_\_\_\_\_, 20 \_\_\_\_\_ \*Title: \_\_\_\_\_

Commission Expires: \_\_\_\_\_

(Seal)

\*Non-Local Business \_\_\_\_\_  
(Check Here)

*Mandatory Document – Complete all areas above and return with your bid submittal. If your business in NOT local, please complete only those areas marked with an asterisk (\*)*