

Coastal Regional Commission

Brunswick, Georgia

FY 2013 Annual Work Program & Budget



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Introduction



Government Profile

CRC Council Members

CRC Council Officers

CRC Staff Organizational Chart

CRC Executive Management Team

Regional Profile



Government Profile

The Coastal Regional Commission (CRC) is a regional governmental entity with the purpose to create, promote, and foster the orderly growth, economic prosperity, and continuing development of the industrial, civic, commercial, educational, natural, and human resources of the Region and member communities. The enactment of the Georgia State Planning Act of 1989 and the Official Code of Georgia Annotated (OCGA) Section 50-8-31 et al is the basis of the Coastal Regional Commission's existence.

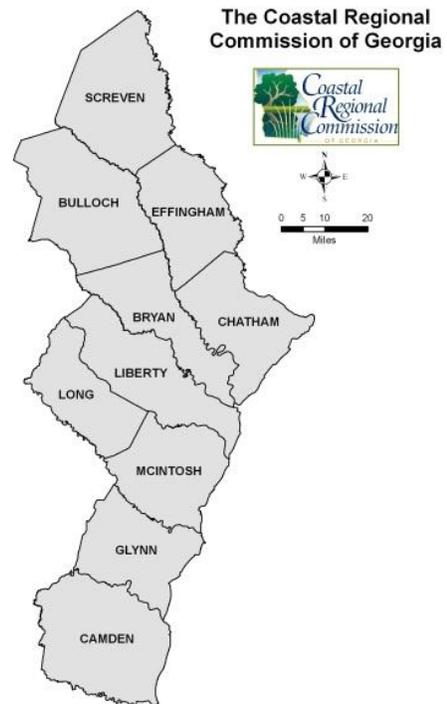
There are 12 Regional Commissions in the state of Georgia. The Commission's boundaries include Bryan, Bulloch, Camden, Chatham, Effingham, Glynn, Liberty, Long, McIntosh, and Screven counties.

The Commission functions as the regional planning entity for land use, economic development, environmental, transportation, historic preservation planning, coordinated transportation, and services for the elderly, persons with disabilities, and their caregivers.

The Commission is an organization constituted to serve its members and shall be member driven. Membership in the Commission consists of each municipality and county within the territorial boundaries of the Commission.

There are thirty-nine (39) members on the Council that establish policy and direction for the Commission and perform such other functions as may be provided or authorized by law.

The Council appoints an Executive Director, who is the chief administrative officer of the Commission. The Executive Director is responsible to the Council for the administration of the Commission's affairs and for implementing policy directives of the Council.





Government Profile

The Coastal Regional Commission is governed by ten counties and 35 cities that are known as the Coastal Region of Georgia.

Bryan County

Pembroke
Richmond Hill

Bulloch County

Brooklet
Portal
Register
Statesboro

Camden County

Kingsland
St. Marys
Woodbine

Chatham County

Bloomington
Garden City
Pooler
Port Wentworth
Savannah
Thunderbolt
Tybee Island
Vernonburg

Effingham County

Guyton
Rincon
Springfield

Glynn County

Brunswick

Liberty County

Allenhurst
Flemington
Gumbranch
Hinesville
Midway
Riceboro
Walthourville

Long County

Ludowici

McIntosh County

Darien

Screven County

Hiltonia
Newington
Oliver
Rocky Ford
Sylvania



CRC Council Members

BRYAN COUNTY

Chairman Jimmy Burnsed
Bryan Co. Commission

Mayor Harold Fowler
City of Richmond Hill

Sean Register
Non-Public

BULLOCH COUNTY

Walter Gibson
Bulloch Co. Commission

Mayor Joe Brannen
City of Statesboro

Dr. Ronald Shiffler
Post Secondary Education

CAMDEN COUNTY

Chairman David Rainer
Camden Co. Commission

Mayor Bill Deloughy
City of St. Marys

Craig Root
Non-Public

CHATHAM COUNTY

Chairman Pete Liakakis
Chatham Co. Commission

Mayor Edna Jackson
City of Savannah

Chris Blaine
Non-Public

Two Vacancies

EFFINGHAM COUNTY

Reggie Loper
Effingham Co. Commission

Mayor Ken Lee
City of Rincon



Herb Jones
Non-Public

GLYNN COUNTY

Chairman Richard Strickland
Glynn Co. Commission

Commissioner Julie Martin
City of Brunswick

David Boland
Non-Public

Shaw McVeigh
Non-Public

LIBERTY COUNTY

Chairman John McIver
Liberty Co. Commission

Mayor Jim Thomas
City of Hinesville

Robert Stokes
Non-Public

Allen Brown
Non-Public

LONG COUNTY

Chairman Bobby Walker
Long Co. Commission

Gwendolyn Davis
City of Ludowici

William Miller
Non-Public

MCINTOSH COUNTY

Chairman Kelly Spratt
McIntosh Co. Commission

Joe Malbasa
City of Darien

Jason Coley
Non-Public

SCREVEN COUNTY

Chairman Will Boyd
Screven Co. Commission

Mayor Margaret D. Evans
City of Sylvania

Herb Hill
Non-Public

STATE OF GEORGIA APPOINTMENTS

Tom Ratcliffe
Dan Coty
Chap Bennett
Linda Barker
One Vacancy

EX-OFFICIO MEMBERS

Clarence Knight
City of Kingsland

Dr. Priscilla Thomas
Chatham County Commission

Dina McKain
Fort Stewart

Dr. Ben Thompson
Chair, Coastal Regional
Water Planning Commission

Dorothy Glisson
Screven County

Ron Elliot
Fort Stewart



CRC Council Officers

FY 2013



Walter Gibson, CRC Council Chairman
Bulloch County Commission



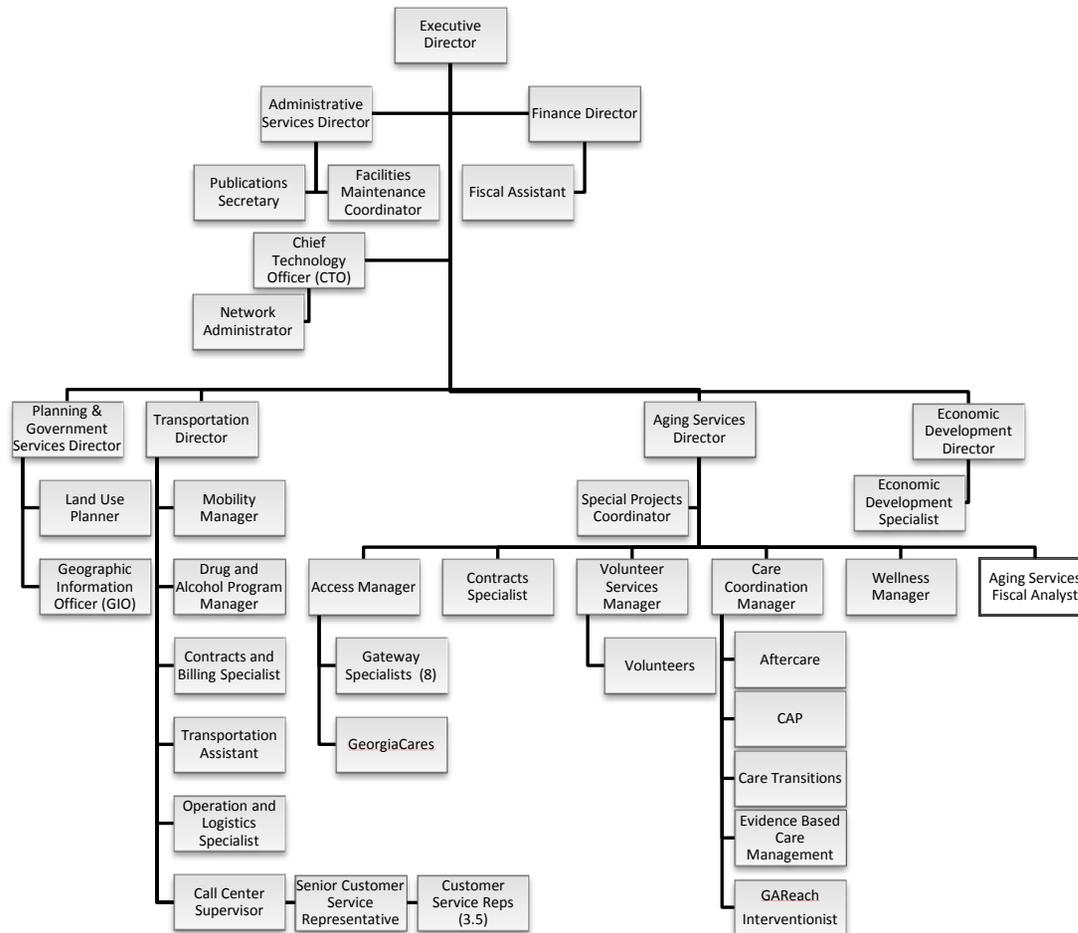
Mayor Jim Thomas, CRC Council Vice-Chairman
Mayor, City of Hinesville



Jason Coley, CRC Secretary
McIntosh County Non-Public Representative



CRC Staff Organizational Chart





CRC Executive Management Team



Allen Burns, Executive Director
aburns@crc.ga.gov



Colletta Harper, Administrative Services Director
charper@crc.ga.gov



Dionne Lovett, Aging Services Director
dlovett@crc.ga.gov



Don Masisak, Economic Development Director
dmasisak@crc.ga.gov



Lena Geiger, Financial Services Director
lgeiger@crc.ga.gov



Brandon Westberry, Chief Technology Officer
bwestberry@crc.ga.gov



Lupita McClenning, Planning & Government
Services Director
lmcclenning@crc.ga.gov



Barbara Hurst, Transportation Director
bhurst@crc.ga.gov



Regional Profile

Regional Profile

Climate

The coastal region is classified as subtropical. It is favored by both latitude and proximity to the Atlantic Ocean, resulting in a moderate climate. Winter temperatures are in the 50s during the day and the 40s at night, while summer temperatures are usually in the 80s - 90s during the day and the 70s at night. The temperature exceeds 90 degrees about 75 days a year, while freezing temperatures occur about 20 days a year and last only a few hours. Humidity is high,



generally between 60% and 75%. Conditions are more moderate closer to the ocean—slightly cooler in summer and warmer in winter.

Local Economy

Coastal Georgia remains poised as an attractive area for the growth of jobs and investment, even as the area followed statewide and national trends for stagnant employment and per capita income growth during the 2012 fiscal year. The full complement of resources such as leadership, industrial infrastructure, strategic industry focus, strong existing industry presence, international outreach, tourism and film continue to generate interest and opportunities for residents of the Coastal Georgia area.

Coastal Georgia's logistics and transportation network is one of its most formidable assets, undergirding all industry in the state by enabling companies to quickly and seamlessly reach domestic and international markets through interconnected airports, seaports, rail and roads. Companies in the state can reach 80 percent of the U.S. market within a two-day truck haul or a two-hour flight. Foreign trade zones in Savannah and Brunswick allows firms to delay, reduce, and even eliminate certain U.S. customs duties on imported items.

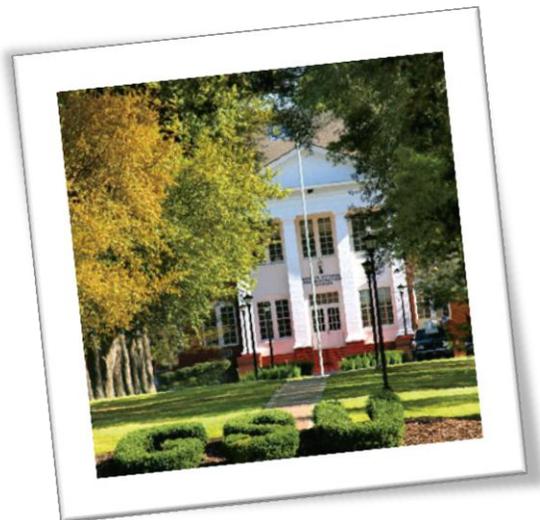
Port-related distribution is a major economic generator for the area. The Georgia Ports Authority continued to be among the strongest ports in the country. Georgia ports are positioned for unprecedented growth with the upcoming Panama Canal expansion, scheduled for completion in 2014. The \$5.25 billion expansion will build a new lane of traffic, doubling capacity and accommodating longer and wider ships. The Canal's new locks are expected to direct ships with nearly three times the capacity to the Port of Savannah, the fastest-growing container port in the country and the fourth largest port in the U.S. The Port of Brunswick is also expanding, having experienced a 400% growth in tonnage over the past decade. The Georgia's port system also continues to employ many Coastal Georgians and remains among the main reasons



that companies look to Georgia's coast for location of new business opportunities.

Leveraging Georgia's coastal resources helped make the area attractive to business development professionals as major corporations considered new operational opportunities. The availability of over 3 dozen industrial and business parks offered flexibility of location and continued access to national and international customer and supplier audiences. That, coupled with convenient access to the pipeline of talented graduates and research expertise from institutions of higher education gives Coastal Georgia a competitive advantage in the global marketplace. Evidence of this advantage is present in the expansions of manufacturers Gulfstream and Firth Rixson Forgings, part of the growing aerospace industry sector that employs over 80,000 workers in the state.

The University System of Georgia campuses in the region continue to act as economic engines. Georgia Southern University had an estimated fiscal impact of \$487 million on the regional economy in fiscal year 2010, supporting 6,925 jobs.



Enrollment at Georgia Southern University reached an all-time high for the Fall 2011 semester, surpassing 20,000 students. Armstrong Atlantic State University, College of

Coastal Georgia, and Savannah State University had a combined enrollment of over 14,000 students, a fiscal impact of \$399 million and an employment impact of 4,461 jobs in the Coastal economy.

The passage of the Georgia Entertainment Investment Act in May 2008 has helped catapult the state into the ranks of the top five film and TV production locations in the U.S., with more than 274 productions filmed in the state in FY 2011. Georgia's ability to provide a variety of astounding locations, a highly-skilled workforce, significant infrastructure and cutting-edge tax incentives makes Georgia an extremely desirable place to film. The Coastal region has attracted its share of entertainment industry investment, serving as the backdrop for major feature films released in fiscal year 2011 such as "X-Men: First Class" and Robert Redford's "The Conspirator". In addition, five counties in the region have been designated "Camera Ready Communities" by the Georgia Department of Economic Development.

Tourism is yet another resource that proved to be very important in the promotion of Georgia's Coast. Treasures such as historic forts King George, Pulaski, and McAllister, state parks, waterfronts and islands, historic Downtown Savannah, various film and motion picture sites throughout the region continued to make Coastal Georgia an attractive and inexpensive destination for tourists.

As in previous years, the installations of Fort Stewart/Hunter Army Airfield (HAAF) and Kings Bay Naval Submarine Base, as well as the Federal Law Enforcement Training Center (FLETC), contribute substantially to the region's economic health. Not only is the military sector relatively sizeable and stable, but it also provides some of the highest paying jobs. These installations serve as catalysts for a wide variety of indirect businesses and industries—improving the overall economic diversification of the region. According to an Economic Impact Statement released in May 2011, the installations at Fort Stewart/HAAF alone have

an annual economic impact of over seven billion dollars in southeast Georgia. Fort Stewart/HAAF hosts over 20,000 active duty personnel, over 35,000 active duty family members, and employs over 5,000 civilians. Kings Bay Naval Submarine Base retains over 9,000 military, civilian, and contractor employees with an annual economic impact of over \$700 million. Many military retirees reside within the ten-county Coastal region, including over 6,200 U.S. Army retirees receiving a payroll of \$137 million.



Federal budget reductions have impacted the employment prospects in the military sector, however. As part of a push to reduce the Department of Defense's budget to FY 2010 levels, the U.S. Army is looking to reduce its force by 27,000 soldiers beginning in 2015 and 8,000 civilian positions nationally by the end of FY 2012. Additional Federal debt reduction strategies will likely result in additional civilian jobs losses across all branches of the U.S. government, undoubtedly impacting Coastal Georgia communities for whom Fort Stewart/HAAF, Kings Bay Naval Submarine Base, and the Federal Law Enforcement Training Center are major centers of employment.

While respecting the natural resources of Georgia's Coast, the region has managed to continue to provide job opportunities and quality of life for many families. While job losses based on declining revenue were present in the area, other activity such as the existing

industry focus, the expansion of companies, infrastructure development, and continued development of international relationships during fiscal 2012 make Coastal Georgia poised to continue to attract an extraordinary workforce, job opportunities and investment in the future.

Coastal Georgia at a Glance

Climate

The coastal region boasts an attractive subtropical climate with winter temperatures mainly in the 50s during the day and only approximately 20 days of freezing weather. Summer temperatures usually reach between 80 and 90 with 60 – 75% humidity.

Economy

Port-related distribution is a major economic generator with the Georgia Ports Authority listed as one of the strongest ports in the country.

The Universities in the region include Georgia Southern University, Armstrong Atlantic State University, College of Coastal Georgia and Savannah State University. The combined enrollment at these campuses is over 14,000 resulting in a fiscal impact of \$399 million and employment impact of 4,461 jobs for the Coastal economy.

Georgia is ranked as one of the top five film and TV production locations in the US. Recently the Coastal region was the backdrop for two major feature films, "X-Men: First Class" and "The Conspirator".

Military installations such as Fort Stewart / Hunter Army Airfield (HAAF), Kings Bay Naval Submarine Base and the Federal Law Enforcement Training Center continue to contribute substantially to the region's economy.





Budget Message

Budget Message

To: CRC Council Members



It is our pleasure to present a balanced 2013 Work Program and Budget. Included herein is a work program narrative describing the anticipated activities by our respective departments, a budget summary by individual department, and the total proposed FY 2013 Operating and Capital Budget of the Coastal Regional Commission.

The total proposed 2013 Operating and Capital Budget is \$14,792,615 consisting of \$6,075,947 for Aging Services, \$6,840,864 for Coordinated Transportation, \$527,890 for Planning and Local Government Services, \$1,280,815 for Economic Development Services and the General Fund budget of \$67,100. This budget compares to the 2012 Final Budget of \$19,879,318, representing a decrease of 25.59 %. This decrease is attributable a reduction in one time funding for the OEA Base Remediation project and American Recovery and Reinvestment Act Funding.

Anticipated local dues remain at \$654,810 for FY 13, as compared to FY 12, based on the 2010 Census count. The rate of \$1.00 per capita for each city and county will remain the same. This rate is mandated by law in order to qualify for state matching funds. State law requires that all local governments remit the dues established by the CRC Council.

Consistent with last year, the budget includes provision for an annual merit raise, budgeted up to 3%. Merit increases will be effective, based on the employee's evaluation, at the date of each employee's performance review. There is no cost of living (COLA) budgeted for FY 2013. Due to the economy, the CRC has not given employees a COLA since 2008.

Priorities and Issues

The current state of the national and local economy remains a major concern for the Commission. With 92% of our funding coming from federal and state sources, we remain cautious. There is a mandate for Congress to reduce the national debt. Certainly changes will occur, although we do not anticipate any reductions until after the elections in the fall. We are prepared to address any reductions in funding.

With gasoline costs accounting for 10% of our total expenditures, we are looking at other fuel options. We recently purchased an alternative fuel vehicle, in order to analyze the savings opportunities propane may offer. We hope to see a significant savings and will pursue the option of converting our public transit fleet to this alternative fuel.

We have been renting office space for the last two years, as our current location is not sufficient for our needs. The building in McIntosh County was presented as a viable solution and the Council approved for us to pursue that option with the state, to determine the potential feasibility of this building.



Budget Message

I am pleased, but cautious, to report that we have been approved by the Georgia General Assembly to obtain the site for \$1.5 million. The McIntosh facility is approximately sixty-three thousand square feet, sitting on 50 acres of land. This site could accommodate our needs for years to come and presents us with revenue generating opportunities that we would not have had with other sites.

The only immediate challenges for the site to accommodate office space are related to electrical and computer wiring, and a new HVAC system. The space is sufficient to meet our needs, without structural renovations, at this time. Some minor cosmetic work is needed, but can wait until funding becomes available.

Due to a ruling of the Georgia Attorney General, we are not able to obtain debt, so we have met with the McIntosh County Development Authority, who can obtain a loan from a local bank on our behalf. We will make capital lease payments and have the option to buy, for \$1, at the end of the term.

With the move to this site, we will see increased operating costs for utilities and communications, liability insurance and capital lease payments, which we have included in this budget. To be cautious, we have estimated these on the high side.

As mentioned previously, this site presents us with opportunities to generate revenue and offset the increase in operating costs. We have met with several interested parties concerning the school and gymnasium buildings on the site. These buildings are located in an area that will make it very easy to sell or lease that part of the property. If we are able to do that, we will use the proceeds to pay down the debt on the building.

We also have our current site in Glynn County. We plan to have a real estate agent market the site for sale or lease. A sale could potentially bring in funds not in the proposed budget, which would also be used to pay down the debt.

We are also presented with the opportunity to obtain funding from the Economic Development Administration to develop incubator space for new businesses. The space at the rear of facility could easily be used for this. If we are able to obtain the funding for this project, then our costs for wiring would be reduced, as we included the estimate for wiring the whole facility.

Although these opportunities are available, we have not included any revenue these activities would generate in this budget. We wanted to remain cautious and present the “worst case scenario”. Total increased costs for the operating budget are estimated at approximately \$275,000. These costs are included in the Internal Service Fund Budget. This increases our indirect rate to 57%, as compared to 49% in the Amended Budget for FY12.

Total fringe benefits costs have increased by approximately \$154,000, as compared to the Amended Budget for FY 2012. Some of the increase is attributable to the addition of new staff positions in the Transportation Departments, but a large part is due to a 36% increase in medical insurance premiums. To help off-set the additional costs, the CRC split the increase in premiums with the employees. Employees are now required to contribute more towards the cost of medical insurance. The fringe



Budget Message

benefit rate as presented for FY 2013 is 46.62%. This compares to the budgeted FY 2012 fringe rate of 43.28%.

Even with the increased costs, we have included \$25,960 to build the general reserve. As required by our By-Laws, we have to maintain an unrestricted fund balance between 5% and 10% of budgeted revenues. For budgeted revenues of \$14,818,575, we will need to have a minimum of \$740,929 in our reserve. We currently have \$1,258,716 in unrestricted funds and have projected an additional \$135,317 for a total reserve of \$1,394,033 by the end of FY 2012. This would equate to 9% of the budgeted revenue for FY 2013.

Conclusion

Our agency is in the midst of change and we are responding. Even with the economy still slow to respond, we are strategically looking forward. We must remain cautious, but move forward to make our coastal communities the best place to live, work, play and grow old. Going forward, we will continue to engage with our citizens, partner with our stakeholders, and strategically invest in efforts to strengthen our community.

I would like to take a moment to thank the Council for their guidance and support throughout the development of this proposed budget. The preparation of this budget has been a collaborative effort involving every member of the Executive Management Team and Finance staff. In addition, I would like to thank the Finance Director and all of the employees of the Commission who have contributed by creativity and sacrifice to make the FY 2013 budget a reality.

Recommendation of Executive Director

I recommend that the Coastal Regional Commission Council approve the FY 2013 Operating and Capital Budget.

Sincerely,

Allen Burns, Executive Director

Budget in Brief



Operating & Capital Budget

Agency Wide Revenues

Agency Wide Expenditures



Budget in Brief

Operating & Capital Budget

Agency Wide Revenues

Total projected revenues for FY 2013 are \$14,818,575. This represents a decrease of 26% from projected revenues for FY 2012. This is primarily due to a reduction in one-time federal funding (pass through) for Brigade Base Remediation in the Economic Development Department and a reduction in federal funding (American Recovery & Reinvestment Act) for the Aging and Transportation Departments. Capital revenues of \$1,311,678 are included.

Revenue Source	FY 10 Actual	FY 11 Actual	FY 12 Projected	FY 13 Budget	Percent Change
Federal	\$ 6,932,833	\$ 11,160,744	\$ 15,917,651	\$ 10,812,890	-32.07%
State	2,632,680	2,496,858	2,756,332	2,842,703	3.13%
Local/Other	1,158,435	569,644	606,686	508,171	-16.24%
Membership Dues	631,574	631,721	654,810	654,810	0.00%
Total Revenues	\$ 11,355,522	\$ 14,858,967	\$ 19,935,479	\$ 14,818,575	-25.67%

Agency Wide Expenditures

Total projected expenditures for FY2013 are \$14,792,615. This represents a decrease of 26% from the projected expenditures for FY 2012. Again, this is related to the Brigade Base Remediation and American Recovery and Reinvestment Act funding.

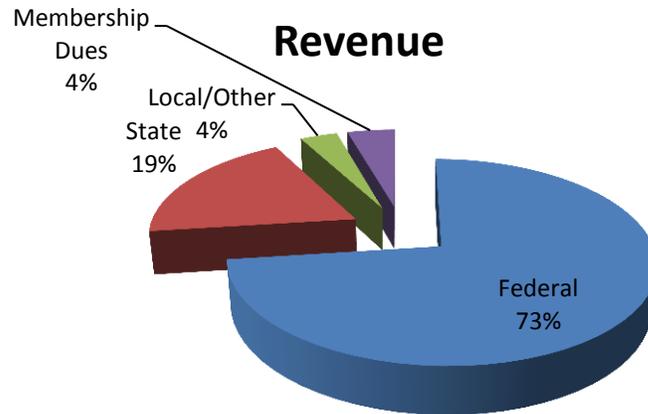
Expenditure Category	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Personnel	\$ 1,629,011	\$ 1,673,574	\$ 1,830,912	\$ 2,122,685	15.94%
Contractual	7,245,362	8,941,857	13,303,680	7,807,770	-41.31%
Operating	1,622,701	2,524,893	3,019,686	3,550,482	17.58%
Capital	1,196,482	1,713,073	1,725,040	1,311,678	-23.96%
Total Expenditures	\$ 11,693,556	\$ 14,853,397	\$ 19,879,318	\$ 14,792,615	-25.59%



Budget in Brief

Agency Wide Revenues

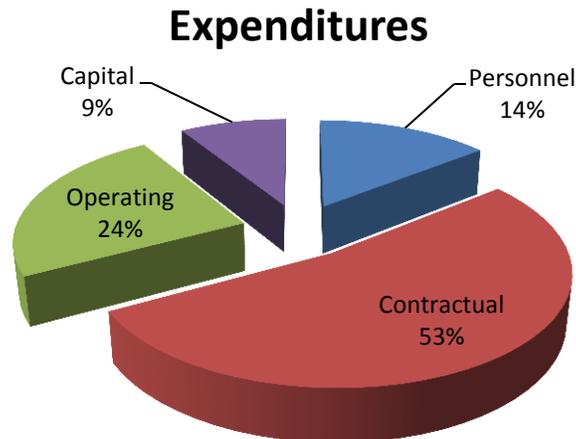
The graph below represents a break-down, by category, of total projected revenues for FY 2013. Federal and state funding account for 92% of the budget.



Agency Wide Expenditures

Contractual expenditures account for 53% of the budget. The majority of this amount is pass-through funding to contracted providers for Aging and Transportation services. Operating expenditures include supplies, travel, insurance and gasoline. Capital expenditures include replacement vehicles, video surveillance equipment and bike racks for Coordinated Transportation.

The graph below represents a break-down, by function, of total projected expenditures for FY 2013.



Financial Structure



Fund Structure

Accounting Basis

Budgetary Basis

Budgetary Fund Structure



Financial Structure

The Commission's financial transactions are budgeted and recorded in separate 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 Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The "Uniform Accounting and Financial Management Manual for Georgia's Regional Development Centers" establishes the fund structure of all Regional Commissions in Georgia. In compliance with this manual, the Commission reports two kinds of funds – governmental and proprietary.

Fund Structure

The Commission reports the following governmental funds:

General Fund. The general fund of the CRC accounts for all financial resources except those required to be accounted for in another fund. Specifically, the general fund will account for all activity not associated with a grant and /or contract. Non-contractual services performed by the CRC for a local government may be accounted for in the general fund. Dues from member governments are accounted for in the general fund. Any portion of member dues used as matching funds for grant and contracts are transferred to the special revenue fund. Likewise, any member dues needed to cover indirect costs that are not recovered from revenues earned from grants and contracts are transferred to the internal service fund. The general fund also accounts for any activity of the CRC that is not allowable for reimbursement under a grant or contractual agreement.

Special Revenue Fund. The special revenue fund of the CRC accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. This includes all grants and contracts received by the CRC. The CRC uses cost centers and sub-accounts identified as elements in its accounting system to account for each grant or contract in the special revenue fund.

The Commission reports the following proprietary fund types:

Internal Service Fund. This fund accounts for employee benefits and indirect costs in accordance with the CRC's cost allocation plan. These costs are pooled and billed to the grants and contracts accounted for in the special revenue fund. These reimbursements from the special revenue fund are recognized as revenue in the internal service fund as cost recoveries. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.



Financial Structure

Accounting Basis

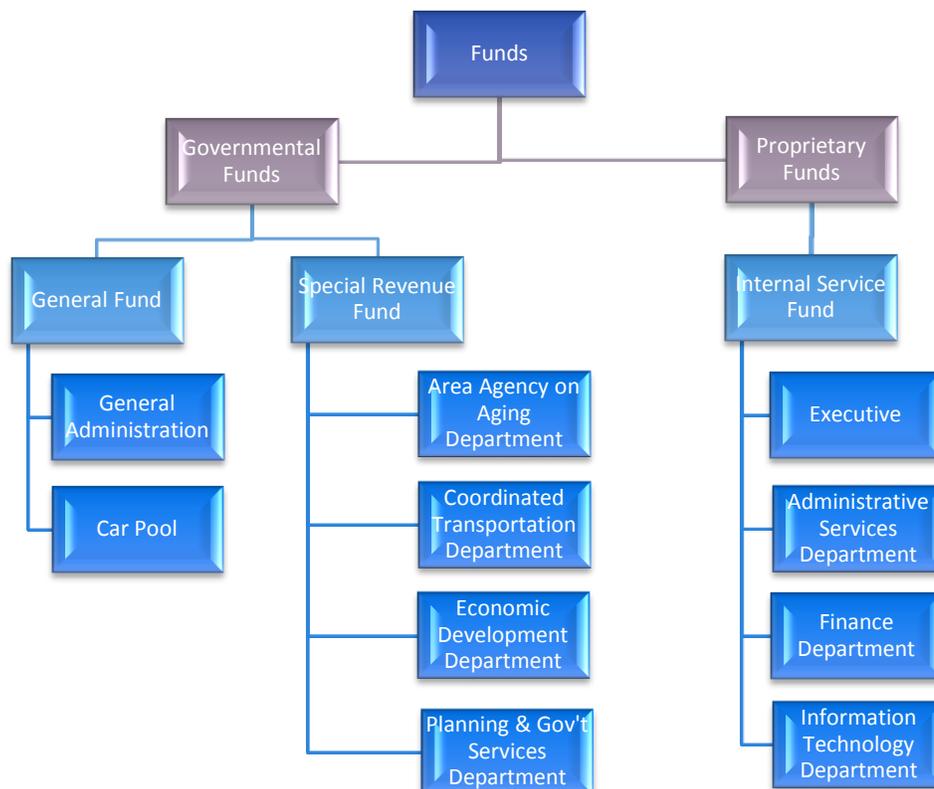
Governmental funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Budgetary Basis

For Governmental Funds, the basis of budgeting is the same as the accounting basis and is consistent with Generally Accepted Accounting Principles (GAAP).

The budget is formally adopted on an agency-wide, functional expense level, which is the legal level of budgetary control. Appropriations lapse at year-end with the exception of any appropriations for capital projects and grant funds where appropriations are carried forward until such time as the project is completed.

Budgetary Fund Structure





Budget Process



Budget Preparation

Budget Execution

Budget Amendment

Budget Preparation Schedule

Financial Policies



Budget Process

The annual budget is a financial plan which presents the programs and services to be provided and describes the resources needed to perform those activities. The overall goal of the budget is to establish and maintain effective management of the Commission's financial resources.

Budget Preparation

The Commission's fiscal year begins July 1st and ends June 30th. On or before June 30 each year, the Executive Director submits a proposed budget for the upcoming fiscal year to the Council. The budget is to be organized by programs showing the funds needed from funding sources; a work program narrative describing the activities anticipated by the respective departments, and a budget summary by individual departments.

Budget Execution

Before June 30 of each year the Council will adopt a final budget for the ensuing fiscal year. Copies of the budget will be available to the public upon request.

In order to provide the necessary timing and flexibility to accommodate various federal and state programs as they become available or deleted, as well as unanticipated needs of the region and its local governments, the Council in adopting the budget, authorizes the Executive Director, subject to any restrictions as may be required by the Budget and Finance Committee, to make revisions as needed to the adopted budget. These revisions may include, but not be limited to: transferring budgeted revenues or disbursements from one program and/or line item to another, supplementing the adopted budget with additional funding from grant awards and/or contracts from federal, state, or local sources, and adjusting overall revenue and disbursement amounts to accommodate any changes in the Commission's Work Plan. However, if additional Commission funds are needed to require match or an overmatch of funds, this will require approval of the Council.

Budget Amendment

No later than January of each year, the Executive Director will present to the Council a statement showing the revision to the adopted budget due to changes in funding sources and expenditures. Before June 30 of each year the Council will adopt a final amended budget for the fiscal year.



Budget Process

Budget Preparation Schedule

The following timeline is provided to detail the schedule of the budget preparation process:

<u>Activity</u>	<u>Date(s)</u>
Conduct Needs Assessment (every 4 years)	October 2010
Conduct Public Hearings/Publish Public Notices	Oct-Dec 2011
Seek input from Commission Council & Advisory Councils	On going
Budget Meetings with Department Directors	Jan – Mar 2012
Review Data	Jan – Mar 2012
Prepare Budget	Mar – May 2012
Present Proposed Budget to Budget & Finance Committee	June 2012
Present Final Proposed Budget to Council for Approval	June 13, 2012

Financial Policies

The Commission’s Financial Policies represent a standardized set of principles that guide the Commission in managing its financial and budgetary affairs. The policies are developed by Commission staff and adopted by the Commission’s Council. These policies are reviewed during the budget process to ensure continued relevance and to identify any gaps that should be addressed. These policies are to be used to frame major financial initiatives by providing parameters in which to make decisions. They are described as follows:

I. FINANCIAL PLANNING POLICY

A. Strategic Planning

The Commission will develop a strategic plan that will establish its commitment to create, promote, and foster the orderly growth, economic prosperity, and continuing development of the industrial, civic, commercial, educational, natural, and human resources of the Region and member communities by providing services to its member governments and citizens that will make the coastal region the best place to live, work, learn, invest, earn, play and to grow old.

B. Annual Budget

1. The Commission will adopt a balanced budget, by fund, for all funds maintained by the Commission, in which total anticipated operating and unrestricted revenues must equal or exceed the budgeted expenditures for each fund. The Annual Budget will be reviewed at Mid-year and adjusted as necessary to meet changing conditions.



Budget Process

2. The budget will be prepared using the accrual basis of accounting and Generally Accepted Accounting Principles (GAAP).
3. The Commission will establish procedures to ensure sufficient planning and input from interested parties to the proposed annual budget.
4. Basic and essential services provided by the Commission will receive first priority for funding, i.e., Local government technical assistance, aging services, transportation services.
5. A budget will be prepared that contains essential programs and projects needed to support the goals and objectives of the Commission, responds to member and citizen demand, and reflects administrative evaluation of current needs.
6. The Commission will assess the long-term financial implications of current and proposed projects on the operating budget.
7. The Commission will only propose operating expenditures, which can be supported from on-going operating revenues. Before the Commission undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years.
8. Capital expenditures may be funded from one-time revenues, but the impact on current and future operating expenditures will be reviewed for compliance with this policy.
9. The Commission will provide access to medical, dental, vision, life, AD&D, and short-term disability insurance for its employees. The cost for these benefits will be a shared responsibility between the Commission and its employees as outlined in the Commission's Employee Handbook.
10. The Commission will provide access to appropriate retirement plans for its employees. The Commission will make, at a minimum, contributions for eligible employees at the actuarial determined amount for the Defined Benefit Retirement Plan. The Commission will provide \$0.50 for every dollar contributed by an employee, up to a maximum of 6% of the annual salary, to the 401k retirement plan. Retirement plans are subject to the requirements of each plan document.
11. The Commission will maintain a budgetary control system to ensure adherence to the adopted budget and will prepare reports, which compare actual expenditures to budgeted amounts.
12. The Commission will establish performance measurements for all program areas, when feasible.



Budget Process

13. The Commission will seek the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award.

C. Asset Inventory - See Capital Improvement Policy

II. ACCOUNTING POLICY

- A. The Commission will establish and maintain a high standard of accounting practices.
- B. The Commission will maintain accounting records on a basis consistent with Generally Accepted Accounting Principles (GAAP) for local governments.
- C. The Commission will prepare financial statements and reports on an accrual basis of accounting. Revenues will be recognized when earned and expenditures when they occur.
- D. An independent firm of certified public accountants will perform an annual financial and compliance audit and will issue an opinion that will be incorporated into the Comprehensive Annual Financial Report (CAFR).
- E. The Commission will seek the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

III. INTERNAL CONTROL POLICY

- A. The Council and the Budget and Finance Committee will be actively involved and have significant influence over the Commission's internal control environment and its financial reporting.
- B. The Commission will maintain an Anti-Fraud Program that will facilitate the development of controls that will aid in the detection and prevention of fraud.
- C. Management, through its attitudes and actions, will demonstrate character, integrity and ethical values.
- D. The Employee Handbook and Anti-Fraud Program will communicate to employees the expected levels of integrity, ethical behavior and competence.
- E. All aspects of accounting procedures shall be subject to proper internal controls that include:
 - 1. segregation of duties
 - 2. daily processing
 - 3. timely deposits
 - 4. reconciliation to applicable ledgers
 - 5. automated system resources
 - 6. physical security procedures



Budget Process

7. fraud reporting
- F. The Commission will have an information technology strategic planning and risk management process in place to support its financial reporting requirements.
- G. Physical security and access to programs and data will be appropriately controlled to prevent unauthorized use, disclosure, modification, damage or loss of data.
- H. The Commission will maintain a budgetary control system and will prepare reports, which compare actual revenues and expenditures to budgeted amounts. The reports will be formally documented, approved and reviewed on a regular basis.
- I. Capital assets will be properly acquired, reported, safeguarded and disposed.
- J. The Commission will conduct an annual risk assessment to determine the appropriateness/effectiveness of internal controls.
- K. The Commission will mandate in the Employee Handbook that all finance department staff will be required to take one consecutive week (5 business days) of annual leave each year. Due to the small size of the finance department, the staff will not be allowed to take the leave at the same time.

IV. REVENUE POLICY

A. Revenue Diversification:

1. The Commission will strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting Commission services and will protect the Commission from short-term fluctuations in any one revenue source.
2. The Commission will project current revenues on a conservative basis so the actual revenues will consistently meet or exceed budgeted revenues.
3. The Commission will limit the designation of General Fund revenues for specified purposes to maximize flexibility in budgeting and revenue utilization.
4. The Commission will refrain from budgeting non-recurring or one-time revenue for ongoing expenses. The use of non-recurring or one time revenue will be based on the limitations of the fund source.

B. Cash Management:

The safety of public funds is an extremely important objective of the Commission. As required by Georgia law, all deposits of public funds will be collateralized through the pledging of appropriate securities or other instruments.



Budget Process

1. The Commission will establish a procurement process that will evaluate the banking service requirements of the Commission, as well as changes in technology, treasury management practices, and banking industry structure. The procurement process will include the requirements of OCGA 45-8-11 concerning the deposit of public funds.
2. The Commission will maintain a separation of duties concerning the billing, depositing and recording of revenues.
3. The Commission will deposit all receipts on a timely basis in interest bearing accounts.
4. Bank reconciliations will be completed monthly and reviewed by management.

C. Fees and Charges/Accounts Receivable:

1. The Commission will establish user fees and charges for services, when feasible, at levels related to the cost of providing the services. The Commission will review the fees and charges every year to determine modifications needed to keep pace with the cost of providing the services.
2. The Commission will prepare annually and adjust at Mid-Year, a cost allocation plan for its internal service funds, according to OMB Circular A-87.
3. The Commission will establish monthly and quarterly billing procedures for all accounts receivable.
4. The Commission will review the accounts receivable balances monthly and implement necessary enforcement strategies to collect revenues from available sources in a timely manner.
5. The Commission will establish procedures for write-offs of doubtful accounts.

V. EXPENDITURE POLICY

In order to provide the necessary timing and flexibility to accommodate various federal and state programs as they become available or deleted, as well as unanticipated needs of the region and its local governments, the Council in adopting the budget, authorizes the Executive Director, subject to any restrictions as may be required by the Budget and Finance Committee, to make revisions as needed to the adopted budget. These revisions may include, but not be limited to: transferring budgeted revenues or disbursements from one program and/or line item to another, supplementing the adopted budget with additional funding from grant awards and/or contracts from federal, state, or local sources, and adjusting overall revenue and disbursement amounts to accommodate any changes in the Commission's Work Plan.



Budget Process

- A. Department Directors have the authority to make spending decisions within the parameters of the approved department or program budget, subject to the approval of the Executive Director and the Finance Director.
- B. The Finance Director will develop procedures that are consistent with the policy framework established in this section. These procedures will be approved by the Executive Director.
- C. All requests for expenditures (requisitions) will be signed for approval by the responsible Department Director or his/her designee.
- D. The Finance Department will review all expenditure requests for mathematical accuracy, allowability of costs, accurate supporting documentation and proper approvals, before issuing a purchase order.
- E. The Commission will establish an internal service fund, according to OMB Circular A-87, to allocate costs that are shared by all departments.
- F. All journal entries made in the accounting system by Finance Department Staff to allocate monthly recurring expenditures such as depreciation, car pool, postage and copier expenses will be reviewed by the Executive Director and Department Directors.
- G. Any journal entry made in the accounting system by Finance Department Staff to correct a previous entry will be reviewed and approved by the appropriate Department Director and the Executive Director.
- H. A Petty Cash Fund is authorized from the General Fund in the amount of \$100 for minor disbursements. It will be periodically restored by a check drawn and charged to applicable accounts. Department Directors will review any charges to their respective budgets.
- I. The Commission will obtain competitive bids/proposals/RFP's/RFQ's for items or services costing in excess of \$25,000 per unit. Selection will be based on cost, service and other elements of the contract. The Commission may award the bid to any provider and is not required to accept the lowest cost proposal, unless stipulated by the fund source.

VI. TRAVEL POLICY

Employees may be reimbursed for reasonable travel-related expenses incurred while on official business for the Commission. Subject to the provisions outlined in these travel policies, the Council, in adopting the budget, has authorized reimbursement for the following expenses associated with employee travel:

- Meals associated with overnight lodging and in certain circumstances where there is no overnight lodging;
- Lodging expenses;
- Mileage for use of a personal motor vehicle;



Budget Process

- Transportation expenses;
- Certain miscellaneous expenses associated with travel, such as parking and toll fees

The specific policies regarding the reimbursement of travel expenses are outlined below.

Employees who are required to travel for their job and are eligible for travel reimbursement should receive authorization from their Department Director prior to performing the travel. Out-of-state travel will require the approval of the Department Director and the Executive Director.

A. Meals:

Employees traveling inside or outside of the state of Georgia may receive meal per diem amounts up to the federal per diem rates. The federal per diem rates (for locations within the continental United States) for meals may be found at the following address:

<http://www.gsa.gov/perdiem>

Employees traveling overnight will be paid a per diem amount designed to cover the cost of meals (including taxes and tips), based on the number of meals per day for which the employee is eligible. There are also instances in which an employee may not receive per diem for the normally eligible number of meals: If any meal is included as a *part* of the cost of conference registration, etc., such meal(s) should not be considered eligible in the calculation of per diem. Specific daily per diem rates are broken down by: 10% for breakfast, 30% for lunch and 60% for dinner.

Employees who are required to travel for their job and do not stay overnight may receive per diem for certain meals under the following situations:

- Employees acting as an official representative for their department may receive per diem for meals that are an integral part of a scheduled, official meeting. Per diem is only authorized, however, if the meeting is with persons outside the employee's department and if the meeting continues during the meal. It should be noted that the Travel Policy does not authorize employees to receive per diem for a "lunch meeting" in which the meal and meeting are one and the same or in which the meal is included in the registration fee for the meeting.
- Employees on Commission business who travel away from headquarters on a work assignment, and are away for more than seven (7) hours may receive per diem for the noon meal, even when there is no overnight lodging. In addition to the noon meal:
 - Employees who depart prior to 6:30 A.M are entitled to per diem for breakfast
 - Employees who return later than 7:30 P.M. are entitled to per diem for dinner



Budget Process

Employees must meet the eligibility requirements outlined above for per diem related to the noon meal before per diem for breakfast and/or dinner will be considered.

B. Lodging:

Employees who travel more than 50 miles from their residence or headquarters may be reimbursed up to the federal per diem rates for lodging expenses associated with approved overnight travel. The federal per diem rates (for locations within the continental United States) for lodging may be found at the following address: <http://www.gsa.gov/perdiem>

On occasion, the Commission is required to sponsor conferences and other functions that require personnel to work at the event. Also on occasion, the Commission sponsors employee retreats that require groups of employees to be present at an off-site location. In many cases, the employees involved in these activities reside or work less than 50 miles from the scheduled event site. The Executive Director is authorized to approve overnight travel for such persons who are engaged in activities as described above, provided the affected employees are required to conduct business activities at the site the following day. In addition to lodging, affected employees may be reimbursed for meals and mileage in accordance with the provisions of the Travel Policies.

It should be noted that this provision only applies to conferences and other Commission sponsored events that occur. This provision does not authorize persons to claim travel reimbursement for activities that are part of their normal responsibilities. In addition, this provision would not apply for persons who are required to attend evening meetings as part of their normal responsibilities.

Employees who stay at a hotel/motel that is holding a scheduled meeting or seminar may incur lodging expenses that exceed the rates generally considered reasonable. The higher cost may be justified in order to avoid excessive transportation costs between a lower cost hotel/motel and the location of the meeting.

C. Travel by agency owned or personal vehicles:

The Commission maintains a fleet of agency vehicles for staff to use while on official Commission business. However, there may be instances when it is more advantageous for staff to use a personal vehicle, in lieu of an agency vehicle.

Mileage rates are comprised of tiers based on a determination of the most advantageous form of travel (see discussion of tiers below). Advantageous use may be determined based on energy conservation, total cost to the Commission (including costs of overtime, lost work time, and actual transportation costs), total distance traveled, number of points visited, and number of travelers. Documentation of the determination of “advantageous use” should be retained for audit purposes.



Budget Process

The mileage reimbursement encompasses all expenses associated with the operation of a personal motor vehicle, with the exception of tolls and parking expenses, which are reimbursed separately.

Tier 1 Rate: When it is determined that a personal motor vehicle is the most advantageous form of travel, the employee will be reimbursed for *business miles traveled* as if no agency vehicle had been available, as listed at www.gsa.gov, for the federal Privately Owned Vehicle (POV) rate.

Tier 2 Rate: If a government-owned (agency-owned) vehicle is available, and its use is determined to be most advantageous to the Commission, but a personal motor vehicle is used, the employee will be reimbursed for *business miles traveled* as listed at www.gsa.gov.

Tier 3 Rate: When a government-owned vehicle is assigned directly to an employee, but that employee utilizes a personal motor vehicle, the employee will not be reimbursed for *business miles traveled*.

Determination of Business Miles Traveled: Employees may be reimbursed for the mileage incurred from the point of departure to the travel destination. If an employee departs from headquarters, mileage is calculated from headquarters to the destination point. If an employee departs from his/her residence, mileage is calculated from the residence to the destination point, **with a reduction** for normal one-way commuting miles. For the return trip, if an employee returns to headquarters, mileage is calculated based on the distance to such headquarters. If an employee returns to his/her residence, mileage is calculated based on the distance to the residence, **with a reduction** for normal one-way commuting miles.

D. Transportation Expenses:

Employees should utilize commercial air transportation when it is more cost effective and efficient to travel by air than by vehicle. Employees who choose to travel by personal vehicle when air travel is more cost effective should only be reimbursed for the cost of the lowest available airfare to the specified destination. In some instances, a higher airfare may be appropriate to accommodate for multiple stops and extended travel time.

Under such circumstances, the Commission may reimburse employees for expenses incurred for air travel, provided these expenses were approved prior to the date of travel. Additionally, the Commission may reimburse employees for reasonable expenses associated with selecting seats or checking bags.

Employees who require air travel should obtain the lowest available airfare to the specified destination by comparing rates. In general, it is the Commission's policy that officials or employees traveling by commercial air carrier travel in the most cost-effective manner and utilize the lowest possible coach fares.



Budget Process

Occasions may arise when airlines overbook, change, delay or cancel flights, thereby imposing travel inconveniences on their passengers. In these instances, airlines often offer the affected passengers indemnification for these inconveniences. Examples of indemnification that may be offered by an airline include vouchers for meals or lodging, upgrades to non-coach travel, and credits toward future flight costs. Employees are authorized to accept such indemnification if the travel inconvenience was imposed *by the airline* and there is no additional cost to the Commission.

The Commission may reimburse employees for the actual cost of rail transportation, provided rail transportation is the most advantageous to the Commission and the appropriate personnel authorized the travel expense in advance. Employees traveling by rail are encouraged to obtain the lowest possible fare.

Employees officially on travel status may be reimbursed for necessary costs of transportation by bus, taxi, or airport vans for the following situations:

- Between the individual's departure point and the common carrier's departure point;
- Between the common carrier's arrival point and the individual's lodging or meeting place; and
- Between the lodging and meeting places if at different locations.

It is expected that airport vans will be utilized when available and practical, and when they are the lowest cost alternative.

The use of commercially leased/rental vehicles when traveling out of State will be left to the discretion of the Executive Director.

E. Miscellaneous Travel Expenses:

Employees may be reimbursed for expenses incurred for work related telephone, telegraph, and FAX messages. Employees must document these claims on the travel expense statement, and indicate the location from which each call was made, the person contacted, and the reason for the communication.

Employees may be reimbursed for work-related internet usage charges.

Reimbursement for stationery, supplies, stenographic, or duplicating services may be reimbursed, provided the expense is directly associated with a work related project and the cost is reasonable. In addition, work related postage expenses may be reimbursed. Employees requesting reimbursement for these expenses must document actual expenses on the travel statement and explain the purpose for these expenses. Receipts/invoices should accompany the travel expense statement.



Budget Process

The following expenses are **not** reimbursable:

- Laundry (allowable when overnight travel exceeds seven (7) consecutive days)
- Valet services for parking, when self-parking options are available
- Tipping
- Theater
- Entertainment
- Alcoholic beverages

F. Travel Advances/Corporate Charge Cards:

The purpose of travel advances is to minimize the financial burden on employees while traveling on behalf of the Commission. This objective can be accomplished either by the issuance of corporate charge cards or by cash advances to the employees.

Travel advances will only be issued for the estimated meal per diem, as well as incidental expenses, such as shuttle or taxi service. Each employee receiving a cash advance shall sign and date the travel advance authorization form acknowledging receipt of the funds. All employees are fully responsible for funds advanced to them and shall account for the funds in accordance with these Travel Policies. Employees are liable for any advanced funds that are lost or stolen.

When the actual travel expenditures reported on the travel expense statement exceed the amount of the cash advance, the employee shall be reimbursed for the additional travel costs incurred.

When the actual travel expenditures reported on the travel expense statement are less than the amount of the cash advance, the employee shall reimburse the agency for the difference. This reimbursement shall be made at the same time that the travel expense statement is submitted

Corporate charge cards should be used to pay for travel expenses such as lodging, air/rail transportation, baggage fees and parking. The charge card may be used for meals, but employees will only be allowed to charge up to the per diem rates for the specific area. Employees charging more than the allowed per diem rates must reimburse the Commission the difference. Employees must furnish receipts for any expenditure put on the corporate charge cards.

VII. DEBT POLICY

- A.** Due to a ruling by the Attorney General of the State of Georgia, Regional Commissions are not allowed to incur debt.



Budget Process

VIII. RESERVE POLICY

- A.** The Commission will maintain a minimum reserve, of at least five percent, but no more than ten percent, of the current year operating revenues. The reserve will not be used to balance the operating budget.
- B.** Reserve balances in excess of ten percent of the current year operating revenues will require council approval for expenditure.
- C.** The Commission will create a Capital Project Fund for Governmental Fund asset procurements. Optimally, the amount set aside for future asset replacements should equal the annual depreciation of the current assets.

IX. INVESTMENT POLICY

- A.** The Commission will strive to maximize the return on its investment portfolio without jeopardizing principal amounts.
- B.** The Commission will limit its investments to the types of securities provided for by Georgia statutes.
- C.** The Commission will diversify its investments by maturity date to protect against market fluctuations.
- D.** The Commission will purchase securities from qualified institutions based on competitive bids in an effort to obtain the highest available rates.
- E.** The Commission will maintain an Investment Policy based on prudent investment practices and will monitor all investment managers' compliance with policy objectives.

X. CAPITAL IMPROVEMENT POLICY

- A.** The Commission will prepare and update, as needed, a five-year Capital Improvements Program (CIP) which will provide for the orderly maintenance, replacement, and expansion of capital assets.
- B.** The CIP will identify long-range capital projects and capital improvements of all types, which will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.
- C.** When preparing the CIP, the Commission will seek to identify all viable capital projects and capital improvements required during the subsequent five-year period. These projects and improvements will be prioritized by year and by funding source.
- D.** The Commission will seek Federal, State, and other funding to assist in financing capital projects and capital improvements.



Budget Process

XI. FINANCIAL REPORTING POLICIES

- A.** The Commission’s accounting system will maintain records in accordance with accounting standards and principles outlined by the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the State of Georgia.
- B.** The Commission will employ an independent accounting firm to perform an annual audit of the Commission’s finances and make the annual audit available to all required and interested parties.
- C.** The Commission will produce monthly and quarterly financial statements reporting the current periods’ activity for all funds maintained by the Commission.
- D.** The Commission will prepare an annual budget document that provides a basic understanding of the Commission’s planned financial operations for the coming fiscal year. Copies of the proposed and final budget will be made available to all interested parties.
- E.** The Commission will place continued emphasis on review and maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute assurance, regarding:
 - 1. the safeguarding of assets against loss from unauthorized use or disposition and
 - 2. the reliability of financial records for preparing financial statements and reports, and maintaining the accountability for assets.



Budget Summary



Agency Wide Budget Summary

Operating Revenues

Capital Revenues

Expenses

Fund Balance



Budget Summary

Agency Wide Budget Summary

Operating Revenue	FY 10 Actual	FY 11 Actual	FY 12 Projected	FY 13 Budget	Percent Change
Federal	\$ 6,056,960	\$ 9,504,019	\$ 14,379,331	\$ 9,743,548	-32.24%
State	2,620,353	2,463,091	2,679,222	2,721,535	1.58%
Local/Other	1,158,435	556,797	606,686	508,171	-16.24%
Membership Dues	631,574	630,562	545,200	533,642	-2.12%
Total Operating Revenues	\$ 10,467,322	\$ 13,154,469	\$ 18,210,439	\$ 13,506,897	-25.83%
Capital Revenue					
Federal	\$ 875,873	\$ 1,656,725	\$ 1,538,320	\$ 1,069,342	-30.49%
State	12,327	33,767	77,110	121,168	57.14%
Local/Other	-	12,847	-	-	0.00%
Membership Dues	-	1,159	109,610	121,168	10.54%
Total Capital Revenues	\$ 888,200	\$ 1,704,498	\$ 1,725,040	\$ 1,311,678	-23.96%
Total Operating & Capital Revenue	\$ 11,355,522	\$ 14,858,967	\$ 19,935,479	\$ 14,818,575	-25.67%
Operating Expenses					
Salaries & Benefits	\$ 2,136,203	\$ 2,220,286	\$ 2,415,328	\$ 2,765,001	14.48%
Contractual	7,245,362	8,926,939	13,274,065	7,807,770	-41.18%
Utilities/Telecommunications	45,628	67,537	144,393	191,740	32.79%
Insurance & Liability	24,212	25,615	24,700	54,450	120.45%
Vehicle Expenses	400,966	1,165,953	1,530,983	2,001,742	30.75%
Materials & Supplies	62,713	46,447	39,904	48,422	21.35%
Travel/Meetings & Seminars	104,737	78,762	118,601	118,846	0.21%
Other Operating Expenses	477,253	608,785	606,304	492,966	-18.69%
Capital	1,196,482	1,713,073	1,725,040	1,311,678	-23.96%
Total Expenditures	\$ 11,693,556	\$ 14,853,397	\$ 19,879,318	\$ 14,792,615	-25.59%
Excess (deficiency) of revenues	\$ (338,034)	\$ 5,570	\$ 56,161	\$ 25,960	-53.78%
Fund Balance - Beginning of Year	\$ 1,755,813	\$ 1,417,779	\$ 1,423,349	\$ 1,479,510	3.95%
Fund Balance - End of Year	\$ 1,417,779	\$ 1,423,349	\$ 1,479,510	\$ 1,505,470	1.75%

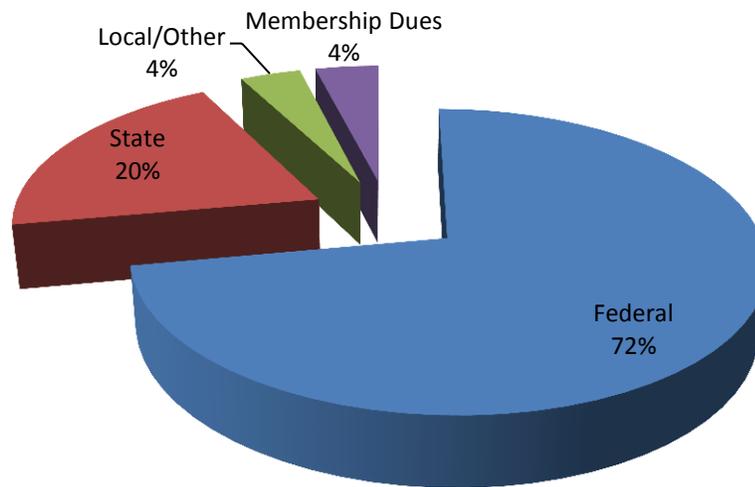


Budget Summary

Operating Revenues

Total operating revenues for FY 2013 are \$13,506,897. This represents a decrease of 26% from projected revenues for FY 2012. This is primarily due to a reduction in one-time federal funding (pass through) for Brigade Base Remediation in the Economic Development Department and a reduction in federal funding (American Recovery & Reinvestment Act) for the Aging and Transportation Departments.

Operating Revenues by Funding Source



Operating Revenue	FY 10 Actual	FY 11 Actual	FY 12 Projected	FY 13 Budget	Percent Change
Federal	\$ 6,056,960	\$ 9,504,019	\$ 14,379,331	\$ 9,743,548	-32.24%
State	2,620,353	2,463,091	2,679,222	2,721,535	1.58%
Local/Other	1,158,435	556,797	606,686	508,171	-16.24%
Membership Dues	631,574	630,562	545,200	533,642	-2.12%
Total Operating Revenues	\$ 10,467,322	\$ 13,154,469	\$ 18,210,439	\$ 13,506,897	-25.83%

Federal Funding

The Commission receives direct federal funding from the U.S. Department of Commerce's Economic Development Administration for Economic Development activities. Funding for Economic Development activities are on-going and contracts are renewed every three years. The Commission's contract was renewed in January 2012.

The U.S. Department of Defense's Office of Economic Adjustment (OEA) approached the Commission in FY 2011, to administer the Brigade Base Remediation support funding for local governments. This is one-



Budget Summary

time funding in which OEA was authorized by Section 8041 of the National Defense Authorization Act to provide funding to public entities that were adversely affected by the reversal of the decision to locate a 5th brigade at Fort Stewart, Georgia. The Commission anticipates concluding this project during FY 2013.

The Aging and Transportation Departments receives federal funding that is passed through the state of Georgia's Department of Human Services and the Department of Transportation. This is on-going funding and is subject to the states allocation. Funding has remained fairly consistent for the last several fiscal years.

State Funding

The Commission receives state funding from several state agencies for Aging, Transportation and Planning services. Georgia funding agencies include:

- Department of Community Affairs for Planning & Government services
- Department of Natural Resources for Historic Preservation services
- Department of Human Services for Aging and Transportation services
- Department of Transportation for Transportation and Planning & Government services

State funding is on-going and subject to the state's allocation. We expect state funding to remain consistent with last year's allocation.

Local/Other

Local funding consist of local technical assistance contracts for Planning & Government services, local government support for Public Transportation and required local match for Aging services.

Other funding consists of interest earned on cash and investment accounts, as well as mileage recovery revenue in the General Fund.

Membership Dues

The Official Code of Georgia § 50-8-30 et seq., mandates that all county and municipal governments within Region 12 are members of the Coastal Regional Commission and that the Commission must assess and collect annual dues (minimum of \$1.00 per capita) for each resident within the region. Member governments are required to pay the dues, in order to remain eligible for any supplemental funding from the state of Georgia. Membership dues are assessed at \$1.00 per capita, based on the 2010 census.

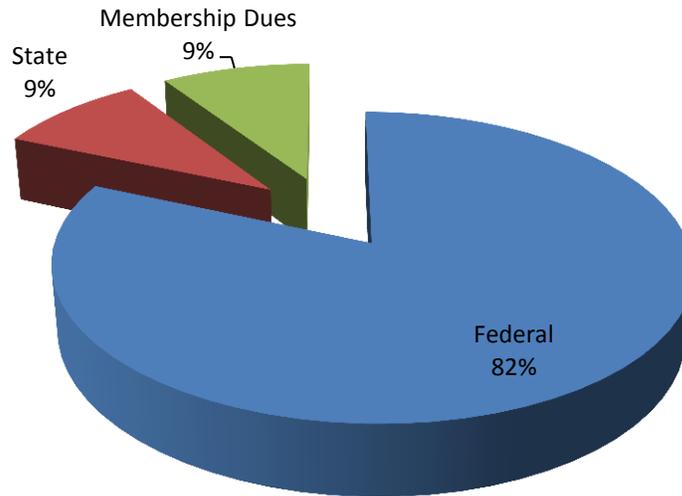
Capital Revenues

Total capital revenues for FY 2013 are \$1,311,678. This represents a decrease of 24% from projected revenues from FY 2012. This is primarily due to a reduction in one-time federal funding (American Recovery & Reinvestment Act) for the Transportation Department.



Budget Summary

Capital Revenue



Capital Revenue	FY 10 Actual	FY 11 Actual	FY 12 Projected	FY 13 Budget	Percent Change
Federal	\$ 875,873	\$ 1,656,725	\$ 1,538,320	\$ 1,069,342	-30.49%
State	12,327	33,767	77,110	121,168	57.14%
Local/Other	-	12,847	-	-	0.00%
Membership Dues	-	1,159	109,610	121,168	10.54%
Total Capital Revenues	\$ 888,200	\$ 1,704,498	\$ 1,725,040	\$ 1,311,678	-23.96%

Federal Funding

The Commission receives federal funding from the Georgia Department of Transportation for vehicle replacement and expansion for the Transportation Department. Federal funding is also available for the purchase of information technology, video surveillance equipment and bike racks for the Transportation Department. Funding is subject to the state's allocation.

State Funding

State funding is from the Georgia Department of Transportation and is the state's required match share of the federal portion.

Membership Dues

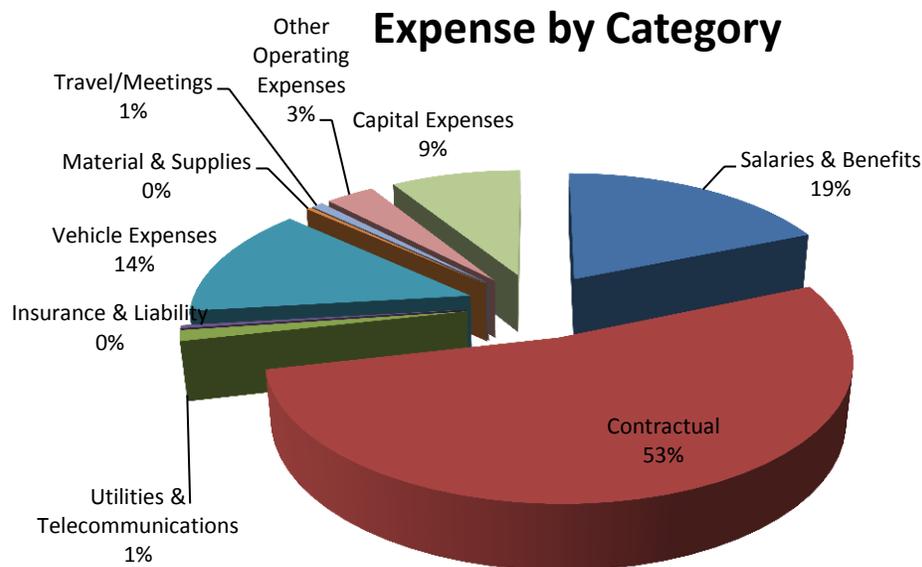
Membership Dues are used to meet the Commission's required match for federal and state funding for Capital Equipment.



Budget Summary

Expenses

Total projected expenditures for FY2013 are \$14,792,615, including \$1,311,678 for capital expenditures. This represents a decrease of 26% from the projected expenditures for FY 2012. This is related to the one-time funding for Brigade Base Remediation and American Recovery and Reinvestment Act funding.



Salaries & Benefits

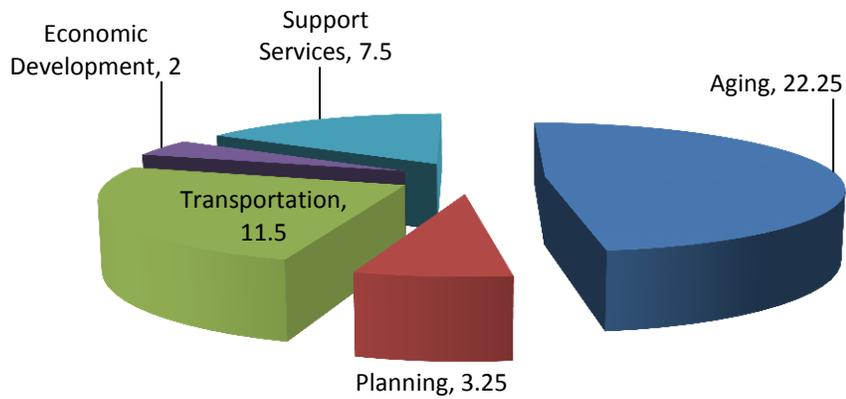
This category includes payroll and benefits for all positions authorized by the council. It includes wages, holiday, vacation and sick leave, payroll taxes and medical and pension benefits. Salaries account for \$1,885,886 and benefits account for \$879,115 of the total. The increase in number of positions is related to the Transportation Department.



Budget Summary

Authorized Positions	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
# of Full-time Equivalent	36.74	36.93	42.51	46.50	9.39%

The graph below represents a breakdown of staff by department.

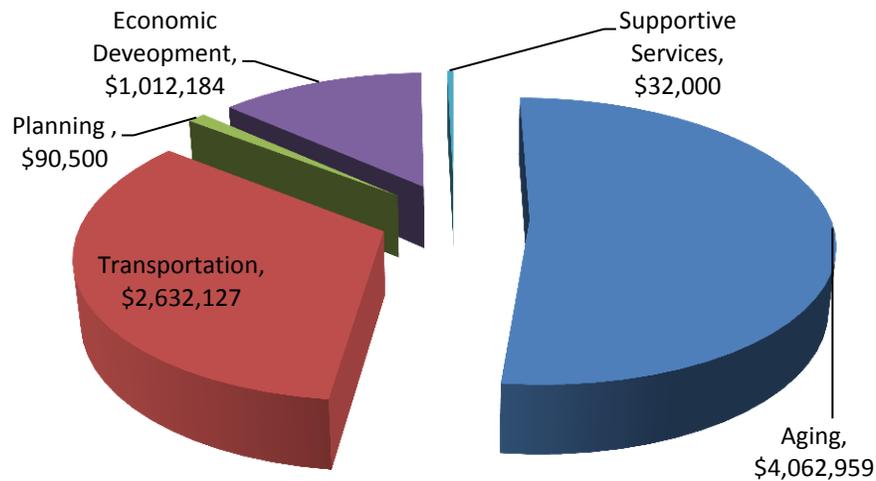




Budget Summary

Contractual

This category represents services that are sub-contracted through providers and consultants. The graph below represents a breakdown by department.



Utilities/Telecommunications

This category represents expenses for electrical, cable, internet service and phone systems.

Insurance & Liability

This category represents liability policies, such as Director & Officer's Policy, Flood and Property insurance and Commercial Crime policies.

Vehicle Expenses

This category represents expenses related to the Transportation Department. Included are costs for gasoline, vehicle insurance and vehicle maintenance.

Material & Supplies

This category includes costs for postage, office supplies and miscellaneous supplies.



Budget Summary

Travel/Meeting & Seminars

This category represents costs associated with employee travel, meetings, seminar registration fees and per diem, car mileage expenses, as well as meeting costs associated with the Coastal Communities for All Ages Charrette.

Other Operating Expenses

This category represents various operating expenses, such as outside printing costs, advertising, dues, computer software and other minor miscellaneous expenses.

Capital

This category captures the capital expenses for vehicle replacement, video surveillance equipment and bike racks for the Transportation Department.

Fund Balance

Fund balance is a term used to describe the difference between the assets and liabilities reported in a governmental fund. In February 2009, the Governmental Accounting and Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The standard did not change the total amount of fund balance to be reported, but did substantially alter the categories and terminology used to describe its components. A government's financial statements must report the following classifications of fund balance:

- Non-spendable – amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – amounts are restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council. The Council approves committed resources through a motion and vote during the voting session of Council meetings.
- Assigned – amounts that are constrained by the Council's intent to be used for specific purposes, but are neither restricted nor committed. The intent is expressed by the Council.
- Unassigned – amounts that have not been assigned to other funds and that are not restricted, committed or assigned to specific purposes within the General Fund.

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Commission's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Commission's policy to use fund balance in the following order:



Budget Summary

- Committed
- Assigned
- Unassigned

The following is a summary of the Commission's fund balances, as of June 30, 2011, the Commission's most recent Comprehensive Annual Financial Report.

Fund Balances	General Fund	Special Revenue Fund	Total
Non-spendable:			
Prepays	\$ 89,898		\$ 89,898
Assigned for:			
Coastal Georgia Book	74,734		74,734
Coordinated Transportation		91,805	91,805
Comprehensive Planning		129,107	129,107
EB-5		9,217	9,217
Unassigned	1,028,588		1,028,588
Total Fund Balance	\$ 1,193,220	\$ 230,129	\$ 1,423,349



Capital Improvement Program





Capital Improvement Program

Capital assets are assets which include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, computers, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond one year. Capital assets are recorded at cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. The CRC capitalizes all capital assets, as defined above, with a cost in excess of \$5,000.

The majority of assets that are capitalized by the CRC are vehicles and equipment related to the Transportation Department. Revenue sources for these capital purchases include Section 5311 Rural Public Transit, Job Access and Reverse Compute and American Recovery and Reinvestment Act Funding. Section 5311 and JARC has a required match contribution of 10%. Local dues will be used as matching funds for FY 2013.

Year 1 – Fiscal Year 2013: The Transportation Department has budgeted for replacement of 16 transit buses and one addition agency sedan for staff use to monitor the transit programs. There is budgeted in FY13 an HD video surveillance system to be installed in each transit bus in the fleet. Bike racks are to be purchases and installed on 90 of the transit buses. A website will be designed and launched, and an IVR passenger call back system is being built for trip confirmation. Projected capital costs in FY13 are \$1,311,678.

Revenue sources for these capital purchases include Section 5311 Rural Public Transit, Job Access and Reverse Compute and American Recovery and Reinvestment Act Funding.

Year 2 – Fiscal Year 2014: The Transportation Department expects to convert the 16 gasoline buses purchased in FY13 to propane hybrids and purchase an additional 16 propane hybrid buses. The capital costs related to these two projects are estimated at \$1,782,000. As we surplus buses within our existing fleet, it is our intention to purchase propane hybrid buses, eventually establishing an entire fleet of propane hybrid buses.

Year 3 – Fiscal Year 2015: The Transportation Department expects to purchase 16 propane hybrid buses and one agency car. It is also expected that replacement computers will be necessary for the staff. The estimated capital costs for FY15 are projected at \$962,200.

Year 4 – Fiscal Year 2016: The Transportation Department expects to purchase 16 propane hybrid buses at an estimated cost \$912,000.

Year 5 – Fiscal Year 2017: The Transportation Department anticipates the replacement of 100 Xoom tablets, as well as the purchase of 15 propane hybrid buses and one agency car. The total estimated costs are \$982,000.

Governmental Fund Budgets



General Revenue

Special Revenue Funds

- Aging Services
- Coordinated Transportation
- Planning & Government Services
- Economic Development Services



General Revenue

General Fund

The general fund of the CRC accounts for all financial resources except those required to be accounted for in another fund. Specifically, the general fund will account for all activity not associated with a grant and /or contract. Non-contractual services performed by the CRC for a local government may be accounted for in the general fund. Dues from member governments are accounted for in the general fund. Any portion of member dues used as matching funds for grant and contracts are transferred to the special revenue fund. The general fund also accounts for any activity of the CRC that is not allowable for reimbursement under a grant or contractual agreement.

General Fund Budget Summary

Revenue Source	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Federal	\$ -	\$ -	\$ -	\$ -	0.00%
State	-	-	-	-	0.00%
Local/Other	128,278	136,310	138,883	151,179	8.85%
Membership Dues	93,477	221,787	119,534	(18,250)	-115.27%
Total Revenues	\$ 221,755	\$ 358,097	\$ 258,417	\$ 132,929	-48.56%
Expenditure Category					
Salaries & Benefits	\$ 6,804	\$-	\$ -	\$-	0.00%
Contractual		-	20,000	10,000	-50.00%
Utilities/Telecommunications	495	59	-	-	0.00%
Vehicle Expenses	22,856	27,440	42,300	42,300	0.00%
Materials & Supplies	2	38	-	-	0.00%
Travel/Meetings & Seminars	358	1,151	3,000	3,000	0.00%
Other Operating Expenses	13,874	84,876	12,800	11,800	-7.81%
Capital	-		45,000	-	0.00%
Total Expenditures	\$ 44,389	\$ 113,564	\$ 123,100	\$ 67,100	-45.49%
Excess (deficiency) of revenues	\$ 177,366	\$ 244,533	\$ 135,317	\$ 65,829	-51.35%
Fund Balance - Beginning of Year	\$ 771,321	\$ 948,687	\$ 1,193,220	\$ 1,328,537	11.34%
Fund Balance - End of Year	\$ 948,687	\$ 1,193,220	\$ 1,328,537	\$ 1,394,366	4.96%



Special Revenue Funds

Aging Services Department

Department Mission Statement

The mission of the Aging Services Department is to foster the development of a comprehensive coordinated system of services which promotes the independence and well-being of coastal area older adults and those with disabilities, and to provide these individuals and their caregivers with information and access to needed services.

Overview

The Coastal Regional Commission is the designated Area Agency on Aging (AAA) for the nine county Coastal Georgia region, offering services in Bryan, Bulloch, Camden, Chatham, Effingham, Glynn, Long, Liberty and McIntosh counties. Screven County is not included in the CRC Area Agency on Aging because the county was originally within the boundaries of the Central Savannah River Area Regional Commission and the county's request to transfer aging service administration to the CRC was denied by the Division of Aging Services.

The AAA has the responsibility of addressing aging and long-term care issues within Coastal Georgia's diverse and growing communities. Our priorities and objectives align with the US Administration on Aging (AoA) and the Georgia Division of Aging Services (DAS) to promote the coordination of services in order to foster dignity, independence, healthy living, and well-

being for seniors, persons with disabilities and their family caregivers. The AAA serves all residents, regardless of income, race or national origin.

The AAA operates on a four-year planning cycle (The Area Plan), and each year this plan is updated to assure that residents have access services. The Area Plan is a comprehensive document that outlines aging programs and services contracted by the AAA for meeting the needs of older persons. In accordance with the Older Americans Act legislation, the AAA has an Advisory Council made up of three representatives from each county in the region, the majority of whom are over age 60. The Council meets quarterly to review AAA programs and to provide input regarding service and training needs in the region. The Council has an Executive Committee made up of a Chair, Co-Chair, and a Secretary, and operates under established By-Laws. On official matters requiring action, the Council takes a vote and makes its recommendations to the CRC Council for approval.



Special Revenue Funds

Aging Services Department

Each planning cycle includes the development of a needs assessment of local older adults and their caregivers. The purpose is to develop a demographic trend analysis to effectively estimate the demand for services and activities through the year 2030. The needs assessment along with input from public hearings held throughout the region, callers to the agency's "Gateway" information and referral office, members of the service provider network, and members of the Aging Services Advisory Council assists the AAA in developing and updating the Area Plan.



Services provided through the department are funded through federal and state grants, local dues, and other grant funded contracts

Staffing Summary

Staffing in the Department of Area Agency On Aging consist of six administrative staff, including the Aging Services Director, ten ADRC/Gateway staff and six case management staff. Administrative support accounts for .3 FTE. We do not anticipate any changes in the current number of positions for FY 2013.



	Authorized Positions - # of Full-time Equivalent
FY10 Actual	16.6
FY11 Actual	18.5
FY12 Estimate	22.2
FY13 Budget	22.3
Percent Change	0.24%



Special Revenue Funds

Aging Services Department

Operating Budget Summary

Revenue Source	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Federal	\$ 3,124,877	\$ 3,365,492	\$ 3,838,328	\$ 3,531,534	-7.99%
State	2,015,000	2,090,794	2,271,673	2,271,678	0.00%
Local	215,217	188,310	146,224	144,856	-0.94%
Membership Dues	102,028	109,088	142,588	127,878	-10.32%
Total Revenues	\$ 5,457,122	\$ 5,753,684	\$ 6,398,813	\$ 6,075,946	-5.05%
Expenditure Category					
Salaries & Benefits	\$ 808,831	\$ 895,643	\$ 1,072,997	\$ 1,142,889	6.51%
Contractual	4,066,898	4,105,499	4,516,314	4,062,959	-10.04%
Utilities/Telecommunications	2,494	2,673	9,440	5,740	-39.19%
Materials & Supplies	26,507	28,840	18,403	22,322	21.30%
Travel/Meetings & Seminars	66,139	57,075	96,437	127,218	31.92%
Other Operating Expenses	461,549	556,710	672,782	714,817	6.25%
Capital	24,654	107,295	12,440	-	-100.00%
Total Expenditures	\$ 5,457,072	\$ 5,753,734	\$ 6,398,813	\$ 6,075,946	-5.05%
Excess (deficiency) of revenues	\$ 50	\$ (50)	\$ -	\$ -	0.00%
Fund Balance - Beginning of Year	\$ -	\$ 50	\$ -	\$ -	0.00%
Fund Balance - End of Year	\$ 50	\$ -	\$ -	\$ -	0.00%



Special Revenue Funds

Aging Services Department

Department Functions

AAA Administration

The AAA roles and responsibilities are outlined in the Older Americans Act of 1965. These responsibilities include both administrative roles and direct service roles. The administrative responsibilities include conducting a needs assessment of the planning and service area in regard to aging services, program development, coordinating a comprehensive network of services, contracting for the provision of services, training and technical assistance and evaluation. The direct service responsibilities include advocacy, outreach Medicare insurance counseling, case management, information and referral and access, and volunteer management. Georgia's Division of Aging Services provides funds for overall planning and administration of the Coastal Area Agency on Aging.

The Coastal AAA provides strong leadership and maintains healthy working relationships among providers of aging programs and human services across the region. In addition to its sub-contracted providers, the AAA engages in a wide variety of coordinated activities in cooperation with many organizations, among them the Coastal Health District, the Alzheimer's Association, Adult Protective Services (APS), Region Five MHDDAD – Savannah, the Department of Family and Children Services (DFCS), Southeast Georgia Health Systems, SOURCE, United Way agencies, AARP-Georgia, Greater Savannah Coalition on Aging, the Coastal Georgia Caregivers Network, Inc. (CARE-NET), Victim Witness Assistance Programs, Chatham County District Attorney's Office, neighborhood associations, and many more. Working with these organizations enables the AAA to stay informed and abreast

of current needs and to work in partnerships in order to facilitate change and make improvements within the local aging and disabilities service system.

For programs and operations that occur in-house, the AAA Quality Assurance Specialist maintains open dialogue with all agency staff focusing on annual goals and meeting performance objectives as outlined in the Area Plan. An annual self-assessment is completed and outcomes are analyzed for operational and programmatic strengths and weaknesses.

Health and Wellness

Health and Wellness activities administered and provided by the AAA are another strength of the Coastal Aging Services network. The Nutrition/Health and Wellness Specialist works regularly with all senior center site managers in the region, bringing education materials, exercise programs, and medication management strategies to seniors throughout all Coastal counties.

Additionally, each year several health fairs are coordinated with other human service organizations throughout the region promoting healthy lifestyles, good nutrition, and mental health. These events not only serve hundreds of seniors each year, they strengthen partnerships and communications between the AAA and participating community agencies.

The Chronic Disease Self-Management Program (CDSMP) is an evidence-based, train-the-trainer program developed by Stanford University to help promote the empowerment of persons with chronic conditions or those caring for persons with chronic conditions to be able to live well and not be consumed by the condition. Participants of a Live Well CDSMP Workshop meet for 2-1/2 hours, once a week, for six weeks and learn techniques to deal with the



Special Revenue Funds

Aging Services Department

common symptoms shared across various conditions (pain, fatigue, shortness of breath, depression, difficult emotions, tense muscles, and stress/anxiety).

Case Management

The Coastal AAA will be completing a three year project on an Alzheimer's Disease demonstration grant. Coastal AAA is a recipient of grant dollars through the Administration on Aging (AOA) Alzheimer's Disease Supportive Services Program (ADSSP), in partnership with the Division of Aging Services to offer innovative programming to better serve people with Alzheimer's Disease and Related Disorders. Specifically, the AAA provides evidence-based programming and interventions, such as Tailored Care (TCARE) and Chronic Disease Self-Management (CDSMP), to support at-risk clients with Alzheimer's Disease and Related Disorders and their caregivers. Three AAA staff members are certified as TCARE Master Trainers.

Coastal AAA was also awarded a grant through the Roslyn Carter Institute as a partner in the Georgia Coastal REACH Project. The AAA provides care consultation by home visits and phone to empower family caregivers and care receivers by providing information about health problems and available resources. This award is for \$200,000 per year for three years.

Gateway/ADRC

In the role of providing information and access, the AAA serves as the regional Aging and Disability Resource Connection (ADRC). The goal of the service is to empower individuals to make informed choices and to streamline access to long term support including a wide range of in-home, community-based and institutional services and programs that are

designed to help individuals with disabilities and chronic conditions.

The ADRC serves as a single point of entry for both public and private-pay individuals to public long term support programs and benefits. The ADRC serves older adults, younger adults with disabilities and chronic conditions, family caregivers, as well as persons planning for future long term support needs. In addition, the ADRC is a resource for health and long term support professionals who provide services to the older adults and to people with disabilities.

GeorgiaCares

GeorgiaCares is the State Health Insurance Assistance Program (SHIP) and SMP (Senior Medicare Patrol) project. GeorgiaCares is a volunteer based program that provides free, unbiased and factual information and assistance regarding Medicare and other related health insurance.

The State Health Insurance Assistance Program (SHIP) provides personalized counseling, education and outreach to assist Medicare beneficiaries with their Medicare questions. Services provided by SHIP help beneficiaries identify and understand Medicare programs and plans, including Medicare Supplement Insurance (Medigap policies), Prescription Drug Coverage, Medicare Advantage Plans, long-term care insurance and other public and private health insurance coverage options.

The SMP project, known as Senior Medicare Patrol, empowers seniors to prevent healthcare fraud to preserve Medicare and Medicaid for future generations. The primary goal is to teach Medicare beneficiaries how to protect their personal identity, detect potential errors, fraud and abuse and how to report it.



Special Revenue Funds

Aging Services Department

Core services sub-contracted through the CRC AAA include:

- Congregate Meals
- Home Delivered Meals
- Homemaker Services
- Personal Care Services
- Respite Care Services
- Adult Day Care
- Nutritional Education
- Long Term Care Ombudsman
- Elderly Legal Assistance
- Care Coordination



For more information concerning AAA programs and services, please contact Dionne Lovett, Aging Services Director at 912-262-2840. To refer a senior for services, please contact our Gateway/ADRC office at 800-580-6860.



Special Revenue Funds

Coordinated Transportation Department

Department Mission Statement

The mission of the Coordinated Transportation Department is to provide cost-effective and efficient regional transportation services for employment, medical, and public service needs within the ten counties of the Coastal Georgia region.

Overview

The Transportation Department administers a variety of transportation services to meet the needs of seniors, people with disabilities, low-income households, and the general public simultaneously. All of the services are coordinated on one fleet of vehicles to ensure efficiency and reduce the overall cost of providing the service.

The Transportation Department works directly with the Georgia Department of Human Services, Georgia Department of Transportation, and with elected officials who represent their constituents in the ten counties and 35 municipalities in the coastal Georgia region. Staff communicates daily with human service agencies, senior centers, medical facilities, and private agencies to schedule transportation services, and with transit operators to ensure that these services are provided.

Staffing Summary

Changes for the FY 2013 budget include the addition of an Operations and Logistics Specialist and five and one half dispatching/scheduling positions. Including these additions, staffing in the Department of Coordinated Transportation consist of six administrative staff, including the Transportation Director and five full-time dispatching/scheduling staff, with one part-time.

	Authorized Positions - # of Full-time Equivalent
FY10 Actual	3.4
FY11 Actual	4.0
FY12 Estimate	6.0
FY13 Budget	11.5
Percent Change	91.67%



Special Revenue Funds

Coordinated Transportation Department

Operating Budget Summary

Revenue Source	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Federal	\$ 3,168,864	\$ 4,959,670	\$ 5,595,525	\$ 6,109,169	9.18%
State	334,863	189,122	274,763	361,279	31.49%
Local	317,373	167,463	237,327	172,136	-27.47%
Membership Dues	-	428	110,399	198,279	79.60%
Total Revenues	\$ 3,821,100	\$ 5,316,683	\$ 6,218,014	\$ 6,840,864	10.02%
Expenditure Category					
Salaries & Benefits	216,772	241,586	306,485	592,372	93.28%
Contractual	2,357,721	2,423,553	2,418,344	2,632,127	8.84%
Utilities/Telecommunications	3,064	4,224	71,616	72,000	0.54%
Vehicle Expenses	378,094	1,138,536	1,488,683	1,780,000	19.57%
Materials & Supplies	15,782	1,247	923	5,500	495.88%
Travel/Meetings & Seminars	23,606	25,123	15,445	29,000	87.76%
Other Operating Expenses	169,683	220,577	261,418	418,187	59.97%
Capital	1,171,828	1,592,931	1,655,100	1,311,678	-20.75%
Total Expenditures	\$ 4,336,550	\$ 5,647,777	\$ 6,218,014	\$ 6,840,864	10.02%
Excess (deficiency) of revenues	\$ (515,450)	\$ (331,094)	\$ -	\$ -	0.00%
Fund Balance - Beginning of Year	\$ 938,349	\$ 422,899	\$ 91,805	\$ 91,805	0.00%
Fund Balance - End of Year	\$ 422,899	\$ 91,805	\$ 91,805	\$ 91,805	0.00%



Special Revenue Funds

Department Functions

Coastal Regional Coaches

A significant part of the transportation department is Coastal Regional Coaches, a demand-response, advance-reservation regional rural public and coordinated human services transit program. The Coaches program coordinates all the various transit options on one fleet of vehicles.



County Boundaries are virtually eliminated and passengers are able to travel regionally for whatever their purpose on rural public transit. Because this is funded with rural transit dollars, one leg of the trip must be in a rural area. Trips originating in Hinesville or Savannah are coordinated with Liberty Transit and Chatham Area Transit, the fixed-route urban systems in those areas.

The fare for ridership on Coastal Regional Coaches is \$3 one-way (\$6 round-trip) within the passenger's county of residence or point of origin, and an additional \$3 (one-way) for each county boundary crossed if traveling regionally. Currently fares are paid in cash either prior to or at the time of pick up for public transit. Human services trips are paid directly by the Department of Human Services and the

Coordinated Transportation Department

consumer is not required to pay for the trip. Purchase of Service trips are also billed to the private agency requesting the service.

The CRC was awarded funding for installation of bike racks on buses in Chatham and Bulloch counties to allow passengers, students, and tourists to carry their bicycles along for travel to other destinations once they disembark the bus.

Tybee Shuttle

In addition to the regional rural and coordinated programs, the CRC also administers a daily shuttle to and from Tybee Island in Chatham County. This is also public transit that provides daily pick up at the Visitor's Center in Savannah for transport to Tybee Island with drop-off points at the Lighthouse Parking Lot and the Tybrisa Strand Roundabout. Four shuttles run seven days a week that depart the Savannah Visitor's Center at 10 AM, 11 AM, 2 PM, and the last shuttle at 5 PM. Prior reservation is not necessary for this service. The fare is also \$3 one-way, \$6 round-trip.

Airport Shuttle

Coastal Regional Coaches provides airport shuttle service from the Savannah/Hilton Head Airport. The service is listed on the Airport's website and passengers can schedule ground transportation at the same time they book their flight. Again, the fare is the same as for public transit.

Transit Call Center

As the Coaches program continues to evolve and expand, FY 2013 will see the full implementation of the Transit Call Center. During FY 2012, the Commission received funding from the Georgia Department of Transportation for the purchase of equipment and dispatching software for implementation of



Special Revenue Funds

Coordinated Transportation Department

the call center. Passengers and agencies are able to call and speak directly with a dispatcher to schedule transit service.

Hurst, Coordinated Transportation Director, at 912-262-2830.

Information Technology

In addition to the call center technology, the Coaches program will also be equipped with mobile data terminals and automatic vehicle locators for capturing trip data and real time GPS tracking of each of the 82 Coaches vehicles in service. Following that, swipe card/smart card technology will be implemented to better track fare collections. The cards will replace cash fares on the buses and will allow the transit operators and the CRC to better track financial collections.



The CRC was also awarded funding for purchase and installation of video surveillance cameras on each of the transit buses to increase safety and security of the passengers and the drivers. A five camera system will be installed on each bus with an HD storage system for back-up video.

Regional Vanpool Program

In FY11 the CRC terminated the regional vanpool program due to insufficient use by employees and employers. The program was not as successful as expected and we couldn't justify the expense of continuing to operate it. Going forward, the CRC plans to implement an extension of the Coaches transit program which will be express shuttle service for daily work commutes. This service will have daily pickups at park & ride lots in designated areas with transport to specific locations within the region. We will work with the cities and counties and employers and employees for input and financial support for the program.

For more information concerning transportation services, please contact Barbara



Special Revenue Funds

Planning & Government Services Department

Department Mission Statement

The mission of the Planning and Government Services Department is to provide long-range strategic planning and local technical assistance to CRC member governments to help them identify and support beneficial community and regional growth management policies, plans, and programs.

Overview

The Planning and Local Government Services Department provides a variety of planning and technical services to the ten counties and thirty-five cities of coastal Georgia. This Department's areas of service include regional, comprehensive, solid waste and small area planning; technical assistance; ordinance development; historic preservation planning and assistance; and training and education. Staff continuously responds to a wide array of requests for data, including demographic and socio-economic forecasts, historic and natural resource data, and statutory

Services provided through the department are funded through federal and state grants, local dues, and locally funded contracts.

Staffing Summary

Staffing in the Department of Planning and Government Services consist of three positions, a Planning Director, a Land Use Planner and a Geographic Information Specialist. Administrative support accounts for .3 FTE. Two staff positions were eliminated during the last quarter of FY 2012, due to reductions in funding. We do not anticipate any changes in the current number of positions for FY 2013.

	Authorized Positions - # of Full-time Equivalent
FY10 Actual	9.5
FY11 Actual	6.2
FY12 Estimate	4.6
FY13 Budget	3.3
Percent Change	-28.78%



Special Revenue Funds

Planning & Government Services Department

Operating Budget Summary

Revenue Source	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Federal	\$ 583,984	\$ 462,414	\$ 132,324	\$ 84,109	-36.44%
State	282,817	216,942	209,896	209,746	-0.07%
Local	496,832	51,561	74,252	34,000	-54.21%
Membership Dues	381,918	138,686	119,803	160,166	33.69%
Total Revenues	\$ 1,745,551	\$ 869,603	\$ 536,275	\$ 488,021	-9.00%
Expenditure Category					
Salaries & Benefits	535,261	409,565	297,179	230,085	-22.58%
Contractual	810,566	60,140	27,600	90,500	227.90%
Utilities/Telecommunications	2,981	2,598	1,837	3,200	74.20%
Materials & Supplies	3,368	1,634	4,959	4,800	-3.21%
Travel/Meetings & Seminars	28,219	51,488	55,817	32,522	-41.73%
Other Operating Expenses	365,156	248,367	215,539	166,783	-22.62%
Capital	-	12,847	12,500	-	-100.00%
Total Expenditures	\$ 1,745,551	\$ 786,639	\$ 615,431	\$ 527,890	-14.22%
Excess (deficiency) of revenues	\$ -	\$ 82,964	\$ (79,156)	\$ (39,869)	-49.63%
Fund Balance - Beginning of Year	\$ 46,143	\$ 46,143	\$ 129,107	\$ 49,951	0.00%
Fund Balance - End of Year	\$ 46,143	\$ 129,107	\$ 49,951	\$ 10,082	-79.82%



Special Revenue Funds

Planning & Government Services Department

Department Functions

Implementation of the *Regional Plan of Coastal Georgia*

The Georgia Department of Community Affairs establishes standards and procedures for regional planning by all Regional Commissions in Georgia, to provide a guide to everyday decision-making for use by government officials and other regional leaders in planning for growth and development.

The planning requirements also provide technical guidance to Regional Commissions for advancing the state's planning goals of:

- A growing and balanced economy
- Provision of infrastructure and services to support efficient growth and development patterns
- Coordination of land use planning and transportation planning to support sustainable economic development
- Protection of environmental, natural and cultural resources
- Access to adequate and affordable housing for all residents
- Coordination of local planning efforts with other local service providers and authorities, neighboring communities and state and regional plans

The *Regional Plan of Coastal Georgia* has been created to provide guidance to regional and business leaders, local government, state and federal agencies, and citizens as they help shape coastal Georgia's future. It is the result of a comprehensive review and analysis of coastal Georgia's 10 counties and 35 municipalities' land development trends and patterns that identified opportunities and challenges facing the region.

The *Regional Plan* is not a static document, nor is it a regulatory document. The Plan discusses principles, strategies and performance standards and serves as the framework for the implementation by local government, state agencies and the Regional Commission's partners. As economic and social conditions evolve in the region, so must the *Regional Plan*. The Coastal Regional Commission is tasked with reviewing, monitoring, evaluating and updating the *Regional Plan* on an annual basis.

The *Regional Plan* is a shift from growth management to growth leadership. Growth leadership is described as a proactive approach to plan for future growth that is both sustainable and environmentally-friendly. Growth leadership requires long-term coordination between land-use controls and public capital investment, on local, regional, and state-wide scales to be effective.

The greatest departure from growth management to growth leadership lies in the geographic scale of interest. Growth leadership proactively addresses land use, infrastructure, and economic development issues from a **regional perspective**, with the recognition that decisions have impacts that extend across local jurisdictional boundaries.

State, local government and citizens can direct the course of development through deliberate growth leadership. The Plan establishes a new paradigm for growth in coastal Georgia—one that accommodates growth and development in ways that improve quality of life for current and future citizens.

These activities are funded by the Department of Community Affairs and matched with dues and local contracts.



Special Revenue Funds

Planning & Government Services Department

Education, Outreach and Technical Assistance

In 2011, the CRC partnered with the Sapelo Island National Estuarine Research Reserve to provide continuing education credits from the American Planning Association (APA) for its practicums. The Practicum's and Summits have been approved for certification maintenance with American Institute of Certified Planners (AICP) and Floodplain Managers. Professional Development credits were also approved for Civil Engineers through the Thomas and Hutton Institute.

Leadership Southeast Georgia (LSEGA)

LSEGA was sponsored by the LSEGA Alumni Board in cooperation with the CRC and the Fanning Institute. The program provides regional leaders a wide range of learning opportunities including managing one's strengths, values and how best to perform in leadership roles. Class 2012 studied regional issues and best approaches for meeting the challenges of Regional Planning in Coastal Georgia and was the first class to graduate from the newly designed program.

Coastal Community for All Ages Charrette

The largest generation in American history, affectionately known as the baby boomers is moving toward retirement age. In 2020 more than 1.5 million Georgians will be 65 or older – nearly double the number in 2002. The decisions they make about where and how they live will have significant impacts on the region and its communities.

A Community for All Ages is synonymous with Livable Communities, Communities for a Lifetime, Lifelong Communities or Aging In-Place concepts. A Charrette is an intensive

planning session in which citizens, local officials, local organizations and designers collaborate on a planning vision. It provides a forum for ideas and offers the unique advantage of giving immediate feedback to the designers. More importantly, it allows everyone who participates to be a mutual author of the plan.

The purpose of the Charrette is to examine issues and obtain consensus with respect to a local government's plans and policies that support the concept of aging in place. The need for careful and strategic planning has never been more critical for local governments, aging programs and service providers.

The Charrette is designed to challenge conventional thinking and inspire local officials, planners, and developers to find new ways of organizing neighborhoods, retail services, recreation, parks and transportation infrastructure. The Charrette team will focus on examining the implications of aging, develop a vision, and identify policies and model practices to shape a future.

These activities are funded by the Department of Community Affairs and matched with dues and funding received by the Commission's Area Agency On Aging.



The CRC received the Innovation Award from the National Association of Development Organizations (NADO) as a result of the Charrette, *Coastal Communities for All Ages*.

Historic Preservation

Staff assists local governments, historic preservation commissions, and local non-profit preservation organizations in the implementation of the historic preservation sections of local comprehensive plans and historic surveys, as well as with National



Special Revenue Funds

Planning & Government Services Department

Register of Historic Places (NRHP) and Georgia Register programs. Staff provides support to local governments in the development and implementation of historic preservation regulations and application for tax incentives. In addition, staff provides support to CRC's Historic Preservation Advisory Council (HPAC) that advises the Council and local governments on matters related to historic preservation. Funding sources for these activities include a grant from the Historic Preservation Division of the Georgia Department of Natural Resources (GDNR) matched with dues and local contracts.

Transportation Planning

The Georgia Department of Transportation (GDOT) contracts with the Commission to provide certain planning services. Staff drafts plans and assists local governments in grant applications and administration under GDOT's Scenic Byways, Rural Transit, Bicycle and Pedestrian and Safe Routes to School programs. Staff also provides field documentation of progress of Transportation Enhancement projects and responds to federal Notifications of Historic Preservation Section 106 Review for GDOT roadway projects by verifying sites and consulting party contact information against CRC records upon request. Funding for these activities is provided by GDOT with local match from dues.

Land Development and Zoning Codes

As envisioned in the Regional Plan, Coastal Georgia's communities will be striving to promote quality growth and sound development practices in environmentally sensitive areas. To do this, many will have to revisit their zoning codes and land disturbing regulations to remove barriers and enable developers to propose the use of best management practices for stormwater management, mixed use and other innovative

techniques. Staff will continue to provide direct services to accomplish this task and have access to the latest in planning and zoning tools. These types of activities can be funded in part as discretionary line items of the Department of Community Affairs or through contacts with local governments.





Special Revenue Funds

Economic Development Department

Department Mission Statement

The mission of the Economic Development Department is to lead and support the council member governments and economic development authorities in the delivery of programs and services which will facilitate and promote economic growth.

Overview

The Economic Development staff is dedicated to establish recognition and consent within the coastal region that the CRC can be a beneficial resource to facilitate and expedite economic development initiatives. Their commitment to collaboration with the coastal region's counties, cities and economic development authorities has resulted in accomplishment of successful projects, new applications and increased economic planning.

They work daily to fulfill their mission by advancing opportunities to increase access to capital that will create family sustaining jobs, leverage private investments and foster the quality of life that shapes the coastal region as the best place.

Staffing Summary

Staffing in the Department of Economic Development consist of two positions, the Economic Development Director and an Economic Development Specialist. We do not anticipate any changes in the numbers of positions for FY 2013.

	Authorized Positions - # of Full-time Equivalent
FY10 Actual	1.0
FY11 Actual	1.8
FY12 Estimate	2.0
FY13 Budget	2.0
Percent Change	0.00%



Special Revenue Funds

Economic Development Department

Operating Budget Summary

Revenue Source	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Federal	\$ 55,108	\$ 2,373,168	\$ 6,351,474	\$ 1,088,078	-82.87%
State			-	-	0.00%
Local	735	26,000	10,000	6,000	-40.00%
Membership Dues		161,732	162,486	186,737	14.92%
	54,151				
Total Revenues	\$ 109,994	\$ 2,560,900	\$ 6,523,960	\$ 1,280,815	-80.37%
Expenditure Category					
Salaries & Benefits	\$ 61,343	\$ 126,780	\$ 144,251	\$ 157,338	9.07%
Contractual	10,177	2,337,748	6,291,807	1,012,184	-83.91%
Utilities/Telecommunications	579	875	1,100	1,200	9.09%
Materials & Supplies	301	435	550	800	45.45%
Travel/Meetings & Seminars	8,713	10,675	14,800	14,300	-3.38%
Other Operating Expenses	28,881	75,171	71,452	94,992	32.95%
Capital	-	-	-	-	0.00%
Total Expenditures	\$ 109,994	\$ 2,551,683	\$ 6,523,960	\$ 1,280,815	-80.37%
Excess (deficiency) of revenues	\$ -	\$ 9,217	\$ -	\$ -	0.00%
Fund Balance - Beginning of Year	\$ -	\$ -	\$ 9,217	\$ 9,217	0.00%
Fund Balance - End of Year	\$ -	\$ 9,217	\$ 9,217	\$ 9,217	0.00%



Special Revenue Funds

Economic Development Department

Summary of Initiatives

Comprehensive Economic Development Strategies Update

Pursuant to section 302 of the Public Works and Economic Development Act of 1965 (42 U.S.C. § 3162) and EDA's regulations at 13 C.F.R. part 303, A Planning Organization seeking to formulate and implement a regional economic development program will benefit from developing a comprehensive economic development strategy (CEDS). A new CEDS must be submitted to EDA at least every five (5) years, unless EDA or the Planning Organization determines that a new CEDS is required earlier due to changed circumstances.

A comprehensive economic development strategy (CEDS) is designed to bring together the public and private sectors in the creation of an economic roadmap to diversify and strengthen regional economies. The CEDS should analyze the regional economy and serve as a guide for establishing regional goals and objectives, developing and implementing a regional plan of action, and identifying investment priorities and funding sources.



A CEDS integrates a region's human and physical capital planning in the service of

economic development. Integrated economic development planning provides the flexibility to adapt to global economic conditions and fully utilize the region's unique advantages to maximize economic opportunity for its residents by attracting the private investment that creates jobs for the region's residents.

A CEDS must be the result of a continuing economic development planning process developed with broad-based and diverse public and private sector participation, and must set forth the goals and objectives necessary to solve the economic development problems of the region and clearly define the metrics of success.

Finally, a CEDS provides a useful benchmark by which a regional economy can evaluate opportunities with other regions in the national economy.

Successful economic development efforts are based on CEDS that provide an economic roadmap to diversify and strengthen regional economies. The Public Works and Economic Development Act of 1965, as amended (PWEDA), requires a CEDS in order to apply for investment assistance under EDA's Public Works or Economic Adjustment Assistance Programs.

Coastal Georgia EB-5 Regional Center

The CRC will continue its efforts in the development of a foreign investment center that will facilitate the Employment Based 5th Preference (EB-5) investor visa program for the benefit of Economic Development projects in our community.

Under the support and guidance of the Economic Development Committee, staff facilitated the initiative to establish the Coastal Georgia EB-5 Regional Center and prepared the necessary documentation for submission to the U.S. Citizenship and Immigration Services



Special Revenue Funds

Economic Development Department

(USCIS), Department of Homeland Security (DHS). Once approved, the EB-5 will serve as an economic development tool to encourage foreign investment within the 10-county region. The foreign investment center will assist the community in funding economic development projects that will create jobs for Coastal Georgians. This opportunity allows foreign individuals with monetary assets to invest specifically in our area.

The responsibility of the EB-5 Regional Center will be to market the program, solicit capital projects, secure the necessary investment pool and administer/ monitor the results of the invested projects. After the investor is evaluated by the USCIS and DHS and it is determined that all funds were received legally and that there are no legal challenges with the individual, a green card is issued.

Grant Writing and Administration

The Economic Development Department provides technical and grant writing assistance to member governments and also collaborates with various nonprofits and authorities to leverage private and public investments in the region. In calendar year 2011, staff assisted local governments with applying for \$1,736,875 in Federal, state, and private foundation grant funds and were subsequently successful in obtaining \$1,145,890 in grant awards. Staff provide grant administration services as well, including performing construction administration responsibilities. Examples of current grant administration projects include a water and sewer infrastructure expansion at an industrial park, a road widening project to accommodate a new employer, and a restoration project of an historic museum.

For more information concerning economic development services, please contact Don

Masisak, Economic Development Director, at 912-262-2890.



Proprietary Fund Budgets



Internal Service Funds

- Fringe Benefit Costs Budget
- Central Support Costs Budget



Proprietary Fund Budgets

The Commission uses a Proprietary Fund, the internal service fund (Central Support Costs) to account for goods and services given to one department, by another on a cost reimbursed basis.

Central support costs are defined as costs that are incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Pursuant to OMB Circular A-87, central support costs are recorded in the Commission's internal service fund as indirect costs. Indirect costs are allocated to the benefiting cost objectives (departments) by means of an indirect cost rate. Total salaries plus fringe benefits is used as the base to fairly allocate the cost.

The Administrative, Financial and Information Technology Services Departments all provide supportive services to all other departments of the Commission. Costs for these departments are included in the Central Support Costs Budget. The following department descriptions are provided to help better understand the services and support they provide to the Commission.



Proprietary Fund Budgets

Administrative Services

Department Mission Statement

The Mission of the Administrative Services Department is to be the services oriented backbone of the CRC by providing a lasting professional impact through secretarial, public relations and maintenance operations.

Overview

The Administrative Services Department provides staff support services to other departments within the CRC and to the council, which ensure the proficient daily operation of the Commission.

Staffing Summary

Staffing in the Department of Administrative Services consist of the Administrative Services Director, a Publications Secretary and a Facilities Maintenance Coordinator. The Publications Secretary is a full-time position, but 50% of her time is direct charged to other departments, for direct support services. We do not anticipate any changes in the current number of positions for FY 2013.

	Authorized Positions - # of Full-time Equivalent
FY10 Actual	1.5
FY11 Actual	2.3
FY12 Estimate	2.5
FY13 Budget	2.5
Percent Change	0.00%

Department Functions

The department provides staff support for all meetings of the Council; takes notes, tapes records, and prepares minutes of the Council official meetings; publishes and/or records all documents in support of Council action, and ensures compliance with all applicable statutes, policies, or guidelines as pertains to responsibilities.



Staff provides administrative support for other departments within the CRC. Support services include assistance with meetings, mail-outs and



Proprietary Fund Budgets

Administrative Services

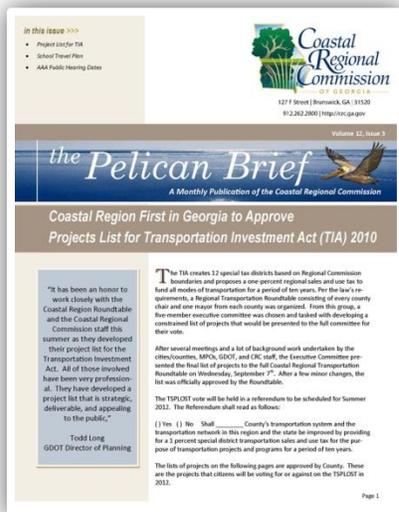
various publication productions. Staff also provide public relation activities including press releases, layout and design of flyers and brochures, as well as assistance in the production of the CRC's Annual Report, the Comprehensive Annual Financial Report, the Annual Work Program and Budget and the Area Plan. Staff also assist in contract development and formatting various documents.

Staff produces the Coastal Region's City/County Directory which is a vital source of information provided to the coastal cities and counties and contains listings for coastal Georgia's city council members, county commissioners, legislators, Georgia Regional Commissions, and the Coastal Regional Commission Council. This is available on our website at www.crc.ga.gov and updated as needed. The Publications Secretary is responsible for the organization's monthly newsletter, The Pelican Brief.

timely performance evaluations on each employee.

The Facilities Maintenance Coordinator is responsible for managing and coordinating the maintenance of the agency's fleet of vehicles and the CRC facilities.

For more information concerning Administrative Services, please contact Colletta Harper, Administrative Services Director at 912-262-2811.



The Administrative Services Director also provides Human Resource Support to the Directors and staff. She provides orientation to new staff and assists in benefit enrollment options. She also ensures that Directors provide



Proprietary Fund Budgets

Information Technology

Department Mission Statement

The Mission of the Information Technology Department is to provide high quality, reliable and secure technology services with a focus on innovation, fiscal responsibility and exceptional customer service.

Overview

The Information Technology (IT) Department manages all information technology systems and IT support of the CRC. IT provides application services, network services, mobile services, desktop services and phone services.

Staffing Summary

Staffing in the Information Technology Department include the Chief Technology Officer and the Network Administrator. We do not anticipate any changes in the current number of positions for FY 2013.

	Authorized Positions - # of Full-time Equivalent
FY10 Actual	2.1
FY11 Actual	1.4
FY12 Estimate	2.0
FY13 Budget	2.0
Percent Change	0.00%

Department Functions

IT staff provide application support services for all CRC departments. This includes enterprise wide systems such as SharePoint, Microsoft products, financial and asset management, electronic document management systems for individual departments and database support.

IT staff are responsible for providing technical support for the staff, including the ordering, operations, troubleshooting, and repair of devices and systems. Staff also performs installation, maintenance, and repair of computer software, stand-alone and networked hardware, voice and data networks and peripheral equipment.

The Chief Technology Officer is responsible for providing network services including network infrastructure, engineering and administration, system backup/restore, telephone infrastructure, and technology infrastructure coordination on other projects.

IT staff are responsible for the administration, maintenance and support of all mobile and land



Proprietary Fund Budgets

Information Technology

phone systems, as well as data devices used by all departments of the CRC.

IT provides technology services to CRC employees and assists departments in achieving their IT needs. This includes conducting business analysis to provide solutions that improve productivity and efficiency. On-going support for applications, hardware, installations, maintenance and user-training are also provided. Additionally, IT manages vendor contracts and provides a means for ordering software and equipment.

For more information concerning Information Technology Services, please contact Brandon Westberry, Information Technology Officer at 912-262-2886.



The IT Department was featured in the monthly publication of StateTech magazine for their successful introduction of client virtualization, also known as desktop virtualization. The use of thin clients has resulted in an approximate savings of \$8,000.



Proprietary Fund Budgets

Financial Services

Department Mission Statement

The Mission of the Financial Services Department is to provide professional, responsible fiscal management and stewardship with accurate financial reporting encompassing integrity, accountability, and exceptional customer service.

Overview

The Finance Department manages all internal and external financial activities of the CRC. The Department runs all financial operations required for the day-to-day maintenance of the Commission such as: accounts payable, accounts receivable, payroll, cash management, capital budgeting, financial analysis and reporting, and internal control procedures.

Staffing Summary

Staffing in the Department of Financial Services that are charged to the Internal Service Fund consist of the Finance Director and a Fiscal Assistant. Due to the large number of grants and contracts managed by the Aging and Transportation Departments, each has one full time fiscal staff whose time is direct charged to their department. We do not anticipate any changes in the current number of positions for FY 2013.

	Authorized Positions - # of Full-time Equivalent
FY10 Actual	2.0
FY11 Actual	2.0
FY12 Estimate	2.3
FY13 Budget	2.0
Percent Change	11.11%

The Finance Department supports other departments in the Commission by tracking the funding status and expenditure levels of grants received, submitting required reports to grantor agencies, and assuring compliance with federal, state, and local regulations for programs and funding received by the Commission.

The Finance Department plays an integral role in reviewing contracts, bids and proposals, monitoring the status of grants and programs in relation to contractual commitments, preparing requisite financial reports for grantor agencies, and monitoring the performance of subcontractors and their compliance with required guidelines, procedures and reporting.



Proprietary Fund Budgets

Financial Services

The Finance Director is responsible for ensuring the Annual Risk Assessment is completed and reviewed with the Council. The Annual Risk Assessment is a component of the CRC's Anti-Fraud Program. The Commission's fraud policy was established to facilitate the development of controls that will aid in the detection and prevention of fraud against the CRC.

The Finance Department is responsible for ensuring compliance with the Anti-Fraud Program. Annually, each employee and sub-contractor is required to review the Code of Business Ethics and Conduct, sign the code's Certification form and complete and sign the Code of Conduct Compliance Questionnaire.

The Finance Director is responsible for preparing the Comprehensive Annual Financial Report (CAFR). The purpose of the report is to provide the Council, management, staff, the public and other interested parties with detailed information reflecting the CRC's financial condition. The report also satisfies state law to publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement



for Excellence in Financial Reporting to the CRC for its CAFR for the fiscal year ended June 30, 2011. In order to be awarded a Certificate of Achievement, the CRC had to publish an easily readable and efficiently organized CAFR that satisfied

both generally accepted accounting principles and applicable legal requirements.

For more information concerning Financial Services, please contact Lena Geiger, Finance Director at 912-262-2820.





Proprietary Fund Budgets

Internal Service Funds

Internal Service Funds

These funds accounts for employee benefits and central support (indirect) costs in accordance with OMB Circular A-87. These costs are pooled and billed to the grants and contracts accounted for in the special revenue fund. These reimbursements from the special revenue fund are recognized as revenue in the internal service fund as cost recoveries. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fringe Benefit Cost Budget Summary

	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Released Time:					
Annual leave taken and accrued	\$ 76,989	\$ 83,468	\$ 92,599	\$ 92,446	-0.17%
Emergency leave	3,329	797	1,213	-	-100.00%
Holiday pay	77,777	80,064	82,725	99,443	20.21%
Jury Duty or Military leave	2,941	2,021	3,000	3,000	0.00%
Sick pay	48,848	49,555	40,949	73,827	80.29%
Total Released Time	209,884	215,905	220,486	268,716	21.87%
Fringe Benefits Paid:					
Pension	112,742	146,533	155,165	161,515	4.09%
Employer's FICA and Medicare	133,372	129,659	129,347	161,545	24.89%
Unemployment Insurance	-	18,150	18,104	16,000	-11.62%
Health Insurance	153,603	153,750	173,278	236,147	36.28%
Dental Insurance	11,872	8,571	11,222	13,972	24.51%
Long-term disability	10,821	10,214	11,669	13,220	13.29%
Worker's Compensation	5,969	5,385	5,550	8,000	44.14%
Total Fringe Benefits Paid	428,379	472,262	504,335	610,399	21.03%
Allocable Employee Benefits	\$ 638,263	\$ 688,167	\$ 724,821	\$ 879,114	21.29%



Proprietary Fund Budgets

Internal Service Funds

Fringe benefit costs are allocated to the benefiting cost objectives (departments) by means of a fringe benefit cost rate. Total chargeable salaries are used as the base to fairly allocate the costs.

Computation of Fringe Benefit Cost Rate

	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Gross Salaries	\$ 1,701,019	\$ 1,748,023	\$ 1,895,281	\$ 2,154,601	13.68%
Less: Released Time	(209,884)	(215,905)	(220,486)	(268,716)	21.87%
Allocation base - chargeable salaries	\$ 1,491,135	\$ 1,532,118	\$ 1,674,795	\$ 1,885,886	12.60%
Employee Benefit Rate	42.80%	44.92%	43.28%	46.62%	

Fringe Benefit Cost Recovery from:	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Aging Department	\$ 162,716	\$ 190,517	\$ 223,999	\$ 252,303	12.64%
Planning Department	107,681	87,121	62,291	50,793	-18.46%
Transportation Department	43,609	51,389	63,982	130,772	104.39%
Economic Development Department	12,341	26,968	30,114	34,734	15.34%
Indirect Service Fund	102,034	116,267	123,949	141,797	14.40%
Total Cost Recovery	\$ 428,379	\$ 472,262	\$ 504,335	\$ 610,399	21.03%



Proprietary Fund Budgets

Internal Service Funds

Central Support Cost Budget Summary

Expenditure Category	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
Salaries & Benefits	\$ 507,192	\$ 546,712	\$ 594,416	\$ 642,316	8.06%
Contractual	37,607	30,200	26,450	32,000	20.98%
Utilities/Telecommunications	35,985	56,794	60,400	49,600	-17.88%
Insurance & Liability	24,212	24,627	24,700	50,000	102.43%
Materials & Supplies	15,063	13,379	15,000	15,000	0.00%
Travel/Meetings & Seminars	25,932	35,877	28,000	30,000	7.14%
Other Operating Expenses	109,021	90,147	146,532	395,133	169.66%
Capital	-	-	-	-	0.00%
Total Expenditures	\$ 755,012	\$ 797,736	\$ 895,498	\$ 1,214,049	35.57%
Cost Recovery from:					
Aging Department	\$ 376,448	\$ 426,923	\$ 525,495	\$ 655,506	24.74%
Planning Department	249,123	195,226	147,677	131,162	-11.18%
Transportation Department	100,890	115,156	151,175	337,688	123.38%
Economic Development Department	28,551	60,431	71,151	89,692	26.06%
Total Cost Recovery	\$ 755,012	\$ 797,736	\$ 895,498	\$ 1,214,049	35.57%

Indirect costs are allocated to the benefiting cost objectives (departments) by means of an indirect cost rate. Total salaries plus fringe benefits is used as the base to fairly allocate the cost.

Computation of Indirect Cost Rate

	FY 10 Actual	FY 11 Actual	FY 12 Estimate	FY 13 Budget	Percent Change
A. Indirect Cost Pool	755,012	797,736	895,498	1,214,049	35.57%
B. Chargeable Salaries plus Fringe Benefits	1,622,207	1,673,573	1,815,496	2,129,685	17.31%
Indirect Cost Rate = A/B	46.54%	47.67%	49.33%	57.01%	

Statistical Information





Statistical Information

Coastal Georgia Statistical Information

County	Population (2010)	Per Capita Income (2009)	Unemployment Rate (2011)
Bryan	30,520	\$35,361	8.1%
Bulloch	65,445	\$24,172	10.3%
Camden	51,558	\$30,340	9.5%
Chatham	248,084	\$40,178	9.1%
Effingham	47,032	\$31,378	8.4%
Glynn	75,085	\$38,392	9.7%
Liberty	70,237	\$27,020	9.3%
Long	13,173	\$23,081	7.6%
McIntosh	12,689	\$27,001	10.8%
Screven	17,899	\$25,483	13.3%

Some of Coastal Georgia's Largest Employers and Estimated Employee Numbers

<u>Company</u>	<u>Estimated Number Employed</u>
Fort Stewart/Hunter Army Airfield	25,000
Kings Bay Naval Base	8,979
Gulfstream Aerospace	6,000
Memorial University Health System	4,640
Federal Law Enforcement Training Center	4,400
St. Joseph's Candler Health System	3,300
Southeast Georgia Health System	2,300
Georgia Pacific	2,000
Georgia Southern University	1,825
Savannah College of Art and Design	1,500
SNF	1,000
Briggs & Stratton	950
Georgia Ports Authority	900
Georgia Power	770
East Georgia Medical Center	750
Armstrong Atlantic State University	613
US Army Corps of Engineers	527
Liberty Regional Medical Center	525
Savannah State University	516



Statistical Information

Sources:

Bureau of Economic Analysis, Brunswick and Glynn County Development Authority, Bryan County Development Authority, Camden County Chamber of Commerce, Development Authority of Bulloch County, Georgia Department of Economic Development, Georgia Ports Authority, Liberty County Chamber of Commerce, Savannah Economic Development Authority, University System of Georgia.

Geology & Topography

The geological history of the region has created the string of ocean barrier islands, and marsh hammock islands (see Map F-3). The region is very flat, with minor exceptions, having the typical topography of the coastal plain found throughout the southeastern United States. The only notable exceptions are the dune ridges and river bluffs, where elevations may reach thirty feet or more above mean sea level. Elevations gradually increase inland, and the only natural contours are the remnants of prehistoric sea levels and associated movement of materials caused by ice formation and thawing. Due to the area's relative flatness, its rivers tend to meander, with many miles of bending and winding ox-bows.

Barrier Islands and Coastal Resources

All 100 miles of Georgia's ocean beaches are on the seaward faces of barrier islands; Table F-1 lists the approximate acreage and beach length of the largest islands. Given their attraction for commercial and residential uses, it is fortunate that ten of the eighteen major barrier islands are in public ownership. Except for Jekyll Island in Glynn County, none of these publicly owned islands are accessible by car from the mainland. Jekyll Island is owned by the State of Georgia, and is operated as a state park (see Table F-15). By law, 65% of the island shall remain in its natural and undeveloped state, and accessible to all Georgians. The remaining undeveloped islands are designated for wildlife management, environmental research, and/or undeveloped recreational uses. Of the total land area of the fifteen largest barrier islands, about 65% is in public ownership (36% state and 29% federal).

Road Network and Highway Corridors

There has been a substantial expansion of the road network in coastal Georgia, beyond what most other parts of the state have experienced. Statewide, the average number of road miles per county increased by 22 miles between 1994 and 2003. The increase in total road miles per coastal county was closer to 89 miles, with the majority of the region's new roads in recently-built subdivisions. Costs for road maintenance put a substantial burden on local governments.

There are two major highways in the coastal region, Interstates 16 and 95. Of the two, I-95 has the greater impact, passing as it does through all six counties and ultimately connecting the entire East Coast.

Public Transportation

The largest provider of public transportation in the region is the Chatham Area Transit (CAT) authority, which runs buses and shuttle services throughout that county. In addition, McIntosh County utilizes a private contractor, Silverhair Transportation, to provide public transit oriented primarily to the elderly. No other jurisdictions offer public transit; the problem may best be dealt with on a regional scale.



Statistical Information

Airports

The region is currently served by seven airports that provide a variety of private and commercial aviation services. The Savannah-Hilton Head International Airport is the area's major airport, and is served by national and regional carriers. Glynco Jetport in Brunswick is served by Delta, and offers daily service to Atlanta. Jacksonville International Airport, though outside the region, is close enough to be used frequently.

Ports

The Georgia Ports Authority (GPA) operates facilities at Savannah and Brunswick. The Port of Savannah, by far the larger of the two, focuses on container shipping and is now one of the major ports of the East Coast. The Port of Brunswick concentrates on automobiles and wood products. Both have grown rapidly over the years, thanks to investments such as replacement of the Talmadge Bridge (Savannah) and Sidney Lanier Bridge (Brunswick), extensive modernizing efforts, and the continuing expansion of global trade networks. The success of the ports has inevitably placed additional stress on the region's roads and railroads.

Atlantic Intracoastal Waterway

The mainland areas of the six coastal counties are bordered on the east by the Atlantic Intracoastal Waterway (ICW). The ICW serves as an inland water route and a connector to the Atlantic Ocean for recreational and commercial boaters and fishermen, commercial barge traffic, ferry operations, military boats and submarines. Running between Port Royal Sound, South Carolina, and Fernandina Beach, Florida, the ICW provides for a channel twelve feet deep at mean low water mark, and a bottom width of at least ninety feet. There are numerous tributary channels to the ocean. Anchorages and facilities exist along the waterway at wharves operated by the GPA and other terminal operators.

Railways

All of the coastal counties, except McIntosh, have access to freight rail. Railways in coastal Georgia are closely networked to ports and military installations. The region is served by the CSX (Seaboard Coastline), Norfolk Southern and Central of Georgia Railroads. Several small railways link industrial facilities to major railroads; these include the St. Marys Railroad connecting the Durango Paper Company (Gilman) site to the CSX corridor, and the Colonel's Island Railway connecting the Port of Brunswick to the CSX railway. With regard to passenger rail, Amtrak only provides service within the six counties to Savannah. However, there is an Amtrak station at Jesup in nearby Wayne County that is convenient to Glynn.

Higher Education

The coastal region, at present, is adequately served by several institutions of higher education. Savannah is home to Savannah State University, Savannah Technical College (STC), Savannah College of Art and Design, and Armstrong Atlantic State University (AASU). STC has an additional campus in Liberty County near Hinesville. The Coastal Georgia Community College (CGCC) is a two-year college based in Brunswick, with a smaller satellite campus known as the Camden Residence Center located in Kingsland. The Brunswick Center of CGCC is a collaborative effort between CGCC, Georgia Southern University and AASU; it offers several bachelors and master's degrees.

Appendix



Agency Wide Budget Detail