

AUTHORIZED POSITIONS

<u>General Fund</u>	As of January 1				
	2008	2009	2010	2011	2012
Commission	8	8	7	7	7
Finance	10	10	10	10	10
Procurement	8	8	8	8	8
Info Tech	21	21	20	19	19
Co Admin	3	4	4	4	4
Bd of Elec	4	4	4	4	4
Comm Svcs	16	16	4	4	5
HR	7	7	6	6	6
GIS	5	6	6	6	6
Management	2	0	0	0	0
Tax Commission	25	26	26	26	27
Tax Assessor	22	23	23	23	24
Clerk of Court	22	22	25	25	26
Superior Court	1	0	0	0	0
Probate Court	11	11	11	11	11
Juvenile Ct	10	10	10	10	10
Magistrate Court	15	16	17	17	17
Sheriff's Office	195	199	200	204	205
Detention Center	125	130	130	130	129
Emergency Svcs	3	3	5	3	3
R&B	45	45	44	52	52
Fleet	12	13	13	13	13
Maint	14	14	14	20	21
Eng	14	10	10	0	0
Econ Dev Auth	0	1	1	1	1
Planning	6	5	4	4	5
Code Comp	6	6	4	0	0
Plan Review	1	1	1	9	8
Ext Svc	1	1	1	1	1
Soil Conserv	0	0	0	0	0
Public Trans	5	9	9	10	10
Public Lib	21	22	19	19	19
Recreation	30	30	29	12	12
Wildwood Park	2	2	2	2	1
Animal Cont	14	14	13	14	14
Coroner	4	4	4	4	4
Senior Center	8	5	5	4	4
Total	696	706	689	682	686
Special Revenue Funds					
Building Standards	20	20	21	19	19
911	24	24	24	28	28
Visitors Center	1	1	1	1	1
Traffic Engineering	3	3	3	5	6
Construction/Maintenance	2	2	2	2	2
Fire Svcs	2	2	2	2	2
Total	52	52	53	57	58
Special Purpose Local Option Sales Tax					
	11	14	18	22	21
Enterprise Funds					
Water and Sewerage	102	100	103	111	116
Storm Water	13	13	13	14	15
Landfill/Recycling	3	2	2	2	1
Broadband Utility	0	0	0	2	2
Rental Facilities	3	3	3	6	6
Total	121	118	121	135	140
Internal Service Funds					
Risk Management	2	2	2	2	2
Customer Service	3	3	4	4	4
Total	5	5	6	6	6
Total Authorized Positions	885	895	887	902	911

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

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Retail Sales (amounts in thousands)	Unemployment Rate
2002	96,443	3,042,970	31,552	35.4	19,042	858,294	3.50%
2003	99,664	3,293,297	33,044	35.4	19,633	786,671	3.50%
2004	102,328	3,514,967	34,350	35.2	20,167	1,020,241	3.80%
2005	105,655	3,829,677	36,247	35.8	20,936	1,020,689	4.50%
2006	109,100	4,200,786	38,504	36.0	22,042	1,503,999	4.00%
2007	110,252	4,446,022	40,326	35.7	22,379	1,783,281	3.80%
2008	110,627	4,711,199	42,639	35.8	22,577	2,065,880	4.80%
2009	112,958	not available	41,943	36.5	23,305	not available	6.80%
2010	124,053	not available	not available	not available	23,685	not available	7.00%
2011	124,053	not available	not available	not available	23,891	not available	7.60%

Sources: Georgia County Guide, University of Georgia
Georgia Department of Labor
Columbia County Planning and Development Services Division
School enrollment provided by Columbia County Board of Education as of November 1, 2011.

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

TAXPAYER	2011			2002		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
John Deere Commercial Products	\$ 33,973,824	1	0.83%	\$ 12,758,348	4	0.57%
Georgia Power	33,523,877	2	0.82%	21,676,933	2	0.97%
Wal-Mart Real Estate Business	21,516,326	3	0.52%	7,186,039	6	0.32%
Quad Graphics (Quebecor)	20,760,875	4	0.51%	24,090,799	1	1.08%
Pollard Land Company	16,008,150	5	0.39%			0.00%
Club Car Inc	14,758,160	6	0.36%	7,993,716	5	0.36%
Mullins Crossing Inc	12,744,027	7	0.31%	-		-
Bell South Telecommunications	9,477,895	8	0.23%	12,832,348	3	0.57%
Georgia Iron Works	9,346,771	9	0.23%	5,772,981	8	0.26%
The Haven at Reed Creek LLC	8,174,473	10	0.20%	-		-
Atlanta Gas Light Company	-	-	-	6,389,320	7	0.29%
Lowe's Home Center	-	-	-	5,445,040	9	0.24%
Walden Glen LLC	-	-	-	4,300,303	10	0.19%
Total	\$ 180,284,178		4.40%	\$ 108,445,827		4.85%
Total taxable assessed value	\$ 4,102,661,727			\$ 2,232,580,387		

SOURCE: Tax Commissioner's Office

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

Employer	2011			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Columbia County Board of Education	3,027	1	10.47%	2,508	1	9.26%
Club Car, Inc.	910	2	3.15%	1,100	2	4.06%
Columbia County Board of Commission	902	3	3.12%	692	3	2.56%
Quebecor World Inc.	700	4	2.42%	522	4	1.93%
Walmart	620	5	2.15%			
John Deere Commercial Products	600	6	2.08%	400	7	1.48%
Georgia Iron Works	350	7	1.21%	300	8	1.11%
Greenfield Industries/Kennametal	225	8	0.78%	438	6	1.62%
Augusta Sportswear, Inc.	248	9	0.86%	450	5	1.66%
Serta Mattress-Augusta Bedding	130	10	0.45%	75	10	0.28%
Pollard Lumber				100	9	0.37%
Total	7,712		26.69%	6,585		24.32%

Sources: Development Authority of Columbia County
Georgia Department of Labor

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2004 General Obligation Bond Fund -

A capital projects fund used to account for the property acquisition and construction of projects funded with proceeds received from the issuance of the 2004 General Obligation Bonds.

2007 General Obligation Bond Fund –

This Capital Projects Fund accounts for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2007B Various Purpose General Obligation Bonds.

2009 General Obligation Bond Fund /Special Local Option Sales Tax Fund

2011-2016 – This Capital Projects Fund accounts for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

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

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

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

Adopted Budget: Appropriation of funds approved by the Board of

Commissioners at the beginning of each fiscal year.

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

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

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

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

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

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

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

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

Bond: A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which

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payment of the original investment plus interest is guaranteed by a specified future date.

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

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

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

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

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

information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

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

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

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

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

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

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CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

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

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

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

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

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

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

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining

seasonal and long-term borrowing needs and investment policy.

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

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

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

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

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

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

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

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

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

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

Debt Service Fund – 2004 General Obligation Bond – A debt service fund used to account for special purpose local option sales tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2004 General Obligation Bonds.

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

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

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

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

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

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

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

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

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

Encumbrance: Commitments for unperformed contracts for goods or services.

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

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

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measured. Expenditures measure current outlays, while expenses measure total costs.

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

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

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

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

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

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

Fleet Replacement Fund: An internal service fund to finance the acquisition of new and replacement vehicles and

equipment for the General Fund and IPTF.

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

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

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

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

GASB: Governmental Account Standards Board – the authoritative

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accounting and financial reporting standard-setting body for government entities.

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

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

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

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

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

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

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial

resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

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

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

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

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

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

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

Interfund Reimbursements: Payments from funds responsible for particular expenditures or expenses to the funds

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that initially paid for them. These are treated as an adjustment to expenses or expenditures.

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

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

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

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

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

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future

date. This term does not include encumbrances.

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

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

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

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

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

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

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

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2)

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

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

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

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

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

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

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

supplies, professional services, and rental fees.

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

Ordinance: See “Budget Resolution or Ordinance”

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

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

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

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

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

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government’s ongoing organizations and activities that are similar to those often in the private sector.

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

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

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

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

Resolution: See "Budget Resolution or Ordinance"

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

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

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

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

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

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

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

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

Special Local Option Sales Tax Fund 2001-2005 - A capital projects fund used to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2001 through 2005.

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

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

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

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

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

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the county, their property’s assessed value, and the amount of taxes due.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

Water and Sewerage Fund – An enterprise fund used to account for water and sewer operations as well as construction and maintenance of water and sewerage projects.



Columbia County Board of Commissioners
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