



COLUMBIA COUNTY  
GEORGIA



# BUDGET BITS

*Fiscal Year Ending June 30, 2007*



*FY 2006/2007*

***Budget Bits***

*"A Budget Excellence in Action"*

*"As we continue to meet or exceed every requirement placed upon us by State and Federal law and adhere to all the best accounting practices, our citizens demonstrate complete confidence in the accountability of all funds."*



***Columbia County, Georgia  
FY 2006/2007 Annual Budget***

***Presented by  
Columbia County Board of Commissioners***

***Ron C. Cross, Chairman  
Stephen W. Brown Jr., Vice Chair  
Thomas W. Mercer, Jr.  
Diane H. Ford  
Lee I. Anderson***

***Prepared By  
County Administrator Steve Szablewski  
and  
Finance Director Leanne C. DeLoach, CPA***

***Adopted by the  
Columbia County Board of Commissioners  
Columbia County, Georgia  
June 6, 2006***



## **BOARD OF COMMISSION CHAIRMAN RON C. CROSS**

Every year, the County's overall goal is to provide essential services to our citizens as cost effectively and professionally as possible. The Board of Commission works diligently to plan for the future while ensuring that current programs and processes are working as smoothly as possible. We continually seek to improve.

Many of our projects and goals for FY 2006-2007 have been initiated years ago and are finally coming to fruition – such as the opening for the new library, performing arts center, and amphitheater. With these wonderful facilities open, this area of the county will become the cultural “heart” of the community. We anticipate that the Government Center will soon be as busy in the evening as it is during the day with the community enjoying these new facilities.

Our park system is continually adding new features. Blanchard Woods Park should be open in 2007, and the additional soccer fields, open space, and natural surroundings will be enjoyed by many. New facilities will be built in Reed Creek and Wildwood Park. Our newly created CVB has begun to market these areas to attract more regional and national events such as our successful Georgia Games and ESPN bass fishing tournament.

The Building and Commercial Services Division was created in late 2005 in response to the need for quicker turn-around for the plans and consistency in enforcement of our building codes. A greater emphasis has also been put on the removal of dilapidated structures and online permitting as well as stormwater management for new development.

As is the goal every year, the Board of Commission wants to balance the budget without raising the property tax millage rate. This can only be done if we are diligent in our use of all our resources especially fuel and advanced planning as we open large facilities like the new library. The new Sheriff's Office substation and Emergency Operations Center on the corner of N. Belair and Ronald Reagan Drive will be open this summer.

The transition into the use of one fire department to provide fire services has gone well. They are building on a strong foundation built by the volunteer fire departments whose dedication will continue to be appreciated and followed. The County is in the process of building permanent stations where temporary stations currently stand.

The topics of incorporation and consolidation will continue to be explored as we feel that a consolidated government ensures future generations with a streamline government and the most options for financing by being a city, a county, and a consolidated government. Name recognition for economic development, increased funding through franchise fees, continuation of our streamlined government, and fair distribution to taxes makes consolidation a win-win situation for the County now and in the future.

Ron C. Cross  
Chairman

# DISTRICT COMMISSIONERS

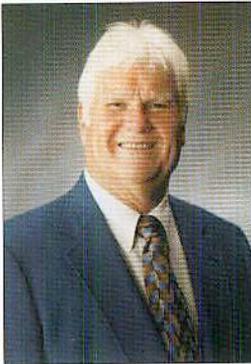


*Steve Brown*

## DISTRICT 1

Steve Brown is the Chairman of the Community and Emergency Services Committee that meets the fourth Monday of each month in the Evans Government Center Auditorium at 4:30 PM. Steve served on the Planning Commission for over four years and the Board of Equalization for three years. Steve has completed the County Commissioner

Training Program by the Association of County Commissioners of Georgia (ACCG) and the University of Georgia. He also serves as the Vice Chairman of the Board of Commissioners.



*Tom Mercer*

## DISTRICT 2

Tom Mercer is the Chairman of the Public Works Committee that meets the second Monday of each month in the Evans Government Center Auditorium at 8:00 AM. Tom served on the Recreation Advisory Board and has completed the County Commissioner Training Program by the Association of County

Commissioners of Georgia (ACCG) and the University of Georgia.

# DISTRICT COMMISSIONERS



*Diane Ford*

## DISTRICT 3

Diane Ford is the Chairwoman of the Planning and Engineering Committee that meets the fourth Monday of each month in the Evans Government Center Auditorium at 3:30 PM. Diane has served on the Commission for over eleven years and has completed the County Commissioner Training Program by the Association of County Commissioners of Georgia (ACCG) and the University of Georgia.



*Lee Anderson*

## DISTRICT 4

Lee Anderson is the Chairman of the Management and Financial Services Committee that meets the second Monday of each month in the Evans Government Center Auditorium at 9:00 AM. Lee has served on the Columbia County School Board and is currently the president of the Columbia County Farm Bureau.



*Steve Szablewski*

## COUNTY ADMINISTRATOR

As County Administrator, the development of and adherence to the annual budget is a major responsibility. The process to develop each annual budget takes almost six months. However, long-range planning is needed for large capital expenditures and the opening of new facilities which involve increased staffing.

The annual process begins as each of the County's Elected Officials and Division Directors review their current and proposed needs. Adhering to the desire of the Board of Commission not to raise the millage rate, every department has stayed within tight fiscal parameters. Where appropriate, we try

to use technology – not additional staffing – to improve services cost-effectively.

Because of the ability of all involved in the budget process to focus on the needs of the County as a whole, we were able to reach a balanced budget without an operating millage rate increase for the ninth year in a row. This is teamwork at its finest.

In the past eleven years, our fiscal management has been so outstanding that our bond rating was recently raised to an "AA". This designation translated into a savings of over \$1 million dollars in interest payments because our improved bond rating allowed the County to refinance bonds at a much lower interest rate.

In our rapidly growing county, the needs and desires of our citizens expand. The passing of the SPLOST referendum in July 2004 will fund projects identified in public meetings as being essential for public safety and/or highly desirable to increase the quality of life in the County.



*Leanne DeLoach*

## FINANCE DIRECTOR

Governmental financial integrity is the core element to the success of Columbia County. As we continue to meet or exceed every requirement placed upon us by State and Federal law and adhere to all the best accounting practices, our citizens demonstrate complete confidence in the accountability of all funds.

As part of compliance with State regulations, the Finance Department compiles and distributes a Comprehensive Annual Financial Report (CAFR). This report includes, in part, basic financial statements, the independent auditors' report on the financial statements and schedules, demographic information, required bond disclosures, and the schedules of expenditures of Federal and State awards.

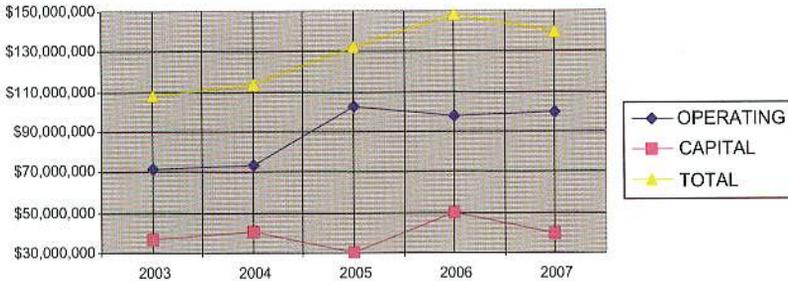
For the seventh consecutive year, the County's CAFR has been awarded the prestigious Certificate of Achievement for Excellence in Financial Reporting.

This Certificate is awarded only after extensive reviews by several outside agencies and guarantees accounting of all funds. This year's budget is excellence in action. All Elected Officials and staff worked diligently to determine their needs and successfully stay within monetary guidelines, showed restraint in their spending during prior fiscal years, and used all resources possible to ensure that funds were spent as judiciously as possible. Fiscal responsibility is an inherent theme county-wide.

# 2006/2007 BUDGET SUMMARY

|                     |                             |
|---------------------|-----------------------------|
| OPERATING           | \$99,587,209                |
| CAPITAL             | <u>39,632,325</u>           |
| <b>TOTAL BUDGET</b> | <b><u>\$139,219,534</u></b> |

BUDGET HISTORY  
OPERATING AND CAPITAL



*The total budget for Columbia County operates on a fiscal year basis of July 1 through June 30 and consists of two budget types: operating and capital. The operating budgets provide funding for daily operations of the County, such as administration, courts, public safety, and recreation. The capital budgets provide funding for major projects, such as the construction of new facilities, transportation projects, and water and sewer improvements. The operating budgets have steadily increased since 2003 due to the opening of new facilities, such as the Performing Arts Center, Amphitheater and Public Library in FY 2006.*

# **COLUMBIA COUNTY GOVERNMENT**

## **ADMINISTRATION**

Steve Szablewski  
Phebe Dent

County Administrator  
County Clerk

## **DIVISION DIRECTORS**

Richard Harmon  
Barry Smith  
Scott Herring  
Pam Tucker  
Miguel Valentin  
Leanne DeLoach  
Todd Glover  
Jeff Browning  
Bill Clayton

Building & Commercial Services  
Community & Leisure Services  
Construction and Maintenance Services  
Emergency Services  
Engineering and Environmental Services  
Financial Services  
Management Services  
Planning and Development Services  
Water and Sewer Services

## **ELECTED OFFICIALS**

Cindy Mason  
Tommy King  
Wade Padgett  
Pat Hardaway  
Clay Whittle  
Kay Allen

Clerk of Court  
Coroner  
Magistrate Court Judge  
Probate Court Judge  
Sheriff  
Tax Commissioner

# 2006/2007 BUDGET HIGHLIGHTS

## GENERAL FUND

|  |             |
|--|-------------|
| Increase from prior year   | 9.58%       |
| Economic Development   | \$1,107,202 |
| 1.15% contingency  | \$558,016   |
| 28 new positions in various County departments<br>and other promotions and reclassifications | \$735,644   |
| Merit/benefit increases  | \$486,418   |
| Capital equipment  | \$2,184,492 |
| 35% increase in fuel   | \$200,000   |
| 10% projected growth in property tax revenue   | \$2,019,386 |
| 8% projected growth in sales tax revenue   | \$1,248,899 |

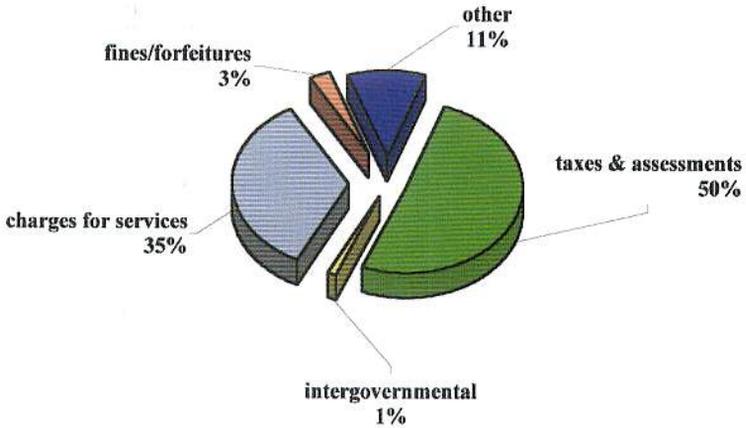
## New Depts/Funds

No new departments/funds have been added for FY 2006/2007. Staff is working on a proposal to implement a Fleet Management Internal Service Fund. Should the BOC approve the creation of this fund, the budgets for all participating funds will be amended as needed.

# OPERATING BUDGET BY FUND

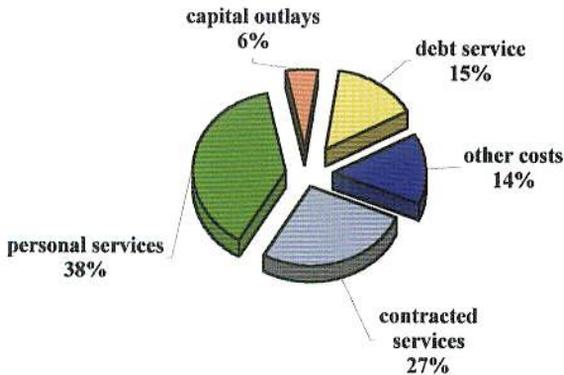
|                               |                                    |
|-------------------------------|------------------------------------|
| <b>GENERAL FUND</b>           | <b><u>\$48,328,904</u></b>         |
| <b>SPECIAL REVENUE FUNDS</b>  |                                    |
| Building Standards            | \$ 1,486,652                       |
| Library Board                 | 106,100                            |
| Clean & Beautiful Memorial    | 2,000                              |
| Recreation Advisory Board     | 60,000                             |
| Street Lights                 | 1,292,928                          |
| 911                           | 1,780,950                          |
| Drug Abuse Treatment          | 50,000                             |
| Juvenile Services             | 45,000                             |
| Jail                          | 150,000                            |
| Federal Asset Sharing         | 15,000                             |
| State Condemnation            | 25,000                             |
| Community Centers             | 456,173                            |
| Development Authority         | 1,042,412                          |
| Hotel/Motel Tax               | 451,836                            |
| Fire Services Fund            | 6,323,151                          |
| Sheriff's Donations           | 10,000                             |
| Insurance Premium Tax Fund    | 4,251,674                          |
| Community Events Fund         | 20,000                             |
|                               | <b><u>\$ 16,526,464</u></b>        |
| <b>DEBT SERVICE FUND</b>      |                                    |
| Property Tax                  | \$ 2,002,298                       |
| SPLOST                        | 5,462,500                          |
|                               | <b><u>\$ 7,464,798</u></b>         |
| <b>ENTERPRISE FUNDS</b>       |                                    |
| Water and Sewer Services      | \$17,986,385                       |
| Storm Water Utility           | 2,447,094                          |
| Landfill                      | 928,701                            |
|                               | <b><u>\$ 21,362,180</u></b>        |
| <b>INTERNAL SERVICE FUNDS</b> |                                    |
| Employee Medical Plan         | \$ 4,838,780                       |
| Risk Management               | 936,679                            |
| Customer Service/Info Center  | 129,404                            |
|                               | <b><u>\$ 5,904,863</u></b>         |
| <b>TOTAL OPERATING BUDGET</b> | <b><u><u>\$ 99,587,209</u></u></b> |

## ALL OPERATING FUNDS REVENUES



*Approximately 50.93% of the County's operating revenues is derived from taxes & assessments.*

## ALL OPERATING FUNDS APPROPRIATIONS



*Approximately 38.45% of the County's total operating budget is dedicated to personnel services (employee salaries and benefits). Other costs include supplies, interfund transfers and contingency funds.*

# CAPITAL BUDGET BY FUND

**ROAD/DRAINAGE PROJECTS**                    \$ 1,500,000

**2001/2005 SPECIAL PURPOSE  
LOCAL OPTION SALES TAX**

|                            |                      |
|----------------------------|----------------------|
| Personnel                  | \$ 15,501            |
| Recreation                 | 3,609,682            |
| Public Buildings           | 2,109,682            |
| Municipal Gov't Contracts  | 5,457,284            |
| Intergovernmental Projects | 1,500,000            |
|                            | <u>\$ 12,692,149</u> |

**2006/2010 SPECIAL PURPOSE  
LOCAL OPTION SALES TAX**

|                            |                      |
|----------------------------|----------------------|
| Recreation                 | \$ 1,500,000         |
| County Facilities          | 1,000,000            |
| Transportation             | 2,500,000            |
| Debt Service               | 8,000,000            |
| Intergovernmental Projects | 597,704              |
|                            | <u>\$ 13,597,704</u> |

**2004 GO BOND**

|                            |                     |
|----------------------------|---------------------|
| Personnel                  | \$ 6,760            |
| Recreation                 | 4,047,768           |
| County Facilities          | 447,768             |
| Public Safety              | 4,047,768           |
| Intergovernmental Projects | 1,000,000           |
|                            | <u>\$ 9,550,064</u> |

**WATER/SEWER  
RENEWAL EXTENSION**                    \$ 2,292,408

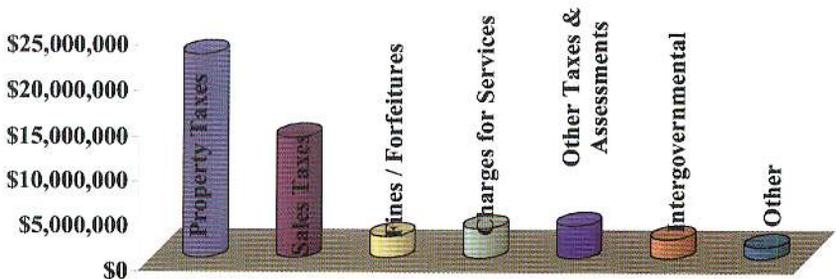
**TOTAL CAPITAL BUDGET**                    \$ 39,632,325

*The majority of capital projects are financed on a "pay as you go" basis. The 2001/2005 SPLOST Fund is supported by monthly collections from this tax, which expired December 31, 2005. Beginning January 1, 2006, monthly splost collections support the 2006/2010 SPLOST Fund. The Water/Sewer Renewal & Extension projects are supported by user fees charged by the water/sewer system.*

# GENERAL FUND REVENUES

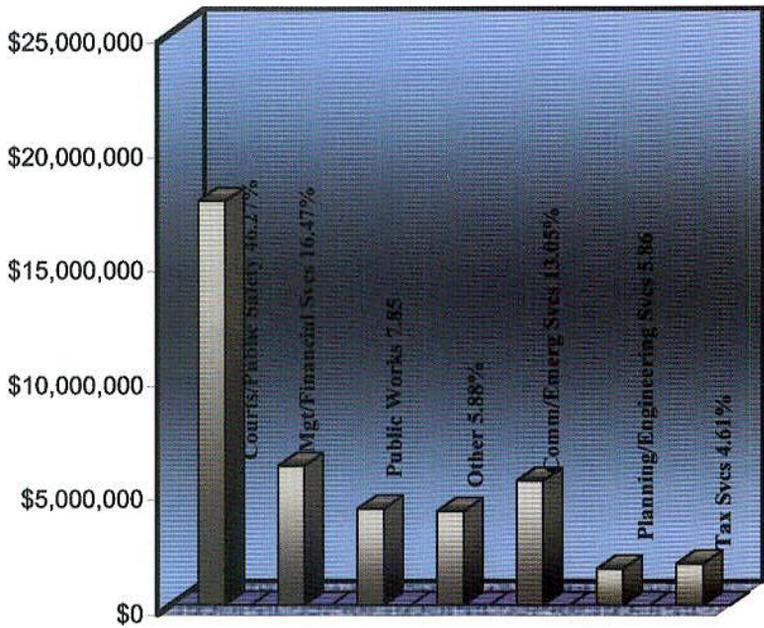
*The General Fund is the County's largest operating fund. General County services and Elected Officials' offices are funded through the General Fund. Property taxes provide 46.47% of the revenue to operate the General Fund.*

| Sources                   | 2007 Budget                       |
|---------------------------|-----------------------------------|
| Property Taxes            | \$22,463,248                      |
| Sales Taxes               | 13,383,718                        |
| Fines / Forfeitures       | 2,355,000                         |
| Charges for Services      | 3,230,094                         |
| Other Taxes & Assessments | 3,575,000                         |
| Intergovernmental         | 2,087,102                         |
| Other                     | 1,234,742                         |
| <b>Total Revenues</b>     | <b><u><u>\$48,328,904</u></u></b> |



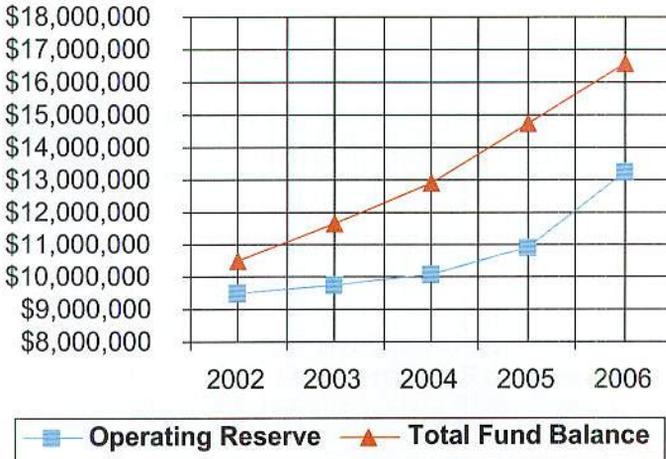
# GENERAL FUND APPROPRIATIONS

| <u>Dept.</u>                | <u>2007 Budget</u>                |
|-----------------------------|-----------------------------------|
| Economic Development        | \$1,107,202                       |
| Commissioners               | 980,905                           |
| Finance                     | 585,601                           |
| Procurement                 | 442,903                           |
| Contingency                 | 558,016                           |
| Information Technology      | 2,617,841                         |
| County Administration       | 231,627                           |
| Board of Elections          | 381,577                           |
| General Overhead            | 2,357,120                         |
| New Appropriations          | 486,418                           |
| Community Services          | 345,834                           |
| Human Resources             | 642,386                           |
| GIS                         | 496,671                           |
| Management Services         | 1,402,139                         |
| Tax Commissioner            | 1,279,786                         |
| Tax Assessor                | 949,857                           |
| Clerk of Court              | 1,315,842                         |
| Superior Court              | 113,164                           |
| Probate Court               | 674,583                           |
| Juvenile Court              | 498,115                           |
| Magistrate Court            | 744,022                           |
| Sheriff                     | 11,785,898                        |
| Jail                        | 6,714,945                         |
| Emergency Services          | 285,455                           |
| District Attorney           | 408,750                           |
| Emergency Medical Svcs      | 500,000                           |
| Roads & Bridges             | 2,629,287                         |
| Central Shop                | 591,009                           |
| Maintenance                 | 574,252                           |
| Engineering                 | 800,895                           |
| Planning & Development      | 548,467                           |
| Code Compliance             | 306,976                           |
| Plan Review                 | 67,733                            |
| Extension                   | 126,844                           |
| Public Transit              | 187,660                           |
| Libraries                   | 1,105,227                         |
| Recreation                  | 1,659,238                         |
| Wildwood Park               | 110,119                           |
| Forestry                    | 7,443                             |
| Health Department           | 437,039                           |
| Family & Children Svcs      | 76,658                            |
| Animal Care & Control       | 611,602                           |
| Coroner                     | 107,696                           |
| Senior Center               | 474,102                           |
| <b>Total Appropriations</b> | <b><u><u>\$48,328,904</u></u></b> |



***46.27% of the General Fund budget is dedicated to Courts and Public Safety.***

## GENERAL FUND FUND BALANCE HISTORY



*The goal of the Columbia County Board of Commissioners is to establish an operating reserve within the General Fund to provide funds for 75 to 100 days of operations. This reserve is to provide for operating contingencies and to provide adequate funds to operate without short-term borrowing. Fund Balance is an indicator of the County's financial strength and is the basis for our Aa3 bond rating. Total fund balance includes the operating reserve plus a catastrophic reserve of \$1 million, as well as minor reserves for inventories and other encumbrances.*

# MILLAGE RATE

| YEAR | COUNTY |      |      | SCHOOL |      | STATE | TOTAL        |
|------|--------|------|------|--------|------|-------|--------------|
|      | TAX    | BOND | FIRE | TAX    | BOND |       |              |
| 2002 | 7.05   | 0.65 | 0.00 | 17.18  | 0.00 | 0.25  | <b>25.13</b> |
| 2003 | 6.93   | 0.77 | 0.00 | 17.18  | 0.00 | 0.25  | <b>25.13</b> |
| 2004 | 6.93   | 0.77 | 1.68 | 17.18  | 0.00 | 0.25  | <b>26.81</b> |
| 2005 | 7.03   | 0.67 | 1.68 | 17.18  | 0.00 | 0.25  | <b>26.81</b> |
| 2006 | 7.20   | 0.50 | 1.68 | 17.18  | 0.00 | 0.25  | <b>26.81</b> |

## PROJECTED TAX BILL

|                                     |              |
|-------------------------------------|--------------|
| Residential Market Value            | \$100,000.00 |
| 40% Assessed Value                  | \$40,000.00  |
| Regular Homestead Exemption         | \$2,000.00   |
| Homestead Tax Relief Grant Credit   | \$8,000.00   |
| Projected Tax Bill – Incorporated   | \$758.90     |
| Projected Tax Bill – Unincorporated | \$809.30     |

### Incorporated Dollars



| COUNTY   | SCHOOL   | STATE  |
|----------|----------|--------|
| 31%      | 68%      | 1%     |
| \$236.00 | \$515.40 | \$7.50 |

### Unincorporated Dollars



| COUNTY   | SCHOOL   | STATE  |
|----------|----------|--------|
| 35%      | 63%      | 1%     |
| \$286.40 | \$515.40 | \$7.50 |



**COLUMBIA COUNTY**  
*GEORGIA*