

# TABLE OF CONTENTS

VISION/GOALS.....	1
BOARD OF COMMISSIONERS .....	2
ORGANIZATIONAL CHART .....	4
PRINCIPAL OFFICIALS .....	5
LETTER TO COMMISSION .....	6
BUDGET SUMMARY .....	8
OPERATING FUNDS .....	9
CAPITAL EXPENDITURES FOR OPERATING FUNDS .....	10
CAPITAL PROJECTS FUNDS .....	12
COUNTYWIDE SOURCES/USES OF FUNDS .....	13
REVENUE SUMMARY .....	14
REVENUE ANALYSIS.....	15
EXPENDITURE SUMMARY .....	17
GENERAL FUND SUMMARY.....	18
AUTHORIZED POSITIONS.....	20
FUND BALANCE, GENERAL FUND.....	21
MILLAGE RATE.....	22



**Our Vision:** To be recognized as a world-class community and local government.

**Our Mission:** To provide efficient and cost-effective essential services in a professional manner.

**Our Values:** To maintain the highest level of ethical and performance standards.

**Our Pledge:** We will serve as responsible stewards of public assets, interests, and trust.

### **TOP TEN GOALS FOR 2009**

1. Balance 2009/10 budget without a property tax millage increase
2. Multi-year financial plan
3. Improve County-wide business processes through technology
4. County-wide recycling program/Keep Columbia County Beautiful
5. Begin construction of William Few Parkway Extension
6. Complete the 2006 General Obligation Bond projects
7. Complete the 2006-2010 SPLOST projects
8. Begin 2011-2016 SPLOST projects funded by General Obligation Bonds
9. Prepare use-friendly guidelines for regulations managed by Planning
10. Initiate various water, sewer, and storm water capital projects

## Columbia County Board of Commissioners



**Left to Right: District 1 Commissioner Ron Thigpen, District 2 Commissioner Trey Allen, Countywide Chairman Ron Cross, District 3 Commissioner Charles Allen, District 4 Commissioner Scott Dean**

The Board of Commissioners seeks to provide the necessary county services in the most cost-efficient and effective manner and to provide the foundation and guidelines necessary for the future prosperity of Columbia County. Each Commissioner is chairman over a committee which provides the conduit for information and business to be conducted from the various County departments and the Board of Commissioners.

The Board of Commissioners meets the first and third Tuesday of every month at 6:00 p.m. The meetings are held in the Auditorium of Building A at the Evans Government Center. Commission meetings are broadcast on Saturday at 10:00 a.m. on Comcast channel 103 or Knology channel 96 and are available on [EarthCast](#).



**Ron C. Cross**  
Chairman  
Term: 2007-2010

**Member:**  
Community Emergency Services Committee  
Management Financial Services Committee  
Planning & Engineering Services Committee  
Public Works Services Committee



**Ron Thigpen**  
Vice Chair  
Term: 2007-2010  
District 1

**Chair:** Management and Financial Services Committee  
**Vice Chair:** Public Works Services Committee



**Trey Allen**  
Term: 2009-2012  
District 2

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



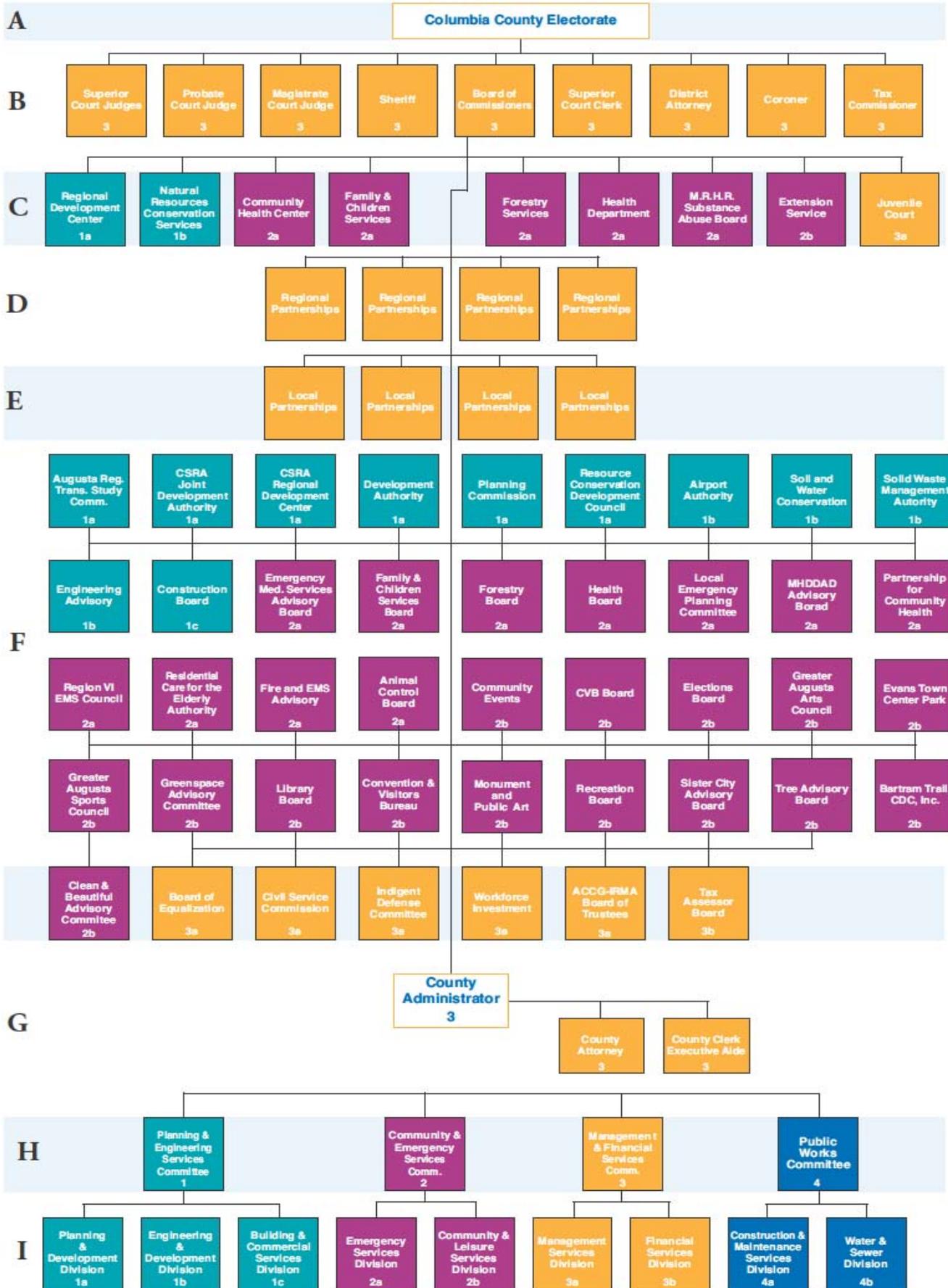
**J. Charles Allen, Jr**  
Term: 2009-2012  
District 3

**Chair:** Public Works Services Committee  
**Vice Chair:** Development Services Committee



**Scott Dean**  
Term: 2008-2010  
District 4

**Chair:** Community and Emergency Services Committee  
**Vice Chair:** Management and Financial Services Committee



A. Citizens of Columbia County  
 B. Elected and Constitutional Officials  
 C. State supported services and organizations

D. Regional Partnerships  
 E. Local Partnerships  
 F. County Boards and Authorities

G. County Administrator and direct reports  
 H. Committees that report to the Board of Commission  
 I. County Divisions

**COLUMBIA COUNTY, GEORGIA**  
**PRINCIPAL OFFICIALS**  
**June 30, 2009**

**ELECTED OFFICIALS**

**BOARD OF COMMISSIONERS**

Ron C. Cross, Chairman  
Ronald L. Thigpen, Vice Chairman, District 1

District 2	James E. Allen, III
District 3	J. Charles Allen, Jr.
District 4	A. Scott Dean

**CONSTITUTIONAL OFFICERS**

Tax Commissioner	Kay Allen
Clerk of Court	Cindy Mason
Magistrate Court Judge	Bobby Christine
Probate Court Judge	Pat Hardaway
Sheriff	Clay Whittle
Coroner	Vernon Collins

**APPOINTED OFFICIALS**

County Administrator	Steve Szablewski
Deputy County Administrator	Scott Johnson
Director of Financial Services	Leanne C. DeLoach
Director of Development Services	Richard Harmon
Director of Community and Leisure Services	Barry Smith
Director of Water and Sewerage Services	William C. Clayton
Director of Construction and Maintenance Services	Scott Herring
Director of Emergency and Operation Services	Pamela P. Tucker
County Clerk	Erin Hall
County Attorney	Douglas D. Batchelor, Jr.

## **Chairman and Members of the Board of Commissioners:**

I am pleased to present to you the adopted budget for fiscal year 2010, which will begin July 1, 2009. At the budget reviews conducted by the oversight committees of the Columbia County Board of Commissioners, the County Administrator and staff were instructed to balance the budgets for all Columbia County funds with no property tax increase and no new programs unless authorized by the Board of Commissioners (BOC). To accomplish this objective, all Elected Officials and Division Directors were asked to recommend measures to reduce expenditures and increase revenues. The departments were asked to prepare their budgets using the zero-based method in an amount no greater than the fiscal year 2009 budget. Through the cooperative effort of all involved, a budget for Columbia County is balanced for all funds for fiscal year 2010.

This budget provides funding to maintain current levels of service, with no increase in the millage rate, while reducing operating costs and capital outlay where possible. The budget for all funds totals \$172,975,764, reflecting an increase from the fiscal year 2009 revised budget of \$15,886,183, or 10.11%. This increase is due to anticipated expenditures of \$19,881,732 from proceeds received with the issuance of the 2009 general obligation bonds. The General Fund budget decreased \$339,348 from the fiscal year 2009 revised budget, or -0.60%, while the budget for the Fire Services Fund increased by \$606,316, or 7.12%, due to the opening of new fire stations. The Water and Sewerage Fund and Storm Water Utility Fund budgets decreased by \$500,000 and \$45,506, respectively, or -2.1% and -1.82%.

### ***Highlights***

- Total General Fund expenditures, including interfund transfers, decreased by 0.60% over the fiscal year 2009 revised budget, including a contingency of \$824,362, or 1.48% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in personnel costs of 1.85%, a decrease in new personnel requests of 53.14%, an increase in operating expenditures of 2.05%, a decrease in contingency of 13.39% and a decrease in capital requests of 35.94%.
- Interfund transfers from the General Fund consist of \$596,000 for funding year 3 of the Fleet Replacement Fund and \$273,000 for reducing the deficit in the Community Centers Fund.
- New personnel requests within the General Fund consist of 4 new positions, a 35 day delay in replacement of vacancies, a 2% merit increase, funding for recommendations included within the salary study in the amount of \$15,000, funding for a "Healthy Lifestyle" program in the amount of \$15,000, and funding for wellness physicals in the amount of \$85,000. New hires are budgeted at a rate of "entry only" and include various effective dates. The combined cost of these additional personnel and benefit requests is \$241,622.
- New personnel requests within other funds include 2 positions in the Water and Sewerage Fund totaling \$69,694 and 4 positions in the 911 Fund totaling \$134,110.
- No new departments or funds have been proposed for FY 2009/2010. The Management Services Division/department was eliminated and combined with other departments within the General Fund.

### ***Revenue Assumptions***

- Growth in the property tax digest is projected to be 1.5%. However, the budget was prepared and balanced using no growth in property tax revenues due to economic uncertainty and ongoing changes in state legislation. Any actual growth in the property tax revenues will be added to the contingency fund.
- Local Option Sales Tax revenues are expected to remain flat due to current economic conditions. Therefore, the budget was prepared and balanced using no growth in sales tax revenues.

### ***Fund Balance***

Fund Balance as of June 30, 2008, totaled \$27 million. Of this total, \$10.5 million is unreserved and undesignated. Staff recommends the following designations be established totaling \$10 million:

- Catastrophic Leave                      \$2.5 million
- Employee Medical Plan                \$500,000
- Renewal & Extension                    \$3 million
- Economic Incentives                    \$3 million
- Fleet Fund                                 \$1 million

Also included within the total fund balance are an operating reserve of \$15.2 million, or 100 days of operations, and an extraordinary loss reserve of \$1 million. Total fund balance including all reserves and the above mentioned designations equates to 175 days of operations.

### *Issues for Future Consideration*

- Continuation of the Management Review Team for position vacancies – A 35 day delay in the replacement of vacancies has been included in the budget. Budgeted savings for fiscal year 2009 were \$249,000. Actual savings as of June 30, 2009, were \$877,818. This is due to the establishment of a management review team which analyzes all position vacancies to determine if replacement is necessary. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Budgeted savings for fiscal year 2010 are \$236,000.
- Flexible Work Schedule Program – On June 16, 2009, the BOC approved extending this program for fiscal year 2010. The purpose of the program is to reduce energy and fuel costs, increase customer service, and improve employee morale. Because different employees are off on different days, equipment and vehicle sharing has been implemented thus allowing us to decrease the size of the fleet. Unplanned absences and requests for personal time off have greatly diminished. This program will be evaluated annually for continuation.
- Delay in collection of property tax revenues – Due to recent changes in state legislation concerning property tax revenues, the County will experience approximately a 2 month delay in the collection of property tax revenues. In prior years, the due date for payment of property taxes was November 15<sup>th</sup>. This year, the due date is anticipated to be January 15, 2010. Close and constant monitoring of the budget will be needed to ensure adequate cash balances during this time. Fortunately, the County currently maintains healthy reserve levels. However, capital expenditures will need to be placed on hold so that current cash balances can be maintained for normal operations and unforeseen emergencies. The possibility of obtaining a “tax anticipation note” may need to be explored.
- Decline in sales tax revenues – The County has experienced a steady decline in sales tax revenues during fiscal year 2009 as a direct result of current economic conditions. Total collections for the period June 2008 through May 2009 decreased 7.15% from the previous 12 months. Although no growth was included in budgeted revenues for fiscal year 2010, budget adjustments to reduce costs may be necessary should this decline continue.
- Street Lights assessment – In April 2009, the internal auditors evaluated the current fee structure of the assessment included on the property tax bills to fund operations of the Street Lights Fund as well as disbursements made from this fund. Based on this review, staff determined that revenues received do not cover the expenses incurred and, therefore, the rate should be increased effective with the 2009 property tax assessments. Also, the disbursements have been reviewed and proper costs associated with this fund have been identified.
- 911 funding and advisory board – The issue of establishing a 911 Advisory Board needs to be discussed with the Sheriff’s Office and other pertinent organizations. The Fire Services Fund budget could be reduced if fire dispatchers were made employees of 911, thereby reducing the amount of funds needed from the Insurance Premium Tax Fund to subsidize fire operations.

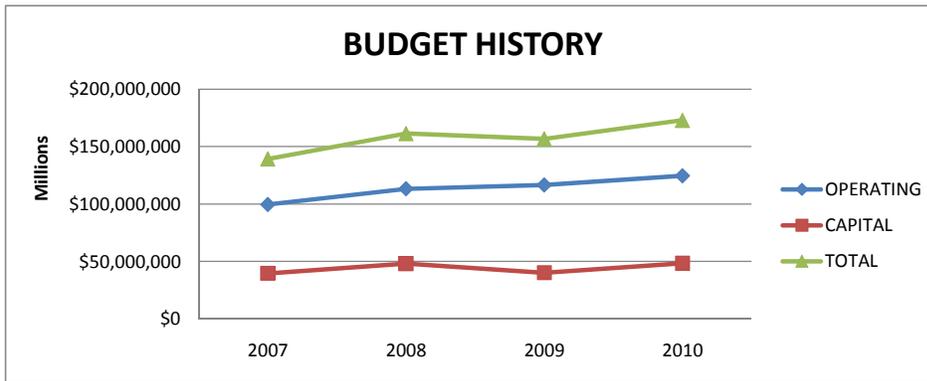
The process of preparing, recommending, and adopting a balanced budget is always a challenging task for staff and Elected Officials. Your support and direction throughout the budget process are greatly appreciated. All involved continue to strive to maintain current service levels for our citizens during these tough economic times without increasing costs.

Respectfully submitted,

Leanne C. DeLoach, CPA  
Director of Financial Services

## 2009/2010 BUDGET SUMMARY

OPERATING FUNDS	\$ 124,528,126
CAPITAL PROJECT FUNDS	\$ 48,447,638
<b>TOTAL BUDGET</b>	<b>\$ 172,975,764</b>



*The total budget for Columbia County operates on a fiscal year basis of July 1 through June 30. The operating funds provide for daily operations of the County, such as administration, courts, public safety, and recreation. The capital projects funds provide funding for major projects, such as the construction of new facilities, transportation projects, and water and sewer improvements.*

<b>OPERATING FUNDS</b>	
GENERAL FUND	\$56,466,877

<b>SPECIAL REVENUE FUNDS</b>	
Building Standards	\$1,289,284
Library Board	160,000
Clean & Beautiful Memorial	0
Recreation Advisory Board	28,363
Street Lights	1,315,400
911	2,430,850
Drug Court	10,000
Drug Abuse Treatment	25,000
Juvenile Services	60,000
Jail	150,000
Federal Asset Sharing	20,000
State Condemnation	30,000
Community Centers	740,350
Hotel/Motel Tax	567,824
Multiple Grant Fund	56,819
Fire Services Fund	9,125,796
Sheriff's Donations	20,000
Insurance Premium Tax Fund	6,021,653
Community Events Fund	30,000
GA Superior Court Clerk's Authority	10,000
	<u>\$22,091,339</u>
<b>DEBT SERVICE FUND</b>	
Property Tax	\$6,011,188
SPLOST	5,133,250
	<u>\$11,144,438</u>
<b>ENTERPRISE FUNDS</b>	
Water and Sewer Services	\$23,262,600
Storm Water Utility	2,460,000
Landfill	654,596
	<u>\$26,377,196</u>
<b>INTERNAL SERVICE FUNDS</b>	
Employee Medical Plan	\$5,613,416
Risk Management	956,982
Customer Svc/Info Center	194,332
Fleet Replacement Fund	1,683,546
	<u>\$8,448,276</u>
<b>TOTAL OPERATING BUDGET</b>	<u><u>\$124,528,126</u></u>

NOTE: Includes normal, recurring capital expenditures, such as vehicles and computer equipment. Major capital expenditures are included in the capital projects funds.

**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FISCAL YEAR 2010 CAPITAL EXPENDITURES BUDGET**

**ALL FUNDS BY CATEGORY (EXCEPT CAPITAL PROJECTS FUNDS)**

<b>BUILDINGS</b>	<b>Description</b>	<b>Cost</b>
Construction & Maintenance	Energy Management Program	\$ 7,000
Construction & Maintenance	Renovate Appling courthouse	\$ 10,000
Construction & Maintenance	Upgrades to Amphitheater	\$ 6,000
Insurance Premium Tax Fund	Complete Central Shop addition	\$ 3,000
Insurance Premium Tax Fund	Retaining Wall	\$ 516,000
		<u>\$ 542,000</u>

**VEHICLES**

Sheriff's Office	Emergency equipment	\$ 117,291
Detention Center	Emergency equipment	\$ 5,500
Recreation	Utility cart	\$ 10,000
Wildwood Park	Utility cart	\$ 10,000
Construction & Maintenance	Hayblower	\$ 20,000
Construction & Maintenance	Tire changer machine	\$ 21,000
Water and Sewer	Trailer	\$ 6,500
Fleet Replacement Fund:		
Sheriff	22 patrol vehicles	\$ 510,000
Detention Center	1 replacement vehicle	\$ 23,000
Construction & Maintenance	Mid size truck	\$ 16,000
Construction & Maintenance	2 Dump trucks	\$ 230,000
Construction & Maintenance	Sign truck	\$ 85,000
Tax Assessor	Mid size SUV	\$ 16,000
Animal Control	2 trucks	\$ 47,000
Fire Department	Crown Vic	\$ 25,000
Fire Department	Pickup truck	\$ 25,000
		<u>\$ 1,167,291</u>

**MACHINERY/EQUIPMENT**

Information Technology	Equipment replacement	\$ 120,000
Information Technology	Virtual desktop	\$ 50,000
Information Technology	iSeries upgrade to JS21	\$ 7,500
Information Technology	Redundancy remote network connections	\$ 10,000
Information Technology	Redundancy network data center	\$ 78,500
Information Technology	Data security enhancements	\$ 80,000
GIS	Replace computer workstations	\$ 6,000
GIS	Large format plotter	\$ 7,000
Sheriff's Office	Computer equipment	\$ 180,700
Detention Center	Surveillance camera	\$ 17,400
Planning	Color copier/printer	\$ 10,000
Juvenile Court	Computer equipment	\$ 10,000
911	Phone system	\$ 600,000

911	Centracom radio consoles	\$ 47,129
Construction & Maintenance	Screeners	\$ 75,000
Water & Sewer	Computer equipment	\$ 25,000
Water & Sewer	Disk filter cloth	\$ 56,500
Water & Sewer	UV bulbs	\$ 20,000
Water & Sewer	Signs and traffic drums	\$ 8,000
Water & Sewer	Tamps	\$ 6,000
Water & Sewer	Leak detectors	\$ 7,000
Water & Sewer	Magnetic locators	\$ 5,000
Water & Sewer	PTO valve exerciser	\$ 6,000
Water & Sewer	Warehouse shelving	\$ 50,000
Water & Sewer	Floor cleaner	\$ 42,000
Water & Sewer	Convert generator	\$ 21,000
Water & Sewer	Trimble unit	\$ 19,000
Water & Sewer	Line locating equipment	\$ 5,500
Water & Sewer	Roll sewer camera	\$ 5,000
Stormwater	Lazer light	\$ 13,000
Stormwater	Trailer	\$ 22,000
		<u>\$ 1,610,229</u>

#### **OTHER EQUIPMENT**

Probate Court	Enhance phone system	\$ 10,000
Detention Center		\$ 45,000
Emergency Services	Fire Training Tower burn props	\$ 140,000
Traffic Engineering	Traffic control devices	\$ 15,000
		<u>\$ 210,000</u>

#### **OTHER**

Fire Services	Parking cover for trailer	\$ 20,000
Water and Sewer	Confine rescue equipment	\$ 10,000
Water and Sewer	Auto clave	\$ 6,500
Water and Sewer	Meter upgrade	\$ 250,000
		<u>\$ 286,500</u>

<b>TOTAL</b>		<u><u>\$ 3,816,020</u></u>
--------------	--	----------------------------

**CAPITAL PROJECTS FUNDS**

---

**2001/2005 SPECIAL PURPOSE**

**LOCAL OPTION SALES TAX**

Recreation	\$235,000
Transportation	4,325,120
Intergovernmental	1,560,000
	<u>\$6,120,120</u>

**2006/2010 SPECIAL PURPOSE**

**LOCAL OPTION SALES TAX**

Recreation	\$3,937,966
County Facilities	1,059,117
Transportation	4,008,720
Debt Service	5,133,250
	<u>\$14,139,053</u>

**2004 GO BOND**

Recreation	\$88,524
County Facilities	184,000
Public Safety	397,000
	<u>\$669,524</u>

**2007 GO BOND**

Recreation	\$4,519,041
Transportation	3,104,360
Public Safety	13,808
	<u>\$7,637,209</u>

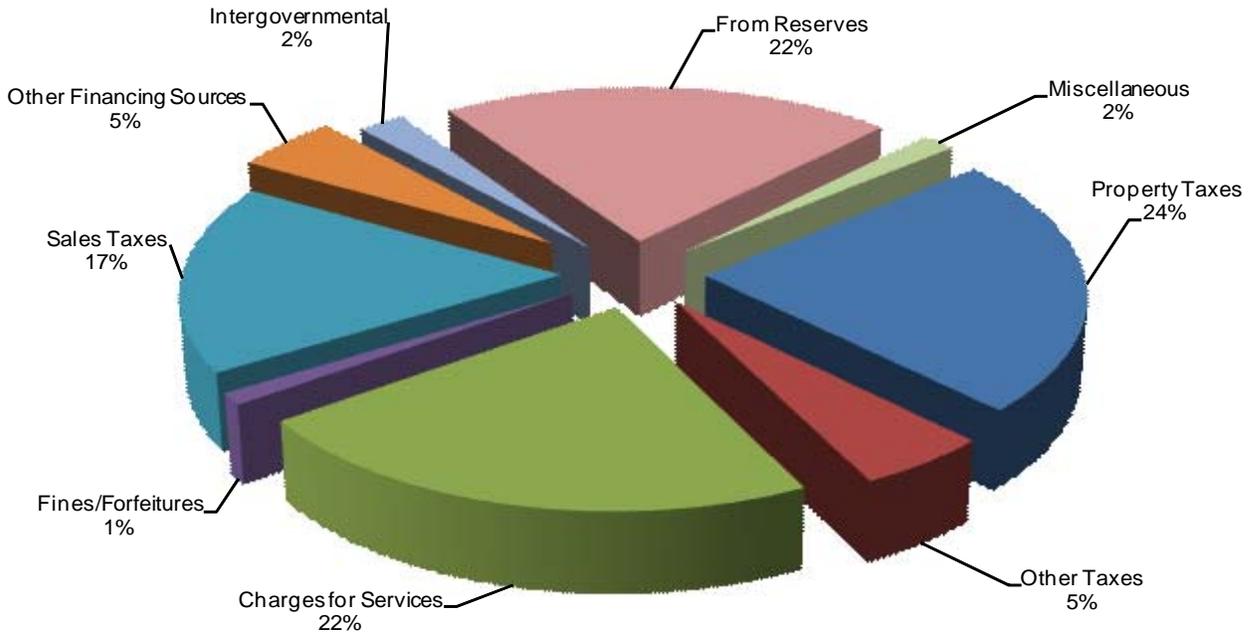
**2009 GO BOND**

Recreation Projects	\$623,808
Public Bldgs	5,372,616
Public Safety	4,775,308
Ctywide Projects	9,110,000
	<u>\$19,881,732</u>

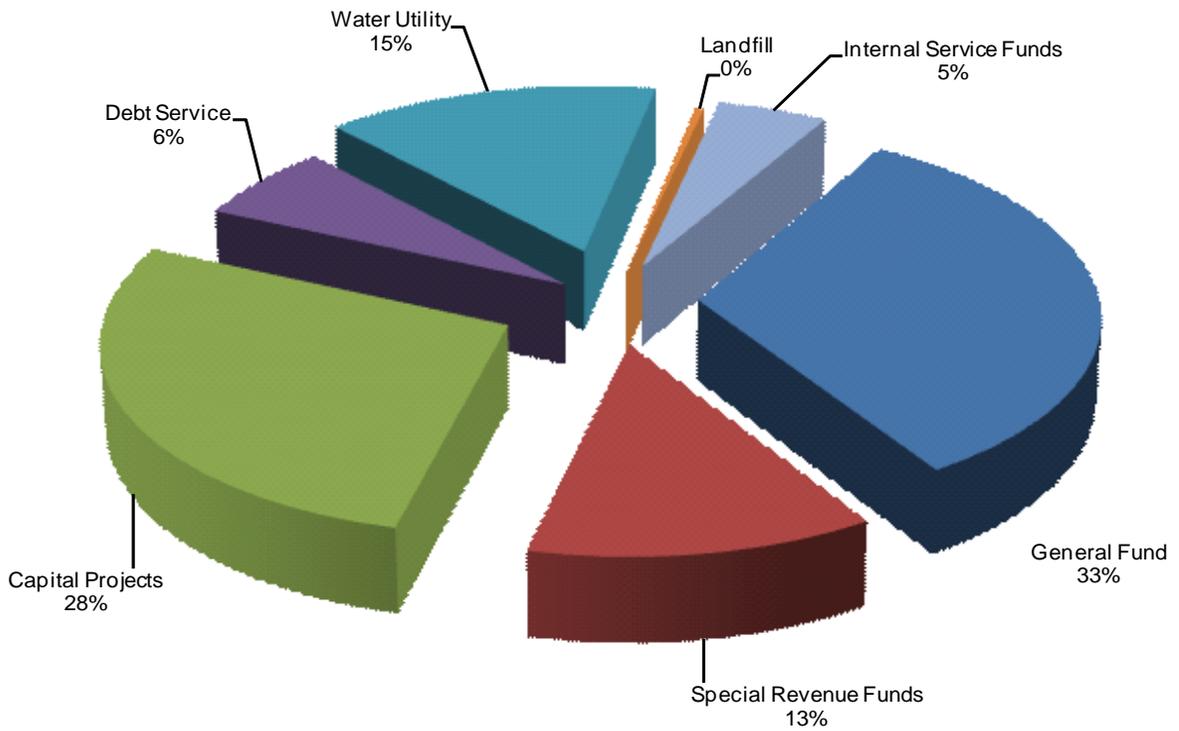
**TOTAL CAPITAL BUDGET**

\$48,447,638

## Countywide Sources of Funds FY 2009/2010



## Countywide Uses of Funds FY 2009/2010

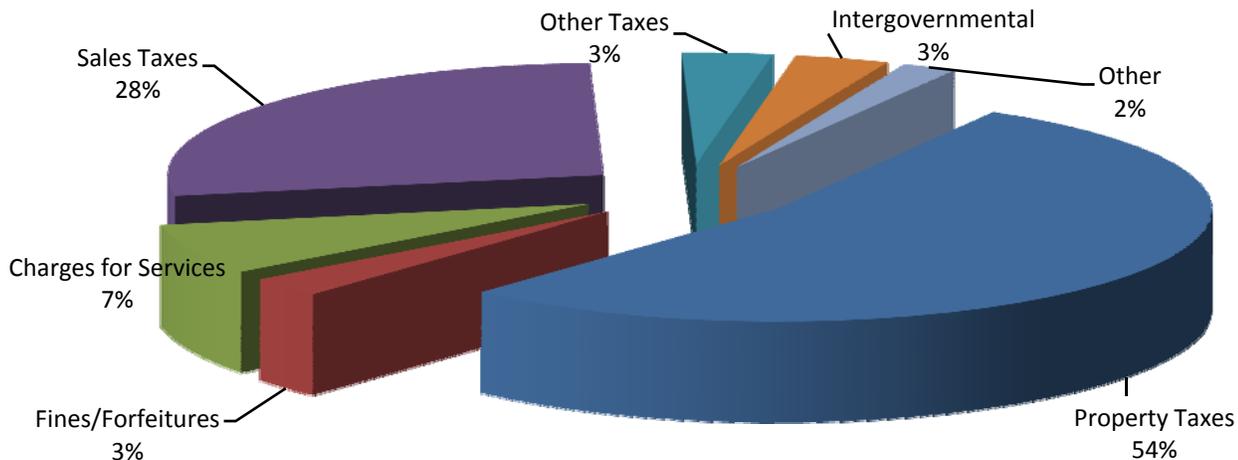


## REVENUE SUMMARY

### GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 57% and sales taxes account for 28%, for a total of 85% of General Fund revenues. Other sources of revenue for the General Fund include fines and forfeitures from the court system, charges for services from Planning and Recreation, intergovernmental revenues, and miscellaneous income. Budgeted revenues for the General Fund for FY 2010 total \$56,466,877.

**FY 2010 Budgeted Revenues – General Fund**



### SPLOST 2006-2010

The primary source of revenue for this fund is the 1% tax on sales generated within the County. These funds are used for capital projects in the areas of transportation, recreation, county facilities, public safety, and intergovernmental projects. Other revenues include investment income and interfund transfers. Due to the declining economy, no growth in sales tax revenues was projected for FY 2010.

### 2007 GENERAL OBLIGATION BOND FUND

In February 2007, the County issued \$41.905 million in general obligation bonds to be used for capital projects in the areas of public safety, transportation, water projects, and recreation projects. Other revenues include investment income and interfund transfers.

### WATER AND SEWERAGE FUND

This utility provides services to approximately 38,000 water customers and 31,000 sewer customers. Of the total budgeted revenues of \$23.3 million, \$13.3 million, or 57%, is derived from water sales and \$8.5 million, or 36.5%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

### STORM WATER UTILITY FUND

This utility was established to provide funds for storm water management services and to maintain and improve the County's storm water infrastructure. Revenues are derived from two major sources: fees charged to customers and funds provided by the County to maintain a minimum level of service.

# REVENUE ANALYSIS

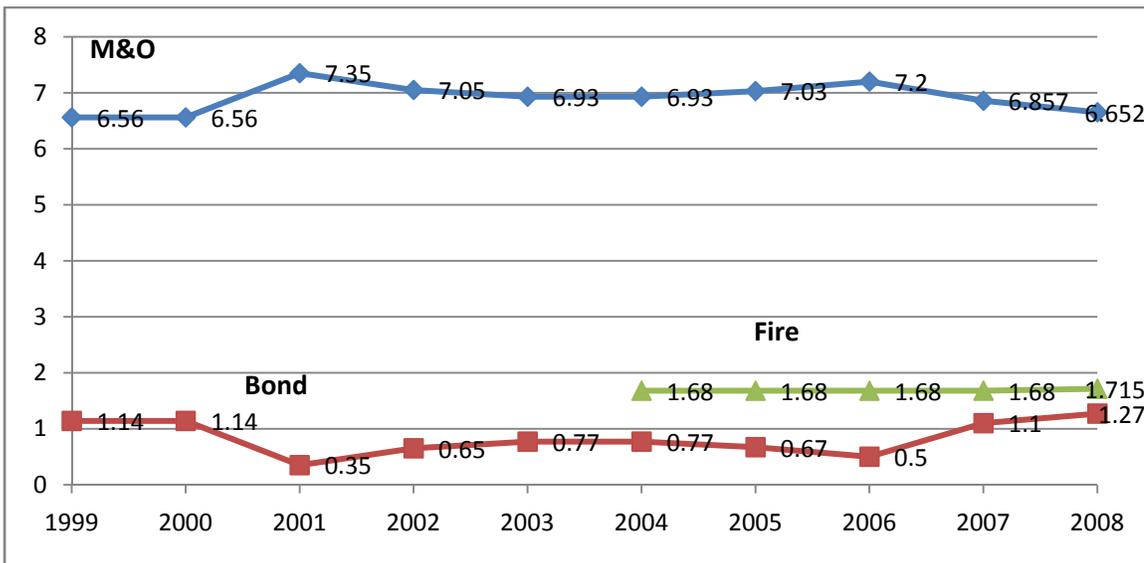
## PROPERTY AND OTHER TAXES

This category includes general property taxes for the General Fund, Fire Services Fund, and the 2007 General Obligation Bond Debt Service Fund. Other taxes include revenues from cablevision, real estate transfer taxes, intangible taxes, alcohol taxes, and occupational taxes.

For calendar year 2008, the maintenance and operations portion of the millage rate, which is accounted for within the General Fund, was reduced from 6.857 mills to 6.652 mills. The fire millage rate was increased from 1.68 mills to 1.715 mills and the debt service millage rate was increased from 1.10 mills to 1.27 mills. However, the total millage rate for the County was maintained at 9.637 mills. In the past ten years, the County has only increased the total millage rate twice: in 2004 to implement the Fire Services Fund and in 2007 with the issuance of general obligation bonds.

These amounts exclude the school millage rate, which the Board of Education sets independently. In 2008, the school millage rate was 17.09 mills. In addition, the State of Georgia assesses .25 mills. Therefore, the total millage on property taxes for 2008 was 26.977 mills.

In the past, Columbia County has enjoyed a healthy growth in its tax digest each year. However, due to the economy and changes in state legislation, the County is only anticipated a 1– 2% growth in the 2009 digest. Therefore, no growth in property tax revenues was included in the FY 2010 budget in order to maintain conservative revenue projections.



## SALES TAXES

Sales tax revenues include 1% on sales that is accounted for within the General Fund (local option sales tax – LOST) and 1% on sales for capital purposes (special purpose local option sales tax – SPLOST). The LOST is established by state legislation but the SPLOST requires voter approval. The citizens of Columbia County recently approved to extend the SPLOST through 2016. Due to the slow economy, Columbia County has experienced a drop in sales tax revenues. Therefore, no growth was projected in the FY 2010 budget.

## CHARGES FOR SERVICES

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

## **FINES AND FORFEITURES**

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

## **OTHER FINANCING SOURCES**

This category consists of interfund transfers and sales of property. Significant transfers include \$977,000 into the Fleet Replacement Fund from the General Fund (\$596,000) and the Insurance Premium Tax Fund (IPTF-\$381,000) to purchase new vehicles, \$273,000 from the General Fund to the Community Centers Fund to eliminate its deficit, \$2.2 million from the IPTF to the Fire Services Fund to subsidize operations due to property tax revenues being insufficient to cover the costs of providing fire services, and \$5.1 million from the SPLOST fund to the 2004 GO Bond Debt Service Fund to make debt service payments.

## **INTERGOVERNMENTAL**

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

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

## **USE OF RESERVES**

This category accounts for the use of reserves that have been accumulated in prior years. The majority of the \$37.4 million budgeted is used in the Capital Projects Funds. The County currently has three bond programs in process: the 2004, 2007, and 2009 general obligation bond programs. These 3 funds have budgeted the use of reserves in the amounts of \$669,524, \$7.6 million, and \$19.9 million, respectively. Also included in this category is \$6.1 million budgeted in the current SPLOST program.

## **MISCELLANEOUS**

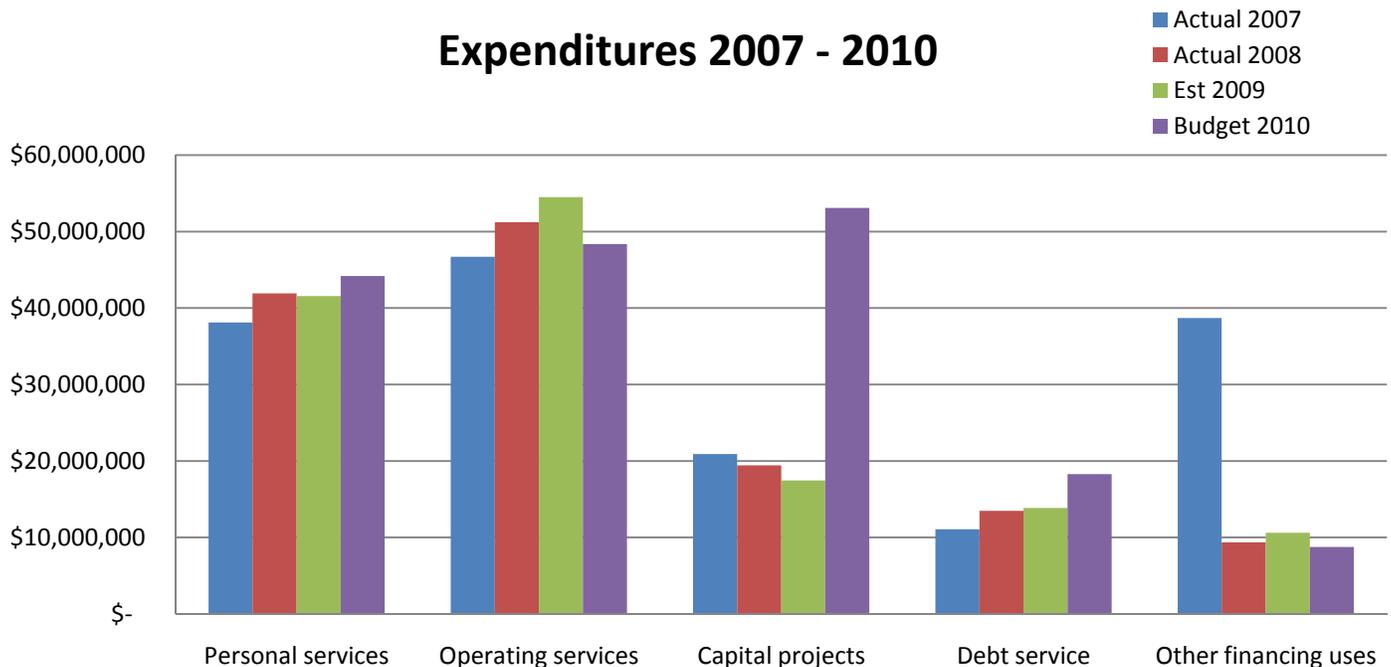
This category includes revenues not included in any other category, such as licenses and permits, investment income, and contributions and donations.

## EXPENDITURE SUMMARY

The budget for Columbia County, GA, for FY 2010 provides funding to maintain current levels of service, with no increase in the millage rate, while reducing operating costs and capital outlay where possible. The budget for all funds totals \$172,975,764, reflecting an increase from the fiscal year 2009 revised budget of \$15,886,183, or 10.11%. This increase is due to anticipated expenditures of \$19,881,732 from proceeds received with the issuance of the 2009 general obligation bonds. The General Fund budget decreased \$339,348 from the fiscal year 2009 revised budget, or -0.60%, while the budget for the Fire Services Fund increased by \$606,316, or 7.12%, due to the opening of new fire stations. The Water and Sewerage Fund and Storm Water Utility Fund budgets decreased by \$500,000 and \$45,506, respectively, or -2.1% and -1.82%. Other budget highlights include:

- Due to uncertain economic times, all departments were asked to maintain their FY 2010 budget at the same level as the revised budget for FY 2009.
- General Fund departments should anticipate no new hires unless restructuring occurs that reduces expenditures and vacant positions will be reviewed by the County Administrator before being filled.
- New personnel requests within the General Fund consist of 4 new positions, a 35 day delay in replacement of vacancies, a 2% merit increase, funding for recommendations included within the salary study in the amount of \$15,000, funding for a “Healthy Lifestyle” program in the amount of \$15,000, and funding for wellness physicals in the amount of \$85,000. New hires are budgeted at a rate of “entry only” and include various effective dates. The combined cost of these additional personnel and benefit requests is \$241,622.
- New personnel requests within other funds include 2 positions in the Water and Sewerage Fund totaling \$69,694 and 4 positions in the 911 Fund totaling \$134,110.
- No new departments or funds have been proposed for FY 2009/2010. The Management Services Division/department was eliminated and combined with other departments within the General Fund.

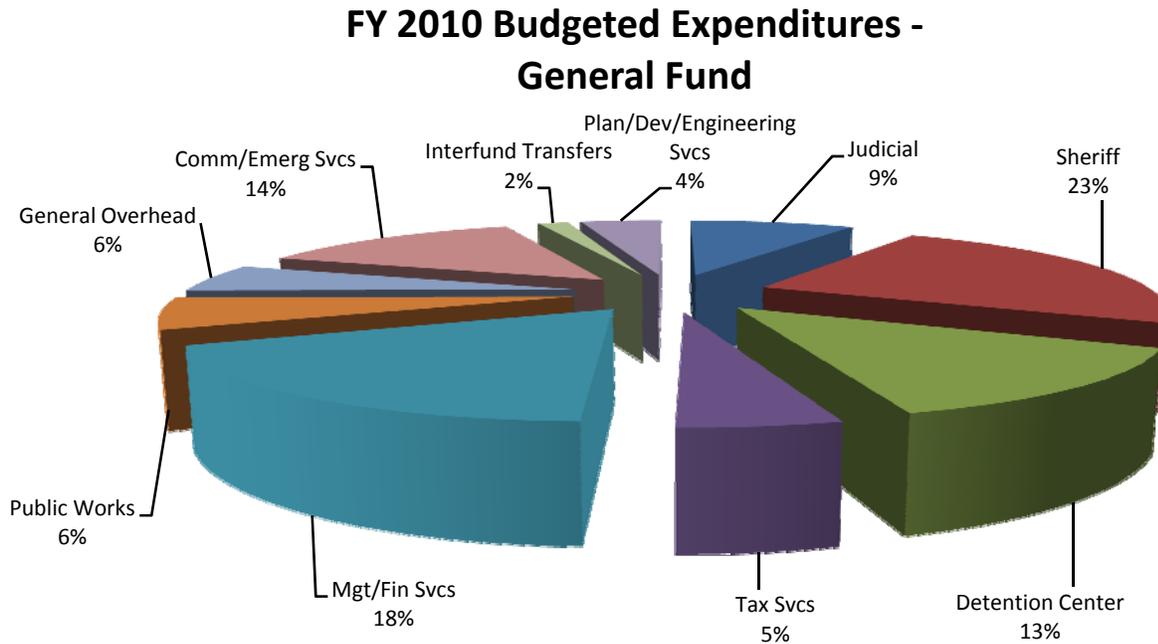
Expenditures consist of five categories: Personal services, Operating services, Debt service, Capital projects, and Other financing uses.



## GENERAL FUND

The General Fund budget decreased \$339,348 from the fiscal year 2009 revised budget, or -0.60%.

- Total General Fund expenditures, including interfund transfers, decreased by 0.60% over the fiscal year 2009 revised budget, including a contingency of \$824,362, or 1.48% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in personnel costs of 1.85%, a decrease in new personnel requests of 53.14%, an increase in operating expenditures of 2.05%, a decrease in contingency of 13.39% and a decrease in capital requests of 35.94%.
- Interfund transfers from the General Fund consist of \$596,000 for funding year 3 of the Fleet Replacement Fund and \$273,000 for reducing the deficit in the Community Centers Fund.
- New personnel requests within the General Fund consist of 4 new positions, a 35 day delay in replacement of vacancies, a 2% merit increase, funding for recommendations included within the salary study in the amount of \$15,000, funding for a “Healthy Lifestyle” program in the amount of \$15,000, and funding for wellness physicals in the amount of \$85,000. New hires are budgeted at a rate of “entry only” and include various effective dates. The combined cost of these additional personnel and benefit requests is \$241,622.



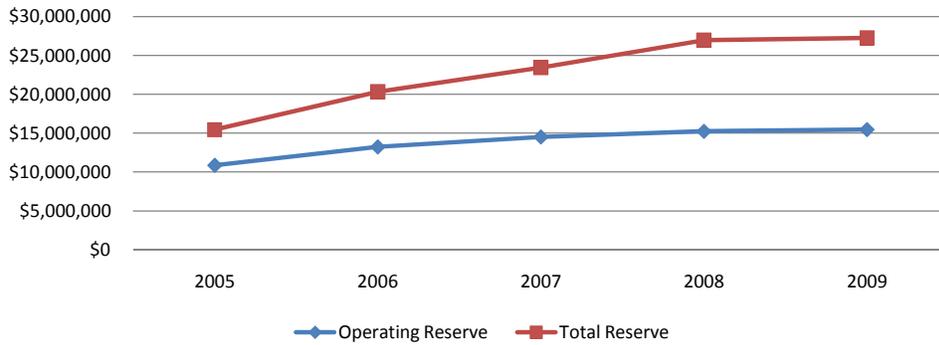
## GENERAL FUND APPROPRIATIONS

<b>Dept</b>	<b>2010 Budget</b>
Commissioners	\$3,883,228
Finance	657,389
Procurement	450,723
Contingency	824,362
Information Technology	3,136,984
County Administration	697,024
Board of Elections	354,133
General Overhead	3,026,040
New Appropriations	157,375
Community Services	419,123
Human Resources	742,900
GIS	765,152
Management Services	0
Tax Commissioner	1,543,718
Tax Assessor	1,209,793
Clerk of Court	1,432,480
Superior Court	698,537
Probate Court	759,984
Juvenile Court	653,089
Magistrate Court	818,506
Sheriff	13,259,938
Jail	7,546,361
Emergency Services	467,347
District Attorney	406,750
Emergency Medical Svcs	500,000
Roads & Bridges	2,791,702
Fleet Services	719,386
Maintenance	708,549
Engineering	573,802
Economic Development	830,890
Planning & Development	586,258
Code Compliance	335,073
Plan Review	79,568
Extension	137,278
Public Transit	370,213
Libraries	1,207,057
Recreation	1,990,723
Wildwood Park	163,786
Forestry	15,215
Health Department	434,614
Family & Children Svcs	76,720
Animal Care & Control	577,858
Coroner	118,188
Senior Center	339,061
<b>Total Appropriations</b>	<b>\$56,466,877</b>

**AUTHORIZED POSITIONS**

<b>General Fund</b>	<b>As of January 1</b>				
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Commission	7	7	8	8	8
Finance	9	9	10	10	10
Procurement	8	8	8	8	8
Info Tech	17	21	21	21	21
Co Admin	2	2	2	3	4
Bd of Elec	3	3	4	4	4
Comm Svcs	4	5	5	16	16
HR	6	6	7	7	7
GIS	1	3	4	5	6
Management	2	2	2	2	0
Tax Commission	24	25	25	25	26
Tax Assessor	18	19	20	22	23
Clerk of Court	17	17	20	22	22
Superior Court	1	1	1	1	0
Probate Court	10	11	11	11	11
Juvenile Ct	7	8	8	10	10
Magistrate Court	14	14	15	15	16
Sheriff's Office	176	184	191	195	199
Detention Center	113	118	124	125	130
Emergency Svcs	3	3	3	3	3
R&B	45	45	45	45	45
Fleet	11	11	12	12	13
Maint	9	12	12	14	14
Eng	13	13	13	14	10
Econ Dev Auth					1
Planning	7	5	5	6	5
Code Comp	6	6	6	6	6
Plan Review		1	1	1	1
Ext Svc	1	1	1	1	1
Soil Conserv	0	0	0	0	0
Public Trans	5	5	5	5	9
Public Lib	14	14	18	21	22
Recreation	27	26	26	30	30
Wildwood Park	1	1	1	2	2
Animal Cont	13	13	14	14	14
Coroner	4	4	4	4	4
Senior Center	8	8	8	8	5
<b>To tal</b>	<b>606</b>	<b>631</b>	<b>660</b>	<b>696</b>	<b>706</b>
<b>Special Revenue Funds</b>					
Building Standards	19	20	20	20	21
911	23	23	24	24	24
Community Centers	3	3	3	3	3
Visitors Center		1	1	1	1
Traffic Engineering	3	3	3	3	3
Construction/Maintenance	2	2	2	4	4
Fire Svcs	2	2	2	2	2
<b>To tal</b>	<b>52</b>	<b>54</b>	<b>55</b>	<b>57</b>	<b>58</b>
<b>Special Purpose Local Option Sales Tax</b>					
	<b>10</b>	<b>11</b>	<b>11</b>	<b>14</b>	<b>18</b>
<b>Enterprise Funds</b>					
Water and Sewerage	94	98	102	100	103
Storm Water	8	11	13	13	13
Landfill	4	3	3	0	0
<b>To tal</b>	<b>106</b>	<b>112</b>	<b>118</b>	<b>113</b>	<b>116</b>
<b>Internal Service Funds</b>					
Risk Management	2	2	2	2	2
Customer Service	2	3	3	3	4
<b>To tal</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>
<b>To tal Authorized Positions</b>	<b>778</b>	<b>813</b>	<b>849</b>	<b>885</b>	<b>904</b>

### 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 AA 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**

<u>YEAR</u>	<u>TAX</u>	<u>COUNTY</u>		<u>SCHOOL</u>		<u>STATE</u>	<u>TOTAL</u>
		<u>BOND</u>	<u>FIRE</u>	<u>TAX</u>	<u>BOND</u>		
2004	6.93	0.77	1.68	17.18	0.00	0.25	26.81
2005	7.03	0.67	1.68	17.18	0.00	0.25	26.81
2006	7.20	0.50	1.68	17.18	0.00	0.25	26.81
2007	6.857	1.10	1.68	17.09	0.00	0.25	26.977
2008	6.652	1.27	1.715	17.09	0.00	0.25	26.977

*The millage rate is established annually by the Board of Education and the Board of Commissioners and is applied to the assessed value of properties as of January 1 of that year. The millage rate for fire services applies to special districts within the unincorporated areas only. The Board of Education accounts for approximately 67% fo the total millage rate in the incorporated areas and 62% of the total millage rate in the unincorporated areas.*

**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
<b>Projected Tax Bill - Incorporated</b>	<b>\$770.56</b>
<b>Projected Tax Bill - Unincorporated</b>	<b>\$822.01</b>

**Incorporated Dollars**

**Unincorporated Dollars**

<u>COUNTY</u>	<u>SCHOOL</u>	<u>STATE</u>	<u>COUNTY</u>	<u>SCHOOL</u>	<u>STATE</u>
32%	67%	1%	37%	62%	1%
\$250.36	\$512.70	\$7.50	\$301.81	\$512.70	\$7.50

