



Annual Budget Report

Columbia County, Georgia
Fiscal Year Ending
June 30, 2013



Columbia County, GA
Board of
Commissioners



Fiscal Year Ending June 30, 2013
Annual Budget

Fiscal Year 2013 Budget
Columbia County, Georgia
July 1 – June 30

Scott Johnson
County Administrator

Leanne C. Reece
Director of Financial Services

Columbia County Finance Department
630 Ronald Reagan Drive
Building C
Evans, GA 30809
www.columbiacountyga.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Columbia County

Georgia

For the Fiscal Year Beginning

July 1, 2011

Linda C. Davidson Jeffrey R. Enen

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Columbia County, Georgia, for its annual budget for the fiscal year beginning July 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

TABLE OF CONTENTS

PREFACE

Board of Commissioners.....	i
County Mission and Goals	iv
County Organization Chart	v
Principal Officials	vi
Budget Resolution	vii

INTRODUCTION

Budget Message	1
Budget Process	4
Budget Calendar	6
Budget Presentation	7
Basis of Accounting and Budgeting	10
Financial Policies and Procedures	12
Sources and Uses of Funds Graphs	40
Combined Statement of Budgeted Revenues, Expenditures, and Changes in Reserves	41
Combined Statement of Revenues and Expenditures by Fund	42
Statement of Projected Changes in Fund Balance	45
Debt Administration.....	47

REVENUES

Revenue Summary	49
Revenue Analysis	51
General Fund	54
Special Revenue Funds	55
Capital Projects Funds	57
Debt Service Funds	57
Enterprise Funds	58
Internal Service Funds	58

DEPARTMENTAL BUDGETS

Expenditure Summary	59
Capital	61
General Fund	69
Summary	70
General Government	73
Board of Commissioners	74
County Administrator.....	76
Finance	77
Procurement	81
Contingency	85
Information Technology	86

TABLE OF CONTENTS

Board of Elections	94
General Overhead	98
New Appropriations	99
Human Resources	100
Tax Commissioner.....	106
Tax Assessor	110
Engineering	114
Judicial	115
Clerk of Superior Court	116
Office of Superior Court	119
Probate Court	120
Juvenile Court	122
Magistrate Court	126
District Attorney	130
Public Safety	131
Sheriff's Office	132
Detention Center	134
Emergency Services	135
Emergency Medical Services	142
Animal Services	145
Coroner	149
Public Works	152
Roads & Bridges.....	153
Fleet Services	157
Facility Maintenance.....	161
Health & Welfare	165
Public Transit	166
Health Department.....	169
Family & Children Services	175
Senior Center	180
Culture & Recreation.....	183
Community Services.....	184
Libraries.....	188
Recreation	192
Wildwood Park	196
Housing & Development	199
Geographic Information Systems.....	200
Economic Development	207
Planning & Engineering	208
Plan Review & Environmental Development	212
Extension Service	218
Forestry	227

TABLE OF CONTENTS

Special Revenue Funds	231
Building Standards	232
Recreation Advisory Board	236
Library Board	237
Street Lights Fund	237
E911 Fund	238
Drug Court	239
DATE Fund	239
Supplemental Juvenile Services	239
Detention Center Fund	239
Federal Asset Sharing Fund	239
State Condemnation Fund	239
Lodging Tax Fund	240
Savannah Rapids Visitor Center	241
Multiple Grant Fund	245
Sheriff's Gifts/Donations	245
Fire Services Fund	246
Insurance Premium Tax Fund :	
Fleet Fire Maintenance	250
Traffic Engineering	253
Construction & Maintenance	257
Community Events Fund	260
GA Superior Court Clerk's Authority	260
Capital Projects Funds	261
SPLOST 2001/2005	266
2004 GO Bond	267
SPLOST 2006/2010	268
2007 GO Bond	270
2009 GO Bond	271
Debt Service Funds	273
Enterprise Funds	275
Water & Sewerage	276
Storm Water	289
Green Programs	291
Solid Waste Management	294
Communications Utility	297
Rental Facilities	298
Internal Service Funds	303
Employee Medical Fund	304
Risk Management	305
Customer Service & Information Center	308

TABLE OF CONTENTS

Fleet Replacement Fund	311
------------------------------	-----

APPENDIX

Authorized Positions	312
Demographics	313
Principal Tax Payers	314
Principal Employers	315
Glossary	316