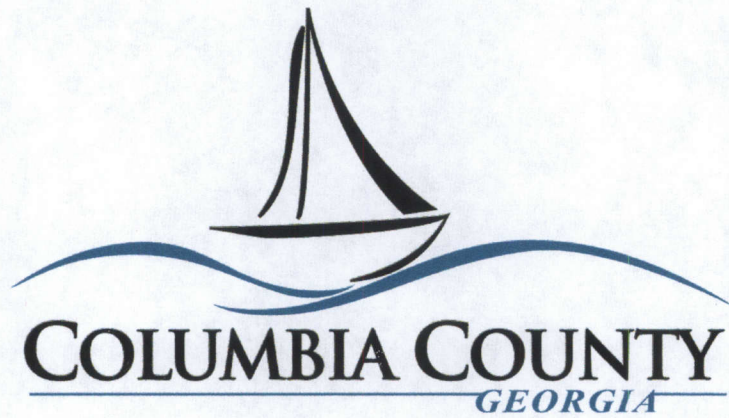


Columbia County, GA
Board of
Commissioners



Fiscal Year Ending June 30, 2010
Annual Budget

Fiscal Year 2010 Budget
Columbia County, Georgia
July 1 – June 30

Steve Szablewski
County Administrator

Scott Johnson
Deputy County Administrator

Leanne C. DeLoach
Director of Financial Services

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

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	6
Basis of Accounting and Budgeting	10
Financial Policies and Procedures	11
Debt Administration	41
Sources and Uses of Funds Graphs	43
Combined Statement of Revenues, Expenditures, and Changes in Reserves	44
Combined Statement of Revenues and Expenditures by Fund	45
Statement of Projected Changes in Fund Balance	49

REVENUES

Revenue Summary	52
Revenue Analysis	54
General Fund	57
Special Revenue Funds:	
Building Standards Fund	61
Clean & Beautiful Memorial Fund	63
Library Board	64
Recreation Advisory Board	65
Street Lights Fund	66
E911 Fund	67
Drug Court	68
DATE Fund	69
Supplemental Juvenile Services	70
Jail Fund	71
Federal Asset Sharing Fund	72
State Condemnation Fund	73
Community Centers Operations	74
Lodging Tax Fund	75
Multiple Grant Fund	76
Fire Services Fund	77
Sheriff's Gifts/Donations	78
Insurance Premium Tax Fund	79

TABLE OF CONTENTS

Community Events Fund	80
GA Superior Court Clerk's Authority	81
Capital Projects Funds:	
SPLOST 1996/2000	82
SPLOST 2001/2005	83
2004 GO Bond.....	84
SPLOST 2006/2011	85
2007 GO Bond.....	86
2009 GO Bond.....	87
Debt Service Funds:	
Debt Svc 2007 GO Bond.....	88
Debt Svc 2004 GO Bond.....	89
Enterprise Funds:	
Water & Sewerage	90
Storm Water	91
Solid Waste Management	92
Internal Service Funds:	
Employee Medical Fund	94
Risk Management	95
Customer Service & Information Center	96
Fleet Replacement Fund	97
 DEPARTMENTAL BUDGETS	
Expenditure Summary	98
Capital	100
General Fund	104
Summary	105
General Government	108
Department Descriptions	109
Board of Commissioners	137
Finance	137
Procurement	138
Contingency	139
Information Technology	139
County Administrator	140
Board of Elections	140
General Overhead	141
New Appropriations	141
Human Resources	141
Management Services.....	142
Tax Commissioner.....	143
Tax Assessor	144
Engineering	144

TABLE OF CONTENTS

Judicial	146
Department Descriptions	147
Clerk of Superior Court	153
Office of Superior Court	153
Probate Court	154
Juvenile Court	155
Magistrate Court	155
District Attorney	156
Public Safety	158
Department Descriptions	159
Sheriff's Office	169
Detention Center	170
Emergency Services	170
Emergency Medical Services	171
Animal Care & Control	171
Coroner	172
Public Works	174
Department Descriptions	175
Roads & Bridges	183
Fleet Services	183
Facility Maintenance	184
Health & Welfare	186
Department Descriptions	187
Public Transit	196
Health Department	196
Family & Children Services	196
Senior Center	197
Culture & Recreation	198
Department Descriptions	199
Community Services	207
Libraries	207
Recreation	208
Wildwood Park	209
Housing & Development	212
Department Descriptions	213
Geographic Information Systems	226
Economic Development	226
Planning & Development	226
Code Compliance	227
Plan Review	228
Extension Service	228
Forestry	229

TABLE OF CONTENTS

Special Revenue Funds.....	230
Department Descriptions	231
Building Standards	249
Clean & Beautiful Memorial Fund	250
Library Board	251
Recreation Advisory Board.....	252
Street Lights Fund	253
E911 Fund	254
Drug Court	255
DATE Fund	256
Supplemental Juvenile Services.....	257
Jail Fund	258
Federal Asset Sharing Fund	259
State Condemnation Fund.....	260
Community Centers Operations	261
Lodging Tax Fund	263
Multiple Grant Fund.....	265
Fire Services Fund	266
Sheriff's Gifts/Donations.....	267
Insurance Premium Tax Fund	268
Community Events Fund	271
GA Superior Court Clerk's Authority	272
Capital Projects Funds	274
Department Descriptions	275
SPLOST 1996/2000	278
SPLOST 2001/2005	279
2004 GO Bond.....	284
SPLOST 2006/2011	287
2007 GO Bond	291
2009 GO Bond.....	296
Debt Service Funds	300
Debt Svc 2007 GO Bond	301
Debt Svc 2004 GO Bond	302
Enterprise Funds	304
Department Descriptions	305
Water & Sewerage	309
Storm Water	318
Solid Waste Management	320
Internal Service Funds	322
Department Descriptions	323
Employee Medical Fund	327
Risk Management	328

TABLE OF CONTENTS

Customer Service & Information Center	329
Fleet Replacement Fund	330
APPENDIX	
Authorized Positions	332
Demographics	333
Principal Tax Payers	334
Principal Employers	335
Glossary	336

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

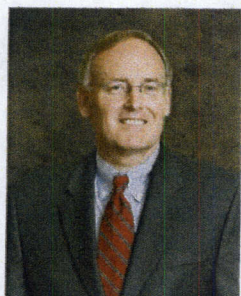
The Countywide elected Chairman conducts all Board of Commission (BOC) meetings, prepares and presents the BOC agenda, and appoints Commission members for each BOC standing committee. He also represents the County at all official functions, executes all contracts and agreements, and is a voting member of each of the four standing committees. Ron has completed the County Commissioner Training Program and the Certified Commissioners Advance Program by the Association County Commissioners of Georgia (ACCG) and the University of Georgia (UGA).

Ron Thigpen

Vice Chair

Term: 2007-2010

District 1



Ron has served as the Chairman of the Development Authority and has completed the County Commissioner Training Program by the ACCG and UGA.

Chair: Management and Financial Services Committee

Vice Chair: Public Works Services Committee

Trey Allen

Term: 2009-2012

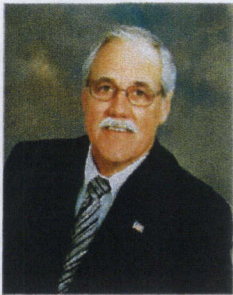
District 2



Trey is currently working on the County Commissioner Training Program by the ACCG and UGA.

Chair: Development Services Committee

Vice Chair: Community and Emergency Services Committee



J. Charles Allen, Jr

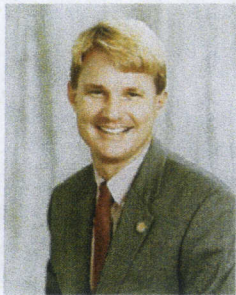
Term: 2009-2012

District 3

Charles is currently working on the County Commissioner Training Program by the ACCG and UGA.

Chair: Public Works Services Committee

Vice Chair: Development Services Committee



Scott Dean

Term: 2008-2010

District 4

Scott is the former Mayor of Harlem. He completed Georgia Municipal Association training and is currently working on the County Commissioner Training Program by the ACCG and UGA.

Chair: Community and Emergency Services Committee

Vice Chair: Management and Financial Services Committee



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

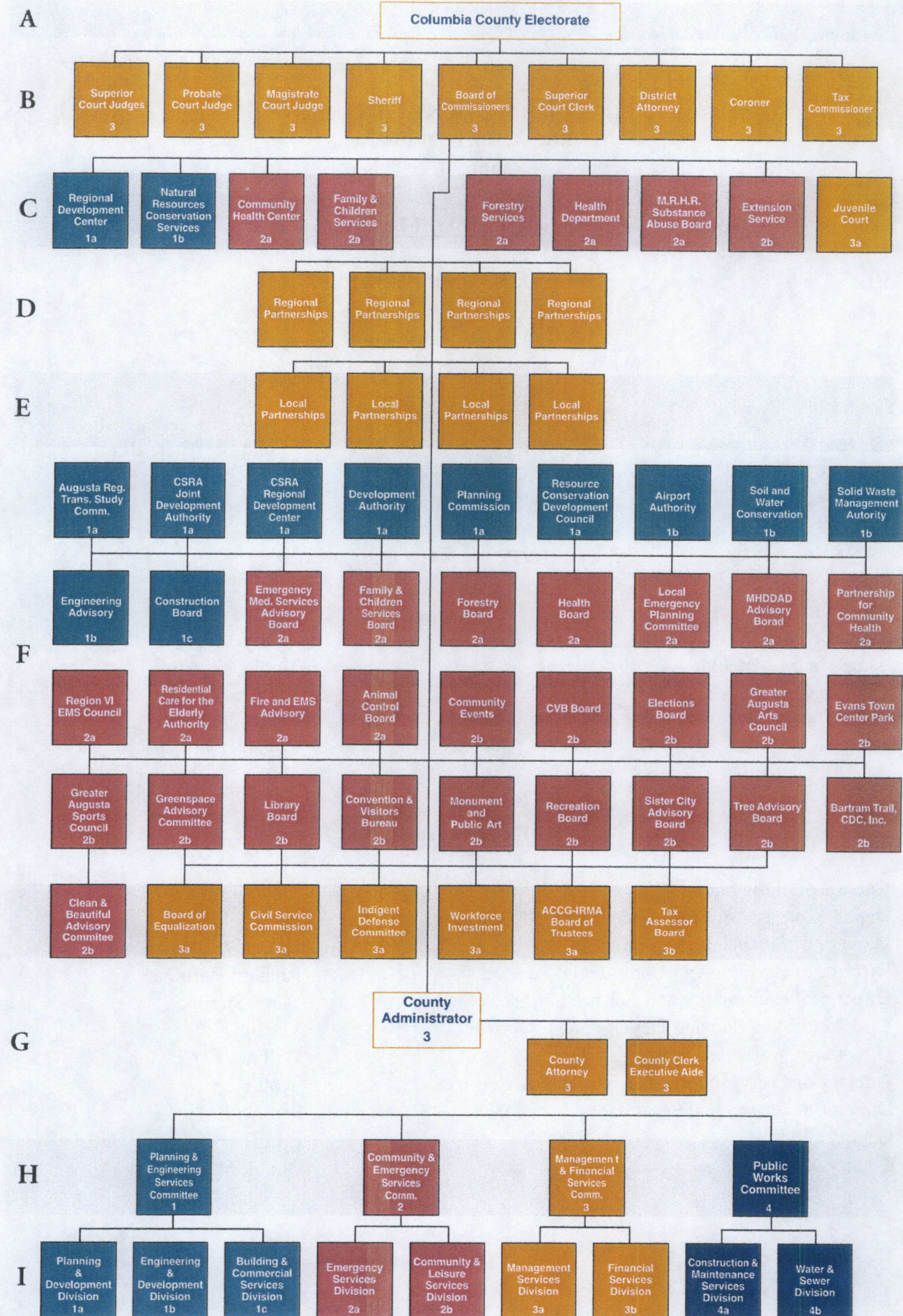
Our Mission: To provide efficient and cost-effective essential services in a professional manner.

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



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
District 3
District 4

James E. Allen, III
J. Charles Allen, Jr.
A. Scott Dean

CONSTITUTIONAL OFFICERS

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

Kay Allen
Cindy Mason
Bobby Christine
Pat Hardaway
Clay Whittle
Vernon Collins

APPOINTED OFFICIALS

County Administrator
Deputy County Administrator
Director of Financial Services
Director of Building and Commercial Services
Director of Community and Leisure Services
Director of Planning and Development Services
Director of Water and Sewerage Services
Director of Construction and Maintenance Services
Director of Emergency Services
County Clerk
County Attorney

Steve Szablewski
Scott Johnson
Leanne C. DeLoach
Richard Harmon
Barry Smith
Vacant
William C. Clayton
Scott Herring
Pamela P. Tucker
Erin Hall
Douglas D. Batchelor, Jr.

RESOLUTION NO. 09-779

RESOLUTION OF THE BOARD OF COMMISSIONERS
OF COLUMBIA COUNTY, GEORGIA ADOPTING AN
ANNUAL BALANCED BUDGET FOR ALL FUNDS USED BY
COLUMBIA COUNTY, GEORGIA FOR FISCAL YEAR 2009/2010

THIS RESOLUTION adopted by the Board of Commissioners of Columbia County,
Georgia (the "Board").

WHEREAS, it is the duty of the Board to adopt and operate under an annual balanced
budget for the general fund, each special revenue fund, and each debt service fund in use by
the local government pursuant to Section 36-81-3(b)(1) of the Official Code of Georgia
Annotated (t O.C.G.A.); and

WHEREAS, nothing shall preclude a local government from adopting a budget for
any funds used by the local government in addition to those specifically identified, including
enterprise funds and internal service funds; and

WHEREAS, the Board has determined the legal level of budgetary control to be the
department level and has approved budgetary policies as outlined in Section III of the
Columbia County Financial Management Policies manual; and

WHEREAS, a notice of a public hearing was published in the Columbia News Times,
a newspaper of general circulation throughout Columbia County (the "Newspaper") at least
one (1) week prior to the public hearing that was held on the proposed budget, which public
hearing was held on May 5, 2009, at least one week prior to the meeting of the Board at
which adoption of the budget resolution was considered, all as required by Section 36-81-5(f)
and (g) O.C.G.A.; and

422X-SHARE:FOR:DEF:REDO:THE:REDO: 1000000000

009

WHEREAS, a report of the proposed budget was published in the Newspaper at least one week prior to the adoption of this Resolution, as required by Section 36-81-6(a) O.C.G.A.

NOW, THEREFORE, BE IT RESOLVED by the Board and it is hereby resolved by authority of same as follows:

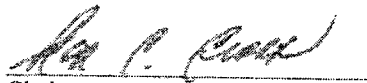
Section 1. Adoption of Annual Balanced Budget for Fiscal Year 2009/2010. The annual balanced budget for Fiscal Year 2009/2010 for all funds of Columbia County, GA, in the form attached hereto and made a part hereof as Attachment A is hereby adopted. Nothing shall preclude the Board from amending this budget so as to adapt to changing governmental needs during said Fiscal Year.

Section 2. Fiscal Year. The Fiscal Year for Columbia County, GA, shall be July 1, 2009 through June 30, 2010.

Section 3. Effective Date. This Resolution shall be effective upon its adoption.

Resolution adopted June 2, 2009.

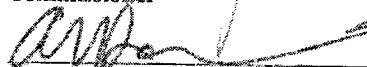
BOARD OF COMMISSIONERS
COLUMBIA COUNTY, GEORGIA


Chairman


Vice-Chairman


Commissioner


Commissioner


Commissioner

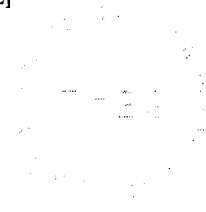
CLERK'S CERTIFICATE

I, Erin E. Hall, Clerk of the Board of Commissioners of Columbia County, Georgia, (the "Board") **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution, passed by the Board of Commissioners at a regular meeting of the Board of Commissioners duly held on June 2, 2009 at 6:00 p.m., open to the public and in which a quorum was present and acting throughout, and that the original of said Resolution appears of record in the Minute Book of the Board, which is in my custody and control.

Given under my hand and seal of the Board, this 2nd day of June, 2009.

Erin E. Hall
CLERK, BOARD OF COMMISSIONERS
OF COLUMBIA COUNTY, GEORGIA

[COUNTY SEAL]



ATTACHMENT A (page 1 of 2)

General Fund: DEPARTMENT	Revenues		Expenditures	
	ADOPTED	PROPOSED	ADOPTED	PROPOSED
	2008/2009	2009/2010	2008/2009	2009/2010
COMMISSIONERS	1,609,211	3,014,228	980,905	1,609,213
FINANCE	632,894	657,389	585,601	632,894
PROCUREMENT	432,659	450,723	442,903	432,659
CONTINGENCY	951,847	824,362	558,016	951,847
INFORMATION TECHNOLOGY	3,423,442	3,136,984	2,617,841	3,423,442
COUNTY ADMINISTRATOR	371,831	697,024	231,627	371,831
BOARD OF ELECTIONS	503,882	354,133	381,577	503,882
GENERAL OVERHEAD	2,854,387	3,026,040	2,357,120	2,854,387
NEW APPROPRIATIONS	603,832	157,375	486,418	603,832
COMMUNITY SERVICES	527,042	419,123	345,834	527,042
HUMAN RESOURCES	720,566	742,900	642,386	720,566
GIS	708,735	765,152	496,671	708,735
MGT SERVICES	1,392,902	0	1,402,139	1,392,902
TAX COMMISSIONER	1,449,988	1,543,718	1,279,786	1,449,987
TAX ASSESSOR	1,123,246	1,209,793	949,857	1,123,246
10th DISTRICT COURT ADMIN	0	0	0	0
CLERK OF COURT	1,317,124	1,432,480	1,315,842	1,317,124
SUPERIOR COURT	458,060	698,537	113,164	458,060
PROBATE COURT	729,003	759,984	674,583	729,003
JUVENILE COURT	628,170	653,089	498,115	628,170
MAGISTRATE COURT	823,118	818,506	744,022	823,118
SHERIFF	13,070,469	13,259,938	11,785,898	13,070,469
JAIL	7,538,672	7,546,361	6,714,945	7,538,672
EMERGENCY SERVICES	338,926	467,347	285,455	338,926
DISTRICT ATTORNEY	406,750	406,750	408,750	406,750
AMBULANCE SERVICE	500,000	500,000	500,000	500,000
ROADS & BRIDGES	2,769,938	2,791,702	2,629,287	2,769,938
FLEET SERVICES	666,787	719,386	591,009	666,787
MAINTENANCE	677,268	708,549	574,252	677,268
ENGINEERING	794,160	573,802	800,895	794,160
ECONOMIC DEVELOPMENT	1,100,125	830,890	1,107,202	1,100,125
PLANNING & DEVELOPMENT	523,523	586,258	548,467	523,523
CODE COMPLIANCE	330,839	335,073	306,976	330,839
PLAN REVIEW	76,130	79,568	67,733	76,130
EXTENSION SERVICE	132,500	137,278	126,844	132,500
PUBLIC TRANSIT	358,084	370,213	187,660	358,084
PUBLIC LIBRARIES	1,281,482	1,207,057	1,105,227	1,281,481
RECREATION	2,018,175	1,990,723	1,659,238	2,018,175
WILDWOOD PARK	174,862	163,786	110,119	174,862
FORESTRY	15,623	15,215	7,443	15,623
HEALTH DEPT	476,039	434,614	437,039	476,039
FAMILY & CHILDREN SER	78,776	76,720	76,658	78,776
ANIMAL CONTROL	619,269	577,858	611,602	619,269
CORONER	108,295	118,188	107,696	108,295
SENIOR CENTER	311,156	339,061	474,102	311,156
Operating Transfers*	1,109,000	869,000		1,109,000
TOTAL GENERAL FUND	56,738,787	56,466,877	48,328,904	56,738,787

ATTACHMENT A (page 2 of 2)

Other Funds:	Revenues		Expenditures	
	ADOPTED 2008/2009	PROPOSED 2009/2010	ADOPTED 2008/2009	PROPOSED 2009/2010
BUILDING STANDARDS	1,276,366	1,289,284	1,276,366	1,289,284
LIBRARY BOARD	105,000	160,000	105,000	160,000
RECREATION ADVISORY BOARD	40,000	28,363	40,000	28,363
STREET LIGHTS FUND	1,315,400	1,315,400	1,315,400	1,315,400
911 FUND	2,124,891	2,430,850	2,124,891	2,430,850
DRUG COURT	0	10,000	0	10,000
DRUG FUND	40,000	25,000	40,000	25,000
JUVENILE SERVICES	60,000	60,000	60,000	60,000
JAIL FUND	150,000	150,000	150,000	150,000
FEDERAL ASSET SHARING	20,000	20,000	20,000	20,000
STATE CONDEMNATION	30,000	30,000	30,000	30,000
COMMUNITY CENTER OPERATIONS	477,925	740,350	477,925	740,350
HOTEL/MOTEL FUND	561,321	567,824	561,321	567,824
MULTIPLE GRANT FUND	19,150	56,819	19,150	56,819
FIRE SERVICES FUND	8,519,480	9,125,796	8,519,480	9,125,796
SHERIFF'S DONATIONS	20,000	20,000	20,000	20,000
INSURANCE PREMIUM TAX FUND	4,660,239	6,021,653	4,660,239	6,021,653
COMMUNITY EVENTS FUND	30,650	30,000	30,650	30,000
GA SUPERIOR COURT CLERK'S COOP AUTH	10,000	10,000	10,000	10,000
SPECIAL PURPOSE SALES TAX (01/05)	6,424,639	6,120,120	6,424,639	6,120,120
2004 GO BOND	2,981,482	669,524	2,981,482	669,524
SPECIAL PURPOSE SALES TAX (06/10)	16,249,776	14,139,053	16,249,776	14,139,053
2007 GO BOND	8,594,439	7,637,209	8,594,439	7,637,209
2009 GO BOND	0	19,881,732	0	19,881,732
DEBT SVC - 2007 GO BOND (PROP TAX)	5,771,513	6,011,188	5,771,513	6,011,188
DEBT SVC - 2004 GO BOND (SPLOST)	5,235,000	5,133,250	5,235,000	5,133,250
WATERWORKS FUND	23,762,600	23,262,600	23,762,600	23,262,600
STORM WATER UTILITY	2,505,506	2,460,000	2,505,506	2,460,000
SOLID WASTE MANAGEMENT	609,216	654,596	609,216	654,596
EMPLOYEE MEDICAL PLAN	5,436,991	5,613,416	5,436,991	5,613,416
RISK MANAGEMENT	951,874	956,982	951,874	956,982
CUSTOMER SVC & INFORMATION CTR	132,771	194,332	132,771	194,332
FLEET REPLACEMENT FUND	1,569,393	1,683,546	1,569,393	1,683,546
TOTAL - OTHER FUNDS	99,685,622	116,508,887	99,685,622	116,508,887
GENERAL FUND	56,738,787	56,466,877	56,738,787	56,466,877
ALL FUNDS	156,424,409	172,975,764	156,424,409	172,975,764