

Popular Annual Financial Report

For the Fiscal Year Ended June 30, 2024



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About this Report

Citizens of Columbia County, Georgia:

On behalf of the Columbia County Board of Commissioners, we are pleased to present to you our Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2024. The County operates on a fiscal year from July 1 – June 30, rather than a calendar year. The purpose of this report is to summarize the information contained in the Annual Comprehensive Financial Report (ACFR), which is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and independently audited by Cherry Bekaert, LLP. The ACFR is available for review online at www.columbiacountyga.gov/242/county-reports.

Much of the information contained in the ACFR is technical and complex and may not be particularly useful to the citizens of Columbia County. This report aims to provide a user-friendly overview of how the County is utilizing your tax dollars and the financial position of the County. The PAFR is not required to be audited under GAAP rules. However, it does comply. Not all funds, and no component units, are included in this report, as this report is meant to highlight the most significant points of interest.

As part of our commitment to citizen transparency, we hope to communicate important financial information in a manner that will help you understand how your tax dollars support your community.

Sincerely,

Scott Johnson,
County Manager

Leanne Reece,
Director of Internal Services

A Community of **Pride** – A County of Vision – Endless Opportunities
Professionalism – Respect – Integrity – Dedication - Excellence

Board of Commissioners



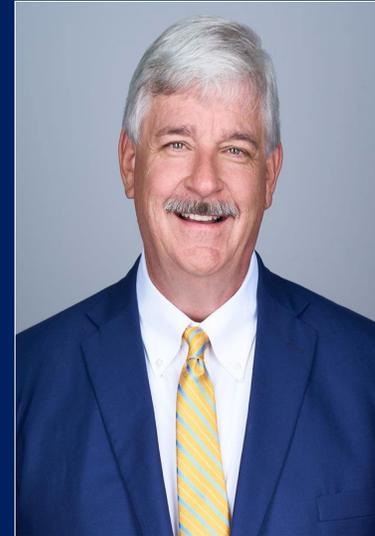
**Doug Duncan,
Chairman**



**Connie Melear,
District 1**



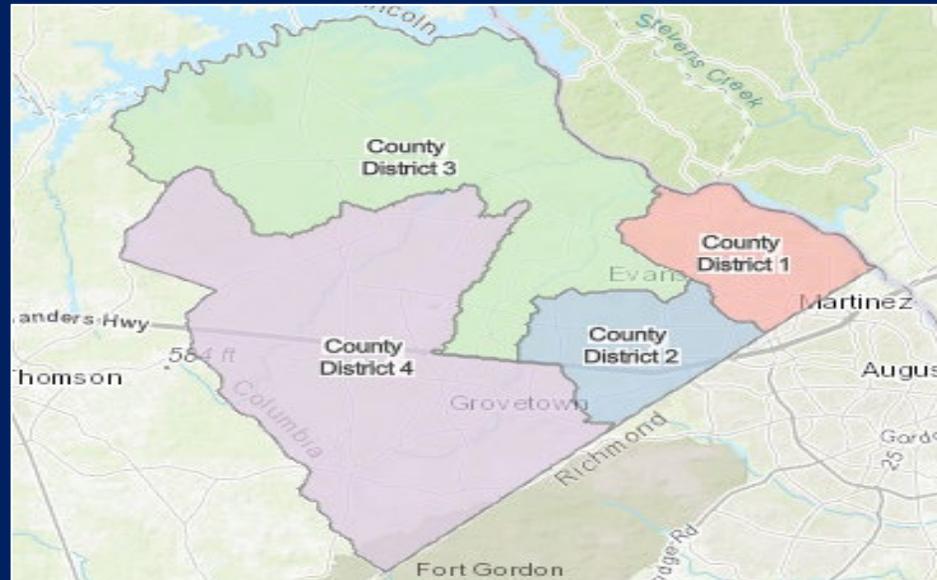
**Don Skinner,
District 2**



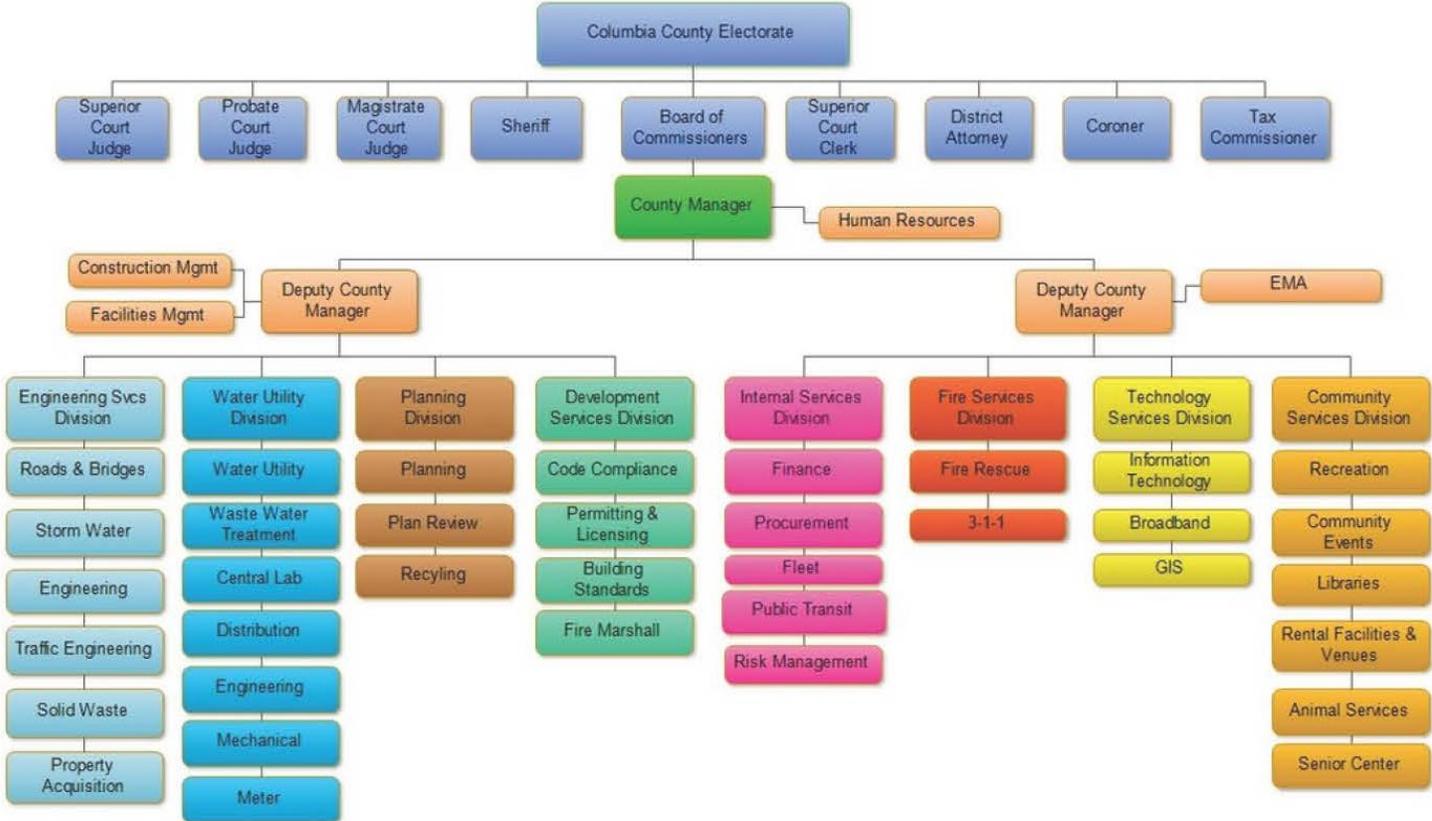
**Mike Carraway,
District 3**



**Allison Couch,
District 4**



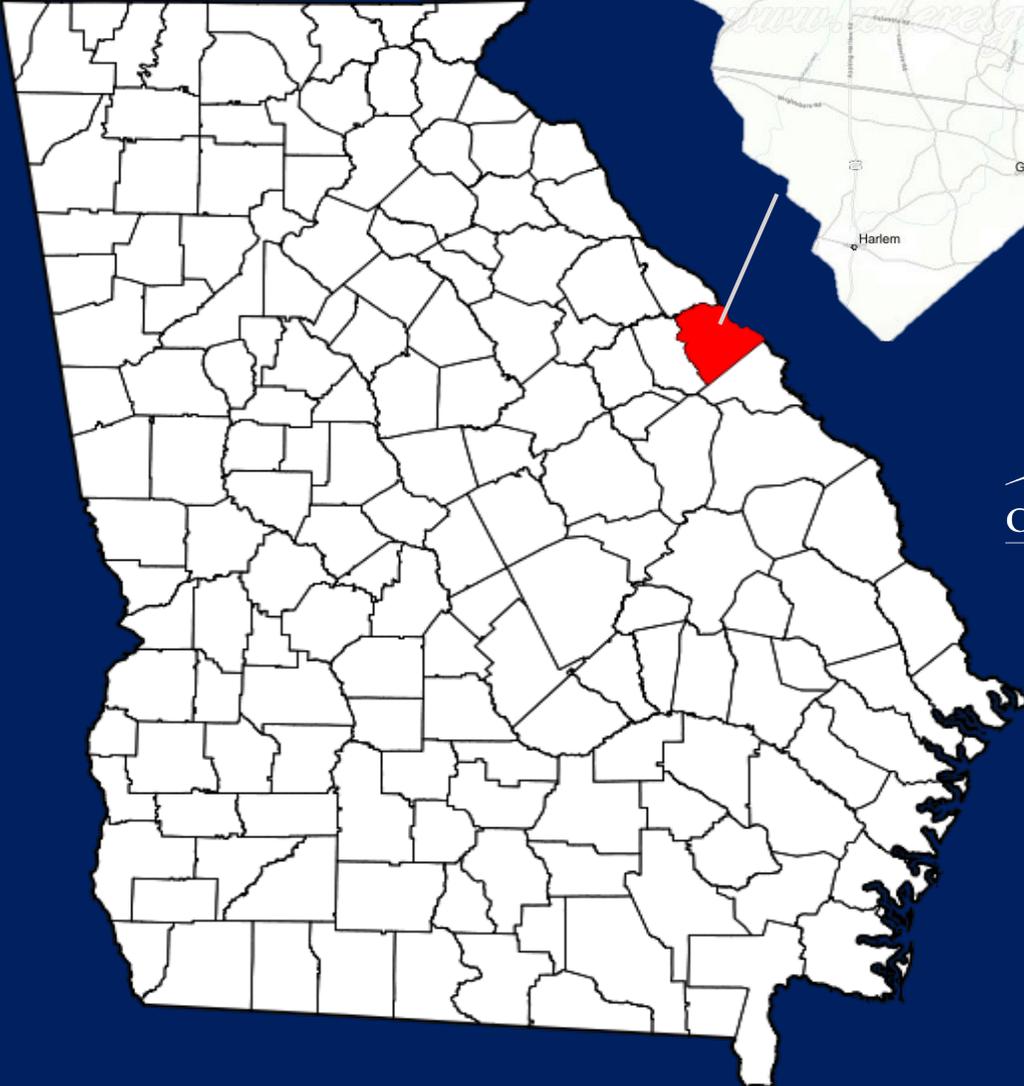
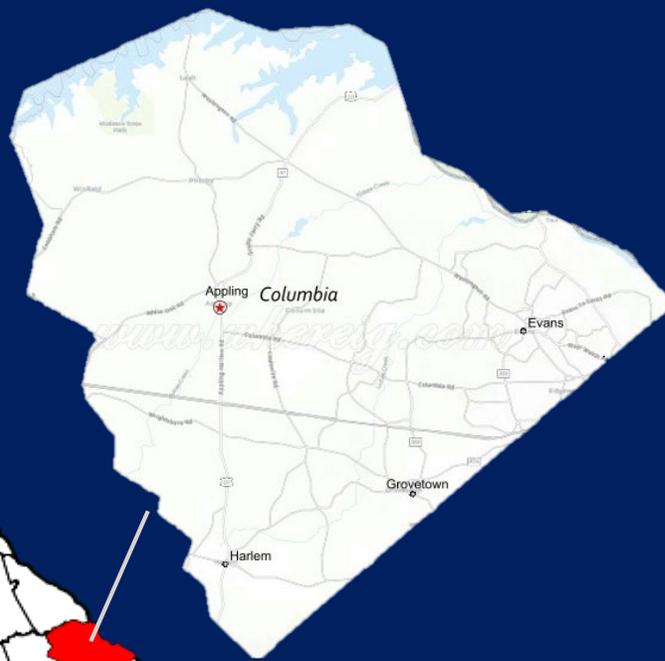
Organization Chart



**Scott Johnson,
County Manager**

A five-member Board of Commissioners (shown on the previous page) governs Columbia County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four-year staggered terms. A County Manager, who is appointed by and responsible to the Board, directs the daily operations of the County.

Location



About Columbia County

The County, established in 1790 and named in honor of Christopher Columbus, is located in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta/Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating the County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta/Richmond County, and on the west by McDuffie County.

The 2024 estimated total population of the County is approximately 167,800, ranking it 15th in Georgia. For 2023, the median household income was approximately \$96,540, the median age was 37.9, and the unemployment rate was 2.6%.

Places of Columbia County



Columbia County Harlem Library
145 N Louisville St. Harlem, GA



The Market
1005 Market St. Evans, GA



Appling Courthouse
1958 Appling Harlem Rd. Appling, GA



Columbia County Blanchard Woods Park
4600 Blanchard Woods Dr. Evans, GA



Columbia County Justice Center Annex
7045 Evans Town Center Blvd. Evans, GA



Lakeside Park
2040 Panther Crossing, Evans GA

Fiscal Year 2024 Accomplishments



Completed construction of Columbia County's newest venue, The Market



Sponsored a Workforce Showcase Competition for area high school students—approx. 300 students



Purchased new Pumper Truck for Columbia County Fire Services



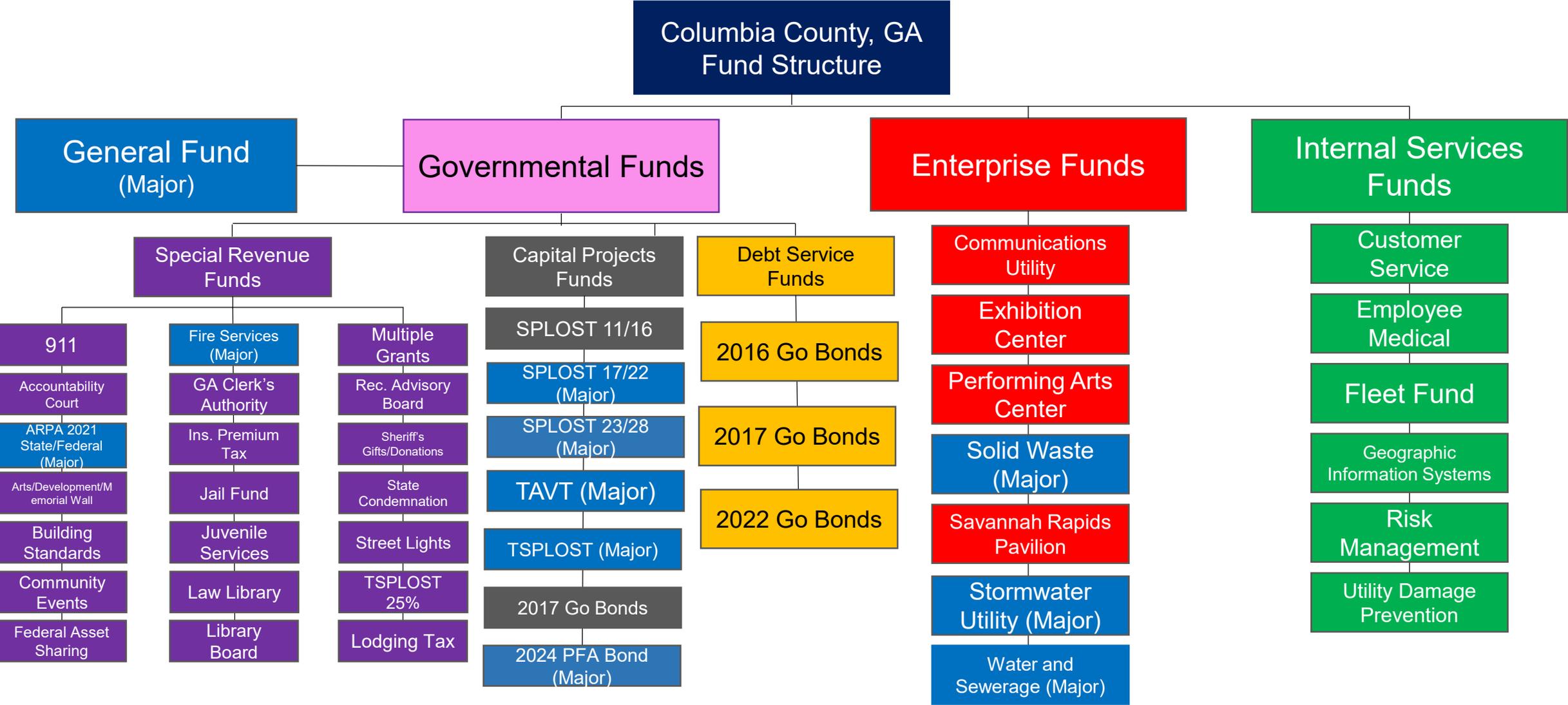
Completed Playground Expansion at Blanchard Park



Pavilion Additions at Gateway Park Splash Pad

Fund Structure

Below is the fund structure for Columbia County, GA. The structure consists of Governmental Funds, Enterprise Funds, and Internal Service Funds. The County has eight major Governmental Funds (General Fund, ARPA 2021, Fire Services, 17/22 SPLOST Fund, TAVT, 2024 PFA Bond Fund, 23/28 SPLOST Fund and TSPLOST) and three major Enterprise Funds (Water and Sewerage Fund, Solid Waste, and Stormwater Utility).





**Net Position
As of June 30**

| | Governmental Activities | | Business-type Activities | | Total | |
|-----------------------------------|-------------------------|--------------------|--------------------------|--------------------|----------------------|----------------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Current and other assets | \$ 354,984,693 | \$ 246,421,488 | \$ 76,405,369 | \$ 70,736,684 | \$ 431,390,062 | \$ 317,158,172 |
| Capital Assets | 480,374,489 | 429,647,026 | 368,178,966 | 371,998,025 | 848,553,455 | 801,645,051 |
| Total assets | <u>835,359,182</u> | <u>676,068,514</u> | <u>444,584,335</u> | <u>442,734,709</u> | <u>1,279,943,517</u> | <u>1,118,803,223</u> |
| Deferred outflows of resources | <u>942,917</u> | <u>610,244</u> | <u>1,420,596</u> | <u>1,467,778</u> | <u>2,363,513</u> | <u>2,078,022</u> |
| Current liabilities | 41,281,984 | 41,166,677 | 6,919,877 | 5,518,778 | 48,201,861 | 46,685,455 |
| Long term liabilities outstanding | 149,170,430 | 74,833,577 | 46,872,754 | 53,794,166 | 196,043,184 | 128,627,743 |
| Total liabilities | <u>190,452,414</u> | <u>116,000,254</u> | <u>53,792,631</u> | <u>59,312,944</u> | <u>244,245,045</u> | <u>175,313,198</u> |
| Deferred inflows of resources | <u>4,672,124</u> | <u>4,918,970</u> | <u>1,446,521</u> | <u>1,319,868</u> | <u>6,118,645</u> | <u>6,238,838</u> |
| Net position: | | | | | | |
| Net investment in capital assets | 416,978,425 | 372,162,519 | 328,175,920 | 325,477,859 | 745,154,345 | 697,640,378 |
| Restricted | 159,514,714 | 135,225,742 | 885,233 | 745,385 | 160,399,947 | 135,971,127 |
| Unrestricted | 64,684,422 | 48,371,273 | 61,704,626 | 57,346,431 | 126,389,048 | 105,717,704 |
| Total net position | <u>641,177,561</u> | <u>555,759,534</u> | <u>390,765,779</u> | <u>383,569,675</u> | <u>1,031,943,340</u> | <u>939,329,209</u> |

Net position refers to the County’s “bottom line” after all financial transactions have been reported and is designed to provide readers with a broad overview of the County’s governmental activities (generally financed with taxes and other nonexchange revenues) and business-type activities (where fees are charged to external users in exchange for services provided, similar to a business). The assets and deferred outflows of the Government exceeded liabilities and deferred inflows by \$1,031,943,340 as of June 30, 2024.



**Changes in Net Position
For the Fiscal Year Ended June 30**

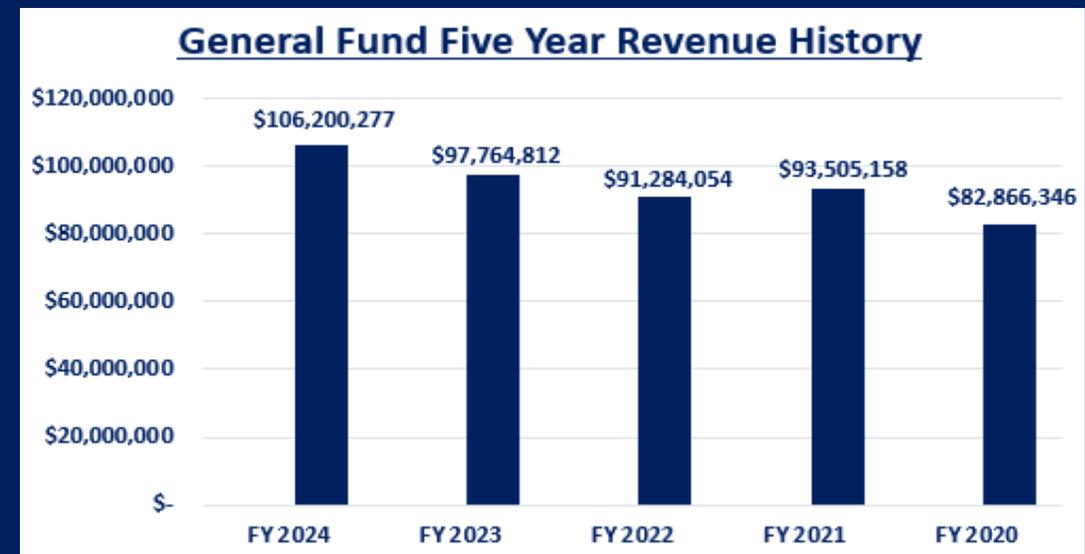
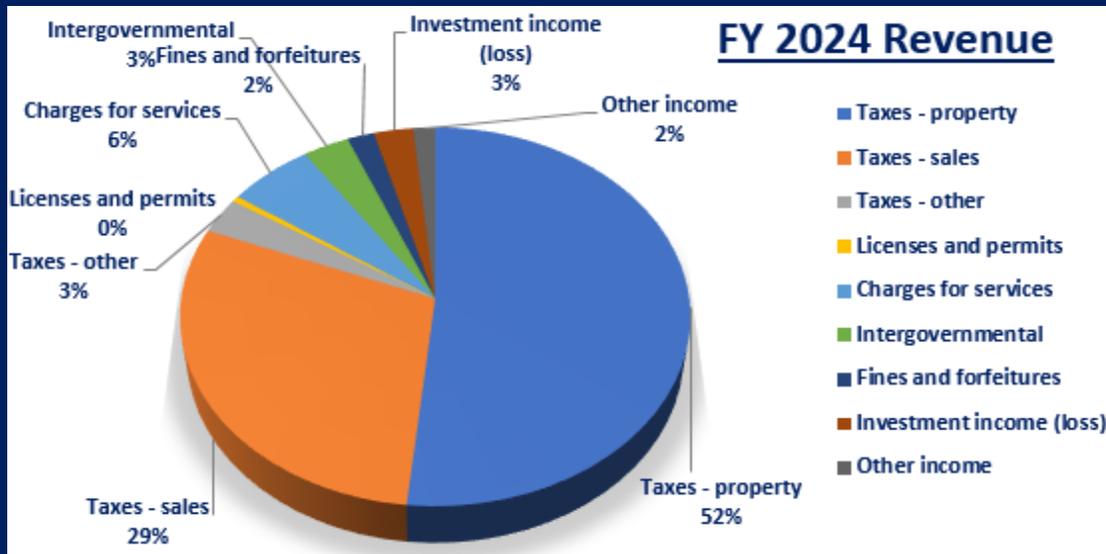
| | Governmental Activities | | Business-type Activities | | Total | |
|---|-------------------------|-----------------------|--------------------------|-----------------------|-------------------------|-----------------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Revenues: | | | | | | |
| Program revenues | | | | | | |
| Charges for services | \$ 18,690,364 | \$ 16,985,383 | \$ 55,525,032 | \$ 48,740,850 | \$ 74,215,396 | \$ 65,726,233 |
| Operating grants and contributions | 6,191,149 | 2,506,644 | 108,249 | 413,626 | 6,299,398 | 2,920,270 |
| Capital grants and contributions | 20,630,969 | 16,129,171 | 4,956,481 | 10,434,222 | 25,587,450 | 26,563,393 |
| General Revenues | | | | | | |
| Property taxes | 81,142,390 | 76,447,333 | - | - | 81,142,390 | 76,447,333 |
| Sales/other taxes | 116,249,226 | 104,286,321 | - | - | 116,249,226 | 104,286,321 |
| Revenues from use of money | 4,858,836 | 1,735,866 | 1,811,398 | (179,681) | 6,670,234 | 1,556,185 |
| Gain on sale of assets | 680,493 | 1,232 | 311,239 | 125 | 991,732 | 1,357 |
| Miscellaneous | 1,797,822 | 1,560,114 | 1,331,466 | 1,034,347 | 3,129,288 | 2,594,461 |
| Total Revenues | <u>250,241,249</u> | <u>219,652,064</u> | <u>64,043,865</u> | <u>60,443,489</u> | <u>314,285,114</u> | <u>280,095,553</u> |
| Expenses: | | | | | | |
| General government | \$ 29,653,014 | \$ 27,476,973 | \$ - | \$ - | \$ 29,653,014 | \$ 27,476,973 |
| Judicial system | 10,772,436 | 9,663,804 | - | - | 10,772,436 | 9,663,804 |
| Public safety | 64,821,854 | 59,479,819 | - | - | 64,821,854 | 59,479,819 |
| Public works | 31,244,070 | 29,717,507 | - | - | 31,244,070 | 29,717,507 |
| Health and welfare | 6,153,051 | 1,540,054 | - | - | 6,153,051 | 1,540,054 |
| Culture and recreation | 11,847,983 | 14,421,268 | - | - | 11,847,983 | 14,421,268 |
| Housing and development | 6,350,607 | 5,888,491 | - | - | 6,350,607 | 5,888,491 |
| Interest on long-term debt | 2,767,966 | 1,973,532 | - | - | 2,767,966 | 1,973,532 |
| Water and sewerage | - | - | 42,420,767 | 38,525,791 | 42,420,767 | 38,525,791 |
| Storm water utility | - | - | 7,995,974 | 7,631,306 | 7,995,974 | 7,631,306 |
| Solid waste management | - | - | 1,423,689 | (4,005,404) | 1,423,689 | (4,005,404) |
| Rental facilities | - | - | 3,458,849 | 2,499,492 | 3,458,849 | 2,499,492 |
| Communications utility | - | - | 2,760,723 | 2,544,144 | 2,760,723 | 2,544,144 |
| Total expenses | <u>163,610,981</u> | <u>150,161,448</u> | <u>58,060,002</u> | <u>47,195,329</u> | <u>221,670,983</u> | <u>197,356,777</u> |
| Increase in net position before transfers | <u>86,630,268</u> | <u>69,490,616</u> | <u>5,983,863</u> | <u>13,248,160</u> | <u>92,614,131</u> | <u>82,738,776</u> |
| Transfers | <u>(1,212,241)</u> | <u>(1,300,102)</u> | <u>1,212,241</u> | <u>1,300,102</u> | <u>-</u> | <u>-</u> |
| Increase in net position | <u>85,418,027</u> | <u>68,190,514</u> | <u>7,196,104</u> | <u>14,548,262</u> | <u>92,614,131</u> | <u>82,738,776</u> |
| Net position, beginning | <u>555,759,534</u> | <u>487,569,020</u> | <u>383,569,675</u> | <u>369,021,413</u> | <u>939,329,209</u> | <u>856,590,433</u> |
| Net position, ending | <u>\$ 641,177,561</u> | <u>\$ 555,759,534</u> | <u>\$ 390,765,779</u> | <u>\$ 383,569,675</u> | <u>\$ 1,031,943,340</u> | <u>\$ 939,329,209</u> |

Governmental activities increased the County's net position by approximately \$85.4 million, thereby accounting for 92% of the total growth in the net position of the County.

Business-type activities increased the County's net position by approximately \$7.2 million, accounting for 8% of the total growth in the County's net position.

| General Fund Revenues For the Fiscal Year Ended June 30 | | | | | | |
|--|-----------------------|-------------|----------------------|-------------|---------------------|----------|
| Revenue Sources | FY 2024 | % | FY 2023 | % | Difference | % Change |
| Taxes - property | \$ 54,826,831 | 52% | \$ 52,056,696 | 53% | \$ 2,770,135 | 5% |
| Taxes - sales | 31,320,621 | 29% | 29,755,131 | 30% | 1,565,490 | 5% |
| Taxes - other | 3,276,946 | 3% | 3,266,007 | 3% | 10,939 | 0% |
| Licenses and permits | 513,285 | 0% | 482,995 | 0% | 30,290 | 6% |
| Charges for services | 6,333,799 | 6% | 5,893,712 | 6% | 440,087 | 7% |
| Intergovernmental | 3,414,496 | 3% | 2,916,236 | 3% | 498,260 | 17% |
| Fines and forfeitures | 1,990,306 | 2% | 1,619,941 | 2% | 370,365 | 23% |
| Investment income (loss) | 2,897,697 | 3% | 352,811 | 0% | 2,544,886 | 721% |
| Other income | 1,626,296 | 2% | 1,421,283 | 1% | 205,013 | 14% |
| Total Revenues | \$ 106,200,277 | 100% | \$ 97,764,812 | 100% | \$ 8,435,465 | |

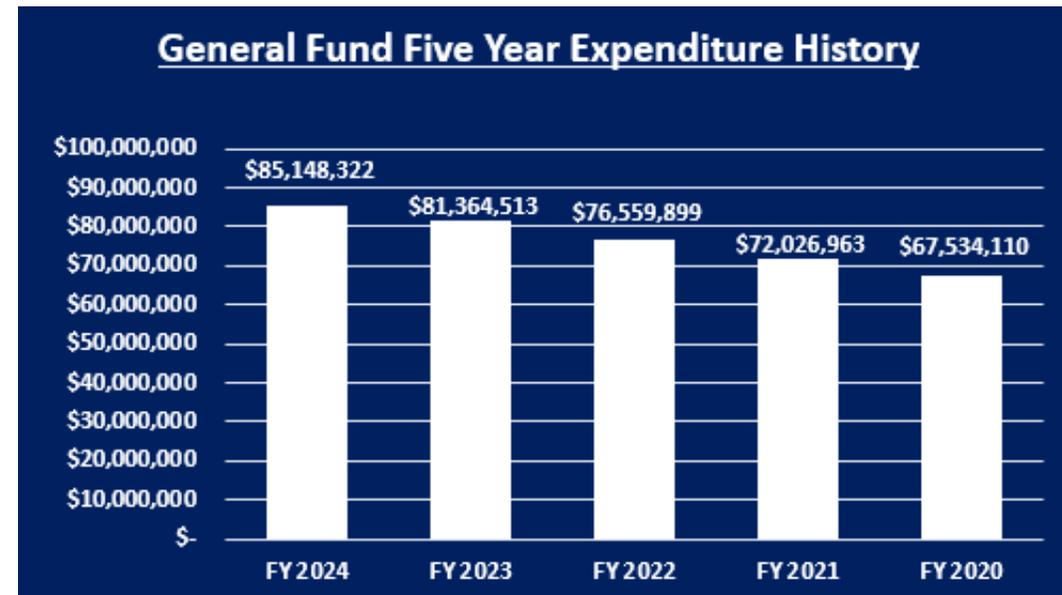
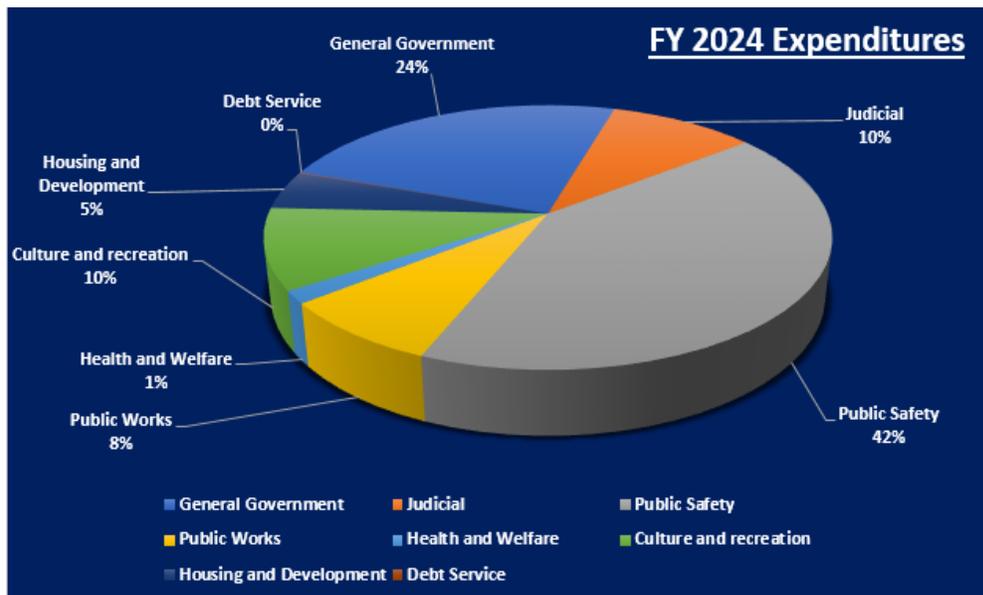
The General Fund is the main operating fund of the County and accounts for all financial resources except those required to be accounted for in another fund. It derives its revenues primarily from taxes: property taxes account for 52% and local option sales taxes account for 29%, for a total of 81% of General Fund revenues. Other sources of revenue from the General Fund include fines and fees from the court system and charges for services from planning and parks/recreation.



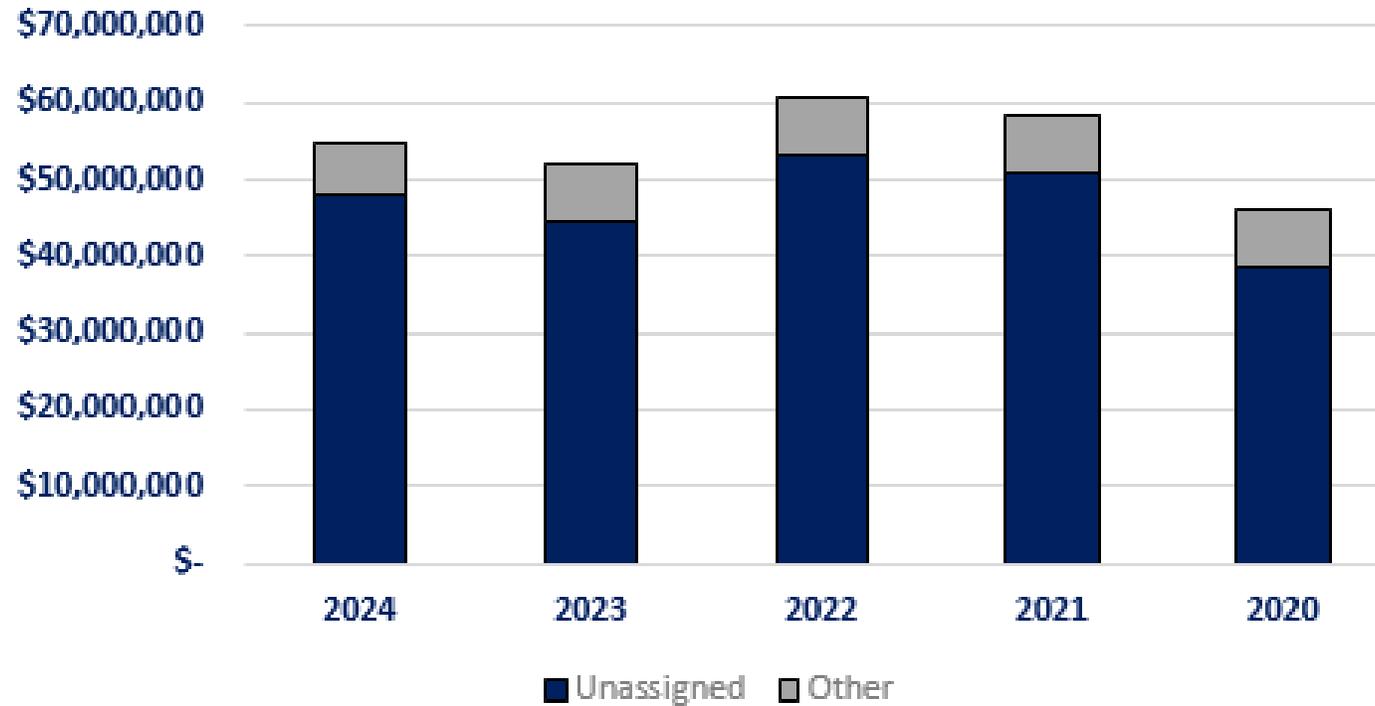
General Fund Expenditures For the Fiscal Year Ended June 30

| Expenditure Sources | FY 2024 | % | FY 2023 | % | Difference | % Change |
|---------------------------|----------------------|-------------|----------------------|-------------|---------------------|----------|
| General Government | 20,397,721 | 24% | 19,724,907 | 24% | \$ 672,814 | 3% |
| Judicial | 8,431,244 | 10% | 7,741,688 | 10% | 689,556 | 9% |
| Public Safety | \$ 35,543,869 | 42% | \$ 34,251,601 | 42% | 1,292,268 | 4% |
| Public Works | 6,911,219 | 8% | 6,635,369 | 8% | 275,850 | 4% |
| Health and Welfare | 1,320,582 | 2% | 1,288,272 | 2% | 32,310 | 3% |
| Culture and recreation | 8,427,593 | 10% | 7,633,364 | 9% | 794,229 | 10% |
| Housing and Development | 4,027,493 | 5% | 3,998,752 | 5% | 28,741 | 1% |
| Debt Service | 88,601 | 0% | 90,560 | 0% | (1,959) | -2% |
| Total Expenditures | \$ 85,148,322 | 100% | \$ 81,364,513 | 100% | \$ 3,783,809 | |

The largest portion of overall expenditures within the General Fund is for public Safety, showing the County’s continued commitment to providing substantial financial resources for the safety of its citizens.



General Fund 5 year Fund Balance History



| Year | Unassigned | Other |
|------|--------------|-------------|
| 2024 | \$47,961,913 | \$6,970,167 |
| 2023 | \$44,404,434 | \$7,456,220 |
| 2022 | \$53,103,615 | \$7,470,862 |
| 2021 | \$50,784,752 | \$7,479,031 |
| 2020 | \$38,479,211 | \$7,560,197 |

The Board has adopted a financial policy to maintain a General Fund minimum fund balance of 100 days of operations, which may only be used as required by authority of the Board, to provide for operating contingencies in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. In the event the minimum fund balance falls below 100 days of operations, the County Manager will present a plan to the Board as part of the subsequent fiscal year's annual budget to replenish the fund balance to the established minimum level in a reasonable time frame, generally 1 to 3 years. Unassigned fund balance as of June 30, 2024, equaled 172 days of operations.

Where Does Your Property Tax Dollar Go?

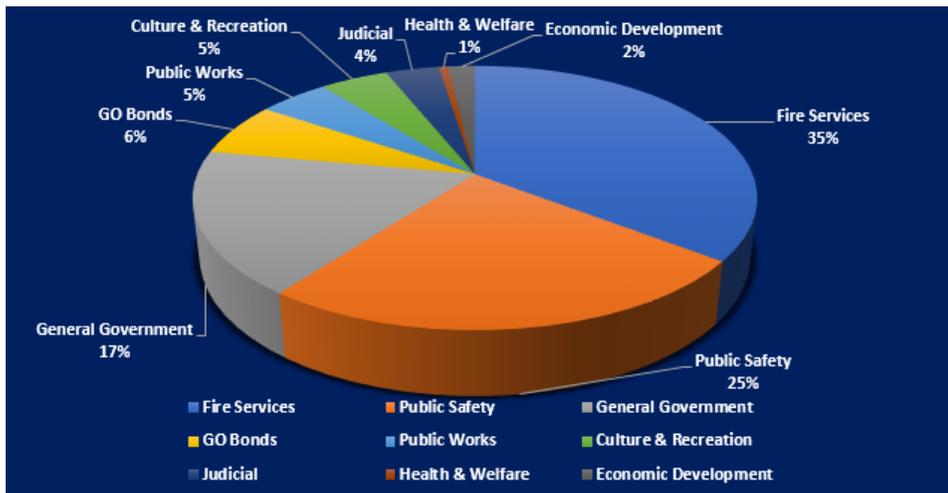


| Calendar Year 2024 Millage Rate | |
|---------------------------------|---------------|
| County: | |
| M&O | 4.568 |
| Bond | 0.516 |
| Fire | 2.788 |
| Total County | 7.872 |
| School | 17.100 |
| Total Millage Rate | 24.972 |

County, 32%

School, 68%

How the County utilizes its 32%



Set forth below is information concerning the rate of levy of property taxes per \$1,000 of assessed value (millage rates) of the County for the past five calendar years.

| Calendar Year | County Direct Rates | | | Total County Direct | School District | | |
|---------------|---------------------|--------------|-------|---------------------|-----------------|--------------|--------------|
| | Operating | Debt Service | Fire | | Operating | Debt Service | Total School |
| 2020 | 5.999 | 0.840 | 2.608 | 9.447 | 18.300 | 0.000 | 18.300 |
| 2021 | 5.683 | 0.780 | 2.608 | 9.071 | 18.100 | 0.000 | 18.100 |
| 2022 | 5.147 | 0.683 | 2.788 | 8.618 | 17.350 | 0.000 | 17.350 |
| 2023 | 4.895 | 0.559 | 2.788 | 8.242 | 17.200 | 0.000 | 17.200 |
| 2024 | 4.568 | 0.516 | 2.788 | 7.872 | 17.100 | 0.000 | 17.100 |

What is a Millage Rate?

Millage Rate
=
Property Tax Rate

The Millage Rate in local government language means the property tax rate



Doing the Math



1 mill is equal to \$ for every \$1,000 of your property's assessed value

The easiest way to figure out your tax is to move the millage rate's decimal place three times to the left and multiply that number by your property's assessed value

Example

| | |
|--------------------------------|---|
| FMV of property = \$250,000 | Assessed value (40% of FMV) = \$100,000 |
|--------------------------------|---|

1 Mill (0.001)
X
\$100,000 assessed value
=
\$100 property tax



Example Based on 2024 Rates



County = 7.872 mills
FMV = \$250,000
Assessed value = \$100,000
 $\$100,000 \times .007872 = \underline{\$787}$



School = 17.100 mills
FMV = \$250,000
Assessed value = \$100,000
 $\$100,000 \times .017100 = \underline{\$1,710}$

Total Property Tax Paid in 2024 = \$787 + \$1,710 = \$2,497

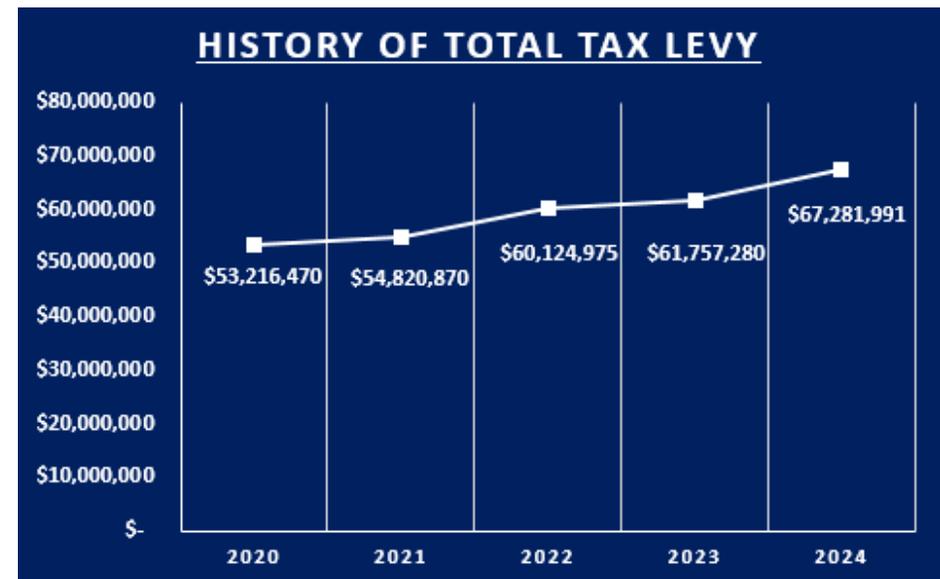
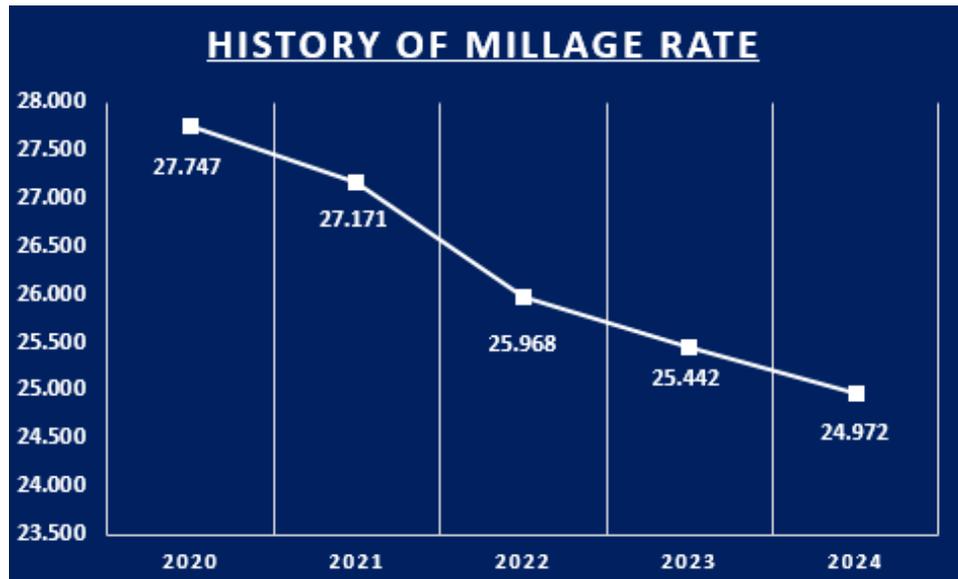
Because the County experienced a more than 8% increase in the 2024 tax digest, the Board of Commissioners approved rolling back the millage rate for maintenance and operations from 4.895 mills to 4.568 mills. The County continues to show its commitment to providing its citizens with the highest level of service while assessing one of the lowest millage rates in the State. See the next page for graphics showing the five-year history of the millage rate and the five-year history of tax levy.

**Columbia County, Georgia
Property Tax Levies and Collections
Last Five Calendar Years**

| Calendar Year | Total Tax Levy | Collected within the Calendar Year of Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---------------|----------------|--|--------------------|---------------------------------|---------------------------|--------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2020 | \$ 53,216,470 | \$ 49,343,902 | 92.72% | \$ 3,870,610 | \$ 53,214,512 | 100.00% |
| 2021 | \$ 54,820,870 | \$ 51,187,005 | 93.37% | \$ 3,631,922 | \$ 54,818,927 | 100.00% |
| 2022 | \$ 60,124,975 | \$ 55,918,239 | 93.00% | \$ 4,184,795 | \$ 60,103,034 | 99.96% |
| 2023 | \$ 61,757,280 | \$ 57,304,430 | 92.79% | \$ 4,334,549 | \$ 61,638,979 | 99.81% |
| 2024 | \$ 67,281,991 | \$ 61,965,207 | 92.10% | \$ - | \$ 61,965,207 | 92.10% |

SOURCE: Tax Commissioner's Office

- NOTES: (1) Property tax levies are based on a calendar year which does not coincide with the County's fiscal year.
 (2) Amounts include taxes levied and collected for Columbia County Board of Commissioners only.
 (3) Total County Tax Collections are as of November 21, 2024.
 (4) 2024 Property Tax due date was November 15, 2024.
 (5) Total County Tax Levy is for real and personal property only and includes all adjustments made to original approved digest as of November 21, 2024.



Special Purpose Local Option Sales Tax (SPLOST)

The SPLOST is a 1% sales tax used by the County to fund capital projects approved by the citizens. The County completed collecting funds from the 2017/2022 SPLOST program in December 2022. Total collections were \$160,775,657. The current SPLOST program, which was renewed by voters in November 2022, began collecting funds in January 2023 and will continue through December 2028. Collections are projected to be a total of \$288 million. See the next page for the FY 2024 Report on Projects Funded Through SPLOST.



Note: At the time that this report was created, the 2024 collection total was through October of 2024.

Columbia County, Georgia

FY 2024 Report on Projects Funded Through Special Purpose Local Option Sales Tax



| Project | Year Approved | Original Project Budget | Prior Years' Cost | Current Year Cost | Total Cost | Budget Remaining | Estimated Percentage of Completion |
|--|---------------|-------------------------|-----------------------|----------------------|-----------------------|-----------------------|------------------------------------|
| <u>Transportation Projects</u> | | | | | | | |
| Transportation projects | 2011 | 46,633,663 | 36,276,351 | - | 36,276,351 | 10,357,312 | 100% |
| Transportation projects | 2017 | 7,000,000 | 6,320,209 | 1,132,694 | 7,452,903 | (452,903) | 100% |
| Transportation projects | 2023 | 30,680,420 | 7,272 | 320,308 | 327,580 | 30,352,840 | 1% |
| Total | | \$ 84,314,083 | \$ 42,603,832 | \$ 1,453,002 | \$ 44,056,834 | \$ 40,257,249 | |
| <u>Community Services Projects</u> | | | | | | | |
| Recreation facilities | 2011 | 14,017,674 | 13,077,662 | 719,733 | 13,797,395 | 220,279 | 100% |
| Community Services | 2017 | 21,000,160 | 6,005,151 | 1,358,278 | 7,363,429 | 13,636,731 | 35% |
| Community Services | 2023 | 96,183,544 | - | 172,160 | 172,160 | 96,011,384 | 1% |
| Total | | \$ 131,201,378 | \$ 19,082,813 | \$ 2,250,171 | \$ 21,332,984 | \$ 109,868,394 | |
| <u>Library and Public Building Projects</u> | | | | | | | |
| County administrative buildings and facilities | 2011 | 7,895,642 | 6,306,065 | - | 6,306,065 | 1,589,577 | 100% |
| County administrative buildings and facilities | 2017 | 1,514,258 | 1,063,837 | 60,881 | 1,124,718 | 389,540 | 75% |
| County administrative buildings and facilities | 2023 | 8,951,888 | - | 172,160 | 172,160 | 8,779,728 | 2% |
| Total | | \$ 18,361,788 | \$ 7,369,902 | \$ 233,041 | \$ 7,602,943 | \$ 10,758,845 | |
| <u>Countywide projects</u> | | | | | | | |
| Countywide projects | 2011 | 48,666,645 | 31,863,209 | - | 31,863,209 | 16,803,436 | 100% |
| Countywide projects | 2017 | 57,665,280 | 7,697,841 | 3,564,353 | 11,262,194 | 46,403,086 | 20% |
| Countywide projects | 2023 | 29,319,578 | - | 344,320 | 344,320 | 28,975,258 | 2% |
| Total | | \$ 135,651,503 | \$ 39,561,050 | \$ 3,908,673 | \$ 43,469,723 | \$ 92,181,780 | |
| <u>Intergovernmental Projects</u> | | | | | | | |
| Improvements to stormwater and water systems | 2011 | 13,800,847 | 9,263,750 | - | 9,263,750 | 4,537,097 | 100% |
| Improvements to stormwater and water systems | 2017 | 7,000,000 | 2,447,173 | 2,317,004 | 4,764,177 | 2,235,823 | 68% |
| Improvements to stormwater and water systems | 2023 | 37,442,338 | - | 78,898 | 78,898 | 37,363,440 | 1% |
| Total | | \$ 58,243,185 | \$ 11,710,923 | \$ 2,395,902 | \$ 14,106,825 | \$ 44,136,360 | |
| <u>Information Technology and Broadband Projects</u> | | | | | | | |
| IT and Broadband Projects | 2017 | 3,993,019 | 969,749 | 945,332 | 1,915,081 | 2,077,938 | 50% |
| IT and Broadband Projects | 2023 | 8,258,500 | - | - | - | 8,258,500 | 0% |
| Total | | \$ 12,251,519 | \$ 969,749 | \$ 945,332 | \$ 1,915,081 | \$ 10,336,438 | |
| <u>Contingency Projects</u> | | | | | | | |
| Contingency | 2017 | 30,000,000 | 388,616 | 2,063,881 | 2,452,497 | 27,547,503 | 8% |
| Total | | \$ 30,000,000 | \$ 388,616 | \$ 2,063,881 | \$ 2,452,497 | \$ 27,547,503 | |
| <u>Public Safety Projects</u> | | | | | | | |
| Public Safety and Emergency Services buildings, facilities and equipment | 2011 | 9,270,041 | 7,319,321 | - | 7,319,321 | 1,950,720 | 100% |
| Public Safety and Emergency Services buildings, facilities and equipment | 2017 | 5,654,000 | 2,371,437 | 1,878,895 | 4,250,332 | 1,403,668 | 75% |
| Public Safety and Emergency Services buildings, facilities and equipment | 2023 | 37,003,053 | - | 137,824 | 137,824 | 36,865,229 | 1% |
| Total | | \$ 51,927,094 | \$ 9,690,758 | \$ 2,016,719 | \$ 11,707,477 | \$ 40,219,617 | |
| <u>Economic Development</u> | | | | | | | |
| Economic Development | 2023 | \$ 6,375,479 | \$ - | \$ - | - | 6,375,479 | 0% |
| Total | | \$ 6,375,479 | \$ - | \$ - | \$ - | \$ 6,375,479 | |
| TOTAL | 2011 | 140,284,512 | 104,106,358 | 719,733 | 104,826,091 | 35,458,421 | |
| | 2017 | 133,826,717 | 27,264,013 | 13,321,318 | 40,585,331 | 93,241,386 | |
| | 2023 | 254,214,800 | 7,272 | 1,225,670 | 1,232,942 | 252,981,858 | |
| Total | | \$ 528,326,029 | \$ 131,377,643 | \$ 15,266,721 | \$ 146,644,364 | \$ 381,681,665 | |

Water and Sewerage Fund



The Water and Sewerage Fund is a major enterprise fund, that charges fees for services provided to outside customers, including other local governments. This fund accounts for the operations, construction, and maintenance of facilities and infrastructure for the water and sewer utility for which fees are charged to external users. Below is a historical, comparative summary of the operating revenues and expenditures of the fund for the past five fiscal years, along with rates in effect as of July 1, 2023.



| | | Residential Rates | | | |
|---|----------------------|----------------------|----------------------|--------------------------|----------------------|
| | | Water | | Sewer | |
| | | water tap size <= 1" | | levelized winter billing | |
| | Amount in gallons | Base | Per 1,000 gallons | Base | Per 1,000 gallons |
| ^ | 10,000 | \$ 12.31 | \$ 2.42 | \$ 15.67 | \$ 2.74 |
| v | 10,000 | \$ 12.31 | 3.36 | | |
| v | 20,000 | \$ 12.31 | 4.89 | | |
| v | 40,000 | \$ 12.31 | 6.64 | | |

| | | Commercial Rates | | | |
|--|----------------|------------------|----------------------|----------|----------------------|
| | | Water | | Sewer | |
| | Water Tap Size | Base | Per 1,000 gallons | Base | Per 1,000 gallons |
| | 3/4 & 1.0" | \$ 21.00 | \$ 2.44 | \$ 25.27 | \$ 2.78 |
| | 1.5" | 47.24 | 2.44 | 56.87 | 2.78 |
| | 2.0" | 83.79 | 2.44 | 101.07 | 2.78 |
| | 3.0" | 188.98 | 2.44 | 227.39 | 2.78 |
| | 4.0" | 336.00 | 2.44 | 404.31 | 2.78 |
| | 6.0" | 755.16 | 2.44 | 914.74 | 2.78 |
| | 8.0" | 1,347.04 | 2.44 | 1,539.54 | 2.78 |

Award for Outstanding Achievement in Popular Annual Financial Reporting



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**Columbia County
Georgia**

For its Annual Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morrill

Executive Director/CEO

Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Columbia County, Georgia, for its Popular Annual Financial Report for the fiscal year ended June 30, 2023. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Columbia County, Georgia, has received a Popular Award for the last 1 consecutive years (fiscal years ended 2023). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.

Contact Us



| Department | Telephone Number |
|--|--------------------------|
| 3-1-1 Customer Service | 706-868-3375 |
| Administration | 706-868-3379 |
| Animal Services | 706-541-4077 or dial 311 |
| Board of Commissioners | 706-868-3379 |
| Board of Elections | 706-868-3355 |
| Broadband Utility | 706-228-2226 |
| Building Standards | 706-868-3420 |
| Code Enforcement | 706-312-7298 |
| Emergency Management Agency (EMA) | 706-868-3303 |
| Engineering Services | 706-868-3356 |
| Environmental Management | 706-447-7645 |
| Facilities Design and Construction | 706-868-3383 |
| Facility Management | 706-868-3357 |
| Finance | 706-868-3347 |
| Fire Administration | 706-863-7745 |
| Fire Marshal | 706-868-3420 |
| Fleet Services | 706-541-1924 |
| GIS Department | 706-868-3421 |
| Human Resources | 706-868-3300 |
| Libraries | 706-863-1946 |
| Licensing | 706-312-7171 |
| Parks, Recreation, and Events | 706-868-3484 |
| Performing Arts Center | 706-447-6767 |
| Permits | 706-868-3420 |
| Plan Review | 706-447-1376 |
| Planning Department | 706-868-3400 |
| Pre-Construction/ Property Acquisition | 706-447-7607 |
| Building Plan Review | 706-863-6928 |

| Department | Telephone Number |
|---------------------------------|-------------------|
| Procurement | 706-868-3305 |
| Public Transit | 706-556-0807 |
| Recycling | 706-868-3352 |
| Rental Facilities and Venues | 706-868-3349 |
| Risk Management | 706-312-7475 |
| Roads & Bridges | 706-541-1143 |
| Sheriff's Office | 706-541-2800 |
| Transportation/Court Services | 706-541-0754 |
| Criminal Investigation Division | 706-541-1044 |
| Community Services Division | 706-541-2856 |
| Columbia County E911 | 706-541-2800 |
| Detention Center | 706-541-0754 |
| Evidence / Property Section | 706-541-3988 |
| Information Technology Section | 706-541-4038 |
| Records Section | 706-541-1042/1043 |
| Supply / Procurement Section | 706-541-3881 |
| Victim's Assistance | 706-447-6780 |
| Road Construction | 706-447-7600 |
| Senior Center | 706-556-0308 |
| Stormwater Compliance | 706-447-7645 |
| Stormwater Operations | 706-855-7246 |
| Tax Assessor | 706-312-7474 |
| Traffic Operations | 706-868-4223 |
| Utility Permitting | 706-312-7277 |
| Wastewater Treatment | 706-860-2587 |
| Water Distribution | 706-863-6928 |
| Water Quality | 706-868-6928 |
| Water Utility | 706-863-6928 |

Glossary of Terms

Assets

What is owned by the County. Includes such items as pooled cash and investments, receivables, inventories, deposits with others, and prepaid items.

Capital Assets

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

Deferred Outflow of Resources

A consumption of net position by the government that is applicable to a future reporting period.

Deferred Inflow of Resources

An acquisition of net position by the government that is applicable to a future reporting period.

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.

Fund Balance

The difference between assets plus deferred outflows of resources, less liabilities and deferred inflows of resources. Fund balance is classified as follows:

- Nonspendable – Amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – Funds with limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments
- Committed – Funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution.
- Assigned – Fund balances are reported as assigned when the amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned – Funds that do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

General Revenues

All of the revenues that are not required to be reported as program revenues in the government-wide statement of activities. General revenues include property taxes, sales and use taxes, state-shared revenues, as well as other County–levied taxes, investment income, and the sale of surplus property.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Liabilities are divided into two categories:

- Current Liabilities – Liabilities that are reasonably certain to be liquidated within a year and include payables such as wages, taxes, accounts payable, unearned revenue, and others.
- Long-term Liabilities - Liabilities that are reasonably certain not to be liquidated within a year and include such items as bonds, notes, compensated absences, and others.

Net Position

Net worth of the County calculated as the difference between total assets plus deferred outflows of resources, less liabilities and deferred inflows of resources.