

Popular Annual Financial Report

For the Fiscal Year Ended June 30, 2025

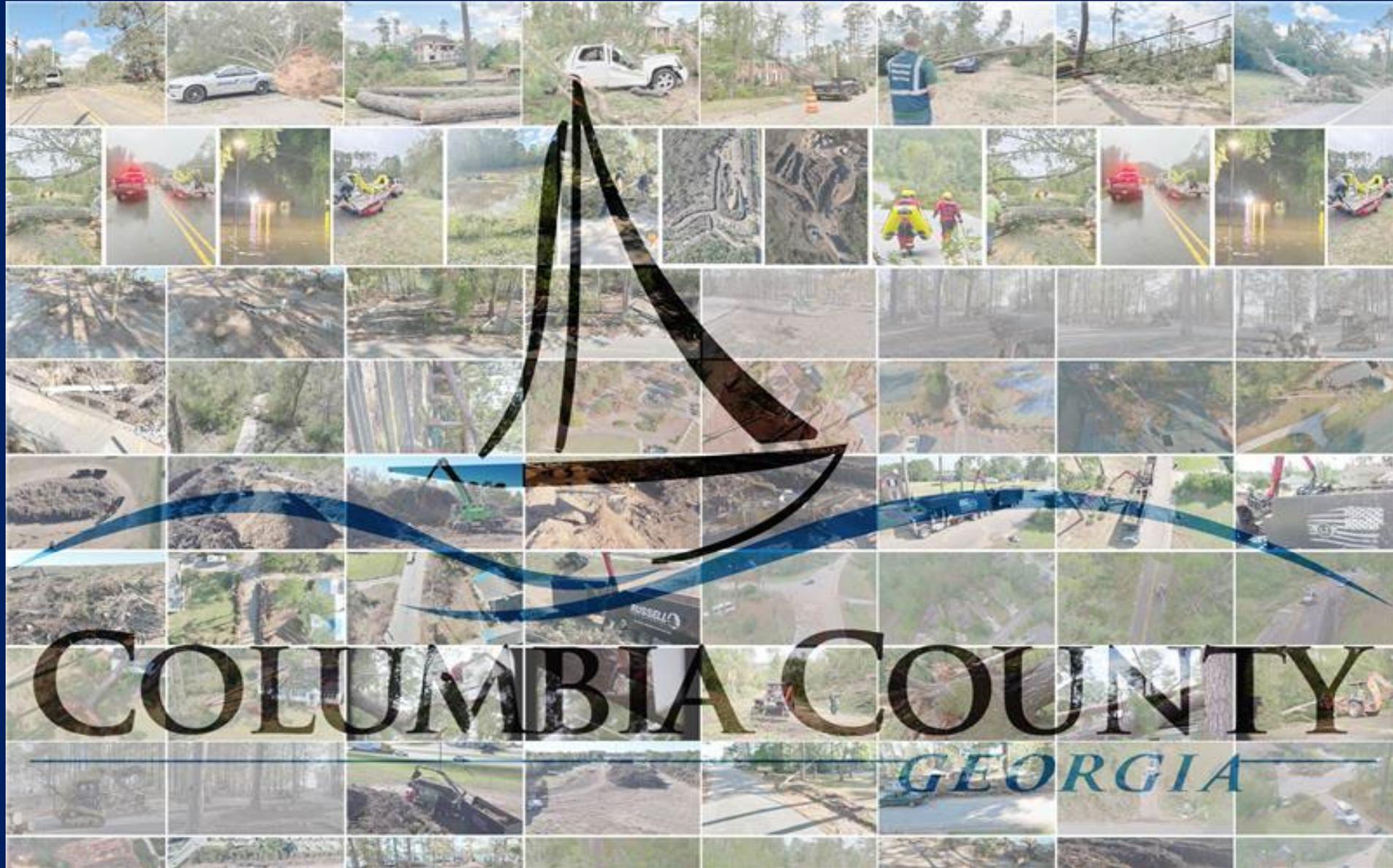


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About this Report

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, 2025. 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 Financial 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

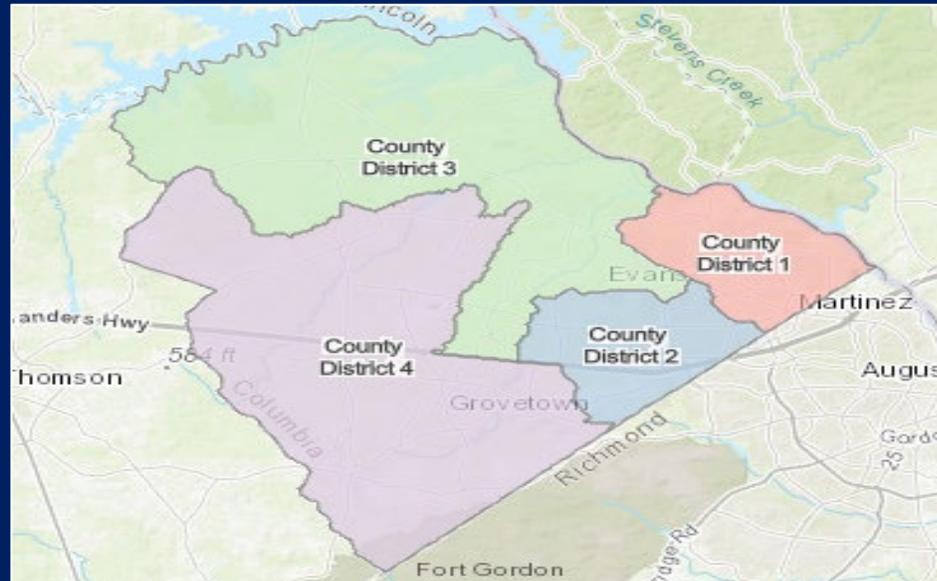
VACANT
District 2



Michael Carraway,
District 3



Alison Couch,
District 4



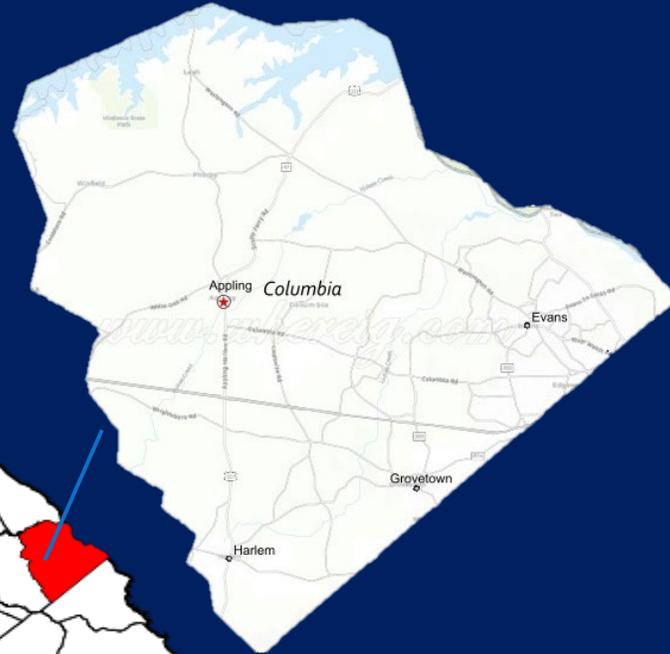
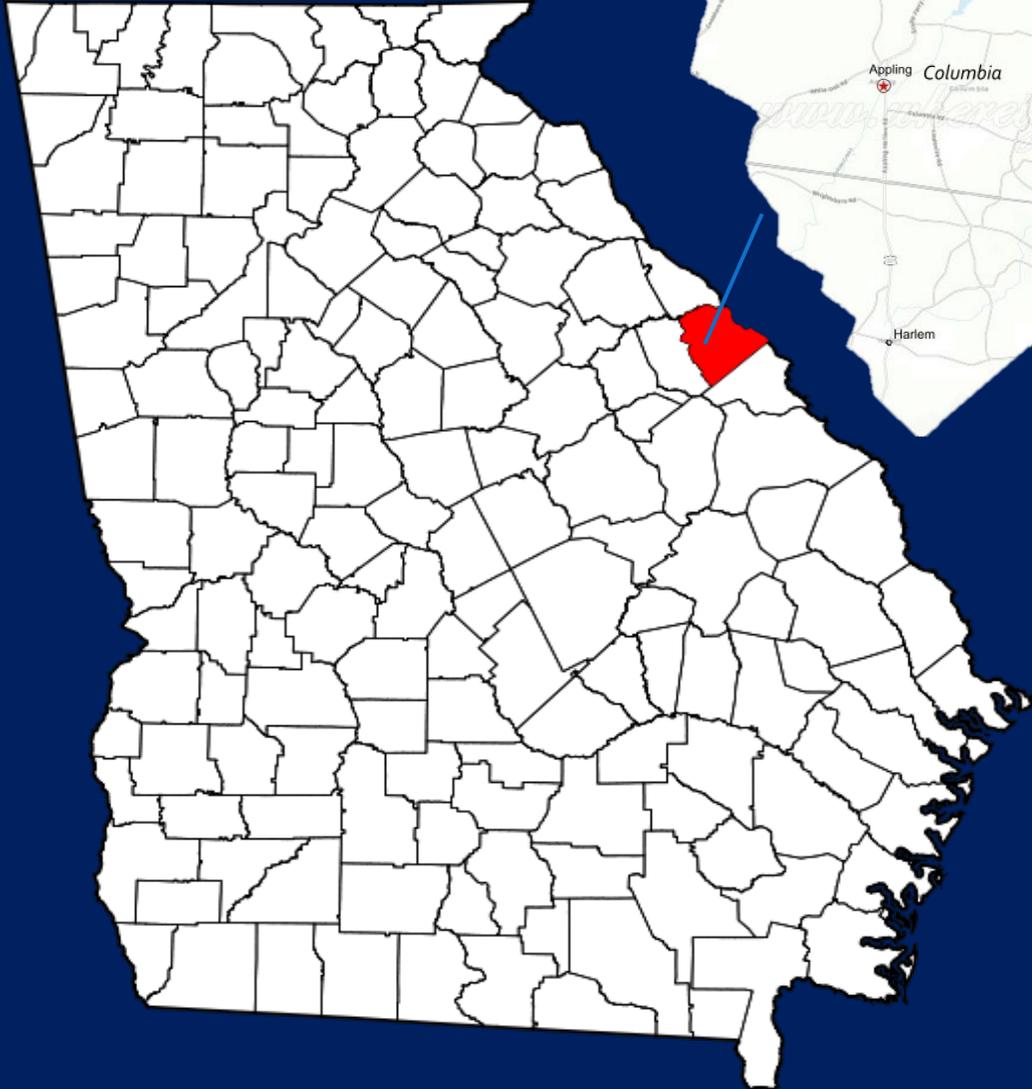
COLUMBIA COUNTY, GEORGIA



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 2025 estimated total population of the County is approximately 170,544 ranking it 15th in Georgia. For 2024, the median household income was approximately \$96,122, the median age was 37.5, and the unemployment rate was 3.1%.

Places of Columbia County



Columbia County Justice Center
640 Ronald Reagan Dr. Evans, GA



Columbia County Canal Headgates
3300 Evans to Locks Rd. Martinez, GA



Evans Library
7022 Evans Town Center Blvd. Evans, GA



Evans Town Center Park Playground
7016 Evans Town Center Blvd. Evans, GA



Columbia County Wildwood Park
3780 Dogwood Lane, Appling, GA



Columbia County Lakeside Park
2040 Panther Crossing, Evans, GA

Fiscal Year 2025 Accomplishments



Completed construction of Columbia County's Fire Station #2



Columbia County's Memorial Park Hurricane Helene Damage



Columbia County's Memorial Park after repaired damage by Hurricane Helene



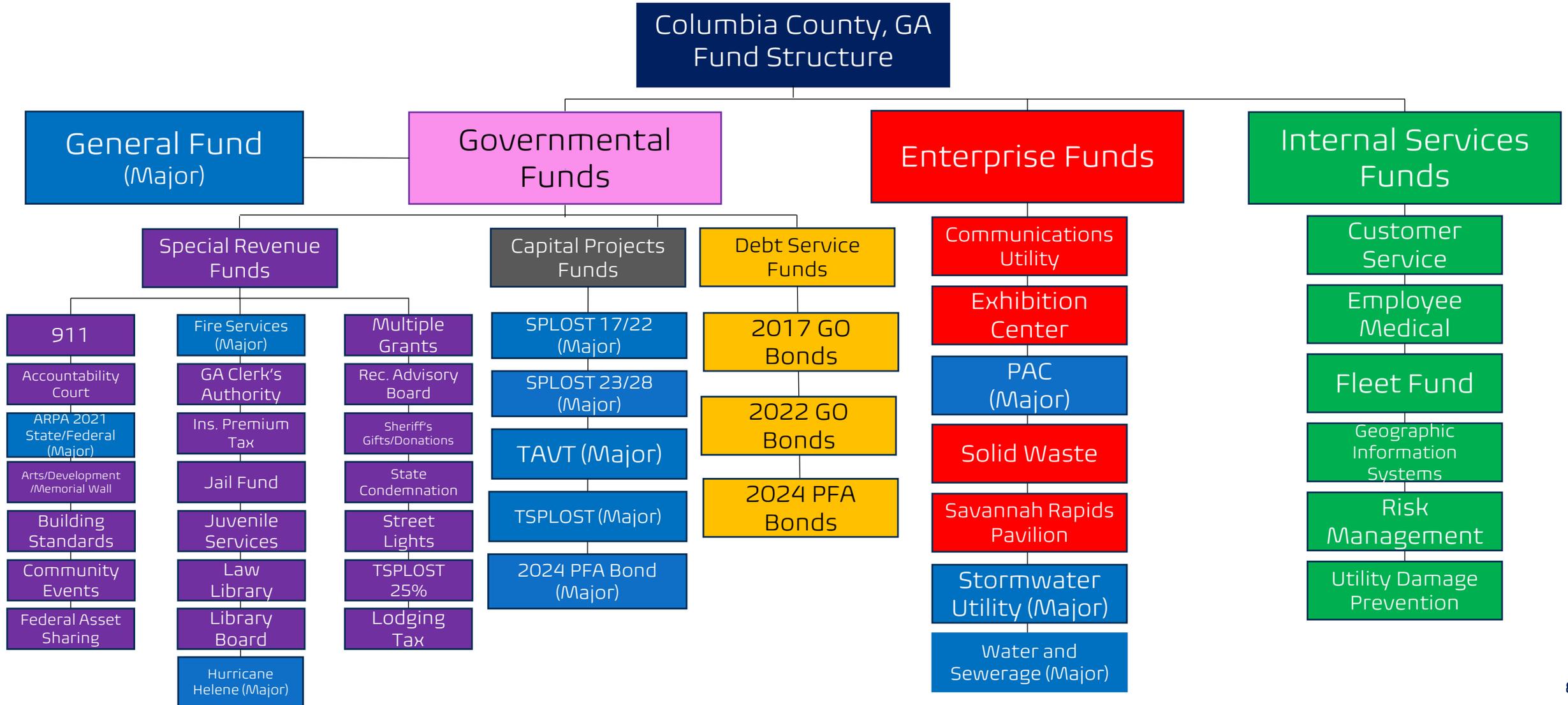
Sponsored a Workforce Showcase Competition for area high school students— approx. 125 students



Hurricane Helene Damage at Columbia County's Savannah Rapids Pavillion Entrance and Venue Building Renovation process began in fiscal year 2025

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 nine major Governmental Funds (General Fund, Fire Services, ARPA 2021, 2024 Hurricane Helene, 17/22 SPLOST Fund, Title Ad Valorem Tax (TAVT), 2024 PFA Bond Fund, 23/28 SPLOST Fund and TSPLOST) and three major Enterprise Funds (Water and Sewerage Fund, Stormwater Utility and Performing Arts Center).





**Net Position
As of June 30**

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 320,764,024	\$ 354,984,693	\$ 122,251,256	\$ 76,405,369	\$ 443,015,280	\$ 431,390,062
Capital Assets	498,665,240	480,374,489	413,866,046	368,178,966	912,531,286	848,553,455
Total assets	819,429,264	835,359,182	536,117,302	444,584,335	1,355,546,566	1,279,943,517
Deferred outflows of resources	1,167,708	942,917	1,351,579	1,420,596	2,519,287	2,363,513
Current liabilities	67,042,335	41,281,984	5,246,195	6,919,877	72,288,530	48,201,861
Long term liabilities outstanding	143,974,136	149,170,430	91,211,541	46,872,754	235,185,677	196,043,184
Total liabilities	211,016,471	190,452,414	96,457,736	53,792,631	307,474,207	244,245,045
Deferred inflows of resources	6,170,294	4,672,124	1,552,389	1,446,521	7,722,683	6,118,645
Net position:						
Net investment in capital assets	419,826,564	416,978,425	377,085,868	328,175,920	796,912,432	745,154,345
Restricted	203,716,321	159,514,714	4,129,609	885,233	207,845,930	160,399,947
Unrestricted	(20,132,678)	64,684,422	58,243,279	61,704,626	38,110,601	126,389,048
Total net position	603,410,207	641,177,561	439,458,756	390,765,779	1,042,868,963	1,031,943,340

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 \$1,042,868,963 as of June 30, 2025.



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

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues						
Charges for services	\$ 19,329,792	\$ 18,690,364	\$ 56,321,757	\$ 55,525,032	\$ 75,651,549	\$ 74,215,396
Operating grants and contributions	13,296,560	6,191,149	112,257	108,249	13,408,817	6,299,398
Capital grants and contributions	24,373,530	20,630,969	5,505,017	4,956,481	29,878,547	25,587,450
General Revenues						
Property taxes	84,656,794	81,142,390	-	-	84,656,794	81,142,390
Sales/other taxes	113,075,469	116,249,226	-	-	113,075,469	116,249,226
Revenues from use of money	4,970,073	4,858,836	4,281,470	1,811,398	9,251,543	6,670,234
Gain on sale of assets	3,690	680,493	4,011	311,239	7,701	991,732
Miscellaneous	4,642,224	1,797,822	1,464,986	1,331,466	6,107,210	3,129,288
Total Revenues	264,348,132	250,241,249	67,689,498	64,043,865	332,037,630	314,285,114
Expenses:						
General government	\$ 108,942,860	\$ 29,653,014	\$ -	\$ -	\$ 108,942,860	\$ 29,653,014
Judicial system	11,544,053	10,772,436	-	-	11,544,053	10,772,436
Public safety	70,352,764	64,821,854	-	-	70,352,764	64,821,854
Public works	34,997,440	31,244,070	-	-	34,997,440	31,244,070
Health and welfare	1,549,364	6,153,051	-	-	1,549,364	6,153,051
Culture and recreation	15,893,696	11,847,983	-	-	15,893,696	11,847,983
Housing and development	8,143,979	6,350,607	-	-	8,143,979	6,350,607
Interest on long-term debt	3,320,451	2,767,966	-	-	3,320,451	2,767,966
Water and sewerage	-	-	48,107,180	42,420,767	48,107,180	42,420,767
Storm water utility	-	-	8,647,718	7,995,974	8,647,718	7,995,974
Performing Arts Center	-	-	3,988,266	2,428,391	3,988,266	2,428,391
Solid waste management	-	-	1,499,829	1,423,689	1,499,829	1,423,689
Rental facilities	-	-	1,276,366	1,030,458	1,276,366	1,030,458
Communications utility	-	-	2,848,041	2,760,723	2,848,041	2,760,723
Total expenses	254,744,607	163,610,981	66,367,400	58,060,002	321,112,007	221,670,983
Increase in net position before transfers	9,603,525	86,630,268	1,322,098	5,983,863	10,925,623	92,614,131
Transfers	(47,370,879)	(1,212,241)	47,370,879	1,212,241	-	-
Increase in net position	(37,767,354)	85,418,027	48,692,977	7,196,104	10,925,623	92,614,131
Net position, beginning	641,177,561	555,759,534	390,765,779	383,569,675	1,031,943,340	939,329,209
Net position, ending	\$ 603,410,207	\$ 641,177,561	\$ 439,458,756	\$ 390,765,779	\$ 1,042,868,963	\$ 1,031,943,340

Governmental activities experienced a decrease of \$37.7 million in net position. This decline was primarily due to expenditures associated with Hurricane Helene recovery efforts, making it an anomaly rather than a trend. Despite these one-time hurricane related costs, the County continued to maintain a solid financial foundation.

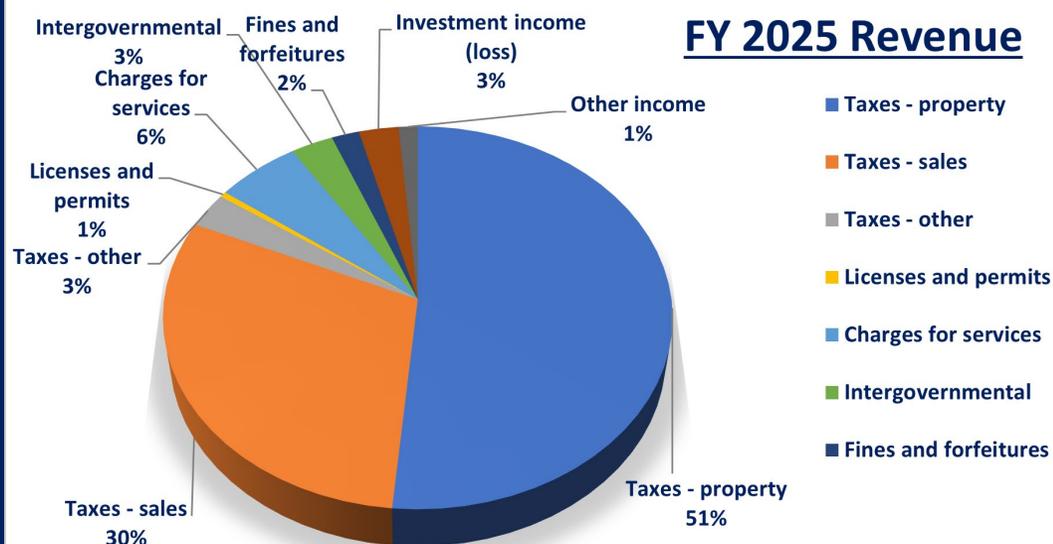
Business-type activities increased the County's net position by approximately \$48.7 million, primarily due to capital contributions from developers and governmental activities.

General Fund Revenues
For the Fiscal Year Ended June 30

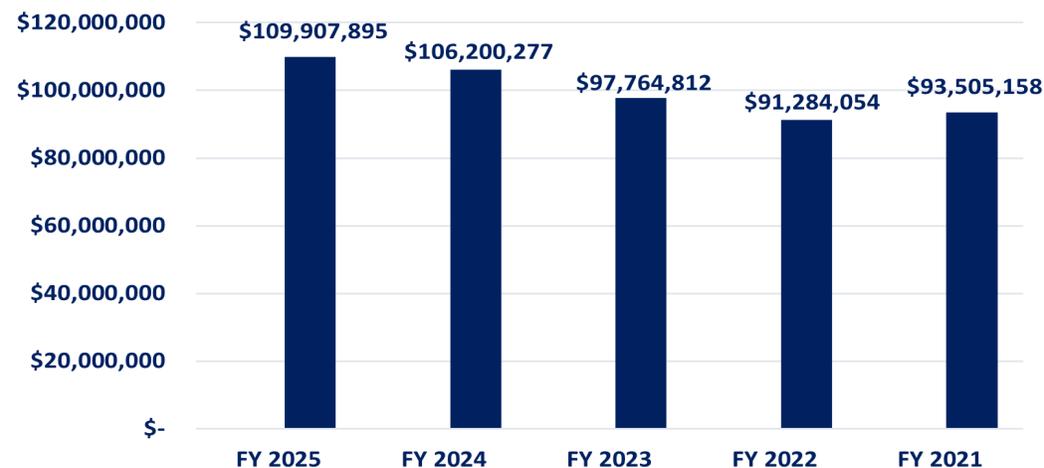
Revenue Sources	FY 2025	%	FY 2024	%	Difference	% Change
Taxes - property	\$ 56,561,874	51%	\$ 54,826,831	52%	\$ 1,735,043	3%
Taxes - sales	33,263,314	30%	31,320,621	29%	1,942,693	6%
Taxes - other	3,262,687	3%	3,276,946	3%	(14,259)	0%
Licenses and permits	510,040	1%	513,285	0%	(3,245)	-1%
Charges for services	6,446,534	6%	6,333,799	6%	112,735	2%
Intergovernmental	3,246,311	3%	3,414,496	3%	(168,185)	-5%
Fines and forfeitures	2,113,154	2%	1,990,306	2%	122,848	6%
Investment income (loss)	3,037,074	3%	2,897,697	3%	139,377	5%
Other income	1,466,907	1%	1,626,296	2%	(159,389)	-10%
Total Revenues	\$ 109,907,895	100%	\$ 106,200,277	100%	\$ 3,707,618	

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 revenues primarily from taxes: property taxes account for 51% and local option sales taxes account for 30%, 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.

FY 2025 Revenue



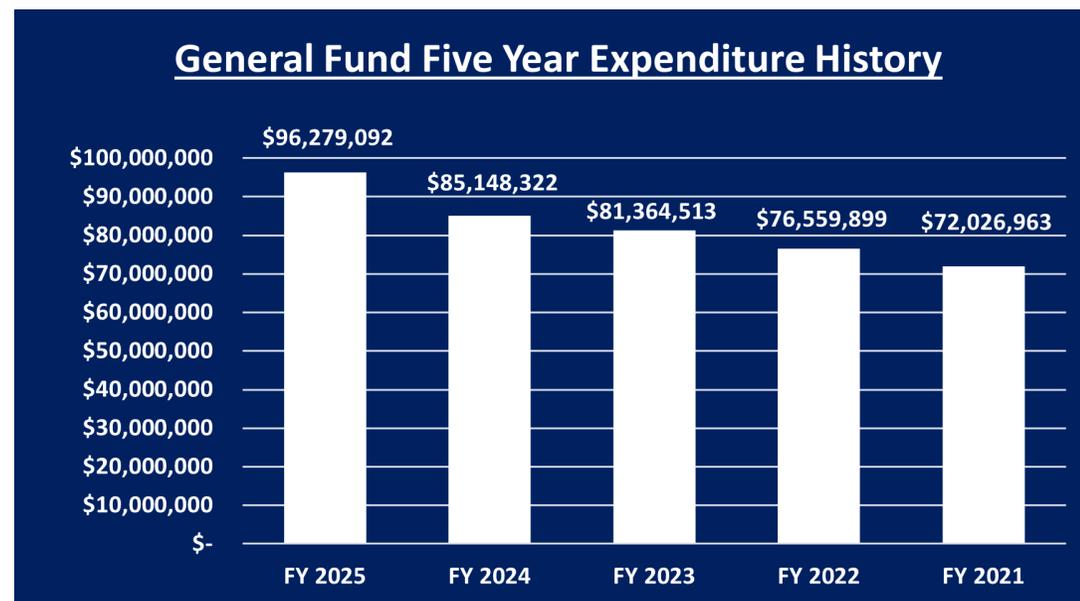
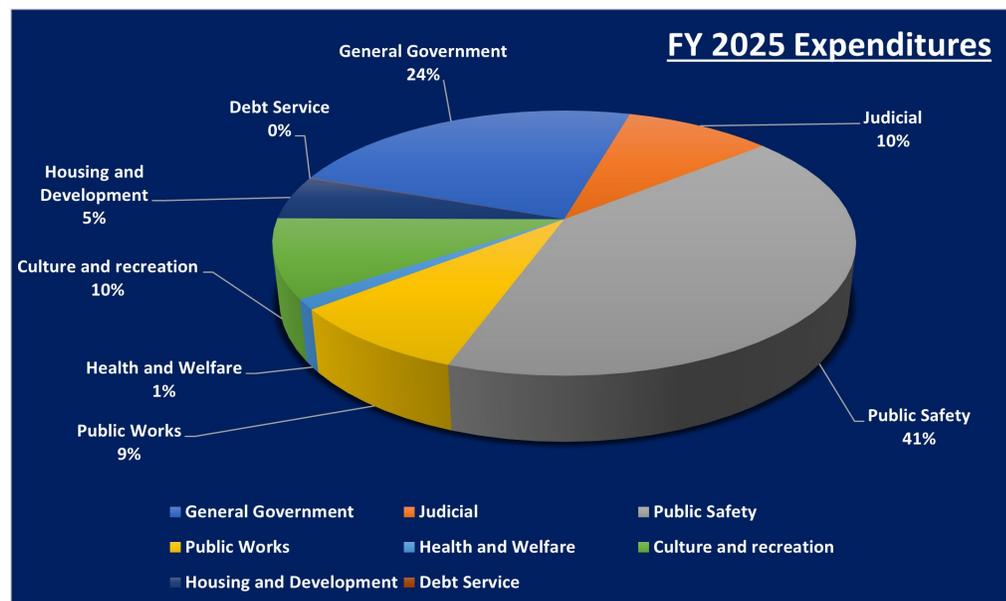
General Fund Five Year Revenue History



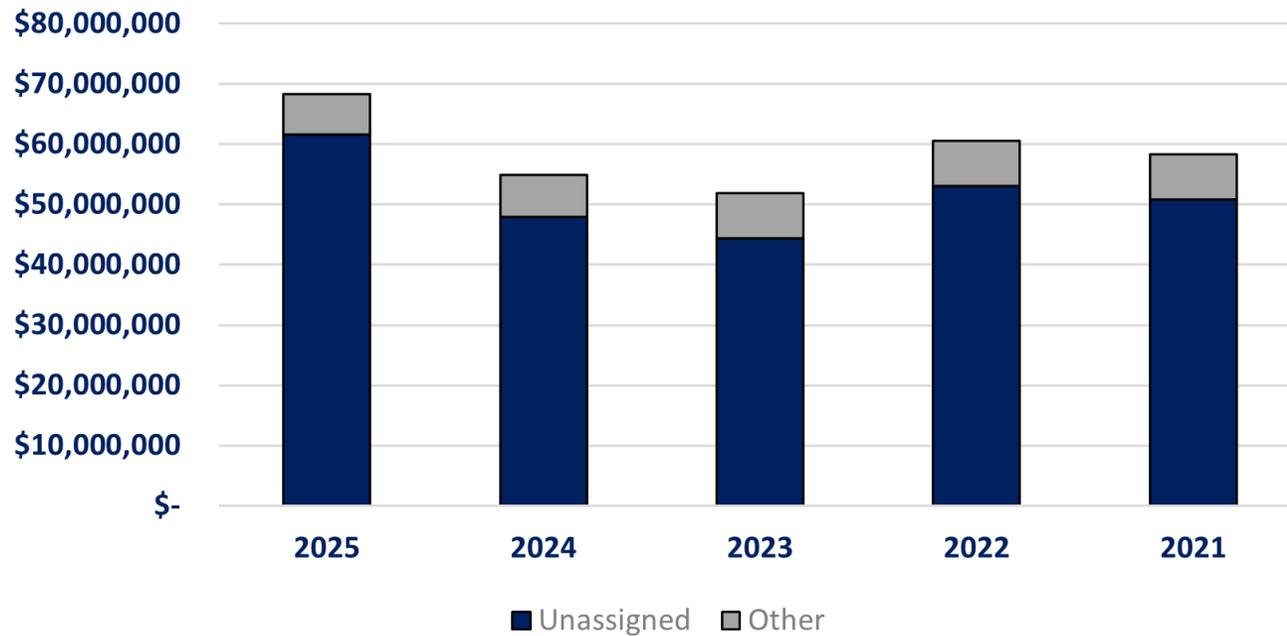
**General Fund Expenditures
For the Fiscal Year Ended June 30**

Expenditure Sources	FY 2025	%	FY 2024	%	Difference	% Change
General Government	\$ 22,891,477	24%	\$ 20,397,721	24%	\$ 2,493,756	12%
Judicial	9,304,907	10%	8,431,244	10%	873,663	10%
Public Safety	39,904,453	41%	35,543,869	42%	4,360,584	12%
Public Works	8,485,007	9%	6,911,219	8%	1,573,788	23%
Health and Welfare	1,204,168	1%	1,320,582	2%	(116,414)	-9%
Culture and recreation	9,261,772	10%	8,427,593	10%	834,179	10%
Housing and Development	5,138,368	5%	4,027,493	5%	1,110,875	28%
Debt Service	88,940	0%	88,601	0%	339	0%
Total Expenditures	\$ 96,279,092	100%	\$ 85,148,322	100%	\$ 11,130,770	

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
2025	61,584,635	6,679,444
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

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.

Where Does Your Property Tax Dollar Go?

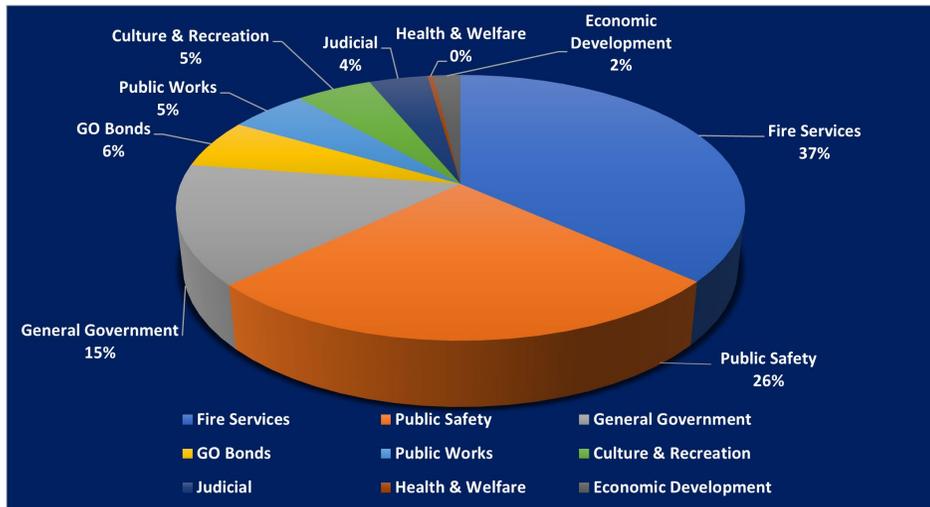


Calendar Year 2025 Millage Rate	
County:	
M&O	4.360
Bond	0.454
Fire	2.788
Total County	7.602
School	16.234
Total Millage Rate	23.836

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
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
2025	4.360	0.454	2.788	7.602	16.234	0.000	16.234

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 2025 Rates



County = 7.602 mills
FMV = \$250,000
Assessed value = \$100,000
 $\$100,000 \times .007602 = \underline{\$760}$



School = 16.234 mills
FMV = \$250,000
Assessed value = \$100,000
 $\$100,000 \times .016234 = \underline{\$1,623}$

The Board of Commissioners approved rolling back the millage rate for maintenance and operations from 4.568 mills to 4.360 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.

Total Property Tax Paid in 2025 = \$760 + \$1,623 = \$2,383

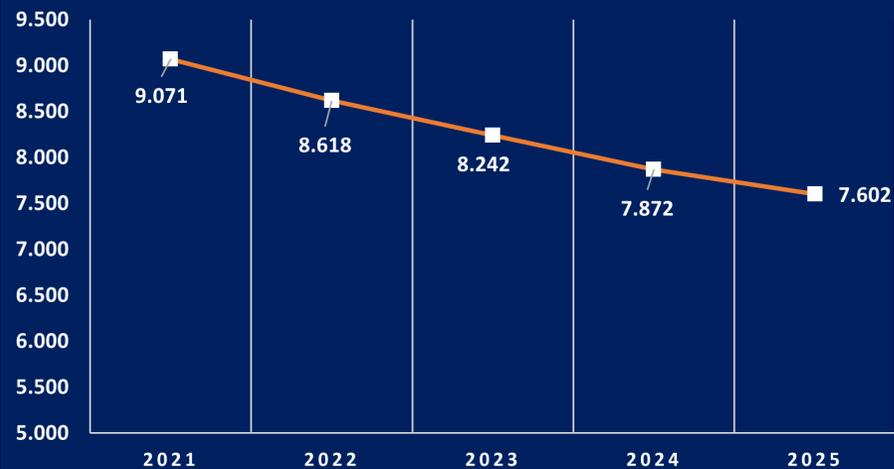
**Columbia County, Georgia
Property Tax Levies and Collections
Last Five Calendar Years**

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
2021	\$ 54,820,841	\$ 51,187,005	93.37%	\$ 3,632,387	\$ 54,819,392	100.00%
2022	\$ 60,121,454	\$ 55,918,239	93.01%	\$ 4,198,905	\$ 60,117,144	99.99%
2023	\$ 61,751,803	\$ 57,304,430	92.80%	\$ 4,404,423	\$ 61,708,853	99.93%
2024	\$ 67,429,473	\$ 61,965,207	91.90%	\$ 5,293,000	\$ 67,258,207	99.75%
2025	\$ 68,931,788	\$ 64,270,080	93.24%	\$ -	\$ 64,270,080	93.24%

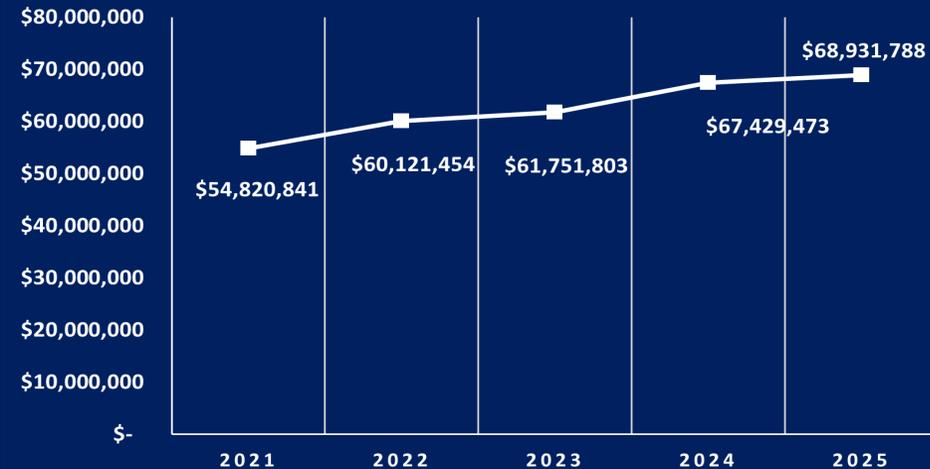
SOURCE: Tax Commissioner's Office

- 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 24, 2025.
 (4) 2025 Property Tax due date was November 15, 2025.
 (5) Total County Tax Levy is for real and personal property only and includes all adjustments made to original approved digest as of November 24, 2025.

HISTORY OF COUNTY MILLAGE RATE

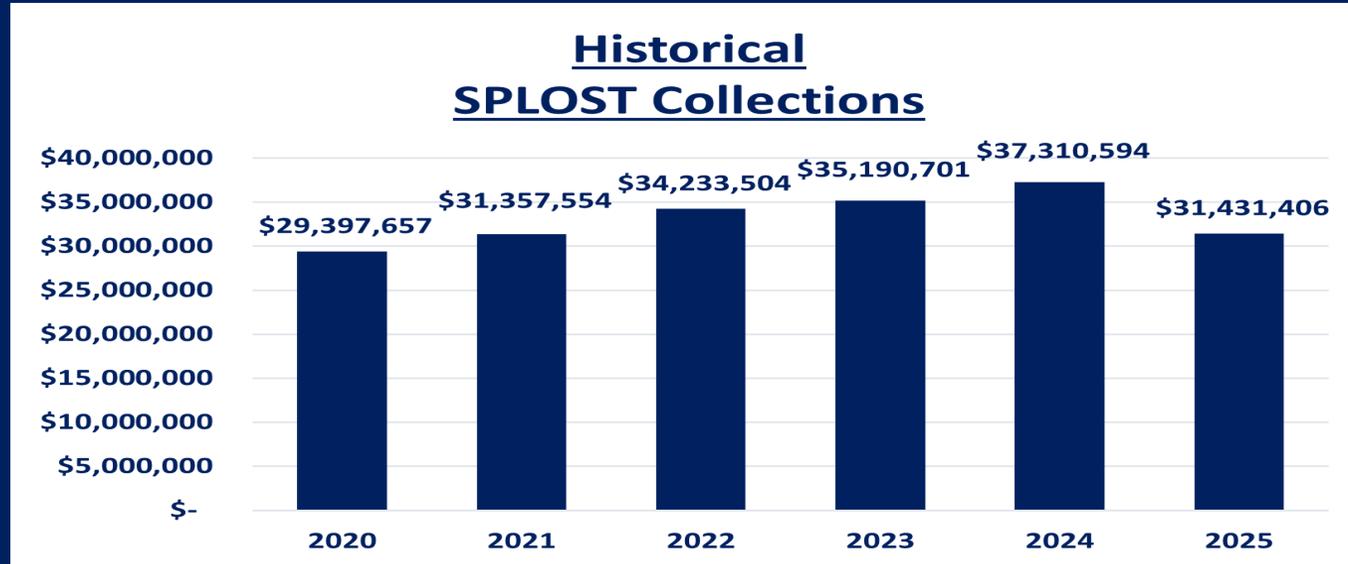


HISTORY OF TOTAL TAX LEVY



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 2025 Report on Projects Funded Through SPLOST.



Note: At the time that this report was created, the 2025 collection total was through October of 2025.

Columbia County, Georgia

FY 2025 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	2017	7,000,000	7,452,903	2,088,651	9,541,554	(2,541,554)	100%
Transportation projects	2023	31,170,679	327,580	873,143	1,200,723	29,969,956	4%
Total		\$ 38,170,679	\$ 7,780,483	\$ 2,961,794	\$ 10,742,277	\$ 27,428,402	
<u>Community Services Projects</u>							
Community Services	2017	21,000,160	7,363,429	1,100,142	8,463,571	12,536,589	40%
Community Services	2023	96,060,980	172,160	1,112,368	1,284,528	94,776,452	1%
Total		\$ 117,061,140	\$ 7,535,589	\$ 2,212,510	\$ 9,748,099	\$ 107,313,041	
<u>Library and Public Building Projects</u>							
County administrative buildings and facilities	2017	1,514,258	1,124,718	1,286,316	2,411,034	(896,776)	100%
County administrative buildings and facilities	2023	8,461,630	172,160	39,226	211,386	8,250,244	2%
Total		\$ 9,975,888	\$ 1,296,878	\$ 1,325,542	\$ 2,622,420	\$ 7,353,468	
<u>Countywide projects</u>							
Countywide projects	2017	57,665,280	11,262,194	12,341,804	23,603,998	34,061,282	40%
Countywide projects	2023	28,216,496	344,320	39,226	383,546	27,832,950	1%
Total		\$ 85,881,776	\$ 11,606,514	\$ 12,381,030	\$ 23,987,544	\$ 61,894,232	
<u>Intergovernmental Projects</u>							
Improvements to stormwater and water systems	2017	7,000,000	4,764,177	1,927,487	6,691,664	308,336	95%
Improvements to stormwater and water systems	2023	37,932,597	78,898	845,287	924,185	37,008,412	2%
Total		\$ 44,932,597	\$ 4,843,075	\$ 2,772,774	\$ 7,615,849	\$ 37,316,748	
<u>Information Technology and Broadband Projects</u>							
IT and Broadband Projects	2017	3,993,019	1,915,081	706,971	2,622,052	1,370,967	65%
IT and Broadband Projects	2023	8,503,629	-	99,124	99,124	8,404,505	1%
Total		\$ 12,496,648	\$ 1,915,081	\$ 806,095	\$ 2,721,176	\$ 9,775,472	
<u>Contingency Projects</u>							
Contingency	2017	30,000,000	2,452,497	1,890,831	4,343,328	25,656,672	15%
Total		\$ 30,000,000	\$ 2,452,497	\$ 1,890,831	\$ 4,343,328	\$ 25,656,672	
<u>Public Safety Projects</u>							
Public Safety and Emergency Services buildings, facilities and equipment	2017	5,654,000	4,250,332	8,920,035	13,170,367	(7,516,367)	100%
Public Safety and Emergency Services buildings, facilities and equipment	2023	37,493,312	137,824	926,492	1,064,316	36,428,996	3%
Total		\$ 43,147,312	\$ 4,388,156	\$ 9,846,527	\$ 14,234,683	\$ 28,912,629	
<u>Economic Development</u>							
Economic Development	2023	\$ 6,375,479	\$ -	\$ -	-	6,375,479	0%
Total		\$ 6,375,479	\$ -	\$ -	\$ -	\$ 6,375,479	
TOTAL	2017	133,826,717	40,585,331	30,262,237	70,847,568	62,979,149	
	2023	254,214,802	1,232,942	3,934,866	5,167,808	249,046,994	
Total		\$ 388,041,519	\$ 41,818,273	\$ 34,197,103	\$ 76,015,376	\$ 312,026,143	

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

		Commercial Rates		Sewer	
		Water		Per 1,000	
		Base	gallons	Base	gallons
Water Tap Size					
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, 2024

Christopher P. Morill

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, 2024. 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 2 consecutive years (fiscal years ended 2023-2024). 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.