

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2009 - 2010**

**PREPARED BY
DALE WILLIAMS
COUNTY MANAGER**

October 17, 2009

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
FINAL BUDGET
For the Year Ending September 30, 2010**

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final Budget	Final Budget
REVENUES		
Taxes:		
Ad valorem taxes, floor budget, 7.891 mills 2008 & 2009	\$ 20,393,117	\$ 20,076,441
Delinquent ad valorem taxes	40,000	40,000
Small County Surtax	3,990,000	3,093,000
Payment - in lieu of taxes	134,000	134,000
Total taxes	<u>24,557,117</u>	<u>23,343,441</u>
Intergovernmental:		
State and federal grants:		
Emergency Preparedness	102,959	110,000
Emergency Management	15,740	18,000
Child Dependency	3,000	2,000
Mosquito Control	35,000	35,000
Library - operating	22,982	18,229
Total State and federal grants	<u>179,681</u>	<u>183,229</u>
State shared revenues:		
Amendment 1 relief	-	818,000
State revenue sharing	-	90,000
Insurance agents county licenses	25,000	38,000
Alcohol beverage licenses	17,000	15,000
Total State shared revenues	<u>42,000</u>	<u>961,000</u>
Total intergovernmental	<u>221,681</u>	<u>1,144,229</u>
Charges for Services:		
Prisoner housing	20,000	20,000
Crime Prevention funds	36,000	35,000
Sheriff civil fees	95,000	95,000
School Resource Officer	-	104,000
	<u>151,000</u>	<u>254,000</u>
Telephone assessments	175,000	175,000
Wireless assessments	100,000	100,000
	<u>275,000</u>	<u>275,000</u>
Communication interlocal	-	300,000
Library fees	8,550	7,250

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
Recreation fees	<u>15,000</u>	<u>15,000</u>
Total charges for services	<u>449,550</u>	<u>851,250</u>
Fines and Forfeitures:		
Communications surcharges	106,000	90,000
Library fines	37,000	34,500
Court facility surcharges \$30	180,000	300,000
Animal Control fines	4,500	2,800
Total fines and forfeitures	<u>327,500</u>	<u>427,300</u>
Miscellaneous Revenue:		
Interest earnings	680,000	194,000
Other	35,000	103,500
DEP lease & rents	11,900	8,400
Total miscellaneous revenue	<u>726,900</u>	<u>305,900</u>
Transfers from other funds - administration:		
MSSD	78,750	-
MSBU - Municipal Services	78,750	157,500
County Transportation Trust Fund	89,250	89,250
Tourist Development Fund	14,000	14,000
Landfill Fund	74,800	74,800
Library Enhancement Fund	13,000	13,000
Court Services Fund	17,000	17,000
Connector Road Fund	20,000	20,000
Total transfers from other funds administration	<u>385,550</u>	<u>385,550</u>
Total revenues	<u>26,668,298</u>	<u>26,457,670</u>
Less 5%- of revenues	<u>(1,333,415)</u>	<u>(1,322,883)</u>
	<u>25,334,883</u>	<u>25,134,787</u>
Estimated beginning cash	<u>11,000,000</u>	<u>12,000,000</u>
TOTAL REVENUES AND BALANCES	<u><u>\$ 36,334,883</u></u>	<u><u>\$ 37,134,787</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
APPROPRIATIONS		
General Government Services:		
Legislative -		
Board of County Commissioners		
Personal services	\$ 870,120	\$ 875,952
Other current expenses	172,000	168,000
Total legislative	<u>1,042,120</u>	<u>1,043,952</u>
Executive -		
Clerk to the Board of County Commissioners		
Personal Services	315,835	316,218
Other current expenses	1,800	1,800
Total executive	<u>317,635</u>	<u>318,018</u>
Financial and Administrative:		
Property Appraiser		
Other current expenses	1,268,387	1,138,232
Property Appraisal Adjustment Board		
Other current expenses	-	-
Tax Collector -		
Other current expenses	750,000	750,000
Accounting and auditing -		
Other current expenses	110,000	110,000
Data processing -		
Other current expenses	32,000	37,000
Capital outlay	-	-
	<u>32,000</u>	<u>37,000</u>
Legal Counsel:		
County attorney -		
Personal services	108,939	109,053
Other current expenses	18,000	18,000
	<u>126,939</u>	<u>127,053</u>
Other General Governmental Services:		
Supervisor of Elections:		
Personal services	312,716	311,188
Other current expenses	10,400	10,400
	<u>323,116</u>	<u>321,588</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Elections:		
Personal services	150,112	150,112
Other current expenses	116,597	120,820
	<u>266,709</u>	<u>270,932</u>
Non-departmental:		
Personal services	10,000	10,000
Other current expenses	492,500	481,500
	<u>502,500</u>	<u>491,500</u>
Facilities Management (Building, operations, and maintenance)		
Personal services	797,198	797,806
Other current expenses	654,648	650,148
Capital outlay	2,500	50,000
	<u>1,454,346</u>	<u>1,497,954</u>
Total general government services	<u>6,193,752</u>	<u>6,106,229</u>
Public Safety:		
Emergency preparedness:		
Other current expenses	15,350	15,350
	<u>15,350</u>	<u>15,350</u>
Emergency management:		
Personal services	115,674	115,902
Other current expenses	41,612	41,612
Capital outlay	-	-
	<u>157,286</u>	<u>157,514</u>
Safety:		
Personal services	72,170	72,284
Other current expenses	25,450	18,950
	<u>97,620</u>	<u>91,234</u>
Sheriff:		
Law Enforcement:		
Personal services	5,952,447	4,984,172
Workers comp.* and life insurance	195,000	165,000
Other current expenses	1,364,045	1,258,125
Capital outlay	125,000	125,000
Contingency	10,000	10,000
	<u>7,646,492</u>	<u>6,542,297</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Judicial:		
Personal services	1,150,941	1,151,943
Workers comp.*	35,000	35,000
Other current expenses	194,746	189,746
	<u>1,380,687</u>	<u>1,376,689</u>
Detention Center Operations:		
Personal services	2,976,611	2,931,597
Worker's comp.*	95,000	95,000
Other current expenses	1,184,179	1,144,179
	<u>4,255,790</u>	<u>4,170,776</u>
Capital outlay	30,000	30,000
Contingency	10,000	10,000
	<u>40,000</u>	<u>40,000</u>
Total detention center operations	<u>4,295,790</u>	<u>4,210,776</u>
Detention Center Facilities:		
Personal services	47,109	47,223
Other current expenses		
Utilities	220,000	220,000
Maintenance and repair	78,000	78,000
Insurance - casualty	65,000	65,000
	<u>363,000</u>	<u>363,000</u>
Capital outlay - building improvements	150,000	-
Total detention center facilities	<u>560,109</u>	<u>410,223</u>
Total detention	<u>4,855,899</u>	<u>4,620,999</u>
911 Emergency Communications		
Personal services	-	1,166,878
Other current expenses	-	221,450
	<u>-</u>	<u>1,388,328</u>
Medical Examiner		
Autopsies	240,000	210,000
Total public safety	<u>14,393,334</u>	<u>14,402,411</u>

* Paid directly by B.C.C.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
Physical Environment:		
Agriculture and Home-Economics Agent:		
Personal services	218,473	217,128
Other current expenses	78,395	78,820
	<u>296,868</u>	<u>295,948</u>
Landscape:		
Personal services	347,778	376,513
Other current expenses	115,500	122,500
	<u>463,278</u>	<u>499,013</u>
Other Physical Environment:		
Santa Fe Soil Conservation District	6,546	-
Florida Forest Management	3,000	3,000
Resource Conservation & Development (SRRC&D)	1,100	-
Aquatic Weed Control:		
Other current expenses	7,000	7,000
Alligator Lake recreation area	58,600	58,600
Rum Island maintenance	5,000	6,000
Falling Creek project	5,000	4,000
	<u>86,246</u>	<u>78,600</u>
Total physical environment	<u>846,392</u>	<u>873,561</u>
Economic Environment:		
Veterans services -		
Personal services	105,978	78,696
Other current expenses	8,900	8,226
	<u>114,878</u>	<u>86,922</u>
Tax Increment Funds	<u>150,000</u>	<u>135,566</u>
Total economic environment	<u>264,878</u>	<u>222,488</u>
Human Services:		
Health -		
Mosquito Control		
Personal services	36,152	36,152
Other current expenses	34,350	33,350
Capital outlay	35,000	-
	<u>105,502</u>	<u>69,502</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
Columbia County Health Department	153,784	153,784
Family Health Center of Columbia County	48,500	48,500
Lake City Humane Society - animal control	230,850	230,850
Medicaid	1,320,000	1,350,000
Health Care Responsibility Act	20,000	-
	<u>1,773,134</u>	<u>1,783,134</u>
Mental Health -		
Meridian Behavioral Services	<u>195,000</u>	<u>195,000</u>
Welfare -		
Columbia County Senior Services	100,100	100,100
Another Way	8,000	-
Suwannee Valley 4 C's	12,325	-
Experience Works	1,000	-
	<u>121,425</u>	<u>100,100</u>
Retardation -		
Columbia Association for Retarded Citizens	<u>40,000</u>	<u>40,000</u>
Other Human Services		
Happy House	10,000	-
Total human services	<u>2,245,061</u>	<u>2,187,736</u>
Culture/Recreation:		
Main Library:		
Personal services	534,463	587,939
Other current expenses	120,663	117,863
Capital outlay	80,016	58,322
	<u>735,142</u>	<u>764,124</u>
Ft. White Library:		
Personal services	74,575	94,205
Other current expenses	15,700	15,325
Capital outlay	15,500	14,000
	<u>105,775</u>	<u>123,530</u>
Community Concert Association		
Other current expenses	5,000	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Recreation:		
Personal services	37,190	170,373
Other current expenses - Richardson	250,000	26,700
Other recreation expenses - utilities	80,000	95,000
South Columbia Complex	35,000	35,000
	<u>402,190</u>	<u>327,073</u>
Columbia Youth Football	10,000	7,500
Boy's Club	30,000	30,000
Youth Baseball League	14,000	8,750
Lake City Jaycees - July 4th fireworks	7,500	7,500
Columbia Youth Soccer Association	10,000	10,000
Lake City Family YMCA	5,000	-
Fort White Girls Softball	10,000	3,375
Columbia County Girls Softball Association	5,000	5,000
South Columbia Youth Baseball	10,000	3,100
Columbia County Riding Club	10,000	-
Lake City Skate Park	10,000	-
	<u>121,500</u>	<u>75,225</u>
Total culture/recreation	<u>1,369,607</u>	<u>1,289,952</u>
Total expenditures	<u>25,313,024</u>	<u>25,082,377</u>
Total appropriations	<u>25,313,024</u>	<u>25,082,377</u>
RESERVES		
Funded Reserves:		
Office equipment	50,000	50,000
Communications surcharges	-	90,000
Cash balance forward	8,438,310	9,454,236
Contingency	2,533,549	2,458,174
Total reserves	<u>11,021,859</u>	<u>12,052,410</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 36,334,883</u>	<u>\$ 37,134,787</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes:		
Local option gasoline tax	\$ 1,350,000	\$ 1,450,000
Small County Surtax	1,430,000	1,764,000
Voted gas tax	550,000	565,000
Total taxes	<u>3,330,000</u>	<u>3,779,000</u>
Intergovernmental revenue:		
Federal grants and State Shared Revenues:		
Physical environment		
National forest regular distribution	170,000	180,000
National forest Title III	10,000	7,000
State revenue sharing	1,015,000	540,000
Half-cent sales tax-fiscally constrained	728,491	690,000
	<u>1,923,491</u>	<u>1,417,000</u>
Transportation:		
County gas tax	640,000	605,000
Constitutional gas tax	1,488,284	1,365,000
Fuel decal user fee	5,000	5,000
Motor fuel tax rebate	28,000	28,000
	<u>2,161,284</u>	<u>2,003,000</u>
Total intergovernmental revenue	<u>4,084,775</u>	<u>3,420,000</u>
Miscellaneous revenue:		
F.D.O.T. lighting agreement	124,768	124,768
Culvert Waiver Fees	3,000	3,000
Interest earnings	125,000	26,000
Reimbursement of current expenses		
by other county units	5,000	5,000
Other miscellaneous revenue	3,000	20,000
Total miscellaneous revenue	<u>260,768</u>	<u>178,768</u>
Total revenues	<u>7,675,543</u>	<u>7,377,768</u>
Non-revenues:		
Less 5%, of revenues	(383,777)	(353,188)
	<u>7,291,766</u>	<u>7,024,580</u>
Estimated beginning cash	4,500,000	2,500,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 11,791,766</u></u>	<u><u>\$ 9,524,580</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
APPROPRIATIONS		
Transportation:		
Contracted mowing		
Current expenses	\$ 300,000	\$ 300,000
Maintenance and improvement of graded roads:		
Personal services	924,638	883,664
Other current expenses	47,750	48,000
Debt service	350,700	350,700
	<u>1,323,088</u>	<u>1,282,364</u>
Heavy equipment and drainage (includes labor crew):		
Personal services	293,163	327,436
Other current expenses	432,000	620,000
	<u>725,163</u>	<u>947,436</u>
Sign shop:		
Personal services	115,764	116,106
Other current expenses	215,000	232,400
Capital outlay	1,500	-
	<u>332,264</u>	<u>348,506</u>
Repair shop:		
Personal services	448,348	399,547
Other current expenses	250,000	320,000
	<u>698,348</u>	<u>719,547</u>
Stockroom:		
Personal services	35,137	27,624
Other current expenses	764,280	449,000
	<u>799,417</u>	<u>476,624</u>
Secondary maintenance crew:		
Personal services	335,816	372,388
Other current expenses	3,000	3,000
	<u>338,816</u>	<u>375,388</u>
Tree-trimming:		
Personal services	298,656	369,322
Other current expenses	48,000	43,000
	<u>346,656</u>	<u>412,322</u>
Roadway enhancements:		
Weed control	50,000	50,000
Road stripping	100,000	100,000
Dust suppressant	121,000	121,000
Concrete work	100,000	100,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2010

	2008-09	2009-10
	Final Budget	Final Budget
Roadway stabilization	150,000	150,000
	521,000	521,000
Administration and overhead:		
Personal services	712,599	683,166
Other current expenses	511,779	568,000
	1,224,378	1,251,166
Other:		
Suwannee Valley Transit Authority	24,492	24,492
Administrative fee - General Fund	89,250	89,250
Transfer to Road Improvement Fund	2,000,000	-
	2,113,742	113,742
Total appropriations	\$ 8,722,872	\$ 6,748,095
RESERVES		
National Forest - Title III	\$ 140,000	\$ 147,000
Equipment	300,000	300,000
Cash balance forward	1,756,607	1,633,079
Contingency	872,287	696,406
	3,068,894	2,776,485
TOTAL APPROPRIATIONS AND RESERVES	\$ 11,791,766	\$ 9,524,580

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
Small County Surtax	\$ -	\$ 190,000
Franchise Fees - garbage	<u>80,000</u>	<u>90,000</u>
Licenses & permits:		
Occupational licenses	50,000	58,000
Competency cards	25,000	10,000
Building permits	340,000	195,000
Certification fees	1,000	1,000
Land use fees	<u>160,000</u>	<u>80,000</u>
	<u>576,000</u>	<u>344,000</u>
Non ad valorem assessments:		
Solid waste	3,550,000	3,400,000
Solid waste partial year	50,000	48,000
Solid waste delinquent	5,000	3,000
Fire services	2,800,000	2,700,000
Fire-partial year & delinquent	<u>14,000</u>	<u>25,000</u>
	<u>6,419,000</u>	<u>6,176,000</u>
Intergovernmental revenue:		
State revenue sharing	270,000	590,000
Mobile home licenses	26,000	22,000
Communications services tax	256,997	260,000
Half-cent sales tax	2,120,000	1,600,000
Racing tax	<u>223,250</u>	<u>223,250</u>
	<u>2,896,247</u>	<u>2,695,250</u>
Charges for services:		
Ambulance fees	<u>1,350,000</u>	<u>1,500,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
Miscellaneous:		
Interest earnings Board of County Commissioners	150,000	40,000
Miscellaneous	500	500
Tower rents	2,500	2,500
Other miscellaneous	200	200
Special assessment - Spring Hollow	1,500	1,500
	<u>154,700</u>	<u>44,700</u>
Total revenues	<u>11,475,947</u>	<u>11,039,950</u>
Less 5% of revenues	(573,798)	(551,998)
	10,902,149	10,487,952
Beginning Cash	2,900,000	3,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 13,802,149</u></u>	<u><u>\$ 13,487,952</u></u>
APPROPRIATIONS		
Board of County Commissioners -		
Operating expenses - administration	\$ 157,500	\$ 157,500
Other current expenses	55,000	75,000
	<u>212,500</u>	<u>232,500</u>
Building and Zoning Department -		
Personal services	577,583	347,184
Other current expenses	169,332	161,332
Capital outlay	5,000	5,000
	<u>751,915</u>	<u>513,516</u>
County Fire Services		
Personal services	2,072,625	2,121,511
Other current expenses	511,000	553,000
Capital outlay	35,000	-
Debt service	355,000	360,626
	<u>2,973,625</u>	<u>3,035,137</u>
Contractual Fire Agreements:		
Coop forest management	12,000	12,000
Sheriff - dispatch services	90,000	-
	<u>102,000</u>	<u>12,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Public safety		
Emergency Medical Service		
Personal services	1,808,869	1,895,247
Other current expenses	503,700	556,200
Capital outlay	-	-
	<u>2,312,569</u>	<u>2,451,447</u>
911 Emergency Communications		
Other current expenses	<u>146,000</u>	<u>-</u>
EMS billing		
Personal services	108,565	80,012
Other current expenses	<u>20,200</u>	<u>20,200</u>
	<u>128,765</u>	<u>100,212</u>
Communications-Tower		
Other current expenses	<u>25,400</u>	<u>-</u>
Tax Collector -		
Contractual services,		
Non ad valorem assessments	<u>100,000</u>	<u>100,000</u>
Accounting and auditing -		
Other current expenses	<u>5,000</u>	<u>5,000</u>
Addressing Department -		
Personal services	106,394	106,622
Other current expenses	<u>37,187</u>	<u>37,187</u>
	<u>143,581</u>	<u>143,809</u>
Solid Waste Service		
Contracted services - pickup	2,900,000	2,900,000
Residential tippage fees	<u>900,000</u>	<u>900,000</u>
	<u>3,800,000</u>	<u>3,800,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
Community recreation centers -		
Other current expenses	56,200	50,000
Center grants	9,000	-
	<u>65,200</u>	<u>50,000</u>
Total appropriations	<u>10,766,555</u>	<u>10,443,621</u>
RESERVES		
Equipment reserve - rescue	125,000	125,000
Cash balances forward	1,819,635	1,896,712
Contingency	1,090,959	1,022,619
	<u>3,035,594</u>	<u>3,044,331</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 13,802,149</u></u>	<u><u>\$ 13,487,952</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes:		
Small County surtax	\$ 180,000	\$ 153,000
State grant:		
Juvenile Justice	-	-
State Shared revenues		
State revenue sharing	95,000	-
Fines and Forfeitures -		
Technology surcharges -\$2	105,000	80,000
Optional Court costs - \$65	138,000	130,000
Interest	15,000	5,000
Total revenues	<u>533,000</u>	<u>368,000</u>
Less: 5% of revenues	(26,650)	(18,400)
	<u>506,350</u>	<u>349,600</u>
Estimated beginning cash	250,000	350,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 756,350</u></u>	<u><u>\$ 699,600</u></u>
 APPROPRIATIONS:		
General Government Services:		
General Fund administration	<u>\$ 17,000</u>	<u>\$ 17,000</u>
 Judicial:		
County Court		
Personal services	36,034	36,148
Other current expenses	-	-
	<u>36,034</u>	<u>36,148</u>
 State Attorney		
Other current expenses	14,883	15,550
Technology	37,000	37,000
	<u>51,883</u>	<u>52,550</u>
 Public Defender		
Other current expenses	9,236	8,774
Technology	25,000	12,876
	<u>34,236</u>	<u>21,650</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
Clerk of Circuit Court		
Personal services	<u>98,000</u>	<u>83,016</u>
	<u>98,000</u>	<u>83,016</u>
Court Support Service		
Personal services	-	43,152 *
Other current expenses	17,051	17,051
Technology	<u>33,000</u>	<u>12,393</u>
	<u>50,051</u>	<u>72,596</u>
Juvenile Detention	-	-
Guardian ad Litem		
Other current expenses	<u>41,730</u>	<u>41,730</u>
Optional Court Costs		
Legal aid	32,775	30,875
Law library	32,775	30,875
Drug Court	32,775	30,875
Innovations (Teen Court)	<u>32,775</u>	<u>30,875</u>
	<u>131,100</u>	<u>123,500</u>
Conflict Counsel		
Other current expenses		
Rent	32,779	-
Office expenses	<u>13,572</u>	-
	<u>46,351</u>	-
Total appropriations	<u>506,385</u>	<u>448,190</u>
RESERVES		
Cash balance forward	199,333	206,714
Contingency	<u>50,632</u>	<u>44,696</u>
	<u>249,965</u>	<u>251,410</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 756,350</u>	<u>\$ 699,600</u>

* As approved by Board of County Commissioners, the Columbia County portion of IT personnel will be paid from Court Innovations reserve.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final Budget	Final Budget
REVENUES		
State grants:		
Consolidated waste grant	\$ 277,316	\$ 78,787
Charges for services:		
Class I	1,760,000	1,740,000
Class III	545,000	600,000
Tires	36,000	30,000
	<u>2,341,000</u>	<u>2,370,000</u>
Miscellaneous:		
Interest	185,000	25,000
	<u>2,803,316</u>	<u>2,473,787</u>
Less: 5% of revenues	(140,166)	(123,689)
Total revenues	<u>2,663,150</u>	<u>2,350,098</u>
Estimated unreserved beginning cash	1,500,000	2,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 4,163,150</u></u>	<u><u>\$ 4,350,098</u></u>
 APPROPRIATIONS		
Winfield Landfill operations:		
Personal services	\$ 766,302	\$ 765,882
Other current expenses	806,700	525,100
Capital outlay - equipment replacement	350,000	633,000
	<u>1,923,002</u>	<u>1,923,982</u>
Code Enforcement		
Personal services	80,254	80,482
Other current expenses	24,000	19,300
Capital outlay	-	-
	<u>104,254</u>	<u>99,782</u>
Central Landfill:		
Annual long-term care	<u>303,000</u>	<u>223,000</u>
Litter Control program:		
Contractual services	<u>225,000</u>	<u>225,000</u>
Tire Disposal:		
Contractual services	<u>100,000</u>	<u>100,000</u>
	<u>2,655,256</u>	<u>2,571,764</u>
Funded reserves:		
Winfield Class I closure	115,000	115,000
Winfield Class III closure	70,000	70,000
	<u>185,000</u>	<u>185,000</u>
Total appropriations	<u>2,840,256</u>	<u>2,756,764</u>
Other reserves:		
Cash balance forward	1,039,220	1,322,495
Contingency	283,674	270,839
	<u>1,322,894</u>	<u>1,593,334</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 4,163,150</u></u>	<u><u>\$ 4,350,098</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY ENHANCEMENT FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final Budget	Final Budget
REVENUES		
Intergovernmental revenue:		
State grants:		
Library equalization	\$ 621,908	\$ 485,032
Interest earnings	40,000	20,000
Contributions	1,000	1,000
Total revenue	<u>662,908</u>	<u>506,032</u>
Less: 5% of revenues	<u>(33,145)</u>	<u>(25,302)</u>
	629,763	480,730
Estimated beginning cash	1,600,000	1,650,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 2,229,763</u></u>	<u><u>\$ 2,130,730</u></u>
APPROPRIATIONS		
Library Enhancements:		
Personal services	\$ 503,559	\$ 281,661
Other current expenses	117,100	89,100
Capital outlay	54,032	22,500
	<u>674,691</u>	<u>393,261</u>
Literacy program:		
Personal services	32,657	32,771
Other current expenses	3,840	900
Capital books	1,000	1,000
	<u>37,497</u>	<u>34,671</u>
West Branch:		
Personal services	105,304	107,694
Other current expenses	47,650	43,400
Capital outlay	42,000	13,500
	<u>194,954</u>	<u>164,594</u>
Total appropriations	<u>907,142</u>	<u>592,526</u>
Reserves:		
Future enhancements	1,061,625	1,392,613
Cash balance forward	174,121	88,813
Contingency	86,875	56,778
	<u>1,322,621</u>	<u>1,538,204</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 2,229,763</u></u>	<u><u>\$ 2,130,730</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final Budget	Final Budget
REVENUES		
Seized contraband	\$ 20,000	\$ 20,000
Interest earnings	2,000	500
Estimated beginning cash	25,000	45,000
TOTAL REVENUES AND BALANCES	<u>\$ 47,000</u>	<u>\$ 65,500</u>
APPROPRIATIONS AND RESERVES		
Sheriff's Department expenditures	\$ -	\$ -
Reserve for law enforcement expenditures	47,000	65,500
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 47,000</u>	<u>\$ 65,500</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 395,000	\$ 375,000
Grant - State of Florida	8,000	-
Miscellaneous		
Sign advertising	12,500	21,000
Landscape sponsor	-	7,200
Interest	10,000	5,000
	<u>425,500</u>	<u>408,200</u>
Less: 5% of revenues	<u>(21,275)</u>	<u>(20,410)</u>
	404,225	387,790
 Transfer from Tourist Development - Debt Service	 400,000	 -
Estimated beginning cash	50,000	500,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 854,225</u></u>	<u><u>\$ 887,790</u></u>
 APPROPRIATIONS		
Tourism Promotion		
Personal services	<u>\$ 139,862</u>	<u>\$ 138,881</u>
Other current expenses		
Local event promotion	50,000	45,000
Advertising & printing	15,000	13,000
Vehicle expenses	5,500	5,500
Rentals & leases - copy machine	2,500	2,500
Office supplies	2,000	2,500
Legal services	1,000	1,000
Postage	6,000	6,000
Transfer to general-administration	14,000	14,000
Advertising	28,000	33,000
Contracted services	2,500	2,500
Insurance (includes sign)	5,000	5,000
Utilities	20,000	15,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
Operating supplies	2,000	2,500
Repairs & maintenance	5,000	5,000
Travel	7,000	7,000
Communications	2,000	2,000
Sign maintenance	9,000	5,000
Sports marketing	60,000	50,000
Highway beautification	10,000	10,000
	<u>246,500</u>	<u>226,500</u>
Grants		
Columbia County Historical Society	5,000	5,000
Blue Grey Festival	10,000	10,000
	<u>15,000</u>	<u>15,000</u>
Capital outlay		
Equipment	2,000	2,000
Total appropriations	<u>403,362</u>	<u>382,381</u>
RESERVES		
Capital reserve	330,067	394,309
Cash balance forward	80,476	73,359
Contingency/reserve	40,320	37,741
	<u>450,863</u>	<u>505,409</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 854,225</u></u>	<u><u>\$ 887,790</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

INDUSTRIAL DEVELOPMENT AUTHORITY

For the Year Ending September 30, 2010

	Final Budget 2008-09	Final Budget 2009-10
REVENUES:		
Taxes - Ad Valorem, .124 mills	\$ 320,464	\$ 315,483
Minus 5% County Reserve	(16,023)	(15,774)
Total	<u>304,441</u>	<u>299,709</u>
Interest Earned	5,000	5,000
Estimated Beginning Cash	250,000	250,000
Total Revenues and Balances	<u>\$ 559,441</u>	<u>\$ 554,709</u>
APPROPRIATIONS		
Admin. Salaries-Payroll	\$ 145,500	\$ 145,500
Payroll Taxes & Benefits (Employer Exp.)	26,000	26,000
Audit-Accounting Fees	3,000	3,000
Auto (local use)	2,500	-
Chamber Shared Operating Exp.	10,000	10,000
Commissions-Property Appraiser (fixed)	8,770	8,770
Commissioners-Tax Collector (fixed)	6,400	6,400
Fees-Community Redevelopment	2,550	2,550
Certification & Training	3,500	3,500
Insurance-Workers Comp/Fidelity	1,500	1,700
Office Supplies-General	3,000	3,000
Office Equipment-R & M	-	-
Postage-Express Mail	1,000	1,000
Printing	-	-
Prof. Dues/Subscrib/Publications	2,000	2,000
Promotion & Advertising	6,500	50,000
Project Development	25,000	50,000
Racec	6,500	3,500
Tax abatement	-	19,742
Telephone-Suncom (fixed) + Exec.Dir. Cell	3,500	3,000
Travel	10,000	25,000
Total appropriations	<u>267,220</u>	<u>364,662</u>
RESERVES		
Contingency	53,546	43,694
Cash balances forward	238,675	146,353
	<u>292,221</u>	<u>190,047</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 559,441</u>	<u>\$ 554,709</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final Budget	Final Budget
REVENUES		
State grants - SHIP	\$ 523,000	\$ 350,000
Interest	500	1,000
Estimated beginning cash	-	200,000
TOTAL REVENUES	<u>\$ 523,500</u>	<u>\$ 551,000</u>
APPROPRIATIONS		
Administration	\$ 60,899	\$ 45,000
Housing assistance	462,601	506,000
TOTAL APPROPRIATIONS	<u>\$ 523,500</u>	<u>\$ 551,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes:		
Local Option Gasoline Tax	\$ 800,000	\$ 800,000
	<u>800,000</u>	<u>800,000</u>
Interest earnings	-	-
	<u>800,000</u>	<u>800,000</u>
NON-REVENUES		
Less: 5% revenues	(40,000)	(40,000)
	<u>760,000</u>	<u>760,000</u>
Estimated beginning cash	100,000	200,000
TOTAL REVENUES AND BALANCES	<u>\$ 860,000</u>	<u>\$ 960,000</u>
APPROPRIATIONS		
Debt Service - Principal	\$ 490,000	\$ 500,000
Debt Service - Interest	310,000	250,000
Reserve for debt service	60,000	210,000
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 860,000</u>	<u>\$ 960,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Intergovernmental		
Half-cent Sales tax	\$ 1,600,000	\$ 1,600,000
Miscellaneous		
Rentals and leases - Homes of Merit	171,400	177,300
Interest- Other	-	5,000
	<u>171,400</u>	<u>182,300</u>
Total revenue	1,771,400	1,782,300
Less: 5% revenues	(80,000)	(89,115)
Estimated beginning cash	-	1,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 1,691,400</u></u>	<u><u>\$ 2,693,185</u></u>
APPROPRIATIONS		
Economic environment		
Homes of Merit Project:		
Debt service		
Interest	\$ 38,838	\$ -
Principal	132,562	-
	<u>171,400</u>	<u>-</u>
Economic Projects:		
Operating expenses		
Tax rebates	175,000	1,256,327
	<u>175,000</u>	<u>1,256,327</u>
New Millennium Project:		
Debt Service		
Interest	19,264	-
Principal	1,120,000	-
	<u>1,139,264</u>	<u>-</u>
Target Project:		
Interest	150,000	158,000
Principal	50,000	331,799
	<u>200,000</u>	<u>489,799</u>
Total appropriations	<u>1,685,664</u>	<u>1,746,126</u>
RESERVES		
Contingency	5,736	947,059
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 1,691,400</u></u>	<u><u>\$ 2,693,185</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
DOT SCOPE grants:		
Brown Road	\$ -	\$ 598,400
	<u>-</u>	<u>598,400</u>
DOT Growth Management grant:		
CR349	<u>1,456,452</u>	<u>-</u>
DOT SCRAP grants:		
CR135	522,783	522,783
CR778	710,210	710,210
Elim Church Road	900,900	900,900
	<u>2,133,893</u>	<u>2,133,893</u>
EDTF - Tammy Lane	<u>-</u>	<u>250,000</u>
Legislative appropriations	<u>900,000</u>	<u>900,000</u>
State Shared Revenue:		
Half-cent Sales tax	<u>-</u>	<u>-</u>
Non ad valorem assessments		
Rolling Oaks	15,000	15,000
River Manor	25,000	25,000
	<u>40,000</u>	<u>40,000</u>
Interest revenue	<u>35,000</u>	<u>5,000</u>
	4,565,345	3,927,293
Less - 5% of general revenues	<u>(228,267)</u>	<u>(196,365)</u>
	<u>4,337,078</u>	<u>3,730,928</u>
Estimated beginning cash	2,000,000	3,500,000
Transfer from Transportation Trust Fund	2,000,000	-
Loan Proceeds	9,300,000	-
TOTAL REVENUES AND BALANCES	<u><u>\$ 17,637,078</u></u>	<u><u>\$ 7,230,928</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Road Construction Projects		
Emerald Forest Subdivision	\$ 100,000	\$ 100,000
Emerald Lakes Subdivision	150,000	-
Woodborough Subdivision	150,000	150,000
Kirby Road	350,000	300,000
Turner Road	50,000	-
Old Wire/Herlong Roads	7,500,000	-
CR-135 (Brown to CR-250)	675,000	650,000
CR-778 (Oak Ridge)	1,200,000	1,100,000
Junction Road	800,000	700,000
Centerville Road	1,000,000	1,000,000
King Road	650,000	600,000
Nash Road	1,200,000	700,000
Elim Church Road	1,300,000	1,100,000
Tommy Lites Road	850,000	800,000
Walter Little Road	400,000	-
	<u>16,375,000</u>	<u>7,200,000</u>
Contingency	1,000,000	30,928
Total appropriations	<u>17,375,000</u>	<u>7,230,928</u>
Reserve for future construction	262,078	-
TOTAL APPROPRIATIONS AND BALANCES	<u><u>\$ 17,637,078</u></u>	<u><u>\$ 7,230,928</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CONNECTOR ROADS PROJECT FUND

For the Year Ending September 30, 2010

	<u>2008-09</u>	<u>2009-10</u>
	Final Budget	Final Budget
REVENUES		
State grants		
County Incentive Grant	\$ 1,954,387	\$ 1,954,387
Interest earnings	229,900	50,000
	<u>2,184,287</u>	<u>2,004,387</u>
Less 5% of revenues	(109,214)	(100,219)
Total revenues	<u>2,075,073</u>	<u>1,904,168</u>
Other revenues		
Estimated beginning cash	7,000,000	6,400,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 9,075,073</u></u>	<u><u>\$ 8,304,168</u></u>
APPROPRIATIONS		
Connector Roads Project:		
Project supervision:		
Personal services	\$ -	\$ -
General fund administration	20,000	20,000
	<u>20,000</u>	<u>20,000</u>
Connector Road Project:		
Purchase of rights of way	-	-
Design engineering	46,000	100,000
Road construction	9,009,073	8,184,168
Contingency	-	-
	<u>9,055,073</u>	<u>8,284,168</u>
Total appropriations	<u>9,075,073</u>	<u>8,304,168</u>
Estimated ending cash	-	-
TOTAL APPROPRIATIONS AND BALANCES	<u><u>\$ 9,075,073</u></u>	<u><u>\$ 8,304,168</u></u>