

**ANNUAL REPORT
OF THE
COUNTY MANAGER
2013**

- **The Annual Report is required under Section 3.3 (2) of the Home Rule Charter for Columbia County.**

FY 2012-2013 RECOMMENDATIONS UPDATE

- **The Columbia County Code Enforcement Department needs to be reorganized and strengthened. As currently organized, the Department is unable to meet demands. Code Enforcement, if managed properly, can provide a quick, cost effective resolution to many issues.**

UPDATE: During FY 2011-2012, Code Enforcement was funded in the Landfill Enterprise Fund. In the FY 2012-2013 budget, Code Enforcement was funded in the General Fund budget. In order to strengthen and reorganize the Department, Code Enforcement was placed under the direct supervision of the Safety Director. This allows for the Safety Director and Non-Advalorem Field Manager to assist the full time and hourly code enforcement officers when demand dictates the need.

- **The Columbia County Information Technology Department is understaffed. A study should be conducted to determine the minimum amount of staff necessary to service and maintain the county's needs. Through the budgeting process, efforts should be made to meet the identified staffing needs.**

UPDATE: The study was completed showing three (3) additional IT staff was justified. One (1) additional IT position was funded in the FY 2012-2013 budget.

- **Final plans for enhancing the Southside Recreation Complex should be reviewed and approved in cooperation with the Columbia County Tourist Development Council. As a significant portion of the improvements identified are necessary for tournament play; a "bed tax" increase should be considered to fund a portion of the costs.**

UPDATE: A joint meeting of the Board of County Commissioners and the Tourist Development Council was held on January 15, 2013. A decision was made to implement needed improvements over three phases. Phase I is the largest of the three (3) phases. Phase I includes the construction of three (3) restroom/concession buildings and various items of general repair. Costs were divided between the Board of County Commissioners and Tourist Development Council based on whether the improvement was needed for recreational play (county) or tournament play (TDC). The county levied an additional 1% Tourist Development tax (bed tax) to cover the Tourist Development Councils portion of the approved improvements.

- **Efforts to create a “Community Redevelopment Area” for Ellisville were discontinued due to the declining value of the tax roll. Columbia County should continue to pursue projects that would benefit and improve the interchange. Possible projects include, but are not limited to the removal of dilapidated and obsolete buildings, regulation of signs, interchange and street lighting, landscaping and the expansion of utilities.**

UPDATE: Columbia County continued efforts to expand water and sewer utilities within the Ellisville interchange area. The Florida Department of Transportation (DOT) has been approached regarding a landscape project for the interchange and a street lighting project.

- **Based on the Columbia County Financial Report for the year ending September 30, 2009, Columbia County had \$2,936,320 in “Compensated Absences”. This primarily is the value of earned leave that is owed by the county. The county has not created a special reserve fund for this specific liability. Payment is made on an “as needed” basis. A review should be made of this liability to develop recommendations regarding leave accumulation and payout.**

UPDATE: Columbia County amended the Columbia County Personnel Policy to provide for the payment of earned but unused sick leave for reasons other than retirement. The intent was to lower the County’s maximum “compensated absences” liability by allowing for smaller and more frequent distributions. The amount of hours earned and the amount per hour earned were not changed. Additional options will be discussed in FY 2013-2014.

- **Columbia County should identify a specific, dedicated funding source for road construction and resurfacing. Road construction and resurfacing is funded through budget allocations from excess fund balance. Due to the overall reduction in revenue, the amount of fund balance available for road construction and resurfacing has diminished.**

UPDATE: Columbia County funded \$2,000,000 for road construction and resurfacing in FY 2012-2013. A dedicated funding source was not identified. Road construction and resurfacing funding for FY 2013-2014 will depend on the availability of fund balance.

- **A “fair and reasonable” apportionment study for solid waste and fire assessments was last completed in 2005. A new study should be conducted.**

UPDATE: Columbia County retained the services of Tindale-Oliver to perform a review of both fire and solid waste services. The data received will be used to make decisions pertaining to the FY 2013-2014 budget.

- **Columbia County has an operational and legal requirement to provide office space. The number of requests for enhanced space (number of square feet and/or improvement due to condition) has increased. In addition, the county is meeting certain space needs through rentals and leases. Both short and long term space need solutions should be developed.**

UPDATE: Columbia County issued a “Request for Proposals” to provide temporary office space. The proposal selected provided space in the Duval Place Building (co-located with the Supervisor of Elections office). In addition, the Board authorized a “space needs study” to determine more permanent office space location(s).

FY 2011-2012 FINANCIAL REVIEW

- The audit for the period ending September 30, 2012 is complete.
- No major findings were noted in the audit and forecasted expenditures for the period exceeded the budget. Total county indebtedness decreased.

***NOTE* EXPENDITURES EXCEEDED THE BUDGET DUE TO TROPICAL STORM DEBBY. COLUMBIA COUNTY EXPENDED \$5,653,381 DUE TO TROPICAL STORM DEBBY. OF THE AMOUNT EXPENDED, \$1,672,210 HAS BEEN RECOUPED FROM STATE AND FEDERAL SOURCES.**

FY 2012-2013 FINANCIAL REVIEW

- FY 2012-2013 began with \$510,000 less advalorem revenue than the previous year. No new taxes or assessments were adopted. The adopted millage levy represented a 4.54% reduction.

FY 2013-2014 BUDGET ISSUES

- County reserves are a concern. Revenue reductions have limited the county in its ability to “replace” spent reserves.
- The county is expecting property tax revenue to remain flat or decline. This is due to the adjustment of taxable value due to market rates.
- Columbia County does not have an identified revenue source for road improvement projects. It is not likely that any fund balance can/will be appropriated for road projects during FY 2013 – 2014. Staff advises that roads in need of resurfacing have become an issue.
- State Aid to Libraries (Equalization) fund balance will be completely expended in FY 2013-2014.
- Insurance costs are expected to increase.
- Significant adjustments in fire expenditures will be required to maintain the current 5/9 ISO rating.
- The Florida Department of Corrections (DOC) will require local governments to contribute more toward the cost of inmate work squads.
- Medicaid costs are expected to increase.