

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2008 - 2009**

**PREPARED BY
DALE WILLIAMS
COUNTY MANAGER**

October 13, 2008

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
FINAL BUDGET
For the Year Ending September 30, 2009**

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**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND**

For the Year Ending September 30, 2009

	2007-08	2008-09
	Final Budget	Final Budget
REVENUES		
Taxes:		
Ad valorem taxes, floor budget, 7.853 mills 2007; 7.891 mills 2008	\$ 20,637,005	\$ 20,393,117
Delinquent ad valorem taxes	40,000	40,000
Small County Surtax	5,608,574	3,990,000
Payment - in lieu of taxes	-	134,000
Total taxes	26,285,579	24,557,117
Intergovernmental:		
State and federal grants:		
Emergency Preparedness	102,959	102,959
Emergency Management	15,740	15,740
Child Dependency	-	3,000
Mosquito Control	37,000	35,000
Library - operating	50,000	22,982
Total State and federal grants	205,699	179,681
State shared revenues:		
State revenue sharing	1,005,878	-
Half-cent sales tax	145,548	-
Insurance agents county licenses	15,000	25,000
Alcohol beverage licenses	13,000	17,000
Total State shared revenues	1,179,426	42,000
Total intergovernmental	1,385,125	221,681
Charges for Services:		
Prisoner housing	24,000	20,000
Crime Prevention funds	45,000	36,000
Sheriff civil fees	88,000	95,000
	157,000	151,000
Telephone assessments	175,000	175,000
Wireless assessments	100,000	100,000
	275,000	275,000
Library fees	7,200	8,550
Recreation fees	-	15,000
Total charges for services	439,200	449,550

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Fines and Forfeitures:		
Communications surcharges	118,000	106,000
Library fines	32,200	37,000
Court facility surcharges \$15	175,000	180,000
Animal Control fines	3,000	4,500
Total fines and forfeitures	<u>328,200</u>	<u>327,500</u>
Miscellaneous Revenue:		
Interest earnings	770,000	680,000
Other	50,000	35,000
DEP lease & rents	8,400	11,900
Total miscellaneous revenue	<u>828,400</u>	<u>726,900</u>
Transfers from other funds - administration:		
MSSD	78,750	78,750
MSBU	78,750	78,750
County Transportation Trust Fund	89,250	89,250
Tourist Development Fund	14,000	14,000
Landfill Fund	74,800	74,800
Library Enhancement	13,000	13,000
Court Services	17,000	17,000
Connector Road	20,000	20,000
Total transfers from other funds administration	<u>385,550</u>	<u>385,550</u>
Total revenues	<u>29,652,054</u>	<u>26,668,298</u>
Less 5%- of revenues	<u>(1,482,603)</u>	<u>(1,333,415)</u>
	28,169,451	25,334,883
Estimated beginning cash	9,000,000	11,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 37,169,451</u></u>	<u><u>\$ 36,334,883</u></u>

APPROPRIATIONS

General Government Services:

Legislative -

 Board of County Commissioners

 Personal services

\$ 857,992

\$ 870,120

 Other current expenses

172,000

172,000

Total legislative

1,029,992

1,042,120

Executive -

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Clerk to the Board of County Commissioners		
Personal Services	322,248	315,835
Other current expenses	1,800	1,800
Total executive	<u>324,048</u>	<u>317,635</u>
Financial and Administrative:		
Property Appraiser		
Other current expenses	<u>1,054,915</u>	<u>1,268,387</u>
Property Appraisal Adjustment Board		
Other current expenses	<u>-</u>	<u>-</u>
Tax Collector -		
Other current expenses	<u>750,000</u>	<u>750,000</u>
Accounting and auditing -		
Other current expenses	<u>110,000</u>	<u>110,000</u>
Data processing -		
Other current expenses	32,000	32,000
Capital outlay	<u>-</u>	<u>-</u>
	<u>32,000</u>	<u>32,000</u>
Legal Counsel:		
County attorney -		
Personal services	131,464	108,939
Other current expenses	<u>-</u>	<u>18,000</u>
	<u>131,464</u>	<u>126,939</u>
Other General Governmental Services:		
Supervisor of Elections:		
Personal services	315,136	312,716
Other current expenses	10,400	10,400
	<u>325,536</u>	<u>323,116</u>
Elections:		
Personal services	150,000	150,112
Other current expenses	110,000	116,597
	<u>260,000</u>	<u>266,709</u>
Non-departmental:		
Personal services	10,000	10,000
Other current expenses	540,500	492,500
	<u>550,500</u>	<u>502,500</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Facilities Management		
(Building, operations, and maintenance)		
Personal services	789,092	797,198
Other current expenses	660,648	654,648
Capital outlay	-	2,500
	<u>1,449,740</u>	<u>1,454,346</u>
Total general government services	<u>6,018,195</u>	<u>6,193,752</u>
Public Safety:		
Emergency preparedness:		
Other current expenses	15,740	15,350
	<u>15,740</u>	<u>15,350</u>
Emergency management:		
Personal services	116,106	115,674
Other current expenses	41,612	41,612
Capital outlay	3,088	-
	<u>160,806</u>	<u>157,286</u>
Safety:		
Personal services	70,409	72,170
Other current expenses	25,450	25,450
	<u>95,859</u>	<u>97,620</u>
Sheriff:		
Law Enforcement:		
Personal services	5,771,728	5,952,447
Workers comp.* and life insurance	215,000	195,000
Other current expenses	1,294,165	1,364,045
Capital outlay	125,000	125,000
Contingency	10,000	10,000
	<u>7,415,893</u>	<u>7,646,492</u>
Judicial:		
Personal services	1,155,214	1,150,941
Workers comp.*	40,000	35,000
Other current expenses	186,904	194,746
	<u>1,382,118</u>	<u>1,380,687</u>
Detention Center Operations:		
Personal services	2,966,277	2,976,611
Worker's comp.*	105,000	95,000
Other current expenses	1,173,754	1,184,179

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Capital outlay	30,000	30,000
Contingency	10,000	10,000
Total detention center operations	4,285,031	4,295,790
Detention Center Facilities:		
Personal services	47,077	47,109
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	150,000
Total detention center facilities	560,077	560,109
Total detention	4,845,108	4,855,899
Medical Examiner		
Autopsies	240,000	240,000
Total public safety	14,155,524	14,393,334
* Paid directly by B.C.C.		
Physical Environment:		
Agriculture and Home-Economics Agent:		
Personal services	228,090	218,473
Other current expenses	75,195	78,395
	<u>303,285</u>	<u>296,868</u>
Landscape:		
Personal services	319,036	347,778
Other current expenses	123,500	115,500
	<u>442,536</u>	<u>463,278</u>
Other Physical Environment:		
Santa Fe Soil Conservation District	6,546	6,546
Florida Forest Management	3,000	3,000
Resource Conservation & Development (SRRC&I)	1,100	1,100
Aquatic Weed Control:		
Other current expenses	13,000	7,000
Alligator Lake recreation area	58,600	58,600
Rum Island maintenance	3,000	5,000
SRWMD Mitigation Project	3,300,000	-
Falling Creek project	5,000	5,000
	<u>3,390,246</u>	<u>86,246</u>
Total physical environment	4,136,067	846,392

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Economic Environment:		
Veterans services -		
Personal services	106,656	105,978
Other current expenses	8,900	8,900
	<u>115,556</u>	<u>114,878</u>
Tax Increment Funds	<u>140,000</u>	<u>150,000</u>
Total economic environment	<u>255,556</u>	<u>264,878</u>
Human Services:		
Health -		
Mosquito Control		
Personal services	40,007	36,152
Other current expenses	35,292	34,350
Capital outlay	57,500	35,000
	<u>132,799</u>	<u>105,502</u>
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	1,320,000
Health Care Responsibility Act	20,000	20,000
	<u>1,773,134</u>	<u>1,773,134</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	8,000
Suwannee Valley 4 C's	12,325	12,325
Experience Works	1,000	1,000
	<u>121,425</u>	<u>121,425</u>
Retardation -		
Columbia Association for Retarded Citizens	<u>40,000</u>	<u>40,000</u>
Other Human Services		
Happy House	<u>10,000</u>	<u>10,000</u>
Total human services	<u>2,272,358</u>	<u>2,245,061</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Culture/Recreation:		
Main Library:		
Personal services	533,273	534,463
Other current expenses	125,013	120,663
Capital outlay	52,000	80,016
	<u>710,286</u>	<u>735,142</u>
Ft. White Library:		
Personal services	77,402	74,575
Other current expenses	15,300	15,700
Capital outlay	15,500	15,500
	<u>108,202</u>	<u>105,775</u>
Community Concert Association		
Other current expenses	5,000	5,000
Recreation:		
Personal services	-	37,190
Other current expenses - Richardson	250,000	250,000
Other recreation expenses - utilities	50,000	80,000
South Columbia Complex	35,000	35,000
	<u>335,000</u>	<u>402,190</u>
Columbia Youth Football	10,000	10,000
Boy's Club	30,000	30,000
Youth Baseball League	14,000	14,000
Lake City Jaycees - July 4th fireworks	7,500	7,500
Columbia Youth Soccer Association	10,000	10,000
Lake City Family YMCA	5,000	5,000
Fort White Girls Softball	10,000	10,000
Columbia County Girls Softball Association	5,000	5,000
South Columbia Youth Baseball	10,000	10,000
Columbia County Riding Club	10,000	10,000
Lake City Skate Park	10,000	10,000
	<u>121,500</u>	<u>121,500</u>
Total culture/recreation	<u>1,279,988</u>	<u>1,369,607</u>
Total expenditures	<u>28,117,688</u>	<u>25,313,024</u>
Total appropriations	<u>28,117,688</u>	<u>25,313,024</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND**

For the Year Ending September 30, 2009

	2007-08	2008-09
	Final	Final
	Budget	Budget
RESERVES		
Funded Reserves:		
Office equipment	50,000	50,000
Communications surcharges	228,000	-
Cash balance forward	5,956,994	8,438,310
Contingency	2,816,769	2,533,549
Total reserves	9,051,763	11,021,859
TOTAL APPROPRIATIONS AND RESERVES	\$ 37,169,451	\$ 36,334,883

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
TRANSPORTATION TRUST FUND**

For the Year Ending September 30, 2009

	2007-08	2008-09
	Final Budget	Final Budget
REVENUES		
Taxes:		
Local option gasoline tax	\$ 1,582,815	\$ 1,350,000
Small County Surtax	1,065,000	1,430,000
Voted gas tax	607,839	550,000
Total taxes	3,255,654	3,330,000
Intergovernmental revenue:		
Federal grants and State Shared Revenues:		
Physical environment		
National forest regular distribution	170,000	170,000
National forest Title III	10,000	10,000
State revenue sharing	440,000	1,015,000
Half-cent sales tax-fiscally constrained	728,491	110,559
	1,348,491	1,305,559
Transportation:		
County gas tax	686,428	640,000
Constitutional gas tax	1,516,640	1,488,284
Fuel decal user fee	5,000	5,000
Motor fuel tax rebate	28,000	28,000
	2,236,068	2,161,284
Total intergovernmental revenue	3,584,559	3,466,843
Miscellaneous revenue:		
F.D.O.T. lighting agreement	124,768	124,768
Culvert Waiver Fees	3,500	3,000
Interest earnings	120,000	125,000
Reimbursement of current expenses by other county units	5,000	5,000
Other miscellaneous revenue	22,000	3,000
Total miscellaneous revenue	275,268	136,000
Total revenues	7,115,481	6,932,843
Non-revenues:		
Less 5%, of revenues	(355,774)	(374,614)
	6,759,707	6,558,229
Estimated beginning cash	1,900,000	4,500,000
TOTAL REVENUES AND BALANCES	\$ 8,659,707	\$ 11,058,229

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Transportation:		
Contracted mowing		
Current expenses	\$ 265,000	\$ 300,000
Maintenance and improvement of graded roads:		
Personal services	927,004	924,638
Other current expenses	47,750	47,750
Debt service	405,000	350,700
	<u>1,379,754</u>	<u>1,323,088</u>
Heavy equipment and drainage (includes labor crew):		
Personal services	361,094	293,163
Other current expenses	377,000	432,000
	<u>738,094</u>	<u>725,163</u>
Sign shop:		
Personal services	136,937	115,764
Other current expenses	216,000	215,000
Capital outlay	-	1,500
	<u>352,937</u>	<u>332,264</u>
Repair shop:		
Personal services	437,946	448,348
Other current expenses	225,000	250,000
	<u>662,946</u>	<u>698,348</u>
Stockroom:		
Personal services	35,327	35,137
Other current expenses	486,500	764,280
	<u>521,827</u>	<u>799,417</u>
Secondary maintenance crew:		
Personal services	347,041	335,816
Other current expenses	10,700	3,000
	<u>357,741</u>	<u>338,816</u>
Tree-trimming:		
Personal services	340,508	298,656
Other current expenses	40,000	48,000
	<u>380,508</u>	<u>346,656</u>
Roadway enhancements:		
Weed control	50,000	10,000
Road stripping	100,000	10,000
Dust suppressant	125,000	10,000
Concrete work	100,000	10,000
Roadway stabilization	150,000	10,000
	<u>525,000</u>	<u>50,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Administration and overhead:		
Personal services	697,887	712,599
Other current expenses	626,250	511,779
	<u>1,324,137</u>	<u>1,224,378</u>
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
Total appropriations	<u>\$ 6,621,686</u>	<u>\$ 8,251,872</u>
RESERVES		
National Forest - Title III	\$ 130,000	\$ 140,000
Equipment	300,000	300,000
Cash balance forward	933,004	1,690,663
Contingency	675,017	675,694
	<u>2,038,021</u>	<u>2,806,357</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 8,659,707</u>	<u>\$ 11,058,229</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES BENEFIT UNIT FUND

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Franchise Fees - garbage	\$ 80,000	\$ 80,000
Licenses & permits:		
Occupational licenses	55,000	50,000
Competency cards	25,000	25,000
Building permits	375,000	340,000
Certification fees	5,000	1,000
Land use fees	190,000	160,000
	<u>650,000</u>	<u>576,000</u>
Non ad valorem assessments:		
Solid waste	3,680,000	3,550,000
Solid waste partial year	52,500	50,000
Solid waste delinquent	5,000	5,000
Fire services	3,060,000	2,800,000
Fire-partial year & delinquent	65,000	14,000
	<u>6,862,500</u>	<u>6,419,000</u>
Intergovernmental revenue:		
State revenue sharing	-	240,000
Mobile home licenses	24,000	26,000
Communications services tax	272,893	256,997
Half-cent sales tax	671,202	820,000
	<u>968,095</u>	<u>1,342,997</u>
Miscellaneous:		
Interest earnings Board of County Commissioners	45,000	65,000
Miscellaneous	500	500
Special assessment - Spring Hollow	1,500	1,500
	<u>47,000</u>	<u>67,000</u>
Total revenues	<u>8,607,595</u>	<u>8,484,997</u>
Less 5% of revenues	<u>(430,380)</u>	<u>(424,250)</u>
	8,177,215	8,060,747
Beginning Cash	1,950,000	1,500,000
TOTAL REVENUES AND BALANCES	<u>\$ 10,127,215</u>	<u>\$ 9,560,747</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES BENEFIT UNIT FUND

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Board of County Commissioners -		
Operating expenses - administration	\$ 78,750	\$ 78,750
Other current expenses	50,000	35,000
	<u>128,750</u>	<u>113,750</u>
Building and Zoning Department -		
Personal services	617,502	577,583
Other current expenses	160,332	169,332
Capital outlay	25,000	5,000
	<u>802,834</u>	<u>751,915</u>
County Fire Services		
Personal services	2,068,507	2,072,625
Other current expenses	526,000	511,000
Capital outlay	-	35,000
Debt service	400,000	355,000
	<u>2,994,507</u>	<u>2,973,625</u>
Contractual Fire Agreements:		
Coop forest management	10,000	12,000
Sheriff - dispatch services	90,000	90,000
	<u>100,000</u>	<u>102,000</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	106,638	106,394
Other current expenses	34,355	37,187
	<u>140,993</u>	<u>143,581</u>
Solid Waste Service		
Contracted services - pickup	2,900,000	2,900,000
Residential tippage fees	935,000	900,000
	<u>3,835,000</u>	<u>3,800,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES BENEFIT UNIT FUND

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Community recreation centers -		
Other current expenses	69,200	56,200
Center grants	-	9,000
	<u>69,200</u>	<u>65,200</u>
Total appropriations	<u>8,176,284</u>	<u>8,055,071</u>
RESERVES		
Cash balances forward	1,133,303	698,798
Contingency	817,628	806,878
	<u>1,950,931</u>	<u>1,505,676</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 10,127,215</u>	<u>\$ 9,560,747</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES SPECIAL DISTRICT FUND

For the Year Ended September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Intergovernmental		
State revenue sharing	\$ -	\$ 30,000
Half-cent sales tax	1,315,878	1,300,000
Racing tax	223,250	223,250
	<u>1,539,128</u>	<u>1,553,250</u>
Charges for services:		
Ambulance fees	<u>1,350,000</u>	<u>1,350,000</u>
	<u>1,350,000</u>	<u>1,350,000</u>
Miscellaneous		
Interest	158,000	85,000
Tower rents	2,500	2,500
Other miscellaneous	200	200
	<u>160,700</u>	<u>87,700</u>
Total revenues	<u>3,049,828</u>	<u>2,990,950</u>
Less 5% of revenues	<u>(152,491)</u>	<u>(149,548)</u>
	2,897,337	2,841,402
Estimated beginning cash	1,200,000	1,400,000
TOTAL REVENUES AND BALANCES	<u>\$ 4,097,337</u>	<u>\$ 4,241,402</u>
APPROPRIATIONS		
Board of County Commissioners:		
Other charges - administration	\$ 78,750	\$ 78,750
Professional services	20,000	20,000
	<u>98,750</u>	<u>98,750</u>
Public Safety -		
Emergency Medical Service		
Personal services	1,888,967	1,808,869
Other current expenses	494,400	503,700
Capital outlay	-	-
	<u>2,383,367</u>	<u>2,312,569</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES SPECIAL DISTRICT FUND

For the Year Ended September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
911 Emergency Communications		
Other current expenses	<u>153,000</u>	<u>146,000</u>
	<u>153,000</u>	<u>146,000</u>
EMS billing		
Personal Services	111,602	108,565
Other current expenses	<u>20,200</u>	<u>20,200</u>
	<u>131,802</u>	<u>128,765</u>
Communications-Towers		
Other current expenses	<u>5,400</u>	<u>25,400</u>
Total appropriations	<u>2,772,319</u>	<u>2,711,484</u>
RESERVES		
Equipment reserve - rescue	125,000	125,000
Cash balance forward	922,786	1,120,837
Contingency	<u>277,232</u>	<u>284,081</u>
	<u>1,325,018</u>	<u>1,529,918</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 4,097,337</u>	<u>\$ 4,241,402</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
COURT SERVICES FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes:		
Small County surtax	\$ 225,000	\$ 180,000
State grant:		
Juvenile Justice	241,146	-
State Shared revenues		
State revenue sharing	-	95,000
Fines and Forfeitures -		
Technology surcharges -\$2	138,000	105,000
Optional Court costs - \$65	138,000	138,000
Interest	20,000	15,000
Total revenues	<u>762,146</u>	<u>533,000</u>
Less: 5% of revenues	<u>(38,107)</u>	<u>(26,650)</u>
	724,039	506,350
Estimated beginning cash	100,000	250,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 824,039</u></u>	<u><u>\$ 756,350</u></u>
 APPROPRIATIONS:		
General Government Services:		
General Fund administration	<u>\$ 17,000</u>	<u>\$ 17,000</u>
 Judicial:		
County Court		
Personal services	37,981	36,034
Other current expenses	-	-
	<u>37,981</u>	<u>36,034</u>
State Attorney		
Other current expenses	23,808	14,883
Technology	51,047	37,000
	<u>74,855</u>	<u>51,883</u>
Public Defender		
Other current expenses	9,236	9,236
Technology	34,037	25,000
	<u>43,273</u>	<u>34,236</u>
Clerk of Circuit Court		
Personal services	-	98,000
	-	<u>98,000</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
COURT SERVICES FUND**

For the Year Ending September 30, 2009

	2007-08	2008-09
	Final Budget	Final Budget
Court Support Service		
Other current expenses	18,290	17,051
Technology	46,022	33,000
	64,312	50,051
 Juvenile Detention	 341,260	 -
 Guardian ad Litem		
Other current expenses	43,465	41,730
	43,465	41,730
 Optional Court Costs		
Legal aid	32,775	32,775
Law library	32,775	32,775
Drug Court	32,775	32,775
Innovations (Teen Court)	-	32,775
	98,325	131,100
 Conflict Counsel		
Other current expenses		
Rent	-	32,779
Office expenses	-	13,572
	-	46,351
Total appropriations	720,471	506,385
 RESERVES		
Cash balance forward	31,521	199,333
Contingency	72,047	50,632
	103,568	249,965
TOTAL APPROPRIATIONS AND RESERVES	\$ 824,039	\$ 756,350

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LANDFILL ENTERPRISE FUND**

For the Fiscal Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
State grants:		
Consolidated waste grant	\$ 277,316	\$ 277,316
Charges for services:		
Class I	1,591,650	1,760,000
Class III	555,000	545,000
Tires	15,000	36,000
	<u>2,161,650</u>	<u>2,341,000</u>
Miscellaneous:		
Interest	250,000	185,000
	<u>2,688,966</u>	<u>2,803,316</u>
Less: 5% of revenues	(134,448)	(140,166)
Total revenues	<u>2,554,518</u>	<u>2,663,150</u>
Estimated unreserved beginning cash	1,400,000	1,500,000
TOTAL REVENUES AND BALANCES	<u>\$ 3,954,518</u>	<u>\$ 4,163,150</u>
APPROPRIATIONS		
Winfield Landfill operations:		
Personal services	\$ 768,075	\$ 766,302
Other current expenses	885,600	806,700
Capital outlay - equipment replacement	340,000	350,000
	<u>1,993,675</u>	<u>1,923,002</u>
Code Enforcement		
Personal services	80,336	80,254
Other current expenses	24,400	24,000
Capital outlay	-	-
	<u>104,736</u>	<u>104,254</u>
Central Landfill:		
Annual long-term care	<u>213,000</u>	<u>303,000</u>
Litter Control program:		
Contractual services	<u>175,000</u>	<u>225,000</u>
Tire Disposal:		
Contractual services	<u>100,000</u>	<u>100,000</u>
	<u>2,586,411</u>	<u>2,655,256</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>2,771,411</u>	<u>2,840,256</u>
Other reserves:		
Cash balance forward	905,966	1,039,220
Contingency	277,141	283,674
	<u>1,183,107</u>	<u>1,322,894</u>
TOTAL APPROPRIATIONS AND RESERVES₁₉	<u>\$ 3,954,518</u>	<u>\$ 4,163,150</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY ENHANCEMENT FUND

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	Final Budget	Final Budget
REVENUES		
Intergovernmental revenue:		
State grants:		
Library equalization	\$ 586,000	\$ 621,908
Interest earnings	60,000	40,000
Contributions	<u>1,000</u>	<u>1,000</u>
Total revenue	647,000	662,908
Less: 5% of revenues	<u>(32,350)</u>	<u>(33,145)</u>
	614,650	629,763
Estimated beginning cash	1,300,000	1,600,000
TOTAL REVENUES AND BALANCES	<u>\$ 1,914,650</u>	<u>\$ 2,229,763</u>
APPROPRIATIONS		
Library Enhancements:		
Personal services	\$ 519,129	\$ 503,559
Other current expenses	117,100	117,100
Capital outlay	<u>68,500</u>	<u>54,032</u>
	<u>704,729</u>	<u>674,691</u>
Literacy program:		
Personal services	32,820	32,657
Other current expenses	4,440	3,840
Capital books	<u>1,000</u>	<u>1,000</u>
	<u>38,260</u>	<u>37,497</u>
West Branch:		
Personal services	105,905	105,304
Other current expenses	91,750	47,650
Capital outlay	<u>42,000</u>	<u>42,000</u>
	<u>239,655</u>	<u>194,954</u>
Total appropriations	<u>982,644</u>	<u>907,142</u>
Reserves:		
Future enhancements	637,214	1,061,625
Cash balance forward	196,528	174,121
Contingency	<u>98,264</u>	<u>86,875</u>
	<u>932,006</u>	<u>1,322,621</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 1,914,650</u>	<u>\$ 2,229,763</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Seized contraband	\$ 20,000	\$ 20,000
Interest earnings	3,000	2,000
Estimated beginning cash	40,000	25,000
TOTAL REVENUES AND BALANCES	<u>\$ 63,000</u>	<u>\$ 47,000</u>
APPROPRIATIONS		
Sheriff's Department expenditures	\$ -	\$ -
Reserve for law enforcement expenditures	63,000	47,000
TOTAL APPROPRIATIONS	<u>\$ 63,000</u>	<u>\$ 47,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
Tourist Development Tax	\$ 362,035	\$ 395,000
Grant - State of Florida	9,500	8,000
Miscellaneous		
Sign advertising	25,000	12,500
Library rent	50,000	-
Interest	2,000	10,000
	<u>448,535</u>	<u>425,500</u>
Less: 5% of revenues	<u>(22,427)</u>	<u>(21,275)</u>
	426,108	404,225
Transfer from Tourist Development - Debt Service	-	400,000
Estimated beginning cash	40,000	50,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 466,108</u></u>	<u><u>\$ 854,225</u></u>
APPROPRIATIONS		
Tourism Promotion		
Personal services	<u>\$ 140,921</u>	<u>\$ 139,862</u>
Other current expenses		
Local event promotion	50,000	50,000
Advertising & printing	15,000	15,000
Vehicle expenses	5,500	5,500
Rentals & leases	2,500	2,500
Office supplies	2,000	2,000
Legal services	1,000	1,000
Postage	6,000	6,000
Transfer to general-administration	14,000	14,000
Advertising	20,000	28,000
Contracted services	4,500	2,500
Insurance (includes sign)	5,000	5,000
Utilities	26,000	20,000
Operating supplies	2,000	2,000
Repairs & maintenance	10,000	5,000
Travel	7,000	7,000
Communications	2,000	2,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Sign maintenance	9,000	9,000
Sports marketing	15,000	60,000
Highway beautification	10,000	10,000
	<u>206,500</u>	<u>246,500</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>362,421</u>	<u>403,362</u>
RESERVES		
Capital reserve	-	330,067
Cash balance forward	67,445	80,476
Contingency/reserve	36,242	40,320
	<u>103,687</u>	<u>450,863</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 466,108</u>	<u>\$ 854,225</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - DEBT SERVICE

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
Tourist Development Tax	\$ 100,000	\$ -
Interest earnings	15,000	-
	<u>115,000</u>	<u>-</u>
NON-REVENUES		
Less: 5% revenues	(5,750)	-
Estimated beginning cash	300,000	400,000
TOTAL REVENUES AND BALANCES	<u>\$ 409,250</u>	<u>\$ 400,000</u>
APPROPRIATIONS		
Debt Service - Principal	\$ 74,232	\$ -
Debt Service - Interest	24,323	-
	<u>98,555</u>	<u>-</u>
Transfer to Tourist Development Tax Fund -		
Equity transfer		
Residual	<u>-</u>	<u>400,000</u>
RESERVE		
Reserve for debt service	310,695	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 409,250</u>	<u>\$ 400,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
INDUSTRIAL DEVELOPMENT AUTHORITY
For the Year Ending September 30, 2009

	<u>Final Budget 2007-08</u>	<u>Final Budget 2008-09</u>
REVENUES:		
Taxes - Ad Valorem	\$ 325,861	\$ 320,464
Minus 5% County Reserve	(16,293)	(16,023)
Total	<u>309,568</u>	<u>304,441</u>
Interest Earned	5,000	5,000
Estimated Beginning Cash	250,000	250,000
Total Revenues and Balances	<u>\$ 564,568</u>	<u>\$ 559,441</u>
APPROPRIATIONS		
Admin. Salaries-Payroll	\$ 140,000	\$ 145,500
Payroll Taxes & Benefits (Employer Exp.)	26,000	26,000
Audit-Accounting Fees	3,000	3,000
Auto (local use)	1,800	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	3,000	3,500
Insurance-Workers Comp/Fidelity	2,000	1,500
Office Supplies-General	1,000	3,000
Office Equipment-R & M	2,500	-
Postage-Express Mail	1,000	1,000
Printing	1,000	-
Prof. Dues/Subscrib/Publications	2,500	2,000
Promotion & Advertising	6,500	6,500
Project Development	25,000	25,000
Racec	-	6,500
Telephone-Suncom (fixed) + Exec.Dir. Cell	3,050	3,500
Travel	10,000	10,000
Total appropriations	<u>256,070</u>	<u>267,220</u>
RESERVES		
Contingency	125,000	53,546
Set aside	183,498	238,675
	<u>308,498</u>	<u>292,221</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 564,568</u>	<u>\$ 559,441</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
LOCAL HOUSING ASSISTANCE FUND
For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
State grants - SHIP	\$ 583,992	\$ 523,000
Interest	500	500
Estimated beginning cash	100,000	-
TOTAL REVENUES	<u>\$ 684,492</u>	<u>\$ 523,500</u>
APPROPRIATIONS		
Administration	\$ 68,000	\$ 60,899
Housing assistance	616,492	462,601
TOTAL APPROPRIATIONS	<u>\$ 684,492</u>	<u>\$ 523,500</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
2002 ROAD IMPROVEMENT DEBT SERVICE FUND
For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes:		
LocalOption Gasoline Tax	\$ 875,000	\$ 800,000
	<u>875,000</u>	<u>800,000</u>
Interest earnings	<u>-</u>	<u>-</u>
	875,000	800,000
NON-REVENUES		
Less: 5% revenues	<u>(43,750)</u>	<u>(40,000)</u>
	831,250	760,000
Estimated beginning cash	<u>100,000</u>	<u>100,000</u>
TOTAL REVENUES AND BALANCES	<u>\$ 931,250</u>	<u>\$ 860,000</u>
 APPROPRIATIONS		
Debt Service - Principal	\$ 788,297	\$ 490,000
Debt Service - Interest	44,479	310,000
Reserve for debt service	98,474	60,000
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 931,250</u>	<u>\$ 860,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
ECONOMIC DEVELOPMENT FUND
For the Year Ending September 30, 2009

	2007-08	2008-09
	Final	Final
	Budget	Budget
REVENUES		
Intergovernmental		
Half-cent Sales tax	\$ 1,600,000	\$ 1,600,000
	1,600,000	1,600,000
Less: 5% revenues	(80,000)	(80,000)
	1,520,000	1,520,000
Miscellaneous		
Rentals and leases - Homes of Merit	171,400	171,400
Interest- Other	-	-
Estimated beginning cash	200,000	-
TOTAL REVENUES AND BALANCES	\$ 1,891,400	\$ 1,691,400
APPROPRIATIONS		
Economic environment		
Homes of Merit Project:		
Debt service		
Interest	\$ 46,182	\$ 38,838
Principal	125,218	132,562
	171,400	171,400
Economic Projects:		
Operating expenses		
Tax rebates	50,000	175,000
	50,000	175,000
New Millennium Project:		
Debt Service		
Interest	57,190	19,264
Principal	1,085,000	1,120,000
	1,142,190	1,139,264
Target Project:		
Interest	175,000	150,000
Principal	200,000	50,000
	375,000	200,000
Total appropriations	1,738,590	1,685,664
RESERVES		
Contingency	152,810	5,736
TOTAL APPROPRIATIONS AND RESERVES	\$ 1,891,400	\$ 1,691,400

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
DOT SCOPE grants:		
CR138	\$ 1,659,974	\$ -
	<u>1,659,974</u>	<u>-</u>
DOT Growth Management grant:		
CR349	<u>1,456,452</u>	<u>1,456,452</u>
DOT SCRAP grants:		
CR135	-	522,783
CR778	-	710,210
Elim Church Road	900,000	900,900
	<u>900,000</u>	<u>2,133,893</u>
Legislative appropriations	<u>-</u>	<u>900,000</u>
State Shared Revenue:		
Half-cent Sales tax	<u>600,000</u>	<u>-</u>
Non ad valorem assessments		
Rolling Oaks	10,000	15,000
River Manor	20,000	25,000
	<u>30,000</u>	<u>40,000</u>
Interest revenue	<u>45,000</u>	<u>35,000</u>
	4,691,426	4,565,345
Less - 5% of general revenues	<u>(234,571)</u>	<u>(228,267)</u>
	<u>4,456,855</u>	<u>4,337,078</u>
Estimated beginning cash	2,400,000	2,000,000
Transfer from Transportation Trust Fund	-	2,000,000
Loan Proceeds	-	9,300,000
TOTAL REVENUES AND BALANCES	<u>\$ 6,856,855</u>	<u>\$ 17,637,078</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	Final Budget	Final Budget
APPROPRIATIONS		
Road Construction Projects		
Emerald Forest Subdivision	\$ 100,000	\$ 100,000
Emerald Lakes Subdivision	100,000	150,000
Woodborough Subdivision	150,000	150,000
Kirby Road	350,000	350,000
Turner Road	450,000	50,000
Brown Road	1,000,000	-
Old Wire/Herlong Roads	-	7,500,000
CR-135 (Brown to CR-250)	-	675,000
CR-778 (Oak Ridge)	-	1,200,000
Junction Road	-	800,000
CR-246	1,400,000	-
Centerville Road	-	1,000,000
King Road	-	650,000
Nash Road	-	1,200,000
Elim Church Road	1,300,000	1,300,000
CR-349	1,500,000	-
Tammy Lane	250,000	-
Tommy Lites Road	-	850,000
Walter Little Road	-	400,000
	<u>6,600,000</u>	<u>16,375,000</u>
Contingency	256,855	1,000,000
Total appropriations	<u>6,856,855</u>	<u>17,375,000</u>
Reserve for future construction	-	262,078
TOTAL APPROPRIATIONS AND BALANCES	<u><u>\$ 6,856,855</u></u>	<u><u>\$ 17,637,078</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CONNECTOR ROADS PROJECT FUND

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
State grants		
County Incentive Grant	<u>\$ 2,826,000</u>	<u>\$ 1,954,387</u>
Interest earnings	<u>100,000</u>	<u>229,900</u>
	2,926,000	2,184,287
Less 5% of revenues	<u>(146,300)</u>	<u>(109,214)</u>
Total revenues	<u>2,779,700</u>	<u>2,075,073</u>
Other revenues		
Estimated beginning cash	<u>6,000,000</u>	<u>7,000,000</u>
TOTAL REVENUES AND BALANCES	<u><u>\$ 8,779,700</u></u>	<u><u>\$ 9,075,073</u></u>
APPROPRIATIONS		
Connector Roads Project:		
Project supervision:		
Personal services	<u>\$ -</u>	<u>\$ -</u>
General fund administration	<u>20,000</u>	<u>20,000</u>
	<u>20,000</u>	<u>20,000</u>
Connector Road Project:		
Purchase of rights of way	-	-
Design engineering	200,000	46,000
Road construction	8,559,700	9,009,073
Contingency	-	-
	<u>8,759,700</u>	<u>9,055,073</u>
Total expenditures	<u>8,779,700</u>	<u>9,075,073</u>
Estimated ending cash	-	-
TOTAL APPROPRIATIONS AND BALANCES	<u><u>\$ 8,779,700</u></u>	<u><u>\$ 9,075,073</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
JAIL DEBT SERVICE**

For the Year Ending September 30, 2009

	<u>2007-08</u>	<u>2008-09</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes:		
State shared revenues:		
Half-cent Sales Tax	<u>\$ 2,400,000</u>	<u>\$ -</u>
	2,400,000	-
Interest earnings	<u>120,000</u>	<u>-</u>
	2,520,000	-
NON-REVENUES		
Less: 5% revenues	<u>(126,000)</u>	<u>-</u>
	2,394,000	-
Estimated beginning cash	-	<u>2,000,000</u>
TOTAL REVENUE AND BALANCES	<u>\$ 2,394,000</u>	<u>\$ 2,000,000</u>
APPROPRIATIONS		
Debt Service - Principal	<u>\$ 565,000</u>	<u>\$ -</u>
Debt Service - Interest	<u>1,700,000</u>	<u>-</u>
	<u>2,265,000</u>	<u>-</u>
Reserve for jail improvements	<u>129,000</u>	<u>2,000,000</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 2,394,000</u>	<u>\$ 2,000,000</u>