



**FY 2010-2011 Budget
First Budget Hearing**

September 09, 2010



County Budget Process



County Budget Process

- Florida Statute Requirements
 - Fiscal year (FY) from October 1 thru September 30
 - Required to have a balanced budget
 - Truth-in-Millage (TRIM)
 - 1) Required notifications to property owners and general public
 - 2) Board is required to hold two public hearings every year to adopt millage rates and adopt the budget
- Follow generally accepted accounting principles (GAAP)
 - 1) Nationally recognized accounting standards



County Budget Process

- Formal process begins in April when budget updates begin and ends in September when the Board of County Commissioners sets millage rates and adopts the final budget
- April and May
 - Manager meets with departments and Constitutional Officers
 - State Legislative session impacts determined



County Budget Process

- June, July, and August
 - Tentative budget developed for County Manager's submission to the board
 - Board sets tentative millage rates for TRIM notices
 - Board holds public workshop(s) (August 9th, 2010 and August 17th, 2010)
- September
 - Two TRIM required formal public hearings are scheduled to set millage rates and approve/adopt final budget
 - Approval/adoption of financial policies and fee schedules



County Budget Highlights FY 2010-2011



FY2010-2011 County Budget Overview

- Total Revenue Shortfall Approximately \$2,130,000
(FY2009-2010 \$2,250,000)
- No increase in Millage Rate.
- No Increase in Non-ad Valorem Assessments for Fire or Solid Waste (Public Hearing was held on Thursday, September 2, 2010)
- No Fee Increases
- Increased Revenue \$340,000
 - 1) Landfill Administrative Fees \$20,000
 - 2) Library Enhancement –Administrative Fees \$10,000
 - 3) Library Enhancement Reserves \$300,000
 - 4) IDA Administrative Fees \$10,000
- Reduced Expenditures \$1,831,576



FY2010-2011 County Budget Overview

➤ Reduced Expenditure Itemization

1)	Changes in employee health plan	330,000
2)	Communications	100,000
3)	Contractual services	5,160
4)	Other charges	42,800
5)	Repair and maintenance	26,488
6)	Copy machines	1,450
7)	Utilities	6,500
8)	Office Supplies	1,500
9)	Travel	7,805
10	Rentals / leases	36,800
11)	Operating supplies	56,320
12)	Postage	1,700



FY2010-2011 County Budget Overview

➤ Reduced Expenditure Itemization (Continued...)

13)	Road materials /supplies	135,000
14)	Mosquito control	10,286
15)	Optional court costs	8,500
16)	Emergency medical services	30,425
17)	Miscellaneous line items	55,630
18)	Constitutional officers	
	a.) Clerk to BCC – 1%	3,084
	b.) Property Appraiser – 1%	11,324
	c.) Supervisor of Elections – 1%	6,106
	d.) Sheriff -	
	Law Enforcement – 5%	322,539
	Judicial – 5%	67,971
	Detention Center – 5%	207,927



FY2010-2011 County Budget Overview

➤ Reduced Expenditure Itemization (Continued...)

19) Furlough Days	210,000
20) Eliminated Four Positions	
a.) Code Enforcement	38,143
b.) Emergency Management	42,751
c.) Addressing	40,940
d.) Building & Zoning	34,713
	\$1,831,576



FY2010-2011 County Budget Overview

➤ Budget Issues

- 1) Amendment Ten (Save Our Homes) Recapture Provision
- 2) Furlough Days



Amendment Ten (1995)

"Save Our Homes" Recapture Provision

1) As provided in Section 193.155(1), F.S. beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following:

- a) Three percent of the assessed value of the property for the prior year; or
- b) The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967=100 or successor reports* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

Save Our Homes Annual Increase (Rounded to the nearest 10th of a percent)

<u>Year</u>	<u>CPI Change</u>	<u>Cap*</u>
2010	2.7%	2.7%
2009	0.1%	0.1%
2008	4.1%	3.0%
2007	2.5%	2.5%
2006	3.4%	3.0%
2005	3.3%	3.0%
2004	1.9%	1.9%
2003	2.4%	2.4%
2002	1.6%	1.6%
2001	3.4%	3.0%



FY2009-2010

County Budget Overview (Continued)

Furlough Days

- Three (3) "Furlough Days" have been utilized to balance the proposed FY 2010-2011 budget. The "Furlough Days" will be selected to coincide with current paid holidays.
- "Furlough Days" was approved as an expenditure reduction option in the budget workshop of August 16th, 2010. The vote to approve was 3-2.
- Options to consider other than "Furlough Days" have been requested. The value of three (3) "Furlough Days" is approximately \$210,000.



FY2009-2010

County Budget Overview (Continued)

"Furlough Days" (Replacement Options)

1) Current Non Budgeted Revenue	\$53,000
2) Eliminate CCSD Subsidy	\$50,000
3) Eliminate County Court Secretary	\$36,388
4) Eliminate Veterans Service Office	\$87,453
5) Eliminate HSA Subsidy	\$130,000
6) Eliminate Salary Subsidy (Fire/Ems)	\$200,000
7) Additional Expenditure Reductions	Variable
8) Eliminate Vacant Positions	
a) Non-Restricted (9 positions)	\$259,921
b) Restricted (3 Positions)	\$93,178



County Revenue Overview FY 2010-2011



County Revenue Overview

Percent of Columbia County Property Tax Bill for General County Government

Example for residential taxpayer in Lake City

	FY10-11 Millage Rate	Percent of Tax Bill
TOTAL COUNTY-WIDE	7.891	35%
(Industrial Development Authority)	.124	
TOTAL SCHOOL DIST.	(7.86) 7.891	35%
TOTAL CITY (LAKE CITY)	(4.046) 4.320	19%
TOTAL SRWMD	(.4399) .4934	2%
TOTAL LAKE SHORE HOSP. AUTH.	(2.153) 2.0468	9%
GRAND TOTAL	22.7872	100%



County Revenue Overview

- Property valuation and tax exemptions
 - 2010 Columbia County total tax property values are **\$2,455,506,207**
(2009: \$4,410,307,081)
 - 2010 Columbia County total property tax exemptions are **\$1,238,886,388**
(2009: \$2,224,644,026)
 - Over 50% of property values are not on the tax roles (2009: 50%)

(Note: For FY 2010-2011 Taxable Values Were Used In Lieu of Just Value)

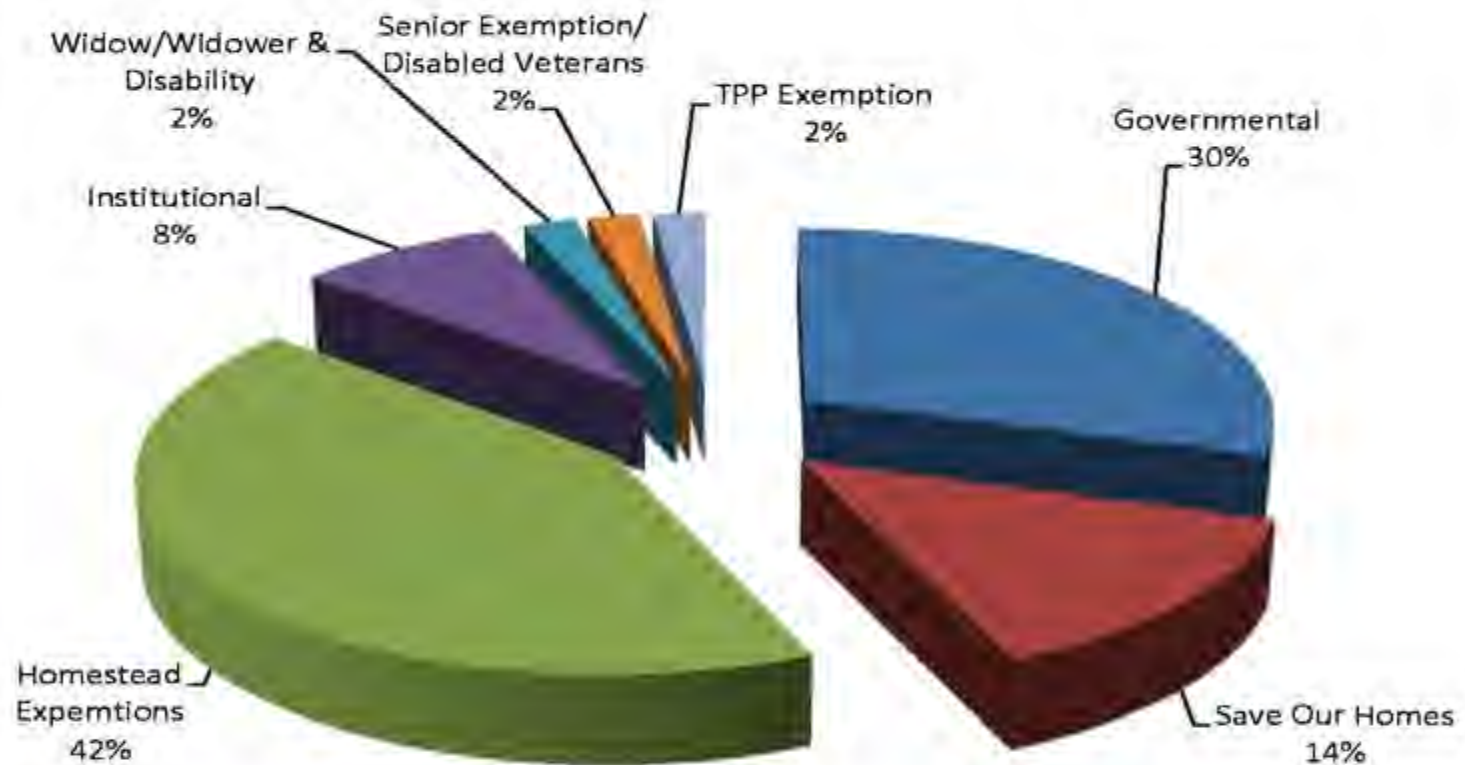
**FY 2010-2011 Proposed Budget
Major Revenue As A % Of Budget
(Rounded)**



■ Property Tax	12%
■ Intergovernmental	
■ Non-Ad Valorem Assessments	
■ Small County Tax	
■ Gas Taxes	
■ All Other	
Total	

\$19,680,881	39%
\$ 6,255,000	12%
\$ 6,100,000	12%
\$ 4,900,000	10%
\$ 5,263,250	10%
\$ 8,430,424	17%
\$50,599,555	100%

2010 Property Tax Exemptions and Classified Use Values



Homestead Exemptions	42%
Governmental	30%
Save Our Homes	14%
Institutional	8%
Widow/Widower & Disability	2%
Senior Exemption/Disabled Veterans	2%
TPP Exemption	2%
Total	100%

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
MAJOR REVENUE ALLOCATIONS
2010-11 FLOOR BUDGET
August 13, 2010

	TOTALS						Transportation	Municipal	Court	Economic	Road	Tourist	Road
	2006-07	2007-08	2008-09	2009-10	2010-11	General	Trust	Services (MSBU)	Services	Development	Improvement Debt Service	Development	Improvement
Ad Valorem Taxes	\$ 20,005,487	\$ 20,537,005	\$ 20,393,117	\$ 20,076,441	\$ 19,376,399	\$ 19,376,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,013,000	1,175,000	1,016,000	295,000	199,000	145,000	17,000	34,000	1,000	1,000	-	1,000	-
State Revenue Sharing	1,475,964	1,445,876	1,380,000	1,130,000	1,160,000	-	540,000	620,000	-	-	-	-	-
Half-Cent Sales Tax- Regular	4,175,823	4,332,628	3,720,000	3,200,000	3,000,000	-	-	1,500,000	-	1,500,000	-	-	-
Fiscally Constrained	552,088	728,491	670,000	690,000	675,000	-	675,000	-	-	-	-	-	-
Emergency	-	-	-	-	300,000	50,000	-	250,000	-	-	-	-	-
Amendment 1 Relief	-	-	-	800,000	800,000	800,000	-	-	-	-	-	-	-
Communications Services Tax	272,028	272,893	256,997	260,000	320,000	-	-	320,000	-	-	-	-	-
Tourist Development Tax	445,510	462,035	395,000	375,000	585,000	93,000	-	-	-	-	-	472,000	-
Voted Gas Tax	816,219	807,839	550,000	565,000	620,000	-	620,000	-	-	-	-	-	-
Racing Tax	223,250	223,250	223,250	223,250	223,250	-	-	223,250	-	-	-	-	-
Local Option Gas Tax	2,491,573	2,467,815	2,150,000	2,250,000	2,400,000	-	1,600,000	-	-	-	800,000	-	-
Constitutional Gas Tax	1,514,637	1,516,640	1,488,284	1,365,000	1,400,000	-	1,400,000	-	-	-	-	-	-
County Gas Tax	685,536	686,428	640,000	605,000	620,000	-	620,000	-	-	-	-	-	-
Small County Surtax	6,834,336	6,898,574	5,600,000	5,200,000	4,900,000	2,793,000	1,330,000	604,000	153,000	-	-	-	-
	<u>\$ 40,305,451</u>	<u>\$ 41,444,476</u>	<u>\$ 38,481,848</u>	<u>\$ 37,034,891</u>	<u>\$ 36,558,649</u>	<u>\$ 23,257,399</u>	<u>\$ 8,822,000</u>	<u>\$ 3,551,250</u>	<u>\$ 154,000</u>	<u>\$ 1,501,000</u>	<u>\$ 800,000</u>	<u>\$ 473,000</u>	<u>\$ -</u>

Increases/(Reductions) in Revenues from:

2007 to 2008

\$ 1,738,028

2008 to 2009

\$ (2,962,828)

2009 to 2010

\$ 11,446,957

2010 to 2011

\$ (476,042)

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**TENTATIVE BUDGET
FISCAL YEAR 2010 - 2011**

**PREPARED BY
DALE WILLIAMS
COUNTY MANAGER**

August 20, 2010

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
TENTATIVE BUDGET
For the Year Ending September 30, 2011

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
REVENUES		
Taxes:		
Ad valorem taxes, floor budget		
7.891 mills 2009 & 2010	\$ 20,076,441	\$ 19,376,399
Tourist development tax	-	93,000
Delinquent ad valorem taxes	40,000	50,000
Small County Surtax	3,093,000	2,836,000
Payment - in lieu of taxes	134,000	132,000
Total taxes	23,343,441	22,487,399
Intergovernmental:		
State and federal grants:		
Emergency Preparedness	110,000	101,573
Emergency Management	18,000	34,767
Child Dependency	2,000	-
Mosquito Control	35,000	35,000
Library - operating	18,229	18,665
Total State and federal grants	183,229	190,005
State shared revenues:		
Amendment 1 relief	818,000	800,000
State revenue sharing	90,000	-
Half-cent sales tax	-	-
Half-cent sales tax - Emergency	-	50,000
Insurance agents county licenses	38,000	32,000
Alcohol beverage licenses	15,000	15,000
Total State shared revenues	961,000	897,000
Total intergovernmental	1,144,229	1,087,005
Charges for Services:		
Prisoner housing	20,000	15,000
Crime Prevention funds	35,000	23,000
Sheriff civil fees	95,000	110,000
School Resource Officer	104,000	104,000
	254,000	252,000
Telephone assessments	175,000	155,000
Wireless assessments	100,000	120,000
	275,000	275,000
Communication interlocal	300,000	-
Library fees	7,250	6,700

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
Recreation fees	15,000	12,000
Total charges for services	851,250	545,700
Fines and Forfeitures:		
Communications surcharges	90,000	70,000
Library fines	34,500	37,000
Court facility surcharges \$15	300,000	150,000
Animal Control fines	2,800	1,600
Total fines and forfeitures	427,300	258,600
Miscellaneous Revenue:		
Interest earnings	194,000	146,000
Other	103,500	135,000
DEP lease & rents	8,400	-
Total miscellaneous revenue	305,900	280,000
Transfers from other funds - administration:		
MSBU - Municipal Services	157,500	157,500
County Transportation Trust Fund	89,250	89,250
Tourist Development Fund	14,000	14,000
Landfill Fund	74,800	94,800
Library Enhancement Fund	13,000	23,000
Court Services Fund	17,000	17,000
Connector Road Fund	20,000	20,000
CCIDA	-	10,000
Total transfers from other funds administration	385,550	425,550
Total revenues	26,457,670	25,084,254
Less 5% of revenues	(1,322,863)	(1,254,212)
	25,134,787	23,830,042
Estimated beginning cash	12,000,000	12,000,000
TOTAL REVENUES AND BALANCES	\$ 37,134,787	\$ 35,830,042

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2011

	<u>2009-10</u> Final Budget	<u>2010-11</u> Tentative Budget
APPROPRIATIONS		
General Government Services:		
Legislative -		
Board of County Commissioners		
Personal services	\$ 875,952	\$ 882,957
Other current expenses	168,000	162,000
Furlough days (3)	-	(6,351)
Total legislative	<u>1,043,952</u>	<u>1,038,606</u>
Executive -		
Clerk to the Board of County Commissioners		
Personal Services	316,218	306,630
Other current expenses	1,800	1,800
Reduce 1%	-	(3,084)
Furlough days (3)	-	(2,845)
Total executive	<u>318,018</u>	<u>302,501</u>
Financial and Administrative:		
Property Appraiser		
Other current expenses	1,138,232	1,132,396
Reduce 1%	-	(11,324)
Furlough days (3)	-	(10,527)
Property Appraisal Adjustment Board	<u>1,138,232</u>	<u>1,110,545</u>
Other current expenses	-	2,500
Tax Collector -		
Other current expenses	<u>750,000</u>	<u>700,000</u>
Accounting and auditing -		
Other current expenses	<u>110,000</u>	<u>110,000</u>
Data processing -		
Other current expenses	37,000	37,000
Capital outlay	<u>37,000</u>	<u>37,000</u>
Legal Counsel:		
County attorney -		
Personal services	109,053	116,789
Other current expenses	18,000	-
Furlough days (3)	-	-
	<u>127,053</u>	<u>116,789</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
Other General Governmental Services:		
Supervisor of Elections:		
Personal services	311,188	314,726
Other current expenses	10,400	10,400
Reduce 1%	-	(3,251)
Furlough days (3)	-	(3,287)
	<u>321,588</u>	<u>318,588</u>
Elections:		
Personal services	150,112	150,464
Other current expenses	120,820	135,000
Reduce 1%	-	(2,855)
	<u>270,932</u>	<u>282,609</u>
Non-departmental:		
Personal services	10,000	20,000
Other current expenses	481,500	421,000
	<u>491,500</u>	<u>441,000</u>
Facilities Management (Building, operations, and maintenance)		
Personal services	797,806	814,933
Other current expenses	650,148	650,148
Capital outlay	50,000	5,000
Furlough days (3)	-	(8,370)
	<u>1,497,954</u>	<u>1,461,711</u>
Total general government services	<u>6,106,229</u>	<u>5,921,849</u>
Public Safety:		
Emergency preparedness:		
Other current expenses	15,350	15,350
	<u>15,350</u>	<u>15,350</u>
Emergency management:		
Personal services	115,902	73,151
Other current expenses	41,612	44,389
Capital outlay	-	3,450
Furlough days (3)	-	(775)
	<u>157,514</u>	<u>120,215</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	Final Budget	Tentative Budget
Safety:		
Personal services	72,284	72,804
Other current expenses	18,950	18,950
Furlough days (3)	-	(779)
	<u>91,234</u>	<u>90,975</u>
Sheriff:		
Law Enforcement:		
Personal services	4,984,172	5,057,653
Workers comp.* and life insurance	165,000	165,000
Other current expenses	1,258,125	1,258,125
Capital outlay	125,000	125,000
Contingency	10,000	10,000
Less 5%	-	(322,539)
Furlough days (3)	-	(44,881)
Additional funding	-	50,000
	<u>6,542,297</u>	<u>6,298,358</u>
Judicial:		
Personal services	1,151,943	1,169,666
Workers comp.*	35,000	35,000
Other current expenses	189,746	189,746
Less 5%	-	(67,971)
Furlough days (3)	-	(10,349)
	<u>1,376,689</u>	<u>1,316,092</u>
Detention Center Operations:		
Personal services	2,931,597	2,974,352
Worker's comp.*	95,000	95,000
Other current expenses	1,144,179	1,144,179
	<u>4,170,776</u>	<u>4,213,531</u>
Capital outlay	30,000	30,000
Contingency	10,000	10,000
	<u>40,000</u>	<u>40,000</u>
Less 5%	-	(207,927)
Furlough days (3)	-	(26,121)
Total detention center operations	<u>4,210,776</u>	<u>4,019,483</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2011

	<u>2009-10</u> Final Budget	<u>2010-11</u> Tentative Budget
Detention Center Facilities:		
Personal services	47,223	47,531
Other current expenses		
Utilities	220,000	220,000
Maintenance and repair	78,000	70,000
Insurance - casualty	65,000	65,000
	<u>363,000</u>	<u>355,000</u>
Capital outlay - building improvements	-	-
Furlough days (3)	-	(488)
Total detention center facilities	<u>410,223</u>	<u>402,043</u>
Total detention	<u>4,620,999</u>	<u>4,421,526</u>
911 Emergency Communications		
Personal services	1,166,878	927,050
Other current expenses	221,450	56,750
Furlough days (3)	-	(8,930)
	<u>1,388,328</u>	<u>974,870</u>
Central Communications		
Personal services	-	71,318
Tower expenses		
Utilities	-	3,500
Maintenance & repair	-	22,000
	-	<u>25,500</u>
Other current expenses	-	8,800
Furlough days (3)	-	(762)
	-	<u>104,856</u>
Medical Examiner		
Autopsies	210,000	210,000
Total public safety	<u>14,402,411</u>	<u>13,552,242</u>
* Paid directly by B.C.C.		
Physical Environment:		
Agriculture and Home-Economics Agent:		
Personal services	217,128	218,508
Other current expenses	78,820	72,940
Capital outlay	-	5,625
Furlough days (3)	-	(2,339)
	<u>295,948</u>	<u>294,734</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	Final	Tentative
	Budget	Budget
Landscape:		
Personal services	376,513	378,911
Other current expenses	122,500	132,500
Furlough days (3)	-	(3,764)
	<u>499,013</u>	<u>507,647</u>
Other Physical Environment:		
Florida Forest Management	3,000	3,000
Aquatic Weed Control:		
Other current expenses	7,000	7,000
Alligator Lake recreation area	58,600	58,600
Rum Island maintenance	6,000	6,000
Falling Creek project	4,000	4,000
	<u>78,600</u>	<u>78,600</u>
Total physical environment	<u>873,561</u>	<u>880,981</u>
Economic Environment:		
Veterans services -		
Personal services	78,696	79,227
Other current expenses	8,226	8,226
Furlough days (3)	-	(793)
	<u>86,922</u>	<u>86,660</u>
Tax Increment Funds	<u>135,566</u>	<u>134,000</u>
Total economic environment	<u>222,488</u>	<u>220,660</u>
Human Services:		
Health -		
Mosquito Control		
Personal services	36,152	26,126
Other current expenses	33,350	20,150
Capital outlay	-	35,000
	<u>69,502</u>	<u>81,276</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	1,350,000	1,350,000
Health Care Responsibility Act	-	-
	<u>1,783,134</u>	<u>1,783,134</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2011

	<u>2009-10</u> <u>Final</u> <u>Budget</u>	<u>2010-11</u> <u>Tentative</u> <u>Budget</u>
Mental Health -		
Meridian Behavioral Services	195,000	195,000
Welfare -		
Columbia County Senior Services	100,100	100,100
Another Way	-	-
Suwannee Valley 4 C's	-	-
Experience Works	-	-
	<u>100,100</u>	<u>100,100</u>
Retardation -		
Columbia Association for Retarded Citizens	40,000	40,000
Other Human Services		
Happy House	-	-
Total human services	<u>2,187,736</u>	<u>2,199,510</u>
Culture/Recreation:		
Main Library:		
Personal services	587,939	251,641
Other current expenses	117,863	112,263
Capital outlay	58,322	53,356
Furlough days (3)	-	(5,636)
	<u>764,124</u>	<u>411,624</u>
Ft. White Library:		
Personal services	94,205	94,857
Other current expenses	15,325	15,350
Capital outlay	14,000	14,000
Furlough days (3)	-	(973)
	<u>123,530</u>	<u>123,234</u>
Community Concert Association		
Other current expenses	-	-
Recreation:		
Personal services	170,373	171,246
Other current expenses - Richardson	26,700	33,000
Other recreation expenses - utilities	95,000	105,000
South Columbia Complex	35,000	35,000
Furlough days (3)	-	(1,302)
	<u>327,073</u>	<u>342,944</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
Columbia Youth Football	7,500	7,500
Boy's Club	30,000	30,000
Youth Baseball League	8,750	8,750
Lake City Jaycees - July 4th fireworks	7,500	7,500
Columbia Youth Soccer Association	10,000	10,000
Fort White Girls Softball	3,375	3,375
Columbia County Girls Softball Association	5,000	5,000
South Columbia Youth Baseball	3,100	3,100
	<u>75,225</u>	<u>75,225</u>
Total culture/recreation	1,289,952	953,027
Total expenditures	<u>25,082,377</u>	<u>23,728,269</u>
Total appropriations	<u>25,082,377</u>	<u>23,728,269</u>
RESERVES		
Funded Reserves:		
Office equipment	50,000	50,000
Communications surcharges	90,000	-
Cash balance forward	9,454,236	9,541,430
Contingency	2,458,174	2,511,541
Total reserves	<u>12,052,410</u>	<u>12,102,971</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 37,134,787</u>	<u>\$ 35,831,240</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
REVENUES		
Taxes:		
Local option gasoline tax	\$ 1,450,000	\$ 1,600,000
Small County Surtax	1,764,000	1,316,000
Voted gas tax	565,000	620,000
Total taxes	3,779,000	3,536,000
Intergovernmental revenue:		
Federal grants and State Shared Revenues:		
Physical environment		
National forest regular distribution	180,000	155,000
National forest Title III	7,000	7,000
State revenue sharing	540,000	540,000
Half-cent sales tax-fiscally constrained	690,000	675,000
	1,417,000	1,377,000
Transportation:		
County gas tax	605,000	620,000
Constitutional gas tax	1,365,000	1,400,000
Fuel decal user fee	5,000	5,000
Motor fuel tax rebate	28,000	35,000
	2,003,000	2,060,000
Total intergovernmental revenue	3,420,000	3,437,000
Miscellaneous revenue:		
F.D.O.T. lighting agreement	124,768	185,869
Culvert Waiver fees	3,000	2,000
Interest earnings	26,000	17,000
Reimbursement of current expenses by other county units	5,000	5,000
Other miscellaneous revenue	20,000	6,000
Total miscellaneous revenue	178,768	215,869
Total revenues	7,377,768	7,188,869
Non-revenues:		
Less 5% of revenues	(353,188)	(359,443)
	7,024,580	6,829,426
Estimated beginning cash	2,500,000	2,500,000
TOTAL REVENUES AND BALANCES	\$ 9,524,580	\$ 9,329,426

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
APPROPRIATIONS		
Transportation:		
Contracted mowing		
Current expenses	\$ 300,000	\$ 300,000
Maintenance and improvement of graded roads:		
Personal services	883,664	889,150
Other current expenses	48,000	8,500
Debt service	350,700	327,062
Furlough days (3)	-	(8,922)
	1,282,364	1,215,790
Heavy equipment and drainage (includes labor crew):		
Personal services	327,436	329,437
Other current expenses	620,000	473,580
Furlough days (3)	-	(3,253)
	947,436	799,764
Sign shop:		
Personal services	116,106	116,823
Other current expenses	232,400	232,400
Capital outlay	-	-
Furlough days (3)	-	(1,165)
	348,506	348,058
Repair shop:		
Personal services	399,547	402,127
Other current expenses	320,000	279,000
Furlough days (3)	-	(4,032)
	719,547	677,095
Stockroom:		
Personal services	27,624	27,798
Other current expenses	449,000	508,400
Furlough days (3)	-	(260)
	476,624	535,938
Secondary maintenance crew:		
Personal services	372,388	374,635
Other current expenses	3,000	2,000
Furlough days (3)	-	(3,654)
	375,388	372,981
Tree-trimming:		
Personal services	369,322	371,584
Other current expenses	43,000	43,000
Furlough days (3)	-	(3,679)
	412,322	410,905

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	Final Budget	Tentative Budget
Roadway enhancements:		
Weed control	50,000	50,000
Road stripping	100,000	85,000
Dust suppressant	121,000	121,000
Concrete work	100,000	85,000
Roadway stabilization	150,000	165,000
	<u>521,000</u>	<u>506,000</u>
Administration and overhead:		
Personal services	683,166	687,789
Other current expenses	568,000	561,700
Furlough days (3)	-	(7,328)
	<u>1,251,166</u>	<u>1,242,161</u>
Other:		
Suwannee Valley Transit Authority	24,492	24,492
Administrative fee - General Fund	89,250	89,250
	<u>113,742</u>	<u>113,742</u>
Total appropriations	<u>\$ 6,748,095</u>	<u>\$ 6,522,434</u>
RESERVES		
National Forest - Title III	\$ 147,000	\$ 147,000
Equipment	300,000	300,000
Cash balance forward	1,633,079	1,663,593
Contingency	696,406	696,399
	<u>2,776,485</u>	<u>2,806,992</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 9,524,580</u></u>	<u><u>\$ 9,329,426</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
Small County Surtax	\$ 190,000	\$ 558,000
Franchise Fees - garbage	90,000	90,000
Licenses & permits:		
Occupational licenses	58,000	58,000
Competency cards	10,000	10,000
Building permits	195,000	185,000
Certification fees	1,000	1,000
Land use fees	80,000	65,000
	<u>344,000</u>	<u>319,000</u>
Non ad valorem assessments:		
Solid waste	3,400,000	3,400,000
Solid waste partial year	48,000	25,000
Solid waste delinquent	3,000	5,000
Fire services	2,700,000	2,700,000
Fire partial year & delinquent	25,000	20,000
	<u>6,176,000</u>	<u>6,150,000</u>
Intergovernmental revenue:		
State revenue sharing	590,000	620,000
Mobile home licenses	22,000	22,000
Communications services tax	260,000	320,000
Half-cent sales tax	1,600,000	1,500,000
Half-cent sales tax-emergency	-	250,000
Racing tax	223,250	223,250
	<u>2,695,250</u>	<u>2,935,250</u>
Charges for services:		
Ambulance fees	1,500,000	1,300,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
Miscellaneous:		
Interest earnings Board of County Commissioners	40,000	34,000
Miscellaneous	500	1,000
Tower rents	2,500	2,500
Other miscellaneous	200	-
Special assessment - Spring Hollow	1,500	1,500
	<u>44,700</u>	<u>39,000</u>
Total revenues	<u>11,039,950</u>	<u>11,391,250</u>
Less 5% of revenues	<u>(551,998)</u>	<u>(569,563)</u>
	10,487,952	10,821,687
Beginning Cash	3,000,000	3,000,000
TOTAL REVENUES AND BALANCES	<u>\$ 13,487,952</u>	<u>\$ 13,821,687</u>
APPROPRIATIONS		
Board of County Commissioners -		
Administrative fee - General Fund	\$ 157,500	\$ 157,500
Other current expenses	75,000	80,000
Fire/EMS merger costs	-	200,000
	<u>232,500</u>	<u>437,500</u>
Building and Zoning Department -		
Personal services	347,184	312,471
Other current expenses	161,332	161,332
Capital outlay	5,000	-
Furlough days (3)	-	(3,302)
	<u>513,516</u>	<u>470,501</u>
County Fire Services		
Personal services	2,121,511	2,300,761
Other current expenses	553,000	547,500
Capital outlay	-	-
Debt service	360,626	360,626
Furlough days (3)	-	(21,082)
	<u>3,035,137</u>	<u>3,187,805</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
Contractual Fire Agreements:		
Coop forest management	12,000	24,100
Sheriff - dispatch services	-	-
	<u>12,000</u>	<u>24,100</u>
Public safety		
Emergency Medical Service		
Personal services	1,895,247	1,916,277
Other current expenses	556,200	502,285
Capital outlay	-	-
Furlough days (3)	-	(17,986)
	<u>2,451,447</u>	<u>2,400,576</u>
911 Emergency Communications		
Other current expenses	-	-
EMS billing		
Personal services	80,012	109,466
Other current expenses	20,200	20,200
Furlough days (3)	-	(1,081)
	<u>100,212</u>	<u>128,585</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>-</u>
Addressing Department -		
Personal services	106,622	65,682
Other current expenses	37,187	37,187
Furlough days (3)	-	(697)
	<u>143,809</u>	<u>102,172</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
Solid Waste Service		
Contracted services - pickup	2,900,000	2,900,000
Residential tippage fees	900,000	900,000
	<u>3,800,000</u>	<u>3,800,000</u>
Community recreation centers -		
Other current expenses	50,000	45,000
	<u>50,000</u>	<u>45,000</u>
Total appropriations	<u>10,443,621</u>	<u>10,696,239</u>
 RESERVES		
Equipment reserve - rescue	125,000	125,000
Cash balances forward	1,896,712	1,905,262
Contingency	1,022,619	1,095,186
	<u>3,044,331</u>	<u>3,125,448</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 13,487,952</u></u>	<u><u>\$ 13,821,687</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2011

	<u>2009-10</u> <u>Final</u> <u>Budget</u>	<u>2010-11</u> <u>Tentative</u> <u>Budget</u>
REVENUES		
Taxes:		
Small County surtax	\$ 153,000	\$ 190,000
Fines and Forfeitures -		
Technology surcharges -\$2	80,000	62,000
Optional Court costs - \$65	130,000	70,000
Interest	5,000	1,000
Total revenues	368,000	323,000
Less: 5% of revenues	(18,400)	(16,150)
	349,600	306,850
Estimated beginning cash	350,000	350,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 699,600	\$ 656,850
APPROPRIATIONS:		
General Government Services:		
General Fund administration	\$ 17,000	\$ 17,000
Judicial:		
County Court		
Personal services	36,148	36,388
Other current expenses	-	-
Furlough days (3)	-	(359)
	36,148	36,029
State Attorney		
Other current expenses	15,550	15,622
Technology	37,000	52,605
	52,550	68,227
Public Defender		
Other current expenses	8,774	8,774
Technology	12,876	12,876
	21,650	21,650
Clerk of Circuit Court		
Personal services	83,016	-
	83,016	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	Final	Tentative
	Budget	Budget
Court Support Service		
Personal services	43,152	-
Other current expenses	17,051	-
Technology	12,393	55,545
	<u>72,596</u>	<u>55,545</u>
 Juvenile Detention	 <u>-</u>	 <u>-</u>
 Guardian ad Litem		
Other current expenses	<u>41,730</u>	<u>41,730</u>
 Optional Court Costs		
Legal aid	30,875	16,625
Law library	30,875	16,625
Drug Court	30,875	16,625
Innovations (Teen Court)	30,875	16,625
	<u>123,500</u>	<u>66,500</u>
 Conflict Counsel		
Other current expenses		
Rent	-	-
Office expenses	-	-
	<u>-</u>	<u>-</u>
 Total appropriations	<u>448,190</u>	<u>306,681</u>
 RESERVES		
Cash balance forward	206,714	308,252
Contingency	44,696	41,917
	<u>251,410</u>	<u>350,169</u>
 TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 699,600</u></u>	<u><u>\$ 656,850</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
REVENUES		
State grants:		
Consolidated waste grant	\$ 78,787	\$ 70,580
Charges for services:		
Class I	1,740,000	1,900,000
Class III	600,000	325,000
Tires	30,000	28,500
	2,370,000	2,253,500
Miscellaneous:		
Interest	25,000	70,000
	2,473,787	2,394,080
Less: 5% of revenues	(123,689)	(119,704)
Total revenues	2,350,098	2,274,376
Estimated unreserved beginning cash	2,000,000	2,000,000
TOTAL REVENUES AND BALANCES	\$ 4,350,098	\$ 4,274,376
APPROPRIATIONS		
Winfield Landfill operations:		
Personal services	\$ 765,882	\$ 770,687
Other current expenses	525,100	760,300
Capital outlay - equipment replacement	633,000	350,000
Furlough days (3)	-	(7,737)
	1,923,982	1,873,250
Code Enforcement		
Personal services	80,482	42,339
Other current expenses	19,300	13,500
Capital outlay	-	-
Furlough days (3)	-	(428)
	99,782	55,411
Central Landfill:		
Annual long-term care	223,000	216,500
Litter Control program:		
Contractual services	225,000	225,000
Tire Disposal:		
Contractual services	100,000	50,000
	2,571,764	2,420,161
Funded reserves:		
Winfield Class I closure	115,000	120,000
Winfield Class III closure	70,000	75,000
	185,000	195,000
Total appropriations	2,756,764	2,615,161
Other reserves:		
Cash balance forward	1,322,495	1,380,211
Contingency	270,839	279,004
	1,593,334	1,659,215
TOTAL APPROPRIATIONS AND RESERVES	\$ 4,350,098	\$ 4,274,376

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY ENHANCEMENT FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
REVENUES		
Intergovernmental revenue:		
State grants:		
Library equalization	\$ 485,032	\$ 486,590
Interest earnings	20,000	7,000
Contributions	1,000	1,000
Total revenue	506,032	494,590
Less: 5% of revenues	(25,302)	(24,730)
	480,730	469,861
Estimated beginning cash	1,650,000	1,650,000
TOTAL REVENUES AND BALANCES	\$ 2,130,730	\$ 2,119,861
APPROPRIATIONS		
Library Enhancements:		
Personal services	\$ 281,661	\$ 587,755
Other current expenses	89,100	43,200
Capital outlay	22,500	13,500
Furlough days (3)	-	(2,837)
	393,261	636,618
Literacy program:		
Personal services	32,771	32,985
Other current expenses	900	900
Capital books	1,000	1,000
Furlough days (3)	-	(320)
	34,671	34,565
West Branch:		
Personal services	107,694	108,410
Other current expenses	43,400	41,400
Capital outlay	13,500	11,000
Furlough days (3)	-	(1,068)
	164,594	159,742
Total appropriations	592,526	830,925
Reserves:		
Future enhancements	1,392,613	1,139,120
Cash balance forward	88,813	88,813
Contingency	56,778	61,003
	1,538,204	1,288,936
TOTAL APPROPRIATIONS AND RESERVES	\$ 2,130,730	\$ 2,119,861

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
REVENUES		
Seized contraband	\$ 20,000	\$ 40,000
Interest earnings	500	500
Estimated beginning cash	45,000	10,000
TOTAL REVENUES AND BALANCES	<u>\$ 65,500</u>	<u>\$ 50,500</u>
APPROPRIATIONS AND RESERVES		
Sheriff's Department expenditures	\$ -	\$ -
Reserve for law enforcement expenditures	65,500	50,500
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 65,500</u>	<u>\$ 50,500</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 375,000	\$ 472,000
Grant - State of Florida	-	-
Miscellaneous		
Sign advertising	21,000	-
Landscape sponsor	7,200	-
Interest	5,000	1,000
	408,200	473,000
Less: 5% of revenues	(20,410)	(23,650)
	387,790	449,350
Transfer from Tourist Development - Debt Service	-	-
Estimated beginning cash	500,000	500,000
TOTAL REVENUES AND BALANCES	\$ 887,790	\$ 949,350
APPROPRIATIONS		
Tourism Promotion		
Personal services	\$ 138,881	\$ 139,881
Furlough days (3)	-	(1,489)
Other current expenses		
Local event promotion	45,000	60,000
Advertising & printing	13,000	25,000
Vehicle expenses	5,500	5,500
Rentals & leases - copy machine	2,500	2,500
Office supplies	2,500	2,500
Legal services	1,000	1,000
Postage	6,000	10,000
Transfer to general-administration	14,000	-
Advertising	33,000	40,000
Billboards	-	25,000
Contracted services	2,500	2,500

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2011

	<u>2009-10</u>	<u>2010-11</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
Insurance (Includes sign)	5,000	5,000
Utilities	15,000	10,000
Operating supplies	2,500	2,500
Repairs & maintenance	5,000	5,000
Travel	7,000	7,000
Communications	2,000	2,000
Sign maintenance	5,000	5,000
Sports marketing	50,000	57,000
Highway beautification	10,000	10,000
	<u>226,500</u>	<u>277,500</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>382,381</u>	<u>432,892</u>
RESERVES		
Capital reserve	394,309	394,309
Cash balance forward	73,359	73,359
Contingency/reserve	37,741	48,790
	<u>505,409</u>	<u>516,458</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 887,790</u>	<u>\$ 949,350</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

INDUSTRIAL DEVELOPMENT AUTHORITY

For the Year Ending September 30, 2011

	Final Budget 2009-10	Tentative Budget 2010-11
REVENUES:		
Taxes - Ad Valorem, 124 mills	\$ 315,483	\$ 304,482
Minus 5% County Reserve	(15,774)	(15,224)
Total	299,709	289,258
Interest Earned	5,000	1,000
Estimated Beginning Cash	250,000	250,000
Total Revenues and Balances	\$ 554,709	\$ 540,258
APPROPRIATIONS		
Admin. Salaries-Payroll	\$ 145,500	\$ 141,478
Payroll Taxes & Benefits (Employer Exp.)	26,000	40,546
Furlough days (3)	-	(1,979)
Audit-Accounting Fees	3,000	3,500
Professional Services - Legal	-	10,000
Administrative fees - general fund	-	10,000
Chamber Shared Operating Exp.	10,000	-
Commissions-Property Appraiser (fixed)	8,770	8,770
Commissioners-Tax Collector (fixed)	6,400	-
Equipment Purchases - Capital Outlay	-	3,000
Fees-Community Redevelopment	2,550	2,550
Certification & Training	3,500	2,000
Insurance-Workers Comp/Fidelity	1,700	2,000
Office Supplies-General	3,000	3,000
Office Equipment-Rentals & Leases	-	15,000
Postage-Express Mail	1,000	1,000
Printing	-	2,000
Prof. Dues/Subscrib/Publications	2,000	2,000
Promotion & Advertising	50,000	26,500
Project Development	50,000	50,000
Races	3,500	3,500
Tax abatement	19,742	19,742
Telephone-Suncom (fixed) + Exec.Dir. Cell	3,000	-
Travel	25,000	20,800
Total appropriations	364,662	365,407
RESERVES		
Contingency	43,894	45,873
Cash balances forward	146,353	129,178
	190,047	174,851
TOTAL APPROPRIATIONS AND RESERVES	\$ 554,709	\$ 540,258

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
REVENUES		
State grants - SHIP	\$ 350,000	\$ -
Interest	1,000	-
Estimated beginning cash	200,000	200,000
TOTAL REVENUES	<u>\$ 551,000</u>	<u>\$ 200,000</u>
APPROPRIATIONS		
Administration	\$ 45,000	\$ 20,000
Housing assistance	506,000	180,000
TOTAL APPROPRIATIONS	<u>\$ 551,000</u>	<u>\$ 200,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Year Ending September 30, 2011

	<u>2009-10</u> Final Budget	<u>2010-11</u> Tentative Budget
REVENUES		
Taxes:		
Local Option Gasoline Tax	\$ 800,000	\$ 800,000
	<u>800,000</u>	<u>800,000</u>
Interest earnings	<u>-</u>	<u>-</u>
	800,000	800,000
NON-REVENUES		
Less: 5% revenues	(40,000)	(40,000)
	<u>760,000</u>	<u>760,000</u>
Estimated beginning cash	200,000	200,000
TOTAL REVENUES AND BALANCES	<u>\$ 960,000</u>	<u>\$ 960,000</u>
APPROPRIATIONS		
Debt Service - Principal	\$ 500,000	\$ 450,000
Debt Service - Interest	250,000	350,000
Reserve for debt service	210,000	160,000
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 960,000</u>	<u>\$ 960,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2011

	<u>2009-10</u> <u>Final</u> <u>Budget</u>	<u>2010-11</u> <u>Tentative</u> <u>Budget</u>
REVENUES		
Intergovernmental		
Half-cent Sales tax	\$ 1,600,000	\$ 1,500,000
Miscellaneous		
Rentals and leases - Homes of Merit	177,300	177,300
Interest- Other	5,000	1,000
	<u>182,300</u>	<u>178,300</u>
Total revenue	1,782,300	1,678,300
Less: 5% revenues	(89,115)	(83,915)
Estimated beginning cash	1,000,000	1,000,000
TOTAL REVENUES AND BALANCES	<u>\$ 2,693,185</u>	<u>\$ 2,594,385</u>
APPROPRIATIONS		
Economic environment		
Homes of Merit Project:		
Debt service		
Interest	\$ -	\$ 19,980
Principal	-	151,420
	<u>-</u>	<u>171,400</u>
Economic Projects:		
Operating expenses		
Tax rebates	1,256,327	1,200,000
	<u>1,256,327</u>	<u>1,200,000</u>
Target Project:		
Interest	158,000	138,693
Principal	331,799	350,905
	<u>489,799</u>	<u>489,798</u>
Total appropriations	<u>1,746,126</u>	<u>1,861,198</u>
RESERVES		
Contingency	947,059	733,187
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 2,693,185</u>	<u>\$ 2,594,385</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2011

	<u>2010-11 Tentative Budget</u>
REVENUES	
Water sales	\$ 48,860
Sewer sales	66,000
Connection fees	10,000
Water capacity fees	10,000
Sewer capacity fees	10,000
Total revenues	<u>144,860</u>
Less 5% of revenues	<u>(7,243)</u>
	137,617
Advance - general fund	<u>40,000</u>
Estimated beginning cash	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 177,617</u></u>
APPROPRIATIONS	
Administration:	
Operating expenses:	
Truck fuel	7,280
Insurance	400
Cell phone	480
	<u>8,160</u>
Water plant:	
Operating expenses:	
Operator contract	12,000
Sodium hypochlorite	2,500
Utilities	3,000
	<u>17,500</u>
Sewer plant:	
Operating expenses:	
Operator contract	6,000
Utilities	4,500
Insurance	3,000
Chemicals	2,000
	<u>15,500</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2011

	<u>2010-11</u> <u>Tentative</u> <u>Budget</u>
Total operating expenses	<u>41,160</u>
Capital outlay:	
Service truck (5 year amortization)	7,000
Tap machine (5 year amortization)	5,000
Other tools	<u>2,000</u>
Total capital outlay	<u>14,000</u>
Debt service:	
State Revolving Fund loan	86,140
Land debt service - general fund	<u>20,000</u>
Total debt service	<u>106,140</u>
Total appropriations	<u>161,300</u>
RESERVES	
Contingency - 10%	16,317
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 177,617</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
REVENUES		
DOT SCOPE grants:		
Brown Road	\$ 598,400	\$ -
	598,400	-
DOT Growth Management grant:		
CR349	-	-
DOT SCRAP grants:		
CR135	522,783	-
CR778	710,210	-
Elim Church Road	900,900	-
	2,133,893	-
EDTF - Tammy Lane	250,000	-
Legislative appropriations	900,000	-
State Shared Revenue:		
Half-cent Sales tax	-	-
Non ad valorem assessments		
Rolling Oaks	15,000	15,000
River Manor	25,000	20,000
	40,000	35,000
Interest revenue	5,000	1,000
	3,927,293	36,000
Less - 5% of general revenues	(196,365)	(1,800)
	3,730,928	34,200
Estimated beginning cash	3,500,000	50,000
Transfer from Transportation Trust Fund	-	-
Loan Proceeds	-	10,400,000
TOTAL REVENUES AND BALANCES	\$ 7,230,928	\$ 10,484,200

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT FUND

For the Year Ending September 30, 2011

	2009-10 Final Budget	2010-11 Tentative Budget
APPROPRIATIONS		
Road Construction Projects		
Emerald Forest Subdivision	\$ 100,000	\$ -
Emerald Lakes Subdivision	-	-
Woodborough Subdivision	150,000	-
Kirby Road	300,000	-
Turner Road	-	-
Old Wire/Herlong Roads	-	9,400,000
CR-135 (Brown to CR-250)	650,000	-
CR-778 (Oak Ridge)	1,100,000	-
Junction Road	700,000	-
Centerville Road	1,000,000	1,000,000
King Road	600,000	-
Nash Road	700,000	-
Elim Church Road	1,100,000	-
Tommy Lites Road	800,000	-
Walter Little Road	-	-
	<u>7,200,000</u>	<u>10,400,000</u>
Contingency	30,928	-
Total appropriations	<u>7,230,928</u>	<u>10,400,000</u>
Reserve for future construction	-	84,200
TOTAL APPROPRIATIONS AND BALANCES	<u>\$ 7,230,928</u>	<u>\$ 10,484,200</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CONNECTOR ROADS PROJECT FUND

For the Year Ending September 30, 2011

	<u>2009-10</u> Final Budget	<u>2010-11</u> Tentative Budget
REVENUES		
State grants		
County Incentive Grant	\$ 1,954,387	\$ 1,000,000
Interest earnings	50,000	8,000
	<u>2,004,387</u>	<u>1,008,000</u>
Less 5% of revenues	(100,219)	(50,400)
Total revenues	<u>1,904,168</u>	<u>957,600</u>
Other revenues loan proceeds	-	3,750,000
Estimated beginning cash	6,400,000	6,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 8,304,168</u></u>	<u><u>\$ 10,707,600</u></u>
APPROPRIATIONS		
Connector Roads Project:		
Project supervision:		
Personal services	\$ -	\$ -
General fund administration	20,000	-
	<u>20,000</u>	<u>-</u>
Connector Road Project:		
Purchase of rights of way	-	2,700,000
Design engineering	100,000	1,000,000
Road construction	8,184,168	7,000,000
Contingency	-	7,600
	<u>8,284,168</u>	<u>10,707,600</u>
Total appropriations	<u>8,304,168</u>	<u>10,707,600</u>
Estimated ending cash	-	-
TOTAL APPROPRIATIONS AND BALANCES	<u><u>\$ 8,304,168</u></u>	<u><u>\$ 10,707,600</u></u>



September 09, 2010
First Budget Hearing
FY2010 - 2011

- Tentative Budget Adoption Order
 - 1) General Fund
 - 2) Industrial Development Authority
 - 3) All Funds Not Levying Ad-Valorem



General Fund

Board of County
Commissioners

Clerk to BOCC

Property Appraiser

Tax Collector

County Auditor

Data Processing

County Attorney

Supervisor of Elections

Non-Departmental

Facilities Management

Courthouse Annex

Montgomery Building

Sheriff

General Government

Watertown

Recreation

Emergency Mgt.

Safety

Autopsies

Judicial

County Extension

Landscaping and Parks

Soil Conservation

Veterans Services

Mosquito Control

Health Services

Welfare

Library

FY 07-08

\$37,759,153

FY 08-09

\$36,334,883

FY 09-10

\$37,134,787

FY 10-11

\$35,830,042



General Fund

- 1) Open Hearing
- 2) The proposed millage rate of 7.891 mills is 5.316% lower than the rollback rate. Thus, there is no increase in taxes for 2010-2011
- 3) Public Comment
- 4) Close Hearing
- 5) Recommended Motions
 - a) To adopt tentative general fund budget and set tentative millage rate at 7.891 mills for the 2010-2011 fiscal year
 - b) To adopt tentative general fund budget appropriations and reserves budget at \$35,830,042



Industrial Development Authority

FY 07-08 \$564,568

FY 08-09 \$559,441

FY 09-10 \$554,709

FY 10-11 \$540,258

- 1) Open Hearing
- 2) This budget for the dependent special district has a tentative millage rate of .124 mills, which is 5.316% lower than the rollback rate
- 3) Public Comment
- 4) Close Hearing
- 5) Recommended Motions
 - a) To adopt tentative IDA budget and set the tentative millage rate at .124 mills for the 2010-2011 fiscal year
 - b) To adopt tentative IDA appropriations and reserves budget at \$540,258



Funds Not Levying Ad-Valorem Taxes

	(FY07-08)	(FY08-09)	(FY09-10)	(FY10-11)
Transportation Trust	8,697,927	\$11,617,670	\$9,524,580	\$9,329,426
Road Improvement Debt Service	931,250	860,000	960,000	960,000
Municipal Services Fund	4,097,337	4,241,402	13,487,952	13,821,637
Court Services	824,039	756,350	699,600	656,850
Special Law Enforcement	63,000	47,000	65,500	50,500
Tourist Development Tax – Operating	466,108	854,225	887,790	949,350
Landfill Enterprise	3,954,518	4,163,150	4,350,098	4,274,376
Library Enhancement	1,914,650	2,229,763	2,130,730	2,119,861
Local Housing Assistance	684,492	523,500	551,000	200,000
Economic Development	1,891,400	1,691,400	2,693,185	2,594,385
Connector Roads	8,779,700	9,075,073	8,304,168	10,707,600
Road Improvement	6,856,855	17,637,078	7,230,928	10,484,200
Utilities	-	-	-	177,617



Funds Not Levying Ad-Valorem Taxes

- 1) Open Hearing
- 2) The following funds of the board do not levy ad-valorem taxes:
 - 1) Transportation Trust
 - 2) Road Improvement Debt Service
 - 3) Municipal Services Fund
 - 4) Court Services
 - 5) Special Law Enforcement
 - 6) Tourist Development Tax – Operating
 - 7) Landfill Enterprise
 - 8) Library Enhancement
 - 9) Local Housing Assistance
 - 10) Economic Development
 - 11) Connector Roads
 - 12) Road Improvement
 - 13) Utilities
- 3) Public Comment
- 4) Close Hearing



Funds Not Levying Ad-Valorem Taxes

5) Recommended Motion

To adopt tentative budget for the following funds:

Transportation Trust	\$9,329,426
Road Improvement Debt Service	960,000
Municipal Services Fund	13,821,687
Court Services	656,850
Special Law Enforcement	50,500
Tourist Development Tax – Operating	949,350
Landfill Enterprise	4,279,376
Library Enhancement	2,119,861
Local Housing Assistance	200,000
Economic Development	2,594,385
Connector Roads	10,707,600
Road Improvement	10,484,200
Utilities	177,617

The Final Budget Hearing For The
FY 2010-2011 Budget of The Columbia County
Board of Commissioners
is scheduled for

Thursday, September 23, 2010
7:00 P.M.

School Board Administrative Complex Auditorium

