

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2012 - 2013**

**PREPARED BY
DALE WILLIAMS
COUNTY MANAGER**

September 20, 2012

9/18/12

8/27/12

8/6/12

8/1/12

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
FINAL BUDGET
For the Year Ending September 30, 2013**

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
Taxes:		
Ad valorem taxes, floor budget, 8.015 mills 2012, 8.015 mills 2013	\$ 18,178,555	\$ 17,667,999
Tourist development tax	100,000	-
Delinquent ad valorem taxes	50,000	50,000
Small County Surtax	2,700,000	3,160,000
Payment - in lieu of taxes	112,000	112,000
Total taxes	<u>21,140,555</u>	<u>20,989,999</u>
Intergovernmental:		
State and federal grants:		
Emergency Preparedness	105,806	105,806
Emergency Management	46,005	55,977
Child Dependency	3,000	3,358
Mosquito Control	35,000	18,332
Library - operating	18,665	18,665
Total State and federal grants	<u>208,476</u>	<u>202,138</u>
State shared revenues:		
Amendment 1 relief	1,900,000	1,900,000
State revenue sharing	-	1,250,000
Half-cent sales tax	300,000	1,000,000
Half-cent sales tax - Emergency	150,000	145,000
Insurance agents county licenses	32,000	24,000
Alcohol beverage licenses	15,000	15,000
Total State shared revenues	<u>2,397,000</u>	<u>4,334,000</u>
Total intergovernmental	<u>2,605,476</u>	<u>4,536,138</u>
Charges for Services:		
Prisoner housing	10,000	10,000
Crime Prevention funds	23,000	26,000
Sheriff civil fees	100,000	88,000
School Resource Officer	251,318	251,318
	<u>384,318</u>	<u>375,318</u>
Telephone assessments	145,000	120,000
Wireless assessments	120,000	135,000
	<u>265,000</u>	<u>255,000</u>
Communication interlocal	177,000	177,000
Library fees	6,700	8,100
Recreation fees	12,000	6,000
Total charges for services	<u>845,018</u>	<u>821,418</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND

For the Year Ending September 30, 2013

	2011-12	2012-13
	Final	Final
	Budget	Budget
Fines and Forfeitures:		
Communications surcharges	75,000	65,000
Library fines	33,000	36,000
Court facility surcharges \$30	300,000	230,000
Animal Control fines	1,600	500
Total fines and forfeitures	409,600	331,500
Miscellaneous Revenue:		
Interest earnings	75,000	50,000
Other	140,000	125,000
Total miscellaneous revenue	215,000	175,000
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	94,800	94,800
Library Enhancement Fund	23,000	23,000
Court Services Fund	17,000	17,000
Connector Road Fund	20,000	20,000
CCIDA	10,000	10,000
Total transfers from other funds administration	425,550	425,550
Total revenues	25,641,199	27,279,605
Less 5%- of revenues	(1,282,059)	(1,363,980)
	24,359,140	25,915,625
Estimated beginning cash	11,000,000	13,000,000
TOTAL REVENUES AND BALANCES	\$ 35,359,140	\$ 38,915,625

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND

For the Year Ending September 30, 2013

	2011-12	2012-13
	Final	Final
	Budget	Budget
APPROPRIATIONS		
General Government Services:		
Legislative -		
Board of County Commissioners		
Personal services	\$ 1,034,266	\$ 1,228,403
Other current expenses	162,000	162,000
Grants - FLOW	-	250,000
Total legislative	1,196,266	1,640,403
Executive -		
Clerk to the Board of County Commissioners		
Personal Services	306,723	319,709
Worker's comp.*	1,500	1,500
Other current expenses	1,800	1,800
Total executive	310,023	323,009
Financial and Administrative:		
Property Appraiser		
Other current expenses	1,082,167	1,131,348
	1,082,167	1,131,348
Property Appraisal Adjustment Board		
Other current expenses	2,500	4,000
Tax Collector -		
Other current expenses	814,000	800,000
Accounting and auditing -		
Other current expenses	110,000	110,000
Data processing -		
Other current expenses	37,000	38,500
	37,000	38,500
Legal Counsel:		
County attorney -		
Personal services	105,695	106,669
Other current expenses	-	15,000
Total County attorney-	105,695	121,669

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
Other General Governmental Services:		
Supervisor of Elections:		
Personal services	314,726	315,870
Worker's comp.*	1,500	1,500
Other current expenses	10,400	10,400
	<u>326,626</u>	<u>327,770</u>
Elections:		
Personal services	160,000	160,000
Other current expenses	136,640	138,315
	<u>296,640</u>	<u>298,315</u>
Non-departmental:		
Personal services	10,000	10,000
Other current expenses	401,000	451,500
	<u>411,000</u>	<u>461,500</u>
Facilities Management (Building, operations, and maintenance)		
Personal services	692,051	770,249
Other current expenses	675,148	653,148
Capital outlay	-	-
	<u>1,367,199</u>	<u>1,423,397</u>
Total general government services	<u>6,059,116</u>	<u>6,679,911</u>
* Paid directly by B.C.C.		
Public Safety:		
Emergency preparedness:		
Other current expenses	15,350	17,350
	<u>15,350</u>	<u>17,350</u>
Emergency management:		
Personal services	61,710	62,129
Other current expenses	43,389	43,380
Capital outlay	15,000	40,000
	<u>120,099</u>	<u>145,509</u>
Safety:		
Personal services	69,485	70,663
Other current expenses	17,700	25,200
	<u>87,185</u>	<u>95,863</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND

For the Year Ending September 30, 2013

	2011-12	2012-13
	Final Budget	Final Budget
Sheriff:		
Law Enforcement:		
Personal services	5,211,169	5,260,250
Workers comp.* and life insurance	165,000	165,000
Other current expenses	1,199,776	1,418,173
Capital outlay	261,281	253,000
Contingency	10,000	10,000
	6,847,226	7,106,423
Judicial:		
Personal services	674,799	684,561
Workers comp.*	35,000	35,000
Other current expenses	130,779	115,779
Capital outlay	18,029	-
	858,607	835,340
Detention Center Operations:		
Personal services	2,695,980	2,751,065
Worker's comp.*	95,000	95,000
Other current expenses	1,076,932	1,099,932
Capital outlay	101,127	30,000
Contingency	10,000	10,000
Total detention center operations	3,979,039	3,985,997
Detention Center Facilities:		
Personal services	44,649	44,883
Other current expenses		
Utilities	220,000	260,000
Maintenance and repair	70,000	70,000
Insurance - casualty	65,000	70,700
	355,000	400,700
Capital outlay - building improvements	-	-
Total detention center facilities	399,649	445,583
Total detention	4,378,688	4,431,580

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
911 Emergency Communications		
Personal services	1,144,920	1,164,976
Other current expenses	304,000	381,500
	<u>1,448,920</u>	<u>1,546,476</u>
Central Communications		
Personal services	68,097	68,396
Tower expenses		
Utilities	3,500	3,750
Maintenance & repair	28,000	28,000
	<u>31,500</u>	<u>31,750</u>
Other current expenses	8,800	7,000
	<u>108,397</u>	<u>107,146</u>
Code Enforcement		
Personal services	-	80,284
Other current expenses	-	21,800
	<u>-</u>	<u>102,084</u>
Medical Examiner		
Autopsies	240,000	240,000
Total public safety	<u>14,104,472</u>	<u>14,627,771</u>
* Paid directly by B.C.C.		
Physical Environment:		
County Extension Office		
Personal services	200,313	195,742
Other current expenses	70,540	69,015
Capital outlay	5,625	5,000
	<u>276,478</u>	<u>269,757</u>
Landscape:		
Personal services	355,505	437,754
Other current expenses	132,500	60,750
	<u>488,005</u>	<u>498,504</u>
Other Physical Environment:		
Florida Forest Management	3,000	3,000
County Parks		81,000
Aquatic Weed Control:		
Other current expenses	7,000	-
Alligator Lake recreation area	58,600	-
Rum Island maintenance	6,000	-
Falling Creek project	4,000	-
Ichetucknee Partnership	112,000	112,000
Stormwater mitigation	-	1,500,000
	<u>190,600</u>	<u>1,696,000</u>
Total physical environment	<u>955,083</u>	<u>2,464,260</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND

For the Year Ending September 30, 2013

	2011-12	2012-13
	Final Budget	Final Budget
Economic Environment:		
Veterans services -		
Personal services	43,534	14,749
Other current expenses	6,000	6,000
	49,534	20,749
Tax Increment Funds	134,000	165,000
Total economic environment	183,534	185,749
Human Services:		
Health -		
Mosquito Control		
Personal services	24,359	24,573
Other current expenses	38,550	38,550
Capital outlay	-	-
	62,909	63,123
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	1,000,000	1,500,000
Health Care Responsibility Act	-	-
Chances for Children	1,000	1,000
	1,434,134	1,934,134
Mental Health -		
Meridian Behavioral Services	195,000	204,750
Welfare -		
Columbia County Senior Services	100,100	166,767
CARC	40,000	80,000
Total human services	1,832,143	2,448,774

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
Culture/Recreation:		
Main Library:		
Personal services	239,461	241,118
Other current expenses	112,263	102,313
Capital outlay	53,356	53,356
	<u>405,080</u>	<u>396,787</u>
Ft. White Library:		
Personal services	89,595	92,746
Other current expenses	19,850	22,000
Capital outlay	14,000	14,000
	<u>123,445</u>	<u>128,746</u>
County Recreation Department		
Personal services	167,995	153,199
Other current expenses	32,600	43,350
	<u>200,595</u>	<u>196,549</u>
County Recreation Facilities		
Other current expenses - utilities	120,000	130,000
South Columbia Complex	35,000	35,000
	<u>155,000</u>	<u>165,000</u>
Organizational Support		
Columbia Youth Football	7,500	7,500
Boy's Club	30,000	30,000
Youth Baseball League	8,750	8,750
Downtown July 4th fireworks	7,500	7,500
Columbia Youth Soccer Association	10,000	10,000
Fort White Girls Softball	1,370	1,370
Columbia County Girls Softball Association	5,000	5,000
South Columbia Youth Baseball	3,100	3,100
Pop Warner Youth Football	2,005	2,005
	<u>75,225</u>	<u>75,225</u>
Total culture/recreation	<u>959,345</u>	<u>962,307</u>
Total expenditures	<u>24,093,693</u>	<u>27,368,772</u>
Interfund transfers		
Economic Development Fund	267,178	-
Total appropriations	<u>24,360,871</u>	<u>27,368,772</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
GENERAL FUND

For the Year Ending September 30, 2013

	2011-12	2012-13
	Final	Final
	Budget	Budget
RESERVES		
Funded Reserves:		
Office equipment	50,000	50,000
Cash balance forward	8,489,900	8,759,976
Contingency	2,414,369	2,736,877
Total reserves	10,954,269	11,546,853
TOTAL APPROPRIATIONS AND RESERVES	\$ 35,315,140	\$ 38,915,625

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
Taxes:		
Local option gasoline tax	\$ 1,600,000	\$ 1,450,000
Small County Surtax	2,110,000	1,300,000
Voted gas tax	600,000	565,000
Total taxes	<u>4,310,000</u>	<u>3,315,000</u>
Intergovernmental revenue:		
Federal grants and State Shared Revenues:		
Physical environment		
National forest regular distribution	155,000	155,000
National forest Title III	7,000	7,000
State revenue sharing	620,000	-
Half-cent sales tax-regular		700,000
Half-cent sales tax-fiscally constrained	650,000	610,000
	<u>1,432,000</u>	<u>1,472,000</u>
Transportation:		
County gas tax	625,000	625,000
Constitutional gas tax	1,425,000	1,425,000
Fuel decal user fee	5,000	3,000
Motor fuel tax rebate	35,000	40,000
	<u>2,090,000</u>	<u>2,093,000</u>
Total intergovernmental revenue	<u>3,522,000</u>	<u>3,565,000</u>
Miscellaneous revenue:		
F.D.O.T. lighting agreement	156,870	108,620
Culvert Waiver Fees	2,000	1,000
Interest earnings	7,000	3,000
Reimbursement of current expenses by other county units	5,000	5,000
Other miscellaneous revenue	5,000	5,000
Total miscellaneous revenue	<u>175,870</u>	<u>122,620</u>
Total revenues	<u>8,007,870</u>	<u>7,002,620</u>
Non-revenues:		
Less 5%, of revenues	(400,393)	(350,131)
	<u>7,607,477</u>	<u>6,652,489</u>
Estimated beginning cash	3,000,000	4,000,000
TOTAL REVENUES AND BALANCES	<u>\$ 10,607,477</u>	<u>\$ 10,652,489</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
APPROPRIATIONS		
Transportation:		
Contracted mowing		
Current expenses	\$ 200,000	\$ 200,000
Maintenance and improvement of graded roads:		
Personal services	846,053	864,933
Other current expenses	8,500	8,500
Debt service	470,717	176,526
	<u>1,325,270</u>	<u>1,049,959</u>
Heavy equipment and drainage (includes labor crew):		
Personal services	310,182	632,592
Other current expenses	473,580	475,000
	<u>783,762</u>	<u>1,107,592</u>
Sign shop:		
Personal services	111,546	114,841
Other current expenses	244,400	238,000
Capital outlay	-	-
	<u>355,946</u>	<u>352,841</u>
Repair shop:		
Personal services	316,961	369,307
Other current expenses	279,000	279,000
	<u>595,961</u>	<u>648,307</u>
Stockroom:		
Personal services	26,699	27,038
Other current expenses	700,000	708,400
	<u>726,699</u>	<u>735,438</u>
Shoulder crew:		
Personal services	324,179	318,165
Other current expenses	4,000	4,500
	<u>328,179</u>	<u>322,665</u>
Right-of-Way Maintenance		
Personal services	365,966	479,240
Other current expenses	58,000	63,000
	<u>423,966</u>	<u>542,240</u>
Roadway enhancements:		
Weed control	50,000	55,000
Road stripping	85,000	100,000
Dust suppressant	121,000	50,000
Concrete work	85,000	85,000
Roadway stabilization	165,000	165,000
	<u>506,000</u>	<u>455,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
Administration and overhead:		
Personal services	481,873	614,929
Other current expenses	561,700	545,500
	<u>1,043,573</u>	<u>1,160,429</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>
Transfer to Road Improvement	-	1,000,000
Total appropriations	<u>6,403,098</u>	<u>7,688,213</u>
RESERVES		
National Forest - Title III	147,000	154,000
Equipment	300,000	300,000
Cash balance forward	3,087,069	1,741,455
Contingency	670,310	768,821
	<u>4,204,379</u>	<u>2,964,276</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 10,607,477</u></u>	<u><u>\$ 10,652,489</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Small County Surtax	\$ -	\$ 550,000
Franchise Fees - garbage	90,000	70,000
Licenses & permits:		
Occupational licenses	58,000	60,000
Competency cards	10,000	20,000
Building permits	145,000	140,000
Certification fees	1,000	1,000
Land use fees	65,000	60,000
	<u>279,000</u>	<u>281,000</u>
Non ad valorem assessments:		
Solid waste	3,670,000	3,750,000
Solid waste partial year	15,000	20,000
Solid waste delinquent	5,000	1,000
Fire services	2,875,000	2,900,000
Fire-partial year & delinquent	20,000	10,000
	<u>6,585,000</u>	<u>6,681,000</u>
Intergovernmental revenue:		
State revenue sharing	600,000	-
Mobile home licenses	22,000	22,000
Communications services tax	330,000	300,000
Half-cent sales tax	1,200,000	-
Half-cent sales tax-emergency	150,000	155,000
Racing tax	223,250	223,250
	<u>2,525,250</u>	<u>700,250</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
Miscellaneous:		
Interest earnings Board of County Commissioners	8,000	6,000
Miscellaneous	1,000	1,000
Tower rents	2,000	2,000
Other miscellaneous	500	500
Special assessment - Spring Hollow	1,500	1,500
	<u>13,000</u>	<u>11,000</u>
Total revenues	<u>9,492,250</u>	<u>8,293,250</u>
Less 5% of revenues	<u>(474,613)</u>	<u>(414,663)</u>
	9,017,637	7,878,587
Beginning Cash	4,000,000	6,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 13,017,637</u></u>	<u><u>\$ 13,878,587</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
APPROPRIATIONS		
Board of County Commissioners -		
Administrative fee - General Fund	\$ 157,500	\$ 157,500
Other current expenses	130,000	105,000
	<u>287,500</u>	<u>262,500</u>
Building and Zoning Department -		
Personal services	290,713	361,365
Other current expenses	141,400	141,400
Capital outlay	-	-
	<u>432,113</u>	<u>502,765</u>
County Fire Services		
Personal services	2,002,601	2,116,967
Other current expenses	588,000	688,000
Capital outlay	-	-
Debt service	360,626	360,626
	<u>2,951,227</u>	<u>3,165,593</u>
Contractual Fire Agreements:		
Coop forest management	24,100	24,100
Tax Collector -		
Contractual services,		
Non ad valorem assessments	134,000	205,000
Addressing Department -		
Personal services	58,180	58,424
Other current expenses	37,187	38,600
	<u>95,367</u>	<u>97,024</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
Solid Waste Service		
Contracted services - residential pickup	2,400,000	2,400,000
Residential tippage fees	1,100,000	900,000
Contracted services - roadside pickup	125,000	135,000
Contracted services - county facilities	-	60,000
	<u>3,625,000</u>	<u>3,495,000</u>
Community recreation centers -		
Other current expenses	52,000	72,000
	<u>52,000</u>	<u>72,000</u>
Spring Hollow		
Utilities	1,200	1,200
Transfer to Road Improvement Fund	-	2,000,000
Total appropriations	<u>7,602,507</u>	<u>9,825,182</u>
RESERVES		
Equipment reserve	1,500,000	929,732
Cash balances forward	3,154,879	2,341,155
Contingency	760,251	782,518
	<u>5,415,130</u>	<u>4,053,405</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 13,017,637</u>	<u>\$ 13,878,587</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
COURT SERVICES FUND**

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
Taxes:		
Small County surtax	\$ 190,000	\$ 190,000
Fines and Forfeitures -		
Technology surcharges -\$2	56,000	62,000
Optional Court costs - \$65	90,000	80,000
Interest	500	1,000
Total revenues	<u>336,500</u>	<u>333,000</u>
Less: 5% of revenues	<u>(16,825)</u>	<u>(16,650)</u>
	319,675	316,350
Estimated beginning cash	400,000	600,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 719,675</u></u>	<u><u>\$ 916,350</u></u>
 APPROPRIATIONS:		
General Government Services:		
General Fund administration	<u>\$ 17,000</u>	<u>\$ 17,000</u>
 Judicial:		
County Court		
Personal services	34,870	35,227
Other current expenses	20,000	25,000
	<u>54,870</u>	<u>60,227</u>
State Attorney		
Other current expenses	15,751	16,427
Technology	53,040	54,390
	<u>68,791</u>	<u>70,817</u>
Public Defender		
Other current expenses	9,236	8,336
Technology	12,876	12,876
	<u>22,112</u>	<u>21,212</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
COURT SERVICES FUND**

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
Court Support Service		
Technology	<u>27,400</u>	<u>36,772</u>
Guardian ad Litem		
Other current expenses	<u>41,440</u>	<u>41,440</u>
Optional Court Costs		
Legal aid	21,375	18,620
Law library	21,375	18,620
Drug Court	21,375	18,620
Innovations (Teen Court)	<u>21,375</u>	<u>18,620</u>
	<u>85,500</u>	<u>74,480</u>
Total appropriations	<u>317,113</u>	<u>321,948</u>
RESERVES		
Cash balance forward	372,851	562,207
Contingency	<u>29,711</u>	<u>32,195</u>
	<u>402,562</u>	<u>594,402</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 719,675</u></u>	<u><u>\$ 916,350</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
REVENUES		
State grants:		
Consolidated waste grant	\$ 70,580	\$ 70,580
Charges for services:		
Class I	1,950,000	1,550,000
Class III	300,000	300,000
Tires	15,000	25,000
	<u>2,265,000</u>	<u>1,875,000</u>
Miscellaneous:		
Interest	65,000	60,000
	<u>2,400,580</u>	<u>2,005,580</u>
Less: 5% of revenues	(120,029)	(100,279)
Total revenues	<u>2,280,551</u>	<u>1,905,301</u>
Estimated unreserved beginning cash	2,500,000	5,500,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 4,780,551</u></u>	<u><u>\$ 7,405,301</u></u>
APPROPRIATIONS		
Winfield Landfill operations:		
Personal services	\$ 680,162	\$ 677,114
Other current expenses	769,900	833,400
Capital outlay - equipment replacement	350,000	400,000
Capital outlay - cell 4 construction	-	3,493,050
	<u>1,800,062</u>	<u>5,403,564</u>
Code Enforcement		
Personal services	38,446	-
Other current expenses	13,500	-
Capital outlay	-	-
	<u>51,946</u>	<u>-</u>
Central Landfill:		
Annual long-term care	<u>239,500</u>	<u>143,000</u>
Tire Disposal:		
Contractual services	50,000	50,000
	<u>2,141,508</u>	<u>5,596,564</u>
Funded reserves:		
Winfield Class I closure	120,000	120,000
Winfield Class III closure	75,000	75,000
	<u>195,000</u>	<u>195,000</u>
Total appropriations	<u>2,336,508</u>	<u>5,791,564</u>
Other reserves:		
Cash balance forward	2,212,392	1,384,377
Contingency	231,651	229,360
	<u>2,444,043</u>	<u>1,613,737</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 4,780,551</u></u>	<u><u>\$ 7,405,301</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY ENHANCEMENT FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
Intergovernmental revenue:		
State grants:		
Library equalization	\$ 237,736	\$ 149,871
Interest earnings	3,000	1,000
Contributions	500	500
Total revenue	<u>241,236</u>	<u>151,371</u>
Less: 5% of revenues	<u>(12,062)</u>	<u>(7,569)</u>
	229,174	143,802
Estimated beginning cash	1,500,000	900,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 1,729,174</u></u>	<u><u>\$ 1,043,802</u></u>
APPROPRIATIONS		
Library Enhancements:		
Personal services	\$ 476,809	\$ 472,371
Other current expenses	42,700	53,350
Capital outlay	40,500	55,000
	<u>560,009</u>	<u>580,721</u>
Literacy program:		
Personal services	25,781	31,404
Other current expenses	400	175
Capital books	1,000	1,000
	<u>27,181</u>	<u>32,579</u>
West Branch:		
Personal services	104,112	103,120
Other current expenses	41,400	37,400
Capital outlay	11,000	11,000
	<u>156,512</u>	<u>151,520</u>
Total appropriations	<u>743,702</u>	<u>764,820</u>
Reserves:		
Future enhancements	761,062	57,047
Cash balance forward	148,940	145,455
Contingency	74,470	76,480
	<u>984,472</u>	<u>278,982</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 1,728,174</u></u>	<u><u>\$ 1,043,802</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
Seized contraband	\$ 5,000	\$ 5,000
Interest earnings	100	100
Estimated beginning cash	25,000	25,000
TOTAL REVENUES AND BALANCES	<u>\$ 30,100</u>	<u>\$ 30,100</u>
APPROPRIATIONS AND RESERVES		
Sheriff's Department expenditures	\$ 5,000	\$ 5,000
Reserve for law enforcement expenditures	25,100	25,100
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 30,100</u>	<u>\$ 30,100</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 495,000	\$ 645,000
Grant - State of Florida	44,500	61,000
Miscellaneous		
Sign advertising	15,000	18,000
Landscape sponsor	6,000	5,000
Interest	1,000	1,000
Total revenue	<u>561,500</u>	<u>730,000</u>
Less: 5% of revenues	(28,075)	(36,500)
	<u>533,425</u>	<u>693,500</u>
Estimated beginning cash	500,000	600,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 1,033,425</u></u>	<u><u>\$ 1,293,500</u></u>
APPROPRIATIONS		
Tourism Promotion		
Personal services	<u>\$ 150,718</u>	<u>\$ 157,303</u>
Other current expenses		
Local event promotion	45,000	20,000
Printing	19,500	-
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	7,000	10,000
Transfer to general-administration	14,000	14,000
Advertising	20,000	-
Billboards	25,000	20,000
Contracted services	2,500	-
Insurance (includes sign)	5,000	5,000
Utilities	10,000	6,200
Operating supplies	2,500	2,500
Repairs & maintenance	5,000	5,000
Travel	6,000	6,000
Communications	2,000	4,000
Sign maintenance	5,000	4,000
Highway beautification	16,000	12,500
	<u>196,000</u>	<u>120,700</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
Capital outlay		
Equipment	2,000	5,500
	<u>348,718</u>	<u>283,503</u>
Community Outreach		
Columbia County Historical Society	5,000	5,000
Blue Grey Festival	10,000	10,000
	<u>15,000</u>	<u>15,000</u>
OTTED Grant		
Printing	13,000	26,000
Advertising	12,000	24,000
Local event promotion	10,000	20,000
	<u>35,000</u>	<u>70,000</u>
Sports Tournaments		
Personal services	30,000	63,337
Printing	10,000	2,000
Advertising	10,000	4,000
Operating supplies	5,000	96,000
Sports marketing	2,000	2,000
	<u>57,000</u>	<u>167,337</u>
Visit Florida		
Marketing	5,000	7,500
Education	2,000	2,000
Advertising	2,500	5,000
	<u>9,500</u>	<u>14,500</u>
Total appropriations	<u>465,218</u>	<u>550,340</u>
RESERVES		
Capital reserve	428,647	579,186
Cash balance forward	93,040	108,940
Contingency/reserve	46,520	55,034
	<u>568,207</u>	<u>743,160</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 1,033,425</u>	<u>\$ 1,293,500</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES:		
Federal grants	\$ 750,000	\$ 520,701
Estimated Beginning Cash	-	-
Total Revenues and Balances	<u>\$ 750,000</u>	<u>\$ 520,701</u>
APPROPRIATIONS		
Administration	\$ 112,500	\$ 68,287
Housing rehabilitation	537,500	444,553
Temporary relocation	4,000	2,250
Water hookups	96,000	5,611
Total appropriations	<u>750,000</u>	<u>520,701</u>
RESERVES		
Contingency	-	-
Cash balances forward	-	-
	-	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 750,000</u>	<u>\$ 520,701</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
NEIGHBORHOOD STABILIZATION PROGRAM
For the Year Ending September 30, 2013

	2011-12	2012-13
	Final Budget	Final Budget
REVENUES:		
Federal grants	\$ 1,029,844	\$ 1,029,454
Estimated Beginning Cash	-	-
Total Revenues and Balances	\$ 1,029,844	\$ 1,029,454
APPROPRIATIONS		
Administration	\$ 70,000	\$ 70,000
Property acquisition	317,700	317,700
Property rehabilitation	614,930	614,930
Housing counseling	3,914	3,914
Homeownership assistance	23,300	22,910
Total appropriations	1,029,844	1,029,454
RESERVES		
Contingency	-	-
Cash balances forward	-	-
	-	-
TOTAL APPROPRIATIONS AND RESERVES	\$ 1,029,844	\$ 1,029,454

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
LOCAL HOUSING ASSISTANCE (SHIP) FUND
For the Year Ending September 30, 2013

	2011-12	2012-13
	Final Budget	Final Budget
REVENUES		
State grants - SHIP	\$ 350,000	\$ -
Interest	-	-
Estimated beginning cash	-	-
TOTAL REVENUES	\$ 350,000	\$ -
 APPROPRIATIONS		
Administration	\$ 35,000	\$ -
Housing assistance	315,000	-
TOTAL APPROPRIATIONS	\$ 350,000	\$ -

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
ROAD IMPROVEMENT DEBT SERVICE FUND
For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes:		
Local Option Gasoline Tax	\$ 800,000	\$ 800,000
	<u>800,000</u>	<u>800,000</u>
Interest earnings	-	1,500
	<u>800,000</u>	<u>801,500</u>
NON-REVENUES		
Less: 5% revenues	(40,000)	(40,075)
	<u>760,000</u>	<u>761,425</u>
Estimated beginning cash	400,000	1,500,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 1,160,000</u></u>	<u><u>\$ 2,261,425</u></u>
APPROPRIATIONS		
Transfer to Road Improvement Fund	\$ -	\$ 1,500,000
Debt Service - Principal	-	400,000
Debt Service - Interest	-	250,000
Reserve for debt service	1,160,000	111,425
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 1,160,000</u></u>	<u><u>\$ 2,261,425</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Intergovernmental		
Half-cent Sales tax	\$ 1,500,000	\$ 1,500,000
Economic Development Transportation Fund Grant	900,000	780,000
Catalyst REDI Grant	240,000	-
	<u>2,640,000</u>	<u>2,280,000</u>
Miscellaneous		
Rentals and leases - Homes of Merit	177,300	-
Interest- Other	100	100
	<u>177,400</u>	<u>100</u>
Total operating revenue	<u>2,817,400</u>	<u>2,280,100</u>
Less: 5% revenues	(140,870)	(114,005)
	<u>2,676,530</u>	<u>2,166,095</u>
Interfund transfers		
General fund	267,178	-
Estimated beginning cash	2,000,000	1,300,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 4,943,708</u></u>	<u><u>\$ 3,466,095</u></u>
APPROPRIATIONS		
Economic environment		
Administration		
Personal services	\$ 157,702	\$ 171,966
Other current expenses	83,500	86,000
	<u>241,202</u>	<u>257,966</u>
Homes of Merit Project:		
Debt service		
Interest	9,624	-
Principal	161,776	-
	<u>171,400</u>	<u>-</u>
Economic Projects:		
Tax rebates	-	-
CTI project		
Professional Services	120,000	-
Construction	780,000	780,000
	<u>900,000</u>	<u>780,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
Catalyst project		
Professional Services	240,000	-
Target Project:		
Debt service		
Interest	123,926	381,655
Principal	365,872	108,143
	<u>489,798</u>	<u>489,798</u>
Transfer to Utility fund	300,000	300,000
Total appropriations	<u>2,342,400</u>	<u>1,827,764</u>
RESERVES		
Contingency	234,240	182,776
Cash balances forward	2,367,068	1,455,555
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 4,943,708</u></u>	<u><u>\$ 3,466,095</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
Water sales	\$ 19,098	\$ 17,000
Sewer sales	17,116	12,500
Connection fees	18,758	1,000
Water capacity fees	23,080	5,000
Sewer capacity fees	2,200	1,000
Regulatory assessment fees	10,000	10,000
Total revenues	<u>90,252</u>	<u>46,500</u>
Less 5% of revenues	<u>(4,512)</u>	<u>(4,512)</u>
	85,740	41,988
Transfer from Economic Development Fund	300,000	300,000
Estimated beginning cash	50,000	50,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 435,740</u></u>	<u><u>\$ 391,988</u></u>
APPROPRIATIONS		
Administration		
Operating expenses:		
Professional Services	<u>10,000</u>	<u>3,000</u>
	<u>10,000</u>	<u>3,000</u>
Water plant:		
Operating expenses:		
Operator contract	15,000	20,000
Utilities	4,100	5,800
Repairs and Maintenance	6,000	6,000
Operating Supplies	<u>17,500</u>	<u>10,000</u>
	<u>42,600</u>	<u>41,800</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
Sewer plant:		
Operating expenses:		
Operator contract	13,000	20,000
Utilities	5,000	8,000
Insurance	3,000	3,300
Repairs and Maintenance	6,000	6,000
Operating Supplies	2,400	2,400
	<u>29,400</u>	<u>39,700</u>
Total operating expenses	<u>82,000</u>	<u>84,500</u>
Capital outlay:		
Right of way purchase	-	-
Total capital outlay	<u>-</u>	<u>-</u>
Debt service:		
Principal	109,436	105,668
Interest	38,962	30,286
Total debt service	<u>148,398</u>	<u>135,954</u>
Total appropriations	<u>230,398</u>	<u>220,454</u>
RESERVES		
Contingency	23,040	22,045
Cash balances forward	182,302	149,489
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 435,740</u>	<u>\$ 391,988</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
DOT SCOP grants:		
Academic Avenue	\$ 936,608	\$ 936,608
	<u>936,608</u>	<u>936,608</u>
Non ad valorem assessments		
Rolling Oaks	15,000	15,000
River Manor	20,000	20,000
	<u>35,000</u>	<u>35,000</u>
Interest revenue	1,000	1,000
	<u>972,608</u>	<u>972,608</u>
Less - 5% of general revenues	<u>(48,630)</u>	<u>(48,630)</u>
	<u>923,978</u>	<u>923,978</u>
Estimated beginning cash	3,600,000	1,000,000
Transfer from MSBU	-	2,000,000
Transfer from Road Improvement Debt Service		1,500,000
Transfer from Transportation Trust	-	1,000,000
Loan Proceeds	-	-
TOTAL REVENUES AND BALANCES	<u>\$ 4,523,978</u>	<u>\$ 6,423,978</u>
APPROPRIATIONS		
Road Construction Projects		
Herlong Road	\$ 2,200,000	\$ -
Old Wire Road	1,200,000	-
Academic Avenue	936,608	936,608
Washington Street	-	445,000
District III Resurfacing		800,000
Brim Street		890,000
Bishop Road		900,000
English/LM Aaron		800,000
Countywide Resurfacing		1,000,000
Total appropriations	<u>4,336,608</u>	<u>5,771,608</u>
RESERVES		
Contingency	187,370	577,161
Reserve for future construction	-	75,209
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 4,523,978</u>	<u>\$ 6,423,978</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CONNECTOR ROAD PROJECT FUND

For the Year Ending September 30, 2013

	<u>2011-12</u>	<u>2012-13</u>
	Final Budget	Final Budget
REVENUES		
State grants		
County Incentive Grant	\$ 1,000,000	\$ -
Interest earnings	8,000	8,000
	<u>1,008,000</u>	<u>8,000</u>
Less 5% of revenues	(50,400)	(400)
Total revenues	<u>957,600</u>	<u>7,600</u>
Other revenues loan proceeds	3,770,000	4,470,000
Estimated beginning cash	6,000,000	4,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 10,727,600</u></u>	<u><u>\$ 8,477,600</u></u>
APPROPRIATIONS		
Connector Road Project:		
Project supervision:		
General fund administration	\$ 20,000	\$ 20,000
	<u>20,000</u>	<u>20,000</u>
Connector Road Project:		
Purchase of rights of way	2,700,000	500,000
Design engineering	1,000,000	950,000
Road construction	7,000,000	7,000,000
Total appropriations	<u>10,700,000</u>	<u>8,450,000</u>
RESERVES		
Contingency	7,600	7,600
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 10,727,600</u></u>	<u><u>\$ 8,477,600</u></u>