

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

TENTATIVE BUDGET
FISCAL YEAR 2007 - 2008

PREPARED BY
DALE WILLIAMS
COUNTY MANAGER

September 18, 2007

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

TENTATIVE BUDGET

For the Year Ending September 30, 2008

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes:		
Ad valorem taxes, tentative budget.		
8.726 mills 2006:7.853 mills 2007	\$ 20,005,487	\$ 20,637,005
Delinquent ad valorem taxes	35,000	40,000
Small County Surtax	3,015,300	5,038,574
SRWMD - in lieu of taxes	20,000	-
Total taxes	<u>23,075,787</u>	<u>25,715,579</u>
Intergovernmental:		
State and federal grants:		
Emergency Preparedness	102,959	102,959
Emergency Management	15,740	15,740
Mosquito Control	37,000	37,000
Library - operating	50,000	50,000
Total State and federal grants	<u>205,699</u>	<u>205,699</u>
State shared revenues:		
State revenue sharing	-	260,000
Half-cent sales tax	175,823	1,461,426
Insurance agents county licenses	15,000	15,000
Alcohol beverage licenses	13,000	13,000
Total State shared revenues	<u>203,823</u>	<u>1,749,426</u>
Total intergovernmental	<u>409,522</u>	<u>1,955,125</u>
Charges for Services:		
Prisoner housing	-	24,000
Crime Prevention funds	30,000	45,000
Sheriff civil fees	85,000	88,000
	<u>115,000</u>	<u>157,000</u>
Telephone assessments	230,000	175,000
Wireless assessments	65,000	100,000
	<u>295,000</u>	<u>275,000</u>
Culture/recreation	7,700	7,200
	<u>7,700</u>	<u>7,200</u>
Total charges for services	<u>417,700</u>	<u>439,200</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
Fines and Forfeitures:		
Communications surcharges	110,000	118,000
Library fines	30,500	32,200
Court facility surcharges \$15	165,000	175,000
Animal Control fines	3,000	3,000
Total fines and forfeitures	<u>308,500</u>	<u>328,200</u>
Miscellaneous Revenue:		
Interest earnings	575,000	770,000
Other	30,000	50,000
DEP lease	5,600	8,400
Total miscellaneous revenue	<u>610,600</u>	<u>828,400</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	14,300	13,000
Court Services	17,000	17,000
Connector Road	20,000	20,000
Total transfers from other funds administration	<u>386,850</u>	<u>385,550</u>
Total revenues	25,208,959	29,652,054
Less 5%- of revenues	<u>(1,260,448)</u>	<u>(1,482,603)</u>
	23,948,511	28,169,451
Estimated beginning cash	8,350,000	9,000,000
TOTAL REVENUES AND BALANCES	<u>\$ 32,298,511</u>	<u>\$ 37,169,451</u>
APPROPRIATIONS		
General Government Services:		
Legislative -		
Board of County Commissioners		
Personal services	\$ 809,241	\$ 857,992
Other current expenses	175,000	172,000
Total legislative	<u>984,241</u>	<u>1,029,992</u>
Executive -		
Clerk to the Board of County Commissioners		
Personal Services	303,132	322,248
Other current expenses	1,800	1,800
Total executive	<u>304,932</u>	<u>324,048</u>

BUDGET
GENERAL FUND

For the Year Ending September 30, 2008

	2006-07	2007-08
	Final Budget	Tentative Budget
Financial and Administrative:		
Property Appraiser		
Other current expenses	1,027,073	1,054,915
Property Appraisal Adjustment Board		
Other current expenses	-	-
Tax Collector -		
Other current expenses	750,000	750,000
Accounting and auditing -		
Other current expenses	95,000	110,000
Data processing -		
Current expenses	32,000	32,000
Capital outlay	-	-
	32,000	32,000
Legal Counsel:		
County attorney -		
Personal services	114,791	131,464
Other current expenses	2,000	-
	116,791	131,464
Other General Governmental Services:		
Supervisor of Elections:		
Personal services	289,723	315,136
Other current expenses	10,400	10,400
	300,123	325,536
Elections:		
Personal services	150,000	150,000
Other current expenses	99,000	110,000
	249,000	260,000
Non-departmental:		
Personal services	10,000	10,000
Other current expenses	520,500	540,500
	530,500	550,500
Facilities Management (Building, operations, and maintenance)		
Personal services	697,138	789,092
Other current expenses	614,948	660,648
Capital outlay	5,000	-
	1,317,086	1,449,740
Total general government services *	5,706,746	6,018,195

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET
GENERAL FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
Public Safety:		
Emergency preparedness:		
Personal services	-	-
Other current expenses	15,740	15,740
	<u>15,740</u>	<u>15,740</u>
Emergency management:		
Personal services	103,386	116,106
Operating expenses	44,700	41,612
Capital outlay	3,088	3,088
	<u>151,174</u>	<u>160,806</u>
Safety:		
Personal services	64,421	70,409
Operating expenses	25,450	25,450
	<u>89,871</u>	<u>95,859</u>
Sheriff:		
Law Enforcement:		
Personal services	5,435,306	5,771,728
Workers comp. and life insurance	375,000	215,000
Other current expenses	1,254,845	1,294,165
Capital outlay	125,000	125,000
Contingency	10,000	10,000
	<u>7,200,151</u>	<u>7,415,893</u>
Judicial:		
Personal services	972,621	1,155,214
Workers comp.	60,000	40,000
Operating expenses	180,666	186,904
	<u>1,213,287</u>	<u>1,382,118</u>
Detention Center Operations:		
Personal services	2,795,164	2,966,277
Worker's comp.	175,000	105,000
Other current expenses	1,164,355	1,173,754
Capital outlay	30,000	30,000
Contingency	10,000	10,000
Total detention center operations	<u>4,174,519</u>	<u>4,285,031</u>
Detention Center Facilities:		
Personal services	42,746	47,077
Other current expenses		
Utilities	220,000	220,000
Maintenance and repair	84,000	78,000
Insurance - casualty	55,000	65,000
	<u>359,000</u>	<u>363,000</u>
Capital outlay - building improvements	150,000	150,000
Total detention center facilities	<u>551,746</u>	<u>560,077</u>
Total detention	<u>4,726,265</u>	<u>4,845,108</u>
Medical Examiner		
Autopsies	240,000	240,000
Total public safety	<u>13,636,488</u>	<u>14,155,524</u>

* Paid directly by B.C.C.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	Budget	Budget
Physical Environment:		
Agriculture and Home-Economics Agent:		
Personal services	182,420	228,090
Other current expenses	73,145	75,195
	<u>255,565</u>	<u>303,285</u>
Landscape:		
Personal services	117,470	319,036
Other current expenses	44,900	123,500
	<u>162,370</u>	<u>442,536</u>
Other Physical Environment:		
Santa Fe Soil Conservation District	6,546	6,546
Florida Forest Management	3,000	3,000
Resource Conservation & Development (SRRC&D)	1,100	1,100
Aquatic Weed Control:		
Other current expenses	13,000	13,000
Alligator Lake recreation area	58,600	58,600
Rum Island maintenance	3,000	3,000
SRWMD Mitigation Project	-	3,300,000
Falling Creek project	5,000	5,000
	<u>90,246</u>	<u>3,390,246</u>
Total physical environment *	<u>508,181</u>	<u>4,136,067</u>
Economic Environment:		
Veterans services -		
Personal services	99,786	106,656
Other current expenses	9,600	8,900
	<u>109,386</u>	<u>115,556</u>
 *Paid directly by B.C.C.		
Local economic projects:		
District I	50,000	-
District II	50,000	-
District III	50,000	-
District IV	50,000	-
District V	50,000	-
	<u>250,000</u>	<u>-</u>
Tax Increment Funds	160,000	140,000
Total economic environment	<u>519,386</u>	<u>255,556</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	Budget	Budget
Human Services:		
Health -		
Mosquito Control		
Personal services	19,034	40,007
Other current expenses	72,292	72,292
Capital outlay	20,500	20,500
	<u>111,826</u>	<u>132,799</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>2,251,385</u>	<u>2,272,358</u>
Culture/Recreation:		
Main Library:		
Personal services	518,892	533,273
Other current expenses	123,607	125,013
Capital outlay	52,000	52,000
	<u>694,499</u>	<u>710,286</u>
Ft. White Library:		
Personal services	66,532	77,402
Other current expenses	17,500	15,300
Capital outlay	15,500	15,500
	<u>99,532</u>	<u>108,202</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
Community Concert Association		
Other current expenses	5,000	5,000
Recreation:		
Other current expenses	184,750	250,000
Other recreation expenses - utilities	40,000	50,000
South Columbia Complex	35,000	35,000
	<u>259,750</u>	<u>335,000</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>1,180,281</u>	<u>1,279,988</u>
Total expenditures	<u>23,802,467</u>	<u>28,117,688</u>
Total appropriations	<u>23,802,467</u>	<u>28,117,688</u>
RESERVES		
Funded Reserves:		
Office equipment	50,000	50,000
Communications surcharges	110,000	228,000
Cash balance forward	5,954,194	5,956,994
Contingency	2,384,938	2,816,769
Total reserves	<u>8,499,132</u>	<u>9,051,763</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 32,301,599</u>	<u>\$ 37,169,451</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes:		
Local option gasoline tax	\$ 1,591,573	\$ 1,582,815
Small County Surtax	744,036	1,065,000
Voted gas tax	616,219	607,839
Total taxes	<u>2,951,828</u>	<u>3,255,654</u>
Intergovernmental revenue:		
Federal grants:		
Physical environment		
National forest regular distribution	125,000	170,000
National forest Title III	15,000	10,000
State revenue sharing	585,964	440,000
Half-cent sales tax-fiscally constrained	552,088	728,491
	<u>1,278,052</u>	<u>1,348,491</u>
Transportation::		
County gas tax	685,536	686,428
Constitutional gas tax	1,514,637	1,516,640
Fuel decal user fee	5,000	5,000
Motor fuel tax rebate	20,000	28,000
	<u>2,225,173</u>	<u>2,236,068</u>
Total intergovernmental revenue	<u>3,503,225</u>	<u>3,584,559</u>
Miscellaneous revenue:		
F.D.O.T. lighting agreement	-	124,768
Culvert Waiver Fees	3,500	3,500
Interest earnings	100,000	120,000
Reimbursement of current expenses by other county units	5,000	5,000
Other miscellaneous revenue	15,000	22,000
Total miscellaneous revenue	<u>123,500</u>	<u>275,268</u>
Total revenues	<u>6,578,553</u>	<u>7,115,481</u>
Non-revenues:		
Less 5%, of revenues	<u>(328,928)</u>	<u>(355,774)</u>
	6,249,625	6,759,707
Estimated beginning cash	1,850,000	1,900,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 8,099,625</u></u>	<u><u>\$ 8,659,707</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	Budget	Budget
APPROPRIATIONS		
Transportation:		
Contracting mowing		
Current expenses	\$ 265,000	\$ 265,000
Maintenance and improvement of graded roads:		
Personal services	877,867	927,004
Other current expenses	52,250	47,750
Debt service	240,000	405,000
	<u>1,170,117</u>	<u>1,379,754</u>
Heavy equipment and drainage (includes labor crew):		
Personal services	338,291	361,094
other current expenses	377,000	377,000
	<u>715,291</u>	<u>738,094</u>
Sign shop:		
Personal services	121,410	136,937
Other current expenses	336,000	216,000
	<u>457,410</u>	<u>352,937</u>
Repair shop:		
Personal services	402,169	266,428
Other current expenses	230,000	225,000
	<u>632,169</u>	<u>491,428</u>
Stockroom:		
Personal services	32,268	35,327
Current expense	456,500	486,500
	<u>488,768</u>	<u>521,827</u>
Secondary maintenance crew:		
Personal services	137,900	347,041
other current expenses	12,000	10,700
	<u>149,900</u>	<u>357,741</u>
Tree-trimming:		
Personal services	316,513	340,508
Operating expenses	40,000	40,000
	<u>356,513</u>	<u>380,508</u>
Roadway enhancements:		
Weed control	50,000	50,000
Road striping	125,000	100,000
Dust suppressant	125,000	125,000
Concrete work	75,000	100,000
Roadway stabilization	150,000	150,000
	<u>525,000</u>	<u>525,000</u>
Administration and overhead:		
Personal services	629,888	697,887
Other current expenses	428,000	626,250
	<u>1,057,888</u>	<u>1,324,137</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	Budget	Budget
Other:		
Suwannee Valley Transit Authority	24,492	24,492
Administrative fee - General Fund	89,250	89,250
Total appropriations	<u>\$ 5,931,798</u>	<u>\$ 6,450,168</u>
RESERVES		
National Forest - Title III	\$ 120,000	\$ 130,000
Equipment	300,000	300,000
Cash balance forward	1,124,547	1,104,522
Contingency	623,280	675,017
	<u>2,167,827</u>	<u>2,209,539</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 8,099,625</u>	<u>\$ 8,659,707</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICE BENEFIT UNIT FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Franchise Fees - garbage	\$ 80,000	\$ 80,000
Licenses & permits:		
Occupational licenses	50,000	55,000
Competency cards	25,000	25,000
Building permits	360,000	375,000
Certification fees	5,000	5,000
Land use fees	160,000	190,000
	<u>600,000</u>	<u>650,000</u>
Non ad valorem assessments:		
Solid waste	3,517,000	3,680,000
Solid waste partial year	45,000	52,500
Solid waste delinquent	5,000	5,000
Fire services	2,600,000	3,060,000
Fire-partial year	30,000	65,000
	<u>6,197,000</u>	<u>6,862,500</u>
Intergovernmental revenue:		
State revenue sharing	260,000	-
Mobile home licenses	24,000	24,000
Communications services tax	272,028	272,893
Small county surtax	-	-
Half-cent sales tax	-	671,202
	<u>556,028</u>	<u>968,095</u>
Miscellaneous:		
Interest earnings Board of County Commissioners	81,000	45,000
Miscellaneous	500	500
Tax Collector interest	-	-
Violation of local ordinances	500	-
Special assessment - Spring Hollow	1,500	1,500
	<u>83,500</u>	<u>47,000</u>
Total revenues	<u>7,516,528</u>	<u>8,607,595</u>
Less 5% of revenues	<u>(375,826)</u>	<u>(430,380)</u>
	7,140,702	8,177,215
Beginning Cash	1,950,000	1,950,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 9,090,702</u></u>	<u><u>\$ 10,127,215</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICE BENEFIT UNIT FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
APPROPRIATIONS		
Board of County Commissioners -		
Operating expenses - administration	\$ 78,750	\$ 78,750
Other operating expenses	20,000	50,000
	<u>98,750</u>	<u>128,750</u>
Building and Zoning Department -		
Personal services	566,901	617,502
Other operating expenses	151,900	160,332
Capital outlay	25,000	25,000
	<u>743,801</u>	<u>802,834</u>
Code Enforcement -(moved to Landfill Fund)		
Personal services	74,975	-
operating expenses	18,300	-
Capital outlay	-	-
	<u>93,275</u>	<u>-</u>
County Fire Services		
Personal services	1,443,685	2,068,507
Operating expenses	457,000	526,000
Capital outlay	-	-
Debt service	591,052	400,000
	<u>2,491,737</u>	<u>2,994,507</u>
Contractual Fire Agreements:		
Coop forest management	9,364	10,000
City of High Springs	10,000	-
Sheriff - dispatch services	-	90,000
	<u>19,364</u>	<u>100,000</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>
Assessment administrative -		
Exempt properties	50,000	-
	<u>50,000</u>	<u>-</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICE BENEFIT UNIT FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	Budget	Budget
	<u> </u>	<u> </u>
Addressing Department -		
Personal services	69,644	106,638
Operating expenses	35,155	34,355
	<u>104,799</u>	<u>140,993</u>
Solid Waste Service		
Contracted services - pickup	2,390,000	2,900,000
Residential tippage fees	1,000,000	935,000
	<u>3,390,000</u>	<u>3,835,000</u>
Community recreation centers -		
Operating expenses	45,200	69,200
Capital outlay	-	-
	<u>45,200</u>	<u>69,200</u>
Total appropriations	<u>7,141,926</u>	<u>8,176,284</u>
 RESERVES		
Cash balances forward	1,234,583	1,133,303
Contingency	714,193	817,628
	<u>1,948,776</u>	<u>1,950,931</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 9,090,702</u></u>	<u><u>\$ 10,127,215</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES SPECIAL DISTRICT FUND

For the Year Ended September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes		
Small County surtax	\$ 300,000	\$ 570,000
Intergovernmental		
State revenue sharing	630,000	745,878
Racing tax	223,250	223,250
	<u>853,250</u>	<u>969,128</u>
Special Assessments:		
Fire Control	-	-
Fire Control - Partial year	-	-
Delinquent assessments	5,000	-
	<u>5,000</u>	<u>-</u>
Charges for services:		
Emergency Medical Services (Lake City)	250,000	-
Public Safety - telephone assessments	-	-
Public - wireless assessments	-	-
Ambulance fees	1,200,000	1,350,000
	<u>1,450,000</u>	<u>1,350,000</u>
Miscellaneous		
Interest	95,000	158,000
Tower rents	1,800	2,500
Other miscellaneous	500	200
	<u>97,300</u>	<u>160,700</u>
Transfers for unfunded fire control costs:		
General fund	-	-
City of Lake City	-	-
	<u>-</u>	<u>-</u>
Total revenues	<u>2,705,550</u>	<u>3,049,828</u>
Less 5% of revenues	<u>(135,278)</u>	<u>(152,491)</u>
	2,570,273	2,897,337
Estimated beginning cash	1,800,000	1,200,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 4,370,273</u></u>	<u><u>\$ 4,097,337</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
MUNICIPAL SERVICES SPECIAL DISTRICT FUND**

For the Year Ended September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
APPROPRIATIONS		
Board of County Commissioners:		
Other charges - administration	\$ 78,750	\$ 78,750
Professional services	30,000	20,000
	<u>108,750</u>	<u>98,750</u>
Public Safety -		
Emergency Medical Service		
Personal services	1,597,373	1,888,967
Operating expenses	436,150	494,400
Capital outlay	-	-
	<u>2,033,523</u>	<u>2,383,367</u>
EMS Medical Director		
Personal services	17,812	-
911 Emergency Communications		
Other current expenses	150,000	153,000
	<u>150,000</u>	<u>153,000</u>
EMS billing		
Personal Services	105,822	111,602
Operating expenses	20,200	20,200
	<u>126,022</u>	<u>131,802</u>
Communications-Towers		
Operating expenses	7,900	5,400
Total appropriations	<u>2,444,007</u>	<u>2,772,319</u>
RESERVES		
Equipment reserve - rescue	125,000	125,000
Cash balance forward	1,544,364	922,786
Contingency	256,901	277,232
	<u>1,926,265</u>	<u>1,325,018</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 4,370,272</u>	<u>\$ 4,097,337</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
COURT SERVICES FUND**

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
State grant:		
Juvenile Justice	\$ 241,146	\$ 241,146
State Shared revenues		
Small County surtax	275,000	225,000
Fines and Forfeitures -		
Technology surcharges -\$2	135,000	138,000
Optional Court costs - \$65	100,000	138,000
Interest	10,000	20,000
Total revenues	<u>761,146</u>	<u>762,146</u>
Less: 5% of revenues	<u>(38,057)</u>	<u>(38,107)</u>
	723,089	724,039
Transfer from General Fund	-	-
Estimated beginning cash	80,000	100,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 803,089</u></u>	<u><u>\$ 824,039</u></u>
 APPROPRIATIONS:		
General Government Services:		
General Fund administration	<u>\$ 17,000</u>	<u>\$ 17,000</u>
Judicial:		
Circuit Court		
Other current expenses	<u>-</u>	<u>-</u>
County Court		
Personal services	31,559	37,981
Other current expenses	<u>-</u>	<u>-</u>
	<u>31,559</u>	<u>37,981</u>
State Attorney		
Other current expenses	23,114	23,808
Technology	51,705	51,047
	<u>74,819</u>	<u>74,855</u>
Public Defender		
Other current expenses	9,236	9,236
Technology	34,470	34,037
	<u>43,706</u>	<u>43,273</u>
Court Support Service		
Other current expenses	24,137	18,290
Technology	51,570	46,022
	<u>75,707</u>	<u>64,312</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
Juvenile Detention	<u>341,260</u>	<u>341,260</u>
Guardian ad Litem		
Other current expenses	<u>41,115</u>	<u>43,465</u>
Court Technology		
Capital outlay	<u>-</u>	<u>-</u>
Optional Court Costs		
Legal aid	31,600	32,775
Law library	31,600	32,775
Drug Court	31,600	32,775
Innovations (Teen Court)	<u>-</u>	<u>-</u>
	<u>94,800</u>	<u>98,325</u>
Total appropriations	<u>719,966</u>	<u>720,471</u>
RESERVES		
Cash balance forward	20,607	31,521
Contingency	<u>62,516</u>	<u>72,047</u>
	<u>83,123</u>	<u>103,568</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 803,089</u></u>	<u><u>\$ 824,039</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2008

	2006-07	2007-08
	Final	Tentative
	Budget	Budget
REVENUES		
State grants:		
Consolidated waste grant	\$ 191,176	\$ 277,316
Charges for services:		
Class I	1,600,000	1,591,650
Class III	550,000	555,000
Tires	15,000	15,000
	<u>2,165,000</u>	<u>2,161,650</u>
Miscellaneous:		
Interest	130,000	250,000
	<u>2,486,176</u>	<u>2,688,966</u>
Less: 5% of revenues	(124,309)	(134,448)
Total revenues	<u>2,361,867</u>	<u>2,554,518</u>
Estimated unreserved beginning cash	1,300,000	1,400,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 3,661,867</u></u>	<u><u>\$ 3,954,518</u></u>
APPROPRIATIONS		
Winfield Landfill operations:		
Personal services	\$ 654,899	\$ 768,075
Other current expenses	937,390	885,600
Capital outlay - equipment replacement	340,000	340,000
	<u>1,932,289</u>	<u>1,993,675</u>
Code Enforcement		
Personal services	-	80,336
Operating expenses	-	24,400
Capital outlay	-	-
	<u>-</u>	<u>104,736</u>
Central Landfill:		
Annual long-term care	215,000	213,000
	<u>215,000</u>	<u>213,000</u>
Litter Control program:		
Contractual services	175,000	175,000
	<u>175,000</u>	<u>175,000</u>
Tire Disposal:		
Contractual services	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
	<u>2,422,289</u>	<u>2,586,411</u>
Funded reserves:		
Winfield Class I closure	115,000	115,000
Winfield Class III closure	67,000	70,000
	<u>182,000</u>	<u>185,000</u>
	<u>2,604,289</u>	<u>2,771,411</u>
Other reserves:		
Cash balance forward	797,149	905,966
Contingency	260,429	277,141
	<u>1,057,578</u>	<u>1,183,107</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 3,661,867</u></u>	<u><u>\$ 3,954,518</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY ENHANCEMENT FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Intergovernmental revenue:		
State grants:		
Library equalization	\$ 640,000	\$ 586,000
Local grant - literacy	-	-
Interest earnings	45,000	60,000
Contributions	-	1,000
Total revenue	<u>685,000</u>	<u>647,000</u>
Less: 5% of non-fixed revenues	<u>(34,250)</u>	<u>(32,350)</u>
	650,750	614,650
Estimated beginning cash	1,200,000	1,300,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 1,850,750</u></u>	<u><u>\$ 1,914,650</u></u>
 APPROPRIATIONS		
Library Enhancements:		
Personal services	\$ 313,119	\$ 519,129
Operating expenses	105,600	117,100
Capital outlay	24,500	68,500
	<u>443,219</u>	<u>704,729</u>
Literacy program:		
Personal services	25,152	32,820
Operating expenses	4,440	4,440
Capital books	1,000	1,000
	<u>30,592</u>	<u>38,260</u>
West Branch:		
Personal services	67,427	105,905
Operating expenses	101,400	91,750
Capital outlay	48,500	42,000
	<u>217,327</u>	<u>239,655</u>
Total appropriations	<u>691,138</u>	<u>982,644</u>
Reserves:		
Future enhancements	952,270	637,214
Cash balance forward	138,228	196,528
Contingency	69,114	98,264
	<u>1,159,612</u>	<u>932,006</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 1,850,750</u></u>	<u><u>\$ 1,914,650</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Seized contraband	\$ 20,000	\$ 20,000
Interest earnings	3,000	3,000
Estimated beginning cash	120,000	40,000
TOTAL REVENUES AND BALANCES	<u>\$ 143,000</u>	<u>\$ 63,000</u>
APPROPRIATIONS		
Sheriff's Department expenditures	\$ -	\$ -
Reserve for law enforcement expenditures	143,000	63,000
TOTAL APPROPRIATIONS	<u>\$ 143,000</u>	<u>\$ 63,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Faxes		
Tourist Development Tax	\$ 345,510	\$ 362,035
Grant - State of Florida	-	9,500
Miscellaneous		
Sign advertising	18,000	25,000
Library rent	50,000	50,000
Interest	1,000	2,000
	<u>414,510</u>	<u>448,535</u>
Less: 5% of revenues	(20,726)	(22,427)
Estimated beginning cash	50,000	40,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 443,784</u></u>	<u><u>\$ 466,108</u></u>

APPROPRIATIONS

Tourism Promotion		
Personal services	<u>\$ 136,346</u>	<u>\$ 140,921</u>
Operating expenses		
Local event promotion	30,000	50,000
Advertising & printing	15,000	15,000
vehicle expenses	5,500	5,500
Rentals & leases	2,500	2,500
Office supplies	-	2,000
Legal services	1,000	1,000
Postage	6,000	6,000
Transfer to general-administration	14,000	14,000
Advertising	20,000	20,000
Contracted services	4,500	4,500
Insurance (includes sign)	14,000	5,000
Utilities	32,000	26,000
Operating supplies	7,000	2,000
Repairs & maintenance	10,000	10,000
Travel	8,000	7,000
Communications	2,500	2,000
Sign maintenance	12,000	9,000
Sports marketing	25,000	15,000
Subscriptions and dues	15,000	-
Highway beautification	12,000	10,000
	<u>236,000</u>	<u>206,500</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
Grants		
Columbia County Historical Society	5,000	5,000
Blue Gray Festival	10,000	10,000
	<u>15,000</u>	<u>15,000</u>
Capital outlay		
Equipment	2,000	2,000
	2,000	-
Total appropriations	<u>389,346</u>	<u>362,421</u>
RESERVES	15,503	67,445
Cash balance forward	38,935	36,242
Contingency/reserve	54,438	103,687
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 443,784</u></u>	<u><u>\$ 466,108</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - DEBT SERVICE

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 100,000	\$ 100,000
Interest earnings	5,000	15,000
	<u>105,000</u>	<u>115,000</u>
NON-REVENUES		
Less: 5% revenues	(5,250)	(5,750)
Estimated beginning cash	300,000	300,000
TOTAL REVENUES AND BALANCES	<u>\$ 399,750</u>	<u>\$ 409,250</u>
APPROPRIATIONS		
Debt Service - Principal	\$ 71,690	\$ 74,232
Debt Service - Interest	26,865	24,323
	<u>98,555</u>	<u>98,555</u>
RESERVE		
Reserve for debt service	306,195	310,695
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 404,750</u>	<u>\$ 409,250</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

INDUSTRIAL DEVELOPMENT AUTHORITY

For the Year Ending September 30, 2008

	Final Budget 2006-2007	Tentative Budget 2007-08
	<u>2006-2007</u>	<u>2007-08</u>
REVENUES:		
Taxes - Ad Valorem	\$ 316,383	\$ 325,861
Minus 5% County Reserve	(15,819)	(16,293)
Total	<u>300,564</u>	<u>309,568</u>
Interest Earned	-	5,000
Estimated Beginning Cash	200,000	250,000
Total Revenues and Balances	<u>\$ 500,564</u>	<u>\$ 564,568</u>
APPROPRIATIONS		
Admin. Salaries-Payroll	\$ 135,600	\$ 140,000
Payroll Taxes & Benefits (Employer Exp.)	25,000	26,000
Audit-Accounting Fees	2,600	3,000
Auto (local use)	1,800	1,800
Chamber Shared Operating Exp.	9,000	10,000
Commissions-Property Appraiser (fixed)	8,770	8,770
Commissioners-Tax Collector (fixed)	6,000	6,400
Fees-Community Redevelopment	2,500	2,550
Certification & Training	500	3,000
Insurance-Workers Comp/Fidelity	2,000	2,000
Office Supplies-General	1,000	1,000
Office Equipment-R & M	2,500	2,500
Postage-Express Mail	500	1,000
Printing	1,000	1,000
Prof. Dues/Subscrib/Publications	2,500	2,500
Promotion & Advertising	9,500	6,500
Project Development	15,000	25,000
Telephone-Suncom (fixed) + Exec.Dir. Cell	3,050	3,050
Travel	7,500	10,000
TOTAL APPROPRIATIONS	<u>236,320</u>	<u>256,070</u>
RESERVES		
Contingency	128,700	125,000
Set aside	135,544	183,498
	<u>264,244</u>	<u>308,498</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 500,564</u>	<u>\$ 564,568</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
State grants - SHIP	\$ 575,000	\$ 583,992
Interest	2,000	500
Estimated beginning cash	100,000	100,000
TOTAL REVENUES	<u>\$ 677,000</u>	<u>\$ 684,492</u>
APPROPRIATIONS		
Administration	\$ 68,000	\$ 68,000
Housing assistance	609,000	616,492
TOTAL APPROPRIATIONS	<u>\$ 677,000</u>	<u>\$ 684,492</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

2002 ROAD IMPROVEMENT DEBT SERVICE FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes:		
LocalOption Gasoline Tax	\$ 900,000	\$ 875,000
	<u>900,000</u>	<u>875,000</u>
Interest earnings	1,000	-
	<u>901,000</u>	<u>875,000</u>
NON-REVENUES		
Less: 5% revenues	(45,050)	(43,750)
	<u>855,950</u>	<u>831,250</u>
Estimated beginning cash	100,000	100,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 955,950</u></u>	<u><u>\$ 931,250</u></u>
 APPROPRIATIONS		
Debt Service - Principal	\$ 786,646	\$ 788,297
Debt Service - Interest	46,130	44,479
Reserve for debt service	123,174	98,474
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 955,950</u></u>	<u><u>\$ 931,250</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2008

	<u>2005-06</u>	<u>2006-07</u>
	Final	Tentative
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Intergovernmental		
Half-cent Sales tax	\$ 1,600,000	\$ 1,600,000
	<u>1,600,000</u>	<u>1,600,000</u>
Less: 5% revenues	<u>(80,000)</u>	<u>(80,000)</u>
	1,520,000	1,520,000
Miscellaneous		
Rentals and leases - Homes of Merit	177,304	171,400
Interest- Other	25,000	-
Estimated beginning cash	200,000	200,000
TOTAL REVENUES AND BALANCES	<u>\$ 1,922,304</u>	<u>\$ 1,891,400</u>
APPROPRIATIONS		
Economic environment		
Homes of Merit Project:		
Debt service		
Interest	\$ 59,530	\$ 46,182
Principal	116,470	125,218
	<u>176,000</u>	<u>171,400</u>
Service Zone Project:		
Operating expenses		
Tax rebates	50,000	50,000
	<u>50,000</u>	<u>50,000</u>
New Millennium Project:		
Debt Service		
Interest	96,429	57,190
Principal	1,045,000	1,085,000
	<u>1,141,429</u>	<u>1,142,190</u>
Target Project:		
Interest	130,000	175,000
Principal	200,000	200,000
	<u>330,000</u>	<u>375,000</u>
Total appropriations	<u>1,697,429</u>	<u>1,738,590</u>
RESERVES		
Contingency	224,875	152,810
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 1,922,304</u>	<u>\$ 1,891,400</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes:		
State shared revenues:		
Half-cent Sales Tax	\$ 2,400,000	\$ -
	<u>2,400,000</u>	<u>-</u>
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>-</u>	<u>-</u>
TOTAL REVENUES AND BALANCES	<u><u>\$ 2,394,000</u></u>	<u><u>\$ -</u></u>
APPROPRIATIONS		
Debt Service - Principal	\$ 565,000	\$ -
Debt Service - Interest	<u>1,700,000</u>	<u>-</u>
	2,265,000	-
Reserve for debt service	<u>129,000</u>	<u>-</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 2,394,000</u></u>	<u><u>\$ -</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	Budget	Budget
REVENUES		
DOT SCOPE grants:		
CR252A	\$ 497,146	\$ -
CR138	1,659,974	1,659,974
	<u>2,157,120</u>	<u>1,659,974</u>
DOT Growth Management grant:		
CR349	-	1,456,452
	<u>-</u>	<u>1,456,452</u>
DOT SCRAP grants:		
CR242	678,047	-
CR210	1,675,195	-
Elim Church Road	-	900,000
CR133	461,993	-
Brown Road	598,400	-
CR246	768,346	-
	<u>4,181,981</u>	<u>900,000</u>
State Shared Revenue:		
Half-cent Sales tax	2,500,000	600,000
	<u>2,500,000</u>	<u>600,000</u>
Non ad valorem assessments		
Rolling Oaks	13,000	10,000
River Manor	18,000	20,000
	<u>31,000</u>	<u>30,000</u>
Interest revenue	5,000	45,000
	<u>5,000</u>	<u>45,000</u>
	8,875,101	4,691,426
Less - 5% of general revenues	(443,755)	(234,571)
	<u>8,431,346</u>	<u>4,456,855</u>
Estimated beginning cash	1,700,000	2,400,000
TOTAL REVENUES AND BALANCES	<u>\$ 10,131,346</u>	<u>\$ 6,856,855</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final	Tentative
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Road Construction Projects		
Emerald Forest Subdivision	\$ -	\$ 100,000
Emerald Lakes Subdivision	-	100,000
Woodborough Subdivision	-	150,000
Kirby Road	350,000	350,000
Turner Road	750,000	450,000
Brown Road	-	1,000,000
Lulu Area	200,000	-
Stewart Circle	200,000	-
Washington	300,000	-
Thomas-Gabriel Roads	-	-
Noegel Road	730,000	-
CR-246	1,285,000	1,400,000
Haltiwanger Road	-	-
CR-240	1,300,000	-
CR-138	1,920,000	-
Elim Church Road	-	1,300,000
CR-349	-	1,500,000
Tammy Lane	-	250,000
CR-240 (247 to 47)	1,300,000	-
	<u>8,335,000</u>	<u>6,600,000</u>
Contingency	416,750	256,855
TOTAL APPROPRIATIONS	<u>8,751,750</u>	<u>6,856,855</u>
Reserve for future construction	1,379,596	-
TOTAL APPROPRIATIONS AND BALANCES	<u><u>\$ 10,131,346</u></u>	<u><u>\$ 6,856,855</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CONNECTOR ROADS PROJECT FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
State grants		
County Incentive Grant	\$ 2,826,000	\$ 2,826,000
Interest earnings	10,000	100,000
	<u>2,836,000</u>	<u>2,926,000</u>
Less 5% of revenues	(141,800)	(146,300)
Total revenues	<u>2,694,200</u>	<u>2,779,700</u>
Other revenues		
Estimated beginning cash	4,300,000	6,000,000
TOTAL REVENUES AND BALANCES	<u>\$ 6,994,200</u>	<u>\$ 8,779,700</u>
APPROPRIATIONS		
Connector Roads Project:		
Project supervision:		
Personal services	\$ -	\$ -
General fund administration	20,000	20,000
	<u>20,000</u>	<u>20,000</u>
Connector Road Project:		
Purchase of rights of way	400,000	-
Design engineering	100,000	200,000
Road construction	6,474,200	8,559,700
Contingency	-	-
	<u>6,974,200</u>	<u>8,759,700</u>
* Debt service:		
Interest	-	-
Principal repayment	-	-
	<u>-</u>	<u>-</u>
Total expenditures	<u>6,994,200</u>	<u>8,779,700</u>
Estimated ending cash	-	-
TOTAL APPROPRIATIONS AND BALANCES	<u>\$ 6,994,200</u>	<u>\$ 8,779,700</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL CONSTRUCTION FUND

For the Year Ending September 30, 2008

	<u>2006-07</u>	<u>2007-08</u>
	Final Budget	Tentative Budget
REVENUES		
Bond proceeds	\$ 32,000,000	\$ -
Interest earnings	800,000	-
Estimated beginning cash	32,800,000	-
TOTAL REVENUES AND BALANCES	<u>\$ 32,800,000</u>	<u>\$ -</u>
 APPROPRIATIONS		
Jail Construction Project:		
Professional services	\$ 2,000,000	\$ -
Construction	30,000,000	-
	32,000,000	-
Reserve for debt service	800,000	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 32,800,000</u>	<u>\$ -</u>