

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2013 - 2014**

**PREPARED BY
DALE WILLIAMS
COUNTY MANAGER**

SEPTEMBER 19, 2013

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
Final BUDGET
For the Year Ending September 30, 2014

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
Taxes:		
Ad valorem taxes, floor budget, 8.015 mills 2013, 8.015 mills 2014	\$ 17,667,999	\$ 17,785,024
Tourist development tax	-	-
Delinquent ad valorem taxes	50,000	60,000
Small County Surtax	3,160,000	3,235,000
Payment - in lieu of taxes	112,000	125,000
Vessel registration fees	-	17,000
Total taxes	<u>20,989,999</u>	<u>21,222,024</u>
Intergovernmental:		
State and federal grants:		
Emergency Preparedness	105,806	105,806
Emergency Management	55,977	50,973
Child Dependency	3,358	3,000
Mosquito Control	18,332	25,000
Library - operating	18,665	15,566
Total State and federal grants	<u>202,138</u>	<u>200,345</u>
State shared revenues:		
Amendment 1 relief	1,900,000	1,900,000
State revenue sharing	1,250,000	1,180,000
Half-cent sales tax	1,000,000	975,000
Half-cent sales tax - Emergency	145,000	-
Insurance agents county licenses	24,000	22,000
Alcohol beverage licenses	15,000	15,000
Total State shared revenues	<u>4,334,000</u>	<u>4,092,000</u>
	<u>4,536,138</u>	<u>4,292,345</u>
Charges for Services:		
Prisoner housing	10,000	10,000
Crime Prevention funds	26,000	26,000
Sheriff civil fees	88,000	80,000
School Resource Officer	251,318	251,318
	<u>375,318</u>	<u>367,318</u>
Telephone assessments	120,000	125,000
Wireless assessments	135,000	136,000
	<u>255,000</u>	<u>261,000</u>
Communication interlocal	177,000	-
Library fees	8,100	8,700
Recreation fees	6,000	6,000
Total charges for services	<u>821,418</u>	<u>643,018</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
Fines and Forfeitures:		
Communications surcharges	65,000	88,000
Library fines	36,000	32,000
Court facility surcharges \$30	230,000	230,000
Animal Control fines	500	1,500
Total fines and forfeitures	<u>331,500</u>	<u>351,500</u>
Miscellaneous Revenue:		
Interest earnings	50,000	57,000
Other	125,000	89,000
Total miscellaneous revenue	<u>175,000</u>	<u>146,000</u>
Transfers from other funds - administration:		
MSBU - Municipal Services	157,500	618,957
County Transportation Trust Fund	89,250	266,812
Tourist Development Fund	14,000	26,071
Landfill Fund	94,800	144,800
Library Enhancement Fund	23,000	28,251
Court Services Fund	17,000	12,753
Connector Road Fund	20,000	25,000
Economic Development fund	10,000	38,340
Utilities Fund	-	8,306
Total transfers from other funds administration	<u>425,550</u>	<u>1,169,290</u>
Total revenues	<u>27,279,605</u>	<u>27,824,177</u>
Less 5%- of revenues	<u>(1,363,980)</u>	<u>(1,391,209)</u>
	25,915,625	26,432,968
Estimated beginning cash	13,000,000	13,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 38,915,625</u></u>	<u><u>\$ 39,432,968</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
General Government Services:		
Legislative -		
Board of County Commissioners		
Personal services	\$ 1,228,403	\$ 1,152,210
Other current expenses	162,000	181,000
Grants - FLOW	250,000	-
Total legislative	<u>1,640,403</u>	<u>1,333,210</u>
Executive -		
Clerk to the Board of County Commissioners		
Personal Services	319,709	343,038
Worker's comp.*	1,500	1,500
Other current expenses	1,800	1,800
Total executive	<u>323,009</u>	<u>346,338</u>
Financial and Administrative:		
Property Appraiser		
Other current expenses	1,131,348	1,175,006
	<u>1,131,348</u>	<u>1,175,006</u>
Property Appraisal Adjustment Board		
Other current expenses	4,000	6,000
Tax Collector -		
Other current expenses	800,000	750,000
Accounting and auditing -		
Other current expenses	110,000	120,000
Data processing -		
Other current expenses	38,500	35,000
	<u>38,500</u>	<u>35,000</u>
Legal Counsel:		
County attorney -		
Personal services	106,669	112,234
Other current expenses	15,000	15,000
Total County attorney-	<u>121,669</u>	<u>127,234</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final	Final
	Budget	Budget
Other General Governmental Services:		
Supervisor of Elections:		
Personal services	315,870	390,615
Worker's comp.*	1,500	1,500
Other current expenses	10,400	10,415
	<u>327,770</u>	<u>402,530</u>
Elections:		
Personal services	160,000	139,000
Other current expenses	138,315	140,000
	<u>298,315</u>	<u>279,000</u>
Non-departmental:		
Personal services	10,000	10,000
Other current expenses	451,500	483,000
	<u>461,500</u>	<u>493,000</u>
Facilities Management (Building, operations, and maintenance)		
Personal services	770,249	787,833
Other current expenses	653,148	718,200
Capital outlay	-	-
	<u>1,423,397</u>	<u>1,506,033</u>
Total general government services	<u>6,679,911</u>	<u>6,573,351</u>
* Paid directly by B.C.C.		
Public Safety:		
Emergency preparedness:		
Other current expenses	17,350	50,973
	<u>17,350</u>	<u>50,973</u>
Emergency management:		
Personal services	62,129	63,224
Other current expenses	43,380	17,600
Capital outlay	40,000	24,982
	<u>145,509</u>	<u>105,806</u>
Safety:		
Personal services	70,663	74,375
Other current expenses	25,200	23,200
	<u>95,863</u>	<u>97,575</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
Sheriff:		
Law Enforcement:		
Personal services	5,260,250	5,615,478
Workers comp.* and life insurance	165,000	165,000
Other current expenses	1,418,173	1,429,090
Capital outlay	253,000	253,000
Contingency	10,000	10,000
	<u>7,106,423</u>	<u>7,472,568</u>
Judicial:		
Personal services	684,561	720,720
Workers comp.*	35,000	35,000
Other current expenses	115,779	112,361
Capital outlay	-	-
	<u>835,340</u>	<u>868,081</u>
Detention Center Operations:		
Personal services	2,751,065	2,894,660
Worker's comp.*	95,000	95,000
Other current expenses	1,099,932	1,099,932
Capital outlay	30,000	30,000
Contingency	10,000	10,000
Total detention center operations	<u>3,985,997</u>	<u>4,129,592</u>
Detention Center Facilities:		
Personal services	44,883	48,682
Other current expenses		
Utilities	260,000	240,000
Maintenance and repair	70,000	70,000
Insurance - casualty	70,700	72,000
	<u>400,700</u>	<u>382,000</u>
Capital outlay - building improvements	-	-
Total detention center facilities	<u>445,583</u>	<u>430,682</u>
Total detention	<u>4,431,580</u>	<u>4,560,274</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
911 Emergency Communications		
Personal services	1,164,976	1,164,915
Other current expenses	381,500	362,650
	<u>1,546,476</u>	<u>1,527,565</u>
Central Communications		
Personal services	68,396	80,525
Tower expenses		
Utilities	3,750	3,750
Maintenance & repair	28,000	28,000
	<u>31,750</u>	<u>31,750</u>
Other current expenses	7,000	6,000
	<u>107,146</u>	<u>118,275</u>
Code Enforcement		
Personal services	80,284	45,537
Other current expenses	21,800	68,000
	<u>102,084</u>	<u>113,537</u>
Medical Examiner		
Autopsies	240,000	240,000
Total public safety	<u>14,627,771</u>	<u>15,154,654</u>
* Paid directly by B.C.C.		
Physical Environment:		
County Extension Office		
Personal services	195,741	200,224
Other current expenses	69,015	44,015
Capital outlay	5,000	4,000
	<u>269,756</u>	<u>248,239</u>
Landscape:		
Personal services	437,754	446,961
Other current expenses	60,750	80,000
Capital outlay	-	20,000
	<u>498,504</u>	<u>546,961</u>
Other Physical Environment:		
Florida Forest Management	3,000	3,000
County Parks	81,000	81,000
Ichetucknee Partnership	112,000	112,000
Stormwater mitigation	1,500,000	-
	<u>1,696,000</u>	<u>196,000</u>
Total physical environment	<u>2,464,260</u>	<u>991,200</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
Economic Environment:		
Veterans services -		
Personal services	14,749	14,919
Other current expenses	6,000	6,000
	<u>20,749</u>	<u>20,919</u>
Tax Increment Funds	<u>165,000</u>	<u>165,000</u>
Total economic environment	<u>185,749</u>	<u>185,919</u>
Human Services:		
Health -		
Mosquito Control		
Personal services	24,573	22,125
Other current expenses	38,550	42,900
Capital outlay	-	-
	<u>63,123</u>	<u>65,025</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	1,500,000	1,510,000
Chances for Children	1,000	1,000
	<u>1,934,134</u>	<u>1,944,134</u>
Mental Health -		
Meridian Behavioral Services	<u>204,750</u>	<u>204,750</u>
Welfare -		
Columbia County Senior Services	166,767	166,767
CARC	80,000	80,000
Total human services	<u>2,448,774</u>	<u>2,460,676</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
Culture/Recreation:		
Main Library:		
Personal services	241,118	245,416
Other current expenses	102,313	92,738
Capital outlay	53,356	53,356
	<u>396,787</u>	<u>391,510</u>
Ft. White Library:		
Personal services	92,746	96,750
Other current expenses	22,000	17,125
Capital outlay	14,000	14,000
	<u>128,746</u>	<u>127,875</u>
County Recreation Department		
Personal services	153,199	160,807
Other current expenses	43,350	28,000
	<u>196,549</u>	<u>188,807</u>
County Recreation Facilities		
Other current expenses - utilities	130,000	180,000
South Columbia Complex	35,000	35,000
Community Centers - Repairs and Maintenance	-	16,000
	<u>165,000</u>	<u>231,000</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>962,307</u>	<u>1,014,417</u>
Total appropriations	<u>27,368,772</u>	<u>26,380,217</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
RESERVES		
Funded Reserves:		
Office equipment	50,000	50,000
Cash balance forward	8,759,976	10,364,729
Contingency	2,736,877	2,638,022
Total reserves	<u>11,546,853</u>	<u>13,052,751</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 38,915,625</u>	<u>\$ 39,432,968</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
Taxes:		
Local option gasoline tax	\$ 1,450,000	\$ 1,335,000
Small County Surtax	1,300,000	1,510,000
Voted gas tax	565,000	540,000
Total taxes	<u>3,315,000</u>	<u>3,385,000</u>
Intergovernmental revenue:		
Federal grants and State Shared Revenues:		
Physical environment		
National forest regular distribution	155,000	120,000
National forest Title III	7,000	-
State revenue sharing	-	120,000
Half-cent sales tax-regular	700,000	1,400,000
Half-cent sales tax-emergency	-	305,000
Half-cent sales tax-fiscally constrained	610,000	590,000
	<u>1,472,000</u>	<u>2,535,000</u>
Transportation:		
County gas tax	625,000	625,000
Constitutional gas tax	1,425,000	1,450,000
Fuel decal user fee	3,000	3,000
Motor fuel tax rebate	40,000	40,000
	<u>2,093,000</u>	<u>2,118,000</u>
Total intergovernmental revenue	<u>3,565,000</u>	<u>4,653,000</u>
Miscellaneous revenue:		
F.D.O.T. lighting agreement	108,620	108,620
Culvert Waiver Fees	1,000	1,000
Interest earnings	3,000	3,000
Reimbursement of current expenses by other county units	5,000	8,000
Other miscellaneous revenue	5,000	8,000
Total miscellaneous revenue	<u>122,620</u>	<u>128,620</u>
Total revenues	<u>7,002,620</u>	<u>8,166,620</u>
Non-revenues:		
Less 5%, of revenues	(350,131)	(408,331)
	6,652,489	7,758,289
Estimated beginning cash	4,000,000	4,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 10,652,489</u></u>	<u><u>\$ 11,758,289</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
APPROPRIATIONS		
Transportation:		
Contracted mowing		
Current expenses	\$ 200,000	\$ 200,000
Maintenance and improvement of graded roads:		
Personal services	864,933	746,089
Other current expenses	8,500	8,500
Debt service	176,526	214,745
	<u>1,049,959</u>	<u>969,334</u>
Heavy equipment and drainage (includes labor crew):		
Personal services	632,592	374,684
Other current expenses	475,000	475,000
	<u>1,107,592</u>	<u>849,684</u>
Storm Water		
Personal services	-	304,870
Other current expenses	-	90,000
	<u>-</u>	<u>394,870</u>
Sign shop:		
Personal services	114,841	125,540
Other current expenses	238,000	238,000
	<u>352,841</u>	<u>363,540</u>
Repair shop:		
Personal services	369,307	376,458
Other current expenses	279,000	338,000
	<u>648,307</u>	<u>714,458</u>
Stockroom:		
Personal services	27,038	27,730
Other current expenses	708,400	708,400
	<u>735,438</u>	<u>736,130</u>
Shoulder crew:		
Personal services	318,165	434,677
Other current expenses	4,500	4,500
	<u>322,665</u>	<u>439,177</u>
Right-of-Way Maintenance:		
Personal services	479,240	486,311
Other current expenses	63,000	257,073
	<u>542,240</u>	<u>743,384</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
Roadway enhancements:		
Weed control	55,000	55,000
Road stripping	100,000	100,000
Dust suppressant	50,000	50,000
Concrete work	85,000	85,000
Roadway stabilization	165,000	165,000
	<u>455,000</u>	<u>455,000</u>
Administration and overhead:		
Personal services	614,929	728,769
Other current expenses	545,500	570,000
	<u>1,160,429</u>	<u>1,298,769</u>
Other:		
Suwannee Valley Transit Authority	24,492	24,492
Administrative fee - General Fund	89,250	266,812
	<u>113,742</u>	<u>291,304</u>
Transfer to Road Improvement	<u>1,000,000</u>	<u>1,000,000</u>
Total appropriations	<u>7,688,213</u>	<u>8,455,650</u>
RESERVES		
National Forest - Title III	154,000	154,000
Equipment	300,000	300,000
Cash balance forward	1,741,455	2,003,074
Contingency	768,821	845,565
Total reserves	<u>2,964,276</u>	<u>3,302,639</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 10,652,489</u></u>	<u><u>\$ 11,758,289</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Small County Surtax	\$ 550,000	\$ 240,000
Franchise Fees - garbage	70,000	50,000
Licenses & permits:		
Occupational licenses	60,000	55,000
Competency cards	20,000	15,000
Building permits	140,000	210,000
Certification fees	1,000	1,000
Land use fees	60,000	55,000
Protective inspection/AP	-	10,100
	<u>281,000</u>	<u>346,100</u>
Non ad valorem assessments:		
Solid waste	3,750,000	4,125,000
Solid waste partial year	20,000	15,000
Solid waste delinquent	1,000	2,000
Fire services	2,900,000	5,350,000
Fire-partial year & delinquent	10,000	25,000
	<u>6,681,000</u>	<u>9,517,000</u>
Intergovernmental revenue:		
State revenue sharing	-	-
Mobile home licenses	22,000	20,000
Communications services tax	300,000	280,000
Half-cent sales tax	-	-
Half-cent sales tax-emergency	155,000	145,000
Racing tax	223,250	223,250
	<u>700,250</u>	<u>668,250</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
Miscellaneous:		
Interest earnings Board of County Commissioners	6,000	8,000
Miscellaneous	1,000	-
Tower rents	2,000	2,000
Other miscellaneous	500	2,000
Special assessment - Spring Hollow	1,500	1,500
	<u>11,000</u>	<u>13,500</u>
Total revenues	<u>8,293,250</u>	<u>10,834,850</u>
Less 5% of revenues	<u>(414,663)</u>	<u>(541,743)</u>
	7,878,587	10,293,107
Beginning Cash	6,000,000	8,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 13,878,587</u></u>	<u><u>\$ 18,293,107</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
APPROPRIATIONS		
Board of County Commissioners -		
Administrative fee - General Fund	\$ 157,500	\$ 24,754
Other current expenses	105,000	105,000
	<u>262,500</u>	<u>129,754</u>
Building and Zoning Department -		
Personal services	361,365	373,633
Other current expenses	141,400	138,100
	<u>502,765</u>	<u>511,733</u>
County Fire Services		
Personal services	2,116,967	3,254,823
Other current expenses	688,000	735,000
Debt service	360,626	360,626
Administrative fee - General Fund	-	458,609
	<u>3,165,593</u>	<u>4,809,058</u>
Contractual Fire Agreements:		
Coop forest management	24,100	24,100
	<u>24,100</u>	<u>24,100</u>
Tax Collector -		
Contractual services,		
Non ad valorem assessments	205,000	200,000
	<u>205,000</u>	<u>200,000</u>
Addressing Department -		
Personal services	58,424	62,222
Other current expenses	38,600	31,200
	<u>97,024</u>	<u>93,422</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
Solid Waste Service		
Contracted services - residential pickup	2,400,000	2,400,000
Residential tippage fees	900,000	1,115,000
Contracted services - roadside pickup	135,000	135,000
Contracted services - county facilities	60,000	60,000
Administrative fee - General Fund	-	135,594
	<u>3,495,000</u>	<u>3,845,594</u>
Community recreation centers -		
Other current expenses	72,000	-
	<u>72,000</u>	<u>-</u>
Spring Hollow		
Utilities	1,200	1,200
Transfer to Road Improvement Fund	2,000,000	2,000,000
Total appropriations	<u>9,825,182</u>	<u>11,614,861</u>
 RESERVES		
Equipment reserve	-	678,000
Capital reserve	929,732	929,732
Cash balances forward	2,341,155	3,909,028
Contingency	782,518	1,161,486
Total reserves	<u>4,053,405</u>	<u>6,678,246</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 13,878,587</u></u>	<u><u>\$ 18,293,107</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
COURT SERVICES FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
Taxes:		
Small County surtax	\$ 190,000	\$ 215,000
Fines and Forfeitures -		
Technology surcharges -\$2	62,000	68,000
Optional Court costs - \$65	80,000	75,000
Interest	1,000	500
Total revenues	<u>333,000</u>	<u>358,500</u>
Less: 5% of revenues	<u>(16,650)</u>	<u>(17,925)</u>
	316,350	340,575
Estimated beginning cash	600,000	800,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 916,350</u></u>	<u><u>\$ 1,140,575</u></u>
 APPROPRIATIONS:		
General Government Services:		
General Fund administration	<u>\$ 17,000</u>	<u>\$ 12,753</u>
 Judicial:		
County Court		
Personal services	35,227	36,013
Other current expenses	25,000	25,000
	<u>60,227</u>	<u>61,013</u>
State Attorney		
Other current expenses	16,427	27,515
Technology	54,390	58,076
	<u>70,817</u>	<u>85,591</u>
Public Defender		
Other current expenses	8,336	9,236
Technology	12,876	12,876
	<u>21,212</u>	<u>22,112</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
COURT SERVICES FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
Court Support Service		
Technology	<u>36,772</u>	<u>42,937</u>
Guardian ad Litem		
Other current expenses	<u>41,440</u>	<u>46,907</u>
Optional Court Costs		
Legal aid	18,620	17,813
Law library	18,620	17,813
Drug Court	18,620	17,813
Innovations (Teen Court)	<u>18,620</u>	<u>17,813</u>
	<u>74,480</u>	<u>71,252</u>
Total appropriations	<u>321,948</u>	<u>342,565</u>
RESERVES		
Cash balance forward	562,207	763,753
Contingency	<u>32,195</u>	<u>34,257</u>
Total reserves	<u>594,402</u>	<u>798,010</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 916,350</u></u>	<u><u>\$ 1,140,575</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
State grants:		
Consolidated waste grant	\$ 70,580	\$ 70,580
Charges for services:		
Class I	1,550,000	2,200,000
Class III	300,000	475,000
Tires	25,000	25,000
	<u>1,875,000</u>	<u>2,700,000</u>
Miscellaneous:		
Interest	60,000	25,000
	<u>2,005,580</u>	<u>2,795,580</u>
Less: 5% of revenues	(100,279)	(139,779)
Total revenues	<u>1,905,301</u>	<u>2,655,801</u>
Estimated unreserved beginning cash	5,500,000	4,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 7,405,301</u></u>	<u><u>\$ 6,655,801</u></u>
 APPROPRIATIONS		
Winfield Landfill operations:		
Personal services	\$ 677,114	\$ 657,659
Other current expenses	833,400	826,100
Capital outlay - equipment replacement	400,000	535,000
Capital outlay - cell 4 construction	3,493,050	-
	<u>5,403,564</u>	<u>2,018,759</u>
Central Landfill:		
Annual long-term care	<u>143,000</u>	<u>140,000</u>
Tire Disposal:		
Contractual services	50,000	50,000
	<u>5,596,564</u>	<u>2,208,759</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>5,791,564</u>	<u>2,403,759</u>
Other reserves:		
Equipment replacement reserve	-	500,000
Landfill expansion reserve	-	300,000
Cash balance forward	1,384,377	1,364,576
Contingency	229,360	2,087,466
Total reserves	<u>1,613,737</u>	<u>4,252,042</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 7,405,301</u></u>	<u><u>\$ 6,655,801</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY ENHANCEMENT FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
Intergovernmental revenue:		
State grants:		
Library equalization	\$ 149,871	\$ 164,150
Interest earnings	1,000	400
Contributions	500	-
Total revenue	<u>151,371</u>	<u>164,550</u>
Less: 5% of revenues	<u>(7,569)</u>	<u>(8,228)</u>
	143,802	156,322
Estimated beginning cash	900,000	700,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 1,043,802</u></u>	<u><u>\$ 856,322</u></u>
APPROPRIATIONS		
Library Enhancements:		
Personal services	\$ 472,371	\$ 474,959
Other current expenses	53,350	56,501
Capital outlay	55,000	55,000
	<u>580,721</u>	<u>586,460</u>
Literacy program:		
Personal services	31,404	32,146
Other current expenses	175	175
Capital books	1,000	1,000
	<u>32,579</u>	<u>33,321</u>
West Branch:		
Personal services	103,120	106,902
Other current expenses	37,400	33,400
Capital outlay	11,000	11,000
	<u>151,520</u>	<u>151,302</u>
Total appropriations	<u><u>764,820</u></u>	<u><u>771,083</u></u>
Reserves:		
Future enhancements	57,047	-
Cash balance forward	145,455	-
Contingency	76,480	85,239
Total reserves	<u>278,982</u>	<u>85,239</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 1,043,802</u></u>	<u><u>\$ 856,322</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final	Final
	Budget	Budget
REVENUES		
Seized contraband	\$ 5,000	\$ 5,000
Interest earnings	100	100
Estimated beginning cash	25,000	15,000
TOTAL REVENUES AND BALANCES	<u>\$ 30,100</u>	<u>\$ 20,100</u>
APPROPRIATIONS AND RESERVES		
Sheriff's Department expenditures	\$ 5,000	\$ 5,000
Reserve for law enforcement expenditures	25,100	15,100
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 30,100</u>	<u>\$ 20,100</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 645,000	\$ 780,000
Grant - State of Florida	61,000	52,500
Miscellaneous		
Sign advertising	18,000	12,000
Landscape sponsor	5,000	7,000
Interest	1,000	500
Total revenue	<u>730,000</u>	<u>852,000</u>
Less: 5% of revenues	<u>(36,500)</u>	<u>(42,600)</u>
	693,500	809,400
Estimated beginning cash	600,000	900,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 1,293,500</u></u>	<u><u>\$ 1,709,400</u></u>
 APPROPRIATIONS		
Tourism Promotion		
Personal services	<u>\$ 157,303</u>	<u>\$ 164,850</u>
Other current expenses		
Local event promotion	20,000	20,000
Printing	-	11,000
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	10,000	10,000
Transfer to general-administration	14,000	26,071
Advertising	-	8,500
Billboards	20,000	20,000
Contracted services	-	-
Insurance (includes sign)	5,000	5,500
Utilities	6,200	6,200
Operating supplies	2,500	2,500
Repairs & maintenance	5,000	3,000
Travel	6,000	6,000
Communications	4,000	4,500
Sign maintenance	4,000	4,000
Highway beautification	12,500	-
Training	-	5,000
Research	-	5,000
Dues & subscriptions	-	10,000
	<u>120,700</u>	<u>158,771</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final	Final
	Budget	Budget
REVENUES:		
Federal grants	\$ 520,701	\$ 260,000
Estimated Beginning Cash	-	-
Total Revenues and Balances	<u>\$ 520,701</u>	<u>\$ 260,000</u>
APPROPRIATIONS		
Administration	\$ 68,287	\$ 60,000
Housing rehabilitation	444,553	200,000
Temporary relocation	2,250	-
Water hookups	5,611	-
Total appropriations	<u>520,701</u>	<u>260,000</u>
RESERVES		
Contingency	-	-
Cash balances forward	-	-
	-	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 520,701</u>	<u>\$ 260,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
NEIGHBORHOOD STABILIZATION PROGRAM
For the Year Ending September 30, 2014

	2012-13	2013-14
	Final	Final
	Budget	Budget
REVENUES:		
Federal grants	\$ 1,029,844	\$ 406,874
Estimated Beginning Cash	-	-
Total Revenues and Balances	\$ 1,029,844	\$ 406,874
 APPROPRIATIONS		
Administration	\$ 70,000	\$ 30,000
Property acquisition	317,700	130,510
Property rehabilitation	614,930	246,364
Housing counseling	3,914	-
Homeownership assistance	22,910	-
Total appropriations	1,029,454	406,874
 RESERVES		
Contingency	-	-
Cash balances forward	-	-
	-	-
TOTAL APPROPRIATIONS AND RESERVES	\$ 1,029,454	\$ 406,874

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final	Final
	Budget	Budget
REVENUES		
State grants - SHIP	\$ 350,000	\$ 350,000
Interest	-	-
Estimated beginning cash	-	-
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 350,000</u>
APPROPRIATIONS		
Administration	\$ 35,000	\$ 10,500
Housing assistance	315,000	339,500
TOTAL APPROPRIATIONS	<u>\$ 350,000</u>	<u>\$ 350,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
ROAD IMPROVEMENT DEBT SERVICE FUND
For the Year Ending September 30, 2014

	2012-13	2013-14
	Final	Final
	Budget	Budget
REVENUES		
Taxes:		
Local Option Gasoline Tax	\$ 800,000	\$ 800,000
	800,000	800,000
Interest earnings	1,500	-
	801,500	800,000
NON-REVENUES		
Less: 5% revenues	(40,075)	(40,000)
	761,425	760,000
Estimated beginning cash	1,500,000	900,000
TOTAL REVENUES AND BALANCES	\$ 2,261,425	\$ 1,660,000
 APPROPRIATIONS		
Transfer to Road Improvement Fund	\$ 1,500,000	\$ 900,000
Debt Service - Principal	400,000	613,973
Debt Service - Interest	250,000	55,137
Reserve for debt service	111,425	90,890
TOTAL APPROPRIATIONS AND RESERVES	\$ 2,261,425	\$ 1,660,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Intergovernmental		
Half-cent Sales tax	\$ 1,500,000	\$ 1,125,000
Economic Development Transportation Fund Grant	780,000	-
Catalyst REDI Grant	-	-
	<u>2,280,000</u>	<u>1,125,000</u>
Miscellaneous		
Interest- Other	100	2,000
	<u>100</u>	<u>2,000</u>
Total operating revenue	<u>2,280,100</u>	<u>1,127,000</u>
Less: 5% revenues	<u>(114,005)</u>	<u>(56,350)</u>
	<u>2,166,095</u>	<u>1,070,650</u>
Interfund transfers		
General fund	-	-
Estimated beginning cash	1,300,000	1,700,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 3,466,095</u></u>	<u><u>\$ 2,770,650</u></u>
APPROPRIATIONS		
Economic environment		
Administration		
Personal services	\$ 171,966	\$ 182,710
Other current expenses	86,000	99,640
	<u>257,966</u>	<u>282,350</u>
Economic Projects:		
CTI project		
Construction	780,000	-
	<u>780,000</u>	<u>-</u>
Target Project:		
Debt service		
Interest	381,655	397,931
Principal	108,143	91,867
	<u>489,798</u>	<u>489,798</u>
Transfer to Utility fund	300,000	300,000
Total appropriations	<u>1,827,764</u>	<u>1,072,148</u>
RESERVES		
Contingency	182,776	107,215
Cash balances forward	1,455,555	1,591,287
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 3,466,095</u></u>	<u><u>\$ 2,770,650</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
Water sales	\$ 17,000	\$ 20,000
Sewer sales	12,500	8,600
Connection fees	1,000	100
Water capacity fees	5,000	5,500
Sewer capacity fees	1,000	-
Regulatory assessment fees	10,000	5,000
Total revenues	<u>46,500</u>	<u>39,200</u>
Less 5% of revenues	<u>(4,512)</u>	<u>(1,960)</u>
	41,988	37,240
Transfer from Economic Development Fund	300,000	300,000
Estimated beginning cash	50,000	50,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 391,988</u></u>	<u><u>\$ 387,240</u></u>
APPROPRIATIONS		
Administration		
Operating expenses:		
Administration fee -General Fund	-	8,306
Professional Services	3,000	3,000
	<u>3,000</u>	<u>11,306</u>
Water plant:		
Operating expenses:		
Operator contract	20,000	15,000
Utilities	5,800	7,200
Repairs and Maintenance	6,000	6,000
Operating Supplies	10,000	12,000
	<u>41,800</u>	<u>40,200</u>
Sewer plant:		
Operating expenses:		
Operator contract	20,000	11,000
Utilities	8,000	16,000
Insurance	3,300	3,500
Repairs and Maintenance	6,000	10,000
Operating Supplies	2,400	8,000
	<u>39,700</u>	<u>48,500</u>
Total operating expenses	<u>84,500</u>	<u>100,006</u>
Debt service:		
Principal	105,668	97,668
Interest	30,286	37,853
Total debt service	<u>135,954</u>	<u>135,521</u>
Total appropriations	<u>220,454</u>	<u>235,527</u>
RESERVES		
Contingency	22,045	23,553
Cash balances forward	149,489	128,160
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 391,988</u></u>	<u><u>\$ 387,240</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final Budget	Final Budget
REVENUES		
DOT SCOP grants:		
Academic Avenue	\$ 936,608	\$ -
	<u>936,608</u>	<u>-</u>
Non ad valorem assessments		
Rolling Oaks	15,000	-
River Manor	20,000	-
	<u>35,000</u>	<u>-</u>
Interest revenue	1,000	-
	972,608	-
Less - 5% of general revenues	(48,630)	-
	<u>923,978</u>	<u>-</u>
Estimated beginning cash	1,000,000	300,000
Transfer from MSBU	2,000,000	2,000,000
Transfer from Road Improvement Debt Service	1,500,000	900,000
Transfer from Connector Roads	-	1,000,000
Transfer from Transportation Trust	1,000,000	1,000,000
Loan Proceeds	-	-
TOTAL REVENUES AND BALANCES	<u>\$ 6,423,978</u>	<u>\$ 5,200,000</u>
APPROPRIATIONS		
Road Construction Projects		
Herlong Road	\$ -	\$ 941,924
Old Wire Road	-	374,500
Academic Avenue	936,608	-
Washington Street	445,000	-
District III Resurfacing	800,000	-
Brim Street	890,000	1,937,591
Bishop Road	900,000	900,000
English/LM Aaron	800,000	800,000
Bell Street	-	222,030
Countywide Resurfacing	1,000,000	-
Total appropriations	<u>5,771,608</u>	<u>5,176,045</u>
RESERVES		
Contingency	577,161	23,955
Reserve for future construction	75,209	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 6,423,978</u>	<u>\$ 5,200,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CONNECTOR ROAD PROJECT FUND

For the Year Ending September 30, 2014

	<u>2012-13</u>	<u>2013-14</u>
	Final	Final
	Budget	Budget
REVENUES		
State grants		
County Incentive Grant	\$ -	\$ -
Interest earnings	8,000	4,000
	<u>8,000</u>	<u>4,000</u>
Less 5% of revenues	(400)	(200)
Total revenues	<u>7,600</u>	<u>3,800</u>
Other revenues loan proceeds	4,470,000	-
Estimated beginning cash	4,000,000	6,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 8,477,600</u></u>	<u><u>\$ 6,003,800</u></u>
APPROPRIATIONS		
Connector Road Project:		
Project supervision:		
General fund administration	\$ 20,000	\$ 25,000
	<u>20,000</u>	<u>25,000</u>
Connector Road Project:		
Purchase of rights of way	500,000	500,000
Design engineering	950,000	400,000
Transfer to Road Improvement Fund	-	1,000,000
Road construction	7,000,000	4,000,000
Total appropriations	<u>8,450,000</u>	<u>5,925,000</u>
RESERVES		
Contingency	7,600	78,800
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 8,477,600</u></u>	<u><u>\$ 6,003,800</u></u>