

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

PO Box 1529 Lake City, FL 32056-1529

Meeting Location

Columbia County School Board Admin. Complex
372 West Dural Street, Lake City, FL 32055

AGENDA • FY 2011 – 2012 Budget Workshop

February 15, 2011 • 5:00 P.M.

Invocation (Commissioner Stephen E. Bailey)

Pledge to U.S. Flag


Comments by Jody DuPree, Board Chairman

Presentation of Budget Review Outline

Questions/Comments by Board of County Commissioners

Discussion of Goals and Objectives for FY 2011-2012

Discussion of Workshop(s) Calendar

Columbia County is now run like the [Grand Duchy of DuPree](#) where public and press comments and questions are unwelcome. 



REVIEW AND DISCUSSION OUTLINE

- **OVERALL BUDGET PROCESS**
- **COLUMBIA COUNTY, FLORIDA
FY 11-12 BUDGET**

1.) LEGAL REQUIREMENTS

- A.) STATE CONSTITUTION
- B.) FLORIDA STATUTES
- C.) COUNTY CHARTER
- D.) DEPARTMENT RULES

2.) REVENUE OPTIONS

- A.) CONSTITUTIONAL
 - 1.) AD VALOREM TAXES
 - 2.) CONSTITUTIONAL FUEL TAX

- B.) LEGISLATIVE
 - 1.) HALF CENT SALES TAX
 - 2.) COUNTY REVENUE SHARING
 - 3.) COUNTY FUEL TAX
 - 4.) SALES AND USE TAXES
 - 5.) MOBILE HOME LICENSE TAX
 - 6.) INSURANCE LICENSE TAX
 - 7.) ALCOHOLIC BEVERAGE LICENSE TAX
 - 8.) STATE HOUSING INITIATIVES PARTNERSHIP
 - 9.) EMERGENCY MANAGEMENT ASSISTANCE
 - 10.) FUEL TAX REFUNDS AND CREDITS
 - 11.) WIRELESS ENHANCED 9-1-1 FEE
 - 12.) OCCUPATIONAL LICENSE TAX
 - 13.) 9-1-1 FEE
 - 14.) INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM
 - 15.) SMALL COUNTY SURTAX
 - 16.) LOCAL OPTION FUEL TAXES
 - a.) Ninth Cent
 - b.) 1-6 Cents Local Option
 - c.) 1 -5 Cents Local Option
 - 17.) TOURIST DEVELOPMENT TAXES
 - 18.) LIBRARY EQUALIZATION

C.)HOME RULE REVENUE SOURCES

- 1.) SPECIAL ASSESSMENTS
- 2.) USER FEES AND SERVICE CHARGES
- 3.) UTILITY FEES

3.) EXPENDITURES (BASED ON FY 10-11 BUDGET)

- A.) GENERAL FUND
 - 1.) General Government Services
 - 2.) Public Safety
 - 3.) Physical Environment
 - 4.) Economic Environment
 - 5.) Human Services
 - 6.) Culture/Recreation
- B.) TRANSPORTATION TRUST FUND
- C.) MUNICIPAL SERVICES FUND
- D.) COURT SERVICES FUND
- E.) LANDFILL ENTERPRISE FUND
- F.) LIBRARY ENHANCEMENT FUND
- G.) SPECIAL LAW ENFORCEMENT FUND
- H.) TOURIST DEVELOPMENT TAX FUND
- I.) INDUSTRIAL DEVELOPMENT
- AUTHORITY J.) LOCAL HOUSING ASSISTANCE FUND
- K.) ROAD IMPROVEMENT DEBT SERVICE FUND
- L.) ECONOMIC DEVELOPMENT FUND
- MOTILITIES FUND
- N.) ROAD IMPROVEMENT FUND
- O.) CONNECTOR ROADS PROJECT FUND