



2009-2010 Budget Workshop

Wednesday, July 22, 2009
School Board Administrative Complex

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
 MAJOR REVENUE ALLOCATIONS
 2009-10 FLOOR BUDGET
 July 15, 2009

	2006-07	2007-08	TOTALS 2008-09	2009-10	General	Transportation Trust	Municipal Services (MSBU)	Court Services	Economic Development	Road Improvement Debt Service	Tourist Development	Road Improvement
Ad Valorem Taxes	\$ 20,005,487	\$ 20,637,005	\$ 20,393,117	20,076,441	\$ 20,076,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,013,000	1,175,000	1,015,000	295,000	194,000	26,000	40,000	5,000	5,000	-	5,000	20,000
State Revenue Sharing	1,475,964	1,445,878	1,380,000	1,130,000	-	540,000	500,000	90,000	-	-	-	-
Half-Cent Sales Tax-Regular	4,175,823	4,332,628	3,720,000	3,200,000	-	-	1,600,000	-	1,600,000	-	-	-
Fiscally Constrained	552,088	728,491	670,000	690,000	-	690,000	-	-	-	-	-	-
Communications Services Tax	272,028	272,893	256,997	260,000	-	-	260,000	-	-	-	-	-
Tourist Development Tax	445,510	462,035	395,000	375,000	-	-	-	-	-	-	375,000	-
Voted Gas Tax	616,219	607,839	550,000	565,000	-	565,000	-	-	-	-	-	-
Racing Tax	223,250	223,250	223,250	223,250	-	-	223,250	-	-	-	-	-
Local Option Gas Tax	2,491,573	2,457,815	2,150,000	2,250,000	-	1,450,000	-	-	-	800,000	-	-
Constitutional Gas Tax	1,514,637	1,516,640	1,488,284	1,365,000	-	1,365,000	-	-	-	-	-	-
County Gas Tax	685,536	686,428	640,000	605,000	-	605,000	-	-	-	-	-	-
Small County Surtax	6,834,336	6,898,574	5,600,000	5,200,000	3,700,000	1,320,000	-	180,000	-	-	-	-
	<u>\$ 40,305,451</u>	<u>\$ 41,444,476</u>	<u>\$ 38,481,648</u>	<u>\$ 36,234,691</u>	<u>\$ 23,970,441</u>	<u>6,561,000</u>	<u>2,623,250</u>	<u>* 180,000</u>	<u>\$ 1,605,000</u>	<u>\$ 800,000</u>	<u>\$ 380,000</u>	<u>j 20,000</u>

Increase/(Reduction) in revenues from

2007 to 2008

\$ 1,139,025

2008 to 2009

\$ (2,962,828)

2009 to 2010

\$ (2,246,957)

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET BALANCING STRATEGY
2009-10 FLOOR BUDGET**

OVERALL BUDGET IMPACTS

1. Decrease in Revenues	\$ (2,246,957)	
Less: statutory 5%	112,348	\$ (2,134,609)
2. Increase in health insurance		(126,355)

BEGINNING BUDGET DEFICIT \$ (2,260,964)

ACTIONS TO BALANCE FLOOR BUDGET

1. Inclusion of Amendment 1 Relief as recurring revenue, net		\$ 777,100
2. Delete Jail recurring capital outlay		150,000
3. Reduce (increase) operating expense line items:		
General Fund	\$ 134,782	
Transportation Trust	(81,591)	
Municipal Services	170,100	
Court Services	210	
		223,501
4. Delete/reduce funding to outside agencies		77,600
5. Delete 32 BCC employees	1,209,269	
Less: funded by dedicated revenue	(217,931)	
		991,338
6. Other miscellaneous differences		41,425
TOTAL		\$ 2,260,964

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET BALANCING STRATEGY
2009-10 FLOOR BUDGET**

REVENUE ENHANCEMENT ALTERNATIVES

TYPE	BUDGET EFFECT	EQUIVALENT JOBS
1. Increase Court Facility Surcharge from \$15 to \$30	\$ 152,000	4.0
2. Increase Tourist Development Tax from \$.02 to \$.03 to defray Landscape Department sports related costs	178,125	4.7
3. Use "rolled back rate" of 8.438 instead of current 7.891 mills	1,322,104	35.0
4. Reduce Constitutional Officer Budgets by 1%		
Clerk of Courts	4,050	
Property Appraiser	11,437	
Tax Collector	7,500	
Sheriff	122,584	
Supervisor of Elections	5,943	
	151,514	4.0
5. Roll back current year cost of living adjustment	1,354,442	36.0



Additional Discussion Items

- 1) Industrial Development Authority - *Do we leave as a fund or do we create a new department?*
- 2) Lease Space - Current plans for Court Administration
- 3) Building Department Fee Increase
- 4) Vacant Land Fire Assessment
- 5) Recycling
- 6) Regional Conflict Counsel