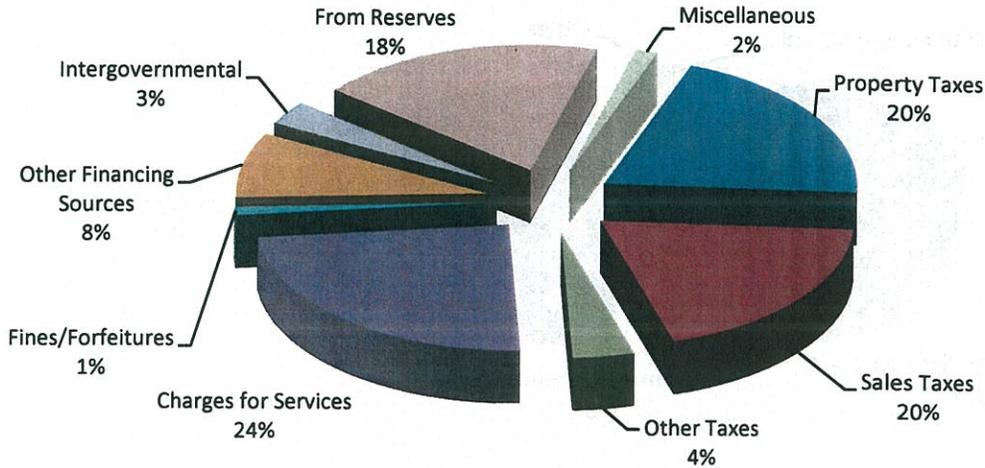


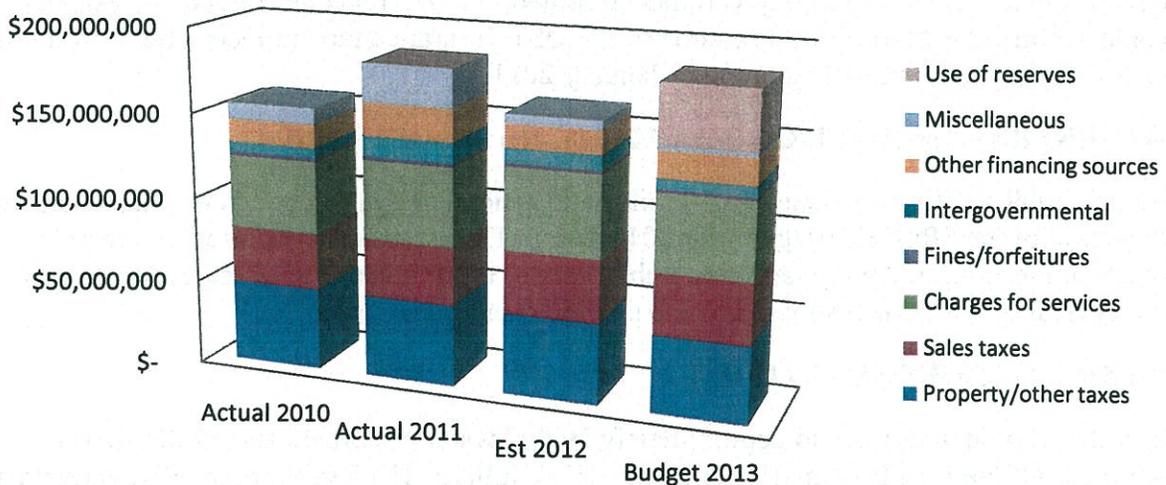
REVENUE SUMMARY

Columbia County derives its revenues from nine basic categories: Property Taxes, Sales Taxes, Other Taxes, Charges for Services, Fines and Forfeitures, Intergovernmental, Miscellaneous, and Use of Reserves. The following revenue section includes a summary of revenues for all major funds, an analysis of revenues by category and a revenue budget history for each fund.

FY 2013 Budgeted Revenues – All Funds



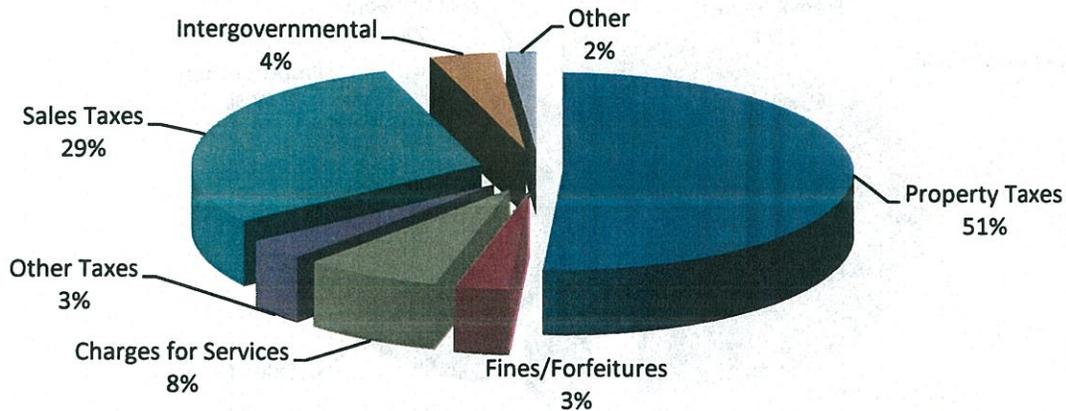
REVENUES 2010 - 2013



GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 54% and local option sales taxes account for 29%, for a total of 83% of General Fund revenues. Other sources of revenue for the General Fund include fines and forfeitures from the court system, charges for services from Planning and Recreation, intergovernmental revenues, and miscellaneous income. Budgeted revenues for the General Fund for FY 2013 total \$55,994,971.

FY 2013 Budgeted Revenues – General Fund



SPLOST 2006-2010

The primary source of revenue for this fund is the 1% tax on sales generated within the County. These funds are used for capital projects in the areas of transportation, recreation, county facilities, public safety, and intergovernmental projects. Other revenues include investment income and interfund transfers. The current SPLOST program ended in December 2010 but was renewed for another 6 years beginning in January 2011.

2009 GENERAL OBLIGATION BOND/2011-2016 SPLOST FUND

In March 2009, the County issued \$38.0 million in general obligation bonds in connection with the renewal of the SPLOST program for 2011-2016. These funds will be used for capital projects in the areas of county facilities, public safety, water projects, and recreation projects. Other revenues include investment income and interfund transfers.

WATER AND SEWERAGE FUND

This utility provides services to approximately 39,000 water customers and 32,000 sewer customers. Of the total budgeted revenues of \$27.4 million, \$16.5 million, or 60%, is derived from water sales and \$9.0 million, or 33%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

REVENUE ANALYSIS

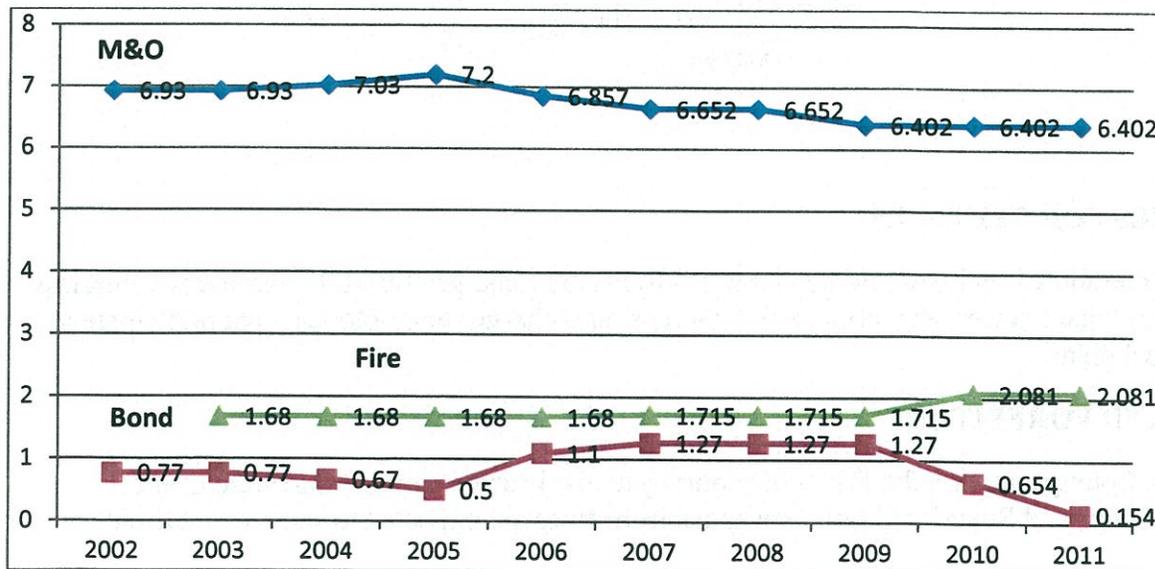
PROPERTY AND OTHER TAXES

This category includes general property taxes for the General Fund, Fire Services Fund, and the 2007 General Obligation Bond Debt Service Fund. Other taxes include revenues from cablevision, real estate transfer taxes, intangible taxes, alcohol taxes, and occupational taxes.

For calendar year 2011, the maintenance and operations portion of the millage rate, which is accounted for within the General Fund; the fire millage rate, which is applied only to the unincorporated area of the County; and the debt service millage rate were 6.402 mills, 2.081 mills, and 0.654 mills, respectively, for a total millage rate for the County of 9.137 mills, a reduction of 0.25 mills from the previous year. For calendar year 2012, the millage rate for debt service has been reduced from 0.654 mills to 0.154 mills, reducing the total millage rate for the County to 8.637 mills, a reduction of 0.50 mills. In the past ten years, the County has only increased the total millage rate twice: in 2004 to implement the Fire Services Fund and in 2007 with the issuance of general obligation bonds.

These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2011, the school millage rate was 17.59 mills. In addition, the State of Georgia assesses .25 mills. Therefore, the total millage on property taxes for 2011 was 26.977 mills. The BOE maintained the 2012 school millage rate at 17.59; therefore, the overall millage rate for 2012 is 26.477.

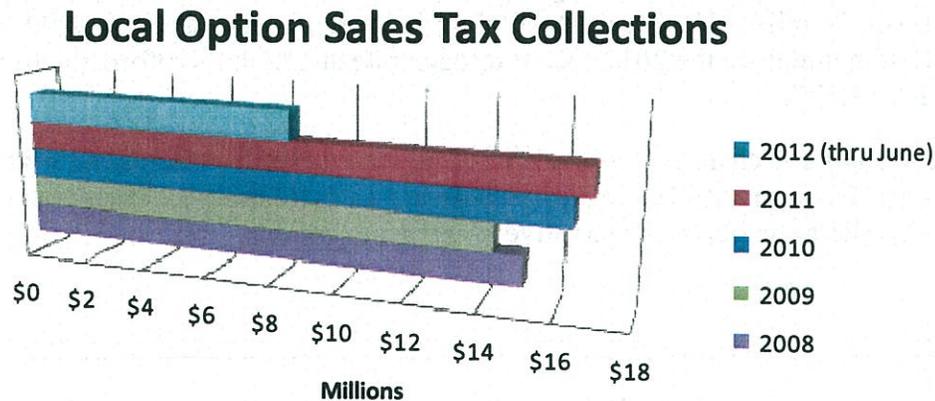
Due to the economy and changes in state legislation, the County is anticipating little growth in the 2012 digest. Therefore, the budget was prepared and balanced using a 2.0% increase in property tax revenues in order to maintain conservative revenue projections.



SALES TAXES

Sales tax revenues include 1% on sales that is accounted for within the General Fund (local option sales tax – LOST) and 1% on sales for capital purposes (special purpose local option sales tax – SPLOST). The LOST is established by state legislation but the SPLOST requires voter approval. The citizens of Columbia County recently approved to extend the SPLOST through 2016.

Collections in calendar year 2011 exhibited a moderate growth rate of 3.07% and collections during the first half of 2012 have grown at a rate of 4.97%. The average monthly LOST collection is currently \$1.4 million. Therefore, the FY 2013 General Fund budget was prepared using an average monthly collection of \$1.375 million in LOST revenues in order to maintain conservative revenue projections. The amount of SPLOST budgeted in capital projects funds was based on current reserve balances within those funds, a conservative projection of new collections, and the projected construction timeline of projects. Projects are constructed only as funds are available.



CHARGES FOR SERVICES

This revenue source includes charges for street lights; 911 charges for both landline and wireless telephones; water, sewer, and storm water charges; and charges to employees that participate in the medical plan.

FINES AND FORFEITURES

Columbia County supports the following court systems: Probate Court, Magistrate Court, Juvenile Court, and Superior Court. Revenues from fines are expected to remain at current levels.

OTHER FINANCING SOURCES

This category consists of interfund transfers and sales of property. Significant transfers include \$1.9 million from the IPTF to the Fire Services Fund to subsidize operations due to property tax revenues being insufficient to cover the costs of providing fire services, \$2.1 million from the 2007 GO Bond Fund for debt retirement, and \$11.2 million from the 11-16 SPLOST Fund for debt retirement.

INTERGOVERNMENTAL

This category includes payments in lieu of taxes, grant revenues, cost allocations among funds, and County participation with Internal Service Funds.

The County operates four Internal Service Funds: Employee Medical Plan, which is a self-insured plan; the Risk Management Fund used to account for various risk activities associated with property, automobile, and general liability exposures; the Customer Service and Information Center used to account for our 311 Center; and a Fleet Replacement Fund implemented in FY 2008, with the goal of better managing costs associated with fleet replacement. This fund consists of revenues derived from participating funds as “lease payments” and revenues obtained from the sales of surplus vehicles and equipment through an on-line auction system.

USE OF RESERVES

This category accounts for the use of reserves that have been accumulated in prior years. The majority of the \$33.8 million budgeted is used in the Capital Projects Funds as follows: the 06-10 SPLOST Fund, \$24.2 million; the 2007 GO Bond Fund, \$7.1 million. The Fleet Replacement Fund also budgeted \$1.2 million to purchase new vehicles/equipment.

MISCELLANEOUS

This category includes revenues not included in any other category, such as licenses and permits, investment income, and contributions and donations.

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS GENERAL FUND

	Actual <u>FY 2010</u>	Actual <u>FY 2011</u>	Est. Actual <u>FY 2012</u>	Budget <u>FY 2013</u>
Taxes				
Sales tax	\$ 15,637,754	\$ 16,135,031	\$ 17,166,000	\$ 16,500,000
Railroad equipment	8,650	9,408	8,633	9,500
Cablevision	797,324	685,582	720,197	700,000
General property taxes	24,721,978	24,226,454	23,954,576	24,622,034
Motor vehicle tax	2,459,831	2,357,230	2,504,523	2,125,292
Mobile home tax	63,179	53,937	58,817	54,088
Interest/penalties	176,186	311,570	234,053	150,000
Motor vehicle interest/penalties	219,571	225,203	244,152	150,000
Timber tax	23,632	13,912	15,121	18,124
Real estate transfer tax	93,843	82,382	140,602	85,000
Recording intangible tax	599,157	657,418	686,991	700,000
Alcohol taxes	1,141,822	1,204,259	1,202,688	1,000,000
Occupational taxes	837,170	857,132	918,234	920,000
Total Taxes	46,780,096	46,819,520	47,854,588	47,034,038
Licenses & Permits				
Land disturbing fees	23,074	11,498	21,276	20,000
Alcohol licenses	327,738	329,939	361,200	350,000
Sign permits	50	-	-	-
Total Licenses & Permits	350,862	341,437	382,476	370,000
Intergovernmental				
Payment in lieu of taxes	104,919	70,610	68,451	50,000
Other intergovernmental	1,899,458	1,534,760	1,778,468	1,553,991
Grants	514,505	288,137	314,088	485,366
Total Intergovernmental	2,518,882	1,893,507	2,161,007	2,089,357
Charges for Services				
Commission on tax collections	1,891,386	1,934,867	1,974,145	2,000,000
Court fees	1,067,671	1,297,251	1,314,348	1,200,000
Recreation fees	308,989	127,530	82,655	127,200
Other	629,227	969,760	866,808	891,100
Total Charges for Services	3,897,273	4,329,408	4,237,956	4,218,300
Fines & Forfeitures	2,091,889	1,869,059	1,686,762	1,721,200
Investment Income	254,111	225,706	195,814	150,000
Contributions & Donations	115,412	967	697	500
Miscellaneous				
Rental income	238,510	251,704	125,317	120,176
Other	159,953	143,801	148,787	116,400
Total Miscellaneous	398,463	395,505	274,104	236,576
Other Financing Sources				
Interfund Transfers	575,000	175,000	175,000	175,000
Sale of property	24,862	29,755	60,085	-
Total Other Financing Sources	599,862	204,755	235,085	175,000
Total General Fund	\$ 57,006,850	\$ 56,079,865	\$ 57,028,489	\$ 55,994,971

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

	Actual <u>FY 2010</u>	Est. Actual <u>FY 2011</u>	Est. Actual <u>FY 2012</u>	Budget <u>FY 2013</u>
BUILDING STANDARDS FUND				
Licenses & permits	\$ 1,143,471	\$ 1,227,540	\$ 1,252,133	\$ 896,050
Charges for services	58,714	18,991	26,646	34,000
Investment income	4,097	5,613	-	-
Miscellaneous	3,253	2,879	6,402	5,000
Use of reserves	-	-	-	480,095
Total	\$ 1,209,535	\$ 1,255,024	\$ 1,285,181	\$ 1,415,145
LIBRARY BOARD				
Fines & forfeitures	\$ 65,466	\$ 65,506	\$ 65,348	\$ 65,000
Investment income	5,792	5,287	5,219	-
Contributions & donations	35,000	9,000	-	20,000
Miscellaneous	14,379	10,162	10,177	20,000
Use of reserves	-	-	-	-
Total	\$ 120,637	\$ 89,955	\$ 80,744	\$ 105,000
RECREATION ADVISORY BOARD				
Charges for services	\$ 23,190	\$ 25,205	\$ 20,421	\$ 22,995
Investment income	-	231	204	109
Miscellaneous	4,747	3,834	4,724	3,841
Total	\$ 27,937	\$ 29,270	\$ 25,350	\$ 26,945
STREET LIGHTS FUND				
Charges for services	\$ 1,485,211	\$ 1,633,532	\$ 1,708,979	\$ 1,605,400
Contributions & donations	24,590	16,131	19,440	15,000
Miscellaneous	-	-	1,208,940	-
Total	\$ 1,509,801	\$ 1,649,663	\$ 2,937,359	\$ 1,620,400
SHERIFF'S 911 FUND				
Charges for services	\$ 2,240,236	\$ 2,247,183	\$ 2,229,817	\$ 2,045,000
Investment income	9,392	28,045	25,130	-
Use of reserves	-	-	-	136,056
Total	\$ 2,249,628	\$ 2,275,228	\$ 2,254,947	\$ 2,181,056
DRUG COURT				
Charges for services	\$ 20,404	\$ 37,668	\$ 38,118	\$ 25,000
DRUG ABUSE & TREATMENT				
Fines & forfeitures	\$ 33,503	\$ 30,201	\$ 21,588	\$ 25,000
Investment income	20	615	633	-
Total	\$ 33,523	\$ 30,816	\$ 22,221	\$ 25,000
SUPPLEMENTAL JUVENILE SERVICES				
Charges for services	\$ 41,696	\$ 30,760	\$ 30,434	\$ 40,000
Investment income	132	1,095	956	-
Total	\$ 41,828	\$ 31,855	\$ 31,390	\$ 40,000
JAIL FUND				
Fines & forfeitures	\$ 203,208	\$ 180,224	\$ 159,797	\$ 150,000
Investment income	817	2,957	3,075	-
Total	\$ 204,025	\$ 183,181	\$ 162,872	\$ 150,000
FEDERAL ASSET SHARING				
Fines & forfeitures	\$ 20,877	\$ 20,694	\$ 17,787	\$ 20,000
Investment income	279	280	252	-
Total	\$ 21,156	\$ 20,974	\$ 18,039	\$ 20,000

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

	Actual FY 2010	Est. Actual FY 2011	Est. Actual FY 2012	Budget FY 2013
STATE CONDEMNATION FUND				
Fines & forfeitures	\$ 35,116	\$ 133,341	\$ 158,496	\$ 50,000
Investment income	83	193	135	-
Total	\$ 35,199	\$ 133,534	\$ 158,631	\$ 50,000
LODGING TAX FUND				
Taxes	\$ 586,990	\$ 631,962	\$ 650,485	\$ 662,040
Intergovernmental	4,000	-	-	-
Investment income	4,153	5,261	-	-
Miscellaneous	515	201	1,073	-
Total	\$ 595,658	\$ 637,424	\$ 651,558	\$ 662,040
MULTIPLE GRANT FUND				
Intergovernmental	\$ 16,444	\$ 248,941	\$ 109,220	\$ 5,000
FIRE SERVICES FUND				
Property taxes	\$ 6,815,018	\$ 6,962,653	\$ 8,238,648	\$ 8,224,521
Other financing sources	1,946,876	2,000,021	1,579,480	1,919,452
Total	\$ 8,761,894	\$ 8,962,674	\$ 9,818,128	\$ 10,143,973
SHERIFF'S GIFTS/DONATIONS				
Investment income	\$ 101	\$ 118	\$ 149	\$ -
Contributions & donations	18,350	20,058	54,657	20,000
Total	\$ 18,451	\$ 20,176	\$ 54,806	\$ 20,000
INSURANCE PREMIUM TAX FUND				
Taxes	\$ 3,988,630	\$ 3,879,230	\$ 4,608,082	\$ 4,600,000
Investment income	18,536	-	235,510	-
Total	\$ 4,007,166	\$ 3,879,230	\$ 4,843,592	\$ 4,600,000
COMMUNITY EVENTS FUND				
Charges for services	\$ 17,753	\$ 12,259	\$ 15,569	\$ -
Investment income	347	596	-	-
Contributions & donations	34,350	72,318	20,943	30,000
Total	\$ 52,450	\$ 85,173	\$ 36,512	\$ 30,000
GA SUP CT CK'S COOP AUTHORITY				
Charges for services	\$ -	\$ -	\$ -	\$ 10,000
Investment income	41	20	-	-
Total	\$ 41	\$ 20	\$ -	\$ 10,000
ECONOMIC INCENTIVE FUND				
Investment income	\$ 2,062	\$ -	\$ -	\$ -
Other financing sources	-	-	-	-
Total	\$ 2,062	\$ -	\$ -	\$ -
LAW LIBRARY FUND				
Charges for services	\$ 42,119	\$ 36,557	\$ (245)	\$ 30,000
Investment income	3,697	3,596	-	-
Total	\$ 45,816	\$ 40,153	\$ (245)	\$ 30,000

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS CAPITAL PROJECTS FUNDS

	Actual <u>FY 2010</u>	Est. Actual <u>FY 2011</u>	Est. Actual <u>FY 2012</u>	Budget <u>FY 2013</u>
SPLOST 2001-2005				
Intergovernmental	\$ 514,800	\$ 2,157,516	\$ 57,014	\$ -
Investment income	18,426	21,775	2,415	-
Contributions & donations	250,000	-	-	-
Use of reserves	-	-	-	134,514
Other financing sources	3	-	-	-
Total	\$ 783,229	\$ 2,179,291	\$ 59,429	\$ 134,514
2004 GENERAL OBLIGATION BONDS				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	1,911	-	-	-
Contributions & donations	-	-	-	-
Use of reserves	-	-	-	-
Other financing sources	-	-	-	-
Total	\$ 1,911	\$ -	\$ -	\$ -
SPLOST 2006-2010				
Taxes	\$ 17,821,142	\$ 9,101,465	\$ -	\$ -
Intergovernmental	388,568	111,432	-	-
Investment income	328,268	221,952	170,845	-
Use of reserves	-	-	-	24,219,390
Other financing sources	500,000	5,659,056	-	-
Total	\$ 19,037,978	\$ 15,093,905	\$ 170,845	\$ 24,219,390
2007 GENERAL OBLIGATION BONDS				
Investment income	\$ 240,602	\$ 3,703	\$ 12,578	\$ -
Contributions & donations	10,000	-	-	-
Use of reserves	-	-	-	7,082,335
Other financing sources	-	4,294,110	116,000	-
Total	\$ 250,602	\$ 4,297,813	\$ 128,578	\$ 7,082,335
2009 GENERAL OBLIGATION BONDS				
Taxes	\$ -	\$ 9,285,582	\$ 19,556,297	\$ 19,200,000
Investment income	626,659	91,055	97,375	-
Contributions & donations	40,000	-	7,500	-
Other financing sources	-	-	151,616	-
Total	\$ 666,659	\$ 9,376,637	\$ 19,812,788	\$ 19,200,000
DEBT SERVICE FUNDS				
2007 GENERAL OBLIGATION BONDS				
Taxes	\$ 5,362,819	\$ 5,472,861	\$ 3,025,058	\$ 651,229
Investment income	1,583	6,143	5,142	-
Other financing sources	-	-	4,515,278	6,099,296
Total	\$ 5,364,402	\$ 5,479,004	\$ 7,545,478	\$ 6,750,525
2004 GENERAL OBLIGATION BONDS				
Investment income	\$ 1,656	\$ 361	\$ -	\$ -
Other financing sources	4,613,219	493	-	-
Total	\$ 4,614,875	\$ 854	\$ -	\$ -
2009 GENERAL OBLIGATION BONDS				
Investment income	\$ -	\$ 52	\$ 363	\$ -
Other financing sources	\$ 3,583,390	\$ 7,039,250	\$ 7,201,850	\$ 7,202,850
Total	\$ 3,583,390	\$ 7,039,302	\$ 7,202,213	\$ 7,202,850

REVENUE BUDGET HISTORY

PROPRIETARY FUNDS ENTERPRISE FUNDS

	Actual FY 2010	Est. Actual FY 2011	Est. Actual FY 2012	Budget FY 2013
WATER AND SEWER FUND				
Charges for services	\$ 25,860,872	\$ 28,236,015	\$ 29,621,804	\$ 26,875,000
Investment income	545,022	551,895	518,902	475,000
Contributions	3,047,341	12,295,581	-	-
Miscellaneous	75,450	96,825	107,361	95,400
Other financing sources	3,510	12,828	-	-
Total	\$ 29,532,195	\$ 41,193,144	\$ 30,248,067	\$ 27,445,400
STORM WATER UTILITY FUND				
Charges for services	\$ 2,586,285	\$ 2,636,555	\$ 2,702,556	\$ 2,600,000
Investment income	11,844	29,894	28,003	30,000
Contributions	1,283,744	2,423,775	-	-
Miscellaneous	5	-	11,292	-
Use of reserves	-	-	-	-
Total	\$ 3,881,878	\$ 5,090,224	\$ 2,741,851	\$ 2,630,000
SOLID WASTE MANAGEMENT FUND				
Investment income	\$ 147,541	\$ 32,921	\$ 18,366	\$ -
Miscellaneous	9,173	8,680	10,356	10,000
Use of reserves	-	-	-	598,545
Other financing sources	45,000	-	-	-
Total	\$ 201,714	\$ 41,601	\$ 28,722	\$ 608,545
COMMUNICATIONS UTILITY				
Intergovernmental	\$ 162,356	\$ 5,992,512	\$ 5,124,485	\$ 1,581,935
Investment income	21	3,497	5,909	-
Miscellaneous	-	-	143,098	110,000
Other financing sources	1,000,000	-	16,000	-
Total	\$ 1,162,377	\$ 5,996,009	\$ 5,289,492	\$ 1,691,935
RENTAL FACILITIES FUND				
Licenses & permits	\$ -	\$ -	\$ -	\$ 1,000
Charges for services	405,907	367,736	405,034	486,000
Contributions	-	3,872,173	-	-
Miscellaneous	68,370	65,751	73,145	72,500
Other financing sources	273,000	-	-	-
Total	\$ 747,277	\$ 4,305,660	\$ 478,179	\$ 559,500
INTERNAL SERVICE FUNDS				
EMPLOYEE MEDICAL FUND				
Charges for services	\$ 5,879,214	\$ 6,160,589	\$ 6,520,532	\$ 6,105,451
Investment income	4,858	16,973	15,968	-
Miscellaneous	81,668	93,490	115,754	-
Total	\$ 5,965,740	\$ 6,271,052	\$ 6,652,254	\$ 6,105,451
RISK MANAGEMENT FUND				
Intergovernmental	\$ 1,214,838	\$ 396,187	\$ 660,759	\$ 914,819
Total	\$ 1,214,838	\$ 396,187	\$ 660,759	\$ 914,819
CUSTOMER SERVICE AND INFORMATION				
Intergovernmental	\$ 193,180	\$ 185,059	\$ 188,433	\$ 197,764
Total	\$ 193,180	\$ 185,059	\$ 188,433	\$ 197,764
FLEET REPLACEMENT FUND				
Intergovernmental	\$ 706,546	\$ 767,061	\$ -	\$ 907,371
Use of reserves	-	-	-	1,177,629
Other financing sources	1,116,889	37,329	4,753	-
Total	\$ 1,823,435	\$ 804,390	\$ 4,753	\$ 2,085,000