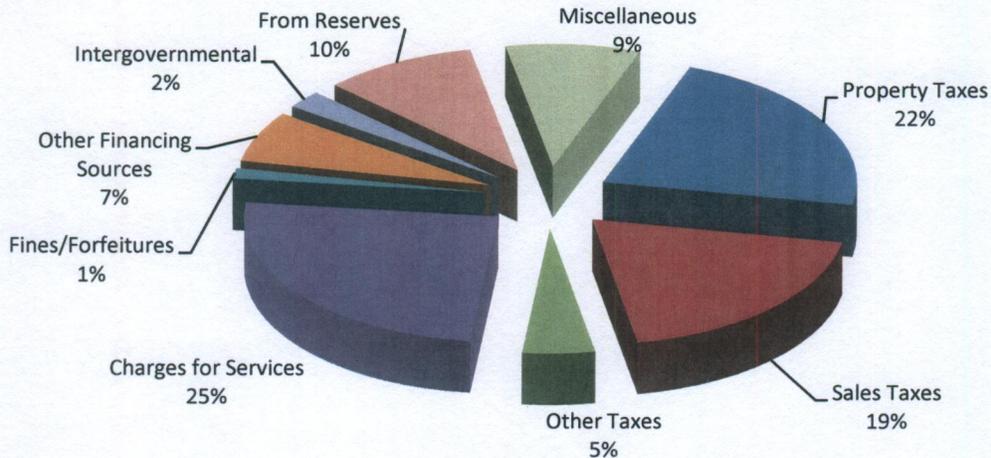


REVENUE SUMMARY

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.

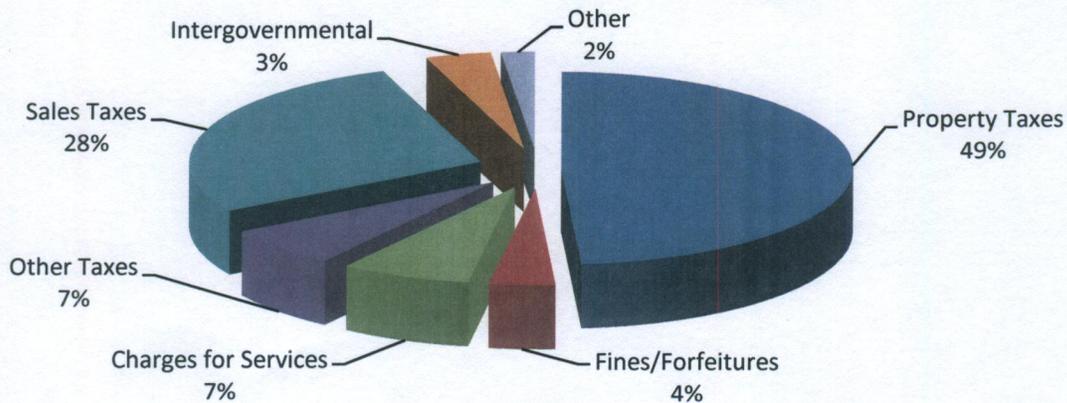
FY 2012 Budgeted Revenues – All Funds



GENERAL FUND

The General Fund revenues are derived primarily from taxes: property and other taxes account for 57% and local option sales taxes account for 27%, for a total of 84% 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 2011 total \$55,126,087.

FY 2012 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 \$27.1 million, \$16.0 million, or 59%, is derived from water sales and \$9.5 million, or 35%, is derived from sewer sales. Other revenues include water and sewer taps, investment income, and rental income.

STORM WATER UTILITY FUND

This utility was established to provide funds for storm water management services and to maintain and improve the County's storm water infrastructure. Revenues are derived from two major sources: fees charged to customers and funds provided by the County to maintain a minimum level of service.

COLUMBIA COUNTY BROADBAND UTILITY

This utility was established to account for the construction, operation, and maintenance of the infrastructure required to provide a middle-mile fiber network for our community. Currently, the primary source of revenue is the \$13.5 million grant received under the American Recovery and Reinvestment Act of 2009. The total estimated cost of the project is \$18 million. Other revenues include interfund transfers and grant matching funds from SPLOST. Future revenues will include user fees.

REVENUE ANALYSIS

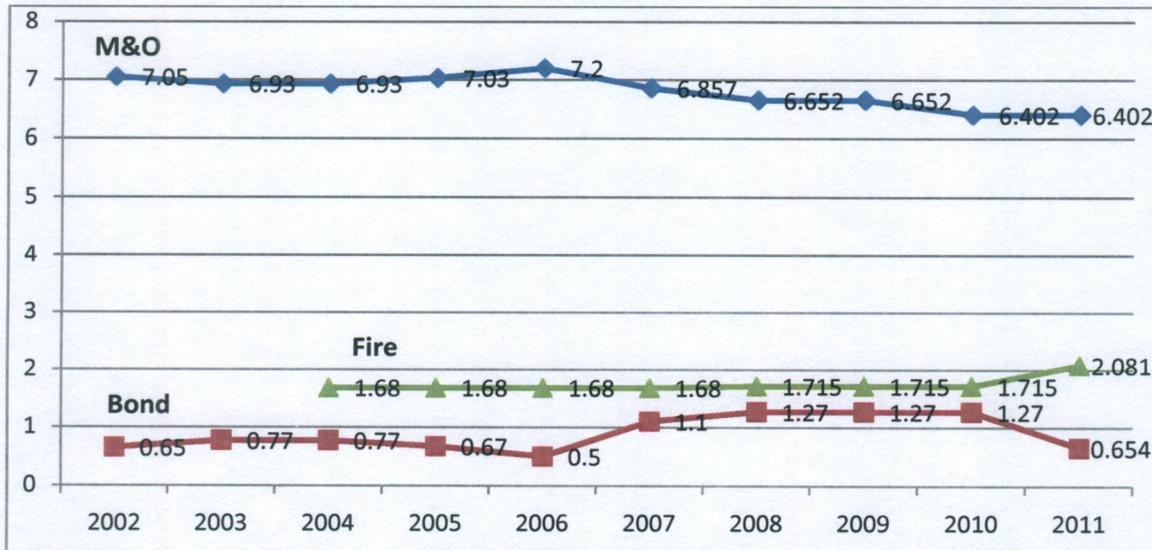
PROPERTY AND OTHER TAXES

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 2010, 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 remained at 6.402 mills, 1.715 mills, and 1.27 mills, respectively, for a total millage rate for the County of 9.387 mills. For calendar year 2011, the millage rate for debt service has been reduced from 1.27 mills to 0.654 mills, and the millage rate for fire services has been increased to 2.081 mills from 1.715 mills, reducing the total millage rate for the County to 9.137 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.

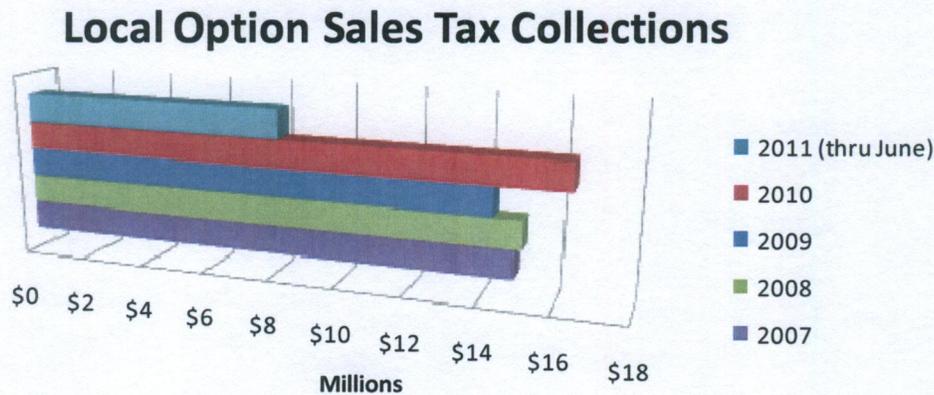
These amounts exclude the school millage rate, which the Board of Education (BOE) sets independently. In 2010, the school millage rate was 17.09 mills. In addition, the State of Georgia assesses .25 mills. Therefore, the total millage on property taxes for 2010 was 26.727 mills. Due to continued state budget reductions, the BOE increased the 2011 school millage rate to 17.59, increasing the overall millage rate for 2011 to 26.977.

In the past, Columbia County has enjoyed a healthy growth in its tax digest each year. However, due to the economy and changes in state legislation, the County is anticipating no growth, or even a slight decline, in the 2011 digest. Therefore, the budget was prepared and balanced using a 0.0% 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. Due to the slow economy, Columbia County experienced a drop in sales tax revenues during calendar year 2009, resulting in negative growth. Although collections in calendar year 2010 improved and exhibited moderate growth, slower growth has occurred during the first half of 2011. Therefore, a 5% increase in LOST revenues was projected in the FY 2012 General Fund budget 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 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 \$1.58 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 and \$10.6 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.

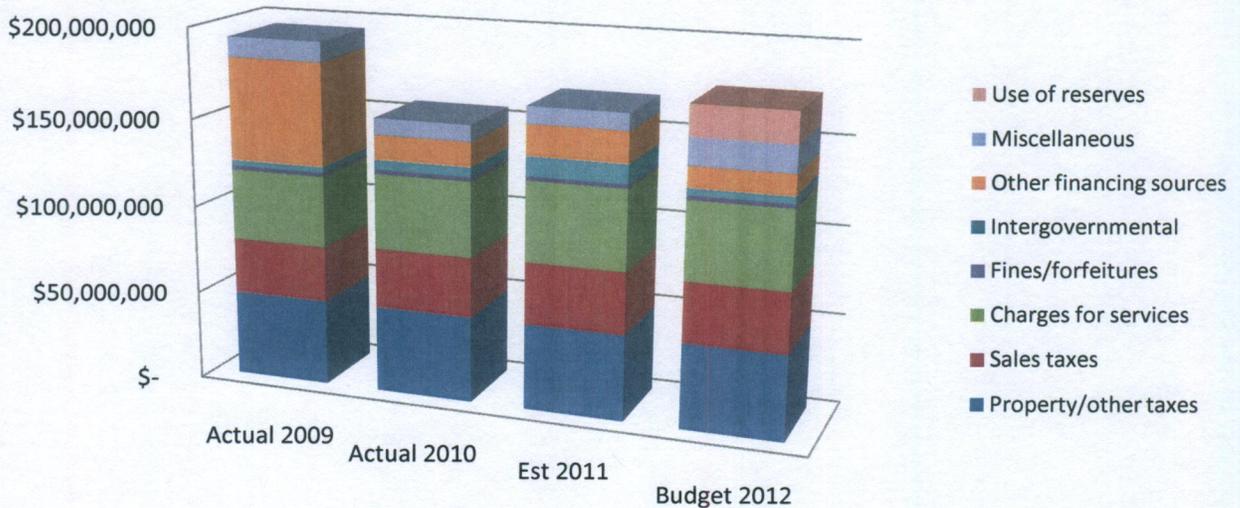
USE OF RESERVES

This category accounts for the use of reserves that have been accumulated in prior years. The majority of the \$17.13 million budgeted is used in the Capital Projects Funds as follows: the 2007 GO Bond Fund, \$1.9 million; the 01-05 SPLOST Fund, \$2.5 million; the 06-10 SPLOST Fund, \$11.4 million.

MISCELLANEOUS

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

REVENUES 2009 - 2012



REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS GENERAL FUND

	<u>Actual</u> <u>FY 2009</u>	<u>Actual</u> <u>FY 2010</u>	<u>Est. Actual</u> <u>FY 2011</u>	<u>Budget</u> <u>FY 2012</u>
Taxes				
Sales tax	\$ 14,612,918	\$ 15,637,754	\$ 16,135,031	\$ 15,477,000
Railroad equipment	8,325	8,650	9,408	9,500
Cablevision	642,669	797,324	685,582	800,000
General property taxes	24,711,177	24,721,978	24,185,223	24,290,731
Motor vehicle tax	2,343,186	2,459,831	2,357,230	2,264,740
Mobile home tax	66,997	63,179	53,937	67,085
Interest/penalties	324,456	176,186	311,570	150,000
Motor vehicle interest/penalties	219,063	219,571	225,203	150,000
Timber tax	17,953	23,632	13,912	18,772
Real estate transfer tax	134,919	93,843	82,382	150,000
Recording intangible tax	692,581	599,157	657,418	800,000
Alcohol taxes	1,078,392	1,141,822	1,204,259	1,000,000
Occupational taxes	875,087	837,170	857,132	920,400
Total Taxes	45,727,723	46,780,096	46,778,289	46,098,228
Licenses & Permits				
Land disturbing fees	11,594	23,074	11,498	20,000
Alcohol licenses	320,810	327,738	329,939	325,000
Massage licenses	24	-	-	-
Sign permits	50	50	-	-
Total Licenses & Permits	332,478	350,862	341,437	345,000
Intergovernmental				
Payment in lieu of taxes	119,883	104,919	70,610	50,000
Other intergovernmental	1,789,605	1,899,458	1,534,760	1,551,764
Grants	286,106	514,505	416,521	383,639
Total Intergovernmental	2,195,594	2,518,882	2,021,891	1,985,403
Charges for Services				
Commission on tax collections	1,923,233	1,891,386	1,934,867	2,000,000
Court fees	1,064,729	1,067,671	1,286,806	1,050,000
Recreation fees	347,925	308,989	298,643	392,200
Other	549,754	629,227	633,885	550,300
Total Charges for Services	3,885,641	3,897,273	4,154,201	3,992,500
Fines & Forfeitures				
	1,787,729	2,091,889	1,868,934	2,019,200
Investment Income				
	337,583	254,111	211,668	200,000
Contributions & Donations				
	10,371	115,412	967	500
Miscellaneous				
Rental income	239,882	238,510	226,793	118,606
Other	195,892	159,953	131,995	91,650
Total Miscellaneous	435,774	398,463	358,788	210,256
Other Financing Sources				
Interfund Transfers	190,000	575,000	175,000	175,000
Sale of property	13,000	24,862	94,269	100,000
Total Other Financing Sources	203,000	599,862	269,269	275,000
Total General Fund	\$ 54,915,893	\$ 57,006,850	\$ 56,005,444	\$ 55,126,087

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

	Actual FY 2009	Actual FY 2010	Est. Actual FY 2011	Budget FY 2012
BUILDING STANDARDS FUND				
Licenses & permits	\$ 1,303,779	\$ 1,143,471	\$ 1,227,570	\$ 992,067
Charges for services	68,161	58,714	18,991	41,250
Investment income	8,672	4,097	-	10,500
Miscellaneous	5,916	3,253	2,879	2,000
Use of reserves	-	-	-	226,209
Total	\$ 1,386,528	\$ 1,209,535	\$ 1,249,441	\$ 1,272,026
LIBRARY BOARD				
Fines & forfeitures	\$ 69,948	\$ 65,466	\$ 65,745	\$ 65,000
Investment income	10,546	5,792	2,821	5,000
Contributions & donations	-	35,000	9,000	20,000
Miscellaneous	15,301	14,379	10,012	13,000
Use of reserves	-	-	-	7,000
Total	\$ 95,795	\$ 120,637	\$ 87,577	\$ 110,000
RECREATION ADVISORY BOARD				
Charges for services	\$ 23,025	\$ 23,190	\$ 23,255	\$ 22,995
Investment income	111	-	231	109
Miscellaneous	10,951	4,747	3,834	3,841
Total	\$ 34,086	\$ 27,937	\$ 27,320	\$ 26,945
STREET LIGHTS FUND				
Charges for services	\$ 1,147,258	\$ 1,485,211	\$ 1,633,679	\$ 1,615,400
Contributions & donations	28,466	24,590	16,131	-
Total	\$ 1,175,724	\$ 1,509,801	\$ 1,649,810	\$ 1,615,400
SHERIFF'S 911 FUND				
Charges for services	\$ 2,202,252	\$ 2,240,236	\$ 2,246,647	\$ 2,085,000
Investment income	24,141	9,392	28,045	-
Total	\$ 2,226,394	\$ 2,249,628	\$ 2,274,692	\$ 2,085,000
DRUG COURT				
Charges for services	\$ 5,630	\$ 20,404	\$ 37,668	\$ 25,000
DRUG ABUSE & TREATMENT				
Fines & forfeitures	\$ 36,627	\$ 33,503	\$ 30,201	\$ 25,000
Investment income	818	20	612	-
Total	\$ 37,444	\$ 33,523	\$ 30,813	\$ 25,000
SUPPLEMENTAL JUVENILE SERVICES				
Charges for services	\$ 39,356	\$ 41,696	\$ 30,760	\$ 50,000
Investment income	1,097	132	1,095	-
Total	\$ 40,453	\$ 41,828	\$ 31,855	\$ 50,000
JAIL FUND				
Fines & forfeitures	\$ 178,318	\$ 203,208	\$ 180,224	\$ 150,000
Investment income	2,711	817	2,957	-
Total	\$ 181,030	\$ 204,025	\$ 183,181	\$ 150,000
FEDERAL ASSET SHARING				
Fines & forfeitures	\$ 67,135	\$ 20,877	\$ 12,189	\$ 20,000
Investment income	388	279	201	-
Total	\$ 67,523	\$ 21,156	\$ 12,390	\$ 20,000

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

	Actual FY 2009	Actual FY 2010	Est. Actual FY 2011	Budget FY 2012
STATE CONDEMNATION FUND				
Fines & forfeitures	\$ 25,373	\$ 35,116	\$ 125,649	\$ 50,000
Investment income	185	83	128	-
Total	\$ 25,558	\$ 35,199	\$ 125,777	\$ 50,000
COMMUNITY CENTERS				
Charges for services	\$ 390,062	\$ 405,907	\$ 330,293	\$ 462,000
Miscellaneous	62,274	68,370	61,995	77,500
Other financing sources	274,000	273,000	-	-
Total	\$ 726,336	\$ 747,277	\$ 392,288	\$ 539,500
LODGING TAX FUND				
Taxes	\$ 568,874	\$ 586,990	\$ 632,497	\$ 576,305
Intergovernmental	5,000	4,000	-	-
Investment income	7,413	4,153	-	-
Miscellaneous	620	515	201	-
Total	\$ 581,907	\$ 595,658	\$ 632,698	\$ 576,305
MULTIPLE GRANT FUND				
Intergovernmental	\$ 17,619	\$ 16,444	\$ 114,741	\$ 201,931
FIRE SERVICES FUND				
Property taxes	\$ 6,803,209	\$ 6,815,018	\$ 6,972,906	\$ 8,284,952
Other financing sources	1,331,140	1,946,876	2,000,021	1,567,102
Total	\$ 8,134,349	\$ 8,761,894	\$ 8,972,927	\$ 9,852,054
SHERIFF'S GIFTS/DONATIONS				
Investment income	\$ 184	\$ 101	\$ 77	-
Contributions & donations	17,011	18,350	18,518	20,000
Total	\$ 17,195	\$ 18,451	\$ 18,595	\$ 20,000
INSURANCE PREMIUM TAX FUND				
Taxes	\$ 4,046,652	\$ 3,988,630	\$ 3,879,230	\$ 3,800,000
Investment income	40,344	18,536	-	-
Total	\$ 4,086,996	\$ 4,007,166	\$ 3,879,230	\$ 3,800,000
COMMUNITY EVENTS FUND				
Charges for services	\$ 5,437	\$ 17,753	\$ 12,259	-
Investment income	810	347	-	-
Contributions & donations	165,901	34,350	72,944	30,000
Total	\$ 172,148	\$ 52,450	\$ 85,203	\$ 30,000
GA SUP CT CK'S COOP AUTHORITY				
Charges for services	\$ -	\$ -	\$ -	\$ 10,000
Investment income	70	41	-	-
Total	\$ 70	\$ 41	\$ -	\$ 10,000
ECONOMIC INCENTIVE FUND				
Investment income	\$ -	\$ 2,062	\$ -	-
Other financing sources	2,000,000	-	-	-
Total	\$ 2,000,000	\$ 2,062	\$ -	-
LAW LIBRARY FUND				
Charges for services	\$ 43,092	\$ 42,119	\$ (1,099)	\$ 30,000
Investment income	5,480	3,697	-	-
Total	\$ 48,572	\$ 45,816	\$ (1,099)	\$ 30,000

REVENUE BUDGET HISTORY

**GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS**

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Est. Actual FY 2011</u>	<u>Budget FY 2012</u>
SPLOST 2001-2005				
Intergovernmental	\$ 266,050	\$ 514,800	\$ 2,157,516	\$ -
Investment income	166,428	18,426	21,775	-
Contributions & donations	4,486	250,000	-	-
Use of reserves	-	-	-	2,505,000
Other financing sources	81,000	3	-	-
Total	\$ 517,965	\$ 783,229	\$ 2,179,291	\$ 2,505,000
2004 GENERAL OBLIGATION BONDS				
Intergovernmental	\$ 2,100	\$ -	\$ -	\$ -
Investment income	60,163	1,911	-	-
Contributions & donations	582	-	-	-
Use of reserves	-	-	-	-
Other financing sources	-	-	-	-
Total	\$ 62,845	\$ 1,911	\$ -	\$ -
SPLOST 2006-2010				
Taxes	\$ 16,644,367	\$ 17,821,142	\$ 9,101,465	\$ -
Intergovernmental	-	388,568	111,432	-
Investment income	434,809	328,268	221,952	-
Contributions & donations	328	-	-	-
Use of reserves	-	-	-	11,358,500
Other financing sources	154,553	500,000	5,660,032	-
Total	\$ 17,234,057	\$ 19,037,978	\$ 15,094,881	\$ 11,358,500
2007 GENERAL OBLIGATION BONDS				
Investment income	\$ 813,976	\$ 240,602	\$ 3,703	\$ -
Contributions & donations	-	10,000	-	-
Use of reserves	-	-	-	1,890,000
Other financing sources	985,032	-	4,294,110	-
Total	\$ 1,799,008	\$ 250,602	\$ 4,297,813	\$ 1,890,000
2009 GENERAL OBLIGATION BONDS				
Taxes	\$ -	\$ -	\$ 9,285,582	\$ 18,000,000
Investment income	54,886	626,659	91,055	-
Contributions & donations	-	40,000	-	-
Other financing sources	42,484,502	-	-	-
Total	\$ 42,539,388	\$ 666,659	\$ 9,376,637	\$ 18,000,000
DEBT SERVICE FUNDS				
2007 GENERAL OBLIGATION BONDS				
Taxes	\$ 5,335,258	\$ 5,362,819	\$ 5,465,186	\$ 3,776,202
Investment income	11,916	1,583	6,143	-
Other financing sources	-	-	-	2,722,434
Total	\$ 5,347,174	\$ 5,364,402	\$ 5,471,329	\$ 6,498,636
2004 GENERAL OBLIGATION BONDS				
Investment income	\$ 54,126	\$ 1,656	\$ 361	\$ -
Other financing sources	5,133,250	4,613,219	493	-
Total	\$ 5,187,376	\$ 4,614,875	\$ 854	\$ -
2009 GENERAL OBLIGATION BONDS				
Investment income	\$ -	\$ -	\$ 52	\$ -
Other financing sources	\$ -	\$ 3,583,390	\$ 7,039,250	\$ 7,039,250
Total	\$ -	\$ 3,583,390	\$ 7,039,302	\$ 7,039,250

REVENUE BUDGET HISTORY

PROPRIETARY FUNDS ENTERPRISE FUNDS

	Actual <u>FY 2009</u>	Actual <u>FY 2010</u>	Est. Actual <u>FY 2011</u>	Budget <u>FY 2012</u>
WATER AND SEWER FUND				
Charges for services	\$ 24,450,053	\$ 25,860,872	\$ 27,946,197	\$ 26,675,000
Investment income	812,853	545,022	551,895	325,000
Contributions	3,615,030	3,047,341	3,447,307	-
Miscellaneous	87,600	75,450	96,825	87,600
Other financing sources	2,166	3,510	-	-
Total	\$ 28,967,702	\$ 29,532,195	\$ 32,042,224	\$ 27,087,600
STORM WATER UTILITY FUND				
Charges for services	\$ 2,505,784	\$ 2,586,285	\$ 2,591,125	\$ 2,580,000
Investment income	29,476	11,844	29,894	10,000
Contributions	1,992,655	1,283,744	2,423,775	-
Miscellaneous	826	5	-	-
Use of reserves	-	-	-	149,749
Total	\$ 4,528,741	\$ 3,881,878	\$ 5,044,794	\$ 2,739,749
SOLID WASTE MANAGEMENT FUND				
Investment income	\$ 15,033	\$ 147,541	\$ 32,921	\$ -
Miscellaneous	2,267	9,173	8,680	-
Use of reserves	-	-	-	585,725
Other financing sources	3,488,981	45,000	-	-
Total	\$ 3,506,281	\$ 201,714	\$ 41,601	\$ 585,725
COMMUNICATIONS UTILITY				
Intergovernmental	\$ -	\$ 162,356	\$ 5,860,329	\$ 12,547,881
Investment income	-	21	3,497	-
Miscellaneous	-	-	-	100,644
Other financing sources	-	1,000,000	-	-
Total	\$ -	\$ 1,162,377	\$ 5,863,826	\$ 12,648,525
INTERNAL SERVICE FUNDS				
EMPLOYEE MEDICAL FUND				
Charges for services	\$ 5,687,952	\$ 5,879,214	\$ 6,160,589	\$ 6,105,451
Investment income	11,561	4,858	16,973	-
Miscellaneous	39,737	81,668	93,490	-
Total	\$ 5,739,251	\$ 5,965,740	\$ 6,271,052	\$ 6,105,451
RISK MANAGEMENT FUND				
Intergovernmental	\$ 421,725	\$ 1,214,838	\$ 405,575	\$ 911,925
Total	\$ 421,725	\$ 1,214,838	\$ 405,575	\$ 911,925
CUSTOMER SERVICE AND INFORMATION				
Intergovernmental	\$ 160,721	\$ 193,180	\$ 189,488	\$ 188,933
Total	\$ 160,721	\$ 193,180	\$ 189,488	\$ 188,933
FLEET REPLACEMENT FUND				
Intergovernmental	\$ 516,393	\$ 706,546	\$ 767,061	\$ 815,292
Use of reserves	-	-	-	403,708
Other financing sources	1,173,657	1,116,889	400	-
Total	\$ 1,690,050	\$ 1,823,435	\$ 767,461	\$ 1,219,000