Columbia County

FY13 Proposed Budget

II. Budget Summaries and Analysis

FY13 County Budget Summary…… p. 1

Shows FY13 proposed budget, FY12 estimated actuals, FY11 actuals and FY10 actuals for the combined Columbia County organization.

FY13 General Fund Budget Summary…… p. 2

Shows FY13 proposed General Fund budget, FY12 estimated actuals, FY11 actuals and FY10 actuals for the Columbia County General Fund.

FY13 General Fund Cash Needs Analysis …… p. 3

Shows monthly cash position (revenue minus expense) for the General Fund comparing FY12 actuals thru March 2012 and estimate thru June 2012 to FY11 actuals and FY10 actuals. This analysis is important because it tracks the cash requirement for the General Fund prior to the significant cash inflows in November of both the bulk of property tax revenue and the Secure Rural Schools federal payment.

FY13 General Fund Effective Reserve Analysis …… p. 5

From budget perspective, tracks almost a decade worth of unrestricted revenue to the General Fund's effective reserve position (contingencies + unappropriated ending balance), noting number of months of average operating costs available.

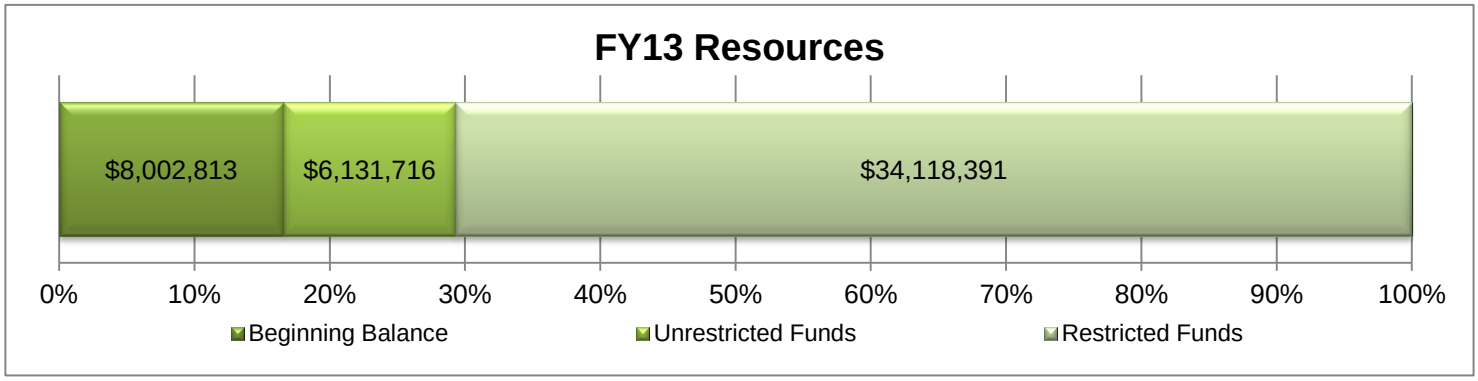
From actuals perspective, tracks almost a decade worth of actual unrestricted revenue received compared to the General Fund's actual ending fund balance, noting number of months of average operating costs the ending fund balance would cover.

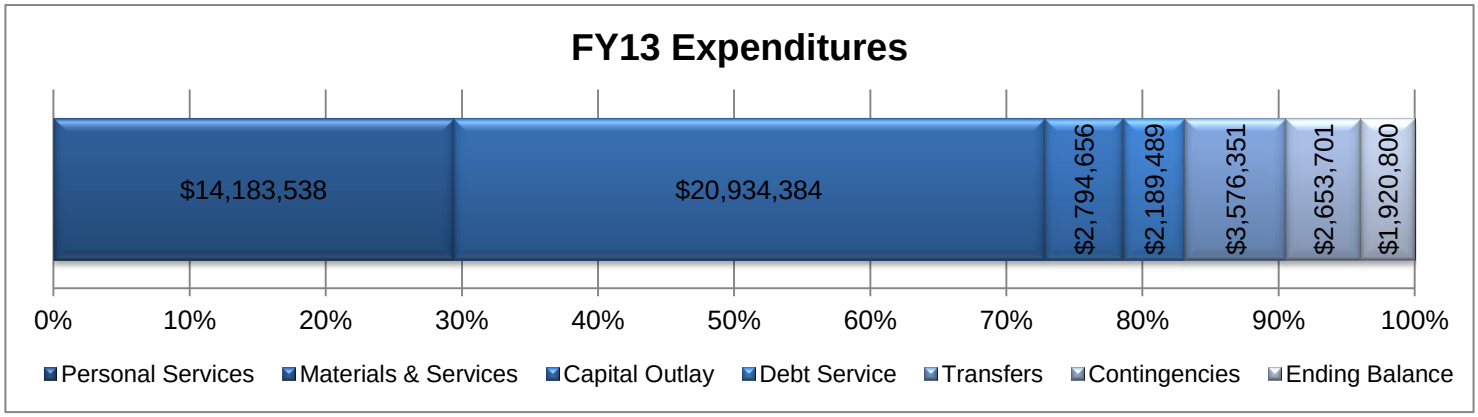
FY13 General Fund Departmental Resource Analysis…… p. 7

Shows FY13 proposed General Fund budget commitments of unrestricted resources to all component departments.

County Wide Operations Summary Data

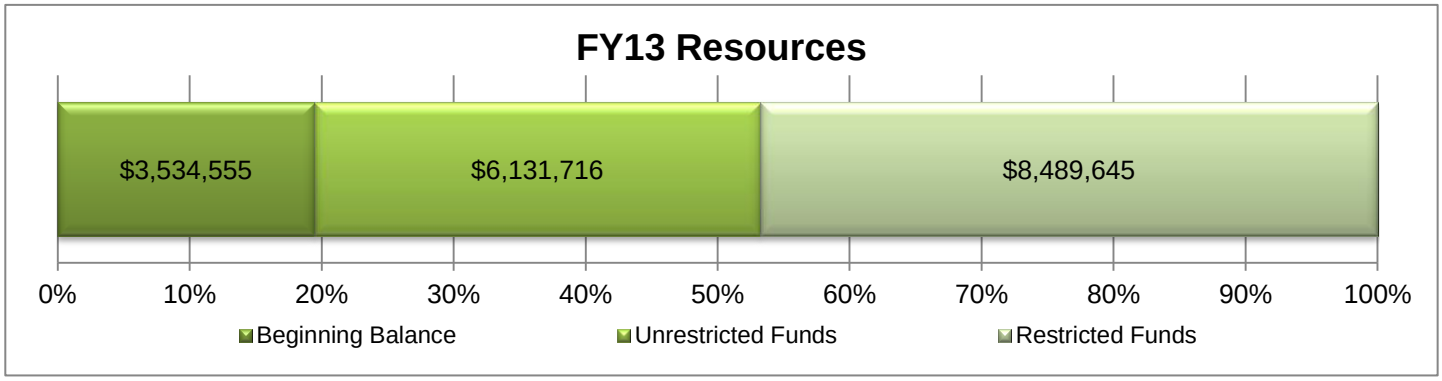
	FY13 Proposed	FY12 Year End Projection	FY12 Adopted	Budget % Change	FY11 Actual	FY10 Actual
Beginning - Unrestricted	2,101,143	3,023,170	2,895,312	-27.4%	4,246,346	5,032,250
Beginning - Restricted	5,901,670	5,356,603	4,810,986	22.7%	5,750,978	6,090,144
Total Beginning Balance	**8,002,813**	**8,379,773**	**7,706,298**	**3.8%**	**9,997,324**	**11,122,394**
FY Resources Summary:						
Property Tax	5,534,716	5,602,563	5,544,308	-0.2%	5,447,633	5,118,645
State & Fed Government	338,000	984,095	1,202,062	-71.9%	1,904,243	2,142,520
Other Resources	259,000	134,598	137,250	88.7%	234,826	198,851
Total Unrestricted Revenue	6,131,716	6,721,255	6,883,620	-10.9%	7,586,702	7,460,016
Property Tax	1,163,749	1,180,614	1,297,281	-10.3%	1,581,449	1,100,065
State & Fed Government	21,020,859	33,298,752	34,377,268	-38.9%	15,913,134	14,803,611
Fees, Permits, Fines, Serv Cl	8,087,310	8,400,924	8,602,889	-6.0%	7,927,135	7,019,255
Bond or Debt Proceeds	0	0	0	0%	711,500	0
Trnsf/Reimb from County Fur	3,744,161	4,259,601	3,299,841	13.5%	4,386,798	3,725,631
Other Resources	102,312	1,327,067	832,415	-87.7%	463,117	482,667
Total Restricted Revenue	34,118,391	48,466,957	48,409,693	-29.5%	30,983,133	27,131,229
Total FY Resources	**40,250,106**	**55,188,213**	**55,293,313**	**-27.2%**	**38,569,835**	**34,591,244**
Expenditure Summary:						
Personal Services	14,183,538	14,965,120	15,137,161	-6.3%	14,746,603	13,550,017
Materials & Services	20,934,384	29,707,269	34,313,191	-39.0%	17,116,534	15,180,305
Capital Outlay	2,794,656	5,139,444	3,031,494	-7.8%	2,532,308	2,940,751
Debt Service	2,189,489	2,201,521	2,201,521	-0.5%	2,073,000	1,985,191
Transfers	3,576,351	3,551,639	3,086,568	15.9%	3,718,940	2,806,301
Contingencies	2,653,701	0	2,948,876	-10.0%	0	270
Ending Balance	1,920,800	0	2,280,800	-15.8%	0	0
Total	**48,252,920**	**55,564,993**	**62,999,611**	**-23.4%**	**40,187,385**	**36,462,834**
FY Net Revenue	**(8,002,813)**	**(376,780)**	**(7,706,298)**	**3.8%**	**(1,617,550)**	**(1,871,589)**
Cumulative Net Revenue	**0**	**8,002,992**	**0**	**0%**	**8,379,773**	**9,250,804**
Full Time Equivalents	147.66		167.06	-11.6%		

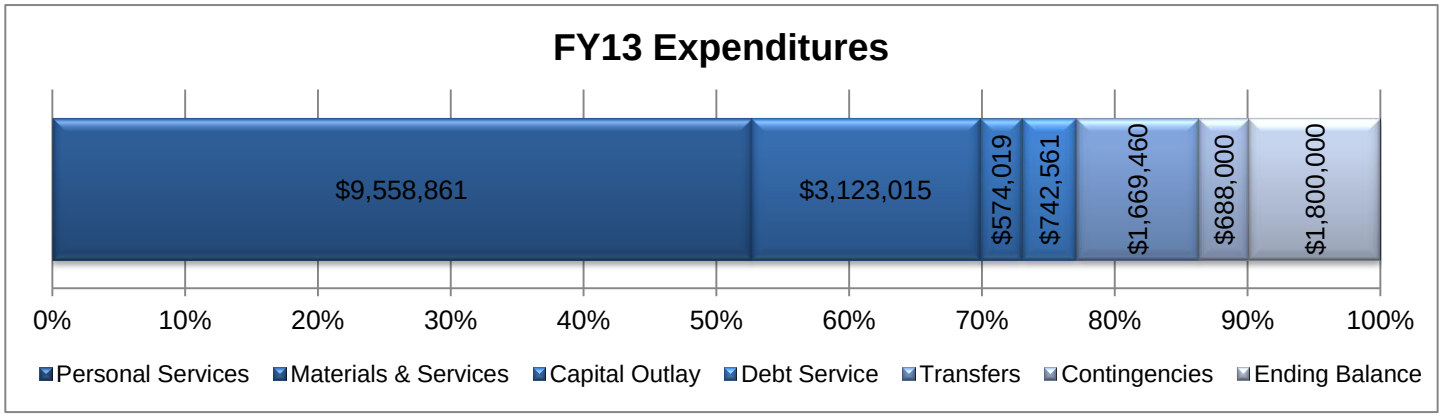




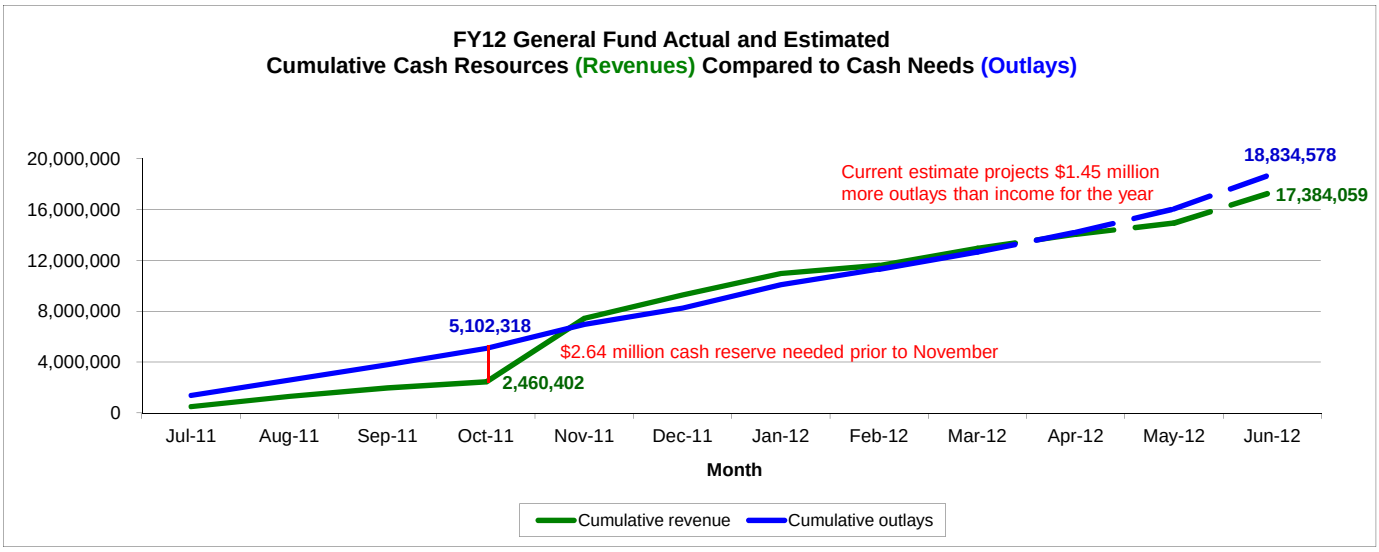
100 General Fund Summary Data

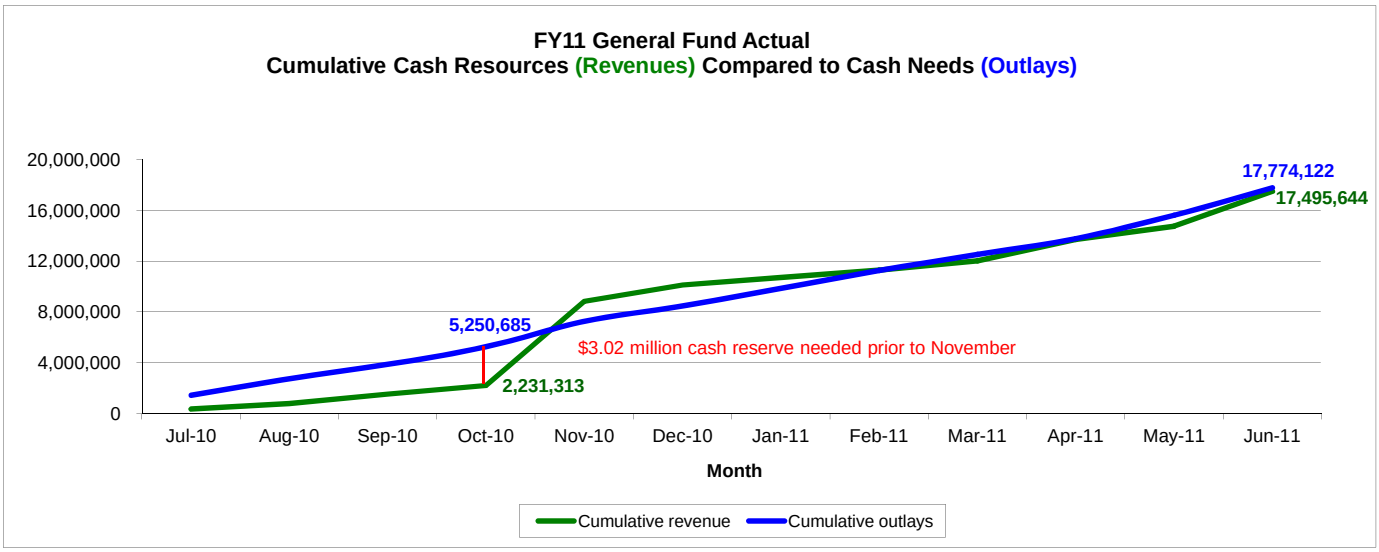
	FY13 Proposed	FY12 Year End Projection	FY12 Adopted	Budget % Change	FY11 Actual	FY10 Actual
Beginning - Unrestricted	2,101,143	3,023,170	2,895,312	-27.4%	4,246,346	5,032,250
Beginning - Restricted	1,433,412	1,961,903	1,673,000	-14.3%	1,017,205	0
Total Beginning Balance	**3,534,555**	**4,985,074**	**4,568,312**	**-22.6%**	**5,263,551**	**5,032,250**
FY Resources Summary:						
Property Tax	5,534,716	5,602,563	5,544,308	-0.2%	5,447,633	5,118,645
State & Fed Government	338,000	984,095	1,202,062	-71.9%	1,904,243	2,142,520
Other Resources	259,000	134,598	137,250	88.7%	234,826	198,851
Total Unrestricted Revenue	6,131,716	6,721,255	6,883,620	-10.9%	7,586,702	7,460,016
Property Tax	0	0	0	0%	0	0
State & Fed Government	1,608,355	3,040,972	2,266,049	-29.0%	2,286,943	2,370,216
Fees, Permits, Fines, Serv Cl	3,445,180	4,025,102	3,921,289	-12.1%	3,537,327	2,550,325
Bond or Debt Proceeds	0	0	0	0%	711,500	0
Trnsf/Reimb from County Fur	3,423,161	3,519,198	2,886,832	18.6%	3,267,389	3,109,176
Other Resources	12,950	77,531	255,570	-94.9%	105,782	203,975
Total Restricted Revenue	8,489,645	10,662,804	9,329,739	-9.0%	9,908,942	8,233,691
Total FY Resources	**14,621,361**	**17,384,059**	**16,213,359**	**-9.8%**	**17,495,644**	**15,693,706**
Expenditure Summary:						
Personal Services	9,558,861	10,382,843	10,224,205	-6.5%	10,153,703	9,044,409
Materials & Services	3,123,015	3,435,371	3,745,356	-16.6%	3,573,574	3,880,610
Capital Outlay	574,019	1,818,778	1,444,050	-60.2%	604,399	380,084
Debt Service	742,561	760,993	760,993	-2.4%	638,430	550,250
Transfers	1,669,460	2,436,593	1,732,067	-3.6%	2,804,015	1,841,955
Contingencies	688,000	0	1,075,000	-36.0%	0	0
Ending Balance	1,800,000	0	1,800,000	0.0%	0	0
Total	**18,155,916**	**18,834,578**	**20,781,671**	**-12.6%**	**17,774,122**	**15,697,307**
FY Net Revenue	**(3,534,555)**	**(1,450,519)**	**(4,568,312)**	**-22.6%**	**(278,478)**	**(3,601)**
Cumulative Net Revenue	**0**	**3,534,555**	**0**	**100.0%**	**4,985,074**	**5,028,649**
Full Time Equivalents	96.28		109.02	-11.7%		

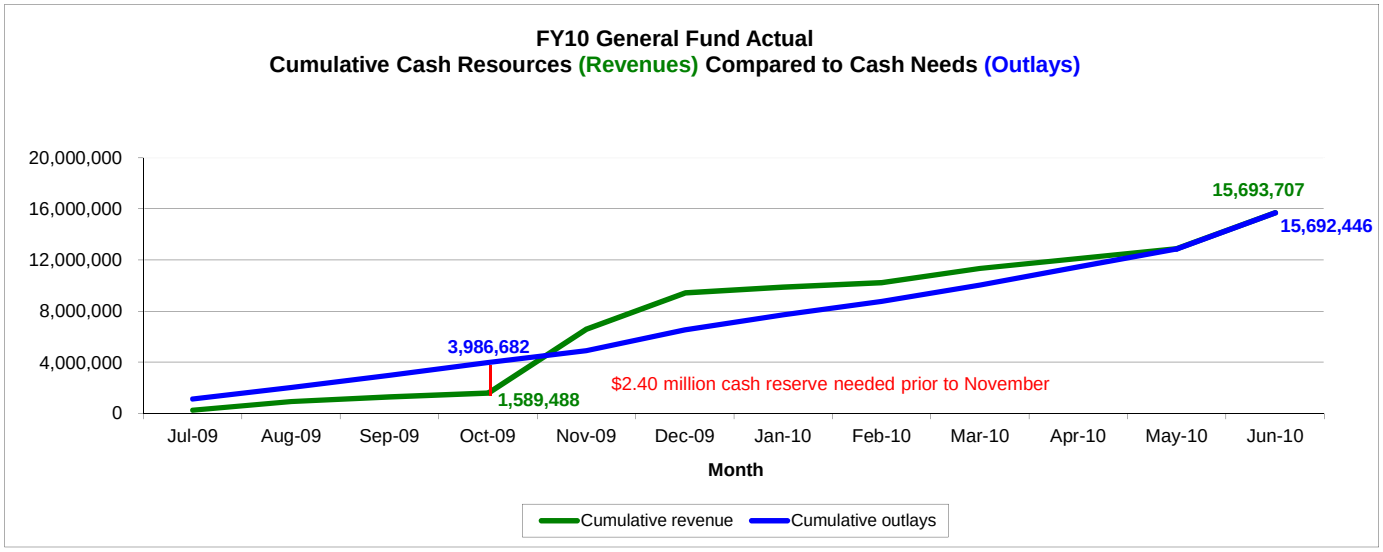




Analysis of General Fund cash resources and operational needs prior to November (property tax and O&C cash infusion)







Updated April 26, 2012

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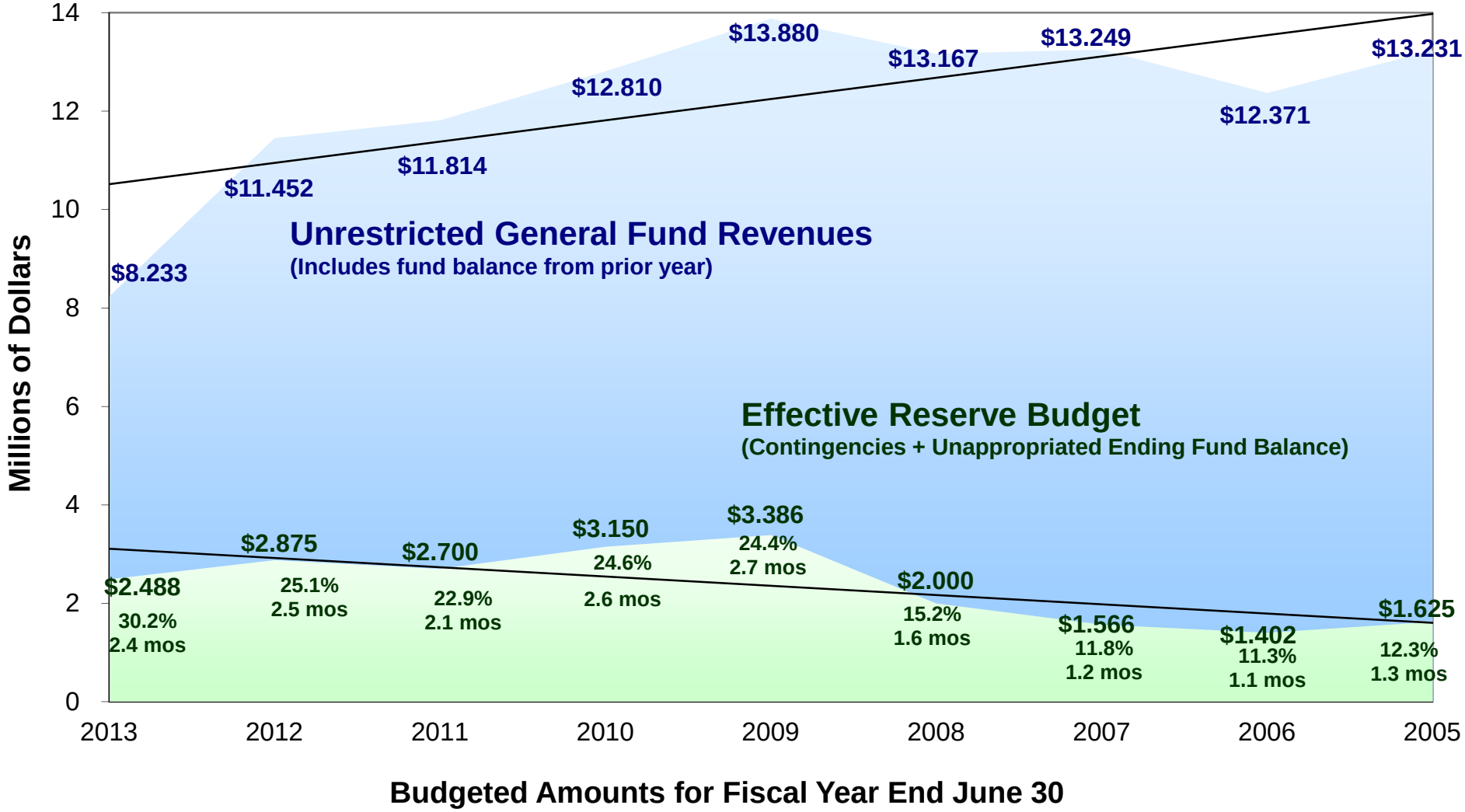
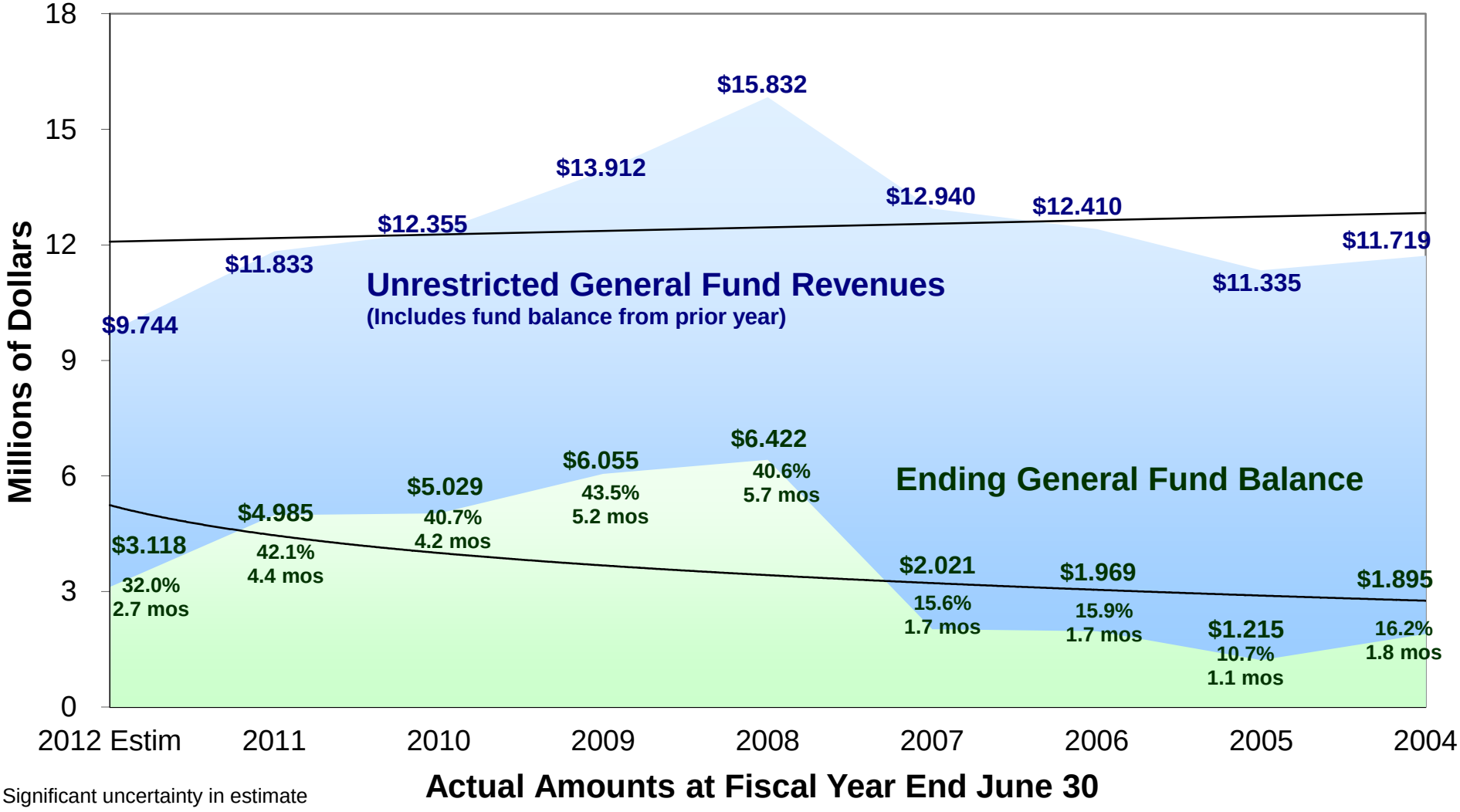
Columbia County General Fund: Budget
Analysis of Effective Reserve to Total Unrestricted Revenue



Budgeted Amounts for Fiscal Year End June 30

The Government Finance Officer Association (GFOA) recommends a minimum of two months worth of regular operating expenses be available in the unrestricted fund balance.

Columbia County General Fund: Actuals
Analysis of Ending Fund Balance to Total Unrestricted Revenue



Significant uncertainty in estimate

The Government Finance Officer Association (GFOA) recommends a minimum of two months worth of regular operating expenses be available in the unrestricted fund balance. Monthly calculation includes restricted funds in ending fund balance.

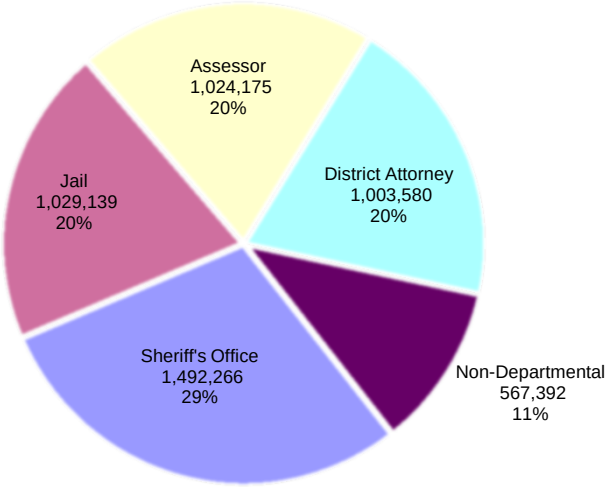
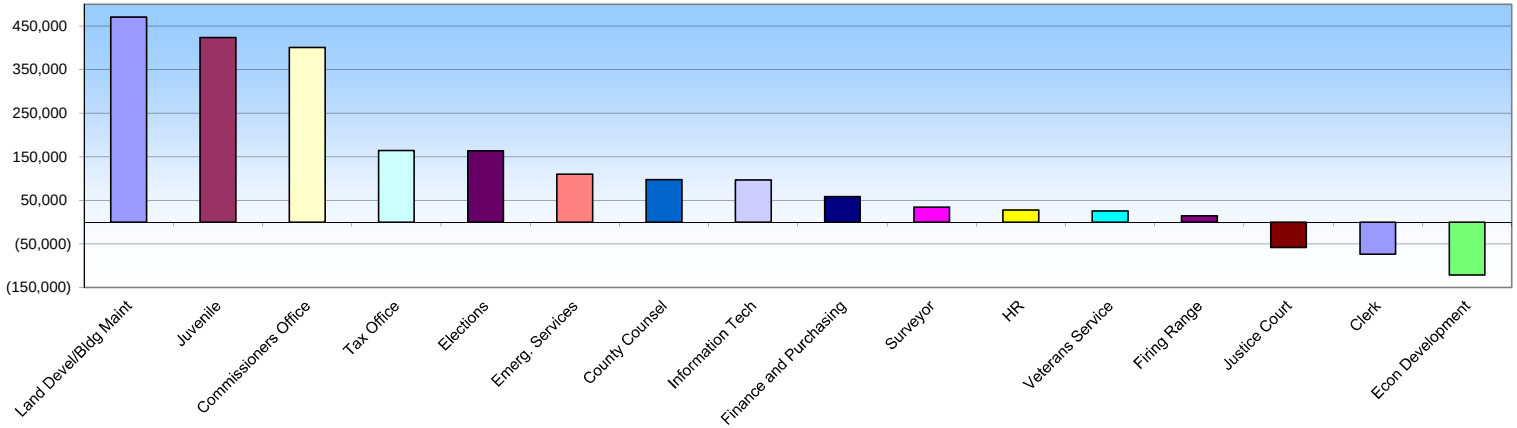
FY13 General Fund Departmental Analysis - Proposed Budget

	Draw on Unrestricted General Fund Revenue	% total
Sheriff's Office	1,492,266	15.8%
Jail	1,029,139	10.9%
Assessor	1,024,175	10.9%
District Attorney	1,003,580	10.6%
Non-Departmental	567,392	6.0%
Land Devel/Bldg Maint	470,611	5.0%
Juvenile	423,279	4.5%
Commissioners Office	400,901	4.2%
Tax Office	164,068	1.7%
Elections	163,443	1.7%
Emerg. Services	110,330	1.2%
County Counsel	97,607	1.0%
Information Tech	96,605	1.0%
Finance and Purchasing	58,625	0.6%
Surveyor	34,606	0.4%
HR	27,780	0.3%
Veterans Service	25,557	0.3%
Firing Range	14,402	0.2%
Justice Court	(58,336)	-0.6%
Clerk	(73,897)	-0.8%
Econ Development	(121,673)	-1.3%
Contingency & Ending Fund Balance	2,488,000	26.4%
Total Unrestricted General Fund	**9,438,461**	100%

Total General Fund Revenue **14,621,361**
(includes department-specific revenue streams)

Departments over $500k

		% over 500k
		29.2%
		20.1%
Total over		20.0%
$500k		19.6%
	5,116,552	11.1%
		100.0%



Departments under $500k