

**COLUMBIA COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET  
FISCAL YEAR 2014 - 2015**

**PREPARED BY  
DALE WILLIAMS  
COUNTY MANAGER**

**SEPTEMBER 22, 2014**

**COLUMBIA COUNTY**  
**BOARD OF COUNTY COMMISSIONERS**  
Final BUDGET  
For the Year Ending September 30, 2015

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**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**GENERAL FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>		
<b>Taxes:</b>		
Ad valorem taxes, floor budget, 8.015 mills 2013, 8.015 mills 2015	\$ 17,785,024	\$ 18,231,126
Tourist development tax	-	-
Delinquent ad valorem taxes	60,000	50,000
Small County Surtax	3,235,000	3,925,000
Payment - in lieu of taxes	125,000	112,000
Vessel registration fees	17,000	17,000
<b>Total taxes</b>	<u>21,222,024</u>	<u>22,335,126</u>
<b>Intergovernmental:</b>		
State and federal grants:		
FEMA Project grants	-	1,115,400
Emergency Preparedness	105,806	105,805
Emergency Management	50,973	51,995
Child Dependency	3,000	3,000
Mosquito Control	25,000	18,500
Library - operating	15,566	14,293
<b>Total State and federal grants</b>	<u>200,345</u>	<u>1,308,993</u>
State shared revenues:		
Amendment 1 relief	1,900,000	1,900,000
State revenue sharing	1,180,000	1,210,000
Half-cent sales tax	975,000	1,230,000
Half-cent sales tax - Emergency	-	-
Insurance agents county licenses	22,000	26,000
Alcohol beverage licenses	15,000	15,000
Racing tax	-	-
<b>Total State shared revenues</b>	<u>4,092,000</u>	<u>4,381,000</u>
	<u>4,292,345</u>	<u>5,689,993</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**GENERAL FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>Charges for Services:</b>		
Prisoner housing	10,000	10,000
Crime Prevention funds	26,000	27,000
Sheriff civil fees	80,000	85,000
School Resource Officer	251,318	251,318
	<u>367,318</u>	<u>373,318</u>
Telephone assessments	125,000	117,000
Wireless assessments	136,000	126,000
	<u>261,000</u>	<u>243,000</u>
Communication interlocal	-	-
Library fees	8,700	7,700
Recreation fees	6,000	2,000
Total charges for services	<u>643,018</u>	<u>626,018</u>
<b>Fines and Forfeitures:</b>		
Communications surcharges	88,000	97,000
Library fines	32,000	34,300
Court facility surcharges \$30	230,000	290,000
Animal Control fines	1,500	1,500
Total fines and forfeitures	<u>351,500</u>	<u>422,800</u>
<b>Miscellaneous Revenue:</b>		
Interest earnings	57,000	75,000
Other	89,000	85,000
Total miscellaneous revenue	<u>146,000</u>	<u>160,000</u>
<b>Transfers from other funds - administration:</b>		
MSBU - Municipal Services	618,957	618,957
County Transportation Trust Fund	266,812	266,812
Tourist Development Fund	26,071	26,071
Landfill Fund	144,800	144,800
Library Enhancement Fund	28,251	28,251
Court Services Fund	12,753	12,753
Connector Road Fund	25,000	-
Economic Development fund	38,340	38,340
Utilities Fund	8,306	-
Total transfers from other funds administration	<u>1,169,290</u>	<u>1,135,984</u>
Total revenues	27,824,177	30,369,921
Less 5%- of revenues	(1,391,209)	(1,518,496)
	<u>26,432,968</u>	<u>28,851,425</u>
Transfer in from Tourist Development Fund	-	1,000,000
Estimated beginning cash	13,000,000	15,000,000
<b>TOTAL REVENUES AND BALANCES</b>	<u><u>\$ 39,432,968</u></u>	<u><u>\$ 44,851,425</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**GENERAL FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>APPROPRIATIONS</b>		
<b>General Government Services:</b>		
Legislative -		
Board of County Commissioners		
Personal services	\$ 1,152,210	\$ 1,234,698
Other current expenses	181,000	185,500
Grants - FLOW	-	250,000
Total legislative	<u>1,333,210</u>	<u>1,670,198</u>
Executive -		
Clerk to the Board of County Commissioners		
Personal Services	343,038	351,842
Worker's comp.*	1,500	1,500
Other current expenses	1,800	1,800
Total executive	<u>346,338</u>	<u>355,142</u>
Financial and Administrative:		
Property Appraiser		
Other current expenses	<u>1,175,006</u>	<u>1,219,612</u>
Property Appraisal Adjustment Board		
Other current expenses	<u>6,000</u>	<u>6,000</u>
Tax Collector -		
Other current expenses	<u>750,000</u>	<u>750,000</u>
Accounting and auditing -		
Other current expenses	<u>120,000</u>	<u>120,000</u>
Data processing -		
Other current expenses	<u>35,000</u>	<u>35,000</u>
Total financial and administrative	<u>2,086,006</u>	<u>2,130,612</u>
Legal Counsel:		
County attorney -		
Personal services	112,234	112,339
Other current expenses	15,000	15,000
Total legal counsel	<u>127,234</u>	<u>127,339</u>
Other General Governmental Services:		
Supervisor of Elections:		
Personal services	390,615	412,857
Worker's comp.*	1,500	1,500
Other current expenses	10,415	10,500
	<u>402,530</u>	<u>424,857</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**GENERAL FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>Elections:</b>		
Personal services	139,000	139,000
Other current expenses	140,000	140,000
	<u>279,000</u>	<u>279,000</u>
<b>Non-departmental:</b>		
Personal services	10,000	10,000
Other current expenses	483,000	503,000
	<u>493,000</u>	<u>513,000</u>
<b>Facilities Management</b> (Building, operations, and maintenance)		
Personal services	787,833	802,765
Other current expenses	718,200	718,200
Capital outlay	-	28,000
	<u>1,506,033</u>	<u>1,548,965</u>
<b>Total general government services</b>	<u>6,573,351</u>	<u>7,049,113</u>
* Paid directly by B.C.C.		
<b>Public Safety:</b>		
<b>Emergency preparedness:</b>		
Other current expenses	50,973	52,000
	<u>50,973</u>	<u>52,000</u>
<b>Emergency management:</b>		
Personal services	63,224	64,168
Other current expenses	17,600	32,600
Capital outlay	24,982	9,000
State Homeland Security Grant Program		10,900
Hazard Mitigation Grant Program	-	1,104,500
	<u>105,806</u>	<u>1,221,168</u>
<b>Safety:</b>		
Personal services	74,375	74,742
Other current expenses	23,200	23,200
	<u>97,575</u>	<u>97,942</u>
<b>Sheriff:</b>		
<b>Law Enforcement:</b>		
Personal services	5,615,478	6,123,456
Workers comp.* and life insurance	165,000	165,000
Other current expenses	1,429,090	1,449,090
Capital outlay	253,000	253,000
Contingency	10,000	10,000
	<u>7,472,568</u>	<u>8,000,546</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**GENERAL FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>Judicial:</b>		
Personal services	720,720	740,170
Workers comp.*	35,000	35,000
Other current expenses	112,361	102,361
Capital outlay	-	-
	<u>868,081</u>	<u>877,531</u>
<b>Detention Center Operations:</b>		
Personal services	2,894,660	2,912,464
Worker's comp.*	95,000	95,000
Other current expenses	1,099,932	1,089,932
Capital outlay	30,000	30,000
Contingency	10,000	10,000
<b>Total detention center operations</b>	<u>4,129,592</u>	<u>4,137,396</u>
<b>Detention Center Facilities:</b>		
Personal services	48,682	50,845
Other current expenses		
Utilities	240,000	240,000
Maintenance and repair	70,000	70,000
Insurance - casualty	72,000	72,000
	<u>382,000</u>	<u>382,000</u>
Capital outlay - building improvements	-	-
<b>Total detention center facilities</b>	<u>430,682</u>	<u>432,845</u>
<b>Total detention</b>	<u>4,560,274</u>	<u>4,570,241</u>
<b>911 Emergency Communications</b>		
Personal services	1,164,915	1,360,282
Other current expenses	362,650	355,750
Capital outlay	-	28,700
	<u>1,527,565</u>	<u>1,744,732</u>
<b>Central Communications</b>		
Personal services	80,525	81,574
Tower expenses		
Utilities	3,750	4,100
Maintenance & repair	28,000	40,000
	<u>31,750</u>	<u>44,100</u>
Other current expenses	6,000	6,000
	<u>118,275</u>	<u>131,674</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**GENERAL FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>Code Enforcement</b>		
Personal services	45,537	86,915
Other current expenses	68,000	49,850
	<u>113,537</u>	<u>136,765</u>
<b>Medical Examiner</b>		
Autopsies	240,000	240,000
<b>Total public safety</b>	<u>15,154,654</u>	<u>17,072,599</u>
* Paid directly by B.C.C.		
<b>Physical Environment:</b>		
<b>County Extension Office</b>		
Personal services	200,224	212,936
Other current expenses	44,015	44,015
Capital outlay	4,000	-
	<u>248,239</u>	<u>256,951</u>
<b>Landscape:</b>		
Personal services	446,961	479,728
Other current expenses	80,000	80,500
Capital outlay	20,000	20,000
	<u>546,961</u>	<u>580,228</u>
<b>Other Physical Environment:</b>		
Florida Forest Management	3,000	3,000
County Parks	81,000	81,000
Ichetucknee Partnership	112,000	112,000
Stormwater mitigation	-	-
	<u>196,000</u>	<u>196,000</u>
<b>Total physical environment</b>	<u>991,200</u>	<u>1,033,179</u>
<b>Economic Environment:</b>		
<b>Veterans services -</b>		
Personal services	14,919	14,268
Other current expenses	6,000	4,500
	<u>20,919</u>	<u>18,768</u>
<b>Tax Increment Funds</b>	165,000	180,000
<b>Total economic environment</b>	<u>185,919</u>	<u>198,768</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**GENERAL FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>Human Services:</b>		
Health -		
Mosquito Control		
Personal services	22,125	21,800
Other current expenses	42,900	16,100
Capital outlay	-	32,000
	<u>65,025</u>	<u>69,900</u>
Columbia County Health Department	153,784	153,784
Family Health Center of Columbia County	48,500	48,500
Lake City Humane Society - animal control	230,850	259,080
Medicaid	1,510,000	1,542,890
Chances for Children	1,000	-
	<u>1,944,134</u>	<u>2,004,254</u>
Mental Health -		
Meridian Behavioral Services	204,750	204,750
Welfare -		
Columbia County Senior Services	166,767	166,767
CARC	80,000	80,000
Total human services	<u>2,460,676</u>	<u>2,525,671</u>
<b>Culture/Recreation:</b>		
Main Library:		
Personal services	245,416	251,453
Other current expenses	92,738	91,200
Capital outlay	53,356	53,000
	<u>391,510</u>	<u>395,653</u>
Ft. White Library:		
Personal services	96,750	101,636
Other current expenses	17,125	14,600
Capital outlay	14,000	14,000
	<u>127,875</u>	<u>130,236</u>
County Recreation Department		
Personal services	160,807	165,518
Other current expenses	28,000	41,300
	<u>188,807</u>	<u>206,818</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**GENERAL FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>County Recreation Facilities</b>		
Other current expenses - utilities	180,000	190,000
South Columbia Complex	35,000	35,000
Community Centers - Repairs and Maintenance	16,000	16,000
	<u>231,000</u>	<u>241,000</u>
<b>Organizational Support</b>		
Columbia Youth Football	7,500	7,500
Boy's Club	30,000	30,000
Youth Baseball League	8,750	8,750
Downtown July 4th fireworks	7,500	7,500
Columbia Youth Soccer Association	10,000	10,000
Fort White Girls Softball	1,370	1,370
Columbia County Girls Softball Association	5,000	5,000
South Columbia Youth Baseball	3,100	3,100
Pop Warner Youth Football	2,005	2,005
	<u>75,225</u>	<u>75,225</u>
Total culture/recreation	<u>1,014,417</u>	<u>1,048,932</u>
Non-recurring transfer to Road Improvement Fund	-	2,700,000
Non-recurring transfer to Library Enhancement	-	538,429
Non-recurring transfer to Connector Road Fund	-	1,694,235
Total appropriations	<u>26,380,217</u>	<u>33,860,926</u>
 <b>RESERVES</b>		
<b>Funded Reserves:</b>		
Office equipment	50,000	175,000
Cash balance forward	10,364,729	7,429,406
Contingency	2,638,022	3,386,093
Total reserves	<u>13,052,751</u>	<u>10,990,499</u>
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u><u>\$ 39,432,968</u></u>	<u><u>\$ 44,851,425</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>REVENUES</b>		
<b>Taxes:</b>		
Local option gasoline tax	\$ 1,335,000	\$ 1,400,000
Small County Surtax	1,510,000	1,900,000
Voted gas tax	540,000	560,000
<b>Total taxes</b>	<u>3,385,000</u>	<u>3,860,000</u>
<b>Intergovernmental revenue:</b>		
Federal grants and State Shared Revenues:		
Physical environment		
National forest regular distribution	120,000	148,806
National forest Title III	-	-
State revenue sharing	120,000	190,000
Half-cent sales tax-regular	1,400,000	1,500,000
Half-cent sales tax-emergency	305,000	-
Half-cent sales tax-fiscally constrained	590,000	590,000
	<u>2,535,000</u>	<u>2,428,806</u>
Transportation:		
County gas tax	625,000	620,000
Constitutional gas tax	1,450,000	1,450,000
Fuel decal user fee	3,000	3,000
Motor fuel tax rebate	40,000	40,000
	<u>2,118,000</u>	<u>2,113,000</u>
<b>Total intergovernmental revenue</b>	<u>4,653,000</u>	<u>4,541,806</u>
<b>Miscellaneous revenue:</b>		
F.D.O.T. lighting agreement	108,620	108,620
Culvert Waiver Fees	1,000	1,000
Interest earnings	3,000	12,000
Reimbursement of current expenses		
by other county units	8,000	6,000
Other miscellaneous revenue	8,000	5,000
<b>Total miscellaneous revenue</b>	<u>128,620</u>	<u>132,620</u>
<b>Total revenues</b>	<u>8,166,620</u>	<u>8,534,426</u>
<b>Non-revenues:</b>		
Less 5%, of revenues	(408,331)	(426,721)
	<u>7,758,289</u>	<u>8,107,705</u>
Estimated beginning cash	4,000,000	2,700,000
<b>TOTAL REVENUES AND BALANCES</b>	<u>\$ 11,758,289</u>	<u>\$ 10,807,705</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>APPROPRIATIONS</b>		
Transportation:		
Contracted mowing		
Current expenses	\$ 200,000	\$ 200,000
Maintenance and improvement of graded roads:		
Personal services	746,089	763,928
Other current expenses	8,500	14,500
Debt service	214,745	214,745
	<u>969,334</u>	<u>993,173</u>
Heavy equipment and drainage (includes labor crew):		
Personal services	374,684	396,069
Other current expenses	475,000	475,000
	<u>849,684</u>	<u>871,069</u>
Storm water:		
Personal services	304,870	322,662
Other current expenses	90,000	90,000
	<u>394,870</u>	<u>412,662</u>
Sign shop:		
Personal services	125,540	131,600
Other current expenses	238,000	230,000
	<u>363,540</u>	<u>361,600</u>
Repair shop:		
Personal services	376,458	392,988
Other current expenses	338,000	338,000
	<u>714,458</u>	<u>730,988</u>
Stockroom:		
Personal services	27,730	49,829
Other current expenses	708,400	860,000
	<u>736,130</u>	<u>909,829</u>
Shoulder crew:		
Personal services	434,677	457,647
Other current expenses	4,500	4,500
	<u>439,177</u>	<u>462,147</u>
Right-of-Way Maintenance:		
Personal services	486,311	508,589
Other current expenses	257,073	249,500
	<u>743,384</u>	<u>758,089</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>Roadway enhancements:</b>		
Weed control	55,000	55,000
Road stripping	100,000	100,000
Dust suppressant	50,000	50,000
Concrete work	85,000	85,000
Roadway stabilization	165,000	165,000
	<u>455,000</u>	<u>455,000</u>
<b>Administration and overhead:</b>		
Personal services	728,769	811,309
Other current expenses	570,000	549,500
	<u>1,298,769</u>	<u>1,360,809</u>
<b>Other:</b>		
Suwannee Valley Transit Authority	24,492	24,492
Administrative fee - General Fund	266,812	266,812
	<u>291,304</u>	<u>291,304</u>
Transfer to Road Improvement	<u>1,000,000</u>	<u>-</u>
<b>Total appropriations</b>	<u>8,455,650</u>	<u>7,806,670</u>
 <b>RESERVES</b>		
National Forest - Title III	154,000	154,000
Equipment	300,000	300,000
Cash balance forward	2,003,074	1,766,368
Contingency	845,565	780,667
<b>Total reserves</b>	<u>3,302,639</u>	<u>3,001,035</u>
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u>\$ 11,758,289</u>	<u>\$ 10,807,705</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>		
Taxes		
Small County Surtax	\$ 240,000	\$ 270,000
Franchise Fees - garbage	50,000	90,000
Licenses & permits:		
Occupational licenses	55,000	55,000
Competency cards	15,000	18,000
Building permits	210,000	150,000
Certification fees	1,000	1,000
Land use fees	55,000	55,000
Protective inspection/AP	10,100	12,400
	<u>346,100</u>	<u>291,400</u>
Non ad valorem assessments:		
Solid waste	4,125,000	3,850,000
Solid waste partial year	15,000	12,000
Solid waste delinquent	2,000	1,000
Fire services	5,350,000	5,100,000
Fire-partial year & delinquent	25,000	12,000
	<u>9,517,000</u>	<u>8,975,000</u>
Intergovernmental revenue:		
State revenue sharing	-	-
Mobile home licenses	20,000	22,000
Communications services tax	280,000	350,000
Half-cent sales tax	-	-
Half-cent sales tax-emergency	145,000	-
Racing tax	223,250	223,250
	<u>668,250</u>	<u>595,250</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
Miscellaneous:		
Interest earnings Board of County		
Commissioners	8,000	45,000
Miscellaneous	-	-
Tower rents	2,000	3,500
Other miscellaneous	2,000	5,000
Special assessment - Spring Hollow	1,500	1,300
	<u>13,500</u>	<u>54,800</u>
Total revenues	<u>10,834,850</u>	<u>10,276,450</u>
Less 5% of revenues	<u>(541,743)</u>	<u>(513,823)</u>
	10,293,107	9,762,627
Beginning Cash	8,000,000	7,500,000
<b>TOTAL REVENUES AND BALANCES</b>	<u><u>\$ 18,293,107</u></u>	<u><u>\$ 17,262,627</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final Budget	Final Budget
<b>APPROPRIATIONS</b>		
Board of County Commissioners -		
Administrative fee - General Fund	\$ 24,754	\$ 24,754
Other current expenses	105,000	70,000
	<u>129,754</u>	<u>94,754</u>
Building and Zoning Department -		
Personal services	373,633	384,067
Other current expenses	138,100	128,000
	<u>511,733</u>	<u>512,067</u>
County Fire Services		
Personal services	3,254,823	3,384,303
Other current expenses	735,000	732,200
Debt service	360,626	360,626
Administrative fee - General Fund	458,609	458,609
	<u>4,809,058</u>	<u>4,935,738</u>
Contractual Fire Agreements:		
Coop forest management	24,100	24,100
Tax Collector -		
Contractual services, Non ad valorem assessments	200,000	265,000
Addressing Department -		
Personal services	62,222	62,686
Other current expenses	31,200	30,700
	<u>93,422</u>	<u>93,386</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>Solid Waste Service</b>		
Contracted services - residential pickup	2,400,000	2,350,000
Residential tippage fees	1,115,000	1,000,000
Contracted services - roadside pickup	135,000	-
Contracted services - county facilities	60,000	50,000
Administrative fee - General Fund	135,594	135,594
	<u>3,845,594</u>	<u>3,535,594</u>
<b>Spring Hollow</b>		
Utilities	1,200	1,900
Transfer to Road Improvement Fund	2,000,000	1,500,000
Total appropriations	<u>11,614,861</u>	<u>10,962,539</u>
<b>RESERVES</b>		
Equipment reserve	678,000	300,000
Capital reserve	929,732	3,000,000
Cash balances forward	3,909,028	1,903,834
Contingency	1,161,486	1,096,254
Total reserves	<u>6,678,246</u>	<u>6,300,088</u>
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u><u>\$ 18,293,107</u></u>	<u><u>\$ 17,262,627</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COURT SERVICES FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>REVENUES</b>		
Taxes:		
Small County surtax	\$ 215,000	\$ 205,000
Fines and Forfeitures -		
Technology surcharges -\$2	68,000	70,000
Optional Court costs - \$65	75,000	70,000
Interest	500	1,000
Total revenues	<u>358,500</u>	<u>346,000</u>
Less: 5% of revenues	<u>(17,925)</u>	<u>(17,300)</u>
	340,575	328,700
Estimated beginning cash	800,000	800,000
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u><u>\$ 1,140,575</u></u>	<u><u>\$ 1,128,700</u></u>
 <b>APPROPRIATIONS:</b>		
General Government Services:		
General Fund administration	<u>\$ 12,753</u>	<u>\$ 12,753</u>
 Judicial:		
County Court		
Personal services	36,013	37,944
Other current expenses	25,000	25,000
	<u>61,013</u>	<u>62,944</u>
State Attorney		
Other current expenses	27,515	26,000
Technology	58,076	61,560
	<u>85,591</u>	<u>87,560</u>
Public Defender		
Other current expenses	9,236	9,236
Technology	12,876	12,876
	<u>22,112</u>	<u>22,112</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COURT SERVICES FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>Court Support Service</b>		
Technology	<u>46,907</u>	<u>36,618</u>
<b>Guardian ad Litem</b>		
Other current expenses	<u>42,937</u>	<u>39,127</u>
<b>Optional Court Costs</b>		
Legal aid	17,813	16,625
Law library	17,813	16,625
Drug Court	17,813	16,625
Innovations (Teen Court)	<u>17,813</u>	<u>16,625</u>
	<u>71,252</u>	<u>66,500</u>
<b>Total appropriations</b>	<u>342,565</u>	<u>327,614</u>
<b>RESERVES</b>		
Cash balance forward	763,753	768,325
Contingency	<u>34,257</u>	<u>32,761</u>
<b>Total reserves</b>	<u>798,010</u>	<u>801,086</u>
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u><u>\$ 1,140,575</u></u>	<u><u>\$ 1,128,700</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LANDFILL ENTERPRISE FUND**

For the Fiscal Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>REVENUES</b>		
State grants:		
Consolidated waste grant	\$ 70,580	\$ 70,580
Charges for services:		
Class I	2,200,000	2,200,000
Class III	475,000	475,000
Tires	25,000	25,000
	<u>2,700,000</u>	<u>2,700,000</u>
Miscellaneous:		
Interest	25,000	50,000
	<u>2,795,580</u>	<u>2,820,580</u>
Less: 5% of revenues	(139,779)	(141,029)
Total revenues	<u>2,655,801</u>	<u>2,679,551</u>
Estimated unreserved beginning cash	4,000,000	3,500,000
<b>TOTAL REVENUES AND BALANCES</b>	<u><u>\$ 6,655,801</u></u>	<u><u>\$ 6,179,551</u></u>
<b>APPROPRIATIONS</b>		
Winfield Landfill operations:		
Personal services	\$ 657,659	\$ 682,366
Other current expenses	826,100	913,100
Capital outlay - equipment replacement	535,000	700,000
	<u>2,018,759</u>	<u>2,295,466</u>
Central Landfill:		
Annual long-term care	140,000	115,000
Litter Control program:		
Contractual services	-	200,000
Tire Disposal:		
Contractual services	50,000	50,000
	<u>2,208,759</u>	<u>2,660,466</u>
Funded reserves:		
Winfield Class I closure	120,000	120,000
Winfield Class III closure	75,000	75,000
	<u>195,000</u>	<u>195,000</u>
Total appropriations	<u>2,403,759</u>	<u>2,855,466</u>
Other reserves:		
Equipment replacement reserve	500,000	380,000
Landfill expansion reserve	300,000	700,000
Cash balance forward	1,364,576	1,958,538
Contingency	2,087,466	285,547
Total reserves	<u>4,252,042</u>	<u>3,324,085</u>
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u><u>\$ 6,655,801</u></u>	<u><u>\$ 6,179,551</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LIBRARY ENHANCEMENT FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>		
Intergovernmental revenue:		
State grants:		
Library equalization	\$ 164,150	\$ 200,019
Interest earnings	400	500
Contributions	-	-
Total revenue	<u>164,550</u>	<u>200,519</u>
Less: 5% of revenues	<u>(8,228)</u>	<u>(10,026)</u>
	156,322	190,493
Estimated beginning cash	700,000	160,000
Non-recurring transfer from General Fund		538,429
<b>TOTAL REVENUES AND BALANCES</b>	<u><u>\$ 856,322</u></u>	<u><u>\$ 888,922</u></u>
<b>APPROPRIATIONS</b>		
Library Enhancements:		
Personal services	\$ 474,959	\$ 507,574
Other current expenses	56,501	84,351
Capital outlay	55,000	25,000
	<u>586,460</u>	<u>616,925</u>
Literacy program:		
Personal services	32,146	33,476
Other current expenses	175	-
Capital books	1,000	1,000
	<u>33,321</u>	<u>34,476</u>
West Branch:		
Personal services	106,902	112,410
Other current expenses	33,400	33,300
Capital outlay	11,000	11,000
	<u>151,302</u>	<u>156,710</u>
Total appropriations	<u>771,083</u>	<u>808,111</u>
Reserves:		
Future enhancements	-	-
Cash balance forward	-	-
Contingency	85,239	80,811
Total reserves	<u>85,239</u>	<u>80,811</u>
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u><u>\$ 856,322</u></u>	<u><u>\$ 888,922</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**SPECIAL LAW ENFORCEMENT FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>		
Seized contraband	\$ 5,000	\$ 5,000
Interest earnings	100	100
Estimated beginning cash	15,000	15,000
<b>TOTAL REVENUES AND BALANCES</b>	<u>\$ 20,100</u>	<u>\$ 20,100</u>
<b>APPROPRIATIONS AND RESERVES</b>		
Sheriff's Department expenditures	\$ 5,000	\$ 5,000
Reserve for law enforcement expenditures	15,100	15,100
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u>\$ 20,100</u>	<u>\$ 20,100</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TOURIST DEVELOPMENT TAX FUND - OPERATING**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>		
Taxes		
Tourist Development Tax	\$ 780,000	\$ 850,000
Grant - State of Florida	52,500	52,500
Miscellaneous		
Sign advertising	12,000	13,000
Landscape sponsor	7,000	-
Interest	500	1,500
Total revenue	<u>852,000</u>	<u>917,000</u>
Less: 5% of revenues	<u>(42,600)</u>	<u>(45,850)</u>
	809,400	871,150
Estimated beginning cash	900,000	1,350,000
<b>TOTAL REVENUES AND BALANCES</b>	<u><u>\$ 1,709,400</u></u>	<u><u>\$ 2,221,150</u></u>
 <b>APPROPRIATIONS</b>		
Tourism Promotion		
Personal services	<u>\$ 164,850</u>	<u>\$ 223,231</u>
Other current expenses		
Local event promotion	20,000	35,000
Printing	11,000	11,000
Vehicle expenses	5,500	5,000
Rentals & leases - copy machine	2,500	2,500
Office supplies	2,500	2,500
Legal services	1,000	1,000
Postage	10,000	8,000
Transfer to general-administration	26,071	26,071
Advertising	8,500	10,000
Billboards	20,000	-
Insurance (includes sign)	5,500	5,500
Utilities	6,200	10,000
Operating supplies	2,500	2,500
Repairs & maintenance	3,000	3,000
Travel	6,000	6,000
Communications	4,500	4,500
Sign maintenance	4,000	4,000
Training	5,000	5,000
Research	5,000	5,000
Dues & subscriptions	10,000	8,000
	<u>158,771</u>	<u>154,571</u>



**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COMMUNITY DEVELOPMENT BLOCK GRANT**

**For the Year Ending September 30, 2015**

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>REVENUES:</b>		
Federal grants	\$ 520,701	\$ -
Estimated Beginning Cash	-	-
Total Revenues and Balances	<u>\$ 520,701</u>	<u>\$ -</u>
<b>APPROPRIATIONS</b>		
Administration	\$ 60,000	\$ -
Housing rehabilitation	200,000	-
Repairs and maintenance	-	-
Water hookups	-	-
Total appropriations	<u>260,000</u>	<u>-</u>
<b>RESERVES</b>		
Contingency	-	-
Cash balances forward	-	-
	-	-
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u>\$ 260,000</u>	<u>\$ -</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**  
**BUDGET**  
**NEIGHBORHOOD STABILIZATION PROGRAM**  
For the Year Ending September 30, 2015

	2013-14	2014-15
	Final Budget	Final Budget
<b>REVENUES:</b>		
Federal grants	\$ 406,874	\$ -
Rental income		43,200
Total revenues	406,874	43,200
<b>Non-revenues:</b>		
Less 5%, of revenues	-	(216)
	-	42,984
Estimated beginning cash	-	-
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 406,874</b>	<b>\$ 42,984</b>
<b>APPROPRIATIONS</b>		
Administration	\$ 30,000	\$ 4,320
Property acquisition	246,364	-
Property rehabilitation	130,510	38,664
Housing counseling	-	-
Homeownership assistance	-	-
Total appropriations	406,874	42,984
<b>RESERVES</b>		
Contingency	-	-
Cash balances forward	-	-
	-	-
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<b>\$ 406,874</b>	<b>\$ 42,984</b>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LOCAL HOUSING ASSISTANCE (SHIP) FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>REVENUES</b>		
State grants - SHIP	\$ 350,000	\$ 354,491
Interest	-	-
Estimated beginning cash	-	-
<b>TOTAL REVENUES</b>	<u>\$ 350,000</u>	<u>\$ 354,491</u>
<b>APPROPRIATIONS</b>		
Administration	\$ 10,500	\$ 42,500
Housing assistance	339,500	311,991
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 350,000</u>	<u>\$ 354,491</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**  
**BUDGET**  
**ROAD IMPROVEMENT DEBT SERVICE FUND**  
For the Year Ending September 30, 2015

	2013-14	2014-15
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Taxes:</b>		
Local Option Gasoline Tax	\$ 800,000	\$ 800,000
	800,000	800,000
Interest earnings	-	-
	800,000	800,000
<b>NON-REVENUES</b>		
Less: 5% revenues	(40,000)	(40,000)
	760,000	760,000
Estimated beginning cash	900,000	180,000
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 1,660,000</b>	<b>\$ 940,000</b>
 <b>APPROPRIATIONS</b>		
Transfer to Road Improvement Fund	\$ 900,000	\$ -
Debt Service - Principal	613,973	620,898
Debt Service - Interest	55,137	48,214
Reserve for debt service	90,890	270,888
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<b>\$ 1,660,000</b>	<b>\$ 940,000</b>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**ECONOMIC DEVELOPMENT FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>		
<b>Taxes</b>		
Intergovernmental		
Half-cent Sales tax	\$ 1,125,000	\$ 1,070,000
	<u>1,125,000</u>	<u>1,070,000</u>
Miscellaneous		
Interest- Other	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
Total operating revenue	1,127,000	1,072,000
Less: 5% revenues	(56,350)	(53,600)
	<u>1,070,650</u>	<u>1,018,400</u>
Estimated beginning cash	1,700,000	1,700,000
<b>TOTAL REVENUES AND BALANCES</b>	<u><u>\$ 2,770,650</u></u>	<u><u>\$ 2,718,400</u></u>
<b>APPROPRIATIONS</b>		
Economic environment		
Administration		
Personal services	\$ 182,710	\$ 182,209
Other current expenses	99,640	120,640
	<u>282,350</u>	<u>302,849</u>
Tax Abatement	<u>-</u>	<u>60,000</u>
Target Project:		
Debt service		
Interest	397,931	437,852
Principal	91,867	51,945
	<u>489,798</u>	<u>489,797</u>
Transfer to Utility fund	300,000	225,000
Total appropriations	<u>1,072,148</u>	<u>1,077,646</u>
<b>RESERVES</b>		
Contingency	107,215	107,765
Cash balances forward	1,591,287	1,532,989
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u><u>\$ 2,770,650</u></u>	<u><u>\$ 2,718,400</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
UTILITIES FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
Water sales	\$ 20,000	\$ 22,500
Sewer sales	8,600	8,800
Connection fees	100	1,000
Water capacity fees	5,500	5,500
Sewer capacity fees	-	-
Regulatory assessment fees	5,000	-
Total revenues	<u>39,200</u>	<u>37,800</u>
Less 5% of revenues	<u>(1,960)</u>	<u>(1,890)</u>
	37,240	35,910
Transfer from Economic Development Fund	300,000	225,000
Estimated beginning cash	50,000	10,000
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u>\$ 387,240</u>	<u>\$ 270,910</u>
<b>APPROPRIATIONS</b>		
Administration		
Operating expenses:		
Administration fee -General Fund	8,306	-
Professional Services	3,000	3,000
	<u>11,306</u>	<u>11,306</u>
Water plant:		
Operating expenses:		
Operator contract	15,000	15,000
Utilities	7,200	6,000
Communications	-	2,000
Repairs and Maintenance	6,000	4,000
Operating Supplies	12,000	11,000
	<u>40,200</u>	<u>38,000</u>
Sewer plant:		
Operating expenses:		
Operator contract	11,000	11,000
Utilities	16,000	16,000
Insurance	3,500	3,500
Repairs and Maintenance	10,000	6,000
Operating Supplies	8,000	7,000
	<u>48,500</u>	<u>43,500</u>
Total operating expenses	<u>100,006</u>	<u>92,806</u>
Debt service:		
Principal	97,668	98,000
Interest	37,853	37,502
Total debt service	<u>135,521</u>	<u>135,502</u>
Total appropriations	<u>235,527</u>	<u>228,308</u>
<b>RESERVES</b>		
Contingency	23,553	22,831
Cash balances forward	128,160	19,771
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u>\$ 387,240</u>	<u>\$ 270,910</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final	Final
	Budget	Budget
<b>REVENUES</b>		
DOT grants:		
Herlong Road	\$ -	\$ 1,960,695
Old Wire Road	-	808,294
CR 250 W	-	1,586,000
Real Road	-	812,942
Bell Road	-	588,068
Callahan Road	-	325,220
	<hr/>	<hr/>
	-	6,081,219
	<hr/>	<hr/>
Less - 5% of general revenues	-	(304,061)
	<hr/>	<hr/>
	-	5,777,158
Estimated beginning cash	300,000	4,000,000
<b>Non-recurring transfers in</b>		
Transfer from MSBU	2,000,000	1,500,000
Transfer from Road Improvement Debt Service	900,000	-
Transfer from Connector Roads	1,000,000	-
Transfer from Transportation Trust	1,000,000	-
Transfer from General Fund	-	2,700,000
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<hr/> <b>\$ 5,200,000</b> <hr/>	<hr/> <b>\$ 13,977,158</b> <hr/>
<b>APPROPRIATIONS</b>		
Road Construction Projects		
Herlong Road	\$ 941,924	\$ 3,890,047
Old Wire Road	374,500	808,294
Brim Street	1,937,591	2,358,760
Bishop Road	900,000	1,139,863
English/LM Aaron	800,000	357,445
Bell Street	222,030	588,068
CR 250 W		2,457,955
Real Road		1,024,671
Callahan Road		325,220
Countywide Resurfacing	-	1,000,000
Total appropriations	<hr/> 5,176,045 <hr/>	<hr/> 13,950,323 <hr/>
<b>RESERVES</b>		
Contingency	23,955	26,835
Reserve for future construction	-	-
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<hr/> <b>\$ 5,200,000</b> <hr/>	<hr/> <b>\$ 13,977,158</b> <hr/>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**CONNECTOR ROAD PROJECT FUND**

For the Year Ending September 30, 2015

	<u>2013-14</u>	<u>2014-15</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
State grants		
County Incentive Grant	\$ -	\$ 1,161,424
Interest earnings	4,000	-
	<u>4,000</u>	<u>1,161,424</u>
Less 5% of revenues	(200)	(58,071)
Total revenues	<u>3,800</u>	<u>1,103,353</u>
Transfer from General Fund	-	1,694,235
Estimated beginning cash	6,000,000	450,000
<b>TOTAL REVENUES AND BALANCES</b>	<u><u>\$ 6,003,800</u></u>	<u><u>\$ 3,247,588</u></u>
<b>APPROPRIATIONS</b>		
Connector Road Project:		
Project supervision:		
General fund administration	\$ 25,000	\$ -
	<u>25,000</u>	<u>-</u>
Connector Road Project:		
Purchase of rights of way	500,000	-
Design engineering	400,000	-
Transfer to Road Improvement Fund	1,000,000	-
Road construction	4,000,000	2,952,353
Total appropriations	<u>5,925,000</u>	<u>2,952,353</u>
<b>RESERVES</b>		
Contingency	78,800	295,235
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u><u>\$ 6,003,800</u></u>	<u><u>\$ 3,247,588</u></u>