

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2018-2019**

**PREPARED BY
BEN SCOTT
COUNTY MANAGER**

SEPTEMBER 20, 2018

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
FINAL BUDGET
For the Year Ending September 30, 2019

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Ad Valorem Taxes, Floor Budget		
8.015 mills 2018, 8.015 mills 2019	\$ 19,277,747	\$ 20,444,717
Delinquent Ad Valorem Taxes	50,000	50,000
Small County Surtax	4,250,000	4,200,000
Payment - In Lieu of Taxes	150,000	150,000
Vessel Registration Fees	20,000	20,000
Total Taxes	<u>23,747,747</u>	<u>24,864,717</u>
Intergovernmental Revenue		
State and Federal Grants		
Emergency Preparedness	105,806	105,806
Emergency Management	52,150	52,461
Mosquito Control	31,540	33,404
Total State and Federal Grants	<u>189,496</u>	<u>191,671</u>
State Shared Revenues		
Amendment 1 Relief	1,900,000	1,900,000
State Revenue Sharing	1,370,000	1,400,000
Half-Cent Sales Tax	2,220,000	1,885,000
Insurance Agents County Licenses	24,000	20,000
Alcohol Beverage Licenses	15,000	14,000
Total State Shared Revenues	<u>5,529,000</u>	<u>5,219,000</u>
Total Intergovernmental Revenue	<u>5,718,496</u>	<u>5,410,671</u>
Charges for Services		
Crime Prevention Funds	23,000	23,000
Sheriff Civil Fees	75,000	75,000
School Resource Officer	251,318	861,216
Telephone Assessments	81,000	76,000
Wireless Assessments	118,000	123,000
Prepaid Wireless Assessments	50,000	50,000
Total Charges for Services	<u>598,318</u>	<u>1,208,216</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
Fines and Forfeitures		
Communications Surcharges	60,000	58,000
Court Facility Surcharges \$30	185,000	180,000
Animal Control Fines	1,600	800
Total Fines and Forfeitures	<u>246,600</u>	<u>238,800</u>
Miscellaneous Revenue		
Interest Earnings	100,000	150,000
Other	128,900	99,000
Total Miscellaneous Revenue	<u>228,900</u>	<u>249,000</u>
Transfers from Other Funds - Administration		
MSBU - Municipal Services	627,535	627,535
County Transportation Trust Fund	335,478	335,478
Tourist Development Fund	33,913	33,913
Landfill Fund	168,191	168,191
Library Enhancement Fund	54,928	54,928
Court Services Fund	13,963	13,963
Economic Development Fund	41,094	41,094
Total Transfers from Other Funds - Administration	<u>1,275,102</u>	<u>1,275,102</u>
Total Revenues	<u>31,815,163</u>	<u>33,246,506</u>
Less 5% of Revenues	<u>(1,590,758)</u>	<u>(1,662,325)</u>
	30,224,405	31,584,181
Transfer in from Tourist Development Fund	300,000	300,000
Estimated Beginning Cash	12,500,000	8,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 43,024,405</u></u>	<u><u>\$ 39,884,181</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
APPROPRIATIONS		
General Government Services		
Legislative		
Board of County Commissioners		
Personal Services	\$ 1,287,508	\$ 1,316,137
Other Current Expenses	190,500	182,000
Capital Outlay	140,000	100,000
Grants - FLOW	120,000	120,000
Total Legislative	<u>1,738,008</u>	<u>1,718,137</u>
Executive		
Clerk to the Board of County Commissioners		
Personal Services	405,864	419,640
Worker's Comp.*	1,500	1,500
Other Current Expenses	3,000	3,000
Total Executive	<u>410,364</u>	<u>424,140</u>
Financial and Administrative		
Property Appraiser		
Other Current Expenses	1,491,436	1,525,320
Property Appraisal Adjustment Board		
Other current Expenses	5,500	5,500
Tax Collector		
Other Current Expenses	780,000	750,000
Accounting and Auditing		
Other Current Expenses	120,000	120,000
Data Processing		
Other Current Expenses	39,000	39,000
Total Financial and Administrative	<u>2,435,936</u>	<u>2,439,820</u>
Legal Counsel		
County Attorney		
Personal Services	192,777	196,919
Other Current Expenses	16,200	16,000
Total Legal Counsel	<u>208,977</u>	<u>212,919</u>

* Paid Directly by B.C.C.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
Other General Governmental Services		
Supervisor of Elections		
Personal Services	438,235	461,104
Worker's Comp.*	1,500	1,500
Other Current Expenses	31,265	35,065
Total Supervisor of Elections	<u>471,000</u>	<u>497,669</u>
Elections		
Personal Services	141,500	141,500
Other Current Expenses	179,822	181,822
Total Elections	<u>321,322</u>	<u>323,322</u>
Non-Departmental		
Personal Services	10,000	8,000
Other Current Expenses	482,500	453,500
Total Non-Departmental	<u>492,500</u>	<u>461,500</u>
Facilities Management (Building, Operations, and Maintenance)		
Personal Services	770,760	792,455
Other Current Expenses	697,800	708,900
Capital Outlay	30,000	30,000
Total Facilities Management	<u>1,498,560</u>	<u>1,531,355</u>
Total General Government Services	<u>7,576,667</u>	<u>7,608,862</u>
Public Safety		
Emergency Preparedness		
Other Current Expenses	52,150	52,461
Total Emergency Preparedness	<u>52,150</u>	<u>52,461</u>
Emergency Management		
Personal Services	69,719	71,518
Other Current Expenses	40,366	34,089
Local Match - Personal Services	29,640	27,196
Total Emergency Management	<u>139,725</u>	<u>132,803</u>
Safety		
Personal Services	82,271	-
Other Current Expenses	28,700	15,000
Total Safety	<u>110,971</u>	<u>15,000</u>

* Paid Directly by B.C.C.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
Detention Center Facilities		
Personal Services	56,134	57,783
Other Current Expenses		
Utilities	250,000	250,000
Maintenance and Repair	55,000	55,000
Insurance - Casualty	72,000	72,000
Total Other Current Expenses	<u>377,000</u>	<u>377,000</u>
Total Detention Center Facilities	<u>433,134</u>	<u>434,783</u>
911 Emergency Communications		
Personal Services	1,630,495	1,594,118
Other Current Expenses	286,800	284,800
Capital Outlay	-	-
Total 911 Emergency Communications	<u>1,917,295</u>	<u>1,878,918</u>
Central Communications		
Personal Services	88,507	90,196
Other Current Expenses	46,750	48,500
Total Central Communications	<u>135,257</u>	<u>138,696</u>
Code Enforcement		
Personal Services	93,591	104,283
Other Current Expenses	45,700	38,700
Total Code Enforcement	<u>139,291</u>	<u>142,983</u>
Medical Examiner		
Autopsies	240,000	340,000
Total Public Safety	<u>3,167,823</u>	<u>3,135,644</u>
Physical Environment		
County Extension Office		
Personal Services	263,208	272,971
Other Current Expenses	84,750	86,950
Total Extension Office	<u>347,958</u>	<u>359,921</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
Landscape		
Personal Services	770,578	784,138
Other Current Expenses	322,300	299,300
Capital Outlay	20,000	20,000
Total Landscape	<u>1,112,878</u>	<u>1,103,438</u>
Other Physical Environment		
Florida Forest Management	3,000	3,000
Ichetucknee Partnership	40,000	40,000
Total Other Physical Environment	<u>43,000</u>	<u>43,000</u>
Total Physical Environment	<u>1,503,836</u>	<u>1,506,359</u>
Economic Environment		
Veterans Services		
Personal Services	14,111	19,659
Other Current Expenses	4,500	4,500
Total Veterans Services	<u>18,611</u>	<u>24,159</u>
Tax Increment Funds	173,000	190,000
Total Economic Environment	<u>191,611</u>	<u>214,159</u>
Human Services		
Mosquito Control		
Personal Services	31,946	38,289
Other Current Expenses	81,072	88,117
Total Mosquito Control	<u>113,018</u>	<u>126,406</u>
Human Services Contributions		
Columbia County Health Department	153,784	153,784
Family Health Center of Columbia County	48,500	48,500
Lake City Humane Society - Animal Control	325,000	335,000
Medicaid	1,450,000	1,450,000
Health Care Responsibility Act	258,116	259,996
Total Human Services Contributions	<u>2,235,400</u>	<u>2,247,280</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
Mental Health		
Meridian Behavioral Services	231,000	235,851
Other Human Services		
Columbia County Senior Services	250,000	250,000
CARC	80,000	80,000
Suwannee Valley 4C's	10,000	10,000
On Eagles Wings	-	34,000
Total Other Human Services	<u>340,000</u>	<u>374,000</u>
Total Human Services	<u>2,919,418</u>	<u>2,983,537</u>
Culture/Recreation		
County Recreation Department		
Personal Services	200,858	209,292
Other Current Expenses	57,700	59,500
Total County Recreation Department	<u>258,558</u>	<u>268,792</u>
County Recreation Facilities		
Other Current Expenses - Utilities	210,000	225,000
Community Centers - Repairs and Maintenance	18,000	18,000
Total County Recreation Facilities	<u>228,000</u>	<u>243,000</u>
Organizational Support		
Columbia Youth Football	9,300	9,300
Boy's Club	30,000	30,000
Youth Baseball League	12,000	12,000
Downtown July 4th Fireworks	7,500	7,500
Columbia Youth Soccer Association	12,000	12,000
Fort White Girls Softball	3,480	3,480
Columbia County Girls Softball Association	9,600	9,600
South Columbia Youth Baseball	5,370	5,370
Pop Warner Youth Football	3,750	3,750
Total Organizational Support	<u>93,000</u>	<u>93,000</u>
Total Culture/Recreation	<u>579,558</u>	<u>604,792</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
Transfers		
Non-recurring Transfer to Capital Projects Fund	1,200,000	-
Non-recurring Transfer to Jail Construction Fund	2,200,000	-
Non-recurring Transfer to Admin. Bldg. Debt Service	700,000	-
Transfer to Sheriff Fund	14,507,200	15,731,267
Total Appropriations	<u>34,546,113</u>	<u>31,784,620</u>
 RESERVES		
Funded Reserves		
Equipment	500,000	500,000
Cash Balance Forward	4,713,681	4,421,099
Contingency	3,264,611	3,178,462
Total Reserves	<u>8,478,292</u>	<u>8,099,561</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 43,024,405</u>	<u>\$ 39,884,181</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Budget	Final Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,615,000	\$ 1,590,000
Small County Surtax	2,300,000	2,350,000
Charter County Surtax	-	-
Voted Gas Tax	610,000	650,000
Total Taxes	<u>4,525,000</u>	<u>4,590,000</u>
Intergovernmental Revenue		
Federal Grants and State Shared Revenues		
National Forest Regular Distribution	105,000	35,000
State Revenue Sharing	230,000	250,000
Half-Cent Sales Tax-Regular	1,055,000	975,000
Half-Cent Sales Tax-Fiscally Constrained	700,000	720,000
Total Federal Grants and State Shared Revenues	<u>2,090,000</u>	<u>1,980,000</u>
Transportation		
County Gas Tax	685,000	690,000
Constitutional Gas Tax	1,540,000	1,575,000
Fuel Decal User Fee	2,400	2,300
Motor Fuel Tax Rebate	45,000	45,000
Total Transportation	<u>2,272,400</u>	<u>2,312,300</u>
Total Intergovernmental Revenue	<u>4,362,400</u>	<u>4,292,300</u>
Miscellaneous Revenue		
F.D.O.T. Lighting Agreement	110,000	160,000
Culvert Waiver Fees	2,000	3,000
Interest Earnings	20,000	20,000
Reimbursement of Current Expenses		
by Other County Units	2,000	2,000
Other Miscellaneous Revenue	5,000	-
Total Miscellaneous Revenue	<u>139,000</u>	<u>185,000</u>
Total Revenues	<u>9,026,400</u>	<u>9,067,300</u>
Less 5% of Revenues	<u>(451,320)</u>	<u>(453,365)</u>
	8,575,080	8,613,935
Transfer in from Paving Assessment	-	3,000
Estimated Beginning Cash	5,000,000	4,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 13,575,080</u></u>	<u><u>\$ 12,616,935</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Budget	Final Budget
APPROPRIATIONS		
Transportation		
Contracted Mowing		
Other Current Expenses	\$ 205,000	\$ 205,000
Maintenance and Improvement of Graded Roads		
Personal Services	860,746	872,515
Other Current Expenses	3,000	3,000
Debt Service	260,000	283,000
Total Maintenance and Improvement	<u>1,123,746</u>	<u>1,158,515</u>
Heavy Equipment and Drainage (includes labor crew)		
Personal Services	434,978	447,651
Other Current Expenses	473,500	471,000
Total Heavy Equipment and Drainage	<u>908,478</u>	<u>918,651</u>
Storm Water		
Personal Services	380,685	404,835
Other Current Expenses	25,500	20,500
Total Storm Water	<u>406,185</u>	<u>425,335</u>
Sign Shop		
Personal Services	154,508	159,403
Other Current Expenses	195,500	205,000
Total Sign Shop	<u>350,008</u>	<u>364,403</u>
Repair Shop		
Personal Services	460,578	475,299
Other Current Expenses	387,500	357,500
Total Repair Shop	<u>848,078</u>	<u>832,799</u>
Stockroom		
Personal Services	46,084	44,126
Other Current Expenses	510,000	510,000
Total Stockroom	<u>556,084</u>	<u>554,126</u>
Shoulder Crew		
Personal Services	530,123	552,957
Other Current Expenses	7,500	6,000
Total Shoulder Crew	<u>537,623</u>	<u>558,957</u>
Right-of-Way Maintenance		
Personal Services	589,757	608,596
Other Current Expenses	222,500	222,500
Total Right-of-Way Maintenance	<u>812,257</u>	<u>831,096</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Budget	Final Budget
Roadway Enhancements		
Weed Control	55,000	55,000
Road Stripping	100,000	100,000
Dust Suppressant	50,000	-
Concrete Work	85,000	85,000
Roadway Stabilization	165,000	165,000
Milling	250,000	-
Total Roadway Enhancements	<u>705,000</u>	<u>405,000</u>
Administration and Overhead		
Personal Services	830,920	851,391
Other Current Expenses	583,200	578,500
Capital Outlay	527,000	527,000
Total Administration and Overhead	<u>1,941,120</u>	<u>1,956,891</u>
Other		
Suwannee Valley Transit Authority	58,706	58,706
Administrative Fee - General Fund	335,478	335,478
Total Administration and Overhead Other	<u>394,184</u>	<u>394,184</u>
Transfers		
Non-recurring Transfer to Capital Projects Fund	1,700,000	-
Non-recurring Transfer to Road Improvement Fund	-	1,200,000
Total Appropriations	<u>10,487,763</u>	<u>9,804,957</u>
RESERVES		
National Forest - Title III	154,000	154,000
Equipment	500,000	500,000
Cash Balance Forward	1,554,541	1,297,482
Contingency	878,776	860,496
Total Reserves	<u>3,087,317</u>	<u>2,811,978</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 13,575,080</u>	<u>\$ 12,616,935</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
Small County Surtax	\$ 825,000	\$ 1,025,000
Franchise Fees - Garbage	110,000	121,000
Total Taxes	<u>935,000</u>	<u>1,146,000</u>
Licenses and Permits		
Occupational Licenses	58,000	62,000
Competency Cards	4,000	3,000
Building Permits	310,000	310,000
Certification Fees	1,000	6,000
Land Use Fees	80,000	80,000
Protective Inspection/AP	15,600	51,200
Plan Review Fees	-	45,500
Total Licenses and Permits	<u>468,600</u>	<u>557,700</u>
Non Ad Valorem Assessments		
Solid Waste	4,050,000	3,900,000
Solid Waste - Partial Year	18,000	18,000
Solid Waste - Delinquent	500	500
Fire Services	5,690,000	5,690,000
Fire - Partial Year & Delinquent	20,000	20,000
Total Non Ad Valorem Assessments	<u>9,778,500</u>	<u>9,628,500</u>
Intergovernmental Revenue		
Mobile Home Licenses	23,000	23,000
Racing Tax	223,250	223,250
Total Intergovernmental Revenue	<u>246,250</u>	<u>246,250</u>
Miscellaneous		
Interest Earnings- Board of County		
Commissioners	20,000	22,000
Tower Rent	2,200	2,300
Other Miscellaneous	30,000	7,200
Special Assessment - Spring Hollow	2,100	2,000
Special Assessment - Emerald Lakes	8,000	8,200
Total Miscellaneous	<u>62,300</u>	<u>41,700</u>
Total Revenues	<u>11,490,650</u>	<u>11,620,150</u>
Less 5% of Revenues	<u>(574,533)</u>	<u>(581,008)</u>
	10,916,117	11,039,142
Estimated Beginning Cash	4,300,000	4,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 15,216,117</u>	<u>\$ 15,039,142</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Final
	Budget	Budget
APPROPRIATIONS		
General Government Services		
Administrative Fee - General Fund	\$ 26,185	\$ 26,185
Other Current Expenses	55,000	50,000
Total General Government Services	<u>81,185</u>	<u>76,185</u>
Public Safety		
Building and Zoning Department		
Personal Services	469,245	525,627
Other Current Expenses	84,600	84,600
Total Building and Zoning Department	<u>553,845</u>	<u>610,227</u>
County Fire Services		
Personal Services	4,095,357	4,316,945
Other Current Expenses	787,600	851,100
Capital Outlay	568,500	505,000
Debt Service	341,170	341,171
Administrative Fee - General Fund	459,009	459,009
Total County Fire Services	<u>6,251,636</u>	<u>6,473,225</u>
Contractual Fire Agreements		
Coop. Forest Management	24,100	24,100
Tax Collector		
Contractual Services		
Non Ad Valorem Assessments	260,000	260,000
Addressing Department		
Personal Services	111,374	63,632
Other Current Expenses	30,950	30,000
Total Addressing Department	<u>142,324</u>	<u>93,632</u>
Total Public Safety	<u>7,231,905</u>	<u>7,461,184</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Final
	Budget	Budget
Physical Environment		
Solid Waste Services		
Professional Services	7,750	7,750
Contracted Services - Residential Pickup	2,250,000	2,250,000
Residential Tipping Fees	1,030,000	1,030,000
Contracted Services - Roadside Pickup	150,000	-
Contracted Services - County Facilities	48,000	48,000
Administrative Fee - General Fund	142,341	142,341
Total Solid Waste Services	<u>3,628,091</u>	<u>3,478,091</u>
Utility Assessments		
Other Current Expenses	9,900	12,200
Total Physical Environment	<u>3,637,991</u>	<u>3,490,291</u>
Total Appropriations	<u>10,951,081</u>	<u>11,027,660</u>
RESERVES		
Equipment Reserve	750,000	500,000
Capital Reserve	777,266	545,092
Cash Balance Forward	1,642,662	1,863,624
Contingency	1,095,108	1,102,766
Total Reserves	<u>4,265,036</u>	<u>4,011,482</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 15,216,117</u>	<u>\$ 15,039,142</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
SHERIFF FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Transfers From Other Funds		
General Fund	\$ 14,507,200	\$ 15,731,267
Total Transfers From Other Funds	<u>14,507,200</u>	<u>15,731,267</u>
Estimated Beginning Cash	3,500,000	3,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 18,007,200</u></u>	<u><u>\$ 19,231,267</u></u>
APPROPRIATIONS		
Public Safety		
Sheriff		
Law Enforcement		
Personal Services	\$ 7,066,154	\$ 8,113,508
Other Current Expenses	1,206,276	1,316,914
Capital Outlay	435,000	435,000
Total Law Enforcement	<u>8,707,430</u>	<u>9,865,422</u>
Judicial		
Personal Services	697,792	664,746
Other Current Expenses	70,785	72,785
Total Judicial	<u>768,577</u>	<u>737,531</u>
Detention Center Operations		
Personal Services	3,791,144	3,881,314
Other Current Expenses	1,130,050	1,137,000
Capital Outlay	10,000	10,000
Total Detention Center Operations	<u>4,931,194</u>	<u>5,028,314</u>
Total Appropriations	<u>14,407,201</u>	<u>15,631,267</u>
RESERVES		
Funded Reserves		
Cash Balance Forward	2,159,279	2,036,873
Contingency	1,440,720	1,563,127
Total Reserves	<u>3,599,999</u>	<u>3,600,000</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 18,007,200</u></u>	<u><u>\$ 19,231,267</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Small County Surtax	\$ 325,000	\$ 325,000
Fines and Forfeitures		
Technology Surcharges - \$2	82,000	85,000
Optional Court Costs - \$65	55,000	60,000
Total Fines and Forfeitures	<u>137,000</u>	<u>145,000</u>
Miscellaneous Revenue		
Interest	3,000	3,000
Total Revenues	<u>465,000</u>	<u>473,000</u>
Less 5% of Revenues	<u>(23,250)</u>	<u>(23,650)</u>
	441,750	449,350
Estimated Beginning Cash	875,000	530,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 1,316,750</u></u>	<u><u>\$ 979,350</u></u>
APPROPRIATIONS		
General Government Services		
General Fund Administration	\$ 13,963	\$ 13,963
Judicial		
County Court		
Personal Services	41,198	42,749
Other Current Expenses	30,000	30,000
Total Judicial	<u>71,198</u>	<u>72,749</u>
Other Current Expenses	30,520	31,354
Technology	71,791	43,091
Total State Attorney	<u>102,311</u>	<u>74,445</u>
Public Defender		
Other current Expenses	8,196	8,388
Technology	24,120	22,368
Total Public Defender	<u>32,316</u>	<u>30,756</u>
Conflict Counsel		
Technology	<u>5,232</u>	<u>5,232</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
Court Support Service		
Technology	<u>114,635</u>	<u>120,133</u>
Guardian Ad Litem		
Other Current Expenses	<u>44,494</u>	<u>63,514</u>
Optional Court Costs		
Legal Aid	13,750	15,000
Law Library	13,750	15,000
Drug Court	13,750	15,000
Innovations (Teen Court)	<u>13,750</u>	<u>15,000</u>
Total Optional Court Costs	<u>55,000</u>	<u>60,000</u>
Non-recurring Transfer to Capital Projects Fund	<u>350,000</u>	<u>-</u>
Total Appropriations	<u>789,149</u>	<u>440,792</u>
 RESERVES		
Court Innovations	375,000	398,000
Cash Balance Forward	108,686	96,479
Contingency	<u>43,915</u>	<u>44,079</u>
Total Reserves	<u>527,601</u>	<u>538,558</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 1,316,750</u>	<u>\$ 979,350</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2016

	<u>2017-18</u>	<u>2018-19</u>
	Final	Final
	Budget	Budget
REVENUES		
Intergovernmental		
State Grants		
Consolidated Waste Grant	\$ 90,909	\$ 90,909
Charges for Services		
Class I	2,375,000	2,690,000
Class III	700,000	800,000
Tires	36,000	45,000
Total Charges for Services	<u>3,111,000</u>	<u>3,535,000</u>
Miscellaneous		
Other Income	12,000	17,000
Interest	67,000	68,500
Total Miscellaneous	<u>79,000</u>	<u>85,500</u>
Total Revenues	<u>3,280,909</u>	<u>3,711,409</u>
Less 5% of Revenues	<u>(164,045)</u>	<u>(185,570)</u>
	<u>3,116,864</u>	<u>3,525,839</u>
Estimated Unreserved Beginning Cash	1,000,000	6,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 4,116,864</u></u>	<u><u>\$ 9,525,839</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2016

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
APPROPRIATIONS		
Physical Environment		
Winfield Landfill Operations		
Personal Services	\$ 755,791	\$ 786,151
Other Current Expenses	854,925	943,200
Administration Fees- General Fund	168,191	168,191
Capital Outlay - Equipment Replacement	285,000	75,000
Total Winfield Landfill Operations	<u>2,063,907</u>	<u>1,972,542</u>
Central Landfill		
Annual Long-term Care	<u>119,100</u>	<u>132,100</u>
Litter Control Program		
Litter Disposal		
Contractual Services	10,000	185,000
Tire Disposal		
Contractual Services	35,000	37,500
Total Litter Control Program	<u>45,000</u>	<u>222,500</u>
Total Landfill Appropriations	<u>2,228,007</u>	<u>2,327,142</u>
Funded Reserves		
Winfield Class I Closure	120,000	120,000
Winfield Class III Closure	75,000	75,000
Total Funded Reserves	<u>195,000</u>	<u>195,000</u>
Total Physical Environment	<u>2,423,007</u>	<u>2,522,142</u>
Other Reserves		
Equipment Replacement Reserve	500,000	500,000
Landfill Expansion Reserve	588,105	5,747,055
Cash Balance Forward	363,451	504,428
Contingency	242,301	252,214
Total Reserves	<u>1,693,857</u>	<u>7,003,697</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 4,116,864</u>	<u>\$ 9,525,839</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Intergovernmental Revenue		
Communications Services Tax	\$ 1,040,000	\$ 1,050,000
Half-Cent Sales Tax	-	10,000
State Grants		
Library Equalization	560,047	560,047
Library - Operating	27,224	27,224
Total Intergovernmental Revenue	<u>1,627,271</u>	<u>1,647,271</u>
Charges for Services		
Library Fees	<u>8,875</u>	<u>9,750</u>
Fines and Forfeitures		
Library Fines	<u>25,300</u>	<u>25,300</u>
Miscellaneous Revenue		
Interest Earnings	<u>500</u>	<u>1,500</u>
Total Revenue	<u>1,661,946</u>	<u>1,683,821</u>
Less 5% of Revenues	<u>(83,097)</u>	<u>(84,191)</u>
	<u>1,578,849</u>	<u>1,599,630</u>
Estimated Beginning Cash	600,000	700,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 2,178,849</u></u>	<u><u>\$ 2,299,630</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Culture/Recreation		
Main Library		
Personal Services	\$ 255,841	\$ 262,309
Other Current Expenses	92,450	99,950
Capital Outlay	63,000	63,000
Total Main Library	<u>411,291</u>	<u>425,259</u>
Fort White Library		
Personal Services	113,000	124,642
Other Current Expenses	15,400	23,900
Capital Outlay	15,400	15,400
Total Fort White Library	<u>143,800</u>	<u>163,942</u>
Library Enhancements		
Personal Services	570,836	597,736
Other Current Expenses	112,300	124,900
Administration Fee-General Fund	54,928	54,928
Capital Outlay	10,000	-
Total Library Enhancements	<u>748,064</u>	<u>777,564</u>
Literacy Program		
Personal Services	42,813	34,914
Other Current Expenses	1,600	1,600
Capital Books	2,000	2,000
Total Literacy Program	<u>46,413</u>	<u>38,514</u>
West Branch		
Personal Services	132,819	137,536
Other Current Expenses	34,400	34,400
Capital Outlay	14,600	14,600
Total West Branch	<u>181,819</u>	<u>186,536</u>
Total Appropriations	<u>1,531,387</u>	<u>1,591,815</u>
RESERVES		
Future Enhancement	188,046	230,270
Cash Balance Forward	306,277	318,363
Contingency	153,139	159,182
Total Reserves	<u>647,462</u>	<u>707,815</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 2,178,849</u>	<u>\$ 2,299,630</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2019

	<u>2017-18</u> Final Budget	<u>2018-19</u> Final Budget
REVENUES		
Fines and Forfeitures		
Seized Contraband	\$ 5,000	\$ -
Miscellaneous Revenue		
Interest Earnings	100	300
Estimated Beginning Cash	50,000	21,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 55,100</u>	<u>\$ 21,300</u>
 APPROPRIATIONS AND RESERVES		
Sheriff's Department Expenditures	\$ 20,000	\$ 20,000
Reserve for Law Enforcement Expenditures	35,100	1,300
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 55,100</u>	<u>\$ 21,300</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 1,500,000	\$ 1,600,000
Miscellaneous Revenue		
Sign Advertising	12,000	12,000
Interest	10,000	13,000
Total Miscellaneous Revenue	22,000	25,000
Total Revenue	1,522,000	1,625,000
Less 5% of Revenues	(76,100)	(81,250)
	1,445,900	1,543,750
Estimated Beginning Cash	2,300,000	2,750,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 3,745,900</u>	<u>\$ 4,293,750</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
APPROPRIATIONS		
Tourism Promotion		
Personal Services	\$ 170,603	\$ 177,493
Other Current Expenses	333,913	417,413
Capital Outlay	30,000	-
Total Tourism Promotion	<u>534,516</u>	<u>594,906</u>
Community Outreach		
Columbia County Historical Society	5,000	5,000
Blue Grey Festival	10,000	15,000
Total Community Outreach	<u>15,000</u>	<u>20,000</u>
Sports Marketing		
Personal Services	66,525	68,150
Other Current Expenses	126,000	143,050
Total Sports Marketing	<u>192,525</u>	<u>211,200</u>
Transfers		
Transfer to General Fund	300,000	300,000
Total Appropriations	<u>1,042,041</u>	<u>1,126,106</u>
RESERVES		
Capital Reserve	2,391,247	2,829,812
Cash Balance Forward	208,408	225,221
Contingency/Reserve	104,204	112,611
Total Reserves	<u>2,703,859</u>	<u>3,167,644</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 3,745,900</u>	<u>\$ 4,293,750</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Intergovernmental Revenue		
State Grants - SHIP	\$ 350,000	\$ 350,000
Miscellaneous		
Loan Repayments	20,000	20,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 370,000</u>	<u>\$ 370,000</u>
APPROPRIATIONS		
Administration	\$ 35,000	\$ 35,000
Housing Assistance	335,000	335,000
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 370,000</u>	<u>\$ 370,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Intergovernmental		
Half-Cent Sales Tax	\$ 1,275,000	\$ 820,000
Miscellaneous Revenue		
Interest- Other	3,000	1,500
Total Operating Revenue	<u>1,278,000</u>	<u>821,500</u>
Less 5% of Revenues	<u>(63,900)</u>	<u>(41,075)</u>
	1,214,100	780,425
Estimated Beginning Cash	540,000	500,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 1,754,100</u></u>	<u><u>\$ 1,280,425</u></u>
APPROPRIATIONS		
Economic Environment		
Administration		
Personal Services	\$ 167,861	\$ 174,724
Other Current Expenses	89,300	89,300
Admin Fees - General Fund	41,094	41,094
Total Administration	<u>298,255</u>	<u>305,118</u>
Economic Incentives		
Tax Rebates	<u>200,000</u>	<u>295,000</u>
Target Project		
Debt Service		
Principal	479,517	-
Interest	10,281	-
Total Debt Service	<u>489,798</u>	<u>-</u>
Total Economic Incentives	<u>689,798</u>	<u>295,000</u>
Transfer to Utility Fund	<u>225,000</u>	<u>175,000</u>
Total Appropriations	<u>1,213,053</u>	<u>775,118</u>
RESERVES		
Reserve for Gateway Crossing	170,000	85,000
Reserve for Future Project	67,784	226,527
Cash Balances Forward	181,958	116,268
Contingency	121,305	77,512
Total Reserves	<u>541,047</u>	<u>505,307</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 1,754,100</u></u>	<u><u>\$ 1,280,425</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Final
	Budget	Budget
<hr/>		
REVENUES		
Intergovernmental		
State Grants	\$ 1,183,563	\$ -
Charges for Services		
Water Sales	37,800	39,300
Sewer Sales	16,000	16,000
Connection Fees	3,000	1,000
Water Capacity Fees	10,000	8,500
Sewer Capacity Fees	-	-
Regulatory Assessment Fees	5,000	5,000
Total Charges for Services	<u>71,800</u>	<u>69,800</u>
Total Revenues	<u>\$ 1,255,363</u>	<u>\$ 69,800</u>
Less 5% of Revenues	<u>(62,768)</u>	<u>(3,490)</u>
	<u>1,192,595</u>	<u>66,310</u>
Transfer from Economic Development Fund	225,000	175,000
Estimated Beginning Cash	650,000	150,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 2,067,595</u></u>	<u><u>\$ 391,310</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Physical Environment		
Water Plant		
Operating Expenses		
Operator Contract	11,000	11,000
Utilities	6,850	6,750
Communications	2,800	2,000
Repairs and Maintenance	5,350	5,450
Operating Supplies	5,600	7,150
Total Water Plant	<u>31,600</u>	<u>32,350</u>
Sewer Plant		
Operating Expenses		
Operator Contract	13,500	32,000
Utilities	6,000	6,000
Insurance	3,500	3,500
Repairs and Maintenance	1,500	1,000
Printing & Legal Ads	450	-
Operating Supplies	2,200	7,000
Total Sewer Plant	<u>27,150</u>	<u>49,500</u>
Capital Outlay	1,483,750	-
Total Physical Environment	<u>1,542,500</u>	<u>81,850</u>
Debt Service		
Principal	98,000	123,700
Interest	37,502	11,800
Total Debt Service	<u>135,502</u>	<u>135,500</u>
Total Appropriations	<u>1,678,002</u>	<u>217,350</u>
RESERVES		
Contingency	167,800	21,735
Cash Balances Forward	221,793	152,225
Total Reserves	<u>389,593</u>	<u>173,960</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 2,067,595</u>	<u>\$ 391,310</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Intergovernmental Revenue		
Federal Grants	\$ 750,000	\$ 750,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 750,000</u>	<u>\$ 750,000</u>
APPROPRIATIONS		
Physical Environment		
Administration	\$ 60,000	\$ 60,000
Water Line Improvements	415,000	415,000
Street Improvements	275,000	275,000
Total Appropriations	<u>750,000</u>	<u>750,000</u>
RESERVES		
Contingency	-	-
Cash Balances Forward	-	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 750,000</u>	<u>\$ 750,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
PAVING ASSESSMENT**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Non Ad Valorem Assessments		
Pine Ridge-Maintenance	\$ -	\$ 2,998
Pine Ridge-Improvements	-	2,072
Rolling Oaks	-	13,183
Total Revenues	<u>-</u>	<u>18,253</u>
Less 5% of Revenues		(913)
Estimated Beginning Cash		175,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ -</u></u>	<u><u>\$ 192,340</u></u>
APPROPRIATIONS		
General Government		
Professional Services	\$ -	\$ 1,500
Tax Collector Fees	-	400
Printing & Legal Ads-Pine Ridge	-	350
Printing & Legal Ads-Rolling Oaks		350
Total General Government	<u>-</u>	<u>2,600</u>
Transfer to Transportation Trust	<u>-</u>	<u>3,000</u>
Total Appropriations	<u>-</u>	<u>5,600</u>
RESERVES		
Future Enhancements	-	185,960
Contingency	-	260
Cash Balances Forward	-	520
Total Reserves		<u>186,740</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ 192,340</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 150,000	\$ 325,000
Total Taxes	<u>150,000</u>	<u>325,000</u>
Intergovernmental Revenue		
DOT Grants		
Old Wire Road	1,237,500	-
Bell Road	1,165,836	1,165,836
Callahan Road	905,827	-
King/Mauldin	1,360,000	1,360,000
Moore Road	1,423,125	1,423,125
CR 241	850,000	850,000
Croft Bridge	167,000	-
Mount Carmel and Troy	1,190,000	1,190,000
CR 242W	-	1,300,000
Total Intergovernmental Revenue	<u>8,299,288</u>	<u>7,288,961</u>
Total Revenues	<u>8,449,288</u>	<u>7,613,961</u>
Less 5% of General Revenues	<u>(422,464)</u>	<u>(380,698)</u>
	<u>8,026,824</u>	<u>7,233,263</u>
Estimated Beginning Cash	<u>7,800,000</u>	<u>4,800,000</u>
Non-recurring Transfers In		
Transfer from Transportation Trust	-	1,200,000
Total Non-recurring Transfers In	<u>-</u>	<u>1,200,000</u>
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 15,826,824</u></u>	<u><u>\$ 13,233,263</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
APPROPRIATIONS		
Road Construction Projects		
Herlong Road	\$ 2,800,000	\$ 2,500,000
Old Wire Road	3,131,419	1,800,000
Brim Street	2,133,000	-
Bell Street	1,200,000	2,400,000
Callahan Road	1,436,015	-
King/Mauldin	1,390,000	1,390,000
Moore Road	1,423,125	1,423,125
CR 241	850,000	850,000
Croft Bridge	167,000	-
Mount Carmel and Troy	1,190,000	1,190,000
CR 242W	-	1,300,000
Total Appropriations	<u>15,720,559</u>	<u>12,853,125</u>
RESERVES		
Contingency	106,265	380,138
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 15,826,824</u>	<u>\$ 13,233,263</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Bond Proceeds	\$ 8,000,000	\$ -
Intergovernmental Revenue		
State Grants	5,260,000	5,260,000
Transfers From Other Funds		
General	1,200,000	-
Transportation Trust	1,700,000	-
Court Services	350,000	-
Total Transfers	3,250,000	-
Total Revenues	16,510,000	5,260,000
Estimated Beginning Cash	5,000,000	5,300,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 21,510,000</u>	<u>\$ 10,560,000</u>
APPROPRIATIONS		
General Government		
Building Improvements	\$ 10,085,250	\$ 619,250
Transportation		
Building Improvements	70,000	120,000
Physical Environment		
Building Improvements	70,000	-
Improvements other than Buildings	6,196,050	5,204,200
Equipment	-	-
Total Physical Environment	6,266,050	5,204,200
Public Safety		
Building Improvements	280,000	180,000
Radio Communications Improvements	4,750,000	3,270,000
Total Public Safety	5,030,000	3,450,000
Total Appropriations	21,451,300	9,393,450
Transfers		
Non-recurring Transfer to Jail Construction Fund	-	975,000
RESERVES		
Tournament Fees	-	64,000
Contingency	58,700	127,550
Total Reserves	58,700	191,550
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 21,510,000</u>	<u>\$ 10,560,000</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL CONSTRUCTION FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Transfers From Other Funds		
General	\$ 2,200,000	\$ -
Capital Projects Fund	-	975,000
Total Revenues	<u>2,200,000</u>	<u>975,000</u>
Estimated Beginning Cash	-	10,460,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 2,200,000</u></u>	<u><u>\$ 11,435,000</u></u>
APPROPRIATIONS		
Jail Construction		
Professional Services	\$ 2,000,000	\$ 2,400,000
Construction	-	9,000,000
Total Appropriations	<u>2,000,000</u>	<u>11,400,000</u>
RESERVES		
Contingency	200,000	35,000
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 2,200,000</u></u>	<u><u>\$ 11,435,000</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 685,000	\$ 685,000
Total Revenue	<u>685,000</u>	<u>685,000</u>
Less 5% of Revenues	<u>(34,250)</u>	<u>(34,250)</u>
	650,750	650,750
Estimated Beginning Cash	95,000	132,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 745,750</u></u>	<u><u>\$ 782,750</u></u>
 APPROPRIATIONS		
Debt Service - Principal	\$ 569,000	\$ 580,000
Debt Service - Interest	79,000	67,640
Total Appropriations	<u>648,000</u>	<u>647,640</u>
 RESERVES		
Reserve for Debt Service	97,750	135,110
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 745,750</u></u>	<u><u>\$ 782,750</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	-	1,010,000
Miscellaneous Revenue		
Interest Earnings	-	1,000
Total Revenue	-	1,011,000
Less 5% of Revenues	-	(50,550)
	-	960,450
Estimated Beginning Cash	-	17,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ -	\$ 977,450
APPROPRIATIONS		
Debt Service - Principal	\$ -	\$ 461,087
Debt Service - Interest	-	175,826
Total Appropriations	-	636,913
RESERVES		
Reserve for Debt Service	-	340,537
TOTAL APPROPRIATED EXPENDITURES	\$ -	\$ 977,450
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
ADMINISTRATION BUILDING DEBT SERVICE FUND
For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Transfers From Other Funds		
General	\$ 700,000	\$ -
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 700,000</u>	<u>\$ -</u>
 APPROPRIATIONS		
Debt Service - Principal	\$ 415,000	\$ -
Debt Service - Interest	270,000	-
Total Appropriations	<u>685,000</u>	<u>-</u>
RESERVES		
Reserve for Debt Service	15,000	-
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 700,000</u>	<u>\$ -</u>
TRANSFERS, RESERVES AND BALANCES		