



FY 2014-2015 Budget Final Budget Hearing

September 22, 2014



County Budget Process

In accordance with Florida Law, two (2) Public Hearings are required to set the millage rate and adopt the final budget. The first of these two hearings was held on Monday, September 8th, 2014.



County Budget Overview FY 2014-2015



FY2014-2015 County Budget Overview

- No increase in Millage Rate.
- No Increase in Non-ad Valorem Assessments for Fire or Solid Waste (Public Hearings were held on Thursday, September 4, 2014)
- No Fee Increases

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
MAJOR REVENUE ALLOCATIONS
2014-15 FLOOR BUDGET
August 15, 2014

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	GENERAL	CTTF	MUN SVS	OTHER
Ad Valorem Taxes	\$ 20,637,005	\$ 20,393,117	\$ 20,076,441	\$ 17,785,024	\$ 18,815,511	\$ 17,667,999	17,785,024	\$ 18,231,128	18,231,128			
Interest	1,175,000	1,015,000	295,000	143,000	\$ 225,000	\$ 82,000	71,000	132,000	75,000	12,000	45,000	
State Revenue Sharing	1,445,878	1,380,000	1,130,000	1,160,000	1,220,000	1,250,000	1,300,000	1,400,000	1,210,000	190,000		
Half-Cent Sales Tax- Regular	4,332,628	3,720,000	3,200,000	3,500,000	3,000,000	3,200,000	3,500,000	3,800,000	1,230,000	1,500,000	-	1,070,000 ED
Fiscally Constrained	728,491	870,000	890,000	590,000	650,000	810,000	590,000	590,000		590,000		
Emergency	-	-	-	450,000	250,000	300,000	450,000	-				
Amendment 1 Relief	-	-	800,000	800,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000			
Communications Services Tax	272,893	258,997	260,000	280,000	330,000	300,000	280,000	350,000			350,000	
Tourist Development Tax	482,035	395,000	375,000	780,000	595,000	645,000	780,000	850,000				850,000 TD
Voted Gas Tax	607,839	550,000	565,000	540,000	600,000	585,000	540,000	580,000		580,000		
Racing Tax	223,250	223,250	223,250	223,250	223,250	223,250	223,250	223,250			223,250	
Local Option Gas Tax	2,457,815	2,150,000	2,250,000	2,135,000	2,400,000	2,250,000	2,135,000	2,200,000		1,400,000		800,000 RD DS
Constitutional Gas Tax	1,516,640	1,488,284	1,385,000	1,450,000	1,425,000	1,425,000	1,450,000	1,450,000		1,450,000		
County Gas Tax	686,428	640,000	605,000	625,000	625,000	625,000	625,000	620,000		620,000		
Small County Surtax	6,898,574	5,800,000	5,200,000	5,200,000	5,000,000	5,200,000	5,200,000	6,300,000	3,925,000	1,900,000	270,000	205,000 CT SVS
	\$ 41,444,476	\$ 38,481,648	\$ 37,034,681	\$ 35,661,274	\$ 37,058,761	\$ 36,223,249	36,828,274	\$ 38,606,376	26,571,126	8,222,000	888,250	2,925,000
Increase								1,777,102				
								1,688,341				

96%



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY

- 1) Fully funds all constitutional officer budget requests

	Current FY 13-14	Proposed FY 14-15
Sheriff	\$12,175,241	\$12,720,473
Supervisor Of Elections	681,530	730,857
Property Appraiser	1,175,006	1,219,612
Clerk To Board	346,338	355,142
Tax Collector	750,000*	750,000*

(* FEE OFFICER – BUDGET BASED ON ACTUAL COLLECTIONS)



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

- 2) Fully funds increases in Florida retirement system contribution rates as approved by the Florida legislature.

Depending on retirement class, contribution rates increased from .35% to 10.22% -



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

- 3) Provides for the continuation of a non-contributory employee health care plan



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

4) Provides for the following pay adjustments –

A. All employees (excluding sheriff's office, property appraiser and tax collector) earning \$41,000 per year or less - \$1,000 COLA (pro-rated for part time)

Total cost \$334,518.94 (including match)
(***NOTE*** COLA is negotiable for employees covered by a Collective Bargaining Agreement)



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

B. Telecommunicators –

- Identified as high turnover / high training cost issue
- Adjustments based on completion of required certifications
- Creates parity with competing agencies



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

C. Welder—

- Pay grade reclassification - \$4,740 increase
(*NOTE*) Subject to collective bargaining)



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

- D. \$10,000 for the Economic Development Director
– (Negotiated at time of hire. To be paid upon successful completion of specific scope of work)

NOTE Salary Adjustment for the Assistant County Manager included in proposed floor budget has been withdrawn.



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

- E. \$15,000 (annual) stipend to the Assistant County Manager to provide services as “Budget Director”. (Stipend in lieu of new FTE employee)

NOTE At the request of the Board of County Commissioners, other options are in the process of review.



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

- F. \$10,000 (annual stipend to the Web Developer to provide services for records custodian pertaining to grants. Request is noted in the management letter of the financial reports ending September 30, 2012 and September 30, 2013. Stipend in lieu of new FTE employee)

NOTE At the request of the Board of County Commissioners, other options are in the process of review.



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

- 5) Creates an “Equipment Replacement Plan” for technology

(\$125,000)



FY 2014 – 2015 PROPOSED FLOOR BUDGET SUMMARY (Cont...)

6. Fully funds the operation of all three (3) branch libraries –

Requires the use of \$538,429 in non reoccurring fund balance

7. Staffing Fire Stations for Columbia City and/or Deep Creek **not** in floor budget. Board has requested additional information on costs.



FLOOR BUDGET STATUS

FY 2014-2015

	<u>REVENUES</u>	<u>APPROPRIATIONS</u>	<u>EXCESS (DEFICIT)</u>
General	\$ 28,832,425	\$ 28,834,262	\$ (1,837)
Transportation Trust	8,107,705	8,106,670	1,035
Municipal Services	9,762,627	9,762,539	88
Court Services	347,700	347,045	655
Economic Development	1,018,400	1,017,646	754
	<u>48,068,857</u>	<u>48,068,162</u>	<u>695</u>
Library Enhancement	350,493	808,111	(457,618)
	<u>\$ 48,419,350</u>	<u>\$ 48,876,273</u>	<u>\$ (456,923)</u>



September 22, 2014

Final Budget Hearing

FY2014 - 2015

- Budget Adoption Order
 - 1) Final Millage Rate
 - 2) FY2014-2015 Final Budget



General Fund

Board of County
Commissioners

Clerk to BOCC

Property Appraiser

Tax Collector

County Auditor

Data Processing

County Attorney

Supervisor of Elections

9-1-1

Non-Departmental

Facilities Management

Courthouse Annex

Montgomery Building

Sheriff

General Government

Watertown

Code Enforcement

Recreation

Emergency Mgt.

Safety

Autopsies

Judicial

County Extension

Landscaping and Parks

Central Communications

Soil Conservation

Veterans Services

Mosquito Control

Health Services

Welfare

Library

City of Lake City –
Tax Increment Fund

FY 07-08

\$37,759,153

FY 11-12

\$35,091,962

FY 08-09

\$36,334,883

FY 12-13

\$38,915,625

FY 09-10

\$37,134,787

FY 13-14

\$39,432,968

FY 10-11

\$36,020,042

FY 14-15

\$44,851,425



Funds Not Levying Ad-Valorem Taxes

	(FY10-11)	(FY 11-12)	(FY 12-13)	(FY 13-14)	(FY 14-15)
Transportation Trust	\$9,329,426	\$10,607,477	\$10,652,489	\$11,758,289	\$10,807,705
Road Improvement Debt Service	960,000	1,160,000	2,261,425	1,660,000	940,000
Municipal Services Fund	13,821,637	13,017,637	13,878,587	18,239,107	17,262,627
Court Services	656,850	719,675	916,350	1,140,575	1,128,700
Special Law Enforcement	50,500	30,100	30,100	20,100	20,100
Tourist Development Tax – Operating	949,350	1,033,425	1,293,500	1,709,400	2,221,150
Landfill Enterprise	4,274,376	4,780,551	7,405,301	6,655,801	6,179,551
Library Enhancement	2,119,861	1,729,174	1,043,802	856,322	888,922
Local Housing Assistance	200,000	350,000	0	350,000	354,491
Economic Development	2,594,385	4,943,708	3,466,095	2,770,650	2,718,400
Connector Roads	10,707,600	10,727,600	8,477,600	6,003,800	3,247,588
Road Improvement	10,484,200	4,523,978	6,423,978	5,200,000	13,977,158
Utilities	177,617	435,740	391,988	391,160	270,910
Neighborhood Stabilization Program			1,029,454	406,874	42,984

BUDGET SUMMARY

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2014 - 2015

THE PROPOSED OPERATING BUDGET EXPENDITURES OF COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS ARE 13.6%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

MLLAGE PER \$1,000				REVENUE/ CAPITAL PROJECTS	
General Fund	8.015	GENERAL FUND	ENTERPRISE FUNDS	FUNDS	TOTAL BUDGET
CASH BALANCE BROUGHT FORWARD		\$ 15,000,000	\$ 3,510,000	\$ 18,855,000	\$ 37,365,000
ESTIMATED REVENUES:					
TAXES: Millage per \$1,000					
Ad Valorem Taxes 8.015		\$ 18,231,126	-	-	18,231,126
Non-Ad Valorem Assessments		-	-	8,975,000	8,975,000
Sales & Use Taxes		4,104,000	-	5,985,000	10,089,000
Intergovernmental Revenues		5,689,993	70,580	14,056,709	19,817,282
Charges for Services		626,018	2,737,800	-	3,363,818
Licenses & Permits		-	-	291,400	291,400
Fines & Forfeitures		422,800	-	145,000	567,800
Franchise Fees		-	-	90,000	90,000
Interest Earned/Other		160,000	50,000	248,720	458,720
TOTAL REVENUES		29,233,937	2,858,380	29,791,829	61,884,146
Less 5% of Estimated Revenue		(1,518,496)	(142,919)	(1,469,668)	(3,131,083)
Transfers in		2,135,984	225,000	6,432,664	8,793,648
Loan Proceeds		-	-	-	-
TOTAL ESTIMATED REVENUES					
AND BALANCES		\$ 44,851,425	\$ 6,450,461	\$ 53,609,825	\$ 104,911,711
EXPENDITURES/EXPENSE					
General Government		\$ 7,049,113	\$ -	\$ 649,861	\$ 7,698,974
Public Safety		17,072,599	-	4,657,670	21,730,269
Physical Environment		1,033,179	2,803,472	3,401,900	7,238,551
Transportation		-	-	24,442,534	24,442,534
Economic Environment		198,768	-	1,437,997	1,636,765
Human Services		2,525,671	-	-	2,525,671
Culture/Recreation		1,048,932	-	779,860	1,828,792
Debt Service		-	135,502	1,519,535	1,655,037
TOTAL EXPENDITURES/EXPENSES		28,928,262	2,938,974	36,889,357	68,756,593
Transfers out		4,932,664	144,800	3,716,184	8,793,648
Reserves		10,990,499	3,366,687	13,004,284	27,361,470
TOTAL APPROPRIATED EXPENDITURES					
AND RESERVES		\$ 44,851,425	\$ 6,450,461	\$ 53,609,825	\$ 104,911,711

THE TENTATIVE ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



- Open Budget Hearing
- Public Comments
- Close Budget Hearing
- Board of County Commission Comments
- Adoption of Budget Resolutions

RESOLUTION NO. 2014R-21

A Resolution of the Columbia County Board of County Commissioners of Columbia County, Florida, Adopting the Final Levying of Ad Valorem Taxes for Columbia County for Fiscal Year 2015 providing for an effective date.

WHEREAS, the Board of County Commissioners for Columbia County, Florida, on September 22, 2014, adopted Fiscal Year Final Millage Rates following a public hearing as required by Florida Statute 200.65;

WHEREAS, the Board of County Commissioners for Columbia County, Florida held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Columbia County has been certified by the Columbia County Property Appraiser to the Columbia County Board of County Commissioners as \$2,274,625,801.

NOW, THEREFORE, BE IT RESOLVED by the Columbia County Board of County Commissioners of Columbia County, Florida that:

1. The FY September 30, 2015 operating millage rate is 8.015 mills, which is greater than the rolled-back rate of 7.9799 mills by .44%.
2. The Resolution No. 2014R-21 will take effect immediately upon its adoption.

BE IT FURTHER RESOLVED BY THE BOARD, that if the final taxable value on the tax roll as certified by the Property Appraiser is at variance with the value initially certified by more than one (1) percent, the Chairperson of the Board of County Commissioners is authorized to adjust the above millage levies to bring in the same funds as contained in the approved budgets.

DULY ADOPTED at a public hearing the 22nd Day of September 2014.
Time Adopted 5:30 P.M.

**Columbia County Board of
County Commissioners**

ATTEST:

BY: _____

Ronald Williams, Chairman

P. DeWitt Cason, Clerk of Court

RESOLUTION NO. 2014R-30

A Resolution of the Columbia County Board of County Commissioners of Columbia County, Florida, Adopting the Final Budget for Fiscal Year 2015; providing for an effective date.

WHEREAS, the Columbia County Board of County Commissioners of Columbia county, Florida on September 22, 2014 held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Columbia County Board of County Commissioners of Columbia County, Florida set forth the appropriations and reserves estimate for the Budget for Fiscal Year 2015 in the amount of

Fund

General	\$44,851,425
Transportation Trust	10,807,705
Municipal Services Fund	17,262,627
Court Services Fund	1,128,700
Landfill Enterprise	6,179,551
Library Enhancement	888,922
Special Law Enforcement	20,100
Tourist Development Tax-Operating	2,221,150
Neighborhood Stabilization Program	42,984
Local Housing	354,491
Economic Development	2,718,400
Utilities	270,910
Road Improvement	13,977,158
Connector Roads Project	3,247,588
Road Improvement Debt Service	940,000
TOTAL	<u>\$104,911,711</u>

NOW, THEREFORE, BE IT RESOLVED by the Columbia County Board of County Commissioners of Columbia County, Florida, that:

1. The Fiscal Year 2015 Final Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 22nd Day of September 2014.

Time Adopted 5:30 P.M.

**Columbia County Board of
County Commissioners**

ATTEST:

BY: _____

Ronald Williams, Chairman

P. DeWitt Cason, Clerk of Court