

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2015 - 2016**

**PREPARED BY
BEN SCOTT
COUNTY MANAGER**

SEPTEMBER 17, 2015

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
Final BUDGET
For the Year Ending September 30, 2016

TABLE OF CONTENTS

| | PAGE |
|-------------------------------------|-------------|
| OPERATING FUNDS | |
| General | 1 - 8 |
| Transportation Trust | 9 - 11 |
| Municipal Services | 12 - 13 |
| Sheriff | 14 |
| Court Services | 15 - 16 |
| RESTRICTED REVENUE FUNDS | |
| Landfill Enterprise | 17 |
| Library Enhancement | 18 |
| Special Law Enforcement | 19 |
| Tourist Development Tax - Operating | 20 - 21 |
| Neighborhood Stabilization Program | 22 |
| Local Housing Assistance - (SHIP) | 23 |
| Road Improvement Debt Service | 24 |
| Economic Development | 25 |
| Utilities | 26 - 27 |
| CONSTRUCTION FUNDS | |
| Road Improvement | 28 |
| Connector Road Project | 29 |
| Capital Projects | 30 |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|-------------------|-------------------|
| | Final | Final |
| | Budget | Budget |
| REVENUES | | |
| Taxes: | | |
| Ad valorem taxes, floor budget, 8.015 mills 2015, 8.015 mills 2016 | \$ 18,231,126 | \$ 18,496,879 |
| Delinquent ad valorem taxes | 50,000 | 50,000 |
| Small County Surtax | 3,925,000 | 4,253,500 |
| Payment - in lieu of taxes | 112,000 | 150,000 |
| Vessel registration fees | 17,000 | 30,000 |
| Total taxes | <u>22,335,126</u> | <u>22,980,379</u> |
| Intergovernmental: | | |
| State and federal grants: | | |
| FEMA Project grants | 1,115,400 | - |
| Emergency Preparedness | 105,805 | 105,806 |
| Emergency Management | 51,995 | 52,102 |
| Child Dependency | 3,000 | - |
| Mosquito Control | 18,500 | 31,540 |
| Library - operating | 14,293 | 16,136 |
| Total State and federal grants | <u>1,308,993</u> | <u>205,584</u> |
| State shared revenues: | | |
| Amendment 1 relief | 1,900,000 | 1,900,000 |
| State revenue sharing | 1,210,000 | 1,300,000 |
| Half-cent sales tax | 1,230,000 | 1,300,000 |
| Half-cent sales tax - Emergency | - | - |
| Insurance agents county licenses | 26,000 | 25,000 |
| Alcohol beverage licenses | 15,000 | 15,000 |
| Racing tax | - | - |
| Total State shared revenues | <u>4,381,000</u> | <u>4,540,000</u> |
| | <u>5,689,993</u> | <u>4,745,584</u> |
| Charges for Services: | | |
| Prisoner housing | 10,000 | 5,000 |
| Crime Prevention funds | 27,000 | 23,000 |
| Sheriff civil fees | 85,000 | 70,000 |
| School Resource Officer | 251,318 | 251,318 |
| Telephone assessments | 117,000 | 108,000 |
| Wireless assessments | 126,000 | 130,000 |
| Library fees | 7,700 | 9,150 |
| Recreation fees | 2,000 | - |
| Total charges for services | <u>626,018</u> | <u>596,468</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|-----------------------------|-----------------------------|
| | Final | Final |
| | Budget | Budget |
| Fines and Forfeitures: | | |
| Communications surcharges | 97,000 | 118,000 |
| Library fines | 34,300 | 31,000 |
| Court facility surcharges \$30 | 290,000 | 340,000 |
| Animal Control fines | 1,500 | 1,500 |
| Total fines and forfeitures | <u>422,800</u> | <u>490,500</u> |
| Miscellaneous Revenue: | | |
| Interest earnings | 75,000 | 73,000 |
| Other | 85,000 | 86,000 |
| Total miscellaneous revenue | <u>160,000</u> | <u>159,000</u> |
| Transfers from other funds - administration: | | |
| 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 |
| Economic Development fund | 38,340 | 38,340 |
| Total transfers from other funds administration | <u>1,135,984</u> | <u>1,135,984</u> |
| Total revenues | 30,369,921 | 30,107,915 |
| Less 5%- of revenues | <u>(1,518,496)</u> | <u>(1,505,396)</u> |
| | 28,851,425 | 28,602,519 |
| Transfer in from Tourist Development Fund | 1,000,000 | 300,000 |
| Estimated beginning cash | 15,000,000 | 8,800,000 |
| TOTAL REVENUES AND BALANCES | <u><u>\$ 44,851,425</u></u> | <u><u>\$ 37,702,519</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|------------------|------------------|
| | Final | Final |
| | Budget | Budget |
| APPROPRIATIONS | | |
| General Government Services: | | |
| Legislative - | | |
| Board of County Commissioners | | |
| Personal services | \$ 1,234,697 | \$ 1,210,990 |
| Other current expenses | 185,500 | 182,000 |
| Capital outlay | - | 140,000 |
| Grants - FLOW | 250,000 | 250,000 |
| Total legislative | <u>1,670,197</u> | <u>1,782,990</u> |
| Executive - | | |
| Clerk to the Board of County Commissioners | | |
| Personal Services | 351,842 | 372,302 |
| Worker's comp.* | 1,500 | 1,500 |
| Other current expenses | 1,800 | 3,000 |
| Total executive | <u>355,142</u> | <u>376,802</u> |
| Financial and Administrative: | | |
| Property Appraiser | | |
| Other current expenses | 1,219,612 | 1,244,645 |
| Property Appraisal Adjustment Board | | |
| Other current expenses | 6,000 | 6,000 |
| Tax Collector - | | |
| Other current expenses | 750,000 | 750,000 |
| Accounting and auditing - | | |
| Other current expenses | 120,000 | 120,000 |
| Data processing - | | |
| Other current expenses | 35,000 | 35,000 |
| Total financial and administrative | <u>2,130,612</u> | <u>2,155,645</u> |
| Legal Counsel: | | |
| County attorney - | | |
| Personal services | 112,339 | 186,530 |
| Other current expenses | 15,000 | 15,000 |
| Total legal counsel | <u>127,339</u> | <u>201,530</u> |

* Paid directly by B.C.C.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|------------------|------------------|
| | Final | Final |
| | Budget | Budget |
| Other General Governmental Services: | | |
| Supervisor of Elections: | | |
| Personal services | 412,857 | 419,177 |
| Worker's comp.* | 1,500 | 1,500 |
| Other current expenses | 10,500 | 10,500 |
| | <u>424,857</u> | <u>431,177</u> |
| Elections: | | |
| Personal services | 139,000 | 141,500 |
| Other current expenses | 140,000 | 171,500 |
| | <u>279,000</u> | <u>313,000</u> |
| Non-departmental: | | |
| Personal services | 10,000 | 10,000 |
| Other current expenses | 503,000 | 507,000 |
| | <u>513,000</u> | <u>517,000</u> |
| Facilities Management (Building, operations, and maintenance) | | |
| Personal services | 802,765 | 822,610 |
| Other current expenses | 718,200 | 675,200 |
| Capital outlay | 28,000 | 30,000 |
| | <u>1,548,965</u> | <u>1,527,810</u> |
| Total general government services | <u>7,049,112</u> | <u>7,305,954</u> |
| Public Safety: | | |
| Emergency preparedness: | | |
| Other current expenses | 52,000 | 52,102 |
| | <u>52,000</u> | <u>52,102</u> |
| Emergency management: | | |
| Personal services | 64,168 | 65,207 |
| Other current expenses | 32,600 | 41,800 |
| Capital outlay | 9,000 | - |
| Local match personal services | - | 37,544 |
| State Homeland Security Grant Program | 10,900 | - |
| Hazard Mitigation Grant Program | 1,104,500 | - |
| | <u>1,221,168</u> | <u>144,551</u> |
| Safety: | | |
| Personal services | 74,742 | 157,529 |
| Other current expenses | 23,200 | 31,300 |
| | <u>97,942</u> | <u>188,829</u> |

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**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|------------------|----------------|
| | Final | Final |
| | Budget | Budget |
| Sheriff: | | |
| Law Enforcement: | | |
| Personal services | 6,123,456 | - |
| Workers comp.* and life insurance | 165,000 | - |
| Other current expenses | 1,449,090 | - |
| Capital outlay | 253,000 | - |
| Contingency | 10,000 | - |
| | <u>8,000,546</u> | <u>-</u> |
| Judicial: | | |
| Personal services | 740,170 | - |
| Workers comp.* | 35,000 | - |
| Other current expenses | 102,361 | - |
| Capital outlay | - | - |
| | <u>877,531</u> | <u>-</u> |
| Detention Center Operations: | | |
| Personal services | 2,912,464 | - |
| Worker's comp.* | 95,000 | - |
| Other current expenses | 1,089,932 | - |
| Capital outlay | 30,000 | - |
| Contingency | 10,000 | - |
| Total detention center operations | <u>4,137,396</u> | <u>-</u> |
| Detention Center Facilities: | | |
| Personal services | 50,845 | 52,070 |
| 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 | - | - |
| Total detention center facilities | <u>432,845</u> | <u>434,070</u> |
| Total detention | <u>4,570,241</u> | <u>434,070</u> |

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| | <u>2014-15</u> | <u>2015-16</u> |
|-------------------------------------|-------------------|------------------|
| | Final | Final |
| | Budget | Budget |
| 911 Emergency Communications | | |
| Personal services | 1,360,282 | 1,438,199 |
| Other current expenses | 355,750 | 287,300 |
| Capital outlay | 28,700 | 11,000 |
| | <u>1,744,732</u> | <u>1,736,499</u> |
| Central Communications | | |
| Personal services | 81,574 | 82,565 |
| Other current expenses | 50,100 | 49,400 |
| | <u>131,674</u> | <u>131,965</u> |
| Code Enforcement | | |
| Personal services | 86,915 | 78,021 |
| Other current expenses | 49,850 | 56,000 |
| | <u>136,765</u> | <u>134,021</u> |
| Medical Examiner | | |
| Autopsies | 240,000 | 240,000 |
| Total public safety | <u>17,072,599</u> | <u>3,062,037</u> |
| Physical Environment: | | |
| County Extension Office | | |
| Personal services | 212,936 | 229,847 |
| Other current expenses | 44,015 | 85,350 |
| Capital outlay | - | - |
| | <u>256,951</u> | <u>315,197</u> |
| Landscape: | | |
| Personal services | 479,728 | 640,592 |
| Other current expenses | 80,500 | 275,500 |
| Capital outlay | 20,000 | 20,000 |
| | <u>580,228</u> | <u>936,092</u> |
| Other Physical Environment: | | |
| Florida Forest Management | 3,000 | 3,000 |
| County Parks | 81,000 | - |
| Ichetucknee Partnership | 112,000 | 112,000 |
| | <u>196,000</u> | <u>115,000</u> |
| Total physical environment | <u>1,033,179</u> | <u>1,366,289</u> |

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**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|------------------|------------------|
| | Final | Final |
| | Budget | Budget |
| Economic Environment: | | |
| Veterans services - | | |
| Personal services | 14,268 | 15,103 |
| Other current expenses | 4,500 | 4,500 |
| | <u>18,768</u> | <u>19,603</u> |
| Tax Increment Funds | <u>180,000</u> | <u>150,000</u> |
| Total economic environment | <u>198,768</u> | <u>169,603</u> |
| Human Services: | | |
| Health - | | |
| Mosquito Control | | |
| Personal services | 21,800 | 22,442 |
| Other current expenses | 16,100 | 40,638 |
| Capital outlay | 32,000 | - |
| | <u>69,900</u> | <u>63,080</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 | 259,080 | 259,080 |
| Medicaid | 1,542,890 | 1,500,000 |
| | <u>2,004,254</u> | <u>1,961,364</u> |
| Mental Health - | | |
| Meridian Behavioral Services | 204,750 | 204,750 |
| Other - | | |
| Columbia County Senior Services | 166,767 | 166,767 |
| CARC | 80,000 | 80,000 |
| Total human services | <u>2,525,671</u> | <u>2,475,961</u> |
| Culture/Recreation: | | |
| Main Library: | | |
| Personal services | 251,453 | 255,626 |
| Other current expenses | 91,200 | 91,200 |
| Capital outlay | 53,000 | 53,000 |
| | <u>395,653</u> | <u>399,826</u> |
| Ft. White Library: | | |
| Personal services | 101,637 | 105,402 |
| Other current expenses | 14,600 | 15,900 |
| Capital outlay | 14,000 | 14,000 |
| | <u>130,237</u> | <u>135,302</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|----------------------|----------------------|
| | Final | Final |
| | Budget | Budget |
| County Recreation Department | | |
| Personal services | 165,518 | 173,356 |
| Other current expenses | 41,300 | 40,250 |
| | <u>206,818</u> | <u>213,606</u> |
| County Recreation Facilities | | |
| Other current expenses - utilities | 190,000 | 210,000 |
| South Columbia Complex | 35,000 | - |
| Community Centers - Repairs and Maintenance | 16,000 | 16,000 |
| | <u>241,000</u> | <u>226,000</u> |
| Organizational Support | | |
| 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>1,048,933</u> | <u>1,049,959</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 | - |
| Transfer to Sheriff Special Revenue Fund | - | 14,865,862 |
| Total appropriations | <u>33,860,926</u> | <u>30,295,665</u> |
| | | |
| RESERVES | | |
| Funded Reserves: | | |
| Equipment | 175,000 | 157,937 |
| Cash balance forward | 7,429,406 | 4,349,350 |
| Contingency | 3,386,093 | 2,899,567 |
| Total reserves | <u>10,990,499</u> | <u>7,406,854</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u>\$ 44,851,425</u> | <u>\$ 37,702,519</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|-----------------------------|-----------------------------|
| | Final | Final |
| | Budget | Budget |
| REVENUES | | |
| Taxes: | | |
| Local option gasoline tax | \$ 1,400,000 | \$ 1,500,000 |
| Small County Surtax | 1,900,000 | 2,000,000 |
| Voted gas tax | 560,000 | 590,000 |
| Total taxes | <u>3,860,000</u> | <u>4,090,000</u> |
| Intergovernmental revenue: | | |
| Federal grants and State Shared Revenues: | | |
| Physical environment | | |
| National forest regular distribution | 148,806 | 110,000 |
| State revenue sharing | 190,000 | 200,000 |
| Half-cent sales tax-regular | 1,500,000 | 1,500,000 |
| Half-cent sales tax-emergency | - | - |
| Half-cent sales tax-fiscally constrained | 590,000 | 600,000 |
| | <u>2,428,806</u> | <u>2,410,000</u> |
| Transportation: | | |
| County gas tax | 620,000 | 650,000 |
| Constitutional gas tax | 1,450,000 | 1,450,000 |
| Fuel decal user fee | 3,000 | 3,000 |
| Motor fuel tax rebate | 40,000 | 45,000 |
| | <u>2,113,000</u> | <u>2,148,000</u> |
| Total intergovernmental revenue | <u>4,541,806</u> | <u>4,558,000</u> |
| Miscellaneous revenue: | | |
| F.D.O.T. lighting agreement | 108,620 | 106,000 |
| Culvert Waiver Fees | 1,000 | 1,000 |
| Interest earnings | 12,000 | 17,000 |
| Reimbursement of current expenses by other county units | 6,000 | 6,000 |
| Other miscellaneous revenue | 5,000 | 5,000 |
| Total miscellaneous revenue | <u>132,620</u> | <u>135,000</u> |
| Total revenues | <u>8,534,426</u> | <u>8,783,000</u> |
| Non-revenues: | | |
| Less 5%, of revenues | (426,721) | (439,150) |
| | <u>8,107,705</u> | <u>8,343,850</u> |
| Estimated beginning cash | 2,700,000 | 4,000,000 |
| TOTAL REVENUES AND BALANCES | <u><u>\$ 10,807,705</u></u> | <u><u>\$ 12,343,850</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|----------------|----------------|
| | Final | Final |
| | Budget | Budget |
| APPROPRIATIONS | | |
| Transportation: | | |
| Contracted mowing | | |
| Current expenses | \$ 200,000 | \$ 200,000 |
| Maintenance and improvement of graded roads: | | |
| Personal services | 763,928 | 758,773 |
| Other current expenses | 14,500 | 10,000 |
| Debt service | 214,745 | 206,536 |
| | <u>993,173</u> | <u>975,309</u> |
| Heavy equipment and drainage (includes labor crew): | | |
| Personal services | 396,069 | 413,811 |
| Other current expenses | 475,000 | 474,500 |
| | <u>871,069</u> | <u>888,311</u> |
| Storm water: | | |
| Personal services | 322,662 | 326,843 |
| Other current expenses | 90,000 | 90,000 |
| | <u>412,662</u> | <u>416,843</u> |
| Sign shop: | | |
| Personal services | 131,600 | 136,002 |
| Other current expenses | 230,000 | 220,000 |
| | <u>361,600</u> | <u>356,002</u> |
| Repair shop: | | |
| Personal services | 392,988 | 411,300 |
| Other current expenses | 338,000 | 353,500 |
| | <u>730,988</u> | <u>764,800</u> |
| Stockroom: | | |
| Personal services | 49,830 | 51,023 |
| Other current expenses | 860,000 | 810,000 |
| | <u>909,830</u> | <u>861,023</u> |
| Shoulder crew: | | |
| Personal services | 457,647 | 471,460 |
| Other current expenses | 4,500 | 6,500 |
| | <u>462,147</u> | <u>477,960</u> |
| Right-of-Way Maintenance: | | |
| Personal services | 508,588 | 514,187 |
| Other current expenses | 249,500 | 249,500 |
| | <u>758,088</u> | <u>763,687</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|----------------------|----------------------|
| | Final | Final |
| | Budget | Budget |
| Roadway enhancements: | | |
| 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> |
| Administration and overhead: | | |
| Personal services | 811,309 | 826,881 |
| Other current expenses | 549,500 | 533,500 |
| Capital Outlay | - | 527,000 |
| | <u>1,360,809</u> | <u>1,887,381</u> |
| Other: | | |
| Suwannee Valley Transit Authority | 24,492 | 24,492 |
| Administrative fee - General Fund | 266,812 | 266,812 |
| | <u>291,304</u> | <u>291,304</u> |
| Non-recurring transfer to Capital Projects Fund | - | 1,000,000 |
| Total appropriations | <u>7,806,670</u> | <u>9,337,620</u> |
| RESERVES | | |
| National Forest - Title III | 154,000 | 154,000 |
| Equipment | 300,000 | 767,825 |
| Cash balance forward | 1,766,368 | 1,250,643 |
| Contingency | 780,667 | 833,762 |
| Total reserves | <u>3,001,035</u> | <u>3,006,230</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u>\$ 10,807,705</u> | <u>\$ 12,343,850</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|------------------------------------|-----------------------------|-----------------------------|
| | Final | Final |
| | Budget | Budget |
| REVENUES | | |
| Taxes | | |
| Small County Surtax | \$ 270,000 | \$ 260,000 |
| Franchise Fees - garbage | 90,000 | 125,000 |
| Licenses & permits: | | |
| Occupational licenses | 55,000 | 55,000 |
| Competency cards | 18,000 | 20,000 |
| Building permits | 150,000 | 255,000 |
| Certification fees | 1,000 | 1,000 |
| Land use fees | 55,000 | 55,000 |
| Protective inspection/AP | 12,400 | 12,400 |
| | <u>291,400</u> | <u>398,400</u> |
| Non ad valorem assessments: | | |
| Solid waste | 3,850,000 | 3,780,000 |
| Solid waste partial year | 12,000 | 14,000 |
| Solid waste delinquent | 1,000 | 1,000 |
| Fire services | 5,100,000 | 5,040,000 |
| Fire-partial year & delinquent | 12,000 | 15,000 |
| | <u>8,975,000</u> | <u>8,850,000</u> |
| Intergovernmental revenue: | | |
| Mobile home licenses | 22,000 | 22,000 |
| Communications services tax | 350,000 | 290,000 |
| Racing tax | 223,250 | 223,250 |
| | <u>595,250</u> | <u>535,250</u> |
| Miscellaneous: | | |
| Interest earnings Board of County | | |
| Commissioners | 45,000 | 33,000 |
| Miscellaneous | - | - |
| Tower rents | 3,500 | 3,500 |
| Other miscellaneous | 5,000 | 30,000 |
| Special assessment - Spring Hollow | 1,300 | 2,100 |
| Special assessment - Emerald Lakes | - | 8,000 |
| | <u>54,800</u> | <u>76,600</u> |
| Total revenues | <u>10,276,450</u> | <u>10,245,250</u> |
| Less 5% of revenues | <u>(513,823)</u> | <u>(512,263)</u> |
| | 9,762,627 | 9,732,987 |
| Beginning Cash | 7,500,000 | 6,500,000 |
| TOTAL REVENUES AND BALANCES | <u><u>\$ 17,262,627</u></u> | <u><u>\$ 16,232,987</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|-----------------------------|-----------------------------|
| | Final Budget | Final Budget |
| APPROPRIATIONS | | |
| Board of County Commissioners - | | |
| Administrative fee - General Fund | \$ 24,754 | \$ 24,754 |
| Other current expenses | 70,000 | 68,000 |
| | <u>94,754</u> | <u>92,754</u> |
| Building and Zoning Department - | | |
| Personal services | 384,067 | 386,087 |
| Other current expenses | 128,000 | 126,500 |
| | <u>512,067</u> | <u>512,587</u> |
| County Fire Services | | |
| Personal services | 3,384,303 | 3,474,274 |
| Other current expenses | 732,200 | 697,200 |
| Capital Outlay | - | 180,000 |
| Debt service | 360,626 | 360,626 |
| Administrative fee - General Fund | 458,609 | 458,609 |
| | <u>4,935,738</u> | <u>5,170,709</u> |
| Contractual Fire Agreements: | | |
| Coop forest management | <u>24,100</u> | <u>24,100</u> |
| Tax Collector - | | |
| Contractual services, Non ad valorem assessments | <u>265,000</u> | <u>265,000</u> |
| Addressing Department - | | |
| Personal services | 62,686 | 107,085 |
| Other current expenses | 30,700 | 31,100 |
| | <u>93,386</u> | <u>138,185</u> |
| Solid Waste Service | | |
| Professional services | - | 2,000 |
| Contracted services - residential pickup | 2,350,000 | 2,350,000 |
| Residential tippage fees | 1,000,000 | 1,000,000 |
| Contracted services - county facilities | 50,000 | 50,000 |
| Administrative fee - General Fund | 135,594 | 135,594 |
| | <u>3,535,594</u> | <u>3,537,594</u> |
| Utility assessments | | |
| Other current expenses | <u>1,900</u> | <u>9,850</u> |
| Transfer to Road Improvement Fund | 1,500,000 | - |
| Non-recurring transfer to Capital Projects Fund | - | 2,000,000 |
| Total appropriations | <u>10,962,539</u> | <u>11,750,779</u> |
| RESERVES | | |
| Equipment reserve | 300,000 | 544,513 |
| Capital reserve | 3,000,000 | 1,500,000 |
| Cash balances forward | 1,903,834 | 1,462,617 |
| Contingency | 1,096,254 | 975,078 |
| Total reserves | <u>6,300,088</u> | <u>4,482,208</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ 17,262,627</u></u> | <u><u>\$ 16,232,987</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
SHERIFF FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|--------------------|-----------------------------|
| | <u>Final</u> | <u>Final</u> |
| | <u>Budget</u> | <u>Budget</u> |
| REVENUES | | |
| Transfers from other funds - | | |
| General Fund | - | 14,865,862 |
| Total revenues | - | 14,865,862 |
| Estimated beginning cash | - | - |
| TOTAL REVENUES AND BALANCES | <u><u>\$ -</u></u> | <u><u>\$ 14,865,862</u></u> |
| APPROPRIATIONS | | |
| Public Safety: | | |
| Sheriff: | | |
| Law Enforcement: | | |
| Personal services | - | 6,507,308 |
| Other current expenses | - | 1,404,774 |
| Capital outlay | - | 250,000 |
| | <u>-</u> | <u>8,162,082</u> |
| Judicial: | | |
| Personal services | - | 851,189 |
| Other current expenses | - | 100,000 |
| | <u>-</u> | <u>951,189</u> |
| Detention Center Operations: | | |
| Personal services | - | 3,115,840 |
| Other current expenses | - | 1,079,932 |
| Capital outlay | - | 15,000 |
| Total detention center operations | <u>-</u> | <u>4,210,772</u> |
| | | |
| Total appropriations | <u>-</u> | <u>13,324,043</u> |
| | | |
| RESERVES | | |
| Funded Reserves: | | |
| Cash balance forward | - | 241,819 |
| Contingency | - | 1,300,000 |
| Total reserves | <u>-</u> | <u>1,541,819</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ -</u></u> | <u><u>\$ 14,865,862</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|----------------------------|----------------------------|
| | Final | Final |
| | <u>Budget</u> | <u>Budget</u> |
| REVENUES | | |
| Taxes: | | |
| Small County surtax | \$ 205,000 | \$ 236,500 |
| Fines and Forfeitures - | | |
| Technology surcharges -\$2 | 70,000 | 68,000 |
| Optional Court costs - \$65 | 70,000 | 60,000 |
| Interest | 1,000 | 1,000 |
| Total revenues | <u>346,000</u> | <u>365,500</u> |
| Less: 5% of revenues | <u>(17,300)</u> | <u>(18,275)</u> |
| | 328,700 | 347,225 |
| Estimated beginning cash | 800,000 | 800,000 |
| TOTAL REVENUES, TRANSFERS AND BALANCES | <u><u>\$ 1,128,700</u></u> | <u><u>\$ 1,147,225</u></u> |
| APPROPRIATIONS: | | |
| General Government Services: | | |
| General Fund administration | <u>\$ 12,753</u> | <u>\$ 12,753</u> |
| Judicial: | | |
| County Court | | |
| Personal services | 37,944 | 39,058 |
| Other current expenses | 25,000 | 35,000 |
| | <u>62,944</u> | <u>74,058</u> |
| State Attorney | | |
| Other current expenses | 26,000 | 28,396 |
| Technology | 61,560 | 67,762 |
| | <u>87,560</u> | <u>96,158</u> |
| Public Defender | | |
| Other current expenses | 9,236 | 8,196 |
| Technology | 12,876 | 12,876 |
| | <u>22,112</u> | <u>21,072</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|---------------------|---------------------|
| | Final | Final |
| | Budget | Budget |
| Court Support Service | | |
| Technology | <u>36,618</u> | <u>38,600</u> |
| Guardian ad Litem | | |
| Other current expenses | <u>39,127</u> | <u>44,388</u> |
| Optional Court Costs | | |
| Legal aid | 16,625 | 15,000 |
| Law library | 16,625 | 15,000 |
| Drug Court | 16,625 | 15,000 |
| Innovations (Teen Court) | <u>16,625</u> | <u>15,000</u> |
| | <u>66,500</u> | <u>60,000</u> |
| Total appropriations | <u>327,614</u> | <u>347,029</u> |
| RESERVES | | |
| Cash balance forward | 768,325 | 765,493 |
| Contingency | <u>32,761</u> | <u>34,703</u> |
| Total reserves | <u>801,086</u> | <u>800,196</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u>\$ 1,128,700</u> | <u>\$ 1,147,225</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LANDFILL ENTERPRISE FUND**

For the Fiscal Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|----------------------------|----------------------------|
| | Final | Final |
| | Budget | Budget |
| REVENUES | | |
| State grants: | | |
| Consolidated waste grant | \$ 70,580 | \$ 90,909 |
| Charges for services: | | |
| Class I | 2,200,000 | 2,200,000 |
| Class III | 475,000 | 500,000 |
| Tires | 25,000 | 40,000 |
| | <u>2,700,000</u> | <u>2,740,000</u> |
| Miscellaneous: | | |
| Other Income | - | 8,500 |
| Interest | 50,000 | 65,000 |
| | <u>2,820,580</u> | <u>2,895,909</u> |
| Less: 5% of revenues | (141,029) | (144,795) |
| Total revenues | <u>2,679,551</u> | <u>2,751,114</u> |
| Estimated unreserved beginning cash | 3,500,000 | 4,200,000 |
| TOTAL REVENUES AND BALANCES | <u><u>\$ 6,179,551</u></u> | <u><u>\$ 6,951,114</u></u> |
| APPROPRIATIONS | | |
| Winfield Landfill operations: | | |
| Personal services | \$ 682,366 | \$ 702,697 |
| Other current expenses | 913,100 | 917,000 |
| Capital outlay - equipment replacement | 700,000 | 540,000 |
| | <u>2,295,466</u> | <u>2,159,697</u> |
| Central Landfill: | | |
| Annual long-term care | <u>115,000</u> | <u>122,500</u> |
| Litter Control program: | | |
| Contractual services | 200,000 | 220,000 |
| Tire Disposal: | | |
| Contractual services | 50,000 | 50,000 |
| | <u>2,660,466</u> | <u>2,552,197</u> |
| Non-recurring transfer to Capital Projects Fund | | 2,000,000 |
| 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>2,855,466</u> | <u>4,747,197</u> |
| Other reserves: | | |
| Equipment replacement reserve | 380,000 | 517,117 |
| Landfill expansion reserve | 700,000 | 1,000,000 |
| Cash balance forward | 1,958,538 | 412,080 |
| Contingency | 285,547 | 274,720 |
| Total reserves | <u>3,324,085</u> | <u>2,203,917</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ 6,179,551</u></u> | <u><u>\$ 6,951,114</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY ENHANCEMENT FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|--------------------------|----------------------------|
| | Final Budget | Final Budget |
| REVENUES | | |
| Intergovernmental revenue: | | |
| Communications services tax | \$ - | \$ 700,000 |
| State grants: | | |
| Library equalization | 200,019 | 178,159 |
| Interest earnings | 500 | 500 |
| Contributions | - | - |
| Total revenue | <u>200,519</u> | <u>878,659</u> |
| Less: 5% of revenues | <u>(10,026)</u> | <u>(43,933)</u> |
| | 190,493 | 834,726 |
| Estimated beginning cash | 160,000 | 180,000 |
| Non-recurring transfer from General Fund | 538,429 | - |
| TOTAL REVENUES AND BALANCES | <u><u>\$ 888,922</u></u> | <u><u>\$ 1,014,726</u></u> |
| APPROPRIATIONS | | |
| Library Enhancements: | | |
| Personal services | \$ 507,574 | \$ 521,407 |
| Other current expenses | 84,351 | 86,351 |
| Capital outlay | 25,000 | 25,000 |
| | <u>616,925</u> | <u>632,758</u> |
| Literacy program: | | |
| Personal services | 33,476 | 34,890 |
| Other current expenses | - | - |
| Capital books | 1,000 | 1,000 |
| | <u>34,476</u> | <u>35,890</u> |
| West Branch: | | |
| Personal services | 112,410 | 116,051 |
| Other current expenses | 33,300 | 33,300 |
| Capital outlay | 11,000 | 11,000 |
| | <u>156,710</u> | <u>160,351</u> |
| Total appropriations | <u>808,111</u> | <u>828,999</u> |
| Reserves: | | |
| Cash balance forward | - | 102,827 |
| Contingency | 80,811 | 82,900 |
| Total reserves | <u>80,811</u> | <u>185,727</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ 888,922</u></u> | <u><u>\$ 1,014,726</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|------------------|------------------|
| | Final | Final |
| | <u>Budget</u> | <u>Budget</u> |
| REVENUES | | |
| Seized contraband | \$ 5,000 | \$ 5,000 |
| Interest earnings | 100 | 100 |
| Estimated beginning cash | 15,000 | 15,000 |
| TOTAL REVENUES AND BALANCES | <u>\$ 20,100</u> | <u>\$ 20,100</u> |
| | | |
| APPROPRIATIONS AND RESERVES | | |
| Sheriff's Department expenditures | \$ 5,000 | \$ 5,000 |
| Reserve for law enforcement expenditures | 15,100 | 15,100 |
| TOTAL APPROPRIATIONS AND RESERVES | <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, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|------------------------------------|----------------------------|----------------------------|
| | Final Budget | Final Budget |
| REVENUES | | |
| Taxes | | |
| Tourist Development Tax | \$ 850,000 | \$ 1,125,000 |
| Grant - State of Florida | 52,500 | 58,000 |
| Grant - Local Governments | | 14,000 |
| Miscellaneous | | |
| Sign advertising | 13,000 | 10,000 |
| Landscape sponsor | - | - |
| Interest | 1,500 | 1,500 |
| Total revenue | <u>917,000</u> | <u>1,208,500</u> |
| Less: 5% of revenues | <u>(45,850)</u> | <u>(60,425)</u> |
| | 871,150 | 1,148,075 |
| Estimated beginning cash | 1,350,000 | 700,000 |
| TOTAL REVENUES AND BALANCES | <u><u>\$ 2,221,150</u></u> | <u><u>\$ 1,848,075</u></u> |
| APPROPRIATIONS | | |
| Tourism Promotion | | |
| Personal services | <u>\$ 223,231</u> | <u>\$ 200,268</u> |
| Other current expenses | | |
| Local event promotion | 35,000 | 25,000 |
| Printing | 11,000 | 11,000 |
| Vehicle expenses | 5,000 | 3,500 |
| Rentals & leases - copy machine | 2,500 | 3,500 |
| Office supplies | 2,500 | 2,500 |
| Legal services | 1,000 | 1,000 |
| Postage | 8,000 | 4,000 |
| Transfer to general-administration | 26,071 | 26,071 |
| Advertising | 10,000 | 25,000 |
| Billboards | 5,000 | 5,000 |
| Insurance (includes sign) | 5,500 | 5,500 |
| Utilities | 10,000 | 7,500 |
| Operating supplies | 2,500 | 2,000 |
| Repairs & maintenance | 3,000 | 3,000 |
| Travel | 6,000 | 6,000 |
| Communications | 4,500 | 6,500 |
| Sign maintenance | 4,000 | 4,000 |
| Training | 5,000 | 6,000 |
| Dues & subscriptions | 8,000 | 18,000 |
| Other charges | - | 500 |
| | <u>154,571</u> | <u>165,571</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|---------------------|---------------------|
| | <u>Final</u> | <u>Final</u> |
| | <u>Budget</u> | <u>Budget</u> |
| Capital outlay | | |
| Equipment | 10,000 | 5,000 |
| | <u>387,802</u> | <u>370,839</u> |
| Community Outreach | | |
| Columbia County Historical Society | 5,000 | 5,000 |
| Blue Grey Festival | 10,000 | 10,000 |
| | <u>15,000</u> | <u>15,000</u> |
| OTTED Grant | | |
| Postage | - | 18,000 |
| Printing | 26,000 | 20,000 |
| Advertising | 24,000 | 31,000 |
| Local event promotion | 20,000 | 31,000 |
| | <u>70,000</u> | <u>100,000</u> |
| Sports Tournaments | | |
| Personal services | 88,896 | - |
| Travel | | 3,000 |
| Printing | 2,000 | - |
| Advertising | 4,000 | 2,000 |
| Operating supplies | 72,000 | 5,000 |
| Dues & subscriptions | | 5,000 |
| Training | | 4,000 |
| Event Promotion | | 10,000 |
| Sports marketing | 2,000 | 12,000 |
| | <u>168,896</u> | <u>41,000</u> |
| Visit Florida | | |
| Marketing | 7,000 | 16,000 |
| | <u>7,000</u> | <u>16,000</u> |
| Transfer to General Fund (Recreation | | |
| Improvements) | 1,000,000 | 300,000 |
| Total appropriations | <u>1,648,698</u> | <u>842,839</u> |
| RESERVES | | |
| Capital reserve | 264,190 | 752,384 |
| Cash balance forward | 143,392 | 168,568 |
| Contingency/reserve | 164,870 | 84,284 |
| Total reserves | <u>572,452</u> | <u>1,005,236</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u>\$ 2,221,150</u> | <u>\$ 1,848,075</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|--------------------|--------------------|
| | Final | Final |
| | Budget | Budget |
| REVENUES: | | |
| Federal grants | \$ - | \$ - |
| Estimated Beginning Cash | - | - |
| Total Revenues and Balances | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |
| APPROPRIATIONS | | |
| Administration | \$ - | \$ - |
| Housing rehabilitation | - | - |
| Repairs and maintenance | - | - |
| Water hookups | - | - |
| Total appropriations | <u><u>-</u></u> | <u><u>-</u></u> |
| RESERVES | | |
| Contingency | - | - |
| Cash balances forward | - | - |
| | - | - |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
NEIGHBORHOOD STABILIZATION PROGRAM
For the Year Ending September 30, 2016

| | 2014-15 | 2015-16 |
|--|------------------|------------------|
| | Final Budget | Final Budget |
| REVENUES: | | |
| Federal grants | \$ - | \$ - |
| Rental income | 43,200 | 43,200 |
| Total revenues | 43,200 | 43,200 |
| Non-revenues: | | |
| Less 5%, of revenues | (216) | (216) |
| | 42,984 | 42,984 |
| Estimated beginning cash | - | - |
| TOTAL REVENUES AND BALANCES | \$ 42,984 | \$ 42,984 |
| APPROPRIATIONS | | |
| Administration | \$ 4,320 | \$ 4,320 |
| Property acquisition | - | - |
| Property rehabilitation | 38,664 | 38,664 |
| Housing counseling | - | - |
| Homeownership assistance | - | - |
| Total appropriations | 42,984 | 42,984 |
| RESERVES | | |
| Contingency | - | - |
| Cash balances forward | - | - |
| | - | - |
| TOTAL APPROPRIATIONS AND RESERVES | \$ 42,984 | \$ 42,984 |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|-----------------------------|-------------------|-------------------|
| | Final | Final |
| | Budget | Budget |
| REVENUES | | |
| State grants - SHIP | \$ 350,000 | \$ 359,645 |
| Interest | - | - |
| Estimated beginning cash | - | - |
| TOTAL REVENUES | <u>\$ 350,000</u> | <u>\$ 359,645</u> |
| | | |
| APPROPRIATIONS | | |
| Administration | \$ 42,500 | \$ 35,965 |
| Housing assistance | 311,991 | 323,680 |
| TOTAL APPROPRIATIONS | <u>\$ 354,491</u> | <u>\$ 359,645</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
ROAD IMPROVEMENT DEBT SERVICE FUND
For the Year Ending September 30, 2016

| | 2014-15 | 2015-16 |
|--|-------------------|---------------------|
| | Final Budget | Final Budget |
| REVENUES | | |
| Taxes: | | |
| Local Option Gasoline Tax | \$ 800,000 | \$ 800,000 |
| | 800,000 | 800,000 |
| Interest earnings | - | - |
| | 800,000 | 800,000 |
| NON-REVENUES | | |
| Less: 5% revenues | (40,000) | (40,000) |
| | 760,000 | 760,000 |
| Estimated beginning cash | 180,000 | 490,000 |
| TOTAL REVENUES AND BALANCES | \$ 940,000 | \$ 1,250,000 |
| APPROPRIATIONS | | |
| Transfer to Road Improvement Fund | \$ - | \$ - |
| Debt Service - Principal | 620,898 | 620,898 |
| Debt Service - Interest | 48,214 | 48,214 |
| Reserve for debt service | 270,888 | 580,888 |
| TOTAL APPROPRIATIONS AND RESERVES | \$ 940,000 | \$ 1,250,000 |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|----------------------------|----------------------------|
| | Final | Final |
| | Budget | Budget |
| REVENUES | | |
| Taxes | | |
| Intergovernmental | | |
| Half-cent Sales tax | \$ 1,070,000 | \$ 1,070,000 |
| Miscellaneous | | |
| Interest- Other | 2,000 | 2,000 |
| Total operating revenue | <u>1,072,000</u> | <u>1,072,000</u> |
| Less: 5% revenues | <u>(53,600)</u> | <u>(53,600)</u> |
| | 1,018,400 | 1,018,400 |
| Estimated beginning cash | 1,700,000 | 2,000,000 |
| TOTAL REVENUES AND BALANCES | <u><u>\$ 2,718,400</u></u> | <u><u>\$ 3,018,400</u></u> |
| APPROPRIATIONS | | |
| Economic environment | | |
| Administration | | |
| Personal services | \$ 182,209 | \$ 158,877 |
| Other current expenses | 120,640 | 97,640 |
| | <u>302,849</u> | <u>256,517</u> |
| | | |
| Tax Abatement | <u>60,000</u> | <u>60,000</u> |
| Target Project: | | |
| Debt service | | |
| Interest | 437,852 | 451,211 |
| Principal | 51,945 | 38,587 |
| | <u>489,797</u> | <u>489,798</u> |
| Transfer to Utility fund | 225,000 | 515,000 |
| Transfer to Capital Projects Fund | | 500,000 |
| Total appropriations | <u>1,077,646</u> | <u>1,821,315</u> |
| RESERVES | | |
| Contingency | 107,765 | 182,132 |
| Cash balances forward | 1,532,989 | 273,197 |
| Reserve for future project | - | 741,756 |
| Total reserves | <u>1,640,754</u> | <u>1,197,085</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ 2,718,400</u></u> | <u><u>\$ 3,018,400</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|--------------------------|----------------------------|
| | Final Budget | Final Budget |
| REVENUES | | |
| State Grants | \$ - | \$ 539,563 |
| Water sales | 22,500 | 28,700 |
| Sewer sales | 8,800 | 12,500 |
| Connection fees | 1,000 | 1,000 |
| Water capacity fees | 5,500 | 6,000 |
| Sewer capacity fees | - | - |
| Regulatory assessment fees | - | 10,000 |
| Total revenues | <u>37,800</u> | <u>597,763</u> |
| Less 5% of revenues | <u>(1,890)</u> | <u>(29,888)</u> |
| | 35,910 | 567,875 |
| Transfer from Economic Development Fund | 225,000 | 515,000 |
| Estimated beginning cash | 10,000 | 100,000 |
| TOTAL REVENUES, TRANSFERS AND BALANCES | <u><u>\$ 270,910</u></u> | <u><u>\$ 1,182,875</u></u> |
| APPROPRIATIONS | | |
| Administration | | |
| Operating expenses: | | |
| Administration fee -General Fund | 8,306 | - |
| Professional Services | 3,000 | 2,000 |
| | <u>11,306</u> | <u>2,000</u> |
| Water plant: | | |
| Operating expenses: | | |
| Operator contract | 15,000 | 15,000 |
| Utilities | 6,000 | 9,000 |
| Communications | 2,000 | 2,000 |
| Repairs and Maintenance | 4,000 | 11,100 |
| Operating Supplies | 11,000 | 12,000 |
| | <u>38,000</u> | <u>49,100</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|--------------------------|----------------------------|
| | Final | Final |
| | Budget | Budget |
| Sewer plant: | | |
| Operating expenses: | | |
| Operator contract | 11,000 | 11,000 |
| Utilities | 16,000 | 16,000 |
| Insurance | 3,500 | 3,500 |
| Repairs and Maintenance | 6,000 | 6,000 |
| Operating Supplies | 7,000 | 7,000 |
| | <u>43,500</u> | <u>43,500</u> |
| Total operating expenses | <u>92,806</u> | <u>94,600</u> |
| Capital Outlay: | | <u>761,454</u> |
| Debt service: | | |
| Principal | 98,000 | 98,000 |
| Interest | 37,502 | 37,502 |
| Total debt service | <u>135,502</u> | <u>135,502</u> |
| Total appropriations | <u>228,308</u> | <u>991,556</u> |
| RESERVES | | |
| Contingency | 22,831 | 99,156 |
| Cash balances forward | 19,771 | 92,163 |
| Total reserves | <u>42,602</u> | <u>191,319</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ 270,910</u></u> | <u><u>\$ 1,182,875</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|---|-----------------------------|-----------------------------|
| | Final Budget | Final Budget |
| REVENUES | | |
| DOT grants: | | |
| Herlong Road | \$ 1,960,695 | \$ 2,141,907 |
| Old Wire Road | 808,294 | 1,237,500 |
| CR 250 W | 1,586,000 | - |
| Real Road | 812,942 | 812,942 |
| Bell Road | 588,068 | 1,165,836 |
| Callahan Road | 325,220 | 905,827 |
| Sisters Welcome | - | 960,000 |
| Suwannee Valley | - | 1,530,000 |
| King/Mauldin | - | 1,145,000 |
| | <u>6,081,219</u> | <u>9,899,012</u> |
| Less - 5% of general revenues | <u>(304,061)</u> | <u>(494,951)</u> |
| | 5,777,158 | 9,404,061 |
| Estimated beginning cash | 4,000,000 | 6,200,000 |
| Loan Proceeds | | 3,500,000 |
| Non-recurring transfers in | | |
| Transfer from MSBU | 1,500,000 | - |
| Transfer from General Fund | 2,700,000 | - |
| Total transfers in | <u>4,200,000</u> | <u>-</u> |
| TOTAL REVENUES, TRANSFERS AND BALANCES | <u>\$ 13,977,158</u> | <u>\$ 19,104,061</u> |
| APPROPRIATIONS | | |
| Road Construction Projects | | |
| Herlong Road | \$ 3,890,047 | \$ 4,300,000 |
| Old Wire Road | 808,294 | 3,131,419 |
| Brim Street | 2,358,760 | 2,358,760 |
| Bishop Road | 1,139,863 | - |
| English/LM Aaron | 357,445 | - |
| Bell Street | 588,068 | 1,200,000 |
| CR 250 W | 2,457,955 | - |
| Real Road | 1,024,671 | 1,053,827 |
| Callahan Road | 325,220 | 1,436,015 |
| Sisters Welcome | - | 1,550,000 |
| Suwannee Valley | - | 1,580,000 |
| King/Mauldin | - | 1,145,000 |
| Countywide Resurfacing | 1,000,000 | - |
| Mt. Carrie Road | - | 1,127,000 |
| Total appropriations | <u>13,950,323</u> | <u>18,882,021</u> |
| RESERVES | | |
| Contingency | 26,835 | 222,040 |
| Reserve for future construction | - | - |
| TOTAL APPROPRIATIONS AND RESERVES | <u>\$ 13,977,158</u> | <u>\$ 19,104,061</u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CONNECTOR ROAD PROJECT FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|----------------------------|--------------------|
| | Final Budget | Final Budget |
| REVENUES | | |
| State grants | | |
| County Incentive Grant | \$ 1,161,424 | \$ - |
| Interest earnings | - | - |
| | <u>1,161,424</u> | <u>-</u> |
| Less 5% of revenues | (58,071) | - |
| Total revenues | <u>1,103,353</u> | <u>-</u> |
| Transfer from General Fund | 1,694,235 | - |
| Estimated beginning cash | 450,000 | - |
| TOTAL REVENUES AND BALANCES | <u><u>\$ 3,247,588</u></u> | <u><u>\$ -</u></u> |
| APPROPRIATIONS | | |
| Connector Road Project: | | |
| Project supervision: | | |
| General fund administration | \$ - | \$ - |
| | <u>-</u> | <u>-</u> |
| Connector Road Project: | | |
| Purchase of rights of way | - | - |
| Design engineering | - | - |
| Transfer to Road Improvement Fund | - | - |
| Road construction | 2,952,353 | - |
| Total appropriations | <u>2,952,353</u> | <u>-</u> |
| RESERVES | | |
| Contingency | 295,235 | - |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ 3,247,588</u></u> | <u><u>\$ -</u></u> |

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Year Ending September 30, 2016

| | <u>2014-15</u> | <u>2015-16</u> |
|--|--------------------|----------------------------|
| | Final | Final |
| | <u>Budget</u> | <u>Budget</u> |
| REVENUES | | |
| Transfers from other funds - | | |
| Transportation Trust | \$ - | \$ 1,000,000 |
| MSBU - Municipal Services | - | 2,000,000 |
| Landfill | - | 2,000,000 |
| Economic Development | - | 500,000 |
| Total revenues | - | 5,500,000 |
| Estimated beginning cash | - | - |
| TOTAL REVENUES AND BALANCES | <u><u>\$ -</u></u> | <u><u>\$ 5,500,000</u></u> |
| APPROPRIATIONS | | |
| General Government: | | |
| Building Improvements | | \$ 512,550 |
| Equipment | | 208,800 |
| Transportation: | | |
| Building Improvements | | 47,000 |
| Physical Environment | | |
| Building Improvements | | 205,000 |
| Equipment | | 125,000 |
| Public Safety: | | |
| Building Improvements | | 49,000 |
| Radio Communications Improvements | | 3,852,650 |
| Total appropriations | | <u>5,000,000</u> |
| RESERVES | | |
| Reserves: | | |
| Cash balance forward | - | - |
| Contingency | - | 500,000 |
| Total reserves | <u>-</u> | <u>500,000</u> |
| TOTAL APPROPRIATIONS AND RESERVES | <u><u>\$ -</u></u> | <u><u>\$ 5,500,000</u></u> |