



Board of County Commissioners

Special Meeting

Tuesday, April 25, 2017

9:00 A.M.

School Board Administrative Complex



Workshop Goals and Objectives

- Review Budget Process
- Review County Debt/Finances
- Discuss Both “Long” and “Short” Term Overview of Major Budgetary Impacts
- Receive “Next Steps” Direction from the Board of County Commissioners



Discussion Topics

- Fire Department
- Budget Process
- County Debt/Finances
- Road Improvement Needs/Options
- Stormwater Mitigation
- Administrative Space Needs



Discussion Topics

- Detention Center Repair/Replacement
- Economic Development
- Policy Development
- Communications System Improvements
- Recreation Enhancements
- Ellisville Development
- Strategic Planning



Fire Department



Fire Department

Current Issues:

- Overtime – Minimum Staffing Pattern
- Apparatus/Equipment Replacement
- Personal Protective Equipment Replacement
- Station Upgrades/Remodel



Columbia County Fire Rescue





Budgetary Requests

- Fire Engine and Tanker replacements and refurbishments
- Miscellaneous equipment replacement (fans, saws, generators, airbags, etc...)
- Air pack replacement (10 per year)
- Bunker gear replacement (10 sets per year)



Budgetary Requests

- Hose replacement (30 sections per year)
- Extrication equipment (1 set per year)
- Hire an Emergency Vehicle Fleet Manager



Columbia County Fire Rescue (present)

- 41 (**Deep Creek**) – Volunteer
- 42 (**Suwannee Valley**) – 2 firefighters 24/7
- 43 (**West Columbia**) – 2 firefighters 24/7
- 44 (**Columbia City**) – Volunteer
- 45 (**Ellisville**) – 2 firefighters 24/7
- 46 (**Fort White**) – 2 firefighters 24/7



Columbia County Fire Rescue

(present)

- 47 (**Lulu**) – Volunteer
- 48 (**Race Track Road**) – 3 firefighters, 1 shift commander 24/7
- 49 (**CR 18**) – 2 firefighters 24/7
- 50 (**Mershon Road**) – 2 firefighters 24/7
- 51 (**Lake Jeffery Road**) – 2 firefighters 24/7



Number of Calls per Station/District (12 month period)

- 41 (Deep Creek) – (53) volunteer
- 42 (Suwannee Valley) – (254) manned
- 43 (West Columbia) – (923) manned
- 44 (Columbia City) – (379) volunteer
- 45 (Ellisville) – (328) manned
- 46 (Fort White) – (426) manned



Number of Calls per Station/District (12 month period)

- 47 (Lulu) – (8) volunteer
- 48 (Race Track Rd) – (1000) manned
- 48 (County Rd 18) – (193) manned
- 50 (Mershon Rd) – (135) manned
- 51 (Lake Jeffery) – (777) manned



Changes to station manning

Present

- 44 (Columbia City) Volunteer (379calls)
- 49 (CR 18) Manned (193 calls)
- 50 (Mershon Rd) Manned (135 calls)

New Assignment

- 44 (Columbia City) manned
- 49 (CR 18) Volunteer
- 50 (Mershon Rd) Volunteer



New Station Manning with Proposed Changes

- 41 (Deep Creek) – Volunteer
- 42 (Suwannee Valley) – 2 Firefighters
- 43 (West Columbia) – 2 Firefighters
- 44 (Columbia City) – 2 Firefighters
- 45 (Ellisville) – 2 Firefighters
- 46 (Fort White) – 3 Firefighters



New Station Manning with Proposed Changes

- 47 (Lulu) -- Volunteer
- 48 (Racetrack Rd)-- 3 Firefighters, 1 shift commander
- 49 (CR 18) -- Volunteer
- 50 (Mershon) -- Volunteer
- 51 (Lake Jeffery) -- 3 Firefighters



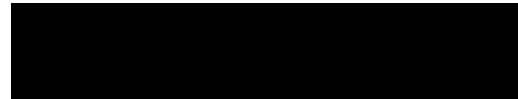
Outcome of Changes

- Having a replacement plan for equipment and trucks so that we don't have to replace a lot of equipment all at once
- Lower repair cost while keeping our equipment in better shape
- Placing more firefighters in the areas of greatest need
- Safer running 3 firefighters at some stations

Columbia County

Fire Assessment Update Study

April 25, 2017



Presentation Overview

1. Background/Purpose
2. Findings of Technical Study
3. Next Steps

Background/Purpose

Columbia County Fire Assessment

- Implemented in 1987
- Last update in 2013
- Current ISO = Class 4/4X
- Tindale Oliver retained to conduct update study
 - Review recent incident data
 - Multiple budget scenarios

Background – Fire Assessments

- Dedicated revenue source
- Used for capital and operating expenses
- Need to establish:
 - Benefit to property
 - Proportionate share of each land use

Background – Fire Assessments

Why Fire Assessments?

- Equity among land uses
- Stable/predictable revenue source
- Able to show benefit to community:
 - Better service
 - Lower taxes

Background – Fire Assessments

Recent Case Law/Legislation

- Cape Coral Supreme Court Case (May 2015):
 - Recognized lower insurance premiums and value of property as means to measure benefit to property
 - Approved charging vacant property for benefit received
- HB 773 (2016)
 - Cannot charge agricultural land
 - Effective November 2017

Purpose

- Review Study Results
- Obtain Input

Presentation Overview

1. Background/Purpose
2. Findings of Technical Study
3. Next Steps

Findings of Technical Study

Conclusions:

- Shifts in incident/resource distribution
 - Reduction of industrial/warehouse resource share
- Increase in assessable budget
 - 17% under Budget Plans 1 & 2
 - 61% under Budget Plan 3
- Stable property units by land use
- Updated multi-family and vacant land rate methodologies

Findings of Technical Study

Methodology – Calculation Components:

1. Assessable Budget
2. Distribution of Total Resources by Land Use
 - Use of not just frequency, but total resources
3. Property Units by Land Use
4. Calculated Rates

Findings of Technical Study

Budget Scenarios:

- Budget Plan 1 – maintain current structure of department, \$6.2 million
- Budget Plan 2 – maintain current number of stations, but re-classify certain stations as manned 24/7 or volunteer, \$6.2 million
- Budget Plan 3 – Convert existing volunteer stations to manned 24/7, increase full-time personnel, \$8.6 million

Findings of Technical Study

Proposed Budget

Item	Budget Plans 1 & 2	Budget Plan 3
Expenditures		
Personnel	\$4,032,387	\$5,774,456
Operating	\$1,246,709	\$1,599,559
Equipment Replacement	\$592,500	\$883,370
Debt Service	\$341,170	\$341,170
Total Budget	<u>\$6,212,766</u>	<u>\$8,598,555</u>

Findings of Technical Study

Item	Budget Plans 1 & 2	Budget Plan 3
Departmental Expenditures	\$6,212,766	\$8,598,555
Miscellaneous Assessment Expenses:		
Technical Study & Legal Fees	\$12,305	\$12,305
Statutory Discount	\$311,254	\$430,543
Assessment Collection Costs	\$124,501	\$172,217
Total Misc. Assessment Expenses	\$448,060	\$615,065
Total Assessable Budget	<u>\$6,660,826</u>	<u>\$9,213,620</u>

Findings of Technical Study

Total Assessable Budget

Scenario	Budget	% Increase
FY 2013/14 Budget	\$5,706,985	-
Budget Plans 1 & 2	\$6,660,826	17%
Budget Plan 3	\$9,213,620	61%

Findings of Technical Study

Land Use Category - Examples

- **Single Family/Mobile Home:** Single family, mobile home, etc.
- **Multi-Family:** Apartments, duplex, condominiums, etc.
- **Commercial:** Stores, office buildings, restaurants, car wash, hotels/motels, etc.
- **Industrial/warehouse:** Lumber yards, packing plants, storage, etc.
- **Institutional:** Schools, hospitals, churches, government buildings, etc.

Findings of Technical Study

Resource Distribution

Land Use	2011-2016 Resource Distribution	2013 Report Resource Distribution	% Change
Residential	74.0%	71.6%	+3.4%
Commercial	4.8%	4.5%	+6.7%
Industrial/Warehouse	3.8%	7.7%	-50.6%
Institutional	3.2%	3.2%	0.0%
Vacant/Agricultural Land	14.2%	13.0%	+9.2%
Total	100.0%	100.0%	-

Source: National Fire Incident Reporting System (NFIRS)

Findings of Technical Study

Budget Allocation

Description/ Property Rate Category	2011-2016 Resource Distribution	Budget Plans 1&2	Budget Plan 3
Funding Requirement	-	\$6,660,826	\$9,213,620
Residential	74.0%	\$4,929,012	\$6,818,078
Commercial	4.8%	\$319,720	\$442,254
Industrial/Warehouse	3.8%	\$253,111	\$350,118
Institutional	3.2%	\$213,146	\$294,836
Vacant/Agricultural Land	14.2%	\$945,837	\$1,308,334
Total	100.0%	\$6,660,826	\$9,213,620

Findings of Technical Study

Unit Count Summary

Land Use	Unit	Total Units 2017 Study	Total Units 2013 Study	% Change
Residential	Dwelling unit	22,628	22,290	+1.5%
Commercial	Square feet	3,991,930	3,882,180	+2.8%
Industrial/Warehouse	Square feet	3,716,155	3,498,815	+6.2%
Institutional	Square feet	2,738,976	2,608,452	+5.0%
Vacant/Agricultural Land	Parcel	13,976	13,805	+1.2%

Findings of Technical Study

Calculated Assessment Rates

Land Use	Unit	Budget Allocation	Total Units	Calculated Rate
Budget Plans 1 & 2				
Residential	Dwelling unit	\$4,929,012	22,628	\$217.83
Commercial	Square feet	\$319,720	3,991,930	\$0.0801
Industrial/Warehouse	Square feet	\$253,111	3,716,155	\$0.0681
Institutional	Square feet	\$213,146	2,738,976	\$0.0778
Vacant/Agricultural Land	Parcel	\$945,837	13,976	\$67.68

Findings of Technical Study

Calculated Assessment Rates

Land Use	Unit	Budget Allocation	Total Units	Calculated Rate
Budget Plan 3				
Residential	Dwelling unit	\$6,818,078	22,628	\$301.31
Commercial	Square feet	\$442,254	3,991,930	\$0.1108
Industrial/Warehouse	Square feet	\$350,118	3,716,155	\$0.0942
Institutional	Square feet	\$294,836	2,738,976	\$0.1076
Vacant/Agricultural Land	Parcel	\$1,308,334	13,976	\$93.61

Findings of Technical Study

Multi-Family Adjustment:

Land Use	Average Size per Unit*	Ratio to Residential	Calculated Rate	Adjusted Rate
Budget Plans 1 & 2				
Single Family/Mobile Home	2,080	101.5%	-	\$221.10
Multi-Family	1,160	56.6%	-	\$123.29
Residential (Combined)	2,050	-	\$217.83	-

Findings of Technical Study

Multi-Family Adjustment:

Land Use	Average Size per Unit*	Ratio to Residential	Calculated Rate	Adjusted Rate
Budget Plan 3				
Single Family/Mobile Home	2,080	101.5%	-	\$305.83
Multi-Family	1,160	56.6%	-	\$170.54
Residential (Combined)	2,050	-	\$301.31	-

Findings of Technical Study

Vacant/Agricultural Land Adjustment

Land Use	Figure	Budget	Assessment Rate
Budget Plans 1 & 2			
Vacant/Agricultural Land Budget		\$945,837	-
- Availability Based	90%	\$851,253	-
- Resource Based	10%	\$94,584	-
Number of Parcels	13,976	-	\$60.91
Number of Acres (over 160)	164,835.68	-	\$0.5738

Findings of Technical Study

Vacant/Agricultural Land Adjustment

Land Use	Figure	Budget	Assessment Rate
Budget Plan 3			
Vacant/Agricultural Land Budget		\$1,308,334	-
- Availability Based	90%	\$1,177,501	-
- Resource Based	10%	\$130,833	-
Number of Parcels	13,976	-	\$84.25
Number of Acres (over 160)	164,835.68	-	\$0.7937

Findings of Technical Study

Assessment Rate Comparison

Budget Plans 1 & 2

Land Use	Unit	Adopted Rate	Calculated Rate
Single Family/Mobile Home	Dwelling unit	\$183.32	\$221.10
Multi-Family	Dwelling unit	\$82.49	\$123.29
Commercial	Square feet	\$0.0662	\$0.0801
Industrial/Warehouse	Square feet	\$0.1256	\$0.0681
Institutional	Square feet	\$0.0700	\$0.0778
Vacant/Agricultural Land	Parcel	\$53.74	\$60.91
Additional Acreage	Acre	\$0.2711	\$0.5738

Findings of Technical Study

Assessment Rate Comparison

Budget Plans 3

Land Use	Unit	Adopted Rate	Calculated Rate
Single Family/Mobile Home	Dwelling unit	\$183.32	\$305.83
Multi-Family	Dwelling unit	\$82.49	\$170.54
Commercial	Square feet	\$0.0662	\$0.1108
Industrial/Warehouse	Square feet	\$0.1256	\$0.0942
Institutional	Square feet	\$0.0700	\$0.1076
Vacant/Agricultural Land	Parcel	\$53.74	\$84.25
Additional Acreage	Acre	\$0.2711	\$0.7937

Findings of Technical Study

Non-Residential Square Footage Cap

- Currently, non-residential can only be charged for a maximum of 50,000 sq ft per individual building
- Cap was developed due to restrictions on fire service availability
- **CCFD is now able to accommodate all size structures in Columbia County**
- It is recommended that the square footage cap be removed for the fire assessment

Findings of Technical Study

Potential Revenue Loss – Preliminary Estimates

Category	Budget Plans 1 & 2	Budget Plan 3
Institutional/Exempt	\$335,000	\$460,000
Agricultural Property	\$330,000	\$455,000
Vacancy Adjustment (RV Parks)	\$25,000	\$35,000
Adjoining Parcels*	\$70,000	\$100,000
Hardship Assistance	\$190,000	\$260,000
Other Discounts	\$40,000	\$60,000
Total Potential Revenue Loss	\$990,000	\$1,370,000

Findings of Technical Study

Potential Revenue Loss – Preliminary Estimates

Category	Budget Plans 1 & 2	Budget Plan 3
Total Potential Revenue Loss	\$990,000	\$1,370,000
Assessable Budget	\$6,660,826	\$9,213,620
Revenue Loss/Budget	15%	15%
\$ Loss with 50,000 sq ft cap	\$160,000	\$225,000

Next Steps

- BCC Input
- Adoption Process



Fire Department

Funding Options

- Avoidance
- Revenue Reallocation
- Grants
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance



Fire Department

Questions? Comments? Motions?



Budget Process

- On or before June 1 of each year constitutional officers and departments submit a tentative budget
- Property Appraiser certifies values July 1 each year
- Within 35 days, the Board advise the property appraiser of its proposed millage rate **07/06/2017 or 07/20/2017**



Budget Process

- Property Appraiser mails TRIM notice to property owners within 55 days of certification of value
- Budget officer prepares and presents to the board a tentative budget
- Board shall require such changes to be made as it deems necessary, provided the budget remains in balance
- Tentative budget posted on the county's official website at least 2 days before the public hearing



Budget Process

- Board holds public hearing to adopt tentative budget and millage within 65 to 80 days of certification **09/07/2017**
- Board advertises notice of final hearing within 15 days of adopting tentative budget and millage **09/17/2017**
- Board holds final hearing to adopt final budget and millage within 2 to 5 days of advertisement for final hearing **09/21/2017**
- The final budget must be posted on the website within 30 days after adoption



Fund Balance



Fund Balance

INTRODUCTION

Columbia County, like all governments, utilizes fund accounting to record and manage the financial transactions of its Governmental Funds. All of the County's operating funds are classified as "governmental" except for the Landfill and Utilities Funds, which are classified as Enterprise Funds.



Fund Balance

INTRODUCTION

The major governmental funds for budgetary purposes are as follows:

- General
- Transportation Trust
- Municipal Services
- Economic Development

In addition to various Special Revenue Funds with restricted revenues, the County has Road Improvement and Capital Projects Funds which finance various capital projects authorized by the Board of County Commissioners.



Fund Balance

The Fund Balance of a governmental fund is the excess of assets over liabilities which under fund accounting is equal to the cash reserves of the fund.

Fund balance classifications are as follows:

- Nonspendable – not in cash form (inventories, prepaids)
- Restricted – legal or other outside restrictions
- Committed – legal action of the Board
- Assigned – earmarked through budget adoption or special revenue
- Unassigned – unrestricted reserves



Fund Balance

CHANGES IN FUND BALANCES

- Increase when revenues exceed expenditures
- Decrease expenditures exceed revenues
- Calculated annually when the fiscal year is closed
- Financial Reserve Policy - unrestricted fund balances should be maintained at 25% - 30% of budget expenditures
- Unrestricted reserves in excess of these levels may be utilized to pay for non-recurring capital outlays



Fund Balance

CHANGES IN FUND BALANCES

Possible increase in fund balance:

- Built-in sources of fund balances increase is *Florida Statutes* only allow appropriations of 95 percent of each fund's revenues
- Revenues exceeding budget projections
- Expenditures less than budget projections



Fund Balance

CHANGES IN FUND BALANCES

Possible decrease in fund balance:

- Anticipated budget revenues may not be fully realized
- Unanticipated expenditures



Fund Balance

CHANGES IN FUND BALANCES

When the reserve levels increase beyond the approximate 30 percent levels, the excess becomes available for appropriation to non-recurring outlays.



Fund Balance

CONCLUSION

Over the past several years the County has funded various capital improvements utilizing excess fund balance transfers from its major governmental funds and is currently in compliance with the Financial Reserve Policy.

Although excess fund balance is a source of revenues that may be utilized for capital improvements, it should not be solely relied on to fund ongoing issues.



Fund Balance

Questions? Comments? Motions?



County Debt / Finances



County Debt/Finances Funding Options

- Avoidance
- Revenue Reallocation
- Grants
- Legislative Appropriation
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance



Review of Major Revenue Sources

Growth is calculated as current budget, compared to past three years average.



Ad Valorem Tax

- Summary: limited by the state constitution, ten mills for county purposes.
- Authorized Use: Ad valorem taxes are considered general revenue for general-purpose local governments

	13/14	14/15	15/16	16/17 Budgeted	Growth
Ad Valorem Taxes	17,433,137	17,804,345	18,527,376	18,774,519	852,900



State-Imposed Fees or Taxes: County Revenue Sharing Program

- Summary: Collections from a 2.9% net cigarette tax and 2.0810% sales and use tax are redistributed among eligible counties
- Authorized Use: No restrictions except provisions for bonded indebtedness

	13/14	14/15	15/16	16/17 Budgeted	Growth
State Revenue Sharing	1,483,967	1,609,332	1,646,144	1,600,000	20,186



State-Imposed Fees or Taxes: Local Government Half-Cent Sales Tax Program

- Summary: All transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions
- Authorized Use: Any public purpose with restriction formula for unincorporated use, fiscally constrained distribution can not be used to service debt

	13/14	14/15	15/16	16/17 Budgeted	Growth
Half Cent Sales Tax	4,133,572	4,709,114	5,130,581	5,190,000	532,244



State-Imposed Fees or Taxes: Property Tax Adjustment/Amendment 1 Relief

- Summary:
- Authorized Use: Any public purpose

	13/14	14/15	15/16	16/17 Budgeted	Growth
Amendment 1 Relief	1,898,389	1,900,235	1,895,129	1,900,000	2,082



Local Revenue Sources: Communications Services Tax

- Summary: Tax on retail sales of communications services which originate and terminate in the state.
- Authorized Use: Any public purpose

	13/14	14/15	15/16	16/17 Budgeted	Growth
Communication Services Tax	345,830	323,726	836,912	1,000,000	497,844



Local Revenue Sources: Tourist Development Taxes

- Summary: Authorizes five(5) separate taxes to a maximum of 6 percent
- Authorized Use: To promote and advertise tourism in Florida, including use for capital construction of tourist-related facilities, promotion, etc.

	13/14	14/15	15/16	16/17 Budgeted	Growth
Tourist Development Tax	934,877	1,002,363	1,353,878	1,300,000	202,961



Local Revenue Sources: Small County Surtax

- Summary: Counties with a total population of 50,000 or less on April 1, 1992 may levy a 0.5% to 1% tax. Apply to the first \$5000 of any single item. All transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions.



Local Revenue Sources: Small County Surtax

- Authorized Use: for operational expenses of any infrastructure or any public purpose authorized in the ordinance.

	13/14	14/15	15/16	16/17 Budgeted	Growth
Small County Surtax	6,343,494	6,866,217	7,269,509	7,400,000	573,593



Local Revenue Sources: Motor Fuel and Diesel Fuel Tax

(Ninth-Cent and Local Option Fuel Taxes)

- Summary: Up to 12 cents of local option fuel taxes in three(3) levies
 - Ninth-cent Fuel Tax
 - 1 to 6 Cents Local Option Tax
 - 1 to 5 cents Local Option Fuel Tax



Local Revenue Sources: Motor Fuel and Diesel Fuel Tax

(Ninth-Cent and Local Option 1-6)

- Summary: 1 cent on every net gallon of motor and diesel fuel sold
- Authorized Use: Transportation expenditures

	13/14	14/15	15/16	16/17	Growth
Ninth-Cent Gas Tax	571,849	618,464	608,356	630,000	30,444
Local Option Gas Tax	2,261,529	2,449,795	2,409,721	2,500,000	126,318



Local Revenue Sources:

1 to 5 Cents Local Option Fuel Tax

- Summary: 1 to 5 cents tax on every net gallon of motor fuel sold. Diesel fuel is not subject
- Authorized Use: Transportation expenditures needed to meet the requirements of the capital improvements element of adopted comprehensive plan or expenditures need to meet immediate local transportation problems



Local Revenue Sources: Local Option Fuel Tax 1-5

- This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy, provided by Office of Economic and demographic Research

1 to 5 Cents Local Option Fuel Tax (Motor Fuel Only)

	Motor Fuel Tax Rate	FY 15/16 Distribution Percentage	FY 16/17 Estimated Distribution
Countywide Total			\$441,592

- $\$441,592 \times 5 = \$2,207,960$



State-Imposed Fees or Taxes: Constitutional Fuel Tax (2 cents)

- Summary: State tax of 2 cents per gallon on motor fuel.
- Authorized Use:
 - Acquisition, construction, and maintenance of roads

	13/14	14/15	15/16	16/17	Growth
Constitutional Gas Tax	1,430,863	1,472,260	1,533,657	1,530,000	51,073



State-Imposed Fees or Taxes: County Fuel Tax (1 cent)

- Summary: County tax of 1 cent per gallon on motor fuel
- Authorized Use: Transportation-related expenses

	13/14	14/15	15/16	16/17	Growth
County Gas Tax	617,127	645,443	677,641	685,000	38,263



Local Revenue Sources: Public Service Tax

- Summary: Maximum 10% tax of the payments on the purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water service
- Authorized Use: General revenue
- County Charter Section 2.8 (2) The Board **shall not** have the power currently granted by law to municipalities to impose a utility or public services tax.



County Debt/Finances

Funding Options

Revenue “Growth” Projections

- Legislature is currently considering an additional \$25,000 homestead exemption
- Future increases will depend on property values and new construction



County Debt/Finances

Funding Options

Revenue “Growth” Projections

➤ Target

Ad Valorem exemption expires 2018. Will be added to 2019 tax roll. Estimated revenue: \$362,730 - 2017 Working Values.

➤ US Cold Storage

Ad Valorem exemption expires 2023. Will be added to 2024 tax roll. Estimated revenue: \$101,678 - 2016 Working Values.



County Debt/Finances

Funding Options

➤ Increased Taxes / Fees

	Current	Maximum
Ad Valorem Millage	8.015	10.0
Local Option Gas Tax	0¢	5¢



County Debt/Finances Funding Options

➤ Increased Taxes / Fees

Gas Taxes	Current Levies:	Maximum Levy:
1) Voted Ninth-Cent	1 ¢	1¢
2) Local Option (1-6)	6 ¢	6¢
3) Local Option (1-5)	0 ¢	5¢
4) Constitutional *	2 ¢	2¢
5) County Gas Tax *	1 ¢	1¢



County Debt/Finances Funding Options

- Increased Taxes / Fees

Special Assessments

Primarily regulated by case law. Can only be used for services that benefit property. Columbia County conducted a new rate study prior to the FY2013-2014 budget. New study for FY 2017-2018.



County Debt/Finances Funding Options

Potential Increased Revenue – Taxes / Fees

Ad Valorem*	\$4,649,709
Gas Tax (5¢ Local Option) **	\$2,207,960

*Based on 2016 property values

** Varies depending on interlocal agreement



County Debt/Finances Funding Options

Loan / Bond Issues –

1. Pledgable revenue is often the issue –
2. Ad Valorem cannot be pledged without referendum approval
3. Pledgable revenues:
 - a) Operational Revenue (i.e. utility revenue)
 - b) County Revenue Sharing
 - c) Half-cent Sales Tax
 - d) Gas Taxes



County Debt/Finances Funding Options

Columbia County

Long – Short Term Liabilities



County Debt/Finances

Funding Options

Total Bonds/Notes Payable

➤ Road Improvements Bonds	\$5,858,000
➤ Fire Department Bonds	\$3,223,127
➤ Economic Development Bonds	\$ 981,439
➤ Ellisville Utilities Notes	\$1,184,843

Total County Debt Excluding Leases \$11,247,409



County Debt/Finances

Funding Options

Road Improvements Bonds

- Reissued \$6,000,000 at 1.5% Interest for 10 years
- Pledged Revenue – First Two Cents of County Local Option Gas Tax
- Annual Principal and Interest Payments of \$647,000
- Principal Balance as of 9/30/16 - \$5,858,000
- Maturity Date of 7/01/2026



County Debt/Finances Funding Options

Fire Department Capital Improvements Bonds

- Reissued in 2016 \$3,515,370 at 1.749% Interest for years
- Pledged Revenue – Half Cent Sales Tax
- Annual Principal and Interest Payments of \$341,000
- Principal Balance as of 9/30/16 - \$3,223,127
- Maturity Date of 6/30/2027



County Debt/Finances Funding Options

Economic Development Capital Improvements Bonds

- Original issue \$4,000,000 at 4.2% Interest for 10 years
- Refinanced in 2013 at 3% Interest
- Pledged Revenue – Half Cent Sales Tax
- Annual Principal and Interest Payments of \$489,798
- Principal Balance as of 9/30/16 - \$981,439
- Maturity Date of 01/01/2019



County Debt/Finances Funding Options

Ellisville Utilities

Capital Improvements Loans

- Original issue \$579,862 at 2.07% Interest for 20 years
- Pledged Revenue – Fees
- Annual Principal and Interest Payments of \$35,813
- Principal Balance as of – \$446,623
- Maturity Date of 1/15/2031



County Debt/Finances

Funding Options

Ellisville Utilities

Capital Improvements Loans

- Original issue \$2,885,158 at 2.65% Interest for 20 years
- Pledged Revenue – Fees
- Annual Principal and Interest Payments of \$86,140
- Principal Balance as of – \$576,888
- Maturity Date of 1/15/2031



County Debt/Finances Funding Options

Ellisville Utilities Capital Improvements Loans

- Original issue \$206,939 at 2.71% Interest for 20 years
- Pledged Revenue – Fees
- Annual Principal and Interest Payments of \$13,529
- Principal Balance as of – \$161,332
- Maturity Date of 8/15/2030



County Debt/Finances

Funding Options

Capital Leases

The County currently has several pieces of equipment under guaranteed lease buyback plans. Principal balance as of 9/30/16 - \$1,610,194

These lease are secured by the equipment and repaid through funding within the department which purchased the equipment.

The leases are typically for 5 years with a balloon payment equaling the buyback amount.

Interest rates vary depending on the market at the time of lease.



County Debt/Finances

Questions? Comments? Motions?



Road Improvement Needs/Options



Road Improvement Revenue Gas Taxes

Road Improvement Revenue	
1) 6¢ Local Option Gas Tax	\$2,500,000
2) 1¢ Voted Gas Tax	630,000
3) 1¢ County Gas Tax	685,000
4) 2¢ Constitutional Gas Tax	1,530,000
	<u>\$5,345,000</u>



Road Improvement Needs/Options

Road Improvement Expenses

Transportation Trust	\$8,848,106
Road Improvement*	16,650,146
Road Improvement Debt Service	648,000
	\$26,146,252
Gas Tax Revenue	5,345,000
Difference	\$20,801,252



Road Improvement Needs/Options

Where does the revenue, other than the gas taxes, come from?

Small County Surtax	1,900,000
National forest regular distribution	110,000
Half-cent sales tax-regular	1,500,000
Half-cent sales tax-fiscally constrained	640,000
Fuel decal user fee	2,000
Motor fuel tax rebate	45,000
F.D.O.T. lighting agreement	110,000



Road Improvement Needs/Options

Culvert Waiver Fees	1,500
Interest earnings	15,000
Reimbursement of current expenses by other county units	5,000
Other miscellaneous revenue	10,000
FLDOT Grants	7,665,230
Prior years reserves	8,797,522



Road Improvement Needs/Options

What options are available to Columbia County in order to meet Road Improvement needs?

1. State funding
2. Non recurring county revenue
3. Revenue reallocation
4. Additional millage levy
5. Additional gas tax



Road Improvement Needs/Options

Comparison of Local Option Gas Taxes of Surrounding Counties

Columbia	7¢	Hamilton	7¢
Alachua	12¢	Lafayette	7¢
Baker	7¢	Levy	7¢
Bradford	7¢	Madison	12¢
Clay	7¢	Marion	12¢
Dixie	7¢	Suwannee	12¢
Gilchrist	7¢	Union	7¢



Road Improvement Needs/Options

Five year work plan to be presented at May 25th special meeting.



Road Improvement Needs/Options

Funding Options

- Avoidance
- Revenue Reallocation
- Grants
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance



Road Improvement Needs/Options

Questions? Comments? Motions?



Stormwater Mitigation



Stormwater Mitigation

Columbia County Approved Projects

1. Clay Hole Creek
2. Cannon Creek



Stormwater Mitigation

Progress of Approved Projects

Clay Hole Creek - DEP grant of \$2,226,000.

Cannon Creek - legislative appropriation of \$3,000,000 will complete this project.



Stormwater Mitigation

Hazard Mitigation Grant Program (HMGP)

The purpose of the HMGP program is to help communities implement hazard mitigation measures following a Presidential major disaster declaration. Hazard mitigation is any action taken to reduce or eliminate long term risk to people and property from natural hazards. The HMGP is authorized under Section 404 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act.



Stormwater Mitigation

Private Retention Pond Maintenance

The non ad valorem assessment program for private retention pond maintenance is now in place.



Stormwater Mitigation

Funding Options

- Avoidance
- Revenue Reallocation
- Grants
- Legislative Appropriation
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance



Stormwater Mitigation

Questions? Comments? Motions?



Administrative Space Needs



Administrative Space Needs

Columbia County leases space in order to meet its operational needs. A schedule of leases and costs is attached.



Administrative Space Needs

CURRENT OFFICE SPACE LEASE PAYMENTS PAID BY THE COLUMBIA COUNTY

Paid To	For	Annual
WSMDD Land Trust	Supervisor of Elections	\$106,810
WSMDD Land Trust	Various County Departments	\$ 91,490
Lake Shore Hospital Authority	Economic Development	\$ 12,000
Stanley Crawford	Guardian Ad Litem	\$ 13,793
First Federal	Court Administration	\$ 19,950
Mini-Warehouse	Record Storage	\$ 36,600
	Total	\$280,643



Administrative Space Needs

Current options to meet operational space requirements are:

1. Continued leasing
2. Build new facilities
3. Purchase existing facilities

August of 2016, we issued a Request for Information in order to obtain a list of properties with available space. We received 10 responses. Although we did not request an advertised sale price we were able to find most of the properties listed with realtors. We are currently contacted the owners of the unlisted property and requesting an advertised price for our analysis.



Administrative Space Needs

Owner	Address	Year Built	Square Footage	Sale Price
WSMDD Land Trust	971 W Duval St	1962	53,187	
Wharton Investment Group	1389 West US 90	1970	57,364	
Cornerstone Partners	426 SW Commerce Drive	1988	14,450	
SBT Goup of Lake City	164 NW Madison St	1966	9,000	\$1,795,000
CAT Properties of Lake City	1086 SW Main Blvd	1976	8,330	\$ 875,000
Linnie Jordan	7443 W Hwy 90	1996	9,488	\$1,100,000
Haley Bullock & Brown	116 NW Columbia Ave	1972	12,000	
Rekha Investments	3650 NW Devane St	2014	5,477	\$1,200,000
LC Property LLC	165 NW Amenity Rd	2007	6,750	\$ 450,000
City Hall	205 N Marion Ave	1920	23,674	



Estimate for New Building

40,000 Sq. Ft. X \$150 per Sq. Ft. = **\$6,000,000**



Administrative Space Needs

Funding Options

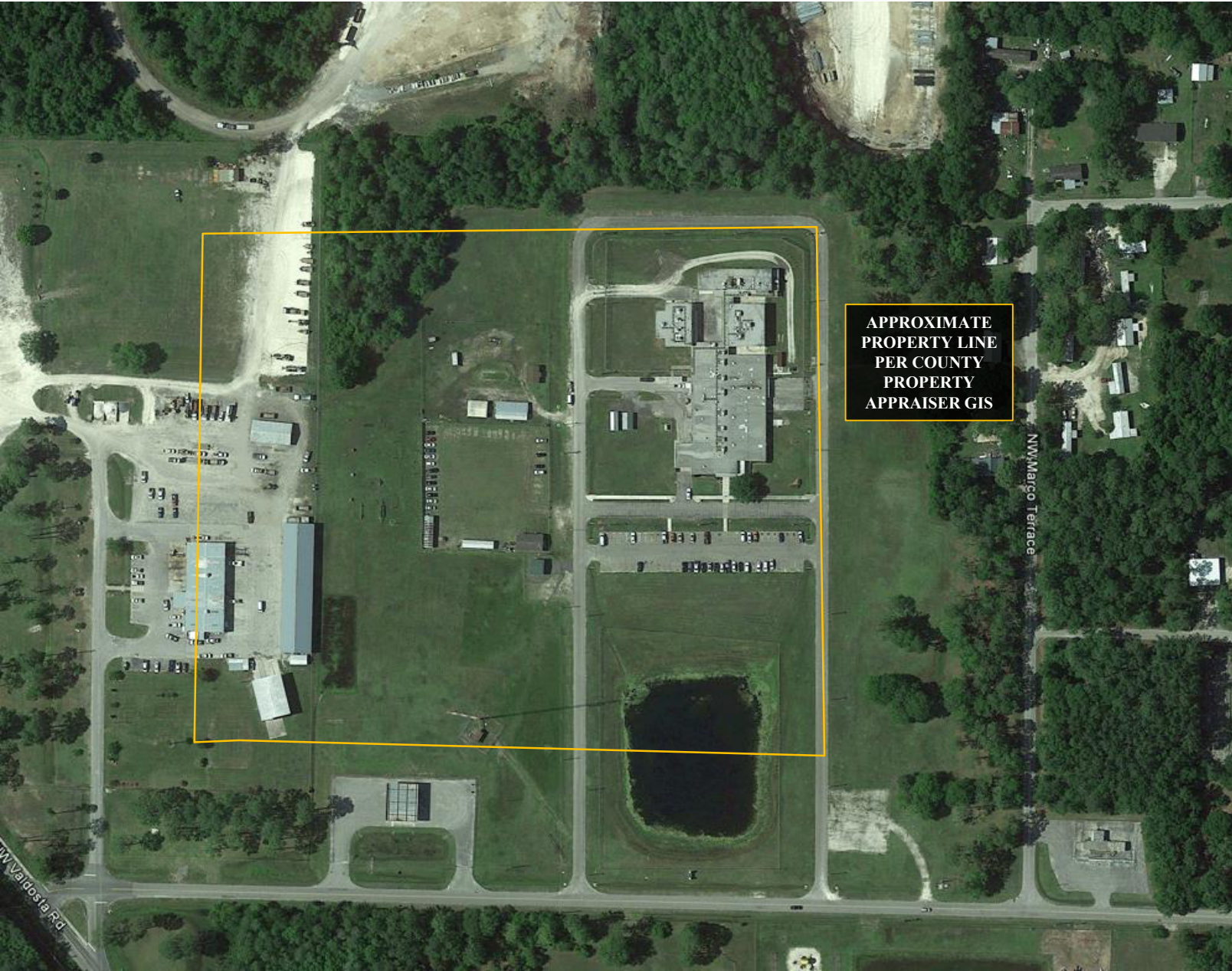
- Avoidance
- Revenue Reallocation
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance

Detention Center Repair/Replacement

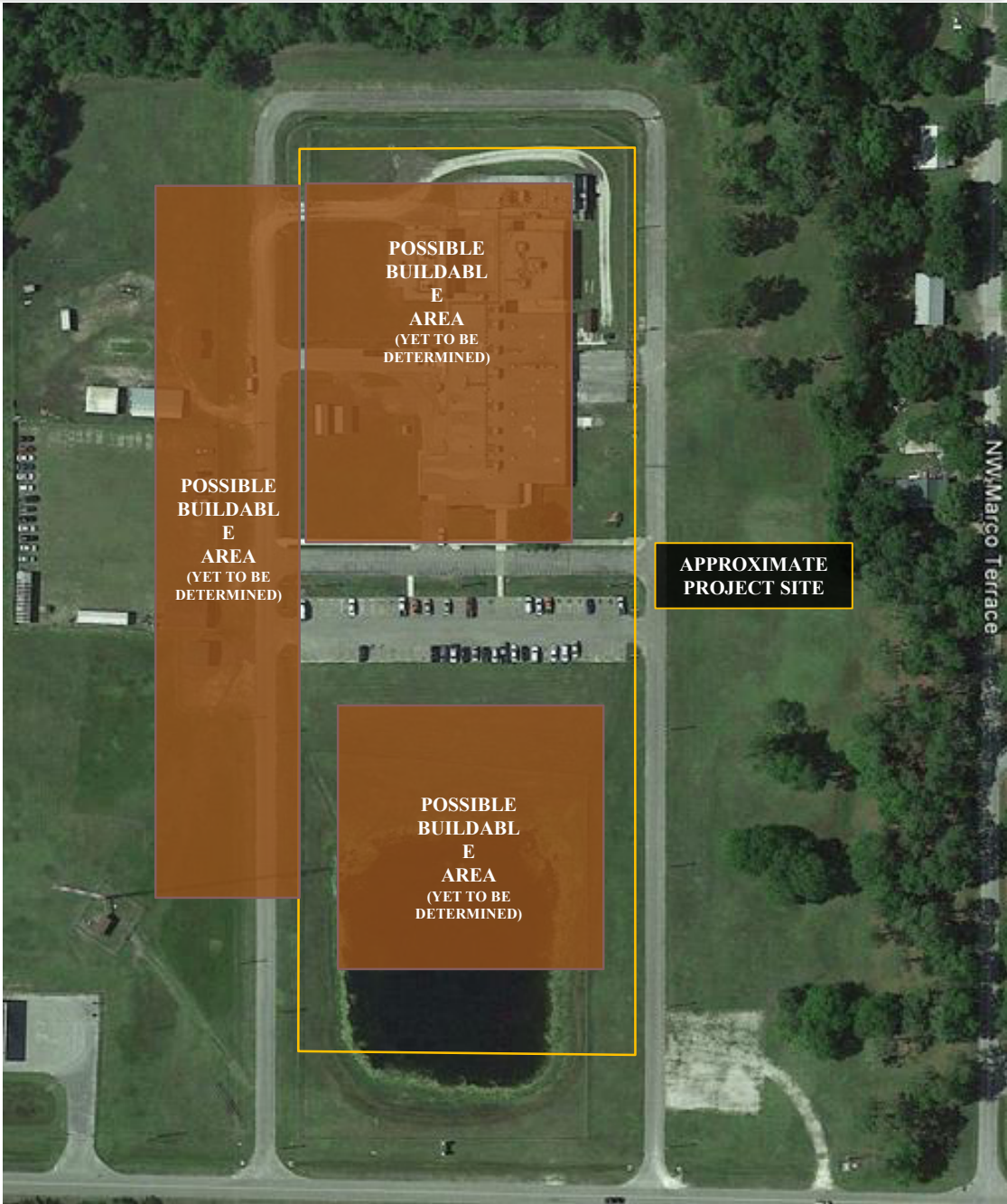
Detention Center Repair/Replacement

The Columbia County Detention Center was completed in 1987. The facility has been maintained by a combination of inmate and county staff. Renovations approved for the facility have included roof repair of the administrative building, replacement of electric door locks in maximum security and substantial HVAC repairs.

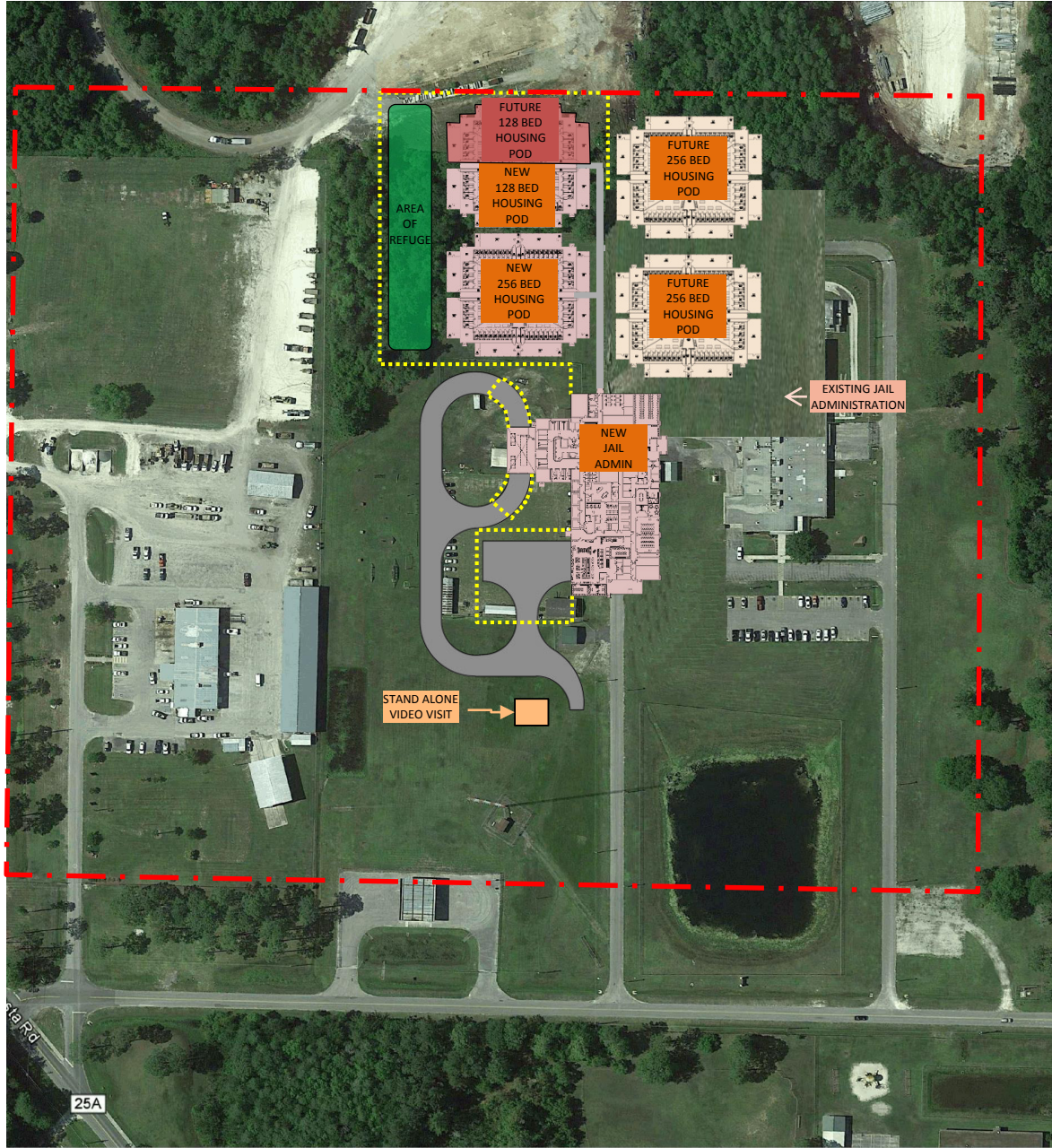
EXISTING JAIL SITE PROPERTY LINES



EXISTING JAIL SITE



EXISTING JAIL SITE-OPTION 1





COLUMBIA COUNTY SHERIFF'S OFFICE AND JAIL®

Existing Jail Site – Option 1

Pros	Cons
<ul style="list-style-type: none"> Minimal detainee transport after construction completion 	<ul style="list-style-type: none"> Demolition of existing jail may require hazardous materials investigation/permitting/abatement - can be a high cost activity
<ul style="list-style-type: none"> Site is dry in construction areas 	<ul style="list-style-type: none"> Adaptive reuse of building on same site as New Jail
<ul style="list-style-type: none"> Development of site should not require Army Corps of Engineers permitting 	<ul style="list-style-type: none"> Site lacks proximity to Sheriff's Office
<ul style="list-style-type: none"> Allows for adaptive reuse of the Existing Jail Administrative Areas or Site 	<ul style="list-style-type: none"> K-9 Area would not be located on Sheriff's Office Site
<ul style="list-style-type: none"> Allows for demolition of existing antiquated housing areas 	<ul style="list-style-type: none"> Requires long connecting corridor between New Jail Administration Building and Housing Pods
<ul style="list-style-type: none"> Clear lines of separation between secure and non-secure areas 	<ul style="list-style-type: none"> Continues proximity issue between felon/sex offender registration and adjacent school - major violation of Florida Statutes
<ul style="list-style-type: none"> Provides option for stand-alone Video Visitation 	
<ul style="list-style-type: none"> Provides areas for Storage Unit relocation out of public view on property 	
<ul style="list-style-type: none"> Large impound yard can be relocated on property 	
<ul style="list-style-type: none"> Allows for addition of Future 256 Bed Housing Pod without requiring 2 story construction 	
<ul style="list-style-type: none"> Shares existing parking with Existing Building - this option has closer interface between buildings for similar use of buildings/similar building types 	
<ul style="list-style-type: none"> Does not dislocate existing inmates 	
<ul style="list-style-type: none"> Provides multiple possible locations for K-9 Training Area 	
<ul style="list-style-type: none"> Allows utilization of existing front entry drive 	
<ul style="list-style-type: none"> Utilizes existing holding pond location/design 	

EXISTING JAIL SITE-OPTION 1

CRITICAL POINTS

- Located on Existing Jail Site
- Provides complete new facility
- Removes existing jail administration and housing
- Does not require relocation of existing inmates during construction
- Liability of separation of Sheriff's Office and Jail functions
- Continues proximity issue between felon/sex offender registration and reporting and school – major violation of Florida statutes

CONCEPTUAL COST ESTIMATE EXISTING JAIL SITE -OPTION 1

Description of Work	Unit/Area	Cost of Unit	Cost of Work
Existing Jail Site Option 1			
Site Improvements			\$ 658,050.25
New Landscaping	1397	\$ 10.05	\$ 14,039.85
New Fencing	2420	\$ 140.00	\$ 338,800.00
New Paving/Parking	9542	\$ 31.20	\$ 297,710.40
Update Retention Pond	2	\$ 3,750.00	\$ 7,500.00
Existing Jail			\$ 1,067,220.00
Demolish Existing Jail	45361	\$ 20.00	\$ 907,220.00
Develop Site for Future Use	5	\$ 32,000.00	\$ 160,000.00
New Detention Areas			\$ 22,251,276.00
New Jail Administration	28358	\$ 170.00	\$ 4,820,860.00
New Booking Area	7666	\$ 252.00	\$ 1,931,832.00
New Sally Port	1500	\$ 170.00	\$ 255,000.00
New Kitchen	6694	\$ 240.00	\$ 1,606,560.00
New Video Visitation	1100	\$ 200.00	\$ 220,000.00
New 256 Bed Housing Pod -Lockdown	28560	\$ 252.00	\$ 7,197,120.00
Outdoor Recreation Area - no cover	5200	\$ 182.00	\$ 946,400.00
New 128 Bed Housing Pod - Lockdown	17052	\$ 252.00	\$ 4,297,104.00
Outdoor Recreation Area - no cover	5200	\$ 182.00	\$ 946,400.00
K-9 Area	1200	\$ 25.00	\$ 30,000.00
TOTAL CONCEPTUAL CONSTRUCTION COST BUDGET MODEL			\$ 23,976,546.25
Project Cost			
Soft Costs (Architectural, Engineering, Soil Inv., Environmental, Geotechnical, Surveys, Assessments)			\$ 2,038,006.43
Permitting Fee Allowance(may be waived by County)			\$ 8,500.00
Total Project Cost			\$ 26,023,052.68

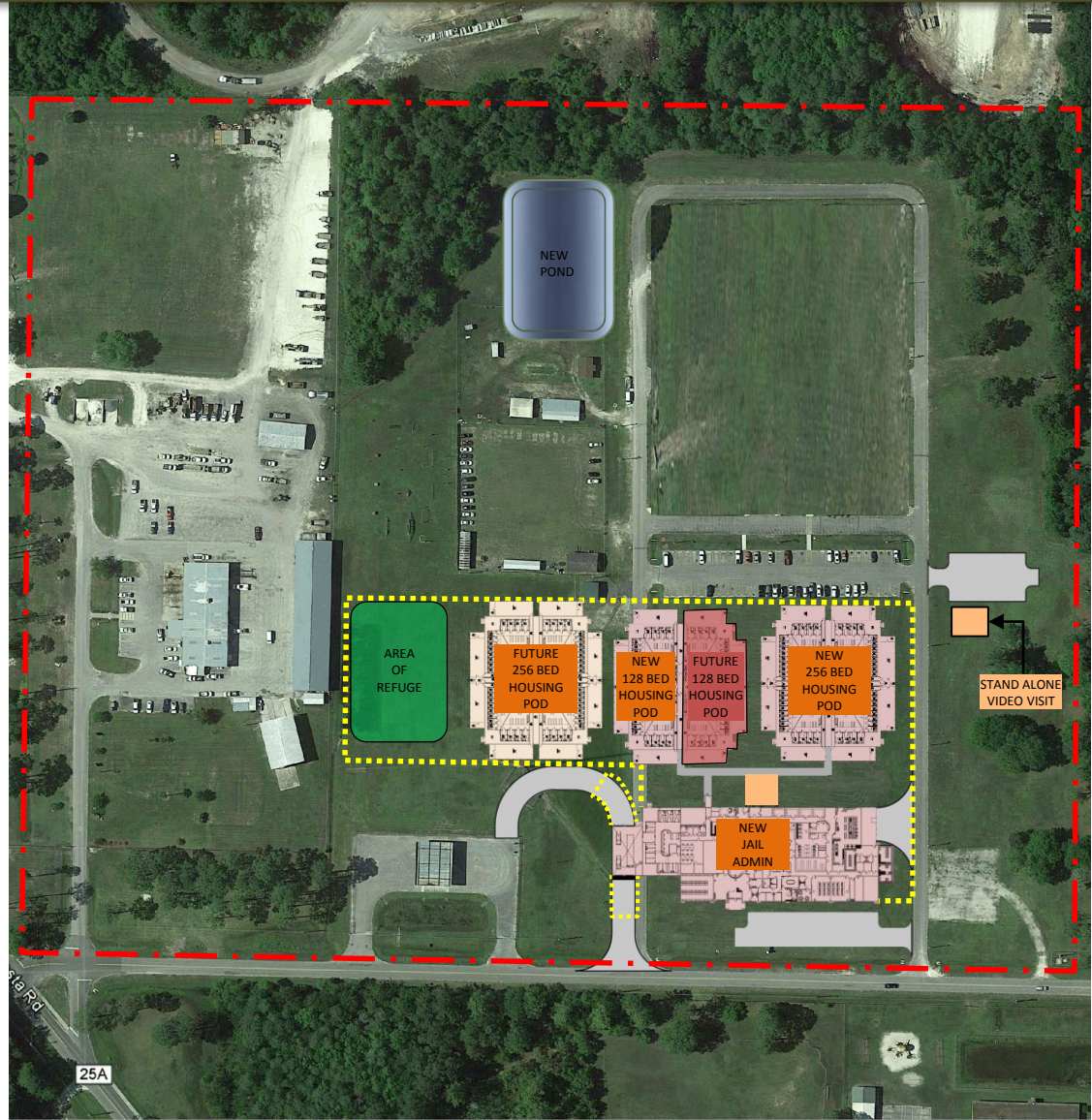
CONCEPTUAL COST
ESTIMATE EXISTING
JAIL SITE -OPTION 1

CONSTRUCTION COSTS - \$23,976,546.25
SOFT COSTS - \$ 2,046,506.43

CONCEPTUAL BUDGET- \$26,023,052.68
Exist Jail Left As Is - \$ 1,067,220.00

REVISED BUDGET- \$24,955,832.68

EXISTING JAIL SITE-OPTION 2





COLUMBIA COUNTY SHERIFF'S OFFICE AND JAIL®

Existing Jail Site – Option 2

Pros	Cons
<ul style="list-style-type: none"> Minimal detainee transport after construction completion 	<ul style="list-style-type: none"> Demolition of existing jail may require hazardous materials investigation/permitting/abatement - can be a high cost activity
<ul style="list-style-type: none"> Site is dry in construction areas 	<ul style="list-style-type: none"> Adaptive reuse of building on same site as New Jail
<ul style="list-style-type: none"> Development of site should not require Army Corps of Engineers permitting 	<ul style="list-style-type: none"> Site lacks proximity to Sheriff's Office
<ul style="list-style-type: none"> Allows for adaptive reuse of the Existing Jail Administrative Areas 	<ul style="list-style-type: none"> K-9 Area would not be located on Sheriff's Office Site
<ul style="list-style-type: none"> Allows for demolition of existing antiquated housing areas 	<ul style="list-style-type: none"> Requires filling in of existing holding pond & likely removal of unsuitable soils
<ul style="list-style-type: none"> Clear lines of separation between secure and non-secure areas 	<ul style="list-style-type: none"> Requires environmental permitting for removal of old holding pond and installation of new holding pond on site
<ul style="list-style-type: none"> Provides option for stand-alone Video Visitation 	<ul style="list-style-type: none"> Requires construction of new holding pond
<ul style="list-style-type: none"> Storage Unit location remains as is 	<ul style="list-style-type: none"> Existing Jail Administration Building location would make it less functional/desirable for adaptive reuse
<ul style="list-style-type: none"> Impound Yard remains as is 	<ul style="list-style-type: none"> Requires additional parking construction over other options
<ul style="list-style-type: none"> Allows for addition of Future 256 Bed Housing Pod without requiring 2 story construction with possible increase to 512 Beds 	<ul style="list-style-type: none"> Interface between Existing Building and New Building not optimal or functional
<ul style="list-style-type: none"> Does not dislocate existing inmates 	<ul style="list-style-type: none"> Continues and worsens proximity issue between felon/sex offender registration and adjacent school - major violation of Florida Statutes
<ul style="list-style-type: none"> Provides multiple possible locations for K-9 Training Area 	
<ul style="list-style-type: none"> Allows utilization of existing front entry drive 	

EXISTING JAIL SITE-OPTION 2

CRITICAL POINTS

- Located on Existing Jail Site
- Provides complete new facility
- Removes existing jail administration and housing
- Does not require relocation of existing inmates during construction
- Requires filling and relocation of existing holding pond and requires site re-grading/drainage
- Liability of separation of Sheriff's Office and Jail functions
- Increases severity of proximity issue between felon/sex offender registration and reporting and school – major violation of Florida statutes

CONCEPTUAL COST ESTIMATE EXISTING JAIL SITE –OPTION2

Description of Work	Unit/Area	Cost of Unit	Cost of Work
Existing Jail Site Option 2			
Site Improvements			\$ 920,220.25
New Landscaping	1397	\$ 10.05	\$ 14,039.85
New Fencing	2420	\$ 140.00	\$ 338,800.00
New Paving/Parking	9542	\$ 31.20	\$ 297,710.40
Fill In Existing Retention Pond/Compact for Soil Bearing	1	\$ 72,560.00	\$ 72,560.00
Construct New Retention Pond	1	\$ 95,860.00	\$ 95,860.00
Regrade Site and Pipe for Drainage	5	\$ 20,250.00	\$ 101,250.00
Existing Jail			\$ 1,067,220.00
Demolish Existing Jail	45361	\$ 20.00	\$ 907,220.00
Develop Site for Future Use	5	\$ 32,000.00	\$ 160,000.00
New Detention Areas			\$ 22,251,276.00
New Jail Administration	28358	\$ 170.00	\$ 4,820,860.00
New Booking Area	7666	\$ 252.00	\$ 1,931,832.00
New Sally Port	1500	\$ 170.00	\$ 255,000.00
New Kitchen	6694	\$ 240.00	\$ 1,606,560.00
New Video Visitation	1100	\$ 200.00	\$ 220,000.00
New 256 Bed Housing Pod -Lockdown	28560	\$ 252.00	\$ 7,197,120.00
Outdoor Recreation Area - no cover	5200	\$ 182.00	\$ 946,400.00
New 128 Bed Housing Pod - Lockdown	17052	\$ 252.00	\$ 4,297,104.00
Outdoor Recreation Area - no cover	5200	\$ 182.00	\$ 946,400.00
K-9 Area	1200	\$ 25.00	\$ 30,000.00
TOTAL CONCEPTUAL CONSTRUCTION COST BUDGET MODEL			\$ 24,238,716.25
Project Cost			
Soft Costs (Architectural, Engineering, Soil Inv., Environmental, Geotechnical, Surveys, Assessments)			\$ 2,060,290.88
Permitting Fee Allowance(may be waived by County)			\$ 8,500.00
Total Project Cost			\$ 26,307,507.13

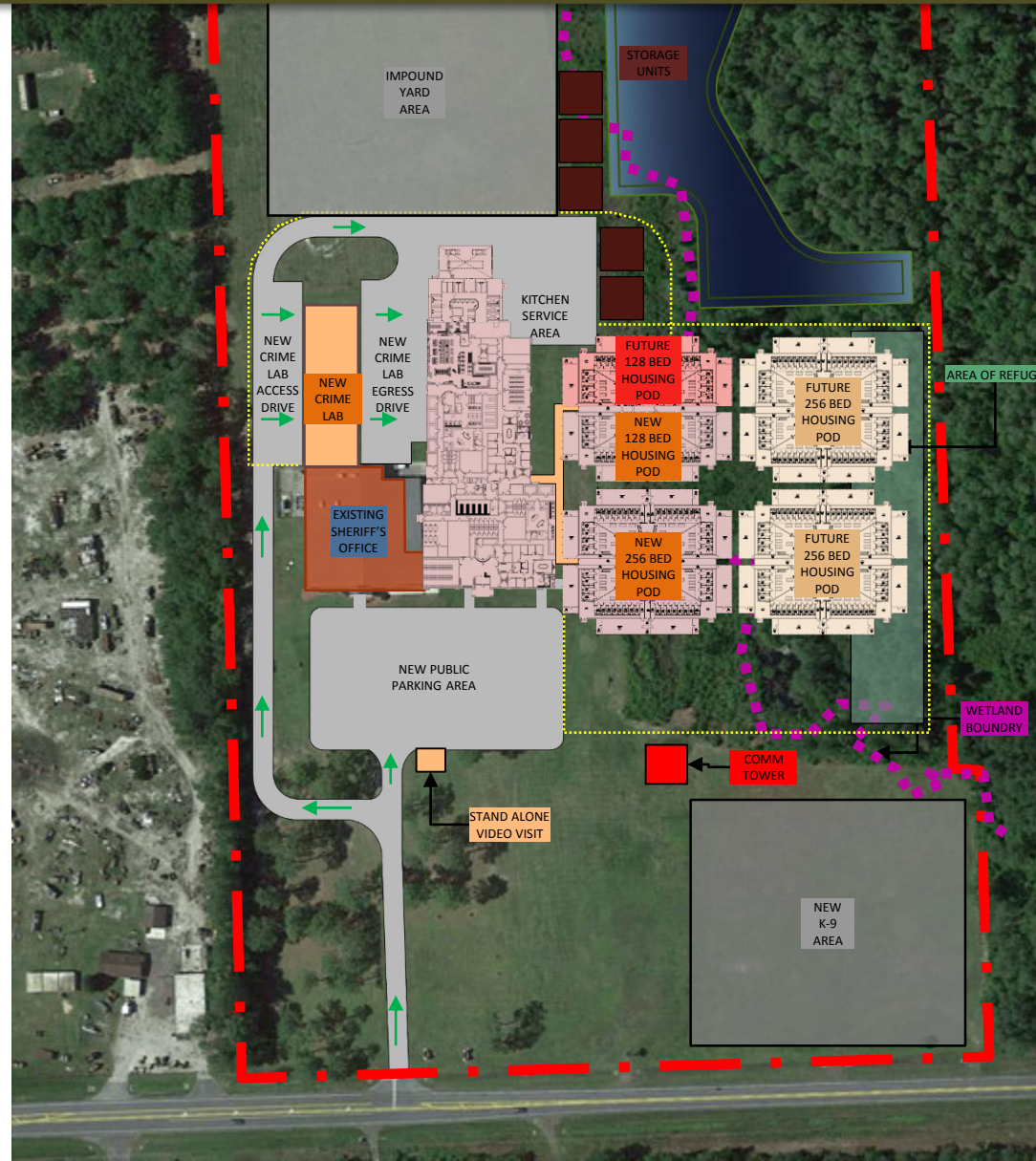
CONCEPTUAL COST ESTIMATE EXISTING JAIL SITE – OPTION 2

CONSTRUCTION COSTS - \$24,238,716.25
SOFT COSTS - \$ 2,068,790.88

CONCEPTUAL BUDGET- \$26,307,507.13
Exist Jail Left As Is - \$ 1,067,220.00

REVISED BUDGET- \$25,240,287.13

EXISTING SHERIFF'S OFFICE SITE- OPTION 1





COLUMBIA COUNTY SHERIFF'S OFFICE AND JAIL®

Sheriff's Office Site – Site Option 1

Pros	Cons
<ul style="list-style-type: none"> Provides tie in to Existing Sheriff's Office for single building approach 	<ul style="list-style-type: none"> Requires extensive wetland mitigation – very high cost item
<ul style="list-style-type: none"> Provides adjacencies between Existing Sheriff's Office, Jail Administration & Intake, and New Crime Lab 	<ul style="list-style-type: none"> Requires Army Corps of Engineering permits and approvals which is a long permitting process and can delay construction for months
<ul style="list-style-type: none"> Clear lines of separation between secure and non-secure areas 	<ul style="list-style-type: none"> Requires either multi-story pod design for future housing
<ul style="list-style-type: none"> Provides option for stand-alone Video Visitation 	<ul style="list-style-type: none"> Foundation costs will be higher than normal due to high water table and likely low soil bearing capacity
<ul style="list-style-type: none"> Provides areas for Storage Unit relocation at back of site which is out of public view 	<ul style="list-style-type: none"> Requires extensive site work on existing Sheriff's Office Site
<ul style="list-style-type: none"> Provides large impound yard at the rear of the property - out of public view 	<ul style="list-style-type: none"> Does not provide good location for secure staff parking due to layout
<ul style="list-style-type: none"> Provides privacy at Booking/Sally Port 	<ul style="list-style-type: none"> New Communications Tower will have to be located on front side of property –more visible to public
<ul style="list-style-type: none"> Does not dislocate existing inmates 	
<ul style="list-style-type: none"> Provides minor interruption of Sheriff's Office and Jail activities/function 	
<ul style="list-style-type: none"> Provides separate parking for Sheriff's Office function and Jail Administration function 	
<ul style="list-style-type: none"> Provides K-9 Training Area at the front of site 	
<ul style="list-style-type: none"> Allows utilization of existing front entry drive 	
<ul style="list-style-type: none"> Allows for adaptive reuse of Existing Jail Buildings/site for other functions 	
<ul style="list-style-type: none"> Provides minimal connecting corridor length between New Jail Administration Building and New Housing Pods 	
<ul style="list-style-type: none"> Removes proximity of felon/sex offender registration to school 	

EXISTING SHERIFF'S OFFICE SITE- OPTION 1

CRITICAL POINTS

- Located on Existing Sheriff's Office Site
- Provides complete new facility with growth potential on site
- Removes existing jail administration and housing
- Does not require relocation of existing inmates during construction
- Provides functional Law Enforcement site and eliminates proximity issues
- Requires some wetland mitigation
- Eliminates proximity issue between felon/sex offender registration and reporting and school – major violation of Florida statutes

CONCEPTUAL COST ESTIMATE EXISTING SHERIFF'S OFFICE SITE -OPTION 1

Description of Work	Unit/Area	Cost of Unit	Cost of Work
Sheriff's Office Site Option 1 Cost Estimate			
Site Improvements			\$ 1,200,763.85
New Landscaping	1397	\$ 10.05	\$ 14,039.85
New Fencing	1870	\$ 140.00	\$ 261,800.00
New Paving/Parking	14020	\$ 31.20	\$ 437,424.00
Redesign Retention Pond	18	\$ 3,750.00	\$ 67,500.00
Mitigate Wetlands	12	\$ 35,000.00	\$ 420,000.00
Existing Buildings			\$ 925,415.00
Demolish Existing Jail	45361	\$ 15.00	\$ 680,415.00
Remodel/Update Existing Sheriff's Office Space	3500	\$ 70.00	\$ 245,000.00
New Sheriff's Office Area			\$ -
New Sheriff's Office Administration Space	0	\$ 170.00	\$ -
New Detention Areas			\$ 22,388,112.00
New Jail Administration Area	28358	\$ 170.00	\$ 4,820,860.00
New Booking Area	7666	\$ 252.00	\$ 1,931,832.00
New Sally Port	1500	\$ 170.00	\$ 255,000.00
New Kitchen	6694	\$ 240.00	\$ 1,606,560.00
New Video Visitation	1100	\$ 200.00	\$ 220,000.00
New 256 Bed Housing Pod -Lockdown	28560	\$ 252.00	\$ 7,197,120.00
Outdoor Recreation Area - no cover	5200	\$ 182.00	\$ 946,400.00
New 128 Bed Housing Pod - Lockdown	17052	\$ 252.00	\$ 4,297,104.00
Outdoor Recreation Area - no cover	5200	\$ 182.00	\$ 946,400.00
Additional Cost for Foundations	45612	\$ 3.00	\$ 136,836.00
K-9 Area	1200	\$ 25.00	\$ 30,000.00
TOTAL CONCEPTUAL CONSTRUCTION COST BUDGET MODEL			\$ 24,514,290.85
Project Cost			
Soft Costs (Architectural, Engineering, Soil Inv., Environmental, Geotechnical, Surveys, Assessments)			\$ 2,083,714.72
Permitting Fee Allowance(may be waived by County)			\$ 8,500.00
Total Project Cost			\$ 26,606,505.57

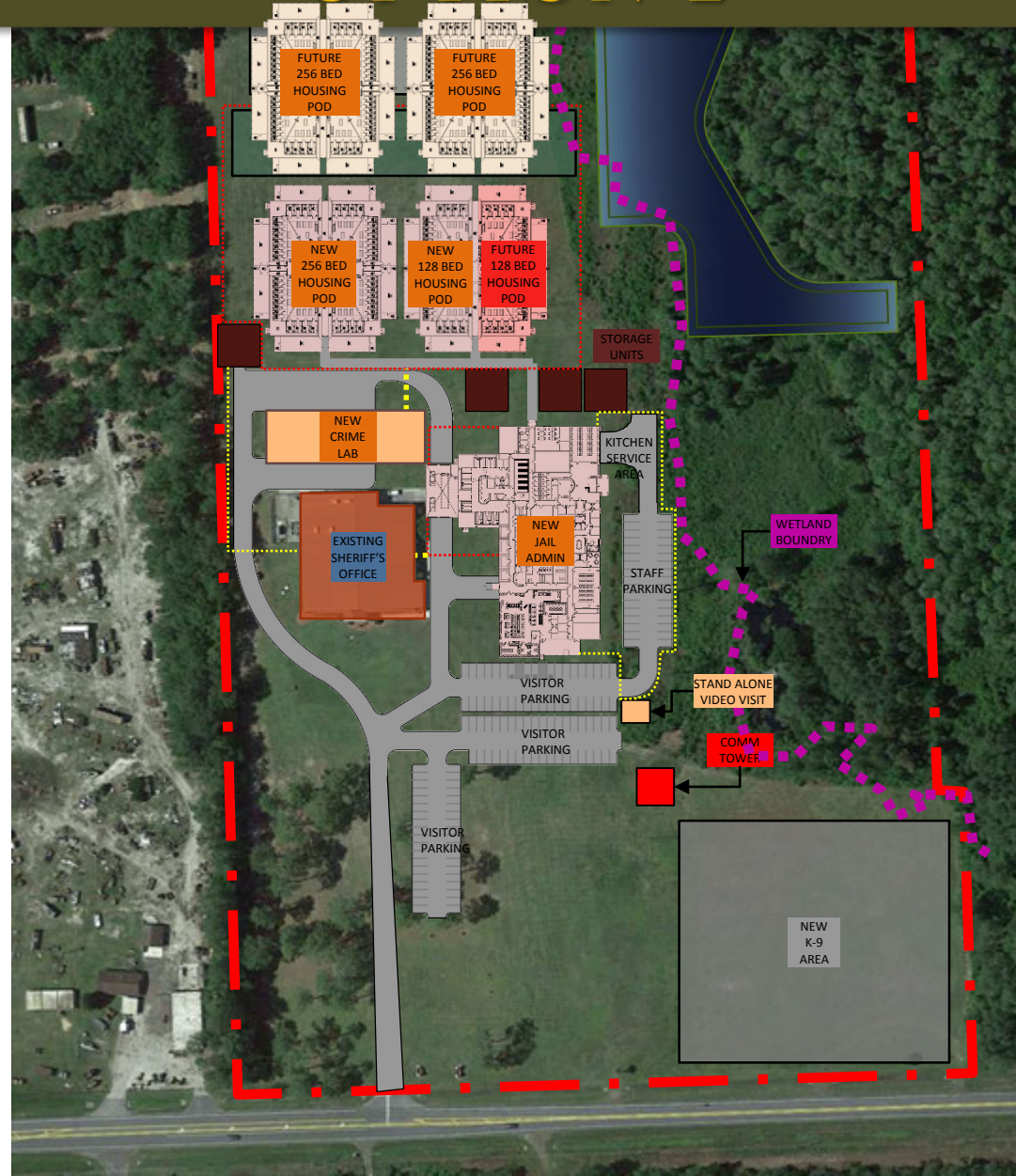
CONCEPTUAL COST ESTIMATE EXISTING
SHERIFF'S OFFICE SITE -OPTION 1

CONSTRUCTION COSTS - \$24,514,290.85
SOFT COSTS - \$ 2,092,214.72

CONCEPTUAL BUDGET- \$26,606,505.57
Exist Jail Left As Is - \$ 680,415.00

REVISED BUDGET- \$25,926,090.57

EXISTING SHERIFF'S OFFICE SITE- OPTION 2





COLUMBIA COUNTY SHERIFF'S OFFICE AND JAIL®

Sheriff's Office Site – Site Option 2

Pros	Cons
<ul style="list-style-type: none"> Keeps buildings out of wet areas /saves mitigation costs 	<ul style="list-style-type: none"> Does not provide privacy at Booking/Sally Port
<ul style="list-style-type: none"> Traditional foundation design can be utilized 	<ul style="list-style-type: none"> Sheriff's Office, Jail Administration, and Crime Lab are not connected
<ul style="list-style-type: none"> New Crime Lab is located away from public areas/public view within secure perimeter 	<ul style="list-style-type: none"> New Communications Tower will have to be located on front side of property –more visible to public
<ul style="list-style-type: none"> Provides adjacencies between Existing Sheriff's Office, Jail Administration & Intake, and New Crime Lab 	<ul style="list-style-type: none"> Requires extensive site work on existing Sheriff's Office Site
<ul style="list-style-type: none"> Clear lines of separation between secure and non-secure areas 	<ul style="list-style-type: none"> Requires very long connecting corridor between New Jail Administration Building and Housing Pods. Corridor design includes "blind corners"
<ul style="list-style-type: none"> Provides option for stand-alone Video Visitation 	<ul style="list-style-type: none"> Provides minimal turn radius at New Crime Lab, which limits size of vehicles that can be processed
<ul style="list-style-type: none"> Provides areas for Storage Unit relocation out of public view 	<ul style="list-style-type: none"> Impound Yard space becomes limited with Future Addition
<ul style="list-style-type: none"> Provides large impound yard at the rear of the property - out of public view 	
<ul style="list-style-type: none"> Allows for addition of Future 256 Bed Housing Pod without requiring 2 story construction 	
<ul style="list-style-type: none"> Does not dislocate existing inmates 	
<ul style="list-style-type: none"> Provides no interruption of Sheriff's Office and Jail activities/function 	
<ul style="list-style-type: none"> Provides K-9 Training Area at the front of site 	
<ul style="list-style-type: none"> Allows utilization of existing front entry drive 	
<ul style="list-style-type: none"> Provides secure parking for staff 	
<ul style="list-style-type: none"> Allows for adaptive reuse of Existing Jail Buildings/site for other functions 	
<ul style="list-style-type: none"> Removes proximity of felon/sex offender registration to school 	

EXISTING SHERIFF'S OFFICE SITE- OPTION 2

CRITICAL POINTS

- Located on Existing Sheriff's Office Site
- Provides complete new facility with growth potential on site
- Removes existing jail administration and housing
- Does not require relocation of existing inmates during construction
- Provides functional Law Enforcement site and eliminates proximity issues
- Onsite circulation less efficient than option 1
- Eliminates proximity issue between felon/sex offender registration and reporting and school – major violation of Florida statutes

CONCEPTUAL COST ESTIMATE EXISTING SHERIFF'S OFFICE SITE -OPTION 2

Description of Work	Unit/Area	Cost of Unit	Cost of Work
Sheriff's Office Site Option 2 Cost Estimate			
Site Improvements			\$ 892,679.85
New Landscaping	1397	\$ 10.05	\$ 14,039.85
New Fencing	2250	\$ 140.00	\$ 315,000.00
New Paving/Parking	17825	\$ 31.20	\$ 556,140.00
Retention Pod Upgrades	2	\$ 3,750.00	\$ 7,500.00
Existing Buildings			\$ 767,915.00
Demolish Existing Jail	45361	\$ 15.00	\$ 680,415.00
Remodel/Update Existing Sheriff's Office Space	1250	\$ 70.00	\$ 87,500.00
New Sheriff's Office Area			\$ 595,000.00
New Sheriff's Office Administration Space	3500	\$ 170.00	\$ 595,000.00
New Detention Areas			\$ 22,251,276.00
New Jail Administration Area	28358	\$ 170.00	\$ 4,820,860.00
New Booking Area	7666	\$ 252.00	\$ 1,931,832.00
New Sally Port	1500	\$ 170.00	\$ 255,000.00
New Kitchen	6694	\$ 240.00	\$ 1,606,560.00
New Video Visitation	1100	\$ 200.00	\$ 220,000.00
New 256 Bed Housing Pod -Lockdown	28560	\$ 252.00	\$ 7,197,120.00
Outdoor Recreation Area - no cover	5200	\$ 182.00	\$ 946,400.00
New 128 Bed Housing Pod - Lockdown	17052	\$ 252.00	\$ 4,297,104.00
Outdoor Recreation Area - no cover	5200	\$ 182.00	\$ 946,400.00
K-9 Area	1200	\$ 25.00	\$ 30,000.00
TOTAL CONCEPTUAL CONSTRUCTION COST BUDGET MODEL			\$ 24,506,870.85
Project Cost			
Soft Costs (Architectural, Engineering, Soil Inv., Environmental, Geotechnical, Surveys, Assessments)			\$ 2,083,084.02
Permitting Fee Allowance(may be waived by County)			\$ 8,500.00
Total Project Cost			\$ 26,598,454.87

CONCEPTUAL COST ESTIMATE EXISTING
SHERIFF'S OFFICE SITE -OPTION 2

CONSTRUCTION COSTS - \$24,506,870.85
SOFT COSTS - \$ 2,091,584.02

CONCEPTUAL BUDGET- \$26,598,454.87
Exist Jail Left As Is - \$ 680,415.00

REVISED BUDGET- \$25,918,039.87

**OPTIONS RECAP – EXCLUDING DEMO OF
EXISTING JAIL**

EXISTING JAIL SITE-OPTION 1

\$24,955,832.68

EXISTING JAIL SITE -OPTION 2

\$25,240,287.13

SHERIFF'S OFFICE SITE-OPTION 1

\$25,926,090.57

SHERIFF'S OFFICE SITE-OPTION 2

\$25,918,039.87



Detention Center Repair/Replacement

Public Safety Coordinating Council met on 1/17/17 and made the following recommendation: Recommend to the Board of County Commissioners to build the new County Jail at the Sheriff's Operation Center on East Hwy 90



Detention Center Repair/Replacement

Funding Options

- Avoidance
- Revenue Reallocation
- Grants
- Legislative Appropriation
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance



Detention Center Repair/Replacement

Questions? Comments? Motions?



Economic Development



Economic Development

1. Intermodal Park/Rural Area of Opportunity Site - \$19,730,000 (est.) (Improvements proposed include a rail spur, paved streets, utilities, etc.)

a) Rail Spur	\$3,300,000
b) Paved Streets	\$9,250,000
c) Utilities	\$7,180,000

Grant funding, for these infrastructure improvements, will be applied for when possible tenants become available. Out of pocket costs to the county are unknown at this time.



Economic Development

2. Existing Site Development - Costs Unknown
(Requested by the Columbia County Economic Development Board. Includes existing county owned properties).

The County has cleared an existing site utilizing county forces.

3. Future Project Incentives - Costs Unknown
(Columbia County is currently working on several economic development projects. These projects involve “end users”; therefore, incentives may be requested.)



Economic Development

Currently there is not a dedicated revenue source for economic development projects.

Incentives may be funded through reserve balances and/or refinancing of current debt service in the Economic Development Fund.



Economic Development

Funding Options

- Avoidance
- Revenue Reallocation
- Grants
- Legislative Appropriation
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance



Economic Development

Questions? Comments? Motions?



Policy Development



Policy Development

Staff is recommending the development of an Equipment Replacement Program

(Draft policy provided under separate cover)

				Planned Replacement Year				
Description	Cost	Useful Life	Annual Depreciation	17/18	18/19	19/20	20/21	21/22



Policy Development

Equipment Replacement Program

- Equipment Replacement Team
 - Equipment Manager – Public Works
 - Financial Services Director
 - Department Head
 - Assistant County Manager
 - County Manager

- Establish average lifespan of equipment
- Create a minimum five(5) year plan to budget reserves for equipment replacement



Policy Development

Equipment Replacement Program

- Replacement Criteria
 - Age
 - Usage
 - Condition
 - Reliability
 - Max Repair Cost
 - Max Repair Total
 - User Department Evaluation
 - Funding Availability



Policy Development

Questions? Comments? Motions?



Communication Improvements



Communication Improvements

- Desired system is a P25 (800 Mhz) communications system
- Current Project Status
 1. Contracted with Omnicom
 2. Omnicom has revised plan
 3. Infrastructure under contract
 4. Omnicom preparing bid package for equipment



Communication Improvements

Questions? Comments? Motions?



Recreation Enhancements



Recreation Enhancements

Considerations

- Land expansion for Multi-purpose fields
- Community Center Needs



Recreation Enhancements

Funding Options

- Avoidance
- Revenue Reallocation
- Grants
- Legislative Appropriation
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance



Recreation Enhancements

Questions? Comments? Motions?



Ellisville Development



Ellisville Development

Historical Projects Which Have Been Considered By The Board

- Create a Tax Increment Fund (TIF)
- Roadway Enhancements / Intersection Beautification
- Branding
- Special Planning Area
- Utilities



Ellisville Development

Funding Options

- Avoidance
- Revenue Reallocation
- Grants
- Legislative Appropriation
- “Growth” (Increase in Current Revenues)
- Increased Taxes / Fees
- New Taxes
- Loans / Bond Issues
- Excess Fund Balance



Ellisville Development

Questions? Comments? Motions?



Strategic Planning



Strategic Planning

- Mission
- Vision
- Critical Success Factors
- Assessment of the Present
- Strategic Objectives
- Tactics
- Action Plans



Strategic Planning

- Mission – Answers the questions: what we provide, whom do we serve, and how do it?
- Vision – Where do we want to be in the future?
- Critical Success Factors – Keys to achieving set goals.
- Assessment of the Present – How to we currently measure up to our Critical Success Factors?



Strategic Planning

- Strategic Objectives – How do we bridge the gaps?
- Tactics – What is the best methods to reach our goals?
- Action Plans – Who is going to carry out our plan?

Consulting Proposals received on April 20, 2017.



Strategic Planning

Questions? Comments? Motions?



Next Steps - Directions from Board

Next Scheduled Workshop May 25th