



Board of County Commissioners

Special Meeting

Monday, June 26, 2017

9:00 A.M.

School Board Administrative Complex



Previous Pre-Budget Workshops

- Tuesday, April 25, 2017
- Thursday, May 25, 2017



Workshop Goals and Objectives

- Review County debt/finances
- To discuss both a “long” and “short” term overview of major budgetary impacts
- Receive “next steps” direction from the Board of County Commissioners



Order of Discussion

➤ No/Minimal FY 17/18 Budgetary Impact Issues:

- 1) County Debt/Finances
- 2) Policy Development
- 3) Recreation Enhancements
- 4) Stormwater Mitigation
- 5) Economic Development
- 6) Ellisville Development
- 7) Communication Improvements



Order of Discussion

- Significant FY 17/18 Budgetary Impact Issues:
 - 1) Equipment Replacement
 - 2) Capital Improvements
 - 3) Fire Department
 - 4) Road Improvement Needs
 - 5) Administrative Space Needs
 - 6) Detention Center Repair/Replacement



County Debt / Finances



Changes in Revenue

Non Restricted Revenues	Actual 13/14	Actual 14/15	Actual 15/16	Budgeted 16/17
Ad Valorem Taxes	17,433,137	17,804,345	18,527,376	18,774,519
State Revenue Sharing	1,483,967	1,609,332	1,646,144	1,600,000
Half Cent Sales Tax	4,133,572	4,709,114	5,130,581	5,190,000
Amendment 1 Relief	1,898,389	1,900,235	1,895,129	1,900,000
Small County Surtax	6,343,494	6,866,217	7,269,509	7,400,000
Total Non Restricted Revenues	31,292,559	32,889,243	34,468,739	34,864,519
Year to Year Growth		1,596,684	1,579,496	395,780
Sheriff Contractual Amount		622,707	616,003	154,354
Board Net Growth		973,977	963,493	241,426



Changes in Revenue

Other Revenues	Actual 13/14	Actual 14/15	Actual 15/16	Budgeted 16/17
Interest	212,075	257,832	273,803	188,700
Communication Services Tax	345,830	323,726	836,912	1,000,000
Tourist Development Tax	934,877	1,002,363	1,353,878	1,300,000
Voted Gas Tax	571,849	618,464	608,356	630,000
Local Option Gas Tax	2,261,529	2,449,795	2,409,721	2,500,000
Constitutional Gas Tax	1,430,863	1,472,260	1,533,657	1,530,000
County Gas Tax	617,127	645,443	677,641	685,000
Total Other Revenues	6,374,150	6,769,883	7,693,968	7,833,700
Year to Year Growth		395,733	924,085	139,732



County Debt/Finances Funding Options

Revenue “Growth” Projections

- Legislature approved a voter referendum to allow an additional \$25,000 homestead exemption on the values between \$100,000 - \$125,000
- Future increases in ad valorem will depend on property values and new construction
- Increases in sales and gas taxes are predicted due to new retail establishments



County Debt/Finances Revenue Summary

- We have seen slow growth in County Revenues since FY 11/12, with the exception of increased rates for communications services tax and tourist development tax
- In FY 16/17, Columbia County budgeted ad valorem revenue increased \$247,143
- In FY 16/17, total budgeted increase in revenues was \$381,158



County Debt/Finances Funding Options

➤ Potential Increased Revenue – Taxes/Fees

➤ Ad Valorem	\$ 4,649,709
➤ Gas Tax (Local Option) *	\$ 2,207,960
➤ Fees	?

* Varies depending on interlocal agreement



County Debt/Finances

Non Ad Valorem Assessments

Fire Dept.

Land Use	Unit	Adopted Rate	Calculated Rate	Change
Single Family/Mobile Home	Dwelling unit	\$183.32	\$221.10	\$37.78
Multi-Family	Dwelling unit	\$82.49	\$123.29	\$40.80
Commercial	Square feet	\$0.0662	\$0.0801	\$.0139
Industrial/Warehouse	Square feet	\$0.1256	\$0.0681	(\$.0575)
Institutional	Square feet	\$0.0700	\$0.0778	\$.0078
Vacant/Agricultural Land	Parcel	\$53.74	\$60.91	\$7.17
Additional Acreage	Acre	\$0.2711	\$0.5738	\$.3027



County Debt/Finances

Non Ad Valorem Assessments

- Solid Waste Collection and Disposal
 - Current: \$193 per residence



County Debt/Finances

Non Ad Valorem Assessments

Event	Date
County to determine rates for upcoming fiscal year	June 2017
NG&N provides County with draft Preliminary Rate Resolutions for Fire and Solid Waste Assessments	July 6, 2017
NG&N provides County with final Preliminary Rate Resolutions for agenda	July 13, 2017
County adopts Preliminary Rate Resolutions	July 20, 2017
NG&N and County draft first class notice package and advertisement	July 21 - August 10, 2017



County Debt/Finances

Non Ad Valorem Assessments

Event	Date
1. Any Required First Class Notices mailed	
2. County to Publish Notice of Public Hearing to adopt Annual Rate Resolutions	August 17, 2017
NG&N provides County with draft Annual Rate Resolutions for Fire, Solid Waste, and Roads	August 24, 2017
NG&N provides County with final Annual Rate Resolutions for Fire, Solid Waste, and Roads	August 31, 2017
Public Hearing to Adopt Annual Rate Resolutions	September 7, 2017
Assessment Roll Certified	September 15, 2017
Tax Bill Mailed	November 1, 2017



County Debt/Finances Funding Options

Columbia County Long Term Liabilities



County Debt/Finances

Funding Options

Total Bonds/Notes Payable

➤ Road Improvements Bonds	\$ 6,000,000
➤ 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**



Schedule for Additional Debt Service Payments

	Economic Development	Utility A	Utility B	Utility C	Fire	Road
Principal Balance	\$981,439	\$161,332	\$576,888	\$446,623	\$3,223,127	\$6,000,000
Debt Service	Principal	Interest				
2017	\$489,798	\$13,568	\$86,140	\$35,812	\$341,000	\$647,000
2018	\$489,798	\$13,568	\$86,140	\$35,812	\$341,000	\$647,000
2019	\$37,646	\$142,619	\$401,660	\$35,812	\$341,000	\$647,000
2020			\$33,135	\$352,606	\$513,508	\$647,000
2021					\$830,000	\$647,000
2022					\$830,000	\$647,000
2023					\$244,933	\$1,136,000
2024						\$1,136,000
2025						\$268,795



County Debt/Finances Funding Options

Questions? Comments? Motions?



Policy Development



Policy Development

- Staff is moving forward with Equipment Replacement Program
- Board approved Land Acquisition Policy in regular meeting



Policy Development

Questions? Comments? Motions?



Recreation Enhancements

➤ Considerations

- Land expansion for “multi-purpose” fields
- Other items are listed under capital improvements section



Recreation Enhancements

Questions? Comments? Motions?



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

Questions? Comments? Motions?



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

Questions? Comments? Motions?



Ellisville Development

- The Board has directed staff to begin working on the following elements:
 - Create a Tax Increment Fund (TIF)
 - Roadway Enhancements/Intersection Beautification
 - Branding
 - Special Planning Area (adopted June 15, 2017)



Ellisville Development

Questions? Comments? Motions?



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. Bid package for equipment due on 07/31/17

Budget impact will depend on bid pricing



Communication Improvements

Questions? Comments? Motions?



Equipment Replacement



Equipment Replacement

	17/18			Annual	
Department	Equipment	Budgeted	Variance	Reserve	Total
Board of County Commissioners	\$ 35,000	\$ 140,000	\$(105,000)	\$ 25,881	\$ (79,119)
Facilities Management	\$ 47,000	\$ -	\$ 47,000	\$ 36,750	\$ 83,750
Emergency Management	\$ -	\$ -	\$ -	\$ 12,659	\$ 12,659
9-1-1 Communications Center	\$ 69,000	\$ -	\$ 69,000	\$ 42,245	\$ 111,245
Central Communications	\$ 30,000	\$ -	\$ 30,000	\$ 3,070	\$ 33,070
Code Enforcement	\$ 22,000	\$ -	\$ 22,000	\$ 3,811	\$ 25,811
Richardson Recreation Center	\$ 25,000	\$ -	\$ 25,000	\$ 1,573	\$ 26,573
Landscape	\$ 156,300	\$ 20,000	\$ 136,300	\$ 121,252	\$ 257,552
Mosquito Control	\$ 80,000	\$ -	\$ 80,000	\$ 22,500	\$ 102,500
Total General Fund	\$ 464,300	\$ 160,000	\$ 304,300	\$ 269,741	\$ 574,041



Equipment Replacement

	17/18			Annual	
Building and Zoning	\$ -	\$ -	\$ -	\$ 12,951	\$ 12,951
9-1-1 Addressing	\$ -	\$ -	\$ -	\$ 5,831	\$ 5,831
Fire Department	\$ 553,500	\$ 553,500	\$ -	\$ 566,784	\$ 566,784
Total MSBU	\$ 553,500	\$ 553,500	\$ -	\$ 585,566	\$ 585,566



Equipment Replacement

	17/18			Annual	
Library	\$ -	\$ -	\$ -	\$ 5,212	\$ 5,212
Tourist Development Council	\$ 30,000	\$ 30,000	\$ -	\$ 1,929	\$ 1,929
Landfill	\$ 190,000	\$ 518,000	\$(328,000)	\$ 287,079	\$ (40,921)
Transportation Trust	\$ 710,000	\$ 527,000	\$ 183,000	\$ 328,229	\$ 511,229
Countywide	\$1,947,800	\$1,788,500	\$ 159,300	\$1,477,756	\$1,637,056



Capital Improvements



Capital Improvements

➤ Engineering Office Addition	\$	55,000
➤ Renovate Fort White Field Surfaces	\$	145,000
➤ Irrigation Upgrades/Repairs	\$	25,000
➤ Five Points Pavilion	\$	30,000
➤ Alligator Lake Walk Bridge Replacement	\$	5,000
➤ South Boat Ramp Replace/Repair Pier	\$	75,000
➤ Complete Privacy Slats - Southside	\$	35,000
➤ Protective Netting Southside Playground	\$	21,000
➤ Installation of Soft Surface	\$	50,000
➤ Coach's Building Repairs	\$	45,000



Capital Improvements

➤ Fort White Senior Center Landscaping	\$	5,500
➤ Westside Lighting	\$	25,000
➤ Rum Island Restrooms	\$	150,000
➤ Watertown Community Center	\$	1,000,000
➤ Columbia City Community Center	\$	1,000,000
➤ Fort White Babe Ruth Baseball	\$	122,519
➤ Richardson Recreation Center	\$	551,500
Total Capital Improvement Requests	\$	3,340,519



Capital Improvements

➤ Fort White Babe Ruth Baseball	\$	122,519
➤ Foul Ball Netting	\$	98,360
➤ Replace Batting Cage Net (1)	\$	1,750
➤ Re-Dip Batting Cage Nets (6)	\$	4,600
➤ Cover Senior Batting Cages (2)	\$	17,809



Capital Improvements

➤ Richardson Recreation Center	\$	551,100
➤ Sign	\$	7,000
➤ Resurface basketball courts	\$	70,000
➤ Light outside basketball courts and baseball field	\$	280,000
➤ Install 2 pickle ball courts outside	\$	19,500
➤ Paint building exterior	\$	15,000
➤ Install gym divider	\$	10,000
➤ Replace carpet in conference room and offices	\$	4,600
➤ Replace lights in cafeteria	\$	1,000
➤ Reposition annie mattox field for all-purpose use	\$	90,000
➤ Demolish old trailer use site for 4H community garden	\$	4,000
➤ Shade structure for new playground equipment	\$	40,000
➤ Add aluminum roofing to bus stop and entrance to football storage room	\$	10,000



Road Improvement Needs/Options



Five Year Work Plan FDOT Funded Projects

Project Name	Project Estimate	2017	2018	2019	2020	2021
Herlong II	\$2,706,820		Q1			
Old Wire III	\$3,131,420	Q2				
Bell	\$1,200,000	Q3				
Real	\$1,053,830	Underway				
King/Mauldin	\$1,145,000	Q2				
Moore Rd	\$1,035,000	Q2				
CR 241	\$ 750,000	Q3				
Mt. Carmel/Troy	\$1,190,000		Q2			
Callahan	\$1,436,020	Q2				



Five Year Work Plan FDOT Funded Projects

Project Name	Project Estimate	2017	2018	2019	2020	2021
CR 242	\$1,690,000			Q1		
Cypress Lake	\$1,458,600			Q4		
Brim (County Funded)	\$2,520,000	Underway				
Mt. Carrie (County Funded)	\$1,127,000	Complete				



Five Year Work Plan Pending FDOT Approval

Project Name	Project Estimate	2017	2018	2019	2020	2021
Bascom Norris Drive Sidewalk (SS – SR47)						
Turner Rd. Sidewalk						
Bascom Norris Drive Sidewalk (Voss – US90)						
CR 242E						X
CR 133						X
SW Birley						X
CR 18E						X
Tompkins Rd.						X
Dairy Rd.						X



Road Improvement Needs/Options

- What is the issue with continued funding of road improvement projects?
- Fund balance and cash balance forward will not be available at the same level in future years



Road Improvement Needs/Options

- What options are available 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

➤ Additional Gas Tax Information

1. How much additional gas tax is available?

- Answer: 1¢ to 5¢ per gallon

2. How much revenue will an additional gas tax levy generate?

- Answer: Based on a 5¢ per gallon levy - \$2,200,000 (Est.)
depending on interlocal agreement

3. Average annual cost:

- 20,000 miles per year / 20 miles per gallon = 1,000 gallons

$$1,000 \text{ gallons} \times .05 = \mathbf{\$50}$$



Road Improvement Needs/Options

- What are the requirements for adoption?
 - Majority plus 1 vote required
 - Revenue restricted to transportation expenditures
 - Must be levied by October 1st to be effective January 1st (for new levies, the law does not allow for a begin date other than January 1st)



Road Improvement Needs/Options

Questions? Comments? Motions?



Administrative Space Needs



Administrative Space Needs

➤ Current Office Space Lease Payments Paid by the Board

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

WSMDD Land Trust – Duval Place

Building Price	\$3,800,000
Estimated Remodel Cost	<u>\$2,723,500</u>
Total	<u>\$6,523,500</u>

Lost Tax Revenue	\$26,766
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Estimate for New Building

46,000 Sq. Ft @ \$160	\$7,360,000
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New Building Funding

15 Year Loan for \$7,500,000 at 3.5%

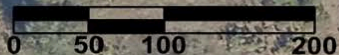
Annual Debt Service Amount	\$641,525
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Available for Debt Service

Additional Revenue from Target Beginning 2019	\$363,000
Current Space Lease Payments	<u>\$280,000</u>
Total	<u>\$643,000</u>

BND

231 PARKING SPACES PROVIDED
70,880 SF GREEN SPACE/LANDSCAPE
97,160 SF STORMWATER AREA (17% TOTAL AREA)
202,775 SF FUTURE EXPANSION AREA



COUNTY OFFICE SPACE NEEDS REQUIRMENTS

SUPERVISOR OF ELECTIONS	12000
CLERK OF COURTS	3600
PROPERTY APPRAISER	5200
CCBCC	
DEPARTMENT OF HEALTH	1300
RED CROSS	1200
AG EXTENSION	4800
TDC	1600
SREC	1200
VETERAN'S AFFAIRS	600
BUILDING AND ZONING	3500
ECONOMIC DEVELOPMENT	600
SAFETY/CODE ENFORCEMENT	600
BOARD STAFF	3000
BOARD ROOM	4000
TOTAL	43200

STORMWATER

PROPOSED BUILDING
45600 SF

FUTURE
EXPANSION
AREA

STORMWATER

EXISTING
FIRE
STATION

CR 250W - LAKE JEFFREY

REVISIONS	
DATE	DESCRIPTION

COLUMBIA COUNTY
BOARD OF COUNTY
COMMISSIONERS



PROJECT NAME

SHEET NAME

SHEET NO.

1



Administrative Space Needs

- Previous Board action: directed staff to prepare RFQ for architectural services to help define costs, scheduling, and financing.



Administrative Space Needs

Questions? Comments? Motions?



Detention Center Repair/Replacement



Detention Center Repair/Replacement

Previous Board action:

- Approved concept of constructing new jail at current Sheriff's administrative office location
- Directed staff to prepare RFQ for architectural services to help define costs, scheduling, and financing for various options

Staff Request: Prepare request for proposal for construction management at risk services.



Detention Center Repair/Replacement

Questions? Comments? Motions?



Budget Schedule

- Budget Workshop – Floor Budget Review
 - Thursday August 17th, 2:00 p.m.

- 1st Public Hearing
 - Thursday, September 7, 2017

- Advertise Final Public Hearing
 - Thursday, September 14, 2017

- Final Public Hearing
 - Thursday, September 21, 2017



Next Steps - Directions from Board