

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**POST OFFICE BOX 1529
LAKE CITY, FLORIDA 32056-1529**

COLUMBIA COUNTY SCHOOL BOARD ADMINISTRATIVE COMPLEX

**372 WEST DUVAL STREET
LAKE CITY, FLORIDA 32055**

**SPECIAL MEETING/WORKSHOP
AGENDA**

THURSDAY, AUGUST 17, 2017

2:00 P.M.

Invocation (Commissioner Tim Murphy)

Pledge to U. S. Flag

Approval of Agenda

Public Comment on Agenda Topics – 5 Minute Limit

Topics:

2017-2018 Budget Preparation

- **Fund Balance**
- **Review Revenues**
- **Review Constitutional Officers Budget Requests**
- **Review Budget Highlights**
- **Requests in Excess of Floor Budget**
- **Public Works Scheduled Capital Projects**
- **Capital Projects Funding**
- **Equipment Funding**
- **New Jail Construction Project**
- **New Administrative Complex Construction Project**
- **Debt Service Funds**
- **Tentative Budget**

Open Public Comments to the Board – 2 Minute Limit

Staff Comments

Commissioner Comments

Adjournment

District No. 1 - Ronald Williams
District No. 2 - Rusty DePratter
District No. 3 - Bucky Nash
District No. 4 - Everett Phillips
District No. 5 - Tim Murphy



BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY

MEMORANDUM

TO: Board of County Commissioners

FR: Ben Scott, County Manager

A handwritten signature in blue ink that reads "Ben Scott".

DATE: August 8, 2017

SUBJECT: 2018 Tentative Budget

Please find enclosed for you review the 2018 Tentative Budget. The budget was prepared based on goals and directives discussed in budget meetings held April 25th, May 4th, May 25th, and June 26th of this year. Major topics reviewed include: fund balance, revenues, public works capital projects, non-public works capital projects, equipment funding, new jail construction, new administrative complex construction, and debt service. Other significant items affecting the budget include: health insurance, employee pay increases, and constitutional officers' budget requests.

FUND BALANCE

Attached for your review are estimated calculations of each fund balance including excess reserves. Please note that the General Fund, Transportation Trust Fund, and Court Services Fund include excess reserves of \$4,000,000, \$1,700,000 and \$350,000, respectively. No other funds have significant excess reserves. General Fund excess reserves are the result of \$2,000,000 of prior years' unbudgeted reserves, \$1,000,000 released from refinancing the Fire Department debt service, and \$1,000,000 excess revenues over expenditures during fiscal year 2017. Transportation Trust Fund excess reserves are the result of \$1,000,000 of prior years' unbudgeted reserves and \$700,000 excess revenues over expenditures during fiscal year 2017. Court Services Fund excess reserves are the result of \$350,000 of prior years' unbudgeted reserves. These excess reserves are transfers to Capital Projects Fund in the amount of \$5,450,000 and Administrative Building Debt Service Fund in the amount of \$600,000. Future excess reserves will be the result of excess

**BOARD MEETS FIRST THURSDAY AT 5:30 P.M.
AND THIRD THURSDAY AT 5:30 P.M.**

revenues over expenditures during the fiscal year. Generally, these reserves are the five percent (5%) of revenues not budgeted as per Florida Statute.

REVENUES

Attached for your review are major revenue estimates and allocations. Major revenue increases total \$3,151,432. Statutorily, the County can budget ninety-five percent (95%) of revenues. Thus, \$2,993,860 is the net increase. The majority of the increase is derived from the ad valorem tax, tourist development tax, and small county surtax. Other revenues remained relatively flat or decreased. The \$2,056,453 increase in the ad valorem tax is a result of an increase in millage of 0.855. This is used to replace \$2,200,000 from the half-cent sales tax reallocated to the Jail Debt Service Fund. Non-ad valorem assessments generate an additional \$810,000. These revenues are restricted to use for the Fire Department and garbage collection. Remaining revenues, combined with revenue reallocation, offset the following major budgetary expenditure increases:

Constitutional Officers	\$ 548,522
Retirement	50,604
Health Insurance	493,700
Employee Pay	483,075
Total	<u>\$ 1,575,901</u>

PUBLIC WORKS CAPITAL PROJECTS

No additional revenue is added to the Road Improvement Fund with the exception of grant funding provided by the Florida Department of Transportation for Mount Carmel and Troy Road, \$1,190,000.

NON-PUBLIC WORKS CAPITAL PROJECTS

Attached for your review are the Non-Public Works Capital Projects for 2018 totaling \$21,451,300. Funding for these capital projects are as follows:

Loan Proceeds	\$ 6,000,000
State Grants	5,260,000
Current Year Excess Reserves	5,450,000
Prior Years Excess Reserves	5,000,000
Total	<u>\$ 21,710,000</u>

EQUIPMENT FUNDING

Attached for your review is an equipment replacement schedule for next fiscal year. Equipment is funded through various budget line items; however, the amount of funding is not sufficient for current needs. Due to insufficient budget line items, \$436,900 will be paid from equipment reserves.

NEW JAIL CONSTRUCTION

In 2003, Columbia County received a recommendation from consultants to plan on constructing a new jail. During the 2006 budget year, Columbia County was set to construct a new jail by issuing bonds. The bonds were to be repaid utilizing \$2,400,000 of the half-cent sales tax revenue annually. Due to a downturn in the economy, the jail project was placed on hold the following

budget year (2007), and the half-cent sales tax was removed from the Jail Debt Service Fund and used to offset a reduction in the millage rate from 8.864 to 7.977. The following year (2008), the millage rate was increased to 8.015 and has remained the same to date. In order to fund the jail, once again utilizing the half-cent sales tax, the Board approved a millage rate increase to 8.87 for the 2018 tax year. The Jail Debt Service Fund will require \$2,200,000 to be funded through half-cent sales tax collections annually. This will allow the County to issue debt in the amount of \$25,000,000 to be repaid over a fifteen (15) year period.

NEW ADMINISTRATIVE COMPLEX CONSTRUCTION

During the budget meetings, details were provided as to the County's need for additional office space. Currently, the County rents space at the Duval Center for the Supervisor of Elections, County Extension, Tourist Development, Economic Development, Code Enforcement, Veteran's Service, Red Cross, and Suwannee River Economic Council. The County also pays a pro-rata share for office space rented for Guardian ad Litem and Court Administration. The Court system has also expressed a need for additional space. The decision was made that a long-term solution would be to construct a new administrative complex on County-owned property on Lake Jeffery Road, known as the Old Boy's Club property. The estimated cost of the new facility is \$9,000,000. Funding will come from a \$6,000,000 debt issuance and \$3,000,000 excess reserves. The debt will be repaid by reallocating rent expenses and reserving increased revenues from the retiring of tax abatement of the Target project.

DEBT SERVICE

Two new debt service funds will be created to service the jail and administrative complex. The Jail Debt Service Fund will require \$2,200,000 of the half-cent sales tax annually, and the Administrative Debt Service Fund will require \$600,000 annually. Although the half-cent sales tax will be pledged for the administrative complex, it will not be a decrease in available revenues, simply a reallocation.

HEALTH INSURANCE

The Board recently accepted proposals for employee health insurance and received a 22.8% increase in costs. The amount of the increase is approximately \$494,000. Budgeting for the increase allows the Board to continue to provide a no cost health insurance plan choice for employees.

EMPLOYEE PAY INCREASES

In order to help offset additional cost for employee insurance plans beyond the free plan, a \$1,000 per employee pay increase has been budgeted. The approximate cost of the \$1,000 pay increase is \$400,000. Additional pay increases have been included for various positions and reclassifications. The approximate cost of additional pay increases and reclassifications is \$48,000. One new position of custodian has been added to the Landscape Department at a cost of \$35,000 annually.

CONSTITUTIONAL OFFICERS BUDGET REQUESTS

Constitutional officers' budget requests have been fully funded with the following changes:

	2017	2018	Increase
Sheriff	\$ 14,170,542	\$ 14,507,200	\$ 336,658
Supervisor of Elections	776,422	792,322	15,900
Property Appraiser	1,307,072	1,491,436	184,364
Clerk to Board	398,764	410,364	11,600
Tax Collector*	<u>1,010,000</u>	<u>1,040,000</u>	<u>30,000</u>
Total	<u>\$ 17,662,800</u>	<u>\$ 18,241,322</u>	<u>\$ 578,522</u>
*Fee Based			

Sheriff's increase reflects the current revenue sharing agreement amount. The Property Appraiser's increase included a nonrecurring amount of \$141,525.

XC: 2018 Budget File

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
ALLOCATION OF FUND BALANCES
For the Year Ending September 30, 2018

	GENERAL	TRANSPORTATION TRUST	MUNICIPAL SERVICES	SHERIFF
2016 Audited Fund Balance	15,228,169	4,514,800	4,088,181	2,788,979
2017 Projected Revenues	32,069,297	10,033,997	10,380,534	14,907,125
2017 Projected Expenditures	(31,038,302)	(9,251,035)	(10,096,271)	(14,144,642)
Restricted Fund Balances	(3,734,589)	(100,000)	-	-
Estimated 2017 Fund Balance	12,524,575	5,197,762	4,372,444	3,551,462
2018 Budgtd Revenue - Expenditures	89,398	15,317	8,253	99,999
Budgeted Reserves	(8,447,873)	(3,065,317)	(4,258,958)	(3,599,999)
Excess Reserves	4,166,100	2,147,762	121,739	51,462
Allocated to Capital Projects	3,400,000	1,700,000	-	-
Allocated to Admn. Bldg. Debt Service	600,000	-	-	-
	4,000,000	1,700,000	-	-
	COURT SERVICES	LANDFILL	LIBRARY	SPECIAL LAW
2016 Audited Fund Balance	882,538	783,711	138,039	53,961
2017 Projected Revenues	424,287	2,714,235	1,735,979	5,128
2017 Projected Expenditures	(418,750)	(2,399,862)	(1,191,595)	(8,920)
Restricted Fund Balances	-	-	-	-
Estimated 2017 Fund Balance	888,075	1,098,084	682,423	50,169
2018 Budgtd Revenue - Expenditures	2,601	788,857	47,462	(14,900)
Budgeted Reserves	(527,601)	(1,788,857)	(647,462)	(35,100)
Excess Reserves	363,075	98,084	82,423	169
Allocated to Capital Projects	350,000	-	-	-
Allocated to Admn. Bldg. Debt Service	-	-	-	-
	350,000	-	-	-

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
ALLOCATION OF FUND BALANCES
For the Year Ending September 30, 2018

	TOURIST DEVELOPMENT	LOCAL HOUSING	ROAD IMPROVEMENT DEBT SERVICE	ECONOMIC DEVELOPMENT
2016 Audited Fund Balance	1,507,151	13,515	516,797	512,357
2017 Projected Revenues	1,381,960	321,034	650,779	1,228,752
2017 Projected Expenditures	(577,553)	(334,000)	(1,072,000)	(1,191,599)
Restricted Fund Balances				-
Estimated 2017 Fund Balance	2,311,558	549	95,576	549,510
2018 Budgtd Revenue - Expenditures	403,859	-	2,750	1,047
Budgeted Reserves	(2,703,859)	-	(97,750)	(541,047)
Excess Reserves	11,558	549	576	9,510
Allocated to Capital Projects	-	-	-	-
Allocated to Admn. Bldg. Debt Service	-	-	-	-
	-	-	-	-
	UTILITIES	JAIL DEBT SERVICE	ADMIN. BLDG. DEBT SERVICE	ROAD IMPROVEMENT
2016 Audited Fund Balance	(751,970)	-	-	9,208,420
2017 Projected Revenues	264,756	-	-	1,440,390
2017 Projected Expenditures	(497,497)	-	-	(2,775,000)
Due to Other Funds	1,453,869	-	-	-
Estimated 2017 Fund Balance	469,158	-	-	7,873,810
2018 Budgtd Revenue - Expenditures	40,230	552,253	85,000	(7,693,735)
Budgeted Reserves	(390,043)	(552,253)	(85,000)	(106,265)
Excess Reserves	119,345	-	-	73,810
Allocated to Capital Projects	-	-	-	-
Allocated to Admn. Bldg. Debt Service	-	-	-	-
	-	-	-	-

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
ALLOCATION OF FUND BALANCES
For the Year Ending September 30, 2018

	CAPITAL PROJECTS	JAIL CONSTRUCTION
2016 Audited Fund Balance	6,070,659	-
2017 Projected Revenues	1,500,200	-
2017 Projected Expenditures	(2,528,727)	-
Restricted Fund Balances	-	-
Estimated 2017 Fund Balance	5,042,132	-
2018 Budgeted Revenue - Expenditures	(4,741,300)	200,000
Budgeted Reserves	(258,700)	(200,000)
Excess Reserves	42,132	-
Allocated to Capital Projects	-	-
Allocated to Admn. Bldg. Debt Service	-	-
	-	-

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
MAJOR REVENUE ALLOCATIONS
2017-18 FLOOR BUDGET
August 17, 2017**

	2015-16	2016-2017	2017-2018	GENERAL	CTTF	MUN SVS	OTHER	
Ad Valorem Taxes	\$ 18,496,879	\$ 18,774,519	\$ 21,334,201	21,334,201				
Interest	126,500	115,000	157,500	100,000	20,000	20,000	17,500	
State Revenue Sharing	1,500,000	1,600,000	1,600,000	1,370,000	230,000	-	-	
Half-Cent Sales Tax- Regular	4,050,000	4,550,000	4,550,000	-	1,055,000	-	3,495,000	JD ED
Fiscally Constrained	600,000	640,000	700,000	-	700,000	-	-	
Emergency	-	-						
Amendment 1 Relief	1,900,000	1,900,000	1,900,000	1,900,000	-	-	-	
Communications Services Ta:	790,000	1,000,000	1,040,000	-	-	-	1,040,000	LE
Tourist Development Tax	1,100,000	1,300,000	1,500,000	-	-	-	1,500,000	TD
Voted Gas Tax	590,000	630,000	610,000	-	610,000	-	-	
Racing Tax	223,250	223,250	232,500	-	-	223,250	-	
Local Option Gas Tax	2,300,000	2,500,000	2,450,000	-	1,615,000	-	835,000	RD RI
Constitutional Gas Tax	1,450,000	1,530,000	1,540,000	-	1,540,000	-	-	
County Gas Tax	650,000	685,000	685,000	-	685,000	-	-	
Small County Surtax	6,780,000	7,400,000	7,700,000	4,275,000	2,300,000	800,000	325,000	CT SVS
	\$ 40,556,629	\$ 42,847,769	\$ 45,999,201	\$ 28,979,201	\$ 8,755,000	\$ 1,043,250	\$ 7,212,500	
Increase (Decrease)	1,500,253	2,291,140	3,151,432					
95%	\$ 1,425,240	\$ 2,176,583	\$ 2,993,860					

Columbia County BCC

FY 2018 Capital Improvements

*** New Projects for 2018**

General Government:

Building Improvements

* Annex Improvements	\$ 500,000
* Administration Building	9,000,000
* Convert Welcome Center to Office Space	450,000
Westside Library Roof	135,250
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	10,085,250
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Public Safety:

Building Improvements

* Fire Department Training Grounds	180,000
* Fire Station #44 (Columbia City) Renovation	40,000
* Fire Stations Remodel	60,000
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	280,000
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Radio Communications Improvements	<hr/>
	4,750,000
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Physical Environment:

Building Improvements

* Five Points Pavilion	30,000
* Ft. White Community Center Upgrades	40,000
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	70,000
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Columbia County BCC

FY 2018 Capital Improvements

Improvements other than Buildings

*	Alligator Lake Walk Bridge Replacement	5,000
	Cannon Creek Stormwater	3,000,000
	Clay Hole Creek Stormwater	2,560,000
*	Ft. White Babe Ruth Baseball Foul Ball Netting- All 6 Fields	98,360
*	Ft. White Community Center Portico	35,000
*	Ft. White Senior Center Landscape	5,200
*	Ft. White-Irrigation Upgrade & Repairs	25,000
*	Ft. White Babe Ruth Baseball Re-Dip Batting Cage Nets (6)	4,600
*	Ft. White Babe Ruth Baseball Batting Cage Net Replacement	1,750
*	Lake Jeffery Practice Field	80,000
*	Lulu Community Center Playground Shade Structure	30,000
*	Renovate Ft. White Field Surfaces	145,000
*	Richardson Install Sign	6,100
*	Richardson Paint Building Exterior	15,000
*	Richardson Replace Carpet in Conference Room and Offices	4,600
*	Richardson Resurface Basketball Courts	69,440
*	Richardson Replace Lights in Cafeteria	1,000
*	Richardson Install Gym Divider	10,000
*	South Boat Ramp Pier Replacement	75,000
*	Westside Community Center Lighting	25,000
		6,196,050

Transportation:

*	Engineering Office @ Public Works	70,000
		70,000
Total appropriations		\$ 21,451,300

COLUMBIA COUNTY BOARD OF COMMISSIONERS

FY 17/18 EQUIPMENT REPLACEMENT NEEDS

GENERAL FUND

MOSQUITO CONTROL

Pickup Truck	\$ 25,000
ULV Fogger	15,000
Pickup Truck	25,000
ULV Fogger	15,000
	<u>80,000</u>

LANDSCAPE

Cart- Babe Ruth	18,500
Bunker Rake Field	19,000
Golf Cart	5,800
Mower Walk Behind	5,000
Lastec 15' Mower	26,000
F250 4X4 Truck	32,000
Pickup Truck	30,000
	<u>136,300</u>

MAINTENANCE

Van	<u>47,000</u>
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911

Computer Servers	<u>74,000</u>
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Central Communications

Truck	<u>30,000</u>
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Code Enforcement

Truck	<u>23,000</u>
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Recreation Department

Truck	<u>23,000</u>
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TOTAL GENERAL FUND

<u>\$ 413,300</u>

Line item budget \$190,000 - \$223,300 from reserves

COLUMBIA COUNTY BOARD OF COMMISSIONERS

FY 17/18 EQUIPMENT REPLACEMENT NEEDS

TRANSPORTATION TRUST FUND

Dump Truck	\$ 160,000
Dump Truck	160,000
Dump Truck	160,000
Pickup Truck	20,000
Pickup Truck	26,000
Lawnmower	10,500
Lawnmower	10,500
Lawnmower	10,500
Lawnmower	10,500
Lawnmower	10,500
Lawnmower	10,500
Lawnmower	10,500
Lawnmower	10,500
Skid Steer	100,000

TRANSPORTATION TRUST FUND TOTAL

\$ 710,000

Line item budget \$527,000 - \$183,000 from reserves

MSBU

911 Addressing

Plotter Printer	<u>12,700</u>
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Building and Zoning

Printer Scanner	<u>17,900</u>
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Fire Department

Engine replacement or referb	\$ 300,000
Tanker Replace	120,000
Misc equipment (fan,saws,generators,air bag,etc....)	20,000
Airpack replacement	56,500
Bunker gear replacement (10 sets)	20,000
Hose replacement (30 sections)	4,000
Extrication Equipment (1 set)	33,000

553,500

MSBU TOTAL

\$ 584,100

Line item budget \$553,500 - \$30,600 from reserves

COLUMBIA COUNTY BOARD OF COMMISSIONERS
FY 17/18 EQUIPMENT REPLACEMENT NEEDS

TOURIST DEVELOPMENT

Truck

\$ 23,000

Line item budget \$30,000 - \$0 from reserves

LANDFILL ENTERPRISE FUND

Knuckle Boom Truck

\$ 190,000

Line item budget \$190,00 - \$0 from reserves

Total Equipment Purchases

\$ 1,920,400

Total Reserves to Fund Equipment Purchases

\$ 436,900

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**TENTATIVE BUDGET
FISCAL YEAR 2017-2018**

**PREPARED BY
BEN SCOTT
COUNTY MANAGER**

AUGUST 17, 2017

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
TENTATIVE BUDGET
For the Year Ending September 30, 2018

TABLE OF CONTENTS

	PAGE
OPERATING FUNDS	
General	1 - 8
Transportation Trust	9 - 11
Municipal Services	12 - 13
Sheriff	15
Court Services	16 - 17
RESTRICTED REVENUE FUNDS	
Landfill Enterprise	18 - 19
Library Fund	20 - 21
Special Law Enforcement	22
Tourist Development Tax - Operating	23 - 24
Local Housing Assistance - (SHIP)	25
Economic Development	26
Utilities	27 - 28
Community Development Block Grant	29
CONSTRUCTION FUNDS	
Road Improvement	30 - 31
Capital Projects	32
Jail Construction	33
DEBT SERVICE FUNDS	
Road Improvement Debt Service	34
Jail Debt Service	35
Administration Building Debt Service	36

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes		
Ad Valorem Taxes, Floor Budget		
8.015 mills 2017, 8.87 mills 2018	\$ 18,774,519	\$ 21,334,201
Delinquent Ad Valorem Taxes	50,000	50,000
Small County Surtax	4,425,000	4,275,000
Payment - In Lieu of Taxes	150,000	150,000
Vessel Registration Fees	20,000	20,000
Total Taxes	<u>23,419,519</u>	<u>25,829,201</u>
Intergovernmental Revenue		
State and Federal Grants		
Emergency Preparedness	105,806	105,806
Emergency Management	52,227	52,150
Mosquito Control	32,468	31,540
Total State and Federal Grants	<u>190,501</u>	<u>189,496</u>
State Shared Revenues		
Amendment 1 Relief	1,900,000	1,900,000
State Revenue Sharing	1,400,000	1,370,000
Half-Cent Sales Tax	1,825,000	-
Insurance Agents County Licenses	25,000	24,000
Alcohol Beverage Licenses	15,000	15,000
Total State Shared Revenues	<u>5,165,000</u>	<u>3,309,000</u>
Total Intergovernmental Revenue	<u>5,355,501</u>	<u>3,498,496</u>
Charges for Services		
Crime Prevention Funds	21,000	23,000
Sheriff Civil Fees	75,000	75,000
School Resource Officer	251,318	251,318
Telephone Assessments	85,000	81,000
Wireless Assessments	118,000	118,000
Prepaid Wireless Assessments	-	50,000
Total Charges for Services	<u>550,318</u>	<u>598,318</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
Fines and Forfeitures		
Communications Surcharges	78,000	60,000
Court Facility Surcharges \$30	235,000	185,000
Animal Control Fines	1,600	1,600
Total Fines and Forfeitures	<u>314,600</u>	<u>246,600</u>
Miscellaneous Revenue		
Interest Earnings	80,000	100,000
Other	97,500	128,900
Total Miscellaneous Revenue	<u>177,500</u>	<u>228,900</u>
Transfers from Other Funds - Administration		
MSBU - Municipal Services	627,535	627,535
County Transportation Trust Fund	335,478	335,478
Tourist Development Fund	33,913	33,913
Landfill Fund	168,191	168,191
Library Enhancement Fund	54,928	54,928
Court Services Fund	13,963	13,963
Economic Development Fund	41,094	41,094
Total Transfers from Other Funds - Administration	<u>1,275,102</u>	<u>1,275,102</u>
Total Revenues	<u>31,092,540</u>	<u>31,676,617</u>
Less 5% of Revenues	<u>(1,554,627)</u>	<u>(1,583,831)</u>
	29,537,913	30,092,786
Transfer in from Tourist Development Fund	300,000	300,000
Estimated Beginning Cash	8,500,000	12,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 38,337,913</u></u>	<u><u>\$ 42,892,786</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
APPROPRIATIONS		
General Government Services		
Legislative		
Board of County Commissioners		
Personal Services	\$ 1,240,915	\$ 1,287,508
Other Current Expenses	178,000	190,500
Capital Outlay	140,000	140,000
Grants - FLOW	200,000	120,000
Total Legislative	1,758,915	1,738,008
Executive		
Clerk to the Board of County Commissioners		
Personal Services	394,264	405,864
Worker's Comp.*	1,500	1,500
Other Current Expenses	3,000	3,000
Total Executive	398,764	410,364
Financial and Administrative		
Property Appraiser		
Other Current Expenses	1,307,072	1,491,436
Property Appraisal Adjustment Board		
Other current Expenses	6,000	5,500
Tax Collector		
Other Current Expenses	750,000	780,000
Accounting and Auditing		
Other Current Expenses	120,000	120,000
Data Processing		
Other Current Expenses	40,000	39,000
Total Financial and Administrative	2,223,072	2,435,936
Legal Counsel		
County Attorney		
Personal Services	186,057	192,777
Other Current Expenses	15,000	15,000
Total Legal Counsel	201,057	207,777
* Paid Directly by B.C.C.		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final	Tentative
	<u>Budget</u>	<u>Budget</u>
Other General Governmental Services		
Supervisor of Elections		
Personal Services	438,235	438,235
Worker's Comp.*	1,500	1,500
Other Current Expenses	21,265	31,265
Total Supervisor of Elections	<u>461,000</u>	<u>471,000</u>
Elections		
Personal Services	141,500	141,500
Other Current Expenses	175,422	179,822
Total Elections	<u>316,922</u>	<u>321,322</u>
Non-Departmental		
Personal Services	10,000	10,000
Other Current Expenses	519,000	482,500
Total Non-Departmental	<u>529,000</u>	<u>492,500</u>
Facilities Management		
(Building, Operations, and Maintenance)		
Personal Services	711,550	770,760
Other Current Expenses	702,900	697,800
Capital Outlay	30,000	30,000
Total Facilities Management	<u>1,444,450</u>	<u>1,498,560</u>
Total General Government Services	<u>7,333,180</u>	<u>7,575,467</u>
 Public Safety		
Emergency Preparedness		
Other Current Expenses	52,227	52,150
Total Emergency Preparedness	<u>52,227</u>	<u>52,150</u>
Emergency Management		
Personal Services	65,440	69,719
Other Current Expenses	40,366	40,366
Local Match - Personal Services	38,552	29,640
Total Emergency Management	<u>144,358</u>	<u>139,725</u>
Safety		
Personal Services	157,414	82,271
Other Current Expenses	28,500	28,700
Total Safety	<u>185,914</u>	<u>110,971</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
Detention Center Facilities		
Personal Services	<u>51,360</u>	<u>56,134</u>
Other Current Expenses		
Utilities	260,000	250,000
Maintenance and Repair	70,000	55,000
Insurance - Casualty	<u>72,000</u>	<u>72,000</u>
Total Other Current Expenses	<u>402,000</u>	<u>377,000</u>
Total Detention Center Facilities	<u>453,360</u>	<u>433,134</u>
911 Emergency Communications		
Personal Services	1,540,001	1,630,495
Other Current Expenses	290,800	286,800
Capital Outlay	<u>11,000</u>	<u>-</u>
Total 911 Emergency Communications	<u>1,841,801</u>	<u>1,917,295</u>
Central Communications		
Personal Services	85,493	88,507
Other Current Expenses	<u>50,400</u>	<u>46,750</u>
Total Central Communications	<u>135,893</u>	<u>135,257</u>
Code Enforcement		
Personal Services	88,142	93,591
Other Current Expenses	<u>51,700</u>	<u>45,700</u>
Total Code Enforcement	<u>139,842</u>	<u>139,291</u>
Medical Examiner		
Autopsies	<u>240,000</u>	<u>240,000</u>
Total Public Safety	<u>3,193,395</u>	<u>3,167,823</u>
Physical Environment		
County Extension Office		
Personal Services	247,478	263,208
Other Current Expenses	<u>83,350</u>	<u>84,750</u>
Total Extension Office	<u>330,828</u>	<u>347,958</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
Landscape		
Personal Services	682,391	770,578
Other Current Expenses	305,000	322,300
Capital Outlay	20,000	20,000
Total Landscape	1,007,391	1,112,878
Other Physical Environment		
Florida Forest Management	3,000	3,000
Ichetucknee Partnership	40,000	40,000
Total Other Physical Environment	43,000	43,000
Total Physical Environment	1,381,219	1,503,836
 Economic Environment		
Veterans Services		
Personal Services	24,370	14,111
Other Current Expenses	4,500	4,500
Total Veterans Services	28,870	18,611
Tax Increment Funds	150,000	173,000
Total Economic Environment	178,870	191,611
 Human Services		
Health		
Mosquito Control		
Personal Services	26,851	31,946
Other Current Expenses	64,765	81,072
Total Mosquito Control	91,616	113,018
Human Services Contributions		
Columbia County Health Department	153,784	153,784
Family Health Center of Columbia County	48,500	48,500
Lake City Humane Society - Animal Control	325,000	325,000
Medicaid	1,500,000	1,450,000
Health Care Responsibility Act	256,148	258,116
Total Human Services Contributions	2,283,432	2,235,400

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
Mental Health		
Meridian Behavioral Services	225,225	231,000
Other Human Services		
Columbia County Senior Services	250,000	250,000
CARC	80,000	80,000
Suwannee Valley 4C's	10,000	10,000
Total Other Human Services	340,000	340,000
Total Human Services	2,940,273	2,919,418
 Culture/Recreation		
County Recreation Department		
Personal Services	189,163	200,858
Other Current Expenses	50,000	57,700
Total County Recreation Department	239,163	258,558
County Recreation Facilities		
Other Current Expenses - Utilities	210,000	210,000
Community Centers - Repairs and Maintenance	18,000	18,000
Total County Recreation Facilities	228,000	228,000
Organizational Support		
Columbia Youth Football	9,300	9,300
Boy's Club	30,000	30,000
Youth Baseball League	12,000	12,000
Downtown July 4th Fireworks	7,500	7,500
Columbia Youth Soccer Association	12,000	12,000
Fort White Girls Softball	3,480	3,480
Columbia County Girls Softball Association	9,600	9,600
South Columbia Youth Baseball	5,370	5,370
Pop Warner Youth Football	3,750	3,750
Total Organizational Support	93,000	93,000
Total Culture/Recreation	560,163	579,558

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
Transfers		
Non-recurring Transfer to Capital Projects Fund	750,000	3,400,000
Non-recurring Transfer to Admin. Bldg. Debt Service	-	600,000
Transfer to Sheriff Fund	14,170,542	14,507,200
Total Transfers	30,507,642	34,444,913
 RESERVES		
Funded Reserves		
Equipment	250,000	500,000
Cash Balance Forward	4,604,507	4,903,382
Contingency	2,975,764	3,044,491
Total Reserves	7,830,271	8,447,873
TOTAL APPROPRIATED EXPENDITURES	\$ 38,337,913	\$ 42,892,786
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,700,000	\$ 1,615,000
Small County Surtax	1,900,000	2,300,000
Voted Gas Tax	630,000	610,000
Total Taxes	<u>4,230,000</u>	<u>4,525,000</u>
Intergovernmental Revenue		
Federal Grants and State Shared Revenues		
Physical Environment		
National Forest Regular Distribution	110,000	105,000
State Revenue Sharing	200,000	230,000
Half-Cent Sales Tax-Regular	1,500,000	1,055,000
Half-Cent Sales Tax-Fiscally Constrained	640,000	700,000
Total Federal Grants and State Shared Revenues	<u>2,450,000</u>	<u>2,090,000</u>
Transportation		
County Gas Tax	685,000	685,000
Constitutional Gas Tax	1,530,000	1,540,000
Fuel Decal User Fee	2,000	2,400
Motor Fuel Tax Rebate	45,000	45,000
Total Transportation	<u>2,262,000</u>	<u>2,272,400</u>
Total Intergovernmental Revenue	<u>4,712,000</u>	<u>4,362,400</u>
Miscellaneous Revenue		
F.D.O.T. Lighting Agreement	110,000	110,000
Culvert Waiver Fees	1,500	2,000
Interest Earnings	15,000	20,000
Reimbursement of Current Expenses		
by Other County Units	5,000	2,000
Other Miscellaneous Revenue	10,000	5,000
Total Miscellaneous Revenue	<u>141,500</u>	<u>139,000</u>
Total Revenues	<u>9,083,500</u>	<u>9,026,400</u>
Less 5% of Revenues	<u>(454,175)</u>	<u>(451,320)</u>
	8,629,325	8,575,080
Estimated Beginning Cash	3,500,000	5,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 12,129,325</u></u>	<u><u>\$ 13,575,080</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
APPROPRIATIONS		
Transportation		
Contracted Mowing		
Other Current Expenses	\$ 105,000	\$ 205,000
Maintenance and Improvement of Graded Roads		
Personal Services	814,147	860,746
Other Current Expenses	10,000	3,000
Debt Service	233,400	260,000
Total Maintenance and Improvement	1,057,547	1,123,746
Heavy Equipment and Drainage (Includes labor crew)		
Personal Services	419,600	434,978
Other Current Expenses	475,000	473,500
Total Heavy Equipment and Drainage	894,600	908,478
Storm Water		
Personal Services	351,671	380,685
Other Current Expenses	70,500	25,500
Total Storm Water	422,171	406,185
Sign Shop		
Personal Services	145,531	154,508
Other Current Expenses	215,000	195,500
Total Sign Shop	360,531	350,008
Repair Shop		
Personal Services	431,675	460,578
Other Current Expenses	353,500	387,500
Total Repair Shop	785,175	848,078
Stockroom		
Personal Services	43,109	46,084
Other Current Expenses	810,000	510,000
Total Stockroom	853,109	556,084
Shoulder Crew		
Personal Services	508,764	530,123
Other Current Expenses	7,500	7,500
Total Shoulder Crew	516,264	537,623
Right-of-Way Maintenance		
Personal Services	547,341	589,757
Other Current Expenses	244,500	222,500
Total Right-of-Way Maintenance	791,841	812,257

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	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
Milling	250,000	250,000
Total Roadway Enhancements	705,000	705,000
Administration and Overhead		
Personal Services	838,812	830,920
Other Current Expenses	598,000	533,200
Capital Outlay	527,000	527,000
Total Administration and Overhead	1,963,812	1,891,120
Other		
Suwannee Valley Transit Authority	57,633	58,706
Administrative Fee - General Fund	335,478	335,478
Total Administration and Overhead Other	393,111	394,184
 Non-recurring Transfer to Capital Projects Fund	 725,000	 1,700,000
Total Appropriations	9,573,161	10,437,763
 RESERVES		
National Forest - Title III	154,000	154,000
Equipment	218,545	500,000
Cash Balance Forward	1,298,803	1,609,541
Contingency	884,816	873,776
Total Reserves	2,556,164	3,137,317
TOTAL APPROPRIATED EXPENDITURES	\$ 12,129,325	\$ 13,575,080
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes		
Small County Surtax	\$ 780,000	\$ 800,000
Franchise Fees - Garbage	110,000	110,000
Total Taxes	<u>890,000</u>	<u>910,000</u>
Licenses and Permits		
Occupational Licenses	58,000	58,000
Competency Cards	20,000	4,000
Building Permits	235,000	310,000
Certification Fees	1,000	1,000
Land Use Fees	55,000	80,000
Protective Inspection/AP	13,100	15,600
Total Licenses and Permits	<u>382,100</u>	<u>468,600</u>
Non Ad Valorem Assessments		
Solid Waste	3,850,000	4,050,000
Solid Waste - Partial Year	18,000	18,000
Solid Waste - Delinquent	500	500
Fire Services	5,080,000	5,690,000
Fire - Partial Year & Delinquent	18,000	20,000
Total Non Ad Valorem Assessments	<u>8,966,500</u>	<u>9,778,500</u>
Intergovernmental Revenue		
Mobile Home Licenses	22,000	23,000
Racing Tax	223,250	223,250
Total Intergovernmental Revenue	<u>245,250</u>	<u>246,250</u>
Miscellaneous		
Interest Earnings- Board of County Commissioners	18,000	20,000
Tower Rent	3,300	2,200
Other Miscellaneous	30,000	30,000
Special Assessment - Spring Hollow	2,100	2,100
Special Assessment - Emerald Lakes	8,000	8,000
Total Miscellaneous	<u>61,400</u>	<u>62,300</u>
Total Revenues	<u>10,545,250</u>	<u>11,465,650</u>
Less 5% of Revenues	<u>(527,263)</u>	<u>(573,283)</u>
	10,017,987	10,892,367
Beginning Cash Balance	4,700,000	4,300,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 14,717,987</u></u>	<u><u>\$ 15,192,367</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final	Tentative
	Budget	Budget
APPROPRIATIONS		
General Government Services		
Administrative Fee - General Fund	\$ 26,185	\$ 26,185
Other Current Expenses	60,000	55,000
Total General Government Services	<u>86,185</u>	<u>81,185</u>
Public Safety		
Building and Zoning Department		
Personal Services	397,634	469,245
Other Current Expenses	132,000	84,600
Total Building and Zoning Department	<u>529,634</u>	<u>553,845</u>
County Fire Services		
Personal Services	3,772,758	4,095,357
Other Current Expenses	881,700	787,600
Capital Outlay	-	553,500
Debt Service	341,170	341,170
Administrative Fee - General Fund	459,009	459,009
Total County Fire Services	<u>5,454,637</u>	<u>6,236,636</u>
Contractual Fire Agreements		
Coop. Forest Management	24,100	24,100
Tax Collector		
Contractual Services		
Non Ad Valorem Assessments	260,000	260,000
Addressing Department		
Personal Services	106,043	111,374
Other Current Expenses	31,000	30,950
Total Addressing Department	<u>137,043</u>	<u>142,324</u>
Total Public Safety	<u>6,405,414</u>	<u>7,216,905</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final	Tentative
	<u>Budget</u>	<u>Budget</u>
Physical Environment		
Solid Waste Services		
Professional Services	7,750	7,750
Contracted Services - Residential Pickup	2,350,000	2,250,000
Residential Tipping Fees	1,030,000	1,030,000
Contracted Services - Roadside Pickup	-	150,000
Contracted Services - County Facilities	50,000	48,000
Administrative Fee - General Fund	142,341	142,341
Total Solid Waste Services	<u>3,580,091</u>	<u>3,628,091</u>
Utility Assessments		
Other Current Expenses	9,850	9,900
Total Physical Environment	<u>3,589,941</u>	<u>3,637,991</u>
Total Appropriations	<u>10,081,540</u>	<u>10,936,081</u>
 RESERVES		
Equipment Reserve	616,062	750,000
Capital Reserve	1,500,000	772,266
Cash Balance Forward	1,512,231	1,640,412
Contingency	1,008,154	1,093,608
Total Reserves	<u>4,636,447</u>	<u>4,256,286</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 14,717,987</u>	<u>\$ 15,192,367</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
SHERIFF FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
REVENUES		
Transfers From Other Funds		
General Fund	\$ 14,170,542	\$ 14,507,200
Total Transfers From Other Funds	<u>14,170,542</u>	<u>14,507,200</u>
Estimated Beginning Cash	1,600,000	3,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 15,770,542</u></u>	<u><u>\$ 18,007,200</u></u>
APPROPRIATIONS		
Public Safety		
Sheriff		
Law Enforcement		
Personal Services	\$ 6,907,252	\$ 7,066,154
Other Current Expenses	1,169,081	1,206,276
Capital Outlay	355,000	435,000
Total Law Enforcement	<u>8,431,333</u>	<u>8,707,430</u>
Judicial		
Personal Services	650,466	697,792
Other Current Expenses	70,785	70,785
Total Judicial	<u>721,251</u>	<u>768,577</u>
Detention Center Operations		
Personal Services	3,567,908	3,791,144
Other Current Expenses	1,130,050	1,130,050
Capital Outlay	15,000	10,000
Total Detention Center Operations	<u>4,712,958</u>	<u>4,931,194</u>
Total Appropriations	<u><u>13,865,542</u></u>	<u><u>14,407,201</u></u>
RESERVES		
Funded Reserves		
Cash Balance Forward	518,446	2,159,279
Contingency	1,386,554	1,440,720
Total Reserves	<u>1,905,000</u>	<u>3,599,999</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 15,770,542</u></u>	<u><u>\$ 18,007,200</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes		
Small County Surtax	\$ 295,000	\$ 325,000
Fines and Forfeitures		
Technology Surcharges - \$2	73,000	82,000
Optional Court Costs - \$65	55,000	55,000
Total Fines and Forfeitures	<u>128,000</u>	<u>137,000</u>
Miscellaneous Revenue		
Interest	2,000	3,000
Total Revenues	<u>425,000</u>	<u>465,000</u>
Less: 5% of Revenues	<u>(21,250)</u>	<u>(23,250)</u>
	403,750	441,750
Estimated Beginning Cash	840,000	875,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 1,243,750</u></u>	<u><u>\$ 1,316,750</u></u>
APPROPRIATIONS		
General Government Services		
General Fund Administration	<u>\$ 13,963</u>	<u>\$ 13,963</u>
Judicial		
County Court		
Personal Services	40,706	41,198
Other Current Expenses	30,000	30,000
Total Judicial	<u>70,706</u>	<u>71,198</u>
State Attorney		
Other Current Expenses	54,425	30,520
Technology	81,125	71,791
Total State Attorney	<u>135,550</u>	<u>102,311</u>
Public Defender		
Other current Expenses	8,196	8,196
Technology	27,480	24,120
Total Public Defender	<u>35,676</u>	<u>32,316</u>
Conflict Counsel		
Technology	<u>-</u>	<u>5,232</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
Court Support Service		
Technology	48,905	114,635
Guardian Ad Litem		
Other Current Expenses	44,155	44,494
Optional Court Costs		
Legal Aid	13,750	13,750
Law Library	13,750	13,750
Drug Court	13,750	13,750
Innovations (Teen Court)	13,750	13,750
Total Optional Court Costs	55,000	55,000
Non-recurring Transfer to Capital Projects Fund	-	350,000
Total Appropriations	403,955	789,149
 RESERVES		
Court Innovations	-	375,000
Cash Balance Forward	799,399	108,686
Contingency	40,396	43,915
Total Reserves	839,795	527,601
TOTAL APPROPRIATED EXPENDITURES	\$ 1,243,750	\$ 1,316,750
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2016

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
REVENUES		
Intergovernmental		
State Grants		
Consolidated Waste Grant	\$ 90,909	\$ 90,909
Charges for Services		
Class I	2,300,000	2,375,000
Class III	600,000	700,000
Tires	35,000	36,000
Total Charges for Services	2,935,000	3,111,000
Miscellaneous		
Other Income	5,000	12,000
Interest	65,000	67,000
Total Miscellaneous	70,000	79,000
Total Revenues	3,095,909	3,280,909
Less 5% of Revenues	(154,795)	(164,045)
	2,941,114	3,116,864
Estimated Unreserved Beginning Cash	1,200,000	1,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 4,141,114	\$ 4,116,864

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2016

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
APPROPRIATIONS		
Physical Environment		
Winfield Landfill Operations		
Personal Services	\$ 709,749	\$ 755,791
Other Current Expenses	940,200	854,925
Administration Fees- General Fund	168,191	168,191
Capital Outlay - Equipment Replacement	518,000	190,000
Capital Outlay - Land	30,000	-
Total Winfield Landfill Operations	<u>2,366,140</u>	<u>1,968,907</u>
 Central Landfill		
Annual Long-term Care	<u>118,500</u>	<u>119,100</u>
Litter Control Program		
Litter Disposal		
Contractual Services	150,000	10,000
Tire Disposal		
Contractual Services	<u>50,000</u>	<u>35,000</u>
Total Litter Control Program	<u>200,000</u>	<u>45,000</u>
Total Landfill Appropriations	<u>2,684,640</u>	<u>2,133,007</u>
 Funded Reserves		
Winfield Class I Closure	120,000	120,000
Winfield Class III Closure	<u>75,000</u>	<u>75,000</u>
Total Funded Reserves	<u>195,000</u>	<u>195,000</u>
Total Physical Environment	<u>2,879,640</u>	<u>2,328,007</u>
 Other Reserves		
Equipment Replacement Reserve	-	500,000
Landfill Expansion Reserve	541,564	706,855
Cash Balance Forward	431,946	349,201
Contingency	<u>287,964</u>	<u>232,801</u>
Total Reserves	<u>1,261,474</u>	<u>1,788,857</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 4,141,114</u>	<u>\$ 4,116,864</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
REVENUES		
Intergovernmental Revenue		
Communications Services Tax	\$ 1,000,000	\$ 1,040,000
State Grants		
Library Equalization	560,047	560,047
Library - Operating	27,224	27,224
Total Intergovernmental Revenue	<u>1,587,271</u>	<u>1,627,271</u>
Charges for Services		
Library Fees	<u>9,150</u>	<u>8,875</u>
Fines and Forfeitures		
Library Fines	<u>27,500</u>	<u>25,300</u>
Miscellaneous Revenue		
Interest Earnings	500	500
Total Revenue	<u>1,624,421</u>	<u>1,661,946</u>
Less 5% of Revenues	<u>(81,221)</u>	<u>(83,097)</u>
	<u>1,543,200</u>	<u>1,578,849</u>
Estimated Beginning Cash	87,000	600,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 1,630,200</u></u>	<u><u>\$ 2,178,849</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Culture/Recreation		
Main Library		
Personal Services	\$ 241,984	\$ 255,841
Other Current Expenses	83,700	92,450
Capital Outlay	63,000	63,000
Total Main Library	<u>388,684</u>	<u>411,291</u>
Fort White Library		
Personal Services	104,815	113,000
Other Current Expenses	14,600	15,400
Capital Outlay	15,400	15,400
Total Fort White Library	<u>134,815</u>	<u>143,800</u>
Library Enhancements		
Personal Services	575,142	570,836
Other Current Expenses	111,500	112,300
Administration Fee-General Fund	54,928	54,928
Capital Outlay	10,000	10,000
Total Library Enhancements	<u>751,570</u>	<u>748,064</u>
Literacy Program		
Personal Services	36,237	42,813
Other Current Expenses	1,600	1,600
Capital Books	2,000	2,000
Total Literacy Program	<u>39,837</u>	<u>46,413</u>
West Branch		
Personal Services	124,236	132,819
Other Current Expenses	33,150	34,400
Capital Outlay	12,600	14,600
Total West Branch	<u>169,986</u>	<u>181,819</u>
Total Appropriations	<u>1,484,892</u>	<u>1,531,387</u>
RESERVES		
Future Enhancement	-	188,046
Cash Balance Forward	-	306,277
Contingency	145,308	153,139
Total Reserves	<u>145,308</u>	<u>647,462</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 1,630,200</u>	<u>\$ 2,178,849</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2018

	<u>2016-17</u> <u>Final</u> <u>Budget</u>	<u>2017-18</u> <u>Tentative</u> <u>Budget</u>
REVENUES		
Fines and Forfeitures		
Seized Contraband	\$ 5,000	\$ 5,000
Miscellaneous Revenue		
Interest Earnings	100	100
Estimated Beginning Cash	75,000	50,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 80,100</u>	<u>\$ 55,100</u>
 APPROPRIATIONS AND RESERVES		
Sheriff's Department Expenditures	\$ 20,000	\$ 20,000
Reserve for Law Enforcement Expenditures	60,100	35,100
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 80,100</u>	<u>\$ 55,100</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 1,300,000	\$ 1,500,000
Intergovernmental Revenue		
Grant - State of Florida	50,000	-
Grant - Local Governments	14,000	-
Total Intergovernmental Revenue	<u>64,000</u>	<u>-</u>
Miscellaneous Revenue		
Sign Advertising	11,000	12,000
Interest	2,500	10,000
Total Miscellaneous Revenue	<u>13,500</u>	<u>22,000</u>
Total Revenue	<u>1,377,500</u>	<u>1,522,000</u>
Less 5% of Revenues	<u>(68,875)</u>	<u>(76,100)</u>
	1,308,625	1,445,900
Estimated Beginning Cash	1,250,000	2,300,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 2,558,625</u></u>	<u><u>\$ 3,745,900</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
APPROPRIATIONS		
Tourism Promotion		
Personal Services	\$ 156,023	\$ 170,603
Other Current Expenses	231,913	333,913
Capital Outlay	30,000	30,000
Total Tourism Promotion	<u>417,936</u>	<u>534,516</u>
Community Outreach		
Columbia County Historical Society	5,000	5,000
Blue Grey Festival	10,000	10,000
Total Community Outreach	<u>15,000</u>	<u>15,000</u>
DEO Grant		
Postage	5,000	-
Printing	5,000	-
Advertising	90,000	-
Local Event Promotion	-	-
Total DEO Grant	<u>100,000</u>	<u>-</u>
Sports Marketing		
Personal Services	57,786	66,525
Other Current Expenses	36,500	126,000
Total Sports Marketing	<u>94,286</u>	<u>192,525</u>
Visit Florida		
Marketing	18,000	-
Transfer to General Fund	300,000	300,000
Total Appropriations	<u>945,222</u>	<u>1,042,041</u>
RESERVES		
Capital Reserve	1,329,837	2,391,247
Cash Balance Forward	189,044	208,408
Contingency/Reserve	94,522	104,204
Total Reserves	<u>1,613,403</u>	<u>2,703,859</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 2,558,625</u>	<u>\$ 3,745,900</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Year Ending September 30, 2018

	<u>2016-17</u> Final Budget	<u>2017-18</u> Tentative Budget
REVENUES		
Intergovernmental Revenue		
State Grants - SHIP	\$ 444,338	\$ 350,000
Miscellaneous		
Loan Repayments	-	20,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 444,338</u>	<u>\$ 370,000</u>
 APPROPRIATIONS		
Administration	\$ 44,434	\$ 35,000
Housing Assistance	399,904	335,000
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 444,338</u>	<u>\$ 370,000</u>

1275
BUDGET
ECONOMIC DEVELOPMENT FUND
For the Year Ending September 30, 2018

	2016-17 Final Budget	2017-18 Tentative Budget
REVENUES		
Taxes		
Intergovernmental		
Half-Cent Sales Tax	\$ 1,225,000	\$ 1,275,000
Miscellaneous Revenue		
Interest- Other	5,000	3,000
Total Operating Revenue	1,230,000	1,278,000
Less 5% Revenues	(61,500)	(63,900)
	1,168,500	1,214,100
Estimated Beginning Cash	1,057,000	540,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 2,225,500	\$ 1,754,100
APPROPRIATIONS		
Economic Environment		
Administration		
Personal Services	\$ 161,297	\$ 167,861
Other Current Expenses	64,800	89,300
Admin Fees - General Fund	41,094	41,094
Total Economic Environment	267,191	298,255
Economic Incentives		
Tax Rebates	185,000	200,000
Target Project		
Debt Service		
Principal	465,204	479,517
Interest	24,594	10,281
Total Debt Service	489,798	489,798
Total Economic Incentives	674,798	689,798
Transfer to Utility Fund	225,000	225,000
Total Appropriations	1,166,989	1,213,053
RESERVES		
Reserve for Gateway Crossing	255,000	170,000
Reserve for Future Project	511,764	67,784
Cash Balances Forward	175,048	181,958
Contingency	116,699	121,305
Total Reserves	1,058,511	541,047
TOTAL APPROPRIATED EXPENDITURES	\$ 2,225,500	\$ 1,754,100
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Intergovernmental		
State Grants	\$ 1,183,563	\$ 1,183,563
Charges for Services		
Water Sales	35,750	37,800
Sewer Sales	15,000	16,000
Connection Fees	3,000	3,000
Water Capacity Fees	10,000	10,000
Sewer Capacity Fees	-	-
Regulatory Assessment Fees	4,000	5,000
Total Charges for Services	67,750	71,800
Total Revenues	\$ 1,251,313	\$ 1,255,363
Less 5% of Revenues	(62,566)	(62,768)
	1,188,747	1,192,595
Transfer from Economic Development Fund	225,000	225,000
Estimated Beginning Cash	650,000	650,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 2,063,747</u>	<u>\$ 2,067,595</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Physical Environment		
Water Plant		
Operating Expenses		
Operator Contract	11,000	11,000
Utilities	7,100	6,850
Communications	2,500	2,800
Repairs and Maintenance	13,400	5,350
Operating Supplies	7,600	5,600
Total Water Plant	<u>41,600</u>	<u>31,600</u>
Sewer Plant		
Operating Expenses		
Operator Contract	11,500	13,500
Utilities	7,500	6,000
Insurance	3,500	3,500
Repairs and Maintenance	2,000	1,500
Operating Supplies	7,500	2,200
Total Sewer Plant	<u>32,000</u>	<u>26,700</u>
Capital Outlay	<u>1,483,750</u>	<u>1,483,750</u>
Total Physical Environment	<u>1,557,350</u>	<u>1,542,050</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>1,692,852</u>	<u>1,677,552</u>
RESERVES		
Contingency	169,285	167,755
Cash Balances Forward	201,610	222,288
Total Reserves	<u>370,895</u>	<u>390,043</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 2,063,747</u>	<u>\$ 2,067,595</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
REVENUES		
Intergovernmental Revenue		
Federal Grants	\$ -	\$ 750,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ -	\$ 750,000
APPROPRIATIONS		
Physical Environment		
Administration	\$ -	\$ 60,000
Water Line Improvements	-	415,000
Street Improvements	-	275,000
Total Appropriations	-	750,000
RESERVES		
Contingency	-	-
Cash Balances Forward	-	-
TOTAL APPROPRIATIONS AND RESERVES	-	\$ 750,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 150,000	\$ 150,000
Intergovernmental Revenue		
DOT Grants		
Old Wire Road	1,237,500	1,237,500
Real Road	812,942	-
Bell Road	1,165,836	1,165,836
Callahan Road	905,827	905,827
King/Mauldin	1,145,000	1,360,000
Moore Road	1,423,125	1,423,125
CR 241	850,000	850,000
Croft Bridge	125,000	167,000
Mount Carmel and Troy	-	1,190,000
Total Intergovernmental Revenue	7,665,230	8,299,288
Total Revenues	7,815,230	8,449,288
Less 5% of General Revenues	(390,762)	(422,464)
	7,424,468	8,026,824
Estimated Beginning Cash	9,300,000	7,800,000
Non-recurring Transfers In		
Transfer from Connector Road Fund	400,000	-
Transfer from Road Debt Service Fund	425,000	-
Total Non-recurring Transfers In	825,000	-
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 17,549,468	\$ 15,826,824

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Road Construction Projects		
Herlong Road	\$ 2,800,000	\$ 2,800,000
Old Wire Road	3,131,419	3,131,419
Brim Street	2,358,760	2,133,000
Bell Street	1,200,000	1,200,000
Real Road	1,053,827	-
Callahan Road	1,436,015	1,436,015
King/Mauldin	1,145,000	1,390,000
Mt. Carrie Road	1,127,000	-
Moore Road	1,423,125	1,423,125
CR 241	850,000	850,000
Croft Bridge	125,000	167,000
Mount Carmel and Troy	-	1,190,000
Total Appropriations	<u>16,650,146</u>	<u>15,720,559</u>
RESERVES		
Contingency	899,322	106,265
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 17,549,468</u>	<u>\$ 15,826,824</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
REVENUES		
Bond Proceeds	\$ -	\$ 6,000,000
Intergovernmental Revenue		
State Grants	5,260,000	5,260,000
Transfers From Other Funds		
General	750,000	3,400,000
Transportation Trust	725,000	1,700,000
Court Services	-	350,000
Total Transfers	1,475,000	5,450,000
Total Revenues	6,735,000	16,710,000
Estimated Beginning Cash	6,500,000	5,000,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 13,235,000</u>	<u>\$ 21,710,000</u>
APPROPRIATIONS		
General Government		
Building Improvements	\$ 520,250	\$ 10,085,250
Equipment	85,362	-
Total General Government	605,612	10,085,250
Transportation		
Building Improvements	-	70,000
Physical Environment		
Building Improvements	102,000	70,000
Improvements other than Buildings	6,206,000	6,196,050
Equipment	-	-
Total Physical Environment	6,308,000	6,266,050
Public Safety		
Building Improvements	71,000	280,000
Radio Communications Improvements	6,000,000	4,750,000
Total Public Safety	6,071,000	5,030,000
Total Appropriations	12,984,612	21,451,300
RESERVES		
Contingency	250,388	258,700
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 13,235,000</u>	<u>\$ 21,710,000</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL CONSTRUCTION FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Bond Proceeds	\$ -	\$ 25,000,000
Interest Earnings	-	200,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ -</u></u>	<u><u>\$ 25,200,000</u></u>
APPROPRIATIONS		
Jail Construction		
Professional Services	\$ -	\$ 2,000,000
Construction	-	23,000,000
Total Appropriations	<u><u>-</u></u>	<u><u>25,000,000</u></u>
RESERVES		
Contingency	-	200,000
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ 25,200,000</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Year Ending September 30, 2018

	<u>2016-17</u>	<u>2017-18</u>
	<u>Final</u>	<u>Tentative</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 650,000	\$ 685,000
Miscellaneous Revenue		
Interest earnings	-	-
Total Revenue	650,000	685,000
Less 5% Revenues	(32,500)	(34,250)
	617,500	650,750
Estimated Beginning Cash	478,000	95,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 1,095,500</u>	<u>\$ 745,750</u>
APPROPRIATIONS		
Transfer to Road Improvement Fund	\$ 425,000	\$ -
Debt Service - Principal	563,000	569,000
Debt Service - Interest	85,000	79,000
Total Appropriations	1,073,000	648,000
RESERVES		
Reserve for Debt Service	22,500	97,750
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 1,095,500</u>	<u>\$ 745,750</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Year Ending September 30, 2018

	2016-17	2017-18
	Final	Tentative
	Budget	Budget
REVENUES		
Taxes		
State Shared Revenues		
Half-Cent Sales Tax	\$ -	\$ 2,220,000
Miscellaneous Revenue		
Interest Earnings	-	1,000
Total Revenue	-	2,221,000
Less 5% Revenues	-	(111,050)
	-	2,109,950
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	\$ -	\$ 2,109,950
APPROPRIATIONS		
Debt Service - Principal	\$ -	\$ 1,001,280
Debt Service - Interest	-	556,417
Total Appropriations	-	1,557,697
RESERVES		
Reserve for Debt Service	-	552,253
TOTAL APPROPRIATED EXPENDITURES	\$ -	\$ 2,109,950
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
ADMINISTRATION BUILDING DEBT SERVICE FUND
For the Year Ending September 30, 2018

	<u>2016-17</u> Final Budget	<u>2017-18</u> Tentative Budget
REVENUES		
Transfers From Other Funds		
General	\$ -	\$ 600,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ -</u>	<u>\$ 600,000</u>
APPROPRIATIONS		
Debt Service - Principal	\$ -	\$ 315,000
Debt Service - Interest	-	200,000
Total Appropriations	-	515,000
RESERVES		
Reserve for Debt Service	-	85,000
TOTAL APPROPRIATED EXPENDITURES	<u>\$ -</u>	<u>\$ 600,000</u>
TRANSFERS, RESERVES AND BALANCES		