



Board of County Commissioners

Regular Meeting

September 07, 2017

5:30 PM

School Board Administrative Complex



Fire Assessment Rates

Resolution No. 2017R-35

	FY 16/17	FY17/18
Residential Property Use Categories	Rate Per Dwelling Unit	
Single Family	\$183.32	\$220.72
Multi-Family	\$82.49	\$123.08
Non Residential Property Use Categories	Rate Per Square Foot	
Commercial	\$0.0662	\$0.0787
Industrial/Warehouse	\$0.1256	\$0.0672
Institutional	\$0.0700	\$0.0778
Land Property Use Categories	Rate	
Agricultural/Vacant		
Land < 160 (per parcel)	\$53.74	\$60.78
Land > 160 (per acre)	\$0.2711	0.5769



Solid Waste Assessment Rates

Resolution No. 2017R-36

	FY 16-17	FY 17-18
Residential Property Use Categories	Rate Per Dwelling Unit	
Single Family Residential	\$193.00	\$193.00

➤ Revenue Generated: \$4,050,491

No Change in Rates



Emerald Lakes Street Lighting Assessment Rates 2017R-37

	FY 16/17	FY17/18
Residential Property Use Categories	Rate Per Dwelling Unit	
Single Family	\$46.04	\$46.04

➤ Revenue Generated: \$8,839



Spring Hollow Street Lighting Assessment Rates 2017R-38

	FY 16/17	FY17/18
Residential Property Use Categories	Rate Per Dwelling Unit	
Single Family	\$55.50	\$55.50

➤ Revenue Generated: \$2,109



Carolyn Heights

Initial Assessment Rate 2017R-39

	FY 16/17	FY17/18
Residential Property Use Categories	Rate Per Dwelling Unit	
Single Family	-	\$74.00

➤ Revenue Generated: \$2,516



Pine Ridge Court Assessment Rate 2017R-40

	FY 16/17	FY17/18
Residential Property Use Categories	Rate Per Dwelling Unit	
Capital Improvement	\$90.10	\$90.10
Annual Maintenance	\$130.17	\$130.17

➤ Revenue Generated: \$2,998



Rolling Oaks

Initial Assessment Rate 2017R-41

	FY 16/17	FY17/18
Residential Property Use Categories	Rate Per Parcel	
Capital Improvement	\$376.68	\$376.68

➤ Revenue Generated: \$13,560



FY 2017-18

First Budget Hearing

September 7, 2017



County Budget Process

- Florida Statute Requirements
 - Fiscal year (FY) from October 1 thru September 30
 - Required to have a balanced budget
 - Truth-in-Millage (TRIM)
 - Required notifications to property owners and general public
 - Board is required to hold two public hearings every year to adopt millage rates and adopt the budget

- Follow generally accepted accounting principles (GAAP)
 - Nationally recognized accounting standards



County Budget Process

➤ March - August

- County Department Heads present budget requests to County Manager
- Constitutional Officers and Outside Agencies submit budgets
- Tentative budget developed for County Manager's submission to the board
- Board sets tentative millage rates for TRIM notices
- Board held public workshop (August 17th, 2017)

➤ September

- Two TRIM required formal public hearings are scheduled to set millage rates and approve/adopt final budget
- Approval/adoption of financial policies and fee schedules



County Budget Overview

FY 2017-18

- No Increase in Millage Rate
- New Non-ad Valorem Fire Assessment Rates Set for Approval
- No Increase in Non-ad Valorem Solid Waste Assessment
- No Fee Increases
- No Increases in Local Option Taxes

MAJOR REVENUE ALLOCATIONS

2017-18 FLOOR BUDGET

	2015-2016	2016-2017	2017-2018	GENERAL	CTTF	MUN SVS	OTHER	
Ad Valorem Taxes	\$ 18,496,879	\$ 18,774,519	\$ 19,277,747	\$ 19,277,747				
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	2,220,000	1,055,000	-	1,275,000	ED
Fiscally Constrained	600,000	640,000	700,000	-	700,000	-	-	
Amendment 1 Relief	1,900,000	1,900,000	1,900,000	1,900,000	-	-	-	
Communications Services Tax		790,000	1,040,000	-	-	-	1,040,000	LE
Tourist Development Tax		1,100,000	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	825,000	325,000	
								-
	\$ 40,556,629	\$ 42,847,769	\$ 43,942,747	\$ 29,117,747	\$ 8,755,000	\$ 1,068,250	\$ 4,992,500	
Increase (Decrease)	1,500,253	2,291,140	1,094,978					
95%	\$ 1,425,240	\$ 2,176,583	\$ 1,040,229					



Constitutional Officers Budget Requests

- Fully funds all constitutional officer budget requests

	Current FY 16-17	Proposed FY 17-18
Sheriff	\$14,170,542	\$14,507,200
Supervisor Of Elections	776,422	792,322
Property Appraiser	1,307,072	1,491,436*
Clerk To Board	398,764	410,364
Tax Collector	1,010,000**	1,040,000**

***Includes \$141,525 Nonrecurring Contract**

****Fee Officer – Budget Based on Actual Collections**



Budget Highlights

- 1) Fully funds increases in Florida retirement system contribution rates as approved by the Florida legislature. (\$50,604)
 - A. Depending on retirement class, contribution rate changes ranged from .04% to an increase of 3%
- 2) Provides for the continuation of a non-contributory employee health care plan – increased cost of approximately \$493,700



Budget Highlights

Recommended Health Insurance Plans Costs

- Proposed floor budget contains costs per employee of:
 - Health Insurances \$8,334
 - Life and Disability \$ 215
 - Employee Assistance Program \$ 36
 - Total \$8,585

- Additional costs to employees range from \$0 to \$2,046 annually depending on the plan chosen



Budget Highlights

- 3) Provides for the following pay adjustments –
 - A. All employees – \$1,000 annual (pro-rated for part time) - \$400,000
(*NOTE* Pay adjustments are negotiable for employees covered by a collective bargaining agreement)
 - B. Converts 15 Firefighter Positions to Driver Engineer - \$35,000
 - C. Fleet Manager for Fire Department - \$56,700
 - D. Provide Supplement for ALS Reporting Officer - \$2,750
 - E. Adds One Custodian Position to the Landscape Department - \$35,000
 - F. Converts Two EO III to EO IV in Public Works - \$2,950
 - G. Pay Increase for Library Office Manager - \$1,160
 - H. Pay Increase for Tourist Development Director - \$5,800
 - I. Planning Technician B&Z -\$51,200
- 4) Funds Construction of New Administrative Office Complex
- 5) Creates Debt Service Account for New Administrative Office Complex



Proposed Floor Budget Amendments FY 2017-18



Proposed Floor Budget Amendments FY 2017-18

- Reduced Millage Rate form 8.87 to 8.015
- Reduced Ad Valorem Taxes in General Fund \$ 2,056,454
- Add Half-Cent Sales Tax to General Fund \$ 2,220,000
- Reduce Non-recurring Transfer to Capital Projects Fund \$ 2,200,000
- Increase Non-recurring Transfer to Admin. Bldg. Debt Service \$ 100,000
- Add Non-recurring Transfer to Jail Construction Fund \$ 2,200,000
- Increase Bond Proceeds In Capital Projects Fund \$ 2,000,000
- Reduce Transfer From General Fund in Capital Projects fund \$ 2,200,000
- Remove Bond Proceeds from Jail Construction Fund \$25,000,000
- Remove Interest from Jail Construction Fund \$ 200,000
- Remove Construction Expenditure from Jail Construction Fund \$23,000,000
- Add Excess General Fund Reserves to Jail Construction Fund \$ 2,200,000



First Budget Hearing FY 2017-18

- Budget Adoption Order
 - Millage Rate
 - General Fund
 - All Funds Not Levying Ad-Valorem



Public Hearing to Adopt Fiscal Year 2017-18 Millage Rate

- Open Hearing
- The Taxing Authority is Columbia County Board of County Commissioners
- Millage rate to be levied is 8.0150
- Rolled-back rate is 7.9504
- .81% increase over the rolled-back rate
- Open Public Comment
- Close Hearing
- Recommended Motion:

To adopt and set a tentative millage rate at 8.015 mills for the 2017-2018 fiscal year, which is .81% higher than the rolled-back rate of 7.9504



General Fund

- Board of County Commissioners
- Supervisor of Elections
- Code Enforcement
- Landscaping and Parks
- 9-1-1
- Recreation
- Central Communications
- Clerk to BOCC
- Non-Departmental
- Emergency Mgt.
- Soil Conservation
- Property Appraiser
- Facilities Management
- Safety
- Veterans Services
- Tax Collector
- Courthouse Annex
- Autopsies
- Mosquito Control
- County Auditor
- Montgomery Building
- Judicial
- Health Services
- Data Processing
- Watertown Facilities
- County Extension
- Welfare
- County Attorney
- General Government
- City of Lake City – Tax Increment Fund

FY 10-11	\$36,020,042	FY 14-15	\$44,851,425
FY 11-12	\$35,091,962	FY 15-16	\$37,702,519
FY 12-13	\$38,915,625	FY 16-17	\$38,337,913
FY 13-14	\$39,432,968	FY 17-18	\$43,024,405



General Fund

- Open Hearing
 - Public Comment
 - Close Hearing
 - Recommended Motion
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- **To adopt a tentative general fund budget, appropriations and reserves budget at \$43,024,405**



Funds Not Levying Ad-Valorem Taxes

	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Transportation Trust	\$10,807,705	\$12,343,850	\$12,129,325	\$13,575,080
Municipal Services Fund	17,262,627	16,232,987	14,717,987	15,216,117
Sheriff	0	14,865,862	15,770,542	18,007,200
Court Services	1,128,700	1,147,225	1,243,750	1,316,750
Landfill Enterprise	6,179,551	6,951,114	4,141,114	4,116,864
Library	888,922	1,014,726	1,630,200	2,178,849
Special Law Enforcement	20,100	20,100	80,100	55,100
Tourist Development Tax – Operating	2,221,150	1,848,075	2,558,625	3,745,900



Funds Not Levying Ad-Valorem Taxes

	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Local Housing Assistance	354,491	359,645	444,338	370,000
Economic Development	2,718,400	3,018,400	2,225,500	1,754,100
Utilities	270,910	1,182,875	2,063,747	2,067,595
CDBG	0	0	0	750,000
Road Improvement	13,977,158	19,104,061	17,549,468	15,826,824
Capital Projects	0	5,500,000	13,235,000	21,510,000
Jail Construction	0	0	0	2,200,000
Road Improvement Debt Service	940,000	1,250,000	1,095,500	745,750
Administrative Building Debt Service	0	0	0	700,000



Funds Not Levying Ad-Valorem Taxes

- Open Hearing
- The following funds of the board do not levy ad-valorem taxes:
 - Transportation Trust
 - Municipal Services Sheriff
 - Sheriff
 - Court Services
 - Landfill Enterprise
 - Library
 - Special Law Enforcement
 - Tourist Development Tax – Operating
 - Local Housing Assistance
 - Economic Development
 - Utilities
 - CDBG
 - Road Improvement
 - Capital Projects
 - Jail Construction
 - Road Improvement Debt Service
 - Administrative Building Debt Service
- Public Comment
- Close Hearing



Funds Not Levying Ad-Valorem Taxes

➤ **Recommended Motion:** Adopt tentative budgets for the following funds

Transportation Trust	\$13,575,080	Economic Development	1,754,100
Municipal Services Fund	15,216,117	Utilities	2,067,595
Sheriff	18,007,200	CDBG	750,000
Court Services	1,316,750	Road Improvement	15,826,824
Landfill Enterprise	4,116,864	Capital Projects	21,510,000
Library	2,178,849	Jail Construction	2,200,000
Special Law Enforcement	55,100	Road Improvement Debt Service	745,750
Tourist Development Tax – Operating	3,745,900	Administration Building Debt Service	700,000
Local Housing Assistance	370,000		



The Final Budget Hearing for the FY 2017-18 Budget of the Columbia County Board of County Commissioners is scheduled for

Thursday, September 21, 2017
5:30 P.M.

School Board Administrative Complex Auditorium



Board of County Commissioners

Regular Meeting

September 07, 2017

5:30 PM

School Board Administrative Complex



Property Acquisition Guidelines

- Committee set up to review possible property issues: County Manager, Assistant County Manager, County Engineer, County Attorney, and the County Commissioner(s) of the district(s) of the proposed property
- Committee submits information to Board for approval to proceed with project



Property Acquisition Guidelines

Day 1 through 180

- County Engineer prepares a conceptual layout
- Upon completion of conceptual layout, the Committee meets to make final changes, if any
- County Engineer will mail notifications to affected property owner(s)
- County Engineer orders final survey with property boundaries and legal descriptions
- County Engineer shall contact entities providing utility services and acquire utility easements, if necessary



Property Acquisition Guidelines

Day 1 through 180

- Upon completion of final survey, County Attorney will order all necessary title searches
- NOTE: Upon receipt of completed title searches, County Attorney shall determine if any mortgage or other lien release shall be required



Property Acquisition Guidelines

Day 181 through 240

- County Manager, Assistant County Manager, County Engineer, and County Acquisition Agent to review all parcels to be acquired
- **County Acquisition Agent shall perform market analysis to properties to be acquired. Agent to tender offers to parcel owners to include:**
 - Property will be valued at 115% of market analysis
 - Fencing and landscaping
 - Any appurtenances
 - Driveway construction, if necessary
- **If parcel value exceeds \$20,000**, one (1) appraisal shall be ordered
- If parcel value exceeds \$500,000, two (2) appraisals shall be ordered



Property Acquisition Guidelines

Day 241 through 270

- County Acquisition Agent and County Engineer shall brief the Board of County Commissioners at next meeting following day 240.
- County Engineer shall order appraisals for parcels where negotiations have failed
- County Manager, County Engineer, Appraiser, and County Acquisition Agent shall review appraisals and may offer settlement agreement



Property Acquisition Guidelines

Day 241 through 270

- Agreement of Intent prepared by County Attorney
- Upon execution of Agreement of Intent, agreement is forwarded to Board Chair for signature, then to closing agent
- Parcels unable to reach agreement to be remanded to County Attorney.



Property Acquisition Guidelines

Day 271 through 365

- If unable to reach a settlement agreement after Day 270, County Attorney shall commence eminent domain proceedings
- County Attorney to continue litigation beyond Day 365

Property Acquisition Guidelines were approved on June 1, 2016.