



Board of County Commissioners

Regular Meeting

September 6, 2018

5:30 PM

School Board Administrative Complex



Final Rate Resolution No. 2018R-32

Fire Protection Services

- No change in rates
- Revenue Generated: \$ 6,660,826

RESIDENTIAL	Rate per Dwelling Unit
Single Family/Mobile Home	\$ 219.98
Multi-Family	\$ 123.19
LAND PROPERTY USE CATEGORIES	
Land ≤ 160 acres	\$ 60.78
LAND	
Land ≥ 160 acres and < 640 acres	\$ 0.5769
NON-RESIDENTIAL	
Commercial	\$ 0.0787
Industrial/Warehouse	\$ 0.0672
Institutional	\$ 0.0778



Final Rate Resolution No. 2018R-33

Solid Waste Collection and Disposal Services

- No change in rates
- Revenue Generated: \$ 4,050,491

RESIDENTIAL	Rate per Dwelling Unit
Single Family	\$ 193.00



Final Rate Resolution No. 2018R-34

Emerald Lakes Street Lighting MSBU

- No change in rates
- Revenue Generated: \$ 8,839

RESIDENTIAL	Rate per Dwelling Unit
Single Family	\$ 46.04



Final Rate Resolution No. 2018R-35

Spring Hollow Street Lighting MSBU

- No change in rates
- Revenue Generated: \$ 2,109

RESIDENTIAL	Rate per Dwelling Unit
Single Family	\$ 55.50



Final Rate Resolution No. 2018R-36

Carolyn Heights Street Lighting MSBU

- No change in rates
- Revenue Generated: \$ 2,516

RESIDENTIAL	Rate per Dwelling Unit
Single Family	\$ 74.00



Final Rate Resolution No. 2018R-37

Pine Ridge Court MSBU

- No change in rates
- Revenue Generated: \$ 2,998

RESIDENTIAL	Rate per Dwelling Unit
Capital Improvement	\$ 90.10
Annual Maintenance	\$ 130.17



Final Rate Resolution No. 2018R-38

Rolling Oaks MSBU

- No change in rates
- Revenue Generated: \$ 13,560

RESIDENTIAL	Rate per Dwelling Unit
Capital Improvement	\$ 376.68



FY 2018-19

First Budget Hearing

September 6, 2018



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 23, 2018)

➤ 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 2018-19

- Millage Rate Increase to 8.87 mills
- No Increase in Fire Assessment Rates
- No Increase in Solid Waste Collection and Disposal Assessment Rates
- No Fee Increases
- No Increases in Local Option Taxes

MAJOR REVENUE ALLOCATIONS 8.87 MILLAGE RATE

	2016-2017	2017-2018	2018-2019	GENERAL	CTTF	MUN SVS	OTHER	
Ad Valorem Taxes	\$ 18,774,519	\$ 19,277,747	\$ 22,625,657	22,625,657				
Interest	115,000	157,500	211,300	150,000	20,000	22,000	19,300	
State Revenue Sharing	1,600,000	1,600,000	1,650,000	1,400,000	250,000	-	-	
Half-Cent Sales Tax- Regular	4,550,000	4,550,000	4,700,000	540,000	-	-	4,160,000	ED/JD/LE
Fiscally Constrained	640,000	700,000	720,000	-	720,000	-	-	
Emergency	-							
Amendment 1 Relief	1,900,000	1,900,000	1,900,000	1,900,000	-	-	-	
Communications Services Tax	1,000,000	1,040,000	1,050,000	-	-	-	1,050,000	LE
Tourist Development Tax	1,300,000	1,500,000	1,600,000	-	-	-	1,600,000	TD
Voted Gas Tax	630,000	610,000	650,000	-	650,000	-	-	
Racing Tax	223,250	223,250	223,250	-	-	223,250	-	
Local Option Gas Tax	2,500,000	2,450,000	2,600,000	-	1,660,000	-	940,000	RD/RI
Constitutional Gas Tax	1,530,000	1,540,000	1,575,000	-	1,575,000	-	-	
County Gas Tax	685,000	685,000	690,000	-	690,000	-	-	
Small County Surtax	7,400,000	7,700,000	7,900,000	3,295,000	3,255,000	1,025,000	325,000	CT SVS/JD
								-
	<u>\$ 42,847,769</u>	<u>\$ 43,933,497</u>	<u>\$ 48,095,207</u>	<u>\$ 29,910,657</u>	<u>\$ 8,820,000</u>	<u>\$ 1,270,250</u>	<u>\$ 8,094,300</u>	
Increase (Decrease)	2,291,140	1,085,728	4,161,710					
95%	<u>\$ 2,176,583</u>	<u>\$ 1,031,442</u>	<u>\$ 3,953,625</u>					



Constitutional Officers' Budget Requests

	Current FY 17-18	Proposed FY 18-19
Sheriff	\$ 14,507,200	\$ 15,731,267
Supervisor Of Elections	792,322	820,991
Property Appraiser	1,491,436	1,525,320
Clerk To Board	410,364	424,140
Tax Collector	1,040,000*	1,010,400*

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

Fully funds all constitutional officer budget requests



Budget Highlights

- 1) Fully funds increases in Florida retirement system contribution rates as approved by the Florida legislature. (\$134,703)

Depending on retirement class, contribution rate changes ranged from .03% to an increase of 3%

- 2) Provides for the shared contribution employee health care plan – increased cost of approximately \$90,577
- 3) \$500,000 of debt service remains in Economic Development Fund for future projects



Budget Highlights

Approved Health Insurance Plans Costs

➤ Proposed budget contains costs per employee of:

➤ Health Insurances	\$	8,579
➤ Life and Disability	\$	215
➤ Employee Assistance Program	\$	<u>36</u>
➤ Total	\$	8,831

➤ Additional costs to employees range from \$130 to \$896 annually depending on the plan chosen



Budget Highlights

- 3) Provides for the following pay adjustments –
 - A. All employees – 50 cent per hour pay raise - \$449,000
(***NOTE*** Pay adjustments are negotiable for employees covered by a collective bargaining agreement)
 - B. Building and Zoning Administrative Secretary - \$40,500
 - C. Code Enforcement Part-time Position to Full Time – Officer to Director - \$10,000
 - D. TDC Secretary Specialist to Office Manager - \$2,100
 - E. Equipment Operator I to Equipment Operator III - \$3,494
 - F. Maintenance Technician I to Tractor Mounted Brush Cutter - \$2,122
 - G. Adjust Field Service Mechanic pay grade from 113 to 116 - \$3,786
 - H. Equipment Operator III to Motor Grader Operator - \$49,621



Budget Highlights

- 4) Increase in Medical Examiner Costs - \$100,000
- 5) Funds Construction of New Jail
- 6) Creates Debt Service Account for New Jail



8.87 v 8.015 Budget Comparison

	8.87	8.015	Difference
GENERAL FUND			
Revenues			
Ad Valorem Taxes	\$ 22,625,657	\$ 20,444,717	\$ 2,180,940
Small County Surtax	\$ 3,295,000	\$ 4,200,000	\$ (905,000)
Half-Cent Sales Tax	\$ 540,000	\$ 1,885,000	\$ (1,345,000)
Less 5% of Revenues	\$ (1,658,872)	\$ (1,662,325)	\$ 3,453
	\$ 24,801,785	\$ 24,867,392	\$ (65,607)
Expenditures			
Cash Balance Forward	\$ 4,355,492	\$ 4,421,099	\$ (65,607)



8.87 v 8.015

Budget Comparison

	8.87	8.015	Difference
TRANSPORTATION TRUST FUND			
Revenues			
Local Option Gasoline Tax	\$ 1,660,000	\$ 1,590,000	\$ 70,000
Small County Surtax	\$ 3,255,000	\$ 2,350,000	\$ 905,000
Half-Cent Sales Tax-Regular	\$ -	\$ 975,000	\$ (975,000)



8.87 v 8.015 Budget Comparison

	8.87	8.015	Difference
ECONOMIC DEVELOPMENT FUND			
Revenues			
Half-Cent Sales Tax	\$ 1,850,000	\$ 820,000	\$ 1,030,000
Less 5% of Revenues	\$ (92,575)	\$ (41,075)	\$ (51,500)
			\$ 978,500
Expenditures			
Reserve for Future Project	\$ 1,205,027	\$ 226,527	\$ 978,500



8.87 v 8.015 Budget Comparison

	8.87	8.015	Difference
ROAD IMPROVEMENT FUND			
Revenues			
Local Option Gasoline Tax	\$ 255,000	\$ 325,000	\$ (70,000)
Less 5% of General Revenues	\$ (377,198)	\$ (380,698)	\$ 3,500
			\$ (66,500)
Expenditures			
Contingency	\$ 313,638	\$ 380,138	\$ (66,500)



8.87 v 8.015

Budget Comparison

	8.87	8.015	Difference
JAIL CONSTRUCTION FUND			
Revenues			
Bond Proceeds	\$ 19,000,000	\$ -	\$ 19,000,000
Expenditures			
Construction	\$ 28,000,000	\$ 9,000,000	\$ 19,000,000



8.87 v 8.015 Budget Comparison

	8.87	8.015	Difference
JAIL DEBT SERVICE FUND			
Revenues			
Half-Cent Sales Tax	\$ 2,300,000	\$ 1,010,000	\$ 1,290,000
Interest Earnings	\$ 10,000	\$ 1,000	\$ 9,000
Less 5% of Revenues	\$ (115,500)	\$ (50,550)	\$ (64,950)
	\$ 2,194,500	\$ 960,450	\$ 1,234,050
Expenditures			
Debt Service - Principal	\$ 1,344,500	\$ 461,087	\$ 883,413
Debt Service - Interest	\$ 850,000	\$ 175,826	\$ 674,174
Reserve for Debt Service	\$ 17,000	\$ 340,537	\$ (323,537)



First Budget Hearing FY 2018-19

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



Public Hearing to Adopt Fiscal Year 2018-19 Millage Rate

- Open Public Hearing
- Taxing Authority is Columbia County Board of County Commissioners
- Millage rate to be levied is 8.8700, 8.0150
- Rolled-back rate is 7.7511
 - 14.4%, 3.4% increase over the rolled-back rate
- Open Public Comment
- Close Hearing

- **Recommended Motion:** To adopt and set a tentative millage rate at _____ mills for the 2018-2019 fiscal year, which is _____ higher than the rolled-back rate of 7.7511



8.015 Budget



General Fund

- Board of County Commissioners
- Supervisor of Elections
- Code Enforcement
- Landscaping and Parks
- 9-1-1
- Recreation
- Central Communications
- Clerk to BCC
- 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 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
FY 14-15	\$44,851,425	FY 18-19	\$39,884,181



General Fund

- Open Public Hearing
 - Public Comment
 - Close Hearing
 - Recommended Motion
-
- **Recommended Motion:** To adopt a tentative general fund budget, appropriations and reserves at \$39,884,181



Funds Not Levying Ad-Valorem Taxes

	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Transportation Trust	\$12,343,850	\$12,129,325	\$13,575,080	\$12,616,935
Municipal Services Fund	16,232,987	14,717,987	15,216,117	15,039,142
Sheriff	14,865,862	15,770,542	18,007,200	19,231,267
Court Services	1,147,225	1,243,750	1,316,750	979,350
Landfill Enterprise	6,951,114	4,141,114	4,116,864	9,525,839
Library Enhancement	1,014,726	1,630,200	2,178,849	2,299,630
Special Law Enforcement	20,100	80,100	55,100	21,300
Tourist Development Tax – Operating	1,848,075	2,558,625	3,745,900	4,293,750



Funds Not Levying Ad-Valorem Taxes

	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Local Housing Assistance	359,645	444,338	370,000	370,000
Economic Development	3,018,400	2,225,500	1,754,100	1,280,425
Utilities	1,182,875	2,063,747	2,067,595	391,310
CDBG	0	0	750,000	750,000
Paving Assessment	0	0	0	192,340
Road Improvement	19,104,061	17,549,468	15,826,824	13,233,263
Capital Projects	5,500,000	13,235,000	21,510,000	10,560,000
Jail Construction	0	0	2,200,000	11,435,000
Road Improvement Debt Service	1,250,000	1,095,500	745,750	782,750
Jail Debt Service	0	0	0	977,450



Funds Not Levying Ad-Valorem Taxes

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



Funds Not Levying Ad-Valorem Taxes

➤ **Recommended Motion:** To adopt tentative budgets, appropriations and reserves budget for the following funds

Transportation Trust	\$12,616,935	Economic Development	1,280,425
Municipal Services Fund	15,039,142	Utilities	391,310
Sheriff	19,231,267	CDBG	750,000
Court Services	979,350	Paving Assessment	192,340
Landfill Enterprise	9,525,839	Road Improvement	13,233,263
Library Enhancement	2,299,630	Capital Projects	10,560,000
Special Law Enforcement	21,300	Jail Construction	11,435,000
Tourist Development Tax – Operating	4,293,750	Road Improvement Debt Service	782,750
Local Housing Assistance	370,000	Jail Debt Service	977,450



8.87 Budget



General Fund

- Board of County Commissioners
- Supervisor of Elections
- Code Enforcement
- Landscaping and Parks
- 9-1-1
- Recreation
- Central Communications
- Clerk to BCC
- Non-Departmental
- Emergency Mgt.
- Soil Conservation
- Property Appraiser
- Facilities Management
- Safety
- Veterans Services
- Tax Collector
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- County Extension
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- City of Lake City – Tax Increment Fund

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FY 12-13	\$38,915,625	FY 16-17	\$38,337,913
FY 13-14	\$39,432,968	FY 17-18	\$43,024,405
FY 14-15	\$44,851,425	FY 18-19	\$39,818,574



General Fund

- Open Public Hearing
 - Public Comment
 - Close Hearing
 - Recommended Motion
-
- **Recommended Motion:** To adopt a tentative general fund budget, appropriations and reserves at \$39,818,574



Funds Not Levying Ad-Valorem Taxes

	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Transportation Trust	\$12,343,850	\$12,129,325	\$13,575,080	\$12,616,935
Municipal Services Fund	16,232,987	14,717,987	15,216,117	15,039,142
Sheriff	14,865,862	15,770,542	18,007,200	19,231,267
Court Services	1,147,225	1,243,750	1,316,750	979,350
Landfill Enterprise	6,951,114	4,141,114	4,116,864	9,525,839
Library Enhancement	1,014,726	1,630,200	2,178,849	2,299,630
Special Law Enforcement	20,100	80,100	55,100	21,300
Tourist Development Tax – Operating	1,848,075	2,558,625	3,745,900	4,293,750



Funds Not Levying Ad-Valorem Taxes

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Local Housing Assistance	359,645	444,338	370,000	370,000
Economic Development	3,018,400	2,225,500	1,754,100	2,258,925
Utilities	1,182,875	2,063,747	2,067,595	391,310
CDBG	0	0	750,000	750,000
Paving Assessment	0	0	0	192,340
Road Improvement	19,104,061	17,549,468	15,826,824	13,166,763
Capital Projects	5,500,000	13,235,000	21,510,000	10,560,000
Jail Construction	0	0	2,200,000	30,435,000
Road Improvement Debt Service	1,250,000	1,095,500	745,750	782,750
Jail Debt Service	0	0	0	2,211,500



Funds Not Levying Ad-Valorem Taxes

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 - Road Improvement
 - Capital Projects
 - Jail Constriction
 - Road Improvement Debt Service
 - Jail Debt Service
- Public Comment
- Close Hearing



Funds Not Levying Ad-Valorem Taxes

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Library Enhancement	2,299,630	Capital Projects	10,560,000
Special Law Enforcement	21,300	Jail Construction	30,435,000
Tourist Development Tax – Operating	4,293,750	Road Improvement Debt Service	782,750
Local Housing Assistance	370,000	Jail Debt Service	2,211,500



Final Budget Hearing for the FY 2018-19 Budget of the
Columbia County Board of County Commissioners is scheduled for

Thursday, September 20, 2018
5:30 P.M.

School Board Administrative Complex



Board of County Commissioners

Regular Meeting

September 6, 2018

5:30 PM

School Board Administrative Complex



BA 18-64

Sports Feasibility Study Contract

- To conduct flat field feasibility study recommended by Huddle Up Group 2017 strategic plan

- **Recommended Motion:** Approve BA 18-64 in the amount of \$42,850