



Board of County Commissioners

Regular Meeting

September 20, 2018

5:30 PM

School Board Administrative Complex



FY 2018-19

Final Budget Hearing

September 20, 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 at 8.015 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

2018-19 FLOOR BUDGET

	2016-2017	2017-2018	2018-2019	GENERAL	CTTF	MUN SVS	OTHER
Ad Valorem Taxes	\$ 18,774,519	\$ 19,277,747	\$ 20,444,717	20,444,717			
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	1,885,000	975,000	-	1,840,000 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	-	1,590,000	-	1,010,000 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	4,200,000	2,350,000	1,025,000	325,000 CT SVS/JD
							-
	\$ 42,847,769	\$ 43,933,497	\$ 45,914,267	\$ 29,979,717	\$ 8,820,000	\$ 1,270,250	\$ 5,844,300
6 Increase (Decrease)	2,291,140	1,085,728	1,980,770				
95%	\$ 2,176,583	\$ 1,031,442	\$ 1,881,732				



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



First Budget Hearing FY 2018-19

- Budget Adoption Order
 - Millage Rate
 - Final Budget for Fiscal Year 2019

FISCAL YEAR 2018-2019

THE PROPOSED OPERATING BUDGET EXPENDITURES OF COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS ARE 2.25% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

MILLAGE PER \$1,000

General Fund

8.015

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>TOTAL</u>
<u>CASH BALANCE BROUGHT FORWARD</u>	\$ 8,000,000	\$ 16,176,000	\$ 149,000	\$ 20,560,000	\$ 6,150,000	\$ 51,035,000
<u>ESTIMATED REVENUES:</u>						
Taxes: Millage per \$1,000						
Ad Valorem Taxes 8.015	20,444,717	-	-	-	-	20,444,717
Non-Ad Valorem Assessments	-	9,646,753	-	-	-	9,646,753
Sales & Use Taxes	4,420,000	7,540,000	685,000	325,000	-	12,970,000
Intergovernmental Revenues	5,410,671	8,105,821	1,010,000	12,548,961	90,909	27,166,362
Charges for Services	1,208,216	9,750	-	-	3,604,800	4,822,766
Licenses & Permits	-	557,700	-	-	-	557,700
Fines & Forfeitures	238,800	170,300	-	-	-	409,100
Franchise Fees	-	121,000	-	-	-	121,000
Interest Earned/Other	1,524,102	278,000	1,000	-	85,500	1,888,602
TOTAL REVENUES	33,246,506	26,429,324	1,696,000	12,873,961	3,781,209	78,027,000
Less 5% of Estimated Revenue	(1,662,325)	(1,265,452)	(84,800)	(380,698)	(189,060)	(3,582,335)
Transfers In	300,000	15,734,267	-	2,175,000	175,000	18,384,267
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 39,884,181	\$ 57,074,139	\$ 1,760,200	\$ 35,228,263	\$ 9,917,149	\$ 143,863,932
<u>EXPENDITURES/EXPENSE</u>						
General Government	\$ 7,608,862	\$ 519,577	\$ -	\$ 619,250	\$ -	8,747,689
Public Safety	3,135,644	22,772,580	-	14,850,000	-	40,758,224
Physical Environment	1,506,359	4,240,291	-	5,204,200	2,603,992	13,554,842
Transportation	-	8,321,957	-	12,973,125	-	21,295,082
Economic Environment	214,159	1,796,224	-	-	-	2,010,383
Human Services	2,983,537	-	-	-	-	2,983,537
Culture/Recreation	604,792	1,591,815	-	-	-	2,196,607
Debt Service	-	624,171	1,284,553	-	135,500	2,044,224
TOTAL EXPENDITURES/EXPENSES	16,053,353	39,866,615	1,284,553	33,646,575	2,739,492	93,590,588
Transfers Out	15,731,267	1,678,000	-	975,000	-	18,384,267
Reserves	8,099,561	15,529,524	475,647	606,688	7,177,657	31,889,077
TOTAL APPROPRIATED EXPENDITURES	23,883,181	56,074,139	1,760,200	35,228,263	9,917,149	143,863,932
TRANSFER, RESERVES AND BALANCES	\$ 39,884,181	\$ 57,074,139	\$ 1,760,200	\$ 35,228,263	\$ 9,917,149	\$ 143,863,932



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



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



Public Hearing to Adopt Fiscal Year 2018-19 Millage Rate

- Open Public Hearing
 - Read into Record Resolution No. 2018R-40
 - Open Public Comment
 - Close Hearing
-
- **Recommended Motion:** To adopt Resolution No. 2018R-40, adopting the final millage at 8.015 mills for the 2018-2019 fiscal year, which is 3.4% higher than the rolled-back rate of 7.7511



Public Hearing to Adopt Fiscal Year 2018-19 Final Budget

- Open Public Hearing
 - Read into Record Resolution No. 2018R-41
 - Open Public Comment
 - Close Hearing
-
- **Recommended Motion:** To adopt Resolution No. 2018R-41, adopting the final budget, appropriations and reserves for the 2018-2019 fiscal year in the amount of \$143,863,932



Board of County Commissioners

Regular Meeting

September 20, 2018

5:30 PM

School Board Administrative Complex



Bid Award 2018-J

Alligator Lake Pier Restoration

➤ Renovations to Alligator Lake Pier

Company	Amount
Hayward Construction Group, LLC	\$ 67,375
Florida Fill & Grading, Inc	\$ 85,000
D & L Contracting, LLC	\$ 74,678
Ed & Sam's Construction	\$ 70,147

➤ **Recommended Motion:** Award Bid No. 2018-J to low bidder, Hayward Construction Group, LLC, in the amount of \$67,375



BA 18-68

Comm. and Rec. Center Utilities

- To account for the utility bills for the remainder of the fiscal year
- Increases due to completed projects:
 - Lights at Westside Community Center
 - Lights at the RC Track for the Pavilion, Restroom and Lift Station
 - Ft. White Concession Stand, Restroom and Lift Station
 - Richardson Restroom
 - LED lighting at Ft. White and Southside
- **Recommended Motion:** Approve BA 18-68 in the amount of \$30,000 for community center and recreation center utility charges



BA 18-69

School Resource Officer

- To allocate funds for the additional school resource officer for the remainder of the fiscal year
- Revenue in from School Board, Expenditure out to Sheriff
- **Recommended Motion:** To approve BA 18-69 in the amount of \$84,650 for an additional school resource officer