



COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month at 5:30 p.m. in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: February 23, 2018

Meeting Date: March 1, 2018

Name: Ben Scott

Department: BCC Administration

Division Manager's Signature: _____

Ben Scott

1. Nature and purpose of agenda item:

Charter County and Regional Transportation System Sales Surtax

Attach any correspondence information, documents and forms for action i.e., contract agreements, quotes, memorandums, etc.

2. Fiscal impact on current budget.

Is this a budgeted item?

☒

N/A

☐

Yes Account No. _____

☐

No Please list the proposed budget amendment to fund this request

Budget Amendment Number: _____

Fund: _____

FROM: _____

TO: _____

AMOUNT: _____

For Use of County Manger Only:

☐

Consent Item

☒

Discussion Item


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

M E M O R A N D U M

TO: Commissioners

FR: Ben Scott, County Manager 

DATE: February 23, 2018

SUBJECT: Charter County and Regional Transportation System Sales Surtax

Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy the Charter County and Regional Transportation System Surtax at a rate of up to 1 percent. The levy is subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. Generally, the tax proceeds are for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges.

In Columbia County, 1 percent sales surtax currently generates \$7,700,000. If approved by the electorate the funds would be utilized as follows:

\$5,000,000	Road Improvement Fund
\$2,700,000	Transportation Trust Fund.

The \$2,700,000 in Transportation Trust would allow the county to utilize \$2,300,000 of Small County Surtax and \$400,000 of Half Cent Sales tax. The available revenue could be used to fund a new jail debt service.

I have attached examples budgets for your consideration. The examples are only to view how the revenues would change. The Road improvement fund assumes completion of all current projects.

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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Proposed
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,615,000	\$ 1,615,000
Small County Surtax	2,300,000	-
Infrastructure Surtax	-	2,700,000
Voted Gas Tax	610,000	610,000
Total Taxes	<u>4,525,000</u>	<u>4,925,000</u>
Intergovernmental Revenue		
Federal Grants and State Shared Revenues		
Physical Environment		
National Forest Regular Distribution	105,000	105,000
State Revenue Sharing	230,000	230,000
Half-Cent Sales Tax-Regular	1,055,000	655,000
Half-Cent Sales Tax-Fiscally Constrained	700,000	700,000
Total Federal Grants and State Shared Revenues	<u>2,090,000</u>	<u>1,690,000</u>
Transportation		
County Gas Tax	685,000	685,000
Constitutional Gas Tax	1,540,000	1,540,000
Fuel Decal User Fee	2,400	2,400
Motor Fuel Tax Rebate	45,000	45,000
Total Transportation	<u>2,272,400</u>	<u>2,272,400</u>
Total Intergovernmental Revenue	<u>4,362,400</u>	<u>3,962,400</u>
Miscellaneous Revenue		
F.D.O.T. Lighting Agreement	110,000	110,000
Culvert Waiver Fees	2,000	2,000
Interest Earnings	20,000	20,000
Reimbursement of Current Expenses		
by Other County Units	2,000	2,000
Other Miscellaneous Revenue	5,000	5,000
Total Miscellaneous Revenue	<u>139,000</u>	<u>139,000</u>
Total Revenues	<u>9,026,400</u>	<u>9,026,400</u>
Less 5% of Revenues	<u>(451,320)</u>	<u>(451,320)</u>
	8,575,080	8,575,080
Estimated Beginning Cash	5,000,000	5,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 13,575,080</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, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Proposed
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Transportation		
Contracted Mowing		
Other Current Expenses	\$ 205,000	\$ 205,000
Maintenance and Improvement of Graded Roads		
Personal Services	860,746	860,746
Other Current Expenses	3,000	3,000
Debt Service	260,000	260,000
Total Maintenance and Improvement	<u>1,123,746</u>	<u>1,123,746</u>
Heavy Equipment and Drainage (Includes labor crew)		
Personal Services	434,978	434,978
Other Current Expenses	473,500	473,500
Total Heavy Equipment and Drainage	<u>908,478</u>	<u>908,478</u>
Storm Water		
Personal Services	380,685	380,685
Other Current Expenses	25,500	25,500
Total Storm Water	<u>406,185</u>	<u>406,185</u>
Sign Shop		
Personal Services	154,508	154,508
Other Current Expenses	195,500	195,500
Total Sign Shop	<u>350,008</u>	<u>350,008</u>
Repair Shop		
Personal Services	460,578	460,578
Other Current Expenses	387,500	387,500
Total Repair Shop	<u>848,078</u>	<u>848,078</u>
Stockroom		
Personal Services	46,084	46,084
Other Current Expenses	510,000	510,000
Total Stockroom	<u>556,084</u>	<u>556,084</u>
Shoulder Crew		
Personal Services	530,123	530,123
Other Current Expenses	7,500	7,500
Total Shoulder Crew	<u>537,623</u>	<u>537,623</u>
Right-of-Way Maintenance		
Personal Services	589,757	589,757
Other Current Expenses	222,500	222,500
Total Right-of-Way Maintenance	<u>812,257</u>	<u>812,257</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2019

	2017-18	2018-19
	Final	Proposed
	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	830,920	830,920
Other Current Expenses	583,200	583,200
Capital Outlay	527,000	527,000
Total Administration and Overhead	1,941,120	1,941,120
Other		
Suwannee Valley Transit Authority	58,706	58,706
Administrative Fee - General Fund	335,478	335,478
Total Administration and Overhead Other	394,184	394,184
 Non-recurring Transfer to Capital Projects Fund	 1,700,000	 1,700,000
Total Appropriations	10,487,763	10,487,763
 RESERVES		
National Forest - Title III	154,000	154,000
Equipment	500,000	500,000
Cash Balance Forward	1,554,541	1,554,541
Contingency	878,776	878,776
Total Reserves	3,087,317	3,087,317
TOTAL APPROPRIATED EXPENDITURES	\$ 13,575,080	\$ 13,575,080
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	Final	Proposed
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
Infrastructure Surtax	\$ -	\$ 5,000,000
Local Option Gasoline Tax	150,000	150,000
Total Taxes	<u>\$ 150,000</u>	<u>\$ 5,150,000</u>
Intergovernmental Revenue		
DOT Grants		
Old Wire Road	1,237,500	-
Real Road	-	-
Bell Road	1,165,836	-
Callahan Road	905,827	-
King/Mauldin	1,360,000	-
Moore Road	1,423,125	-
CR 241	850,000	-
Croft Bridge	167,000	-
Mount Carmel and Troy	1,190,000	-
Total Intergovernmental Revenue	<u>8,299,288</u>	<u>-</u>
Total Revenues	<u>8,449,288</u>	<u>5,150,000</u>
Less 5% of General Revenues	<u>(422,464)</u>	<u>(257,500)</u>
	<u>8,026,824</u>	<u>4,892,500</u>
Estimated Beginning Cash	<u>7,800,000</u>	<u>200,000</u>
Non-recurring Transfers In		
Transfer from Connector Road Fund	-	-
Transfer from Road Debt Service Fund	-	-
Total Non-recurring Transfers In	<u>-</u>	<u>-</u>
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 15,826,824</u></u>	<u><u>\$ 5,092,500</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	<u>Final</u>	<u>Proposed</u>
	<u>Budget</u>	<u>Budget</u>
APPROPRIATIONS		
Road Construction Projects		
Herlong Road	\$ 2,800,000	\$ -
Old Wire Road	3,131,419	-
Brim Street	2,133,000	-
Bell Street	1,200,000	-
Callahan Road	1,436,015	-
King/Mauldin	1,390,000	-
Moore Road	1,423,125	-
CR 241	850,000	-
Croft Bridge	167,000	-
Mount Carmel and Troy	1,190,000	-
County Wide Paving/Resurfacing Program		5,000,000
Total Appropriations	<u>15,720,559</u>	<u>5,000,000</u>
RESERVES		
Contingency	106,265	92,500
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 15,826,824</u>	<u>\$ 5,092,500</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Year Ending September 30, 2019

	<u>2017-18</u>	<u>2018-19</u>
	<u>Final</u>	<u>Proposed</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes		
State Shared Revenues		
Half-Cent Sales Tax	\$ -	\$ 2,700,000
Miscellaneous Revenue		
Interest Earnings	-	-
Total Revenue	-	2,700,000
Less 5% Revenues	-	(135,000)
	-	2,565,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ -</u></u>	<u><u>\$ 2,565,000</u></u>
 APPROPRIATIONS		
Debt Service	\$ -	\$ 2,200,000
Total Appropriations	-	2,200,000
RESERVES		
Reserve for Debt Service	-	365,000
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ 2,565,000</u></u>
TRANSFERS, RESERVES AND BALANCES		