



# Board of County Commissioners

Special Meeting

August, 17, 2017

2:00 PM

School Board Administrative Complex



# Goals and Objectives

- Per County Charter Present Annual Operating and Capital Program Budgets
- Fund Constitutional Officers Budget Requests
- Continue Funding Outside Agencies
- Implement the Goals and Directives of the Board per Previous Workshops
  - Fund New Jail Construction Project
  - Fund New Administrative Building Project
  - Recommend and Fund Capital Projects
  - Recommend and Fund Equipment Replacement



# Order of Discussion

- Fund Balance
- Review Revenues
- Review Constitutional Officers Budget Requests
- Review Budget Highlights
- Requests in Excess of Floor Budget
- Public Works Scheduled Capital Projects



# Order of Discussion

- Capital Projects Funding
- Equipment Funding
- New Jail Construction Project
- New Administrative Complex Construction Project
- Debt Service Funds
- Tentative Budget



# Fund Balance

## **CHANGES IN FUND BALANCES**

Fund balances are cash reserves that increase when revenues exceed expenditures in a fund and decrease when the opposite occurs. They are calculated annually when the fiscal year is closed. The County has a formal Fund Balance Policy (Financial Reserve Policy) that basically states that unrestricted fund balances should be maintained at 25% - 30% of budget expenditures of each fund.



# Fund Balance

## **CHANGES IN FUND BALANCES**

Unrestricted reserves in excess of these levels have generally been utilized to pay for non-recurring capital projects such as road improvements and other non-recurring outlays that do not create an ongoing budget appropriation.



# Fund Balance

## CHANGES IN FUND BALANCES

For Columbia County and other counties that properly manage their budgets, the greatest built-in sources of fund balances increase is by closely following the requirement in *Florida Statutes* that the County carefully estimate its revenues for each fund budget, yet only appropriate 95 percent of each fund's revenues.



# Fund Balance

## CHANGES IN FUND BALANCES

If appropriations are properly managed throughout the year and revenues are generally fully realized, the unbudgeted 5 percent will increase the unrestricted fund balance reserve in each fund.

Occasionally, of course, unanticipated expenditures will arise during the year that may reduce the level of unbudgeted revenues, or the anticipated budget revenues may not be fully realized.

When the reserve levels increase beyond the approximate 25-30 percent levels, the excess becomes available for appropriation to non-recurring outlays.



# Fund Balance

	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 Budgeted 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 Admin. Bldg. Debt Service	600,000	-	-	-
	4,000,000	1,700,000	-	-



# Fund Balance

	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 Budgeted 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 Admin. Bldg. Debt Service	-	-	-	-
	350,000	-	-	-



# Fund Balance

	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 Budgeted 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 Admin. Bldg. Debt Service	-	-	-	-
	-	-	-	-



# Fund Balance

	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 Budgeted 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 Admin. Bldg. Debt Service	-	-	-	-
	-	-	-	-



# Fund Balance

	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 Admin. Bldg. Debt Service	-	-
	-	-

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	\$ 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	-	-	
Amendment 1 Relief	1,900,000	1,900,000	1,900,000	1,900,000	-	-	-	
Communications Services Tax		790,000	1,000,000	-	-	-	1,040,000	LE
Tourist Development Tax		1,100,000	1,300,000	-	-	-	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	
								-
	\$ 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					



# Fire Assessment Rates

Land Use	Unit	Adopted Rate	Calculated Rate
Single Family/Mobile Home	Dwelling unit	\$183.32	<b>\$219.98</b>
Multi-Family	Dwelling unit	\$82.49	<b>\$123.19</b>
Commercial	Square feet	\$0.0662	<b>\$0.0787</b>
Industrial/Warehouse	Square feet	\$0.1256	<b>\$0.0672</b>
Institutional	Square feet	\$0.0700	<b>\$0.0778</b>
Vacant/Agricultural Land	Parcel	\$53.74	<b>\$60.78</b>
Additional Acreage	Acre	\$0.2711	<b>\$0.5769</b>



# Constitutional Officers Budget Requests

	Current FY 15-16	Proposed FY 16-17
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

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. (\$50,604)

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



# Budget Highlights

- 4) Funds Construction of New Jail
- 5) Funds Construction of New Administrative Office Complex
- 6) Creates Debt Service Account for New Jail
- 7) Creates Debt Service Account for New Administrative Office Complex



# Requests in Excess of Floor Budget

The following requests are not included in the tentative budget:

➤ County Capital Projects	\$517,000
➤ Pay Increase Requests	\$ 59,000
➤ Senior Services Equipment	\$ 62,750
➤ Richardson STEM Instructor	\$ 6,000
➤ Florida Veteran's Foundation	\$ 10,000
➤ Meridian Behavioral Healthcare	\$ 43,012*

\*Meridian Behavioral Healthcare Received an Increase of \$5,775



# Public Works Scheduled Capital Projects

## Roads

➤ Brim	UNDERWAY	
➤ Croft Street Bridge	UNDERWAY	
➤ Callahan	2017	Q3
➤ Old Wire 3	2017	Q3
➤ King/Mauldin	2017	Q4
➤ Herlong 2	2018	Q1
➤ Moore Rd	2018	Q2



# Public Works Scheduled Capital Projects

## Roads

➤ CR 241	2018	Q3
➤ CR 252 Sidewalk	2018	Q4
➤ Mt Carmel/Troy	2019	Q1
➤ CR 242	2019	Q3
➤ Wilson Springs Sidewalk	2019	Q4
➤ Cypress Lake Rd	2020	Q1



# Public Works Scheduled Capital Projects

## Stormwater

- Cannon Creek                      2018                      Q1
- Clay Hole Creek                      2018                      Q3

## Utility

- Ellisville WWTF                      UNDERWAY



# Capital Improvements

<b>General Government</b>	
Building Improvements	
Annex Improvements	\$ 500,000
Administration Building	9,000,000
Convert Welcome Center to Office Space	450,000
Westside Library Roof	135,250
	<b>\$ 10,085,250</b>
<b>Public Safety</b>	
Building Improvements	
Fire Department Training Grounds	\$ 180,000
Fire Station #44 (Columbia City) Renovation	40,000
Fire Stations Remodel	60,000
	<b>280,000</b>
Radio Communications Improvements	<b>4,750,000</b>



# Capital Improvements

<b>Physical Environment</b>	
<b>Building Improvements</b>	
Five Points Pavilion	\$ 30,000
Ft. White Community Center Upgrades	40,000
	70,000
<b>Improvements other than Buildings</b>	
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 Replacements	1,750



# Capital Improvements

## Physical Environment

Improvements other than Buildings	
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 Capet in Conference Room & 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
	<b>\$ 6,196,050</b>



# Capital Improvements

## Transportation

Engineering Office @ Public Works	70,000
<b>Total Appropriations</b>	<b>\$ 21,451,300</b>



# Southside Recreation Complex

Southside Recreation Complex	
Batting Cages	\$ 23,000
Privacy Fence Slats	35,000
Playground Protective Netting	21,000
Installation of Soft Surface	50,000
Coach's Building Repairs	45,000
RC Track Pavilion	40,000
RC Track Restroom	70,000
	<u>\$ 284,000</u>



# Equipment Funding

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>



# Equipment Funding

<b>General Fund</b>	
Maintenance	
Van	47,000
911	
Computer Servers	74,000
Central Communications	
Truck	30,000
Code Enforcement	
Truck	23,000
Recreation	
Truck	23,000
<b>Total General Fund</b>	<b>\$ 413,300</b>



# Equipment Funding

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
Skid Steer	100,000
<b>Total Transportation Trust Fund</b>	<b>\$ 710,000</b>



# Equipment Funding

MSBU	
911 Addressing	
Plotter Printer	\$ 12,700
Building and Zoning	
Printer Scanner	17,900
Fire	
Engine Replacement or Referb	300,000
Tanker Replacement	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
<b>Total MSBU</b>	<b>\$ 710,000</b>



# Equipment Funding

<b>Tourist Development</b>	
Truck	\$ 23,000
<b>Landfill Enterprise Fund</b>	
Knuckle Boom Truck	\$ 190,000
<b>Total Equipment Purchases</b>	<b>\$ 1,920,400</b>
<b>Total Reserves to Fund Equipment Purchases</b>	<b>\$ 436,900</b>



# Jail Construction Project

- Estimated Construction and Engineering Costs - \$25,000,000
- Currently Reviewing Proposals From Architectural Firms
- Preparing Request for Proposals for Construction Management Firm



# Administrative Complex Construction Project

The following offices would be relocated to the administrative complex:

- Supervisor of Elections
- Property Appraiser
- Clerk to the Board
- Building and Zoning
- Tourist Development
- Veteran Services
- Economic Development
- Code Enforcement
- Suwannee River Economic Council
- American Red Cross
- Board of Commissioners Administration
- Various Court Support



# Administrative Complex Construction Project

- Estimated Construction Costs 56,000 Sq. Ft. @\$160 per Sq. Ft. - \$9,000,000
  
- Funding:
  - 15 Year Loan for \$6,000,000 at 3.5% = Annual Debt Service of **\$536,000**
  - \$3,000,000 Transfer From Reserves
  
- Funds Available for Debt Service
  - Additional Revenue from Target Beginning 2019 **\$363,000**
  - Current Leased Space Payments **\$280,000**
  - \$643,000**



# Debt Service Funds

- Jail Debt Service
  - \$25,000,000 amortized for fifteen years
  - Funded with \$2,200,000 of half-cent sales tax annually
  
- Administrative Complex Debt Service
  - \$6,000,000 amortized for fifteen years
  - Funded by revenue reallocation of \$536,000 annually



**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

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**GENERAL FUND**

**REVENUES**

**Taxes**

Ad Valorem Taxes, Floor Budget  
 8.015 mills 2017, 8.87 mills 2018  
 Delinquent Ad Valorem Taxes  
 Small County Surtax  
 Payment - In Lieu of Taxes  
 Vessel Registration Fees

	2016-17 Final Budget	2017-18 Tentative Budget
	\$ 18,774,519	\$ 21,334,201
	50,000	50,000
	4,425,000	4,275,000
	150,000	150,000
	20,000	20,000
<b>Total Taxes</b>	<u>23,419,519</u>	<u>25,829,201</u>

**Intergovernmental Revenue**

**State and Federal Grants**

Emergency Preparedness  
 Emergency Management  
 Mosquito Control

	105,806	105,806
	52,227	52,150
	32,468	31,540
<b>Total State and Federal Grants</b>	<u>190,501</u>	<u>189,496</u>

**State Shared Revenues**

Amendment 1 Relief  
 State Revenue Sharing  
 Half-Cent Sales Tax  
 Insurance Agents County Licenses  
 Alcohol Beverage Licenses

	1,900,000	1,900,000
	1,400,000	1,370,000
	1,825,000	-
	25,000	24,000
	15,000	15,000
<b>Total State Shared Revenues</b>	<u>5,165,000</u>	<u>3,309,000</u>
<b>Total Intergovernmental Revenue</b>	<u>5,355,501</u>	<u>3,498,496</u>



**GENERAL FUND**

**REVENUES**

**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

550,318

598,318

**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

314,600

246,600

**Miscellaneous Revenue**

Interest Earnings

80,000

100,000

Other

97,500

128,900

Total Miscellaneous Revenue

177,500

228,900



**GENERAL FUND**

	<u>2016-17</u> Final Budget	<u>2017-18</u> Tentative Budget
<b>REVENUES</b>		
<b>Transfers from Other Funds - Administration</b>		
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	<u>8,500,000</u>	<u>12,500,000</u>
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>\$ 38,337,913</u>	<u>\$ 42,892,786</u>



GENERAL FUND

APPROPRIATIONS

General Government Services

Legislative

Board of County Commissioners

Personal Services

Other Current Expenses

Capital Outlay

Grants - FLOW

Total Legislative

Executive

Clerk to the Board of County Commissioners

Personal Services

Worker's Comp.\*

Other Current Expenses

Total Executive

Financial and Administrative

Property Appraiser

Other Current Expenses

Property Appraisal Adjustment Board

Other current Expenses

Tax Collector

Other Current Expenses

Accounting and Auditing

Other Current Expenses

Data Processing

Other Current Expenses

Total Financial and Administrative

2016-17  
Final Budget

2017-18  
Tentative Budget

\$ 1,240,915

178,000

140,000

200,000

1,758,915

394,264

1,500

3,000

398,764

1,307,072

6,000

750,000

120,000

40,000

2,223,072

\$ 1,287,508

190,500

140,000

120,000

1,738,008

405,864

1,500

3,000

410,364

1,491,436

5,500

780,000

120,000

39,000

2,435,936



GENERAL FUND

APPROPRIATIONS

Legal Counsel

County Attorney

Personal Services

Other Current Expenses

Total Legal Counsel

\* Paid Directly by B.C.C.

Other General Governmental Services

Supervisor of Elections

Personal Services

Worker's Comp.\*

Other Current Expenses

Total Supervisor of Elections

Elections

Personal Services

Other Current Expenses

Total Elections

Non-Departmental

Personal Services

Other Current Expenses

Total Non-Departmental

Facilities Management

(Building, Operations, and Maintenance)

Personal Services

Other Current Expenses

Capital Outlay

Total Facilities Management

Total General Government Services

2016-17  
Final Budget

2017-18  
Tentative Budget

186,057  
15,000  
201,057

192,777  
15,000  
207,777

438,235  
1,500  
21,265  
461,000

438,235  
1,500  
31,265  
471,000

141,500  
175,422  
316,922

141,500  
179,822  
321,322

10,000  
519,000  
529,000

10,000  
482,500  
492,500

711,550  
702,900  
30,000  
1,444,450  
7,333,180

770,760  
697,800  
30,000  
1,498,560  
7,575,467



GENERAL FUND

APPROPRIATIONS

Public Safety

Emergency Preparedness

Other Current Expenses

Total Emergency Preparedness

Emergency Management

Personal Services

Other Current Expenses

Local Match - Personal Services

Total Emergency Management

Safety

Personal Services

Other Current Expenses

Total Safety

Detention Center Facilities

Personal Services

Other Current Expenses

Utilities

Maintenance and Repair

Insurance - Casualty

Total Other Current Expenses

Total Detention Center Facilities

911 Emergency Communications

Personal Services

Other Current Expenses

Capital Outlay

Total 911 Emergency Communications

2016-17  
Final Budget

2017-18  
Tentative Budget

52,227  
52,227

52,150  
52,150

65,440  
40,366  
38,552  
144,358

69,719  
40,366  
29,640  
139,725

157,414  
28,500  
185,914

82,271  
28,700  
110,971

51,360  
260,000  
70,000  
72,000  
402,000  
453,360

56,134  
250,000  
55,000  
72,000  
377,000  
433,134

1,540,001  
290,800  
11,000  
1,841,801

1,630,495  
286,800  
-  
1,917,295



**GENERAL FUND**

**APPROPRIATIONS**

**Public Safety**

**Central Communications**

Personal Services

Other Current Expenses

Total Central Communications

**Code Enforcement**

Personal Services

Other Current Expenses

Total Code Enforcement

**Medical Examiner**

Autopsies

Total Public Safety

**Physical Environment**

**County Extension Office**

Personal Services

Other Current Expenses

Total Extension Office

**Landscape**

Personal Services

Other Current Expenses

Capital Outlay

Total Landscape

	2016-17 Final Budget	2017-18 Tentative Budget
	85,493	88,507
	50,400	46,750
	<u>135,893</u>	<u>135,257</u>
	88,142	93,591
	51,700	45,700
	<u>139,842</u>	<u>139,291</u>
	240,000	240,000
	<u>3,193,395</u>	<u>3,167,823</u>
	247,478	263,208
	83,350	84,750
	<u>330,828</u>	<u>347,958</u>
	682,391	770,578
	305,000	322,300
	20,000	20,000
	<u>1,007,391</u>	<u>1,112,878</u>



**GENERAL FUND**

**APPROPRIATIONS**

**Physical Environment**

**Other Physical Environment**

Florida Forest Management

Ichetucknee Partnership

Total Other Physical Environment

Total Physical Environment

**Economic Environment**

**Veterans Services**

Personal Services

Other Current Expenses

Total Veterans Services

Tax Increment Funds

Total Economic Environment

2016-17  
Final Budget

2017-18  
Tentative Budget

3,000  
40,000  
43,000  
1,381,219

3,000  
40,000  
43,000  
1,503,836

24,370  
4,500  
28,870  
150,000  
178,870

14,111  
4,500  
18,611  
173,000  
191,611



GENERAL FUND

APPROPRIATIONS

Human Services

Health

Mosquito Control

Personal Services

Other Current Expenses

Total Mosquito Control

Human Services Contributions

Columbia County Health Department

Family Health Center of Columbia County

Lake City Humane Society - Animal Control

Medicaid

Health Care Responsibility Act

Total Human Services Contributions

Mental Health

Meridian Behavioral Services

Other Human Services

Columbia County Senior Services

CARC

Suwannee Valley 4C's

Total Other Human Services

Total Human Services

2016-17  
Final Budget

2017-18  
Tentative Budget

26,851

31,946

64,765

81,072

91,616

113,018

153,784

153,784

48,500

48,500

325,000

325,000

1,500,000

1,450,000

256,148

258,116

2,283,432

2,235,400

225,225

231,000

250,000

250,000

80,000

80,000

10,000

10,000

340,000

340,000

2,940,273

2,919,418



**GENERAL FUND**

**APPROPRIATIONS**

**Culture/Recreation**

**County Recreation Department**

Personal Services

Other Current Expenses

Total County Recreation Department

**County Recreation Facilities**

Other Current Expenses - Utilities

Community Centers - Repairs and Maintenance

Total County Recreation Facilities

**Organizational Support**

Columbia Youth Football

Boy's Club

Youth Baseball League

Downtown July 4th Fireworks

Columbia Youth Soccer Association

Fort White Girls Softball

Columbia County Girls Softball Association

South Columbia Youth Baseball

Pop Warner Youth Football

Total Organizational Support

Total Culture/Recreation

2016-17

Final Budget

2017-18

Tentative Budget

189,163

50,000

239,163

210,000

18,000

228,000

9,300

30,000

12,000

7,500

12,000

3,480

9,600

5,370

3,750

93,000

560,163

200,858

57,700

258,558

210,000

18,000

228,000

9,300

30,000

12,000

7,500

12,000

3,480

9,600

5,370

3,750

93,000

579,558



**GENERAL FUND**

	<u>2016-17</u> Final Budget	<u>2017-18</u> Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Transfers</b>		
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	<u>14,170,542</u>	<u>14,507,200</u>
<b>Total Transfers</b>	<u>30,507,642</u>	<u>34,444,913</u>
 <b>RESERVES</b>		
<b>Funded Reserves</b>		
Equipment	250,000	500,000
Cash Balance Forward	4,604,507	4,903,382
Contingency	<u>2,975,764</u>	<u>3,044,491</u>
Total Reserves	<u>7,830,271</u>	<u>8,447,873</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 38,337,913</u>	<u>\$ 42,892,786</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



## TRANSPORTATION TRUST FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>REVENUES</b>		
<b>Taxes</b>		
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	4,230,000	4,525,000
 <b>Intergovernmental Revenue</b>		
<b>Federal Grants and State Shared Revenues</b>		
<b>Physical Environment</b>		
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	2,450,000	2,090,000
<b>Transportation</b>		
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	2,262,000	2,272,400
Total Intergovernmental Revenue	4,712,000	4,362,400



## TRANSPORTATION TRUST FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>REVENUES</b>		
<b>Miscellaneous Revenue</b>		
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	141,500	139,000
Total Revenues	9,083,500	9,026,400
Less 5% of Revenues	(454,175)	(451,320)
	8,629,325	8,575,080
Estimated Beginning Cash	3,500,000	5,000,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 12,129,325</b>	<b>\$ 13,575,080</b>



## TRANSPORTATION TRUST FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>APPROPRIATIONS</b>		
Transportation		
<b>Contracted Mowing</b>		
Other Current Expenses	\$ 105,000	\$ 205,000
<b>Maintenance and Improvement of Graded Roads</b>		
Personal Services	814,147	860,746
Other Current Expenses	10,000	3,000
Debt Service	233,400	260,000
<b>Total Maintenance and Improvement</b>	1,057,547	1,123,746
<b>Heavy Equipment and Drainage (includes labor crew)</b>		
Personal Services	419,600	434,978
Other Current Expenses	475,000	473,500
<b>Total Heavy Equipment and Drainage</b>	894,600	908,478
<b>Storm Water</b>		
Personal Services	351,671	380,685
Other Current Expenses	70,500	25,500
<b>Total Storm Water</b>	422,171	406,185
<b>Sign Shop</b>		
Personal Services	145,531	154,508
Other Current Expenses	215,000	195,500
<b>Total Sign Shop</b>	360,531	350,008
<b>Repair Shop</b>		
Personal Services	431,675	460,578
Other Current Expenses	353,500	387,500
<b>Total Repair Shop</b>	785,175	848,078



**TRANSPORTATION TRUST FUND**

**APPROPRIATIONS**

**Transportation**

**Stockroom**

Personal Services

Other Current Expenses

Total Stockroom

**Shoulder Crew**

Personal Services

Other Current Expenses

Total Shoulder Crew

**Right-of-Way Maintenance**

Personal Services

Other Current Expenses

Total Right-of-Way Maintenance

**Roadway Enhancements**

Weed Control

Road Stripping

Dust Suppressant

Concrete Work

Roadway Stabilization

Milling

Total Roadway Enhancements

2016-17  
Final Budget

2017-18  
Tentative Budget

43,109	810,000	853,109	508,764	7,500	516,264	547,341	244,500	791,841	55,000	100,000	50,000	85,000	165,000	250,000	705,000
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46,084	510,000	556,084	530,123	7,500	537,623	589,757	222,500	812,257	55,000	100,000	50,000	85,000	165,000	250,000	705,000
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**TRANSPORTATION TRUST FUND**

	<u>2016-17</u> Final Budget	<u>2017-18</u> Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Transportation</b>		
<b>Administration and Overhead</b>		
Personal Services	838,812	830,920
Other Current Expenses	598,000	533,200
Capital Outlay	527,000	527,000
<b>Total Administration and Overhead</b>	<u>1,963,812</u>	<u>1,891,120</u>
<b>Other</b>		
Suwannee Valley Transit Authority	57,633	58,706
Administrative Fee - General Fund	335,478	335,478
<b>Total Administration and Overhead Other</b>	<u>393,111</u>	<u>394,184</u>
Non-recurring Transfer to Capital Projects Fund	<u>725,000</u>	<u>1,700,000</u>
<b>Total Appropriations</b>	<u>9,573,161</u>	<u>10,437,763</u>
<b>RESERVES</b>		
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
<b>Total Reserves</b>	<u>2,556,164</u>	<u>3,137,317</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 12,129,325</u>	<u>\$ 13,575,080</u>
<b>TRNASFERS, RESERVES AND BALANCES</b>		



## MUNICIPAL SERVICES FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Small County Surtax	\$ 780,000	\$ 800,000
Franchise Fees - Garbage	110,000	110,000
<b>Total Taxes</b>	<b>890,000</b>	<b>910,000</b>
<b>Licenses and Permits</b>		
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
<b>Total Licenses and Permits</b>	<b>382,100</b>	<b>468,600</b>
<b>Non Ad Valorem Assessments</b>		
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
<b>Total Non Ad Valorem Assessments</b>	<b>8,966,500</b>	<b>9,778,500</b>



MUNICIPAL SERVICES FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>REVENUES</b>		
<b>Intergovernmental Revenue</b>		
Mobile Home Licenses	22,000	23,000
Racing Tax	223,250	223,250
<b>Total Intergovernmental Revenue</b>	245,250	246,250
<b>Miscellaneous</b>		
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
<b>Total Miscellaneous</b>	61,400	62,300
<b>Total Revenues</b>	10,545,250	11,465,650
Less 5% of Revenues	(527,263)	(573,283)
	10,017,987	10,892,367
Beginning Cash Balance	4,700,000	4,300,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	\$ 14,717,987	\$ 15,192,367



**MUNICIPAL SERVICES FUND**

	2016-17 Final Budget	2017-18 Tentative Budget
<b>APPROPRIATIONS</b>		
<b>General Government Services</b>		
Administrative Fee - General Fund	\$ 26,185	\$ 26,185
Other Current Expenses	60,000	55,000
<b>Total General Government Services</b>	<b>86,185</b>	<b>81,185</b>
 <b>Public Safety</b>		
<b>Building and Zoning Department</b>		
Personal Services	397,634	469,245
Other Current Expenses	132,000	84,600
<b>Total Building and Zoning Department</b>	<b>529,634</b>	<b>553,845</b>
<b>County Fire Services</b>		
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
<b>Total County Fire Services</b>	<b>5,454,637</b>	<b>6,236,636</b>
<b>Contractual Fire Agreements</b>		
Coop. Forest Management	24,100	24,100
<b>Tax Collector</b>		
Contractual Services		
Non Ad Valorem Assessments	260,000	260,000



**MUNICIPAL SERVICES FUND**

	2016-17 Final Budget	2017-18 Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Public Safety</b>		
<b>Addressing Department</b>		
Personal Services	106,043	111,374
Other Current Expenses	31,000	30,950
<b>Total Addressing Department</b>	<u>137,043</u>	<u>142,324</u>
<b>Total Public Safety</b>	<u>6,405,414</u>	<u>7,216,905</u>
<b>Physical Environment</b>		
<b>Solid Waste Services</b>		
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
<b>Total Solid Waste Services</b>	<u>3,580,091</u>	<u>3,628,091</u>
<b>Utility Assessments</b>		
Other Current Expenses	9,850	9,900
<b>Total Physical Environment</b>	<u>3,589,941</u>	<u>3,637,991</u>
<b>Total Appropriations</b>	<u>10,081,540</u>	<u>10,936,081</u>



## MUNICIPAL SERVICES FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>RESERVES</b>		
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>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 14,717,987</u>	<u>\$ 15,192,367</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



**SHERIFF FUND**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>REVENUES</b>		
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
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>\$ 15,770,542</u>	<u>\$ 18,007,200</u>
<b>APPROPRIATIONS</b>		
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>



**SHERIFF FUND**

**APPROPRIATIONS**

Public Safety

Sheriff

**Detention Center Operations**

Personal Services

Other Current Expenses

Capital Outlay

Total Detention Center Operations

Total Appropriations

2016-17

Final Budget

2017-18

Tentative Budget

3,567,908

1,130,050

15,000

4,712,958

13,865,542

3,791,144

1,130,050

10,000

4,931,194

14,407,201

**RESERVES**

**Funded Reserves**

Cash Balance Forward

Contingency

Total Reserves

**TOTAL APPROPRIATED EXPENDITURES**

**TRANSFERS, RESERVES AND BALANCES**

518,446

1,386,554

1,905,000

\$ 15,770,542

2,159,279

1,440,720

3,599,999

\$ 18,007,200



**COURT SERVICES FUND**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Small County Surtax	\$ 295,000	\$ 325,000
<b>Fines and Forfeitures</b>		
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>
<b>Miscellaneous Revenue</b>		
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	<u>840,000</u>	<u>875,000</u>
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u>\$ 1,243,750</u>	<u>\$ 1,316,750</u>



## COURT SERVICES FUND

	<u>2016-17</u> Final Budget	<u>2017-18</u> Tentative Budget
<b>APPROPRIATIONS</b>		
<b>General Government Services</b>		
General Fund Administration	\$ 13,963	\$ 13,963
<b>Judicial</b>		
<b>County Court</b>		
Personal Services	40,706	41,198
Other Current Expenses	30,000	30,000
Total Judicial	<u>70,706</u>	<u>71,198</u>
<b>State Attorney</b>		
Other Current Expenses	54,425	30,520
Technology	81,125	71,791
Total State Attorney	<u>135,550</u>	<u>102,311</u>
<b>Public Defender</b>		
Other current Expenses	8,196	8,196
Technology	27,480	24,120
Total Public Defender	<u>35,676</u>	<u>32,316</u>
<b>Conflict Counsel</b>		
Technology	<u>-</u>	<u>5,232</u>



## COURT SERVICES FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Court Support Service</b>		
Technology	48,905	114,635
<b>Guardian Ad Litem</b>		
Other Current Expenses	44,155	44,494
<b>Optional Court Costs</b>		
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
 <b>RESERVES</b>		
Court Innovations	-	375,000
Cash Balance Forward	799,399	108,686
Contingency	40,396	43,915
Total Reserves	839,795	527,601
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$ 1,243,750</b>	<b>\$ 1,316,750</b>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



## LANDFILL ENTERPRISE FUND

	2016-17	2017-18
	Final Budget	Tentative Budget
<b>REVENUES</b>		
<b>Intergovernmental</b>		
State Grants		
Consolidated Waste Grant	\$ 90,909	\$ 90,909
<b>Charges for Services</b>		
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
<b>Miscellaneous</b>		
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
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	\$ 4,141,114	\$ 4,116,864



**LANDFILL ENTERPRISE FUND**

	<u>2016-17</u> Final Budget	<u>2017-18</u> Tentative Budget
<b>APPROPRIATIONS</b>		
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 Windfield 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	<u>150,000</u>	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>



**LANDFILL ENTERPRISE FUND**

	<u>2016-17</u> Final Budget	<u>2017-18</u> Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Funded Reserves</b>		
Winfield Class I Closure	120,000	120,000
Winfield Class III Closure	75,000	75,000
Total Funded Reserves	<u>195,000</u>	<u>195,000</u>
<b>Total Physical Environment</b>	<u>2,879,640</u>	<u>2,328,007</u>
<b>Other Reserves</b>		
Equipment Replacement Reserve	-	500,000
Landfill Expansion Reserve	541,564	706,855
Cash Balance Forward	431,946	349,201
Contingency	287,964	232,801
Total Reserves	<u>1,261,474</u>	<u>1,788,857</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 4,141,114</u>	<u>\$ 4,116,864</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



**LIBRARY FUND**

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



**LIBRARY FUND**

**APPROPRIATIONS**

**Culture/Recreation**

**Main Library**

Personal Services

2016-17  
Final Budget

2017-18  
Tentative Budget

\$ 241,984

\$ 255,841

Other Current Expenses

83,700

92,450

Capital Outlay

63,000

63,000

Total Main Library

388,684

411,291

**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

134,815

143,800

**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

751,570

748,064



**LIBRARY FUND**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Culture/Recreation</b>		
<b>Literacy Program</b>		
Personal Services	36,237	42,813
Other Current Expenses	1,600	1,600
Capital Books	2,000	2,000
<b>Total Literacy Program</b>	<u>39,837</u>	<u>46,413</u>
<b>West Branch</b>		
Personal Services	124,236	132,819
Other Current Expenses	33,150	34,400
Capital Outlay	12,600	14,600
<b>Total West Branch</b>	<u>169,986</u>	<u>181,819</u>
<b>Total Appropriations</b>	<u>1,484,892</u>	<u>1,531,387</u>
<b>RESERVES</b>		
Future Enhancement	-	188,046
Cash Balance Forward	-	306,277
Contingency	145,308	153,139
<b>Total Reserves</b>	<u>145,308</u>	<u>647,462</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 1,630,200</u>	<u>\$ 2,178,849</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



**SPECIAL LAW ENFORCEMENT FUND**

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



**TOURIST DEVELOPMENT TAX FUND - OPERATING**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Tourist Development Tax	\$ 1,300,000	\$ 1,500,000
<b>Intergovernmental Revenue</b>		
Grant - State of Florida	50,000	-
Grant - Local Governments	14,000	-
<b>Total Intergovernmental Revenue</b>	<u>64,000</u>	<u>-</u>
<b>Miscellaneous Revenue</b>		
Sign Advertising	11,000	12,000
Interest	2,500	10,000
<b>Total Miscellaneous Revenue</b>	<u>13,500</u>	<u>22,000</u>
<b>Total Revenue</b>	<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
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>\$ 2,558,625</u>	<u>\$ 3,745,900</u>



**TOURIST DEVELOPMENT TAX FUND - OPERATING**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Tourism Promotion</b>		
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>
<b>Community Outreach</b>		
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>
<b>DEO Grant</b>		
Postage	5,000	-
Printing	5,000	-
Advertising	90,000	-
Local Event Promotion	-	-
Total DEO Grant	<u>100,000</u>	<u>-</u>



**TOURIST DEVELOPMENT TAX FUND - OPERATING**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Sports Marketing</b>		
Personal Services	57,786	66,525
Other Current Expenses	36,500	126,000
<b>Total Sports Marketing</b>	<u>94,286</u>	<u>192,525</u>
<b>Visit Florida</b>		
Marketing	18,000	-
Transfer to General Fund	300,000	300,000
<b>Total Appropriations</b>	<u>945,222</u>	<u>1,042,041</u>
<b>RESERVES</b>		
Capital Reserve	1,329,837	2,391,247
Cash Balance Forward	189,044	208,408
Contingency/Reserve	94,522	104,204
<b>Total Reserves</b>	<u>1,613,403</u>	<u>2,703,859</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 2,558,625</u>	<u>\$ 3,745,900</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



**LOCAL HOUSING ASSISTANCE (SHIP) FUND**

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



## ECONOMIC DEVELOPMENT FUND

	2016-17	2017-18
	Final Budget	Tentative Budget
<b>REVENUES</b>		
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
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 2,225,500</b>	<b>\$ 1,754,100</b>
 <b>APPROPRIATIONS</b>		
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 DEVELOPMENT FUND**

	2016-17 Final Budget	2017-18 Tentative Budget
<b>APPROPRIATIONS</b>		
Economic Incentives		
Tax Rebates	185,000	200,000
<b>Target Project</b>		
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
 <b>RESERVES</b>		
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
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$ 2,225,500</b>	<b>\$ 1,754,100</b>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



## UTILITIES FUND

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



**UTILITIES FUND**

**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

41,600

31,600

**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

32,000

26,700



**UTILITIES FUND**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>APPROPRIATIONS</b>		
Capital Outlay	1,483,750	1,483,750
Total Physical Environment	<u>1,557,350</u>	<u>1,542,050</u>
<b>Debt Service</b>		
Principal	98,000	98,000
Interest	<u>37,502</u>	<u>37,502</u>
Total Debt Service	<u>135,502</u>	<u>135,502</u>
Total Appropriations	<u>1,692,852</u>	<u>1,677,552</u>
<b>RESERVES</b>		
Contingency	169,285	167,755
Cash Balances Forward	<u>201,610</u>	<u>222,288</u>
Total Reserves	<u>370,895</u>	<u>390,043</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 2,063,747</u>	<u>\$ 2,067,595</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



**COMMUNITY DEVELOPMENT BLOCK GRANT**

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



## ROAD IMPROVEMENT FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Local Option Gasoline Tax	\$ 150,000	\$ 150,000
<b>Intergovernmental Revenue</b>		
<b>DOT Grants</b>		
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
<b>Non-recurring Transfers In</b>		
Transfer from Connector Road Fund	400,000	-
Transfer from Road Debt Service Fund	425,000	-
Total Non-recurring Transfers In	825,000	-
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<b>\$ 17,549,468</b>	<b>\$ 15,826,824</b>



## ROAD IMPROVEMENT FUND

	2016-17 Final Budget	2017-18 Tentative Budget
<b>APPROPRIATIONS</b>		
<b>Road Construction Projects</b>		
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
<b>Total Appropriations</b>	<b>16,650,146</b>	<b>15,720,559</b>
 <b>RESERVES</b>		
Contingency	899,322	106,265
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$ 17,549,468</b>	<b>\$ 15,826,824</b>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



**CAPITAL PROJECTS FUND**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>REVENUES</b>		
Bond Proceeds	\$ -	\$ 6,000,000
<b>Intergovernmental Revenue</b>		
State Grants	5,260,000	5,260,000
<b>Transfers From Other Funds</b>		
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
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<b>\$ 13,235,000</b>	<b>\$ 21,710,000</b>



**CAPITAL PROJECTS FUND**

	<u>2016-17</u>	<u>2017-18</u>
	Final Budget	Tentative Budget
<b>APPROPRIATIONS</b>		
<b>General Government</b>		
Building Improvements	\$ 520,250	\$ 10,085,250
Equipment	85,362	-
<b>Total General Government</b>	<u>605,612</u>	<u>10,085,250</u>
<b>Transportation</b>		
Building Improvements	-	70,000
<b>Physical Environment</b>		
Building Improvements	102,000	70,000
Improvements other than Buildings	6,206,000	6,196,050
Equipment	-	-
<b>Total Physical Environment</b>	<u>6,308,000</u>	<u>6,266,050</u>
<b>Public Safety</b>		
Building Improvements	71,000	280,000
Radio Communications Improvements	6,000,000	4,750,000
<b>Total Public Safety</b>	<u>6,071,000</u>	<u>5,030,000</u>
<b>Total Appropriations</b>	<u>12,984,612</u>	<u>21,451,300</u>
 <b>RESERVES</b>		
Contingency	<u>250,388</u>	<u>258,700</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 13,235,000</u>	<u>\$ 21,710,000</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		



## JAIL CONSTRUCTION FUND

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



**ROAD IMPROVEMENT DEBT SERVICE FUND**

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



**JAIL DEBT SERVICE FUND**

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



**ADMINISTRATION BUILDING DEBT SERVICE FUND**

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



# Tentative Budget

- Board Approval of the 2017 – 2018 Floor budget is requested



# Budget Schedule

- 1<sup>st</sup> Public Hearing
  - Thursday, September 7, 2017
  
- Advertise Final Public Hearing
  - Thursday, September 14, 2017
  
- Final Public Hearing
  - Thursday, September 21, 2017

**Hearings will be held at 5:30 P.M.  
School Board Administrative Complex**