

**COLUMBIA COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET  
FISCAL YEAR 2020-2021**

**PREPARED BY  
BEN SCOTT  
COUNTY MANAGER**

**Thursday, September 17, 2020**

**COLUMBIA COUNTY**  
**BOARD OF COUNTY COMMISSIONERS**  
**FINAL BUDGET**  
For the Year Ending September 30, 2021

**TABLE OF CONTENTS**

	<b>PAGE</b>
<b>OPERATING FUNDS</b>	
General	1 - 8
Transportation Trust	9 - 11
Municipal Services	12 - 14
Court Services	15 - 16
<b>RESTRICTED REVENUE FUNDS</b>	
Landfill Enterprise	17 - 18
Library Fund	19 - 20
Special Law Enforcement	21
Tourist Development Tax - Operating	22 - 23
Local Housing Assistance - (SHIP)	24
Economic Development	25
Utilities	26 - 27
Community Development Block Grant	28
<b>CONSTRUCTION FUNDS</b>	
Paving Assessment	29
Road Improvement	30 - 31
Capital Projects	32
Jail Construction	33
<b>DEBT SERVICE FUNDS</b>	
Road Improvement Debt Service	34
Jail Debt Service	35

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Ad Valorem Taxes, Floor Budget		
8.015 mills 2019, 8.015 mills 2020	\$ 22,613,174	\$ 24,242,201
Delinquent Ad Valorem Taxes	50,000	50,000
Small County Surtax	3,500,000	2,994,000
Payment - In Lieu of Taxes	175,000	200,000
Vessel Registration Fees	20,000	20,000
<b>Total Taxes</b>	<u>26,358,174</u>	<u>27,506,201</u>
<b>Intergovernmental Revenue</b>		
<b>State and Federal Grants</b>		
Emergency Preparedness	105,806	105,806
Emergency Management	52,108	52,108
Mosquito Control	33,404	33,403
<b>Total State and Federal Grants</b>	<u>191,318</u>	<u>191,317</u>
<b>State Shared Revenues</b>		
Amendment 1 Relief	1,900,000	2,200,000
State Revenue Sharing	1,400,000	1,200,000
Half-Cent Sales Tax	1,565,000	238,000
Insurance Agents County Licenses	20,000	21,000
Alcohol Beverage Licenses	16,000	17,000
<b>Total State Shared Revenues</b>	<u>4,901,000</u>	<u>3,676,000</u>
<b>Total Intergovernmental Revenue</b>	<u>5,092,318</u>	<u>3,867,317</u>
<b>Charges for Services</b>		
Crime Prevention Funds	24,000	24,000
Sheriff Civil Fees	80,000	50,000
School Resource Officer	1,090,188	1,090,188
Telephone Assessments	73,000	73,000
Wireless Assessments	130,000	150,000
Prepaid Wireless Assessments	50,000	50,000
<b>Total Charges for Services</b>	<u>1,447,188</u>	<u>1,437,188</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<b>Fines and Forfeitures</b>		
Communications Surcharges	58,000	58,000
Court Facility Surcharges \$30	185,000	185,000
Animal Control Fines	1,000	1,000
<b>Total Fines and Forfeitures</b>	<u>244,000</u>	<u>244,000</u>
<b>Miscellaneous Revenue</b>		
Interest Earnings	225,000	225,000
Other	103,000	88,000
<b>Total Miscellaneous Revenue</b>	<u>328,000</u>	<u>313,000</u>
<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
<b>Total Transfers from Other Funds - Administration</b>	<u>1,275,102</u>	<u>1,275,102</u>
<b>Total Revenues</b>	<u>34,744,782</u>	<u>34,642,808</u>
Less 5% of Revenues	<u>(1,737,239)</u>	<u>(1,732,140)</u>
	33,007,543	32,910,668
Transfer in from Tourist Development Fund	300,000	300,000
Estimated Beginning Cash	13,000,000	18,000,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u><u>\$ 46,307,543</u></u>	<u><u>\$ 51,210,668</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>APPROPRIATIONS</b>		
<b>General Government Services</b>		
<b>Legislative</b>		
<b>Board of County Commissioners</b>		
Personal Services	\$ 1,363,275	\$ 1,275,102
Other Current Expenses	247,000	234,000
Capital Outlay	100,000	-
Grants - FLOW	120,000	110,000
Total Legislative	<u>1,830,275</u>	<u>1,619,102</u>
<b>Executive</b>		
<b>Clerk to the Board of County Commissioners</b>		
Personal Services	427,397	457,135
Worker's Comp.	1,500	1,500
Other Current Expenses	3,000	3,000
Total Executive	<u>431,897</u>	<u>461,635</u>
<b>Financial and Administrative</b>		
<b>Property Appraiser</b>		
Other Current Expenses	1,624,029	1,612,595
<b>Property Appraisal Adjustment Board</b>		
Other Current Expenses	4,500	3,050
<b>Tax Collector</b>		
Other Current Expenses	780,000	850,000
<b>Accounting and Auditing</b>		
Other Current Expenses	120,000	125,000
<b>Data Processing</b>		
Other Current Expenses	39,000	39,000
Total Financial and Administrative	<u>2,567,529</u>	<u>2,629,645</u>
<b>Legal Counsel</b>		
<b>County Attorney</b>		
Personal Services	196,004	196,447
Other Current Expenses	16,000	17,000
Total Legal Counsel	<u>212,004</u>	<u>213,447</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>Other General Governmental Services</b>		
<b>Supervisor of Elections</b>		
Personal Services	479,104	480,577
Worker's Comp.	1,500	1,500
Other Current Expenses	56,565	56,565
Contingency	89,675	89,675
<b>Total Supervisor of Elections</b>	<u>626,844</u>	<u>628,317</u>
<b>Elections</b>		
Personal Services	168,500	168,473
Other Current Expenses	192,582	192,582
<b>Total Elections</b>	<u>361,082</u>	<u>361,055</u>
<b>Non-Departmental</b>		
Personal Services	7,000	4,000
Other Current Expenses	492,500	461,500
<b>Total Non-Departmental</b>	<u>499,500</u>	<u>465,500</u>
<b>Facilities Management</b> (Building, Operations, and Maintenance)		
Personal Services	830,605	830,551
Other Current Expenses	751,400	751,400
Capital Outlay	30,000	-
<b>Total Facilities Management</b>	<u>1,612,005</u>	<u>1,581,951</u>
<b>Total Other General Governmental Services</b>	<u>3,099,431</u>	<u>3,036,823</u>
<b>Total General Government Services</b>	<u>8,141,136</u>	<u>7,960,652</u>
<b>Public Safety</b>		
<b>Emergency Preparedness</b>		
Other Current Expenses	52,461	52,461
<b>Emergency Management</b>		
Personal Services	72,787	74,113
Other Current Expenses	34,089	34,089
Local Match - Personal Services	34,495	22,611
<b>Total Emergency Management</b>	<u>141,371</u>	<u>130,813</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>Sheriff</b>		
Law Enforcement		
Personal Services	8,617,321	8,617,321
Other Current Expenses	1,508,420	1,508,420
Capital Outlay	450,000	450,000
Total Law Enforcement	<u>10,575,741</u>	<u>10,575,741</u>
Judicial		
Personal Services	676,835	676,835
Other Current Expenses	72,785	72,785
Total Judicial	<u>749,620</u>	<u>749,620</u>
Detention Center Operations		
Personal Services	3,964,576	3,964,576
Other Current Expenses	1,141,600	1,141,600
Capital Outlay	10,000	10,000
Total Detention Center Operations	<u>5,116,176</u>	<u>5,116,176</u>
Total Sheriff	<u>16,441,537</u>	<u>16,441,537</u>
<b>Detention Center Facilities</b>		
Personal Services	59,665	59,635
Other Current Expenses		
Utilities	245,000	245,000
Maintenance and Repair	55,000	55,000
Insurance - Casualty	70,000	67,000
Total Other Current Expenses	<u>370,000</u>	<u>367,000</u>
Total Detention Center Facilities	<u>429,665</u>	<u>426,635</u>
<b>911 Emergency Communications</b>		
Personal Services	1,655,210	1,682,356
Other Current Expenses	284,800	265,800
Total 911 Emergency Communications	<u>1,940,010</u>	<u>1,948,156</u>
<b>Central Communications</b>		
Personal Services	91,500	93,039
Other Current Expenses	53,500	238,500
Total Central Communications	<u>145,000</u>	<u>331,539</u>
<b>Code Enforcement</b>		
Personal Services	106,858	108,849
Other Current Expenses	36,500	28,000
Total Code Enforcement	<u>143,358</u>	<u>136,849</u>
<b>Medical Examiner</b>		
Autopsies	300,000	275,000
Total Public Safety	<u>19,593,402</u>	<u>19,742,990</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>Physical Environment</b>		
<b>County Extension Office</b>		
Personal Services	287,705	285,421
Other Current Expenses	66,300	59,300
Total County Extension Office	<u>354,005</u>	<u>344,721</u>
<b>Landscape</b>		
Personal Services	832,169	824,379
Other Current Expenses	314,500	314,500
Capital Outlay	170,000	62,000
Total Landscape	<u>1,316,669</u>	<u>1,200,879</u>
<b>Other Physical Environment</b>		
Florida Forest Management	3,000	3,000
Ichetucknee Partnership	40,000	-
Total Other Physical Environment	<u>43,000</u>	<u>3,000</u>
Total Physical Environment	<u>1,713,674</u>	<u>1,548,600</u>
<b>Economic Environment</b>		
<b>Veterans Services</b>		
Personal Services	19,653	19,878
Other Current Expenses	4,500	4,500
Total Veterans Services	<u>24,153</u>	<u>24,378</u>
Tax Increment Funds	190,000	185,000
Total Economic Environment	<u>214,153</u>	<u>209,378</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>Human Services</b>		
<b>Mosquito Control</b>		
Personal Services	39,455	39,454
Other Current Expenses	66,290	66,392
Capital Outlay	15,000	62,986
<b>Total Mosquito Control</b>	<u>120,745</u>	<u>168,832</u>
<b>Human Services Contributions</b>		
Columbia County Health Department	153,784	153,784
Family Health Center of Columbia County	48,500	48,500
Lake City Humane Society - Animal Control	370,000	370,000
Medicaid	1,450,000	1,450,000
Health Care Responsibility Act	260,000	260,000
<b>Total Human Services Contributions</b>	<u>2,282,284</u>	<u>2,282,284</u>
<b>Mental Health</b>		
Meridian Behavioral Services	<u>240,528</u>	<u>245,579</u>
<b>Other Human Services</b>		
Columbia County Senior Services	250,000	250,000
CARC	80,000	80,000
Suwannee Valley 4C's	10,000	10,000
On Eagles Wings	34,000	-
<b>Total Other Human Services</b>	<u>374,000</u>	<u>340,000</u>
<b>Total Human Services</b>	<u>3,017,557</u>	<u>3,036,695</u>
<b>Culture/Recreation</b>		
<b>County Recreation Department</b>		
Personal Services	214,842	210,578
Other Current Expenses	65,000	65,000
<b>Total County Recreation Department</b>	<u>279,842</u>	<u>275,578</u>
<b>County Recreation Facilities</b>		
Other Current Expenses - Utilities	225,000	225,000
Community Centers - Repairs and Maintenance	18,000	18,000
<b>Total County Recreation Facilities</b>	<u>243,000</u>	<u>243,000</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>Organizational Support</b>		
Columbia Youth Football	9,800	9,800
Boy's Club	-	-
Youth Baseball League	12,000	12,000
Downtown July 4th Fireworks	7,500	7,500
Columbia Youth Soccer Association	12,000	12,000
Fort White Girls Softball	3,480	3,480
Columbia County Girls Softball Association	9,600	9,600
South Columbia Youth Baseball	5,370	5,370
Richardson Basketball	3,750	3,750
<b>Total Organizational Support</b>	<u>63,500</u>	<u>63,500</u>
<b>Total Culture/Recreation</b>	<u>586,342</u>	<u>582,078</u>
<b>Total Appropriations</b>	<u>33,266,264</u>	<u>33,080,393</u>
<b>Transfer to MSBU</b>	<u>-</u>	<u>3,000,000</u>
<b>RESERVES</b>		
Sheriff Capital Improvements	4,000,000	4,000,000
Equipment	500,000	500,000
Cash Balance Forward	5,214,653	7,322,236
Contingency	3,326,626	3,308,039
<b>Total Reserves</b>	<u>13,041,279</u>	<u>15,130,275</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 46,307,543</u>	<u>\$ 51,210,668</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>		
<b>Taxes</b>		
Local Option Gasoline Tax	\$ 890,000	\$ 625,000
Small County Surtax	3,264,000	3,200,000
Voted Gas Tax	750,000	740,000
Total Taxes	<u>4,904,000</u>	<u>4,565,000</u>
<b>Intergovernmental Revenue</b>		
<b>Federal Grants and State Shared Revenues</b>		
National Forest Regular Distribution	90,000	90,000
State Revenue Sharing	300,000	300,000
Half-Cent Sales Tax-Regular	1,872,000	2,222,000
Half-Cent Sales Tax-Fiscally Constrained	800,000	500,000
Total Federal Grants and State Shared Revenues	<u>3,062,000</u>	<u>3,112,000</u>
<b>Transportation</b>		
County Gas Tax	695,000	660,000
Constitutional Gas Tax	530,000	330,000
Fuel Decal User Fee	2,400	2,400
Motor Fuel Tax Rebate	45,000	45,000
Total Transportation	<u>1,272,400</u>	<u>1,037,400</u>
Total Intergovernmental Revenue	<u>4,334,400</u>	<u>4,149,400</u>
<b>Miscellaneous Revenue</b>		
F.D.O.T. Lighting Agreement	165,000	165,000
Culvert Waiver Fees	3,500	3,500
Interest Earnings	50,000	50,000
Reimbursement of Current Expenses by Other County Units	2,000	2,000
Other Miscellaneous Revenue	-	-
Total Miscellaneous Revenue	<u>220,500</u>	<u>220,500</u>
Total Revenues	<u>9,458,900</u>	<u>8,934,900</u>
Less 5% of Revenues	<u>(472,945)</u>	<u>(446,745)</u>
	8,985,955	8,488,155
Transfer in from Paving Assessment	3,000	3,000
Estimated Beginning Cash	3,000,000	5,000,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u><u>\$ 11,988,955</u></u>	<u><u>\$ 13,491,155</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<b>APPROPRIATIONS</b>		
<b>Transportation</b>		
<b>Contracted Mowing</b>		
Other Current Expenses	\$ 234,000	\$ 234,000
<b>Maintenance and Improvement of Graded Roads</b>		
Personal Services	906,646	899,044
Other Current Expenses	2,500	2,500
Debt Service	183,000	187,170
<b>Total Maintenance and Improvement of Graded Roads</b>	<u>1,092,146</u>	<u>1,088,714</u>
<b>Heavy Equipment and Drainage</b>		
Personal Services	472,988	475,330
Other Current Expenses	471,000	471,000
<b>Total Heavy Equipment and Drainage</b>	<u>943,988</u>	<u>946,330</u>
<b>Storm Water</b>		
Personal Services	403,701	391,416
Other Current Expenses	21,500	19,500
<b>Total Storm Water</b>	<u>425,201</u>	<u>410,916</u>
<b>Sign Shop</b>		
Personal Services	183,505	188,728
Other Current Expenses	220,000	286,400
<b>Total Sign Shop</b>	<u>403,505</u>	<u>475,128</u>
<b>Repair Shop</b>		
Personal Services	494,194	502,491
Other Current Expenses	354,500	295,500
<b>Total Repair Shop</b>	<u>848,694</u>	<u>797,991</u>
<b>Stockroom</b>		
Personal Services	45,929	44,452
Other Current Expenses	458,000	450,000
<b>Total Stockroom</b>	<u>503,929</u>	<u>494,452</u>
<b>Shoulder Crew</b>		
Personal Services	561,066	552,086
Other Current Expenses	8,000	8,000
<b>Total Shoulder Crew</b>	<u>569,066</u>	<u>560,086</u>
<b>Right-of-Way Maintenance</b>		
Personal Services	637,951	648,886
Other Current Expenses	227,500	227,500
<b>Total Right-of-Way Maintenance</b>	<u>865,451</u>	<u>876,386</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<b>Roadway Enhancements</b>		
Weed Control	55,000	55,000
Road Stripping	100,000	100,000
Concrete Work	85,000	85,000
Roadway Stabilization	165,000	165,000
Total Roadway Enhancements	<u>405,000</u>	<u>405,000</u>
<b>Administration and Overhead</b>		
Personal Services	861,884	782,798
Other Current Expenses	587,700	543,700
Capital Outlay	850,000	482,000
Total Administration and Overhead	<u>2,299,584</u>	<u>1,808,498</u>
<b>Other</b>		
Suwannee Valley Transit Authority	58,706	58,706
Administrative Fee - General Fund	335,478	335,478
Total Other	<u>394,184</u>	<u>394,184</u>
<b>Transfers</b>		
Transfer to Road Improvement Fund	-	-
Total Appropriations	<u>8,984,748</u>	<u>8,491,685</u>
<b>RESERVES</b>		
National Forest - Title III	154,000	154,000
Equipment	500,000	500,000
Cash Balance Forward	1,451,732	3,496,301
Contingency	898,475	849,169
Total Reserves	<u>3,004,207</u>	<u>4,999,470</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u><u>\$ 11,988,955</u></u>	<u><u>\$ 13,491,155</u></u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Small County Surtax	\$ 1,475,500	\$ 1,475,500
Franchise Fees - Garbage	125,000	130,000
Total Taxes	<u>1,600,500</u>	<u>1,605,500</u>
<b>Licenses and Permits</b>		
Occupational Licenses	62,000	46,000
Competency Cards	3,000	3,000
Building Permits	335,000	340,000
Certification Fees	1,500	2,500
Land Use Fees	80,000	95,000
Protective Inspection/AP	22,000	22,000
Plan Review Fees	46,000	48,000
Total Licenses and Permits	<u>549,500</u>	<u>556,500</u>
<b>Non Ad Valorem Assessments</b>		
Solid Waste	3,900,000	-
Solid Waste - Partial Year	18,000	-
Solid Waste - Delinquent	5,000	-
Fire Services	5,690,000	5,790,000
Fire - Partial Year & Delinquent	20,000	30,000
Total Non Ad Valorem Assessments	<u>9,633,000</u>	<u>5,820,000</u>
<b>Charges for Services</b>		
GIS Services City of Lake City	8,000	10,000
<b>Intergovernmental Revenue</b>		
Mobile Home Licenses	30,000	30,000
Racing Tax	223,250	223,250
Total Intergovernmental Revenue	<u>253,250</u>	<u>253,250</u>
<b>Miscellaneous</b>		
Interest Earnings	80,000	60,000
Tower Rent	2,300	2,300
Other Miscellaneous	7,200	7,200
Special Assessment - Spring Hollow	2,000	2,000
Special Assessment - Emerald Lakes	8,200	8,300
Total Miscellaneous	<u>99,700</u>	<u>79,800</u>
Total Revenues	<u>12,143,950</u>	<u>8,325,050</u>
Less 5% of Revenues	<u>(607,198)</u>	<u>(416,253)</u>
	11,536,752	7,908,797
<b>Transfers From Other Funds</b>		
General Fund	-	3,000,000
Estimated Beginning Cash	3,800,000	4,500,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>\$ 15,336,752</u>	<u>\$ 15,408,797</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<b>APPROPRIATIONS</b>		
<b>General Government Services</b>		
Administrative Fee - General Fund	\$ 26,185	\$ 26,185
Other Current Expenses	30,000	30,000
Total General Government Services	<u>56,185</u>	<u>56,185</u>
<b>Public Safety</b>		
<b>Building and Zoning Department</b>		
Personal Services	516,774	525,994
Other Current Expenses	85,600	89,800
Total Building and Zoning Department	<u>602,374</u>	<u>615,794</u>
<b>County Fire Services</b>		
Personal Services	4,445,289	4,368,252
Other Current Expenses	1,002,700	981,500
Capital Outlay	538,000	425,000
Debt Service	341,190	340,709
Administrative Fee - General Fund	459,009	459,009
Total County Fire Services	<u>6,786,188</u>	<u>6,574,470</u>
<b>Contractual Fire Agreements</b>		
Coop. Forest Management	<u>24,100</u>	<u>24,100</u>
<b>Addressing Department</b>		
Personal Services	74,840	79,110
Other Current Expenses	29,150	29,150
Total Addressing Department	<u>103,990</u>	<u>108,260</u>
Total Public Safety	<u>7,516,652</u>	<u>7,322,624</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<b>Physical Environment</b>		
<b>Solid Waste Services</b>		
Professional Services	7,750	7,750
Contracted Services - Residential Pickup	2,600,000	2,400,000
Residential Tipping Fees	1,030,000	1,050,000
Tax Collector Fees	106,000	20,000
Contracted Services - County Facilities	48,000	48,000
Administrative Fee - General Fund	142,341	142,341
<b>Total Solid Waste Services</b>	<u>3,934,091</u>	<u>3,668,091</u>
<b>Utility Assessments</b>		
Other Current Expenses	21,175	15,975
<b>Total Physical Environment</b>	<u>3,955,266</u>	<u>3,684,066</u>
<b>Total Appropriations</b>	<u>11,528,103</u>	<u>11,062,875</u>
<b>RESERVES</b>		
Equipment Reserve	500,000	500,000
Capital Reserve	428,511	428,511
Cash Balance Forward	1,727,328	2,311,123
Contingency	1,152,810	1,106,288
<b>Total Reserves</b>	<u>3,808,649</u>	<u>4,345,922</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 15,336,752</u>	<u>\$ 15,408,797</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COURT SERVICES FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Small County Surtax	\$ 360,500	\$ 330,500
<b>Fines and Forfeitures</b>		
Technology Surcharges - \$2	88,000	90,000
Optional Court Costs - \$65	60,000	60,000
Total Fines and Forfeitures	<u>148,000</u>	<u>150,000</u>
<b>Miscellaneous Revenue</b>		
Interest	8,000	10,000
Total Revenues	<u>516,500</u>	<u>490,500</u>
Less 5% of Revenues	<u>(25,825)</u>	<u>(24,525)</u>
	490,675	465,975
Estimated Beginning Cash	530,000	730,000
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u><u>\$ 1,020,675</u></u>	<u><u>\$ 1,195,975</u></u>
 <b>APPROPRIATIONS</b>		
<b>General Government Services</b>		
General Fund Administration	\$ 13,963	\$ 13,963
<b>Judicial</b>		
<b>County Court</b>		
Personal Services	45,130	46,133
Other Current Expenses	30,000	30,000
Total County Court	<u>75,130</u>	<u>76,133</u>
<b>State Attorney</b>		
Other Current Expenses	32,662	32,797
Technology	79,394	97,492
Total State Attorney	<u>112,056</u>	<u>130,289</u>
<b>Public Defender</b>		
Other current Expenses	8,508	9,449
Technology	23,736	15,753
Total Public Defender	<u>32,244</u>	<u>25,202</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COURT SERVICES FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>Conflict Counsel</b>		
Technology	5,232	-
<b>Court Support Service</b>		
Technology	124,980	126,117
<b>Guardian Ad Litem</b>		
Other Current Expenses	66,841	53,022
<b>Optional Court Costs</b>		
Legal Aid	15,000	10,000
Law Library	15,000	10,000
Drug Court	15,000	10,000
Innovations (Teen Court)	15,000	10,000
Total Optional Court Costs	60,000	40,000
Total Appropriations	490,446	464,726
<b>RESERVES</b>		
Court Innovations	418,000	591,831
Cash Balance Forward	63,184	92,945
Contingency	49,045	46,473
Total Reserves	530,229	731,249
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 1,020,675</u>	<u>\$ 1,195,975</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LANDFILL ENTERPRISE FUND**

For the Fiscal Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<b>REVENUES</b>		
<b>Intergovernmental</b>		
State Grants		
Consolidated Waste Grant	\$ 90,909	\$ 90,909
<b>Charges for Services</b>		
Class I	2,700,000	2,640,803
Class III	760,000	733,338
Tires	62,000	47,670
<b>Total Charges for Services</b>	<u>3,522,000</u>	<u>3,421,811</u>
<b>Miscellaneous</b>		
Other Income	16,000	18,000
Interest	280,000	300,000
<b>Total Miscellaneous</b>	<u>296,000</u>	<u>318,000</u>
<b>Total Revenues</b>	<u>3,908,909</u>	<u>3,830,720</u>
Less 5% of Revenues	<u>(195,445)</u>	<u>(191,536)</u>
	3,713,464	3,639,184
Estimated Unreserved Beginning Cash	6,500,000	7,500,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u><u>\$ 10,213,464</u></u>	<u><u>\$ 11,139,184</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LANDFILL ENTERPRISE FUND**

For the Fiscal Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>APPROPRIATIONS</b>		
<b>Physical Environment</b>		
<b>Winfield Landfill Operations</b>		
Personal Services	\$ 805,686	\$ 798,374
Other Current Expenses	960,000	1,004,500
Administration Fees - General Fund	168,191	168,191
Capital Outlay - Equipment Replacement	709,000	1,441,000
<b>Total Winfield Landfill Operations</b>	<u>2,642,877</u>	<u>3,412,065</u>
<b>Central Landfill</b>		
Annual Long-term Care	<u>60,600</u>	<u>60,600</u>
<b>Litter Control Program</b>		
Litter Disposal		
Contractual Services	<u>185,000</u>	<u>185,000</u>
Tire Disposal		
Contractual Services	<u>46,000</u>	<u>46,000</u>
<b>Total Litter Control Program</b>	<u>231,000</u>	<u>231,000</u>
<b>Total Landfill Appropriations</b>	<u>2,934,477</u>	<u>3,703,665</u>
<b>Funded Reserves</b>		
Winfield Class I Closure	120,000	120,000
Winfield Class III Closure	75,000	75,000
<b>Total Funded Reserves</b>	<u>195,000</u>	<u>195,000</u>
<b>Total Physical Environment</b>	<u>3,129,477</u>	<u>3,898,665</u>
<b>Other Reserves</b>		
Equipment Replacement Reserve	500,000	500,000
Landfill Expansion Reserve	5,651,147	5,765,852
Cash Balance Forward	619,892	584,800
Contingency	312,948	389,867
<b>Total Reserves</b>	<u>7,083,987</u>	<u>7,240,519</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 10,213,464</u>	<u>\$ 11,139,184</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
LIBRARY FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Communications Services Tax	\$ 1,060,000	\$ 1,060,000
<b>Intergovernmental Revenue</b>		
<b>State Shared Revenues</b>		
Half-Cent Sales Tax	20,000	175,000
<b>State Grants</b>		
Library Equalization	560,047	440,047
Library - Operating	27,224	27,224
Total State Grants	<u>587,271</u>	<u>467,271</u>
Total Intergovernmental Revenue	<u>607,271</u>	<u>642,271</u>
<b>Charges for Services</b>		
Library Fees	9,750	7,100
<b>Fines and Forfeitures</b>		
Library Fines	22,200	17,000
<b>Miscellaneous Revenue</b>		
Interest Earnings	12,000	6,000
Total Revenue	<u>1,711,221</u>	<u>1,732,371</u>
Less 5% of Revenues	<u>(85,561)</u>	<u>(86,619)</u>
	1,625,660	1,645,752
Estimated Beginning Cash	700,000	860,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>\$ 2,325,660</u>	<u>\$ 2,505,752</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
LIBRARY FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>APPROPRIATIONS</b>		
<b>Culture/Recreation</b>		
<b>Main Library</b>		
Personal Services	\$ 260,398	\$ 265,342
Other Current Expenses	99,950	86,650
Capital Outlay	63,000	60,700
<b>Total Main Library</b>	<u>423,348</u>	<u>412,692</u>
<b>Fort White Library</b>		
Personal Services	131,198	134,158
Other Current Expenses	26,000	26,100
Capital Outlay	15,400	18,600
<b>Total Fort White Library</b>	<u>172,598</u>	<u>178,858</u>
<b>Library Enhancements</b>		
Personal Services	609,438	619,812
Other Current Expenses	126,400	145,100
Administration Fee-General Fund	54,928	54,928
Capital Outlay	-	-
<b>Total Library Enhancements</b>	<u>790,766</u>	<u>819,840</u>
<b>Literacy Program</b>		
Personal Services	36,209	36,303
Other Current Expenses	1,600	1,600
Capital Books	2,000	2,000
<b>Total Literacy Program</b>	<u>39,809</u>	<u>39,903</u>
<b>West Branch</b>		
Personal Services	144,323	144,778
Other Current Expenses	38,900	28,600
Capital Outlay	14,600	18,500
<b>Total West Branch</b>	<u>197,823</u>	<u>191,878</u>
<b>Total Appropriations</b>	<u>1,624,344</u>	<u>1,643,171</u>
<b>RESERVES</b>		
Future Enhancement	214,013	369,630
Cash Balance Forward	324,869	328,634
Contingency	162,434	164,317
<b>Total Reserves</b>	<u>701,316</u>	<u>862,581</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 2,325,660</u>	<u>\$ 2,505,752</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**SPECIAL LAW ENFORCEMENT FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u> Final Budget	<u>2020-21</u> Final Budget
<b>REVENUES</b>		
<b>Miscellaneous Revenue</b>		
Interest Earnings	\$ 300	\$ 300
Estimated Beginning Cash	<u>21,000</u>	<u>23,500</u>
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>\$ 21,300</u>	<u>\$ 23,800</u>
<b>APPROPRIATIONS AND RESERVES</b>		
Sheriff's Department Expenditures	\$ 20,000	\$ 20,000
Reserve for Law Enforcement Expenditures	<u>1,300</u>	<u>3,800</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 21,300</u>	<u>\$ 23,800</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TOURIST DEVELOPMENT TAX FUND - OPERATING**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Tourist Development Tax	\$ 1,600,000	\$ 1,000,000
<b>Miscellaneous Revenue</b>		
Sign Advertising	12,000	24,000
Interest	42,000	30,000
Total Miscellaneous Revenue	54,000	54,000
Total Revenue	1,654,000	1,054,000
Less 5% of Revenues	(82,700)	(52,700)
	1,571,300	1,001,300
Estimated Beginning Cash	3,000,000	1,500,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>\$ 4,571,300</u>	<u>\$ 2,501,300</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TOURIST DEVELOPMENT TAX FUND - OPERATING**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>APPROPRIATIONS</b>		
<b>Tourism Promotion</b>		
Personal Services	\$ 182,981	\$ 182,965
Other Current Expenses	471,413	314,813
Total Tourism Promotion	<u>654,394</u>	<u>497,778</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>Sports Marketing</b>		
Personal Services	69,413	70,699
Other Current Expenses	129,000	78,000
Total Sports Marketing	<u>198,413</u>	<u>148,699</u>
<b>Transfers</b>		
Transfer to General Fund	300,000	300,000
Total Appropriations	<u>1,167,807</u>	<u>961,477</u>
<b>RESERVES</b>		
Capital Reserve	3,053,151	1,251,380
Cash Balance Forward	233,561	192,295
Contingency/Reserve	116,781	96,148
Total Reserves	<u>3,403,493</u>	<u>1,539,823</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 4,571,300</u>	<u>\$ 2,501,300</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LOCAL HOUSING ASSISTANCE (SHIP) FUND**

**For the Year Ending September 30, 2021**

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Intergovernmental Revenue</b>		
State Grants - SHIP	\$ 350,000	\$ -
<b>Miscellaneous</b>		
Loan Repayments	20,000	20,000
Total Revenue	<u>370,000</u>	<u>20,000</u>
Estimated Beginning Cash	-	-
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>\$ 370,000</u>	<u>\$ 20,000</u>
<b>APPROPRIATIONS</b>		
Administration	\$ 25,000	\$ -
Housing Assistance	345,000	20,000
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 370,000</u>	<u>\$ 20,000</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**ECONOMIC DEVELOPMENT FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Taxes</b>		
<b>Intergovernmental</b>		
Half-Cent Sales Tax	\$ 885,000	\$ 1,425,000
<b>Miscellaneous Revenue</b>		
Interest	7,500	7,500
Total Operating Revenue	<u>892,500</u>	<u>1,432,500</u>
Less 5% of Revenues	<u>(44,625)</u>	<u>(71,625)</u>
	847,875	1,360,875
Estimated Beginning Cash	500,000	600,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u><u>\$ 1,347,875</u></u>	<u><u>\$ 1,960,875</u></u>
<b>APPROPRIATIONS</b>		
<b>Economic Environment</b>		
<b>Administration</b>		
Personal Services	\$ 174,077	\$ 177,196
Other Current Expenses	105,400	82,000
Admin Fees - General Fund	41,094	41,094
Total Administration	<u>320,571</u>	<u>300,290</u>
<b>Economic Incentives</b>		
Tax Rebates/Incentives	<u>295,000</u>	<u>826,000</u>
Transfer to Utility Fund	<u>175,000</u>	<u>230,000</u>
Total Appropriations	<u>790,571</u>	<u>1,356,290</u>
<b>RESERVES</b>		
Reserve for Gateway Crossing	85,000	85,000
Reserve for Future Project	274,661	180,512
Cash Balances Forward	118,586	203,444
Contingency	<u>79,057</u>	<u>135,629</u>
Total Reserves	<u>557,304</u>	<u>604,585</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u><u>\$ 1,347,875</u></u>	<u><u>\$ 1,960,875</u></u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
UTILITIES FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<hr/>		
<b>REVENUES</b>		
<b>Intergovernmental</b>		
State Grants	\$ -	\$ 11,230,000
<b>Charges for Services</b>		
Water Sales	\$ 48,600	\$ 61,850
Sewer Sales	40,000	55,000
Connection Fees	1,000	500
Water Capacity Fees	8,500	8,500
Sewer Capacity Fees	-	-
Regulatory Assessment Fees	5,000	5,000
<b>Total Charges for Services</b>	<u>103,100</u>	<u>130,850</u>
<b>Total Revenues</b>	<u>103,100</u>	<u>11,360,850</u>
Less 5% of Revenues	<u>(5,155)</u>	<u>(568,043)</u>
	97,945	10,792,807
Transfer from Economic Development Fund	175,000	230,000
Estimated Beginning Cash	150,000	175,000
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u><u>\$ 422,945</u></u>	<u><u>\$ 11,197,807</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
UTILITIES FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>APPROPRIATIONS</b>		
<b>Physical Environment</b>		
<b>Operations</b>		
Personal Services	\$ -	\$ 116,834
<b>Water Plant</b>		
<b>Operating Expenses</b>		
Operator Contract	4,500	4,500
Utilities	5,750	5,100
Communications	2,000	2,000
Repairs and Maintenance	6,450	6,100
Operating Supplies	7,900	7,400
Total Water Plant	<u>26,600</u>	<u>25,100</u>
<b>Sewer Plant</b>		
<b>Operating Expenses</b>		
Operator Contract	40,000	40,000
Utilities	11,500	11,500
Insurance	3,000	3,000
Repairs and Maintenance	500	500
Operating Supplies	11,500	22,000
Total Sewer Plant	<u>66,500</u>	<u>77,000</u>
<b>Capital Outlay</b>	<u>-</u>	<u>10,668,500</u>
Total Physical Environment	<u>93,100</u>	<u>10,887,434</u>
<b>Debt Service</b>		
Principal	115,373	121,299
Interest	16,406	14,183
Total Debt Service	<u>131,779</u>	<u>135,482</u>
Total Appropriations	<u>224,879</u>	<u>11,022,916</u>
<b>RESERVES</b>		
Contingency	22,488	35,442
Cash Balances Forward	175,578	139,449
Total Reserves	<u>198,066</u>	<u>174,891</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 422,945</u>	<u>\$ 11,197,807</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COMMUNITY DEVELOPMENT BLOCK GRANT**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Intergovernmental Revenue</b>		
Federal Grants	\$ 750,000	\$ -
Estimated Beginning Cash	-	-
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u>\$ 750,000</u>	<u>\$ -</u>
<b>APPROPRIATIONS</b>		
<b>Physical Environment</b>		
Administration	\$ 60,000	\$ -
Water Line Improvements	415,000	-
Street Improvements	275,000	-
<b>Total Appropriations</b>	<u>750,000</u>	<u>-</u>
<b>RESERVES</b>		
Contingency	-	-
Cash Balances Forward	-	-
<b>TOTAL APPROPRIATIONS AND RESERVES</b>	<u>\$ 750,000</u>	<u>\$ -</u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
PAVING ASSESSMENT**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Non Ad Valorem Assessments</b>		
Pine Ridge-Maintenance	\$ 2,998	\$ 2,998
Pine Ridge-Improvements	2,072	2,072
Rolling Oaks	13,183	-
Total Revenues	<u>18,253</u>	<u>5,070</u>
Less 5% of Revenues	<u>(913)</u>	<u>(254)</u>
	17,340	4,816
Estimated Beginning Cash	190,000	210,000
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u><u>\$ 207,340</u></u>	<u><u>\$ 214,816</u></u>
<b>APPROPRIATIONS</b>		
<b>General Government</b>		
Professional Services	\$ 1,500	\$ 1,500
Tax Collector Fees	400	150
Printing & Legal Ads	700	350
Total General Government	<u>2,600</u>	<u>2,000</u>
Transfer to Transportation Trust	<u>3,000</u>	<u>3,000</u>
Total Appropriations	<u>5,600</u>	<u>5,000</u>
<b>RESERVES</b>		
Future Enhancements	200,960	208,316
Contingency	260	500
Cash Balances Forward	520	1,000
Total Reserves	<u>201,740</u>	<u>209,816</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u><u>\$ 207,340</u></u>	<u><u>\$ 214,816</u></u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Local Option Gasoline Tax	\$ 1,525,000	\$ 1,525,000
<b>Intergovernmental Revenue</b>		
<b>Transportation</b>		
Constitutional Gas Tax	<u>1,070,000</u>	<u>1,070,000</u>
<b>DOT Grants</b>		
Bell Road	1,685,725	-
CR 241	850,000	-
Mount Carmel and Troy	1,190,000	600,000
CR 242W	1,300,000	1,300,000
Birley Sidewalk	1,051,000	-
CR 242A	500,000	500,000
Cypress Lake	<u>2,700,000</u>	<u>2,700,000</u>
Total DOT Grants	<u>9,276,725</u>	<u>5,100,000</u>
Total Intergovernmental Revenue	<u>10,346,725</u>	<u>6,170,000</u>
Total Revenues	<u>11,871,725</u>	<u>7,695,000</u>
Less 5% of General Revenues	<u>(593,586)</u>	<u>(384,750)</u>
	<u>11,278,139</u>	<u>7,310,250</u>
Estimated Beginning Cash	<u>3,000,000</u>	<u>3,500,000</u>
<b>Non-recurring Transfers In</b>		
Transfer from Transportation Trust	-	-
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u><u>\$ 14,278,139</u></u>	<u><u>\$ 10,810,250</u></u>

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>APPROPRIATIONS</b>		
<b>Road Construction Projects</b>		
Bell Street	\$ 3,000,000	120,000
CR 241	850,000	-
Mount Carmel and Troy	1,190,000	600,000
CR 242W	1,300,002	1,300,000
Birley Sidewalk	1,051,000	-
CR 242A	500,000	500,000
Cypress Lake	2,700,000	2,700,000
County-Wide Resurfacing	3,000,000	4,500,000
<b>Total Appropriations</b>	<u>13,591,002</u>	<u>9,720,000</u>
<b>RESERVES</b>		
Contingency	687,137	1,090,250
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 14,278,139</u>	<u>\$ 10,810,250</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**CAPITAL PROJECTS FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Intergovernmental Revenue</b>		
State Grants		
Cannon Creek Stormwater	\$ 3,000,000	\$ -
Clay Hole Creek Stormwater	2,260,000	2,260,000
Rail Spur	3,135,600	-
Eastside Wastewater Plant	10,200,000	-
Ellisville Sewer Expansion	1,030,000	-
Rum Island Restroom	150,000	-
Columbia City FRDAP	150,000	-
Total State Grants	<u>19,925,600</u>	<u>2,260,000</u>
Suwannee River Water Management District Grant	<u>150,000</u>	<u>-</u>
Total Revenues	<u>20,075,600</u>	<u>2,260,000</u>
Estimated Beginning Cash	500,000	380,000
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u><u>\$ 20,575,600</u></u>	<u><u>\$ 2,640,000</u></u>
<b>APPROPRIATIONS</b>		
<b>Transportation</b>		
Building Improvements	<u>120,000</u>	<u>-</u>
<b>Physical Environment</b>		
Improvements other than Buildings	<u>19,258,300</u>	<u>2,560,000</u>
<b>Public Safety</b>		
Building Improvements	114,225	-
Radio Communications Improvements	476,445	-
Total Public Safety	<u>590,670</u>	<u>-</u>
Total Appropriations	<u>19,968,970</u>	<u>2,560,000</u>
<b>RESERVES</b>		
Tournament Fees	65,000	65,000
Contingency	541,630	15,000
Total Reserves	<u>606,630</u>	<u>80,000</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u><u>\$ 20,575,600</u></u>	<u><u>\$ 2,640,000</u></u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**JAIL CONSTRUCTION FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	Budget	Budget
<b>REVENUES</b>		
Estimated Beginning Cash	\$ 10,000,000	\$ 9,500,000
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<u>\$ 10,000,000</u>	<u>\$ 9,500,000</u>
<b>APPROPRIATIONS</b>		
Jail Construction		
Professional Services	\$ 900,000	\$ 400,000
Construction	9,000,000	9,000,000
Total Appropriations	<u>9,900,000</u>	<u>9,400,000</u>
<b>RESERVES</b>		
Contingency	100,000	100,000
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u>\$ 10,000,000</u>	<u>\$ 9,500,000</u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**ROAD IMPROVEMENT DEBT SERVICE FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final Budget	Final Budget
<b>REVENUES</b>		
<b>Taxes</b>		
Local Option Gasoline Tax	\$ 685,000	\$ 650,000
Total Revenue	<u>685,000</u>	<u>650,000</u>
Less 5% of Revenues	<u>(34,250)</u>	<u>(32,500)</u>
	650,750	617,500
Estimated Beginning Cash	<u>175,000</u>	<u>200,000</u>
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u><u>\$ 825,750</u></u>	<u><u>\$ 817,500</u></u>
<b>APPROPRIATIONS</b>		
Debt Service - Principal	\$ 588,000	\$ 597,000
Debt Service - Interest	<u>58,895</u>	<u>50,026</u>
Total Appropriations	<u>646,895</u>	<u>647,026</u>
<b>RESERVES</b>		
Reserve for Debt Service	<u>178,855</u>	<u>170,474</u>
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u><u>\$ 825,750</u></u>	<u><u>\$ 817,500</u></u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**JAIL DEBT SERVICE FUND**

For the Year Ending September 30, 2021

	<u>2019-20</u>	<u>2020-21</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>		
<b>Intergovernmental Revenue</b>		
State Shared Revenues		
Half-Cent Sales Tax	\$ 668,000	\$ 640,000
<b>Miscellaneous Revenue</b>		
Interest Earnings	2,500	1,750
Total Revenue	<u>670,500</u>	<u>641,750</u>
Less 5% of Revenues	<u>(33,525)</u>	<u>(32,088)</u>
	636,975	609,662
Estimated Beginning Cash	390,000	750,000
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u><u>\$ 1,026,975</u></u>	<u><u>\$ 1,359,662</u></u>
<b>APPROPRIATIONS</b>		
Debt Service - Principal	\$ 471,660	\$ 482,475
Debt Service - Interest	165,253	154,508
Total Appropriations	<u>636,913</u>	<u>636,983</u>
<b>RESERVES</b>		
Reserve for Debt Service	390,062	722,679
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<u><u>\$ 1,026,975</u></u>	<u><u>\$ 1,359,662</u></u>
<b>TRANSFERS, RESERVES AND BALANCES</b>		