

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2015 - 2016**

**PREPARED BY
BEN SCOTT
COUNTY MANAGER**

SEPTEMBER 17, 2015

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
Final BUDGET
For the Year Ending September 30, 2016

TABLE OF CONTENTS

	PAGE
OPERATING FUNDS	
General	1 - 8
Transportation Trust	9 - 11
Municipal Services	12 - 13
Sheriff	14
Court Services	15 - 16
RESTRICTED REVENUE FUNDS	
Landfill Enterprise	17
Library Enhancement	18
Special Law Enforcement	19
Tourist Development Tax - Operating	20 - 21
Neighborhood Stabilization Program	22
Local Housing Assistance - (SHIP)	23
Road Improvement Debt Service	24
Economic Development	25
Utilities	26 - 27
CONSTRUCTION FUNDS	
Road Improvement	28
Connector Road Project	29
Capital Projects	30

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes:		
Ad valorem taxes, floor budget, 8.015 mills 2015, 8.015 mills 2016	\$ 18,231,126	\$ 18,496,879
Delinquent ad valorem taxes	50,000	50,000
Small County Surtax	3,925,000	4,253,500
Payment - in lieu of taxes	112,000	150,000
Vessel registration fees	17,000	30,000
Total taxes	<u>22,335,126</u>	<u>22,980,379</u>
Intergovernmental:		
State and federal grants:		
FEMA Project grants	1,115,400	-
Emergency Preparedness	105,805	105,806
Emergency Management	51,995	52,102
Child Dependency	3,000	-
Mosquito Control	18,500	31,540
Library - operating	14,293	16,136
Total State and federal grants	<u>1,308,993</u>	<u>205,584</u>
State shared revenues:		
Amendment 1 relief	1,900,000	1,900,000
State revenue sharing	1,210,000	1,300,000
Half-cent sales tax	1,230,000	1,300,000
Half-cent sales tax - Emergency	-	-
Insurance agents county licenses	26,000	25,000
Alcohol beverage licenses	15,000	15,000
Racing tax	-	-
Total State shared revenues	<u>4,381,000</u>	<u>4,540,000</u>
	<u>5,689,993</u>	<u>4,745,584</u>
Charges for Services:		
Prisoner housing	10,000	5,000
Crime Prevention funds	27,000	23,000
Sheriff civil fees	85,000	70,000
School Resource Officer	251,318	251,318
Telephone assessments	117,000	108,000
Wireless assessments	126,000	130,000
Library fees	7,700	9,150
Recreation fees	2,000	-
Total charges for services	<u>626,018</u>	<u>596,468</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
Fines and Forfeitures:		
Communications surcharges	97,000	118,000
Library fines	34,300	31,000
Court facility surcharges \$30	290,000	340,000
Animal Control fines	1,500	1,500
Total fines and forfeitures	<u>422,800</u>	<u>490,500</u>
Miscellaneous Revenue:		
Interest earnings	75,000	73,000
Other	85,000	86,000
Total miscellaneous revenue	<u>160,000</u>	<u>159,000</u>
Transfers from other funds - administration:		
MSBU - Municipal Services	618,957	618,957
County Transportation Trust Fund	266,812	266,812
Tourist Development Fund	26,071	26,071
Landfill Fund	144,800	144,800
Library Enhancement Fund	28,251	28,251
Court Services Fund	12,753	12,753
Economic Development fund	38,340	38,340
Total transfers from other funds administration	<u>1,135,984</u>	<u>1,135,984</u>
Total revenues	30,369,921	30,107,915
Less 5%- of revenues	<u>(1,518,496)</u>	<u>(1,505,396)</u>
	28,851,425	28,602,519
Transfer in from Tourist Development Fund	1,000,000	300,000
Estimated beginning cash	15,000,000	8,800,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 44,851,425</u></u>	<u><u>\$ 37,702,519</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
APPROPRIATIONS		
General Government Services:		
Legislative -		
Board of County Commissioners		
Personal services	\$ 1,234,697	\$ 1,210,990
Other current expenses	185,500	182,000
Capital outlay	-	140,000
Grants - FLOW	250,000	250,000
Total legislative	<u>1,670,197</u>	<u>1,782,990</u>
Executive -		
Clerk to the Board of County Commissioners		
Personal Services	351,842	372,302
Worker's comp.*	1,500	1,500
Other current expenses	1,800	3,000
Total executive	<u>355,142</u>	<u>376,802</u>
Financial and Administrative:		
Property Appraiser		
Other current expenses	1,219,612	1,244,645
Property Appraisal Adjustment Board		
Other current expenses	6,000	6,000
Tax Collector -		
Other current expenses	750,000	750,000
Accounting and auditing -		
Other current expenses	120,000	120,000
Data processing -		
Other current expenses	35,000	35,000
Total financial and administrative	<u>2,130,612</u>	<u>2,155,645</u>
Legal Counsel:		
County attorney -		
Personal services	112,339	186,530
Other current expenses	15,000	15,000
Total legal counsel	<u>127,339</u>	<u>201,530</u>

* Paid directly by B.C.C.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
Other General Governmental Services:		
Supervisor of Elections:		
Personal services	412,857	419,177
Worker's comp.*	1,500	1,500
Other current expenses	10,500	10,500
	<u>424,857</u>	<u>431,177</u>
Elections:		
Personal services	139,000	141,500
Other current expenses	140,000	171,500
	<u>279,000</u>	<u>313,000</u>
Non-departmental:		
Personal services	10,000	10,000
Other current expenses	503,000	507,000
	<u>513,000</u>	<u>517,000</u>
Facilities Management (Building, operations, and maintenance)		
Personal services	802,765	822,610
Other current expenses	718,200	675,200
Capital outlay	28,000	30,000
	<u>1,548,965</u>	<u>1,527,810</u>
Total general government services	<u>7,049,112</u>	<u>7,305,954</u>
Public Safety:		
Emergency preparedness:		
Other current expenses	52,000	52,102
	<u>52,000</u>	<u>52,102</u>
Emergency management:		
Personal services	64,168	65,207
Other current expenses	32,600	41,800
Capital outlay	9,000	-
Local match personal services	-	37,544
State Homeland Security Grant Program	10,900	-
Hazard Mitigation Grant Program	1,104,500	-
	<u>1,221,168</u>	<u>144,551</u>
Safety:		
Personal services	74,742	157,529
Other current expenses	23,200	31,300
	<u>97,942</u>	<u>188,829</u>

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
Sheriff:		
Law Enforcement:		
Personal services	6,123,456	-
Workers comp.* and life insurance	165,000	-
Other current expenses	1,449,090	-
Capital outlay	253,000	-
Contingency	10,000	-
	<u>8,000,546</u>	<u>-</u>
Judicial:		
Personal services	740,170	-
Workers comp.*	35,000	-
Other current expenses	102,361	-
Capital outlay	-	-
	<u>877,531</u>	<u>-</u>
Detention Center Operations:		
Personal services	2,912,464	-
Worker's comp.*	95,000	-
Other current expenses	1,089,932	-
Capital outlay	30,000	-
Contingency	10,000	-
Total detention center operations	<u>4,137,396</u>	<u>-</u>
Detention Center Facilities:		
Personal services	50,845	52,070
Other current expenses		
Utilities	240,000	240,000
Maintenance and repair	70,000	70,000
Insurance - casualty	72,000	72,000
	<u>382,000</u>	<u>382,000</u>
Capital outlay - building improvements	-	-
Total detention center facilities	<u>432,845</u>	<u>434,070</u>
Total detention	<u>4,570,241</u>	<u>434,070</u>

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
911 Emergency Communications		
Personal services	1,360,282	1,438,199
Other current expenses	355,750	287,300
Capital outlay	28,700	11,000
	<u>1,744,732</u>	<u>1,736,499</u>
Central Communications		
Personal services	81,574	82,565
Other current expenses	50,100	49,400
	<u>131,674</u>	<u>131,965</u>
Code Enforcement		
Personal services	86,915	78,021
Other current expenses	49,850	56,000
	<u>136,765</u>	<u>134,021</u>
Medical Examiner		
Autopsies	240,000	240,000
Total public safety	<u>17,072,599</u>	<u>3,062,037</u>
Physical Environment:		
County Extension Office		
Personal services	212,936	229,847
Other current expenses	44,015	85,350
Capital outlay	-	-
	<u>256,951</u>	<u>315,197</u>
Landscape:		
Personal services	479,728	640,592
Other current expenses	80,500	275,500
Capital outlay	20,000	20,000
	<u>580,228</u>	<u>936,092</u>
Other Physical Environment:		
Florida Forest Management	3,000	3,000
County Parks	81,000	-
Ichetucknee Partnership	112,000	112,000
	<u>196,000</u>	<u>115,000</u>
Total physical environment	<u>1,033,179</u>	<u>1,366,289</u>

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
Economic Environment:		
Veterans services -		
Personal services	14,268	15,103
Other current expenses	4,500	4,500
	<u>18,768</u>	<u>19,603</u>
Tax Increment Funds	<u>180,000</u>	<u>150,000</u>
Total economic environment	<u>198,768</u>	<u>169,603</u>
Human Services:		
Health -		
Mosquito Control		
Personal services	21,800	22,442
Other current expenses	16,100	40,638
Capital outlay	32,000	-
	<u>69,900</u>	<u>63,080</u>
Columbia County Health Department	153,784	153,784
Family Health Center of Columbia County	48,500	48,500
Lake City Humane Society - animal control	259,080	259,080
Medicaid	1,542,890	1,500,000
	<u>2,004,254</u>	<u>1,961,364</u>
Mental Health -		
Meridian Behavioral Services	204,750	204,750
Other -		
Columbia County Senior Services	166,767	166,767
CARC	80,000	80,000
Total human services	<u>2,525,671</u>	<u>2,475,961</u>
Culture/Recreation:		
Main Library:		
Personal services	251,453	255,626
Other current expenses	91,200	91,200
Capital outlay	53,000	53,000
	<u>395,653</u>	<u>399,826</u>
Ft. White Library:		
Personal services	101,637	105,402
Other current expenses	14,600	15,900
Capital outlay	14,000	14,000
	<u>130,237</u>	<u>135,302</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
County Recreation Department		
Personal services	165,518	173,356
Other current expenses	41,300	40,250
	<u>206,818</u>	<u>213,606</u>
County Recreation Facilities		
Other current expenses - utilities	190,000	210,000
South Columbia Complex	35,000	-
Community Centers - Repairs and Maintenance	16,000	16,000
	<u>241,000</u>	<u>226,000</u>
Organizational Support		
Columbia Youth Football	7,500	7,500
Boy's Club	30,000	30,000
Youth Baseball League	8,750	8,750
Downtown July 4th fireworks	7,500	7,500
Columbia Youth Soccer Association	10,000	10,000
Fort White Girls Softball	1,370	1,370
Columbia County Girls Softball Association	5,000	5,000
South Columbia Youth Baseball	3,100	3,100
Pop Warner Youth Football	2,005	2,005
	<u>75,225</u>	<u>75,225</u>
Total culture/recreation	<u>1,048,933</u>	<u>1,049,959</u>
Non-recurring transfer to Road Improvement Fund	2,700,000	-
Non-recurring transfer to Library Enhancement	538,429	-
Non-recurring transfer to Connector Road Fund	1,694,235	-
Transfer to Sheriff Special Revenue Fund	-	14,865,862
Total appropriations	<u>33,860,926</u>	<u>30,295,665</u>
RESERVES		
Funded Reserves:		
Equipment	175,000	157,937
Cash balance forward	7,429,406	4,349,350
Contingency	3,386,093	2,899,567
Total reserves	<u>10,990,499</u>	<u>7,406,854</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 44,851,425</u>	<u>\$ 37,702,519</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes:		
Local option gasoline tax	\$ 1,400,000	\$ 1,500,000
Small County Surtax	1,900,000	2,000,000
Voted gas tax	560,000	590,000
Total taxes	<u>3,860,000</u>	<u>4,090,000</u>
Intergovernmental revenue:		
Federal grants and State Shared Revenues:		
Physical environment		
National forest regular distribution	148,806	110,000
State revenue sharing	190,000	200,000
Half-cent sales tax-regular	1,500,000	1,500,000
Half-cent sales tax-emergency	-	-
Half-cent sales tax-fiscally constrained	590,000	600,000
	<u>2,428,806</u>	<u>2,410,000</u>
Transportation:		
County gas tax	620,000	650,000
Constitutional gas tax	1,450,000	1,450,000
Fuel decal user fee	3,000	3,000
Motor fuel tax rebate	40,000	45,000
	<u>2,113,000</u>	<u>2,148,000</u>
Total intergovernmental revenue	<u>4,541,806</u>	<u>4,558,000</u>
Miscellaneous revenue:		
F.D.O.T. lighting agreement	108,620	106,000
Culvert Waiver Fees	1,000	1,000
Interest earnings	12,000	17,000
Reimbursement of current expenses		
by other county units	6,000	6,000
Other miscellaneous revenue	5,000	5,000
Total miscellaneous revenue	<u>132,620</u>	<u>135,000</u>
Total revenues	<u>8,534,426</u>	<u>8,783,000</u>
Non-revenues:		
Less 5%, of revenues	(426,721)	(439,150)
	<u>8,107,705</u>	<u>8,343,850</u>
Estimated beginning cash	2,700,000	4,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 10,807,705</u></u>	<u><u>\$ 12,343,850</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
APPROPRIATIONS		
Transportation:		
Contracted mowing		
Current expenses	\$ 200,000	\$ 200,000
Maintenance and improvement of graded roads:		
Personal services	763,928	758,773
Other current expenses	14,500	10,000
Debt service	214,745	206,536
	<u>993,173</u>	<u>975,309</u>
Heavy equipment and drainage (includes labor crew):		
Personal services	396,069	413,811
Other current expenses	475,000	474,500
	<u>871,069</u>	<u>888,311</u>
Storm water:		
Personal services	322,662	326,843
Other current expenses	90,000	90,000
	<u>412,662</u>	<u>416,843</u>
Sign shop:		
Personal services	131,600	136,002
Other current expenses	230,000	220,000
	<u>361,600</u>	<u>356,002</u>
Repair shop:		
Personal services	392,988	411,300
Other current expenses	338,000	353,500
	<u>730,988</u>	<u>764,800</u>
Stockroom:		
Personal services	49,830	51,023
Other current expenses	860,000	810,000
	<u>909,830</u>	<u>861,023</u>
Shoulder crew:		
Personal services	457,647	471,460
Other current expenses	4,500	6,500
	<u>462,147</u>	<u>477,960</u>
Right-of-Way Maintenance:		
Personal services	508,588	514,187
Other current expenses	249,500	249,500
	<u>758,088</u>	<u>763,687</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
Roadway enhancements:		
Weed control	55,000	55,000
Road stripping	100,000	100,000
Dust suppressant	50,000	50,000
Concrete work	85,000	85,000
Roadway stabilization	165,000	165,000
	<u>455,000</u>	<u>455,000</u>
Administration and overhead:		
Personal services	811,309	826,881
Other current expenses	549,500	533,500
Capital Outlay	-	527,000
	<u>1,360,809</u>	<u>1,887,381</u>
Other:		
Suwannee Valley Transit Authority	24,492	24,492
Administrative fee - General Fund	266,812	266,812
	<u>291,304</u>	<u>291,304</u>
Non-recurring transfer to Capital Projects Fund	-	1,000,000
Total appropriations	<u>7,806,670</u>	<u>9,337,620</u>
RESERVES		
National Forest - Title III	154,000	154,000
Equipment	300,000	767,825
Cash balance forward	1,766,368	1,250,643
Contingency	780,667	833,762
Total reserves	<u>3,001,035</u>	<u>3,006,230</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 10,807,705</u>	<u>\$ 12,343,850</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Small County Surtax	\$ 270,000	\$ 260,000
Franchise Fees - garbage	90,000	125,000
Licenses & permits:		
Occupational licenses	55,000	55,000
Competency cards	18,000	20,000
Building permits	150,000	255,000
Certification fees	1,000	1,000
Land use fees	55,000	55,000
Protective inspection/AP	12,400	12,400
	<u>291,400</u>	<u>398,400</u>
Non ad valorem assessments:		
Solid waste	3,850,000	3,780,000
Solid waste partial year	12,000	14,000
Solid waste delinquent	1,000	1,000
Fire services	5,100,000	5,040,000
Fire-partial year & delinquent	12,000	15,000
	<u>8,975,000</u>	<u>8,850,000</u>
Intergovernmental revenue:		
Mobile home licenses	22,000	22,000
Communications services tax	350,000	290,000
Racing tax	223,250	223,250
	<u>595,250</u>	<u>535,250</u>
Miscellaneous:		
Interest earnings Board of County		
Commissioners	45,000	33,000
Miscellaneous	-	-
Tower rents	3,500	3,500
Other miscellaneous	5,000	30,000
Special assessment - Spring Hollow	1,300	2,100
Special assessment - Emerald Lakes	-	8,000
	<u>54,800</u>	<u>76,600</u>
Total revenues	<u>10,276,450</u>	<u>10,245,250</u>
Less 5% of revenues	<u>(513,823)</u>	<u>(512,263)</u>
	9,762,627	9,732,987
Beginning Cash	7,500,000	6,500,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 17,262,627</u></u>	<u><u>\$ 16,232,987</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final Budget	Final Budget
APPROPRIATIONS		
Board of County Commissioners -		
Administrative fee - General Fund	\$ 24,754	\$ 24,754
Other current expenses	70,000	68,000
	<u>94,754</u>	<u>92,754</u>
Building and Zoning Department -		
Personal services	384,067	386,087
Other current expenses	128,000	126,500
	<u>512,067</u>	<u>512,587</u>
County Fire Services		
Personal services	3,384,303	3,474,274
Other current expenses	732,200	697,200
Capital Outlay	-	180,000
Debt service	360,626	360,626
Administrative fee - General Fund	458,609	458,609
	<u>4,935,738</u>	<u>5,170,709</u>
Contractual Fire Agreements:		
Coop forest management	<u>24,100</u>	<u>24,100</u>
Tax Collector -		
Contractual services, Non ad valorem assessments	<u>265,000</u>	<u>265,000</u>
Addressing Department -		
Personal services	62,686	107,085
Other current expenses	30,700	31,100
	<u>93,386</u>	<u>138,185</u>
Solid Waste Service		
Professional services	-	2,000
Contracted services - residential pickup	2,350,000	2,350,000
Residential tippage fees	1,000,000	1,000,000
Contracted services - county facilities	50,000	50,000
Administrative fee - General Fund	135,594	135,594
	<u>3,535,594</u>	<u>3,537,594</u>
Utility assessments		
Other current expenses	<u>1,900</u>	<u>9,850</u>
Transfer to Road Improvement Fund	1,500,000	-
Non-recurring transfer to Capital Projects Fund	-	2,000,000
Total appropriations	<u>10,962,539</u>	<u>11,750,779</u>
RESERVES		
Equipment reserve	300,000	544,513
Capital reserve	3,000,000	1,500,000
Cash balances forward	1,903,834	1,462,617
Contingency	1,096,254	975,078
Total reserves	<u>6,300,088</u>	<u>4,482,208</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 17,262,627</u></u>	<u><u>\$ 16,232,987</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
SHERIFF FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Transfers from other funds -		
General Fund	-	14,865,862
Total revenues	-	14,865,862
Estimated beginning cash	-	-
TOTAL REVENUES AND BALANCES	<u><u>\$ -</u></u>	<u><u>\$ 14,865,862</u></u>
APPROPRIATIONS		
Public Safety:		
Sheriff:		
Law Enforcement:		
Personal services	-	6,507,308
Other current expenses	-	1,404,774
Capital outlay	-	250,000
	<u>-</u>	<u>8,162,082</u>
Judicial:		
Personal services	-	851,189
Other current expenses	-	100,000
	<u>-</u>	<u>951,189</u>
Detention Center Operations:		
Personal services	-	3,115,840
Other current expenses	-	1,079,932
Capital outlay	-	15,000
Total detention center operations	<u>-</u>	<u>4,210,772</u>
Total appropriations	<u>-</u>	<u>13,324,043</u>
RESERVES		
Funded Reserves:		
Cash balance forward	-	241,819
Contingency	-	1,300,000
Total reserves	<u>-</u>	<u>1,541,819</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ -</u></u>	<u><u>\$ 14,865,862</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Taxes:		
Small County surtax	\$ 205,000	\$ 236,500
Fines and Forfeitures -		
Technology surcharges -\$2	70,000	68,000
Optional Court costs - \$65	70,000	60,000
Interest	1,000	1,000
Total revenues	<u>346,000</u>	<u>365,500</u>
Less: 5% of revenues	<u>(17,300)</u>	<u>(18,275)</u>
	328,700	347,225
Estimated beginning cash	800,000	800,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 1,128,700</u></u>	<u><u>\$ 1,147,225</u></u>
 APPROPRIATIONS:		
General Government Services:		
General Fund administration	<u>\$ 12,753</u>	<u>\$ 12,753</u>
 Judicial:		
County Court		
Personal services	37,944	39,058
Other current expenses	25,000	35,000
	<u>62,944</u>	<u>74,058</u>
State Attorney		
Other current expenses	26,000	28,396
Technology	61,560	67,762
	<u>87,560</u>	<u>96,158</u>
Public Defender		
Other current expenses	9,236	8,196
Technology	12,876	12,876
	<u>22,112</u>	<u>21,072</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
Court Support Service		
Technology	<u>36,618</u>	<u>38,600</u>
Guardian ad Litem		
Other current expenses	<u>39,127</u>	<u>44,388</u>
Optional Court Costs		
Legal aid	16,625	15,000
Law library	16,625	15,000
Drug Court	16,625	15,000
Innovations (Teen Court)	<u>16,625</u>	<u>15,000</u>
	<u>66,500</u>	<u>60,000</u>
Total appropriations	<u>327,614</u>	<u>347,029</u>
RESERVES		
Cash balance forward	768,325	765,493
Contingency	<u>32,761</u>	<u>34,703</u>
Total reserves	<u>801,086</u>	<u>800,196</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 1,128,700</u>	<u>\$ 1,147,225</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LANDFILL ENTERPRISE FUND**

For the Fiscal Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
REVENUES		
State grants:		
Consolidated waste grant	\$ 70,580	\$ 90,909
Charges for services:		
Class I	2,200,000	2,200,000
Class III	475,000	500,000
Tires	25,000	40,000
	<u>2,700,000</u>	<u>2,740,000</u>
Miscellaneous:		
Other Income	-	8,500
Interest	50,000	65,000
	<u>2,820,580</u>	<u>2,895,909</u>
Less: 5% of revenues	(141,029)	(144,795)
Total revenues	<u>2,679,551</u>	<u>2,751,114</u>
Estimated unreserved beginning cash	3,500,000	4,200,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 6,179,551</u></u>	<u><u>\$ 6,951,114</u></u>
APPROPRIATIONS		
Winfield Landfill operations:		
Personal services	\$ 682,366	\$ 702,697
Other current expenses	913,100	917,000
Capital outlay - equipment replacement	700,000	540,000
	<u>2,295,466</u>	<u>2,159,697</u>
Central Landfill:		
Annual long-term care	<u>115,000</u>	<u>122,500</u>
Litter Control program:		
Contractual services	200,000	220,000
Tire Disposal:		
Contractual services	50,000	50,000
	<u>2,660,466</u>	<u>2,552,197</u>
Non-recurring transfer to Capital Projects Fund		2,000,000
Funded reserves:		
Winfield Class I closure	120,000	120,000
Winfield Class III closure	75,000	75,000
	<u>195,000</u>	<u>195,000</u>
Total appropriations	<u>2,855,466</u>	<u>4,747,197</u>
Other reserves:		
Equipment replacement reserve	380,000	517,117
Landfill expansion reserve	700,000	1,000,000
Cash balance forward	1,958,538	412,080
Contingency	285,547	274,720
Total reserves	<u>3,324,085</u>	<u>2,203,917</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 6,179,551</u></u>	<u><u>\$ 6,951,114</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY ENHANCEMENT FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final Budget	Final Budget
REVENUES		
Intergovernmental revenue:		
Communications services tax	\$ -	\$ 700,000
State grants:		
Library equalization	200,019	178,159
Interest earnings	500	500
Contributions	-	-
Total revenue	<u>200,519</u>	<u>878,659</u>
Less: 5% of revenues	<u>(10,026)</u>	<u>(43,933)</u>
	190,493	834,726
Estimated beginning cash	160,000	180,000
Non-recurring transfer from General Fund	538,429	-
TOTAL REVENUES AND BALANCES	<u><u>\$ 888,922</u></u>	<u><u>\$ 1,014,726</u></u>
APPROPRIATIONS		
Library Enhancements:		
Personal services	\$ 507,574	\$ 521,407
Other current expenses	84,351	86,351
Capital outlay	25,000	25,000
	<u>616,925</u>	<u>632,758</u>
Literacy program:		
Personal services	33,476	34,890
Other current expenses	-	-
Capital books	1,000	1,000
	<u>34,476</u>	<u>35,890</u>
West Branch:		
Personal services	112,410	116,051
Other current expenses	33,300	33,300
Capital outlay	11,000	11,000
	<u>156,710</u>	<u>160,351</u>
Total appropriations	<u><u>808,111</u></u>	<u><u>828,999</u></u>
Reserves:		
Cash balance forward	-	102,827
Contingency	80,811	82,900
Total reserves	<u>80,811</u>	<u>185,727</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 888,922</u></u>	<u><u>\$ 1,014,726</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Seized contraband	\$ 5,000	\$ 5,000
Interest earnings	100	100
Estimated beginning cash	15,000	15,000
TOTAL REVENUES AND BALANCES	<u>\$ 20,100</u>	<u>\$ 20,100</u>
APPROPRIATIONS AND RESERVES		
Sheriff's Department expenditures	\$ 5,000	\$ 5,000
Reserve for law enforcement expenditures	15,100	15,100
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 20,100</u>	<u>\$ 20,100</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final Budget	Final Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 850,000	\$ 1,125,000
Grant - State of Florida	52,500	58,000
Grant - Local Governments		14,000
Miscellaneous		
Sign advertising	13,000	10,000
Landscape sponsor	-	-
Interest	1,500	1,500
Total revenue	<u>917,000</u>	<u>1,208,500</u>
Less: 5% of revenues	<u>(45,850)</u>	<u>(60,425)</u>
	871,150	1,148,075
Estimated beginning cash	1,350,000	700,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 2,221,150</u></u>	<u><u>\$ 1,848,075</u></u>
 APPROPRIATIONS		
Tourism Promotion		
Personal services	<u>\$ 223,231</u>	<u>\$ 200,268</u>
Other current expenses		
Local event promotion	35,000	25,000
Printing	11,000	11,000
Vehicle expenses	5,000	3,500
Rentals & leases - copy machine	2,500	3,500
Office supplies	2,500	2,500
Legal services	1,000	1,000
Postage	8,000	4,000
Transfer to general-administration	26,071	26,071
Advertising	10,000	25,000
Billboards	5,000	5,000
Insurance (includes sign)	5,500	5,500
Utilities	10,000	7,500
Operating supplies	2,500	2,000
Repairs & maintenance	3,000	3,000
Travel	6,000	6,000
Communications	4,500	6,500
Sign maintenance	4,000	4,000
Training	5,000	6,000
Dues & subscriptions	8,000	18,000
Other charges	-	500
	<u>154,571</u>	<u>165,571</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	<u>Final</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>
Capital outlay		
Equipment	10,000	5,000
	<u>387,802</u>	<u>370,839</u>
Community Outreach		
Columbia County Historical Society	5,000	5,000
Blue Grey Festival	10,000	10,000
	<u>15,000</u>	<u>15,000</u>
OTTED Grant		
Postage	-	18,000
Printing	26,000	20,000
Advertising	24,000	31,000
Local event promotion	20,000	31,000
	<u>70,000</u>	<u>100,000</u>
Sports Tournaments		
Personal services	88,896	-
Travel		3,000
Printing	2,000	-
Advertising	4,000	2,000
Operating supplies	72,000	5,000
Dues & subscriptions		5,000
Training		4,000
Event Promotion		10,000
Sports marketing	2,000	12,000
	<u>168,896</u>	<u>41,000</u>
Visit Florida		
Marketing	7,000	16,000
	<u>7,000</u>	<u>16,000</u>
Transfer to General Fund (Recreation		
Improvements)	1,000,000	300,000
Total appropriations	<u>1,648,698</u>	<u>842,839</u>
RESERVES		
Capital reserve	264,190	752,384
Cash balance forward	143,392	168,568
Contingency/reserve	164,870	84,284
Total reserves	<u>572,452</u>	<u>1,005,236</u>
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 2,221,150</u>	<u>\$ 1,848,075</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
REVENUES:		
Federal grants	\$ -	\$ -
Estimated Beginning Cash	-	-
Total Revenues and Balances	<u>\$ -</u>	<u>\$ -</u>
APPROPRIATIONS		
Administration	\$ -	\$ -
Housing rehabilitation	-	-
Repairs and maintenance	-	-
Water hookups	-	-
Total appropriations	<u>-</u>	<u>-</u>
RESERVES		
Contingency	-	-
Cash balances forward	-	-
	-	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ -</u>	<u>\$ -</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
NEIGHBORHOOD STABILIZATION PROGRAM
For the Year Ending September 30, 2016

	2014-15	2015-16
	Final Budget	Final Budget
REVENUES:		
Federal grants	\$ -	\$ -
Rental income	43,200	43,200
Total revenues	43,200	43,200
Non-revenues:		
Less 5%, of revenues	(216)	(216)
	42,984	42,984
Estimated beginning cash	-	-
TOTAL REVENUES AND BALANCES	\$ 42,984	\$ 42,984
APPROPRIATIONS		
Administration	\$ 4,320	\$ 4,320
Property acquisition	-	-
Property rehabilitation	38,664	38,664
Housing counseling	-	-
Homeownership assistance	-	-
Total appropriations	42,984	42,984
RESERVES		
Contingency	-	-
Cash balances forward	-	-
	-	-
TOTAL APPROPRIATIONS AND RESERVES	\$ 42,984	\$ 42,984

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
REVENUES		
State grants - SHIP	\$ 350,000	\$ 359,645
Interest	-	-
Estimated beginning cash	-	-
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 359,645</u>
APPROPRIATIONS		
Administration	\$ 42,500	\$ 35,965
Housing assistance	311,991	323,680
TOTAL APPROPRIATIONS	<u>\$ 354,491</u>	<u>\$ 359,645</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
ROAD IMPROVEMENT DEBT SERVICE FUND
For the Year Ending September 30, 2016

	2014-15	2015-16
	Final Budget	Final Budget
REVENUES		
Taxes:		
Local Option Gasoline Tax	\$ 800,000	\$ 800,000
	800,000	800,000
Interest earnings	-	-
	800,000	800,000
NON-REVENUES		
Less: 5% revenues	(40,000)	(40,000)
	760,000	760,000
Estimated beginning cash	180,000	490,000
TOTAL REVENUES AND BALANCES	\$ 940,000	\$ 1,250,000
 APPROPRIATIONS		
Transfer to Road Improvement Fund	\$ -	\$ -
Debt Service - Principal	620,898	620,898
Debt Service - Interest	48,214	48,214
Reserve for debt service	270,888	580,888
TOTAL APPROPRIATIONS AND RESERVES	\$ 940,000	\$ 1,250,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Intergovernmental		
Half-cent Sales tax	\$ 1,070,000	\$ 1,070,000
Miscellaneous		
Interest- Other	2,000	2,000
Total operating revenue	<u>1,072,000</u>	<u>1,072,000</u>
Less: 5% revenues	<u>(53,600)</u>	<u>(53,600)</u>
	1,018,400	1,018,400
Estimated beginning cash	1,700,000	2,000,000
TOTAL REVENUES AND BALANCES	<u><u>\$ 2,718,400</u></u>	<u><u>\$ 3,018,400</u></u>
APPROPRIATIONS		
Economic environment		
Administration		
Personal services	\$ 182,209	\$ 158,877
Other current expenses	120,640	97,640
	<u>302,849</u>	<u>256,517</u>
Tax Abatement	<u>60,000</u>	<u>60,000</u>
Target Project:		
Debt service		
Interest	437,852	451,211
Principal	51,945	38,587
	<u>489,797</u>	<u>489,798</u>
Transfer to Utility fund	225,000	515,000
Transfer to Capital Projects Fund		500,000
Total appropriations	<u>1,077,646</u>	<u>1,821,315</u>
RESERVES		
Contingency	107,765	182,132
Cash balances forward	1,532,989	273,197
Reserve for future project	-	741,756
Total reserves	<u>1,640,754</u>	<u>1,197,085</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 2,718,400</u></u>	<u><u>\$ 3,018,400</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final Budget	Final Budget
REVENUES		
State Grants	\$ -	\$ 539,563
Water sales	22,500	28,700
Sewer sales	8,800	12,500
Connection fees	1,000	1,000
Water capacity fees	5,500	6,000
Sewer capacity fees	-	-
Regulatory assessment fees	-	10,000
Total revenues	<u>37,800</u>	<u>597,763</u>
Less 5% of revenues	<u>(1,890)</u>	<u>(29,888)</u>
	35,910	567,875
Transfer from Economic Development Fund	225,000	515,000
Estimated beginning cash	10,000	100,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 270,910</u></u>	<u><u>\$ 1,182,875</u></u>
APPROPRIATIONS		
Administration		
Operating expenses:		
Administration fee -General Fund	8,306	-
Professional Services	3,000	2,000
	<u>11,306</u>	<u>2,000</u>
Water plant:		
Operating expenses:		
Operator contract	15,000	15,000
Utilities	6,000	9,000
Communications	2,000	2,000
Repairs and Maintenance	4,000	11,100
Operating Supplies	11,000	12,000
	<u>38,000</u>	<u>49,100</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
Sewer plant:		
Operating expenses:		
Operator contract	11,000	11,000
Utilities	16,000	16,000
Insurance	3,500	3,500
Repairs and Maintenance	6,000	6,000
Operating Supplies	7,000	7,000
	<u>43,500</u>	<u>43,500</u>
Total operating expenses	<u>92,806</u>	<u>94,600</u>
Capital Outlay:		<u>761,454</u>
Debt service:		
Principal	98,000	98,000
Interest	37,502	37,502
Total debt service	<u>135,502</u>	<u>135,502</u>
Total appropriations	<u>228,308</u>	<u>991,556</u>
RESERVES		
Contingency	22,831	99,156
Cash balances forward	19,771	92,163
Total reserves	<u>42,602</u>	<u>191,319</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 270,910</u></u>	<u><u>\$ 1,182,875</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD IMPROVEMENT FUND**

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final Budget	Final Budget
REVENUES		
DOT grants:		
Herlong Road	\$ 1,960,695	\$ 2,141,907
Old Wire Road	808,294	1,237,500
CR 250 W	1,586,000	-
Real Road	812,942	812,942
Bell Road	588,068	1,165,836
Callahan Road	325,220	905,827
Sisters Welcome	-	960,000
Suwannee Valley	-	1,530,000
King/Mauldin	-	1,145,000
	<u>6,081,219</u>	<u>9,899,012</u>
Less - 5% of general revenues	<u>(304,061)</u>	<u>(494,951)</u>
	5,777,158	9,404,061
Estimated beginning cash	4,000,000	6,200,000
Loan Proceeds		3,500,000
Non-recurring transfers in		
Transfer from MSBU	1,500,000	-
Transfer from General Fund	2,700,000	-
Total transfers in	<u>4,200,000</u>	<u>-</u>
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 13,977,158</u>	<u>\$ 19,104,061</u>
APPROPRIATIONS		
Road Construction Projects		
Herlong Road	\$ 3,890,047	\$ 4,300,000
Old Wire Road	808,294	3,131,419
Brim Street	2,358,760	2,358,760
Bishop Road	1,139,863	-
English/LM Aaron	357,445	-
Bell Street	588,068	1,200,000
CR 250 W	2,457,955	-
Real Road	1,024,671	1,053,827
Callahan Road	325,220	1,436,015
Sisters Welcome	-	1,550,000
Suwannee Valley	-	1,580,000
King/Mauldin	-	1,145,000
Countywide Resurfacing	1,000,000	-
Mt. Carrie Road	-	1,127,000
Total appropriations	<u>13,950,323</u>	<u>18,882,021</u>
RESERVES		
Contingency	26,835	222,040
Reserve for future construction	-	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 13,977,158</u>	<u>\$ 19,104,061</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CONNECTOR ROAD PROJECT FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final Budget	Final Budget
REVENUES		
State grants		
County Incentive Grant	\$ 1,161,424	\$ -
Interest earnings	-	-
	<u>1,161,424</u>	<u>-</u>
Less 5% of revenues	(58,071)	-
Total revenues	<u>1,103,353</u>	<u>-</u>
Transfer from General Fund	1,694,235	-
Estimated beginning cash	450,000	-
TOTAL REVENUES AND BALANCES	<u><u>\$ 3,247,588</u></u>	<u><u>\$ -</u></u>
APPROPRIATIONS		
Connector Road Project:		
Project supervision:		
General fund administration	\$ -	\$ -
	<u>-</u>	<u>-</u>
Connector Road Project:		
Purchase of rights of way	-	-
Design engineering	-	-
Transfer to Road Improvement Fund	-	-
Road construction	2,952,353	-
Total appropriations	<u>2,952,353</u>	<u>-</u>
RESERVES		
Contingency	295,235	-
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ 3,247,588</u></u>	<u><u>\$ -</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Year Ending September 30, 2016

	<u>2014-15</u>	<u>2015-16</u>
	Final	Final
	<u>Budget</u>	<u>Budget</u>
REVENUES		
Transfers from other funds -		
Transportation Trust	\$ -	\$ 1,000,000
MSBU - Municipal Services	-	2,000,000
Landfill	-	2,000,000
Economic Development	-	500,000
Total revenues	-	5,500,000
Estimated beginning cash	-	-
TOTAL REVENUES AND BALANCES	<u><u>\$ -</u></u>	<u><u>\$ 5,500,000</u></u>
APPROPRIATIONS		
General Government:		
Building Improvements		\$ 512,550
Equipment		208,800
Transportation:		
Building Improvements		47,000
Physical Environment		
Building Improvements		205,000
Equipment		125,000
Public Safety:		
Building Improvements		49,000
Radio Communications Improvements		3,852,650
 Total appropriations		<u>5,000,000</u>
RESERVES		
Reserves:		
Cash balance forward	-	-
Contingency	-	500,000
Total reserves	<u>-</u>	<u>500,000</u>
TOTAL APPROPRIATIONS AND RESERVES	<u><u>\$ -</u></u>	<u><u>\$ 5,500,000</u></u>