

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2022-2023**

**PREPARED BY
DAVID KRAUS
COUNTY MANAGER**

Tuesday, September 20, 2022

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
FINAL BUDGET**

For the Fiscal Year Ending September 30, 2023

TABLE OF CONTENTS

	PAGE
OPERATING FUNDS	
General	1 - 7
Transportation Trust	8 - 10
Municipal Services	11 - 13
Court Services	14 - 15
RESTRICTED REVENUE FUNDS	
Landfill Enterprise	16 - 17
Library Fund	18 - 19
Special Law Enforcement	20
Tourist Development Tax - Operating	21 - 22
Local Housing Assistance - (SHIP)	23
Economic Development	24
Utilities	25 - 27
Community Development Block Grant	28
CONSTRUCTION FUNDS	
Paving Assessment	29
Road Improvement	30 - 31
Capital Projects	32 - 34
Jail Construction	35
DEBT SERVICE FUNDS	
Road Improvement Debt Service	36
Jail Debt Service	37
ARPA FUND	38

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
REVENUES		
Taxes		
Ad Valorem Taxes, Floor Budget		
7.815 mills 2022	\$ 24,874,274	\$ 27,807,013
Delinquent Ad Valorem Taxes	50,000	50,000
Small County Surtax	4,550,000	4,550,000
Payment - In Lieu of Taxes	200,000	250,000
Vessel Registration Fees	20,000	20,000
Total Taxes	<hr/> 29,694,274	<hr/> 32,677,013
Intergovernmental Revenue		
State and Federal Grants		
Emergency Preparedness	105,806	105,806
Emergency Management	53,056	52,372
Mosquito Control	33,403	41,000
State funding LEO Salaries	-	1,047,014
Total State and Federal Grants	<hr/> 192,265	<hr/> 1,246,192
State Shared Revenues		
Amendment 1 Relief	2,200,000	2,400,000
State Revenue Sharing	1,300,000	1,600,000
Half-Cent Sales Tax	1,635,000	1,985,000
Insurance Agents County Licenses	27,000	20,000
Alcohol Beverage Licenses	10,000	15,000
Total State Shared Revenues	<hr/> 5,172,000	<hr/> 6,020,000
Total Intergovernmental Revenue	<hr/> 5,364,265	<hr/> 7,266,192
Charges for Services		
Crime Prevention Funds	22,000	23,000
Sheriff Civil Fees	50,000	70,000
School Resource Officer	1,118,167	1,189,565
Telephone Assessments	72,000	63,000
Wireless Assessments	185,000	195,000
Prepaid Wireless Assessments	55,000	55,000
Total Charges for Services	<hr/> 1,502,167	<hr/> 1,595,565
Fines and Forfeitures		
Communications Surcharges	50,000	75,000
Court Facility Surcharges \$30	160,000	230,000
Animal Control Fines	1,000	4,500
Total Fines and Forfeitures	<hr/> 211,000	<hr/> 309,500

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
Miscellaneous Revenue		
Interest Earnings	100,000	172,834
Other	88,000	122,000
Total Miscellaneous Revenue	<u>188,000</u>	<u>294,834</u>
Transfers from Other Funds - Administration		
MSBU - Municipal Services	627,535	381,992
County Transportation Trust Fund	335,478	311,692
Tourist Development Fund	33,913	31,036
Landfill Fund	168,191	214,941
Library Enhancement Fund	54,928	55,069
Court Services Fund	13,963	15,912
Economic Development Fund	41,094	19,767
Total Transfers from Other Funds - Administration	<u>1,275,102</u>	<u>1,030,409</u>
Total Revenues	<u>38,234,808</u>	<u>43,173,513</u>
Less 5% of Revenues	<u>(1,911,740)</u>	<u>(2,249,492)</u>
	36,323,068	40,924,021
Transfer in from Tourist Development Fund	300,000	310,000
Estimated Beginning Cash	24,100,000	14,534,425
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 60,723,068</u></u>	<u><u>\$ 55,768,446</u></u>

APPROPRIATIONS

General Government Services

Legislative

Board of County Commissioners

Personal Services	\$ 1,343,729	\$ 1,515,851
Other Current Expenses	361,000	650,852
Capital Outlay	-	21,326

Total Legislative	<u>1,704,729</u>	<u>2,188,029</u>
--------------------------	------------------	------------------

Executive

Clerk to the Board of County Commissioners

Personal Services	472,397	505,631
Worker's Comp.	1,500	1,500
Other Current Expenses	3,000	3,000

Total Executive	<u>476,897</u>	<u>510,131</u>
------------------------	----------------	----------------

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
Financial and Administrative		
Property Appraiser		
Other Current Expenses	1,772,588	2,072,651
Property Appraisal Adjustment Board		
Other Current Expenses	3,050	3,050
Tax Collector		
Other Current Expenses	943,340	1,000,000
Accounting and Auditing		
Other Current Expenses	150,000	150,000
Data Processing		
Other Current Expenses	39,000	39,000
Total Financial and Administrative	<hr/> 2,907,978 <hr/>	<hr/> 3,264,701 <hr/>
Legal Counsel		
County Attorney		
Personal Services	196,904	238,151
Other Current Expenses	17,000	24,800
Total Legal Counsel	<hr/> 213,904 <hr/>	<hr/> 262,951 <hr/>
Other General Governmental Services		
Supervisor of Elections		
Personal Services	483,628	587,955
Worker's Comp.	1,500	2,000
Other Current Expenses	78,196	80,196
Contingency	102,713	109,015
Total Supervisor of Elections	<hr/> 666,037 <hr/>	<hr/> 779,166 <hr/>
Elections		
Personal Services	225,000	228,178
Other Current Expenses	240,308	253,508
Total Elections	<hr/> 465,308 <hr/>	<hr/> 481,686 <hr/>
Non-Departmental		
Personal Services	4,000	15,000
Other Current Expenses	472,500	552,500
Total Non-Departmental	<hr/> 476,500 <hr/>	<hr/> 567,500 <hr/>
Information Systems		
Personal Services	-	401,865
Other Current Expenses	-	25,500
Total Information Systems	<hr/> - <hr/>	<hr/> 427,365 <hr/>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
Facilities Management		
Personal Services	912,586	1,056,231
Other Current Expenses	754,500	846,900
Capital Outlay/Year End	799,095	-
Total Facilities Management	<hr/> 2,466,181	<hr/> 1,903,131
Total Other General Governmental Services	<hr/> 4,074,026	<hr/> 4,158,848
Public Safety	<hr/> 9,377,534	<hr/> 10,384,660
Emergency Preparedness		
Other Current Expenses	<hr/> 53,056	<hr/> 52,372
Emergency Management		
Personal Services	79,451	88,063
Other Current Expenses	31,157	18,450
Local Match - Personal Services	13,926	82,151
Total Emergency Management	<hr/> 124,534	<hr/> 188,664
Sheriff		
Law Enforcement		
Personal Services	9,099,559	10,376,646
Other Current Expenses	1,560,700	1,795,065
Capital Outlay	500,000	626,695
Total Law Enforcement	<hr/> 11,160,259	<hr/> 12,798,406
Judicial		
Personal Services	733,097	845,867
Other Current Expenses	67,000	67,000
Total Judicial	<hr/> 800,097	<hr/> 912,867
Detention Center Operations		
Personal Services	4,125,803	4,553,960
Other Current Expenses	1,181,500	1,256,500
Capital Outlay	10,000	10,000
Total Detention Center Operations	<hr/> 5,317,303	<hr/> 5,820,460
Total Sheriff	<hr/> 17,277,659	<hr/> 19,531,733
Detention Center Facilities		
Personal Services	<hr/> 69,928	<hr/> 75,372
Other Current Expenses		
Utilities	240,000	240,000
Maintenance and Repair	55,000	55,000
Insurance - Casualty	67,000	67,000
Professional Services/Year End Funds	<hr/> 400,000	<hr/> -

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
Total Other Current Expenses	<u>762,000</u>	<u>362,000</u>
Total Detention Center Facilities	<u>831,928</u>	<u>437,372</u>
911 Emergency Communications		
Personal Services	1,996,447	2,372,013
Other Current Expenses	<u>261,690</u>	<u>260,800</u>
Total 911 Emergency Communications	<u>2,258,137</u>	<u>2,632,813</u>
Central Communications		
Personal Services	98,391	103,081
Other Current Expenses	<u>330,700</u>	<u>286,600</u>
Total Central Communications	<u>429,091</u>	<u>389,681</u>
Code Enforcement		
Personal Services	110,025	-
Other Current Expenses	<u>28,000</u>	<u>-</u>
Total Code Enforcement	<u>138,025</u>	<u>-</u>
Medical Examiner		
Total Autopsies	<u>275,000</u>	<u>300,000</u>
Physical Environment	<u>21,387,430</u>	<u>23,532,635</u>
County Extension Office		
Personal Services	371,884	438,860
Other Current Expenses	<u>59,300</u>	<u>67,800</u>
Total County Extension Office	<u>431,184</u>	<u>506,660</u>
Landscape		
Personal Services	1,094,487	1,174,132
Other Current Expenses	338,200	344,000
Capital Outlay	<u>56,100</u>	<u>138,553</u>
Total Landscape	<u>1,488,787</u>	<u>1,656,685</u>
Other Physical Environment		
Florida Forest Management	3,000	3,000
Current Problems		10,000
FWC Lake Montgomery Dock		75,000
Ichetucknee Partnership	<u>40,000</u>	<u>40,000</u>
To Total Other Physical Environment	<u>43,000</u>	<u>128,000</u>
Economic Environment	<u>1,962,971</u>	<u>2,291,345</u>
Veterans Services		
Personal Services	33,811	49,320
Other Current Expenses	<u>4,800</u>	<u>4,800</u>
Total Veterans Services	<u>38,611</u>	<u>54,120</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
Tax Increment Funds	<u>201,324</u>	<u>202,000</u>
Total Economic Environment	<u>239,935</u>	<u>256,120</u>
Human Services		
Mosquito Control		
Personal Services	106,878	58,550
Other Current Expenses	73,840	89,103
Capital Outlay	-	-
Total Mosquito Control	<u>180,718</u>	<u>147,653</u>
Human Services Contributions		
Columbia County Health Department	153,785	153,784
Family Health Center of Columbia County	48,500	48,500
Animal Control	475,000	1,168,570
Medicaid	1,450,000	1,450,000
Health Care Responsibility Act	155,000	400,000
Total Human Services Contributions	<u>2,282,285</u>	<u>3,220,854</u>
Mental Health		
Meridian Behavioral Services	<u>250,736</u>	<u>256,000</u>
Other Human Services		
Columbia County Senior Services	250,000	250,000
CARC	80,000	80,000
Suwannee Valley 4C's	10,000	10,000
United Way	20,000	20,000
Current Problems	-	10,000
On Eagles Wings	34,000	39,000
Total Other Human Services	<u>394,000</u>	<u>409,000</u>
Total Human Services	<u>3,107,739</u>	<u>4,033,507</u>
Culture/Recreation		
County Recreation Department		
Personal Services	312,492	286,179
Other Current Expenses	70,500	95,105
Total County Recreation Department	<u>382,992</u>	<u>381,284</u>
County Recreation Facilities		
Other Current Expenses - Utilities	225,000	225,000
Community Centers - Repairs and Maintenance	18,000	18,000
Capital Outlay/Year End Funds	453,400	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<u>696,400</u>	<u>243,000</u>
Total County Recreation Facilities		
Organizational Support		
Columbia Youth Football	15,000	15,000
Boy's Club	-	-
Youth Baseball League	12,000	12,000
Downtown July 4th Fireworks	7,500	10,000
Columbia Youth Soccer Association	12,000	12,000
Fort White Girls Softball	3,480	3,480
Columbia County Girls Softball Association	9,000	9,000
South Columbia Youth Baseball	5,730	5,730
Richardson Basketball	15,000	15,000
Total Organizational Support	<u>79,710</u>	<u>82,210</u>
Total Culture/Recreation	<u>1,159,102</u>	<u>706,494</u>
Total Appropriations	<u>37,234,711</u>	<u>41,204,761</u>
Transfer to Utilities Fund	825,000	-
Transfer to Capital Projects Fund/Year End Funds	5,500,000	2,009,866
RESERVES		-
Sheriff Capital Improvements	2,100,000	-
Equipment	500,000	20,000
Salary Adjustments	237,311	190,316
Surplus Year End Reserve	3,559,985	-
Cash Balance Forward	7,178,374	8,229,002
To Contingency	3,587,687	4,114,501
Total Reserves	<u>17,163,357</u>	<u>12,553,819</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 60,723,068</u>	<u>\$ 55,768,446</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,120,000	\$ 1,420,000
Small County Surtax	3,800,000	5,650,000
Voted Gas Tax	790,000	850,000
Total Taxes	<u>5,710,000</u>	<u>7,920,000</u>
Intergovernmental Revenue		
Federal Grants and State Shared Revenues		
National Forest Regular Distribution	98,000	110,000
State Revenue Sharing	400,000	500,000
Half-Cent Sales Tax-Regular	2,500,000	2,800,000
Half-Cent Sales Tax-Fiscally Constrained	600,000	520,000
Total Federal Grants and State Shared Revenues	<u>3,598,000</u>	<u>3,930,000</u>
Transportation		
County Gas Tax	745,000	813,000
Constitutional Gas Tax	500,000	500,000
Fuel Decal User Fee	1,500	1,000
Motor Fuel Tax Rebate	13,000	70,000
Total Transportation	<u>1,259,500</u>	<u>1,384,000</u>
Total Intergovernmental Revenue	<u>4,857,500</u>	<u>5,314,000</u>
Miscellaneous Revenue		
F.D.O.T. Lighting Agreement	139,651	140,000
Culvert Waiver Fees	4,000	4,000
Interest Earnings	25,000	75,000
Reimbursement of Current Expenses		
by Other County Units	1,500	1,000
Other Miscellaneous Revenue	25,000	26,000
Total Miscellaneous Revenue	<u>195,151</u>	<u>246,000</u>
Total Revenues	<u>10,762,651</u>	<u>13,480,000</u>
Less 5% of Revenues	<u>(538,133)</u>	<u>(674,000)</u>
	10,224,518	12,806,000
Transfer in from Paving Assessment	3,000	3,000
Estimated Beginning Cash	6,210,000	9,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 16,437,518</u>	<u>\$ 21,809,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
APPROPRIATIONS		
Transportation		
Contracted Mowing		
Other Current Expenses	\$ 406,500	\$ 1,121,000
Maintenance and Improvement of Graded Roads		
Personal Services	1,075,511	1,179,072
Other Current Expenses	2,500	2,500
Debt Service	297,945	745,029
Total Maintenance and Improvement of Graded Roads	<hr/> 1,375,956	<hr/> 1,926,601
Heavy Equipment and Drainage		
Personal Services	533,164	598,870
Other Current Expenses	731,000	731,000
Total Heavy Equipment and Drainage	<hr/> 1,264,164	<hr/> 1,329,870
Storm Water		
Personal Services	493,982	583,040
Other Current Expenses	19,500	19,500
Total Storm Water	<hr/> 513,482	<hr/> 602,540
Sign Shop		
Personal Services	225,482	395,304
Other Current Expenses	230,000	234,000
Total Sign Shop	<hr/> 455,482	<hr/> 629,304
Repair Shop		
Personal Services	550,285	640,096
Other Current Expenses	320,500	365,500
Total Repair Shop	<hr/> 870,785	<hr/> 1,005,596
Stockroom		
Personal Services	50,929	58,489
Other Current Expenses	450,000	1,130,000
Total Stockroom	<hr/> 500,929	<hr/> 1,188,489
Shoulder Crew		
Personal Services	585,553	713,239
Other Current Expenses	8,000	8,000
Total Shoulder Crew	<hr/> 593,553	<hr/> 721,239

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
Right-of-Way Maintenance		
Personal Services	681,157	1,011,100
Other Current Expenses	212,500	227,500
Total Right-of-Way Maintenance	<u>893,657</u>	<u>1,238,600</u>
Roadway Enhancements		
Weed Control	55,000	55,000
Road Stripping	100,000	100,000
Concrete Work	105,000	105,000
Roadway Stabilization	415,000	415,000
Total Roadway Enhancements	<u>675,000</u>	<u>675,000</u>
Administration and Overhead		
Personal Services	828,631	1,030,624
Other Current Expenses	543,700	576,700
Capital Outlay	397,708	66,000
Capital Outlay/ Year End Funds	702,649	-
Total Administration and Overhead	<u>2,472,688</u>	<u>1,673,324</u>
Other		
Suwannee Valley Transit Authority	58,706	58,706
Administrative Fee - General Fund	335,478	311,692
Total Other	<u>394,184</u>	<u>370,398</u>
Transfers		
Transfer to Road Improvement Fund	-	-
Transfer to Capital Projects Fund	-	4,000,000
Total Appropriations	<u>10,416,380</u>	<u>16,481,961</u>
RESERVES		
National Forest - Title III	154,000	-
Equipment	318,000	217,200
Salary Adjustments	291,234	-
Surplus Year End Reserve	2,192,351	1,358,115
Cash Balance Forward	2,043,702	2,501,149
Contingency	1,021,851	1,250,575
Total Reserves	<u>6,021,138</u>	<u>5,327,039</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 16,437,518</u></u>	<u><u>\$ 21,809,000</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<hr/>	<hr/>
REVENUES		
Taxes		
Small County Surtax	\$ 1,300,000	\$ 800,000
Franchise Fees - Garbage	168,000	168,000
Total Taxes	<hr/> 1,468,000	<hr/> 968,000
Licenses and Permits		
Occupational Licenses	48,000	50,000
Competency Cards	3,000	3,000
Building Permits	395,000	700,000
Electrical Permits	-	20,000
Plumbing Permits	-	20,000
Mechanical Permits	-	20,000
Other Permits	-	20,000
Certification Fees	7,700	7,700
Land Use Fees	110,000	125,000
Protective Inspection/AP	21,300	33,500
Plan Review Fees	64,000	100,000
Total Licenses and Permits	<hr/> 649,000	<hr/> 1,099,200
Non Ad Valorem Assessments		
Solid Waste	4,900,000	4,100,000
Solid Waste - Partial Year	35,000	35,000
Solid Waste - Delinquent	5,000	1,000
Fire Services	5,650,000	7,200,000
Fire - Partial Year & Delinquent	47,000	57,000
Total Non Ad Valorem Assessments	<hr/> 10,637,000	<hr/> 11,393,000
Charges for Services		
GIS Services City of Lake City	10,000	10,000
Intergovernmental Revenue		
Mobile Home Licenses	33,000	33,000
Racing Tax	223,250	223,250
Total Intergovernmental Revenue	<hr/> 256,250	<hr/> 256,250
Miscellaneous		
Interest Earnings	11,000	35,000
Tower Rent	2,600	2,600
Other Miscellaneous	7,200	25,200
Special Assessment - Carolyn Heights Lights	-	2,200
Special Assessment - Laurell Lakes	-	4,100

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
Special Assessment - Spring Hollow	2,000	2,000
Special Assessment - Emerald Lakes	8,500	8,500
Total Miscellaneous	31,300	79,600
Total Revenues	13,051,550	13,806,050
Less 5% of Revenues	(652,578)	(640,328)
	12,398,972	13,165,722
Transfers From Other Funds		
General Fund	-	-
Estimated Beginning Cash	4,200,000	6,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 16,598,972	\$ 19,165,722
APPROPRIATIONS		
General Government Services		
Administrative Fee - General Fund	\$ 26,185	\$ 21,898
Other Current Expenses	36,000	36,000
Total General Government Services	62,185	57,898
Public Safety		
Building and Zoning Department		
Personal Services	596,866	1,052,815
Other Current Expenses	93,300	141,800
Total Building and Zoning Department	690,166	1,194,615
County Fire Services		
Personal Services	4,745,075	6,010,892
Other Current Expenses	952,200	1,034,455
Capital Outlay	552,000	120,000
Debt Service	340,784	340,859
Administrative Fee - General Fund	459,009	243,196
Total County Fire Services	7,049,068	7,749,402
Contractual Fire Agreements		
Coop. Forest Management	24,100	24,100
Addressing Department		
Personal Services	84,451	-
Other Current Expenses	29,150	-
Total Addressing Department	113,601	-
Total Public Safety	7,876,935	8,968,117
Physical Environment		
Solid Waste Services		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
Professional Services	7,750	7,750
Contracted Services - Residential Pickup	2,422,835	2,422,835
Residential Tippage Fees	1,050,000	1,355,000
Tax Collector Fees	146,574	123,000
Contracted Services - County Facilities	57,190	57,190
Administrative Fee - General Fund	142,341	116,898
Total Solid Waste Services	3,826,690	4,082,673
Utility Assessments		
Special Assessment - Carolyn Heights	-	3,710
Special Assessment - Laurell Lakes	-	3,000
Special Assessment - Spring Hollow	-	3,755
Special Assessment - Emerald Lakes	-	8,510
Other Current Expenses	18,975	-
Total Physical Environment	3,845,665	4,101,648
Transfers		
Transfer to Capital Projects Fund		1,500,000
Total Appropriations	11,784,785	14,627,663
RESERVES		
Equipment Reserve	500,000	-
Salary Adjustments	291,783	-
Capital Reserve	309,433	426,409
Cash Balance Forward	2,475,314	2,745,000
Contingency	1,237,657	1,366,650
Total Reserves	4,814,187	4,538,059
TOTAL APPROPRIATED EXPENDITURES	\$ 16,598,972	\$ 19,165,722
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Small County Surtax	\$ 350,000	\$ 350,000
Fines and Forfeitures		
Technology Surcharges - \$2	97,000	102,000
Optional Court Costs - \$65	52,000	42,000
Total Fines and Forfeitures	<u>149,000</u>	<u>144,000</u>
Miscellaneous Revenue		
Interest	2,000	2,000
Total Revenues	<u>501,000</u>	<u>496,000</u>
Less 5% of Revenues	<u>(25,050)</u>	<u>(24,800)</u>
	475,950	471,200
Estimated Beginning Cash	730,000	700,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 1,205,950</u></u>	<u><u>\$ 1,171,200</u></u>
APPROPRIATIONS		
General Government Services		
General Fund Administration	\$ 13,963	\$ 15,912
Judicial		
County Court		
Personal Services	-	-
Other Current Expenses	30,000	30,000
Total County Court	<u>30,000</u>	<u>30,000</u>
State Attorney		
Other Current Expenses	34,638	32,220
Technology	112,163	113,574
Total State Attorney	<u>146,801</u>	<u>145,794</u>
Public Defender		
Other current Expenses	9,700	8,775
Technology	28,200	31,175
Total Public Defender	<u>37,900</u>	<u>39,950</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
Conflict Counsel		
Technology	-	-
Court Support Service		
Technology	<u>191,422</u>	<u>194,762</u>
Guardian Ad Litem		
Other Current Expenses	<u>52,314</u>	<u>52,627</u>
Optional Court Costs		
Legal Aid	10,000	10,000
Law Library	10,000	10,000
Drug Court	10,000	10,000
Innovations (Teen Court)	<u>10,000</u>	<u>10,000</u>
Total Optional Court Costs	<u>40,000</u>	<u>40,000</u>
Total Appropriations	<u>512,400</u>	<u>519,045</u>
RESERVES		
Court Innovations	545,017	501,216
Cash Balance Forward	99,022	100,626
Contingency	<u>49,511</u>	<u>50,313</u>
Total Reserves	<u>693,550</u>	<u>652,155</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 1,205,950</u>	<u>\$ 1,171,200</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Tentative Budget
	<u> </u>	<u> </u>
REVENUES		
Intergovernmental		
State Grants		
Consolidated Waste Grant	\$ 93,750	\$ 93,750
Charges for Services		
Class I	2,850,000	3,400,000
Class III	780,000	990,000
Tires	55,000	85,000
Total Charges for Services	<u>3,685,000</u>	<u>4,475,000</u>
Miscellaneous		
Other Income	15,000	30,000
Interest	60,000	73,500
Total Miscellaneous	<u>75,000</u>	<u>103,500</u>
Total Revenues	<u>3,853,750</u>	<u>4,672,250</u>
Less 5% of Revenues	<u>(192,688)</u>	<u>(233,613)</u>
	3,661,062	4,438,637
Estimated Unreserved Beginning Cash	7,600,000	10,214,941
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 11,261,062</u></u>	<u><u>\$ 14,653,578</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Tentative Budget
	<u> </u>	<u> </u>
APPROPRIATIONS		
Physical Environment		
Winfield Landfill Operations		
Personal Services	\$ 945,482	\$ 1,151,925
Other Current Expenses	1,105,700	1,574,900
Administration Fees - General Fund	168,171	214,941
Capital Outlay - Equipment Replacement	676,100	909,941
Total Winfield Landfill Operations	<u>2,895,453</u>	<u>3,851,707</u>
Central Landfill		
Annual Long-term Care	<u>60,000</u>	<u>60,000</u>
Litter Control Program		
Litter Disposal		
Contractual Services	<u>185,000</u>	<u>218,080</u>
Tire Disposal		
Contractual Services	<u>67,360</u>	<u>100,000</u>
Total Litter Control Program	<u>252,360</u>	<u>318,080</u>
Total Landfill Appropriations	<u>3,207,813</u>	<u>4,229,787</u>
Funded Reserves		
Winfield Class I Closure	120,000	-
Winfield Class III Closure	75,000	-
Total Funded Reserves	<u>195,000</u>	<u>-</u>
Total Physical Environment	<u>3,402,813</u>	<u>4,229,787</u>
Other Reserves		
Equipment Replacement Reserve	250,000	250,000
Landfill Expansion Reserve	6,595,357	8,969,336
Cash Balance Forward	680,562	802,970
Contingency	332,330	401,485
Total Reserves	<u>7,858,249</u>	<u>10,423,791</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 11,261,062</u>	<u>\$ 14,653,578</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Communications Services Tax	\$ 1,070,000	\$ 1,110,000
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	<u>150,000</u>	<u>150,000</u>
State Grants		
Library Equalization	538,031	517,166
Library - Operating	<u>18,529</u>	<u>18,685</u>
Total State Grants	<u>556,560</u>	<u>535,851</u>
Total Intergovernmental Revenue	<u>706,560</u>	<u>685,851</u>
Charges for Services		
Library Fees	<u>7,600</u>	<u>7,600</u>
Fines and Forfeitures		
Library Fines	<u>16,600</u>	<u>16,600</u>
Miscellaneous Revenue		
Interest Earnings	<u>2,000</u>	<u>2,000</u>
Total Revenue	<u>1,802,760</u>	<u>1,972,051</u>
Less 5% of Revenues	<u>(90,138)</u>	<u>(159,978)</u>
	1,712,622	1,812,073
Estimated Beginning Cash	860,000	860,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 2,572,622</u></u>	<u><u>\$ 2,672,073</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
<hr/>		
APPROPRIATIONS		
Culture/Recreation		
Main Library		
Personal Services	\$ 285,655	319,571
Other Current Expenses	82,050	84,800
Capital Outlay	58,700	58,700
Total Main Library	<hr/> 426,405	<hr/> 463,071
Fort White Library		
Personal Services	150,137	162,676
Other Current Expenses	28,700	27,700
Capital Outlay	17,600	17,600
Total Fort White Library	<hr/> 196,437	<hr/> 207,976
Library Enhancements		
Personal Services	687,944	778,416
Other Current Expenses	150,100	150,600
Administration Fee-General Fund	54,928	55,069
Capital Outlay	-	-
Total Library Enhancements	<hr/> 892,972	<hr/> 984,085
Literacy Program		
Personal Services	41,422	46,557
Other Current Expenses	1,600	3,600
Capital Books	2,000	2,000
Total Literacy Program	<hr/> 45,022	<hr/> 52,157
West Branch		
Personal Services	161,550	186,346
Other Current Expenses	28,600	26,000
Capital Outlay	17,500	17,500
Total West Branch	<hr/> 207,650	<hr/> 229,846
Total Appropriations	<hr/> 1,768,486	<hr/> 1,937,135
RESERVES		
Future Enhancement	273,590	153,838
Cash Balance Forward	353,697	387,400
Contingency	176,849	193,700
Total Reserves	<hr/> 804,136	<hr/> 734,938
TOTAL APPROPRIATED EXPENDITURES	<hr/> \$ 2,572,622	<hr/> \$ 2,672,073
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Fiscal Year Ending September 30, 2023

	<u>2021-22</u> Final Budget	<u>2022-23</u> Final Budget
REVENUES		
Miscellaneous Revenue		
Interest Earnings	\$ 200	\$ 200
Estimated Beginning Cash	<u>24,000</u>	<u>24,000</u>
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 24,200</u></u>	<u><u>\$ 24,200</u></u>
APPROPRIATIONS AND RESERVES		
Sheriff's Department Expenditures	\$ 20,000	\$ 20,000
Reserve for Law Enforcement Expenditures	<u>4,200</u>	<u>4,200</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 24,200</u></u>	<u><u>\$ 24,200</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Tourist Development Tax	\$ 1,500,000	\$ 1,800,000
Miscellaneous Revenue		
Sign Advertising	12,000	12,000
Interest	9,000	15,000
Total Miscellaneous Revenue	<u>21,000</u>	<u>27,000</u>
Total Revenue	<u>1,521,000</u>	<u>1,827,000</u>
Less 5% of Revenues	<u>(76,050)</u>	<u>(91,350)</u>
	1,444,950	1,735,650
Estimated Beginning Cash	1,500,000	2,100,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 2,944,950</u></u>	<u><u>\$ 3,835,650</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND - OPERATING

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
APPROPRIATIONS		
Tourism Promotion		
Personal Services	\$ 198,964	\$ 241,201
Admin Fees	\$ -	\$ 31,036
Other Current Expenses	555,763	880,439
Total Tourism Promotion	<u>754,727</u>	<u>1,152,676</u>
Community Outreach		
Columbia County Historical Society	5,000	5,000
CHS Track Project	25,000	-
Blue Grey Festival	10,000	10,000
Total Community Outreach	<u>40,000</u>	<u>15,000</u>
Sports Marketing		
Personal Services	76,000	91,263
Other Current Expenses	450,000	114,000
Total Sports Marketing	<u>526,000</u>	<u>205,263</u>
Transfers		
Transfer to General Fund	300,000	310,000
Transfer to Capital Projects		120,000
Total Appropriations	<u>1,620,727</u>	<u>1,802,939</u>
RESERVES		
Capital Reserve	896,454	1,492,141
Cash Balance Forward	285,179	360,380
Contingency/Reserve	142,590	180,190
Total Reserves	<u>1,324,223</u>	<u>2,032,711</u>
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 2,944,950</u>	<u>\$ 3,835,650</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Fiscal Year Ending September 30, 2023

	<u>2021-22 Final Budget</u>	<u>2022-23 Tentative Budget</u>
REVENUES		
Intergovernmental Revenue		
State Grants - SHIP	\$ 350,000	\$ 668,830
Miscellaneous Revenue		
Loan Repayments	5,000	20,000
Interest Earnings	-	350
Total Revenue	<u>355,000</u>	<u>689,180</u>
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 355,000</u></u>	<u><u>\$ 689,180</u></u>
APPROPRIATIONS		
Administration	\$ 35,000	\$ 69,383
Housing Assistance	320,000	619,797
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 355,000</u></u>	<u><u>\$ 689,180</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
REVENUES		
Taxes		
Intergovernmental		
Half-Cent Sales Tax	\$ 1,425,000	\$ 1,425,000
Miscellaneous Revenue		
Interest	500	20,000
Total Operating Revenue	<u>1,425,500</u>	<u>1,445,000</u>
Less 5% of Revenues	(71,275)	(72,250)
Transfer from General Fund/Year End	<u>825,000</u>	<u>-</u>
	<u>2,179,225</u>	<u>1,372,750</u>
Estimated Beginning Cash	600,000	3,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 2,779,225</u></u>	<u><u>\$ 4,872,750</u></u>
APPROPRIATIONS		
Economic Environment		
Administration		
Personal Services	\$ 178,075	\$ 225,289
Other Current Expenses	91,000	306,500
Admin Fees - General Fund	41,094	19,767
Total Administration	<u>310,169</u>	<u>551,556</u>
Economic Incentives		
Tax Rebates/Incentives	<u>355,000</u>	<u>600,000</u>
Capital Outlay Year End Funds	750,000	-
Transfer to Utility Fund	<u>300,000</u>	<u>650,000</u>
Total Appropriations	<u>1,715,169</u>	<u>1,801,556</u>
RESERVES		
Reserve for Gateway Crossing	85,000	-
Reserve for Future Project	631,165	2,536,657
Cash Balances Forward	177,274	356,358
Contingency	<u>170,617</u>	<u>178,179</u>
Total Reserves	<u>1,064,056</u>	<u>3,071,194</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 2,779,225</u></u>	<u><u>\$ 4,872,750</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Intergovernmental		
State Grants	\$ 11,230,000	\$ 15,230,000
Charges for Services		
Water Sales	\$ 34,100	\$ 194,045
Sewer Sales	33,700	143,000
Fort White Water Sales	177,000	325,800
Connection Fees	500	4,000
Water Capacity Fees	10,000	40,000
Sewer Capacity Fees	-	3,800
Regulatory Assessment Fees	5,000	11,000
Total Charges for Services	<u>260,300</u>	<u>721,645</u>
Total Revenues	<u>11,490,300</u>	<u>15,951,645</u>
Less 5% of Revenues	<u>(574,515)</u>	<u>(11,002)</u>
	<u>10,915,785</u>	<u>15,940,643</u>
Transfers In		
Transfer from General Fund - CARES	-	2,009,866
Transfer from ARPA - Water	-	10,000,000
Transfer from Economic Development Fund	300,000	650,000
Total Transfers In	<u>300,000</u>	<u>12,659,866</u>
Estimated Beginning Cash	<u>175,000</u>	<u>99,800</u>
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 11,390,785</u></u>	<u><u>\$ 28,700,309</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
APPROPRIATIONS		
Physical Environment		
Operations		
Personal Services	\$ 123,067	\$ 373,382.36
Administrative Fees		\$ 7,771.00
Total Operations		<hr/> \$ 381,153.36 <hr/>
Water Plant		
Operating Expenses		
Operator Contract	4,500	31,000
Fort White Water System	153,050	200,050
Ellisville Water System		99,000
Mason City Water System		21,100
Utilities	5,700	-
Communications	2,000	-
Repairs and Maintenance	6,100	-
Operating Supplies	7,300	-
Total Water Systems	<hr/> 178,650 <hr/>	<hr/> 351,150 <hr/>
Sewer Plant		
Operating Expenses		
Operator Contract	40,000	50,000
Utilities	12,500	15,000
Insurance	3,500	5,000
Repairs and Maintenance	1,000	20,000
Operating Supplies	20,000	30,000
Total Sewer Plant	<hr/> 77,000 <hr/>	<hr/> 120,000 <hr/>
CAPITAL PROJECTS		
NFMIP - WWTP		14,330,000
ELLISVILLE - WWTP / CDBG		1,030,000
ELLISVILLE - WWTP / CARES		2,009,866
ELLISVILLE TO FW WATER LINE / ARPA		10,000,000
Total Capital Projects	10,687,104	<hr/> 27,369,866 <hr/>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
Debt Service		
Principal	123,682	123,682
Interest	15,519	15,519
Total Debt Service	<u>139,201</u>	<u>139,201</u>
Total Appropriations	<u>11,205,022</u>	<u>28,361,370</u>
RESERVES		
Cash Balances Forward	133,971	222,586
Contingency	51,792	116,353
Total Reserves	<u>185,763</u>	<u>338,939</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 11,390,785</u></u>	<u><u>\$ 28,700,309</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
REVENUES		
Intergovernmental Revenue		
Federal Grants	\$ 750,000	\$ 750,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 750,000</u>	<u>\$ 750,000</u>
APPROPRIATIONS		
Physical Environment		
Administration	\$ 60,000	\$ 60,000
Housing Rehabilitation	690,000	690,000
Street Improvements	-	-
Total Appropriations	<u>750,000</u>	<u>750,000</u>
RESERVES		
Contingency	-	-
Cash Balances Forward	-	-
TOTAL APPROPRIATIONS AND RESERVES	<u>\$ 750,000</u>	<u>\$ 750,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
PAVING ASSESSMENT**

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Non Ad Valorem Assessments		
Pine Ridge-Maintenance	\$ 2,800	\$ 3,000
Pine Ridge-Improvements	2,000	2,000
Rolling Oaks	12,000	-
Total Revenues	<u>16,800</u>	<u>5,000</u>
Less 5% of Revenues	<u>(840)</u>	<u>(250)</u>
	15,960	4,750
Estimated Beginning Cash	210,000	210,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 225,960</u></u>	<u><u>\$ 214,750</u></u>
 APPROPRIATIONS		
General Government		
Professional Services	\$ 1,500	\$ 1,500
Tax Collector Fees	150	200
Printing & Legal Ads	350	350
Total General Government	<u>2,000</u>	<u>2,050</u>
Transfer to Transportation Trust	<u>3,000</u>	<u>3,000</u>
Total Appropriations	<u>5,000</u>	<u>5,050</u>
 RESERVES		
Future Enhancements	219,460	208,185
Cash Balances Forward	1,000	1,010
Contingency	500	505
Total Reserves	<u>220,960</u>	<u>209,700</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 225,960</u></u>	<u><u>\$ 214,750</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COUNTYWIDE RESURFACING FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,500,000	\$ 1,500,000
Intergovernmental Revenue		
Transportation		
Constitutional Gas Tax	<u>1,400,000</u>	<u>1,500,000</u>
DOT Grants		
Bell Road	-	-
CHS 252 Sidewalk	406,000	-
Mount Carmel and Troy	-	-
CR 242W	1,300,000	-
Birley Sidewalk	-	-
CR 242A	550,000	-
Cypress Lake	2,700,000	-
Queen, Chambria, Winfield, Leonia	<u>2,475,000</u>	-
Total DOT Grants	<u>7,431,000</u>	-
Total Intergovernmental Revenue	<u>8,831,000</u>	<u>1,500,000</u>
Total Revenues	<u>10,331,000</u>	<u>3,000,000</u>
Less 5% of General Revenues	(516,550)	-
Transfer from General/ Year End Funds	5,500,000	
	<u>15,314,450</u>	<u>3,000,000</u>
Estimated Beginning Cash	<u>3,337,150</u>	<u>11,000,000</u>
Transfer from Transportation Trust	-	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 18,651,600</u></u>	<u><u>\$ 14,000,000</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COUNTYWIDE RESURFACING FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
APPROPRIATIONS		
Road Construction Projects		3,000,000
Bell Street	\$ -	
CHS 252 Sidewalk	406,000	-
Mount Carmel and Troy	50,000	-
CR 242W	1,300,000	-
Birley Sidewalk	-	-
CR 242A	550,000	-
Cypress Lake	2,700,000	-
Queen, Chambria, Winfield, Leonia	2,457,000	-
County-Wide Resurfacing	4,500,000	-
Total Appropriations	<u>11,963,000</u>	<u>3,000,000</u>
Transfer to Capital Projects Fund		5,000,000
 RESERVES		
Contingency	1,188,600	-
Reserve Bascom Norris Imp	500,000	-
Reserve Countywide Resurfacing	5,000,000	6,000,000
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 18,651,600</u>	<u>\$ 14,000,000</u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Intergovernmental Revenue		
State Grants		
Cannon Creek Stormwater	\$ -	\$ -
Clay Hole Creek Stormwater	260,000	-
SR-47/I-75 CDBG-ED	1,500,000	-
Hi-Dry Acres Stormwater Pave	4,762,258	4,762,258
Parnell Hills Stormwater Pave	3,614,119	3,614,119
Wilson Springs Sidewalks		406,000
Cypress Lake/Charles		2,700,000
Queen/Chambria/Winfield		2,475,000
SR 247-Cannon Creek Retention		2,560,000
Rum Island Restroom	-	-
Columbia City FRDAP	-	-
Total State Grants	<u>10,136,377</u>	<u>16,517,377</u>
Interfund Transfer In	-	-
MSBU		1,500,000
TRANSPORTATION TRUST		4,000,000
TDC		120,000
JAIL DEBT SERVICE		600,000
COUNTYWIDE RESURFACING		5,000,000
Total Interfund Transfers		<u>11,220,000</u>
Loan Proceeds		<u>6,122,000</u>
Total Revenues	<u>10,136,377</u>	<u>33,859,377</u>
Estimated Beginning Cash	380,000	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 10,516,377</u>	<u>\$ 33,859,377</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2023

	2021-22	2022-23
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
APPROPRIATIONS		
Loan Projects		
Sweetwater Apartments		500,000
CR 6		2,640,000
Birley Road		2,982,000
Grant Funded		
Wilson Springs Sidewalks		406,000
Cypress Lake/Charles		2,700,000
Parnell Hills		3,614,119
Hi Dry Acres		4,762,258
Queen/Chambria/Winfield		2,475,000
SR 247-Cannon Creek Retention		2,560,000
Projected Shortfall Due to Inflation		7,091,813
Required Projects		
Southside Parking lot and Ponds		603,460
River Rise Boat Ramp		101,835
Animal Control Kennels		300,000
Jail BDA		77,000
Academic Way		400,000
Approved but Not Finished		
Petroleum Cleanup		32,399
Station 51 Expansion		200,000
Richardson Generator		171,399
Traffic Ops Building		250,000
Jail Admin Design		400,000
911 AC Monitoring		21,540
Franklin Street Tower		19,000
Richardson Outdoor Lights		280,000
Five Points Restroom		98,000
Generatoring Monitoring		13,780
IT Fire Supression		87,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
	<u> </u>	<u> </u>
New Requests		
Field Laser Grading and Repair		40,000
TDC Sign		80,000
Bridges at Allgator Lake		63,000
Traffic Signal Replacement (CR252/Country Club)		150,000
Physical Environment		
Improvements other than Buildings	10,136,377	
Total Appropriations	<u>10,136,377</u>	<u>33,119,603</u>
RESERVES		
Tournament Fees	65,000	-
Contingency	315,000	739,774
Total Reserves	<u>380,000</u>	<u>739,774</u>
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 10,516,377</u></u>	<u><u>\$ 33,859,377</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL CONSTRUCTION FUND

For the Fiscal Year Ending September 30, 2023

	<u>2021-22</u> Final Budget	<u>2022-23</u> Final Budget
REVENUES		
Estimated Beginning Cash	\$ 8,000,000	\$ 600,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 8,000,000</u>	<u>\$ 600,000</u>
APPROPRIATIONS		
Jail Construction		
Professional Services	\$ 100,000	\$ -
Construction	7,800,000	
TRANSFER TO CAPITAL PROJECTS	-	600,000
Total Appropriations	<u>7,900,000</u>	<u>-</u>
RESERVES		
Contingency	100,000	
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 8,000,000</u>	<u>\$ 600,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2023

	<u>2021-22</u> Final Budget	<u>2022-23</u> Final Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 680,000	\$ 680,000
Total Revenue	<u>680,000</u>	<u>680,000</u>
Less 5% of Revenues	<u>(34,000)</u>	<u>(34,000)</u>
	646,000	646,000
Estimated Beginning Cash	200,000	250,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 846,000</u></u>	<u><u>\$ 896,000</u></u>
APPROPRIATIONS		
Debt Service - Principal	\$ 606,000	\$ 614,000
Debt Service - Interest	41,014	31,879
Total Appropriations	<u>647,014</u>	<u>645,879</u>
RESERVES		
Reserve for Debt Service	198,986	250,121
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 846,000</u></u>	<u><u>\$ 896,000</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2023

	2021-22 Final Budget	2022-23 Final Budget
REVENUES		
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	\$ 640,000	\$ 640,000
Miscellaneous Revenue		
Interest Earnings	1,750	2,000
Total Revenue	<u>641,750</u>	<u>642,000</u>
Less 5% of Revenues	<u>(32,088)</u>	<u>(32,100)</u>
	609,662	609,900
Estimated Beginning Cash	700,000	700,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 1,309,662</u></u>	<u><u>\$ 1,309,900</u></u>
 APPROPRIATIONS		
Debt Service - Principal	\$ 493,538	\$ 504,855
Debt Service - Interest	143,376	132,059
Total Appropriations	<u>636,914</u>	<u>636,914</u>
RESERVES		
Reserve for Debt Service	672,748	672,986
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 1,309,662</u></u>	<u><u>\$ 1,309,900</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ARPA FUND**

For the Year Ending September 30, 2023

	<u>2021-22 Final Budget</u>	<u>2022-23 Final Budget</u>
REVENUES		
Interest Earnings	-	\$ 30,000
City of Lake City		250,000
Less 5% Revenues	-	(1,500)
Estimated Beginning Cash	-	<u>10,000,000</u>
TOTAL REVENUES, TRANSFERS & BALANCES	-	<u><u>\$ 10,278,500</u></u>
APPROPRIATIONS		
City of Lake City Grant		250,000
Transfer to Utility Fund	-	10,000,000
Contingency	-	<u>28,500</u>
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES AND BALANCES	-	<u><u>\$ 10,278,500</u></u>