

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FLOOR BUDGET
FISCAL YEAR 2025-2026**

**PREPARED BY
DAVID KRAUS
COUNTY MANAGER**

Thursday, September 4, 2025

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Ad Valorem Taxes, Floor Budget		
7.815 mills 2023 & 2024	\$ 33,898,072	\$ 36,599,153
Delinquent Ad Valorem Taxes	50,000	50,000
Small County Surtax	3,070,000	4,050,000
Payment - In Lieu of Taxes	300,000	330,000
Vessel Registration Fees	20,000	13,500
Other License/Permits/Park Fees	80,000	80,000
Total Taxes	37,418,072	41,122,653
Intergovernmental Revenue		
State and Federal Grants		
Emergency Preparedness	105,806	105,806
Emergency Management	56,000	56,000
Mosquito Control	65,494	67,479
Vulnerability Assessment Grant	450,000	450,000
E911 Communications	139,403	133,533
State funding LEO Salaries	1,378,388	1,600,000
Total State and Federal Grants	2,195,091	2,412,818
State Shared Revenues		
Amendment 1 Relief	2,700,000	3,500,000
State Revenue Sharing	1,700,000	1,700,000
Half-Cent Sales Tax	2,105,000	2,355,000
Insurance Agents County Licenses	20,000	30,000
Alcohol Beverage Licenses	20,000	20,000
Total State Shared Revenues	6,545,000	7,605,000
Total Intergovernmental Revenue	8,740,091	10,017,818
Charges for Services		
SHIP Administrative Charges	24,500	24,500
Crime Prevention Funds	23,000	23,000
Sheriff Civil Fees	70,000	70,000
School Resource Officer	1,364,907	1,082,184
Room & Board for Prisoners	7,000	7,000
Telephone Assessments	57,000	57,000
Wireless Assessments	215,000	215,000
Prepaid Wireless Assessments	53,000	53,000
City of Lake City-Dispatch	200,000	200,000
Total Charges for Services	2,014,407	1,731,684
Fines and Forfeitures		
Communications Surcharges	45,000	45,000
Court Facility Surcharges \$30	140,000	140,000
Animal Control Fines	6,000	4,000
Violations/Local Ordinance	8,000	8,000
Total Fines and Forfeitures	199,000	197,000
Miscellaneous Revenue		
Interest Earnings	700,000	800,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Other	112,500	216,500
Total Miscellaneous Revenue	812,500	1,016,500
Transfers from Other Funds - Administration		
MSBU - Municipal Services	381,992	381,992
County Transportation Trust Fund	311,692	311,692
Tourist Development Fund	31,036	31,036
Landfill Fund	214,941	214,941
Library Enhancement Fund	55,069	55,069
Court Services Fund	15,912	15,912
Economic Development Fund	19,767	19,767
Utilities	7,771	7,771
Total Transfers from Other Funds - Administration	1,038,180	1,038,180
Total Revenues	50,222,250	55,123,835
Less 5% of Revenues	(2,504,142)	(2,756,192)
	47,718,108	52,367,643
Transfer in from Tourist Development Fund	400,000	500,000
Estimated Beginning Cash	21,500,000	25,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 69,618,108	\$ 78,367,643
APPROPRIATIONS		
General Government Services		
Legislative		
Board of County Commissioners		
Personal Services	\$ 1,364,768	\$ 1,574,172
Other Current Expenses	925,774	1,111,874
Debt Service	8,875	8,825
Total Legislative	2,299,417	2,694,871
Executive		
Clerk to the Board of County Commissioners		
Personal Services	611,163	699,760
Worker's Comp.	1,500	1,500
Other Current Expenses	3,000	3,000
Total Executive	615,663	704,260
Financial and Administrative		
Property Appraiser		
Other Current Expenses	2,355,550	2,345,343
Debt Service	45,091	48,040
	2,400,641	2,393,383
Value Adjustment Board		
Other Current Expenses	4,300	4,300
Tax Collector		
Other Current Expenses	1,100,000	1,500,000
Accounting and Auditing		
Other Current Expenses	160,000	160,000
Human Resources		
Personal Services	257,087	301,606

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Other Current Expenses	<u>26,000</u>	<u>29,150</u>
	283,087	330,756
Data Processing		
Other Current Expenses	<u>42,000</u>	<u>52,000</u>
Total Financial and Administrative	<u>3,990,028</u>	<u>4,440,439</u>
Legal Counsel		
County Attorney		
Personal Services	267,953	287,462
Other Current Expenses	<u>32,000</u>	<u>33,000</u>
Total Legal Counsel	<u>299,953</u>	<u>320,462</u>
Other General Governmental Services		
Supervisor of Elections		
Personal Services	599,796	604,167
Worker's Comp.	2,100	2,100
Other Current Expenses	86,746	86,746
Contingency	<u>124,674</u>	<u>124,674</u>
Total Supervisor of Elections	<u>813,316</u>	<u>817,687</u>
Elections		
Personal Services	300,124	321,124
Other Current Expenses	<u>260,070</u>	<u>294,370</u>
Total Elections	<u>560,194</u>	<u>615,494</u>
Information Systems		
Personal Services	441,820	451,411
Other Current Expenses	35,855	37,855
Debt Service	<u>16,512</u>	<u>25,822</u>
Total Information Systems	<u>494,187</u>	<u>515,088</u>
Non-Departmental		
Personal Services	15,000	15,000
Other Current Expenses	<u>828,000</u>	<u>492,957</u>
Total Non-Departmental	<u>843,000</u>	<u>507,957</u>
Facilities Management		
Personal Services	1,277,751	1,338,069
Other Current Expenses	957,000	997,000
Capital Outlay	-	-
Debt Service	<u>22,414</u>	<u>75,465</u>
Total Facilities Management	<u>2,257,165</u>	<u>2,410,534</u>
Total Other General Governmental Services	<u>4,967,862</u>	<u>4,866,760</u>
Total Governmental Services	<u>12,172,923</u>	<u>13,026,792</u>
Public Safety		
Emergency Preparedness		
Other Current Expenses	<u>55,942</u>	<u>55,942</u>
Emergency Management		
Personal Services	95,748	97,852
Other Current Expenses	50,385	48,469
Debt Service	7,885	7,889
Local Match - Personal Services	<u>44,695</u>	<u>45,664</u>
Total Emergency Management	<u>198,713</u>	<u>199,874</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2026

		2024-25 Final Budget	2025-26 Tentative Budget
Sheriff			
	Law Enforcement		
	Personal Services	11,568,245	12,794,095
	Other Current Expenses	1,795,065	2,200,962
	Capital Outlay	500,000	610,000
	Debt Service	17,000	24,040
	Total Law Enforcement	13,880,310	15,629,097
	Judicial		
	Personal Services	808,131	1,011,026
	Other Current Expenses	64,500	64,500
	Debt Service	2,500	2,500
	Total Judicial	875,131	1,078,026
	Detention Center Operations		
	Personal Services	4,866,951	5,786,169
	Other Current Expenses	1,245,500	1,448,000
	Capital Outlay	10,000	10,000
	Debt Service	11,000	9,200
	Total Detention Center Operations	6,133,451	7,253,369
	Total Sheriff	20,888,892	23,960,492
	Detention Center Facilities		
	Personal Services	82,002	85,097
	Other Current Expenses		
	Utilities	270,000	270,000
	Maintenance and Repair	85,000	95,000
	Insurance - Casualty	134,000	134,000
	Professional Services	60,000	80,000
	Total Other Current Expenses	549,000	579,000
	Total Detention Center Facilities	631,002	664,097
	911 Emergency Communications		
	Personal Services	3,138,227	3,378,249
	Other Current Expenses	436,903	497,933
	Total 911 Emergency Communications	3,575,130	3,876,182
	Emergency Medical Services Subsidy	1,000,000	1,000,000
	Central Communications		
	Personal Services	210,785	212,973
	Other Current Expenses	504,000	409,000
	Debt Service		18,493
	Total Central Communications	714,785	621,973
	Medical Examiner		
	Autopsies	340,000	450,000
	Total Public Safety	27,404,464	30,828,560
	Physical Environment		
	County Extension Office		
	Personal Services	476,243	480,751
	Other Current Expenses	83,000	83,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Total County Extension Office	559,243	563,751
Landscape		
Personal Services	1,347,165	1,578,115
Other Current Expenses	422,700	425,000
Capital Outlay	185,000	40,000
Debt Service	48,554	81,447
Total Landscape	2,003,419	2,124,562
Other Physical Environment		
Florida Conservation Resource/Vulnerability Grant	450,000	450,000
Florida Forest Management	3,000	3,000
Total Other Physical Environment	453,000	453,000
Total Physical Environment	3,015,662	3,141,313
Economic Environment		
Veterans Services		
Personal Services	104,026	120,221
Other Current Expenses	21,450	24,550
Total Veterans Services	125,476	144,771
Tax Increment Funds	250,000	270,000
Total Economic Environment	375,476	414,771
Human Services		
Mosquito Control		
Personal Services	61,050	60,394
Other Current Expenses	109,004	127,279
Debt Service	32,984	60,693
Total Mosquito Control	203,038	248,366
Animal Control		
Personal Services	353,890	516,354
Other Current Expenses	524,230	841,750
Capital Outlay	-	-
Debt Service	26,493	26,493
Total Animal Control	904,613	1,384,597
Other Human Services Contributions		
Columbia County Health Department	192,230	192,230
Family Health Center of Columbia County	48,500	48,500
Humane Society	-	-
Medicaid	1,662,974	1,977,643
Health Care Responsibility Act	305,000	300,000
Emergency Housing Repairs	-	-
Meridian Behavioral Services	261,376	261,376
Columbia County Senior Services	250,000	250,000
CARC	100,000	100,000
Suwannee Valley 4C's	10,000	10,000
United Way	-	-
Total Other Human Services Contributions	2,830,080	3,139,749

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

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GENERAL FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Total Human Services	<u>3,937,731</u>	<u>4,772,712</u>
Culture/Recreation		
County Recreation Department		
Personal Services	-	-
Other Current Expenses	-	-
Total County Recreation Department	<u>-</u>	<u>-</u>
County Recreation Facilities		
Other Current Expenses - Utilities	250,000	300,000
Community Centers - Repairs and Maintenance	20,000	25,000
Rum Island - Other Current Expenses	50,000	50,000
Total County Recreation Facilities	<u>320,000</u>	<u>375,000</u>
Organizational Support		
Richardson Summer Camp	17,000	17,000
Fort White Summer Camp	-	-
CC Youth Basketball	16,500	-
Fort White Youth Football	7,500	-
LC-CC Youth Baseball League	12,000	-
Columbia Youth Soccer Association	12,000	-
Columbia County Girls Softball Association	9,000	-
CC Youth Football	37,000	-
Fort White Soccer	4,250	-
Richardson Programs	125,000	125,000
Special Olympics	10,000	15,000
Art Gallery	45,000	-
Columbia County Horse Riding Club	7,500	-
Grant to Outside Agencies/Rec Leagues	-	50,000
Total Organizational Support	<u>302,750</u>	<u>207,000</u>
Special Events		
Downtown July 4th Fireworks	50,000	65,000
Farm to Table Event	3,000	3,000
MLK Parade	5,000	5,000
Chamber of Commerce	1,250	-
Total Special Events	<u>59,250</u>	<u>73,000</u>
Total Culture/Recreation	<u>682,000</u>	<u>655,000</u>
Total Appropriations	<u>47,588,256</u>	<u>52,867,643</u>
TRANSFERS OUT		
Capital Projects Fund	7,000,000	3,136,143
Utilities Fund		500,000
Countywide Resurfacing		2,000,000
Road Construction Fund		1,363,857
RESERVES		
Equipment	30,000	-
Salary Adjustments	-	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Sheriff's Budget Adjustment	771,600	-
Surplus Year End Reserves		2,489,708
Reserve for Future Revenue Loss	150,000	150,000
Cash Balance Forward	9,306,442	10,573,528
Contingency	4,771,810	5,286,764
Total Reserves	15,029,852	18,500,000
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 69,618,108</u>	<u>\$ 78,367,643</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,520,000	\$ 2,400,000
Small County Surtax	6,000,000	5,250,000
Voted Gas Tax	950,000	950,000
Total Taxes	<u>8,470,000</u>	<u>8,600,000</u>
Intergovernmental Revenue		
Federal Grants and State Shared Revenues		
National Forest Regular Distribution	115,000	115,000
State Revenue Sharing	850,000	800,000
Half-Cent Sales Tax-Regular	3,400,000	3,400,000
Half-Cent Sales Tax-Fiscally Constrained	325,000	310,000
Total Federal Grants and State Shared Revenues	<u>4,690,000</u>	<u>4,625,000</u>
Transportation		
County Gas Tax	820,000	805,000
Constitutional Gas Tax	500,000	500,000
Fuel Decal User Fee	2,000	2,000
Motor Fuel Tax Rebate	25,000	25,000
Total Transportation	<u>1,347,000</u>	<u>1,332,000</u>
Total Intergovernmental Revenue	<u>6,037,000</u>	<u>5,957,000</u>
Miscellaneous Revenue		
F.D.O.T. Lighting Agreement	170,000	250,000
Culvert Waiver Fees	3,500	-
Interest Earnings	315,000	250,000
Reimbursement of Current Expenses by Other County Units	1,000	5,000
Other Miscellaneous Revenue	-	-
Total Miscellaneous Revenue	<u>489,500</u>	<u>505,000</u>
Total Revenues	<u>14,996,500</u>	<u>15,062,000</u>
Less 5% of Revenues	<u>(749,825)</u>	<u>(753,100)</u>
	14,246,675	14,308,900
Estimated Beginning Cash	9,500,000	10,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 23,746,675</u></u>	<u><u>\$ 24,308,900</u></u>
APPROPRIATIONS		
Transportation		
Contracted Mowing		
Other Current Expenses	<u>\$ 1,121,000</u>	<u>\$ 1,121,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Maintenance and Improvement of Graded Roads		
Personal Services	1,222,674	1,212,909
Other Current Expenses	2,500	2,500
Debt Service	340,000	543,000
Total Maintenance and Improvement of Graded Roads	1,565,174	1,758,409
Heavy Equipment and Drainage		
Personal Services	626,802	650,365
Other Current Expenses	731,000	731,000
Debt Service	-	-
Total Heavy Equipment and Drainage	1,357,802	1,381,365
Storm Water		
Personal Services	611,945	548,031
Other Current Expenses	19,500	19,500
Total Storm Water	631,445	567,531
Sign Shop		
Personal Services	453,560	423,306
Other Current Expenses	251,000	251,000
Total Sign Shop	704,560	674,306
Repair Shop		
Personal Services	700,940	713,322
Other Current Expenses	365,500	545,500
Debt Service	-	-
Total Repair Shop	1,066,440	1,258,822
Stockroom		
Personal Services	60,985	62,392
Other Current Expenses	1,130,000	1,130,000
Debt Service	-	-
Total Stockroom	1,190,985	1,192,392
Shoulder Crew		
Personal Services	692,993	737,271
Other Current Expenses	8,000	8,000
Debt Service	-	-
Total Shoulder Crew	700,993	745,271
Right-of-Way Maintenance		
Personal Services	1,146,697	1,117,556
Other Current Expenses	227,500	227,500
Debt Service	-	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**BUDGET****TRANSPORTATION TRUST FUND**

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Total Right-of-Way Maintenance	1,374,197	1,345,056
Roadway Enhancements		
Weed Control	55,000	55,000
Road Striping	100,000	200,000
Concrete Work	105,000	205,000
Roadway Stabilization	415,000	415,000
Guardrail	100,000	100,000
Total Roadway Enhancements	775,000	975,000
Administration and Overhead		
Personal Services	1,291,823	1,266,295
Other Current Expenses	770,700	826,700
Capital Outlay	966,521	445,983
Debt Service	292,100	315,200
Total Administration and Overhead	3,321,144	2,854,178
Other		
Wildlife Control Services	60,000	60,000
Suwannee Valley Transit Authority	62,728	62,728
Administrative Fee - General Fund	311,692	311,692
Total Other	434,420	434,420
Transfers		
Transfer to Countywide Resurfacing	-	1,000,000
Total Appropriations	14,243,160	15,307,750
RESERVES		
Bascom Norris/247 Project	2,000,000	2,500,000
Road Materials	1,500,000	2,208,824
Surplus Year End Reserve	1,730,567	-
Cash Balance Forward	2,848,632	2,861,550
Contingency	1,424,316	1,430,776
Total Reserves	9,503,515	9,001,150
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 23,746,675</u>	<u>\$ 24,308,900</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Small County Surtax	\$ 1,750,000	\$ 1,600,000
Franchise Fees - Solid Waste	165,000	200,000
Total Taxes	1,915,000	1,800,000
State and Federal Grants		
Public Safety EMS Grant	9,037	22,629
Total State and Federal Grants	9,037	22,629
Licenses and Permits		
Occupational Licenses	45,000	45,000
Competency Cards	3,000	4,000
Building Permits	625,000	700,000
Electrical Permits	-	-
Plumbing Permits	-	-
Mechanical Permits	-	-
Other Permits	8,000	1,000
Certification Fees	-	-
Land Use Fees	125,000	155,000
Protective Inspection/AP	26,000	38,700
Plan Review Fees	85,000	100,000
Total Licenses and Permits	917,000	1,043,700
Non Ad Valorem Assessments		
Solid Waste	4,200,000	4,400,000
Solid Waste - Partial Year	32,000	30,000
Solid Waste - Delinquent	-	-
Fire Services	7,592,000	7,601,140
Fire - Partial Year & Delinquent	60,000	55,000
Total Non Ad Valorem Assessments	11,884,000	12,086,140
Intergovernmental Revenue		
Mobile Home Licenses	50,000	50,000
Opioid Settlement	552,543	1,301,739
Racing Tax	223,250	223,250
Total Intergovernmental Revenue	825,793	1,574,989
Miscellaneous		
Interest Earnings	250,000	250,000
Tower Rent	2,800	2,800
Other Miscellaneous	-	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Special Assessment - Carolyn Heights Lights	2,400	2,400
Special Assessment - Laurell Lakes	4,100	4,100
Special Assessment - Spring Hollow	3,000	3,000
Special Assessment - Forest Cove		7,140
Special Assessment - Emerald Lakes	8,700	8,700
Total Miscellaneous	271,000	278,140
Total Revenues	15,821,830	16,805,598
Less 5% of Revenues	(791,092)	(840,280)
	15,030,738	15,965,318
Estimated Beginning Cash	5,300,000	7,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 20,330,738	\$ 22,965,318
 APPROPRIATIONS		
General Government Services		
Administrative Fee - General Fund	\$ 21,898	\$ 21,898
Other Current Expenses	36,000	35,000
Total General Government Services	57,898	56,898
Public Safety		
Building and Zoning Department		
Personal Services	1,183,559	1,211,334
Other Current Expenses	178,750	424,390
Debt Service	35,947	61,940
Total Building and Zoning Department	1,398,256	1,697,664
County Fire Services		
Personal Services	6,165,124	6,214,701
Other Current Expenses	1,282,513	1,385,829
Capital Outlay	630,000	705,000
Debt Service	364,000	46,941
Administrative Fee - General Fund	243,196	243,196
Total County Fire Services	8,684,833	8,595,667
Contractual Fire Agreements		
Coop. Forest Management	24,100	24,100
Paramedicine Opioid Settlement		
Personal Services	108,208	298,945
Other Current Expenses	435,143	993,602
Debt Service	9,192	9,192
Total Paramedicine	552,543	1,301,739

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2024-25	2025-26
	Final	Tentative
	Budget	Budget
Total Public Safety	10,659,732	11,619,170
Physical Environment		
Solid Waste Services		
Professional Services	7,750	9,800
Contracted Services - Residential Pickup	2,735,000	2,800,000
Residential Tipping Fees	1,355,000	1,255,000
Tax Collector Fees	133,000	133,000
Contracted Services - County Facilities	57,190	57,190
Administrative Fee - General Fund	116,898	116,898
Total Solid Waste Services	4,404,838	4,371,888
Utility Assessments		
Special Assessment - Carolyn Heights	3,170	3,570
Special Assessment - Laurel Lakes	5,125	5,525
Special Assessment - Spring Hollow	4,075	4,775
Special Assessment -Forest Cove		1,710
Special Assessment - Emerald Lakes	9,570	11,570
Total Utility Assessments	21,940	27,150
Total Physical Environment	4,426,778	4,399,038
Total Appropriations	15,144,408	16,075,106
RESERVES		
Capital Reserve	632,614	700,000
Forest Cove Resurfacing and Stormwater		5,430
Reserve Future Enhancements		1,266,730
Cash Balance Forward	3,039,276	3,278,702
Contingency	1,514,440	1,639,351
Total Reserves	5,186,330	6,890,213
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 20,330,738	\$ 22,965,318

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Small County Surtax	\$ 380,000	\$ 300,000
Fines and Forfeitures		
Technology Surcharges - \$2	90,000	90,000
Optional Court Costs - \$65	45,000	45,000
Total Fines and Forfeitures	135,000	135,000
Miscellaneous Revenue		
Interest	25,000	15,000
Total Revenues	540,000	450,000
Less 5% of Revenues	(27,000)	(22,500)
	513,000	427,500
Estimated Beginning Cash	700,000	700,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 1,213,000	\$ 1,127,500
APPROPRIATIONS		
General Government Services		
General Fund Administration	\$ 15,912	\$ 15,912
Judicial		
County Court		
Other Current Expenses	30,000	30,000
Total County Court	30,000	30,000
State Attorney		
Other Current Expenses	29,007	25,798
Technology	125,837	150,916
Total State Attorney	154,844	176,714
Public Defender		
Other current Expenses	9,796	10,082
Technology	44,779	45,855
Total Public Defender	54,575	55,937
Court Support Service		
Technology	208,778	189,314
Guardian Ad Litem		
Other Current Expenses	54,322	55,265
Optional Court Costs		
Legal Aid	10,000	10,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2024-25	2025-26
	Final	Tentative
	Budget	Budget
Law Library	<u>10,000</u>	<u>10,000</u>
Drug Court	<u>10,000</u>	<u>10,000</u>
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>558,431</u>	<u>563,142</u>
RESERVES		
Court Innovations	487,040	395,416
Cash Balance Forward	111,686	112,628
Contingency	<u>55,843</u>	<u>56,314</u>
Total Reserves	<u>654,569</u>	<u>564,358</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 1,213,000</u></u>	<u><u>\$ 1,127,500</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Intergovernmental		
State Grants		
Consolidated Waste Grant	\$ 100,000	\$ 100,000
Charges for Services		
Class I - Franchise Fees	-	-
Class III - Franchise Fees	-	-
Tires - Franchise Fees	-	-
Class I - County	2,900,000	3,150,000
Class III - County	970,000	1,300,000
Tires - County	75,000	75,000
Total Charges for Services	<u>3,945,000</u>	<u>4,525,000</u>
Miscellaneous		
Other Miscellaneous	25,000	40,000
Interest	750,000	750,000
Total Miscellaneous	<u>775,000</u>	<u>790,000</u>
Total Revenues	<u>4,820,000</u>	<u>5,415,000</u>
Less 5% of Revenues	<u>(241,000)</u>	<u>(270,750)</u>
	4,579,000	5,144,250
Estimated Unreserved Beginning Cash	6,000,000	6,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 10,579,000</u></u>	<u><u>\$ 11,144,250</u></u>
APPROPRIATIONS		
Physical Environment		
Winfield Landfill Operations		
Personal Services	\$ 1,174,115	\$ 1,125,825
Other Current Expenses	1,287,320	2,285,925
Administration Fees - General Fund	214,941	214,941
Capital Outlay	700,000	790,000
Debt Service	40,040	35,760
Total Winfield Landfill Operations	<u>3,416,416</u>	<u>4,452,451</u>
Central Landfill		
Annual Long-term Care	<u>77,100</u>	<u>74,100</u>
Litter Control Program		
Litter Disposal		
Contractual Services	221,656	221,656
Tire Disposal		
Contractual Services	100,000	100,000
Total Litter Control Program	<u>321,656</u>	<u>321,656</u>
Total Physical Environment	<u>3,815,172</u>	<u>4,848,207</u>
Reserves		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2026

	2024-25	2025-26
	Final	Tentative
	Budget	Budget
Equipment Replacement Reserve	<u>250,000</u>	<u>250,000</u>
Landfill Expansion Reserve	5,369,277	5,164,582
Cash Balance Forward	763,034	397,641
Contingency	<u>381,517</u>	<u>483,820</u>
Total Reserves	<u>6,763,828</u>	<u>6,296,043</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 10,579,000</u></u>	<u><u>\$ 11,144,250</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Communications Services Tax	\$ 1,245,000	\$ 1,300,000
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	150,000	150,000
State Grants		
Library Equalization	480,041	480,041
Library - Operating	16,356	16,356
Total State Grants	496,397	496,397
Total Intergovernmental Revenue	646,397	646,397
Charges for Services		
Library Fees	7,550	7,550
Fines and Forfeitures		
Library Fines	8,400	8,400
Miscellaneous Revenue		
Interest Earnings	35,000	45,000
Contributions	-	-
Total Miscellaneous Revenue	35,000	45,000
Total Revenue	1,942,347	2,007,347
Less 5% of Revenues	(97,117)	(100,367)
	1,845,230	1,906,980
Estimated Beginning Cash	1,800,000	1,800,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 3,645,230	\$ 3,706,980
 APPROPRIATIONS		
Culture/Recreation		
Main Library		
Personal Services	\$ 341,970	\$ 340,196
Other Current Expenses	87,400	89,900
Capital Outlay	61,800	61,800
Total Main Library	491,170	491,896
Fort White Library		
Personal Services	179,903	184,067
Other Current Expenses	29,700	27,950

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Capital Outlay	<u>18,500</u>	<u>18,500</u>
Total Fort White Library	<u>228,103</u>	<u>230,517</u>
Library Enhancements		
Personal Services	849,861	876,029
Other Current Expenses	156,100	147,100
Administration Fee-General Fund	55,069	55,069
Capital Outlay	-	-
Total Library Enhancements	<u>1,061,030</u>	<u>1,078,198</u>
Literacy Program		
Personal Services	50,242	51,435
Other Current Expenses	5,600	5,600
Capital Books	-	-
Total Literacy Program	<u>55,842</u>	<u>57,035</u>
West Branch		
Personal Services	181,139	185,326
Other Current Expenses	26,000	34,750
Capital Outlay	18,500	79,200
Total West Branch	<u>225,639</u>	<u>299,276</u>
Total Appropriations	<u>2,061,784</u>	<u>2,156,923</u>
RESERVES		
Future Enhancement	964,912	884,770
Cash Balance Forward	412,356	443,525
Contingency	206,178	221,762
Total Reserves	<u>1,583,446</u>	<u>1,550,057</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 3,645,230</u>	<u>\$ 3,706,980</u>

BUDGET
SPECIAL LAW ENFORCEMENT FUND
For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Miscellaneous Revenue		
Interest Earnings	\$ 200	\$ 200
Estimated Beginning Cash	24,000	24,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 24,200</u>	<u>\$ 24,200</u>
 APPROPRIATIONS AND RESERVES		
Sheriff's Department Expenditures	\$ 20,000	\$ 20,000
Reserve for Law Enforcement Expenditures	4,200	4,200
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 24,200</u>	<u>\$ 24,200</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 2,200,000	\$ 2,600,000
Miscellaneous Revenue		
Sign Advertising	-	-
Interest	75,000	100,000
Total Miscellaneous Revenue	75,000	100,000
Total Revenue	2,275,000	2,700,000
Less 5% of Revenues	(113,750)	(135,000)
	2,161,250	2,565,000
Estimated Beginning Cash	3,500,000	4,250,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 5,661,250	\$ 6,815,000
APPROPRIATIONS		
Tourism Promotion		
Personal Services	\$ 270,826	\$ 238,299
Admin Fees	31,036	31,036
Other Current Expenses	903,229	928,230
Debt Service	5,952	5,952
Total Tourism Promotion	1,211,043	1,203,517
Community Outreach		
Columbia County Historical Society	5,000	5,000
CHS Track Project	-	-
Blue Grey Festival	10,000	10,000
Total Community Outreach	15,000	15,000
Sports Marketing		
Personal Services	77,387	100,302
Other Current Expenses	246,000	261,533
Debt Service		9,238
Total Sports Marketing	323,387	371,073
Transfers		
Transfer to General Fund	400,000	500,000
Total Appropriations	1,949,430	2,089,590
RESERVES		
Capital Reserve	3,126,991	4,098,533
Cash Balance Forward	389,886	417,918
Contingency/Reserve	194,943	208,959

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND

For the Fiscal Year Ending September 30, 2026

	2024-25	2025-26
	Final	Tentative
	Budget	Budget
Total Reserves	<u>3,711,820</u>	<u>4,725,410</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 5,661,250</u></u>	<u><u>\$ 6,815,000</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Intergovernmental Revenue		
State Grants - SHIP	\$ 557,721	\$ 511,604
Miscellaneous Revenue		
Loan Repayments	35,000	20,000
Interest Earnings	2,500	2,500
Total Miscellaneous Revenue	37,500	22,500
Total Revenue	595,221	534,104
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 595,221	\$ 534,104
APPROPRIATIONS		
Physical Environment		
Administration	\$ 55,772	\$ 51,161
Housing Assistance	539,449	482,943
TOTAL APPROPRIATED EXPENDITURES	\$ 595,221	\$ 534,104

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**BUDGET****ECONOMIC DEVELOPMENT FUND**

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Intergovernmental		
Half-Cent Sales Tax	\$ 1,005,000	\$ 805,000
Miscellaneous Revenue		
Interest	100,000	100,000
Total Revenue	1,105,000	905,000
Less 5% of Revenues	(55,250)	(45,250)
	1,049,750	859,750
Estimated Beginning Cash	2,500,000	2,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 3,549,750	\$ 2,859,750
APPROPRIATIONS		
Economic Environment		
Administration		
Personal Services	\$ 313,930	\$ 200,950
Other Current Expenses	358,700	358,700
Admin Fees - General Fund	19,767	19,767
Total Administration	692,397	579,417
Economic Incentives		
Grants/ Cornerstone		350000
Tax Rebates/Incentives	300,000	300,000
Transfer to Utility Fund	800,000	600,000
Total Appropriations	1,792,397	1,829,417
RESERVES		
Reserve for Future Project	1,459,636	766,507
Cash Balances Forward	198,478	175,884
Contingency	99,239	87,942
Total Reserves	1,757,353	1,030,333
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 3,549,750	\$ 2,859,750

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Intergovernmental		
State Grants	\$ 15,716,000	\$ 5,500,000
Charges for Services		
Water Sales	163,000	-
Sewer Sales	172,000	-
Fort White Water Sales	280,000	-
Connection Fees	500	-
Water Capacity Fees	6,000	-
Sewer Capacity Fees	-	-
Regulatory Assessment Fees	-	-
Total Charges for Services	<u>621,500</u>	<u>-</u>
Miscellaneous Revenues		
Other Miscellaneous	-	-
Interest Earnings	-	-
Total Revenues	<u>16,337,500</u>	<u>5,500,000</u>
Less 5% of Revenues	<u>(31,075)</u>	<u>-</u>
	<u>16,306,425</u>	<u>5,500,000</u>
Transfers In		
Transfer from Economic Development Fund	800,000	600,000
Transfer from General Fund		500,000
Transfer from Capital Projects	1,084,712	-
Total Transfers In	<u>1,884,712</u>	<u>1,100,000</u>
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 18,191,137</u></u>	<u><u>\$ 6,600,000</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
APPROPRIATIONS		
PHYSICAL ENVIRONMENT		
Utilities Administration Services		
Intergovernmental Services	\$ 150,000	\$ 520,650
Operating Expenses	7,771	100,000
Debt Service	-	-
Total Admin Services	157,771	620,650
Ellisville Utilities		
Water Services		
Personnel Services	128,813	-
Operating Expenses	202,500	-
Mason City Water	5,200	-
WasteWater Services		
Personnel Services	123,272	-
Operating Expenses	277,000	-
Capital Outlay	-	-
Total Ellisville Utilities	736,785	-
Fort White Utilities		
Water Services		
Personnel Services	123,272	-
Operating Expenses	138,500	-
Total Fort White Utilities	261,772	-
NFMIP Utilities		
Personnel Services		-
Operating Expenses	137,000	150,000
Debt Service	75,293	-
Total NFMIP Utilities	212,293	150,000
Total Physical Environment	1,368,621	770,650
Capital Projects		
NFMIP - WWTP	10,000,000	0
Ellisville to Fort White Water line/ARPA	0	-
NFMIP Water Plant	5,716,000	5,500,000
Total Capital Projects	15,716,000	5,500,000
Debt Service		
Principal	52,674	68,811

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Interest	<u>22,619</u>	<u>199,461</u>
Total Debt Service	<u>75,293</u>	<u>268,272</u>
Total Appropriations	<u>17,084,621</u>	<u>6,538,922</u>
RESERVES		
Future Enhancements	106,516	0
Cash Balances Forward	0	-
Contingency	<u>1,000,000</u>	<u>61,078</u>
Total Reserves	<u>1,106,516</u>	<u>61,078</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 18,191,137</u></u>	<u><u>\$ 6,600,000</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Intergovernmental Revenue		
Federal Grants	\$ 750,000	\$ 405,000
TOTAL REVENUES	<u>\$ 750,000</u>	<u>\$ 405,000</u>
APPROPRIATIONS		
Physical Environment		
Administration	\$ 60,000	\$ 40,000
Housing Rehabilitation	690,000	365,000
TOTAL APPROPRIATIONS	<u>\$ 750,000</u>	<u>\$ 405,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
PAVING ASSESSMENT**

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Non Ad Valorem Assessments		
Pine Ridge-Maintenance	\$ 3,000	\$ 3,000
Pine Ridge-Improvements	2,000	2,000
Miscellaneous Revenue		
Interest Earnings	5,000	5,000
Total Revenues	<u>10,000</u>	<u>10,000</u>
Less 5% of Revenues	<u>(500)</u>	<u>(500)</u>
	9,500	9,500
Estimated Beginning Cash	200,000	200,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 209,500</u></u>	<u><u>\$ 209,500</u></u>
APPROPRIATIONS		
General Government		
Professional Services	\$ 1,500	\$ 1,900
Tax Collector Fees	200	200
Printing & Legal Ads	350	350
Total General Government	<u>2,050</u>	<u>2,450</u>
RESERVES		
Future Enhancements	207,450	207,050
Total Reserves	<u>207,450</u>	<u>207,050</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 209,500</u></u>	<u><u>\$ 209,500</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Intergovernmental Revenue		
Federal and State Grants		
Hi-Dry Acres Stormwater Pave	\$ 4,453,258	\$ -
Parnell Hills Stormwater Pave	3,614,119	-
Cypress Lake/Charles	500,000	-
Queen/Chambria/Winfield	2,475,000	-
SR 247-Cannon Creek Retention	2,560,000	-
NFMIP Entrance Road	2,959,000	-
Bascom Norris - Faith Rd to SR 47	1,200,000	-
CR 6	-	-
Birley Road	-	-
Riverrise Boat Ramp	101,835	-
Bethlehem Community Center	475,000	-
Richardson - Old School Building	500,000	461,729
SR247 / Cannon Creek		2,339,640
Fire Department/Legis Approp	950,000	361,962
Public Safety Complex Design	436,364	-
Suwannee Valley Communications Tower	800,000	774,500
FDOT WWTP Interconnect		1,393,500
Ellisville Well Redundency		325,000
Rum Island Stabilization		212,900
Bell Road Extension	1,000,000	-
Sports Complex	750,000	750,000
Ellisville Roads/RIF		-
Ellisville Roads/Legis Approp	-	-
Total Federal & State Grants	<u>22,774,576</u>	<u>6,619,231</u>
Interfund Transfer In		
Transportation Trust Fund	-	-
General Fund	7,000,000	3,136,143
Total Interfund Transfers	<u>7,000,000</u>	<u>3,136,143</u>
Total Revenues	<u>29,774,576</u>	<u>9,755,374</u>
Estimated Beginning Cash	10,500,000	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 40,274,576</u></u>	<u><u>\$ 9,755,374</u></u>
APPROPRIATIONS		
Loan Projects		
Sweetwater Apartments	\$ 500,000	\$ -
	-	-
	-	-
Grant Funded		
Public Safety Complex Design	436,364	-
Suwannee Valley Communications Tower	800,000	774,500
Sports Complex	750,000	750,000
Cypress Lake/Charles	500,000	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
Parnell Hills	4,238,537	-
Hi Dry Acres	4,779,215	-
SR 247-Cannon Creek Retention	2,560,000	2,339,640
Bascom Norris/Legis Approp	2,200,000	-
Richardson - Old School Building	500,000	461,729
Fire Department/Legis Approp	823,015	361,962
Ellisville Road Improvements	8,000,000	-
NFMIP Entrance Road	2,959,000	-
		-
Approved but Not Finished		
River Rise Boat Ramp	101,835	-
Jail Admin Design	388,000	275,587
Petroleum Cleanup	32,399	-
Lake City Reporter Bldg Renovations	1,200,000	-
Courthouse Chiller & Boiler Upgrades	180,000	-
Fire Dept HVAC System	37,000	-
Jail Cooler & Freezer Replacements	180,000	-
Lift Station Electrical Panels Replacement	80,000	40,000
Lift Station Bypass Piping Repairs	50,000	
Ellisville Utility Expansion	403,380	
Bascom Norris Acquisition	500,000	-
	3,152,614	
Projected Shortfall Due to Inflation	2,253,813	
2024-2025 Completed		
CR 6	2,640,000	
Birley Road	300,000	
Queen/Chambria/Winfield	1,600,000	
Dangerous Intersection Traffic Study	350,000	
Bethlehem Community Center/Legis Approp	370,000	
Southside Parking Lot and Ponds	257,686	
Microsoft Exchange-Software	95,000	
Clerk's Digital Public Records	150,000	
Fire Suppression System-EOC	60,000	
Alligator Lake Park Bridge Replacements	68,000	
Repair to Train 1 Electrical Panels	100,000	
Fort White Fencing	70,000	
EMD/EFD Software	26,620	
2025-2026 New Request	6,087,306	
Eaton Battery System		10,958
Computer Aid Dispatch		40,530
Packard St		37,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
PW Parking Lot		603,561
PW Shop Doors		13,364
Courthouse Landscape		150,000
Courthouse Entrance Door		20,000
Ferguson Building AC Repairs		18,000
Winfield Parking Lights		14,000
Tower Removal-Cumora Hills		100,000
Tower Removal-Jail		250,000
Winfield Community Center		100,000
Animal Enforcement Kennels		700,000
Rum Island Stabilization		312,900
I-75 Rest Area/Ellisville WWTP		1,393,500
Ellisville Well Redundency/Infrastructure		400,000
Microwave Network & DC Rectifier Mtn		
Volunteer Fire Personnel Radios		
Suwannee Valley Tower RF		
Radio Network APS		
Radio Network Upgrade		
LSHA - Court Admin Requests		500,000
Total Appropriations	11,493,733	9,667,231
TRANSFERS OUT		
Utilities	1,084,712	-
RESERVES		
Contingency	5,150,000	88,143
Total Reserves	5,150,000	88,143
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 17,728,445	\$ 9,755,374

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COUNTYWIDE RESURFACING FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,600,000	\$ 1,600,000
Small County Surtax	\$ 1,000,000	1,000,000
Total Taxes	\$ 2,600,000	2,600,000
Intergovernmental Revenue		
Transportation		
Constitutional Gas Tax	1,400,000	1,400,000
Miscellaneous Revenues		
Interest Earnings	240,000	240,000
Interfund Transfer In		
Transportation Trust Fund		1,000,000
General Fund		2,000,000
Total Interfund Transfers		3,000,000
Total Revenues	4,240,000	7,240,000
Less 5% of General Revenues	(212,000)	(212,000)
	4,028,000	7,028,000
Estimated Beginning Cash	5,875,000	1,900,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 9,903,000	\$ 8,928,000
APPROPRIATIONS		
County-Wide Resurfacing	\$ 8,000,000	\$ 7,950,000
RESERVES		
Transfer Out/ Road Construction Fund		50,000
Reserve Countywide Resurfacing	1,903,000	928,000
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 9,903,000	\$ 8,928,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD CONSTRUCTIONS FUND**

For the Fiscal Year Ending September 30, 2026

	<u>2024-25 Final Budget</u>	<u>2025-26 Tentative Budget</u>
REVENUES		
Intergovernmental Revenue		
Bascom Norris Acquisition/ Land		650,000
Cypress Lake Road/Infrastructure		50,000
Hi-Dry Acres		3,613,972
Parnell Hills		2,874,334
Sky & Jordan Sidewalks		628,340
NFMIP Entrance Road		2,959,000
Bascom Norris Paving		1,200,000
Dortch Street Reconstruction/Repair		39,928
Ellisville Bypass Road		20,484,891
Bell Road Extension		1,000,000
CR 240 Safety Improvements		712,696
Queen, Chambris, Winfield		264,000
Total Federal & State Grants		<u>34,477,161</u>
 Interfund Transfer In		
Countywide Resurfacing		50,000
General Fund		<u>1,363,857</u>
Total Interfund Transfers		<u>1,413,857</u>
 TOTAL REVENUES, TRANSFERS AND BALANCES		<u><u>35,891,018</u></u>



APPROPRIATIONS		
ROAD CONSTRUCTION FUND		
Bascom Norris Acquisition/ Land		650,000
Cypress Lake Road/Infrastructure		50,000
Hi-Dry Acres		3,613,972
Parnell Hills		2,874,334
Sky & Jordan Sidewalks		628,340
NFMIP Entrance Road		3,559,000
Bascom Norris Paving		2,013,857
Dortch Street Reconstruction/Repair		39,928
Ellisville Bypass Road		20,484,891
Bell Road Extension		1,000,000
CR 240 Safety Improvements		712,696
Queen, Chambris, Winfield		<u>264,000</u>
 TOTAL APPROPRIATED EXPENDITURES		<u><u>35,891,018</u></u>
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2026

	2024-25 Final Budget	2025-26 Tentative Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 680,000	\$ -
Miscellaneous Revenue		
Interest Earnings	1,000	-
Total Revenue	681,000	-
Less 5% of Revenues	(34,050)	-
	646,950	-
Estimated Beginning Cash	200,000	-
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 846,950	\$ -
APPROPRIATIONS		
Debt Service - Principal	\$ 634,000	\$ -
Debt Service - Interest	13,182	-
Total Appropriations	647,182	-
RESERVES		
Reserve for Debt Service	199,768	-
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 846,950	\$ -

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2026

	2024-25	2025-26
	Final	Tentative
	Budget	Budget
REVENUES		
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	\$ 640,000	\$ 640,000
Miscellaneous Revenue		
Interest Earnings	2,000	2,000
Total Revenue	642,000	642,000
Less 5% of Revenues	(32,100)	(32,100)
	609,900	609,900
Estimated Beginning Cash	700,000	500,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 1,309,900	\$ 1,109,900
APPROPRIATIONS		
Debt Service - Principal	\$ 528,273	\$ 540,387
Debt Service - Interest	108,641	96,527
Total Appropriations	636,914	636,914
RESERVES		
Reserve for Debt Service	672,986	472,986
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 1,309,900	\$ 1,109,900