

BOARD OF COUNTY COMMISSIONERS

WORKSHOP

SCHOOL BOARD ADMINISTRATIVE COMPLEX

372 WEST DUVAL STREET\LAKE CITY, FL. 32055

May 21, 2026 at 2:00 PM

AGENDA

Opportunity for public comment shall be in accordance with Rule 4.704. Each person who wishes to address the Commission regarding the Consent Agenda or any Discussion and Action Agenda Item shall complete one comment card for each item and submit the card or cards to County staff in the front of the meeting room. Cards shall be submitted before the meeting is called to order.

Rules of decorum and rules for public participation are attached to the agenda handouts.

Pledge to U.S. Flag

Approval of Agenda

Discussion Items

David Kraus, County Manager

(1) Emergency Medical Services Update (p.1)

(2) Municipal Service Taxing Unit - Emergency Medical Services (p.2)

(3) Municipal Service Taxing Unit - Law Enforcement (p.26)

Open Public Comments to the Board – 3 Minute Limit

Staff Comments

Updates from the County Manager

Commissioner Comments

Adjournment



COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 5/13/2026 Meeting Date: 5/21/2026

Department: Fire Department

1. Nature and purpose of agenda item:

Emergency Medical Services Update

2. Recommended Motion/Action:

Discussion

3. Fiscal impact on current budget.

This item has no effect on the current budget.



COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 5/13/2026 Meeting Date: 5/21/2026

Department: Fire Department

1. Nature and purpose of agenda item:

Municipal Service Taxing Unit - Emergency Medical Services

2. Recommended Motion/Action:

Discussion

3. Fiscal impact on current budget.

This item has no effect on the current budget.



Columbia County

Law Enforcement & Emergency Medical Services MSTU Study

DRAFT Technical Report
May 14, 2026

Prepared for:

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COLUMBIA COUNTY LAW ENFORCEMENT & EMS MSTU STUDY

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Appendix A: Sheriff's Office Budget Details

Appendix B: Emergency Medical Services Budget Details

LAKE COUNTY

LAW ENFORCEMENT & EMS MSTU STUDY

I. Introduction

Located in north central Florida, Columbia County is home to approximately 72,000 residents. The Columbia County Sheriff's Office (CCSO) provides law enforcement (unincorporated county) and corrections services (countywide). Emergency medical services (EMS) are provided on a countywide basis and the County currently is using an outside contractor for this service.

The Sheriff's budget is primarily funded through the County's General Fund. At this time, Columbia County is interested in developing a Municipal Service Taxing Unit (MSTU) program to help fund portion of the Sheriff's budget related to law enforcement services.

Until recently, EMS budget was funded through transport fees. However, with recent cost increases and a need for additional capital and personnel, transport fee revenues are not longer sufficient to fund the EMS budget. For this reason, the County is also considering establishing an MSTU for EMS services for three budget options.

An MSTU is a geographically defined unit within which property taxes can be levied for funding of certain municipal services. Per F.S. 125.01(1)(q), the Board of County Commissioners (BCC) have the power to establish an MSTU for any part of the unincorporated Columbia County, or within a municipality with the consent of the municipality, for benefits received from law enforcement or EMS provided by the County.

This technical report provides preliminary findings of the study, which will be refined based on input from the County.

II. Legal Requirements

Section 125.01(1)(q), Florida Statutes, empowers all counties to establish MSTUs, which does not go against the county's constitutional 10-mil tax cap. MSTUs are created by ordinance and can be used for capital or operating expenses. A County can create as many MSTUs as necessary to provide municipal services to a specific area, up to an additional 10 mils; however, the millage rate within each individual MSTU needs to be the same for all residents. Revenues generated within an MSTU must be spent within the MSTU and cannot be transferred.

III. Law Enforcement MSTU Calculations

There are two components in determining the maximum defensible law enforcement MSTU millage rate:

- Determination of law enforcement MSTU eligible budget; and
- Calculation of equivalent MSTU millage in the unincorporated county.

These two components are discussed in further detail below, resulting in the calculated law enforcement MSTU millage rate within unincorporated Columbia County.

Law Enforcement MSTU Eligible Budget

The first component in determining the County's maximum MSTU millage rate is to calculate the total eligible budget. To accomplish this, the Columbia County Sheriff's Office provided FY 2026 projected budget associated with law enforcement services, including personnel, operating, and capital expenditures. As shown in **Table 1**, expenditures directly related to law enforcement services amount to approximately \$17.8 million.

Columbia County's total law enforcement MSTU funding requirement for FY 2027 is \$17.8 million.

Once the total direct expenditures are determined, two additional adjustments are needed to determine the total law enforcement MSTU budget.

- Any dedicated revenues, such as grants, etc. need to be excluded from the total law enforcement MSTU budget. Information provided from the Sheriff's Office indicated that the budget provided already excluded these items.
- Miscellaneous expenditures related to the law enforcement MSTU program include the cost of the technical study and statutory discount that accounts for up to five (5) percent revenue loss due to early payments and delinquencies. An additional two (2) percent was added to offset the fees paid to the tax collector's office. In the case of the technical study, it is assumed that the County will update the study every five years.

Table 1
Columbia County Law Enforcement MSTU Eligible Budget

Description	2026 Projected
Law Enforcement Expenditures⁽¹⁾	
Admin	\$2,227,927
Patrol	\$6,895,087
Investigations	\$1,829,625
Civil	\$544,939
Evidence	\$392,047
Communications	\$221,923
Drug Task Force	\$775,197
School Resources	\$2,433,220
Information Technology	\$581,800
Community Services	\$597,856
Warrants	\$171,822
Total Expenditures	\$16,671,443
Miscellaneous Expenditures	
Technical Study ⁽²⁾	\$6,153
Tax Collector ⁽³⁾	\$333,552
Statutory Discount ⁽⁴⁾	\$833,880
Total MSTU Eligible Expenditures	\$17,845,028

1) Source: Appendix A, Table A-1

2) Technical study cost assuming the County will update the study every five years

3) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by two percent to account for payment collected by the Tax Collector

4) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by five percent. The County has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection.

Law Enforcement MSTU Millage Calculation

The second component in determining the law enforcement MSTU millage rate involves calculating the millage needed to recover the eligible budget from Table 1. **Table 2** presents this conversion and is determined through the following steps:

1. The total 2025 taxable value in unincorporated county was provided by the Columbia County Property Appraiser. The total taxable value includes only eligible properties located in unincorporated Columbia County and amounts to approximately \$3.5 billion, or \$3.5 million per \$1,000 of property value.
2. The second step in calculating the maximum law enforcement MSTU millage rate is to divide the total law enforcement eligible budget (\$17.8 million) by the total taxable value per \$1,000 (\$3.5 million). As shown, the calculated law enforcement MSTU totals 5.1269 mils, representing the calculated levy that the County can collect.

Table 2
Columbia County Law Enforcement MSTU Millage Rate Calculation

Variable	Figure
2025 Taxable Value - Unincorporated County ⁽¹⁾	\$3,480,661,566
2025 Taxable Value per \$1,000 ⁽²⁾	\$3,480,662
Total Law Enforcement MSTU Budget ⁽³⁾	\$17,845,028
Calculated Law Enforcement MSTU (mils)⁽⁴⁾	5.1269

1) Source: Columbia County Property Appraiser

2) Taxable value for the unincorporated county (Item 1) divided by 1,000

3) Source: Table 1

4) Total Law Enforcement MSTU budget (Item 3) divided by taxable value per \$1,000 (Item 2)

IV. Emergency Medical Services MSTU Calculations

Similar to Law Enforcement MSTU, there are two components in determining the maximum defensible EMS MSTU millage rate:

- Determination of EMS MSTU eligible budget; and
- Calculation of equivalent MSTU millage in the Columbia County.

These two components are discussed in further detail below, resulting in the calculated EMS MSTU millage rates for three budget options within Columbia County.

EMS MSTU Eligible Budget

The first component in determining the County's maximum MSTU millage rate is to calculate the total eligible budget. To accomplish this, the FY 2026 projected EMS budget was reviewed, including personal services, operating, capital outlay, and private ambulance expenditures. Based on information provided by Columbia County, millage rates were developed for potential MSTU funding of the following budget options:

Columbia County's total EMS MSTU funding requirement for FY 2027 is between \$1.72 million and \$5.60 million.

- 1) Scenario 1: County EMS services, including two ambulances and three advanced life support (ALS) engines;
- 2) Scenario 2: County EMS service (two ambulance & three ALS engines) and private ambulance services; and
- 3) Scenario 3: Private ambulance services only.

As shown in **Tables 3 through 5**, budgets directly related to EMS services range from approximately \$1.72 million to \$5.60 million.

Once the total direct expenditures are determined, two additional adjustments are needed to determine the total law enforcement MSTU budget.

- Any dedicated revenues need to be excluded from the total EMS MSTU budget. Information provided from the County indicated that the budget provided already excludes these items.

- Miscellaneous expenditures related to the EMS MSTU program include the cost of the technical study and statutory discount that accounts for up to five (5) percent revenue loss due to early payments and delinquencies. An additional two (2) percent was added to offset the fees paid to the Tax Collector's office. In the case of the technical study, it is assumed that the County will update the study every five years.

Table 3
Columbia County EMS MSTU Eligible Budget; Scenario 1

Description	2026 Projected
EMS Expenditures⁽¹⁾	
Personal Services	\$1,681,048
Operating Expenditures	\$342,000
Capital Outlay	<u>\$1,600,000</u>
Total Expenditures	\$3,623,048
Miscellaneous Expenditures	
Technical Study ⁽²⁾	\$6,153
Tax Collector ⁽³⁾	\$72,584
Statutory Discount ⁽⁴⁾	<u>\$181,460</u>
Total MSTU Eligible Expenditures	\$3,883,245

1) Source: Appendix B, Table B-1

2) Technical study cost assuming the County will update the study every five years

3) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by two percent to account for payment collected by the Tax Collector

4) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by five percent. The County has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection.

Table 4
Columbia County EMS MSTU Eligible Budget; Scenario 2

Description	2026 Projected
EMS Expenditures⁽¹⁾	
Personal Services	\$1,681,048
Operating Expenditures	\$342,000
Capital Outlay	\$1,600,000
Private Ambulance	<u>\$1,600,000</u>
Total Expenditures	\$5,223,048
Miscellaneous Expenditures	
Technical Study ⁽²⁾	\$6,153
Tax Collector ⁽³⁾	\$104,584
Statutory Discount ⁽⁴⁾	\$261,460
Total MSTU Eligible Expenditures	\$5,595,245

1) Source: Appendix B, Table B-2

2) Technical study cost assuming the County will update the study every five years

3) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by two percent to account for payment collected by the Tax Collector

4) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by five percent. The County has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection

Table 5
Columbia County EMS MSTU Eligible Budget; Scenario 3

Description	2026 Projected
EMS Expenditures⁽¹⁾	
Private Ambulance	\$1,600,000
Total Expenditures	\$1,600,000
Miscellaneous Expenditures	
Technical Study ⁽²⁾	\$6,153
Tax Collector ⁽³⁾	\$32,123
Statutory Discount ⁽⁴⁾	\$80,308
Total MSTU Eligible Expenditures	\$1,718,584

1) Source: Appendix B, Table B-3

2) Technical study cost assuming the County will update the study every five years

3) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by two percent to account for payment collected by the Tax Collector

4) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by five percent. The County has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection

EMS MSTU Millage Calculations

The second component in determining the EMS MSTU millage involves calculating the millage rates needed to recover the eligible budgets from Tables 3 through 5.

Tables 6 through 8 present these calculations, which are determined through the following steps:

1. The total 2025 countywide taxable value was obtained from the Columbia County Property Appraiser. The total taxable value includes only eligible properties located throughout Columbia County and amounts to approximately \$4.7 billion, or \$4.7 million per \$1,000 of property value.
2. The second step in calculating the maximum EMS MSTU millage rates is to divide the total EMS eligible budget for each scenario by the total taxable value per \$1,000 (\$4.7 million). As shown, the calculated EMS MSTU millage rates range from 0.3645 mils to 1.1867 mils, representing the calculated millage rates that the County can collect.

Table 6**Columbia County EMS MSTU Millage Rate Calculation; Scenario 1**

Variable	Figure
2025 Taxable Value - Countywide ⁽¹⁾	\$4,715,155,990
2025 Taxable Value per \$1,000 ⁽²⁾	\$4,715,156
Total EMS MSTU Budget ⁽³⁾	\$3,883,245
Calculated EMS MSTU (mils)⁽⁴⁾	0.8236

1) Source: Columbia County Property Appraiser

2) Countywide taxable value (Item 1) divided by 1,000

3) Source: Table 3

4) Total EMS MSTU budget (Item 3) divided by taxable value per \$1,000 (Item 2)

Table 7**Columbia County EMS MSTU Millage Rate Calculation; Scenario 2**

Variable	Figure
2025 Taxable Value - Countywide ⁽¹⁾	\$4,715,155,990
2025 Taxable Value per \$1,000 ⁽²⁾	\$4,715,156
Total EMS MSTU Budget ⁽³⁾	\$5,595,245
Calculated EMS MSTU (mils)⁽⁴⁾	1.1867

1) Source: Columbia County Property Appraiser

2) Countywide taxable value (Item 1) divided by 1,000

3) Source: Table 4

4) Total EMS MSTU budget (Item 3) divided by taxable value per \$1,000 (Item 2)

Table 8
Columbia County EMS MSTU Millage Rate Calculation; Scenario 2

Variable	Figure
2025 Taxable Value - Countywide ⁽¹⁾	\$4,715,155,990
2025 Taxable Value per \$1,000 ⁽²⁾	\$4,715,156
Total EMS MSTU Budget ⁽³⁾	\$1,718,584
Calculated EMS MSTU (mils)⁽⁴⁾	0.3645

1) Source: Columbia County Property Appraiser

2) Countywide taxable value (Item 1) divided by 1,000

3) Source: Table 5

4) Total EMS MSTU budget (Item 3) divided by taxable value per \$1,000 (Item 2)

**Appendix A:
Columbia County Sheriff's Office Budget Details**

Appendix A: Sheriff's Office Budget Detail

Table A-1
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
ADMIN LE		
001-521-01-110	EXECUTIVE SALARY	\$208,491
001-521-01-120	REGULAR SALARIES	\$991,063
001-521-01-140	OVERTIME	\$3,500
001-521-01-210	F.I.C.A. TAXES	\$91,918
001-521-01-221	RETIREMENT- EMPLOYEES	\$348,500
001-521-01-230	LIFE & HEALTH INSURANCE	\$215,000
001-521-01-240	WORKERS COMPENSATION INSURANCE	\$21,580
001-521-01-313	PRE-EMPLOYMENT SCREENINGS	\$28,000
001-521-01-319	OTHER PROFESSIONAL SERVICES	\$4,000
001-521-01-390	TRAINING	\$5,500
001-521-01-400	TRAVEL & PER DIEM	\$13,500
001-521-01-410	COMMUNICATION SERVICES	\$58,000
001-521-01-421	POSTAGE	\$5,100
001-521-01-423	FUEL, LUBE & OIL	\$12,425
001-521-01-450	INSURANCE	\$26,500
001-521-01-462	REPAIR/MAINT-VEHICLES	\$100,000
001-521-01-466	REPAIR/MAINT-RADIOS	\$1,500
001-521-01-469	REPAIR/MAINT-OTHERS	\$10,000
001-521-01-491	LEGAL ADVERTISEMENTS	\$250
001-521-01-519	OFFICE SUPPLIES- OTHERS	\$10,000
001-521-01-520	OPERATING SUPPLIES	\$55,000
001-521-01-544	DUES/MEMBERSHIPS	\$6,500
001-521-01-570	UNIFORMS- PURCHASE/MAINT.	\$4,500
001-521-01-710	PRINCIPAL	\$5,900
001-521-01-720	INTEREST	\$1,200
PATROL-LE		
001-521-02-120	REGULAR SALARIES	\$3,054,133
001-521-02-140	OVERTIME	\$215,000
001-521-02-150	SPECIAL DETAIL	\$300,000
001-521-02-210	F.I.C.A. TAXES	\$247,437
001-521-02-221	RETIREMENT- EMPLOYEES	\$1,118,317
001-521-02-230	LIFE & HEALTH INSURANCE	\$514,500
001-521-02-240	WORKERS COMPENSATION INSURANCE	\$140,000
001-521-02-345	K-9 CARE	\$8,000
001-521-02-390	TRAINING	\$6,500
001-521-02-400	TRAVEL & PER DIEM	\$6,500
001-521-02-410	COMMUNICATION SERVICES	\$55,500
001-521-02-423	FUEL, LUBE & OIL	\$300,000

Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
PATROL-LE		
001-521-02-430	UTILITY SERVICES	\$8,000
001-521-02-441	RENTALS/LEASES-OFF EQUIP	\$115,500
001-521-02-450	INSURANCE	\$147,000
001-521-02-462	REPAIR/MAINT-VEHICLES	\$135,000
001-521-02-469	REPAIR/MAINT-OTHERS	\$3,000
001-521-02-519	OFFICE SUPPLIES- OTHERS	\$500
001-521-02-520	OPERATING SUPPLIES	\$45,000
001-521-02-521	AMMUNITION	\$25,000
001-521-02-544	DUES/MEMBERSHIPS	\$4,500
001-521-02-570	UNIFORMS- PURCHASE/MAINT.	\$25,500
001-521-02-644	VEHICLES	\$366,000
001-521-02-649	OTHER EQUIPMENT	\$50,000
001-521-02-710	PRINCIPAL	\$3,600
001-521-02-720	INTEREST	\$600
INVESTIGATIONS-LE		
001-521-03-120	REGULAR SALARIES	\$1,004,618
001-521-03-140	OVERTIME	\$40,000
001-521-03-210	F.I.C.A. TAXES	\$80,086
001-521-03-221	RETIREMENT- EMPLOYEES	\$353,071
001-521-03-230	LIFE & HEALTH INSURANCE	\$168,000
001-521-03-240	WORKERS COMPENSATION INSURANCE	\$35,000
001-521-03-345	ANIMAL SERVICES	\$1,000
001-521-03-350	INVESTIGATION EXPENSE	\$7,000
001-521-03-390	TRAINING	\$3,500
001-521-03-400	TRAVEL & PER DIEM	\$6,500
001-521-03-410	COMMUNICATION SERVICES	\$15,500
001-521-03-423	FUEL, LUBE & OIL	\$37,600
001-521-03-450	INSURANCE	\$42,200
001-521-03-462	REPAIR/MAINT-VEHICLES	\$15,000
001-521-03-519	OFFICE SUPPLIES- OTHERS	\$1,500
001-521-03-520	OPERATING SUPPLIES	\$7,500
001-521-03-521	AMMUNITION	\$2,500
001-521-03-544	DUES/MEMBERSHIPS	\$2,000
001-521-03-570	UNIFORMS- PURCHASE/MAINT.	\$3,500
001-521-03-710	PRINCIPAL	\$2,900
001-521-03-720	INTEREST	\$650
CIVIL-LE		
001-521-04-120	REGULAR SALARIES	\$300,359
001-521-04-140	OVERTIME	\$10,000
001-521-04-210	F.I.C.A. TAXES	\$23,742
001-521-04-221	RETIREMENT- EMPLOYEES	\$95,838
001-521-04-230	LIFE & HEALTH INSURANCE	\$52,500

Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
CIVIL-LE		
001-521-04-240	WORKERS COMPENSATION INSURANCE	\$10,000
001-521-04-319	OTHER PROFESSIONAL SERVICES	\$2,700
001-521-04-390	TRAINING	\$2,500
001-521-04-400	TRAVEL & PER DIEM	\$2,000
001-521-04-410	COMMUNICATION SERVICES	\$11,000
001-521-04-421	POSTAGE	\$1,200
001-521-04-423	FUEL, LUBE & OIL	\$8,000
001-521-04-450	INSURANCE	\$11,000
001-521-04-462	REPAIR/MAINT-VEHICLES	\$3,000
001-521-04-519	OFFICE SUPPLIES- OTHERS	\$1,000
001-521-04-520	OPERATING SUPPLIES	\$2,500
001-521-04-544	DUES/MEMBERSHIPS	\$500
001-521-04-570	UNIFORMS- PURCHASE/MAINT.	\$2,500
001-521-04-710	PRINCIPAL	\$3,700
001-521-04-720	INTEREST	\$900
EVIDENCE-LE		
001-521-05-120	REGULAR SALARIES	\$228,293
001-521-05-140	OVERTIME	\$3,500
001-521-05-210	F.I.C.A. TAXES	\$17,579
001-521-05-221	RETIREMENT- EMPLOYEES	\$48,225
001-521-05-230	LIFE & HEALTH INSURANCE	\$63,000
001-521-05-240	WORKERS COMPENSATION INSURANCE	\$1,400
001-521-05-390	TRAINING	\$1,000
001-521-05-400	TRAVEL & PER DIEM	\$1,500
001-521-05-410	COMMUNICATION SERVICES	\$5,000
001-521-05-423	FUEL, LUBE & OIL	\$3,000
001-521-05-450	INSURANCE	\$9,200
001-521-05-462	REPAIR/MAINT-VEHICLES	\$750
001-521-05-519	OFFICE SUPPLIES- OTHERS	\$250
001-521-05-520	OPERATING SUPPLIES	\$5,000
001-521-05-544	DUES/MEMBERSHIPS	\$250
001-521-05-570	UNIFORMS- PURCHASE/MAINT.	\$100
001-521-05-710	PRINCIPAL	\$3,700
001-521-05-720	INTEREST	\$300
COMMUNICATIONS-LE		
001-521-06-120	REGULAR SALARIES	\$134,423
001-521-06-140	OVERTIME	\$3,000
001-521-06-210	F.I.C.A. TAXES	\$10,500
001-521-06-221	RETIREMENT - EMPLOYEES	\$36,000
001-521-06-230	LIFE & HEALTH INSURANCE	\$21,000
001-521-06-240	WORKERS COMPENSATION INSURANCE	\$2,500
001-521-06-410	COMMUNICATION SERVICES	\$14,500

Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
DRUG TASK FORCE-LE		
001-521-08-120	REGULAR SALARIES	\$387,856
001-521-08-140	OVERTIME	\$78,000
001-521-08-210	F.I.C.A. TAXES	\$29,671
001-521-08-221	RETIREMENT- EMPLOYEES	\$135,220
001-521-08-230	LIFE & HEALTH INSURANCE	\$63,000
001-521-08-240	WORKERS COMPENSATION INSURANCE	\$15,700
001-521-08-390	TRAINING	\$1,000
001-521-08-400	TRAVEL & PER DIEM	\$1,200
001-521-08-410	COMMUNICATION SERVICES	\$13,500
001-521-08-423	FUEL, LUBE & OIL	\$16,000
001-521-08-441	RENTALS/LEASES-OFF EQUIP	\$500
001-521-08-450	INSURANCE	\$20,200
001-521-08-462	REPAIR/MAINT-VEHICLES	\$2,500
001-521-08-469	REPAIR/MAINT-OTHERS	\$4,500
001-521-08-520	OPERATING SUPPLIES	\$2,500
001-521-08-544	DUES/MEMBERSHIPS	\$550
001-521-08-570	UNIFORMS- PURCHASE/MAINT.	\$1,000
001-521-08-710	PRINCIPAL	\$2,000
001-521-08-720	INTEREST	\$300
SCHOOL RESOURCES-LE		
001-521-09-120	REGULAR SALARIES	\$1,392,478
001-521-09-140	OVERTIME	\$30,000
001-521-09-210	F.I.C.A. TAXES	\$108,820
001-521-09-221	RETIREMENT- EMPLOYEES	\$472,672
001-521-09-230	LIFE & HEALTH INSURANCE	\$231,000
001-521-09-240	WORKERS COMPENSATION INSURANCE	\$45,000
001-521-09-390	TRAINING	\$8,500
001-521-09-400	TRAVEL & PER DIEM	\$13,000
001-521-09-410	COMMUNICATION SERVICES	\$18,000
001-521-09-423	FUEL, LUBE & OIL	\$27,000
001-521-09-450	INSURANCE	\$66,000
001-521-09-462	REPAIR/MAINT-VEHICLES	\$10,000
001-521-09-520	OPERATING SUPPLIES	\$2,500
001-521-09-544	DUES/MEMBERSHIPS	\$1,750
001-521-09-570	UNIFORMS- PURCHASE/MAINT.	\$6,500
IT-LE		
001-521-11-390	TRAINING	\$800
001-521-11-400	TRAVEL & PER DIEM	\$1,000
001-521-11-410	COMMUNICATION SERVICES	\$23,000
001-521-11-423	FUEL, LUBE & OIL	\$2,000
001-521-11-520	OPERATING SUPPLIES	\$15,000
001-521-11-542	COMPUTER MAINTENANCE SUBSCRIPTIONS	\$415,000

Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
IT-LE		
001-521-11-649	OTHER EQUIPMENT	\$125,000
COMMUNITY SRVS-LE		
001-521-12-120	REGULAR SALARIES	\$339,612
001-521-12-140	OVERTIME	\$5,100
001-521-12-210	F.I.C.A. TAXES	\$26,370
001-521-12-221	RETIREMENT - EMPLOYEES	\$96,684
001-521-12-230	LIFE & HEALTH INSURANCE	\$42,000
001-521-12-240	WORKERS COMPENSATION INSURANCE	\$12,000
001-521-12-390	TRAINING	\$1,500
001-521-12-400	TRAVEL & PER DIEM	\$1,000
001-521-12-410	COMMUNICATION SERVICES	\$4,500
001-521-12-423	FUEL, LUBE & OIL	\$10,500
001-521-12-450	INSURANCE	\$38,500
001-521-12-462	REPAIR/MAINT-VEHICLES	\$3,500
001-521-12-480	PUBLIC EDUCATION	\$1,500
001-521-12-520	OPERATING SUPPLIES	\$8,500
001-521-12-521	AMMUNITION	\$1,500
001-521-12-544	DUES/MEMBERSHIPS	\$500
001-521-12-570	UNIFORMS-PURCHASE/MAINT.	\$3,800
001-521-12-710	PRINCIPAL	\$660
001-521-12-720	INTEREST	\$130
JUDICIAL-JUDICIAL		
001-521-13-120	REGULAR SALARIES	\$579,638
001-521-13-140	OVERTIME	\$18,000
001-521-13-210	F.I.C.A. TAXES	\$45,719
001-521-13-221	RETIREMENT-EMPLOYEES	\$198,407
001-521-13-230	LIFE & HEALTH INSURANCE	\$94,500
001-521-13-240	WORKERS COMPENSATION INSURANCE	\$18,000
001-521-13-400	TRAVEL & PER DIEM	\$1,000
001-521-13-410	COMMUNICATION SERVICES	\$8,200
001-521-13-423	FUEL, LUBE & OIL	\$10,000
001-521-13-450	INSURANCE	\$18,000
001-521-13-462	REPAIR/MAINT-VEHICLES	\$5,000
001-521-13-519	OFFICE SUPPLIES-OTHERS	\$500
001-521-13-520	OPERATING SUPPLIES	\$1,000
001-521-13-521	AMMUNITION	\$1,000
001-521-13-544	DUES/MEMBERSHIPS	\$1,000
001-521-13-570	UNIFORMS-PURCHASE/MAINT	\$2,500
001-521-13-710	PRINCIPAL	\$2,000
001-521-13-720	INTEREST	\$500
WARRANTS-LE		
001-521-14-120	REGULAR SALARIES	\$111,865

Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
WARRANTS-LE		
001-521-14-210	F.I.C.A. TAXES	\$8,577
001-521-14-221	RETIREMENT-EMPLOYEES	\$15,730
001-521-14-230	LIFE & HEALTH INSURANCE	\$31,500
001-521-14-240	WORKERS COMPENSATION INSURANCE	\$250
001-521-14-450	INSURANCE	\$3,000
001-521-14-520	OPERATING SUPPLIES	\$800
001-521-14-544	DUES/MEMBERSHIPS	\$100
DETENTION-DETENTION		
001-523-07-120	REGULAR SALARIES & WAGES	\$3,545,796
001-523-07-140	OVERTIME	\$180,000
001-523-07-210	F.I.C.A. TAXES	\$278,138
001-523-07-221	RETIREMENT- EMPLOYEES	\$1,201,070
001-523-07-230	LIFE & HEALTH INSURANCE	\$609,000
001-523-07-240	WORKERS COMPENSATION INSURANCE	\$95,300
001-523-07-311	CARE-PRISONERS (HOSPITAL)	\$350,000
001-523-07-312	MEDICAL SERV (HUNT INS)	\$110,000
001-523-07-319	PROF SERV (MHATRE/DELEON)	\$100,000
001-523-07-340	OTHER CONTRACTUAL SERVICES	\$45,000
001-523-07-390	TRAINING	\$3,500
001-523-07-400	TRAVEL & PER DIEM	\$3,200
001-523-07-410	COMMUNICATION SERVICES	\$50,000
001-523-07-421	POSTAGE	\$1,000
001-523-07-423	GAS/LUBE/OIL	\$21,000
001-523-07-430	UTILITY SERVICES	\$400
001-523-07-450	INSURANCE	\$76,000
001-523-07-462	REPAIR & MAINT- VEHICLES	\$6,500
001-523-07-469	REPAIR & MAINT- OTHER	\$10,000
001-523-07-519	OFFICE SUPPLIES- OTHER	\$10,000
001-523-07-520	OPERATING SUPPLIES	\$135,000
001-523-07-521	AMMUNITION	\$1,500
001-523-07-525	JAIL FOOD	\$675,000
001-523-07-544	DUES\MEMBERSHIPS	\$5,600
001-523-07-570	UNIFORMS-PURCHASE/MAINT	\$12,000
001-523-07-649	OTHER EQUIPMENT	\$10,000
001-523-07-710	PRINCIPAL	\$7,300
001-523-07-720	INTEREST	\$1,900
Total		\$25,220,611
Total - Law Enforcement		\$16,671,443

Source: Columbia County Sheriff's Office

**Appendix B:
Columbia County Emergency Medical Services
Budget Details**

Appendix B: Emergency Medical Services Budget Details

Table B-1
Columbia County EMS Budget; Scenario 1

Description	Budget
FIRE RESCUE 2 AMBULANCES	
102-2200-522.10-12 SALARIES	\$1,055,000
102-2200-522.10-21 FICA TAXES	\$80,708
102-2200-522.10-22 RETIREMENT	\$344,690
102-2200-522.10-23 HEALTH & LIFE INS	\$146,000
102-2200-522.10-24 WORKERS COMPENSATION	\$54,650
OPERATING EXPENDITURES	
102-2200-522.30-31 PROFESSIONAL SERVICES	\$10,000
102-2200-522.30-34 CONTRACTUAL SERVICES	\$25,000
102-2200-522.30-40 TRAVEL & PER DIEM	\$6,000
102-2200-522.30-41 COMMUNICATIONS	\$25,000
102-2200-522.30-42 POSTAGE	\$500
102-2200-522.30-43 UTILITIES	\$15,000
102-2200-522.30-44 RENTALS & LEASES	\$4,000
102-2200-522.30-46 REPAIR & MAINTENANCE	\$75,000
102-2200-522.30-47 PRINTING & LEGAL ADS	\$500
102-2200-522.30-51 OFFICE SUPPLIES	\$1,000
102-2200-522.30-52 OPERATING SUPPLIES	\$75,000
102-2200-522.30-54 SUBSCRIPTIONS & DUES	\$5,000
102-2200-522.30-55 TRAINING	\$10,000
102-2200-522.30-56 GAS & OIL	\$50,000
102-2200-522.30-64 NON-CAPITAL EQUIPMENT	\$40,000
CAPITAL OUTLAY	
102-2200-522.60-64 MACHINERY AND EQUIPMENT	\$1,600,000
TOTAL	\$3,623,048

Source: Columbia County

Table B-2
Columbia County EMS Budget; Scenario 2

Description	Budget
FIRE RESCUE 2 AMBULANCES	
102-2200-522.10-12 SALARIES	\$1,055,000
102-2200-522.10-21 FICA TAXES	\$80,708
102-2200-522.10-22 RETIREMENT	\$344,690
102-2200-522.10-23 HEALTH & LIFE INS	\$146,000
102-2200-522.10-24 WORKERS COMPENSATION	\$54,650
OPERATING EXPENDITURES	
102-2200-522.30-31 PROFESSIONAL SERVICES	\$10,000
102-2200-522.30-34 CONTRACTUAL SERVICES	\$25,000
102-2200-522.30-40 TRAVEL & PER DIEM	\$6,000
102-2200-522.30-41 COMMUNICATIONS	\$25,000
102-2200-522.30-42 POSTAGE	\$500
102-2200-522.30-43 UTILITIES	\$15,000
102-2200-522.30-44 RENTALS & LEASES	\$4,000
102-2200-522.30-46 REPAIR & MAINTENANCE	\$75,000
102-2200-522.30-47 PRINTING & LEGAL ADS	\$500
102-2200-522.30-51 OFFICE SUPPLIES	\$1,000
102-2200-522.30-52 OPERATING SUPPLIES	\$75,000
102-2200-522.30-54 SUBSCRIPTIONS & DUES	\$5,000
102-2200-522.30-55 TRAINING	\$10,000
102-2200-522.30-56 GAS & OIL	\$50,000
102-2200-522.30-64 NON-CAPITAL EQUIPMENT	\$40,000
CAPITAL OUTLAY	
102-2200-522.60-64 MACHINERY AND EQUIPMENT	\$1,600,000
PRIVATE AMBULANCE	
Yearly Fee	\$1,600,000
TOTAL	\$5,223,048

Source: Columbia County

Table B-3
Columbia County EMS Budget; Scenario 3

Description	Budget
PRIVATE AMBULANCE	
Yearly Fee	\$1,600,000
TOTAL	\$1,600,000

Source: Columbia County



COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 5/13/2026 Meeting Date: 5/21/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Municipal Service Taxing Unit - Law Enforcement

2. Recommended Motion/Action:

Discussion

3. Fiscal impact on current budget.

This item has no effect on the current budget.