Columbia County

Law Enforcement & Emergency Medical Services MSTU Study

DRAFT Technical Report

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Prepared for:

Columbia County
135 NE Hernando Ave
Lake City, FL 32055
ph (386) 758-1005

Prepared by:

Benesch
1000 N. Ashley Dr., #700
Tampa, Florida 33602
ph (813) 224-8862
E-mail: nkamp@benesch.com

COLUMBIA COUNTY
LAW ENFORCEMENT & EMS MSTU STUDY

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COLUMBIA 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 & the Town of Fort White) 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 for the law enforcement service area (unincorporated county and Town of Fort White).

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

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 and the Town of Fort White was provided by the Columbia County Property Appraiser. The total taxable value includes only eligible properties located in unincorporated Columbia County and the Town of Fort White, amounting 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 5.0635 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 - Uninc/Ft White(1)	$3,524,262,742
2025 Taxable Value per $1,000(2)	$3,524,263
Total Law Enforcement MSTU Budget(3)	$17,845,028
Calculated Law Enforcement MSTU (mils)(4)	**5.0635**

1) Source: Columbia County Property Appraiser
2) Taxable value for the unincorporated county/Ft White (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	$1,600,000
Total Expenditures	**$3,623,048**
Miscellaneous Expenditures	
Technical Study[(2)]	$6,153
Tax Collector[(3)]	$72,584
Statutory Discount[(4)]	$181,460
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	$1,600,000
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)

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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**

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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**

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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**

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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