

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**DRAFT FLOOR BUDGET
FISCAL YEAR 2026-2027**

**PREPARED BY
DAVID KRAUS
COUNTY MANAGER**

**Budget Workshop
Thursday, August 27, 2026**

**First Public Hearing
Thursday, September 3, 2026**

**Second Public Hearing/Adoption
Thursday, September 17, 2026**

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

For the Fiscal Year Ending September 30, 2026

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
Ad Valorem Taxes, Floor Budget		
7.8150 mills	\$ 36,599,153	\$ 39,072,979
Delinquent Ad Valorem Taxes	50,000	50,000
Small County Surtax	4,050,000	3,800,000
Payment - In Lieu of Taxes	330,000	330,000
Vessel Registration Fees	13,500	15,000
Other License/Permits/Park Fees	80,000	90,000
Total Taxes	41,122,653	43,357,979
Intergovernmental Revenue		
State and Federal Grants		
Emergency Preparedness	105,806	105,806
Emergency Management	56,000	56,000
Mosquito Control	67,479	69,588
Vulnerability Assessment Grant	450,000	-
E911 Communications	133,533	179,041
State funding LEO Salaries	1,685,240	1,685,240
Department of Health	-	150,000
Total State and Federal Grants	2,498,058	2,245,675
State Shared Revenues		
Amendment 1 Relief	3,500,000	3,600,000
State Revenue Sharing	1,700,000	1,800,000
Half-Cent Sales Tax	2,355,000	2,355,000
Insurance Agents County Licenses	30,000	30,000
Alcohol Beverage Licenses	20,000	30,000
Total State Shared Revenues	7,605,000	7,815,000
Total Intergovernmental Revenue	10,103,058	10,060,675
Charges for Services		
SHIP Administrative Charges	24,500	24,500
Crime Prevention Funds	23,000	23,000
Sheriff Civil Fees	70,000	75,000
School Resource Officer	1,082,184	1,082,184
Room & Board for Prisoners	7,000	10,000
Telephone Assessments	57,000	57,000
Wireless Assessments	215,000	225,000
Prepaid Wireless Assessments	53,000	55,000
City of Lake City-Dispatch	200,000	200,000
Total Charges for Services	1,731,684	1,751,684
Fines and Forfeitures		
Communications Surcharges	45,000	45,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Court Facility Surcharges \$30	140,000	150,000
Animal Control Fines	4,000	6,000
Violations/Local Ordinance	8,000	9,000
Total Fines and Forfeitures	197,000	210,000
Miscellaneous Revenue		
Interest Earnings	800,000	1,000,000
Other	216,500	285,238
Total Miscellaneous Revenue	1,016,500	1,285,238
Transfers from Other Funds - Administration		
MSBU - Municipal Services	381,992	458,390
County Transportation Trust Fund	311,692	374,030
Tourist Development Fund	31,036	37,240
Landfill Fund	214,941	257,930
Library Enhancement Fund	55,069	66,082
Court Services Fund	15,912	16,230
Economic Development Fund	19,767	23,720
Utilities	-	-
Total Transfers from Other Funds - Administration	1,030,409	1,233,622
Total Revenues	55,201,304	57,899,198
Less 5% of Revenues	(2,760,454)	(2,887,460)
	52,440,850	55,011,738
Transfer in from Tourist Development Fund	500,000	500,000
Estimated Beginning Cash	25,500,000	20,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 78,440,850	\$ 76,011,738

APPROPRIATIONS

General Government Services

Legislative

Board of County Commissioners

Personal Services	\$ 1,574,172	\$ 1,611,374
Other Current Expenses	1,111,874	1,195,574
Debt Service	8,825	8,818

Total Legislative	2,694,871	2,815,766
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Executive

Clerk to the Board of County Commissioners

Personal Services	699,760	736,916
Worker's Comp.	1,500	1,500
Other Current Expenses	3,000	3,000

Total Executive	704,260	741,416
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Financial and Administrative

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Property Appraiser		
Other Current Expenses	2,345,343	2,461,345
Debt Service	48,040	61,834
	<u>2,393,383</u>	<u>2,523,179</u>
Value Adjustment Board		
Other Current Expenses	4,300	16,000
Tax Collector		
Other Current Expenses	1,500,000	1,500,000
Accounting and Auditing		
Other Current Expenses	160,000	160,000
Human Resources		
Personal Services	301,606	307,807
Other Current Expenses	29,150	152,992
	<u>330,756</u>	<u>460,799</u>
Data Processing		
Other Current Expenses	52,000	52,000
Total Financial and Administrative	<u>4,440,439</u>	<u>4,711,978</u>
Legal Counsel		
County Attorney		
Personal Services	287,462	298,009
Other Current Expenses	33,000	33,000
Total Legal Counsel	<u>320,462</u>	<u>331,009</u>
Other General Governmental Services		
Supervisor of Elections		
Personal Services	604,167	632,231
Worker's Comp.	2,100	2,000
Other Current Expenses	86,746	86,746
Contingency	124,674	136,761
Total Supervisor of Elections	<u>817,687</u>	<u>857,738</u>
Elections		
Personal Services	321,124	345,000
Other Current Expenses	294,370	303,635
Total Elections	<u>615,494</u>	<u>648,635</u>
Information Systems		
Personal Services	451,411	463,583
Other Current Expenses	37,855	37,855
Debt Service	25,822	25,822
Total Information Systems	<u>515,088</u>	<u>527,260</u>
Non-Departmental		
Personal Services	15,000	15,000
Other Current Expenses	508,935	671,000
Total Non-Departmental	<u>523,935</u>	<u>686,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Facilities Management		
Personal Services	1,338,069	1,307,098
Other Current Expenses	997,000	1,004,250
Capital Outlay	-	-
Debt Service	75,465	75,303
Total Facilities Management	2,410,534	2,386,651
Total Other General Governmental Services	4,882,738	5,106,284
Total Governmental Services	13,042,770	13,706,453
Public Safety		
Emergency Preparedness		
Other Current Expenses	55,942	55,942
Emergency Management		
Personal Services	97,852	100,453
Other Current Expenses	48,469	48,469
Debt Service	7,889	7,889
Local Match - Personal Services	45,664	44,934
Total Emergency Management	199,874	201,745
Sheriff		
Law Enforcement		
Personal Services	13,379,759	14,212,032
Other Current Expenses	1,970,875	2,111,450
Capital Outlay	500,000	520,000
Debt Service	24,040	24,040
Total Law Enforcement	15,874,674	16,867,522
Judicial		
Personal Services	954,264	995,019
Other Current Expenses	46,000	46,000
Debt Service	2,500	2,500
Total Judicial	1,002,764	1,043,519
Detention Center Operations		
Personal Services	5,819,304	5,961,753
Other Current Expenses	1,244,550	1,444,550
Capital Outlay	10,000	10,000
Debt Service	9,200	9,200
Total Detention Center Operations	7,083,054	7,425,503
Total Sheriff	23,960,492	25,336,544
Detention Center Facilities		
Personal Services	85,097	161,908
Other Current Expenses		
Utilities	270,000	280,000
Maintenance and Repair	95,000	100,000
Insurance - Casualty	134,000	134,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Contractual Services	80,000	80,000
Total Other Current Expenses	579,000	594,000
Total Detention Center Facilities	664,097	755,908
911 Emergency Communications		
Personal Services	3,378,249	3,307,090
Other Current Expenses	497,933	510,541
Total 911 Emergency Communications	3,876,182	3,817,631
Emergency Medical Services Subsidy	1,000,000	2,600,000
Central Communications		
Personal Services	212,973	213,358
Other Current Expenses	474,000	391,500
Debt Service	18,493	-
Total Central Communications	705,466	604,858
Medical Examiner		
Autopsies	460,000	460,000
Total Public Safety	30,922,053	33,832,628
Physical Environment		
County Extension Office		
Personal Services	480,751	567,071
Other Current Expenses	83,000	74,900
Total County Extension Office	563,751	641,971
Landscape		
Personal Services	1,578,115	1,535,940
Other Current Expenses	425,000	446,000
Capital Outlay	40,000	80,000
Debt Service	81,447	81,447
Total Landscape	2,124,562	2,143,387
Other Physical Environment		
Florida Conservation/Vulnerability Grant	450,000	-
Florida Forest Management	3,000	3,000
Total Other Physical Environment	453,000	3,000
Total Physical Environment	3,141,313	2,788,358
Economic Environment		
Veterans Services		
Personal Services	120,221	126,040
Other Current Expenses	24,550	34,907
Debt Service	-	9,239
Total Veterans Services	144,771	170,186
Tax Increment Funds	270,000	370,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Total Economic Environment	414,771	540,186
Human Services		
Mosquito Control		
Personal Services	60,394	60,602
Other Current Expenses	127,279	164,388
Debt Service	60,693	60,693
Total Mosquito Control	248,366	285,683
Animal Control		
Personal Services	516,356	528,331
Other Current Expenses	841,750	531,000
Capital Outlay	-	-
Debt Service	26,493	34,840
Total Animal Control	1,384,599	1,094,171
Other Human Services Contributions		
Columbia County Health Department	192,230	192,230
Columbia County Health Department Grant	-	150,000
Family Health Center of Columbia County	48,500	48,500
Medicaid	1,977,643	2,033,681
Health Care Responsibility Act	300,000	300,000
Emergency Housing Repairs	-	50,000
Ranch Rescue	-	60,000
Meridian Behavioral Services	261,376	266,604
Columbia County Senior Services	250,000	250,000
CARC	100,000	100,000
Suwannee Valley 4C's	10,000	10,000
Total Other Human Services Contributions	3,139,749	3,461,015
Total Human Services	4,772,714	4,840,869
Culture/Recreation		
County Recreation Facilities		
Other Current Expenses - Utilities	300,000	350,000
Community Centers/Repairs and Maintenance	25,000	30,000
Rum Island - Other Current Expenses	50,000	50,000
Total County Recreation Facilities	375,000	430,000
Organizational Support		
Richardson Summer Camp	17,000	17,000
Richardson Programs	125,000	125,000
Special Olympics	15,000	15,000
Columbia County Horse Riding Club	-	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Grant to Outside Agencies/Rec Leagues	50,000	50,000
Total Organizational Support	207,000	207,000
Special Events		
Downtown July 4th Fireworks	65,000	50,000
Farm to Table Event	3,000	-
MLK Parade	5,000	-
Special Events	-	60,000
Total Special Events	73,000	110,000
Total Culture/Recreation	655,000	747,000
Total Appropriations	52,948,621	56,455,494
TRANSFERS OUT		
Capital Projects Fund	3,136,143	1,000,000
Utilities Fund	500,000	-
Countywide Resurfacing	2,000,000	-
Road Construction Fund	1,363,857	-
RESERVES		
Future Enhancements	-	1,664,596
Salary Adjustments	-	-
Sheriff's Budget Adjustment	-	-
Surplus Year End Reserves	2,489,708	-
Reserve for Future Revenue Loss	150,000	-
Cash Balance Forward	10,573,528	11,261,099
Contingency	5,286,764	5,630,549
Total Reserves	18,500,000	18,556,244
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 78,448,621</u>	<u>\$ 76,011,738</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 2,400,000	\$ 1,720,000
Small County Surtax	5,250,000	6,000,000
Voted Gas Tax	950,000	920,000
Total Taxes	<u>8,600,000</u>	<u>8,640,000</u>
Intergovernmental Revenue		
Federal Grants and State Shared Revenues		
National Forest Regular Distribution	115,000	115,000
State Revenue Sharing	800,000	800,000
Half-Cent Sales Tax-Regular	3,400,000	3,300,000
Half-Cent Sales Tax-Fiscally Constrained	310,000	275,000
Total Federal Grants and State Shared Revenues	<u>4,625,000</u>	<u>4,490,000</u>
Transportation		
County Gas Tax	805,000	820,000
Constitutional Gas Tax	500,000	600,000
Fuel Decal User Fee	2,000	2,000
Motor Fuel Tax Rebate	25,000	50,000
Total Transportation	<u>1,332,000</u>	<u>1,472,000</u>
Total Intergovernmental Revenue	<u>5,957,000</u>	<u>5,962,000</u>
Miscellaneous Revenue		
F.D.O.T. Lighting Agreement	250,000	369,000
Culvert Waiver Fees	-	-
Interest Earnings	250,000	250,000
Reimbursement of Current Expenses by Other County Units	5,000	5,000
Other Miscellaneous Revenue	-	-
Total Miscellaneous Revenue	<u>505,000</u>	<u>624,000</u>
Total Revenues	<u>15,062,000</u>	<u>15,226,000</u>
Less 5% of Revenues	<u>(753,100)</u>	<u>(761,300)</u>
	14,308,900	14,464,700
Estimated Beginning Cash	10,000,000	12,300,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 24,308,900</u></u>	<u><u>\$ 26,764,700</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
APPROPRIATIONS		
Transportation		
Contracted Mowing		
Other Current Expenses	\$ 1,121,000	\$ 1,121,000
Maintenance and Improvement of Graded Roads		
Personal Services	1,212,909	1,225,294
Other Current Expenses	2,500	2,500
Debt Service	543,000	901,542
Total Maintenance and Improvement of Graded Roads	<u>1,758,409</u>	<u>2,129,336</u>
Heavy Equipment and Drainage		
Personal Services	650,365	610,209
Other Current Expenses	731,000	795,424
Debt Service	-	-
Total Heavy Equipment and Drainage	<u>1,381,365</u>	<u>1,405,633</u>
Storm Water		
Personal Services	548,031	576,353
Other Current Expenses	19,500	19,500
Total Storm Water	<u>567,531</u>	<u>595,853</u>
Sign Shop		
Personal Services	423,306	439,020
Other Current Expenses	251,000	285,000
Total Sign Shop	<u>674,306</u>	<u>724,020</u>
Repair Shop		
Personal Services	713,322	701,631
Other Current Expenses	545,500	795,500
Debt Service	-	-
Total Repair Shop	<u>1,258,822</u>	<u>1,497,131</u>
Stockroom		
Personal Services	62,392	63,559
Other Current Expenses	1,130,000	1,130,000
Debt Service	-	-
Total Stockroom	<u>1,192,392</u>	<u>1,193,559</u>
Shoulder Crew		
Personal Services	737,271	772,714
Other Current Expenses	8,000	8,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Debt Service	-	-
Total Shoulder Crew	745,271	780,714
Right-of-Way Maintenance		
Personal Services	1,117,556	1,170,406
Other Current Expenses	227,500	227,500
Debt Service	-	-
Total Right-of-Way Maintenance	1,345,056	1,397,906
Roadway Enhancements		
Weed Control	55,000	55,000
Road Striping	200,000	200,000
Concrete Work	205,000	205,000
Roadway Stabilization	415,000	415,000
Guardrail	100,000	100,000
Total Roadway Enhancements	975,000	975,000
Administration and Overhead		
Personal Services	1,266,295	1,388,549
Other Current Expenses	826,700	869,200
Capital Outlay	445,983	1,226,385
Debt Service	315,200	301,185
Total Administration and Overhead	2,854,178	3,785,319
Other		
Wildlife Control Services	60,000	60,000
Suwannee Valley Transit Authority	62,728	62,728
Administrative Fee - General Fund	311,692	374,030
Total Other	434,420	496,758
Transfers		
Transfer to Road Improvement Fund	1,000,000	\$ -
Transfer to Capital Projects Fund	-	4,000,000
Total Appropriations	15,307,750	20,102,229
RESERVES		
Bascom Norris/247 Project	2,500,000	-
Road Materials	2,208,824	-
Surplus Year End Reserve	-	1,831,802
Cash Balance Forward	2,861,550	3,220,446
Contingency	1,430,776	1,610,223
Total Reserves	9,001,150	6,662,471

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 24,308,900	\$ 26,764,700

Draft

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
Small County Surtax	\$ 1,600,000	\$ 1,150,000
Franchise Fees - Solid Waste	200,000	200,000
Total Taxes	1,800,000	1,350,000
State and Federal Grants		
Public Safety EMS Grant	22,629	29,000
Total State and Federal Grants	22,629	29,000
Licenses and Permits		
Occupational Licenses	45,000	45,000
Competency Cards	4,000	4,000
Building Permits	700,000	750,000
Electrical Permits	-	-
Plumbing Permits	-	-
Mechanical Permits	-	-
Other Permits	1,000	1,000
Certification Fees	-	-
Land Use Fees	155,000	170,000
Protective Inspection/AP	38,700	38,700
Plan Review Fees	100,000	100,000
Total Licenses and Permits	1,043,700	1,108,700
Non Ad Valorem Assessments		
Solid Waste	4,400,000	6,150,000
Solid Waste - Partial Year	30,000	30,000
Solid Waste - Delinquent	-	-
Fire Services	7,601,140	8,000,000
Fire - Partial Year & Delinquent	55,000	60,000
Total Non Ad Valorem Assessments	12,086,140	14,240,000
Intergovernmental Revenue		
Mobile Home Licenses	50,000	50,000
Opioid Settlement	1,301,739	-
Racing Tax	223,250	223,250
Total Intergovernmental Revenue	1,574,989	273,250
Miscellaneous		
Interest Earnings	250,000	325,000
Tower Rent	2,800	18,600
Other Miscellaneous	-	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 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	7,140
Special Assessment - Powell Glenn		5,248
Special Assessment - Emerald Lakes	8,700	8,700
Total Miscellaneous	278,140	374,188
Total Revenues	16,805,598	17,375,138
Less 5% of Revenues	(840,280)	(868,757)
	15,965,318	16,506,381
Estimated Beginning Cash	7,000,000	9,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 22,965,318	\$ 25,506,381
APPROPRIATIONS		
General Government Services		
Administrative Fee - General Fund	\$ 21,898	\$ 26,277
Other Current Expenses	35,000	35,000
Total General Government Services	56,898	61,277
Public Safety		
Building and Zoning Department		
Personal Services	1,211,334	1,213,109
Other Current Expenses	424,390	491,140
Debt Service	61,940	71,190
Total Building and Zoning Department	1,697,664	1,775,439
County Fire Services		
Personal Services	6,214,700	6,768,609
Other Current Expenses	1,385,829	1,373,200
Capital Outlay	705,000	710,000
Debt Service	46,941	51,263
Administrative Fee - General Fund	243,196	291,835
Total County Fire Services	8,595,666	9,194,907
Contractual Fire Agreements		
Coop. Forest Management	24,100	24,100
Paramedicine Opioid Settlement		
Personal Services	298,945	-
Other Current Expenses	993,602	-
Debt Service	9,192	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Total Paramedicine	<u>1,301,739</u>	<u>-</u>
Total Public Safety	<u>11,619,169</u>	<u>10,994,446</u>
Physical Environment		
Solid Waste Services		
Professional Services	9,800	9,800
Contracted Services - Residential Pickup	2,800,000	4,300,000
Residential Tipping Fees	1,255,000	1,400,000
Tax Collector Fees	133,000	150,000
Contracted Services - County Facilities	57,190	57,200
Administrative Fee - General Fund	116,898	140,278
Total Solid Waste Services	<u>4,371,888</u>	<u>6,057,278</u>
Utility Assessments		
Special Assessment - Carolyn Heights	3,570	3,737
Special Assessment - Laurel Lakes	5,525	5,725
Special Assessment - Spring Hollow	4,775	5,075
Special Assessment -Forest Cove	1,710	1,710
Special Assessment - Powell Glen	-	5,248
Special Assessment - Emerald Lakes	11,570	12,510
Total Utility Assessments	<u>27,150</u>	<u>34,005</u>
Total Physical Environment	<u>4,399,038</u>	<u>6,091,283</u>
Total Appropriations	<u>16,075,105</u>	<u>17,147,006</u>
RESERVES		
Capital Reserve	700,000	900,000
Forest Cove Resurfacing and Stormwater	5,430	5,430
Reserve Future Enhancements	1,266,730	2,332,762
Cash Balance Forward	3,278,702	3,414,122
Contingency	1,639,351	1,707,061
Total Reserves	<u>6,890,213</u>	<u>8,359,375</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 22,965,318</u></u>	<u><u>\$ 25,506,381</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
Small County Surtax	\$ 300,000	\$ 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	15,000	15,000
Total Revenues	450,000	450,000
Less 5% of Revenues	(22,500)	(22,500)
	427,500	427,500
Estimated Beginning Cash	700,000	650,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 1,127,500	\$ 1,077,500
APPROPRIATIONS		
General Government Services		
General Fund Administration	\$ 15,912	\$ 16,230
Judicial		
County Court		
Other Current Expenses	30,000	30,000
Total County Court	30,000	30,000
State Attorney		
Other Current Expenses	25,798	27,672
Technology	150,916	215,842
Total State Attorney	176,714	243,514
Public Defender		
Other current Expenses	10,082	10,968
Technology	45,855	46,276
Total Public Defender	55,937	57,244
Court Support Service		
Technology	189,314	239,182
Guardian Ad Litem		
Other Current Expenses	55,265	59,113

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2025-26	2026-27
	Final	Tentative
	Budget	Budget
Optional Court Costs		
Legal Aid	10,000	10,000
Law Library	10,000	10,000
Drug Court	10,000	10,000
Innovations (Teen Court)	10,000	10,000
Total Optional Court Costs	40,000	40,000
Total Appropriations	563,142	685,283
RESERVES		
Court Innovations	395,416	186,632
Cash Balance Forward	112,628	137,057
Contingency	56,314	68,528
Total Reserves	564,358	392,217
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 1,127,500	\$ 1,077,500

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 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	-
Class III - County	970,000	-
Tires - County	75,000	90,000
Total Charges for Services	3,945,000	90,000
Miscellaneous		
Other Miscellaneous	25,000	45,000
Interest	750,000	1,060,000
Total Miscellaneous	775,000	1,105,000
Total Revenues	4,820,000	1,295,000
Less 5% of Revenues	(241,000)	-
	4,579,000	1,295,000
Estimated Unreserved Beginning Cash	6,000,000	6,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 10,579,000	\$ 7,295,000
APPROPRIATIONS		
Physical Environment		
Winfield Landfill Operations		
Personal Services	\$ 1,174,115	\$ 1,347,110
Other Current Expenses	1,287,320	2,233,275
Administration Fees - General Fund	214,941	257,930
Capital Outlay	700,000	780,000
Debt Service	40,040	35,760
Total Winfield Landfill Operations	3,416,416	4,654,075
Central Landfill		
Annual Long-term Care	77,100	77,100
Litter Control Program		
Litter Disposal		
Contractual Services	221,656	221,656
Tire Disposal		
Contractual Services	100,000	160,000
Total Litter Control Program	321,656	381,656

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2026

	2025-26	2026-27
	Final	Tentative
	Budget	Budget
Total Physical Environment	<u>3,815,172</u>	<u>5,112,831</u>
Reserves		
Equipment Replacement Reserve	250,000	-
Landfill Expansion Reserve	5,369,277	648,320
Cash Balance Forward	763,034	1,022,566
Contingency	<u>381,517</u>	<u>511,283</u>
Total Reserves	<u>6,763,828</u>	<u>2,182,169</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 10,579,000</u></u>	<u><u>\$ 7,295,000</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2027

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
Communications Services Tax	\$ 1,300,000	\$ 1,300,000
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	150,000	100,000
State Grants		
Library Equalization	-	-
Library - Operating	496,397	445,836
Total State Grants	496,397	445,836
Total Intergovernmental Revenue	646,397	545,836
Charges for Services		
Library Fees	7,550	7,550
Fines and Forfeitures		
Library Fines	8,400	8,400
Miscellaneous Revenue		
Interest Earnings	45,000	60,000
Contributions	-	-
Total Miscellaneous Revenue	45,000	60,000
Total Revenue	2,007,347	1,921,786
Less 5% of Revenues	(100,367)	(91,298)
	1,906,980	1,830,488
Estimated Beginning Cash	1,800,000	1,900,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 3,706,980	\$ 3,730,488

APPROPRIATIONS

Culture/Recreation

Main Library

Personal Services	\$ 340,196	\$ 348,055
Other Current Expenses	89,900	96,400
Capital Outlay	61,800	61,800
Total Main Library	491,896	506,255
Fort White Library		
Personal Services	184,067	193,229

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2027

	2025-26 Final Budget	2026-27 Tentative Budget
Other Current Expenses	27,950	29,250
Capital Outlay	18,500	18,500
Total Fort White Library	230,517	240,979
Library Enhancements		
Personal Services	876,029	900,125
Other Current Expenses	147,100	136,900
Administration Fee-General Fund	55,069	66,082
Capital Outlay	-	-
Total Library Enhancements	1,078,198	1,103,107
Literacy Program		
Personal Services	51,435	52,667
Other Current Expenses	5,600	5,600
Capital Books	-	-
Total Literacy Program	57,035	58,267
West Branch		
Personal Services	185,327	185,903
Other Current Expenses	34,750	37,150
Capital Outlay	79,200	83,572
Total West Branch	299,277	306,625
Total Appropriations	2,156,923	2,215,234
RESERVES		
Future Enhancement	884,770	873,509
Cash Balance Forward	443,525	427,830
Contingency	221,762	213,915
Total Reserves	1,550,057	1,515,254
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 3,706,980	\$ 3,730,488

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

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Miscellaneous Revenue		
Interest Earnings	\$ 200	\$ 100
Estimated Beginning Cash	24,000	24,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 24,200	\$ 24,100
APPROPRIATIONS AND RESERVES		
Sheriff's Department Expenditures	\$ 20,000	\$ 20,000
Reserve for Law Enforcement Expenditures	4,200	4,100
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 24,200	\$ 24,100

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 2,600,000	\$ 2,550,000
Miscellaneous Revenue		
Sign Advertising	-	-
Interest	100,000	150,000
Total Miscellaneous Revenue	100,000	150,000
Total Revenue	2,700,000	2,700,000
Less 5% of Revenues	(135,000)	(135,000)
	2,565,000	2,565,000
Estimated Beginning Cash	4,250,000	4,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 6,815,000	\$ 6,565,000
APPROPRIATIONS		
Tourism Promotion		
Personal Services	\$ 238,299	\$ 286,020
Admin Fees	31,036	37,240
Other Current Expenses	928,230	930,480
Debt Service	5,952	10,848
Total Tourism Promotion	1,203,517	1,264,588
Community Outreach		
Columbia County Historical Society	5,000	5,000
Blue Grey Festival	10,000	10,000
Total Community Outreach	15,000	15,000
Sports Marketing		
Personal Services	100,302	102,976
Other Current Expenses	261,533	261,533
Debt Service	9,238	9,238
Total Sports Marketing	371,073	373,747
Transfers		
Transfer to General Fund	500,000	500,000
Total Appropriations	2,089,590	2,153,335
RESERVES		
Capital Reserve	4,098,533	3,765,664

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Cash Balance Forward	<u>417,918</u>	<u>430,667</u>
Contingency/Reserve	<u>208,959</u>	<u>215,334</u>
Total Reserves	<u>4,725,410</u>	<u>4,411,665</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 6,815,000</u></u>	<u><u>\$ 6,565,000</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Intergovernmental Revenue		
State Grants - SHIP	<u>\$ 511,604</u>	<u>\$ 509,316</u>
Miscellaneous Revenue		
Loan Repayments	20,000	20,000
Interest Earnings	2,500	2,500
Total Miscellaneous Revenue	<u>22,500</u>	<u>22,500</u>
Total Revenue	<u>534,104</u>	<u>531,816</u>
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 534,104</u></u>	<u><u>\$ 531,816</u></u>
APPROPRIATIONS		
Physical Environment		
Administration	\$ 51,161	\$ 50,931
Housing Assistance	482,943	480,885
TOTAL APPROPRIATED EXPENDITURES	<u><u>\$ 534,104</u></u>	<u><u>\$ 531,816</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
Intergovernmental		
Half-Cent Sales Tax	\$ 805,000	\$ 805,000
Miscellaneous Revenue		
Interest	100,000	75,000
Total Revenue	905,000	880,000
Less 5% of Revenues	(45,250)	(44,000)
	859,750	836,000
Estimated Beginning Cash	2,000,000	700,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 2,859,750	\$ 1,536,000
APPROPRIATIONS		
Economic Environment		
Administration		
Personal Services	\$ 200,950	\$ 209,195
Other Current Expenses	358,700	347,700
Debt Service		9,458
Admin Fees - General Fund	19,767	23,720
Total Administration	579,417	590,073
Economic Incentives		
Grants/ Cornerstone	350,000	\$ -
Tax Rebates/Incentives	300,000	300,000
Transfer to Utility Fund	600,000	-
Total Appropriations	1,829,417	890,073
RESERVES		
Reserve for Future Project	766,507	378,905
Cash Balances Forward	175,884	178,015
Contingency	87,942	89,007
Total Reserves	1,030,333	645,927
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 2,859,750	\$ 1,536,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Intergovernmental		
State Grants	\$ 5,500,000	\$ 6,375,753
Charges for Services		
Water Sales	-	-
Sewer Sales	-	-
Fort White Water Sales	-	-
Connection Fees	-	-
Water Capacity Fees	-	-
Total Charges for Services	-	-
Miscellaneous Revenues		
Other Miscellaneous	-	-
Interest Earnings	-	-
Total Revenues	5,500,000	6,375,753
Less 5% of Revenues	-	-
	5,500,000	6,375,753
Transfers In		
Transfer from Economic Development Fund	600,000	-
Transfer from General Fund	500,000	-
Transfer from Capital Projects	-	-
Total Transfers In	1,100,000	-
Estimated Beginning Cash	-	2,250,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 6,600,000	\$ 8,625,753

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
APPROPRIATIONS		
PHYSICAL ENVIRONMENT		
Utilities Administration Services		
Intergovernmental Services NFWUA	\$ 520,650	\$ 520,650
Operating Expenses NFUA Repairs	100,000	100,000
Debt Service	-	-
Total Admin Services	<u>620,650</u>	<u>620,650</u>
Ellisville Utilities		
Water Services		
Personnel Services	-	-
Operating Expenses	-	-
Mason City Water	-	-
WasteWater Services		
Personnel Services	-	-
Operating Expenses	-	-
Capital Outlay	-	-
Total Ellisville Utilities	<u>-</u>	<u>-</u>
Fort White Utilities		
Water Services		
Personnel Services	-	-
Operating Expenses	-	-
Total Fort White Utilities	<u>-</u>	<u>-</u>
NFMIP Utilities		
Personnel Services		-
Operating Expenses	150,000	-
Debt Service	-	-
Total NFMIP Utilities	<u>150,000</u>	<u>-</u>
Total Physical Environment	<u>770,650</u>	<u>620,650</u>
Capital Projects		
I-75 Rest Area Force Main	0	875,753
Ellisville to Fort White Water line/ARPA	-	-
NFMIP Water Plant	5,500,000	5,500,000
Total Capital Projects	<u>5,500,000</u>	<u>6,375,753</u>
Debt Service		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Principal	<u>68,811</u>	<u>70,470</u>
Interest	<u>199,461</u>	<u>5,638</u>
Total Debt Service	<u>268,272</u>	<u>76,108</u>
Total Appropriations	<u>6,538,922</u>	<u>7,072,511</u>
RESERVES		
Future Enhancements	0	-
Cash Balances Forward	-	845,991
Contingency	<u>61,078</u>	<u>707,251</u>
Total Reserves	<u>61,078</u>	<u>1,553,242</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 6,600,000</u></u>	<u><u>\$ 8,625,753</u></u>

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Intergovernmental Revenue		
Federal Grants	\$ 405,000	\$ 1,225,000
TOTAL REVENUES	<u>\$ 405,000</u>	<u>\$ 1,225,000</u>
APPROPRIATIONS		
Physical Environment		
Administration	\$ 40,000	\$ 175,000
Housing Rehabilitation	365,000	1,050,000
TOTAL APPROPRIATIONS	<u>\$ 405,000</u>	<u>\$ 1,225,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
PAVING ASSESSMENT**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 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	\$ 1,900	\$ 1,900
Tax Collector Fees	200	200
Printing & Legal Ads	350	350
Total General Government	<u>2,450</u>	<u>2,450</u>
RESERVES		
Future Enhancements	207,050	207,050
Total Reserves	<u>207,050</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

	2025-26 Final Budget	2026-27 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	-	-
Queen/Chambria/Winfield	2,475,000	-
SR 247-Cannon Creek Retention	750,000	-
NFMIP Entrance Road	2,959,000	-
Bascom Norris - Faith Rd to SR 47	-	-
CR 6	-	-
Birley Road	-	-
Riverrise Boat Ramp	-	-
Bethlehem Community Center	-	-
Richardson - Old School Building	500,000	-
SR247 / Cannon Creek	-	2,339,640
Fire Department/Legis Approp	-	-
Public Safety Complex Design	2,339,640	-
Suwannee Valley Communications Tower	774,500	-
FDOT WWTP Interconnect	-	-
Ellisville Well Redundency	-	-
Rum Island Stabilization	-	312,900
Bell Road Extension	-	-
Sports Complex	-	-
Ellisville Roads/RIF	5,000,000	-
Ellisville Roads/Legis Approp	3,000,000	-
Total Federal & State Grants	25,865,517	2,652,540
Interfund Transfer In		
General Fund	3,136,143	1,000,000
Total Interfund Transfers	3,136,143	1,000,000
Total Revenues	29,001,660	3,652,540
Estimated Beginning Cash	-	7,325,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 29,001,660	\$ 10,977,540
APPROPRIATIONS		
Loan Projects		
Sweetwater Apartments	\$ 250,000	\$ -
CR 6	2,640,000	-
Birley Road	300,000	-
Grant Funded		
Public Safety Complex Design	150,000	75,000
Suwannee Valley Communications Tower	40,530	-
Sports Complex	18,000	-
Cypress Lake/Charles	50,000	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Parnell Hills	2,874,334	-
Hi Dry Acres	3,613,972	-
Queen/Chambria/Winfield	1,600,000	-
SR 247-Cannon Creek Retention	750,000	807,859
Bascom Norris/Legis Approp	2,013,857	875,753
Bethlehem Community Center/Legis Approp	370,000	-
Richardson - Old School Building/Legis Approp	-	-
Fire Department/Legis Approp	20,000	-
Bell Road Extension/Legis Approp	1,000,000	-
Ellisville Road Improvements	20,484,891	-
NFMIP Entrance Road	3,559,000	-
Dangerous Intersection Traffic Study	350,000	-
Southside Parking Lot and Ponds	257,686	-
River Rise Boat Ramp	-	-
Jail Admin Design	361,962	-
Petroleum Cleanup	100,000	-
Clerk's Digital Public Records	150,000	-
Lake City Reporter Bldg Renovations	-	2,500,000
Projected Shortfall Due to Inflation	2,253,813	-
2024-2025 Requests		
Microsoft Exchange-Software	95,000	-
Courthouse Chiller & Boiler Upgrades	-	-
Fire Dept HVAC System	2,000,000	2,000,000
Jail Cooler & Freezer Replacements	275,587	486,091
Fire Suppression System- EOC	60,000	-
EMD/EFD Software	26,620	-
Lift Station Electrical Panels Replacement	-	86,929
Repair to Train 1 Electrical Panels	100,000	-
Lift Station Bypass Piping Repairs	-	-
Ellisville Utility Expansion	-	-
Alligator Lake Park Bridge Replacements	68,000	-
Fort White Fencing	70,000	-
Bascom Norris Acquisition	650,000	-
2025-2026 New Request		
Eaton Battery System		-
Computer Aid Dispatch		-
Packard St		#REF!
PW Parking Lot		#REF!
PW Shop Doors		#REF!
Courthouse Landscape		250,000
Courthouse Entrance Door		570,000
Ferguson Building AC Repairs		#REF!

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
Winfield Parking Lights		50,000
Tower Removal-Cumorah Hills		#REF!
Tower Removal-Jail		#REF!
Winfield Community Center		#REF!
Animal Enforcement Kennels		26,380
Rum Island Stabilization		603,561
I-75 Rest Area/Ellisville WWTP		2,339,640
Ellisville Well Redundancy/Infrastructure		-
LSHA - Court Admin Requests		#REF!
Total Appropriations	\$ 46,553,252	#REF!
TRANSFERS OUT		
Utilities	-	-
RESERVES		
Contingency	88,143	2,980,122
Total Reserves	88,143	2,980,122
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 46,641,395	#REF!

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**BUDGET****COUNTYWIDE RESURFACING FUND**

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 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	100,000
Interfund Transfer In		
Transportation Trust Fund	1,000,000	-
General Fund	2,000,000	-
Total Interfund Transfers	3,000,000	-
Total Revenues	7,240,000	4,100,000
Less 5% of General Revenues	(212,000)	(205,000)
	7,028,000	3,895,000
Estimated Beginning Cash	1,900,000	5,700,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 8,928,000	\$ 9,595,000
APPROPRIATIONS		
County-Wide Resurfacing	\$ 7,950,000	\$ 8,595,000
RESERVES		
Transfer Out/ Road Construction Fund	50,000	-
Reserve Countywide Resurfacing	928,000	1,000,000
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 8,928,000	\$ 9,595,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ROAD CONSTRUCTION FUND**

For the Fiscal Year Ending September 30, 2026

	<u>2025-26 Final Budget</u>	<u>2026-27 Tentative Budget</u>
REVENUES		
Intergovernmental Revenue		
Bascom Norris Acquisition/ Land		#REF!
Cypress Lake Road/Infrastructure		0
Hi-Dry Acres		0
Parnell Hills		0
Sky & Jordan Sidewalks		0
NFMIP Entrance Road		3,559,000
Bascom Norris Paving		0
Dortch Street Reconstruction/Repair		0
Ellisville Bypass Road		12,000,000
Bell Road Extension		1,000,000
CR 240 Safety Improvements		0
Queen, Chambris, Winfield		0
Total Federal & State Grants		#REF!
Interfund Transfer In		
Countywide Resurfacing		0
General Fund		0
Total Interfund Transfers		0
Total Revenues		#REF!
Estimated Beginning Cash		-
TOTAL REVENUES, TRANSFERS AND BALANCES		#REF!
APPROPRIATIONS		
Bascom Norris Acquisition/ Land		1,150,000
Cypress Lake Road/Infrastructure		0
Hi-Dry Acres		0
Parnell Hills		0
Sky & Jordan Sidewalks		0
NFMIP Entrance Road		3,559,000
Bascom Norris Paving		0
Dortch Street Reconstruction/Repair		0
Ellisville Bypass Road		12,000,000
Bell Road Extension		1,000,000
CR 240 Safety Improvements		0
Queen, Chambris, Winfield		0

TOTAL APPROPRIATED EXPENDITURES
TRANSFERS, RESERVES AND BALANCES

17,709,000

Draft

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
FDOT SCOP Grant	\$ -	\$ 1,340,000
Miscellaneous Revenue		
Interest Earnings	-	-
Total Revenue	-	1,340,000
Less 5% of Revenues	-	(65,000)
	-	1,275,000
Estimated Beginning Cash	-	60,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ -	\$ 1,335,000
APPROPRIATIONS		
Debt Service - Principal	\$ -	\$ 1,100,000
Debt Service - Interest	-	200,000
Total Appropriations	-	1,300,000
RESERVES		
Reserve for Debt Service	-	35,000
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ -	\$ 1,335,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative 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	500,000	500,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 1,109,900	\$ 1,109,900
APPROPRIATIONS		
Debt Service - Principal	\$ 540,387	\$ 552,778
Debt Service - Interest	96,527	84,136
Total Appropriations	636,914	636,914
RESERVES		
Reserve for Debt Service	472,986	472,986
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 1,109,900	\$ 1,109,900

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MSTU COLUMBIA COUNTY INDUSTRIAL PARK

For the Fiscal Year Ending September 30, 2026

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Ad Valorem Taxes, Floor Budget		
7.8150 mills		\$ 21,992
Delinquent Ad Valorem Taxes		-
Total Revenues		21,992
Less 5% of Revenues		(1,100)
Estimated Beginning Cash		20,000
TOTAL REVENUES, TRANSFERS AND BALANCES		\$ 40,892
APPROPRIATIONS		
General Government		
Tax Collector Fee		410
Repair and Maintenance		\$ 20,000
		\$ 20,410
RESERVES		
Reserve for Future Project		
Cash Balances Forward		\$ 18,072
Contingency		\$ 2,410
Total Reserves		\$ 20,482
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES		\$ 40,892
		\$ -