BOARD OF COUNTY COMMISSIONERS

REGULAR MEETING

SCHOOL BOARD ADMINISTRATIVE COMPLEX

372 WEST DUVAL STREET

September 03, 2026 at 5:30 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.

Invocation (Commissioner Robby Hollingsworth)

Pledge to U.S. Flag

Additions or Deletions

Approval of Agenda

Proclamations

Presentation of the Board Not Requiring Board Vote or Action

Public Hearings

David Kraus, County Manager

(1) Resolution No. 2026R-37 - Final Assessment Resolution - SW Powell Glen (p.1)

(2) Resolution No. 2026R-38 - Final Assessment Resolution - Emerald Lakes (p.22)

(3) Resolution No. 2026R-39 - Final Assessment Resolution - Carolyn Heights (p.39)

(4) Resolution No. 2026R-40 - Final Assessment Resolution - Spring Hollow (p.56)

(5) Resolution No. 2026R-41 - Final Assessment Resolution - Pine Ridge (p.73)

(6) Resolution No. 2026R-42 - Final Assessment Resolution - Laurel Lakes (p.91)

(7) Resolution No. 2026R-43 - Final Assessment Resolution - Forest Cove (p.108)

(8) Resolution No. 2026R-44 - Final Assessment Resolution - Solid Waste (p.126)

(9) Resolution No. 2026R-47 - Final Assessment Resolution - Fire Protection (p.145)

Joel Foreman, County Attorney

(10) Setting Preliminary Rates for County-owned Utilities - Resolution 2026R-45 (p.166)

Public Hearings (Continued...)

David Kraus, County Manager

(11) First Hearing - Fiscal Year 2026-2027 Adoption of Millage Rate for General Operations - 7.8150 (p.172)

(12) First Public Hearing - Adoption of Fiscal Year 2026-2027 Annual Budget for General Operations (p.177)

(13) First Public Hearing - Adoption of Fiscal Year 2026-2027 Millage Rate for Columbia County Industrial Park MSTU - 7.8150 (p.217)

(14) First Public Hearing - Adoption of Fiscal Year 2026-2027 Annual Budget for Columbia County Industrial Park (NFMIP) (p.222)

Approval of Consent Agenda

Adoption of Consent Agenda

Discussion and Action Items

Joel Foreman, County Attorney

(1) Review of North Florida Water Utilities Authority Interlocal Agreements and Recommendation (p.224)

Tim Murphy, District 5

(2) Economic Development Chair Update (p.255)

Kevin Kirby, Assistant County Manager

(3) Resolution 2026R-46 - CR 240/SR 247 Intersection Improvements (p.256)

(4) Mayo Road Right of Way (p.268)

(5) T26-15 - SW Plymouth Ave from Wilson Springs Road to Jordan St - Sidewalk Improvements - MAER Homes, LLC = $229,108.53 (p.269)

(6) Florida Department of Environmental Protection Tire Amnesty Initiative Grant. - Winfield Solid Waste (p.333)

(7) Resolution 2026R-33 - FDOT SCOP Agreement- SW Arlington Blvd. (p.341)

David Kraus, County Manager

(8) Ambulance Funding - $1,600,000 (p.344)

(9) BA 26-51 / Budget Amendment #3 from Sheriff's Office - $500,000 (p.345)

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

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-37 - Final Assessment Resolution - Powell Glen

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

FINAL ASSESSMENT RESOLUTION

FOR

LOCAL IMPROVEMENT AND MAINTENANCE ASSESSMENTS

IN THE

SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

PAGE

SECTION 1.	AUTHORITY.	2
SECTION 2.	PURPOSE AND DEFINITIONS.	3
SECTION 3.	CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.	3
SECTION 4.	CREATION OF SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT.	3
SECTION 5.	APPROVAL OF ASSESSMENT ROLLS.	4
SECTION 6.	ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE SW POWELL GLEN IMPROVEMENT PROJECT.	4
SECTION 7.	COLLECTION OF ASSESSMENTS.	7
SECTION 8.	APPLICATION OF ASSESSMENT PROCEEDS.	7
SECTION 9.	EFFECT OF FINAL RESOLUTION.	8
SECTION 10.	CONFLICTS.	8
SECTION 11.	SEVERABILITY.	8
SECTION 12.	EFFECTIVE DATE.	8

APPENDICES:

APPENDIX A:	PROOF OF PUBLICATION	A-1
APPENDIX B:	AFFIDAVIT OF MAILING	B-1
APPENDIX C:	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1
APPENDIX D:	DESCRIPTION OF SW POWELL GLEN MUNICIPAL SERVICES BENEFIT UNIT	D-1

RESOLUTION NO. 2026R-37

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE SW POWELL GLEN IMPROVEMENT PROJECT AND MAINTENANCE THEREOF; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; CREATING THE SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE FINAL ASSESSMENT ROLLS FOR THE FISCAL YEAR COMMENDING OCTOBER 1, 2026; PROVIDING FOR THE IMPOSITION OF THE ASSESSMENTS TO FUND THE SW POWELL GLEN IMPROVEMENT PROJECT AND RELATED MAINTENANCE SERVICES; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR THE EFFECT; PROVIDING FOR CONFLICTS AND SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County (the "Board") has adopted the Capital Project and Related Service Assessment Ordinance, as codified in Chapter 98, Article IV of the Columbia County Code of Ordinances (the "Ordinance"), to provide for the imposition of Assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026R-22, the Initial Assessment Resolution for Local Improvement and Maintenance Assessments in the SW Powell Glen Municipal Service Benefit Unit (the “Initial Assessment Resolution”), describing the method of assessing the cost of the design, construction, and installation of the SW Powell Glen Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Local

Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the Board is required to confirm or repeal the Initial Assessment Resolution with such amendments as the Board deems appropriate after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Local Improvement Assessment Roll and Maintenance Assessment Roll have been filed with the County Manager, as required by the Ordinance; and

WHEREAS, as required by the Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively.

WHEREAS, a public hearing was duly held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution; Article VIII, Section 1 of the Florida Constitution; Sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution is the Final Assessment Resolution as defined in the Ordinance.

(B) All capitalized terms in this Final Assessment Resolution shall have the meanings defined in the Ordinance and Initial Assessment Resolution unless the context clearly indicates an alternative meaning.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 4. CREATION OF SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT.

(A) The SW Powell Glen Municipal Service Benefit Unit is hereby created to include the property specifically identified in Appendix D, which is attached hereto and incorporated herein by reference.

(B) The SW Powell Glen Municipal Service Benefit Unit is created for the purpose of improving the use and enjoyment of property by funding the Project Cost and Maintenance Costs related to the SW Powell Glen Improvement

Project to provide adequate ingress and egress to all properties within the MSBU and for the provision of Essential Services to all properties within the MSBU, as well as enhancing the use and enjoyment of property located within the MSBU and protecting and enhancing the value and integrity of all property within the MSBU through the provision of the improvements and maintenance.

SECTION 5. APPROVAL OF ASSESSMENT ROLLS.

(A) The Local Improvement Assessment Roll and Maintenance Assessment Roll for the SW Powell Glen Municipal Service Benefit Unit, copies of which were present at the above referenced public hearing by electronic media and incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2026.

(B) Additionally, the Assessment Rolls, as approved, include those Tax Parcels of Assessable Property within the SW Powell Glen Municipal Service Benefit Unit that cannot be set forth in the Improvement Assessment Roll and Maintenance Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 6. ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE SW POWELL GLEN IMPROVEMENT PROJECT.

(A) The Tax Parcels included in the Local Improvement Assessment Roll and Maintenance Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the SW Powell Glen

Improvement Project and the related Maintenance in the amount of the maximum annual Assessments set forth in the assessment rolls.

(B) It is hereby ascertained, determined and declared that each parcel of Assessable Property within the SW Powell Glen Municipal Service Benefit Unit will be benefited by the County's provision of the design, construction, and installation of the SW Powell Glen Improvement Project and the related Maintenance in an amount not less than the Assessments for such parcel, computed in the manner set forth in the Initial Assessment Resolution.

(C) The methodology set forth in Section 3.02 of the Initial Assessment Resolution for assigning Assessment Units to each Tax Parcel within the SW Powell Glen Municipal Service Benefit Unit and the methodologies set forth in Sections 4.04 and 5.03 for computing the Local Improvement Assessments and Maintenance Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Project Cost and Maintenance Cost among the benefited properties.

(D) Local Improvement Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels included in the Local Improvement Assessment Roll to be collected in ten (10) annual installments commencing with the ad valorem tax bill to be mailed in November 2026 at the maximum annual assessment rate of $563 per Lot, as set forth in the Local Improvement Assessment Roll.

(E) For the Fiscal Year commencing October 1, 2026, the estimated Maintenance Cost for the SW Powell Glen Improvement Project is $682.61 and

the annual Maintenance Assessment is established at $93 per Lot. Annual Maintenance Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Maintenance Assessment Roll at the maximum annual assessment rates set forth in the final assessment roll.

(F) Upon adoption of this Final Assessment Resolution:

(1) the Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Final Assessment Resolution and shall attach to the property included on the Assessment Rolls as of the prior January 1, the lien date for ad valorem taxes.

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Adjusted Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of the Final Assessment Resolution or

Annual Assessment Resolution, as applicable, and shall attach to property included on the Assessment Rolls upon adoption thereof.

SECTION 7. COLLECTION OF ASSESSMENTS.

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 98-181 of the Ordinance.

(B) The Assessment Rolls, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the assessment rates approved herein to any Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

(C) The Assessment Rolls, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 8. APPLICATION OF ASSESSMENT PROCEEDS.

(A) Proceeds from the Local Improvement Assessments received during each Fiscal Year shall be applied by the County for payment of the Local Improvement Assessment Collection Costs and payment of the outstanding Project Costs.

(B) Proceeds derived by the County from the Maintenance Assessments will be utilized for the provision of Maintenance Services within the SW Powell Glen Municipal Service Benefit Unit. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried

forward and used only to fund Maintenance Services within the SW Powell Glen Municipal Service Benefit Unit.

SECTION 9. EFFECT OF FINAL RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Rolls, the annual Assessment amounts, the levy and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Final Assessment Resolution.

SECTION 10. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 11. SEVERABILITY. If any clause, section or provision of this Final Assessment Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Final Assessment Resolution.

SECTION 12. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA

By:_____
Chairman

(SEAL)
ATTEST:

By:_____
Clerk

APPROVED AS TO FORM AND CORRECTNESS:

By:_____
County Attorney

APPENDIX A

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a

Legal

in the matter of Notice of Hearing

in the _____ Court, was published in said newspaper by print in the issues of

August 5, 2026

or by publication on the newspaper's website, if authorized, on

August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

M Slater

Sworn to and subscribed before me this 5 day of August, A.D. 2026, by Monja Slater, who is personally known to me.

Kathleen A Riotto
(Signature of Notary Public)

NOTARY PUBLIC STATE OF FLORIDA

KATHLEEN A. RIOTTO
Commission # HH 282049
Expires August 20, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT TO PROVIDE FOR ROADWAY IMPROVEMENTS AND MAINTENANCE

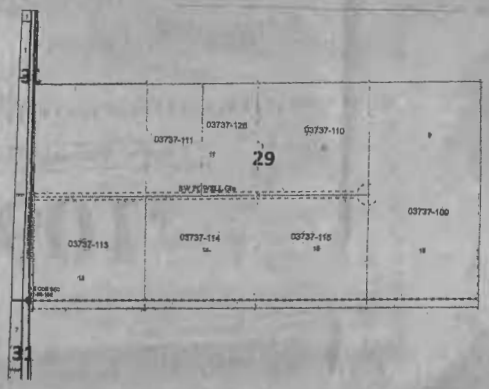
Notice is hereby given that the Columbia County Board of County Commissioners will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of roadway improvements and maintenance along SW Powell Glen within the boundaries of the SW Powell Glen Municipal Service Benefit Unit for the Fiscal Year beginning October 1, 2026 and future fiscal years. The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed SW Powell Glen Municipal Service Benefit Unit special assessments for roadway improvements and maintenance. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the Board has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386) 758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) days prior to the date of the hearing.

The assessment for each parcel of property will be based upon the total number of lots on which a single-family dwelling unit has been or can be constructed or sited in accordance with applicable laws and regulations on the date the assessment is imposed. The proposed local improvement assessment is $563.00 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years. The local improvement assessment will be collected in ten (10) annual installments, commencing with the ad valorem tax bill to be mailed in November 2026. The proposed maintenance assessment is $93.00 per Lot for the fiscal year beginning on October 1, 2026, and future fiscal years. A more specific description of the road improvements, maintenance and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution for Local Improvement and Maintenance Assessments adopted by the County Commission on July 16, 2026. Copies of the Capital Project and Related Service Assessment Ordinance, the Initial Assessment Resolution, and the preliminary Assessment Rolls for the upcoming fiscal year are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Manager at (386) 758-1005, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, who, after being duly sworn, deposes and says:

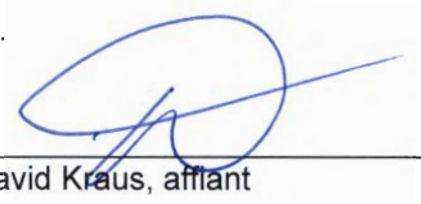
1. David Kraus, as County Manager of Columbia County, Florida, (the "County"), pursuant to Chapter 98, Article IV of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Improvement Assessment Roll and Maintenance Assessment Roll for the SW Powell Glen Municipal Service Benefit Unit and the preparation, mailing, and publication of notices in accordance with the Ordinance, and in conformance with the Resolution No. 2026R-22 (the "Initial Assessment Resolution").

2. In accordance with the Ordinance, Mr. Kraus caused the notices required by Section 98-146 of the Ordinance to be prepared in conformance with the Initial Assessment Resolution and sent to all affected property owners. Each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Kraus directed the mailing of the above-referenced notices in accordance with Section 98-146 of the Ordinance and the

Initial Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

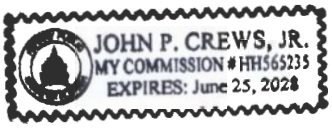
FURTHER AFFIANT SAYETH NOT.



David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☑ physical presence or ☐ online notarization, this 21st day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.





Printed Name: John P. Crews Jr.
Notary Public, State of Florida
My Commission Expires: June 25, 2028
Commission No.: HH 565235

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for the ***SW Powell Glen Municipal Service Benefit Unit*** (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(**SEAL**)

[to be delivered to Tax Collector prior to September 15]

APPENDIX D

DESCRIPTION OF SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT

SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT

The SW Powell Glen Municipal Service Benefit Unit shall consist of the following properties located in the unincorporated area of Columbia County, Florida, as identified by the parcel identification numbers provided by the Columbia County Property Appraiser as follows:

LOT NO.	PARCEL NO.	PROPERTY OWNER NAME	SITE ADDRESS
9	29-5S-16-03737-109	Timothy Lloyd Westberry Janet L. Westberry	487 SW Powell Gln. Ft. White, FL. 32038
10	29-5S-16-03737-110	Christopher Jackson Victoria M. Jackson	413 SW Powell Gln. Ft. White, FL. 32038
11A (W1/2 lot 11)	29-5S-16-03737-111	Virginia D. Hall	251 SW Powell Gln. Ft. White, FL. 32038
11B (E1/2 lot 11)	29-5S-16-03737-126	Roger Culpepper Pandora Marie Towers	321 SW Powell Gln. Ft. White, FL. 32038
13	29-5S-16- 03737-113	Tiffany E. Richards Legault	136 SW Powell Gln. Ft. White, FL. 32038
14	29-5S-16-03737-114	Aaron A. Caines Devin N. Caines	292 SW Powell Gln. Ft. White, FL. 32038
15	29-5S-16-03737-115	Aaron A. Caines Devin N. Caines	434 SW Powell Gln. Ft. White, FL. 32038
16	29-5S-16-03737-109	Timothy Lloyd Westberry Janet L. Westberry	487 SW Powell Gln. Ft. White, FL. 32038

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-38 - Final Assessment Resolution - Emerald Lakes

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

ANNUAL RATE RESOLUTION
FOR EMERALD LAKES STREET LIGHTING MSBU

RESOLUTION NO. 2026R-38

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

		Page
SECTION 1.	AUTHORITY.	3
SECTION 2.	PURPOSE AND DEFINITIONS.	3
SECTION 3.	CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	3
SECTION 4.	APPROVAL OF ASSESSMENT ROLL.	4
SECTION 5.	REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING SERVICES.	4
SECTION 6.	COLLECTION OF ASSESSMENTS.	6
SECTION 7.	APPLICATION OF ASSESSMENT PROCEEDS.	6
SECTION 8.	EFFECT OF ANNUAL RATE RESOLUTION.	6
SECTION 9.	CONFLICTS.	7
SECTION 10.	SEVERABILITY.	7
SECTION 11.	EFFECTIVE DATE.	7

APPENDICES:

APPENDIX A	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B	PROOF OF PUBLICATION	B-1
APPENDIX C	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2026R-38

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE EMERALD LAKES STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE UPDATED STREET LIGHTING ASSESSMENT ROLL; REIMPOSING THE STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County Florida, has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), which authorizes the annual imposition of Street Lighting Assessments for street lighting services, facilities, and programs against Tax Parcels of Assessable Property located within the Emerald Lakes Street Lighting Municipal Services Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for street lighting services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among Tax Parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose a Street Lighting Assessment within the Emerald Lakes Street Lighting Municipal Services Benefit Unit using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026R-28 (the "Preliminary Rate Resolution") containing a brief and general description of the street lighting services, facilities and programs to be provided to Tax Parcels of Assessable Property; describing the method of apportioning the Street Lighting Service Cost to compute the Street Lighting Assessment for street lighting services, facilities, and programs against Tax Parcels of Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Street Lighting Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Street Lighting Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed if required by Section 94-68 of the Ordinance, notifying such property owner of the Owner's opportunity to be heard; an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution (Resolution No. 2014R-18); the Final Assessment Resolution (Resolution No. 2014R-27); the Preliminary Rate Resolution; Article VIII, Section 1 of the Florida Constitution; Sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Street Lighting Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference, is hereby approved for the Fiscal Year beginning October 1, 2026.

(B) Additionally, the Street Lighting Assessment Roll, as approved, includes those Tax Parcels of Assessable Property within the Emerald Lakes Street Lighting Municipal Service Benefit Unit that cannot be set forth in that Street Lighting Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING SERVICES.

(A) Adoption of this Annual Rate Resolution constitutes a legislative determination, that the Tax Parcels included in the updated Street Lighting Assessment Roll are specially benefited by the provision of the street lighting services, facilities, and programs in the amount of the annual Street Lighting Assessment set forth in the updated Street Lighting Assessment Roll, and a legislative determination that the Street Lighting Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) It is hereby ascertained, determined and declared that each parcel of Assessable Property within the Emerald Lakes Street Lighting Municipal Service Benefit Unit will be benefited by the County's provision of street lighting services, facilities, and programs in an amount not less than the Street Lighting Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) For the Fiscal Year commencing October 1, 2026, the estimated Street Lighting Service Cost for the Emerald Lakes Street Lighting Municipal Service Benefit Unit is $8,977.80. For the Fiscal Year commencing October 1, 2026, the Street Lighting Assessment is $46.04 per Lot. The annual Street Lighting Assessments computed in the manner set forth in the Preliminary Rate Resolution are hereby levied and reimposed on all Tax Parcels of Assessable Property at the rates included in the updated Street Lighting Assessment Roll for the Fiscal Year commencing October 1, 2026.

(D) The methodology set forth in Section 5 of the Preliminary Rate Resolution for computing the annual Street Lighting Assessments is hereby approved.

(E) Upon adoption of this Annual Rate Resolution, the Street Lighting Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(F) As authorized in Section 94-75 of the Ordinance, interim Street Lighting Assessments are also levied and imposed against all property within the Emerald Lakes Street Lighting Municipal Service Benefit Unit for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Street Lighting Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 94-101 of the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Street Lighting Assessment rates approved herein to any Tax Parcels of Assessable Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Street Lighting Assessments shall be used for the provision of Street Lighting services, facilities, and programs within the Emerald Lakes Street Lighting Municipal Service Benefit Unit. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Street Lighting services, facilities, and programs within the Emerald Lakes Street Lighting Municipal Service Benefit Unit.

SECTION 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Street Lighting Assessment Roll, the levy

and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 9. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 10. SEVERABILITY. If any clause, section or provision of this Annual Rate Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Annual Rate Resolution.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED this 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:_____
Chairman

ATTEST:

By:_____
Clerk

Approved for Form and Correctness:

By:_____
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, who, after being duly sworn, depose and say:

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Emerald Lakes Street Lighting Municipal Services Benefit Unit Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with Resolution No. 2026R-28 (the "Preliminary Rate Resolution").

2. If required by Section 94-68 of the Ordinance, Mr. Kraus caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. Mr. Kraus has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Kraus directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the

addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☑ physical presence or ☐ online notarization, this 21st day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

JOHN P. CREWS, JR.
MY COMMISSION # HH565235
EXPIRES: June 25, 2028

Printed Name: John P. Crews, Jr.
Notary Public, State of Florida
At Large
My Commission Expires: June 25, 2028
Commission No.: HH565235

APPENDIX B

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a Legal

in the matter of Notice of Hearing

in the _____ Court, was published in said newspaper by print in the issues of August 5, 2026

or by publication on the newspaper's website, if authorized, on August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

M Slater

Sworn to and subscribed before me this 5 day of August, A.D. 2026, by Monja Slater, who is personally known to me.

Kathleen A Riotto
(Signature of Notary Public)

NOTARY PUBLIC STATE OF FLORIDA
KATHLEEN A. RIOTTO
Commission # HH 282049
Expires August 20, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Emerald Lakes Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

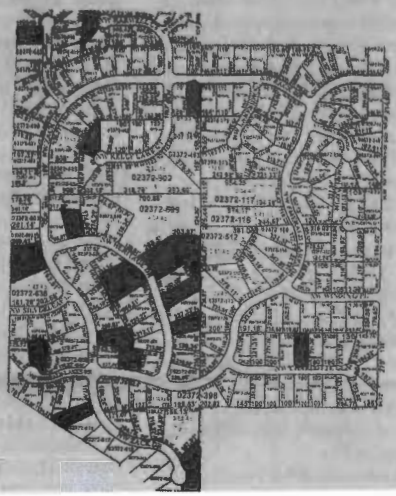
The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $46.04 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Emerald Lakes Street Lighting Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the ***Emerald Lakes Street Lighting Municipal Service Benefit Unit*** non-ad valorem assessment roll for street lighting services (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(**SEAL**)

[to be delivered to Tax Collector prior to September 15]

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-39 - Final Assessment Resolution - Carolyn Heights

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

ANNUAL RATE RESOLUTION
FOR CAROLYN HEIGHTS STREET LIGHTING MSBU

RESOLUTION NO. 2026R-39

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

		Page
SECTION 1.	AUTHORITY.	3
SECTION 2.	PURPOSE AND DEFINITIONS.	3
SECTION 3.	CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	3
SECTION 4.	APPROVAL OF ASSESSMENT ROLL.	4
SECTION 5.	REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING SERVICES.	4
SECTION 6.	COLLECTION OF ASSESSMENTS.	6
SECTION 7.	APPLICATION OF ASSESSMENT PROCEEDS.	6
SECTION 8.	EFFECT OF ANNUAL RATE RESOLUTION.	6
SECTION 9.	CONFLICTS.	7
SECTION 10.	SEVERABILITY	7
SECTION 11.	EFFECTIVE DATE.	7

APPENDICES:

APPENDIX A	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B	PROOF OF PUBLICATION	B-1
APPENDIX C	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2026R-39

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE CAROLYN HEIGHTS STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE UPDATED STREET LIGHTING ASSESSMENT ROLL; REIMPOSING THE STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida, has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), which authorizes the annual imposition of Street Lighting Assessments for street lighting services, facilities, and programs against Tax Parcels of Assessable Property located within the Carolyn Heights Street Lighting Municipal Services Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for street lighting services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among Tax Parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose a Street Lighting Assessment within the Carolyn Heights Street Lighting Municipal Services Benefit Unit using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026R-26 (the "Preliminary Rate Resolution") containing a brief and general description of the street lighting services, facilities and programs to be provided to Tax Parcels of Assessable Property; describing the method of apportioning the Street Lighting Service Cost to compute the Street Lighting Assessment for street lighting services, facilities, and programs against Tax Parcels of Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Street Lighting Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Street Lighting Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordnance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed if required by Section 94-68 of the Ordinance, notifying such property owner of the Owner's opportunity to be heard; an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution (Resolution No. 2017R-28); the Final Assessment Resolution (Resolution No. 2017R-39); the Preliminary Rate Resolution; Article VIII, Section 1 of the Florida Constitution; Sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Street Lighting Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference, is hereby approved for the Fiscal Year beginning October 1, 2026.

(B) Additionally, the Street Lighting Assessment Roll, as approved, includes those Tax Parcels of Assessable Property within the Carolyn Heights Street Lighting Municipal Service Benefit Unit that cannot be set forth in that Street Lighting Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING SERVICES.

(A) Adoption of this Annual Rate Resolution constitutes a legislative determination that the Tax Parcels included in the updated Street Lighting Assessment Roll are specially benefited by the provision of the street lighting services, facilities, and programs in the amount of the annual Street Lighting Assessment set forth in the updated Street Lighting Assessment Roll, and a legislative determination that the Street Lighting Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) It is hereby ascertained, determined and declared that each parcel of Assessable Property within the Carolyn Heights Street Lighting Municipal Service Benefit Unit will be benefited by the County's provision of street lighting services, facilities, and programs in an amount not less than the Street Lighting Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) For the Fiscal Year commencing October 1, 2026, the estimated Street Lighting Service Cost for the Carolyn Heights Street Lighting Municipal Service Benefit Unit is $2,442.00. For the Fiscal Year commencing October 1, 2026, the Street Lighting Assessment is $74.00 per Lot. The annual Street Lighting Assessments computed in the manner set forth in the Preliminary Rate Resolution are hereby levied and reimposed on all Tax Parcels of Assessable Property at the rates included in the updated Street Lighting Assessment Roll for the Fiscal Year commencing October 1, 2026.

(D) The methodology set forth in Section 5 of the Preliminary Rate Resolution for computing the annual Street Lighting Assessments is hereby approved.

(E) Upon adoption of this Annual Rate Resolution, the Street Lighting Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(F) As authorized in Section 94-75 of the Ordinance, interim Street Lighting Assessments are also levied and imposed against all property within the Carolyn Heights Street Lighting Municipal Service Benefit Unit for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Street Lighting Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 94-101 of the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Street Lighting Assessment rates approved herein to any Tax Parcels of Assessable Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Street Lighting Assessments shall be used for the provision of Street Lighting services, facilities, and programs within the Carolyn Heights Street Lighting Municipal Service Benefit Unit. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Street Lighting services, facilities, and programs within the Carolyn Heights Street Lighting Municipal Service Benefit Unit.

SECTION 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Street Lighting Assessment Roll, the levy

and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 9. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 10. SEVERABILITY. If any clause, section or provision of this Annual Rate Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Annual Rate Resolution.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED this 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:_____
Chairman

ATTEST:

By:_____
Clerk

Approved for Form and Correctness:

By:_____
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, who, after being duly sworn, depose and say:

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Carolyn Heights Street Lighting Municipal Services Benefit Unit Assessment Roll and the preparation, mailing, and publication of notices in accordance the Ordinance and in conformance with Resolution No. 2026R-26 (the "Preliminary Rate Resolution").

2. If required by Section 94-68 of the Ordinance, Mr. Kraus caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. Mr. Kraus has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Kraus directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and

the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☑ physical presence or ☐ online notarization, this 21st day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

JOHN P. CREWS, JR.
MY COMMISSION # HH565235
EXPIRES: June 25, 2028

Printed Name: John P. Crews, Jr.
Notary Public, State of Florida
At Large
My Commission Expires: June 25, 2028
Commission No.: HH565235

APPENDIX B

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a Legal

in the matter of Notice of Hearing

in the _____ Court, was published in said newspaper by print in the issues of August 5, 2026

or by publication on the newspaper's website, if authorized, on August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

MSlater

Sworn to and subscribed before me this 5 day of August, A.D. 2026, by Monja Slater who is personally known to me.

Kathleen A Riotto
(Signature of Notary Public)

NOTARY PUBLIC STATE OF FLORIDA
KATHLEEN A. RIOTTO
Commission # HH 282049
Expires August 20, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Carolyn Heights Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

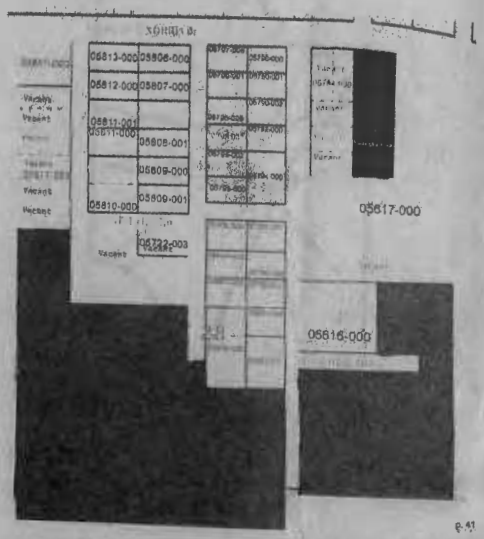
The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $74.00 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Street Lighting Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for the ***Carolyn Heights Street Lighting Municipal Service Benefit Unit*** (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(**SEAL**)

[to be delivered to Tax Collector prior to September 15]

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-40 - Final Assessment Resolution - Spring Hollow

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

ANNUAL RATE RESOLUTION
FOR SPRING HOLLOW STREET LIGHTING MSBU

RESOLUTION NO. 2026R-40

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

Page

SECTION 1.	AUTHORITY.	4
SECTION 2.	PURPOSE AND DEFINITIONS.	4
SECTION 3.	CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	4
SECTION 4.	APPROVAL OF ASSESSMENT ROLL.	4
SECTION 5.	REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING SERVICES.	5
SECTION 6.	COLLECTION OF ASSESSMENTS.	6
SECTION 7.	APPLICATION OF ASSESSMENT PROCEEDS.	7
SECTION 8.	EFFECT OF ANNUAL RATE RESOLUTION.	7
SECTION 9.	CONFLICTS.	8
SECTION 10.	SEVERABILITY.	8
SECTION 11.	EFFECTIVE DATE.	8

APPENDICES:

APPENDIX A	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B	PROOF OF PUBLICATION	B-1
APPENDIX C	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2026R-40

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE SPRING HOLLOW STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE UPDATED STREET LIGHTING ASSESSMENT ROLL; REIMPOSING THE STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida, has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), which authorizes the annual imposition of Street Lighting Assessments for street lighting services, facilities, and programs against Tax Parcels of Assessable Property located within the Spring Hollow Street Lighting Municipal Services Benefit Unit; and

WHEREAS, the reimposition of a Street Lighting Assessment for street lighting services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among Tax Parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose a Street Lighting Assessment within the Spring Hollow Street Lighting Municipal Services Benefit Unit using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026R-25 (the "Preliminary Rate Resolution") containing a brief and general description of the street lighting services, facilities and programs to be provided to Tax Parcels of Assessable Property; describing the method of apportioning the Street Lighting Service Cost to compute the Street Lighting Assessment for street lighting services, facilities, and programs against Tax Parcels of Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Street Lighting Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Street Lighting Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed if required by Section 94-68 of the Ordinance, notifying such property owner of the Owner's opportunity to be heard; an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution (Resolution No. 2015R-12); the Final Assessment Resolution (Resolution No. 2015R-21); the Preliminary Rate Resolution; Article VIII, Section 1 of the Florida Constitution; Sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Street Lighting Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference, is hereby approved for the Fiscal Year beginning October 1, 2026.

(B) Additionally, the Street Lighting Assessment Roll, as approved, includes those Tax Parcels of Assessable Property within the Spring Hollow Street Lighting Municipal Service Benefit Unit that cannot be set forth in that Street Lighting Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING SERVICES.

(A) Adoption of this Annual Rate Resolution constitutes a legislative determination that the Tax Parcels included in the updated Street Lighting Assessment Roll are specially benefited by the provision of the street lighting services, facilities, and programs in the amount of the annual Street Lighting Assessment set forth in the updated Street Lighting Assessment Roll, and a legislative determination that the Street Lighting Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) It is hereby ascertained, determined and declared that each parcel of Assessable Property within the Spring Hollow Street Lighting Municipal Service Benefit Unit will be benefited by the County's provision of street lighting services, facilities, and programs in an amount not less than the Street Lighting Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) For the Fiscal Year commencing October 1, 2026, the estimated Street Lighting Service Cost for the Spring Hollow Street Lighting Municipal Service Benefit Unit is $2,109.00. For the Fiscal Year commencing October 1, 2026, the Street Lighting Assessment is $55.50 per Lot. The annual Street Lighting Assessments computed in the manner set forth in the Preliminary Rate Resolution are hereby levied and reimposed on all Tax Parcels of Assessable Property at the rates included in the updated Street Lighting Assessment Roll for the Fiscal Year commencing October 1, 2026.

(D) The methodology set forth in Section 5 of the Preliminary Rate Resolution for computing the annual Street Lighting Assessments is hereby approved.

(E) Upon adoption of this Annual Rate Resolution, the Street Lighting Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(F) As authorized in Section 94-75 of the Ordinance, interim Street Lighting Assessments are also levied and imposed against all property within the Spring Hollow Street Lighting Municipal Service Benefit Unit for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Street Lighting Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 94-101 of the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Street Lighting Assessment rates approved herein to any Tax Parcels of Assessable Property with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes.

(C) The Street Lighting Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Street Lighting Assessments shall be used for the provision of Street Lighting services, facilities, and programs within the Spring Hollow Street Lighting Municipal Service Benefit Unit. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Street Lighting services, facilities, and programs within the Spring Hollow Street Lighting Municipal Service Benefit Unit.

SECTION 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Street Lighting Assessment Roll, the levy and lien of the Assessments, and the special benefit to assessed property) unless proper steps are

initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 9. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 10. SEVERABILITY. If any clause, section or provision of this Annual Rate Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Annual Rate Resolution.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED this 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:_____
Chairman

ATTEST:

By:_____
Clerk

Approved for Form and Correctness:

By:_____
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, who, after being duly sworn, depose and say:

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Spring Hollow Street Lighting Municipal Services Benefit Unit Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with Resolution No. 2026R-25 (the "Preliminary Rate Resolution").

2. If required by Section 94-68 of the Ordinance, Mr. Kraus caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. Mr. Kraus has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Kraus directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and the

Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☑ physical presence or ☐ online notarization, this 21st day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

JOHN P. CREWS, JR.
MY COMMISSION # HH565235
EXPIRES: June 25, 2028

Printed Name: John P. Crews, Jr.
Notary Public, State of Florida
At Large
My Commission Expires: June 25, 2028
Commission No.: HH565235

APPENDIX B

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a Legal
in the matter of Notice of Hearing
in the _____ Court, was published in said newspaper by print in the issues of August 5, 2026
or by publication on the newspaper's website, if authorized, on August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

M Slater

Sworn to and subscribed before me this 5 day of August, A.D. 2026, by Monja Slater who is personally known to me.

Kathleen A Riotto
(Signature of Notary Public)

NOTARY PUBLIC STATE OF FLORIDA
KATHLEEN A. RIOTTO
Commission # HH 282049
Expires August 20, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Spring Hollow Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

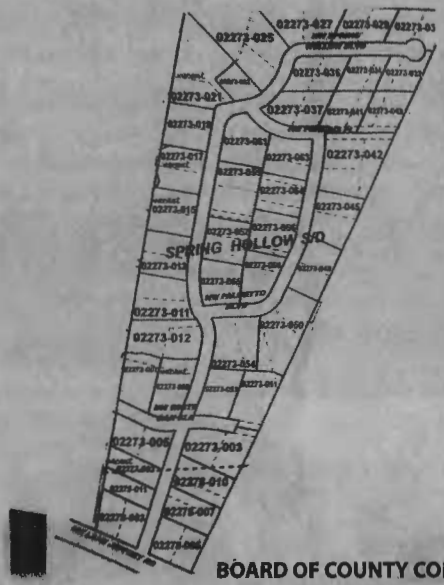
The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $55.50 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Spring Hollow Street Lighting Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the ***Spring Hollow Street Lighting Municipal Services Benefit Unit*** non-ad valorem assessment roll for street lighting services (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(**SEAL**)

[to be delivered to Tax Collector prior to September 15]

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-41 - Final Assessment Resolution - Pine Ridge

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

ANNUAL RATE RESOLUTION
FOR PINE RIDGE COURT MUNICIPAL SERVICE BENEFIT UNIT
LOCAL IMPROVEMENT AND MAINTENANCE ASSESSMENTS

RESOLUTION NO. 2026R-41

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

SECTION 1.	AUTHORITY.	2
SECTION 2.	PURPOSE AND DEFINITIONS.	2
SECTION 3.	CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	3
SECTION 4.	APPROVAL OF FINAL ASSESSMENT ROLLS.	3
SECTION 5.	ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE PINE RIDGE ROAD IMPROVEMENT PROJECT.	4
SECTION 6.	COLLECTION OF ASSESSMENTS.	6
SECTION 7.	APPLICATION OF ASSESSMENT PROCEEDS.	6
SECTION 8.	EFFECT OF ANNUAL RATE RESOLUTION.	7
SECTION 9.	CONFLICTS.	7
SECTION 10.	SEVERABILITY	7
SECTION 11.	EFFECTIVE DATE.	7

APPENDICES:

APPENDIX A	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B	PROOF OF PUBLICATION	B-1
APPENDIX C	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2026R-41

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PINE RIDGE ROAD IMPROVEMENT PROJECT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS TO FUND MAINTENANCE SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR THE EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County (the "Board") has adopted the Capital Project and Related Service Assessment Ordinance, as codified in Chapter 98, Article IV of the Columbia County Code of Ordinances (the "Ordinance"), to provide for the imposition of Assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026R-24 (the “Preliminary Rate Resolution”), describing the method of assessing the cost of the design, construction, and installation of the Pine Ridge Road Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the updated Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the Board is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board

deems appropriate after hearing comments and receiving objections of all interested parties; and

WHEREAS, the final Improvement Assessment Roll and Maintenance Assessment Roll have been filed with the County Manager, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner, if required by Section 98-148 of the Ordinance, notifying such property owner of the opportunity to be heard concerning the assessments; an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B;

WHEREAS, a public hearing was duly held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution (Resolution No. 2015R-14); the Final Assessment Resolution (Resolution No. 2015R-22); the Preliminary Rate Resolution; Article VIII, Section 1 of the Florida Constitution; Sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution is the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 4. APPROVAL OF FINAL ASSESSMENT ROLLS.

(A) The final Improvement Assessment Roll and Maintenance Assessment Roll for the Pine Ridge Court Municipal Service Benefit Unit, copies of which were present at the above referenced public hearing by electronic media and incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2026.

(B) Additionally, the Assessment Rolls, as approved, include those Tax Parcels of Assessable Property within the Pine Ridge Court Municipal Service Benefit Unit that cannot be set forth in the Improvement Assessment Roll and Maintenance Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 5. ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE PINE RIDGE ROAD IMPROVEMENT PROJECT.

(A) The Tax Parcels included in the updated Improvement Assessment Roll and Maintenance Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the Pine Ridge Road Improvement Project and the related Maintenance in the amount of the maximum annual Assessments set forth in the assessment rolls.

(B) It is hereby ascertained, determined and declared that each parcel of Assessable Property within the Pine Ridge Court Municipal Service Benefit Unit will be benefited by the County's provision of the design, construction, and installation of the Pine Ridge Road Improvement Project and the related Maintenance in an amount not less than the Assessments for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) The methodology set forth in the Preliminary Rate Resolution for computing the Local Improvement Assessments and Maintenance Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Project Cost and Maintenance Cost among the benefited properties.

(D) Improvement Assessments computed in the manner described in the Preliminary Rate Resolution were levied and imposed on all Tax Parcels included in the Local Improvement Assessment Roll to be collected 20 annual installments commencing with the ad valorem tax bill that was mailed in November 2015 at the maximum annual assessment rate of $90.10 per Tax Parcel, as set forth in the Local Improvement Assessment Roll.

(E) For the Fiscal Year commencing October 1, 2026, the estimated Maintenance Cost for the Pine Ridge Court Municipal Service Benefit Unit is $2,993.91. For the Fiscal Year commencing October 1, 2026, the Maintenance Assessment is $130.17 per Tax Parcel. Annual Maintenance Assessments computed in the manner described in the Preliminary Rate Resolution are hereby levied and imposed on all Tax Parcels included in the updated Maintenance Assessment Roll at the assessment rates set forth in the final assessment roll for the Fiscal Year commencing on October 1, 2026.

(F) Upon adoption of this Annual Rate Resolution:

(1) the Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Rolls as of the prior January 1, the lien date for ad valorem taxes.

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the adjusted Prepayment Amount for the Local Improvement Assessment shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by

the Board of the Annual Rate Resolution and shall attach to property included on the Assessment Rolls upon adoption of the Annual Rate Resolution.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 98-181 of the Ordinance.

(B) The Assessment Rolls, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the assessment rates approved herein to any Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

(C) The Assessment Rolls, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS.

(A) Proceeds from the Local Improvement Assessments received during each Fiscal Year shall be applied by the County for payment of the Local Improvement Assessment Collection Costs and payment of the outstanding Project Costs.

(B) Proceeds derived by the County from the Maintenance Assessments will be utilized for the provision of Maintenance Services within the Pine Ridge Court Municipal Service Benefit Unit from which the Maintenance Assessments were collected. In the event there is any fund balance remaining at the end of the Fiscal

Year, such balance shall be carried forward and used only to fund Maintenance Services within the Pine Ridge Court Municipal Service Benefit Unit.

SECTION 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the annual Assessment amount, the levy and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 9. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 10. SEVERABILITY. If any clause, section or provision of this Annual Rate Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Annual Rate Resolution.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:_____
Chairman

ATTEST:

By:_____
Clerk

Approved for Form and Correctness:

By:_____
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, who, after being duly sworn, depose and say:

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 98, Article IV of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Improvement Assessment Roll and Maintenance Assessment Roll for the Pine Ridge Court Municipal Service Benefit Unit and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with Resolution No. 2026R-24 (the "Preliminary Rate Resolution").

2. If required by Section 98-148 of the Ordinance, Mr. Kraus caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. Mr. Kraus has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Kraus directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☑ physical presence or ☐ online notarization, this 21st day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

JOHN P. CREWS, JR.
MY COMMISSION # HH565235
EXPIRES: June 25, 2028

Printed Name: John P. Crews, Jr.
Notary Public, State of Florida
At Large
My Commission Expires: June 25, 2028
Commission No.: HH565235

APPENDIX B

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a Legal in the matter of Notice of Hearing in the _____ Court, was published in said newspaper by print in the issues of August 5, 2026 or by publication on the newspaper's website, if authorized, on August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

M Slater

Sworn to and subscribed before me this 5 day of August, A.D. 2026, by Monja Slater who is personally known to me.

Kathleen A Riotto
(Signature of Notary Public)

NOTARY PUBLIC STATE OF FLORIDA
KATHLEEN A. RIOTTO
Commission # HH 282049
Expires August 20, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE PINE RIDGE COURT MUNICIPAL SERVICE BENEFIT UNIT TO PROVIDE FOR ROADWAY IMPROVEMENTS AND MAINTENANCE

Notice is hereby given that the Columbia County Board of County Commissioners will conduct a public hearing to consider the continued collection of non-ad valorem special assessments for the provision of roadway improvements and the continued imposition of non-ad valorem special assessments for the provision of maintenance along Southwest Pine Ridge Court within the boundaries of the Pine Ridge Court Municipal Service Benefit Unit, as shown below, for the Fiscal Year beginning October 1, 2026.

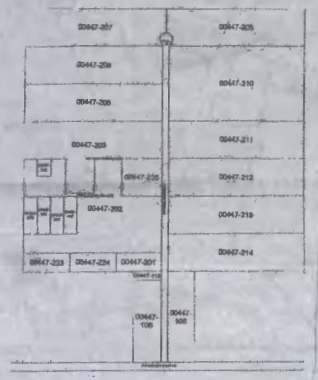
The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed Pine Ridge Court Municipal Service Benefit Unit special assessments for roadway improvements and maintenance. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386) 758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based upon the total number of tax parcels on which a single-family dwelling unit has been or can be constructed or sited in accordance with applicable laws and regulations on the date the assessment is imposed. The local improvement assessment is $90.10 for the fiscal year beginning on October 1, 2026, and future fiscal years. The local improvement assessment will be collected in twenty (20) annual installments, which began with the ad valorem tax bill mailed in November 2015. The proposed maintenance assessment is $130.17 per Tax Parcel for the fiscal year beginning on October 1, 2026, and future fiscal years.

A more specific description of the road improvements, maintenance and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution for Local Improvement and Maintenance Assessments. Copies of the Capital Project and Related Service Assessment Ordinance, the Initial Assessment Resolution (Resolution No. 2015R-14), the Final Assessment Resolution (Resolution No. 2015R-22), the Preliminary Rate Resolution (Resolution No. 2026R-24), and the updated Assessment Rolls for the upcoming fiscal year are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



BOARD OF COUNTY COMMISSIONERS

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners of Columbia County, Florida, or an authorized agent of Columbia County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the ***Pine Ridge Court Municipal Service Benefit Unit*** non-ad valorem assessment roll for local improvement and maintenance services assessments (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _____, 2026.

COLUMBIA COUNTY, FLORIDA

By:_____
Chair

[to be delivered to Tax Collector prior to September 15]

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-42 - Final Assessment Resolution - Laurel Lakes

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

ANNUAL RATE RESOLUTION
FOR LAUREL LAKES STREET LIGHTING MSBU

RESOLUTION NO. 2026R-42

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

		Page
SECTION 1.	AUTHORITY.	3
SECTION 2.	PURPOSE AND DEFINITIONS.	3
SECTION 3.	CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	3
SECTION 4.	APPROVAL OF ASSESSMENT ROLL.	3
SECTION 5.	REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING SERVICES.	4
SECTION 6.	COLLECTION OF ASSESSMENTS.	5
SECTION 7.	APPLICATION OF ASSESSMENT PROCEEDS.	6
SECTION 8.	EFFECT OF ANNUAL RATE RESOLUTION.	6
SECTION 9.	CONFLICTS.	6
SECTION 10.	SEVERABILITY.	7
SECTION 11.	EFFECTIVE DATE.	7

APPENDICES:

APPENDIX A	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B	PROOF OF PUBLICATION	B-1
APPENDIX C	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2026R-42

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE LAUREL LAKES STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE UPDATED STREET LIGHTING ASSESSMENT ROLL; REIMPOSING THE STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida, has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), which authorizes the annual imposition of Street Lighting Assessments for street lighting services, facilities, and programs against Tax Parcels of Assessable Property located within the Laurel Lakes Street Lighting Municipal Services Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for street lighting services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among Tax Parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose a Street Lighting Assessment within the Laurel Lakes Street Lighting Municipal Services Benefit Unit using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026R-27 (the "Preliminary Rate Resolution") containing a brief and general description of the street lighting services, facilities and programs to be provided to Tax Parcels of Assessable Property; describing the method of apportioning the Street Lighting Service Cost to compute the Street Lighting Assessment for street lighting services, facilities, and programs against Tax Parcels of Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Street Lighting Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Street Lighting Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed if required by Section 94-68 of the Ordinance, notifying such property owner of the Owner's opportunity to be heard; an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution (Resolution No. 2021R-17); the Final Assessment Resolution (Resolution No. 2021R-30); the Preliminary Rate Resolution; Article VIII, Section 1 of the Florida Constitution; Sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Street Lighting Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference, is hereby approved for the Fiscal Year beginning October 1, 2026.

(B) Additionally, the Street Lighting Assessment Roll, as approved, includes those Tax Parcels of Assessable Property within the Laurel Lakes Street Lighting Municipal Service Benefit Unit that cannot be set forth in that Street Lighting Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING SERVICES.

(A) Adoption of this Annual Rate Resolution constitutes a legislative determination that the Tax Parcels included in the updated Street Lighting Assessment Roll are specially benefited by the provision of the street lighting services, facilities, and programs in the amount of the annual Street Lighting Assessment set forth in the updated Street Lighting Assessment Roll, and a legislative determination that the Street Lighting Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) It is hereby ascertained, determined and declared that each parcel of Assessable Property within the Laurel Lakes Street Lighting Municipal Service Benefit Unit will be benefited by the County's provision of street lighting services, facilities, and programs in an amount not less than the Street Lighting Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) For the Fiscal Year commencing October 1, 2026, the estimated Street Lighting Service Cost for the Laurel Lakes Street Lighting Municipal Service Benefit Unit is $4,148.59. For the Fiscal Year commencing October 1, 2026, the Street Lighting Assessment is $118.53 per Lot. The annual Street Lighting Assessments computed in

the manner set forth in the Preliminary Rate Resolution are hereby levied and reimposed on all Tax Parcels of Assessable Property at the rates included in the updated Street Lighting Assessment Roll for the Fiscal Year commencing October 1, 2026.

(D) The methodology set forth in Section 5 of the Preliminary Rate Resolution for computing the annual Street Lighting Assessments is hereby approved.

(E) Upon adoption of this Annual Rate Resolution, the Street Lighting Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(F) As authorized in Section 94-75 of the Ordinance, interim Street Lighting Assessments are also levied and imposed against all property within the Laurel Lakes Street Lighting Municipal Service Benefit Unit for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Street Lighting Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 94-101 of the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax

Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Street Lighting Assessment rates approved herein to any Tax Parcels of Assessable Property with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Street Lighting Assessments shall be used for the provision of Street Lighting services, facilities, and programs within the Laurel Lakes Street Lighting Municipal Service Benefit Unit. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Street Lighting services, facilities, and programs within the Laurel Lakes Street Lighting Municipal Service Benefit Unit.

SECTION 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Street Lighting Assessment Roll, the levy and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 9. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 10. SEVERABILITY. If any clause, section or provision of this Annual Rate Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Annual Rate Resolution.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED this 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:_____
Chairman

ATTEST:

By:_____
Clerk

Approved for Form and Correctness:

By:_____
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, who, after being duly sworn, depose and say:

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Laurel Lakes Street Lighting Municipal Services Benefit Unit Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with Resolution No. 2026R-27 (the "Preliminary Rate Resolution").

2. If required by Section 94-68 of the Ordinance, Mr. Kraus caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. Mr. Kraus has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Kraus directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and the

Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☑ physical presence or ☐ online notarization, this 21st day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

JOHN P. CREWS, JR.
MY COMMISSION # HH565235
EXPIRES: June 25, 2028

Printed Name: John P. Crews Jr.
Notary Public, State of Florida
At Large
My Commission Expires: June 25, 2028
Commission No.: HH565235

APPENDIX B

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a Legal in the matter of Notice of Hearing in the _____ Court, was published in said newspaper by print in the issues of August 5, 2026 or by publication on the newspaper's website, if authorized, on August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

MSlater

Sworn to and subscribed before me this 5 day of August, A.D. 2026, by Monja Slater who is personally known to me.

Kathleen A Riotto
(Signature of Notary Public)

NOTARY PUBLIC STATE OF FLORIDA
KATHLEEN A. RIOTTO
Commission # HH 262049
Expires August 20, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Laurel Lakes Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $118.53 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Laurel Lakes Street Lighting Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for the ***Laurel Lakes Street Lighting Municipal Service Benefit Unit*** (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(**SEAL**)

[to be delivered to Tax Collector prior to September 15]

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-43 - Final Assessment Resolution - Forest Cove

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

ANNUAL RATE RESOLUTION
FOR FOREST COVE SUBDIVISION MAINTENANCE MSBU

RESOLUTION NO. 2026R-43

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

		Page
SECTION 1.	AUTHORITY.	3
SECTION 2.	PURPOSE AND DEFINITIONS.	3
SECTION 3.	CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	4
SECTION 4.	APPROVAL OF ASSESSMENT ROLL.	4
SECTION 5.	REIMPOSITION OF ASSESSMENTS TO FUND STORMWATER MANAGEMENT SERVICES AND ROADWAY MAINTENANCE SERVICES.	4
SECTION 6.	COLLECTION OF ASSESSMENTS.	6
SECTION 7.	APPLICATION OF ASSESSMENT PROCEEDS.	7
SECTION 8.	EFFECT OF ANNUAL RATE RESOLUTION.	7
SECTION 9.	CONFLICTS.	7
SECTION 10.	SEVERABILITY.	8
SECTION 11.	EFFECTIVE DATE.	8

APPENDICES:

APPENDIX A	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B	PROOF OF PUBLICATION	B-1
APPENDIX C	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2026R-43

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STORMWATER MANAGEMENT SERVICES AND ROADWAY MAINTENANCE SERVICES THROUGHOUT THE FOREST COVE SUBDIVISION MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE UPDATED STORMWATER AND ROADWAY MAINTENANCE ASSESSMENT ROLL; REIMPOSING STORMWATER ASSESSMENTS AND ROADWAY MAINTENANCE ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida, has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), which authorizes the annual imposition of Stormwater Assessments and Roadway Maintenance Assessments for Stormwater Management Services and Roadway Maintenance Services against Tax Parcels of Assessable Property located within the Forest Cove Subdivision Maintenance Municipal Services Benefit Unit; and

WHEREAS, the imposition of a Stormwater Assessment and Roadway Maintenance Assessment for Stormwater Management Services and Roadway Maintenance Services each fiscal year is an equitable and efficient method of allocating and apportioning Stormwater Service Cost and Roadway Maintenance Service Cost among Tax Parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose Stormwater Assessments and Roadway Maintenance Assessments within the Forest Cove Subdivision Maintenance Municipal Services Benefit Unit using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026R-23 (the "Preliminary Rate Resolution") containing a brief and general description of the Stormwater Management Services and Roadway Maintenance Services to be provided to Tax Parcels of Assessable Property; describing the method of apportioning the Stormwater Service Cost and Roadway Maintenance Service Cost to compute the Stormwater Assessment and Roadway Maintenance Assessment for Stormwater Management Services and Roadway Maintenance Services against Tax Parcels of Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed if required by Section 94-68 of the Ordinance, notifying such property owner of the Owner's opportunity to be heard; an affidavit

regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution (Resolution No. 2025R-22); the Final Assessment Resolution (Resolution No. 2025R-34); the Preliminary Rate Resolution; Article VIII, Section 1 of the Florida Constitution; Sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of

this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference, is hereby approved for the Fiscal Year beginning October 1, 2026.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessable Property within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND STORMWATER MANAGEMENT SERVICES AND ROADWAY MAINTENANCE SERVICES.

(A) Adoption of this Annual Rate Resolution constitutes a legislative determination that the Tax Parcels included in the updated Assessment Roll are specially benefited by the provision of the Stormwater Management Services and Roadway Maintenance Services in the amount of the annual Stormwater Assessment and Roadway Maintenance Assessment set forth in the updated Assessment Roll, and a legislative determination that the Stormwater Assessments and Roadway Maintenance Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) It is hereby ascertained, determined and declared that each parcel of Assessable Property within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit will be benefited by the County's provision of Stormwater Management Services and Roadway Maintenance Services in an amount not less than the Stormwater Assessment and Roadway Maintenance Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) For the Fiscal Year commencing October 1, 2026, the estimated Stormwater Service Cost for the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit is $2,800.00. For the Fiscal Year commencing October 1, 2026, the Stormwater Assessment is $200 per Lot.

(D) For the Fiscal Year commencing October 1, 2026, the estimated Roadway Maintenance Service Cost for the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit is $4,340.00. For the Fiscal Year commencing October 1, 2026, the Roadway Maintenance Assessment is $310 per Lot.

(E) The annual Stormwater Assessments and Roadway Maintenance Assessments computed in the manner set forth in the Preliminary Rate Resolution are hereby levied and reimposed on all Tax Parcels of Assessable Property at the rates included in the updated Assessment Roll for the Fiscal Year commencing October 1, 2026.

(F) The methodology set forth in Section 5 of the Preliminary Rate Resolution for computing the annual Stormwater Assessments and Roadway Maintenance Assessments is hereby approved.

(G) Upon adoption of this Annual Rate Resolution, the Stormwater Assessments and Roadway Maintenance Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Stormwater Assessments and Roadway Maintenance Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 94-101 of the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Stormwater Assessment and Roadway Maintenance Assessment rates approved herein to any Tax Parcels of Assessable Property with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS.

(A) Proceeds derived by the County from the Roadway Maintenance Assessments shall be used for the provision of Roadway Maintenance Services within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Roadway Maintenance Services within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit.

Proceeds derived by the County from the Stormwater Assessments shall be used for the provision of Stormwater Management Services within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Stormwater Management Services within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit.

SECTION 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the levy and lien of the Stormwater Assessments and Roadway Maintenance Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 9. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 10. SEVERABILITY. If any clause, section or provision of this Annual Rate Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Annual Rate Resolution.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED this 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:_____
Chairman

ATTEST:

By:_____
Clerk

Approved for Form and Correctness:

By:_____
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, who, after being duly sworn, depose and say:

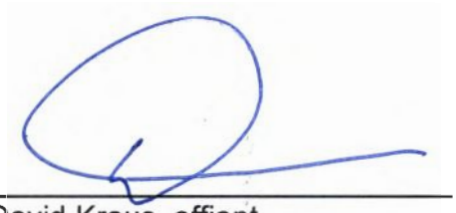
1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Forest Cove Subdivision Maintenance Municipal Services Benefit Unit Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with Resolution No. 2026R-23 (the "Preliminary Rate Resolution").

2. If required by Section 94-68 of the Ordinance, Mr. Kraus caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. Mr. Kraus has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Kraus directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and

the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

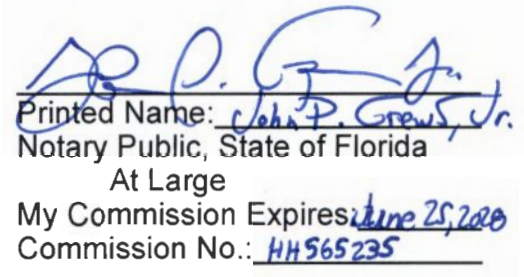


David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☑ physical presence or ☐ online notarization, this 21st day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.





Printed Name: John P. Crews, Jr.
Notary Public, State of Florida
At Large
My Commission Expires: June 25, 2028
Commission No.: HH565235

APPENDIX B

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a Legal in the matter of Notice of Hearing in the _____ Court, was published in said newspaper by print in the issues of August 5, 2026 or by publication on the newspaper's website, if authorized, on August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

M Slater

Sworn to and subscribed before me this 5 day of August, A.D. 2026, by Monja Slater who is personally known to me.

Kathleen A Riotto
(Signature of Notary Public)

NOTARY PUBLIC STATE OF FLORIDA
KATHLEEN A. RIOTTO
Commission # HH 282049
Expires August 20, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER AND ROADWAY MAINTENANCE SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual stormwater and roadway maintenance special assessments for the provision of stormwater management services and roadway maintenance services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit ("MSBU"), as shown below.

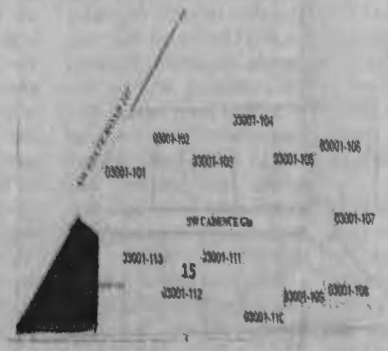
The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based on the total number of Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the roadway maintenance and stormwater management service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $200.00 per Lot for Stormwater Management Services and $310.00 per Lot for Roadway Maintenance services for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for the ***Forest Cove Subdivision Maintenance Municipal Service Benefit Unit*** (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(**SEAL**)

[to be delivered to Tax Collector prior to September 15]

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-44 - Final Assessment Resolution - Solid Waste

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

AMENDED AND RESTATED
FINAL ASSESSMENT RESOLUTION
FOR SOLID WASTE COLLECTION AND DISPOSAL SERVICES
RESOLUTION NO. 2026R-44

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

Page

SECTION 1.	AUTHORITY	3
SECTION 2.	PURPOSE AND DEFINITIONS	3
SECTION 3.	CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION.	4
SECTION 4.	REIMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.	4
SECTION 5.	COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS.	7
SECTION 6.	APPLICATION OF ASSESSMENT PROCEEDS.	7
SECTION 7.	EFFECT OF ADOPTION OF RESOLUTION.	7
SECTION 8.	CONFLICTS.	8
SECTION 9.	SEVERABILITY	8
SECTION 10.	EFFECTIVE DATE.	8

APPENDICES:

APPENDIX A:	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B:	PROOF OF PUBLICATION	B-1
APPENDIX C:	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2026R-44

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE IN THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE SERVICES; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION; IMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE SERVICES AND APPROVING THE ASSESSMENT ROLL FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), which authorizes the annual imposition of Service Assessments for Solid Waste collection and disposal services, facilities, and programs against Residential Property within the Columbia County Municipal Service Benefit Unit for Solid Waste Services, which includes the unincorporated area of the County and the incorporated area of the Town of Fort White; and

WHEREAS, the imposition of a Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, and programs is an equitable and efficient method of allocating and apportioning Solid Waste Cost among parcels of Residential Property; and

WHEREAS, the Board recently examined its existing Solid Waste Service Assessment program and revised said program to reflect the current costs and practices for delivering Solid Waste collection and disposal services, facilities, and programs to

properties within the Columbia County Municipal Service Benefit Unit for Solid Waste Services; and

WHEREAS, the Board desires to reimpose a Solid Waste Service Assessment in the Columbia County Municipal Service Benefit Unit for Solid Waste Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, the Board adopted Resolution No. 2026R-29 (the "Amended and Restated Initial Assessment Resolution") on July 16, 2026; and

WHEREAS, the Amended and Restated Initial Assessment Resolution contains a brief and general description of the Solid Waste collection and disposal services, facilities, and programs to be provided to Residential Property; describes the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, and programs against Residential Property; estimates a rate of assessment; and directs preparation of the Solid Waste Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, to impose Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2026, the Ordinance requires the Board to adopt a Final Assessment Resolution which establishes the rate of assessment and approves the Solid Waste Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Solid Waste Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an

opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Amended and Restated Final Assessment Resolution is adopted pursuant to the provisions of the Ordinance; the Amended and Restated Initial Assessment Resolution; Article VIII, Section 1 of the Florida Constitution; Sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Amended and Restated Final Assessment Resolution and serves as the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has updated its program components for the Fiscal Year beginning October 1, 2026, this Resolution shall also amend and restate the most recent Amended and Restated Final Assessment Resolution in its entirety.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Assessment Resolution.

(C) Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after,

and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION. The Amended and Restated Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 4. REIMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The parcels of Residential Property included in the Solid Waste Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste collection and disposal services, facilities, and programs described in the Amended and Restated Initial Assessment Resolution in the amount of the Solid Waste Service Assessment set forth in the Solid Waste Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the Solid Waste Assessment Roll, as approved, includes those Tax Parcels of Residential Property within the Solid Waste MSBU that cannot be set forth in that Solid Waste Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(B) It is hereby ascertained, determined and declared that each parcel of Residential Property within the Solid Waste MSBU will be benefited by the County's provision of Solid Waste collection and disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Assessment Resolution.

(C) Adoption of this Amended and Restated Final Assessment Resolution constitutes a legislative determination that all parcels assessed derived a special benefit,

as set forth in the Ordinance and the Amended and Restated Initial Assessment Resolution from the Solid Waste collection and disposal services, facilities, and programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties receiving the special benefit as set forth in the Amended and Restated Initial Assessment Resolution.

(D) The method for computing Solid Waste Service Assessments described in the Amended and Restated Initial Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2026, the estimated Solid Waste Cost to be assessed and apportioned among specially benefited Residential Property within the Solid Waste MSBU is $5,636,420. The Solid Waste Cost shall be allocated among all parcels of Residential Property, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. An annual rate of assessment equal to $245.81 for each Dwelling Unit for Solid Waste collection and disposal services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2026.

(F) As authorized in the Ordinance, the maximum rate of assessment for Solid Waste collection and disposal services, facilities, and programs that can be imposed in future fiscal years without additional notice to the Owners of Residential Property is hereby established as $295.60 per Dwelling Unit.

(G) The above rates of assessment are hereby approved. Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs in the amounts set forth in the Solid Waste Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Residential Property included in the Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2026.

(H) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Service Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Solid Waste Service Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Service Assessment upon each affected Tax Parcel in the amount of the Solid Waste Service Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(I) As authorized in Section 94-75 of the Ordinance, interim Solid Waste Service Assessments are also levied and imposed against all Residential Property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Assessment Resolution based upon the rates of assessment approved herein.

(J) Solid Waste Service Assessments shall constitute a lien upon the Residential Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien for Solid Waste Service Assessments shall be deemed perfected upon adoption by the Board of this Amended and Restated Final Assessment Resolution and shall attach to the property included on the roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 5. COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Service Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 94-101 of the Ordinance.

(B) The Solid Waste Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Solid Waste Service Assessment rate approved herein to any Tax Parcels of Residential Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

(C) The Solid Waste Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Solid Waste Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 6. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Solid Waste Service Assessments shall be used for the provision of Solid Waste collection and disposal services, facilities, and programs within the Solid Waste MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Solid Waste collection and disposal services, facilities, and programs.

SECTION 7. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Amended and Restated Final Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Solid Waste Assessment Roll, and the levy and lien of the Solid Waste Service Assessments) unless proper steps shall be initiated in a court of competent

jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final Assessment Resolution.

SECTION 8. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed to the extent of any conflict.

SECTION 9. SEVERABILITY. If any clause, section or other part of this Amended and Restated Final Assessment Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Amended and Restated Final Assessment Resolution.

SECTION 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS,
COLUMBIA COUNTY, FLORIDA

(SEAL)

By:_____
Chairman

ATTEST:

_____
Clerk

Approved for Form and Correctness:

By:_____
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus and Jeff Rackley, who, after being duly sworn, depose and say:

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Solid Waste Assessment Roll and the preparation, mailing, and publication of notices in accordance with Chapter 94, Article II of the Columbia County Code of Ordinances (the “Ordinance”) and in conformance with the Amended and Restated Initial Assessment Resolution No. 2026R-29 (the "Amended and Restated Initial Assessment Resolution").

2. Jeff Rackley , Manager for Stantec, has caused the notices required by the Ordinance to be prepared in conformance with the Amended and Restated Initial Assessment Resolution. An exemplary form of such notice is attached hereto. Mr. Rackley has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Rackley caused the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and the Amended and Restated Initial Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

David Kraus, affiant

Jeff Rackley, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☑ physical presence or ☐ online notarization, this 27th day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

JOHN P. CREWS, JR.
MY COMMISSION # HH565235
EXPIRES: June 25, 2028

Printed Name: John P. Crews, Jr.
Notary Public, State of Florida
At Large
My Commission Expires: June 25, 2028
Commission No.: HH565235

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 17 day of Aug, 2026 by Jeff Rackley, as Manager of Stantec. He is personally known to me or has produced as identification and did take an oath.

DOUGLAS E. WRIGHT
Commission # HH 350706
Expires March 22, 2027

Printed Name: DOUGLAS WRIGHT
Notary Public, State of Florida
At Large
My Commission Expires: 3-22-27
Commission No.: HH350706

APPENDIX B

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a Legal

in the matter of Notice of Hearing

in the _____ Court, was published in said newspaper by print in the issues of August 5, 2026

or by publication on the newspaper's website, if authorized, on August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

MSlat

Sworn to and subscribed before me this 5 day of August, A. D. 2026, by Monja Slater who is personally known to me.

Kathleen A Riotto
(Signature of Notary Public)

NOTARY PUBLIC STATE OF FLORIDA
KATHLEEN A. RIOTTO
Commission # HH 262049
Expires August 20, 2028

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider reimposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated area of the County and the incorporated area of the Town of Fort White for the Fiscal Year commencing October 1, 2026, to fund the cost of Solid Waste collection and disposal services, facilities, and programs as provided to such properties and to authorize collection of such assessments on the tax bill.

The public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessments will be computed by applying the rate of assessment to each dwelling unit located on a parcel of improved residential property in the unincorporated area of the County and the incorporated area of the Town of Fort White. The rate of assessment for the fiscal year commencing October 1, 2026, is $245.81 per dwelling unit. The maximum rate of assessment for Solid Waste collection and disposal services, facilities, and programs that can be imposed in future fiscal years without additional notice to the Owners of Residential Property is $295.60 per dwelling unit. Copies of the Master Service Assessment Ordinance (Chapter 94, Article II of the Columbia County Code of Ordinances), the Amended and Restated Initial Assessment Resolution (Resolution No. 2026R-29), and the updated Assessment Roll, showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the County Manager's office, located at 135 NE Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

SOLID WASTE



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the ***Columbia County Municipal Service Benefit Unit For Solid Waste Services*** non-ad valorem assessment roll for solid waste collection and disposal services (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(**SEAL**)

[to be delivered to Tax Collector prior to September 15]

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Resolution No. 2026R-47 - Final Assessment Resolution - Fire Protection

2. **Recommended Motion/Action:**
   Approve

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

ANNUAL RATE RESOLUTION FOR FIRE PROTECTION SERVICES RESOLUTION NO. 2026R-47

ADOPTED SEPTEMBER 3, 2026

TABLE OF CONTENTS

		Page
SECTION 1.	AUTHORITY.	3
SECTION 2.	PURPOSE AND DEFINITIONS.	3
SECTION 3.	CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	4
SECTION 4.	REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.	4
SECTION 5.	COLLECTION OF FIRE PROTECTION ASSESSMENTS.	8
SECTION 6.	APPLICATION OF ASSESSMENT PROCEEDS.	8
SECTION 7.	EFFECT OF ADOPTION OF RESOLUTION.	9
SECTION 8.	CONFLICTS.	9
SECTION 9.	SEVERABILITY	9
SECTION 10.	EFFECTIVE DATE.	9

APPENDICES:

APPENDIX A:	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B:	PROOF OF PUBLICATION	B-1
APPENDIX C:	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2026R-47

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE COLUMBIA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; CONFIRMING THE PRELIMINARY RATE RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSABLE PROPERTY LOCATED WITHIN THE COLUMBIA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES AND APPROVING THE ASSESSMENT ROLL FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida, has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II, of the Columbia County Code of Ordinances (the "Ordinance"), as it may be amended, which authorizes the annual imposition of Service Assessments for fire protection services, facilities, and programs against Assessable Property within the Columbia County Municipal Services Benefit Unit for Fire Protection Services; and

WHEREAS, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Protection Assessed Cost among parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose a Fire Protection Assessment program within the Columbia County Municipal Services Benefit Unit for Fire Protection Services using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026R-30 (the "Preliminary Rate Resolution") containing a brief and general description of the fire protection services, facilities and programs to be provided to Assessable Property; describing the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessments for fire protection services, facilities, and programs against Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Fire Protection Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Fire Protection Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed if required by Section 94-68 of the Ordinance, notifying such property owner of the Owner's opportunity to be heard; an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 3, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, as follows:

SECTION 1. AUTHORITY. This Annual Rate Resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Assessment Resolution (Resolution No. 2025R-27); the Amended and Restated Final Assessment Resolution (Resolution No. 2025R-39); the Preliminary Rate Resolution; Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; Sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby ratified and confirmed.

SECTION 4. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessable Property included in the Fire Protection Assessment Roll, which is hereby approved, are hereby found to be specially benefitted by the provision of fire protection services, facilities, and programs in the amount of the Fire Protection Assessment set forth in the Fire Protection Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the Fire Protection Assessment Roll, as approved, includes those Tax Parcels of Assessable Property that cannot be set forth in that Fire Protection Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined, and declared that each parcel of Assessable Property within the Columbia County Municipal Services Benefit Unit for Fire Protection Services will be specially benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, as amended, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution from the fire

protection services, facilities or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing Fire Protection Assessments described or referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment Methodology, Cost Factor calculation, and Parcel Apportionment Methodology described in Section 6 of the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2026, the estimated Fire Protection Assessed Cost to be assessed is $9,010,921. The Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows:

FIRE PROTECTION ASSESSMENTS FOR FY 2026-27

RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per EDU**
Single Family/Mobile Home	$317.68
Multi-Family	$174.48
LAND PROPERTY USE CATEGORIES	**Rate Per Parcel**
Land <= 160 acres	$4.12
	Rate Per Each Add'l Acre (added to rate/parcel)
Land > 160 acres and < 640 acres	$0.0408
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Per Square Foot Rates**
Commercial	$0.1708
Industrial/Warehouse	$0.0877
Institutional	$0.1790

(F) The above rates of assessment are hereby approved. Unless exempted herein or pursuant to state law, Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Fire Protection Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessable Property included in such Fire Protection Assessment Roll for the Fiscal Year beginning October 1, 2026.

(G) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as VA and HUD, shall not be exempted from the Fire

Protection Assessment.

(2) No Fire Protection Assessment shall be imposed on a Building categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(3) No Fire Protection Assessment shall be imposed against any Land that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, or Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(H) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(I) As authorized in Section 94-75 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(J) Fire Protection Assessments shall constitute a lien upon the Assessable Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien for Fire Protection Assessments shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 5. COLLECTION OF FIRE PROTECTION ASSESSMENTS.

(A) The Fire Protection Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 94-101 of the Ordinance.

(B) The Fire Protection Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Fire Protection Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

(C) The updated Fire Protection Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 6. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the Fire Protection Assessments will be utilized for the provision of fire protection services, facilities, and programs within the Columbia County Municipal Services Benefit Unit for Fire Protection Services. In the event there is any fund balance remaining at the

end of the Fiscal Year, such balance shall be carried forward and used only to fund the fire protection services, facilities, and programs within the Columbia County Municipal Services Benefit Unit for Fire Protection Services.

SECTION 7. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessable Property, the method of apportionment and assessment, the rate of assessment, the updated Fire Protection Assessment Roll, and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate Resolution.

SECTION 8. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Annual Rate Resolution are hereby repealed to the extent of any conflict.

SECTION 9. SEVERABILITY. If any clause, section or other part of this Annual Rate Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Annual Rate Resolution.

SECTION 10. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 3rd day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(SEAL)

ATTEST:

_____
Clerk

Approved for Form and Correctness:

By:_____
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, and Jeff Rackley, who, after being duly sworn, depose and say:

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Fire Protection Assessment Roll and the preparation, mailing, and publication of notices in accordance with Chapter 94, Article II of the Columbia County Code of Ordinances (the “Ordinance”) and in conformance with Resolution No. 2026R-30 (the "Preliminary Rate Resolution").

2. Jeff Rackley, Manager for Stantec, has caused the notices required by Section 94-68 of the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. An exemplary form of such notice is attached hereto. Mr. Rackley has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2026, Mr. Rackley directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.



David Kraus, affiant

Jeff Rackley, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this 21st day of August, 2026 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

JOHN P. CREWS, JR.
MY COMMISSION # HH565235
EXPIRES: June 25, 2028

Printed Name: John P. Crews, Jr.
Notary Public, State of Florida
At Large
My Commission Expires: June 25, 2028
Commission No.: HH565235

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2026 by Jeff Rackley, as Manager of Stantec. He is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX B

PROOF OF PUBLICATION

THE LAKE CITY REPORTER
Lake City, Columbia County, Florida

Legal Copy
As Published

STATE OF FLORIDA
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a

Legal

in the matter of Notice of Hearing

in the _____ Court, was published in said newspaper by print in the issues of

August 5, 2026

or by publication on the newspaper's website, if authorized, on

August 5, 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Monja Slater

Sworn to and subscribed before me this 5 day of August, A.D. 2026, by Monja Slater, who is personally known to me.

Kathleen A. Riotto
(Signature of Notary Public)

KATHLEEN A. RIOTTO
Commission # HH 282049
Expires August 20, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual fire protection special assessments for the Fiscal Year beginning October 1, 2026, and future fiscal years to fund the provision of fire protection services within the boundaries of the Columbia County Municipal Service Benefit Unit for Fire Protection Services, as shown below, which includes all of the unincorporated areas of the County and the incorporated area of the Town of Fort White.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment rate schedule:

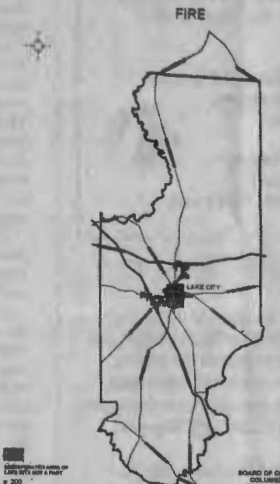
FIRE PROTECTION ASSESSMENTS FOR FY 2026-27

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per EDU
Single Family/Mobile Home	$317.68
Multi-Family	$174.48
LAND PROPERTY USE CATEGORIES	**Rate Per Parcel**
Land <= 160 acres	$4.12
LAND PROPERTY USE CATEGORIES	**Rate Per Each Add'l Acre (added to rate/parcel)**
Land > 160 acres and < 640 acres	$0.0408
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Per Square Foot Rates**
Commercial	$0.1708
Industrial/Warehouse	$0.0877
Institutional	$0.1790

Copies of the Master Service Assessment Ordinance, Resolution No. 2025R-27, Resolution No. 2025R-39, the Preliminary Rate Resolution for Fire Protection Services for FY 2026-27, and the updated Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the ***Columbia County Municipal Service Benefit Unit for Fire Protection Services*** non-ad valorem assessment roll for fire protection services (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

(**SEAL**)

[to be delivered to Tax Collector prior to September 15]

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: County Attorney **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Setting Preliminary Rates for County-owned Utilities - Resolution 2026R-45

2. **Recommended Motion/Action:**
   Approve Resolution 2026R-45

3. **Fiscal impact on current budget:**
   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA
Office of the County Attorney

Joel F. Foreman
County Attorney

MEMORANDUM

To: Board Agenda, September 3, 2026

From: Joel F. Foreman

Re: Preliminary Rate Setting Hearing Pursuant to County Code Section 118-550

Date: August 28, 2026

Attached is Board Resolution No. 2026R-45 which, if adopted, would set PRELIMINARY rates for County-owned utilities in accord with the study completed for the North Florida Water Utilities Authority by Raftelis.

Note that these rates are the ones recommended by Raftelis in its July workshop presentation to the NFWUA. They are to be considered as upper limits for increases, and may be downwardly modified.

Pursuant to Chapter 180 Florida Statutes, once preliminary rates are set under the County's Code of Ordinances all customers of the utility must receive a notice of rate increase including a notice for the meeting at which their rates may actually be increased. For this reason, once this resolution is adopted, the Board will need to schedule a subsequent meeting at which an ordinance can be adopted giving effect to the preliminary rates.

Recommended motion: To adopt Resolution No. 2026R-45 setting preliminary rates for County-owned utilities.

RESOLUTION NO. 2026R-45

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, ADOPTING PRELIMINARY RATES FOR POTABLE WATER AND SEWER USE PURSUANT TO SECTION 118-550 OF THE COUNTY CODE OF ORDINANCES

WHEREAS, Columbia County, Florida, owns potable water and wastewater/sewer utilities serving residential and commercial properties within its utility service area and charges connection and usage fees in connection with such services;

WHEREAS, the County's potable water and wastewater/sewer utilities are operated and maintained by the North Florida Water Utilities Authority ("NFWUA") pursuant to Interlocal Agreements dated April 16, 2024, and August 5, 2025;

WHEREAS, the NFWUA commissioned a rate study (the "study") from Raftelis Financial Consultants ("Raftelis") to assess the current rates and fees for all the utilities operated and maintained by the NFWUA, inclusive of utilities owned by Suwannee County, Florida, and to advise the NFWUA as to the viability of the managed utilities going forward;

WHEREAS, according to the study, Raftelis determined that at current rates the County's utilities operate at revenue deficits, meaning the utilities cost more to run than they return in revenues;

WHEREAS, NFWUA considered the study and its July 20, 2026, board meeting and has proposed its budget with an adjusted rate structure that includes substantial increases in some rate categories;

WHEREAS, NFWUA's revenues are received from multiple sources, including charges assessed for use of the utility services, such that if revenues from charges for use of the utilities are insufficient to operate the utilities, other revenues sources must increase for the utility to continue;

WHEREAS, the Board of County Commissioners is charged with setting rates for the utilities it owns, and these rate setting functions have not been assigned or delegated to any other entity or agency;

WHEREAS, pursuant to section 118-550 of the Columbia County Code of Ordinances, "fees, charges and assessments shall be established at properly advertised public hearings conducted by the county and shall be set by resolution of the board of county commissioners";

WHEREAS, in addition to the advertised public hearing required pursuant to section 118-550 of the Columbia County Code of Ordinances, Florida Statutes section 180.136 requires that "[b]efore a local government water or sewer utility increases any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility's billing process, that the notice shall state the date, time, and place of the meeting of the governing board of the local government at which such increase will be considered, and that the notice required is in addition to any notice and public meeting requirements for ordinance adoption as provided by general law; and

WHEREAS, it is in the County's best interest and the interest of the health, safety and welfare of the customers of the County and NFWUA that the usage rates for utility services provided through County-owned utilities be proposed for increase according to this resolution, subject to ratification following notice to all utility customers and a final hearing for approval of these rates as provided by Florida Law.

NOW, THEREFORE, be it resolved by the Board of County Commissioners for Columbia County, Florida, as follows:

Section 1. RECITALS INCORPORATED. The above recitals are incorporated herein.

Section 2. HEARING ADVERTISED. Hearing on this resolution was advertised in the Lake City Reporter on August 26, 2026.

Section 3. PRELIMINARY RATES ADOPTED. Pursuant to the study completed by Raftelis, and upon consideration of the recommendations of the NFWUA, the following rates shall be proposed for adoption for use of the County's water and wastewater systems.

WATER SYSTEMS

RESIDENTIAL

Readiness Charge	$43.72
Customer Service Charge	6.64
Volumetric Rates:	
Tier 1 (0-3,000)	$0.00
Tier 2 (3,001 – 5,000)	6.63
Tier 3 (5,001 – 7,000)	6.93
Tier 4 (7,001 – 10,000)	7.30
Tier 5 (Above 10,000)	7.74

COMMERCIAL

Readiness Charge	
.75 Inch	$43.72
1 Inch	109.30
1.5 Inch	218.60
2 Inch	349.76
3 Inch	699.52
4 Inch	1,093.00
6 Inch	2,186.00
8 Inch	3,497.00
Customer Service Charge	6.64
Volumetric Rates All Usage	$6.86

WASTEWATER SYSTEMS

RESIDENTIAL

Readiness Charge	$84.69
Customer Service Charge	6.77
Volumetric Rates:	
Tier 1 (0-3,000)	$0.00
Tier 2 (Above 3,000)	9.44

COMMERCIAL

Readiness Charge	
.75 Inch	$84.69
1 Inch	211.73
1.5 Inch	423.45
2 Inch	677.52
3 Inch	1,355.04
4 Inch	2,117.25
6 Inch	4,234.50
8 Inch	6,775.20
Customer Service Charge	6.77
Volumetric Rates All Usage	$11.21

Section 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption by the County Commission. The rates set forth herein shall not take effect unless approved following a duly noticed hearing completed pursuant to Florida Statutes section 180.136.

PASSED AND DULY ADOPTED this _____ day of _____ 2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

_____
TIM MURPHY, Chairman

ATTEST: _____
James M. Swisher, Jr., Clerk

APPROVED as to Form and Legality

_____
Joel Foreman, County Attorney

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. Nature and purpose of agenda item:

This is the first of two public hearings to adopt a millage rate for FY2026-27. Requesting rate to be set at 7.8150 for General Operations. This is more than the rolled-back rate of 7.5193 mills by 3.93%.

2. Recommended Motion/Action:

Approve adopting the FY2026-2027 Millage Rate or General Operations at 7.1850

3. Fiscal impact on current budget:

This item has no effect on the current budget.

District No. 1 - Kevin Parnell
District No. 2 - Rocky Ford
District No. 3 - Robby Hollingsworth
District No. 4 – Everett Phillips
District No. 5 - Tim Murphy

M E M O R A N D U M

DATE: August 28, 2026

TO: Columbia County Board of County Commissioners

FR: David Kraus, County Manager

RE: FY 2026-2027 Millage Rate

In accordance with the Florida Statutes 200.065, within 80 days of the certification of value, but not earlier 65 days, the Board of county Commissioners will hold a public hearing on the proposed millage rates and tentative budgets. As per Florida Statute, the Property Appraiser provided the certification of value. The hearing was publicized on the Truth in Millage (TRIM) Notice mailed by the Property Appraiser. At this hearing, the Board may amend the adjusted tentative budgets; publicly announces the percent by which the millage exceeds the rolled-back rate; and adopts tentative millage rates and budgets.

The gross taxable value for operating purposes not exempt from taxation within Columbia County has been certified by the Columbia County Property Appraiser to the Columbia County Board of County Commissioners as $4,999,741,403. The proposed Fiscal Year 2026-2027 operating millage is 7.815 mills which is more than the rolled-back rate of 7.5193 mills by 3.93%.

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Columbia
Principal Authority : Columbia County Board of County Commissioners	Taxing Authority : Columbia County BCC - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$ 4,126,193,239			(1)
2.	Current year taxable value of personal property for operating purposes	$ 860,736,555			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 12,811,609			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 4,999,741,403			(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 102,370,801			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 4,897,370,602			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 4,715,155,990			(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☑ YES	☐ NO	Number 3	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/25/2026 9:43:48 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	7.8150 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 36,848,944	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ 333,082	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 36,515,862	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ 41,069,517	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 4,856,301,085	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	7.5193 per $1000	(16)
17.	Current year proposed operating millage rate	7.8150 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 39,072,979	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☑ County	☐ Independent Special District	(19)
		☐ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☑ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 36,537,085	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	7.5236 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 37,616,054	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 39,094,971	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	7.8194 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	3.93 %	(27)

First public budget hearing	Date :	Time :	Place :
	9/3/2026	5:30 PM EST	372 West Duval Street Lake City 32055

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority	Date : 7/6/2026 1:40:48 PM
Title : David Kraus - County Manager	Contact Name and Contact Title : David Kraus - County Manager
Mailing Address : Post Office Box 1529,	Physical Address : 135 Northeast Hernando Avenue, Suite 203 Lake City Florida 32055
City, State, Zip : Lake City Florida 32056	Phone Number : (386) 758-1178 / Fax Number :

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

All TRIM forms for taxing authorities are available on our website at
http://floridarevenue.com/property/Pages/TRIM.aspx

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**

   First Public Hearing - Adoption of Fiscal Year 2026-2027 Annual Budget for General Operations

2. **Recommended Motion/Action:**

   Approve

3. **Fiscal impact on current budget:**

   This item has no effect on the current budget.

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

FISCAL YEAR 2026-2027

PREPARED BY
DAVID KRAUS
COUNTY MANAGER

First Public Hearing
Thursday, September 3, 2026

Second Public Hearing/Adoption
Thursday, September 17, 2026

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

For the Fiscal Year Ending September 30, 2026

TABLE OF CONTENTS

	PAGE
OPERATING FUNDS	
General	1 - 7
Transportation Trust	8 - 11
Municipal Services	12 - 14
Court Services	15 - 16
RESTRICTED REVENUE FUNDS	
Landfill Enterprise	17 - 18
Library Fund	19 - 20
Special Law Enforcement	21
Tourist Development Tax Funds	22 - 23
Local Housing Assistance - (SHIP)	24
Economic Development	25
Utilities	26 - 28
Community Development Block Grant	29
CONSTRUCTION FUNDS	
Paving Assessment	30
Capital Projects	31 - 33
Countywide Resurfacing	34
Road Construction Fund	35 36
DEBT SERVICE FUNDS	
Road Improvement Debt Service	37
Jail Debt Service	38
MSTU	

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
Court Facility Surcharges	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**
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**
Financial and Administrative		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
Property Appraiser		
Other Current Expenses	2,345,343	2,461,345
Debt Service	48,040	61,834
	2,393,383	2,523,179
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
	330,756	460,799
Data Processing		
Other Current Expenses	52,000	52,000
Total Financial and Administrative	4,440,439	**4,711,978**
Legal Counsel		
County Attorney		
Personal Services	287,462	298,009
Other Current Expenses	33,000	33,000
Total Legal Counsel	320,462	**331,009**
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	817,687	857,738
Elections		
Personal Services	321,124	345,000
Other Current Expenses	294,370	303,635
Total Elections	615,494	648,635
Information Systems		
Personal Services	451,411	463,583
Other Current Expenses	37,855	37,855
Debt Service	25,822	25,822
Total Information Systems	515,088	527,260
Non-Departmental		
Personal Services	15,000	15,000
Other Current Expenses	508,935	671,000
Total Non-Departmental	523,935	686,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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	511,871
Other Current Expenses	83,000	97,600
Debt Service	-	42,500
Total County Extension Office	563,751	**651,971**
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	450000	-
Florida Forest Management	3,000	3,000
Total Other Physical Environment	453,000	**3,000**
Total Physical Environment	3,141,313	2,798,358
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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
Tax Increment Funds	270,000	370,000
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 BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

GENERAL FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
Columbia County Horse Riding Club	-	-
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	-	50,000
Total Special Events	73,000	100,000
Total Culture/Recreation	655,000	737,000
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	$ 78,448,621	$ 76,011,738

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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	8,600,000	8,640,000
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	4,625,000	4,490,000
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	1,332,000	1,472,000
Total Intergovernmental Revenue	5,957,000	5,962,000
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	505,000	624,000
Total Revenues	15,062,000	15,226,000
Less 5% of Revenues	(753,100)	(761,300)
	14,308,900	14,464,700
Estimated Beginning Cash	10,000,000	12,300,000
TOTAL REVENUES, TRANSFERS & BALANCES	$ 24,308,900	$ 26,764,700

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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	1,758,409	2,129,336
Heavy Equipment and Drainage		
Personal Services	650,365	610,209
Other Current Expenses	731,000	795,424
Debt Service	-	-
Total Heavy Equipment and Drainage	1,381,365	1,405,633
Storm Water		
Personal Services	548,031	576,353
Other Current Expenses	19,500	19,500
Total Storm Water	567,531	595,853
Sign Shop		
Personal Services	423,306	439,020
Other Current Expenses	251,000	285,000
Total Sign Shop	674,306	724,020
Repair Shop		
Personal Services	713,322	701,631
Other Current Expenses	545,500	795,500
Debt Service	-	-
Total Repair Shop	1,258,822	1,497,131
Stockroom		
Personal Services	62,392	63,559
Other Current Expenses	1,130,000	1,130,000
Debt Service	-	-
Total Stockroom	1,192,392	1,193,559
Shoulder Crew		
Personal Services	737,271	772,714
Other Current Expenses	8,000	8,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2027

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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
Special Assessment - Carolyn Heights Lights	2,400	2,400
Special Assessment - Laurell Lakes Lights	4,100	4,100
Special Assessment - Spring Hollow Lights	3,000	3,000
Special Assessment - Forest Cove Subdivision	7,140	7,140
Special Assessment - Powell Glenn Private Road		5,248
Special Assessment - Emerald Lakes Lights	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

FLOOR BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
Total Paramedicine	1,301,739	-
Total Public Safety	11,619,169	10,994,446
Physical Environment		
Solid Waste Services		
Professional Services	9,800	9,800
Contracted Services - Residential Pickup	2,800,000	4,300,000
Residential Tippage 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	4,371,888	6,057,278
Special 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	27,150	34,005
Total Physical Environment	4,399,038	6,091,283
Total Appropriations	16,075,105	17,147,006
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	6,890,213	8,359,375
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES AND BALANCES	$ 22,965,318	$ 25,506,381

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
COURT SERVICES FUND
For the Fiscal Year Ending September 30, 2026

	2025-26 Budget	2026-27 Tentative Budget
REVENUES		
Taxes		
Small County Surtax	$ 300,000	$ 300,000
Fines and Forfeitures		
Technology Surcharges	90,000	90,000
Optional Court Costs	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

FLOOR BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2026

	2025-26 Budget	2026-27 Tentative 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

FLOOR BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2027

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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
LIBRARY FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
LIBRARY FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
Fort White Library		
Personal Services	184,067	193,229
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, 2027

	2025-26 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 Office 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

FLOOR BUDGET
TOURIST DEVELOPMENT TAX FUND
For the Fiscal Year Ending September 30, 2027

	2025-26 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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

TOURIST DEVELOPMENT TAX FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
RESERVES		
Capital Reserve	4,098,533	3,765,664
Cash Balance Forward	417,918	430,667
Contingency/Reserve	208,959	215,334
Total Reserves	4,725,410	4,411,665
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES AND BALANCES	$ 6,815,000	$ 6,565,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Fiscal Year Ending September 30, 2027

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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

ECONOMIC DEVELOPMENT FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET
UTILITIES FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET
UTILITIES FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
APPROPRIATIONS		
PHYSICAL ENVIRONMENT		
Utilities Administration Services		
Intergovernmental Services NFWUA	$ 520,650	$ 520,650
Operating Expenses NFWUA Emergency Repairs	100,000	100,000
Debt Service	-	-
Total Admin Services	620,650	620,650
Ellisville Utilities		
Water Services		
Personnel Services	-	-
Operating Expenses	-	-
Mason City Water	-	-
Wastewater Services		
Personnel Services	-	-
Operating Expenses	-	-
Capital Outlay	-	-
Total Ellisville Utilities	-	-
Fort White Utilities		
Water Services		
Personnel Services	-	-
Operating Expenses	-	-
Total Fort White Utilities	-	-
NFMIP Utilities		
Personnel Services		-
Operating Expenses	150,000	-
Debt Service	-	-
Total NFMIP Utilities	150,000	-
Total Physical Environment	770,650	620,650
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	5,500,000	6,375,753
Debt Service		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
UTILITIES FUND

For the Fiscal Year Ending September 30, 2027

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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
COMMUNITY DEVELOPMENT BLOCK GRANT
For the Fiscal Year Ending September 30, 2027

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

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
PAVING ASSESSMENT

For the Fiscal Year Ending September 30, 2027

	2025-26 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	10,000	10,000
Less 5% of Revenues	(500)	(500)
	9,500	9,500
Estimated Beginning Cash	200,000	200,000
TOTAL REVENUES, TRANSFERS AND BALANCES	$ 209,500	$ 209,500
APPROPRIATIONS		
General Government		
Professional Services	$ 1,900	$ 1,900
Tax Collector Fees	200	200
Printing & Legal Ads	350	350
Total General Government	2,450	2,450
RESERVES		
Future Enhancements	207,050	207,050
Total Reserves	207,050	207,050
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	$ 209,500	$ 209,500

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
REVENUES		
Intergovernmental Revenue		
Federal and State Grants		
Richardson - Old School Building	$ 461,729	$ -
SR247 / Cannon Creek	2,339,640	2,339,640
Fire Department/Legislative Appropriation	361,962	-
Suwannee Valley Communications Tower	774,500	-
FDOT WWTP Interconnect	1,393,500	-
Ellisville Well Redundancy	325,000	-
Rum Island Stabilization	212,900	312,900
Sports Complex	750,000	-
Ellisville Roads/RIF	-	-
Suwannee Valley Communications Tower Phase II	-	1,150,000
NFMIP Water System	-	-
NFMIP Rail	-	2,000,000
CDBG Shelter Resiliency	-	4,000,000
HMGP Critical Facilities	-	1,231,391
Jail Improvements	-	1,562,500
Total Federal & State Grants	6,619,231	12,596,431
Miscellaneous Revenue		
Interest		150,000
Total Miscellaneous Revenue		150,000
Interfund Transfer In		
General Fund	3,136,143	1,000,000
Transportation Trust		4,000,000
Total Interfund Transfers	3,136,143	5,000,000
Total Revenues	9,755,374	17,746,431
Estimated Beginning Cash	-	7,325,000
TOTAL REVENUES, TRANSFERS AND BALANCES	$ 9,755,374	$ 25,071,431
APPROPRIATIONS		
Grant Funded		
Suwannee Valley Communications Tower	774,500	-
Sports Complex	750,000	-
SR 247-Cannon Creek Retention	2,339,640	2,339,640
Old Richardson School Building/Legislative Appropriation	461,729	-
Fire Department/Legislative Appropriation	361,962	-
Suwannee Valley Communications Tower Phase II	-	1,150,000
Jail Improvements	-	1,562,500
NFMIP Rail	-	2,000,000
CDBG Shelter Resiliency	-	4,000,000
HMGP Critical Facilities	-	1,231,391
Rum Island Stabilization	-	312,900

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
Prior Unfinished Projects		
Lift Station Electrical Panels Replacement	40,000	-
Jail Admin Design	275,587	486,091
Petroleum Cleanup		26,380
Jail Cooler & Freezer Replacement		35,000
Lake City Reporter Building		2,000,000
RC Track		86,929
500 Acre Sports Complex		807,859
2025-2026 County Funded Request		
Eaton Battery System	10,958	-
Computer Aid Dispatch	40,530	-
Packard St	37,000	-
PW Parking Lot	603,561	603,561
PW Shop Doors	13,364	-
Courthouse Landscape	150,000	75,000
Courthouse Entrance Door	20,000	-
Ferguson Building AC Repairs	18,000	-
Winfield Parking Lights	14,000	-
Tower Removal-Cumorah Hills	100,000	-
Tower Removal-Jail	250,000	-
Winfield Community Center	100,000	25,000
Animal Enforcement Kennels	700,000	329,058
Rum Island Stabilization	312,900	-
I-75 Rest Area/Ellisville WWTP	1,393,500	-
Ellisville Well Redundancy/Infrastructure	400,000	-
LSHA - Court Admin Requests	500,000	-
2026-2027 County Funded Request		
Suwannee Valley Tower Equipment		950,000
Jail Improvements		2,500,000
County Jail Repairs		250,000
Courthouse/Annex HVAC Controllers		570,000
Kirby Pit		50,000
Total Appropriations	$ 9,667,231	21,391,309
TRANSFERS OUT		
Transfer to Road Construction Fund	-	500,000
RESERVES		
Contingency	88,143	3,180,122
Total Reserves	88,143	3,180,122
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES AND BALANCES	$ 9,755,374	$ 25,071,431

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
COUNTYWIDE RESURFACING FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET
ROAD CONSTRUCTION FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 Budget	2026-27 Tentative Budget
REVENUES		
Intergovernmental Revenue		
Bascom Norris Acquisition/ Land	$ 650,000	$ -
Cypress Lake Road/Infrastructure	50,000	-
Hi-Dry Acres	3,613,972	-
Parnell Hills	2,874,334	-
Sky & Jordan Sidewalks	628,340	-
NFMIP Entrance Road	2,959,000	3,559,000
Bascom Norris Paving	1,200,000	-
Dortch Street Reconstruction/Repair	39,928	-
Ellisville Bypass Road	20,484,891	12,000,000
Bell Road Extension	1,000,000	1,000,000
CR 240 Safety Improvements	712,696	-
Queen, Chambria, Winfield	264,000	-
CR 133/Old Country Club Rd	-	4,000,000
Plymouth Sidewalk	-	438,818
Arlington Blvd	-	1,400,000
Total Federal & State Grants	34,477,161	22,397,818
Interfund Transfer In		
Countywide Resurfacing	50,000	-
Capital Projects	-	500,000
General Fund	1,363,857	-
Total Interfund Transfers	1,413,857	-
Total Revenues	35,891,018	22,897,818
Estimated Beginning Cash	-	6,750,000
TOTAL REVENUES, TRANSFERS AND BALANCES	35,891,018	29,647,818
APPROPRIATIONS		
Bascom Norris Acquisition/ Land	650,000	1,150,000
Cypress Lake Road/Infrastructure	50,000	-
Hi-Dry Acres	3,613,972	-
Parnell Hills	2,874,334	-
Sky & Jordan Sidewalks	628,340	-

NFMIP Entrance Road	3,559,000	3,559,000
Bascom Norris Paving	2,013,857	-
Dortch Street Reconstruction/Repair	39,928	-
Ellisville Bypass Road	20,484,891	12,000,000
Bell Road Extension	1,000,000	1,000,000
CR 240 Safety Improvements	712,696	-
Queen, Chambria, Winfield	264,000	-
Packard St		34,000
CR 240 & 247		262,000
CR 133/Country Club Road		4,000,000
Arlington Blvd		1,400,000
Plymouth Sidewalk		438,818
ROW Purchases		500,000
Total Appropriations	35,891,018	24,343,818
RESERVES		
Cash Balances Forward		
Total Reserves		5,304,000
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	35,891,018	29,647,818

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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

FLOOR BUDGET

JAIL DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2027

	2025-26 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
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. Nature and purpose of agenda item:

This is the first public hearing to adopt the FY2026-2027 Millage rate for the Columbia County Industrial Park (NFMIP). The 7.8150 proposed Millage is 0.00% above the 7.8149 rollback rate

2. Recommended Motion/Action:

Approve the FY2026-2027 Millage rate for the Columbia County Industrial Park (NFMIP) at 7.8150

3. Fiscal impact on current budget:

This item has no effect on the current budget.

District No. 1 - Kevin Parnell
District No. 2 - Rocky Ford
District No. 3 - Robby Hollingsworth
District No. 4 – Everett Phillips
District No. 5 - Tim Murphy



BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY

M E M O R A N D U M

DATE: August 28, 2026

TO: Columbia County Board of County Commissioners

FR: David Kraus, County Manager

RE: FY 2026-2027 Millage Rate Columbia Industrial Park

In accordance with the Florida Statutes 200.065, within 80 days of the certification of value, but not earlier 65 days, the Board of county Commissioners will hold a public hearing on the proposed millage rates and tentative budgets. As per Florida Statute, the Property Appraiser provided the certification of value. The hearing was publicized on the Truth in Millage (TRIM) Notice mailed by the Property Appraiser. At this hearing, the Board may amend the adjusted tentative budgets; publicly announces the percent by which the millage exceeds the rolled-back rate; and adopts tentative millage rates and budgets.

The gross taxable value for operating purposes not exempt from taxation within Columbia County has been certified by the Columbia County Property Appraiser to the Columbia County Board of County Commissioners as $2,715,675. The proposed Fiscal Year 2026-2027 operating millage is 7.8150 mills which is more than the rolled-back rate of 7.8149 mills by 0.00%.

FLORIDA

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Columbia
Principal Authority : Columbia County Board of County Commissioners	Taxing Authority : Columbia County Industrial Park

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$ 2,814,112			(1)
2.	Current year taxable value of personal property for operating purposes	$ 0			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 0			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 2,814,112			(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 0			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 2,814,112			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 2,715,675			(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/25/2026 9:43:48 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	7.8150 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 21,223	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ -0-	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 21,223	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ -0-	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 2,814,112	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	7.5416 per $1000	(16)
17.	Current year proposed operating millage rate	7.8150 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 21,992	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☑ County	☐ Independent Special District	(19)
		☐ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☐ Principal Authority	☐ Dependent Special District	(20)
		☑ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	%	(27)

First public budget hearing	Date : 9/3/2026	Time : 5:30 PM EST	Place : 372 West Duval Street Lake City 32055

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority	Date : 7/6/2026 1:40:48 PM
Title : David Kraus - County Manager	Contact Name and Contact Title : David Kraus - County Manager
Mailing Address : Post Office Box 1529,	Physical Address : 135 Northeast Hernando Avenue, Suite 203 Lake City Florida 32055
City, State, Zip : Lake City Florida 32056	Phone Number : (386) 758-1178 / Fax Number :

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**

   First hearing on the FY2026-27 budget for the MSTU at the North Florida Mega Industrial Park.

2. **Recommended Motion/Action:**

   Approve the adoption of Fiscal Year 2026-2027 Annual Budget for Columbia County Industrial Park (NFMIP) on first reading

3. **Fiscal impact on current budget:**

   This item has no effect on the current budget.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FLOOR BUDGET
MSTU COLUMBIA COUNTY INDUSTRIAL PARK (NFMIP)

For the Fiscal Year Ending September 30, 2027

	2025-26 Final Budget	2026-27 Tentative Budget
REVENUES		
Ad Valorem Taxes, Floor Budget		
7.8150 mills	$ 21,229	$ 21,992
Delinquent Ad Valorem Taxes	-	-
Total Revenues	21,229	21,992
Less 5% of Revenues	(1,061)	(1,100)
Estimated Beginning Cash	-	20,000
TOTAL REVENUES, TRANSFERS AND BALANCES	$ 20,168	$ 40,892
APPROPRIATIONS		
General Government		
Tax Collector Fee	0	410
Repair and Maintenance	$ 20,168	$ 20,000
	$ 20,168	$ 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	$ 20,168	$ 40,892
		$ -

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: County Attorney **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**

   Review of North Florida Water Utilities Authority Interlocal Agreements and Recommendation

2. **Recommended Motion/Action:**

   None - For Discussion

3. **Fiscal impact on current budget:**

   This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA
Office of the County Attorney

Joel F. Foreman
County Attorney

MEMORANDUM

To: Board of County Commissioners
David Kraus, County Manager
Kevin Kirby, Assistant County Manager

From: Joel F. Foreman

Re: North Florida Water Utilities Authority Interlocal Agreements

Date: August 27, 2026

At its meeting on August 6, 2026, the Columbia County Board of County Commissioners (the "Board") voted to request that the Suwannee County Board of Commissioners remove its commissioner members from the bord of directors for the North Florida Water Utilities Authority (the "Authority") and appoint two non-commissioners in their stead within 30 days. The motion provided that if the Suwannee County Commission did not make the requested appointments in that time then Columbia County would move forward with taking steps to dissolve the Authority.

On August 7, 2026, Chairman Murphy sent a letter to Suwannee County Commission Chairman Franklin White, advising him of the Board's action. A copy of Chairman Murphy's letter is attached as Exhibit "A".

On August 18, 2026, Chairman White responded on behalf of the Suwannee County Commission with a letter approved by a 5-0 vote of that commission. A copy of Chairman White's letter is attached as Exhibit "B".

I have had numerous discussions with the Suwannee County Attorney, Adam Morrison, about Columbia County's concerns, expectations, and desires for the Authority. I have informed him that I believe this Board to be sincere in its intentions to either see these issues addressed or move on from the Authority. Mr. Morrison has been equally candid about sharing his belief that the Suwannee County Commission remains firmly committed to the Authority and to the interlocal agreements between Columbia County, Suwannee County, and the Authority itself. In short, Mr. Morrison believed and continues to believe that Suwannee County will enforce those agreements through legal action if necessary. Chairman Franklin's August 18 letter confirms Mr. Morrison's belief, and the full Suwannee Commission approved that letter, suggesting it reflects the intent of the entire sitting board. As Mr. Franklin and Suwannee County Commissioner Leo Mobley are also members of the Authority board, I would take Mr. Franklin's letter as a statement of intention by at least two of five members of the Authority board as well.

Given this backdrop, it is imperative that all members of the Board and relevant staff fully understand and appreciate both the original April 2024 agreement with Suwannee County to create the Authority as well as the August 2025 agreement among the counties and the Authority to provide for maintenance and operation of the counties' respective utilities and utility assets.

With a proper understanding of both agreements, the Board can make a fully informed decision about its next steps with respect to the Authority.

THE APRIL 16, 2024, INTERLOCAL AGREEMENT

Attached as Exhibit "C" for review is the original Interlocal Agreement made between Columbia County and Suwannee County in April of 2024 creating the North Florida Water Utilities Authority (the "first agreement"). The recitals state the objectives of the two governing bodies at the time of making their agreement:

> **WHEREAS,** the Counties have determined that it is in the best interests of the Counties that a single, separate legal entity known as the North Florida Water Utilities Authority ("NFWUA") be formed to make all policies necessary in the discretion of that entity and to contract for and to provide for the operation and maintenance of their respective water, wastewater, and reclaimed (i.e., "reuse") water facilities located within the Counties or either one of them;

The first agreement incorporates this recital, such that it is a substantive provision. A recital of purpose is important to consider when reviewing interlocal agreements as such a statement indicates the rationale for policymaking (or legislative intent) present in that moment. In April of 2024, both counties agreed it served their best interests to form the Authority as a separate legal entity with a purpose to handle all aspects of both counties' water, wastewater, and reclaimed water utilities.

In furtherance of the recital, the parties further define their shared purpose and goals in section II of the first agreement, with the goals including provision by the Authority to the citizens of the counties with "reliable, cost-effective, and regulatory compliant maintenance, service, and operation" of the water, wastewater, and reclaimed water facilities placed into the Authority's care. The goals include that the Authority will provide "responsive, efficient, and accountable maintenance and operational management" of the utilities. Again, these inclusions are important as they reflect the rationale for making the agreement in the first place, as well as the expectations of the parties for the Authority once it is created.

Section III calls for each county to fund the Authority "in one installment at the beginning of each fiscal year, in an amount based on the pro forma proportionate share of maintenance and operation costs of each such County's respective…facilities." In other words, each county paid its share of the operating cost based on the share of overhead its own facilities generated. Since Columbia County had and still has more facilities and infrastructure requiring maintenance, its share of the annual installment under the April 2024 Interlocal was larger than Suwannee County's. While each county was expected to pick up any special or additional costs that came up throughout the year for its own utility facilities, the agreement states that neither county should be required to make additional operational contributions to the Authority but could do so in their own discretion from time to time.

The original composition of the Authority board is set by sections IV and VI, which create and populate the board, respectively. Board members serve for terms of "one year

or until a successor is appointed". There are no limitations on terms of service in the agreement.

The term or "Duration" of the Authority is outlined in section V:

a. The Board shall continue in existence until dissolved by a joint resolution of the Boards of County Commissioners for Columbia and Suwannee Counties. Any such joint resolution, if adopted by both Counties, shall be filed with the Clerks of the Circuit Courts of the participating Counties prior to its becoming effective.
b. Any one County may withdraw from this Agreement at any time by giving 180 days written notice to the Board, accompanied by a Resolution of that County's Board of County Commissioners authorizing withdrawal from this Agreement.
c. A County may be added to this Agreement upon submission of a resolution from the Board of County Commissioners for that County (the "applicant County") requesting membership and agreeing to abide by the terms and conditions of this Agreement. Upon submission, the Board shall cause to be submitted to each of the member Counties true copies of the applicant County's resolution together with a statement from the Board indicating the financial and practical feasibility of adding the applicant County under this Agreement. Upon approval by a simple majority of the member Counties, indicated by resolutions, the Board shall cause to be recorded in the official records of each of the member Counties those resolutions indicating approval of the applicant County as well as the applicant County's resolution indicating its willingness to be bound by this Agreement.
d. Funding contributions by a new County pursuant to above, shall be as outlined in Section III, above.

The Authority was intended to be perpetual unless Columbia County and Suwannee County adopt a joint resolution for its dissolution. This safeguard prevents either county from unilaterally ending the Authority. That said, any participating county is allowed to withdraw from the Authority as provided by subsection b. The process entails the withdrawing county adopting a written resolution and delivering that resolution to the Authority board with 180 days' notice of the effective withdrawal date.

The Authority is vested with broad organizational powers, including the ability to receive and spend money, own and sell real and personal property, sue or be sued, and all other customary powers of an independent special district. The Authority must have a chief administrator, and that individual's duties and powers are set forth in section VIII.b. The administrator reports to the Authority board. There is a non-interference provision at section XII restricting Authority board members from directing Authority staff.

Financial matters are dealt with in sections III, IX, and XI. Section IX calls for the Authority to be audited annually. Section XI requires that the Authority administrator prepare and submit a proposed annual budget for the Authority at least 60 days before the first day of the next fiscal year, and that budget must reflect the anticipated pro forma share owed by each county as provided in section III. For so long as any county owns the

underlying utility facilities, it is responsible to pay the pro forma share. If the amount required to operate under the pro forma calculation increases, that increase "must be separately authorized and approved by the formal action of" the owner county's governing body. Read together, and in simple terms, the Authority director is to submit a budget at least 60 days before October 1 of each year. The amount needed to operate is reflected on a per-county and per-facility basis. If the amount goes up, the agreement requires that the increase be approved by the governing body of the county facing the increase. I would reasonably anticipate the argument that the agreement does not allow a county to deny an increase when it has been properly documented and requested.

Section X of the agreement is of critical importance as its inclusion foreshadows the August 2025 agreement discussed below and again reflects the intention of both the Columbia County and Suwannee County boards at the time the agreement was made.

> **X. OWNERSHIP AND OPERATION**
>
> a. It is the intention at that time of entering this Agreement that upon further authorization and approval by each affected County, and the approval of the Board itself, that the Board shall own and operate all of the combined water, wastewater, and reclaimed water system assets of the Counties in accordance with such rules and policies as it may adopt with the assistance of the Administrator. In the event such conveyance of ownership occurs, this Agreement may be revisited for purpose of constituting future Boards.

The "Board" referenced here is the Authority's board. Section X provides that both counties entered into the first agreement with the expectation that both counties and the new Authority would come together and, at some point, convey the utility assets of all member counties to the Authority for future operations. At the same time, it is also clear that the terms of that conveyance were unresolved, and that further approvals would be necessary prior to any conveyance actually occurring.

The Authority was formed pursuant to the April 2024 interlocal agreement, its board was constituted, and it hired a director.

THE AUGUST 5, 2025, INTERLOCAL AGREEMENT

Also attached is the August 5, 2025, Interlocal Agreement for Transition, Management and Operation of Water and Wastewater Utility Assets to North Florida Water Utilities Authority (the "second agreement"). This agreement was formed last year between Columbia County, Suwannee County, and the Authority to charge the Authority with the duty of managing and operating both counties' utility infrastructure and utility services. There are additional provisions for the eventual transfer of each county's utilities to the Authority's ownership.

As with the first agreement, the parties set forth their general intentions in a "Background" section which laid the foundation. These statements are equivalent in importance to the recitals from the first agreement, and are the agreed facts giving rise to the second agreement.

BACKGROUND

A. The parties wish for NFWUA to take over the responsibility and day-to-day operations and maintenance of the respective water and wastewater utility assets of Columbia and Suwannee commencing October 1, 2025, and continuing through the term of this Agreement, as was generally contemplated by the NFWUA Interlocal Agreement.

B. The parties therefore have agreed in writing to the terms and provisions of the maintenance and operation of water and wastewater utility assets by NFWUA for FY 2025-2026, which begins on October 1, 2025, and ends on September 30, 2026.

According to paragraph 1 of the Terms and Conditions the "BACKGROUND statements… are true and correct in all material respects and constitute a material part of this Agreement." Generally speaking, if something is called out as "material" in a contract, it is essential to that contract and cannot be disregarded when later interpreting the contract.

In simple terms, the agreement:

1. Sets forth the utility assets of each county;
2. States that the Authority will operate and maintain the utility assets pursuant to the agreement;
3. Says that the Authority will be funded during the agreement through annual appropriations from each county, revenues from the operation of the utilities, and any grants or other funds the Authority can secure in its own name;
4. Requires that any funding shortfalls would be addressed by supplemental requests to each county;
5. Sets out the Authority's responsibilities with respect to the utilities placed in its control;
6. Requires the Authority to provide financial reports to each county;
7. Charges the Authority with participating with either or both counties in connection with securing and administering grants for utilities;
8. Requires the counties to list the Authority as an additional insured for the utility assets;
9. Sets terms on which the Authority may identify and hire away county employees to work for the Authority;
10. Limits the counties' further obligations to fund or provide equipment to the Authority;
11. Limits capital improvements to the utility assets by the Authority without the consent of the owner county;
12. Allows the Authority to handle emergency issues with the utility assets without prior consent; and
13. Requires the Authority to maintain its own accounts.

Importantly, paragraph 16 reiterates the purpose of the agreement and provides the rationale for placing the Authority in charge of utility operations. It reads:

> 16. This Agreement is intended in part to provide for a smooth transition of the future ownership of the Columbia Utility Assets and the Suwannee Utility Assets from each of Columbia and Suwannee, respectively, to NFWUA. However, prior to such future legal transfer of ownership of utility assets, as ultimately contemplated by the NFWUA Interlocal Agreement, it is necessary and appropriate for NFWUA to operate and maintain the Columbia Utilities Assets and the Suwannee Utilities Assets, and to the greatest extent possible combine their operation and maintenance under a single public utility providing for water and wastewater utility services within NFWUA's geographic boundaries.

The statement of intention that the second agreement would "provide for a smooth transition of the future ownership" of the utility assets to the Authority has important bearing on the construction of every other provision of the Agreement. This statement reflects the shared intent of all three parties at the time of making the Agreement.

Paragraph 17 provides that the August 2025 agreement will have an initial term of five years. The agreement automatically renews on October 1 of the sixth year and each year thereafter unless either or both counties fail to appropriate funds to the Authority for the sixth year or all of the utility assets of both counties have been transferred to the Authority.

Paragraphs 18 through 24 deal with operational and administrative particulars to allow the Authority to operate the utilities in the counties' stead.

Paragraph 25 gives direction to construction of the first and second agreements. Importantly, the second agreement does not fully replace the first agreement. Instead, both agreements continue in force, but where the agreements specifically conflict with each other the second agreement takes precedence. Any subject not addressed in the first agreement but raised for the first time in the second agreement is strictly controlled by the second agreement as "the sole agreement between the parties". This is a form of merger clause, where the parties have agreed as to how their two agreements should be read together.

For purposes of illustration, the first agreement says any party may withdraw from the Authority by giving 180 days' written notice in the form of an adopted resolution delivered to the Authority. The second agreement does not in any way address withdrawal and whether that contractual right to withdraw is changed by the newer agreement. On the other hand, the second agreement has its own term of five years beginning October 1, 2025. There is a specific termination date of September 30, 2030, subject to renewal for subsequent years if funding is appropriated. The only early termination provision offered is for both counties to convey their utility assets to the Authority, at which time the second agreement would fall away as unnecessary, and the Authority would own, operate, and maintain the utilities without further reliance upon the counties.

So, given the language in paragraph 25, either county may withdraw from the

Authority as a member but still will be bound to the Authority holding the maintenance and operations contract for the withdrawing county's utilities until September 30, 2030, all subject to annual funding as provided by the pro forma analysis used in the second agreement.

SITUATIONAL ANALYSIS

It is helpful to consider Columbia County and Suwannee County as though they were long-time colleagues in the same line of business. To help each of them with their respective businesses, they came together to form a third, new business, the Authority, to help them run a specific part of their business each was already operating. The objective of putting that part of the business under the new company was to create more efficiency, growth, and services for their customers and potential future customers.

To that end, the first agreement in April of 2024 set forth how the new business would be set up and what its particular areas of responsibility would be. The parties agreed how much they would contribute to the start up of the new business. The parties also agreed about how they would share governance of the new company by placing their own appointees on the board of directors.

The second agreement, which included the new company as a party, called for how the first two parties planned to give the new company more responsibility, altered how the new company was funded, laid the groundwork for conveying the parties' respective assets the new company to own as well as manage for the benefit of the parties, and set a term of five years.

Since the making of the second agreement one year ago the parties have not agreed on how the new company is operating. Columbia County removed its County Commissioners from the new company's board; Suwannee County has elected to leave its County Commissioners in place on the new company's board. The new company has been perceived as becoming a political lever in Columbia County, causing concern among several of the commissioners that the new company is no longer serving the interests of both counties.

This growing discord has led Columbia County, by vote of its commission, to announce that if Suwannee County will not agree to remove its County Commissioners from the board, then Columbia County will seek to exit the Authority. Suwannee County has unequivocally stated that it will not remove its County Commissioners so long as its managed utility assets remain the property of Suwannee County.

The two counties are, then, at a point of apparent impasse on the issue of membership of the Authority board. If the Board wishes to proceed with withdrawal, it is necessary to fully understand the legal risks posed by such a move.

RISK ASSESSMENT AND RECOMMENDATIONS

The Board has made it clear that it is dissatisfied with the current operations of the Authority. Relations have become strained by an erosion of confidence in the Authority. Notwithstanding this lack of confidence, there are legal consequences of severing or otherwise altering the contractual obligations and relationships memorialized in the

agreements the parties have entered.

It appears there are three courses of action which can follow the Board's action on August 6, 2026.

1. **The Board may accept Suwannee County's decision not to remove its commissioners from the Authority board and vote to withdraw from the Authority.**

As outlined above, the Board is authorized by the first agreement and section 25 of the second agreement to give 180 days' notice of the Board's intention to withdraw Columbia County from the Authority. This would have the effect of removing Columbia County's two members from the Authority board and would effectively end the first agreement as to Columbia County. It would not, however, dissolve the Authority. Pursuant to the first agreement, dissolution can only be achieved by the passage of a joint resolution of both Columbia and Suwannee Counties for the Authority to dissolve. The Authority would continue to exist as a legal entity, at least as far as the first agreement is concerned, because the power to dissolve the Authority must be jointly exercised.

Since the Authority would continue to exist and given the language in Chairman White's letter suggesting as much, the Authority would continue to serve as Columbia County's operation and maintenance entity pursuant to the second agreement. Because the second agreement has a fixed, five-year term, and there has been no allegation of any breach of that agreement which would entitle Columbia County to avoid the second agreement, Columbia County's obligations under the second agreement would survive withdrawal.

If Columbia County attempted to avoid the second agreement through non-payment or preventing the Authority from performing operation and maintenance of its owned utilities and infrastructure, it is probable that the Authority and Suwanee County would join in a suit against Columbia County for breach of contract. The damages in such a suit could exceed $2 million, because there are four more years of service due and the first year total contribution due from Columbia County was $520,648.

Because withdrawal would result in the Board losing representation on the Authority board, and because there is a high probability that the Authority and Suwannee County will seek to enforce the second agreement against the County with likely success in those efforts, this course is not recommended. Legal exposure for this option, compared with the other options below, is very high.

2. **The Board may move to take no further action on the August 6 motion, do nothing, and remain with the Authority according to the first and second agreements.**

The motion requesting that Suwannee County remove its commissioners from the Authority board gave a timeline of 30 days for those appointments to be made. According to the motion, if the positions were not reappointed, then the motion called for the Board to begin the process of dissolution of the Authority. As previously explained, dissolution can only be accomplished with mutual consent, but withdrawal may be done unilaterally.

The Board is under no obligation to take the next steps outlined in the motion, as the motion said the Board "ought to" begin dissolution. That implicates further and future actions of the Board but does not require them. The Board may, through the process of beginning the dissolution, decline to take any step along the way that would advance dissolution or withdrawal from the Authority.

Should the Board take no further action, the status quo would be restored under the agreements, up to and including the fifth year of the second agreement. The Board's obligations under the second agreement would end on September 30, 2030, unless the Board appropriated funds for the 2030-2031 fiscal year.

Because the status quo as existed prior to this dispute resulted in an erosion of the Board's confidence in the Authority, a no-action approach is not recommended. The risk will remain high that discord among the counties and Authority will continue. While the legal exposure with this option is low, the likelihood of future conflict is high.

3. The Board may move to direct staff to reach out to Suwannee County to renegotiate the agreements in light of the concerns that have emerged since August of 2025.

As the case with any other business relationship, agreements can and frequently should be renegotiated. Given the Board's expressed concerns about the operation of the Authority, presenting those concerns to Suwannee County through a negotiating team would seem the best mechanism for addressing the Board's concerns and potentially securing changes to the agreements which will better suit the purposes of all concerned.

When the second agreement was approved in August of 2025, this office and Mr. Morrison for Suwannee County opined that additional interlocal agreements were likely to follow. None have followed to date, but that does not mean that engaging in negotiation for additional agreements or amendments to existing agreements is not available. The option is open to invite Suwannee County to the negotiating table.

Due to the persistence of the Board's concerns about the operation of the Authority and Suwannee County's stated interest in seeing the Authority continue, it is recommended that the Board direct the County Manager to designate a staff-level negotiation team to confer with representatives from Suwannee County about possible amendments to the existing agreements or formation of new agreements to address the Board's concerns. Any new agreement would be subject to approval by both the Suwannee County and Columbia County commissions.

District No. 1 – Kevin Parnell
District No. 2 – Rocky Ford
District No. 3 – Robby Hollingsworth
District No. 4 – Everett Phillips
District No. 5 – Tim Murphy



BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY

August 7, 2026

VIA US MAIL and ELECTRONIC MAIL

Hon. Franklin White, Chairman
Suwannee County Board of County Commissioners
224 Pine Avenue SW, 2nd Floor
Live Oak, FL 32064
commissioner5@suwcountyfl.gov

RE: Notice of motion by the Columbia County Board of County Commissioners regarding Suwannee County's appointments to the North Florida Water Utilities Authority Board

Dear Chairman White,

I am writing to inform you that on August 6, 2026 during its regular session the Board of County Commissioners approved by a motion that the Suwannee County Board of County Commissioners be asked to appoint members to the North Florida Water Utilities Authority Board who are not also members of the Suwannee County Board of County Commissioners.

The motion further provided that if these appointments are not made within 30 days then the Board of County Commissioners for Columbia County will take steps to withdraw from the authority as provided by the August 2024 Interlocal Agreement that established the Authority.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

Tim Murphy, Chairman

Copies via email to:
David Kraus, Columbia County Manager (dkraus@columbiacountyfla.com)
Joel Foreman, Columbia County Attorney (jforeman@columbiacountyfla.com)
Jason Furry, Suwannee County Administrator (jasonf@suwcountyfl.gov)
Adam Morrison, Suwannee County Attorney (adam.morrison@suwanneelawyers.com)
Shannon Roberts, NFWUA Executive Director (shannonr@suwcountyfl.gov)
Grady Williams, NFWUA Attorney (grady@floridaelder.com)

P.O. BOX 1529 LAKE CITY, FLORIDA 32056-1529 PHONE (386) 755-4100

SUWANNEE COUNTY
EST. 1858

Board of County Commissioners
224 Pine Avenue, 2nd Floor, Live Oak, Florida 32064

VIA US MAIL AND EMAIL

August 18, 2026

Honorable Tim Murphy
Chairman
Columbia County Board of County Commissioners
PO Box 1529
Lake City, Florida 32056

Re: Response to August 7, 2026 Correspondence Regarding North Florida Water Utility

Dear Chairman Murphy and members of the Columbia County Board of County Commissioners,

We are in receipt of your demand that Suwannee County appoint non-commissioners to the board of the North Florida Water Utility Authority ("NFWUA").

No.

That being said, I want to take this opportunity to explain why we are keeping commissioners on the NFWUA board. Less than a year ago both of our boards agreed to a new interlocal agreement whereby we committed to acting in good faith to move our capital utility assets into the NFWUA. Suwannee County stands by its commitments. We believe it would be irresponsible of us to remove commissioners from the NFWUA before we transfer capital assets worth tens of millions of dollars as commissioners are in the best position to set up Suwannee County and the NFWUA for success. Further, we are presently constructing a wastewater treatment plant, paying more than 10 million dollars and seeking public financing for this capital asset. Even this significant County commitment to the plant does not change our resolve to see it transferred to the NFWUA per the terms of our 2025 interlocal agreement.

We respect Columbia County's decision to remove commissioners from the NFWUA Board – we merely ask that Columbia County respect our decision not to. Candidly, if it was so important to have non-commissioners serve on the NFWUA Board, Columbia County could have negotiated to put that provision into the 2024 or 2025 interlocal agreements. You did not. Your ultimatum is an attempt to unilaterally change the terms of an interlocal agreement. Neither you nor we would permit such an act to work from a contractor. We certainly will not tolerate it from a fellow County which is supposed to be our friend, neighbor and partner in this venture.

SUWANNEE
· COUNTY ·
EST. 1858

Board of County Commissioners
224 Pine Avenue, 2nd Floor, Live Oak, Florida 32064

I also ask that each commissioner remember the reasons the NFWUA was founded in the first place:

1) The State has told us repeatedly that future grants for utility projects will be awarded regionally and not on a county level
2) The NFWUA will save each county money as less staff are required to manage our collective assets
3) The NFWUA can more effectively manage utilities as it will bring necessary expertise in utility management – something both counties currently lack
4) Assets in one county can benefit the other. For example, Suwannee County's wastewater treatment plant near I-10 exit 292 can service Columbia County residents who are a stone's throw away

If the NFWUA can get its feet off the ground, there is only upside and no downside for the people that matter – our constituents.

If, despite these benefits, you decide to move forward and attempt to withdraw from the NFWUA I highly recommend you consult with your attorney first. I am quite confident it is not as simple as your letter would indicate. As a member of the NFWUA board, I promise to take good care of Columbia County's capital assets over the next 5 years.

As a board, we are choosing to consider your August 7, 2026 correspondence as something that was sent in the heat of the moment. We are going to move forward in good faith as friends, neighbors and partners – we expect Columbia County to do so as well.

Sincerely,

Franklin White
Chairman
Suwannee County Board of County Commissioners

Copies: David Kraus (Dkraus@columbiacountyfla.com)
Joel Foreman, (jforeman@columbiacountyfla.com)
Jason Furry (jasonf@suwcountyfl.gov)
Adam Morrison (adam.morrison@suwanneelawyers.com)
Shannon Roberts (shannonr@suwcountyfl.gov)
Grady Williams (gradyf@floridaelder.com)

C

INTERLOCAL AGREEMENT

This INTERLOCAL AGREEMENT is made and entered into on this 16th day of April 2024, by and between Columbia County, Florida; and Suwannee County, Florida, each a political subdivision of the State of Florida, hereinafter referred to collectively as the "Counties".

WITNESSETH

WHEREAS, the Counties have determined that it is in the best interests of the Counties that a single, separate legal entity known as the North Florida Water Utilities Authority ("NFWUA") be formed to make all policies necessary in the discretion of that entity and to contract for and to provide for the operation and maintenance of their respective water, wastewater, and reclaimed (i.e., "reuse") water facilities located within the Counties or either one of them;

WHEREAS, the Counties are authorized pursuant to section 163.01, Florida Statutes, to enter into Interlocal Agreements to cooperatively make the most efficient use of their powers to their mutual advantage, and to provide services and facilities in accordance with geographic, economic, demographic, and other factors influencing the needs and development of the local community; and

WHEREAS, the Counties are authorized pursuant to section 125.01(1), Florida Statutes, to independently exercise the powers they agree to jointly exercise through this Agreement;

NOW, THEREFORE, in consideration of the mutual promises set forth herein, the Counties agree as follows:

I. RECITALS

a. The above recitals are true and correct and are incorporated herein by reference.

II. PURPOSE and GOALS

a. PURPOSE: The purpose of this Interlocal Agreement is to create the NFWUA as an independent special district and interlocal government agency pursuant to section 163.01, Florida Statutes, and the terms of this Interlocal Agreement, and to establish the constitution of its Board of Directors.

b. GOALS: The goals of the NFWUA pursuant to this Agreement are:

1. To provide to the citizens of the Counties reliable, cost effective, and regulatory compliant maintenance, service, and operation of the Counties' respective water, wastewater, and reclaimed water facilities;

2. To provide to the citizens of the Counties sustainable, clean, and safe potable water distribution service, operated by competent, courteous, and well-trained employees;
3. To provide to the citizens of the Counties sustainable, treated, and properly discharged or conserved wastewater collection and effluent management;
4. To provide to the citizens of the Counties sustainable, properly treated, and regulatory compliant reuse water for irrigation and any other lawfully permitted purpose;
5. To provide to the citizens of the Counties responsive, efficient, and accountable maintenance and operational management of the Counties' respective water, wastewater, and reclaimed water facilities;

III. FUNDING

Each of the Counties shall contribute to the NFWUA annually in the following amounts, paid in one installment at the beginning of each fiscal year, in an amount based on the pro forma proportionate share of maintenance and operation costs of each such County's respective water, wastewater, and reclaimed water facilities.

a. Each County shall also be solely responsible for any additional specially allocated costs pertaining to that County's own water, wastewater, and reclaimed water systems, in such amount as specifically approved by the Board of County Commissioners for that County, as requested by the Board of Directors of the NFWUA, to be separately paid by that County to NFWUA within thirty (30) days of such final authorization and approval for payment.

b. No County shall be required to contribute any additional sums. The Counties may, however, from time to time pay such additional sums as may be approved by their respective Boards of County Commissioners. Counties shall have no liabilities of any kind under this Agreement except for payment of the above-referenced sums.

IV. BOARD OF DIRECTORS

a. The NFWUA shall be managed by a Board of Directors (the "Board"). The Board is charged with fulfilling the purposes and goals of this Agreement by providing water, wastewater, and reclaimed water maintenance and operational services to the Counties' respective water, wastewater, and reclaimed water facilities. The Board shall make all policies for the administration, fees, rates, charges, collections, enforcement, operation, maintenance, extension, enlargement, development, replacement, and repair of these utility systems.

V. DURATION

a. The Board shall continue in existence until dissolved by a joint resolution of the Boards of County Commissioners for Columbia and Suwannee Counties. Any such joint resolution, if adopted by both Counties, shall be filed with the Clerks of the Circuit Courts of the participating Counties prior to its becoming effective.
b. Any one County may withdraw from this Agreement at any time by giving 180 days written notice to the Board, accompanied by a Resolution of that County's Board of County Commissioners authorizing withdrawal from this Agreement.
c. A County may be added to this Agreement upon submission of a resolution from the Board of County Commissioners for that County (the "applicant County") requesting membership and agreeing to abide by the terms and conditions of this Agreement. Upon submission, the Board shall cause to be submitted to each of the member Counties true copies of the applicant County's resolution together with a statement from the Board indicating the financial and practical feasibility of adding the applicant County under this Agreement. Upon approval by a simple majority of the member Counties, indicated by resolutions, the Board shall cause to be recorded in the official records of each of the member Counties those resolutions indicating approval of the applicant County as well as the applicant County's resolution indicating its willingness to be bound by this Agreement.
d. Funding contributions by a new County pursuant to above, shall be as outlined in Section III, above.

VI. BOARD COMPOSITION, OFFICERS, AND MEETINGS

a. The Board initially shall be composed of two (2) members from each of the Counties. Each Board member shall be appointed by his or her respective Board of County Commissioners for a term of one year or until a successor is appointed.
b. In the event of the addition of another member County, there shall be two Board seats created for each new member County, filled and held in accordance with this agreement.
c. In order to ensure an odd number of members of the Board, the members of the Board as appointed by the Boards of County Commissioners shall nominate and appoint one additional member to the Board, who shall be a resident of one of the Counties, for a term of one year or until a successor is appointed.
d. Vacancies shall be filled by the appropriate Board of County Commissioners, or by the Board as to the additional member of the Board, making sure that each County has at least two (2) appointed representatives on the Board at all times.
e. The Board shall elect by majority vote from among its members a Chairperson and Vice-Chairperson. The Vice-Chairperson shall not be an appointee of the same Board of County Commissioners that appointed the Chairperson. The term of each office shall be one year or until a successor in office is elected.
f. The Board shall meet at least once each quarter or more often if deemed necessary by the Chairperson to transact the business of the Board.

g. A quorum for the purpose of transacting business shall be a simple majority of the full Board membership. A simple majority of a quorum shall be necessary to decide any question.
h. The Board may adopt bylaws consistent with this Agreement to govern the conduct of its meetings and the taking of official action pursuant to the Board's enumerated powers.

VII. POWERS

a. The Board shall have the power and authority to accept funds appropriated to it by any governmental body or other sources. It may apply for and receive grants and donations of all kinds. All such collected funds may be lawfully expended for any purpose under this Agreement. The Board shall have the independent authority, or with the assistance of the participating parties hereto, to enforce all rules, regulations and policies adopted pursuant to this Agreement, and may resort to any available legal process for this purpose.
b. In addition, the Board shall have the authority:
    1. To sue and be sued;
    2. To adopt, use and alter at will, a corporate seal;
    3. To acquire, purchase, hold, lease as a lessee, and use any whole or fractional interest in real or personal property, both tangible and intangible, as necessary or desirable for carrying out the purposes of the Board, and to sell, lease as lessor, transfer or dispose of any property or interest therein acquired by the Board;
    4. To review and approve the establishment of rates, fees, and other charges for the services and facilities within the areas of operation and, if deemed appropriate, to set, alter, charge and establish rates, fees, and other charges to ensure that same are just and equitable;
    5. To make contracts and to execute all instruments necessary for carrying on the Board's business;
    6. To accept gifts or grants or loans of money or other property to the Board to be lawfully expended according to the purposes of this Interlocal Agreement;
    7. To enter into contracts, leases, or other transactions with any state or federal agency or with any other public body of the state, including municipalities, school districts, and other authorities;
    8. To borrow money and issue evidence of indebtedness as permitted or provided by law. The cost of debt service shall be included in NFWUA's annual budget; and
    9. To develop water conservation and related plans, and to coordinate planning and programs with appropriate municipal, county, regional, and state agencies located within the NFWUA region.

c. Each member of the Board shall attend and maintain training as required by state, regional, or federal regulatory authorities, if any.

VIII. PERSONNEL AND SERVICES

a. The Board may employ a Secretary to the Board, and such other persons, firms, or corporations as it deems necessary to provide adequate administrative, clerical, professional, and technical assistance and services to conduct Board business. The Board may determine the qualifications and fix the compensation of such persons, firms or corporations, and make its elections as to service providers pursuant to Florida law. Budget and funding for said staff and services shall be established by the Board.

b. The Board shall appoint a NFWUA Administrator who shall serve at the pleasure of the Board and shall have the exclusive day to day authority and full command and control over NFWUA's administrative, human resources, training, operational, security, and logistics affairs. The Administrator shall be employed pursuant to an individual, written contract which shall be negotiated and entered between the Administrator and the Board. In addition, the Board may provide for a written and approved incentive compensation plan based on achievement of service standards adopted by the Board. In addition to pursuing the directed goals and purposes as stated above, the Administrator shall be charged with and have authority for the following:

    i. Employ, contract with, train, and/or terminate all subordinate personnel for NFWUA. Subject to Board approval, the Administrator shall develop policies and procedures as to all human resources functions and, if approved by the Board, the Administrator shall be charged with ensuring compliance with all such policies and procedures.

    ii. Upon recommendation of the Board's staff attorney, and with the consent and approval of the Board, compromise, settle, or dismiss any litigation, legal proceedings, claims, demands, or grievances which may be pending for or on behalf of, or against NFWUA, as applicable. Litigation of claims or demands against the NFWUA shall at all times be pursued as provided by and in accordance with Florida Law and applicable court rules.

    iii. Serve as the Board's contact as to all matters relating to daily operations of NFWUA. Circumvention of this subsection by any member of the Board resulting in that Board member directing or personally influencing the day to day administrative, financial, security, logistical, or operational affairs of the NFWUA may constitute official misconduct by that member of the Board.

    iv. Have the authority to negotiate the terms and conditions of contracts or agreements necessary for the operation of NFWUA. Notwithstanding this

subsection, no contracts or agreements shall be binding upon NFWUA unless and until approved by the Board.

v. Develop and set administrative and operational policies, schedule of rates, fees, and charges, regulations, rules, and procedures for the operation of NFWUA, subject to approval by the Board and compliance with all local, state, and federal laws, and regulations.

vi. Shall immediately inform the Board on all urgent or important matters as determined in the judgment of the Administrator.

IX. ANNUAL AUDIT

a. The Board and NFWUA shall have all books, records, and accounts in the control of the Board or NFWUA audited annually and shall provide copies of the audit to all Board members and to any federal, state, or local government agencies that require review of said audits. Audit of the immediate previous fiscal year shall commence not later than December 1 of each year.

X. OWNERSHIP AND OPERATION

a. It is the intention at that time of entering this Agreement that upon further authorization and approval by each affected County, and the approval of the Board itself, that the Board shall own and operate all of the combined water, wastewater, and reclaimed water system assets of the Counties in accordance with such rules and policies as it may adopt with the assistance of the Administrator. In the event such conveyance of ownership occurs, this Agreement may be revisited for purpose of constituting future Boards.

XI. BUDGET AND FINANCIAL STATEMENT

a. The Administrator shall prepare and submit a proposed annual budget for the operation of the systems, with the pro forma proportionate breakdown by County for the upcoming fiscal year, and shall do so at least sixty (60) days in advance of each fiscal year for consideration and approval by the Board. The Administrator shall also file with the Board a financial report on or before each regularly scheduled Board meeting showing the financial status of NFWUA and the disposition of any funds received from the system as well as any other funds provided for the system's operation. The Administrator may make line-item adjustments to the budget but shall obtain Board approval for any changes that will or may affect the budget totals. Any expansion of fiscal responsibility of any County beyond that which has previously been authorized and approved of by that County pursuant to this Interlocal Agreement must be separately authorized and approved by the formal action of that County's Board of County Commissioners. For any fiscal year or portion thereof during which the respective Counties' utility systems are owned separately by each respective County, the Administrator shall

breakout the budget and financial reports to correspond appropriately to each such separate County owned utility system.

XII. PROHIBITED ACTS

a. Except for the purposes of an inquiry, members of the Board shall deal with the affairs of the NFWUA solely through the Administrator and neither the Board nor any member thereof shall publicly or privately give orders to any subordinate of the Administrator.

XIII. SPECIAL SESSIONS OF THE BOARD

a. The Board shall annually take up for consideration the status of the Counties' respective water, wastewater, and reclaimed water systems being maintained and operated by the NFWUA, including the policies, rates, fees, charges, maintenance, repairs and replacements, expansion, financing, and management of the system. The Board shall thereafter make recommendations to the Boards of County Commissioners for modification of this Agreement as are determined appropriate or shall make a finding that no changes are in order as of that meeting.

XIV. EFFECTIVE DATE

a. This agreement shall take effect immediately upon its approval by each County's Board of County Commissioners. This Agreement shall be filed pursuant to section 163.01(11), Florida Statutes.

IN WITNESS WHEREOF the Boards of County Commissioners of Columbia County and Suwannee County, Florida, have each entered into this agreement and have caused it to be executed by their duly authorized officers.

COLUMBIA COUNTY, FLORIDA
A political subdivision of the State of Florida

SIGNED: _____
Chairman of the Columbia County Board of County Commissioners

ATTEST: _____
Clerk for the Columbia County Board of County Commissioners

DATE: April 18, 2024

SUWANNEE COUNTY, FLORIDA
A political subdivision of the State of Florida

SIGNED: _____
Chairman of the Suwannee County Board of County Commissioners

ATTEST: Logan Woods, DC
Clerk for the Suwannee County Board of County Commissioners

DATE: 04.16.24

D

INTERLOCAL AGREEMENT FOR TRANSITION, MANAGEMENT AND OPERATION OF WATER AND WASTEWATER UTILITY ASSETS TO NORTH FLORIDA WATER UTILITIES AUTHORITY

This Agreement ("Agreement") is made and entered into this 5th day of August, 2025, to be effective upon the signature of the last of the parties to this Agreement. The parties to this Agreement are (i) Columbia County, Florida, a political subdivision of the State of Florida ("Columbia"), (ii) Suwannee County, Florida, a political subdivision of the State of Florida ("Suwannee"), and (iii) North Florida Water Utilities Authority, an independent special district of the State of Florida ("NFWUA") created under General Law by Interlocal Agreement by and between Columbia and Suwannee dated effective April 18, 2024, forming NFWUA (the "NFWUA Interlocal Agreement"). Columbia or Suwannee may be referred to in the singular herein as "County" or in the plural as "Counties". Columbia, Suwannee, and NFWUA may be referred to herein as "parties" when referring to more than one of them, or as a "party" when referring to only one of them.

BACKGROUND

A. The parties wish for NFWUA to take over the responsibility and day-to-day operations and maintenance of the respective water and wastewater utility assets of Columbia and Suwannee commencing October 1, 2025, and continuing through the term of this Agreement, as was generally contemplated by the NFWUA Interlocal Agreement.

B. The parties therefore have agreed in writing to the terms and provisions of the maintenance and operation of water and wastewater utility assets by NFWUA for FY 2025-2026, which begins on October 1, 2025, and ends on September 30, 2026.

CONSIDERATION

FOR AND IN CONSIDERATION of the foregoing premises, for $10.00 cash in hand paid by each party to the other parties, and for other good and valuable consideration, the receipt and legal sufficiency of which is hereby expressly acknowledged, the parties covenant and agree as follows:

TERMS AND CONDITIONS

1. The foregoing BACKGROUND statements and identification of the parties are true and correct in all material respects and constitute a material part of this Agreement.

2. Attached hereto as Exhibit "A" are the identified water and wastewater assets of Columbia which shall be maintained and operated by NFWUA in accordance with applicable law, rules, and regulations, commencing October 1, 2025. Those utility assets may be referred to herein as the "Columbia Utility Assets."

3. Attached hereto as Exhibit "B" are the identified water and wastewater assets of Suwannee which shall be maintained and operated by NFWUA in accordance with applicable law, rules, and regulations, commencing October 1, 2025. Those utility assets may be referred to herein as the "Suwannee Utility Assets."

4. NFWUA shall be funded by (i) appropriations from each of Columbia and Suwannee based on a budget appropriation request for FY 2025-2026, which is attached hereto as Exhibit "C", as approved by the governing bodies of Columbia and Suwannee, respectively, (ii) revenue generated by the operation and maintenance of the Columbia Utility Assets and the Suwannee Utility Assets for FY 2025-2026, and (iii) any grants, loans, or appropriations to NFWUA re the Columbia Utility Assets, Suwannee Utility Assets, the Utilities Services, as defined below, or any other such awards made in the name of NFWUA. By written amendment to this Agreement, the annual budget appropriation request of NFWUA to each of the Counties for subsequent Fiscal Years during the term of this Agreement, and of any renewal thereof, shall be made a part of this Agreement.

5. Any shortfall in the operating cost of NFWUA shall be addressed by a request for additional budget appropriations to the governing bodies of Columbia and Suwannee.

6. NFWUA shall be responsible for the following services ("Utilities Services") in connection with NFWUA's operation and maintenance of the Columbia Utility Assets and the Suwannee Utility Assets:

a. Operate and maintain each permitted Wastewater Treatment Plant ("WWTP") and Water Treatment Plant (WTP") using a duly licensed plant operator for that plant facility, along with additional support utility workers and staff.
b. Operate and maintain the other assets and functions of the water and wastewater utilities.
c. Perform or cause to be performed environmental service to provide data and reports required by existing permits.
d. Meter reading, billing and customer services.
e. Administrative support services including finance, accounting, and information technology support.

7. NFWUA shall provide monthly information reports to Columbia and Suwannee identifying the financial operations of NFWUA, including the costs and revenues generated by the Utilities Services. In addition, after the termination of this Agreement, a final "true up" information report shall be provided to Columbia and Suwannee by NFWUA.

8. NFWUA shall apply in its own name and assume oversight and administration of all such water and/or wastewater utility grants, loans, and/or state appropriations issued, allocated or awarded in the name of NFWUA for water and wastewater system additions, expansions, and improvements within Columbia or Suwannee County, and each such grant, loan, and/or state appropriations shall be subject to inclusion in a separate Interlocal Agreement between NFWUA and the County or Counties affected. To the extent any such grant or loan shall be reimbursement based and specifically relates to Columbia Utility Assets or Suwannee Utility Assets, NFWUA shall request such County to advance, on an as-needed basis, such funds subject to reimbursement to that County. For projects that are not specific to either County or either County's utility assets, NFWUA may prorate such amounts for reimbursement request, request either or both counties to advance such funds on an as-needed basis, and do so with the understanding that the contributing county shall be reimbursed under the grant. Any water and/or wastewater utility grants, loans, and/or state appropriations issued, allocated or awarded in the name of Columbia or Suwannee shall be reviewed for possible acceptance for oversight and administration by NFWUA, with appropriate budgeting and funding to NFWUA for such services, from the affected County or Counties.

9. NFWUA shall be named as an additional insured on each of Suwannee and Columbia's property and casualty insurance coverage for the Suwannee Utility Assets and the Columbia Utility Assets, respectively. Each of Suwannee and Columbia shall retain the risk of loss in the same manner as would the owner of any other facility, equipment or property. NFWUA shall be responsible for obtaining its own liability insurance coverage.

10. NFWUA shall identify employees of Suwannee and Columbia to be transferred to NFWUA, subject to the consent of the employee, effective October 1, 2025. Otherwise, NFWUA shall utilize outside vendors to assist with its provision of Utilities Services under this Agreement. To the extent practicable, NFWUA shall maintain consistency in the Suwannee or Columbia employee's benefits packages such that if such employee is required to return to work for the county from which he or she was hired, the benefits would remain consistent.

11. Unless otherwise separately budgeted, appropriated by Columbia and Suwannee, and procured by NFWUA, neither Columbia nor Suwannee shall be obligated to provide supplemental equipment, vehicles, materials or other consumables necessary for NFWUA to operate and maintain the Columbia Utility Assets and the Suwannee Utility Assets. This paragraph shall not be construed to prohibit or otherwise limit either county from making additional contributions of capital, equipment, or manpower to NFWUA.

12. NFWUA shall not undertake any capital improvements to the Columbia Utility Assets without the written consent of Columbia. Columbia shall be separately liable and responsible for such capital improvement costs, unless otherwise appropriated by

Columbia to NFWUA, or the subject of third-party grant, loan, or state appropriation funding.

13. NFWUA shall not undertake any capital improvements to the Suwannee Utility Assets without the written consent of Suwannee. Suwannee shall be separately liable and responsible for such capital improvement costs, unless otherwise appropriated by Suwannee to NFWUA, or the subject of third-party grant, loan, or state appropriation funding.

14. In the event of an emergency, NFWUA shall take all steps reasonably necessary to address the emergency without obtaining prior approval from Columbia or Suwannee, as the case may be, and shall notify that affected party as soon as reasonably possible after addressing the emergency.

15. As soon as practical, NFWUA shall open accounts with any and all utilities, including but not limited to, electric, telephone, and garbage provider in its own name.

16. This Agreement is intended in part to provide for a smooth transition of the future ownership of the Columbia Utility Assets and the Suwannee Utility Assets from each of Columbia and Suwannee, respectively, to NFWUA. However, prior to such future legal transfer of ownership of utility assets, as ultimately contemplated by the NFWUA Interlocal Agreement, it is necessary and appropriate for NFWUA to operate and maintain the Columbia Utilities Assets and the Suwannee Utilities Assets, and to the greatest extent possible combine their operation and maintenance under a single public utility providing for water and wastewater utility services within NFWUA's geographic boundaries.

17. This Agreement shall have an initial term of October 1, 2025, through and including September 30, 2030. The term of this Agreement shall renew automatically on an annual basis each succeeding Fiscal Year (i.e., Oct. 1 through and including the following September 30), unless (i) prior to Oct. 1 of that Fiscal Year, Columbia or Suwannee has not appropriated funds for the continued operation of NFWUA for the proposes as contemplated under this Agreement or the NFWUA Interlocal Agreement, or (ii) NFWUA has acquired all of the Suwannee Utility Assets and the Columbia Utility Assets prior to such Oct. 1, in which case this Agreement shall terminate upon the date of closing on the transfer of such utility assets to NFWUA.

18. NFWUA shall continue Columbia and Suwannee's respective laboratory services existing agreements or shall enter into replacement agreements in its own name.

19. If required for operations by any regulatory agency other than Columbia or Suwannee, Columbia and Suwannee shall immediately transfer or take the steps necessary to transfer to NFWUA all permits which are now transferrable for maintenance and operations purposes related to the Utilities Services. Any such permits not now transferrable until a closing on the transfer of legal ownership of the Columbia Utility

Assets or Suwannee Utility Assets to NFWUA shall be deferred until closing on such transfer of ownership.

20. NFWUA shall obtain for itself or for its agents, officers, and employees, all required occupational licenses, as applicable.

21. To the extent possible, the parties will cooperate with each other to attempt to assign and transfer to NFWUA as many existing contracts Columbia or Suwannee presently have with third parties that apply to the Utilities Services.

22. Staff or other representatives of NFWUA, Columbia, and Suwannee should routinely meet to discuss the progress of transitioning the operation of the Columbia Utility Assets and/or the Suwannee Utility Assets to NFWUA. The parties shall use good faith efforts to meet the transition schedule of October 1, 2025, for operations and maintenance, and of any future established transition date for legal ownership transition to NFWUA.

23. Each party shall comply with all local, State and federal laws, codes, ordinances and regulations as the pertain to the Columbia Utility Assets, Suwannee Utility Assets, and the Utilities Services.

24. The following shall be utilized for purposes of giving notice under this Agreement, which may be amended by any party by giving notice of such change to the other parties:

To Columbia:
County Manager, Columbia County, FL
135 NE Hernando Ave., Ste. 203
Lake City, FL 32055
Phone: 386-758-1005
Fax: 386-758-2182
Email: bccadmin@columbiacountyfla.com

With Copy:
Joel Foreman, Columbia County Attorney
P.O. Box 550
Lake City, FL 32056-0550
Phone: 386-752-8420
Email: jforeman@columbiacountyfla.com

To Suwannee:
County Administrator
224 Pine Av. SW, 2nd Floor
Live Oak, FL 32064
Phone: 386-364-3400
Email: GregS@SuwCountyFl.gov

With Copy: Adam L. Morrison, Suwannee County Attorney
108 West Howard Street
Live Oak, FL 32064
Phone: 386-208-1080
Fax: 386-208-1090
Email: adam.morrison@suwanneelawyers.com

To NFWUA: Executive Director, NFWUA
Shannon Roberts
135 NE Hernando Ave., Ste. 203
Lake City, FL 32055 Phone: 386-590-0732
Email: ShannonR@suwcountyfl.gov

With Copy: Grady Williams, NFWUA Attorney
1543 Kingsley Ave., Ste. 5
Orange Park, FL 32073
Phone: 904-264-8800
Fax: 904-264-0155
Email: grady@floridaelder.com

25. The parties shall continue to be bound by the NFWUA Interlocal Agreement, to the that this Agreement does not specifically supersede the general provisions of that prior agreement. Otherwise, this Agreement shall be the sole agreement between the parties concerning the specific subject matter expressly addressed in this Agreement.

26. This Agreement shall be filed with the Clerk of the Circuit Court for Suwannee County and with the Clerk of the Circuit Court for Columbia County, Florida, pursuant to section 163.01(11), Florida Statutes.

[Intentionally Left Blank; Signatures Begin Next Page]

IN WITNESS WHEREOF the Boards of County Commissioners of Columbia County and Suwannee County, Florida, and the Board of the North Florida Water Utilities Authority, have each entered into this Agreement and have caused it to be executed by their duly authorized officers.

COLUMBIA COUNTY, FLORIDA

A political subdivision of the State of Florida

SIGNED: _____

Chairman of the Columbia County Board of County Commissioners

ATTEST: _____

Clerk for the Columbia County Board of County Commissioners

DATE: 8/22/25

SUWANNEE COUNTY, FLORIDA

A political subdivision of the State of Florida

SIGNED: _____

Chairman of the Suwannee County Board of County Commissioners

ATTEST: _____

Clerk for the Suwannee County Board of County Commissioners

DATE: 08.05.25

NORTH FLORIDA WATER UTILITIES AUTHORITY

An independent special district of the State of Florida

SIGNED: _____

Chairman of the North Florida Water Utilities Authority Board of Directors

ATTEST: _____

Clerk or Recording Secretary for the North Florida Water Utilities Authority

DATE: 7-30-25

Exhibit "A"

Columbia Utility Assets

Service	County	Facility	O&M Services	Asset Transfer
Water	Columbia County	Ellisville WTF	YES	YES
		Mason City WTF	YES	YES
		Ft. White WTF	YES*	NO**
Sewer	Columbia County	Ellisville WWTF	YES	YES
Notes:	*O & M service contingent upon assignment of current services agreement between Columbia County and Town of Ft. White to NFWUA. **Ft. White WTF is not owned by Columbia County and not subject to facility transfer of ownership without the approval of Ft. White town council.			

Exhibit "B"

Suwannee Utility Assets

Service	County	Facility	O&M Services	Asset Transfer
Water	Suwannee County	SC CIP WTF	YES	YES
		CR-137 WTF	YES	YES
Sewer	Suwannee County	CR-136 WWTF	YES	YES

Exhibit C

NORTH FLORIDA WATER UTILITIES AUTHORITY

INTERIM BUDGET

Approved on 7/2/2025

For the Year Ending September 30, 2026

	FY2024-25 Final Budgete	FY 2025-26 Tentative Budget
REVENUES		
Intergovernmental Revenue		
Grant from Columbia County	$ 150,000	$ 520,648
Grant from Suwannee County	150,000	520,648
Total Intergovernmental Revenue	300,000	1,041,297
Utility Revenue		
Utility Revenue	-	731,970
Total Utility Revenue	-	731,970
Miscellaneous Revenue		
Interest Earnings	100	100
Total Miscellaneous Revenue	100	100
Total Revenues	300,100	1,773,367
Less 5% of Revenues	(15,005)	(88,668)
Estimated Beginning Cash	100,900	80,874
TOTAL REVENUES, TRANSFERS AND BALANCES	$ 385,995	$ 1,765,572
EXPENSES		
Utility Operations & Maintenance		
Personnel Services	$ 200,000	$ 223,501
Contractual Services	147,000	-
Operations, Maintenance and Supplies	-	823,969
Insurance	12,000	-
Office Supplies	2,500	-
Legal Ads	3,000	-
Total Utility Operations and Maintenance	364,500	1,047,470
Utility Administration		
Personnel Services	$ -	$ 263,697
Contractual Services	-	155,000
Insurance	-	44,100
Office Supplies	-	2,200
Legal Adds	-	3,273
Equipment	-	15,000
Fuel	-	3,561
IT Hardware and Software		8,000
Total Utility Administration	$ -	$ 486,831
RESERVES		
Contingency	10,595	200,000
Revenue Reserve	-	31,271
Total Reserves	10,595	231,271
TOTAL EXPENSES AND RESERVES	375,095	1,765,572

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: Commissioner District 5 **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Economic Development Chair 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

Department: Public Works **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**

   Locally Funded Agreement to allocate funding for the modifications at the intersection of SR 247 and CR 240 in the amount of $262,000.

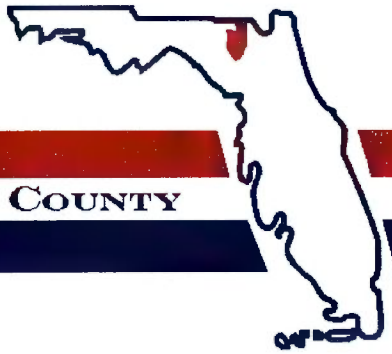
2. **Recommended Motion/Action:**

   Approve and Adopt Resolution 2026R-46

3. **Fiscal impact on current budget:**

   This item has no effect on the current budget.

District No. 1 - Kevin Parnell
District No. 2 - Rocky Ford
District No. 3 - Robby Hollingsworth
District No. 4 - Everett Phillips
District No. 5 - Tim Murphy



MEMORANDUM

TO: David Kraus, County Manager

FROM: Kevin Kirby, Assistant Manager

DATE: August 24, 2026

RE: CR 240/SR 247 Intersection Improvements - 449129-6-43

On February 5, 2026, BOCC approved to support the conceptual plans that show the new modifications at the intersection of SR 247 and CR 240.

Attached you will find the Locally Funded Agreement to allocate funding for this project in the amount of $262,000. Also attached is Resolution 2026R-46.

Should you need any additional information, please feel free to contact me.

Financial Project ID: 449129-6-43,52-01
Intersection Improvements on SR 247 at CR 240
Columbia County - LFA

LOCALLY FUNDED AGREEMENT (Lump Sum)

This Locally Funded Agreement ("Agreement") is made and entered into by and between the State of Florida Department of Transportation ("Department") and the Columbia County ("Participant").

-RECITALS-

1. It is in the mutual best interest of the parties to facilitate a transportation project associated with **Financial Project Number 449129-6-43,52-01** for the right-of-way, construction and construction support of the intersection improvements on SR 247 at CR 240, as indicated in attached **Exhibit "A"** and

2. The Department is fee simple owner of SR 247, and the Project is located on or within the SR 247 right of way ("Department Property"); and

3. The Participant has agreed to allocate funds in the amount of Two-Hundred-Sixty-Two Thousand-Dollars **($262,000.00)** to help fund the Improvements, as outlined in **Exhibit "B";** and

4. A copy of the Participant's letter of intent authorizing funding for the Project is attached as **Exhibit "C"**;

NOW, THEREFORE, with full knowledge and understanding of the laws governing the subject matter of this Agreement, and in consideration of the foregoing recitals and the mutual covenants and conditions contained in this Agreement, the parties, intending to be legally bound, acknowledge and agree as follows:

1. RECITALS & EXHIBITS
The above recitals and attached exhibits are specifically incorporated by reference and made part of this Agreement.

2. EFFECTIVE DATE
The "Effective Date" of this Agreement shall be the date the last of the parties to be charged executes this Agreement.

3. E-VERIFY
The Participant (A) shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Participant during the term of the contract; and (B) shall expressly require any subcontractors performing work or providing services pursuant to the state contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.

4. FINANCIAL PROVISIONS
A. The Participant's funding obligation pursuant to this Agreement shall be in the amount Two-Hundred-Sixty-Two Thousand-Dollars **($262,000.00)** ("Participant Funds").

B. The Participant Funds shall be paid to the Department in a lump sum payment pursuant and via the **Project Number 449129-6-43,52-01**. The Participant shall remit the Participant Funds during the fiscal year 2026-2027 at least fourteen (14) calendar days prior to the Department's advertising the Project for bid and no later than **November 2, 2026**. The Department may utilize this contribution for payment of the costs of the project.

In the event actual cost of the Project is less than the Participant Funds, the excess monies will be applied to any other phase of the Project, within the sole discretion of the Department.

Payment of funds pursuant to this Agreement will be made directly to the Department for deposit.

C. Contact Persons:

Participant:
Columbia County Manager's Office / Public Works
Kevin Kirby, Assistance County Manager / Public Works Director
P.O. Box 1529
Lake City, Florida 32056-1529
Phone: 386-755-4100

Federal Employer ID # (FEIN): F596000564005

Department:
Attention: Kim Evans, District Local Programs Administrator
Florida Department of Transportation – District 2 – Program Management
1109 South Marion Avenue
Lake City, Florida 32025
Phone: 386-961-7402
Kimberly.evans@dot.state.fl.us

5. NOTICE
All notices, communications and determinations between the parties and those required to be given under this Agreement, including, without limitation, any change to a party's notification address, shall be in writing and shall be sufficient if delivered by registered or certified mail to the parties at the addresses provided in the Financial Provisions section of this Agreement.

6. MODIFICATION OF AGREEMENT
A modification or waiver of any of the provisions of this Agreement shall be effective only if made in writing and executed with the same formality as this Agreement.

7. INDEMNIFICATION
A. The Participant shall promptly defend, indemnify, hold the Department harmless from and pay all demands, claims, judgments, liabilities, damages, fines, fees, taxes, assessments, costs, losses, penalties, construction delay costs / penalties, expenses, attorneys' fees and suits of any nature or kind whatsoever caused by, arising out of or related to the Participant's performance, or breach, of this Agreement ("Liabilities"). The term "Liabilities" shall also specifically include all civil and criminal environmental liability arising, directly or indirectly under any Governmental Law, including, without limitation, liability under the Resource Conservation and Recovery Act ("RCRA"), the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), the Clean Air Act ("CAA") and the Clean Water Act ("CWA"). The Participant's duty to defend, indemnify and hold the Department harmless specifically does not encompass indemnifying the Department for its negligence, intentional or wrongful acts, omissions or breach of contract.

B. The Participant shall notify the Department in writing immediately upon becoming aware of any Liabilities. The Participant's obligation to defend, indemnify and hold the Department harmless from any Liabilities, or at the Department's option to participate and associate with the Department in the defense and trial of any Liabilities, including any related settlement negotiations, shall be triggered by the Department's written notice of claim for indemnification to the Participant. The Participant's inability to evaluate liability, or its evaluation of liability, shall not excuse performance of the provisions of this paragraph.

8. SOVEREIGN IMMUNITY & LIMITATION OF LIABILITY
Nothing in this Agreement shall be deemed or otherwise interpreted as waiving either party's sovereign immunity protections, or as increasing the limits of liability set forth in §768.28, Florida Statutes, as the same may be amended from time to time. The limit of the Department's liability for breach of this Agreement shall be identical to the limitations of liability for tort actions set forth in §768.28(5), Florida Statutes.

9. GOVERNING LAW
This Agreement shall be governed in all respect by the laws of the State of Florida.

10. INITIAL DETERMINATION OF DISPUTES

The Department's District Two Secretary ("District Secretary") shall act as the initial arbiter of all questions, difficulties, and disputes concerning the interpretation, validity, performance or breach of this Agreement.

11. VENUE AND JURISDICTION
A. Venue for any and all actions arising out of or in any way related to the interpretation, validity, performance or breach of the Agreement that are not resolved to the mutual satisfaction of the parties by the Department's District Secretary shall lie exclusively in a state court of appropriate jurisdiction in Leon County, Florida.

B. The Participant and all persons and entities accepting an assignment of this Agreement, in whole or in part, shall be deemed as having consented to personal jurisdiction in the State of Florida and as having forever waived and relinquished all personal jurisdiction defenses with respect to any proceeding related to the interpretation, validity, performance or breach of this Agreement.

12. JURY TRIAL
The parties hereby waive right to trial by jury of any dispute concerning the validity, interpretation, performance or breach of this Agreement.

13. ASSIGNMENT
The Participant shall not assign, pledge or transfer any of the rights, duties and obligations provided in this Agreement without the prior written consent of the Department's District Secretary or his/her designee. The Department has the sole discretion and authority to grant or deny proposed assignments of this Agreement, with or without cause. Nothing in this Agreement shall prevent the Participant from delegating its duties under the Agreement, but such delegation shall not release the Participant from its obligation to perform the Agreement.

14. THIRD PARTY BENEFICIARIES
This Agreement shall be binding upon and inure to the benefit of the parties and their respective successors and assigns. Nothing in this Agreement is intended to confer any rights, privileges, benefits, obligations or remedies upon any other person or entity except as expressly provided for in the Agreement.

15. VOLUNTARY EXECUTION OF AGREEMENT
Each party warrants and represents to the other: (i) that it understands all of the rights and obligations set forth in the Agreement and the Agreement accurately reflects the desires of said party; (ii) each provision of the Agreement has been negotiated fairly at arm's length; (iii) it fully understands the advantages and disadvantages of the Agreement and executes the Agreement freely and voluntarily of its own accord and not as a result of any duress, coercion, or undue influence; and (iv) it had the opportunity to have independent legal advice by counsel of its own choosing in the negotiation and execution of the Agreement.

16. ENTIRE AGREEMENT
This instrument contains the entire understanding of the parties and no representations or promises have been made except those that are specifically set out in this Agreement. All prior and contemporaneous conversations, negotiations, possible and alleged agreements, representations, covenants, and warranties with respect to the subject matter of this Agreement are waived and superseded by this Agreement.

17. EXECUTION OF DOCUMENTS
The parties agree that they shall promptly execute and deliver to the other all documents necessary to accomplish the intent and purpose of the Agreement and shall do all other acts to effectuate the Agreement.

18. SUFFICIENCY OF CONSIDERATION
By their signature below, the parties acknowledge the receipt, adequacy and sufficiency of consideration provided in the Agreement and forever waive the right to object to or otherwise challenge the same.

19. WAIVER
The failure of either party to insist on the strict performance or compliance with any term or provision of the Agreement on one or more occasions shall not constitute a waiver or relinquishment of the rights provided in this Agreement and all such terms and provisions shall remain in full force and effect unless waived or relinquished in writing.

20. INTERPRETATION
No term or provision of the Agreement shall be interpreted for or against any party because that party or that party's legal representative drafted the provision.

21. CAPTIONS
Paragraph title or captions contained herein are inserted as a matter of convenience and reference and in no way define, limit, extend or describe the scope of the Agreement, or any provision hereof.

22. SEVERANCE
If any section, paragraph, clause or provision of the Agreement is adjudged by a court, agency or authority of competent jurisdiction to be invalid, illegal or otherwise unenforceable, all remaining parts of the Agreement shall remain in full force and effect and the parties shall be bound by the same so long as principle purposes of the Agreement remain enforceable.

23. COMPUTATION OF TIME
In computing any period of time prescribed in the Agreement, the day of the act, event or default from which the designated period of time begins to run, shall not be included. The last day of the period shall be included unless it is a Saturday, Sunday or legal holiday, in which event the period shall run until the end of the next day which is not a Saturday, Sunday or legal holiday.

24. MODIFICATION OF AGREEMENT
A modification or waiver of any of the provisions of the Agreement shall be effective only if made in writing and executed with the same formality as the Agreement.

25. TERM OF AGREEMENT
This Agreement shall continue in effect and be binding on the parties until the construction of the Project is completed. The Department shall not be obligated or liable hereunder to any party other than the Participant.

26. WARRANTY
The Participant warrants that it has not employed or obtained any company or person, other than bona fide employees of the Participant to solicit or secure this Agreement and the Participant has not paid or agreed to pay any company, corporation, individual or firm, other than a bona fide employee employed by the Participant. For breach or violation of this provision, the Department shall have the right to terminate the Agreement without liability.

27. PUBLIC RECORDS
Agency shall comply with Chapter 119, Florida Statutes. Specifically, the Agency shall:

A. Keep and maintain public records that ordinarily and necessarily would be required by the Department to perform this Agreement.

B. Upon request from the Department's custodian of public records, provide the Department with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of this Agreement and following completion of the Agreement if Agency does not transfer the records to the Department.

D. Upon completion of this Agreement, transfer, at no cost, to the Department all public records in possession of Agency or keep and maintain public records required by the Department to perform this Agreement. If Agency transfers all public records to the public Agency upon completion of this Agreement, Agency shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Agency keep and maintain public records upon completion of this Agreement, Agency shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Department, upon request from the
Department's custodian of public records, in a format that is compatible with the information technology systems of the Department.
Failure by Agency to act in accordance with Chapter 119 and the foregoing shall be grounds for immediate unilateral cancellation of this Agreement by the Department. Agency shall promptly provide the Department with a copy of any request to inspect or copy public records in possession of Agency and shall promptly provide the Department a copy of Agency's response to each such request.

IF THE CONSULTANT/CONTRACTOR/VENDOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S/CONTRACTOR'S/VENDOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

District 2
386-758-3727
D2prcustodian@ dot.State.FL.us
Florida Department of Transportation
District 2 - Office of General Counsel
1109 South Marion Avenue, MS 2009
Lake City, FL 32025

28. ANNUAL APPROPRIATION / FUNDING

Pursuant to §339.135(6)(a), Florida Statutes, the Department's obligation to fund construction of the Improvement is contingent upon annual appropriation by the Florida Legislature. This Agreement may be terminated by the Department without liability to the Participant if sufficient funds are not appropriated to the Department. The provisions of §339.135(6)(a), Florida Statutes, are set forth herein verbatim and made part of this Agreement, to wit:

> "The department, during any fiscal year, shall not expend money, incur any liability, or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this subsection is null and void, and no money may be paid on such contract. The department shall require a statement from the comptroller of the department that funds are available prior to entering into any such contract or other binding commitment of funds. Nothing herein contained shall prevent the making of contracts for periods exceeding 1 year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years; and this paragraph shall be incorporated verbatim in all contracts of the department which are for an amount in excess of $25,000 and which have a term for a period of more than 1 year."

IN WITNESS WHEREOF, intending to be legally bound, the parties hereby execute this Agreement consisting of nine (9) pages.

ATTEST:

By: _____

Print Name: _____

Title: _____

Date: _____

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION

By: _____

Printed Name: _____

Title: _____

Date: _____

FDOT Legal Review:

By: _____
Office of the General Counsel
Florida Department of Transportation

ATTEST:

By: _____

Print Name: _____

Title: _____

Date: _____

COLUMBIA COUNTY

By: _____

Printed Name: _____

Title: _____

Date: _____

Legal Review:

By: _____
Legal Counsel for Participant

EXHIBIT "A"

PROJECT DESCRIPTION AND RESPONSIBILITIES

PROJECT LOCATION: SR 247 at CR 240

PROJECT DESCRIPTION: right-of-way, construction and construction support of the intersection improvements on SR 247 at CR 240

EXHIBIT "B"

PROJECT BUDGET

PARTICIPANT'S PARTICIPATION AMOUNT: **$ 262,000.00**

FUNDS ARE DUE FOR DEPOSIT ON OR BY November 2, 2026

EXHIBIT "C"

PARTICIPANT'S Letter of Intention

District No. 1 - Kevin Parnell
District No. 2 - Rocky Ford
District No. 3 - Robby Hollingsworth
District No. 4 - Everett Phillips
District No. 5 - Tim Murphy

BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY

April 27th, 2026

Mr. David Tyler, PE
Planning & Environmental Management Office
MS 2007, 1109 S. Marion Avenue
Lake City, FL 32025

RE: FDOT and Columbia County Partnership – SR 247 at CR 240 (FM# 449129-6)

Mr. Tyler:

This letter is to inform you of Columbia County's intention to allocate funding for the SR 247 at CR 240 intersection project (FM# 449129-6) in the amount of $262,000 in FY 2026/27 for the needed project phases inclusive of right-of-way, construction, and construction support.

If you should need to discuss further, please contact me.

Thank you.

Kevin Kirby
Assistant County Manager/ Public Works Director
Kevin_kirby@columbiacountyfla.com
(386)623-5410

BOARD MEETS FIRST AND THIRD THURSDAY AT 5:30 P.M.

P.O. BOX 1529 LAKE CITY, FLORIDA 32056-1529 PHONE (386) 755-4100

COLUMBIA COUNTY, FLORIDA
RESOLUTION NO. 2026R-46

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA APPROVING STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION, LOCALLY FUNDED AGREEMENT WITH COLUMBIA COUNTY, FLORIDA FOR RIGHT OF WAY, CONSTRUCTION AND CONSTRUCTION SUPPORT OF THE INTERSECTION IMPROVEMENTS ON SR 247 AT CR 240

WHEREAS, Columbia County has the authority to enter into a Locally Funded Agreement with the State of Florida, Department of Transportation, ("Department"); and

WHEREAS, Columbia County believes it is in the best interest to facilitate the right-of-way, construction, and construction support of the intersection improvements on SR 247 at CR 240, and enter into Agreement for Financial Project ID No.449129-6-3

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, as follows:

Section 1. Columbia County, Florida by and through its Board of County Commissioners, approves the State of Florida, Department of Transportation, Agreement as to Financial Project ID No. 449129-6-43, a copy of which is attached hereto and made a part hereof.

Section 2. The Chairman of the Board of County Commissioners, together with any other appropriate County officials, are authorized to execute the agreement on behalf of Columbia County, Florida.

UNANIMOUSLY PASSED AND ADOPTED by the Board of County Commissioners of Columbia County, Florida, at its regular session on _____,2026.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

BY: _____
Tim Murphy, Chair

ATTEST: _____
James M. Swisher, Jr., Clerk of Courts (SEAL)

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: Public Works **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**

   Discussion of possible eminent domain and purchasing the remaining right of way on Mayo Road and

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

Department: Purchasing **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**

   T26-15 - SW Plymouth Ave from Wilson Springs Road to Jordan St - Sidewalk Improvements

2. **Recommended Motion/Action:**

   Approve award of T26-15 to MAER Homes, LLC for $229,108.53 and to approve the Construction Agreement.

3. **Fiscal impact on current budget:**

   This item is currently budgeted. The account number to be charged is 30454475416063

District No. 1 – Kevin Parnell
District No. 2 - Rocky Ford
District No. 3 - Robby Hollingsworth
District No. 4 - Everett Phillips
District No. 5 - Tim Murphy

M E M O R A N D U M

DATE: August 26, 2026

TO: Columbia County Board of County Commissioners

FROM: Erica Jones, Purchasing Officer

RE: T26-15 – SW Plymouth Ave from Wilson Springs Rd to Jordan St. Sidewalk Improvements

On August 6, 2026 six (6) submittals were received in response to T26-15 and determined to be qualified meeting all of the required specifications. (Bid Tabulation and Agreement Attached)

Staff recommends the Board to award T26-15 to **MAER Homes, LLC** and to approve the Construction Agreement.

BID TABULATION

Columbia County Board of County Commissioners

Date: August 6, 2026

Project Bid No: T26-15

Addendums Issued: 1

Company Name	Bid Amount
1. NorthFlorida Land Home Improvements	$295,500.00
2. Dale's Excavation Inc.	$ 272,286.16
3. Anderson Columbia, Inc	$ 293,977.70
4. Maer Homes, LLC	$ 229,108.53
5. Curt's Construction Inc.	$ 238,727.85
6. CDM Contracting Inc	$ 267,764.64
7.	$
8.	$

Witnessed by Amanda Taylor

BID SCHEDULE

BID No. T26-15 – SW Plymouth Avenue from Wilson Springs Road to Jordan Street Sidewalk Improvements

ITEM NO.	FDOT PAY ITEM NO.	DESCRIPTION	EST. QUANTITY	UNIT	UNIT PRICE	AMOUNT BID (EXT TOTAL)
1	0101 1	MOBILIZATION	1	LS	35,000	35,000
2	0102 1	MAINTENANCE OF TRAFFIC	1	LS	20,000	20,000
3	0104 10 3	SEDIMENT BARRIER	1017	LF	11	11,339.46
4	0110 1 1	CLEARING & GRUBBING (AC = 0.82)	1	LS	5,000	5,000
5	0110 4 10	REMOVAL OF EXISTING CONCRETE	20	SY	0	0
6	0110 7 1	MAILBOX, F&I SINGLE	6	EA	233.3	1,400
7	0120 1	REGULAR EXCAVATION	217.9	CY	20,000	20,000
8	0120 6	EMBANKMENT	83.3	CY	11.50	500
9	0520 6	SHOULDER GUTTER - CONCRETE	80	LF	40	3,000
10	0522 1	CONCRETE SIDEWALK AND DRIVEWAYS, 4" THICK	939	SY	100,000	100,000
11	0522 2	CONCRETE SIDEWALK AND DRIVEWAYS, 6" THICK	258	SY	54,510.54	54,510.54
12	0527 2	DETECTABLE WARNINGS	30	SF	43.41	3,000
13	0570 1 2	PERFORMANCE TURF, SOD	2413	SY	25,000	25,000
14	700-1-111	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT, LESS THAN 12 SF	13	EA	384.61	5,000
15	700-1-112	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT,12.0-20.0 SF	2	EA	1,300	2,500
17	700-1-600	SINGLE COLUMN GROUND SIGN ASSEMBLY, REMOVE	5	EA	140	700
18	700-3-501	SIGN PANEL, RELOCATE, UP TO 12 SF	4	EA	50	200
19	700-13-15	RETROREFLECTIVE SIGN STRIP, F&I, 5'	11	EA	18.18	200
20	706-1-3	RAISED PAVEMENT MARKER, TYPE B	4	EA	500	2,000
21	711-11-123	THERMOPLASTIC, STANDARD, WHITE, SOLID, 12"	146	LF	12.32	1,800
22	711-11-125	THERMOPLASTIC, STANDARD, WHITE, SOLID, 24"	118	LF	10.16	1,200
24	711-16-201	THERMOPLASTIC, STD-OTH, YELLOW, SOLID, 6"	0.014	GM	600	600
25	711-17-1	THERMOPLASTIC, REMOVE	76	SF	15.78	1,200
					TOTAL BID AMOUNT	$295,500.00

NOTE: This bid is a unit price bid based on estimated quantities. Final payment shall be based upon actual field measurement of quantities

List of Unit Abbreviations:

SY Square Yards	GL Gallons	SD Side Drain
LS Lump Sum	MG Thousand Gallons	ED Each Day
CY Cubic Yards	GM Gross Miles	CD Cross Drain
EA Each	LF Linear Feet	AS Assembly
TN Tons	NM Net Miles	RCP Reinforced Conc. Pipe
HR Hour	PI Per Intersection	AC Acre

Bidders: [signature] Company: North Florida Land & Home Improvements

Address: 288 SW Drake pl. Fort Walton FL, 32038

Authorized Signature: [signature] Title: Owner

Clearly Print Signature: _____ Title: _____

Phone: _____ Fax: _____ Date: _____

E-mail Address: _____

BID SCHEDULE

BID No. T26-15 – SW Plymouth Avenue from Wilson Springs Road to Jordan Street Sidewalk Improvements

ITEM NO.	FDOT PAY ITEM NO.	DESCRIPTION	EST. QUANTITY	UNIT	UNIT PRICE	AMOUNT BID (EXT TOTAL)
1	0101 1	MOBILIZATION	1	LS	33,000.00	33,000.00
2	0102 1	MAINTENANCE OF TRAFFIC	1	LS	32,000.00	32,000.00
3	0104 10 3	SEDIMENT BARRIER	1017	LF	4.5	4576.50
4	0110 1 1	CLEARING & GRUBBING (AC = 0.82)	1	LS	8000	8000.00
5	0110 4 10	REMOVAL OF EXISTING CONCRETE	20	SY	35	700.00
6	0110 7 1	MAILBOX, F&I SINGLE	6	EA	438	2628.00
7	0120 1	REGULAR EXCAVATION	217.9	CY	25	5447.50
8	0120 6	EMBANKMENT	83.3	CY	30	2499.60
9	0520 6	SHOULDER GUTTER - CONCRETE	80	LF	40	3200.00
10	0522 1	CONCRETE SIDEWALK AND DRIVEWAYS, 4" THICK	939	SY	101.25	95,073.75
11	0522 2	CONCRETE SIDEWALK AND DRIVEWAYS, 6" THICK	258	SY	117.45	30,302.10
12	0527 2	DETECTABLE WARNINGS	30	SF	400	12,000.00
13	0570 1 2	PERFORMANCE TURF, SOD	2413	SY	7.5	18,097.50
14	700-1-111	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT, LESS THAN 12 SF	13	EA	1022.4	13,291.20
15	700-1-112	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT,12.0-20.0 SF	2	EA	1310.4	2620.80
17	700-1-600	SINGLE COLUMN GROUND SIGN ASSEMBLY, REMOVE	5	EA	300	1500.00
18	700-3-501	SIGN PANEL, RELOCATE, UP TO 12 SF	4	EA	200	800.00
19	700-13-15	RETROREFLECTIVE SIGN STRIP, F&I, 5'	11	EA	42.86	471.46
20	706-1-3	RAISED PAVEMENT MARKER, TYPE B	4	EA	20	80.00
21	711-11-123	THERMOPLASTIC, STANDARD, WHITE, SOLID, 12"	146	LF	12.8	1868.80
22	711-11-125	THERMOPLASTIC, STANDARD, WHITE, SOLID, 24"	118	LF	25.77	3040.86
24	711-16-201	THERMOPLASTIC, STD-OTH, YELLOW, SOLID, 6"	0.014	GM	31,204.8	436.87
25	711-17-1	THERMOPLASTIC, REMOVE	76	SF	8.57	651.32
				TOTAL BID AMOUNT		272,286.16

NOTE: This bid is a unit price bid based on estimated quantities. Final payment shall be based upon actual field measurement of quantities

List of Unit Abbreviations:

SY Square Yards	GL Gallons	SD Side Drain
LS Lump Sum	MG Thousand Gallons	ED Each Day
CY Cubic Yards	GM Gross Miles	CD Cross Drain
EA Each	LF Linear Feet	AS Assembly
TN Tons	NM Net Miles	RCP Reinforced Conc. Pipe
HR Hour	PI Per Intersection	AC Acre

Bidders: William Peeler Company: Dale's Excavation

Address: 6139 SW State Rd 47

Lake City, Florida 32024

Authorized Signature: [signature] Title: President

Clearly Print Signature: William Howard Peeler Title: President

Phone: 386-288-9654 Fax: _____ Date: 8/6/26

E-mail Address: howard@dalesexcavation.com

BID SCHEDULE

BID No. T26-15 – SW Plymouth Avenue from Wilson Springs Road to Jordan Street Sidewalk Improvements

ITEM NO.	FDOT PAY ITEM NO.	DESCRIPTION	EST. QUANTITY	UNIT	UNIT PRICE	AMOUNT BID (EXT TOTAL)
1	0101 1	MOBILIZATION	1	LS	$33,801 60	$33,801 60
2	0102 1	MAINTENANCE OF TRAFFIC	1	LS	$51,509 50	$51,509 50
3	0104 10 3	SEDIMENT BARRIER	1017	LF	$4.41	$4,484 97
4	0110 1 1	CLEARING & GRUBBING (AC = 0.82)	1	LS	$39,580 23	$39,580 23
5	0110 4 10	REMOVAL OF EXISTING CONCRETE	20	SY	$65.52	$1,310.40
6	0110 7 1	MAILBOX, F&I SINGLE	6	EA	$263.87	$1,583.22
7	0120 1	REGULAR EXCAVATION	217.9	CY	$33.74	$7,351.95
8	0120 6	EMBANKMENT	83 3	CY	$47.19	$3,930.93
9	0520 6	SHOULDER GUTTER - CONCRETE	80	LF	$36.69	$2,935.20
10	0522 1	CONCRETE SIDEWALK AND DRIVEWAYS, 4" THICK	939	SY	$94.35	$88,594 65
11	0522 2	CONCRETE SIDEWALK AND DRIVEWAYS, 6" THICK	258	SY	$106.14	$27,384 12
12	0527 2	DETECTABLE WARNINGS	30	SF	$52.77	$1,583.10
13	0570 1 2	PERFORMANCE TURF, SOD	2413	SY	$2.97	$7,166.61
14	700-1-111	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT, LESS THAN 12 SF	13	EA	$648.68	$8,432.84
15	700-1-112	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT,12 0-20.0 SF	2	EA	$2,751 98	$5,503 96
17	700-1-600	SINGLE COLUMN GROUND SIGN ASSEMBLY, REMOVE	5	EA	$65 52	$327.60
18	700-3-501	SIGN PANEL, RELOCATE, UP TO 12 SF	4	EA	$196.56	$786.24
19	700-13-15	RETROREFLECTIVE SIGN STRIP, F&I, 5'	11	EA	$98.28	$1,081.08
20	706-1-3	RAISED PAVEMENT MARKER, TYPE B	4	EA	$19.66	$78.64
21	711-11-123	THERMOPLASTIC, STANDARD, WHITE, SOLID, 12"	146	LF	$9.83	$1,435.18
22	711-11-125	THERMOPLASTIC, STANDARD, WHITE, SOLID, 24"	118	LF	$32.76	$3,865.68
24	711-16-201	THERMOPLASTIC, STD-OTH, YELLOW, SOLID, 6"	0 014	GM	$16,380 77	$229 33
25	711-17-1	THERMOPLASTIC, REMOVE	76	SF	$13 43	$1,020 68
				TOTAL BID AMOUNT		$293,977.70

NOTE: This bid is a unit price bid based on estimated quantities Final payment shall be based upon actual field measurement of quantities

List of Unit Abbreviations

SY Square Yards	GL Gallons	SD Side Drain
LS Lump Sum	MG Thousand Gallons	ED Each Day
CY Cubic Yards	GM Gross Miles	CD Cross Drain
EA Each	LF Linear Feet	AS Assembly
TN Tons	NM Net Miles	RCP Reinforced Conc Pipe
HR Hour	PI Per Intersection	AC Acre

Bidders _____ Company Anderson Columbia Co., Inc.

Address 871 NW Guerdon Street, Lake City, FL. 32056

Authorized Signature _____ Title Vice President

Clearly Print Signature E. Tony Williams Jr. Title Vice President

Phone 386 752 7585 Ext. 224 Fax _____ Date 8/6/26

E-mail Address TONY.WILIAMS@ANDERSONCOLUMBIA.COM

BID SCHEDULE

BID No T26-15 - SW Plymouth Ave from Wilson Springs Rd to Jordan St Sidewalk Improvements

ITEM NO	FDOT PAY ITEM NO.	DESCRIPTION	EST. QUANTITY	UNIT	UNIT PRICE	AMOUNT BID (EXT TOTAL)
1	0101 1	MOBILIZATION	1	LS	$21,000 00	$21,000 00
2	0102 1	MAINTENANCE OF TRAFFIC	1	LS	$35,000 00	$35,000 00
3	0104 10 3	SEDIMENT BARRIER	1017	LF	$10 00	$10,170 00
4	0110 1 1	CLEARING & GRUBBING (AC = 0 82)	1	LS	$8,036 00	$8,036 00
5	0110 4 10	REMOVAL OF EXISTING CONCRETE	20	SY	$40 69	$813 80
6	0110 7 1	MAILBOX, F&I SINGLE	6	EA	$550 00	$3,300 00
7	0120 1	REGULAR EXCAVATION	217 9	CY	$11 00	$2,396 90
8	0120 6	EMBANKMENT	83 3	CY	$17 54	$1,461 08
9	0520 6	SHOULDER GUTTER - CONCRETE	80	LF	$50 00	$4,000 00
10	0522 1	CONCRETE SIDEWALK AND DRIVEWAYS, 4" THICK	939	SY	$82 00	$76,998 00
11	0522 2	CONCRETE SIDEWALK AND DRIVEWAYS, 6" THICK	258	SY	$98 00	$25,284 00
12	0527 2	DETECTABLE WARNINGS	30	SF	$43 75	$1,312 50
13	0570 1 2	PERFORMANCE TURF, SOD	2413	SY	$8 00	$19,304 00
14	700-1-111	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT, LESS THAN 12 SF	13	EA	$625 00	$8,125 00
15	700-1-112	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT,12 0-20 0 SF	2	EA	$3,125 00	$6,250 00
17	700-1-600	SINGLE COLUMN GROUND SIGN ASSEMBLY, REMOVE	5	EA	$100 00	$500 00
18	700-3-501	SIGN PANEL, RELOCATE, UP TO 12 SF	4	EA	$125 00	$500 00
19	700-13-15	RETROREFLECTIVE SIGN STRIP, F&I, 5'	11	EA	$93 75	$1,031 25
20	706-1-3	RAISED PAVEMENT MARKER, TYPE B	4	EA	$20 00	$80 00
21	711-11-123	THERMOPLASTIC, STANDARD, WHITE, SOLID, 12"	146	LF	$6 00	$876 00
22	711-11-125	THERMOPLASTIC, STANDARD, WHITE, SOLID, 24"	118	LF	$15 00	$1,770 00
24	711-16-201	THERMOPLASTIC, STD-OTH, YELLOW, SOLID, 6"	0 014	GM	$10,000 00	$140 00
25	711-17-1	THERMOPLASTIC, REMOVE	76	SF	$10 00	$760 00
				TOTAL BID AMOUNT		**$229,108.53**

NOTE: This bid is a unit price bid based on estimated quantities. Final payment shall be based upon actual field measurement of quantities

List of Unit Abbreviations:

SY Square Yards	GL Gallons	SD Side Drain
LS Lump Sum	MG Thousand Gallons	ED Each Day
CY Cubic Yards	GM Gross Miles	CD Cross Drain
EA Each	LF Linear Feet	AS Assembly
TN Tons	NM Net Miles	RCP Reinforced Conc. Pipe
HR Hour	PI Per Intersection	AC Acre

Bidders MAER Homes, LLC dba MAER Construction Company MAER Homes, LLC dba MAER Construction

Address 410 Blanding Blvd Suite10-259

Orange Park, FL 32073

Authorized Signature _____ Title MGRM

Clearly Print Signature Erika Gonzalez Title MGRM

Phone 904-329-3277 Fax 904-375-0537 Date 08/05/2026

E-mail Address Erika@maerconstruction com

BID SCHEDULE

BID No. T26-15 – SW Plymouth Avenue from Wilson Springs Road to Jordan Street Sidewalk Improvements

ITEM NO	FDOT PAY ITEM NO.	DESCRIPTION	EST. QUANTITY	UNIT	UNIT PRICE	AMOUNT BID (EXT TOTAL)
1	0101 1	MOBILIZATION	1	LS	29,562.61	29,562 61
2	0102 1	MAINTENANCE OF TRAFFIC	1	LS	23,379.42	23,379.42
3	0104 10 3	SEDIMENT BARRIER	1017	LF	5.18	5,268.06
4	0110 1 1	CLEARING & GRUBBING (AC = 0.82)	1	LS	7,504.25	7,504.25
5	0110 4 10	REMOVAL OF EXISTING CONCRETE	20	SY	40.00	800.00
6	0110 7 1	MAILBOX, F&I SINGLE	6	EA	217 27	1,303.62
7	0120 1	REGULAR EXCAVATION	217 9	CY	250.00	54,475 00
8	0120 6	EMBANKMENT	83.3	CY	11.35	945.46
9	0520 6	SHOULDER GUTTER - CONCRETE	80	LF	37 70	3,016.00
10	0522 1	CONCRETE SIDEWALK AND DRIVEWAYS, 4" THICK	939	SY	57 03	53,551.17
11	0522 2	CONCRETE SIDEWALK AND DRIVEWAYS, 6" THICK	258	SY	77 90	20,098 20
12	0527 2	DETECTABLE WARNINGS	30	SF	43.12	1,293.60
13	0570 1 2	PERFORMANCE TURF, SOD	2413	SY	7 65	18,459.45
14	700-1-111	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT, LESS THAN 12 SF	13	EA	645 94	8,397 22
15	700-1-112	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT,12.0-20 0 SF	2	EA	998 27	1,996.54
17	700-1-600	SINGLE COLUMN GROUND SIGN ASSEMBLY, REMOVE	5	EA	117.44	587.20
18	700-3-501	SIGN PANEL, RELOCATE, UP TO 12 SF	4	EA	293 61	1,174.44
19	700-13-15	RETROREFLECTIVE SIGN STRIP, F&I, 5'	11	EA	176 17	1,937 87
20	706-1-3	RAISED PAVEMENT MARKER, TYPE B	4	EA	11.74	46.96
21	711-11-123	THERMOPLASTIC, STANDARD, WHITE, SOLID, 12"	146	LF	7.05	1,029.30
22	711-11-125	THERMOPLASTIC, STANDARD, WHITE, SOLID, 24"	118	LF	27 01	3,187.18
24	711-16-201	THERMOPLASTIC, STD-OTH, YELLOW, SOLID, 6"	0 014	GM	7,972.86	111.62
25	711-17-1	THERMOPLASTIC, REMOVE	76	SF	7.93	602.68
				TOTAL BID AMOUNT		238,727.85

NOTE: This bid is a unit price bid based on estimated quantities. Final payment shall be based upon actual field measurement of quantities

List of Unit Abbreviations.

SY Square Yards	GL Gallons	SD Side Drain
LS Lump Sum	MG Thousand Gallons	ED Each Day
CY Cubic Yards	GM Gross Miles	CD Cross Drain
EA Each	LF Linear Feet	AS Assembly
TN Tons	NM Net Miles	RCP Reinforced Conc. Pipe
HR Hour	PI Per Intersection	AC Acre

Bidders: Curt's Construction, Inc. Company: Curt's Construction, Inc.

Address: 519 NW Crawford Ct.

White Springs, FL 32096

Authorized Signature. Dana Haynes Title Vice President

Clearly Print Signature Dana Haynes Title. Vice President

Phone: 386-758-1935 Fax. 386-364-2802 Date: August 6, 2026

E-mail Address dana@curtscon com

BID SCHEDULE

BID No. T26-15 – SW Plymouth Avenue from Wilson Springs Road to Jordan Street Sidewalk Improvements

ITEM NO.	FDOT PAY ITEM NO.	DESCRIPTION	EST. QUANTITY	UNIT	UNIT PRICE	AMOUNT BID (EXT TOTAL)
1	0101 1	MOBILIZATION	1	LS	28,710.00	28,710.00
2	0102 1	MAINTENANCE OF TRAFFIC	1	LS	15,840.00	15,840.00
3	0104 10 3	SEDIMENT BARRIER	1017	LF	2.27	2,310.00
4	0110 1 1	CLEARING & GRUBBING (AC = 0.82)	1	LS	6,000.00	6,000.00
5	0110 4 10	REMOVAL OF EXISTING CONCRETE	20	SY	65.70	1,314.00
6	0110 7 1	MAILBOX, F&I SINGLE	6	EA	374.00	2,244.00
7	0120 1	REGULAR EXCAVATION	217.9	CY	206.90	45,084.00
8	0120 6	EMBANKMENT	83.3	CY	46.46	3,870.00
9	0520 6	SHOULDER GUTTER - CONCRETE	80	LF	115.02	9,201.60
10	0522 1	CONCRETE SIDEWALK AND DRIVEWAYS, 4" THICK	939	SY	98.42	92,413.20
11	0522 2	CONCRETE SIDEWALK AND DRIVEWAYS, 6" THICK	258	SY	108.21	27,919.20
12	0527 2	DETECTABLE WARNINGS	30	SF	49.10	1,473.00
13	0570 1 2	PERFORMANCE TURF, SOD	2413	SY	4.10	9,900.00
14	700-1-111	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT, LESS THAN 12 SF	13	EA	726.00	9,438.00
15	700-1-112	SINGLE COLUMN GROUND SIGN ASSEMBLY, F&I GROUND MOUNT,12.0-20.0 SF	2	EA	1,122.00	2,244.00
17	700-1-600	SINGLE COLUMN GROUND SIGN ASSEMBLY, REMOVE	5	EA	132.00	660.00
18	700-3-501	SIGN PANEL, RELOCATE, UP TO 12 SF	4	EA	330.00	1,320.00
19	700-13-15	RETROREFLECTIVE SIGN STRIP, F&I, 5'	11	EA	198.00	2,178.00
20	706-1-3	RAISED PAVEMENT MARKER, TYPE B	4	EA	13.20	52.80
21	711-11-123	THERMOPLASTIC, STANDARD, WHITE, SOLID, 12"	146	LF	7.92	1,156.32
22	711-11-125	THERMOPLASTIC, STANDARD, WHITE, SOLID, 24"	118	LF	30.36	3,582.48
24	711-16-201	THERMOPLASTIC, STD-OTH, YELLOW, SOLID, 6"	0.014	GM	12,634.29	176.88
25	711-17-1	THERMOPLASTIC, REMOVE	76	SF	8.91	677.16
				TOTAL BID AMOUNT		$267,764.64

NOTE: This bid is a unit price bid based on estimated quantities. Final payment shall be based upon actual field measurement of quantities

List of Unit Abbreviations:

SY Square Yards	GL Gallons	SD Side Drain
LS Lump Sum	MG Thousand Gallons	ED Each Day
CY Cubic Yards	GM Gross Miles	CD Cross Drain
EA Each	LF Linear Feet	AS Assembly
TN Tons	NM Net Miles	RCP Reinforced Conc. Pipe
HR Hour	PI Per Intersection	AC Acre

Bidders: BILLY R. ELIXSON Company: CDM CONTRACTING, INC.

Address: P.O. BOX 596 LAKE BUTLER, FL 32054

Authorized Signature: Billy R Elixson Title: PRESIDENT

Clearly Print Signature: BILLY R. ELIXSON Title: PRESIDENT

Phone: 386-496-3883 Fax: 386-496-3885 Date: 08/05/2026

E-mail Address: P.WILLIAMS@CDMCONTRACTING.COM

CONSTRUCTION AGREEMENT

COLUMBIA COUNTY, a political subdivision of the State of Florida, by and through its Board of County Commissioners, situated at 135 NE Hernando Avenue, Suite 203, Lake City, Florida 32056- 1529 (the "County"), hereby enters into this Construction Agreement on this **3rd** day of **September**, 2026 with **MAER Homes, LLC dba MAER Construction** (the "Contractor") of 410 Blanding Blvd Suite 10-259 Orange Park, FL 32073 (address) a contractor licensed to perform all work in the State of Florida in connection with the County's Project No. T26-15 (the "Project"), as said work is set forth in the Plans and Specifications and other Contract Documents hereafter specified (the "Work"). The designee for the Project and the Work, as referenced in this Agreement, shall be

Chad Williams

.

The County and the Contractor, for the consideration herein set forth, agree as follows:

Section 1. Contract Documents

The Contract Documents consist of this Agreement, the Exhibits described in Section 4 hereof, the Legal Advertisement, the Instructions to Bidders, the Proposal and any duly executed and issued addenda, Change Orders, Work Directive Changes, Field Orders, Work Authorizations and amendments relating thereto. All of the foregoing Contract Documents are incorporated by reference and made a part of this Agreement (all of said documents including the Agreement sometimes being referred to herein as the "Contract Documents" and sometimes as the "Agreement"). A copy of the Contract Documents shall be maintained by Contractor at the Project site at all times during the performance of the Work.

Section 2. Scope of Work

The Contractor agrees to furnish and pay for all management, supervision, financing, labor, materials, tools, fuel, supplies, utilities, equipment and services of every kind and type necessary to diligently, timely, and fully perform and complete in a good and workmanlike manner the Work required by this Agreement.

Section 3. Contract Amount

In consideration of the faithful performance by the Contractor of the covenants in this Agreement to the full satisfaction and acceptance of the County, the County agrees to pay, or cause to be paid, to Contractor the following amount (herein "Contract Amount"), in accordance with the terms of this Agreement: $ **229,108.53** (two hundred twenty nine thousand one hundred eight dollars and fifty three cents).

[INSERT SCHEDULE OF UNIT PRICES AS APPLICABLE]

Section 4. Exhibits Incorporated

The following documents are expressly agreed to be incorporated by reference and made a part of this Agreement:

A. Legal Advertisement
B. Invitation to Bid
C. Bid Proposal with required forms
D. Performance Bond
E. Public Payment Bond
F. Insurance Requirements, including certificates of insurance
G. Form of Release and Affidavit
H. Change Order Form
I. Notice of Award
J. Notice to Proceed Form
K. Application for Payment Form
L. Special Conditions, if any
M. Project Plans
N. _____
O. _____
P. _____

Section 5. Bonds

A. The Contractor shall provide Performance and Payment Bonds, in the form prescribed in the Exhibits to the Agreement, in the amount of 100% of the Contract Amount, the costs of which are to be paid by Contractor. The Performance and Payment Bonds shall be underwritten by a surety authorized to do business in the State of Florida and otherwise acceptable to the County; provided, however, the surety shall be rated as "A-" or better as to general policy holders rating and Class V or higher rating as to financial size category and the amount required shall not exceed 5% of the reported policy holder's surplus, all as reported in the most current Best Key Rating Guide, published by A.M. Best Company, Inc. of 75 Fulton Street, New York, New York 10038.

B. If the surety for any bond furnished by Contractor is declared bankrupt, becomes insolvent, its right to do business is terminated in the State of Florida, or it ceases to meet the requirements imposed by the Contract Documents, the Contractor shall, within five (5) calendar days thereafter, substitute another bond and surety, both of which shall be subject to the County's approval.

Section 6. Contract Time and Liquidated Damages

A. Time is of the essence in the performance of the Work under this Agreement. The "Commencement Date" shall be established in the Notice to Proceed to be issued by the County. The Contractor shall commence the Work within five (5) calendar days from the Commencement Date. No Work shall be performed at the Project site prior to the Commencement Date. Any Work performed by the Contractor prior to the Commencement

Date shall be at the sole risk of the Contractor. The Work shall be substantially completed within 70 calendar days from the Commencement Date. The date of substantial completion of the Work (or designated portions thereof) is the date certified by the County when construction is sufficiently complete, in accordance with the Contract Documents, so the County can occupy or utilize the Work (or designated portions thereof) for the use for which it is intended. The Work shall be fully completed and ready for final acceptance by the County within 30 calendar days from the Commencement Date (herein "Contract Time").

B. The County and the Contractor recognize that, since time is of the essence for this Agreement, the County will suffer financial loss if the Work is not substantially completed within the time specified above, as said time may be adjusted as provided for herein. Should the Contractor fail to substantially complete the Work within the time period noted above, the County shall be entitled to assess, as liquidated damages, but not as a penalty, in accordance with Section 8-10 of the LAP Specifications for each calendar day thereafter until substantial completion is achieved. The Project shall be deemed to be substantially completed on the date the County issues a Substantial Completion Certificate pursuant to the terms hereof. The Contractor hereby expressly waives and relinquishes any right which it may have to seek to characterize the above noted liquidated damages as a penalty, which the parties agree represents a fair and reasonable estimate of the County's actual damages at the time of contracting if the Contractor fails to substantially complete the Work in a timely manner.

C. When any period of time is referenced by days herein, it shall be computed to exclude the first day and include the last day of such period. If the last day of any such period falls on a Saturday or Sunday or on a day made a legal holiday by the law of the applicable jurisdiction, such day shall be omitted from the computation, and the last day shall become the next succeeding day which is not a Saturday, Sunday or legal holiday.

D. Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

Section 7. Intent of Contract Documents and Contractor Representations

A. It is the intent of the Contract Documents to describe a functionally complete project (or portion thereof) to be constructed in accordance with the Contract Documents. Any work, materials or equipment that may reasonably be inferred from the Contract Documents as being required to produce the intended result shall be supplied whether or not specifically called for. When words which have a well-known technical or trade meaning are used to describe work, materials or equipment, such words shall be interpreted in accordance with that meaning. Reference to standard specifications, manuals or codes of any technical society, organization or association or to the laws or regulations of any governmental authority having jurisdiction over the Project, whether such reference be specific or by implication, shall mean the latest standard specification, manual, code,

law or regulation in effect at the time the Work is performed, except as may be otherwise specifically stated herein.

B. If before or during the performance of the Work, Contractor discovers a conflict, error or discrepancy in the Contract Documents, Contractor immediately shall report same to the County in writing and before proceeding with the Work affected thereby shall obtain a written interpretation or clarification from the County. Contractor shall take field measurements and verify field conditions and shall carefully compare such field measurements and conditions and other information known to Contractor with the Contract Documents before commencing any portion of the Work.

C. Drawings are intended to show general arrangements, design and extent of Work and are not intended to serve as shop drawings. Specifications are separated into divisions for convenience of reference only and shall not be interpreted as establishing divisions for the Work, trades, subcontracts, or extent of any part of the Work. In the event of a discrepancy between or among the drawings, specifications or other Contract Document provisions, Contractor shall be required to comply with the provision which is the more restrictive or stringent requirement upon the Contractor, as determined by the County.

D. In order to induce Owner to enter into this Agreement Contractor makes the following representations:

D.1 Contractor has examined and carefully studied the Contract Documents (including those listed in Section 4) and the other related data identified in the Project Documents including "technical data."

D.2 Contractor has visited the site and become familiar with and is satisfied as to the general, local, and site conditions that may affect cost, progress, performance or furnishing of the Work.

D.3 Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, performance and furnishing of the Work.

D.4 Contractor has carefully studied all reports of explorations and tests of subsurface conditions at or contiguous to site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the site. Contractor acknowledges that Owner and County do not assume responsibility for the accuracy or completeness of information and data shown or indicated in the Contract Documents with respect to Underground Facilities at or contiguous to the site. Contractor has obtained and carefully studied (or assumes responsibility for having done so) all such additional supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the site or otherwise which may affect cost, progress, performance, or furnishing of the Work or which relate

to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor and safety precautions, and programs incident thereto. Contractor does not consider that any additional examinations, investigations, explorations, tests, studies, or data are necessary for the performance and furnishing of the Work at the Contract Price, within the Contract Times and in accordance with the other terms and conditions of the Contract Documents.

D.5 Contractor is aware of the general nature of work to be performed by Owner and others at the site that relates to the Work as indicated in the Contract Documents.

D.6. Contractor has correlated the information known to Contractor, information and observation obtained from visits to the site, reports, and drawings identified in the Contract Documents and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.

D.7. Contractor has given the County written notice of all conflicts, errors, ambiguities or discrepancies that Contractor has discovered in the Contract Documents and the written resolution thereof by the County is acceptable to Contractor, and the Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

Section 8. Investigation and Utilities

A. Contractor shall have the sole responsibility of satisfying itself concerning the nature and location of the Work and the general and local conditions, and particularly, but without limitation, with respect to the following: those affecting transportation, access, disposal, handling and storage of materials; availability and quality of labor; water and electric power; availability and condition of roads; work area; living facilities; climatic conditions and seasons; physical conditions at the work-site and the project area as a whole; topography and ground surface conditions; nature and quantity of the surface materials to be encountered; subsurface conditions; equipment and facilities needed preliminary to and during performance of the Work; and all other costs associated with such performance. The failure of Contractor to acquaint itself with any applicable conditions shall not relieve Contractor from any of its responsibilities to perform under the Contract Documents, nor shall it be considered the basis for any claim for additional time or compensation.

B. Contractor shall locate all existing roadways, railways, drainage facilities and utility services above, upon, or under the Project site, said roadways, railways, drainage facilities and utilities being referred to in this Sub-Section 8.B. as the "Utilities". Contractor shall contact the owners of all Utilities to determine the necessity for relocating or temporarily interrupting any Utilities during the construction of the Project. Contractor shall schedule and coordinate its Work

around any such relocation or temporary service interruption. Contractor shall be responsible for properly shoring, supporting and protecting all Utilities at all times during the course of the Work.

Section 9. Schedule

A. The Contractor, within ten (10) calendar days after receipt of a Notice of Award, shall prepare and submit to the County, for their review and approval, a progress schedule for the Project (herein "Progress Schedule"). The Progress Schedule shall relate to all Work required by the Contract Documents and shall: show the various activities of work in sufficient detail to demonstrate a reasonable and workable plan to complete the Project within the Contract Time; show the order and interdependence of activities and the sequence for accomplishing the Work and describe all activities in sufficient detail so that the County can readily identify the work and measure the progress on of each activity; show each activity with a beginning work date, a duration, and a monetary value; include activities for procurement fabrication, and delivery of materials, plant, and equipment, and review time for shop drawings and submittals; include milestone activities when milestones are required by the Contract Documents; and in a Project with more than one phase, adequately identify each phase and its completion date, and not allow activities to span more than one phase. The Contractor shall also submit a working plan with the Progress Schedule, consisting of a concise written description of the construction plan.

B. The County will return inadequate schedules to the Contractor for corrections and Contractor shall resubmit a corrected schedule within five (5) calendar days from the date of the County's return transmittal. The County will use the accepted Project Schedule as the baseline against which to measure the progress. However, by acceptance of the Project Schedule, the County does not endorse or otherwise certify the validity or accuracy of the activity durations or sequencing of activities.

C. The Progress Schedule shall be updated by the Contractor if there is a significant change in the planned order or duration of an activity or upon the request of the County, which shall not be requested more than [INSERT TIMES] a month. All updates to the Progress Schedule shall be subject to the County's review and approval. The County's review and approval of submitted the Progress Schedule and any required or requested updates shall be a condition precedent to the County's obligation to pay the Contractor.

Section 10. Progress Payments

A. Prior to submitting its first Application for Payment, Contractor shall submit to the County, for their review and approval, a schedule of values based upon the Contract Price, listing the major elements of the Work and the dollar value for each element. After its approval by the County, this schedule of values shall be used as the basis for the Contractor's monthly Applications for Payment. This schedule shall be updated and submitted each month to the County along with a completed and notarized copy of the Application for Payment form.

B. Prior to submitting its first Application for Payment, Contractor shall submit to the

County a complete list of all its proposed subcontractors and materialmen. The first Application for Payment shall be submitted no earlier than thirty (30) days after the Commencement Date.

C. If payment is requested on the basis of materials and equipment not incorporated into the Project, but delivered and suitably stored at the site or at another location agreed to by the County in writing, the Application for Payment shall also be accompanied by a bill of sale, invoice or other documentation warranting that the County has received the materials and equipment free and clear of all liens, charges, security interests and encumbrances, together with evidence that the materials and equipment are covered by appropriate property insurance and other arrangements to protect the County's interest therein, all of which shall be subject to the County's satisfaction.

D. Contractor shall submit its monthly Application for Payment to the County on or before the 25th day of each month for work performed during the previous month. Invoices received after the 25th day of each month shall be considered for payment as part of the next month's application. Within ten (10) calendar days after receipt of each Application for Payment, the County shall either:

D.1 indicate his approval of the requested payment;

D.2 indicate his approval of only a portion of the requested payment, stating in writing his reasons therefore; or

D.3 return the Application for Payment to the Contractor indicating, in writing, the reason for refusing to approve payment.

In the event of a total denial and return of the Application for Payment by the County, the Contractor may make the necessary corrections and resubmit the Application for Payment. The County shall, within thirty (30) calendar days after County approval of an Application for Payment, pay the Contractor the amounts so approved. Provided, however, in no event shall the County be obligated to pay any amount greater than that portion of the Application for Payment approved by the County.

E. The County shall retain five percent (5%) of the gross amount of each monthly payment request or five percent (5%) of the portion thereof approved by the County for payment, whichever is less. Such sums shall be accumulated and released to Contractor with final payment.

F. Monthly payments to Contractor shall in no way imply approval or acceptance of Contractor's work.

G. Each Application for Payment shall be accompanied by a Release and Affidavit, in the form attached to this Agreement, showing that all materials, labor, equipment and other bills associated with that portion of the Work for which payment is being requested have been paid in full. The County shall not be required to make payment until and unless these affidavits are furnished by the Contractor.

H. The County reserves the right to issue joint checks to Contractor and its material suppliers, subcontractors, labor unions, equipment suppliers, etc., if, in the County's sole judgment, it is necessary to do so to ensure payment to the above named parties or if above named parties have filed a notice of nonpayment, lien or intent to lien, stop notice, etc.

Section 11. Payments Withheld

A. The County may decline to approve any Application for Payment, or portions thereof, because of subsequently discovered evidence or subsequent inspections. The County may nullify the whole or any part of any approval for payment previously issued and the County may withhold any payments otherwise due Contractor under this Agreement or any other agreement between the County and Contractor, to such extent as may be necessary in the County's opinion to protect it from loss because of:

A.1 Defective Work not remedied;

A.2 Third party claims filed or reasonable evidence indicating probable filing of such claims;

A.3 Failure of Contractor to make payment properly to subcontractors or for labor, materials or equipment;

A.4 Reasonable doubt that the Work can be completed for the unpaid balance of the Contract Amount;

A.5 Reasonable indication that the Work will not be completed within the Contract Time;

A.6 Unsatisfactory prosecution of the Work by the Contractor;

A.7 Failure to provide accurate and current "As-Builts"; or

A.8 Any other material breach of the Contract Documents.

B. If these conditions in Subsection 11.A are not remedied or removed, the County may, after three (3) days written notice, rectify the same at Contractor's expense. The County also may offset against any sums due Contractor the amount of any liquidated or unliquidated obligations of Contractor to the County, whether relating to or arising out of this Agreement or any other agreement between Contractor and the County.

Section 12. Final Payment

A. The County shall make final payment to Contractor within thirty (30) calendar days after the Work is finally inspected and accepted by the County in accordance with Section 25.B. herein, provided that Contractor first, and as an explicit condition precedent to the accrual of

Contractor's right to final payment, shall have furnished the County with a properly executed and notarized copy of the Release and Affidavit, as well as, a duly executed copy of the Surety's consent to final payment and such other documentation that may be required by the Contract Documents and the County.

B. Contractor's acceptance of final payment shall constitute a full waiver of any and all claims by Contractor against the County arising out of this Agreement or otherwise relating to the Project, except those previously made in writing and identified by parties as unsettled at the time of the final Application for Payment. Neither the acceptance of the Work nor payment by the County shall be deemed to be a waiver of the County's right to enforce any obligations of Contractor hereunder or to the recovery of damages for defective Work not discovered by the County at the time of final inspection.

Section 13. Submittals and Substitutions

A. Contractor shall carefully examine the Contract Documents for all requirements for approval of materials to be submitted such as a schedule of values, safety manual, shop drawings, data, test results, schedules and samples. Contractor shall submit all such materials at its own expense and in such form as required by the Contract Documents in sufficient time to prevent any delay in the delivery of such materials and the installation thereof.

B. Whenever materials or equipment are specified or described in the Contract Documents by using the name of a proprietary item or the name of a particular supplier, the naming of the item is intended to establish the type, function and quality required. Unless the name is followed by words indicating that no substitution is permitted, materials or equipment of other suppliers may be accepted by the County if sufficient information is submitted by Contractor to allow the County to determine that the material or equipment proposed is equivalent or better than to that named. Requests for review of substitute items of material and equipment will not be accepted by the County from anyone other than Contractor and all such requests must be submitted by Contractor to the County within thirty (30) calendar days after Notice of Award is received by Contractor.

C. If Contractor wishes to furnish or use a substitute item of material or equipment, Contractor shall make application to the County for acceptance thereof, certifying that the proposed substitute shall perform adequately the functions and achieve the results called for by the general design, be similar and of equal substance to that specified and be suited to the same use as that specified. The application shall state that the evaluation and acceptance of the proposed substitute will not prejudice Contractor's achievement of substantial completion on time, whether or not acceptance of the substitute for use in the Work will require a change in any of the Contract Documents (or in the provisions of any other direct contract with the County for the Project) to adapt the design to the proposed substitute and whether or not incorporation or use of the substitute in

connection with the Work is subject to payment of any license fee or royalty. All variations of the proposed substitute from that specified will be identified in the application and available maintenance, repair and replacement service shall be indicated. The application also shall contain an itemized estimate of all costs that will result, directly or indirectly, from acceptance of such substitute, including costs for redesign and claims of other contractors affected by the resulting change, all of which shall be considered by the County in evaluating the proposed substitute. The County may require Contractor to furnish at Contractor's expense additional data about the proposed substitute.

D. If a specific means, method, technique, sequence or procedure of construction is indicated in or required by the Contract Documents, Contractor may furnish or utilize a substitute means, method, sequence, technique or procedure of construction acceptable to the County, if Contractor submits sufficient information to allow the County to determine that the substitute proposed is equivalent to that indicated or required by the Contract Documents. The procedures for submission to and review by the County shall be the same as those provided herein for substitute materials and equipment.

E. The County shall be allowed a reasonable time within which to evaluate each proposed substitute. The County shall be the sole judge of acceptability, and no substitute will be ordered, installed or utilized without the County's prior written acceptance which shall be evidenced by either a Change Order or an approved Shop Drawing. The County may require Contractor to furnish at Contractor's expense a special performance guarantee or other surety with respect to any substitute.

Section 14. Daily Reports, As-Builts and Meetings

A. Unless waived in writing by the County, Contractor shall complete, maintain, and submit to County on a _____ basis a daily log of the Contractor's work in a format approved by the County. The daily log shall document all activities of Contractor at the Project site including, but not limited to, the following:

A.1. Weather conditions showing the high and low temperatures during work hours, the amount of precipitation received on the Project site, and any other weather conditions which adversely affect the Work;

A.2. Any Conditions which adversely affect the Work;

A.3. The hours of operation by Contractor's and subcontractor's personnel;

A.4. The number of Contractor's and subcontractor's personnel present and working at the Project site, by subcontract and trade;

A5. All equipment present at the Project site, description of equipment use and designation of time equipment was used (specifically indicating any down time);

A.6. Description of Work being performed at the Project site;

A.7. Any unusual or special occurrences at the Project site;

A.8. Materials received at the Project site;

A.9. A list of all visitors to the Project site; and

A.10. Any problems that might impact either the cost or quality of the Work or the time of performance.

The daily log shall not constitute nor take the place of any notice required to be given by Contractor to the County pursuant to the Contract Documents.

B. Contractor shall maintain in a safe place at the Project site one record copy of the Contract Documents, including, but not limited to, all drawings, specifications, addenda, amendments, Change Orders, Work Directive Changes and Field Orders, as well as all written interpretations and clarifications issued by the County, in good order and annotated to show all changes made during construction. The annotated drawings shall be continuously updated by the Contractor throughout the prosecution of the Work to accurately reflect all field changes that are made to adapt the Work to field conditions, changes resulting from Change Orders, Work Directive Changes and Field Orders, and all concealed and buried installations of piping, conduit and utility services. All buried and concealed items, both inside and outside the Project site, shall be accurately located on the annotated drawings as to depth and in relationship to not less than two (2) permanent features (e.g. interior or exterior wall faces). The annotated drawings shall be clean and all changes, corrections and dimensions shall be given in a neat and legible manner in a contrasting color. The "As-Built" record documents, together with all approved samples and a counterpart of all approved shop drawings shall be available to County for reference. Current and accurate “As-Built” record documents shall be submitted with each Application for Payment. Failure to provide current and accurate “As-Built” record drawings shall be reason for rejecting the Application for Payment. Upon completion of the Work and as a condition precedent to Contractor's entitlement to final payment, these "As-Built" record documents, samples and shop drawings shall be delivered to the County by Contractor for the County.

C. Contractor shall keep all records and supporting documentation which concern or relate to the Work hereunder for a minimum of five (5) years from the date of termination of this Agreement or the date the Project is completed, whichever is later. The County, or any duly authorized agents or representatives of the County, shall have the right to audit, inspect and copy all such records and documentation as often as they deem necessary during the period of this Agreement

and during the five (5) year period noted above; provided, however, such activity shall be conducted only during normal business hours.

D. In addition to other requirements provided herein, Contractor shall:

D.1. Keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the Work.

D.2. Provide the public with access to public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.

D.3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

D.4. Meet all requirements for retaining public records and transfer, at no cost, to the County all public records in possession of the Contractor upon termination of the Contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the County in a format that is compatible with the information technology systems of the County.

D.5. If the Contractor does not comply with a public records request, the County may terminate this Contract in accordance with Section 23 hereof.

Section 15. Independent Contractor

Contractor is an independent contractor and shall, at its sole cost and expenses and without increase in the contract price, comply with all laws, rules, ordinances, and regulations of all governing bodies having jurisdiction over the Work. Contractor shall be responsible for securing timely inspections and approvals of its work from all such authorities and as required by the Contract Documents. Contractor shall obtain and pay for all necessary permits and licenses, including business licenses; pay all fees, manufacturer's taxes, sales taxes, use taxes, processing taxes, and all federal and state taxes, insurance and contributions for social security and unemployment or disability insurance, which are measured by wages, salaries, or other remunerations paid to Contractor's employees, whether levied under existing or subsequently enacted laws, rules, or regulations. Contractor shall maintain proof that it has complied with all aspects of the foregoing provision and shall make such proof available for review by the County at County's request.

Section 16. Contractor Performance, Extensions, and No Damages for Delay of Work

A. Contractor shall diligently pursue the completion of the Work and coordinate the Work being done on the Project by its subcontractors and materialmen, as well as coordinating its Work with all work of others at the Project Site, so that its Work or the work of others shall not be delayed or impaired by any act or omission by Contractor. Contractor shall be solely responsible for

all construction means, methods, techniques, sequences, and procedures, as well as coordination of all portions of the Work under the Contract Documents.

B. Should Contractor be obstructed or delayed in the prosecution of or completion of the Work as a result of unforeseeable causes beyond the control of Contractor, and not due to its fault or neglect, including but not restricted to acts of God or of the public enemy, acts of government, fires, floods, epidemics, quarantine regulation, strikes or lockouts, Contractor shall notify the County in writing within forty-eight (48) hours after the commencement of such delay, stating the cause or causes thereof, or be deemed to have waived any right which Contractor may have had to request a time extension.

C. No interruption, interference, inefficiency, suspension or delay in the commencement or progress of the Work from any cause whatever, including those for which the County may be responsible, in whole or in part, shall relieve Contractor of his duty to perform or give rise to any right to damages or additional compensation from the County. Contractor expressly acknowledges and agrees that it shall receive no damages for delay. Contractor's sole remedy, if any, against the County will be the right to seek an extension to the Contract Time; provided, however, the granting of any such time extension shall not be a condition precedent to the aforementioned "No Damage For Delay" provision. This paragraph shall expressly apply to claims for early completion, as well as to claims based on late completion.

Section 17. Changes in the Work

A. The County shall have the right at any time during the progress of the Work to increase or decrease the Work. Promptly after being notified of a change, Contractor shall submit an itemized estimate of any cost or time increases or savings it foresees as a result of the change. Except in an emergency endangering life or property, or as expressly set forth herein, no addition or changes to the Work shall be made except upon written order of the County, and the County shall not be liable to the Contractor for any increased compensation without such written order. No officer, employee or agent of the County is authorized to direct any extra or changed work orally.

B. A Change Order, in the form attached to this Agreement, shall be issued and executed promptly after an agreement is reached between Contractor and the County concerning the requested changes. Contractor shall promptly perform changes authorized by duly executed Change Orders. The Contract Amount and Contract Time shall be adjusted in the Change Order in the manner as the County and Contractor shall mutually agree.

C. If the County and Contractor are unable to agree on a Change Order for the requested change, Contractor shall, nevertheless, promptly perform the change as directed by the County in a written Work Directive Change. In that event, the Contract Amount and Contract Time shall be adjusted as directed by the County. If Contractor disagrees with the County's adjustment determination, Contractor must make a claim pursuant to Section 18 of this Agreement or else be deemed to have waived any claim on this matter it might otherwise have had.

D. In the event a requested change results in an increase to the Contract Amount, the amount of the increase shall be limited to the Contractor's reasonable direct labor and material costs and reasonable actual equipment costs as a result of the change (including allowance for labor burden costs) plus a maximum ten percent (10%) markup for all overhead and profit. In the event such change Work is performed by a Subcontractor, a maximum ten percent (10%) markup for all overhead and profit for all Subcontractors' and sub-subcontractors' direct labor and material costs and actual equipment costs shall be permitted, with a maximum five percent (5%) markup thereon by the Contractor for all of its overhead and profit, for a total maximum markup of fifteen percent (15%). All compensation due Contractor and any Subcontractor or sub-subcontractor for field and home office overhead is included in the markups noted above.

E. The County shall have the right to conduct an audit of Contractor's books and records to verify the accuracy of the Contractor's claim with respect to Contractor's costs associated with any Change Order.

F. The County shall have authority to order minor changes in the Work not involving an adjustment to the Contract Amount or an extension to the Contract Time exceeding his/her authority and not inconsistent with the intent of the Contract Documents. Minor changes approved by the County, whether changes to Work and or Contract Time, cumulatively may not exceed ten percent (10%) of the Work and or Original Contract Time. Such changes may be effected by Field Order or by other written order. Such changes shall be binding on the Contractor.

Section 18. Claims and Disputes

A. A Claim is a demand or assertion by one of the parties seeking an adjustment or interpretation of the terms of the Contract Documents, payment of money, extension of time or other relief with respect to the terms of the Contract Documents. The term "Claim" also includes other disputes and matters in question between the County and Contractor arising out of or relating to the Contract Documents. The responsibility to substantiate a Claim shall rest with the party making the Claim.

B. Claims by the Contractor shall be made in writing to the County within forty-eight (48) hours after the first day of the event giving rise to such Claim or else the Contractor shall be deemed to have waived the Claim. Written supporting data shall be submitted to the County within fifteen (15) calendar days after the occurrence of the event, unless the County grants additional time in writing, or else the Contractor shall be deemed to have waived the Claim. All claims shall be priced in accordance with the provisions of Subsection 17.D. County will render a formal decision on the claim in writing within fifteen (15) calendar days after receipt of the Contractor's Claim. County's written decision will be final and binding upon Contractor and unless Contractor submits a written notice to the County requesting non-binding voluntary mediation within fifteen (15) calendar days of the date of such decisions, then Contractor forever waives and relinquishes any rights to bring any future legal actions or court claims with respect to such Claim.

Non-binding Mediation shall be completed within sixty (60) days from the date of Contractor's timely submission of a written notice requesting non-binding voluntary mediation.

C. The Contractor shall proceed diligently with its performance as directed by the County, regardless of any pending Claim, action, suit or administrative proceeding, unless otherwise agreed to by the County in writing. The County shall continue to make payments in accordance with the Contract Documents during the pendency of any Claim.

Section 19. Indemnification and Insurance

A. To the fullest extent permitted by law, Contractor and its surety covenant and agree to indemnify and hold County harmless of and from any and all claims, losses, demands, causes of action and the like, including but not limited to, attorneys' fees and court costs which may be asserted against County by anyone other than Contractor, resulting from, to the extent of, or occurring in connection with the failure of Contractor or supplier of Contractor to perform all work required within the scope of this agreement in strict accordance with the contract documents.

B. To the full extent permitted by law, Contractor hereby agrees to defend and indemnify, protect and hold harmless County, its agents, employees, servants and sureties (individually the "Indemnified Party" and collectively the "Indemnified Parties") of and from any loss or damage and to reimburse the Indemnified Parties for any and all expenses, including legal fees, expert witness fees and other litigation costs to which the Indemnified Parties may be put because of:

B.1. the liability for claims and liens for labor performed or materials used or furnished through or under Contractor for the project for which Contractor is liable due to any failure of Contractor to adhere to the terms of this agreement or any of the contract documents;

B.2. liability to County resulting from Contractor's failure to comply with applicable licensing requirements;

B.3. any personal injury, loss, damage or death to any person or persons (including employees, officers or agents of County, Contractor and lower tier subcontractors) and any property damage arising out of, result from, or in connection with the performance or non-performance of work required in this contract or by reason of any act, omission, fault or negligence whether active or passive of Contractor whether on the project or proceeding to or from the site, including, without limitation, any personal injury, loss, damage, death or property damage caused (or alleged to be caused) by any negligent or grossly negligent act, error or omission of any person or entity, including any Indemnified Party whether such Indemnified Party's or the person's or

entity's negligence be joint or concurrent however, Contractor shall not be required to indemnify an Indemnified Party for that party's sole negligence; or

B.4. liability imposed upon County directly or indirectly by Contractor's failure or the failure of any of its employees to comply with any law, ordinance, rule, regulation or requirement, including, but not limited to, any Occupational Safety and Health Administration violations and any penalties, including enhancements, resulting in whole or in part by subcontractor's acts or omissions as well as the Immigration Reform and Control Act of 1986 and all rules and regulations adopted pursuant thereto.

C. To the fullest extent permitted by law, in addition to the express duty to indemnify County when there is any causal connection between Contractor's work and any injury, loss, damage, death or property damage, Contractor expressly undertakes a duty to defend County as a separate duty, independent of and broader than the duty to indemnify. The duty to defend agreed to by Contractor hereby expressly include all costs of litigation, attorney's fees, settlement costs and reasonable expenses in connection with the litigation, whether or not the claims made for loss, injury, damage or property damage are valid or groundless and regardless of whether the defense of County is maintained by the County or assumed by Contractor as long as the claims made could be causally connected to Contractor as reasonable determined by County (claims).

D. The County and Contractor agree the first $100.00 of the Contract Amount paid by the County to Contractor shall be given as separate consideration for this indemnification and duty to defend, and any other indemnification of the County by Contractor provided for within the Contract Documents, the sufficiency of such separate consideration being acknowledged by Contractor by Contractor's execution of the Agreement. The Contractor's obligation under this provision shall not be limited in any way by the agreed upon contract price as shown in this contract or the Contractor's limit of, or lack of, sufficient insurance protection.

E. Contractor shall obtain and carry, at all times during its performance under the Contract Documents, insurance of the types and in the amounts set forth in the Insurance Requirements attached to this Agreement. All insurance policies shall be from responsible companies duly authorized to do business in the State of Florida and/or responsible risk retention group insurance companies which are registered with the State of Florida. Within fifteen (15) calendar days after Notice of Award is received by Contractor, Contractor shall provide the County with properly executed Certificates of Insurance to evidence Contractor's compliance with the insurance requirements of the Contract Documents. Said Certificates of Insurance shall be on forms approved by the County. The Certificates of Insurance shall be personally, manually signed by the authorized representatives of the insurance company/companies shown on the Certificates of Insurance, with proof that they are authorized representatives thereof. In addition, certified, true and exact copies of all insurance policies required hereunder shall be provided to the County, on a timely basis, when requested by the County.

F. The Certificates of Insurance and required insurance policies shall contain provisions that thirty (30) days prior written notice by registered or certified mail shall be given the County of any cancellation, intent not to renew, or reduction in the policies or coverages, except in the application of the aggregate limits provisions. In the event of a reduction in the aggregate limit of any policy, Contractor shall immediately take steps to have the aggregate limit reinstated to the full extent permitted under such policy.

G. All insurance coverages of the Contractor shall be primary to any insurance or self-insurance program carried by the County applicable to this Project. The acceptance by the County of any Certificate of Insurance does not constitute approval or agreement by the County that the insurance requirements have been satisfied or that the insurance policy shown on the Certificate of Insurance is in compliance with the requirements of the Contract Documents. No work shall commence at the Project site unless and until the required Certificates of Insurance are received by the County.

H. Contractor shall require each of its subcontractors to procure and maintain, until the completion of the subcontractor's work, insurance of the types and to the limits specified in the Insurance Requirements attached to this Agreement, unless such insurance requirements for the subcontractor is expressly waived in writing by the County. All liability insurance policies, other than professional liability, worker's compensation, employer's liability and business auto liability policies, obtained by Contractor to meet the requirements of the Contract Documents shall name the County and Engineer as additional insureds and shall contain severability of interest provisions. If any insurance provided pursuant to the Contract Documents expires prior to the completion of the Work, renewal Certificates of Insurance and, if requested by the County, certified, true copies of the renewal policies, shall be furnished by Contractor within thirty (30) days prior to the date of expiration.

I. Should at any time the Contractor not maintain the insurance coverages required herein, the County may terminate the Agreement or at its sole discretion shall be authorized to purchase such coverages and charge the Contractor for such coverages purchased. The County shall be under no obligation to purchase such insurance, nor shall it be responsible for the coverages purchased or the insurance company or companies used. The decision of the County to purchase such insurance coverages shall in no way be construed to be a waiver of any of its rights under the Contract Documents.

J. Contractor shall submit to the County a copy of all accident reports arising out of any injuries to its employees or those of any firm or individual to whom it may have subcontracted a portion of the Work, or any personal injuries or property damages arising or alleged to have arisen on account of any work by Contractor under the Contract Documents.

Section 20. Compliance with Laws

Contractor agrees to comply, at its own expense, with all federal, state and local laws, codes, statutes, ordinances, rules, regulations and requirements applicable to the Project, including but not

limited to those dealing with taxation, worker's compensation, equal employment and safety. If Contractor observes that the Contract Documents are at variance therewith, it shall promptly notify the County in writing.

Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

Section 21. Cleanup and Protections

A. Contractor agrees to keep the Project site clean at all times of debris, rubbish and waste materials arising out of the Work. At the completion of the Work, Contractor shall remove all debris, rubbish and waste materials from and about the Project site, as well as all tools, appliances, construction equipment and machinery and surplus materials, and shall leave the Project site clean and ready for occupancy by the County.

B. Any existing surface or subsurface improvements, including, but not limited to, pavements, curbs, sidewalks, pipes, utilities, footings, structures, trees and shrubbery, not indicated in the Contract Documents to be removed or altered, shall be protected by Contractor from damage during the prosecution of the Work. Any such improvements so damaged shall be restored by Contractor to the condition equal to that existing at the time of Contractor's commencement of the

Work.

Section 22. Assignment

Contractor shall not assign this Agreement or any part thereof, without the prior consent in writing of the County. If Contractor does, with approval, assign this Agreement or any part thereof, it shall require that its assignee be bound to it and to assume toward Contractor all of the obligations and responsibilities that Contractor has assumed toward the County.

Section 23. Permits, Licenses and Taxes

A. Pursuant to Section 218.80, F.S., the County will pay for all County permits and fees, including license fees, permit fees, impact fees or inspection fees applicable to the work. Contractor is not responsible for paying for permits issued by the County wherein the work is to be performed, but is responsible for acquiring all permits. The County may require the Contractor to deliver internal budget transfer documents to applicable County agencies when the Contractor is acquiring permits.

B. All permits, fees and licenses necessary for the prosecution of the Work which are not issued by the County shall be acquired and paid for by the Contractor.

C. Contractor shall pay any and all sales, use, or other taxes, assessments and other similar charges when due, as required by any local, state of federal law, as it pertains to the services provided herein. Contractor further agrees that it shall protect, reimburse, and indemnify the County from and assume all liability for its tax obligations under the terms of this Agreement.

Section 24. Termination for Default

A. Contractor shall be considered in material default of the Agreement and such default shall be considered cause for the County to terminate the Agreement, in whole or in part, as further set forth in this Section, if Contractor: (1) fails to begin the Work under the Contract Documents within the time specified herein; or (2) fails to properly and timely perform the Work as directed by the County or as provided for in the approved Progress Schedule; or (3) performs the Work unsuitably or neglects or refuses to remove materials or to correct or replace such Work as may be rejected as unacceptable or unsuitable; or (4) discontinues the prosecution of the Work; or (5) fails to resume Work which has been suspended within a reasonable time after being notified to do so; or (6) becomes insolvent or is declared bankrupt, or commits any act of bankruptcy; or (7) allows any final judgment to stand against it unsatisfied for more than ten (10) days; or (8) makes an assignment for the benefit of creditors; or (9) fails to obey any applicable codes, laws, ordinances, rules or regulations with respect to the Work; or (10) materially breaches any other provision of the Contract Documents.

B. The County shall notify Contractor in writing of Contractor's default(s). If the County determines that Contractor has not remedied and cured the default(s) within seven (7) calendar days

following receipt by Contractor of said written notice, then the County, at its option, without releasing or waiving its rights and remedies against the Contractor's sureties and without prejudice to any other right or remedy it may be entitled to hereunder or by law, may terminate Contractor's right to proceed under the Agreement, in whole or in part, and take possession of all or any portion of the Work and any materials, tools, equipment, and appliances of Contractor, take assignments of any of Contractor's subcontracts and purchase orders, and complete all or any portion of Contractor's Work by whatever means, method or agency which the County, in its sole discretion, may choose.

C. If the County deems any of the foregoing remedies necessary, Contractor agrees that it shall not be entitled to receive any further payments hereunder until after the Project is completed. All monies expended and all of the costs, losses, damages and extra expenses, including all management, administrative and other overhead and other direct and indirect expenses (including Engineer and attorneys' fees) or damages incurred by the County incident to such completion, shall be deducted from the Contract Amount, and if such expenditures exceed the unpaid balance of the Contract Amount, Contractor agrees to pay promptly to the County on demand the full amount of such excess, including costs of collection, attorney's fees (including appeals) and interest thereon at the maximum legal rate of interest until paid. If the unpaid balance of the Contract Amount exceeds all such costs, expenditures and damages incurred by the County to complete the Work, such excess shall be paid to the Contractor. The amount to be paid to the Contractor or the County, as the case may be, shall be approved by the County, upon application, and this obligation for payment shall survive termination of the Agreement.

D. The liability of Contractor hereunder shall extend to and include the full amount of any and all sums paid, expenses and losses incurred, damages sustained, and obligations assumed by the County in good faith under the belief that such payments or assumptions were necessary or required, in completing the Work and providing labor, materials, equipment, supplies, and other items therefore or re-letting the Work, and in settlement, discharge or compromise of any claims, demands, suits, and judgments pertaining to or arising out of the Work hereunder.

E. If, after notice of termination of Contractor's right to proceed pursuant to this Section, it is determined for any reason that Contractor was not in default, or that its default was excusable, or that the County is not entitled to the remedies against Contractor provided herein, then Contractor's remedies against the County shall be the same as and limited to those afforded Contractor under Section 24 below.

Section 24. Termination for Convenience and Right of Suspension

A. The County shall have the right to terminate this Agreement without cause upon seven (7) calendar days' written notice to Contractor. In the event of such termination for convenience, Contractor's recovery against the County shall be limited to that portion of the Contract Amount earned through the date of termination, together with any retainage withheld and reasonable termination expenses incurred, but Contractor shall not be entitled to any other or further recovery against the County, including, but not limited to, damages or any anticipated profit on portions of the Work not performed.

B. The County shall have the right to suspend all or any portions of the Work upon giving Contractor not less than two (2) calendar days' prior written notice of such suspension. If all or any portion of the Work is so suspended, Contractor's sole and exclusive remedy shall be to seek an extension of time to its schedule in accordance with the procedures set forth in the Contract Documents. In no event shall the Contractor be entitled to any additional compensation or damages. Provided, however, if the ordered suspension exceeds six (6) months, the Contractor shall have the right to terminate the Agreement with respect to that portion of the Work which is subject to the ordered suspension.

C. All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

Section 25. Completion

A. When the entire Work (or any portion thereof designated in writing by the County) is ready for its intended use, Contractor shall notify the County in writing that the entire Work (or such designated portion) is substantially complete and request that County issue a Certificate of Substantial Completion (or Certificate of Partial Substantial Completion). Within a reasonable time thereafter, the Contractor and County shall make an inspection of the Work (or designated portion thereof) to determine the status of completion. If the County does not consider the Work (or designated portion) substantially complete, County shall notify Contractor in writing giving the reasons therefor. If the County considers the Work (or designated portion) substantially complete, County shall prepare and deliver to Contractor a Certificate of Substantial Completion (or Certificate of Partial Substantial Completion) which shall fix the date of Substantial Completion for the entire Work (or designated portion thereof) and include a tentative punchlist of items to be completed or corrected by Contractor before final payment. The County shall have the right to exclude Contractor from the Work and Project site (or designated portion thereof) after the date of Substantial Completion, but the County shall allow Contractor reasonable access to complete or correct items on the tentative punchlist.

B. Upon receipt of written certification by Contractor that the Work is completed in accordance with the Contract Documents and is ready for final inspection and acceptance and upon receipt of a final Application for Payment, County will make such inspection and, if he finds the Work acceptable and fully performed under the Contract Documents, he shall promptly issue a final Certificate for Payment, recommending that, on the basis of his observations and inspections, and the Contractor's certification that the Work has been completed in accordance with the terms and conditions of the Contract Documents, that the entire balance found to be due Contractor is due and payable. Neither the final payment nor the retainage shall become due and payable until Contractor submits: (1) the Release and Affidavit in the form attached, (2) consent of surety to final payment, and (3) if required by the County, other data establishing payment or satisfaction of all obligations, such as receipts, releases and waivers of liens, arising out of the Contract Documents, to the extent and in such form as may be designated by the County. The County reserves the right to inspect the

Work and make an independent determination as to the Work's acceptability, even though the County may have issued his recommendations. Unless and until the County is completely satisfied, neither the final payment nor the retainage shall become due and payable.

Section 26. Warranty

Contractor shall obtain and assign to the County all express warranties given to Contractor or any subcontractors by any materialmen supplying materials, equipment or fixtures to be incorporated into the Project. Contractor warrants to the County that any materials and equipment furnished under the Contract Documents shall be new unless otherwise specified, and that all Work shall be of good quality, free from all defects and in conformance with the Contract Documents. Contractor further warrants to the County that all materials and equipment furnished under the Contract Documents shall be applied, installed, connected, erected, used, cleaned and conditioned in accordance with the instructions of the applicable manufacturers, fabricators, suppliers or processors except as otherwise provided for in the Contract Documents. If, within one (1) year after final completion, any Work is found to be defective or not in conformance with the Contract Documents, Contractor shall correct it promptly after receipt of written notice from the County. Contractor shall also be responsible for and pay for replacement or repair of adjacent materials or Work which may be damaged as a result of such replacement or repair. These warranties are in addition to those implied warranties to which the County is entitled as a matter of law.

Section 27. Tests and Inspections.

A. The County, their respective representatives, agents and employees, and governmental agencies with jurisdiction over the Project shall have access at all times to the Work, whether the Work is being performed on or off of the Project site, for their observation, inspection and testing. Contractor shall provide proper, safe conditions for such access. Contractor shall provide the County with timely notice of readiness of the Work for all required inspections, tests or approvals.

B. If the Contract Documents or any codes, laws, ordinances, rules or regulations of any public authority having jurisdiction over the Project requires any portion of the Work to be specifically inspected, tested or approved, Contractor shall assume full responsibility therefore, pay all costs in connection therewith and furnish County the required certificates of inspection, testing or approval. All inspections, tests or approvals shall be performed in a manner and by organizations acceptable to the County.

C. If any Work that is to be inspected, tested or approved is covered without written concurrence from the County, such work must, if requested by County, be uncovered for observation. Such uncovering shall be at Contractor's expense unless Contractor has given County timely notice of Contractor's intention to cover the same and County has not acted with reasonable promptness to respond to such notice. If any Work is covered contrary to written directions from County, such Work must, if requested by County, be uncovered for County's observation and be replaced at Contractor's sole expense.

D. The County shall charge to Contractor and may deduct from any payments due Contractor all engineering and inspection expenses incurred by the County in connection with any overtime work. Such overtime work consisting of any work during the construction period beyond the regular eight (8) hour day and for any work performed on Saturday, Sunday or holidays.

E. Neither observations nor other actions by the County nor inspections, tests or approvals by others shall relieve Contractor from Contractor's obligations to perform the Work in accordance with the Contract Documents.

Section 28. Defective Work

A. Work not conforming to the requirements of the Contract Documents shall be deemed defective Work. If required by the County, Contractor shall, as directed, either correct all defective Work, whether or not fabricated, installed or completed, or if the defective Work has been rejected by the County, remove it from the site and replace it with conforming Work. Contractor shall bear all direct, indirect and consequential costs of such correction or removal (including, but not limited to fees and charges of engineers, architects, attorneys and other professionals) made necessary thereby, and shall hold the County harmless for same.

B. If any portion of the Work is defective, or Contractor fails to supply sufficient skilled workers with suitable materials or equipment, or fails to finish or perform the Work in such a way that the completed Work will conform to the Contract Documents, the County may order Contractor to stop the Work, or any portion thereof, until the cause for such stop in the work has been eliminated; however, this right of the County to stop the Work shall not give rise to any duty on the part of the County to exercise this right for the benefit of Contractor or any other party.

C. If Contractor fails, within a reasonable time after the written notice from the County, to correct defective Work or to remove and replace rejected defective Work as required by the County, or if Contractor fails to perform the Work in accordance with the Contract Documents, or if Contractor fails to comply with any of the provisions of the Contract Documents, the County may, after seven (7) days written notice to Contractor, correct and remedy any such deficiency.

Section 29. Supervision and Superintendents

Contractor shall plan, organize, supervise, schedule, monitor, direct and control the Work competently and efficiently, devoting such attention thereto and applying such skills and expertise as may be necessary to perform the Work in accordance with the Contract Documents. Contractor shall be responsible to see that the finished Work complies accurately with the Contract Documents. Contractor shall keep on the Work at all times during its progress a competent resident superintendent, who shall not be replaced without prior written notice to the County and Engineer except under extraordinary circumstances. The superintendent shall be Contractor's representative at the Project site and shall have authority to act on behalf of Contractor. All communications given to the superintendent shall be as binding as if given to the Contractor.

Section 30. Protection of Work

Contractor shall fully protect the Work from loss or damage and shall bear the cost of any such loss or damage until final payment has been made. If Contractor or any one for whom Contractor is legally liable is responsible for any loss or damage to the Work, or other work or materials of the County or the County's separate contractors, Contractor shall be charged with the same, and any monies necessary to replace such loss or damage shall be deducted from any amounts due Contractor.

Section 31. Emergencies

In the event of an emergency affecting the safety or protection of persons or the Work or property at the Project site or adjacent thereto, Contractor, without special instruction or authorization from the County is obligated to act to prevent threatened damage, injury or loss. Contractor shall give County written notice within forty-eight (48) hours after the occurrence of the emergency, if Contractor believes that any significant changes in the Work or variations from the Contract Documents have been caused thereby. If the County determines that a change in the Contract Documents is required because of the action taken in response to an emergency, a Change Order shall be issued to document the consequences of the changes or variations. If Contractor fails to provide the forty-eight (48) hour written notice noted above, the Contractor shall be deemed to have waived any right it otherwise may have had to seek an adjustment to the Contract Amount or an extension to the Contract Time.

Section 32. Use of Premises

Contractor shall confine all construction equipment, the storage of materials and equipment and the operations of workers to the Project site and land and areas identified in and permitted by the Contract Documents and other lands and areas permitted by law, rights of way, permits and easements, and shall not unreasonably encumber the Project site with construction equipment or other material or equipment. Contractor shall assume full responsibility for any damage to any such land or area, or to the owner or occupant thereof, or any land or areas contiguous thereto, resulting from the performance of the Work.

Section 33. Safety

A. Contractor shall be responsible for initiating, maintaining and supervising all safety precautions and programs in connection with the Work. Contractor shall take all necessary precautions for the safety of, and shall provide the necessary protection to prevent damage, injury or loss to:

A.1. All employees on the Work and other persons and/or organizations who may be affected thereby;

A.2. All the Work and materials and equipment to be incorporated therein,

whether in storage on or off the Project site; and

A.3. Other property on Project site or adjacent thereto, including trees, shrubs, walks, pavements, roadways, structures, utilities and any underground structures or improvements not designated for removal, relocation or replacement in the Contract Documents.

B. Contractor shall comply with all applicable codes, laws, ordinances, rules and regulations of any public body having jurisdiction for the safety of persons or property or to protect them from damage, injury or loss. Contractor shall erect and maintain all necessary safeguards for such safety and protection. Contractor shall notify owners of adjacent property and of underground structures and improvements and utility owners when prosecution of the Work may affect them, and shall cooperate with them in the protection, removal, relocation or replacement of their property. Contractor's duties and responsibilities for the safety and protection of the Work shall continue until such time as the Work is completed and final acceptance of same by the County has occurred.

C. Contractor shall designate a responsible representative at the Project site whose duty shall be the prevention of accidents. This person shall be Contractor's superintendent unless otherwise designated in writing by Contractor to the County.

Section 34. Project Meetings

Prior to the commencement of Work, the Contractor shall attend a preconstruction conference with the Engineer and others as appropriate to discuss the Progress Schedule, procedures for handling shop drawings and other submittals, and for processing Applications for Payment, and to establish a working understanding among the parties as to the Work. During the prosecution of the Work, the Contractor shall attend any and all meetings convened by the County with respect to the Project, when directed to do so by the County. Contractor shall have its subcontractors and suppliers attend all such meetings (including the preconstruction conference) as may be directed by the County.

Section 35. Notices

A. All notices required or made pursuant to this Agreement by the Contractor to the County or Engineer shall be in writing and delivered by hand or by United States Postal Service Department, first class mail, postage pre-paid, return receipt requested, or by Federal Express, addressed to the following:

County

David Kraus, Columbia County Administrator

135 NE Hernando Avenue, Suite 203
Lake City, Florida 32056-1529

_____

_____

With courtesy copies also provided to:

Joel F. Foreman, County Attorney Columbia County, Florida
207 S. Marion Avenue Lake City, Florida 32025

Kevin Kirby, Public Works Director Columbia County, Florida
Post Office Box 969
Lake City, Florida 32056-0969

B. All notices required or made pursuant to this Agreement by the County to Contractor shall be made in writing and shall be delivered by hand or by United States Postal Service Department, first class mail, postage pre-paid, return receipt requested, or by Federal Express, addressed to the following:

Corporate Name of Contractor: _____

Address (including city, state and zip): _____

Name of person with their title and attention the notice should be sent:

_____

Telephone and Fax numbers: _____

Email Address: _____

C. Either party may change its above noted address by giving written notice to the other party in accordance with the requirements of this Section.

Section 36. Modification

No modification or change to the Agreement shall be valid or binding upon the parties unless in writing and executed by the party or parties intended to be bound by it.

Section 37. Successors and Assigns

Subject to other provisions hereof, the Agreement shall be binding upon and shall inure to the benefit of the successors and assigns of the parties to the Agreement.

Section 38. Governing Law

The Agreement shall be interpreted under and its performance governed by the laws of the

State of Florida.

Section 39. Venue

The state courts in and for Columbia County, Florida shall be the proper and sole venue for any legal action on any and all claims, disputes or other matters in controversy arising out of or relating to this Agreement, whether stated as contractual, tort, equitable, statutory or any other claims or causes of action.

Section 40. No Waiver

The failure of the County to enforce at any time or for any period of time any one or more of the provisions of the Agreement shall not be construed to be and shall not be a waiver of any such provision or provisions or of its right thereafter to enforce each and every such provision.

Section 41. Remedies Cumulative

No right or remedy in this Agreement is intended to be exclusive of any other right or remedy, but every such right or remedy shall be cumulative and shall be in addition to and not a limitation of any duties, obligations, rights and remedies otherwise imposed or available by law.

Section 42. Entire Agreement

Each of the parties hereto agrees and represents that the Agreement comprises the full and entire agreement between the parties affecting the Work contemplated, and no other agreement or understanding of any nature concerning the same has been entered into or will be recognized, and that all negotiations, acts, work performed, or payments made prior to the execution hereof shall be deemed merged in, integrated and superseded by the Agreement.

Section 43. Severability

Should any provision of the Agreement be determined by a court to be unenforceable, such a determination shall not affect the validity or enforceability of any other section or part thereof.

Section 44. Third Party Beneficiaries

It is specifically agreed between the parties executing this Agreement that it is not intended by any of the provisions of any part of the Agreement to create in the public or any member thereof, a third party beneficiary under this Agreement, or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement.

Section 45. Public Records

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS at bccadmin@columbiacountyfla.com or call (386) 758-1326 or P.O. Box 1529 Lake City, Fl 32056.

Contractor must comply with the public records laws, Florida Statute chapter 119, specifically Contractor must:

A. Keep and maintain public records required by the County to perform the service.
B. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.
C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the County.
D. Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the contractor or keep and maintain public records required by the County to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining the public records. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date(s) indicated above.

CONTRACTOR: _____
(Company Name)

ATTEST:

By:_____(Signature)_____(Printed)
Its:_____(Title)
Date: _____

Witness:

Its:_____
President/Corporate Secretary/Witness Date:_____
[Corporate Seal]

_____
2nd Witness (if not incorporated)

OWNER: Board of County Commissioners of Columbia County, Florida

(SEAL) By:_____
Chairman

Clerk:_____ Date:_____

_____
Approved as to Form and Content:

_____
County Attorney

EXHIBIT A

LEGAL ADVERTISEMENT

EXHIBIT B
INVITATION TO BID

EXHIBIT C
BID PROPOSAL WITH REQUIRED FORMS

EXHIBIT D
PERFORMANCE BOND

BOND NO._____

KNOW ALL MEN BY THESE PRESENTS: That _____
_____, as Principal, whose principal business address is
_____
and phone number is_____, and
_____, as Surety, whose principal
address is_____

_____
and phone number is:_____are
held and firmly bound to Columbia County, Florida (the "COUNTY"), as Obligee in the sum
of:_____
_____
($_____) for the payment whereof we bond ourselves, our heirs, executors, personal representatives, successors and assigns, jointly and severally.

WHEREAS, Principal has entered into a contract dated as of the_____day of _____, 20____, with Obligee for _____
_____
_____
_____ COLUMBIA COUNTY Project No.:_____in accordance with drawings and specifications, which contract is incorporated by reference and made a part hereof, and is referred to as the Contract.

THE CONDITION OF THIS BOND is that if Principal:

1. Performs the Contract at the times and in the manner prescribed in the Contract; and

2. Pays Obligee any and all losses, damages, costs and attorneys' fees, including appellate proceedings, that Obligee sustains because of any default by Principal under the Contract, including, but not limited to, all delay damages, whether liquidated or actual, incurred by Obligee; and

3. Performs the guarantee of all work and materials furnished under the Contract for the time specified in the Contract, then this bond is void; otherwise it remains in full force.

Any changes in or under the Contract and compliance or noncompliance with any formalities connected with the Contract or the changes do not affect Surety's obligation under this Bond.

The Surety, for value received, hereby stipulates and agrees that no changes, extensions of time, alterations or additions to the terms of the Contract or other work to be performed hereunder, or the specifications referred to therein shall in anywise affect its obligations under this bond, and it does hereby waive notice of any such changes, extensions of time, alterations or additions to the terms of the Contract or to work or to the specifications.

This bond is intended to comply with provisions of Section 255.05, Florida Statutes, and all terms and conditions of said statute are incorporated herein by reference thereto, specifically including but not limited to the notice and time limitation provisions of said section. In the event of any conflict, ambiguity or discrepancy between Section 255.05, Florida Statutes, and this Bond, Florida Statutes shall control. No right of action shall accrue on this Bond to or, for the use of any person or entity other than the COUNTY and those persons or corporations provided for by said statute, their heirs, executors, administrators, successors or assigns.

It is further agreed and understood that if the COUNTY is required to initiate legal proceedings to recover on this Bond, the COUNTY may also recover its costs relating there to, including a reasonable amount for its attorney's fees and legal assistant's fees before trial, at trial, on appeal and in bankruptcy.

IN WITNESS WHEREOF, the above parties have executed this instrument this_____day of _____, 20____, the name of each party being affixed and these presents duly signed by its undersigned representative, pursuant to authority of its governing body.

Signed, sealed and delivered
in the presence of:

PRINCIPAL: _____
(Company Name of Contractor)

By:_____(Officers Signature)
_____(Officers Name Printed)

Witnesses as to Principal Name:_____(Signature)
Its:_____(Title)

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me this_____day of_____, 20 _____, by_____(officer's name), as

_____(title) of _____
(company name), a(n)_____(state) corporation, on behalf of the corporation. He/she is personally known to me OR has produced_____as identification and did (did not) take an oath.

My Commission Expires: _____

Signature of Notary:_____
(Legibly Printed) _____

(AFFIX OFFICIAL SEAL) Notary Public, State of_____

Commission No. _____

ATTEST: SURETY:

_____
(Printed Company Name)

_____

_____
(Business Address)

_____ _____
(Surety Authorized Signature) (Printed Name)

Witness as to Surety_____(Signature)
_____(Printed Name)

OR

_____ _____

As Attorney in Fact (Signature) (Printed Name)

(Attach Power of Attorney)

Witnessed by: _____ _____

(Signature) (Printed Name)

_____ _____

(Business Address) (Telephone Number)

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me this_____day of_____, 20____, by_____(officer's name), as_____(title) of_____Surety, on behalf of Surety. He/She is personally known to me OR has produced_____as identification and who did (did not) take an oath.

My Commission Expires: _____

Signature of Notary:_____

(Legibly Printed) _____

(AFFIX OFFICIAL SEAL) Notary Public, State of_____

Commission No. _____

EXHIBIT E
PUBLIC PAYMENT BOND

BOND No. _____

KNOW ALL MEN BY THESE PRESENTS: That_____
_____, as Principal, whose principal business address is:
_____
and phone number and fax numbers are: _____
and_____, as Surety, whose principal address is:
_____
_____
and phone number and fax numbers are:_____are held and firmly bound to COLUMBIA COUNTY, FLORIDA (the "COUNTY") as Obligee in the sum of_____
_____($_____)
for the payment whereof we bind ourselves, our heirs, executors, personal representatives, successors and assigns, jointly and severally.

WHEREAS, Principal has entered into a contract dated as of the_____day of_____, 20___, with Obligee for _____
in accordance with drawings and specifications, which contract is incorporated by reference and made a part hereof, and this referred to as the Contract.

THE CONDITION OF THIS BOND is that if Principal promptly makes payment to all claimants as defined in Section 255.05(1), Florida Statutes, supplying Principal with labor, materials or supplies, used directly or indirectly by Principal in the prosecution of the work provided for in the Contract, then is bond is void; otherwise it remains in full force.

Any changes in or under the Contract and compliance or noncompliance with any formalities connected with the Contract or the changes do not affect Surety's obligation under this Bond.

The provisions of this bond are subject to the time limitations of Section 255.05(2). In no event will the Surety be liable in the aggregate to claimants for more than the penal sum of this Payment Bond, regardless of the number of suits that may be filed by claimants.

IN WITNESS WHEREOF, the above parties have executed this instrument this_____day of _____, 20___, the name of each party being affixed and these presents duly signed by its under-signed representative, pursuant to authority of its governing body.
Signed, sealed and delivered in the presence of:

PRINCIPAL: _____
(Company Name of Contractor)

By:_____(Officer's Signature)
_____(Officer's Name Printed)

Witnesses as to Principal Name:_____(Signature)
Its:_____(Title)

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me this___day of_____, 20_____,

by_____ (officer's name), as

_____(title) of_____, a

_____corporation, on behalf of the corporation. He/she is personally known to me OR has

produced_____as identification and did (did not) take an oath.

My Commission Expires: _____
Signature of Notary: _____
(Legibly Printed) _____
(AFFIX OFFICIAL SEAL) Notary Public, State of _____
Commission No.:_____

ATTEST: SURETY:

_____
(Printed Company Name)
_____
_____
(Business Address)

_____ _____
(Surety Authorized Signature) (Printed Name)

Witness as to Surety:_____(Signature)

_____(Printed Name)

OR

_____ _____

As Attorney in Fact (Signature) (Printed Name)

(Attach Power of Attorney)

Witnessed by: _____ _____

(Signature) (Printed Name)

_____

_____

(Business Address)

_____

(Telephone Number)

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me this day of_, 20 , by _____(officer's name), as_____(title) of_____Surety, on behalf of Surety. He/She is personally known to me OR has produced_____as identification and who did (did not) take an oath.

My Commission Expires: _____

Signature of Notary: _____

(Legibly Printed) _____

(AFFIX OFFICIAL SEAL) Notary Public, State of _____

Commission No:_____

EXHIBIT F
INSURANCE REQUIREMENTS
CERTIFICATES OF INSURANCE

(1) The Contractor shall obtain and maintain such insurance as will protect it from: (1) claims under worker's compensation laws, disability benefit laws, or other similar employee benefit laws; (2) claims for damages because of bodily injury, occupational sickness or disease or death of his employees including claims insured by usual personal injury liability coverage; (3) claims for damages because of bodily injury, sickness or disease, or death of any person other than his employees including claims insured by usual personal injury liability coverage; and (4) from claims for injury to or destruction of tangible property including loss of use resulting there from -- any or all of which claims may arise out of, or result from, the services, work and operations carried out pursuant to and under the requirements of the Contract Documents, whether such services, work and operations be by the Contractor, its employees, or by subcontractor(s), or anyone employed by or under the supervision of any of them, or for whose acts any of them may be legally liable.

(2) This insurance shall be obtained and written for not less than the limits of liability specified hereinafter, or as required by law, whichever is greater.

(3) The Contractor shall require, and shall be responsible for assuring throughout the time the Agreement is in effect, that any and all of its subcontractors obtain and maintain until the completion of that subcontractor's work, such of the insurance coverages described herein as are required by law to be provided on behalf of their employees and others.

(4) The Contractor shall obtain, have and maintain during the entire period of the Agreement insurance policies, which contain the following information and provisions:

(A) The name and type of policy and coverages provided;
(B) The amount or limit applicable to each coverage provided;
(C) The date of expiration of coverage;
(D) The designation of the COUNTY as an additional insured and a certificate holder. (This requirement may be exempted for Workers' Compensation and professional liability Insurance.);
(E) The following clause must appear on the Certificate of Insurance:

Should any material change occur in any of the above described policies or should any of said policies be canceled before the expiration date thereof, the issuing company will mail at least thirty (30) days written notice to the COUNTY.

(5) If the initial, or any subsequently issued Certificate of Insurance expires prior to the completion of the Work or termination of the Agreement, the Contractor shall furnish to the COUNTY, in triplicate, renewal or replacement Certificate(s) of Insurance not later than thirty (30) calendar days prior to the date of their expiration. Failure of the Contractor to provide the COUNTY

with such renewal certificate(s) shall be considered justification for the COUNTY to terminate the Agreement.

(6) Contractor shall include the COUNTY, the COUNTY's agents, officers and employees in the Contractor's General Liability and Automobile Liability policies as additional insureds.

(7) If the COUNTY has any objection to the coverage afforded by other provisions of the insurance required to be purchased and maintained by Contractor in accordance with the requirements of the Contract Documents on the basis of its not complying with the Contract Documents, the COUNTY shall notify Contractor in writing thereof within thirty (30) days of the delivery of such certificates to the COUNTY. Contractor shall provide to the COUNTY such additional information with respect to its insurance as may be requested.

(8) The Contractor shall obtain and maintain the following insurance coverages as provided hereinbefore, and in the type, amounts and in conformance with the following minimum requirements:

WORKERS' COMPENSATION **[REVISE AS NEEDED TO MEET COUNTY'S REQUIREMENTS]**

State: Statutory
Applicable Federal:
(e.g. Longshoremen's) Statutory
Employer's Liability: $1,000,000.00

COMPREHENSIVE GENERAL LIABILITY

Bodily Injury: $1,000,000.00 Each Occurrence
Property Damage: $1,000,000.00 Each Occurrence

Comprehensive General Liability Insurance shall include:

Contractual Liability, Explosion, Collapse and Underground Coverages and Products and Completed Operations Coverages.

COMPREHENSIVE AUTOMOBILE LIABILITY

Bodily Injury: $1,000,000.00 Each Occurrence
Property Damage: $1,000,000.00 Each Occurrence

Comprehensive Automobile Liability shall include coverage for any owned auto, non-owned autos and hired autos.

EXHIBIT G
RELEASE AND AFFIDAVIT

COUNTY OF_____

STATE OF FLORIDA

Before me, the undersigned authority, personally appeared _____ _____, who after being duly sworn, deposes and says:

(1) In accordance with the Contract Documents and in consideration of $_____paid,_____ ("Contractor") releases and waives for itself and its subcontractors, materialmen, successors and assigns, all claims demands, damages, costs and expenses, whether in contract or in tort, against Columbia County, Florida (the "COUNTY"), its Board of County Commissioners, employees and agents relating in any way to the performance of the Agreement between Contractor and the COUNTY, dated_____,_____, for the period from_____to _____.

(2) Contractor certifies for itself and its subcontractors, materialmen, successors and assigns, that all charges for labor, materials, supplies, lands, licenses and other expenses for which the COUNTY might be sued or for which a lien or a demand against any payment bond might be filed, have been fully satisfied and paid.

(3) Contractor agrees to indemnify, defend and save harmless the COUNTY, its Board of County Commissioners, employees and agents from all demands or suits, actions, claims of liens or other charges filed or asserted against the COUNTY arising out of the performance by Contractor of the Work covered by this Release and Affidavit.

(4) This Release and Affidavit is given in connection with Contractor's [monthly/final] Application for Payment No. .

CONTRACTOR:

_____

By:_____(signature of the executive officer)

Its:_____(title of the executive officer)

Date:_____

Witnesses

_____ _____

[Corporate Seal]

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me this_____day of_____, _____, by _____, as _____ of _____, a_____corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ _____as identification and did (did not) take an oath.

My Commission Expires: _____
(Signature of Notary)

Name:_____
(Legibly Printed)

(AFFIX OFFICIAL SEAL) Notary Public, State of_____

Commission No.:_____

EXHIBIT H
CHANGE ORDER FORM

CHANGE ORDER NO._____COLUMBIA COUNTY PROJECT NO. _____

TO: _____
_____
_____

DATE: _____

PROJECT NAME: _____

Columbia County Project No._____

Under our AGREEMENT dated_____.

****

You hereby are authorized and directed to make the following change(s) in accordance with terms and conditions of the Agreement:

_____

_____

FOR THE ADDITIVE or DEDUCTIVE Sum of:
_____($_____).

Original Agreement Amount $_____

Sum of Previous Changes $_____

This Change Order ADD/DEDUCT $_____

Present Agreement Amount $_____

The time for completion shall be (increased/decreased) by_____calendar days due to this Change Order. Accordingly, the Contract Time is now_____( ) calendar days and the final completion date is_____. Your acceptance of this Change Order shall constitute a modification to our Agreement and will be performed subject to all the same terms and conditions as contained in our Agreement indicated above, as fully as if the same were repeated in this acceptance. The adjustment, if any, to the Agreement shall constitute a full and final settlement of any and all claims arising out of or related to the change set forth herein, including claims for impact and delay costs.

Accepted:_____, 20____.

COLUMBIA COUNTY, FLORIDA CONTRACTOR

By:_____ By:_____
Chair President

ENGINEER: By:_____

EXHIBIT I
NOTICE OF AWARD

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INSERT THE NOTICE OF AWARD BEHIND THIS COVER PAGE

EXHIBIT J

NOTICE TO PROCEED

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INSERT THE NOTICE TO PROCEED BEHIND THIS COVER PAGE

EXHIBIT K

APPLICATION FOR PAYMENT

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INSERT THE APPLICATION FOR PAYMENT BEHIND THIS COVER PAGE

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: Public Works **Meeting Date:** 9/3/2026

1. Nature and purpose of agenda item:

Board's approval to apply for the Florida Department of Environmental Protection Tire Amnesty Initiative Grant. The program allows individuals to dispose of waste tires at no cost or a reduced fee with a goal of preventing illegal dumping and promoting proper waste tire disposal. By removing these potential breeding sites, this program will help reduce the mosquito population and the risk of mosquito-borne illnesses. Grant Committee recommends approval.

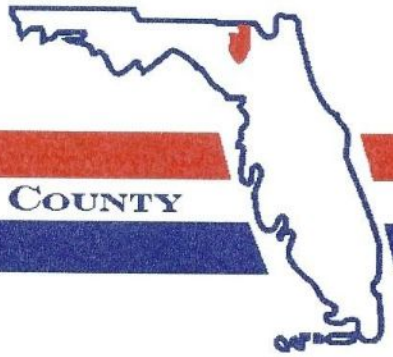
2. Recommended Motion/Action:

Approved Florida Department of Environmental Protection Tire Amnesty Initiative Grant

3. Fiscal impact on current budget:

This item has no effect on the current budget.

District No. 1 - Kevin Parnell
District No. 2 - Rocky Ford
District No. 3 - Robby Hollingsworth
District No. 4 - Everett Phillips
District No. 5 - Tim Murphy



BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY

MEMORANDUM

TO: David Kraus, County Manager

FROM: Kevin Kirby, Assistant Manager KK

DATE: August 27, 2026

RE: Florida Department of Environmental Protection Tire Amnesty Initiative Grant. - Winfield Solid Waste

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I am requesting Board's approval to apply for the Florida Department of Environmental Protection Tire Amnesty Initiative Grant. The program allows individuals to dispose of waste tires at no cost or a reduced fee with a goal of preventing illegal dumping and promoting proper waste tire disposal. By removing these potential breeding sites, this program will help reduce the mosquito population and the risk of mosquito-borne illnesses.

This program is for residential participation only; commercial businesses, off-road tires, semi tires, or tires with rims are not permitted. Residents are allowed bring up to 24 tires per address (proof of address is required).

Florida Department of Environmental will reimburse the County for mileage, processing fees, disposal cost and equipment rental if applicable up to $25,000 per calendar year.

Should you need any additional information, please feel free to contact me.

FLORIDA DEPARTMENT OF Environmental Protection

Bob Martinez Building
2600 Blair Stone Road
Tallahassee, FL 32399

Ron DeSantis
Governor

Jay Collins
Lt. Governor

Alexis A. Lambert
Secretary

Florida Department of Environmental Protection Tire Amnesty Initiative

The program allows individuals to dispose of waste tires at no cost or a reduced fee with a goal of preventing illegal dumping and promoting proper waste tire disposal. By removing these potential breeding sites, this program will help reduce the mosquito population and the risk of mosquito-borne illnesses.

This program is for residential participation only; commercial businesses are not permitted. Florida DEP will reimburse one entity per county for mileage, processing fees, disposal cost and equipment rental if applicable up to $25,000 per calendar year. Fuel cost is not included.

Please read all the attached information requirements to participate in the Waste Tire Amnesty Program.

The Tire Amnesty Packet requires registration of contact information in My Florida Market Place, A complete Scope of Work (SOW) on the Florida DEP template provided, a signed Waste Tire Amnesty Checklist must be submitted with SOW. Please complete the participants log sheet during the events and submit with receipts and invoices when requesting reimbursement.

All request for reimbursement must be submitted within 30 days of each event. Reimbursement request must include all invoices, receipts, and log sheets for each request.

Please note that all Waste Tire Amnesty packets must be submitted **at least 2 weeks** prior to hosting the event. All Amnesty Events require prior approval to receive reimbursement.

Please contact Waste Registration Section by phone at (850) 245-8740, or by email at Waste.Registration@FloridaDEP.gov for a Waste Tire Amnesty Packet.

FLORIDA DEPARTMENT OF Environmental Protection

Bob Martinez Building
2600 Blair Stone Road
Tallahassee, FL 32399

Ron DeSantis
Governor

Jay Collins
Lt. Governor

Alexis A. Lambert
Secretary

Florida Department of Environmental Protection Waste Tire Amnesty Initiative

2026-2027 FICAL YEAR

The Florida Department of Environmental will reimburse each county for mileage, processing fees, disposal cost and equipment rental if applicable up to $25,000 per calendar year. This program is for residential, and not commercial businesses.

The Tire Amnesty Packet requires the following:

- Applicants must be registered with *My Florida Market Place*
- Complete the Scope of Work (SOW) template
  (Please Email both DEP contacts at least 2 weeks prior to the event)
- Sign and date DEP checklist and return with SOW
- Complete DEP Log sheet the day of event.
- Submit complete log sheets with invoices, receipts, and weight tickets for reimbursement **within 30 days after each event.**

***All Amnesty Events require approval prior to any event for reimbursement**

FLORIDA DEPARTMENT OF EVIRONMENTAL PROTECTION CONTACTS:

Kimberly Morgan
Environmental Specialist II
Department of Environmental Protection
Kimberly.Morgan@FloridaDEP.gov
(850) 245-8740

Tamela Starling,
Government Analyst I
Permitting and Compliance Section
Department of Environmental Protection
Tamela.Starling@FloridaDEP.gov
(850) 245-8711



Florida Department of Environmental Protection
Waste Tire Amnesty Day Checklist

1. ☐ Register or Update contact information in **MFMP (**My FL Market Place).

2. ☐ Complete the Scope of Work **(SOW)** template from DEP Contact with logo added.

3. ☐ Send an Email to DEP Contact with a complete SOW (Scope of Work template) attached. **At least 2 weeks prior to the event *DEP approval is required prior to the event.**

4. ☐ Received **Email confirmation** from DEP Contact that your Scope of Work (SOW) has fully been **approved.**

5. ☐ Receive **Email confirmation** approving your Purchase Order (PO) in MFMP from DEP contact must be received **prior to holding your Waste Tire Anesty Day Event.**

6. ☐ All Change Orders or Modifications to the Purchase Order (PO), must include an updated Scope of Work (SOW). You must email DEP Contact as quickly as possible about the changes. **You will receive an email reply from DEP contact, confirming the changes with full approval in the MFMP system. If the event is held before confirmed approval, you will not be reimbursed.**

7. ☐ Submit your invoice with all the required documentation.

Name _____ **Title**_____

Signature_____ **Date:** _____

I acknowledge receipt of the Waste Tire Amnesty Checklist and SOW Instructions

FDEP Contacts:

Kimberly.Morgan@FloridaDEP.gov Phone: 850 245-8740

Tamela.Starling@FloridaDEP.gov Phone: 850 245-8711

MFMP Links: https://Vendor.myFloridamarketplace.com MFMP Help Desk: 1-866-352-3776
MFMP Profile Must include Under Solicitation Selection: ☒Check Yes Under Commodity Code Add: 76121504 Tire collection and Disposal

Insert Your County LOGO/ Address Here

_____County Waste Tire Amnesty Event

Date(s) of Event:_____
Time: _____

Proposed Plan: _____ (County) will accept_____ **(Max Limit 24 tires)** per resident with proof of residency during the event. A Photo ID must be presented. Commercial tires will not be accepted. The Department of Environmental Protection will not reimburse the cost of **rims, large tractor tires or off-the-road tires (OTR).**

_____ (County) will provide mosquito control as necessary.

Operational Procedures: _____ (County) will provide staffing, labor and will oversee collection of tires at the event location.

The County has contracted with _____ (tire hauler name), to drop off and pick up roll-off containers at the event location.

_____ (tire hauler name) will deposit waste tires

at_____ (disposal location address) for final deposition.

The Flat Rate of $_____ per event for containers (if needed).
Reimbursement: The state mileage reimbursement rate is $.445 per mile.

_____(County) assumes responsibility for advertising the event at least 2 to 4 weeks prior to the event and for staffing of the event. FDEP will NOT reimburse you for advertising or staffing.

FDEP will reimburse_____County transportation, mileage, processing/disposal costs and equipment rental. All items must be included on the invoice and must have legible receipts and back-up documentation attached. FDEP will reimburse costs up to **$25,000.00** for waste tires collected during the _____ (County) Waste Tire Amnesty Day Event on _____ (DATE)

FDEP will reimburse _____(County) upon receipt of an itemized invoice and proof of disposal methods to include weigh tickets with the processing date/ disposal rate.

The invoice must include the County Landfill Tip Fee Amount of $_____.00

_____ (County) assumes responsibility for any additional costs incurred.

The Tire Amnesty Packet requires the following:

- Registration of contact information in My FL Market Place
- FDEP Scope of Work Template
- Waste Tire Amnesty Checklist
- Participants Log Sheet

Waste Tire Amnesty packets must be submitted **at least 2 weeks** prior to the event.

If the amnesty event is held prior to approval of the Purchase Order and Amnesty Packet, FDEP will not reimburse you. Please sign below acknowledging receipt of the above instructions.

_____ _____

Signature **Date**

FDEP Contacts: Kimberly Morgan, Kimberly.Morgan@FloridaDEP.gov, Phone: 850 245-8740
Tamela Starling, Tamela.Starling@FloridaDEP.gov, Phone: 850 245-8711

DATE:_____

COUNTY AMNESTY PARTICIPANTS LOG SHEET

_____COUNTY

NAME	ADDRESS	PHONE NUMBER	VEHICLE TAG #	# OF TIRES

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: Public Works **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**

   SCOP agreement from FDOT for the design, construction and construction engineering inspection for widening and resurfacing of SW Arlington Blvd.

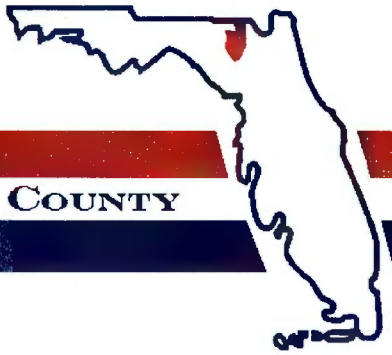
2. **Recommended Motion/Action:**

   Approve and Adopt Resolution 2026R-33

3. **Fiscal impact on current budget:**

   This item has no effect on the current budget.

District No. 1 - Kevin Parnell
District No. 2 - Rocky Ford
District No. 3 - Robby Hollingsworth
District No. 4 - Everett Phillips
District No. 5 - Tim Murphy



MEMORANDUM

TO: David Kraus, County Manager

FROM: Kevin Kirby, Assistant Manager

DATE: August 24, 2026

RE: SCOP Agreement – SW Arlington

Attached please find the SCOP agreement from FDOT for the design, construction and construction engineering inspection for widening and resurfacing of SW Arlington Boulevard from SW Summers Lane to Lake City Maintained Zone.

The estimated cost of the project is $1,400,000.

Should you need any additional information, please feel free to contact me.

P.O. BOX 1529 LAKE CITY, FLORIDA 32056-1529 PHONE (386) 755-4100

COLUMBIA COUNTY, FLORIDA
RESOLUTION NO. 2026R-33

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA APPROVING STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION, REIMBURSEMENT AGREEMENT WITH COLUMBIA COUNTY, FLORIDA FOR DESIGN, CONSTRUCTION AND CEI FOR SW ARLINGTON.

WHEREAS, Columbia County has the authority to enter into a Reimbursement Agreement with the State of Florida, Department of Transportation, ("Department"); and

WHEREAS, Columbia County believes it is in the best interest to facilitate the Design, Construction, and CEI of the SW Arlington Blvd from Southwest Summers Lane to Lake City Maintained Zone and enter into Agreement for Financial Project ID No.432599-2-54-01.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, as follows:

Section 1. Columbia County, Florida by and through its Board of County Commissioners, approves the State of Florida, Department of Transportation, Agreement as to Financial Project ID No. 432599-2-54-01, a copy of which is attached hereto and made a part hereof.

Section 2. The Chairman of the Board of County Commissioners, together with any other appropriate County officials, are authorized to execute the agreement on behalf of Columbia County, Florida.

UNANIMOUSLY PASSED AND ADOPTED by the Board of County Commissioners of Columbia County, Florida, at its regular session on __, 2026__.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

BY: _____
Tim Murphy, Chair

ATTEST: _____
James M. Swisher, Jr., Clerk of Courts (SEAL)

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

Department: Fire Department **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**

   Discussion funding to purchase 3 ambulances. The Board discussed this issue at the 8/28/26 Budget Workshop and requested it placed on this agenda.

2. **Recommended Motion/Action:**

   Approve funds to purchase 3 ambulances.

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

Department: BCC Administration **Meeting Date:** 9/3/2026

1. **Nature and purpose of agenda item:**
   Sheriff requesting additional funding for Cyber Attack and Detention expenses

2. **Recommended Motion/Action:**
   Approve BA 26-51

3. **Fiscal impact on current budget:**
   This item is not budgeted. The proposed budget amendment to fund this request is provided below. The budget amemdment number is 26-51 using fund(s) 001-GENERAL FUND.

Budget Amendment Detail

From	To	Amount
001-8400-584.90-99 RESERVES/CONTINGENCY/RESERVE	**001-8100-581.91-89** INTERFUND TRANSFERS OUT/SHERIFF	**$500,000.00**

August 14, 2026

The Honorable Tim Murphy
Chairman of the Board
Columbia Co. Board of County Commissioners
P.O. Drawer 1529
Lake City, Florida 32056-1529

Dear Mr. Murphy,

Due to unforeseen circumstances and their associated costs, we are requesting FY 25/26 budget amendment #3 in the amount of $500,000 from our contingency funds that are held by the Board.

As you may know, the Sheriff's office was recently hit with a cyber attack from an outside entity. This attack resulted in the loss of two data servers and required additional unbudgeted safeguards to be implemented to prevent further intrusions. The cost for these unbudgeted expenditures is approximately $98,800.00.

Additionally, we have cost overruns in two Detention categories. The first is in the inmate food line item which is currently overbudget and is estimated, when prorated, to be overbudget by $120,000 by September 30th. The second is under the inmate medical line which is currently overbudget by $164,631.00 and estimated to significantly increase due to an inmate ICU hospitalization whose costs are estimated at over $34,000 per day. This inmate has been hospitalized in the ICU for over 27 days already and cannot be released due to the nature of his charges. There has been no prognosis given by the attending doctor as to the estimated length of the inmate's stay at the hospital. The accumulated cost through August 10th as confirmed by hospital billing staff is $798,479.94. With our contractual discount, this amount is reduced to $367,300.77. Our inmate medical insurance will provide a maximum of $250,000 reimbursement. This will leave over $100,000 in additional budget overruns.

Keep in mind, this inmate is still hospitalized and accruing additional unfunded expenditures at $34k per day with no estimated end date. The figures provided here and included in this request are through August 10th only. Calculating the estimated costs from August 11th through September 30th would result in an additional $798,500 in unfunded costs for this inmate's care. Therefore, it may be necessary to ask for an additional budget amendment to cover any additional accruals through September 30th depending on the inmate's discharge date.

Should you require any additional information or documentation, please notify me. I truly appreciate your consideration of this request.

Sincerely,

Wallace Kitchings
Sheriff, Columbia County