



COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

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

Today's Date: 9/13/2023 Meeting Date: 9/21/2023

Name: Ellen Snyder Department: BCC Administration

1. Nature and purpose of agenda item:

This is the Second Public Hearing to adopt the Budget for the Columbia County Board of County Commissioners for FY 2023-2024 as may be amended.

2. Recommended Motion/Action:

To adopt the Budget for the Columbia County Board of County Commissioners for FY 2023-2024 as may be amended.

3. Fiscal impact on current budget.

This item has no effect on the current budget.

BUDGET SUMMARY

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2023-2024

THE PROPOSED OPERATING BUDGET EXPENDITURES OF COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS ARE 6.9%

MILLAGE PER \$1,000

General Fund

7.815

MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL
CASH BALANCE BROUGHT FORWARD	\$ 13,428,991	\$ 22,539,000	\$ 1,000,000	\$ 25,000,000	\$ 6,800,000	\$ 68,767,991
ESTIMATED REVENUES:						
Taxes: Millage per \$1,000						
Ad Valorem Taxes 7.815	31,191,116	-	-	-	-	31,191,116
Non-Ad Valorem Assessments	-	11,504,000	-	-	-	11,504,000
Sales & Use Taxes	4,750,000	8,931,000	680,000	1,600,000	-	15,961,000
Intergovernmental Revenues	7,113,217	14,793,089	640,000	29,328,212	20,816,000	72,690,518
Charges for Services	1,905,565	209,350	-	-	4,989,300	7,104,215
Licenses & Permits	-	1,148,700	-	-	-	1,148,700
Fines & Forfeitures	287,500	145,800	-	-	-	433,300
Franchise Fees	-	175,000	-	-	-	175,000
Interest Earned/Other	1,853,542	652,735	3,000	250,000	762,735	3,522,012
TOTAL REVENUES	47,100,940	37,559,674	1,323,000	31,178,212	26,568,035	143,729,861
Less 5% of Estimated Revenue	(2,345,047)	(1,796,975)	(66,150)	(162,500)	(266,360)	(4,637,032)
Transfers In	350,000	-	-	2,000,000	6,650,000	9,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 58,534,884	\$ 58,301,699	\$ 2,256,850	\$ 58,015,712	\$ 39,751,675	\$ 216,860,820
EXPENDITURES/EXPENSE						
General Government	\$ 11,388,065	\$ 75,860	\$ -	\$ 1,742,399	\$ -	13,206,324
Public Safety	26,071,774	10,222,341	-	1,465,000	-	37,759,115
Physical Environment	2,407,529	5,676,600	-	-	32,150,740	40,234,869
Transportation	-	13,003,490	-	40,764,190	-	53,767,680
Economic Environment	264,565	2,802,781	-	-	-	3,067,346
Human Services	5,069,715	-	-	-	-	5,069,715
Culture/Recreation	713,300	2,003,142	-	1,856,835	-	4,573,277
Debt Service	234,544	1,369,569	1,283,516	-	75,126	2,962,755
TOTAL EXPENDITURES/EXPENSES	46,149,492	35,153,783	1,283,516	45,828,424	32,225,866	160,641,081
Transfers Out	-	3,000,000	-	6,000,000	-	9,000,000
Reserves	12,385,392	20,147,916	973,334	6,187,288	7,525,809	47,219,739
TOTAL APPROPRIATED EXPENDITURES						
TRANSFER, RESERVES AND BALANCES	\$ 58,534,884	\$ 58,301,699	\$ 2,256,850	\$ 58,015,712	\$ 39,751,675	\$ 216,860,820

THE Final, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

RESOLUTION NO. 2023R-58

A Resolution of the Columbia County Board of County Commissioners of Columbia County, Florida, Adopting the Final Budget for Fiscal Year 2024; providing for an effective date.

WHEREAS, the Columbia County Board of County Commissioners of Columbia County, Florida on September 21, 2023 held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Columbia County Board of County Commissioners of Columbia County, Florida set forth the appropriations and revenue estimates for the Budget for Fiscal Year 2024 in the amount of \$216,860,820

NOW, THEREFORE, BE IT RESOLVED by the Columbia County Board of County Commissioners of Columbia County, Florida, that:

1. The Fiscal Year 2024 Final Budget as amended be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing the 21st day of September 2023.

Time Adopted _____ P.M.

**Columbia County Board of
County Commissioners**

ATTEST:

BY: _____

Rocky Ford, Chairman

James M. Swisher, Jr., Clerk of Court

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2023-2024**

**PREPARED BY
DAVID KRAUS
COUNTY MANAGER**

THURSDAY SEPTEMBER 21, 2023

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
REVENUES		
Taxes		
Ad Valorem Taxes, Floor Budget		
7.815 mills 2023 & 2024	\$ 27,807,013	\$ 31,191,116
Delinquent Ad Valorem Taxes	50,000	50,000
Small County Surtax	4,550,000	4,410,000
Payment - In Lieu of Taxes	250,000	250,000
Vessel Registration Fees	20,000	20,000
Other License/Permits/Park Fees	-	20,000
Total Taxes	<u>32,677,013</u>	<u>35,941,116</u>
Intergovernmental Revenue		
State and Federal Grants		
Emergency Preparedness	105,806	105,806
Emergency Management	52,372	53,023
Mosquito Control	41,000	41,000
State funding LEO Salaries	1,047,014	1,378,388
Total State and Federal Grants	<u>1,246,192</u>	<u>1,578,217</u>
State Shared Revenues		
Amendment 1 Relief	2,400,000	2,000,000
State Revenue Sharing	1,600,000	1,700,000
Half-Cent Sales Tax	1,985,000	1,800,000
Insurance Agents County Licenses	20,000	20,000
Alcohol Beverage Licenses	15,000	15,000
Total State Shared Revenues	<u>6,020,000</u>	<u>5,535,000</u>
Total Intergovernmental Revenue	<u>7,266,192</u>	<u>7,113,217</u>
Charges for Services		
Crime Prevention Funds	23,000	27,000
Sheriff Civil Fees	70,000	90,000
School Resource Officer	1,189,565	1,260,565
Room & Board for Prisoners	-	10,000
Telephone Assessments	63,000	60,000
Wireless Assessments	195,000	205,000
Prepaid Wireless Assessments	55,000	53,000
City of Lake City-Dispatch	-	200,000
Total Charges for Services	<u>1,595,565</u>	<u>1,905,565</u>
Fines and Forfeitures		
Communications Surcharges	75,000	80,000
Court Facility Surcharges \$30	230,000	200,000
Animal Control Fines	4,500	4,500
Violations/Local Ordinance	-	3,000
Total Fines and Forfeitures	<u>309,500</u>	<u>287,500</u>
Miscellaneous Revenue		
Interest Earnings	172,834	400,000
Other	122,000	415,362
Total Miscellaneous Revenue	<u>294,834</u>	<u>815,362</u>
Transfers from Other Funds - Administration		
MSBU - Municipal Services	381,992	381,992
County Transportation Trust Fund	311,692	311,692
Tourist Development Fund	31,036	31,036

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
Landfill Fund	214,941	214,941
Library Enhancement Fund	55,069	55,069
Court Services Fund	15,912	15,912
Economic Development Fund	19,767	19,767
Utilities	-	7,771
Total Transfers from Other Funds - Administration	1,030,409	1,038,180
Total Revenues	43,173,513	47,100,940
Less 5% of Revenues	(2,249,492)	(2,345,047)
	40,924,021	44,755,893
Transfer in from Tourist Development Fund	310,000	350,000
Estimated Beginning Cash	14,534,425	13,428,991
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 55,768,446	\$ 58,534,884

APPROPRIATIONS**General Government Services****Legislative****Board of County Commissioners**

Personal Services	\$ 1,515,851	\$ 1,550,993
Other Current Expenses	650,852	1,001,174
Capital Outlay	21,326	-
Debt Service	-	10,896

Total Legislative	2,188,029	2,563,063
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Executive**Clerk to the Board of County Commissioners**

Personal Services	505,631	569,252
Worker's Comp.	1,500	1,500
Other Current Expenses	3,000	3,000

Total Executive	510,131	573,752
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Financial and Administrative**Property Appraiser**

Other Current Expenses	2,072,651	2,267,704
Debt Service	-	73,299

Value Adjustment Board

Other Current Expenses	3,050	3,200
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Tax Collector

Other Current Expenses	1,000,000	1,000,000
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Accounting and Auditing

Other Current Expenses	150,000	160,000
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Data Processing

Other Current Expenses	39,000	42,000
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Total Financial and Administrative	3,264,701	3,546,203
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Legal Counsel**County Attorney**

Personal Services	238,151	244,488
Other Current Expenses	24,800	32,000

Total Legal Counsel	262,951	276,488
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Other General Governmental Services

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
Supervisor of Elections		
Personal Services	587,955	541,702
Worker's Comp.	2,000	2,000
Other Current Expenses	80,196	86,746
Contingency	109,015	112,113
Total Supervisor of Elections	779,166	742,561
Elections		
Personal Services	228,178	239,178
Other Current Expenses	253,508	253,508
Total Elections	481,686	492,686
Information Systems		
Personal Services	401,865	430,027
Other Current Expenses	25,500	29,750
Total Information Systems	427,365	459,777
Non-Departmental		
Personal Services	15,000	15,000
Other Current Expenses	552,500	743,000
Total Non-Departmental	567,500	758,000
 Facilities Management		
Personal Services	1,056,231	1,205,830
Other Current Expenses	846,900	793,900
Capital Outlay	-	60,000
Debt Service	-	39,279
Total Facilities Management	1,903,131	2,099,009
Total Other General Governmental Services	4,158,848	4,552,033
Total Governmental Services	10,384,660	11,511,539
Public Safety		
Emergency Preparedness		
Other Current Expenses	52,372	53,023
Emergency Management		
Personal Services	88,063	93,235
Other Current Expenses	18,450	31,816
Debt Service	-	4,308
Local Match - Personal Services	82,151	41,525
Total Emergency Management	188,664	170,884
Sheriff		
Law Enforcement		
Personal Services	10,376,646	11,385,458
Other Current Expenses	1,795,065	1,795,065
Capital Outlay	626,695	500,000
Debt Service	-	17,000
Total Law Enforcement	12,798,406	13,697,523
Judicial		
Personal Services	845,867	786,321
Other Current Expenses	67,000	64,500
Debt Service	-	2,500
Total Judicial	912,867	853,321
Detention Center Operations		
Personal Services	4,553,960	4,807,206
Other Current Expenses	1,256,500	1,245,500

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
Capital Outlay	10,000	10,000
Debt Service	-	11,000
Total Detention Center Operations	5,820,460	6,073,706
Total Sheriff	19,531,733	20,624,550
Detention Center Facilities		
Personal Services	75,372	80,101
Other Current Expenses		
Utilities	240,000	240,000
Maintenance and Repair	55,000	75,000
Insurance - Casualty	67,000	134,000
Professional Services	-	-
Total Other Current Expenses	362,000	449,000
Total Detention Center Facilities	437,372	529,101
911 Emergency Communications		
Personal Services	2,372,013	3,380,212
Other Current Expenses	260,800	316,112
Total 911 Emergency Communications	2,632,813	3,696,324
Central Communications		
Personal Services	103,081	184,700
Other Current Expenses	286,600	508,000
Total Central Communications	389,681	692,700
Medical Examiner		
Autopsies	300,000	340,000
Total Public Safety	23,532,635	26,106,582
Physical Environment		
County Extension Office		
Personal Services	438,860	459,278
Other Current Expenses	67,800	67,800
Total County Extension Office	506,660	527,078
Landscape		
Personal Services	1,174,132	1,359,029
Other Current Expenses	344,000	383,000
Capital Outlay	138,553	179,000
Debt Service	-	32,684
Total Landscape	1,656,685	1,953,713
Other Physical Environment		
Florida Forest Management	3,000	3,000
Current Problems	10,000	-
FWC Lake Montgomery Dock	75,000	-
Ichetucknee Partnership	40,000	-
Total Other Physical Environment	128,000	3,000
Total Physical Environment	2,291,345	2,483,791
Economic Environment		
Veterans Services		
Personal Services	49,320	51,765
Other Current Expenses	4,800	10,800
Total Veterans Services	54,120	62,565
Tax Increment Funds	202,000	202,000
Total Economic Environment	256,120	264,565
Human Services		
Mosquito Control		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
Personal Services	58,550	58,785
Other Current Expenses	89,103	94,282
Capital Outlay	-	-
Total Mosquito Control	147,653	153,067
Animal Control		
Personal Services	-	333,704
Other Current Expenses	-	73,510
Capital Outlay	-	-
Debt Service	-	43,578
Total Animal Control	-	450,792
Human Services Contributions		
Columbia County Health Department	153,784	192,230
Family Health Center of Columbia County	48,500	48,500
Animal Control	1,168,570	
Humane Society	-	375,750
Medicaid	1,450,000	1,450,000
Health Care Responsibility Act	400,000	400,000
Emergency Housing Repairs	-	1,378,000
Total Human Services Contributions	3,220,854	3,844,480
Other Human Services		
Meridian Behavioral Services	256,000	261,376
Columbia County Senior Services	250,000	250,000
CARC	80,000	100,000
Suwannee Valley 4C's	10,000	10,000
United Way	20,000	-
Current Problems	10,000	-
On Eagles Wings	39,000	-
Total Other Human Services	409,000	621,376
Total Human Services	4,033,507	5,069,715
Culture/Recreation		
County Recreation Department		
Personal Services	286,179	104,540
Other Current Expenses	95,105	43,000
Total County Recreation Department	381,284	147,540
County Recreation Facilities		
Other Current Expenses - Utilities	225,000	240,000
Community Centers - Repairs and Maintenance	18,000	20,000
Capital Outlay	-	-
Total County Recreation Facilities	243,000	260,000
Organizational Support		
Richardson Summer Camp	-	17,000
Fort White Summer Camp	-	-
CC Youth Basketball	15,000	16,500
Columbia Youth Football	15,000	15,000
Fort White Youth Football	-	7,500
LC-CC Youth Baseball League	12,000	12,000
Columbia Youth Soccer Association	12,000	12,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
Fort White Girls Softball	3,480	3,480
Columbia County Girls Softball Association	9,000	9,000
South Columbia Youth Baseball	5,730	5,730
CC Youth Football	-	37,000
Downtown July 4th Fireworks	10,000	
Richardson Programs	-	125,000
Special Olympics	-	10,000
Columbia County Horse Riding Club	-	7,500
H2H Basketball	-	3,800
Total Organizational Support	82,210	281,510
Special Events		
Downtown July 4th Fireworks	-	15,000
Farm to Table Event	-	3,000
MLK Parade	-	5,000
Chamber of Commerce	-	1,250
Total Special Events	-	24,250
Total Culture/Recreation	706,494	713,300
Total Appropriations	41,204,761	46,149,492
TRANSFERS		
Transfer to Capital Projects Fund/Year End Funds	2,009,866	-
RESERVES		
Equipment	20,000	30,000
Salary Adjustments	190,316	100,000
Surplus Year End Reserve	-	-
Cash Balance Forward	8,229,002	7,640,443
Contingency	4,114,501	4,614,949
Total Reserves	12,553,819	12,385,392
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 55,768,446	\$ 58,534,884

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,420,000	\$ 1,520,000
Small County Surtax	5,650,000	5,500,000
Voted Gas Tax	850,000	924,000
Total Taxes	7,920,000	7,944,000
Intergovernmental Revenue		
Federal Grants and State Shared Revenues		
National Forest Regular Distribution	110,000	100,000
State Revenue Sharing	500,000	800,000
Half-Cent Sales Tax-Regular	2,800,000	3,450,000
Half-Cent Sales Tax-Fiscally Constrained	520,000	520,000
Total Federal Grants and State Shared Revenues	3,930,000	4,870,000
Transportation		
County Gas Tax	813,000	830,000
Constitutional Gas Tax	500,000	500,000
Fuel Decal User Fee	1,000	2,000
Motor Fuel Tax Rebate	70,000	70,000
Total Transportation	1,384,000	1,402,000
Total Intergovernmental Revenue	5,314,000	6,272,000
Miscellaneous Revenue		
F.D.O.T. Lighting Agreement	140,000	170,000
Culvert Waiver Fees	4,000	3,800
Interest Earnings	75,000	70,000
Reimbursement of Current Expenses		
by Other County Units	1,000	1,000
Other Miscellaneous Revenue	26,000	232,106
Total Miscellaneous Revenue	246,000	476,906
Total Revenues	13,480,000	14,692,906
Less 5% of Revenues	(674,000)	(734,645)
	12,806,000	13,958,261
Transfer in from Paving Assessment	3,000	-
Estimated Beginning Cash	9,000,000	7,300,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 21,809,000	\$ 21,258,261

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
APPROPRIATIONS		
Transportation		
Contracted Mowing		
Other Current Expenses	\$ 1,121,000	\$ 1,121,000
Maintenance and Improvement of Graded Roads		
Personal Services	1,179,072	1,227,976
Other Current Expenses	2,500	2,500
Debt Service	745,029	813,120
Total Maintenance and Improvement of Graded Roads	1,926,601	2,043,596
Heavy Equipment and Drainage		
Personal Services	598,870	647,828
Other Current Expenses	731,000	731,000
Debt Service	-	10,896
Total Heavy Equipment and Drainage	1,329,870	1,389,724
Storm Water		
Personal Services	583,040	572,518
Other Current Expenses	19,500	19,500
Total Storm Water	602,540	592,018
Sign Shop		
Personal Services	395,304	441,109
Other Current Expenses	234,000	234,000
Total Sign Shop	629,304	675,109
Repair Shop		
Personal Services	640,096	692,542
Other Current Expenses	365,500	365,500
Debt Service	-	32,684
Total Repair Shop	1,005,596	1,090,726
Stockroom		
Personal Services	58,489	62,146
Other Current Expenses	1,130,000	1,130,000
Debt Service	-	10,896
Total Stockroom	1,188,489	1,203,042

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
Shoulder Crew		
Personal Services	713,239	756,596
Other Current Expenses	8,000	8,000
Debt Service	-	10,896
Total Shoulder Crew	721,239	775,492
Right-of-Way Maintenance		
Personal Services	1,011,100	1,140,847
Other Current Expenses	227,500	227,500
Debt Service	-	32,684
Total Right-of-Way Maintenance	1,238,600	1,401,031
Roadway Enhancements		
Weed Control	55,000	55,000
Road Stripping	100,000	100,000
Concrete Work	105,000	105,000
Roadway Stabilization	415,000	415,000
Total Roadway Enhancements	675,000	675,000
Administration and Overhead		
Personal Services	1,030,624	1,110,388
Other Current Expenses	576,700	721,000
Capital Outlay	66,000	682,120
Debt Service	-	43,578
Total Administration and Overhead	1,673,324	2,557,086
Other		
Wildlife Control Services	-	60,000
Suwannee Valley Transit Authority	58,706	62,728
Administrative Fee - General Fund	311,692	311,692
Total Other	370,398	434,420
Transfers		
Transfer to Capital Projects Fund	4,000,000	2,000,000
Total Appropriations	16,481,961	15,958,244

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
RESERVES		
Equipment	217,200	-
Surplus Year End Reserve	1,358,115	1,112,544
Cash Balance Forward	2,501,149	2,791,649
Contingency	1,250,575	1,395,824
Total Reserves	5,327,039	5,300,017
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 21,809,000	\$ 21,258,261
Variance	\$ -	\$ -

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**BUDGET****MUNICIPAL SERVICES FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
REVENUES		
Taxes		
Small County Surtax	\$ 800,000	\$ 1,715,000
Franchise Fees - Solid Waste	168,000	175,000
Total Taxes	968,000	1,890,000
State and Federal Grants		
Public Safety EMS Grant	-	9,037
Total State and Federal Grants	-	9,037
Licenses and Permits		
Occupational Licenses	50,000	50,000
Competency Cards	3,000	3,200
Building Permits	700,000	675,000
Electrical Permits	20,000	12,000
Plumbing Permits	20,000	10,000
Mechanical Permits	20,000	10,000
Other Permits	20,000	80,000
Certification Fees	7,700	-
Land Use Fees	125,000	125,000
Protective Inspection/AP	33,500	73,500
Plan Review Fees	100,000	110,000
Total Licenses and Permits	1,099,200	1,148,700
Non Ad Valorem Assessments		
Solid Waste	4,100,000	4,100,000
Solid Waste - Partial Year	35,000	35,000
Solid Waste - Delinquent	1,000	4,000
Fire Services	7,200,000	7,300,000
Fire - Partial Year & Delinquent	57,000	60,000
Total Non Ad Valorem Assessments	11,393,000	11,499,000
Charges for Services		
GIS Services City of Lake City	10,000	-
Intergovernmental Revenue		
Mobile Home Licenses	33,000	35,000
Racing Tax	223,250	223,250
Total Intergovernmental Revenue	256,250	258,250
Miscellaneous		
Interest Earnings	35,000	43,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
Tower Rent	2,600	2,800
Other Miscellaneous	25,200	92,568
Special Assessment - Carolyn Heights Lights	2,200	2,400
Special Assessment - Laurell Lakes	4,100	4,100
Special Assessment - Spring Hollow	2,000	2,000
Special Assessment - Emerald Lakes	8,500	8,500
Total Miscellaneous	79,600	155,368
Total Revenues	13,806,050	14,960,355
Less 5% of Revenues	(640,328)	(748,018)
	13,165,722	14,212,337
Transfers From Other Funds		
General Fund	-	-
Estimated Beginning Cash	6,000,000	6,100,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 19,165,722	\$ 20,312,337
APPROPRIATIONS		
General Government Services		
Administrative Fee - General Fund	\$ 21,898	\$ 21,898
Other Current Expenses	36,000	36,000
Total General Government Services	57,898	57,898
Public Safety		
Building and Zoning Department		
Personal Services	1,052,815	1,068,291
Other Current Expenses	141,800	146,800
Debt Service	-	43,578
Total Building and Zoning Department	1,194,615	1,258,669
County Fire Services		
Personal Services	6,010,892	6,291,866
Other Current Expenses	1,034,455	1,222,038
Capital Outlay	120,000	642,500
Debt Service	340,859	362,676
Administrative Fee - General Fund	243,196	243,196
Total County Fire Services	7,749,402	8,762,276
Contractual Fire Agreements		
Coop. Forest Management	24,100	24,100
Total Public Safety	8,968,117	10,045,045

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
Physical Environment		
Solid Waste Services		
Professional Services	7,750	7,750
Contracted Services - Residential Pickup	2,422,835	2,422,835
Residential Tipping Fees	1,355,000	1,355,000
Tax Collector Fees	123,000	130,000
Contracted Services - County Facilities	57,190	57,190
Administrative Fee - General Fund	116,898	116,898
Total Solid Waste Services	4,082,673	4,089,673
Utility Assessments		
Special Assessment - Carolyn Heights	3,710	3,710
Special Assessment - Laurel Lakes	3,000	3,125
Special Assessment - Spring Hollow	3,755	3,755
Special Assessment - Emerald Lakes	8,510	8,510
Other Current Expenses	-	-
Total Physical Environment	4,101,648	4,108,773
Transfers		
Transfer to Capital Projects Fund	\$ 1,500,000	-
Total Appropriations	14,627,663	14,211,716
RESERVES		
Capital Reserve	426,409	1,811,641
Cash Balance Forward	2,745,000	2,867,808
Contingency	1,366,650	1,421,172
Total Reserves	4,538,059	6,100,621
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 19,165,722	\$ 20,312,337

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Communications Services Tax	<u>\$ 1,110,000</u>	<u>\$ 1,210,000</u>
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	<u>150,000</u>	<u>150,000</u>
State Grants		
Library Equalization	517,166	480,041
Library - Operating	<u>18,685</u>	<u>16,356</u>
Total State Grants	<u>535,851</u>	<u>496,397</u>
Total Intergovernmental Revenue	<u>685,851</u>	<u>646,397</u>
Charges for Services		
Library Fees	<u>7,600</u>	<u>7,550</u>
Fines and Forfeitures		
Library Fines	<u>16,600</u>	<u>12,800</u>
Miscellaneous Revenue		
Interest Earnings	2,000	6,000
Contributions	<u>-</u>	<u>10,000</u>
Total Miscellaneous Revenue	<u>2,000</u>	<u>16,000</u>
Total Revenue	<u>1,972,051</u>	<u>1,892,747</u>
Less 5% of Revenues	<u>(159,978)</u>	<u>(94,637)</u>
	<u>1,812,073</u>	<u>1,798,110</u>
Estimated Beginning Cash	860,000	1,400,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 2,672,073</u></u>	<u><u>\$ 3,198,110</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
APPROPRIATIONS		
Culture/Recreation		
Main Library		
Personal Services	\$ 319,571	\$ 338,168
Other Current Expenses	84,800	84,800
Capital Outlay	58,700	58,700
Total Main Library	463,071	481,668
Fort White Library		
Personal Services	162,676	171,693
Other Current Expenses	27,700	28,700
Capital Outlay	17,600	17,600
Total Fort White Library	207,976	217,993
Library Enhancements		
Personal Services	778,416	818,528
Other Current Expenses	150,600	149,600
Administration Fee-General Fund	55,069	55,069
Capital Outlay	-	-
Total Library Enhancements	984,085	1,023,197
Literacy Program		
Personal Services	46,557	49,072
Other Current Expenses	3,600	5,600
Capital Books	2,000	-
Total Literacy Program	52,157	54,672
West Branch		
Personal Services	186,346	182,112
Other Current Expenses	26,000	26,000
Capital Outlay	17,500	17,500
Total West Branch	229,846	225,612
Total Appropriations	1,937,135	2,003,142
RESERVES		
Future Enhancement	153,838	594,026
Cash Balance Forward	387,400	400,628
Contingency	193,700	200,314
Total Reserves	734,938	1,194,968
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 2,672,073	\$ 3,198,110

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Small County Surtax	<u>\$ 350,000</u>	<u>\$ 375,000</u>
Fines and Forfeitures		
Technology Surcharges - \$2	102,000	85,000
Optional Court Costs - \$65	<u>42,000</u>	<u>48,000</u>
Total Fines and Forfeitures	<u>144,000</u>	<u>133,000</u>
Miscellaneous Revenue		
Interest	<u>2,000</u>	<u>24,000</u>
Total Revenues	<u>496,000</u>	<u>532,000</u>
Less 5% of Revenues	<u>(24,800)</u>	<u>(26,600)</u>
	<u>471,200</u>	<u>505,400</u>
Estimated Beginning Cash	<u>700,000</u>	<u>700,000</u>
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 1,171,200</u></u>	<u><u>\$ 1,205,400</u></u>
APPROPRIATIONS		
General Government Services		
General Fund Administration	<u>\$ 15,912</u>	<u>\$ 15,912</u>
Judicial		
County Court		
Other Current Expenses	<u>30,000</u>	<u>30,000</u>
Total County Court	<u>30,000</u>	<u>30,000</u>
State Attorney		
Other Current Expenses	32,220	32,540
Technology	<u>113,574</u>	<u>115,185</u>
Total State Attorney	<u>145,794</u>	<u>147,725</u>
Public Defender		
Other current Expenses	8,775	9,722
Technology	<u>31,175</u>	<u>33,250</u>
Total Public Defender	<u>39,950</u>	<u>42,972</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COURT SERVICES FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
Court Support Service		
Technology	<u>194,762</u>	<u>205,777</u>
Guardian Ad Litem		
Other Current Expenses	<u>52,627</u>	<u>53,498</u>
Optional Court Costs		
Legal Aid	10,000	10,000
Law Library	10,000	10,000
Drug Court	10,000	10,000
Innovations (Teen Court)	<u>10,000</u>	<u>10,000</u>
Total Optional Court Costs	<u>40,000</u>	<u>40,000</u>
Total Appropriations	<u>519,045</u>	<u>535,884</u>
RESERVES		
Court Innovations	501,216	508,752
Cash Balance Forward	100,626	107,176
Contingency	<u>50,313</u>	<u>53,588</u>
Total Reserves	<u>652,155</u>	<u>669,516</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 1,171,200</u></u>	<u><u>\$ 1,205,400</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Intergovernmental Revenue		
State Grants - SHIP	\$ 668,830	\$ 819,405
Miscellaneous Revenue		
Loan Repayments	20,000	40,000
Interest Earnings	350	2,000
Total Revenue	689,180	861,405
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 689,180	\$ 861,405
APPROPRIATIONS		
Physical Environment		
Administration	\$ 69,383	\$ 81,940
Housing Assistance	619,797	779,465
TOTAL APPROPRIATED EXPENDITURES	\$ 689,180	\$ 861,405

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Tourist Development Tax	<u>\$ 1,800,000</u>	<u>\$ 2,200,000</u>
Miscellaneous Revenue		
Sign Advertising	12,000	28,000
Interest	15,000	43,000
Other Miscellaneous		8,561
Total Miscellaneous Revenue	<u>27,000</u>	<u>79,561</u>
Total Revenue	<u>1,827,000</u>	<u>2,279,561</u>
Less 5% of Revenues	<u>(91,350)</u>	<u>(113,550)</u>
	<u>1,735,650</u>	<u>2,166,011</u>
Estimated Beginning Cash	<u>2,100,000</u>	<u>2,800,000</u>
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 3,835,650</u></u>	<u><u>\$ 4,966,011</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
APPROPRIATIONS		
Tourism Promotion		
Personal Services	\$ 241,201	\$ 237,900
Admin Fees	31,036	31,036
Other Current Expenses	880,439	907,439
Debt Service	-	8,561
Total Tourism Promotion	<u>1,152,676</u>	<u>1,184,936</u>
Community Outreach		
Columbia County Historical Society	5,000	5,000
CHS Track Project	-	10,000
Blue Grey Festival	10,000	10,000
Total Community Outreach	<u>15,000</u>	<u>25,000</u>
Sports Marketing		
Personal Services	91,263	96,641
Other Current Expenses	114,000	241,000
Total Sports Marketing	<u>205,263</u>	<u>337,641</u>
Transfers		
Transfer to General Fund	310,000	350,000
Transfer to Capital Projects	120,000	-
Total Appropriations	<u>1,802,939</u>	<u>1,897,577</u>
RESERVES		
Capital Reserve	1,492,141	2,514,160
Cash Balance Forward	360,380	369,516
Contingency/Reserve	180,190	184,758
Total Reserves	<u>2,032,711</u>	<u>3,068,434</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 3,835,650</u>	<u>\$ 4,966,011</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Intergovernmental Revenue		
Federal Grants	\$ 750,000	\$ 750,000
Estimated Beginning Cash	-	-
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 750,000	\$ 750,000
APPROPRIATIONS		
Physical Environment		
Administration	\$ 60,000	\$ 60,000
Housing Rehabilitation	690,000	690,000
Street Improvements	-	-
Total Appropriations	750,000	750,000
RESERVES		
Contingency	-	-
Cash Balances Forward	-	-
TOTAL APPROPRIATIONS AND RESERVES	\$ 750,000	\$ 750,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

SPECIAL LAW ENFORCEMENT FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Miscellaneous Revenue		
Interest Earnings	\$ 200	\$ 200
Estimated Beginning Cash	24,000	24,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 24,200	\$ 24,200
APPROPRIATIONS AND RESERVES		
Sheriff's Department Expenditures	\$ 20,000	\$ 20,000
Reserve for Law Enforcement Expenditures	4,200	4,200
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 24,200	\$ 24,200

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	<u>\$ 680,000</u>	<u>\$ 680,000</u>
Miscellaneous Revenue		
Interest Earnings	<u>-</u>	<u>1,000</u>
Total Revenue	<u>680,000</u>	<u>681,000</u>
Less 5% of Revenues	<u>(34,000)</u>	<u>(34,050)</u>
	<u>646,000</u>	<u>646,950</u>
Estimated Beginning Cash	<u>250,000</u>	<u>300,000</u>
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 896,000</u></u>	<u><u>\$ 946,950</u></u>
APPROPRIATIONS		
Debt Service - Principal	<u>\$ 614,000</u>	<u>\$ 624,000</u>
Debt Service - Interest	<u>31,879</u>	<u>22,602</u>
Total Appropriations	<u>645,879</u>	<u>646,602</u>
RESERVES		
Reserve for Debt Service	<u>250,121</u>	<u>300,348</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 896,000</u></u>	<u><u>\$ 946,950</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	\$ 640,000	\$ 640,000
Miscellaneous Revenue		
Interest Earnings	2,000	2,000
Total Revenue	642,000	642,000
Less 5% of Revenues	(32,100)	(32,100)
	609,900	609,900
Estimated Beginning Cash	700,000	700,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 1,309,900	\$ 1,309,900
APPROPRIATIONS		
Debt Service - Principal	\$ 504,855	\$ 516,431
Debt Service - Interest	132,059	120,483
Total Appropriations	636,914	636,914
RESERVES		
Reserve for Debt Service	672,986	672,986
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 1,309,900	\$ 1,309,900

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
REVENUES		
Intergovernmental Revenue		
State Grants		
Hi-Dry Acres Stormwater Pave	\$ 4,762,258	\$ 4,762,258
Parnell Hills Stormwater Pave	3,614,119	3,614,119
Wilson Springs Sidewalks	406,000	-
Cypress Lake/Charles	2,700,000	2,700,000
Queen/Chambria/Winfield	2,475,000	2,475,000
SR 247-Cannon Creek Retention	2,560,000	2,560,000
Riverrise Boat Ramp	-	110,835
Bascom Norris - Faith Rd to SR 47	-	1,200,000
CR 6	-	2,640,000
Birley Road	-	2,982,000
Bethlehem Community Center	-	475,000
Richardson Community Center - Old School	-	500,000
Fire Department/Legis Approp	-	950,000
NFMIP Entrance Road	-	2,959,000
Total State Grants	<u>16,517,377</u>	<u>27,928,212</u>
Interfund Transfer In		
MSBU	1,500,000	-
TRANSPORTATION TRUST	4,000,000	2,000,000
TDC	120,000	-
JAIL CONSTRUCTION	600,000	-
COUNTYWIDE RESURFACING	5,000,000	-
Total Interfund Transfers	<u>11,220,000</u>	<u>2,000,000</u>
Loan Proceeds	<u>6,122,000</u>	<u>-</u>
Total Revenues	<u>33,859,377</u>	<u>29,928,212</u>
Estimated Beginning Cash	-	16,000,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 33,859,377</u></u>	<u><u>\$ 45,928,212</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
APPROPRIATIONS		
Loan Projects		
Sweetwater Apartments	\$ 500,000	\$ -
CR 6	2,640,000	2,640,000
Birley Road	2,982,000	2,982,000
Grant Funded		
Wilson Springs Sidewalks	406,000	-
Cypress Lake/Charles	2,700,000	2,700,000
Parnell Hills	3,614,119	3,614,119
Hi Dry Acres	4,762,258	4,762,258
Queen/Chambria/Winfield	2,475,000	2,475,000
SR 247-Cannon Creek Retention	2,560,000	2,560,000
Bascom Norris/Legis Approp	-	1,200,000
Bethlehem Community Center/Legis Approp	-	475,000
Richardson Community Center/Legis Approp	-	500,000
Fire Department/Legis Approp	-	950,000
Projected Shortfall Due to Inflation	7,091,813	7,091,813
Approved but Not Finished		
Southside Parking lot and Ponds	603,460	500,000
River Rise Boat Ramp	101,835	101,835
Animal Control Kennels	300,000	-
Jail	77,000	100,000
Academic Way	400,000	400,000
Petroleum Cleanup	32,399	32,399
Station 51 Expansion	200,000	-
Richardson Generator	171,399	-
Traffic Ops Building	250,000	27,000
Jail Admin Design	400,000	400,000
911 AC Monitoring	21,540	-
Franklin Street Tower	19,000	-
Richardson Outdoor Lights	280,000	280,000
Five Points Restroom	98,000	-
Generatoring Monitoring	13,780	15,000
IT Fire Supression	87,000	-
NFMIP Entrance Road	-	2,959,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
2022-2023 New Requests		
Field Laser Grading and Repair	40,000	-
TDC Sign	80,000	-
Bridges at Alligator Lake	63,000	-
Traffic Signal Replacement (CR252/Country Club)	150,000	-
2023-2024 New Requests		
Elevator Door Locks	-	63,000
Dangerous Intersection Traffic Study	-	280,000
Lake City Reporter Bldg Renovations	-	1,200,000
Traffic Ops Bldg Phase II Internal	-	120,000
Clerk's Digital Public Records	-	300,000
Total Appropriations	<u>33,119,603</u>	<u>38,728,424</u>
INTERFUND TRANSFER OUT TO UTILITIES	-	6,000,000
RESERVES		
Contingency	<u>739,774</u>	<u>1,199,788</u>
Total Reserves	<u>739,774</u>	<u>1,199,788</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 33,859,377</u></u>	<u><u>\$ 45,928,212</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COUNTYWIDE RESURFACING FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,500,000	\$ 1,600,000
Intergovernmental Revenue		
Transportation		
Constitutional Gas Tax	1,500,000	1,400,000
Miscellaneous Revenues		
Interest Earnings	-	250,000
Total Revenues	3,000,000	3,250,000
Less 5% of General Revenues	-	(162,500)
	3,000,000	3,087,500
Estimated Beginning Cash	11,000,000	9,000,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 14,000,000	\$ 12,087,500
APPROPRIATIONS		
County-Wide Resurfacing	\$ 3,000,000	\$ 7,100,000
Transfer to Other Funds		
Transfer to Capital Projects Fund	5,000,000	-
Total Appropriations	8,000,000	7,100,000
RESERVES		
Reserve Countywide Resurfacing	6,000,000	4,987,500
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 14,000,000	\$ 12,087,500

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

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
REVENUES		
Taxes		
Intergovernmental		
Half-Cent Sales Tax	\$ 1,425,000	\$ 1,525,000
Miscellaneous Revenue		
Interest	20,000	60,000
Total Operating Revenue	1,445,000	1,585,000
Less 5% of Revenues	(72,250)	(79,250)
Transfer from General Fund/Year End	-	-
	1,372,750	1,505,750
Estimated Beginning Cash	3,500,000	4,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 4,872,750	\$ 5,505,750
APPROPRIATIONS		
Economic Environment		
Administration		
Personal Services	\$ 225,289	\$ 314,398
Other Current Expenses	306,500	329,600
Admin Fees - General Fund	19,767	19,767
Total Administration	551,556	663,765
Economic Incentives		
Tax Rebates/Incentives	600,000	600,000
Capital Outlay	-	-
Transfer to Utility Fund	650,000	650,000
Total Appropriations	1,801,556	1,913,765
RESERVES		
Reserve for Future Project	2,536,657	3,017,855
Cash Balances Forward	356,358	382,753
Contingency	178,179	191,377
Total Reserves	3,071,194	3,591,985
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 4,872,750	\$ 5,505,750

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
REVENUES		
Intergovernmental		
State Grants		
Consolidated Waste Grant	\$ 93,750	\$ 100,000
Charges for Services		
Class I - Franchise Fees	-	225,000
Class III - Franchise Fees	-	175,000
Tires - Franchise Fees	-	5,000
Class I - County	3,400,000	3,000,000
Class III - County	990,000	900,000
Tires - County	85,000	90,000
Total Charges for Services	4,475,000	4,395,000
Miscellaneous		
Other Miscellaneous	30,000	149,839
Interest	73,500	600,000
Total Miscellaneous	103,500	749,839
Total Revenues	4,672,250	5,244,839
Less 5% of Revenues	(233,613)	(236,000)
	4,438,637	5,008,839
Estimated Unreserved Beginning Cash	10,214,941	5,800,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 14,653,578	\$ 10,808,839

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
APPROPRIATIONS		
Physical Environment		
Winfield Landfill Operations		
Personal Services	\$ 1,151,925	\$ 1,156,217
Other Current Expenses	1,574,900	1,233,900
Administration Fees - General Fund	214,941	214,941
Capital Outlay	909,941	1,023,500
Debt Service	-	119,839
Total Winfield Landfill Operations	3,851,707	3,748,397
Central Landfill		
Annual Long-term Care	60,000	74,000
Litter Control Program		
Litter Disposal		
Contractual Services	218,080	221,656
Tire Disposal		
Contractual Services	100,000	100,000
Total Litter Control Program	318,080	321,656
Total Landfill Appropriations	4,229,787	4,144,053
Funded Reserves		
Winfield Class I Closure	-	-
Winfield Class III Closure	-	-
Total Funded Reserves	-	-
Total Physical Environment	4,229,787	4,144,053
Other Reserves		
Equipment Replacement Reserve	250,000	250,000
Landfill Expansion Reserve	8,969,336	5,171,571
Cash Balance Forward	802,970	828,810
Contingency	401,485	414,405
Total Reserves	10,423,791	6,664,786
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 14,653,578	\$ 10,808,839

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
PAVING ASSESSMENT**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
REVENUES		
Non Ad Valorem Assessments		
Pine Ridge-Maintenance	\$ 3,000	\$ 3,000
Pine Ridge-Improvements	2,000	2,000
Rolling Oaks	-	-
Miscellaneous Revenue		
Interest Earnings	-	500
Total Revenues	<u>5,000</u>	<u>5,500</u>
Less 5% of Revenues	<u>(250)</u>	<u>(275)</u>
	4,750	5,225
Estimated Beginning Cash	210,000	215,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 214,750</u></u>	<u><u>\$ 220,225</u></u>
APPROPRIATIONS		
General Government		
Professional Services	\$ 1,500	\$ 1,500
Tax Collector Fees	200	200
Printing & Legal Ads	350	350
Total General Government	<u>2,050</u>	<u>2,050</u>
Transfer to Transportation Trust	<u>3,000</u>	<u>-</u>
Total Appropriations	<u>5,050</u>	<u>2,050</u>
RESERVES		
Future Enhancements	208,185	218,175
Cash Balances Forward	1,010	-
Contingency	505	-
Total Reserves	<u>209,700</u>	<u>218,175</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 214,750</u></u>	<u><u>\$ 220,225</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
REVENUES		
Intergovernmental		
State Grants	\$ 15,230,000	\$ 20,716,000
Charges for Services		
Water Sales	194,045	\$ 184,300
Sewer Sales	143,000	130,000
Fort White Water Sales	325,800	250,000
Connection Fees	4,000	4,000
Water Capacity Fees	40,000	10,000
Sewer Capacity Fees	3,800	4,000
Regulatory Assessment Fees	11,000	12,000
Total Charges for Services	721,645	594,300
Miscellaneous Revenues		
Other Miscellaneous	-	10,896
Interest Earnings	-	2,000
Total Revenues	15,951,645	21,323,196
Less 5% of Revenues	(11,002)	(30,360)
	15,940,643	21,292,836
Transfers In		
Transfer from General Fund - CARES	2,009,866	-
Transfer from ARPA - Water	10,000,000	-
Transfer from Economic Development Fund	650,000	650,000
Transfer from Capital Projects	-	6,000,000
Total Transfers In	12,659,866	6,650,000
Estimated Beginning Cash	99,800	1,000,000
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 28,700,309	\$ 28,942,836

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
APPROPRIATIONS		
Physical Environment		
Operations		
Personal Services	\$ 373,382	\$ 244,851
Administrative Fees	7,771	7,771
Debt Service	-	10,896
Total Operations	381,153	263,518
Water Plant		
Operating Expenses		
Ellisville Water System	130,000	332,267
Fort White Water System	200,050	273,904
Mason City Water System	21,100	10,100
Total Water Systems	351,150	616,271
Sewer Plant		
Personal Services	-	122,425
Other Current Expenses	-	236,206
Capital Outlay	-	52,267
Total Sewer	-	410,898
Operating Expenses		
Operator Contract	50,000	-
Utilities	15,000	-
Insurance	5,000	-
Repairs and Maintenance	20,000	-
Operating Supplies	30,000	-
Total Sewer Plant	120,000	-
Total Physical Environment		1,290,687
CAPITAL PROJECTS		
NFMIP - WWTP	14,330,000	-
ELLISVILLE - WWTP / CDBG	1,030,000	-
ELLISVILLE - WWTP / CARES	2,009,866	-
ELLISVILLE TO FW WATER LINE / ARPA	10,000,000	6,000,000
NFMIP - Grants	-	20,716,000
Total Capital Projects	27,369,866	26,716,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2024

	2022-23	2023-24
	Final	Final
	Budget	Budget
Debt Service		
Principal	123,682	65,615
Interest	15,519	9,511
Total Debt Service	139,201	75,126
Total Appropriations	28,361,370	28,081,813
RESERVES		
Future Enhancements	-	209,477
Cash Balances Forward	222,586	434,364
Contingency	116,353	217,182
Total Reserves	338,939	861,023
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 28,700,309	\$ 28,942,836

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
ARPA FUND**

For the Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
REVENUES		
Interest Earnings	\$ 30,000	\$ -
City of Lake City	250,000	-
Less 5% Revenues	(1,500)	-
Estimated Beginning Cash	10,000,000	-
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 10,278,500	\$ -
APPROPRIATIONS		
City of Lake City Grant	\$ 250,000	\$ -
Transfer to Utility Fund	10,000,000	-
Contingency	28,500	-
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	\$ 10,278,500	\$ -

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
JAIL CONSTRUCTION FUND

For the Fiscal Year Ending September 30, 2024

	2022-23 Final Budget	2023-24 Final Budget
REVENUES		
Estimated Beginning Cash	\$ 600,000	\$ -
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 600,000</u>	<u>\$ -</u>
APPROPRIATIONS		
Jail Construction		
Professional Services	\$ -	\$ -
Construction	-	-
TRANSFER TO CAPITAL PROJECTS	<u>600,000</u>	<u>-</u>
Total Appropriations	<u>-</u>	<u>-</u>
RESERVES		
Contingency	-	-
TOTAL APPROPRIATED EXPENDITURES		<u>\$ -</u>
TRANSFERS, RESERVES AND BALANCES	<u>\$ -</u>	<u>\$ -</u>