

**COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET
FISCAL YEAR 2024-2025**

**PREPARED BY
DAVID KRAUS
COUNTY MANAGER**

**Thursday, September 12, 2024
Amended Thursday, September 19, 2024**

COLUMBIA COUNTY
BOARD OF COUNTY COMMISSIONERS
FINAL BUDGET

For the Fiscal Year Ending September 30, 2025

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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
REVENUES		
Taxes		
Ad Valorem Taxes, Floor Budget		
7.815 mills 2023 & 2024	\$ 31,191,116	\$ 33,898,072
Delinquent Ad Valorem Taxes	50,000	50,000
Small County Surtax	4,410,000	3,070,000
Payment - In Lieu of Taxes	250,000	300,000
Vessel Registration Fees	20,000	20,000
Other License/Permits/Park Fees	20,000	80,000
Total Taxes	<hr/> 35,941,116	<hr/> 37,418,072
Intergovernmental Revenue		
State and Federal Grants		
Emergency Preparedness	105,806	105,806
Emergency Management	53,023	56,000
Mosquito Control	41,000	65,494
Vulnerability Assessment Grant	-	450,000
E911 Communications	-	139,403
State funding LEO Salaries	1,378,388	1,378,388
Total State and Federal Grants	<hr/> 1,578,217	<hr/> 2,195,091
State Shared Revenues		
Amendment 1 Relief	2,000,000	2,700,000
State Revenue Sharing	1,700,000	1,700,000
Half-Cent Sales Tax	1,800,000	2,105,000
Insurance Agents County Licenses	20,000	20,000
Alcohol Beverage Licenses	15,000	20,000
Total State Shared Revenues	<hr/> 5,535,000	<hr/> 6,545,000
Total Intergovernmental Revenue	<hr/> 7,113,217	<hr/> 8,740,091
Charges for Services		
SHIP Administrative Charges	-	24,500
Crime Prevention Funds	27,000	23,000
Sheriff Civil Fees	90,000	70,000
School Resource Officer	1,260,565	1,364,907
Room & Board for Prisoners	10,000	7,000
Telephone Assessments	60,000	57,000
Wireless Assessments	205,000	215,000
Prepaid Wireless Assessments	53,000	53,000
City of Lake City-Dispatch	200,000	200,000
Total Charges for Services	<hr/> 1,905,565	<hr/> 2,014,407
Fines and Forfeitures		
Communications Surcharges	80,000	45,000
Court Facility Surcharges	200,000	140,000
Animal Control Fines	4,500	6,000
Violations/Local Ordinance	3,000	8,000
Total Fines and Forfeitures	<hr/> 287,500	<hr/> 199,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
Miscellaneous Revenue		
Interest Earnings	400,000	700,000
Other	415,362	112,500
Total Miscellaneous Revenue	<hr/> 815,362	<hr/> 812,500
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
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	7,771
Total Transfers from Other Funds - Administration	<hr/> 1,038,180	<hr/> 1,038,180
Total Revenues	<hr/> 47,100,940	<hr/> 50,222,250
Less 5% of Revenues	<hr/> (2,345,047)	<hr/> (2,504,142)
	44,755,893	47,718,108
Transfer in from Tourist Development Fund	350,000	400,000
Estimated Beginning Cash	13,428,991	21,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	<hr/> \$ 58,534,884 <hr/>	<hr/> \$ 69,618,108 <hr/>

APPROPRIATIONS

General Government Services

Legislative

Board of County Commissioners

Personal Services	\$ 1,550,993	\$ 1,364,768
Other Current Expenses	1,001,174	925,774
Debt Service	10,896	8,875

Total Legislative	<hr/> 2,563,063	<hr/> 2,299,417
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Executive

Clerk to the Board of County Commissioners

Personal Services	569,252	611,163
Worker's Comp.	1,500	1,500
Other Current Expenses	3,000	3,000

Total Executive	<hr/> 573,752	<hr/> 615,663
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Financial and Administrative

Property Appraiser

Other Current Expenses	2,267,704	2,355,550
Debt Service	73,299	45,091
	<hr/> 2,341,003	<hr/> 2,400,641

Value Adjustment Board

Other Current Expenses	3,200	4,300
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Tax Collector

Other Current Expenses	1,000,000	1,100,000
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COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final Budget	Final Budget
Accounting and Auditing		
Other Current Expenses	160,000	160,000
Human Resources		
Personal Services	-	257,087
Other Current Expenses	-	26,000
		<u>283,087</u>
Data Processing		
Other Current Expenses	42,000	42,000
Total Financial and Administrative	<u>3,546,203</u>	<u>3,990,028</u>
Legal Counsel		
County Attorney		
Personal Services	244,488	267,953
Other Current Expenses	32,000	32,000
Total Legal Counsel	<u>276,488</u>	<u>299,953</u>
Other General Governmental Services		
Supervisor of Elections		
Personal Services	541,702	599,796
Worker's Comp.	2,000	2,100
Other Current Expenses	86,746	86,746
Contingency	112,113	124,674
Total Supervisor of Elections	<u>742,561</u>	<u>813,316</u>
Elections		
Personal Services	239,178	300,124
Other Current Expenses	253,508	260,070
Total Elections	<u>492,686</u>	<u>560,194</u>
Information Systems		
Personal Services	430,027	441,820
Other Current Expenses	29,750	35,855
Debt Service		16,512
Total Information Systems	<u>459,777</u>	<u>494,187</u>
Non-Departmental		
Personal Services	15,000	15,000
Other Current Expenses	743,000	828,000
Total Non-Departmental	<u>758,000</u>	<u>843,000</u>
Facilities Management		
Personal Services	1,205,830	1,277,751
Other Current Expenses	793,900	957,000
Capital Outlay	60,000	-
Debt Service	39,279	22,414
Total Facilities Management	<u>2,099,009</u>	<u>2,257,165</u>
Total Other General Governmental Services	<u>4,552,033</u>	<u>4,967,862</u>
Total Governmental Services	<u>11,511,539</u>	<u>12,172,923</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
Public Safety		
Emergency Preparedness		
Other Current Expenses	53,023	55,942
Emergency Management		
Personal Services	93,235	95,748
Other Current Expenses	31,816	50,385
Debt Service	4,308	7,885
Local Match - Personal Services	41,525	44,695
Total Emergency Management	<hr/> 170,884	<hr/> 198,713
Sheriff		
Law Enforcement		
Personal Services	11,385,458	11,568,245
Other Current Expenses	1,795,065	1,795,065
Capital Outlay	500,000	500,000
Debt Service	17,000	17,000
Total Law Enforcement	<hr/> 13,697,523	<hr/> 13,880,310
Judicial		
Personal Services	786,321	808,131
Other Current Expenses	64,500	64,500
Debt Service	2,500	2,500
Total Judicial	<hr/> 853,321	<hr/> 875,131
Detention Center Operations		
Personal Services	4,807,206	4,866,951
Other Current Expenses	1,245,500	1,245,500
Capital Outlay	10,000	10,000
Debt Service	11,000	11,000
Total Detention Center Operations	<hr/> 6,073,706	<hr/> 6,133,451
Total Sheriff	<hr/> 20,624,550	<hr/> 20,888,892
Detention Center Facilities		
Personal Services	80,101	82,002
Other Current Expenses		
Utilities	240,000	270,000
Maintenance and Repair	75,000	85,000
Insurance - Casualty	134,000	134,000
Professional Services	-	60,000
Total Other Current Expenses	<hr/> 449,000	<hr/> 549,000
Total Detention Center Facilities	<hr/> 529,101	<hr/> 631,002
911 Emergency Communications		
Personal Services	3,380,212	3,138,227
Other Current Expenses	316,112	436,903
Total 911 Emergency Communications	<hr/> 3,696,324	<hr/> 3,575,130
Emergency Medical Services Subsidy		1,000,000

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
Central Communications		
Personal Services	184,700	210,785
Other Current Expenses	508,000	504,000
Total Central Communications	<hr/> 692,700	<hr/> 714,785
Medical Examiner		
Autopsies	340,000	340,000
Total Public Safety	<hr/> 26,106,582	<hr/> 27,404,464
Physical Environment		
County Extension Office		
Personal Services	459,278	476,243
Other Current Expenses	67,800	83,000
Total County Extension Office	<hr/> 527,078	<hr/> 559,243
Landscape		
Personal Services	1,359,029	1,347,165
Other Current Expenses	383,000	422,700
Capital Outlay	179,000	185,000
Debt Service	32,684	48,554
Total Landscape	<hr/> 1,953,713	<hr/> 2,003,419
Other Physical Environment		
Florida Conservation Resource/Vulnerability Grant		450,000
Florida Forest Management	3,000	3,000
Total Other Physical Environment	<hr/> 3,000	<hr/> 453,000
Total Physical Environment	<hr/> 2,483,791	<hr/> 3,015,662
Economic Environment		
Veterans Services		
Personal Services	51,765	104,026
Other Current Expenses	10,800	21,450
Total Veterans Services	<hr/> 62,565	<hr/> 125,476
Tax Increment Funds	202,000	250,000
Total Economic Environment	<hr/> 264,565	<hr/> 375,476
Human Services		
Mosquito Control		
Personal Services	58,785	61,050
Other Current Expenses	94,282	109,004
Debt Service	-	32,984
Total Mosquito Control	<hr/> 153,067	<hr/> 203,038
Animal Control		
Personal Services	333,704	353,890
Other Current Expenses	73,510	524,230
Capital Outlay	-	-
Debt Service	43,578	26,493
Total Animal Control	<hr/> 450,792	<hr/> 904,613

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final	Final
	Budget	Budget
	<hr/>	<hr/>
Other Human Services Contributions		
Columbia County Health Department	192,230	192,230
Family Health Center of Columbia County	48,500	48,500
Humane Society	375,750	-
Medicaid	1,450,000	1,662,974
Health Care Responsibility Act	400,000	305,000
Emergency Housing Repairs	1,378,000	-
Meridian Behavioral Services	261,376	261,376
Columbia County Senior Services	250,000	250,000
CARC	100,000	100,000
Suwannee Valley 4C's	10,000	10,000
United Way	-	-
	<hr/>	<hr/>
Total Other Human Services Contributions	4,465,856	2,830,080
Total Human Services	5,069,715	3,937,731
Culture/Recreation		
County Recreation Department		
Personal Services	104,540	-
Other Current Expenses	43,000	-
	<hr/>	<hr/>
Total County Recreation Department	147,540	-
County Recreation Facilities		
Other Current Expenses - Utilities	240,000	250,000
Community Centers - Repairs and Maintenance	20,000	20,000
Rum Island - Other Current Expenses	-	50,000
	<hr/>	<hr/>
Total County Recreation Facilities	260,000	320,000
Organizational Support		
Richardson Summer Camp	17,000	17,000
Fort White Summer Camp	-	-
CC Youth Basketball	16,500	16,500
Columbia Youth Football	15,000	-
Fort White Youth Football	7,500	7,500
LC-CC Youth Baseball League	12,000	12,000
Columbia Youth Soccer Association	12,000	12,000
Fort White Girls Softball	3,480	-
Columbia County Girls Softball Association	9,000	9,000
South Columbia Youth Baseball	5,730	-
CC Youth Football	37,000	37,000
Fort White Soccer	-	4,250
Richardson Programs	125,000	125,000
Special Olympics	10,000	10,000
Art Gallery		45,000
Columbia County Horse Riding Club	7,500	7,500
H2H Basketball	3,800	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
GENERAL FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final	Final
	Budget	Budget
	<u>281,510</u>	<u>302,750</u>
Total Organizational Support		
Special Events		
Downtown July 4th Fireworks	15,000	50,000
Farm to Table Event	3,000	3,000
MLK Parade	5,000	5,000
Chamber of Commerce	<u>1,250</u>	<u>1,250</u>
Total Special Events	<u>24,250</u>	<u>59,250</u>
Total Culture/Recreation	<u>713,300</u>	<u>682,000</u>
Total Appropriations	<u>46,149,492</u>	<u>47,588,256</u>
TRANSFERS OUT		
Capital Projects Fund		7,000,000
RESERVES		
Equipment	30,000	30,000
Salary Adjustments	100,000	-
Sheriff's Budget Adjustment	-	771,600
Reserve for Future Revenue Loss	-	150,000
Cash Balance Forward	7,640,443	9,306,442
Contingency	<u>4,614,949</u>	<u>4,771,810</u>
Total Reserves	<u>12,385,392</u>	<u>15,029,852</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 58,534,884</u></u>	<u><u>\$ 69,618,108</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,520,000	\$ 1,520,000
Small County Surtax	5,500,000	6,000,000
Voted Gas Tax	924,000	950,000
Total Taxes	<u>7,944,000</u>	<u>8,470,000</u>
Intergovernmental Revenue		
Federal Grants and State Shared Revenues		
National Forest Regular Distribution	100,000	115,000
State Revenue Sharing	800,000	850,000
Half-Cent Sales Tax-Regular	3,450,000	3,400,000
Half-Cent Sales Tax-Fiscally Constrained	520,000	325,000
Total Federal Grants and State Shared Revenues	<u>4,870,000</u>	<u>4,690,000</u>
Transportation		
County Gas Tax	830,000	820,000
Constitutional Gas Tax	500,000	500,000
Fuel Decal User Fee	2,000	2,000
Motor Fuel Tax Rebate	70,000	25,000
Total Transportation	<u>1,402,000</u>	<u>1,347,000</u>
Total Intergovernmental Revenue	<u>6,272,000</u>	<u>6,037,000</u>
Miscellaneous Revenue		
F.D.O.T. Lighting Agreement	170,000	170,000
Culvert Waiver Fees	3,800	3,500
Interest Earnings	70,000	315,000
Reimbursement of Current Expenses by Other County Units	1,000	1,000
Other Miscellaneous Revenue	232,106	-
Total Miscellaneous Revenue	<u>476,906</u>	<u>489,500</u>
Total Revenues	<u>14,692,906</u>	<u>14,996,500</u>
Less 5% of Revenues	<u>(734,645)</u>	<u>(749,825)</u>
	13,958,261	14,246,675
Estimated Beginning Cash	7,300,000	9,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 21,258,261</u></u>	<u><u>\$ 23,746,675</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
APPROPRIATIONS		
Transportation		
Contracted Mowing		
Other Current Expenses	\$ 1,121,000	\$ 1,121,000
Maintenance and Improvement of Graded Roads		
Personal Services	1,227,976	1,222,674
Other Current Expenses	2,500	2,500
Debt Service	813,120	340,000
Total Maintenance and Improvement of Graded Roads	<u>2,043,596</u>	<u>1,565,174</u>
Heavy Equipment and Drainage		
Personal Services	647,828	626,802
Other Current Expenses	731,000	731,000
Debt Service	10,896	-
Total Heavy Equipment and Drainage	<u>1,389,724</u>	<u>1,357,802</u>
Storm Water		
Personal Services	572,518	611,945
Other Current Expenses	19,500	19,500
Total Storm Water	<u>592,018</u>	<u>631,445</u>
Sign Shop		
Personal Services	441,109	453,560
Other Current Expenses	234,000	251,000
Total Sign Shop	<u>675,109</u>	<u>704,560</u>
Repair Shop		
Personal Services	692,542	700,940
Other Current Expenses	365,500	365,500
Debt Service	32,684	-
Total Repair Shop	<u>1,090,726</u>	<u>1,066,440</u>
Stockroom		
Personal Services	62,146	60,985
Other Current Expenses	1,130,000	1,130,000
Debt Service	10,896	-
Total Stockroom	<u>1,203,042</u>	<u>1,190,985</u>
Shoulder Crew		
Personal Services	756,596	692,993
Other Current Expenses	8,000	8,000
Debt Service	10,896	-
Total Shoulder Crew	<u>775,492</u>	<u>700,993</u>
Right-of-Way Maintenance		
Personal Services	1,140,847	1,146,697
Other Current Expenses	227,500	227,500
Debt Service	32,684	-
Total Right-of-Way Maintenance	<u>1,401,031</u>	<u>1,374,197</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TRANSPORTATION TRUST FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
Roadway Enhancements		
Weed Control	55,000	55,000
Road Striping	100,000	100,000
Concrete Work	105,000	105,000
Roadway Stabilization	415,000	415,000
Guardrail	-	100,000
Total Roadway Enhancements	<u>675,000</u>	<u>775,000</u>
Administration and Overhead		
Personal Services	1,110,388	1,291,823
Other Current Expenses	721,000	770,700
Capital Outlay	682,120	966,521
Debt Service	43,578	292,100
Total Administration and Overhead	<u>2,557,086</u>	<u>3,321,144</u>
Other		
Wildlife Control Services	60,000	60,000
Suwannee Valley Transit Authority	62,728	62,728
Administrative Fee - General Fund	311,692	311,692
Total Other	<u>434,420</u>	<u>434,420</u>
Transfers		
Transfer to Capital Projects Fund	2,000,000	-
Total Appropriations	<u>15,958,244</u>	<u>14,243,160</u>
RESERVES		
Bascom Norris/247 Project	-	2,000,000
Road Materials	-	1,500,000
Surplus Year End Reserve	1,112,544	1,730,567
Cash Balance Forward	2,791,649	2,848,632
Contingency	1,395,824	1,424,316
Total Reserves	<u>5,300,017</u>	<u>9,503,515</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 21,258,261</u>	<u>\$ 23,746,675</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Small County Surtax	\$ 1,715,000	\$ 1,750,000
Franchise Fees - Solid Waste	175,000	165,000
Total Taxes	<u>1,890,000</u>	<u>1,915,000</u>
State and Federal Grants		
Public Safety EMS Grant	9,037	9,037
Total State and Federal Grants	<u>9,037</u>	<u>9,037</u>
Licenses and Permits		
Occupational Licenses	50,000	45,000
Competency Cards	3,200	3,000
Building Permits	675,000	625,000
Electrical Permits	12,000	-
Plumbing Permits	10,000	-
Mechanical Permits	10,000	-
Other Permits	80,000	8,000
Certification Fees	-	-
Land Use Fees	125,000	125,000
Protective Inspection/AP	73,500	26,000
Plan Review Fees	110,000	85,000
Total Licenses and Permits	<u>1,148,700</u>	<u>917,000</u>
Non Ad Valorem Assessments		
Solid Waste	4,100,000	4,200,000
Solid Waste - Partial Year	35,000	32,000
Solid Waste - Delinquent	4,000	-
Fire Services	7,300,000	7,592,000
Fire - Partial Year & Delinquent	60,000	60,000
Total Non Ad Valorem Assessments	<u>11,499,000</u>	<u>11,884,000</u>
Intergovernmental Revenue		
Mobile Home Licenses	35,000	50,000
Opioid Settlement	-	552,543
Racing Tax	223,250	223,250
Total Intergovernmental Revenue	<u>258,250</u>	<u>825,793</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
Miscellaneous		
Interest Earnings	43,000	250,000
Tower Rent	2,800	2,800
Other Miscellaneous	92,568	-
Special Assessment - Carolyn Heights Lights	2,400	2,400
Special Assessment - Laurell Lakes	4,100	4,100
Special Assessment - Spring Hollow	2,000	3,000
Special Assessment - Emerald Lakes	8,500	8,700
Total Miscellaneous	<u>155,368</u>	<u>271,000</u>
Total Revenues	<u>14,960,355</u>	<u>15,821,830</u>
Less 5% of Revenues	<u>(748,018)</u>	<u>(791,092)</u>
	14,212,337	15,030,738
Estimated Beginning Cash	<u>6,100,000</u>	<u>5,300,000</u>
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 20,312,337</u></u>	<u><u>\$ 20,330,738</u></u>
APPROPRIATIONS		
General Government Services		
Administrative Fee - General Fund	\$ 21,898	\$ 21,898
Other Current Expenses	<u>36,000</u>	<u>36,000</u>
Total General Government Services	<u>57,898</u>	<u>57,898</u>
Public Safety		
Building and Zoning Department		
Personal Services	1,068,291	1,183,559
Other Current Expenses	146,800	178,750
Debt Service	<u>43,578</u>	<u>35,947</u>
Total Building and Zoning Department	<u>1,258,669</u>	<u>1,398,256</u>
County Fire Services		
Personal Services	6,291,866	6,165,124
Other Current Expenses	1,222,038	1,282,513
Capital Outlay	642,500	630,000
Debt Service	362,676	364,000
Administrative Fee - General Fund	<u>243,196</u>	<u>243,196</u>
Total County Fire Services	<u>8,762,276</u>	<u>8,684,833</u>
Contractual Fire Agreements		
Coop. Forest Management	<u>24,100</u>	<u>24,100</u>
Paramedicine Opioid Settlement		
Personal Services		108,208
Other Current Expenses		435,143
Debt Service		<u>9,192</u>
Total Paramedicine		<u>552,543</u>
Total Public Safety	<u>10,045,045</u>	<u>10,659,732</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

MUNICIPAL SERVICES FUND

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final	Final
	Budget	Budget
	<u> </u>	<u> </u>
Physical Environment		
Solid Waste Services		
Professional Services	7,750	7,750
Contracted Services - Residential Pickup	2,422,835	2,735,000
Residential Tipping Fees	1,355,000	1,355,000
Tax Collector Fees	130,000	133,000
Contracted Services - County Facilities	57,190	57,190
Administrative Fee - General Fund	116,898	116,898
Total Solid Waste Services	<u>4,089,673</u>	<u>4,404,838</u>
Utility Assessments		
Special Assessment - Carolyn Heights	3,710	3,170
Special Assessment - Laurel Lakes	3,125	5,125
Special Assessment - Spring Hollow	3,755	4,075
Special Assessment - Emerald Lakes	8,510	9,570
Total Utility Assessments	<u>19,100</u>	<u>21,940</u>
Total Physical Environment	<u>4,108,773</u>	<u>4,426,778</u>
Total Appropriations	<u>14,211,716</u>	<u>15,144,408</u>
RESERVES		
Capital Reserve	1,811,641	632,614
Cash Balance Forward	2,867,808	3,039,276
Contingency	1,421,172	1,514,440
Total Reserves	<u>6,100,621</u>	<u>5,186,330</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 20,312,337</u>	<u>\$ 20,330,738</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
COURT SERVICES FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
REVENUES		
Taxes		
Small County Surtax	\$ 375,000	\$ 380,000
Fines and Forfeitures		
Technology Surcharges - \$2	85,000	90,000
Optional Court Costs - \$65	48,000	45,000
Total Fines and Forfeitures	<u>133,000</u>	<u>135,000</u>
Miscellaneous Revenue		
Interest	24,000	25,000
Total Revenues	<u>532,000</u>	<u>540,000</u>
Less 5% of Revenues	<u>(26,600)</u>	<u>(27,000)</u>
	505,400	513,000
Estimated Beginning Cash	700,000	700,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 1,205,400</u>	<u>\$ 1,213,000</u>
APPROPRIATIONS		
General Government Services		
General Fund Administration	\$ 15,912	\$ 15,912
Judicial		
County Court		
Other Current Expenses	30,000	30,000
Total County Court	<u>30,000</u>	<u>30,000</u>
State Attorney		
Other Current Expenses	32,540	29,007
Technology	115,185	125,837
Total State Attorney	<u>147,725</u>	<u>154,844</u>
Public Defender		
Other current Expenses	9,722	9,796
Technology	33,250	44,779
Total Public Defender	<u>42,972</u>	<u>54,575</u>
Court Support Service		
Technology	205,777	208,778
Guardian Ad Litem		
Other Current Expenses	53,498	54,322

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
COURT SERVICES FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final 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	<u>40,000</u>	<u>40,000</u>
Total Appropriations	<u>535,884</u>	<u>558,431</u>
RESERVES		
Court Innovations	508,752	487,040
Cash Balance Forward	107,176	111,686
Contingency	53,588	55,843
Total Reserves	<u>669,516</u>	<u>654,569</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 1,205,400</u>	<u>\$ 1,213,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LANDFILL ENTERPRISE FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
REVENUES		
Intergovernmental		
State Grants		
Consolidated Waste Grant	\$ 100,000	\$ 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	3,000,000	2,900,000
Class III - County	900,000	970,000
Tires - County	90,000	75,000
Total Charges for Services	<u>4,395,000</u>	<u>3,945,000</u>
Miscellaneous		
Other Miscellaneous	149,839	25,000
Interest	600,000	750,000
Total Miscellaneous	<u>749,839</u>	<u>775,000</u>
Total Revenues	<u>5,244,839</u>	<u>4,820,000</u>
Less 5% of Revenues	<u>(236,000)</u>	<u>(241,000)</u>
	5,008,839	4,579,000
Estimated Unreserved Beginning Cash	5,800,000	6,000,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 10,808,839</u></u>	<u><u>\$ 10,579,000</u></u>
APPROPRIATIONS		
Physical Environment		
Winfield Landfill Operations		
Personal Services	\$ 1,156,217	\$ 1,174,115
Other Current Expenses	1,233,900	1,287,320
Administration Fees - General Fund	214,941	214,941
Capital Outlay	1,023,500	700,000
Debt Service	119,839	40,040
Total Winfield Landfill Operations	<u>3,748,397</u>	<u>3,416,416</u>
Central Landfill		
Annual Long-term Care	74,000	77,100
Litter Control Program		
Litter Disposal		
Contractual Services	221,656	221,656
Tire Disposal		
Contractual Services	100,000	100,000
Total Litter Control Program	<u>321,656</u>	<u>321,656</u>
Total Physical Environment	<u>4,144,053</u>	<u>3,815,172</u>
Reserves		
Equipment Replacement Reserve	250,000	250,000
Landfill Expansion Reserve	5,171,571	5,369,277
Cash Balance Forward	828,810	763,034
Contingency	414,405	381,517
Total Reserves	<u>6,664,786</u>	<u>6,763,828</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 10,808,839</u></u>	<u><u>\$ 10,579,000</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LIBRARY FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
REVENUES		
Taxes		
Communications Services Tax	\$ 1,210,000	\$ 1,245,000
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	150,000	150,000
State Grants		
Library Equalization	480,041	480,041
Library - Operating	16,356	16,356
Total State Grants	496,397	496,397
Total Intergovernmental Revenue	646,397	646,397
Charges for Services		
Library Fees	7,550	7,550
Fines and Forfeitures		
Library Fines	12,800	8,400
Miscellaneous Revenue		
Interest Earnings	6,000	35,000
Contributions	10,000	-
Total Miscellaneous Revenue	16,000	35,000
Total Revenue	1,892,747	1,942,347
Less 5% of Revenues	(94,637)	(97,117)
	1,798,110	1,845,230
Estimated Beginning Cash	1,400,000	1,800,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 3,198,110	\$ 3,645,230
APPROPRIATIONS		
Culture/Recreation		
Main Library		
Personal Services	\$ 338,168	\$ 341,970
Other Current Expenses	84,800	87,400
Capital Outlay	58,700	61,800
Total Main Library	481,668	491,170
Fort White Library		
Personal Services	171,693	179,903
Other Current Expenses	28,700	29,700
Capital Outlay	17,600	18,500
Total Fort White Library	217,993	228,103
Library Enhancements		
Personal Services	818,528	849,861
Other Current Expenses	149,600	156,100
Administration Fee-General Fund	55,069	55,069
Capital Outlay	-	-
Total Library Enhancements	1,023,197	1,061,030

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
Literacy Program		
Personal Services	49,072	50,242
Other Current Expenses	3,600	5,600
Capital Books	2,000	-
Total Literacy Program	<u>54,672</u>	<u>55,842</u>
West Branch		
Personal Services	182,112	181,139
Other Current Expenses	26,000	26,000
Capital Outlay	17,500	18,500
Total West Branch	<u>225,612</u>	<u>225,639</u>
Total Appropriations	<u>2,003,142</u>	<u>2,061,784</u>
RESERVES		
Future Enhancement	594,026	964,912
Cash Balance Forward	400,628	412,356
Contingency	200,314	206,178
Total Reserves	<u>1,194,968</u>	<u>1,583,446</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 3,198,110</u></u>	<u><u>\$ 3,645,230</u></u>

BUDGET
SPECIAL LAW ENFORCEMENT FUND
For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final 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	\$ 24,200	\$ 24,200
TRANSFERS, RESERVES AND BALANCES		

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

TOURIST DEVELOPMENT TAX FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
REVENUES		
Taxes		
Tourist Development Tax	\$ 2,200,000	\$ 2,200,000
Miscellaneous Revenue		
Sign Advertising	28,000	-
Interest	43,000	75,000
Total Miscellaneous Revenue	79,561	75,000
Total Revenue	2,279,561	2,275,000
Less 5% of Revenues	(113,550)	(113,750)
	2,166,011	2,161,250
Estimated Beginning Cash	2,800,000	3,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 4,966,011	\$ 5,661,250
APPROPRIATIONS		
Tourism Promotion		
Personal Services	\$ 237,900	\$ 270,826
Admin Fees	31,036	31,036
Other Current Expenses	907,439	903,229
Debt Service	8,561	5,952
Total Tourism Promotion	1,184,936	1,211,043
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	25,000	15,000
Sports Marketing		
Personal Services	96,641	77,387
Other Current Expenses	241,000	246,000
Total Sports Marketing	337,641	323,387
Transfers		
Transfer to General Fund	350,000	400,000
Total Appropriations	1,897,577	1,949,430
RESERVES		
Capital Reserve	2,514,160	3,126,991
Cash Balance Forward	369,516	389,886
Contingency/Reserve	184,758	194,943
Total Reserves	3,068,434	3,711,820
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES AND BALANCES	\$ 4,966,011	\$ 5,661,250

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

LOCAL HOUSING ASSISTANCE (SHIP) FUND

For the Fiscal Year Ending September 30, 2025

	<u>2023-24</u> Final Budget	<u>2024-25</u> Final Budget
REVENUES		
Intergovernmental Revenue		
State Grants - SHIP	\$ 819,405	\$ 557,721
Miscellaneous Revenue		
Loan Repayments	40,000	35,000
Interest Earnings	2,000	2,500
Total Miscellaneous Revenue	<u>42,000</u>	<u>37,500</u>
Total Revenue	<u>861,405</u>	<u>595,221</u>
TOTAL REVENUES, TRANSFERS & BALANCES	<u>\$ 861,405</u>	<u>\$ 595,221</u>
APPROPRIATIONS		
Physical Environment		
Administration	\$ 81,940	\$ 55,772
Housing Assistance	779,465	539,449
TOTAL APPROPRIATED EXPENDITURES	<u>\$ 861,405</u>	<u>\$ 595,221</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ECONOMIC DEVELOPMENT FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Intergovernmental		
Half-Cent Sales Tax	\$ 1,525,000	\$ 1,005,000
Miscellaneous Revenue		
Interest	60,000	100,000
Total Revenue	<u>1,585,000</u>	<u>1,105,000</u>
Less 5% of Revenues	<u>(79,250)</u>	<u>(55,250)</u>
	1,505,750	1,049,750
Estimated Beginning Cash	4,000,000	2,500,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 5,505,750</u></u>	<u><u>\$ 3,549,750</u></u>
 APPROPRIATIONS		
Economic Environment		
Administration		
Personal Services	\$ 314,398	\$ 313,930
Other Current Expenses	329,600	358,700
Admin Fees - General Fund	19,767	19,767
Total Administration	<u>663,765</u>	<u>692,397</u>
Economic Incentives		
Tax Rebates/Incentives	600,000	300,000
Transfer to Utility Fund	650,000	800,000
Total Appropriations	<u>1,913,765</u>	<u>1,792,397</u>
 RESERVES		
Reserve for Future Project	3,017,855	1,459,636
Cash Balances Forward	382,753	198,478
Contingency	191,377	99,239
Total Reserves	<u>3,591,985</u>	<u>1,757,353</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 5,505,750</u></u>	<u><u>\$ 3,549,750</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Intergovernmental		
State Grants	\$ 20,716,000	\$ 15,716,000
Charges for Services		
Water Sales	184,300	163,000
Sewer Sales	130,000	172,000
Fort White Water Sales	250,000	280,000
Connection Fees	4,000	500
Water Capacity Fees	10,000	6,000
Sewer Capacity Fees	4,000	-
Regulatory Assessment Fees	12,000	-
Total Charges for Services	<u>594,300</u>	<u>621,500</u>
Miscellaneous Revenues		
Other Miscellaneous	10,896	-
Interest Earnings	2,000	-
Total Revenues	<u>21,323,196</u>	<u>16,337,500</u>
Less 5% of Revenues	<u>(30,360)</u>	<u>(31,075)</u>
	21,292,836	16,306,425
Transfers In		
Transfer from Economic Development Fund	650,000	800,000
Transfer from Capital Projects	6,000,000	1,084,712
Total Transfers In	<u>6,650,000</u>	<u>1,884,712</u>
Estimated Beginning Cash	1,000,000	-
TOTAL REVENUES, TRANSFERS AND BALANCES	<u>\$ 28,942,836</u>	<u>\$ 18,191,137</u>
APPROPRIATIONS		
PHYSICAL ENVIRONMENT		
Utilities Administration Services		
Intergovernmental Services	\$ -	\$ 150,000
Administrative Fees	7,771	7,771
Debt Service	10,896	-
Total Admin Services	<u>18,667</u>	<u>157,771</u>
Ellisville Utilities		
Water Services		
Personnel Services	244,851	128,813
Operating Expenses	332,267	202,500
Mason City Water	10,100	5,200
WasteWater Services		
Personnel Services	122,425	123,272
Operating Expenses	236,206	277,000
Capital Outlay	52,267	-

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2025

	2023-24	2024-25
	Final	Final
	Budget	Budget
	<u>998,116</u>	<u>736,785</u>
Total Ellisville Utilities		
Fort White Utilities		
Water Services		
Personnel Services	-	123,272
Operating Expenses	273,904	138,500
Total Fort White Utilities	<u>273,904</u>	<u>261,772</u>
NFMIP Utilities		
Personnel Services		-
Operating Expenses		137,000
Debt Service		75,293
Total NFMIP Utilities		<u>212,293</u>
Total Physical Environment	<u>1,290,687</u>	<u>1,368,621</u>
Capital Projects		
NFMIP - WWTP	20,716,000	10,000,000
Ellisville to Fort White Water line/ARPA	6,000,000	-
NFMIP Water Plant	-	5,716,000
Total Capital Projects	<u>26,716,000</u>	<u>15,716,000</u>
Debt Service		
Principal	65,615	52,674
Interest	9,511	22,619
Total Debt Service	<u>75,126</u>	<u>75,293</u>
Total Appropriations	<u>28,081,813</u>	<u>17,084,621</u>
RESERVES		
Future Enhancements	209,477	106,516
Cash Balances Forward	434,364	-
Contingency	217,182	1,000,000
Total Reserves	<u>861,023</u>	<u>1,106,516</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u>\$ 28,942,836</u>	<u>\$ 18,191,137</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET
COMMUNITY DEVELOPMENT BLOCK GRANT
For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Intergovernmental Revenue		
Federal Grants	\$ 750,000	\$ 750,000
TOTAL REVENUES	<u>\$ 750,000</u>	<u>\$ 750,000</u>
 APPROPRIATIONS		
Physical Environment		
Administration	\$ 60,000	\$ 60,000
Housing Rehabilitation	690,000	690,000
TOTAL APPROPRIATIONS	<u>\$ 750,000</u>	<u>\$ 750,000</u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**BUDGET
PAVING ASSESSMENT**

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Non Ad Valorem Assessments		
Pine Ridge-Maintenance	\$ 3,000	\$ 3,000
Pine Ridge-Improvements	2,000	2,000
Miscellaneous Revenue		
Interest Earnings	500	5,000
Total Revenues	<u>5,500</u>	<u>10,000</u>
Less 5% of Revenues	<u>(275)</u>	<u>(500)</u>
	5,225	9,500
Estimated Beginning Cash	215,000	200,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 220,225</u></u>	<u><u>\$ 209,500</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>
RESERVES		
Future Enhancements	218,175	207,450
Total Reserves	<u>218,175</u>	<u>207,450</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 220,225</u></u>	<u><u>\$ 209,500</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

COUNTYWIDE RESURFACING FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 1,600,000	\$ 1,600,000
Small County Surtax		1,000,000
Total Taxes	\$ 1,600,000	<u>2,600,000</u>
Intergovernmental Revenue		
Transportation		
Constitutional Gas Tax	<u>1,400,000</u>	<u>1,400,000</u>
Miscellaneous Revenues		
Interest Earnings	<u>250,000</u>	<u>240,000</u>
Total Revenues	<u>3,250,000</u>	<u>4,240,000</u>
Less 5% of General Revenues	<u>(162,500)</u>	<u>(212,000)</u>
	3,087,500	4,028,000
Estimated Beginning Cash	9,000,000	5,875,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 12,087,500</u></u>	<u><u>\$ 9,903,000</u></u>
 APPROPRIATIONS		
County-Wide Resurfacing	\$ 7,100,000	\$ 8,000,000
RESERVES		
Reserve Countywide Resurfacing	<u>4,987,500</u>	<u>1,903,000</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 12,087,500</u></u>	<u><u>\$ 9,903,000</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Intergovernmental Revenue		
Federal and State Grants		
Hi-Dry Acres Stormwater Pave	\$ 4,762,258	\$ 4,453,258
Parnell Hills Stormwater Pave	3,614,119	3,614,119
Cypress Lake/Charles	2,700,000	-
Queen/Chambria/Winfield	2,475,000	2,475,000
SR 247-Cannon Creek Retention	2,560,000	2,560,000
NFMIP Entrance Road	2,959,000	2,959,000
Bascom Norris - Faith Rd to SR 47	1,200,000	1,200,000
CR 6	2,640,000	-
Birley Road	2,982,000	-
Riverrise Boat Ramp	110,835	101,835
Bethlehem Community Center	475,000	475,000
Richardson Community Center - Old School	500,000	500,000
Fire Department/Legis Approp	950,000	950,000
Public Safety Complex Design		436,364.00
Suwannee Valley Communications Tower		800,000
Bell Road Extension		1,000,000
Sports Complex		750,000
Ellisville Roads/RIF		5,000,000
Ellisville Roads/Legis Approp		3,000,000
Total Federal & State Grants	<u>27,928,212</u>	<u>30,274,576</u>
Interfund Transfer In		
Transportation Trust Fund	2,000,000	-
General Fund	-	7,000,000
Total Interfund Transfers	<u>2,000,000</u>	<u>7,000,000</u>
Total Revenues	<u>29,928,212</u>	<u>37,274,576</u>
Estimated Beginning Cash	16,000,000	10,500,000
TOTAL REVENUES, TRANSFERS AND BALANCES	<u><u>\$ 45,928,212</u></u>	<u><u>\$ 47,774,576</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<hr/>	<hr/>
APPROPRIATIONS		
Loan Projects		
Sweetwater Apartments	\$ -	\$ 500,000
CR 6	2,640,000	2,640,000
Birley Road	2,982,000	300,000
Grant Funded		
Public Safety Complex Design		436,364
Tower/Legis Approp		800,000
Sports Complex		750,000
Cypress Lake/Charles	2,700,000	500,000
Parnell Hills	3,614,119	4,238,537
Hi Dry Acres	4,762,258	4,779,215
Queen/Chambria/Winfield	2,475,000	1,600,000
SR 247-Cannon Creek Retention	2,560,000	2,560,000
Bascom Norris/Legis Approp	1,200,000	2,200,000
Bethlehem Community Center/Legis Approp	475,000	370,000
Richardson Community Center/Legis Approp	500,000	500,000
Fire Department/Legis Approp	950,000	823,015
Bell Road Extension/Legis Approp		1,000,000
Ellisville Road Improvements		8,000,000
NFMIP Entrance Road	2,959,000	2,959,000
Dangerous Intersection Traffic Study	280,000	350,000
Approved but Not Finished		
Southside Parking lot and Ponds	500,000	257,686
River Rise Boat Ramp	101,835	101,835
Jail Admin Design	400,000	388,000
Petroleum Cleanup	32,399	32,399
Clerk's Digital Public Records	300,000	150,000
Lake City Reporter Bldg Renovations	1,200,000	1,200,000
Projected Shortfall Due to Inflation	7,091,813	2,253,813
2023-2024 Completed		
Richardson Outdoor Lights	280,000	
Generatoring Monitoring	15,000	
Elevator Door Locks	63,000	
Jail BDA	100,000	
Academic Way	400,000	
Traffic Ops Bldg Phase II Internal	120,000	
Traffic Ops Building Phase I	27,000	

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

CAPITAL PROJECTS FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
2024-2025 New Request		
Microsoft Exchange-Software		95,000
Courthouse Chiller & Boiler Upgrades		180,000
Fire Dept HVAC System		37,000
Jail Cooler & Freezer Replacements		180,000
Fire Suppression System-EOC		60,000
EMD/EFD Software		26,620
Lift Station Electrical Panels Replacement		80,000
Repair to Train 1 Electrical Panels		100,000
Lift Station Bypass Piping Repairs		50,000
Ellisville Utility Expansion		403,380
Alligator Lake Park Bridge Replacements		68,000
Fort White Fencing		70,000
Bascom Norris Acquisition		500,000
Total Appropriations	<u>38,728,424</u>	<u>41,539,864</u>
TRANSFERS OUT		
Utilities	6,000,000	1,084,712
RESERVES		
Contingency	<u>1,199,788</u>	<u>5,150,000</u>
Total Reserves	<u>1,199,788</u>	<u>5,150,000</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 45,928,212</u></u>	<u><u>\$ 47,774,576</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

ROAD IMPROVEMENT DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2025

	<u>2023-24</u> Final Budget	<u>2024-25</u> Final Budget
REVENUES		
Taxes		
Local Option Gasoline Tax	\$ 680,000	\$ 680,000
Miscellaneous Revenue		
Interest Earnings	1,000	1,000
Total Revenue	<u>681,000</u>	<u>681,000</u>
Less 5% of Revenues	<u>(34,050)</u>	<u>(34,050)</u>
	646,950	646,950
Estimated Beginning Cash	<u>300,000</u>	<u>200,000</u>
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 946,950</u></u>	<u><u>\$ 846,950</u></u>
APPROPRIATIONS		
Debt Service - Principal	\$ 624,000	\$ 634,000
Debt Service - Interest	22,602	13,182
Total Appropriations	<u>646,602</u>	<u>647,182</u>
RESERVES		
Reserve for Debt Service	<u>300,348</u>	<u>199,768</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 946,950</u></u>	<u><u>\$ 846,950</u></u>

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

BUDGET

JAIL DEBT SERVICE FUND

For the Fiscal Year Ending September 30, 2025

	2023-24 Final Budget	2024-25 Final Budget
	<u> </u>	<u> </u>
REVENUES		
Intergovernmental Revenue		
State Shared Revenues		
Half-Cent Sales Tax	\$ 640,000	\$ 640,000
Miscellaneous Revenue		
Interest Earnings	2,000	2,000
Total Revenue	<u>642,000</u>	<u>642,000</u>
Less 5% of Revenues	<u>(32,100)</u>	<u>(32,100)</u>
	609,900	609,900
Estimated Beginning Cash	700,000	700,000
TOTAL REVENUES, TRANSFERS & BALANCES	<u><u>\$ 1,309,900</u></u>	<u><u>\$ 1,309,900</u></u>
 APPROPRIATIONS		
Debt Service - Principal	\$ 516,431	\$ 528,273
Debt Service - Interest	120,483	108,641
Total Appropriations	<u>636,914</u>	<u>636,914</u>
RESERVES		
Reserve for Debt Service	<u>672,986</u>	<u>672,986</u>
TOTAL APPROPRIATED EXPENDITURES		
TRANSFERS, RESERVES AND BALANCES	<u><u>\$ 1,309,900</u></u>	<u><u>\$ 1,309,900</u></u>