

7(1)



Outlook

Hills Family Park

From Monica Merricks <district3@fortwhitefl.com>

Date Tue 6/2/2026 7:17 PM

To Town of Fort White <town@fortwhitefl.com>; Joe Helfenberger <clerk@Fortwhitefl.com>; Kathryn Terry <district1@fortwhitefl.com>; Lonnie Harrell <district2@fortwhitefl.com>; Bill Koon <district4@fortwhitefl.com>

 3 attachments (2 MB)

13669.jpg; 13664.jpg; 13666.jpg;

Hello Joe,

Please include the maintenance of Hills Family Park on the agenda.

Council members please do not respond. This email is intended for dissemination of information purposes only.

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

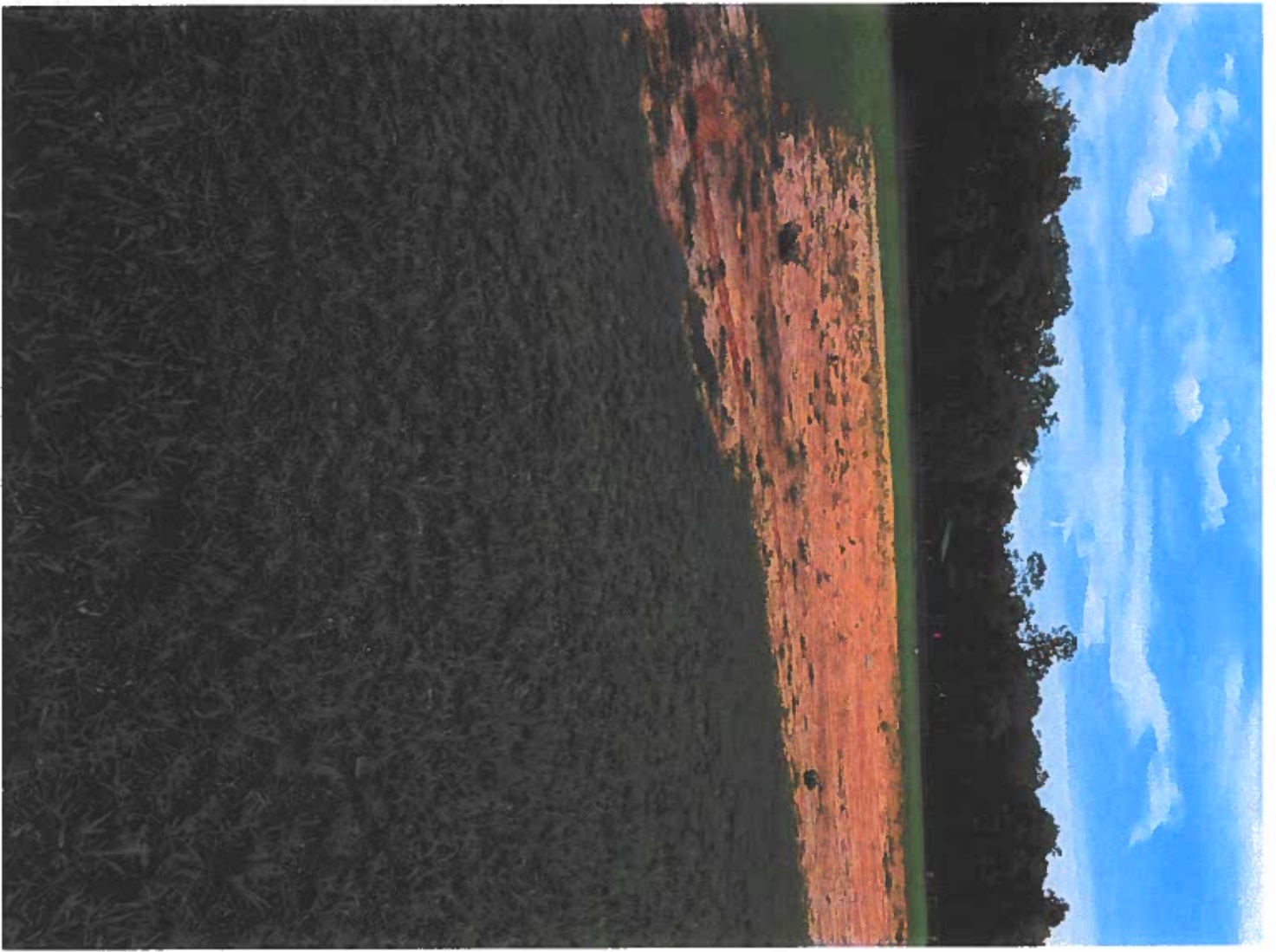
*Joe
Agenda*

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8 (1)

Town of Fort White, Florida

Job Description

Town Clerk/Manager

Position Title: Town Clerk/Manager

Department: Administration

Reports To: Town Council

FLSA Status: Exempt

Supervises

- Assistant to the Town Clerk
 - Public Works Supervisor
 - Public Works Laborer
 - Grounds Maintenance Worker
 - Additional employees, contractors, consultants, interns, and volunteers as assigned
-

Position Summary

The Town Clerk / Town Manager serves as the chief administrative officer of the Town of Fort White and performs all statutory duties required of a Florida municipal clerk while also overseeing the day-to-day management and operations of the Town. This position is responsible for municipal administration, financial coordination, records management, infrastructure project coordination, grant administration, planning and zoning coordination, public meetings, policy implementation, and supervision of Town staff.

The Town Clerk / Town Manager acts as the operational liaison between the Town Council, residents, governmental agencies, engineers, developers, consultants, and regulatory bodies. The position requires a high level of professionalism, independent judgment, confidentiality, leadership, organizational ability, and knowledge of Florida municipal government operations.

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Essential Duties and Responsibilities

The following duties are illustrative and are not intended to be all-inclusive.

Municipal Administration

- Directs and manages the daily operations of the Town.
 - Implements policies and directives established by the Town Council.
 - Coordinates municipal services and administrative functions.
 - Develops operational procedures and administrative systems to improve efficiency and compliance.
 - Advises the Town Council on operational, financial, infrastructure, and policy matters.
 - Prepares reports, recommendations, and supporting documentation for Council review.
 - Responds to citizen concerns, inquiries, and complaints in a professional manner.
 - Represents the Town in meetings with governmental agencies, engineers, developers, contractors, and community organizations.
-

Statutory Clerk Duties

- Performs all duties required under Florida Statutes for municipal clerks.
 - Serves as custodian of official Town records.
 - Maintains ordinances, resolutions, contracts, agreements, minutes, and official documents.
 - Prepares Council meeting agendas and packets.
 - Attends Town Council meetings, workshops, hearings, and special meetings.
 - Records, transcribes, and maintains official meeting minutes.
 - Oversees public records requests in accordance with Florida Sunshine Law and public records requirements.
 - Maintains compliance with records retention schedules and archival procedures.
 - Oversees legal notices, advertisements, and required public postings.
-

Financial Administration

- Coordinates accounts payable, payroll, purchasing, budgeting, and financial reporting activities.
- Assists in preparation and administration of the annual Town budget.
- Monitors expenditures and budget compliance.
- Coordinates annual audit preparation and financial documentation.
- Oversees grant-related financial tracking and reporting requirements.
- Works with auditors, grant agencies, financial consultants, and regulatory agencies.

Infrastructure and Capital Project Coordination

- Coordinates municipal infrastructure and capital improvement projects including:
 - Roads and streets
 - Sidewalks
 - Sewer systems
 - Water systems
 - Stormwater and drainage systems
 - Parks and recreational improvements
- Serves as liaison with engineers, contractors, utility providers, grant agencies, and regulatory authorities.
- Tracks project timelines, permits, inspections, funding requirements, and reporting obligations.
- Assists with identifying infrastructure funding opportunities and grant programs.
- Coordinates project documentation, procurement compliance, and contractor communication.

Grants Administration

- Researches and coordinates grant opportunities for municipal projects and operations.
- Assists with preparation and submission of grant applications.
- Maintains grant compliance documentation and reporting.
- Coordinates with state and federal agencies regarding grant requirements.
- Monitors grant-funded project progress and reimbursement requests.

Planning, Zoning, and Development

- Coordinates planning and zoning activities of the Town.
- Assists with development review, zoning coordination, permitting, and land use matters.
- Coordinates Planning and Zoning Board meetings and public hearings as required.
- Serves as liaison with developers, engineers, consultants, property owners, and regulatory agencies.
- Maintains development and zoning records and files.
- Assists with comprehensive planning, growth management, and development initiatives.

Cemetery Administration

- Oversees Town cemetery operations, records, and policies.
- Maintains burial records, maps, and related documentation.
- Coordinates cemetery maintenance activities and public inquiries.

Historical Preservation and Housing

- Assists with preservation of historical resources and historical initiatives.
- Coordinates housing-related programs, grants, and initiatives as assigned.
- Assists with community development and revitalization efforts.

Personnel Supervision

- Hires and fires town staff
- Supervises and evaluates Town staff
- Provides training, coaching, and administrative guidance to employees.
- Assists with employee scheduling, personnel documentation, and performance evaluations.
- Promotes a professional, customer-service-oriented workplace culture.
- Ensures compliance with Town personnel policies and applicable employment laws.

Knowledge, Skills, and Abilities

The successful candidate should possess knowledge of:

- Florida municipal government operations
- Florida Sunshine Law and Public Records Law
- Municipal clerk duties and procedures
- Public meeting procedures and agenda preparation
- Grant administration and reporting
- Budgeting and municipal financial practices
- Infrastructure project coordination
- Planning and zoning processes
- Public administration principles
- Records management and retention requirements

Ability to:

- Communicate effectively verbally and in writing



- Manage multiple projects and deadlines simultaneously
 - Exercise sound judgment and discretion
 - Establish effective working relationships with elected officials, employees, residents, contractors, and agencies
 - Interpret policies, ordinances, statutes, and regulations
 - Prepare reports, correspondence, agendas, minutes, and administrative documents
 - Maintain confidentiality and professionalism
 - Operate standard office equipment and municipal software systems
-

Minimum Qualifications

- Bachelor's degree in Public Administration, Business Administration, Government, Finance, Planning, or related field preferred; equivalent municipal government experience may be considered.
 - Minimum of three (3) years of progressively responsible administrative or governmental experience preferred.
 - Experience in municipal government, grants administration, public works coordination, budgeting, or project management strongly preferred.
 - Valid Florida Driver License required.
-

Preferred Qualifications

Preference may be given to candidates with:

- Florida municipal clerk experience
 - City or town management experience
 - Grant writing or grant administration experience
 - Planning and zoning experience
 - Public infrastructure project coordination experience
 - Certification as a Florida Certified Municipal Clerk (FCMC) or willingness to obtain
 - Experience working with small-town or rural municipal operations
-

Physical Requirements

The position requires:

- Sitting, standing, walking, bending, and reaching

- Use of computers and office equipment
- Occasional lifting of files, records, or materials up to 25 pounds
- Attendance at evening meetings and occasional field visits to project sites

Work Environment

Work is performed primarily in an office environment with periodic visits to infrastructure project locations, Town facilities, and public meetings. The position may require attendance at evening meetings, emergency response coordination, or special events.

Disclaimer

This job description is intended to describe the general nature and level of work performed by the employee assigned to this position. It is not intended to be an exhaustive list of all duties, responsibilities, or qualifications. The Town Council reserves the right to revise or amend this job description as necessary.

Town of Fort White, Florida
Equal Opportunity Employer

Assistant to the Town Clerk

Town of Fort White, Florida

Position Title: Assistant to the Town Clerk

Department: Administration

Reports To: Town Clerk

FLSA Status: Non-Exempt/Hourly

General Purpose

The Assistant to the Town Clerk performs administrative, clerical, financial, records management, customer service, and support functions for the Office of the Town Clerk. The position assists in maintaining efficient municipal operations and provides support to the Town Clerk in carrying out statutory, administrative, and operational duties of the Town.

This position is intended to support the Town Clerk and does not independently possess or exercise the statutory authority, responsibilities, or decision-making authority of the Town Clerk except as expressly authorized in writing or verbally by the Town Clerk under the conditions outlined herein.

Essential Duties and Responsibilities

The following duties are illustrative and are not intended to be all-inclusive:

- Provides administrative and clerical support to the Town Clerk.
- Assists with processing accounts payable, receivables, payroll support functions, purchasing documentation, and financial records.
- Assists with maintaining official Town records, files, ordinances, resolutions, contracts, grants, and public documents.
- Assists with preparation and organization of Town Council meeting packets, agendas, minutes, legal advertisements, and related materials.
- Assists with grant administration support, including documentation, filing, reporting assistance, and project tracking.
- Provides customer service to residents, contractors, vendors, agencies, and the public.
- Assists with records retention and compliance with Florida public records laws.
- Assists with utility billing, permit processing, licensing, and related municipal administrative functions as assigned.

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- Performs data entry and maintains computerized and physical filing systems.
- Assists with coordination of communications between departments, consultants, engineers, contractors, and governmental agencies.
- Assists with monitoring deadlines related to grants, audits, reporting requirements, and municipal operations.
- Answers phones, receives visitors, and responds to routine inquiries.
- Performs other related duties as assigned by the Town Clerk.

Authority and Delegation Limitation

The Assistant to the Town Clerk serves in a support capacity to the Town Clerk and shall not independently assume, exercise, or represent the statutory, administrative, financial, supervisory, or official authority of the Town Clerk unless expressly authorized by the Town Clerk.

The authorities and responsibilities of the Town Clerk may only be delegated to the Assistant to the Town Clerk under the following conditions:

1. The Town Clerk is absent from duty; or
2. The workload of the Office of the Town Clerk, as determined solely by the Town Clerk, necessitates delegation of specific duties or responsibilities.

Any such delegation:

- Must be expressly authorized by the Town Clerk;
- Shall be limited in scope and duration as determined by the Town Clerk;
- Shall not be construed as a permanent transfer of authority;
- May be revoked by the Town Clerk at any time.

Nothing in this job description shall be interpreted as granting the Assistant to the Town Clerk independent authority to act as Town Clerk absent express delegation.

Knowledge, Skills, and Abilities

- Knowledge of general office administration and municipal operations.
- Ability to maintain confidentiality and handle sensitive information appropriately.
- Ability to communicate effectively verbally and in writing.
- Ability to establish and maintain effective working relationships with elected officials, staff, contractors, agencies, and the public.
- Ability to organize records and manage multiple assignments efficiently.

- Working knowledge of Microsoft Office applications including Word, Excel, Outlook, and related software.
 - Ability to learn municipal software systems, public records requirements, and local government procedures.
 - Ability to prioritize tasks and work independently under direction of the Town Clerk.
-

Minimum Qualifications

- High school diploma or GED required.
 - Associate degree in business administration, public administration, accounting, office administration, or related field preferred.
 - Experience in clerical, administrative, governmental, bookkeeping, or office support work preferred.
 - Any equivalent combination of education, training, and experience that provides the required knowledge, skills, and abilities may be considered.
-

Physical Demands and Work Environment

- Work is generally performed in an office environment.
 - Requires prolonged sitting, standing, walking, bending, and use of office equipment.
 - May occasionally lift or move materials up to 25 pounds.
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Disclaimer

This job description is not intended to be an employment agreement or contract and may be modified by the Town at any time as operational needs require. The Town reserves the right to assign additional duties and responsibilities consistent with the nature of the position.

Approved By: _____

Title: _____

Date: _____

Town of Fort White, Florida

Job Title: Public Works Laborer

Department: Public Works Department

Reports to: Public Works Supervisor

Job Summary

The **Public Works Laborer** for the Town of Fort White, Florida performs manual and equipment-operating tasks to maintain municipal infrastructure, town facilities, parks, and utility systems. This role reports directly to the Public Works department and handles tasks ranging from right-of-way landscaping to local water and stormwater infrastructure support.

Core Responsibilities

- **Grounds & Facility Maintenance:** Mowing, weed-eating, brush clearing, and tree trimming at Town Hall, cemeteries, local parks, and municipal rights-of-way. Assist with building repairs, including HVAC, electrical, and plumbing if licensed or certified.
- **Infrastructure Repair:** Repairing local sidewalks, pothole patching, and maintaining town roadways and traffic signs. County will do major road maintenance.
- **Water & Utility Support:** Assisting with maintenance of the local water system when needed, clearing storm drains, and reporting water and sewer line issues.
- **Equipment Operation:** Operating power tools, chainsaws, commercial lawnmowers, trucks, and light utility vehicles.
- **Emergency Response:** Clearing debris from roads, fixing storm damage, and responding to emergency maintenance requests after hours.
- **Citizen Service:** Assisting with tasks submitted via the town's Request For Maintenance Form system.

Requirements and Qualifications

- **Education:** High School Diploma or GED equivalent.
- **Licensing:** Valid Florida Driver's License with a clean driving record (CDL preferred but not always mandatory for entry-level).
- **Physical Fitness:** Ability to lift up to 80 lbs, stand or walk for extended periods, and perform heavy labor.
- **Availability:** Must be reliable, punctual, and available for rotating on-call weekend shifts or weather-related emergencies.

Working Conditions

- Continuous outdoor work in high heat, humidity, and varying Florida weather conditions.
- Exposure to loud noise, dust, insects, heavy machinery, and moving traffic.

Town of Fort White, Florida

Job Title: Public Works Laborer

Department: Public Works Department

Reports to: Public Works Supervisor

Job Summary

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Working Conditions

- Continuous outdoor work in high heat, humidity, and varying Florida weather conditions.
- Exposure to loud noise, dust, insects, heavy machinery, and moving traffic.

- **Strenuous Activity:** Requires regular lifting up to 50 pounds, kneeling, bending, and climbing.
- **On-Call Availability:** Subject to emergency call-outs during weekends, nights, or severe weather events.

Town of Fort White, Florida – Job Description

Job Title: Grounds Maintenance Worker (Public Works Department)

Position Type: Full-Time

Department: Public Works Department

Reports To: Public Works Supervisor

Location: Fort White, Florida

General Description

This position involves **semi-skilled manual labor** maintaining public property, parks, cemeteries, and town rights-of-way. The employee reports directly to the Town of Fort White Public Works Department to keep public spaces clean, safe, and visually appealing.

Essential Duties & Responsibilities

- **Mowing & Edging:** Operates commercial zero-turn mowers, tractors, and push mowers on public properties.
- **Landscape Care:** Edges walkways, weeds flower beds, trims bushes, and plants seasonal vegetation.
- **Debris Removal:** Clears litter, fallen branches, and storm debris from town parks and roadways.
- **Equipment Care:** Conducts daily safety checks, checks fluids, and replaces worn mower blades.
- **Facilities Support:** Cleans public restrooms, maintains park benches, and empties public trash bins.
- **Disaster Response:** Assists with local cleanup efforts after severe weather or storms.

Minimum Qualifications

- **Education:** High School Diploma or GED preferred but not mandatory
- **License:** Must possess a valid Florida Driver's License (Class E minimum) with a clean record.
- **Experience:** One year of professional landscaping or commercial mower operation preferred.
- **Screening:** Must pass a pre-employment physical exam and drug screening background check.

Physical Requirements & Work Environment

- **Extreme Weather:** Work is fully outdoor-based, exposing employees to intense Florida heat, humidity, and rain.
- **Heavy Lifting:** Requires the ability to repeatedly lift, push, or carry up to 50 lbs unassisted.
- **Stamina:** Demands prolonged standing, walking, bending, and enduring loud equipment noise or fumes.



A COMMERCIAL LITIGATION LAW FIRM

MORGAN R. BENTLEY
Managing Shareholder
Board Certified Business Litigation
BRIAN D. GOODRICH
Shareholder
AMANDA R. KISON
Shareholder
Board Certified Business Litigation

8 (2)
CAROLEEN B. BREJ
CORINNA S. COSER
KATLYN N. CRAIG
ASHLEY E. GAILLARD
CONRADO GOMEZ, JR.
KAYLIN M. HUMERICKHOUSE
ANDREW S. VANNESS
DAVID A. WALLACE
Board Certified Appellate Law
and Fla. Certified Mediator

May 4, 2026

Town of Fort White
Attn: Joe Helfenberger, Town Clerk
118 SW Wilson Springs Road
Fort White, FL 32038

RE: Councilman Lonnie Wayne Harrell – Recall Petition

Dear Mr. Helfenberger:

Enclosed is this Firm’s statement for services rendered in April 2026, on behalf of Councilman Lonnie Wayne Harrell. As a reminder we are awaiting payment of this Firm’s \$5,000.00 retainer and our invoice for March 2026 (copies of which are both enclosed for your ready reference).

Should you have any questions, please do not hesitate to contact either Mr. Bentley or myself.

Sincerely,

Nancy White, Office Administrator
For the Firm

:nw

Enclosure

cc: Councilman Lonnie Wayne Harrell (w/encls via email)



**BENTLEY
GOODRICH
KISON**

A COMMERCIAL LITIGATION LAW FIRM

MORGAN R. BENTLEY
*Managing Shareholder
Board Certified Business Litigation*
BRIAN D. GOODRICH
Shareholder
AMANDA R. KISON
*Shareholder
Board Certified Business Litigation*

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DAVID A. WALLACE
*Board Certified Appellate Law
and Fla. Certified Mediator*

RETAINER INVOICE

Town of Fort White
Attn: Joe Helfenberger, Town Clerk
118 SW Wilson Springs Road
Fort White, FL 32038

RE: Councilman Lonnie Wayne Harrell – Recall Petition

Retainer in representation of Councilman Lonnie Wayne Harrell, District 2, in the Recall Petition

Retainer Due.....\$5,000.00

*Retainers are applied to the final invoice issued by the Firm in this matter

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Bentley Goodrich Kison, P.A.

783 So. Orange Ave., 3rd Floor
 Sarasota, Florida 34236
 Phone:941-556-9030 941-556-9030

INVOICE

Invoice # 4092
 Date: 03/31/2026
 Due On: 04/30/2026

Lonnie Harrell
 18307 SW State Road 47
 Ft White, FL 32038

2410-001

Harrell, Lonnie/Recall Petition

Services

Type	Date	Notes	Quantity	Rate	Attorney	Discount	Total
Service	03/10/2026	Telephone call to Councilman Harrell.	0.80	\$375.00	MB	-	\$300.00
Service	03/17/2026	Review issues for Complaint. Review client and recall documents and correspondence. Begin preparing Complaint.	0.60	\$275.00	CB	-	\$165.00
Service	03/17/2026	Receive update on fees and begin drafting.	0.10	\$375.00	MB	-	\$37.50
Service	03/18/2026	Continue preparing Complaint.	0.50	\$275.00	CB	-	\$137.50
Service	03/19/2026	Finalize Complaint. Review of Town Charter and HB Analysis. Research issues for Complaint regarding alleged statutory grounds for recall.[25% REDUCTION]	2.50	\$275.00	CB	25.0%	\$515.62
Service	03/23/2026	Work on Complaint, including research and drafting.[25%	2.00	\$275.00	AG	25.0%	\$412.50

REDUCTION]							
Service	03/23/2026	Various issues regarding Complaint and needed motion, review documents, office conferences.[25% REDUCTION]	1.50	\$375.00	DAW	25.0%	\$421.87
Service	03/23/2026	Conference regarding Complaint to be filed in Columbia County; review and respond to correspondence regarding same; draft Summons to Defendant; organize exhibits and file Complaint with the Court; obtain Issues Summons and forward to process server for rush service; review correspondence regarding emergency hearing time; review and respond to correspondence regarding same. (Lonnie Wayne Harrell)	1.00	\$150.00	VE	-	\$150.00
Service	03/23/2026	Review materials for Complaint; follow up on emergency filing.	0.50	\$375.00	MB	-	\$187.50
Service	03/24/2026	Review and respond to correspondence regarding filing; correspondence to client with copy of Complaint; review and respond to correspondence from client; review and respond to client regarding questions regarding case and review attached documents; download same.	0.50	\$150.00	VE	-	\$75.00
Service	03/24/2026	Work on drafts of Complaint, issues regarding needed Motion to Expedite or Motion for Temporary Injunction, review materials from King and Woodson cases.[25% REDUCTION]	1.90	\$375.00	DAW	25.0%	\$534.37
Service	03/24/2026	Review Issues on additional Injunction	0.20	\$375.00	MB	-	\$75.00

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claims.							
Service	03/25/2026	Review and edit revised draft, email exchanges.[25% REDUCTION]	1.50	\$375.00	DAW	25.0%	\$421.87
Service	03/25/2026	Research procedural issues relating to recall petition and prepare Amended Complaint. Analyze strategy regarding Injunction and next steps.[25% REDUCTION]	3.00	\$275.00	AG	25.0%	\$618.75
Service	03/25/2026	Conferences regarding Motion for Injunction and hearing time on same; review correspondence from process server regarding inability to serve Defendant; correspondence regarding same; correspondence regarding Motion for Injunction and Motion to Expedite.	0.60	\$150.00	VE	-	\$90.00
Service	03/26/2026	Conference regarding status of case; review and respond to process server regarding process of service; conference regarding Motions for hearing.	0.40	\$150.00	VE	-	\$60.00
Service	03/26/2026	Review Complaint; draft Amended Complaint to include Supervisor of Elections; research statutes regarding SOE.[25% REDUCTION]	2.10	\$275.00	CB	25.0%	\$433.12
Service	03/26/2026	Follow up on Injunction hearing.	0.10	\$375.00	MB	-	\$37.50
Service	03/26/2026	Work on Amended Complaint and Motion, email exchanges, review and edit draft.	0.70	\$375.00	DAW	-	\$262.50
Service	03/27/2026	Prepare Emergency Motion. Analyze issues regarding Town Charter and finalize attachments to Amended Complaint.	2.00	\$275.00	AG	-	\$550.00

		Discuss Amended Complaint.					
Service	03/27/2026	Review changes to Complaint; receive and respond to inquiry from Com. Harrell; respond to outreach from SOE counsel.	0.60	\$375.00	MB	-	\$225.00
Service	03/27/2026	Conference regarding Amended Complaint and Motion for Injunction; finalize and file Amended Complaint; prepare and file additional Defendants' Summonses; review and respond to correspondences regarding service of Ms. Cook; correspondence to Mr. Harrell regarding Amended Complaint to be reviewed and verified; facetime conference with Mr. Harrell to execute same; finalize and file Motion and Summons; correspondence to Mr. Harrell with copy of Motion for Injunction and Amended Complaint.	1.00	\$150.00	VE	-	\$150.00
Service	03/27/2026	Prepare Amended Complaint with additional exhibits. Revise Emergency Motion for Injunction. Legal research related to claims. Directions as to same. Correspondence with client. Revisions to Motion for Injunction.	4.60	\$275.00	CB	-	\$1,265.00
Service	03/27/2026	Office conferences, edits to potential Amended Complaint, issues regarding Motion for Temporary Injunction.	0.60	\$375.00	DAW	-	\$225.00
Service	03/30/2026	Review communication to opposing counsel for SOE. Prepare Amended Motion to Enjoin. Directions for filing.	0.30	\$275.00	CB	-	\$82.50
Service	03/30/2026	Analyze issues regarding	0.30	\$275.00	AG	-	\$82.50

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stay of discovery.							
Service	03/30/2026	Telephone call to SOE counsel; follow up on amendment.	0.20	\$375.00	MB	-	\$75.00
Service	03/30/2026	Conference regarding Amended Injunction; file same; obtain Issued Summonses to two additional Defendants; correspondence to process server for service of same; review and respond to correspondence regarding service of documents.	0.50	\$150.00	VE	-	\$75.00
Service	03/31/2026	Conference regarding Amended Motion for Injunction and hearing on same; correspondence to Judge Koberlein's Judicial Assistant regarding same; review correspondence from the Court with Civil Case Management Order and deadlines; calendar same; review and respond to Judge's Judicial Assistant regarding attorneys for Defendants; review correspondence from process server regarding service of Defendant, Brown; file with the Cour the Return of Service for same.	1.20	\$150.00	VE	-	\$180.00

Quantity Subtotal	31.8
Line Item Discount Subtotal	-\$1,119.40
Services Subtotal	\$7,845.60

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	03/23/2026	Filing Complaint and Summons	1.00	\$415.00	\$415.00
Expense	03/27/2026	Filing Summonses	1.00	\$25.00	\$25.00
Expenses Subtotal					\$440.00

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Time Keeper	Position	Quantity	Rate	Discount	Total
Morgan Bentley	Attorney	2.5	\$375.00	-	\$937.50
Caroleen Brej	Attorney	10.6	\$275.00	-\$316.26	\$2,598.74
Ashley Gaillard	Attorney	7.3	\$275.00	-\$343.75	\$1,663.75
David Wallace	Attorney	6.2	\$375.00	-\$459.39	\$1,865.61
Victoria Engel	Non-Attorney	5.2	\$150.00	-	\$780.00
Quantity Total					31.8
Subtotal					\$8,285.60
Total					\$8,285.60

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
4092	04/30/2026	\$8,285.60	\$0.00	\$8,285.60
Outstanding Balance				\$8,285.60
Amount in Trust				\$0.00
Total Amount Outstanding				\$8,285.60

Please make all amounts payable to: Bentley Goodrich Kison, P.A.

Please pay within 30 days.

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Bentley Goodrich Kison, P.A.

783 So. Orange Ave., 3rd Floor
Sarasota, Florida 34236
Phone: 941-556-9030 941-556-9030

INVOICE

Invoice # 4092
Date: 03/31/2026
Due On: 04/30/2026



Pay your invoice online

To pay your invoice, open the camera on your mobile device and place the QR code in the camera's view.

Or, [click here](#) if you're viewing on a computer or smartphone.

Bentley Goodrich Kison, P.A.

783 So. Orange Ave., 3rd Floor
 Sarasota, Florida 34236
 Phone: 941-556-9030 941-556-9030

INVOICE

Invoice # 4315
 Date: 04/30/2026
 Due On: 05/30/2026

Lonnie Harrell
 18307 SW State Road 47
 Ft White, FL 32038

2410-001

Harrell, Lonnie/Recall Petition

Services

Type	Date	Notes	Quantity	Rate	Attorney	Total
Service	02/13/2026	Review issues on recall in Ft. White.	0.10	\$375.00	MB	\$37.50
Service	02/19/2026	Review election issues.	0.10	\$375.00	MB	\$37.50
Service	03/31/2026	Review changes to hearing.	0.20	\$375.00	MB	\$75.00
Service	04/01/2026	Review respond from Court; update to Com. Harrell.	0.20	\$375.00	MB	\$75.00
Service	04/01/2026	Review and respond to Judge's Judicial Assistant regarding unable to schedule hearing time until Defendants retain counsel; correspondence regarding same; review correspondence with court with Civil Case Management Order and deadlines; calendar all deadlines; conference regarding service of Defendants and update on same.	0.80	\$150.00	VE	\$120.00
Service	04/02/2026	Receive and respond to inquiry from SOE counsel; follow up to Court; prepare update to Court.	0.60	\$375.00	MB	\$225.00
Service	04/02/2026	Review status of service and next steps for hearing. Receive and review Answer by Supervisor of Elections.	0.20	\$275.00	CB	\$55.00

		Review correspondence from Supervisor of Elections. Review correspondence to Judicial Assistant as to scheduling.				
Service	04/02/2026	Review and respond to correspondence from process server regarding service on all Defendants; conference regarding same; conference regarding correspondence to Judge's Judicial Assistant regarding hearing time; review Answer filed by Defendant.	0.80	\$150.00	VE	\$120.00
Service	04/03/2026	Receive and respond to Joinder by Attorney Foreman.	0.10	\$375.00	MB	\$37.50
Service	04/03/2026	Receive review and respond to document production issue.	0.20	\$375.00	MB	\$75.00
Service	04/03/2026	Review issues and next steps. Correspondence with client; resend pleadings and Motions.	0.40	\$275.00	CB	\$110.00
Service	04/06/2026	Receive and respond to directions from Court.	0.20	\$375.00	MB	\$75.00
Service	04/06/2026	Review correspondence with Answer to Amended Complaint and Response in Support of Expedited Hearing filed by opposing Counsel for the Supervisor of Elections.	0.30	\$150.00	VE	\$45.00
Service	04/07/2026	Receive and review Order regarding service. Review proof of service. Directions regarding service as to Cook.	0.30	\$275.00	CB	\$82.50
Service	04/07/2026	Review Order from Court and respond; begin outline of materials for hearing.	0.80	\$375.00	MB	\$300.00
Service	04/07/2026	Review correspondence from Judge regarding scheduling tentative hearing on Motion for Injunction; review filings and Return of Services; correspondence to process server to re-serve Ms. Cook; correspondences regarding same; correspondence to Mr. Harrell with copy of Order.	0.80	\$150.00	VE	\$120.00
Service	04/08/2026	Receive and respond to inquiry from Com. Harrell; revise and file Notice.	0.50	\$375.00	MB	\$187.50
Service	04/08/2026	Review and respond to process server regarding service of Amended pleadings to Defendant Cook; file	0.80	\$150.00	VE	\$120.00

		Return of Service in Court; prepare Notice of Filing Return of Services; draft Notices of Services of Process and file with the Court; review and respond to correspondence from Mr. Harrell and forward copy of Notice of Serving.				
Service	04/08/2026	Review client correspondence regarding service; review draft and filed Notices as to same.	0.20	\$275.00	CB	\$55.00
Service	04/09/2026	Conference regarding hearing on Verified Motion for Injunction; preparation for hearing; obtain case law to the Amended Complain and Verified Moton for Injunction; correspondence to Judge Koberlein with copies of all motions and case law; review and respond to Judge Koberlein's Judicial Assistant regarding Judge requires hard copies in binder; create hearing notebooks with Amended Complaint and Amended Verified Motion with case law; draft and finalize correspondence to Judge Koberlein; make arrangements for Judge mailing to Judge Koberlein.	2.00	\$150.00	VE	\$300.00
Service	04/09/2026	Review new orders; prepare materials for hearing.	0.40	\$375.00	MB	\$150.00
Service	04/09/2026	Review correspondence from client. Review Letter to Court with caselaw.	0.10	\$275.00	CB	\$27.50
Service	04/10/2026	Review issues for Hearing. Receive and review Thomas Response. Review client documents regarding certification of signatures and statutory requirements.	1.90	\$275.00	CB	\$522.50
Service	04/10/2026	Review correspondence from Mr. Harrell with copy of Dianna Cook's Answer; conference regarding preparation for trial; update hearing notebook with Answers filed by Defendants; correspondence to Judge Koberlein with additional case law in support of Plaintiff's Motion.	1.00	\$150.00	VE	\$150.00
Service	04/10/2026	Receive and review Cook Answer; receive and respond to inquiries on	2.10	\$375.00	MB	\$787.50
Service	04/13/2026	Prepare exhibits; finish case law review; review Answer; attend hearing with follow up.	3.70	\$375.00	MB	\$1,387.50

Service	04/13/2026	Review and respond to Mr. Harrell regarding Defendant Thomas' Answer; research court docket and obtain Thomas' Answer and Designation of Email; correspondence to Mr. Harrell with copies of same; preparation for hearing.	0.50	\$150.00	VE	\$75.00
Service	04/13/2026	Review issues for and attend Hearing. Call with Attorney Foreman. Calls with radio and news. Review issues for Order.	1.60	\$275.00	CB	\$440.00
Service	04/14/2026	Prepare draft Order on Injunction.	1.00	\$375.00	AG	\$375.00
Service	04/14/2026	Follow up on hearing.	0.30	\$375.00	MB	\$112.50
Service	04/14/2026	Conference regarding injunction hearing.	0.20	\$150.00	VE	\$30.00
Service	04/15/2026	Revise Order and circulate per Court directive.	0.50	\$375.00	MB	\$187.50
Service	04/15/2026	Review correspondence with proposed Order; conference regarding proposed Order; research Ms. Cook's email address; conference regarding proposed Order and due date for submission; correspondence to Mr. Thomas regarding Ms. Cook's email address; review and respond to correspondences from Mr. Thomas regarding same; review and respond to correspondence regarding final proposed Order to send for approval of all parties; correspondence to all parties with copy of proposed Order for review and approval to forward to Judge for entry.	1.00	\$150.00	VE	\$150.00
Service	04/15/2026	Revise proposed Order on Motion to Enjoin.	0.20	\$275.00	CB	\$55.00
Service	04/16/2026	Follow up on Order.	0.20	\$375.00	MB	\$75.00
Service	04/16/2026	Conference regarding proposed Order; review and respond to correspondence from Ms. Cook; conference regarding status; review correspondence to all parties regarding conferral regarding trial.	0.50	\$150.00	VE	\$75.00
Service	04/16/2026	Correspondence with client. Review correspondence from Ms. Cook. Directions regarding conferral.	0.20	\$275.00	CB	\$55.00
Service	04/17/2026	Review correspondence to all parties	1.20	\$150.00	VE	\$180.00

		regarding Judge's directives regarding trial; review and respond to correspondence from Ms. Cook regarding her thoughts on trial; correspondence to all parties regarding same; conference regarding possible need to Case Management Conference; review and respond to correspondence from Mr. Thomas regarding no need for trial; correspondences to Judge Koberlein regarding all parties have declined wanting to schedule trial; conference regarding same; correspondence to Mr. Harrell with correspondence to Judge Koberlein notifying him that no Case Management will be necessary; review correspondence from Mr. Harrell regarding Attorneys' Fees.				
Service	04/17/2026	Follow up on conferral; respond to inquiry from Court; prepare letter on Case Management Conference needed.	0.60	\$375.00	MB	\$225.00
Service	04/17/2026	Review correspondence from opposing parties regarding case status. Directions regarding contacting Court. Correspondence from client.	0.30	\$275.00	CB	\$82.50
Service	04/18/2026	Receive and respond to inquiries on fee claims against defendants.	0.10	\$375.00	MB	\$37.50
Service	04/18/2026	Review client correspondence and issues as to prevailing party fees.	0.10	\$275.00	CB	\$27.50
Service	04/20/2026	Conference regarding proposed Order on Motion for Injunction; draft correspondence to Judge Koberlein; forward correspondence to Judge with proposed Order for execution.	0.50	\$150.00	VE	\$75.00
Service	04/21/2026	Follow up on Order.	0.10	\$375.00	MB	\$37.50
Service	04/22/2026	Follow up on Order and dismissal.	0.10	\$375.00	MB	\$37.50
Service	04/22/2026	Review correspondence from Judge's office with executed Order on Motion for Injunction; correspondence to Mr. Harrell with copy of same.	0.40	\$150.00	VE	\$60.00
Service	04/22/2026	Receive and review Order on Motion for Injunction. Prepare Dismissal.	0.50	\$275.00	CB	\$137.50
Service	04/23/2026	Revise and file Dismissal; update to Com. Harrell.	0.10	\$375.00	MB	\$37.50

Service	04/23/2026	Correspondence to all parties regarding Notice of Dismissal; finalize Notice and file with the Court; correspondence to Mr. Harrell with copy of same.	0.40	\$150.00	VE	\$60.00
Service	04/24/2026	Receive and review correspondence from SOE counsel.	0.10	\$275.00	CB	\$27.50
Service	04/24/2026	Review correspondence from Attorney Foreman regarding completion of proceedings.	0.20	\$150.00	VE	\$30.00
Service	04/29/2026	Review status of case. Review correspondence from SOE counsel.	0.10	\$275.00	CB	\$27.50
Quantity Subtotal						29.8
Services Subtotal						\$7,990.00

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	04/09/2026	FedEx	1.00	\$59.25	\$59.25
Expense	04/30/2026	Service of Process	1.00	\$756.15	\$756.15
Expense	04/30/2026	Court Reporter - Attend Hearing	1.00	\$152.50	\$152.50
Expenses Subtotal					\$967.90

Time Keeper	Position	Quantity	Rate	Total
Morgan Bentley	Attorney	11.2	\$375.00	\$4,200.00
Caroleen Brej	Attorney	6.2	\$275.00	\$1,705.00
Ashley Gaillard	Attorney	1.0	\$375.00	\$375.00
Victoria Engel	Non-Attorney	11.4	\$150.00	\$1,710.00
Quantity Total				29.8
Subtotal				\$8,957.90
Total				\$8,957.90

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
4092	04/30/2026	\$8,285.60	\$0.00	\$8,285.60

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
4315	05/30/2026	\$8,957.90	\$0.00	\$8,957.90

Outstanding Balance \$17,243.50

Amount in Trust \$0.00

Total Amount Outstanding \$17,243.50

Please make all amounts payable to: Bentley Goodrich Kison, P.A.

Please pay within 30 days.

Bentley Goodrich Kison, P.A.

783 So. Orange Ave., 3rd Floor
Sarasota, Florida 34236
Phone: 941-556-9030 941-556-9030

INVOICE

Invoice # 4315
Date: 04/30/2026
Due On: 05/30/2026



Pay your invoice online

To pay your invoice, open the camera on your mobile device and place the QR code in the camera's view.

Or, [click here](#) if you're viewing on a computer or smartphone.



Outlook

Scope of work

From richard@powellconsultingcpa.com <richard@powellconsultingcpa.com>

Date Sat 6/6/2026 3:32 PM

To Joe Helfenberger <clerk@Fortwhitefl.com>

 1 attachment (646 KB)

FW BILL.pdf;

Joe,

At request of Kelly, the Acting Town Clerk, I agreed to assist her in preparing the year end accounting records for the Town of Fort White to facilitate the required audit of the Town. Kelly was placed in her position without receiving any training in QuickBooks or the Town's finances. Upon first reviewing the status of the Town's records, I found the following:

1. The General Fund bank statements had been reconciled to the bank, but not to the QB general ledger. This created the likelihood that all bank electronic transactions were not recorded in QuickBooks.
2. Enterprise Fund transactions were generally not recorded in Quickbooks for the fiscal year. This included many large grant-related transactions.
3. It was not clear whether all payroll tax deposits had been properly made.
4. During the year the Town changed banking institutions, which created an overlapping situation for bank reconciliations.

Based on these findings I performed numerous procedures to correct the transactions recorded in QuickBooks, which entailed recording many journal entries to correct general ledger balances. I recapped transactions for the Enterprise Fund and prepared entries for that Fund's QB accounts.

While doing these procedures I showed Kelly various features in QuickBooks and had her enter the correcting journal entries and run various financial reports. To document the significant ending balances, I prepared supporting work papers for use by the Auditor. These work papers are organized in a binder which I am holding to give to the Auditor.

While I was onsite, the Mayor requested that I attend a community meeting and give a report on the Town's past finances. I prepared a report covering five years of financial information, and presented the report at the community meeting. This entailed 4.5 hours of services. Beginning on 2/26/2026, I began working on adjusting the current year records of the Town as I found them to contain the same types of errors as the prior year. This entailed 4 hours in February and 8 hours in March.

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8 (3)

Upon reviewing my billing for February, I have found that I incorrectly certain services and have now corrected that billing which is attached.

Please let me know if you need any additional information.

Thank you,

Richard Powell

OVERDUE

Invoice

POWELL CONSULTING
178 NW OTTER CT
LAKE CITY, FL 32055
386-365-4906

Date: 04/04/2026
Invoice No.: 10338
Due Date: 05/04/2026

Bill To:
Town of Fort White
P.O. Box 129
Fort White, FL 32038

Hrs	Item	Description	Unit Price	Total
		Assistance with close out and adjustment of financial records for the fiscal year ending 9/30/2026		
3.5	3-6-26	Onsite visit	\$150.00	\$525.00
2	3-19-26	Work on Enterprise Fund	\$150.00	\$300.00
2.5	3-20-26	General Fund	\$150.00	\$375.00

Total \$1,200.00
Balance Due \$1,200.00

Please contact us for more information about payment options.

Thank you for your business.

OVERDUE

Invoice

POWELL CONSULTING
178 NW OTTER CT
LAKE CITY, FL 32055
386-365-4906

Date: 03/05/2026
Invoice No.: 10322
Due Date: 04/04/2026

Bill To:
Town of Fort White
P.O. Box 129
Fort White, FL 32038

Hrs	Item	Description	Unit Price	Total
		Assistance with close out and adjustment of financial records for the fiscal year ended 9/30/2025		
3	2-4-26	Onsite visit	\$150.00	\$450.00
2	2-5-26	Work on General Fund	\$150.00	\$300.00
4.5	2-7-26	Financial research	\$150.00	\$675.00
3	2-9-26	Work onsite	\$150.00	\$450.00
2	2-10-26	Work on closeout	\$150.00	\$300.00
4	2-12-26	Work on closeout	\$150.00	\$600.00
3	2-16-26	Prepare report on finances	\$150.00	\$450.00
4	2-26-26	Prepare for and attend workshop	\$150.00	\$600.00
1.5	2-17-26	Work on report	\$150.00	\$225.00

Total \$4,050.00
Balance Due \$4,050.00

Please contact us for more information about payment options.

Thank you for your business.

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9(4)

ORDINANCE NO. 2026-1

AN ORDINANCE OF THE TOWN OF FORT WHITE, FLORIDA, REQUESTING AND CONSENTING TO THE INCLUSION OF ALL OF THE TOWN OF FORT WHITE WITHIN THE COLUMBIA COUNTY LAW ENFORCEMENT MUNICIPAL SERVICE TAXING UNIT TO FUND LAW ENFORCEMENT AND CORRECTIONS SERVICES, FACILITIES, AND PROGRAMS; PROVIDING FOR ANNUAL RENEWAL OF SUCH REQUEST AND CONSENT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN OF FORT WHITE, FLORIDA:

SECTION 1.01. FINDINGS. It is hereby ascertained, determined, and declared that

(A) The Board of County Commissioners of Columbia County, Florida (the "County"), has enacted an ordinance creating the Columbia County Law enforcement Municipal Service Taxing Unit (the "MSTU") pursuant to Section 125.01(1)(q), Florida Statutes, and authorized the levy and collection of ad valorem taxes within the MSTU in accordance with Section 125.01(1)(r), Florida Statutes, to fund law enforcement and corrections, facilities, and programs within the MSTU.

(B) The Town Council of Fort White has determined that the inclusion of the incorporated area of the Town within such municipal service taxing unit for the purpose of providing law enforcement and corrections services, facilities, and programs is in the best interest of residents and property owners within the municipal limits of the Town.

SECTION 1.02. REQUEST AND CONSENT OF THE TOWN OF FORT WHITE.

(A) The Town Council of Fort White hereby requests and consents to the inclusion of all of the incorporated area of the Town within the Columbia County Law Enforcement Municipal Service Taxing Unit to provide for law enforcement and corrections services, facilities, and programs and to the imposition of an annual ad valorem tax at a rate of up to **5.0635** mills upon all taxable properties within the Town by the County to fund such services, facilities and programs.

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(B) Such request and consent shall become effective upon adoption of this Ordinance for the upcoming fiscal year. The Town Council of the Town of Fort White finds that the provision of law enforcement and corrections services, facilities, and programs is an essential municipal purpose.

SECTION 1.03. ANNUAL RENEWAL OF REQUEST AND CONSENT.

(A) Request and consent of the Town Council of the Town of Fort White given to the County by this Ordinance shall be deemed given in advance for each fiscal year hereafter and shall be automatically renewed for each succeeding fiscal year unless such request and consent is subsequently withdrawn as provided herein.

(B) Request and consent shall be irrevocable for any fiscal year in which the subject ad valorem millage is levied by the County within the incorporated area. The Town of Fort White may only withdraw such consent for any subsequent fiscal year by adopting an ordinance abandoning its consent and providing a certified copy of such ordinance to the County prior to April 1 preceding the fiscal year for which consent is being withdrawn.

SECTION 1.04. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

SECTION 1.05 EFFECTIVE DATE. This Ordinance shall take effect as provided by law.

PASSED AND ADOPTED on First Reading on the ____ day of _____, 2026.

PASSED AND ADOPTED on Second and Final Reading on the ____ day of _____, 2026.

TOWN OF FORT WHITE, FLORIDA

Mayor

ATTEST:

Clerk

9 (5)

ORDINANCE NO. 2026-2

**AN ORDINANCE OF THE TOWN OF FORT WHITE, FLORIDA,
REQUESTING AND CONSENTING TO THE INCLUSION OF ALL
OF THE TOWN OF FORT WHITE WITHIN THE COLUMBIA
COUNTY EMERGENCY MEDICAL SERVICES MUNICIPAL SERVICE TAXING
UNIT TO FUND EMERGENCY MEDICAL SERVICES,
FACILITIES, AND PROGRAMS; PROVIDING FOR ANNUAL
RENEWAL OF SUCH REQUEST AND CONSENT; PROVIDING FOR
SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

BE IT ORDAINED BY THE TOWN OF FORT WHITE, FLORIDA:

SECTION 1.01. FINDINGS. It is hereby ascertained, determined, and declared that

(A) The Board of County Commissioners of Columbia County, Florida (the "County"), has enacted an ordinance creating the Columbia County Emergency Medical Municipal Service Taxing Unit (the "MSTU") pursuant to Section 125.01(1)(q), Florida Statutes, and authorized the levy and collection of ad valorem taxes within the MSTU in accordance with Section 125.01(1)(r), Florida Statutes, to fund emergency medical services, facilities, and programs within the MSTU.

(B) The Town Council of Fort White has determined that the inclusion of the incorporated area of the Town within such municipal service taxing unit for the purpose of providing emergency medical services, facilities, and programs is in the best interest of residents and property owners within the municipal limits of the Town.

SECTION 1.02. REQUEST AND CONSENT OF THE TOWN OF FORT WHITE.

(A) The Town Council of Fort White hereby requests and consents to the inclusion of all of the incorporated area of the Town within the Columbia County Emergency Medical Municipal Service Taxing Unit to provide for law enforcement and corrections services, facilities, and programs and to the imposition of an annual ad valorem tax at a rate of up to **1.1867** mills upon all taxable properties within the Town by the County to fund such services, facilities and programs.

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(B) Such request and consent shall become effective upon adoption of this Ordinance for the upcoming fiscal year. The Town Council of the Town of Fort White finds that the provision of emergency medical services, facilities, and programs is an essential municipal purpose.

SECTION 1.03. ANNUAL RENEWAL OF REQUEST AND CONSENT.

(A) Request and consent of the Town Council of the Town of Fort White given to the County by this Ordinance shall be deemed given in advance for each fiscal year hereafter and shall be automatically renewed for each succeeding fiscal year unless such request and consent is subsequently withdrawn as provided herein.

(B) Request and consent shall be irrevocable for any fiscal year in which the subject ad valorem millage is levied by the County within the incorporated area. The Town of Fort White may only withdraw such consent for any subsequent fiscal year by adopting an ordinance abandoning its consent and providing a certified copy of such ordinance to the County prior to April 1 preceding the fiscal year for which consent is being withdrawn.

SECTION 1.04. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

SECTION 1.05 EFFECTIVE DATE. This Ordinance shall take effect as provided by law.

PASSED AND ADOPTED on First Reading on the ____ day of _____, 2026.

PASSED AND ADOPTED on Second and Final Reading on the _____ day of _____, 2026.

TOWN OF FORT WHITE, FLORIDA

Mayor

ATTEST:

Clerk

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Columbia County Law Enforcement & Emergency Medical Services MSTU Study

DRAFT Technical Report

May 20, 2026

Prepared for:

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

Prepared by:

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

DRAFT

**COLUMBIA COUNTY
LAW ENFORCEMENT & EMS MSTU STUDY**

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Appendix A: Sheriff’s Office Budget Details

Appendix B: Emergency Medical Services Budget Details

DRAFT

COLUMBIA COUNTY

LAW ENFORCEMENT & EMS MSTU STUDY

I. Introduction

Located in north central Florida, Columbia County is home to approximately 72,000 residents. The Columbia County Sheriff's Office (CCSO) provides law enforcement (unincorporated county & the Town of Fort White) and corrections services (countywide). Emergency medical services (EMS) are provided on a countywide basis and the County currently is using an outside contractor for this service.

The Sheriff's budget is primarily funded through the County's General Fund. At this time, Columbia County is interested in developing a Municipal Service Taxing Unit (MSTU) program to help fund portion of the Sheriff's budget related to law enforcement services.

Until recently, EMS budget was funded through transport fees. However, with recent cost increases and a need for additional capital and personnel, transport fee revenues are not longer sufficient to fund the EMS budget. For this reason, the County is also considering establishing an MSTU for EMS services for three budget options.

An MSTU is a geographically defined unit within which property taxes can be levied for funding of certain municipal services. Per F.S. 125.01(1)(q), the Board of County Commissioners (BCC) have the power to establish an MSTU for any part of the unincorporated Columbia County, or within a municipality with the consent of the municipality, for benefits received from law enforcement or EMS provided by the County.

This technical report provides preliminary findings of the study, which will be refined based on input from the County.

II. Legal Requirements

Section 125.01(1)(q), Florida Statutes, empowers all counties to establish MSTUs, which does not go against the county's constitutional 10-mil tax cap. MSTUs are created by ordinance and can be used for capital or operating expenses. A County can create as many MSTUs as necessary to provide municipal services to a specific area, up to an additional 10 mils; however, the millage rate within each individual MSTU needs to be the same for all residents. Revenues generated within an MSTU must be spent within the MSTU and cannot be transferred.

III. Law Enforcement MSTU Calculations

There are two components in determining the maximum defensible law enforcement MSTU millage rate:

- Determination of law enforcement MSTU eligible budget; and
- Calculation of equivalent MSTU millage for the law enforcement service area (unincorporated county and Town of Fort White).

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

Law Enforcement MSTU Eligible Budget

The first component in determining the County's maximum MSTU millage rate is to calculate the total eligible budget. To accomplish this, the Columbia County Sheriff's Office provided FY 2026 projected budget associated with law enforcement services, including personnel, operating, and capital expenditures. As shown in **Table 1**, expenditures directly related to law enforcement services amount to approximately \$17.8 million.

Columbia County's total law enforcement MSTU funding requirement for FY 2027 is \$17.8 million.

Once the total direct expenditures are determined, two additional adjustments are needed to determine the total law enforcement MSTU budget.

- Any dedicated revenues, such as grants, etc. need to be excluded from the total law enforcement MSTU budget. Information provided from the Sheriff's Office indicated that the budget provided already excluded these items.
- Miscellaneous expenditures related to the law enforcement MSTU program include the cost of the technical study and statutory discount that accounts for up to five (5) percent revenue loss due to early payments and delinquencies. An additional two (2) percent was added to offset the fees paid to the tax collector's office. In the case of the technical study, it is assumed that the County will update the study every five years.

**Table 1
Columbia County Law Enforcement MSTU Eligible Budget**

Description	2026 Projected
Law Enforcement Expenditures⁽¹⁾	
Admin	\$2,227,927
Patrol	\$6,895,087
Investigations	\$1,829,625
Civil	\$544,939
Evidence	\$392,047
Communications	\$221,923
Drug Task Force	\$775,197
School Resources	\$2,433,220
Information Technology	\$581,800
Community Services	\$597,856
Warrants	\$171,822
Total Expenditures	\$16,671,443
Miscellaneous Expenditures	
Technical Study ⁽²⁾	\$6,153
Tax Collector ⁽³⁾	\$333,552
Statutory Discount ⁽⁴⁾	\$833,880
Total MSTU Eligible Expenditures	\$17,845,028

- 1) Source: Appendix A, Table A-1
- 2) Technical study cost assuming the County will update the study every five years
- 3) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by two percent to account for payment collected by the Tax Collector
- 4) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by five percent. The County has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection.

Law Enforcement MSTU Millage Calculation

The second component in determining the law enforcement MSTU millage rate involves calculating the millage needed to recover the eligible budget from Table 1. **Table 2** presents this conversion and is determined through the following steps:

1. The total 2025 taxable value in unincorporated county and the Town of Fort White was provided by the Columbia County Property Appraiser. The total taxable value includes only eligible properties located in unincorporated Columbia County and the Town of Fort White, amounting to approximately \$3.5 billion, or \$3.5 million per \$1,000 of property value.
2. The second step in calculating the maximum law enforcement MSTU millage rate is to divide the total law enforcement eligible budget (\$17.8 million) by the total taxable value per \$1,000 (\$3.5 million). As shown, the calculated law enforcement MSTU totals 5.0635 mils, representing the calculated levy that the County can collect.

Table 2
Columbia County Law Enforcement MSTU Millage Rate Calculation

Variable	Figure
2025 Taxable Value - Uninc/Ft White ⁽¹⁾	\$3,524,262,742
2025 Taxable Value per \$1,000 ⁽²⁾	\$3,524,263
Total Law Enforcement MSTU Budget ⁽³⁾	\$17,845,028
Calculated Law Enforcement MSTU (mils)⁽⁴⁾	5.0635

- 1) Source: Columbia County Property Appraiser
- 2) Taxable value for the unincorporated county/Ft White (Item 1) divided by 1,000
- 3) Source: Table 1
- 4) Total Law Enforcement MSTU budget (Item 3) divided by taxable value per \$1,000 (Item 2)

IV. Emergency Medical Services MSTU Calculations

Similar to Law Enforcement MSTU, there are two components in determining the maximum defensible EMS MSTU millage rate:

- Determination of EMS MSTU eligible budget; and
- Calculation of equivalent MSTU millage in the Columbia County.

These two components are discussed in further detail below, resulting in the calculated EMS MSTU millage rates for three budget options within Columbia County.

EMS MSTU Eligible Budget

The first component in determining the County's maximum MSTU millage rate is to calculate the total eligible budget. To accomplish this, the FY 2026 projected EMS budget was reviewed, including personal services, operating, capital outlay, and private ambulance expenditures. Based on information provided by Columbia County, millage rates were developed for potential MSTU funding of the following budget options:

Columbia County's total EMS MSTU funding requirement for FY 2027 is between \$1.72 million and \$5.60 million.

- 1) Scenario 1: County EMS services, including two ambulances and three advanced life support (ALS) engines;
- 2) Scenario 2: County EMS service (two ambulance & three ALS engines) and private ambulance services; and
- 3) Scenario 3: Private ambulance services only.

As shown in **Tables 3 through 5**, budgets directly related to EMS services range from approximately \$1.72 million to \$5.60 million.

Once the total direct expenditures are determined, two additional adjustments are needed to determine the total law enforcement MSTU budget.

- Any dedicated revenues need to be excluded from the total EMS MSTU budget. Information provided from the County indicated that the budget provided already excludes these items.

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- Miscellaneous expenditures related to the EMS MSTU program include the cost of the technical study and statutory discount that accounts for up to five (5) percent revenue loss due to early payments and delinquencies. An additional two (2) percent was added to offset the fees paid to the Tax Collector’s office. In the case of the technical study, it is assumed that the County will update the study every five years.

Table 3
Columbia County EMS MSTU Eligible Budget; Scenario 1

Description	2026 Projected
EMS Expenditures ⁽¹⁾	
Personal Services	\$1,681,048
Operating Expenditures	\$342,000
Capital Outlay	\$1,600,000
Total Expenditures	\$3,623,048
Miscellaneous Expenditures	
Technical Study ⁽²⁾	\$6,153
Tax Collector ⁽³⁾	\$72,584
Statutory Discount ⁽⁴⁾	\$181,460
Total MSTU Eligible Expenditures	\$3,883,245

- 1) Source: Appendix B, Table B-1
- 2) Technical study cost assuming the County will update the study every five years
- 3) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by two percent to account for payment collected by the Tax Collector
- 4) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by five percent. The County has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection.

**Table 4
Columbia County EMS MSTU Eligible Budget; Scenario 2**

Description	2026 Projected
EMS Expenditures⁽¹⁾	
Personal Services	\$1,681,048
Operating Expenditures	\$342,000
Capital Outlay	\$1,600,000
Private Ambulance	\$1,600,000
Total Expenditures	\$5,223,048
Miscellaneous Expenditures	
Technical Study ⁽²⁾	\$6,153
Tax Collector ⁽³⁾	\$104,584
Statutory Discount ⁽⁴⁾	\$261,460
Total MSTU Eligible Expenditures	\$5,595,245

- 1) Source: Appendix B, Table B-2
- 2) Technical study cost assuming the County will update the study every five years
- 3) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by two percent to account for payment collected by the Tax Collector
- 4) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by five percent. The County has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection

**Table 5
Columbia County EMS MSTU Eligible Budget; Scenario 3**

Description	2026 Projected
<i>EMS Expenditures</i>⁽¹⁾	
Private Ambulance	\$1,600,000
Total Expenditures	\$1,600,000
<i>Miscellaneous Expenditures</i>	
Technical Study ⁽²⁾	\$6,153
Tax Collector ⁽³⁾	\$32,123
Statutory Discount ⁽⁴⁾	\$80,308
Total MSTU Eligible Expenditures	\$1,718,584

- 1) Source: Appendix B, Table B-3
- 2) Technical study cost assuming the County will update the study every five years
- 3) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by two percent to account for payment collected by the Tax Collector
- 4) Sum of the Total Expenditures and the Technical Study cost (Item 2), multiplied by five percent. The County has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection

EMS MSTU Millage Calculations

The second component in determining the EMS MSTU millage involves calculating the millage rates needed to recover the eligible budgets from Tables 3 through 5.

Tables 6 through 8 present these calculations, which are determined through the following steps:

1. The total 2025 countywide taxable value was obtained from the Columbia County Property Appraiser. The total taxable value includes only eligible properties located throughout Columbia County and amounts to approximately \$4.7 billion, or \$4.7 million per \$1,000 of property value.
2. The second step in calculating the maximum EMS MSTU millage rates is to divide the total EMS eligible budget for each scenario by the total taxable value per \$1,000 (\$4.7 million). As shown, the calculated EMS MSTU millage rates range from 0.3645 mils to 1.1867 mils, representing the calculated millage rates that the County can collect.

Table 6
Columbia County EMS MSTU Millage Rate Calculation; Scenario 1

Variable	Figure
2025 Taxable Value - Countywide ⁽¹⁾	\$4,715,155,990
2025 Taxable Value per \$1,000 ⁽²⁾	\$4,715,156
Total EMS MSTU Budget ⁽³⁾	\$3,883,245
Calculated EMS MSTU (mils)⁽⁴⁾	0.8236

- 1) Source: Columbia County Property Appraiser
- 2) Countywide taxable value (Item 1) divided by 1,000
- 3) Source: Table 3
- 4) Total EMS MSTU budget (Item 3) divided by taxable value per \$1,000 (Item 2)

Table 7
Columbia County EMS MSTU Millage Rate Calculation; Scenario 2

Variable	Figure
2025 Taxable Value - Countywide ⁽¹⁾	\$4,715,155,990
2025 Taxable Value per \$1,000 ⁽²⁾	\$4,715,156
Total EMS MSTU Budget ⁽³⁾	\$5,595,245
Calculated EMS MSTU (mils)⁽⁴⁾	1.1867

- 1) Source: Columbia County Property Appraiser
- 2) Countywide taxable value (Item 1) divided by 1,000
- 3) Source: Table 4
- 4) Total EMS MSTU budget (Item 3) divided by taxable value per \$1,000 (Item 2)

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Table 8
Columbia County EMS MSTU Millage Rate Calculation; Scenario 2

Variable	Figure
2025 Taxable Value - Countywide ⁽¹⁾	\$4,715,155,990
2025 Taxable Value per \$1,000 ⁽²⁾	\$4,715,156
Total EMS MSTU Budget ⁽³⁾	\$1,718,584
Calculated EMS MSTU (mils)⁽⁴⁾	0.3645

- 1) Source: Columbia County Property Appraiser
- 2) Countywide taxable value (Item 1) divided by 1,000
- 3) Source: Table 5
- 4) Total EMS MSTU budget (Item 3) divided by taxable value per \$1,000 (Item 2)

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**Appendix A:
Columbia County Sheriff's Office Budget Details**

Appendix A: Sheriff's Office Budget Detail

Table A-1
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
ADMIN LE		
001-521-01-110	EXECUTIVE SALARY	\$208,491
001-521-01-120	REGULAR SALARIES	\$991,063
001-521-01-140	OVERTIME	\$3,500
001-521-01-210	F.I.C.A. TAXES	\$91,918
001-521-01-221	RETIREMENT- EMPLOYEES	\$348,500
001-521-01-230	LIFE & HEALTH INSURANCE	\$215,000
001-521-01-240	WORKERS COMPENSATION INSURANCE	\$21,580
001-521-01-313	PRE-EMPLOYMENT SCREENINGS	\$28,000
001-521-01-319	OTHER PROFESSIONAL SERVICES	\$4,000
001-521-01-390	TRAINING	\$5,500
001-521-01-400	TRAVEL & PER DIEM	\$13,500
001-521-01-410	COMMUNICATION SERVICES	\$58,000
001-521-01-421	POSTAGE	\$5,100
001-521-01-423	FUEL, LUBE & OIL	\$12,425
001-521-01-450	INSURANCE	\$26,500
001-521-01-462	REPAIR/MAINT-VEHICLES	\$100,000
001-521-01-466	REPAIR/MAINT-RADIOS	\$1,500
001-521-01-469	REPAIR/MAINT-OTHERS	\$10,000
001-521-01-491	LEGAL ADVERTISEMENTS	\$250
001-521-01-519	OFFICE SUPPLIES- OTHERS	\$10,000
001-521-01-520	OPERATING SUPPLIES	\$55,000
001-521-01-544	DUES/MEMBERSHIPS	\$6,500
001-521-01-570	UNIFORMS- PURCHASE/MAINT.	\$4,500
001-521-01-710	PRINCIPAL	\$5,900
001-521-01-720	INTEREST	\$1,200
PATROL-LE		
001-521-02-120	REGULAR SALARIES	\$3,054,133
001-521-02-140	OVERTIME	\$215,000
001-521-02-150	SPECIAL DETAIL	\$300,000
001-521-02-210	F.I.C.A. TAXES	\$247,437
001-521-02-221	RETIREMENT- EMPLOYEES	\$1,118,317
001-521-02-230	LIFE & HEALTH INSURANCE	\$514,500
001-521-02-240	WORKERS COMPENSATION INSURANCE	\$140,000
001-521-02-345	K-9 CARE	\$8,000
001-521-02-390	TRAINING	\$6,500
001-521-02-400	TRAVEL & PER DIEM	\$6,500
001-521-02-410	COMMUNICATION SERVICES	\$55,500
001-521-02-423	FUEL, LUBE & OIL	\$300,000

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Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
PATROL-LE		
001-521-02-430	UTILITY SERVICES	\$8,000
001-521-02-441	RENTALS/LEASES-OFF EQUIP	\$115,500
001-521-02-450	INSURANCE	\$147,000
001-521-02-462	REPAIR/MAINT-VEHICLES	\$135,000
001-521-02-469	REPAIR/MAINT-OTHERS	\$3,000
001-521-02-519	OFFICE SUPPLIES- OTHERS	\$500
001-521-02-520	OPERATING SUPPLIES	\$45,000
001-521-02-521	AMMUNITION	\$25,000
001-521-02-544	DUES/MEMBERSHIPS	\$4,500
001-521-02-570	UNIFORMS- PURCHASE/MAINT.	\$25,500
001-521-02-644	VEHICLES	\$366,000
001-521-02-649	OTHER EQUIPMENT	\$50,000
001-521-02-710	PRINCIPAL	\$3,600
001-521-02-720	INTEREST	\$600
INVESTIGATIONS-LE		
001-521-03-120	REGULAR SALARIES	\$1,004,618
001-521-03-140	OVERTIME	\$40,000
001-521-03-210	F.I.C.A. TAXES	\$80,086
001-521-03-221	RETIREMENT- EMPLOYEES	\$353,071
001-521-03-230	LIFE & HEALTH INSURANCE	\$168,000
001-521-03-240	WORKERS COMPENSATION INSURANCE	\$35,000
001-521-03-345	ANIMAL SERVICES	\$1,000
001-521-03-350	INVESTIGATION EXPENSE	\$7,000
001-521-03-390	TRAINING	\$3,500
001-521-03-400	TRAVEL & PER DIEM	\$6,500
001-521-03-410	COMMUNICATION SERVICES	\$15,500
001-521-03-423	FUEL, LUBE & OIL	\$37,600
001-521-03-450	INSURANCE	\$42,200
001-521-03-462	REPAIR/MAINT-VEHICLES	\$15,000
001-521-03-519	OFFICE SUPPLIES- OTHERS	\$1,500
001-521-03-520	OPERATING SUPPLIES	\$7,500
001-521-03-521	AMMUNITION	\$2,500
001-521-03-544	DUES/MEMBERSHIPS	\$2,000
001-521-03-570	UNIFORMS- PURCHASE/MAINT.	\$3,500
001-521-03-710	PRINCIPAL	\$2,900
001-521-03-720	INTEREST	\$650
CIVIL-LE		
001-521-04-120	REGULAR SALARIES	\$300,359
001-521-04-140	OVERTIME	\$10,000
001-521-04-210	F.I.C.A. TAXES	\$23,742
001-521-04-221	RETIREMENT- EMPLOYEES	\$95,838
001-521-04-230	LIFE & HEALTH INSURANCE	\$52,500

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Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
CIVIL-LE		
001-521-04-240	WORKERS COMPENSATION INSURANCE	\$10,000
001-521-04-319	OTHER PROFESSIONAL SERVICES	\$2,700
001-521-04-390	TRAINING	\$2,500
001-521-04-400	TRAVEL & PER DIEM	\$2,000
001-521-04-410	COMMUNICATION SERVICES	\$11,000
001-521-04-421	POSTAGE	\$1,200
001-521-04-423	FUEL, LUBE & OIL	\$8,000
001-521-04-450	INSURANCE	\$11,000
001-521-04-462	REPAIR/MAINT-VEHICLES	\$3,000
001-521-04-519	OFFICE SUPPLIES- OTHERS	\$1,000
001-521-04-520	OPERATING SUPPLIES	\$2,500
001-521-04-544	DUES/MEMBERSHIPS	\$500
001-521-04-570	UNIFORMS- PURCHASE/MAINT.	\$2,500
001-521-04-710	PRINCIPAL	\$3,700
001-521-04-720	INTEREST	\$900
EVIDENCE-LE		
001-521-05-120	REGULAR SALARIES	\$228,293
001-521-05-140	OVERTIME	\$3,500
001-521-05-210	F.I.C.A. TAXES	\$17,579
001-521-05-221	RETIREMENT- EMPLOYEES	\$48,225
001-521-05-230	LIFE & HEALTH INSURANCE	\$63,000
001-521-05-240	WORKERS COMPENSATION INSURANCE	\$1,400
001-521-05-390	TRAINING	\$1,000
001-521-05-400	TRAVEL & PER DIEM	\$1,500
001-521-05-410	COMMUNICATION SERVICES	\$5,000
001-521-05-423	FUEL, LUBE & OIL	\$3,000
001-521-05-450	INSURANCE	\$9,200
001-521-05-462	REPAIR/MAINT-VEHICLES	\$750
001-521-05-519	OFFICE SUPPLIES- OTHERS	\$250
001-521-05-520	OPERATING SUPPLIES	\$5,000
001-521-05-544	DUES/MEMBERSHIPS	\$250
001-521-05-570	UNIFORMS- PURCHASE/MAINT.	\$100
001-521-05-710	PRINCIPAL	\$3,700
001-521-05-720	INTEREST	\$300
COMMUNICATIONS-LE		
001-521-06-120	REGULAR SALARIES	\$134,423
001-521-06-140	OVERTIME	\$3,000
001-521-06-210	F.I.C.A. TAXES	\$10,500
001-521-06-221	RETIREMENT - EMPLOYEES	\$36,000
001-521-06-230	LIFE & HEALTH INSURANCE	\$21,000
001-521-06-240	WORKERS COMPENSATION INSURANCE	\$2,500
001-521-06-410	COMMUNICATION SERVICES	\$14,500

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Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
DRUG TASK FORCE-LE		
001-521-08-120	REGULAR SALARIES	\$387,856
001-521-08-140	OVERTIME	\$78,000
001-521-08-210	F.I.C.A. TAXES	\$29,671
001-521-08-221	RETIREMENT- EMPLOYEES	\$135,220
001-521-08-230	LIFE & HEALTH INSURANCE	\$63,000
001-521-08-240	WORKERS COMPENSATION INSURANCE	\$15,700
001-521-08-390	TRAINING	\$1,000
001-521-08-400	TRAVEL & PER DIEM	\$1,200
001-521-08-410	COMMUNICATION SERVICES	\$13,500
001-521-08-423	FUEL, LUBE & OIL	\$16,000
001-521-08-441	RENTALS/LEASES-OFF EQUIP	\$500
001-521-08-450	INSURANCE	\$20,200
001-521-08-462	REPAIR/MAINT-VEHICLES	\$2,500
001-521-08-469	REPAIR/MAINT-OTHERS	\$4,500
001-521-08-520	OPERATING SUPPLIES	\$2,500
001-521-08-544	DUES/MEMBERSHIPS	\$550
001-521-08-570	UNIFORMS- PURCHASE/MAINT.	\$1,000
001-521-08-710	PRINCIPAL	\$2,000
001-521-08-720	INTEREST	\$300
SCHOOL RESOURCES-LE		
001-521-09-120	REGULAR SALARIES	\$1,392,478
001-521-09-140	OVERTIME	\$30,000
001-521-09-210	F.I.C.A. TAXES	\$108,820
001-521-09-221	RETIREMENT- EMPLOYEES	\$472,672
001-521-09-230	LIFE & HEALTH INSURANCE	\$231,000
001-521-09-240	WORKERS COMPENSATION INSURANCE	\$45,000
001-521-09-390	TRAINING	\$8,500
001-521-09-400	TRAVEL & PER DIEM	\$13,000
001-521-09-410	COMMUNICATION SERVICES	\$18,000
001-521-09-423	FUEL, LUBE & OIL	\$27,000
001-521-09-450	INSURANCE	\$66,000
001-521-09-462	REPAIR/MAINT-VEHICLES	\$10,000
001-521-09-520	OPERATING SUPPLIES	\$2,500
001-521-09-544	DUES/MEMBERSHIPS	\$1,750
001-521-09-570	UNIFORMS- PURCHASE/MAINT.	\$6,500
IT-LE		
001-521-11-390	TRAINING	\$800
001-521-11-400	TRAVEL & PER DIEM	\$1,000
001-521-11-410	COMMUNICATION SERVICES	\$23,000
001-521-11-423	FUEL, LUBE & OIL	\$2,000
001-521-11-520	OPERATING SUPPLIES	\$15,000
001-521-11-542	COMPUTER MAINTENANCE SUBSCRIPTIONS	\$415,000

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Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
IT-LE		
001-521-11-649	OTHER EQUIPMENT	\$125,000
COMMUNITY SRVS-LE		
001-521-12-120	REGULAR SALARIES	\$339,612
001-521-12-140	OVERTIME	\$5,100
001-521-12-210	F.I.C.A. TAXES	\$26,370
001-521-12-221	RETIREMENT - EMPLOYEES	\$96,684
001-521-12-230	LIFE & HEALTH INSURANCE	\$42,000
001-521-12-240	WORKERS COMPENSATION INSURANCE	\$12,000
001-521-12-390	TRAINING	\$1,500
001-521-12-400	TRAVEL & PER DIEM	\$1,000
001-521-12-410	COMMUNICATION SERVICES	\$4,500
001-521-12-423	FUEL, LUBE & OIL	\$10,500
001-521-12-450	INSURANCE	\$38,500
001-521-12-462	REPAIR/MAINT-VEHICLES	\$3,500
001-521-12-480	PUBLIC EDUCATION	\$1,500
001-521-12-520	OPERATING SUPPLIES	\$8,500
001-521-12-521	AMMUNITION	\$1,500
001-521-12-544	DUES/MEMBERSHIPS	\$500
001-521-12-570	UNIFORMS-PURCHASE/MAINT.	\$3,800
001-521-12-710	PRINCIPAL	\$660
001-521-12-720	INTEREST	\$130
JUDICIAL-JUDICIAL		
001-521-13-120	REGULAR SALARIES	\$579,638
001-521-13-140	OVERTIME	\$18,000
001-521-13-210	F.I.C.A. TAXES	\$45,719
001-521-13-221	RETIREMENT-EMPLOYEES	\$198,407
001-521-13-230	LIFE & HEALTH INSURANCE	\$94,500
001-521-13-240	WORKERS COMPENSATION INSURANCE	\$18,000
001-521-13-400	TRAVEL & PER DIEM	\$1,000
001-521-13-410	COMMUNICATION SERVICES	\$8,200
001-521-13-423	FUEL, LUBE & OIL	\$10,000
001-521-13-450	INSURANCE	\$18,000
001-521-13-462	REPAIR/MAINT-VEHICLES	\$5,000
001-521-13-519	OFFICE SUPPLIES-OTHERS	\$500
001-521-13-520	OPERATING SUPPLIES	\$1,000
001-521-13-521	AMMUNITION	\$1,000
001-521-13-544	DUES/MEMBERSHIPS	\$1,000
001-521-13-570	UNIFORMS-PURCHASE/MAINT	\$2,500
001-521-13-710	PRINCIPAL	\$2,000
001-521-13-720	INTEREST	\$500
WARRANTS-LE		
001-521-14-120	REGULAR SALARIES	\$111,865

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Table A-1 (continued)
Columbia County Sheriff's Office FY 2026 Projected Budget

Account Number	Description	2026 Projected
WARRANTS-LE		
001-521-14-210	F.I.C.A. TAXES	\$8,577
001-521-14-221	RETIREMENT-EMPLOYEES	\$15,730
001-521-14-230	LIFE & HEALTH INSURANCE	\$31,500
001-521-14-240	WORKERS COMPENSATION INSURANCE	\$250
001-521-14-450	INSURANCE	\$3,000
001-521-14-520	OPERATING SUPPLIES	\$800
001-521-14-544	DUES/MEMBERSHIPS	\$100
DETENTION-DETENTION		
001-523-07-120	REGULAR SALARIES & WAGES	\$3,545,796
001-523-07-140	OVERTIME	\$180,000
001-523-07-210	F.I.C.A. TAXES	\$278,138
001-523-07-221	RETIREMENT- EMPLOYEES	\$1,201,070
001-523-07-230	LIFE & HEALTH INSURANCE	\$609,000
001-523-07-240	WORKERS COMPENSATION INSURANCE	\$95,300
001-523-07-311	CARE-PRISONERS (HOSPITAL)	\$350,000
001-523-07-312	MEDICAL SERV (HUNT INS)	\$110,000
001-523-07-319	PROF SERV (MHATRE/DELEON)	\$100,000
001-523-07-340	OTHER CONTRACTUAL SERVICES	\$45,000
001-523-07-390	TRAINING	\$3,500
001-523-07-400	TRAVEL & PER DIEM	\$3,200
001-523-07-410	COMMUNICATION SERVICES	\$50,000
001-523-07-421	POSTAGE	\$1,000
001-523-07-423	GAS/LUBE/OIL	\$21,000
001-523-07-430	UTILITY SERVICES	\$400
001-523-07-450	INSURANCE	\$76,000
001-523-07-462	REPAIR & MAINT- VEHICLES	\$6,500
001-523-07-469	REPAIR & MAINT- OTHER	\$10,000
001-523-07-519	OFFICE SUPPLIES- OTHER	\$10,000
001-523-07-520	OPERATING SUPPLIES	\$135,000
001-523-07-521	AMMUNITION	\$1,500
001-523-07-525	JAIL FOOD	\$675,000
001-523-07-544	DUES\MEMBERSHIPS	\$5,600
001-523-07-570	UNIFORMS-PURCHASE/MAINT	\$12,000
001-523-07-649	OTHER EQUIPMENT	\$10,000
001-523-07-710	PRINCIPAL	\$7,300
001-523-07-720	INTEREST	\$1,900
Total		\$25,220,611
Total - Law Enforcement		\$16,671,443

Source: Columbia County Sheriff's Office

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**Appendix B:
Columbia County Emergency Medical Services
Budget Details**

Appendix B: Emergency Medical Services Budget Details

Table B-1
Columbia County EMS Budget; Scenario 1

Description	Budget
FIRE RESCUE 2 AMBULANCES	
102-2200-522.10-12 SALARIES	\$1,055,000
102-2200-522.10-21 FICA TAXES	\$80,708
102-2200-522.10-22 RETIREMENT	\$344,690
102-2200-522.10-23 HEALTH & LIFE INS	\$146,000
102-2200-522.10-24 WORKERS COMPENSATION	\$54,650
OPERATING EXPENDITURES	
102-2200-522.30-31 PROFESSIONAL SERVICES	\$10,000
102-2200-522.30-34 CONTRACTUAL SERVICES	\$25,000
102-2200-522.30-40 TRAVEL & PER DIEM	\$6,000
102-2200-522.30-41 COMMUNICATIONS	\$25,000
102-2200-522.30-42 POSTAGE	\$500
102-2200-522.30-43 UTILITIES	\$15,000
102-2200-522.30-44 RENTALS & LEASES	\$4,000
102-2200-522.30-46 REPAIR & MAINTENANCE	\$75,000
102-2200-522.30-47 PRINTING & LEGAL ADS	\$500
102-2200-522.30-51 OFFICE SUPPLIES	\$1,000
102-2200-522.30-52 OPERATING SUPPLIES	\$75,000
102-2200-522.30-54 SUBSCRIPTIONS & DUES	\$5,000
102-2200-522.30-55 TRAINING	\$10,000
102-2200-522.30-56 GAS & OIL	\$50,000
102-2200-522.30-64 NON-CAPITAL EQUIPMENT	\$40,000
CAPITAL OUTLAY	
102-2200-522.60-64 MACHINERY AND EQUIPMENT	\$1,600,000
TOTAL	\$3,623,048

Source: Columbia County

**Table B-2
Columbia County EMS Budget; Scenario 2**

Description	Budget
FIRE RESCUE 2 AMBULANCES	
102-2200-522.10-12 SALARIES	\$1,055,000
102-2200-522.10-21 FICA TAXES	\$80,708
102-2200-522.10-22 RETIREMENT	\$344,690
102-2200-522.10-23 HEALTH & LIFE INS	\$146,000
102-2200-522.10-24 WORKERS COMPENSATION	\$54,650
OPERATING EXPENDITURES	
102-2200-522.30-31 PROFESSIONAL SERVICES	\$10,000
102-2200-522.30-34 CONTRACTUAL SERVICES	\$25,000
102-2200-522.30-40 TRAVEL & PER DIEM	\$6,000
102-2200-522.30-41 COMMUNICATIONS	\$25,000
102-2200-522.30-42 POSTAGE	\$500
102-2200-522.30-43 UTILITIES	\$15,000
102-2200-522.30-44 RENTALS & LEASES	\$4,000
102-2200-522.30-46 REPAIR & MAINTENANCE	\$75,000
102-2200-522.30-47 PRINTING & LEGAL ADS	\$500
102-2200-522.30-51 OFFICE SUPPLIES	\$1,000
102-2200-522.30-52 OPERATING SUPPLIES	\$75,000
102-2200-522.30-54 SUBSCRIPTIONS & DUES	\$5,000
102-2200-522.30-55 TRAINING	\$10,000
102-2200-522.30-56 GAS & OIL	\$50,000
102-2200-522.30-64 NON-CAPITAL EQUIPMENT	\$40,000
CAPITAL OUTLAY	
102-2200-522.60-64 MACHINERY AND EQUIPMENT	\$1,600,000
PRIVATE AMBULANCE	
Yearly Fee	\$1,600,000
TOTAL	\$5,223,048

Source: Columbia County

**Table B-3
Columbia County EMS Budget; Scenario 3**

Description	Budget
PRIVATE AMBULANCE	
Yearly Fee	\$1,600,000
TOTAL	\$1,600,000

Source: Columbia County