

COLUMBIA COUNTY

Department of Finance and Taxation



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To: JOCAC Committee

From: Lindsay Elder, Assistant Finance Director

RE: Jail Levy Financials through September 30, 2025

Date: December 29, 2025

Please see the attached financial statements for the first quarter of FY25-26. Second quarter draft financials will be provided at Monday's meeting.

As of 9/30/25 the levy had received only .22% of its budget revenue. These revenues were primarily in the form of prior year property tax payments and interest. Second quarter numbers will reflect significantly higher revenues thanks to the November tax statement deadline. The beginning balance forward for the entire jail fund was \$2.192 million, which was \$1.5 million more than expected.

Expenses were as expected. Medical and food services charges are billed a month or two in arrears and will catch up by year-end.

Things to note: The Columbia County Deputy Sheriffs' Association's collective bargaining agreement expired on 6/30/25. A new agreement has not been reached. When an agreement is reached there will likely be retro pay issued to all employees, impacting personnel costs. Also, Commissioner Magruder and I spoke to our County Assessor, Andrea Jurkiewicz, earlier this year and she advised that she believes the budgeted tax revenue are roughly \$100k more than we should reasonably expect to receive. We will continue to monitor this as the year progresses.

Please don't hesitate to reach out if you have any questions. Thank you!

COLUMBIA COUNTY
BALANCE SHEET
SEPTEMBER 30, 2025

JAIL FUND

ASSETS

220-000.00-100.00-000-00	COMBINED CASH	659,234.92	
220-000.00-150.00-000-00	PROP TAX A/R-CURRENT	54,154.78	
220-000.00-151.00-000-00	PROP TAX A/R-PRIOR YEARS	57,808.43	
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	TOTAL ASSETS		<u>771,198.13</u>

LIABILITIES AND EQUITY

LIABILITIES

220-000.00-200.00-000-00	ACCOUNTS PAYABLE	22,893.41	
220-000.00-206.00-000-00	CLEARING ACCOUNT-BAIL BONDS	(2,417.51)	
		<hr/>	
	TOTAL LIABILITIES		20,475.90

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	<u>750,722.23</u>	
	BALANCE - CURRENT DATE	<u>750,722.23</u>	
	TOTAL FUND EQUITY		<u>750,722.23</u>
	TOTAL LIABILITIES AND EQUITY		<u>771,198.13</u>

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTDENC	BUDGET	BALANCE	PCNT
<u>JAIL ADMIN/OPS</u>						
<u>REVENUE</u>						
220-408.00-316.29-100-00	1,190.68	1,190.68	.00	3,500.00	2,309.32	34.02
220-408.00-318.60-000-00	803,550.19	803,550.19	.00	5,794,375.00	4,990,824.81	13.87
220-408.00-330.00-000-00	10,805.26	10,805.26	.00	30,000.00	19,194.74	36.02
220-408.00-375.00-100-00	83,333.33	83,333.33	.00	1,000,000.00	916,666.67	8.33
220-408.00-375.00-100-14	7,302.56	7,302.56	.00	20,000.00	12,697.44	36.51
220-408.00-375.00-203-00	20,000.00	20,000.00	.00	240,000.00	220,000.00	8.33
220-408.00-375.00-218-00	.00	.00	.00	55,000.00	55,000.00	.00
220-408.00-399.04-000-00	2,192,056.70	2,192,056.70	.00	675,785.00	(1,516,271.70)	324.37
TOTAL JAIL ADMIN/OPS REVEN	3,118,238.72	3,118,238.72	.00	7,818,660.00	4,700,421.28	39.88
<u>EXPENDITURES</u>						
220-408.00-490.00-110-00	19,787.28	19,787.28	.00	76,903.00	57,115.72	25.73
220-408.00-490.00-130-00	196,193.96	196,193.96	.00	758,437.00	562,243.04	25.87
220-408.00-490.00-140-00	3,294.52	3,294.52	.00	13,620.00	10,325.48	24.19
220-408.00-490.00-150-00	13,243.99	13,243.99	.00	215,000.00	201,756.01	6.16
220-408.00-490.00-210-00	50,182.98	50,182.98	.00	197,542.00	147,359.02	25.40
220-408.00-490.00-220-00	16,927.64	16,927.64	.00	81,393.00	64,465.36	20.80
220-408.00-490.00-230-00	60,846.88	60,846.88	.00	226,527.00	165,680.12	26.86
220-408.00-490.00-231-00	13,485.45	13,485.45	.00	63,838.00	50,352.55	21.12
220-408.00-490.00-233-00	(2,239.49)	(2,239.49)	.00	(10,340.00)	(8,100.51)	21.66-
220-408.00-490.00-260-00	3,972.03	3,972.03	.00	20,183.00	16,210.97	19.68
220-408.00-490.00-261-00	37.95	37.95	.00	165.00	127.05	23.00
220-408.00-490.00-262-00	885.11	885.11	.00	3,815.00	2,929.89	23.20
220-408.00-490.00-270-00	113.17	113.17	.00	2,127.00	2,013.83	5.32
TOTAL PERSONAL SERVICES	376,731.47	376,731.47	.00	1,649,210.00	1,272,478.53	22.84
220-408.00-490.00-301-00	.00	.00	.00	7,000.00	7,000.00	.00
220-408.00-490.00-305-15	1,616.00	1,616.00	.00	2,500.00	884.00	64.64
220-408.00-490.00-305-28	2,708.19	2,708.19	.00	10,000.00	7,291.81	27.08
220-408.00-490.00-305-35	191.32	191.32	.00	1,000.00	808.68	19.13
220-408.00-490.00-310-00	300,235.00	300,235.00	.00	300,235.00	.00	100.00
220-408.00-490.00-315-00	238.00	238.00	.00	4,000.00	3,762.00	5.95
220-408.00-490.00-320-00	4,416.12	4,416.12	.00	20,000.00	15,583.88	22.08
220-408.00-490.00-321-00	.00	.00	.00	100.00	100.00	.00
220-408.00-490.00-410-62	1,976.43	1,976.43	2,356.80	7,000.00	2,666.77	61.90
220-408.00-490.00-411-00	1,368.02	1,368.02	.00	7,500.00	6,131.98	18.24
220-408.00-490.00-412-00	835.58	835.58	.00	3,500.00	2,664.42	23.87
220-408.00-490.00-413-00	23,170.11	23,170.11	.00	85,000.00	61,829.89	27.26
220-408.00-490.00-414-00	6,127.81	6,127.81	.00	37,500.00	31,372.19	16.34
220-408.00-490.00-415-00	29,161.23	29,161.23	.00	97,000.00	67,838.77	30.06
220-408.00-490.00-416-00	3,104.40	3,104.40	.00	18,000.00	14,895.60	17.25
220-408.00-490.00-450-00	1,012.27	1,012.27	.00	2,500.00	1,487.73	40.49
220-408.00-490.00-451-50	78,520.46	78,520.46	.00	135,000.00	56,479.54	58.16
220-408.00-490.00-452-00	.00	.00	.00	4,000.00	4,000.00	.00
220-408.00-490.00-455-00	27,177.02	27,177.02	1,615.00	100,000.00	71,207.98	28.79

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
220-408.00-490.00-500-00 OFFICE SUPPLIES	1,358.35	1,358.35	.00	10,000.00	8,641.65	13.58
220-408.00-490.00-500-10 TEAM MEETINGS	292.88	292.88	.00	1,000.00	707.12	29.29
220-408.00-490.00-501-00 POSTAGE	258.86	258.86	.00	1,000.00	741.14	25.89
220-408.00-490.00-505-00 PROFESSIONAL SUPPLIES	19,285.79	19,285.79	.00	50,000.00	30,714.21	38.57
220-408.00-490.00-505-21 TRAINING SUPPLIES-FIRING R	620.92	620.92	.00	7,000.00	6,379.08	8.87
220-408.00-490.00-505-50 UNIFORMS	4,305.41	4,305.41	.00	8,000.00	3,694.59	53.82
220-408.00-490.00-505-51 DRY CLEANING	114.25	114.25	.00	500.00	385.75	22.85
220-408.00-490.00-507-00 JANITORIAL SUPPLIES	10,564.48	10,564.48	.00	45,000.00	34,435.52	23.48
220-408.00-490.00-508-50 JAIL-LAUNDRY	.00	.00	.00	250.00	250.00	.00
220-408.00-490.00-508-51 JAIL-CLOTHING	2,758.19	2,758.19	.00	6,500.00	3,741.81	42.43
220-408.00-490.00-508-52 JAIL-BEDDING	1,093.73	1,093.73	.00	7,000.00	5,906.27	15.62
220-408.00-490.00-510-00 ADVERTISING-LEGAL	.00	.00	.00	1,000.00	1,000.00	.00
220-408.00-490.00-515-00 NON-CAPITAL EQUIPMENT	540.99	540.99	.00	2,500.00	1,959.01	21.64
220-408.00-490.00-530-00 SUBSCRIPTIONS-PUBLICATION	.00	.00	.00	150.00	150.00	.00
220-408.00-490.00-550-00 VEHICLE-FUEL	2,312.38	2,312.38	.00	16,000.00	13,687.62	14.45
220-408.00-490.00-551-00 VEHICLE-REPAIRS & MAINT	8,813.69	8,813.69	.00	30,000.00	21,186.31	29.38
220-408.00-490.00-600-00 IGS-ADMIN ALLOCATION	213,086.49	213,086.49	.00	852,346.00	639,259.51	25.00
TOTAL MATERIALS & SERVICES	747,264.37	747,264.37	3,971.80	1,880,081.00	1,128,844.83	39.96
220-408.00-490.00-720-00 CAPITAL OUTLAY-EQUIPMENT	.00	.00	12,159.55	75,000.00	62,840.45	16.21
220-408.00-490.00-750-00 CAPITAL OUTLAY-BLDG IMPRV	.00	.00	.00	75,000.00	75,000.00	.00
TOTAL CAPITAL OUTLAY	.00	.00	12,159.55	150,000.00	137,840.45	8.11
220-408.00-490.00-820-60 TRANS OUT-F100 PERS DBT SV	14,272.06	14,272.06	.00	67,561.00	53,288.94	21.12
TOTAL TRANSFERS OUT	14,272.06	14,272.06	.00	67,561.00	53,288.94	21.12
220-408.00-490.00-880-00 CONTINGENCY	.00	.00	.00	1,500,000.00	1,500,000.00	.00
TOTAL CONTINGENCY	.00	.00	.00	1,500,000.00	1,500,000.00	.00
220-408.00-490.00-900-00 RESERVE FOR FUTURE EXPEN	.00	.00	.00	424,886.00	424,886.00	.00
TOTAL RESERVES	.00	.00	.00	424,886.00	424,886.00	.00
TOTAL JAIL ADMIN/OPS EXPEN	1,138,267.90	1,138,267.90	16,131.35	5,671,738.00	4,517,338.75	20.35
NET JAIL ADMIN/OPS REV/EXP	1,979,970.82	1,979,970.82	(16,131.35)	2,146,922.00	183,082.53	91.47

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

JAIL FUND

		PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
<u>JAIL MAINTENANCE</u>							
<u>EXPENDITURES</u>							
220-408.02-490.00-130-00	SAL-REGULAR	44,495.62	44,495.62	.00	164,820.00	120,324.38	27.00
220-408.02-490.00-150-00	SAL-OVERTIME	1,723.04	1,723.04	.00	6,000.00	4,276.96	28.72
220-408.02-490.00-210-00	BEN-INSUR BENEFITS	11,364.14	11,364.14	.00	57,271.00	45,906.86	19.84
220-408.02-490.00-220-00	BEN-FICA TAX	3,518.36	3,518.36	.00	13,068.00	9,549.64	26.92
220-408.02-490.00-230-00	BEN-PERS ER	10,496.28	10,496.28	.00	30,491.00	19,994.72	34.42
220-408.02-490.00-231-00	BEN-PERS EE 6%	2,773.10	2,773.10	.00	10,249.00	7,475.90	27.06
220-408.02-490.00-233-00	BEN-PERS 822	(420.58)	(420.58)	.00	(1,554.00)	(1,133.42)	27.06-
220-408.02-490.00-260-00	BEN-W/ COMP	805.49	805.49	.00	3,054.00	2,248.51	26.37
220-408.02-490.00-261-00	BEN-WBF	8.99	8.99	.00	42.00	33.01	21.40
220-408.02-490.00-262-00	BEN-PLO	183.97	183.97	.00	683.00	499.03	26.94
220-408.02-490.00-270-00	BEN-UNEMPLOY INSURANCE	23.10	23.10	.00	342.00	318.90	6.75
	TOTAL PERSONAL SERVICES	74,971.51	74,971.51	.00	284,466.00	209,494.49	26.36
220-408.02-490.00-820-60	TRANS OUT-F100 PERS DBT SV	2,934.90	2,934.90	.00	10,847.00	7,912.10	27.06
	TOTAL TRANSFERS OUT	2,934.90	2,934.90	.00	10,847.00	7,912.10	27.06
	TOTAL JAIL MAINTENANCE EXP	77,906.41	77,906.41	.00	295,313.00	217,406.59	26.38
	NET JAIL MAINTENANCE REV/	(77,906.41)	(77,906.41)	.00	(295,313.00)	(217,406.59)	26.38-

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
<u>JAIL TRANSPORT</u>						
<u>REVENUE</u>						
220-408.03-375.00-211-00	2,666.67	2,666.67	.00	32,000.00	29,333.33	8.33
TOTAL JAIL TRANSPORT REVE	2,666.67	2,666.67	.00	32,000.00	29,333.33	8.33
<u>EXPENDITURES</u>						
220-408.03-490.00-130-00	11,391.69	11,391.69	.00	94,050.00	82,658.31	12.11
220-408.03-490.00-150-00	787.15	787.15	.00	5,000.00	4,212.85	15.74
220-408.03-490.00-210-00	3,496.51	3,496.51	.00	29,920.00	26,423.49	11.69
220-408.03-490.00-220-00	926.29	926.29	.00	7,577.00	6,650.71	12.23
220-408.03-490.00-230-00	3,965.43	3,965.43	.00	24,668.00	20,702.57	16.08
220-408.03-490.00-231-00	.00	.00	.00	3,148.00	3,148.00	.00
220-408.03-490.00-233-00	(130.31)	(130.31)	.00	(1,080.00)	(949.69)	12.07-
220-408.03-490.00-260-00	201.52	201.52	.00	1,879.00	1,677.48	10.72
220-408.03-490.00-261-00	1.89	1.89	.00	21.00	19.11	9.00
220-408.03-490.00-262-00	48.44	48.44	.00	396.00	347.56	12.23
220-408.03-490.00-270-00	6.09	6.09	.00	198.00	191.91	3.08
TOTAL PERSONAL SERVICES	20,694.70	20,694.70	.00	165,777.00	145,082.30	12.48
220-408.03-490.00-820-60	.00	.00	.00	3,331.00	3,331.00	.00
TOTAL TRANSFERS OUT	.00	.00	.00	3,331.00	3,331.00	.00
TOTAL JAIL TRANSPORT EXPE	20,694.70	20,694.70	.00	169,108.00	148,413.30	12.24
NET JAIL TRANSPORT REV/EX	(18,028.03)	(18,028.03)	.00	(137,108.00)	(119,079.97)	13.15-

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTDENC	BUDGET	BALANCE	PCNT
<u>JAIL-PROP TAX SUPPORT</u>						
<u>REVENUE</u>						
220-408.04-310.00-000-00	PROPERTY TAX-CURRENT	3,852.93	3,852.93	.00	3,944,798.00	3,940,945.07 .10
220-408.04-310.10-000-00	PROPERTY TAX-PRIOR YEARS	4,662.30	4,662.30	.00	85,000.00	80,337.70 5.49
220-408.04-331.00-000-00	INTEREST-UNSEGREGATED TA	196.95	196.95	.00	5,000.00	4,803.05 3.94
	TOTAL JAIL-PROP TAX SUPPOR	8,712.18	8,712.18	.00	4,034,798.00	4,026,085.82 .22
<u>EXPENDITURES</u>						
220-408.04-490.00-130-00	SAL-REGULAR	434,673.24	434,673.24	.00	1,827,992.00	1,393,318.76 23.78
220-408.04-490.00-150-00	SAL-OVERTIME	81,731.95	81,731.95	.00	215,000.00	133,268.05 38.01
220-408.04-490.00-210-00	BEN-INSUR BENEFITS	125,325.27	125,325.27	.00	557,601.00	432,275.73 22.48
220-408.04-490.00-220-00	BEN-FICA TAX	39,244.66	39,244.66	.00	156,289.00	117,044.34 25.11
220-408.04-490.00-230-00	BEN-PERS ER	133,239.14	133,239.14	.00	448,280.00	315,040.86 29.72
220-408.04-490.00-231-00	BEN-PERS EE 6%	29,038.14	29,038.14	.00	118,937.00	89,898.86 24.41
220-408.04-490.00-233-00	BEN-PERS 822	(5,309.43)	(5,309.43)	.00	(21,817.00)	(16,507.57) 24.34-
220-408.04-490.00-260-00	BEN-W/ COMP	9,389.49	9,389.49	.00	38,756.00	29,366.51 24.23
220-408.04-490.00-261-00	BEN-WBF	107.78	107.78	.00	458.00	350.22 23.53
220-408.04-490.00-262-00	BEN-PLO	2,052.05	2,052.05	.00	7,844.00	5,791.95 26.16
220-408.04-490.00-270-00	BEN-UNEMPLOY INSURANCE	255.86	255.86	.00	4,084.00	3,828.14 6.26
	TOTAL PERSONAL SERVICES	849,748.15	849,748.15	.00	3,353,424.00	2,503,675.85 25.34
220-408.04-490.00-305-04	PROF FEES-AUDIT & ACCOUNT	.00	.00	.00	10,000.00	10,000.00 .00
220-408.04-490.00-305-15	PROF FEES-MEDICAL	138,778.50	138,778.50	.00	1,600,000.00	1,461,221.50 8.67
220-408.04-490.00-305-31	PROF FEES-DOCTOR/PERSVC	.00	.00	.00	10,000.00	10,000.00 .00
220-408.04-490.00-305-32	PROF FEES-FOOD SERVICES	122,767.67	122,767.67	.00	650,000.00	527,232.33 18.89
	TOTAL MATERIALS & SERVICES	261,546.17	261,546.17	.00	2,270,000.00	2,008,453.83 11.52
220-408.04-490.00-820-60	TRANS OUT-F100 PERS DBT SV	30,732.01	30,732.01	.00	125,875.00	95,142.99 24.41
	TOTAL TRANSFERS OUT	30,732.01	30,732.01	.00	125,875.00	95,142.99 24.41
	TOTAL JAIL-PROP TAX SUPPOR	1,142,026.33	1,142,026.33	.00	5,749,299.00	4,607,272.67 19.86
	NET JAIL-PROP TAX SUPPORT	(1,133,314.15)	(1,133,314.15)	.00	(1,714,501.00)	(581,186.85) 66.10-
	FUND NET REVENUE/ EXPENDI	750,722.23	750,722.23	(16,131.35)	.00	(734,590.88) .00