

2025 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
TAXES								
412100	MANAGED FOREST LAND	38,809	31,000	32,522	34,150	34,000	34,000	34,000
412102	COUNTY SALES TAX	6,624,804	5,300,000	3,119,531	6,200,000	5,500,000	6,000,000	6,000,000
412103	REAL ESTATE TRANSFER FEES	222,019	160,000	110,984	227,691	220,780	220,780	220,780
412110	INTEREST ON TAXES	216,617	200,000	112,350	200,000	200,000	200,000	200,000
412120	PENALTY ON TAXES	109,970	100,000	57,441	100,000	100,000	100,000	100,000
	TOTAL TAXES	7,212,219	5,791,000	3,432,828	6,761,841	6,054,780	6,554,780	6,554,780
INTERGOVERNMENTAL GRANTS & AIDS								
422610	ST AID - CHILD SUPPORT	645,546	650,000	325,233	650,000	650,000	685,370	685,370
422620	CHILD SUPPORT INCENTIVES	117,599	150,000	59,146	150,000	150,000	150,000	150,000
424010	FEDERAL BULLETPROOF VEST	4,047	5,500	0	4,500	4,500	4,500	4,500
424510	FEDERAL EMERGENCY ASSISTANCE	48,045	47,300	0	42,967	42,430	42,430	42,430
431001	STATE SHARED REVENUE	250,171	250,180	0	250,180	250,180	256,000	256,000
431002	ST AID - EXEMPT BUSINESS COMPUTER	33,109	32,600	0	32,600	33,100	33,100	33,100
431003	STATE UTILITY PAYMENT	1,773,236	1,750,000	0	1,750,000	1,750,000	1,750,000	1,750,000
431004	ST AID - WIND TURBINE REVENUE	378,000	459,000	0	459,000	459,000	459,000	459,000
431006	ST AID - PERSONAL PROPERTY	150,361	150,360	150,360	150,360	369,990	369,990	369,990
431009	STATE SHARED REVENUE - SUPPLEMENT	0	645,000	0	645,000	660,000	660,000	660,000
431110	ST AID - COURT COSTS	0	217,000	108,713	217,086	217,000	217,000	217,000
431120	ST AID - GUARDIAN AD LITEM COSTS	0	92,000	0	94,035	94,000	94,000	94,000
431130	ST AID - INTERPRETERS	0	30,000	13,116	24,336	24,400	24,400	24,400
431200	INDIRECT COST REIMBURSEMENT	103,373	80,000	45,733	182,850	80,000	80,000	80,000
432010	DNR PAYMENTS IN LIEU OF TAXES	55,182	55,000	56,933	56,933	50,000	50,000	50,000
432410	ST AID - VICTIM WITNESS ASSISTANCE	67,651	80,000	39,780	75,000	75,000	84,730	84,730
433510	ST AID - LAND INFO TRAINING	1,000	1,000	1,000	1,000	1,000	1,000	1,000
433522	ST AID - STRATEGIC INITIATIVE	61,352	10,000	28,000	95,000	20,000	20,000	20,000
433523	ST AID - WLIP PROGRAM	0	26,090	26,088	0	26,090	29,260	29,260

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							RECOMMENDED	ADOPTED
434020	ST AID - BOAT PATROL	11,855	8,500	0	8,500	9,500	9,500	9,500
434030	ST AID - LAW ENFORCEMENT TRAINING	14,669	25,000	4,000	20,000	25,000	25,000	25,000
434510	ST AID - HAZMAT REIMBURSEMENT	7,235	7,530	0	7,530	7,530	7,530	7,530
434520	ST AID - SARA	18,989	18,990	0	18,990	18,740	18,740	18,740
434526	ST AID - HAZARD MATERIALS	2,022	5,000	10,111	10,111	10,200	10,200	10,200
436410	VETERAN SERVICE OFFICER GRANT	12,650	15,810	15,813	15,813	15,810	15,810	15,810
438010	ST AID - RECYCLING GRANT	138,143	138,000	138,294	138,294	138,300	138,300	138,300
438210	ST AID - SNOWMOBILE	85,296	250,410	130,818	195,264	252,880	252,880	252,880
438410	ST AID - LAND CONSERVATION	146,920	146,740	0	146,740	148,830	148,830	148,830
438420	ST AID - WILDLIFE DAMAGE	47,187	47,780	0	44,910	45,000	45,000	45,000
438421	ST AID - CONSERVATION FUND	2,099	2,100	0	2,100	2,100	2,100	2,100
438430	ST AID - LAND & WATER RESOURCE PLAN	164,439	160,000	0	283,130	160,000	160,000	160,000
438444	ST AID - TARGETED RUNOFF	0	362,000	0	0	225,000	225,000	225,000
	TOTAL INTERGOVERNMENTAL GRANTS	4,340,176	5,918,890	1,153,138	5,772,229	6,015,580	6,069,670	6,069,670
	LICENSES & PERMITS							
442210	COUNTY CLERK - MARRIAGE LICENSE FEES	13,110	11,500	5,260	11,500	11,500	11,500	11,500
442220	COUNTY CLERK - D.N.R. FEES	56	100	25	50	100	100	100
442240	COUNTY CLERK - LICENSE PLATE SALES	3,105	3,000	1,474	3,000	3,000	3,000	3,000
448410	LWCD - ANIMAL WASTE PERMITS	200	400	0	300	400	400	400
	TOTAL LICENSES & PERMITS	16,471	15,000	6,759	14,850	15,000	15,000	15,000
	FINES, FORFEITURES & PENALTIES							
451410	COUNTY ORDINANCE FORFEITURES	279,242	200,000	158,696	230,000	230,000	230,000	230,000
451420	COUNTY SHARE FINES/BOND FORFEITURES	242,792	182,000	114,401	182,000	182,000	182,000	182,000
451430	COUNTY SHARE OCCUPATIONAL LICENSES	45	100	25	100	100	100	100
451440	IGNITION INTERLOCK REVENUE	11,165	10,000	6,411	10,000	10,000	10,000	10,000
	TOTAL FINES, FORFEITURES & PENALTIES	533,244	392,100	279,533	422,100	422,100	422,100	422,100

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GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
PUBLIC CHARGES FOR SERVICES								
460410	CIRCUIT COURT FEES & COSTS	185,474	137,000	101,374	137,000	137,000	137,000	137,000
460510	FAMILY COUNSELING SERVICE FEES	0	5,600	2,650	5,600	5,600	5,600	5,600
460520	MARRIAGE LICENSE/MEDIATOR FEES	0	6,200	2,560	6,200	6,200	6,200	6,200
460530	MEDIATOR FEES (CLK CTS)	0	1,000	355	1,000	1,000	1,000	1,000
460710	REGISTER IN PROBATE FEES	0	25,000	11,810	25,000	25,000	25,000	25,000
460711	PROBATE LEGAL FEES REIMB.	0	1,000	157	1,000	1,000	1,000	1,000
461010	CREMATION FEES	72,296	74,500	32,927	73,200	75,000	75,000	75,000
461020	DEATH CERTIFICATE FEES	36,803	40,000	16,810	37,600	38,500	38,500	38,500
461030	MORGUE FEES	45,261	41,000	16,800	42,000	48,000	45,000	45,000
461040	DISINTERMENT FEES	240	120	0	130	130	130	130
461050	REMOVAL FEES	12,300	12,500	6,908	17,050	13,750	13,750	13,750
462020	TAX DEEDS IN REM	8,065	9,600	1,845	9,600	9,600	9,600	9,600
462110	GARNISHMENT FEES	855	750	419	700	730	730	730
462430	D.A. RESTITUTION SURCHARGE	7,328	8,000	9,051	19,000	8,000	8,000	8,000
462630	GENETIC TESTS/COURT FEES	2,052	2,000	1,516	2,000	2,000	2,000	2,000
462650	NON IVD REVENUE	175	500	35	500	500	500	500
463010	REGISTER OF DEEDS FEES	136,815	135,000	61,900	126,020	125,000	125,000	125,000
463020	REGISTER OF DEEDS CERTIFICATE FEES	27,777	28,300	12,672	25,500	27,330	27,330	27,330
463530	LAND RECORDS FEES	72,488	70,000	32,880	70,000	70,000	70,000	70,000
464011	SHERIFF FEES	45,174	48,000	25,670	50,000	50,000	50,000	50,000
464012	SALE OF ACCIDENT PHOTOS	175	220	15	25	0	0	0
464013	SHERIFF DEPUTY CONTRACT REVENUE	473,238	478,430	198,513	508,732	533,730	578,030	578,030
464015	REVENUE FROM RADIO TOWER LEASE	46,345	46,430	24,754	46,430	47,430	47,430	47,430
464031	HUBER BOARD REVENUE	152,925	140,000	55,038	100,000	100,000	100,000	100,000
464032	BOARD OF STATE INMATES REVENUE	167,592	120,000	46,652	120,000	120,000	120,000	120,000
464033	PRISONER MEDICAL REIMBURSEMENT	34,132	30,000	15,034	30,000	30,000	30,000	30,000
464034	BOARD OF FEDERAL INMATES REVENUE	234,207	250,000	264,244	428,000	416,100	416,100	416,100
464035	BRACELET PROGRAM REVENUE	10,777	10,000	427	4,000	5,000	5,000	5,000
467510	ZONING FEES AND PERMITS	279,588	213,650	142,490	215,490	214,450	217,450	217,450

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GENERAL FUND

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							RECOMMENDED	ADOPTED
467520	ZONING SALE REPORTS/MAPS	380	100	80	100	100	100	100
468010	RECYCLING REVENUES	923,348	480,000	259,638	488,000	600,000	600,000	600,000
468020	TIPPING FEES	1,258,644	1,175,000	656,072	1,285,000	1,300,000	1,300,000	1,300,000
468025	TIPPING FEES MUNICIPAL CONTRACTS	363,242	296,930	167,107	320,000	327,570	350,030	350,030
468030	CONSTRUCTION & DEMOLITION	909,845	786,200	442,606	867,380	875,000	875,000	875,000
468035	CONTAINER RENTAL	576,201	495,000	291,112	572,800	600,000	600,000	600,000
468038	CART RENTAL	88,832	96,000	50,347	110,000	102,000	102,000	102,000
468039	APPLIANCE FEES	139,916	130,000	86,250	150,000	160,000	160,000	160,000
468040	BRUSH/LEAVES DISPOSAL FEE	10,907	8,500	6,063	11,000	11,500	11,500	11,500
	TOTAL PUBLIC CHARGES FOR SERVICES	6,323,397	5,402,530	3,044,781	5,906,057	6,087,220	6,153,980	6,153,980
	INGOVERNMENT CHARGES							
471510	M.I.S. REVENUE FROM DEPARTMENTS	78,398	78,000	38,383	65,000	64,000	64,000	64,000
472321	ACCOUNTING ADMINISTRATION REVENUE	16,717	10,000	4,696	12,000	11,000	11,000	11,000
472322	AUDIT REVENUE FROM DEPARTMENTS	25,006	20,000	150	25,000	25,000	25,000	25,000
473620	INSURANCE REVENUE FROM DEPARTMENTS	537,155	542,100	551,672	591,466	706,380	706,380	706,380
473621	WORKER'S COMP. INSUR REV FROM DEPTS	646,786	650,000	469,297	517,499	645,000	645,000	645,000
474510	MUNICIPAL HAZ-MAT REIMBURSEMENT	12,225	12,230	12,225	12,230	12,230	12,230	12,230
478010	TRANSPORT OF RECYCLABLES	18,500	19,500	19,500	19,500	19,800	19,800	19,800
478020	RECYCLING REV FROM MUNICIPALITIES	319,487	250,820	144,099	286,000	274,630	298,820	298,820
478021	REFUSE CONTRACT REVENUE	614,470	481,390	249,117	495,000	510,640	544,340	544,340
478410	LWCD - ADMINISTRATION REVENUE	4,370	3,000	435	4,000	3,000	4,000	4,000
	TOTAL INGOVERNMENT CHARGES	2,273,114	2,067,040	1,489,574	2,027,695	2,271,680	2,330,570	2,330,570

2025 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
MISCELLANEOUS REVENUES								
480495	COPY REVENUE - COURT OPERATIONS	6,433	9,300	4,502	9,300	9,300	9,300	9,300
480795	COPY REVENUE - REGISTER IN PROBATE	2,079	0	0	0	0	0	0
481095	COPY REVENUE - MEDICAL EXAMINER	360	500	245	500	500	500	500
482010	INTEREST ON INVESTMENTS	3,051,580	1,500,000	1,301,611	3,000,000	1,500,000	2,000,000	2,000,000
482210	LOCAL BALLOT/SUPPORT COSTS	32,945	30,000	36,540	36,540	30,000	30,000	30,000
482211	VOTER REGISTRATION FEES	18,285	18,150	18,150	18,150	18,150	18,150	18,150
482296	COPY REVENUE - COUNTY CLERK	2,546	3,000	1,769	3,000	3,000	3,000	3,000
482495	COPY REVENUE - D.A.	47,943	20,000	41,307	80,000	40,000	40,000	40,000
483095	COPY REVENUE - DEEDS	38,678	37,720	20,892	42,328	40,490	40,490	40,490
483096	REG OF DEEDS INTERNET USAGE FEE	74,626	73,000	32,854	75,426	74,780	74,780	74,780
483420	RENT - COURTHOUSE	3,169	3,170	1,584	3,169	3,170	3,170	3,170
483435	RENT - OLD RECYCLING CENTER	1,000	1,000	1,000	1,000	2,500	2,500	2,500
483450	RENT - ADMINISTRATION BUILDING	6,315	6,380	3,722	6,380	6,380	6,380	6,380
483451	RENT - HHS BUILDING	27,538	27,820	13,911	27,820	27,820	27,820	27,820
483510	SALE MAPS/NOTICES/SEARCHES	326	250	43	250	250	250	250
483530	LAND RECORDS SYSTEM - DATA SALES	57	250	0	250	250	250	250
488401	SALE LWCD TREES	79,754	81,000	109,576	109,576	92,000	92,000	92,000
489912	SALE OF AUTO - SHERIFF	36,055	45,500	25,997	40,000	40,000	40,000	40,000
TOTAL MISCELLANEOUS REVENUES		3,429,689	1,857,040	1,613,703	3,453,689	1,888,590	2,388,590	2,388,590
TOTAL REVENUES GENERAL FUND								
		24,128,310	21,443,600	11,020,316	24,358,461	22,754,950	23,934,690	23,934,690

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EQUITY APP.	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
355800	EQUITY APPLIED - RESTRICTED	81,249	481,000	110,458	137,226	336,040	451,420	451,420
365300	EQUITY APPLIED - SALES TAX	400,000	400,000	400,000	400,000	400,000	400,000	400,000
365400	EQUITY APPLIED - GENERAL FUND	1,340,290	1,070,310	1,070,310	1,070,310	0	2,238,480	2,238,480
365500	EQUITY APPLIED - HEALTH INSUR. RESERVE	0	0	0	0	0	200,000	200,000
371200	EQUITY APPLIED - FUEL/UTILITY RESERVE	0	50,000	50,000	50,000	0	0	0
371400	EQUITY APPLIED - INSURANCE RESERVE	104,837	70,000	70,000	70,000	0	0	0
375800	EQUITY APPLIED - ASSIGNED NL	89,749	100,330	90,330	90,330	95,000	95,000	95,000
TOTAL EQUITY		2,016,125	2,171,640	1,791,098	1,817,866	831,040	3,384,900	3,384,900
TOTAL EQUITY		GENERAL FUND						
		2,016,125	2,171,640	1,791,098	1,817,866	831,040	3,384,900	3,384,900

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EXPENDITURES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
GENERAL GOVERNMENT								
1190	COUNTY BOARD	123,118	123,850	56,157	107,514	111,690	108,490	108,490
1191	COMMISSIONS AND COMMITTEES	87,192	68,150	39,033	68,150	68,150	70,000	70,000
1212	CIRCUIT COURT OPERATIONS	9,555	0	0	0	0	0	0
1216	REGISTER IN PROBATE	211,582	0	0	0	0	0	0
1218	FAMILY COURT MEDIATOR	39,664	0	0	0	0	0	0
1220	COURT OPERATIONS	1,218,728	1,621,840	714,631	1,669,640	1,716,680	1,783,450	1,783,450
1240	COUNTY COURT COMMISSIONER	99,949	0	0	0	0	0	0
1270	MEDICAL EXAMINER	305,055	382,040	157,122	370,130	399,140	414,070	414,070
1271	SAFETY & WELLNESS	1,890	0	0	0	0	0	0
1410	COUNTY CLERK	354,044	377,240	178,121	374,745	382,540	388,630	388,630
1420	ELECTIONS	47,403	79,510	47,197	72,060	50,740	48,850	48,850
1425	STATE SPEC CHARGES	3,652	1,100	1,095	1,095	3,420	3,420	3,420
1431	HUMAN RESOURCES & PERSONNEL	411,749	466,230	228,068	507,694	459,830	454,580	454,580
1432	UNEMPLOYMENT CONTROL	21,451	30,000	12,309	30,000	32,000	30,000	30,000
1433	EMPLOYEE RETIREMENT PAYOUT POOL	568,389	516,520	382,670	516,520	539,430	539,430	539,430
1440	M.I.S. OPERATIONS	916,670	1,020,880	465,068	925,480	1,018,270	1,124,130	1,124,130
1451	M.I.S. INFORMATION TECHNOLOGY POOL	479,196	535,850	391,823	491,220	557,990	552,990	552,990
1510	COUNTY ACCOUNTING	606,688	777,010	340,299	712,243	805,480	851,030	851,030
1511	SINGLE AUDIT	56,990	63,960	44,439	66,642	64,340	64,340	64,340
1512	INDIRECT COST ALLOCATION PLAN	5,810	5,810	0	5,810	5,810	5,810	5,810
1560	COUNTY TREASURER	270,077	294,330	132,410	294,912	302,720	308,400	308,400
1561	TAX DEED EXPENSE	7,439	9,600	3,861	9,600	9,600	9,600	9,600
1610	DISTRICT ATTORNEY	510,598	628,460	287,505	616,630	637,990	693,010	693,010
1640	CORPORATION COUNSEL	363,759	281,740	143,836	257,199	256,870	269,630	269,630
1710	REGISTER OF DEEDS	315,274	326,950	183,806	326,093	338,380	343,800	343,800
1720	LAND INFORMATION	399,000	561,820	296,460	527,270	572,150	622,970	622,970

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EXPENDITURES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EXPENDITURES	
							RECOMMENDED	ADOPTED
1721	LAND RECORDS EXPENDABLE TRUST	65,812	391,000	11,434	20,320	331,040	331,040	331,040
1722	LR STRATEGIC INITIATIVE PROGRAM	61,352	10,000	28,000	95,000	20,000	20,000	20,000
1723	LAND INFO - WLIP PROGRAM	0	26,090	0	0	26,090	29,260	29,260
1724	COUNTY SURVEYOR	15,352	17,000	6,000	17,000	40,000	20,000	20,000
1940	FACILITIES MANAGEMENT ADMIN.	289,002	300,680	138,435	298,985	308,860	343,000	343,000
1941	COURTHOUSE	290,063	351,840	136,098	302,708	351,610	356,890	356,890
1942	LAW ENFORCEMENT CENTER	333,937	362,550	159,511	355,920	374,180	385,070	385,070
1947	OLD RECYCLING CENTER	2,088	4,890	1,488	3,950	4,300	4,300	4,300
1950	ADMINISTRATION BUILDING	331,413	394,360	173,676	371,815	395,240	398,530	398,530
1951	HHS BUILDING	252,835	298,490	123,207	278,630	304,050	312,010	312,010
1960	PROPERTY, LIABILITY, AUTO INSURANCE	1,313,290	798,200	1,969,988	2,856,425	1,006,200	1,006,200	1,006,200
1970	WORKERS COMP INSURANCE	746,833	750,000	595,932	595,932	735,000	735,000	735,000
6310	PLANNING AND ZONING	636,943	689,200	310,137	676,695	696,050	732,950	732,950
9910	ACCOUNTING/HR COMPUTER SYSTEM	2,700	10,330	330	330	0	0	0
	TOTAL GENERAL GOVERNMENT	11,776,542	12,577,520	7,760,146	13,824,357	12,925,840	13,360,880	13,360,880
	PUBLIC SAFETY							
1944	CO JAIL/HUBER CENTER MAINTENANCE	1,000,810	1,270,840	517,562	1,247,610	1,210,250	1,222,180	1,222,180
2115	EMERGENCY MANAGEMENT	115,300	146,070	57,779	144,340	148,340	150,010	150,010
2116	S.A.R.A.	62,538	82,380	29,045	94,300	94,550	99,660	99,660
2117	HAZ-MAT PROGRAM	19,460	19,760	12,225	19,760	19,760	19,760	19,760
2126	HAZARD MATERIALS GRANT	2,022	5,000	10,111	10,111	10,200	10,200	10,200
2222	SHERIFF ADMINISTRATION	6,593,910	6,729,940	3,419,109	6,747,507	7,348,120	7,426,380	7,426,380
2224	BOAT PATROL	15,722	20,120	3,982	19,731	20,090	20,090	20,090
2226	COLUMBIA COUNTY DIVE TEAM	28,253	39,150	24,989	38,494	46,020	46,020	46,020
2240	DRUG EDUCATION AND ENFORCEMENT	88,926	80,350	47,419	91,852	96,160	96,160	96,160
2250	COUNTY JAIL	4,602,363	5,120,890	2,318,620	4,771,439	5,319,070	5,531,350	5,531,350
2911	9-1-1	1,522,842	2,003,760	922,614	2,011,647	2,114,110	2,168,110	2,168,110
	TOTAL PUBLIC SAFETY	14,052,146	15,518,260	7,363,455	15,196,791	16,426,670	16,789,920	16,789,920

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EXPENDITURES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EXPENDITURES	
							RECOMMENDED	ADOPTED
PUBLIC WORKS								
3630	SOLID WASTE ADMINISTRATION	334,819	365,580	165,441	340,438	304,560	324,160	324,160
3631	RECYCLING OPERATION	1,718,221	1,556,540	803,326	1,543,119	1,797,160	1,820,070	1,820,070
3632	REFUSE	3,739,575	3,335,930	1,783,861	3,400,741	3,606,440	3,642,760	3,642,760
	TOTAL PUBLIC WORKS	5,792,615	5,258,050	2,752,628	5,284,298	5,708,160	5,786,990	5,786,990
HEALTH & HUMAN SERVICES								
1645	CHILD SUPPORT	982,121	1,105,980	494,912	1,000,902	1,110,440	1,157,380	1,157,380
4710	VETERANS SERVICE OFFICE	227,359	245,120	117,802	243,480	252,650	266,160	266,160
4720	VETERANS RELIEF	14,504	15,300	4,285	13,040	15,300	15,300	15,300
	TOTAL HEALTH & HUMAN SERVICES	1,223,984	1,366,400	616,999	1,257,422	1,378,390	1,438,840	1,438,840
CULTURE, RECREATION AND EDUCATION								
6110	LIBRARY SYSTEM	751,963	799,000	802,097	802,097	857,960	857,960	857,960
6700	UNIVERSITY EXTENSION PROGRAM	96,540	104,860	51,622	104,655	108,140	109,020	109,020
6711	FAIRS AND EXHIBITS	11,000	11,000	11,000	11,000	11,000	11,000	11,000
6790	AG OUTREACH	129,658	143,950	67,422	143,490	149,650	154,460	154,460
	TOTAL CULTURE, RECREATION AND EDUCATION	989,161	1,058,810	932,141	1,061,242	1,126,750	1,132,440	1,132,440
CONSERVATION & ECONOMIC								
6720	SNOWMOBILE TRAIL GRANT	85,296	250,410	195,264	195,264	252,880	252,880	252,880
6722	SOLID WASTE CLEAN SWEEP PROGRAM	2,520	4,000	0	4,000	4,000	4,000	4,000
7410	LAND & WATER CONSERVATION	505,375	575,920	278,708	573,956	585,920	617,620	617,620
7415	WILDLIFE DAMAGE GRANT	47,187	47,780	21,951	44,910	45,000	45,000	45,000
7421	CONSERVATION FUND PROJECT	4,198	4,200	4,198	4,198	4,200	4,200	4,200
7423	LWCD - TREE PROGRAM	66,803	77,370	83,506	85,447	87,050	87,050	87,050
7430	LWCD - LAND & WATER RESOURCE PLAN	164,439	160,000	55,880	283,130	160,000	160,000	160,000
7444	TARGETED RUNOFF MGMT PROGRAM	0	362,000	0	0	225,000	225,000	225,000

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023	2024	2024	2024	2025	2025 EXPENDITURES	
		EXPENDITURES	BUDGET	6 MO. ACTUAL	TOTAL EST.	DEPT REQUEST	RECOMMENDED	ADOPTED
7510	COMMUNITY ACTION COUNCIL	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	TOTAL CONSERVATION & ECONOMIC	883,318	1,489,180	647,007	1,198,405	1,371,550	1,403,250	1,403,250
	CAPITAL OUTLAY							
8000	CAPITAL OUTLAY POOL	860,032	2,082,300	957,544	1,392,927	5,375,220	1,811,520	1,811,520
	TOTAL CAPITAL OUTLAY	860,032	2,082,300	957,544	1,392,927	5,375,220	1,811,520	1,811,520
	RESERVE FOR CONTINGENCIES							
9997	RESERVE FOR CONTINGENCIES	29,300	200,000	251,370	251,370	200,000	200,000	200,000
	TOTAL RESERVE FOR CONTINGENCIES	29,300	200,000	251,370	251,370	200,000	200,000	200,000
	TOTAL EXPENDITURES							
	GENERAL FUND	35,607,098	39,550,520	21,281,290	39,466,812	44,512,580	41,923,840	41,923,840
	GENERAL FUND							
	TAX LEVY		15,935,280			20,926,590	14,604,250	14,604,250

2025 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
INTERGOVERNMENTAL GRANTS & AIDS								
435010	ST AID - PRENATAL CARE COORDINATION	7,814	6,000	1,944	3,500	5,300	5,300	5,300
435013	ST AID - HEALTH CHECK	3,387	1,450	2,778	5,100	2,500	2,500	2,500
435020	ST AID - CONSOLIDATED HLTH PROGRAM	323,977	226,820	70,886	234,060	144,930	227,760	227,760
435030	ST AID - WIC	159,934	193,120	28,320	192,170	212,590	211,490	211,490
436010	ST AID - BCA	1,772,041	2,207,350	415,122	2,010,466	2,154,390	2,154,390	2,154,390
436011	ST AID - WiMCR	1,382,819	900,000	0	1,000,000	900,000	950,000	950,000
436013	ST AID - BCA/ADRC	796,526	829,670	189,252	829,670	824,150	824,150	824,150
436015	ST AID - CFA	1,836,679	1,846,380	620,677	1,846,380	1,933,240	1,933,240	1,933,240
436016	ST AID - TPA CLTS	809,207	900,450	299,861	900,450	1,041,870	1,164,700	1,164,700
436020	ST AID - INCOME MAINTENANCE	923,092	744,000	306,719	800,000	751,500	791,290	791,290
436025	ST AID - CHILD CARE & DEVELOPMENT	79,845	87,810	31,455	80,000	84,000	84,000	84,000
436030	ST AID - ADMINISTRATION	7,500	7,500	0	7,500	7,500	7,500	7,500
436034	ST AID - ELDER CARE	21,768	20,570	20,680	20,680	20,570	20,570	20,570
436039	ST AID - DRUG COURT PROGRAM	87,029	68,040	19,842	68,040	102,070	68,030	68,030
436040	ST AID - OWI GRANT	83,079	136,090	22,489	109,755	102,070	136,110	136,110
436084	MA THERAPY SERVICES - BIRTH TO 3	60,347	60,000	20,541	55,000	52,250	52,250	52,250
436095	MA CRISIS INTERVENTION	142,194	120,000	46,025	120,000	130,000	130,000	130,000
436096	MA CCS	4,052,243	3,500,000	1,546,340	4,000,000	4,000,000	4,018,620	4,018,620
436097	MA - MH CSP	244,638	250,000	9,505	250,000	275,000	275,000	275,000
436098	MA CASE MGMT REVENUE	15,908	10,300	5,530	11,700	11,700	11,700	11,700
438501	ST AID - OLDER AMERICANS ACT	276,421	328,340	34,850	328,340	315,700	315,700	315,700
438520	ST AID - TRANSPORTATION	154,122	154,120	154,798	154,798	154,800	154,800	154,800
TOTAL INTERGOVERNMENTAL GRANTS		13,240,570	12,598,010	3,847,614	13,027,609	13,226,130	13,539,100	13,539,100
PUBLIC CHARGES FOR SERVICES								
465021	FLU VACCINE	0	3,000	32	1,000	1,000	1,000	1,000
465022	HEPATITIS B VACCINE	0	800	60	100	500	500	500
465024	TB VACCINE	0	1,000	400	880	1,000	1,000	1,000
466040	OWI/DRUG COURT USER FEES	4,692	4,700	2,569	4,700	4,500	4,500	4,500
466070	STEP PARENT ADOPT PROG	600	900	1,200	1,200	0	0	0

2025 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
466071	JUVENILE SUPERVISION FEES	324	1,500	829	2,000	1,800	1,800	1,800
466075	CLTS - PARENTAL FEE	7,844	7,500	2,025	5,575	0	0	0
466076	TAX INTERCEPT COLLECTIONS	24,401	30,000	23,394	25,000	30,000	30,000	30,000
466080	3RD PARTY COLLECTIONS - MH	225,994	300,000	176,339	340,000	300,000	300,000	300,000
466081	3RD PARTY COLLECTIONS - AODA	5,382	7,500	1,255	6,500	6,000	6,000	6,000
466084	BIRTH TO 3 COLLECTIONS	8,060	5,000	8,894	12,000	9,000	9,000	9,000
466085	IDP COLLECTIONS	106,141	94,500	59,855	99,500	94,500	94,500	94,500
466087	CPS - SUBSTITUTE CARE COLLECTIONS	40,545	100,000	12,000	45,000	85,000	85,000	85,000
466088	YOUTH & FAMILY COLLECTIONS	26,893	45,000	15,733	33,000	45,000	45,000	45,000
466090	HS MEDICATION ASST. PROGRAM	209	300	133	300	300	300	300
466097	MH/AODA COST SHARES - COPAY	0	1,000	0	0	1,000	1,000	1,000
468501	OLDER AMERICANS ACT PROGRAM REV	166,266	173,430	82,757	150,000	184,100	184,100	184,100
468520	COA TRANSPORTATION PROGRAM REV	69,710	69,020	25,348	69,020	73,830	73,830	73,830
468521	AGING FOOT CLINIC REVENUES	9,666	8,000	5,396	10,792	8,240	8,240	8,240
468523	BENEFIT SPECIALIST PROGRAM REV	935	250	114	250	250	250	250
485035	NURSING MISC. REVENUES	0	0	17,228	17,228	0	0	0
486095	COPY REVENUE	1,386	1,790	2,051	2,600	1,770	1,770	1,770
TOTAL PUBLIC CHARGES FOR SERVICES		699,048	855,190	437,612	826,645	847,790	847,790	847,790
TOTAL REVENUES								
HEALTH & HUMAN SERVICES FUND								
		13,939,618	13,453,200	4,285,226	13,854,254	14,073,920	14,386,890	14,386,890

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EQUITY APP.	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2024 DEPT REQUEST	2025 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
355850	EQUITY APPLIED - RESTRICTED - OPIOID SETTLEMENT	37,185	68,040	6,740	57,795	0	68,080	68,080
375510	EQUITY APPLIED - ASSIGNED HHS	85,418	35,510	35,510	35,510	8,520	8,520	8,520
	TOTAL EQUITY	122,603	103,550	42,250	93,305	8,520	76,600	76,600
	TOTAL EQUITY		HEALTH & HUMAN SERVICES FUND					
		122,603	103,550	42,250	93,305	8,520	76,600	76,600

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EXPENDITURES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
HEALTH & HUMAN SERVICES								
4401	MENTAL HEALTH SERVICES	6,585,312	5,941,670	2,982,342	6,250,648	6,597,790	6,649,710	6,649,710
4403	INTOXICATED DRIVER PROGRAM	0	17,500	0	17,500	17,500	17,500	17,500
4404	MEDICATION ASSISTED TREATMENT GRANT	33,964	245,140	22,246	81,055	175,060	175,060	175,060
4410	ECONOMIC SUPPORT	759,845	851,200	375,795	851,410	887,510	965,030	965,030
4420	HS MEDICATION ASST. PROGRAM	0	3,000	48	3,000	3,000	3,000	3,000
4510	AGENCY MANAGEMENT	218,103	235,830	109,516	235,060	242,870	267,540	267,540
4517	OWI TREATMENT COURT	87,114	141,290	57,868	115,155	139,610	139,610	139,610
4518	DRUG COURT PROGRAM	125,294	137,280	63,700	126,835	137,110	137,110	137,110
4520	SUPPORT AND OVERHEAD	861,061	1,051,650	443,484	867,410	971,950	1,049,730	1,049,730
4530	DIV OF BEHAVIORAL HEALTH & LT CARE	1,782,929	1,808,260	975,462	2,121,694	2,104,840	2,252,040	2,252,040
4534	FAMILY CARE	423,998	424,000	105,593	423,998	424,000	424,000	424,000
4535	AGING & DISABILITY RESOURCE CENTER	820,109	900,670	504,830	902,463	924,630	1,013,670	1,013,670
4536	ADULT PROTECTIVE SERVICES	231,885	245,310	111,715	250,850	250,560	264,350	264,350
4540	DIVISION OF CHILDREN & FAMILY SERVICES	3,087,705	3,468,450	2,108,608	3,537,400	3,743,600	3,856,590	3,856,590
4610	HEALTH SERVICES	502,517	605,930	243,848	614,500	587,970	636,520	636,520
4620	HEALTH CHECK	5,719	0	0	0	0	0	0
4630	STATE CONSOLIDATED HEALTH CONTRACT	269,822	175,220	181,523	231,253	106,580	189,410	189,410
4638	PUBLIC HEALTH PREPAREDNESS	54,155	51,600	20,371	51,600	52,850	52,850	52,850
4641	WIC PROGRAM	159,802	193,670	73,882	193,946	213,590	212,490	212,490
4680	COMMUNICABLE DISEASE CONTROL	12,589	0	0	0	0	0	0
5601	OLDER AMERICANS ACT PROGRAM	442,788	540,590	247,505	559,196	538,620	594,080	594,080
5605	AGING ADMINISTRATION	31,691	0	0	0	0	0	0
5609	ALZHEIMER CAREGIVER SUPPORT	3,337	21,810	2,504	27,621	27,620	27,620	27,620
5620	ELDERLY TRANSPORTATION	225,150	254,890	105,073	255,001	260,380	329,160	329,160
5625	SEC 53.10 ENHANCED MOBILITY	0	16,620	44,030	44,030	14,450	14,450	14,450
5630	AGING FOOT CLINIC	7,653	8,000	4,217	8,003	8,240	8,240	8,240
TOTAL EXPENDITURES		HEALTH & HUMAN SERVICES FUND						
		16,732,542	17,339,580	8,784,160	17,769,628	18,430,330	19,279,760	19,279,760
HEALTH & HUMAN SERVICES FUND								
TAX LEVY			3,782,830			4,347,890	4,816,270	4,816,270

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EQUITY APP.	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
353100	EQUITY APPLIED - RESTRICTED	54,500	0	0	0	0	0	0
TOTAL EQUITY		54,500	0	0	0	0	0	0
TOTAL EQUITY		DEBT SERVICE FUND						
		54,500	0	0	0	0	0	0

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EXPENDITURES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
DEBT SERVICE								
8300	DEBT SERVICE-SPACE NEEDS 2 (2016)	2,381,813	2,839,310	2,682,156	2,839,312	0	157,160	157,160
8350	DEBT SERVICE-SPACE NEEDS 3 (2016)	1,388,000	1,458,000	179,000	1,458,000	0	162,500	162,500
8400	DEBT SERVICE-2018 REFUND/RESTRUCTURE	589,250	636,250	243,125	636,250	2,681,750	2,681,750	2,681,750
8450	DEBT SERVICE-2019 REFUND/SHERIFF TOWER	75,000	75,000	37,500	75,000	1,075,000	1,075,000	1,075,000
8500	DEBT SERVICE-2024 REFUND/SPACE 2_3 / SW	0	0	0	0	874,330	868,200	868,200
8800	DEBT SERVICE-NEW JAIL/HWY SHOP	566,500	0	0	0	0	0	0
TOTAL DEBT SERVICE		5,000,563	5,008,560	3,141,781	5,008,562	4,631,080	4,944,610	4,944,610
TOTAL EXPENDITURES		DEBT SERVICE FUND						
		5,000,563	5,008,560	3,141,781	5,008,562	4,631,080	4,944,610	4,944,610
DEBT SERVICE FUND								
TAX LEVY				5,008,560			4,631,080	4,944,610

2025 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
INTERGOVERNMENTAL GRANTS & AIDS								
425410	ST AID-SUPPLEMENT PAYMENT PROGRAM	72,200	150,000	0	0	0	0	0
MEDICAID								
435414	MEDICAID - ROOM & BOARD	2,743,141	3,192,270	1,315,638	3,137,340	3,294,210	3,294,210	3,294,210
435418	MEDICAID - PROVIDER ASSESSMENT	(193,800)	(193,800)	(96,900)	(193,800)	(193,800)	(193,800)	(193,800)
435421	MEDICAID - TRANSPORTATION	3,774	4,500	2,141	4,200	4,300	4,300	4,300
	TOTAL MEDICAID	2,553,115	3,002,970	1,220,879	2,947,740	3,104,710	3,104,710	3,104,710
MEDICARE								
435431	MEDICARE - ROOM & BOARD	539,990	676,700	203,000	450,170	551,020	551,020	551,020
435432	MEDICARE A - P.T.	111,057	130,980	41,233	103,460	105,510	105,510	105,510
435433	MEDICARE A - O.T.	103,513	120,710	41,044	102,650	104,710	104,710	104,710
435434	MEDICARE A - S.T.	76,914	85,180	26,092	70,850	72,260	72,260	72,260
435435	MEDICARE - ADJUSTMENT	191,816	246,470	50,904	115,600	182,780	182,780	182,780
435436	MEDICARE - DRUGS	57,638	70,400	17,019	44,070	46,270	46,270	46,270
435437	MEDICARE B - O.T.	73,774	78,410	47,056	121,390	115,320	115,320	115,320
435439	MEDICARE B - P.T.	93,580	143,230	35,848	94,410	96,290	96,290	96,290
435440	MEDICARE B VACCINES	7,231	4,750	812	4,750	5,200	5,200	5,200
435442	MEDICARE B - S.T.	38,062	20,440	21,769	42,000	39,900	39,900	39,900
435443	MEDICARE - R.T. SUPPLIES	123	1,200	0	500	400	400	400
435446	MEDICARE OUTPATIENT - PART B	934	1,200	6,799	9,740	6,750	6,750	6,750
435448	MEDICARE A - XRAY	2,278	3,420	719	2,150	2,580	2,580	2,580
435449	MEDICARE A - LAB	6,906	5,850	1,920	5,340	6,410	6,410	6,410
435450	MEDICARE A - SUPPLIES	1,802	1,500	0	1,500	1,500	1,500	1,500
	TOTAL MEDICARE	1,305,618	1,590,440	494,215	1,168,580	1,336,900	1,336,900	1,336,900
	TOTAL INTERGOVERNMENTAL GRANTS	3,930,933	4,743,410	1,715,094	4,116,320	4,441,610	4,441,610	4,441,610

2025 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
PUBLIC CHARGES FOR SERVICES								
PRIVATE-REVENUE								
435455	VA - ROOM & BOARD	855,326	636,790	381,526	701,930	631,740	631,740	631,740
435458	VA - ANCILLARY CHARGES	6,399	10,080	4,972	13,000	12,000	12,000	12,000
465405	FAMILY CARE REVENUE	878,240	673,160	493,295	940,170	893,160	893,160	893,160
465407	INSURANCE	290,936	278,230	251,932	484,940	436,450	436,450	436,450
465411	PRIVATE PAY-BED HOLD CHARGES	8,065	7,210	5,220	7,210	8,650	8,650	8,650
465413	PRIVATE PAY-SNF	1,703,520	1,440,400	1,014,630	1,931,200	1,646,600	1,646,600	1,646,600
465422	PRIVATE ROOM PREMIUM	130,032	130,240	63,856	130,240	136,750	136,750	136,750
	TOTAL PRIVATE-REVENUE	3,872,518	3,176,110	2,215,431	4,208,690	3,765,350	3,765,350	3,765,350
MISC PUBLIC CHARGES								
465431	EMPLOYEE MEALS	6,357	6,250	1,561	4,080	4,890	4,890	4,890
	TOTAL MISC PUBLIC CHARGES	6,357	6,250	1,561	4,080	4,890	4,890	4,890
	TOTAL PUBLIC CHARGES FOR SERVICES	3,878,875	3,182,360	2,216,992	4,212,770	3,770,240	3,770,240	3,770,240
MISCELLANEOUS REVENUE								
485422	RENTAL INCOME	10,800	10,800	5,400	10,800	10,800	10,800	10,800
485425	CATERING REVENUE	3,664	3,700	945	3,700	3,880	3,880	3,880
485427	MISC REVENUE-OTHER	1,618	3,450	562	3,450	3,110	3,110	3,110
485430	LEVEL 1 NURSING SCREENING	2,100	4,640	1,200	3,600	3,240	3,240	3,240
	TOTAL MISCELLANEOUS REVENUE	18,182	22,590	8,107	21,550	21,030	21,030	21,030
TOTAL REVENUES	COLUMBIA HEALTH CARE CENTER FUND	7,827,990	7,948,360	3,940,193	8,350,640	8,232,880	8,232,880	8,232,880

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EQUITY APP.	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
328500	EQUITY APPLIED - RESTRICTED	0	973,260	0	579,764	822,810	1,388,250	1,388,250
	TOTAL EQUITY	0	973,260	0	579,764	822,810	1,388,250	1,388,250
	TOTAL EQUITY							
	COLUMBIA HEALTH CARE CENTER FUND	0	973,260	0	579,764	822,810	1,388,250	1,388,250

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EXPENDITURES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
HEALTH & HUMAN SERVICES								
4211	NURSING ADMINISTRATION	514,559	640,020	293,916	597,085	0	0	0
4212	NURSING ADM/REGISTERED NURSES	1,110,461	1,107,130	543,035	1,116,650	1,754,140	1,843,330	1,843,330
4213	LICENSED PRACTICAL NURSES	522,686	632,420	274,401	664,877	686,050	719,210	719,210
4214	NURSES AIDES	1,613,733	1,992,200	910,166	2,098,885	2,116,740	2,339,700	2,339,700
4215	ADMINISTRATION ASSISTANTS	73,189	77,390	38,008	45,660	66,500	72,700	72,700
4220	NURSING OTHER EXPENSE	513,938	664,540	269,814	535,150	662,760	662,760	662,760
4221	PHARMACY	71,795	96,000	29,333	60,200	75,000	75,000	75,000
4231	PHYSICIAN CARE	18,910	23,550	9,386	24,000	28,250	28,250	28,250
4241	SOCIAL SERVICES	113,828	117,860	58,410	117,770	198,370	208,440	208,440
4242	SOCIAL SERVICES PERSONNEL	74,559	75,320	37,344	75,325	0	0	0
4250	LIFE ENRICHMENT	101,420	104,240	51,653	104,150	348,550	368,260	368,260
4253	ACTIVITY AIDE	185,337	210,730	90,864	209,191	0	0	0
4254	ACTIVITY OTHER EXPENSE	6,626	8,000	3,046	8,000	0	0	0
4271	DIETARY ADMINISTRATION	84,172	90,060	43,367	90,015	0	0	0
4272	DIETARY	468,868	542,400	199,376	486,150	902,950	957,700	957,700
4273	DIETARY OTHER EXPENSE	270,408	276,500	130,595	277,200	0	0	0
4282	PLANT OPERATION	117,182	123,860	59,815	123,680	433,330	446,960	446,960
4287	PLANT OPERATION OTHER EXPENSE	256,466	299,000	125,527	281,500	0	0	0
4289	MOTOR VEHICLE	5,939	8,000	2,227	8,000	0	0	0
4312	ENVIRONMENTAL SERVICES ADMIN	77,288	82,190	41,267	82,170	0	0	0
4313	ENVIRONMENTAL SERVICES	353,935	468,170	182,267	467,900	597,310	676,120	676,120
4318	ENVIRONMENTAL SERVICES OTHER	31,966	48,500	15,638	43,800	0	0	0
4351	ADMINISTRATION	210,306	219,400	107,623	219,315	628,020	661,470	661,470
4352	GENERAL ADMINISTRATION	280,434	364,270	136,341	312,305	0	0	0
4353	MEDICAL RECORDS	87,306	95,360	43,090	87,115	91,380	95,700	95,700
4354	ACCOUNTING	79,071	83,150	42,027	83,150	0	0	0

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EXPENDITURES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EXPENDITURES	
							RECOMMENDED	ADOPTED
4357	ADMINISTRATION OTHER EXPENSE	150,200	157,800	85,955	160,045	163,380	162,570	162,570
4358	FIXED ADMINISTRATION	460,612	187,540	296,369	441,613	204,660	204,660	204,660
8010	OUTLAY	155,974	126,020	4,803	109,503	98,300	98,300	98,300
TOTAL HEALTH & HUMAN SERVICES		8,011,168	8,921,620	4,125,663	8,930,404	9,055,690	9,621,130	9,621,130
TOTAL EXPENDITURES COLUMBIA HEALTH CARE CENTER FUND		8,011,168	8,921,620	4,125,663	8,930,404	9,055,690	9,621,130	9,621,130
COLUMBIA HEALTH CARE CENTER FUND								
TAX LEVY			0			0	0	0

2025 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
INTERGOVERNMENTAL GRANTS & AIDS								
437010	ST TRANSPORTATION AIDS	1,783,519	1,800,000	900,054	1,800,108	1,800,000	1,800,000	1,800,000
	TOTAL INTERGOVERNMENTAL GRANTS	1,783,519	1,800,000	900,054	1,800,108	1,800,000	1,800,000	1,800,000
INTERGOVERNMENTAL CHARGE FOR SERVICES								
REVENUE FROM STATE								
437020	REVENUE FROM STATE-SUPERVISION	127,515	155,070	73,489	148,697	165,570	174,750	174,750
437022	REVENUE FROM STATE-RADIO	8,907	8,000	6,025	6,025	6,000	6,000	6,000
437023	REVENUE FROM STATE-GEN. PUBLIC LIAB.	20,489	18,000	28,256	28,256	27,000	27,000	27,000
437024	ST SALT STORAGE REIMB.	13,897	14,000	13,519	13,519	14,000	14,000	14,000
437033	ST AID LOCAL ROAD IMPROVEMENT	250,000	200,000	0	199,270	700,000	700,000	700,000
437045	ST AID-WINTER READINESS	44,993	42,000	48,318	48,318	48,300	48,300	48,300
477311	ROUTINE MAINTENANCE-STATE	2,737,724	2,741,210	1,686,913	2,755,852	2,799,400	2,799,400	2,799,400
477312	SNOW & ICE CONTROL-STATE	1,323,137	1,115,380	884,581	1,156,989	1,154,580	1,154,580	1,154,580
477313	ROAD & BRIDGE CONSTRUCTION-STATE	478,832	400,140	215,174	464,030	359,210	359,210	359,210
477520	RECORDS & REPORTS-STATE	205,146	183,660	123,152	194,670	198,060	195,320	195,320
477620	ST EQUIPMENT STORAGE REIMB	125,572	130,000	137,501	137,501	130,000	130,000	130,000
	TOTAL REVENUE FROM STATE	5,336,212	5,007,460	3,216,928	5,153,127	5,602,120	5,608,560	5,608,560
REVENUE FROM MUNICIPALITIES/OTHER								
477200	CO AID ROAD REVENUE	948,920	950,720	0	948,946	939,900	939,900	939,900
477411	MAINTENANCE-MUNICIPALITIES/OTHER	2,158,140	2,400,000	1,070,432	2,271,918	2,400,070	2,400,070	2,400,070
477416	CO AID BRIDGE REVENUE	12,469	13,110	0	176,015	26,700	26,700	26,700
477511	REVENUE FROM MAINTENANCE-PRIVATE	316,810	300,000	80,598	194,480	303,400	303,400	303,400
477530	RECORDS & REPORTS-MUNICIPALITIES	100,255	103,200	48,980	97,692	106,350	104,670	104,670
477540	RECORDS & REPORTS-COUNTY AID	42,425	48,530	0	48,373	42,820	42,140	42,140
477550	RECORDS & REPORTS-PRIVATE	6,740	12,900	808	8,363	13,440	13,230	13,230
	TOTAL REVENUE FROM MUNIC./OTHER	3,585,759	3,828,460	1,200,818	3,745,787	3,832,680	3,830,110	3,830,110
	TOTAL INTERGOVERNMENTAL CHRG FOR SERVICE	8,921,971	8,835,920	4,417,746	8,898,914	9,434,800	9,438,670	9,438,670

2025 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
MISCELLANEOUS REVENUE								
487035	WINTER ROAD MATERIAL REVENUE	119,106	120,260	65,638	117,360	112,000	112,000	112,000
TOTAL MISCELLANEOUS REVENUE		119,106	120,260	65,638	117,360	112,000	112,000	112,000
TOTAL REVENUES		HIGHWAY INTERNAL SERVICE FUND						
		10,824,596	10,756,180	5,383,438	10,816,382	11,346,800	11,350,670	11,350,670

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EQUITY APP.	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
322610	EQUITY APPLIED - RESTRICTED STIP	88,706	48,720	48,720	49,320	325,850	325,850	325,850
328500	EQUITY APPLIED - RESTRICTED	1,328,000	1,328,000	1,328,000	1,328,000	1,286,950	1,286,950	1,286,950
TOTAL EQUITY		1,416,706	1,376,720	1,376,720	1,377,320	1,612,800	1,612,800	1,612,800
TOTAL EQUITY		HIGHWAY INTERNAL SERVICE FUND						
		1,416,706	1,376,720	1,376,720	1,377,320	1,612,800	1,612,800	1,612,800

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2023 EXPENDITURES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
PUBLIC WORKS								
3110	HIGHWAY ADMINISTRATION	533,699	548,460	255,950	555,198	559,080	584,440	584,440
3191	SUPERVISION	255,031	310,140	146,979	297,394	331,140	349,490	349,490
3192	RADIO EXPENSES	13,341	16,600	19,437	21,999	14,780	14,780	14,780
3193	GENERAL PUBLIC LIABILITY	83,197	79,380	80,004	80,004	75,020	75,020	75,020
3240	MACHINERY OPERATIONS COST POOL	(797,686)	42,000	48,318	48,318	48,300	48,300	48,300
3311	C.T.H. MAINTENANCE	3,738,192	3,327,350	2,017,363	3,388,938	3,519,500	3,519,500	3,519,500
3313	ROAD & BRIDGE CONSTR. ON C.T.H.	3,961,258	3,036,490	67,085	2,974,853	3,764,370	3,764,370	3,764,370
3314	STIP-COUNTY AID BRIDGE	97,779	180,370	26,957	180,970	334,890	331,920	331,920
3315	SALT EXPENSE	72,160	120,260	65,638	117,360	112,000	112,000	112,000
3321	ROUTINE MAINTENANCE ON STATE HWYS	2,737,724	2,741,210	1,686,913	2,755,852	2,799,400	2,799,400	2,799,400
3322	SNOW & ICE CONTROL-STATE HWYS	1,323,137	1,115,380	884,581	1,156,989	1,154,580	1,154,580	1,154,580
3328	ROAD & BRIDGE CONSTR. ON STATE	478,832	400,140	215,174	464,038	359,210	359,210	359,210
3331	MAINTENANCE-TOWNS, VILLAGES, CITIES	2,158,140	2,400,000	1,070,432	2,271,918	2,400,070	2,400,070	2,400,070
3333	COUNTY AID ROAD CONSTRUCTION	1,110,240	1,104,390	130,671	1,102,613	1,066,220	1,066,220	1,066,220
3334	COUNTY AID BRIDGE	21,001	32,530	22,994	199,009	139,460	139,460	139,460
3371	MISC PROJECTS/INVENTORY SALES	316,810	300,000	80,598	194,480	303,400	303,400	303,400
3390	COUNTY PARKS	28,209	47,010	10,291	47,208	47,510	47,310	47,310
8020	CAPITAL OUTLAY POOL	1,507,374	1,241,200	427,610	1,241,200	1,286,950	1,216,950	1,216,950
TOTAL PUBLIC WORKS		17,638,438	17,042,910	7,256,995	17,098,341	18,315,880	18,286,420	18,286,420
TOTAL EXPENDITURES		HIGHWAY INTERNAL SERVICE FUND						
		17,638,438	17,042,910	7,256,995	17,098,341	18,315,880	18,286,420	18,286,420
HIGHWAY INTERNAL SERVICE FUND								
TAX LEVY			4,910,010			5,356,280	5,322,950	5,322,950

2025 COLUMBIA COUNTY BUDGET
SUMMARY - ALL FUNDS

ACCOUNT NAME	2023 ACTUAL	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 RECOMMENDED	2025 ADOPTED
TOTAL REVENUES BY CATEGORY							
TAXES	7,212,219	5,791,000	3,432,828	6,761,841	6,054,780	6,554,780	6,554,780
INTERGOVERNMENTAL GRANTS & AIDS	23,295,198	25,060,310	7,589,812	24,716,266	25,483,320	25,850,380	25,850,380
LICENSES & PERMITS	16,471	15,000	6,759	14,850	15,000	15,000	15,000
FINES, FORFEITURES & PENALTIES	533,244	392,100	279,533	422,100	422,100	422,100	422,100
PUBLIC CHARGES FOR SERVICES	10,901,320	9,440,080	5,699,385	10,945,472	10,705,250	10,772,010	10,772,010
INTERGOVERNMENTAL CHRGS FOR SERVICES	11,195,085	10,902,960	5,907,320	10,926,609	11,706,480	11,769,240	11,769,240
MISCELLANEOUS REVENUES	3,566,977	1,999,890	1,687,448	3,592,599	2,021,620	2,521,620	2,521,620
**GRAND TOTAL **	56,720,514	53,601,340	24,603,085	57,379,737	56,408,550	57,905,130	57,905,130
TOTAL EQUITY							
EQUITY	3,609,934	4,625,170	3,210,068	3,868,255	3,275,170	6,462,550	6,462,550
**GRAND TOTAL **	3,609,934	4,625,170	3,210,068	3,868,255	3,275,170	6,462,550	6,462,550
TOTAL EXPENDITURES BY CATEGORY							
GENERAL GOVERNMENT	11,776,542	12,577,520	7,760,146	13,824,357	12,925,840	13,360,880	13,360,880
PUBLIC SAFETY	14,052,146	15,518,260	7,363,455	15,196,791	16,426,670	16,789,920	16,789,920
PUBLIC WORKS	23,431,053	22,300,960	10,009,623	22,382,639	24,024,040	24,073,410	24,073,410
HEALTH & HUMAN SERVICES	25,967,694	27,627,600	13,526,822	27,957,454	28,864,410	30,339,730	30,339,730
CULTURE, RECREATION & EDUCATION	989,161	1,058,810	932,141	1,061,242	1,126,750	1,132,440	1,132,440
CONSERVATION & ECONOMIC	883,318	1,489,180	647,007	1,198,405	1,371,550	1,403,250	1,403,250
DEBT SERVICE	5,000,563	5,008,560	3,141,781	5,008,562	4,631,080	4,944,610	4,944,610
CAPITAL OUTLAY	860,032	2,082,300	957,544	1,392,927	5,375,220	1,811,520	1,811,520
RESERVE FOR CONTINGENCIES	29,300	200,000	251,370	251,370	200,000	200,000	200,000
**GRAND TOTAL **	82,989,809	87,863,190	44,589,889	88,273,747	94,945,560	94,055,760	94,055,760
COLUMBIA COUNTY TAX LEVY		29,636,680			35,261,840	29,688,080	29,688,080