

2026 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
TAXES								
412100	MANAGED FOREST LAND	35,777	34,000	35,486	35,558	36,000	36,000	36,000
412102	COUNTY SALES TAX	6,841,276	6,000,000	3,403,182	6,600,000	6,200,000	6,500,000	6,500,000
412103	REAL ESTATE TRANSFER FEES	251,700	220,780	111,968	236,852	227,700	227,700	227,700
412110	INTEREST ON TAXES	233,056	200,000	100,977	211,287	200,000	200,000	200,000
412120	PENALTY ON TAXES	119,917	100,000	52,422	109,511	100,000	100,000	100,000
	TOTAL TAXES	7,481,726	6,554,780	3,704,035	7,193,208	6,763,700	7,063,700	7,063,700
INTERGOVERNMENTAL GRANTS & AIDS								
422610	ST AID - CHILD SUPPORT	671,047	685,370	347,884	685,500	685,500	685,500	685,500
422620	CHILD SUPPORT INCENTIVES	150,239	150,000	114,834	150,000	150,000	150,000	150,000
424010	FEDERAL BULLETPROOF VEST	6,800	4,500	0	6,800	6,800	6,800	6,800
424510	FEDERAL EMERGENCY ASSISTANCE	42,967	42,430	0	42,430	42,430	42,430	42,430
431001	STATE SHARED REVENUE	250,158	256,000	0	255,893	264,600	264,600	264,600
431002	ST AID - EXEMPT BUSINESS COMPUTER	33,109	33,100	0	33,109	33,100	33,100	33,100
431003	STATE UTILITY PAYMENT	1,778,041	1,750,000	0	1,767,079	1,760,000	1,790,000	1,790,000
431004	ST AID - WIND TURBINE REVENUE	459,000	459,000	0	459,000	459,000	459,000	459,000
431006	ST AID - PERSONAL PROPERTY	150,360	369,990	375,639	375,639	377,350	377,350	377,350
431009	STATE SHARED REVENUE - SUPPLEMENT	647,427	660,000	0	662,318	684,800	684,800	684,800
431110	ST AID - COURT COSTS	217,086	217,000	108,373	272,120	320,000	320,000	320,000
431120	ST AID - GUARDIAN AD LITEM COSTS	94,035	94,000	0	94,035	94,100	94,100	94,100
431130	ST AID - INTERPRETERS	24,336	24,400	11,221	22,221	22,300	22,300	22,300
431200	INDIRECT COST REIMBURSEMENT	182,936	80,000	33,308	133,232	90,000	90,000	90,000
432010	DNR PAYMENTS IN LIEU OF TAXES	56,933	50,000	54,038	54,038	50,000	50,000	50,000
432410	ST AID - VICTIM WITNESS ASSISTANCE	90,897	84,730	44,306	88,000	88,000	88,000	88,000
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	92,800	20,000	20,000	35,848	20,000	20,000	20,000
433523	ST AID - WLIP PROGRAM	0	29,260	0	55,480	24,000	24,000	24,000

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							RECOMMENDED	ADOPTED
434020	ST AID - BOAT PATROL	8,753	9,500	0	9,000	11,400	11,400	11,400
434030	ST AID - LAW ENFORCEMENT TRAINING	52,850	25,000	1,452	25,000	30,000	30,000	30,000
434510	ST AID - HAZMAT REIMBURSEMENT	7,524	7,530	0	7,530	7,530	7,530	7,530
434520	ST AID - SARA	17,810	18,740	0	18,747	18,740	19,130	19,130
434526	ST AID - HAZARD MATERIALS	10,111	10,200	10,477	10,477	10,200	10,200	10,200
436410	VETERAN SERVICE OFFICER GRANT	15,813	15,810	15,813	15,813	16,600	16,600	16,600
438010	ST AID - RECYCLING GRANT	138,294	138,300	138,178	138,178	138,200	138,200	138,200
438210	ST AID - SNOWMOBILE	195,264	252,880	43,890	80,315	351,440	351,440	351,440
438410	ST AID - LAND CONSERVATION	146,745	148,830	0	148,830	202,500	202,500	202,500
438420	ST AID - WILDLIFE DAMAGE	44,753	45,000	0	39,450	40,450	40,450	40,450
438421	ST AID - CONSERVATION FUND	2,099	2,100	0	2,099	2,100	2,100	2,100
438430	ST AID - LAND & WATER RESOURCE PLAN	225,033	160,000	0	160,000	175,000	175,000	175,000
438444	ST AID - TARGETED RUNOFF	0	225,000	0	225,000	300,000	300,000	300,000
	TOTAL INTERGOVERNMENTAL GRANTS	5,814,220	6,069,670	1,320,413	6,074,181	6,477,140	6,507,530	6,507,530
	LICENSES & PERMITS							
442210	COUNTY CLERK - MARRIAGE LICENSE FEES	12,790	11,500	5,040	11,500	11,500	11,500	11,500
442220	COUNTY CLERK - D.N.R. FEES	42	100	25	50	100	100	100
442240	COUNTY CLERK - LICENSE PLATE SALES	3,568	3,000	3,089	5,000	3,000	3,500	3,500
448410	LWCD - ANIMAL WASTE PERMITS	300	400	400	850	400	400	400
	TOTAL LICENSES & PERMITS	16,700	15,000	8,554	17,400	15,000	15,500	15,500
	FINES, FORFEITURES & PENALTIES							
451410	COUNTY ORDINANCE FORFEITURES	298,939	230,000	169,723	230,000	230,000	250,000	250,000
451420	COUNTY SHARE FINES/BOND FORFEITURES	213,975	182,000	89,525	182,000	182,000	182,000	182,000
451430	COUNTY SHARE OCCUPATIONAL LICENSES	50	100	20	100	100	100	100
451440	IGNITION INTERLOCK REVENUE	11,972	10,000	8,574	14,000	12,000	12,000	12,000
	TOTAL FINES, FORFEITURES & PENALTIES	524,936	422,100	267,842	426,100	424,100	444,100	444,100

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							RECOMMENDED	ADOPTED
PUBLIC CHARGES FOR SERVICES								
460410	CIRCUIT COURT FEES & COSTS	200,082	137,000	103,023	200,000	175,000	175,000	175,000
460510	FAMILY COUNSELING SERVICE FEES	5,150	5,600	2,400	4,500	4,500	4,500	4,500
460520	MARRIAGE LICENSE/MEDIATOR FEES	6,304	6,200	2,460	6,000	6,000	6,000	6,000
460530	MEDIATOR FEES (CLK CTS)	580	1,000	547	1,000	1,000	1,000	1,000
460710	REGISTER IN PROBATE FEES	30,110	25,000	15,461	25,000	25,000	25,000	25,000
460711	PROBATE LEGAL FEES REIMB.	320	1,000	371	500	500	500	500
461010	CREMATION FEES	73,662	75,000	49,218	78,000	79,000	79,000	79,000
461020	DEATH CERTIFICATE FEES	37,791	38,500	23,885	40,000	41,000	41,000	41,000
461030	MORGUE FEES	56,950	45,000	16,950	45,000	47,000	47,000	47,000
461040	DISINTERMENT FEES	0	130	0	240	130	130	130
461050	REMOVAL FEES	14,879	13,750	7,700	11,000	13,000	13,000	13,000
462020	TAX DEEDS IN REM	7,265	9,600	1,530	14,100	9,100	9,100	9,100
462110	GARNISHMENT FEES	854	730	504	828	800	800	800
462430	D.A. RESTITUTION SURCHARGE	15,350	8,000	8,917	15,000	15,000	15,000	15,000
462630	GENETIC TESTS/COURT FEES	2,895	2,000	879	2,000	2,000	2,000	2,000
462650	NON IVD REVENUE	105	500	70	250	250	250	250
463010	REGISTER OF DEEDS FEES	135,510	125,000	70,425	142,770	134,000	134,000	134,000
463020	REGISTER OF DEEDS CERTIFICATE FEES	25,487	27,330	15,192	30,384	26,900	26,900	26,900
463530	LAND RECORDS FEES	71,992	70,000	37,400	70,000	70,000	70,000	70,000
464011	SHERIFF FEES	50,272	50,000	26,249	50,000	55,000	55,000	55,000
464013	SHERIFF DEPUTY CONTRACT REVENUE	520,488	578,030	232,250	578,031	587,100	587,100	587,100
464015	REVENUE FROM RADIO TOWER LEASE	46,430	47,430	27,038	47,429	47,850	47,850	47,850
464031	HUBER BOARD REVENUE	94,082	100,000	48,992	70,000	75,000	75,000	75,000
464032	BOARD OF STATE INMATES REVENUE	117,142	120,000	47,325	115,000	120,000	120,000	120,000
464033	PRISONER MEDICAL REIMBURSEMENT	28,231	30,000	10,532	30,000	30,000	30,000	30,000
464034	BOARD OF FEDERAL INMATES REVENUE	583,242	416,100	274,007	500,000	485,000	485,000	485,000
464035	BRACELET PROGRAM REVENUE	6,408	5,000	3,634	5,000	5,000	5,000	5,000
467510	ZONING FEES AND PERMITS	258,937	217,450	143,370	238,730	232,010	242,510	242,510
467520	ZONING SALE REPORTS/MAPS	100	100	40	100	100	100	100

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							RECOMMENDED	ADOPTED
468010	RECYCLING REVENUES	529,577	600,000	245,328	428,000	1,440,000	1,440,000	1,440,000
468020	TIPPING FEES	1,361,909	1,300,000	641,920	1,308,480	1,339,000	1,339,000	1,339,000
468025	TIPPING FEES MUNICIPAL CONTRACTS	305,879	350,030	186,358	350,000	367,050	367,050	367,050
468030	CONSTRUCTION & DEMOLITION	970,465	875,000	498,169	977,840	996,500	996,500	996,500
468035	CONTAINER RENTAL	602,015	600,000	319,418	635,640	650,000	650,000	650,000
468038	CART RENTAL	100,474	102,000	54,807	121,200	125,000	125,000	125,000
468039	APPLIANCE FEES	180,485	160,000	92,107	182,000	185,000	185,000	185,000
468040	BRUSH/LEAVES DISPOSAL FEE	12,382	11,500	9,789	13,860	14,000	14,000	14,000
	TOTAL PUBLIC CHARGES FOR SERVICES	6,453,804	6,153,980	3,218,265	6,337,882	7,403,790	7,414,290	7,414,290
	INGOVERNMENT CHARGES							
471510	M.I.S. REVENUE FROM DEPARTMENTS	57,135	64,000	35,660	62,400	65,000	65,000	65,000
472321	ACCOUNTING ADMINISTRATION REVENUE	15,508	11,000	4,157	14,330	11,000	11,000	11,000
472322	AUDIT REVENUE FROM DEPARTMENTS	27,350	25,000	150	34,500	34,800	34,800	34,800
473620	INSURANCE REVENUE FROM DEPARTMENTS	591,466	706,380	676,102	716,238	732,760	732,760	732,760
473621	WORKER'S COMP. INSUR REV FROM DEPTS	517,499	645,000	431,304	472,302	661,000	404,600	404,600
473622	INSURANCE RECOVERIES	3,462,774	0	1,568,547	6,330,800	0	0	0
474510	MUNICIPAL HAZ-MAT REIMBURSEMENT	12,225	12,230	12,225	12,225	12,230	12,230	12,230
478010	TRANSPORT OF RECYCLABLES	19,500	19,800	19,800	19,800	20,400	20,400	20,400
478020	RECYCLING REV FROM MUNICIPALITIES	261,538	298,820	163,954	305,910	319,150	319,150	319,150
478021	REFUSE CONTRACT REVENUE	506,470	544,340	277,988	555,850	572,570	572,570	572,570
478410	LWCD - ADMINISTRATION REVENUE	3,260	4,000	630	6,000	4,000	4,000	4,000
	TOTAL INGOVERNMENT CHARGES	5,474,725	2,330,570	3,190,517	8,530,355	2,432,910	2,176,510	2,176,510

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REVENUES (OTHER THAN COUNTY PROPERTY TAX)
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES	
							RECOMMENDED	ADOPTED
MISCELLANEOUS REVENUES								
480495	COPY REVENUE - COURT OPERATIONS	9,372	9,300	8,932	10,000	10,000	10,000	10,000
481095	COPY REVENUE - MEDICAL EXAMINER	242	500	265	265	200	200	200
482010	INTEREST ON INVESTMENTS	3,737,394	2,000,000	1,594,146	3,741,000	3,000,000	3,000,000	3,000,000
482210	LOCAL BALLOT/SUPPORT COSTS	40,689	30,000	32,851	32,851	30,000	30,000	30,000
482211	VOTER REGISTRATION FEES	18,150	18,150	17,460	17,460	17,400	17,400	17,400
482296	COPY REVENUE - COUNTY CLERK	3,603	3,000	1,745	3,000	3,000	3,000	3,000
482495	COPY REVENUE - D.A.	112,935	40,000	41,778	80,000	50,000	50,000	50,000
483095	COPY REVENUE - DEEDS	49,202	40,490	29,837	60,111	49,330	49,330	49,330
483096	REG OF DEEDS INTERNET USAGE FEE	76,410	74,780	35,226	79,794	76,950	76,950	76,950
483420	RENT - COURTHOUSE	3,169	3,170	1,584	3,169	3,170	3,170	3,170
483435	RENT - OLD RECYCLING CENTER	1,000	2,500	2,500	2,500	2,500	2,500	2,500
483450	RENT - ADMINISTRATION BUILDING	6,380	6,380	3,722	6,380	6,380	6,380	6,380
483451	RENT - HHS BUILDING	27,822	27,820	13,911	27,822	27,820	27,820	27,820
483510	SALE MAPS/NOTICES/SEARCHES	52	250	128	250	250	250	250
483530	LAND RECORDS SYSTEM - DATA SALES	0	250	0	100	100	100	100
488401	SALE LWCD TREES	109,576	92,000	74,763	74,763	91,000	91,000	91,000
489912	SALE OF AUTO - SHERIFF	52,832	40,000	5,355	40,000	43,170	43,170	43,170
TOTAL MISCELLANEOUS REVENUES		4,248,828	2,388,590	1,864,203	4,179,465	3,411,270	3,411,270	3,411,270
TOTAL REVENUES		GENERAL FUND						
		30,014,939	23,934,690	13,573,829	32,758,591	26,927,910	27,032,900	27,032,900

2026 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EQUITY APP.	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
355800	EQUITY APPLIED - RESTRICTED	141,771	451,420	125,922	222,944	220,000	330,400	330,400
365300	EQUITY APPLIED - SALES TAX	400,000	400,000	400,000	400,000	400,000	400,000	400,000
365400	EQUITY APPLIED - GENERAL FUND	1,070,310	2,238,480	2,238,480	2,238,480	0	3,054,760	3,054,760
365500	EQUITY APPLIED - HEALTH INSUR. RESERVE	0	200,000	200,000	200,000	200,000	200,000	200,000
371400	EQUITY APPLIED - INSURANCE RESERVE	114,526	0	0	0	25,000	25,000	25,000
375800	EQUITY APPLIED - ASSIGNED NL	0	95,000	95,000	95,000	95,000	95,000	95,000
TOTAL EQUITY		1,726,607	3,384,900	3,059,402	3,156,424	940,000	4,105,160	4,105,160
TOTAL EQUITY		GENERAL FUND						
		1,726,607	3,384,900	3,059,402	3,156,424	940,000	4,105,160	4,105,160

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
GENERAL GOVERNMENT								
1190	COUNTY BOARD	101,252	108,490	56,835	106,737	107,800	103,890	103,890
1191	COMMISSIONS AND COMMITTEES	84,062	70,000	39,925	70,000	70,000	74,870	74,870
1220	COURT OPERATIONS	1,529,753	1,783,450	713,868	1,757,990	1,842,920	1,823,260	1,823,260
1270	MEDICAL EXAMINER	335,698	414,070	136,869	347,421	407,240	402,210	402,210
1410	COUNTY CLERK	362,683	388,630	166,930	361,707	386,800	386,590	386,590
1420	ELECTIONS	73,270	48,850	35,524	48,300	82,710	80,710	80,710
1425	STATE SPEC CHARGES	1,095	3,420	3,417	3,417	5,500	5,500	5,500
1431	HUMAN RESOURCES & PERSONNEL	482,815	454,580	218,875	462,296	481,780	481,510	481,510
1432	UNEMPLOYMENT CONTROL	12,905	30,000	369	15,000	21,500	20,000	20,000
1433	EMPLOYEE RETIREMENT PAYOUT POOL	429,408	539,430	203,620	533,430	537,850	537,850	537,850
1440	M.I.S. OPERATIONS	963,886	1,124,130	525,163	1,092,942	1,195,030	1,199,060	1,199,060
1451	M.I.S. INFORMATION TECHNOLOGY POOL	471,704	552,990	382,641	488,540	554,160	554,160	554,160
1510	COUNTY ACCOUNTING	705,116	851,030	365,197	771,295	905,830	910,740	910,740
1511	SINGLE AUDIT	63,442	64,340	28,539	73,840	80,540	80,540	80,540
1512	INDIRECT COST ALLOCATION PLAN	5,810	5,810	0	5,810	5,950	5,950	5,950
1560	COUNTY TREASURER	280,356	308,400	140,194	308,399	324,340	323,880	323,880
1561	TAX DEED EXPENSE	8,101	9,600	4,434	9,600	9,100	9,100	9,100
1610	DISTRICT ATTORNEY	572,493	693,010	307,375	690,634	712,150	714,980	714,980
1640	CORPORATION COUNSEL	268,059	269,630	125,127	269,586	285,570	286,670	286,670
1710	REGISTER OF DEEDS	324,679	343,800	179,848	342,778	359,340	359,480	359,480
1720	LAND INFORMATION	527,027	622,970	320,865	621,223	649,360	651,820	651,820
1721	LAND RECORDS EXPENDABLE TRUST	30,795	331,040	2,327	105,000	215,000	215,000	215,000
1722	LR STRATEGIC INITIATIVE PROGRAM	92,800	20,000	10,000	35,848	20,000	20,000	20,000
1723	LAND INFO - WLIP PROGRAM	0	29,260	20,000	55,480	24,000	24,000	24,000
1724	COUNTY SURVEYOR	16,900	20,000	7,500	20,000	20,000	20,000	20,000
1940	FACILITIES MANAGEMENT ADMIN.	294,216	343,000	158,715	329,860	351,900	352,160	352,160
1941	COURTHOUSE	278,488	356,890	160,892	330,955	369,960	355,520	355,520

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES	
							RECOMMENDED	ADOPTED
1942	LAW ENFORCEMENT CENTER	318,297	385,070	177,890	323,600	407,030	396,430	396,430
1947	OLD RECYCLING CENTER	2,220	4,300	2,683	4,000	4,420	4,420	4,420
1950	ADMINISTRATION BUILDING	327,246	398,530	182,401	380,914	404,600	394,810	394,810
1951	HHS BUILDING	238,806	312,010	141,227	284,954	321,660	304,840	304,840
1960	PROPERTY, LIABILITY, AUTO INSURANCE	4,354,866	1,006,200	6,022,426	7,330,615	1,074,550	1,074,550	1,074,550
1970	WORKERS COMP INSURANCE	595,932	735,000	562,767	562,767	749,000	462,580	462,580
6310	PLANNING AND ZONING	640,896	732,950	332,249	732,100	783,590	786,610	786,610
	TOTAL GENERAL GOVERNMENT	14,795,076	13,360,880	11,736,692	18,877,038	13,771,180	13,423,690	13,423,690
	PUBLIC SAFETY							
1944	CO JAIL/HUBER CENTER MAINTENANCE	1,047,306	1,222,180	575,635	1,125,700	1,230,390	1,152,370	1,152,370
2115	EMERGENCY MANAGEMENT	120,154	150,010	53,010	112,475	117,820	160,550	160,550
2116	S.A.R.A.	74,238	99,660	1,323	41,843	112,120	70,430	70,430
2117	HAZ-MAT PROGRAM	19,749	19,760	0	19,755	19,760	19,760	19,760
2126	HAZARD MATERIALS GRANT	10,111	10,200	10,547	10,547	10,200	10,200	10,200
2222	SHERIFF ADMINISTRATION	7,121,041	7,426,380	3,906,960	7,401,774	7,913,600	7,852,580	7,852,580
2224	BOAT PATROL	16,357	20,090	4,664	19,327	38,570	38,570	38,570
2226	COLUMBIA COUNTY DIVE TEAM	38,231	46,020	18,706	46,157	46,160	46,160	46,160
2240	DRUG EDUCATION AND ENFORCEMENT	89,223	96,160	58,414	96,025	94,560	94,560	94,560
2250	COUNTY JAIL	4,746,011	5,531,350	2,586,763	5,479,373	5,766,360	5,737,810	5,737,810
2911	DISPATCH CENTER	1,858,762	2,168,110	1,091,033	2,166,458	2,258,610	2,262,900	2,262,900
	TOTAL PUBLIC SAFETY	15,141,183	16,789,920	8,307,055	16,519,434	17,608,150	17,445,890	17,445,890
	PUBLIC WORKS							
3630	SOLID WASTE ADMINISTRATION	309,478	324,160	154,921	323,093	347,710	348,490	348,490
3631	RECYCLING OPERATION	1,629,256	1,820,070	869,556	1,735,533	2,077,980	2,070,110	2,070,110
3632	REFUSE	3,496,140	3,642,760	1,804,600	3,668,952	3,861,500	3,848,960	3,848,960
	TOTAL PUBLIC WORKS	5,434,874	5,786,990	2,829,077	5,727,578	6,287,190	6,267,560	6,267,560

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES	
							RECOMMENDED	ADOPTED
HEALTH & HUMAN SERVICES								
1645	CHILD SUPPORT	1,021,377	1,157,380	528,980	1,159,206	1,216,550	1,219,680	1,219,680
4710	VETERANS SERVICE OFFICE	240,904	266,160	113,917	249,700	277,670	278,620	278,620
4720	VETERANS RELIEF	48,647	15,300	650	14,400	15,300	15,300	15,300
	TOTAL HEALTH & HUMAN SERVICES	1,310,928	1,438,840	643,547	1,423,306	1,509,520	1,513,600	1,513,600
CULTURE, RECREATION AND EDUCATION								
6110	LIBRARY SYSTEM	802,097	857,960	857,956	857,956	992,490	953,060	953,060
6700	UNIVERSITY EXTENSION PROGRAM	101,832	109,020	51,964	109,025	108,840	108,650	108,650
6711	FAIRS AND EXHIBITS	11,000	11,000	5,000	11,000	11,000	11,000	11,000
6790	AG OUTREACH	141,462	154,460	71,738	154,560	166,650	166,540	166,540
	TOTAL CULTURE, RECREATION AND EDUCATION	1,056,391	1,132,440	986,658	1,132,541	1,278,980	1,239,250	1,239,250
CONSERVATION & ECONOMIC								
6720	SNOWMOBILE TRAIL GRANT	195,264	252,880	80,315	80,315	351,440	351,440	351,440
6722	SOLID WASTE CLEAN SWEEP PROGRAM	2,160	4,000	0	4,000	4,000	3,000	3,000
7410	LAND & WATER CONSERVATION	546,679	617,620	293,624	614,878	657,470	660,330	660,330
7415	WILDLIFE DAMAGE GRANT	44,752	45,000	18,904	39,450	40,450	40,450	40,450
7421	CONSERVATION FUND PROJECT	4,198	4,200	4,198	4,198	4,200	4,200	4,200
7423	LWCD - TREE PROGRAM	84,037	87,050	60,330	62,447	86,050	86,050	86,050
7430	LWCD - LAND & WATER RESOURCE PLAN	225,033	160,000	0	160,000	175,000	175,000	175,000
7444	TARGETED RUNOFF MGMT PROGRAM	0	225,000	0	225,000	300,000	300,000	300,000
7510	COMMUNITY ACTION COUNCIL	7,500	7,500	7,500	7,500	0	0	0
	TOTAL CONSERVATION & ECONOMIC	1,109,623	1,403,250	464,871	1,197,788	1,618,610	1,620,470	1,620,470
CAPITAL OUTLAY								
8000	CAPITAL OUTLAY POOL	1,367,195	1,811,520	911,129	1,426,758	3,092,060	1,442,940	1,442,940
	TOTAL CAPITAL OUTLAY	1,367,195	1,811,520	911,129	1,426,758	3,092,060	1,442,940	1,442,940

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES	
							RECOMMENDED	ADOPTED
RESERVE FOR CONTINGENCIES								
9997	RESERVE FOR CONTINGENCIES	298,508	200,000	47,230	100,000	200,000	200,000	200,000
	TOTAL RESERVE FOR CONTINGENCIES	298,508	200,000	47,230	100,000	200,000	200,000	200,000
TOTAL EXPENDITURES		GENERAL FUND						
		40,514,108	41,923,840	25,926,259	46,404,443	45,365,690	43,153,400	43,153,400
GENERAL FUND								
TAX LEVY			14,604,250			17,497,780	12,015,340	12,015,340

2026 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
INTERGOVERNMENTAL GRANTS & AIDS								
435010	ST AID - PRENATAL CARE COORDINATION	7,535	5,300	3,304	8,000	8,000	8,000	8,000
435013	ST AID - HEALTH CHECK	3,358	2,500	321	2,000	2,000	2,000	2,000
435020	ST AID - CONSOLIDATED HLTH PROGRAM	406,726	227,760	40,570	237,029	173,430	177,820	177,820
435021	ST AID - TB CONTROL & PREV.	0	0	0	500	1,500	1,500	1,500
435030	ST AID - WIC	170,370	211,490	38,044	207,460	207,450	207,450	207,450
435050	ST AID - PH OTHER STATE REV.	0	0	10,801	15,000	18,000	18,000	18,000
436010	ST AID - BCA	2,034,449	2,154,390	461,062	2,000,190	2,149,910	2,149,910	2,149,910
436011	ST AID - WIMCR	1,214,072	950,000	0	1,000,000	1,000,000	1,100,000	1,100,000
436013	ST AID - BCA/ADRC	861,350	824,150	197,617	824,150	827,190	835,280	835,280
436015	ST AID - CFA	2,010,618	1,933,240	677,185	1,933,240	2,009,070	2,087,200	2,087,200
436016	ST AID - TPA CLTS	932,249	1,164,700	201,889	1,164,700	1,358,810	1,456,150	1,456,150
436020	ST AID - INCOME MAINTENANCE	966,077	791,290	365,404	850,000	850,000	853,630	853,630
436025	ST AID - CHILD CARE & DEVELOPMENT	78,971	84,000	26,670	84,000	118,950	118,950	118,950
436030	ST AID - ADMINISTRATION	7,500	7,500	0	7,500	7,500	7,500	7,500
436034	ST AID - ELDER CARE	20,680	20,570	19,646	19,646	19,650	19,650	19,650
436039	ST AID - DRUG COURT PROGRAM	82,749	68,030	14,312	62,320	68,040	68,040	68,040
436040	ST AID - OWI GRANT	108,823	136,110	25,102	135,240	136,080	136,080	136,080
436084	MA THERAPY SERVICES - BIRTH TO 3	68,850	52,250	14,165	64,000	64,000	64,000	64,000
436093	MA OUTPATIENT THERAPY	0	0	0	0	0	5,140	5,140
436095	MA CRISIS INTERVENTION	133,867	130,000	25,078	130,000	135,000	188,690	188,690
436096	MA CCS	4,214,168	4,018,620	1,791,596	4,100,000	4,200,000	4,392,250	4,392,250
436097	MA - MH CSP	238,046	275,000	69,106	375,000	375,000	375,000	375,000
436098	MA CASE MGMT REVENUE	17,662	11,700	0	16,400	16,400	16,400	16,400
438501	ST AID - OLDER AMERICANS ACT	326,923	315,700	15,802	315,700	291,830	291,830	291,830
438520	ST AID - TRANSPORTATION	154,798	154,800	154,390	154,390	154,390	154,390	154,390
TOTAL INTERGOVERNMENTAL GRANTS		14,059,841	13,539,100	4,152,064	13,706,465	14,192,200	14,734,860	14,734,860

2026 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES	
							RECOMMENDED	ADOPTED
PUBLIC CHARGES FOR SERVICES								
465021	FLU VACCINE	637	1,000	0	700	700	700	700
465022	HEPATITIS B VACCINE	180	500	60	150	200	200	200
465024	TB VACCINE	1,160	1,000	548	2,000	1,500	1,500	1,500
465030	ENVIRONMENTAL SERVICES REVS	0	0	2,470	3,200	800	800	800
466029	CLINIC PRIVATE PAY	0	0	0	0	0	8,050	8,050
466030	PRIVATE INSURANCE	0	0	0	0	0	18,790	18,790
466040	OWI/DRUG COURT USER FEES	5,514	4,500	4,995	6,500	5,370	5,370	5,370
466070	STEP PARENT ADOPT PROG	1,200	0	0	0	0	0	0
466071	JUVENILE SUPERVISION FEES	904	1,800	0	1,800	1,000	1,000	1,000
466075	CLTS - PARENTAL FEE	9,010	0	0	0	0	0	0
466076	TAX INTERCEPT COLLECTIONS	23,933	30,000	19,015	20,000	23,000	23,000	23,000
466080	3RD PARTY COLLECTIONS - MH	274,461	300,000	133,028	300,000	300,000	300,000	300,000
466081	3RD PARTY COLLECTIONS - AODA	1,475	6,000	851	1,500	1,500	1,500	1,500
466084	BIRTH TO 3 COLLECTIONS	13,740	9,000	4,144	10,000	10,000	10,000	10,000
466085	IDP COLLECTIONS	112,883	94,500	76,325	110,000	110,000	110,000	110,000
466087	CPS - SUBSTITUTE CARE COLLECTIONS	35,106	85,000	18,519	35,000	40,000	40,000	40,000
466088	YOUTH & FAMILY COLLECTIONS	26,549	45,000	13,250	20,000	25,000	25,000	25,000
466090	HS MEDICATION ASST. PROGRAM	171	300	0	300	300	300	300
466095	FAMILY CARE CSP	13,843	0	33,994	100,000	100,000	100,000	100,000
466097	MH/AODA COST SHARES - COPAY	0	1,000	0	0	0	0	0
468501	OLDER AMERICANS ACT PROGRAM REV	171,015	184,100	77,845	184,100	188,630	188,630	188,630
468520	COA TRANSPORTATION PROGRAM REV	55,638	73,830	29,006	78,540	75,000	75,000	75,000
468521	AGING FOOT CLINIC REVENUES	11,080	8,240	5,889	8,800	9,150	9,150	9,150
468523	BENEFIT SPECIALIST PROGRAM REV	279	250	130	250	250	250	250
486095	COPY REVENUE	3,790	1,770	3,606	6,300	5,500	5,500	5,500
TOTAL PUBLIC CHARGES FOR SERVICES		762,568	847,790	423,675	889,140	897,900	924,740	924,740
TOTAL REVENUES								
		HEALTH & HUMAN SERVICES FUND						
		14,822,409	14,386,890	4,575,739	14,595,605	15,090,100	15,659,600	15,659,600

2026 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EQUITY APP.	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
355850	EQUITY APPLIED - RESTRICTED - OPIOID SETTLEMENT	46,722	68,080	68,080	68,080	68,040	68,040	68,040
375510	EQUITY APPLIED - ASSIGNED HHS	51,324	8,520	8,520	8,520	2,700	6,780	6,780
377510	ASSIGNED NL-ENHANCED FUNDING	0	0	0	0	2,500	2,500	2,500
377520	ASSIGNED EQUITY	0	0	0	0	3,000	3,000	3,000
TOTAL EQUITY		98,046	76,600	76,600	76,600	76,240	80,320	80,320
TOTAL EQUITY		HEALTH & HUMAN SERVICES FUND						
		98,046	76,600	76,600	76,600	76,240	80,320	80,320

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
HEALTH & HUMAN SERVICES FUND

ACCOUNT		2024	2025	2025	2025	2026	2026 EXPENDITURES	
NUMBER	ACCOUNT NAME	EXPENDITURES	BUDGET	6 MO. ACTUAL	TOTAL EST.	DEPT REQUEST	RECOMMENDED	ADOPTED
EXPENDITURES								
HEALTH & HUMAN SERVICES								
4401	MENTAL HEALTH SERVICES	7,347,637	6,649,710	4,200,077	7,468,001	7,279,850	7,262,070	7,262,070
4403	INTOXICATED DRIVER PROGRAM	0	17,500	0	0	0	0	0
4404	MEDICATION ASSISTED TREATMENT GRANT	61,888	175,060	34,215	108,630	172,630	172,630	172,630
4405	MH_SUBSTANCE ABUSE CLINIC	0	0	0	0	68,920	290,690	290,690
4410	ECONOMIC SUPPORT	749,837	965,030	405,957	965,570	1,011,890	1,012,750	1,012,750
4420	HS MEDICATION ASST. PROGRAM	48	3,000	0	3,000	3,000	3,000	3,000
4510	AGENCY MANAGEMENT	222,745	267,540	123,799	266,940	290,730	292,060	292,060
4517	OWI TREATMENT COURT	112,827	139,610	67,637	139,190	139,690	139,690	139,690
4518	DRUG COURT PROGRAM	131,116	137,110	70,662	133,150	137,840	137,840	137,840
4520	SUPPORT AND OVERHEAD	911,064	1,049,730	451,376	906,910	1,099,710	1,071,740	1,071,740
4530	DIV OF BEHAVIORAL HEALTH & LT CARE	2,119,207	2,252,040	927,250	2,160,855	2,259,730	2,354,910	2,354,910
4534	FAMILY CARE	423,998	424,000	105,593	424,000	424,000	424,000	424,000
4535	AGING & DISABILITY RESOURCE CENTER	899,715	1,013,670	475,977	1,009,957	1,058,130	1,053,270	1,053,270
4536	ADULT PROTECTIVE SERVICES	240,157	264,350	112,639	264,366	280,810	277,940	277,940
4540	DIVISION OF CHILDREN & FAMILY SERVICES	4,472,478	3,856,590	2,148,760	4,845,841	4,286,310	4,353,720	4,353,720
4610	HEALTH SERVICES	525,800	636,520	293,401	646,954	746,900	739,130	739,130
4630	STATE CONSOLIDATED HEALTH CONTRACT	353,503	189,410	89,320	195,625	148,290	147,830	147,830
4638	PUBLIC HEALTH PREPAREDNESS	25,032	52,850	22,429	55,682	39,640	44,490	44,490
4641	WIC PROGRAM	170,351	212,490	86,234	207,460	207,450	207,450	207,450
5601	OLDER AMERICANS ACT PROGRAM	541,393	594,080	267,636	594,052	702,140	700,460	700,460
5609	ALZHEIMER CAREGIVER SUPPORT	5,285	27,620	3,123	27,620	25,190	25,190	25,190
5620	ELDERLY TRANSPORTATION	214,425	329,160	165,410	333,275	317,910	314,290	314,290
5625	SEC 53.10 ENHANCED MOBILITY	48,327	14,450	0	14,450	17,100	17,100	17,100
5630	AGING FOOT CLINIC	8,642	8,240	4,205	8,800	9,150	9,150	9,150
TOTAL EXPENDITURES		HEALTH & HUMAN SERVICES FUND						
		19,585,475	19,279,760	10,055,700	20,780,328	20,727,010	21,051,400	21,051,400
HEALTH & HUMAN SERVICES FUND								
TAX LEVY			4,816,270			5,560,670	5,311,480	5,311,480

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
DEBT SERVICE								
8300	DEBT SERVICE-SPACE NEEDS 2 (2016)	2,839,313	157,160	157,156	157,156	0	0	0
8350	DEBT SERVICE-SPACE NEEDS 3 (2016)	1,458,000	162,500	162,500	162,500	0	0	0
8400	DEBT SERVICE-2018 REFUND/RESTRUCTURE	636,250	2,681,750	240,875	2,681,750	2,593,750	2,593,750	2,593,750
8450	DEBT SERVICE-2019 REFUND/SHERIFF TOWER	75,000	1,075,000	37,500	1,075,000	1,055,000	1,055,000	1,055,000
8500	DEBT SERVICE-2024 REFUND/SPACE 2_3 / SW	0	868,200	21,500,000	22,368,194	1,370,000	1,370,000	1,370,000
	TOTAL DEBT SERVICE	5,008,563	4,944,610	22,098,031	26,444,600	5,018,750	5,018,750	5,018,750
	TOTAL EXPENDITURES							
	DEBT SERVICE FUND	5,008,563	4,944,610	22,098,031	26,444,600	5,018,750	5,018,750	5,018,750
	DEBT SERVICE FUND							
	TAX LEVY		4,944,610			5,018,750	5,018,750	5,018,750

2026 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
MEDICAID								
435414	MEDICAID - ROOM & BOARD	2,799,581	3,294,210	1,434,726	3,294,210	3,524,810	3,524,810	3,524,810
435418	MEDICAID - PROVIDER ASSESSMENT	(193,800)	(193,800)	(86,700)	(173,400)	(173,400)	(173,400)	(173,400)
435421	MEDICAID - TRANSPORTATION	3,499	4,300	2,323	4,300	4,500	4,500	4,500
	TOTAL MEDICAID	2,609,280	3,104,710	1,350,349	3,125,110	3,355,910	3,355,910	3,355,910
MEDICARE								
435431	MEDICARE - ROOM & BOARD	436,570	551,020	356,290	682,940	751,230	751,230	751,230
435432	MEDICARE A - P.T.	83,390	105,510	64,734	122,200	134,420	134,420	134,420
435433	MEDICARE A - O.T.	89,322	104,710	69,030	132,250	145,470	145,470	145,470
435434	MEDICARE A - S.T.	52,267	72,260	53,923	102,990	113,290	113,290	113,290
435435	MEDICARE - ADJUSTMENT	144,084	182,780	167,509	315,500	347,050	347,050	347,050
435436	MEDICARE - DRUGS	39,109	46,270	31,566	55,810	58,600	58,600	58,600
435437	MEDICARE B - O.T.	83,430	115,320	24,118	49,100	54,010	54,010	54,010
435439	MEDICARE B - P.T.	78,813	96,290	28,479	56,700	62,370	62,370	62,370
435440	MEDICARE B VACCINES	5,792	5,200	5,649	6,970	6,620	6,620	6,620
435442	MEDICARE B - S.T.	42,865	39,900	27,724	50,220	52,730	52,730	52,730
435443	MEDICARE - R.T. SUPPLIES	0	400	492	940	1,000	1,000	1,000
435446	MEDICARE OUTPATIENT - PART B	17,695	6,750	6,502	10,940	13,130	13,130	13,130
435448	MEDICARE A - XRAY	1,426	2,580	874	2,300	2,400	2,400	2,400
435449	MEDICARE A - LAB	4,137	6,410	3,531	6,220	6,530	6,530	6,530
435450	MEDICARE A - SUPPLIES	0	1,500	0	1,000	1,500	1,500	1,500
	TOTAL MEDICARE	1,078,900	1,336,900	840,421	1,596,080	1,750,350	1,750,350	1,750,350
	TOTAL INTERGOVERNMENTAL GRANTS	3,688,180	4,441,610	2,190,770	4,721,190	5,106,260	5,106,260	5,106,260

2026 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES	
							RECOMMENDED	ADOPTED
PUBLIC CHARGES FOR SERVICES								
PRIVATE-REVENUE								
435455	VA - ROOM & BOARD	1,126,679	631,740	582,885	1,041,670	1,145,830	1,145,830	1,145,830
435458	VA - ANCILLARY CHARGES	11,436	12,000	10,340	14,400	13,500	13,500	13,500
465405	FAMILY CARE REVENUE	963,512	893,160	443,310	907,600	925,750	925,750	925,750
465407	INSURANCE	388,835	436,450	123,156	258,700	284,570	284,570	284,570
465411	PRIVATE PAY-BED HOLD CHARGES	12,735	8,650	8,830	11,770	12,350	12,350	12,350
465413	PRIVATE PAY-SNF	1,947,128	1,646,600	927,445	1,706,510	1,757,700	1,757,700	1,757,700
465422	PRIVATE ROOM PREMIUM	133,280	136,750	64,912	128,600	132,160	132,160	132,160
	TOTAL PRIVATE-REVENUE	4,583,605	3,765,350	2,160,878	4,069,250	4,271,860	4,271,860	4,271,860
MISC PUBLIC CHARGES								
465431	EMPLOYEE MEALS	3,802	4,890	2,662	4,890	4,890	4,890	4,890
	TOTAL MISC PUBLIC CHARGES	3,802	4,890	2,662	4,890	4,890	4,890	4,890
	TOTAL PUBLIC CHARGES FOR SERVICES	4,587,407	3,770,240	2,163,540	4,074,140	4,276,750	4,276,750	4,276,750
MISCELLANEOUS REVENUE								
485422	RENTAL INCOME	10,800	10,800	5,400	10,800	10,800	10,800	10,800
485425	CATERING REVENUE	2,976	3,880	1,541	3,880	5,000	5,000	5,000
485427	MISC REVENUE-OTHER	531	3,110	55	2,450	2,500	2,500	2,500
485430	LEVEL 1 NURSING SCREENING	2,670	3,240	1,140	3,000	3,000	3,000	3,000
	TOTAL MISCELLANEOUS REVENUE	16,977	21,030	8,136	20,130	21,300	21,300	21,300
TOTAL REVENUES	COLUMBIA HEALTH CARE CENTER FUND	8,292,564	8,232,880	4,362,446	8,815,460	9,404,310	9,404,310	9,404,310

2026 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EQUITY APP.	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
328500	EQUITY APPLIED - RESTRICTED	0	1,388,250	0	995,989	1,072,320	1,054,040	1,054,040
	TOTAL EQUITY	0	1,388,250	0	995,989	1,072,320	1,054,040	1,054,040
	TOTAL EQUITY							
	COLUMBIA HEALTH CARE CENTER FUND	0	1,388,250	0	995,989	1,072,320	1,054,040	1,054,040

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
HEALTH & HUMAN SERVICES								
4211	NURSING ADMINISTRATION	612,571	0	0	0	0	0	0
4212	NURSING ADM/REGISTERED NURSES	1,186,260	1,843,330	934,143	1,886,858	1,991,550	2,012,470	2,012,470
4213	LICENSED PRACTICAL NURSES	601,790	719,210	281,979	718,360	783,830	786,930	786,930
4214	NURSES AIDES	1,886,950	2,339,700	1,045,062	2,363,411	2,521,340	2,532,640	2,532,640
4215	ADMINISTRATION ASSISTANTS	34,095	72,700	0	21,414	54,140	54,260	54,260
4220	NURSING OTHER EXPENSE	548,500	662,760	277,234	606,580	734,800	734,800	734,800
4221	PHARMACY	61,973	75,000	41,416	82,700	89,000	89,000	89,000
4231	PHYSICIAN CARE	23,628	28,250	10,642	25,000	27,500	27,500	27,500
4241	SOCIAL SERVICES	140,549	208,440	100,222	200,247	212,780	214,200	214,200
4242	SOCIAL SERVICES PERSONNEL	93,020	0	0	0	0	0	0
4250	LIFE ENRICHMENT	106,544	368,260	177,448	378,795	410,360	409,150	409,150
4253	ACTIVITY AIDE	198,507	0	0	0	0	0	0
4254	ACTIVITY OTHER EXPENSE	5,908	0	267	0	0	0	0
4271	DIETARY ADMINISTRATION	94,450	0	0	0	0	0	0
4272	DIETARY	431,427	957,700	443,690	933,484	981,190	983,580	983,580
4273	DIETARY OTHER EXPENSE	276,974	0	3,923	0	0	0	0
4282	PLANT OPERATION	118,703	446,960	194,661	448,817	471,550	472,760	472,760
4287	PLANT OPERATION OTHER EXPENSE	267,150	0	0	0	0	0	0
4289	MOTOR VEHICLE	3,919	0	0	0	0	0	0
4312	ENVIRONMENTAL SERVICES ADMIN	84,079	0	0	0	0	0	0
4313	ENVIRONMENTAL SERVICES	397,206	676,120	307,095	682,916	686,790	688,220	688,220
4318	ENVIRONMENTAL SERVICES OTHER	33,821	0	0	0	0	0	0
4351	ADMINISTRATION	269,174	661,470	354,607	661,737	827,960	835,250	835,250
4352	GENERAL ADMINISTRATION	316,659	0	0	0	0	0	0
4353	MEDICAL RECORDS	88,996	95,700	23,217	65,766	78,350	79,160	79,160
4354	ACCOUNTING	83,053	0	0	0	0	0	0

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES	
							RECOMMENDED	ADOPTED
4357	ADMINISTRATION OTHER EXPENSE	148,743	162,570	109,022	185,631	168,620	168,490	168,490
4358	FIXED ADMINISTRATION	466,092	204,660	305,876	455,533	220,480	157,950	157,950
8010	OUTLAY	38,854	98,300	31,705	94,200	216,390	211,990	211,990
TOTAL HEALTH & HUMAN SERVICES		8,619,595	9,621,130	4,642,209	9,811,449	10,476,630	10,458,350	10,458,350
TOTAL EXPENDITURES COLUMBIA HEALTH CARE CENTER FUND		8,619,595	9,621,130	4,642,209	9,811,449	10,476,630	10,458,350	10,458,350
COLUMBIA HEALTH CARE CENTER FUND								
TAX LEVY			0			0	0	0

2026 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
INTERGOVERNMENTAL GRANTS & AIDS								
437010	ST TRANSPORTATION AIDS	1,800,108	1,800,000	449,096	1,796,385	1,800,000	1,743,740	1,743,740
	TOTAL INTERGOVERNMENTAL GRANTS	1,800,108	1,800,000	449,096	1,796,385	1,800,000	1,743,740	1,743,740
INTERGOVERNMENTAL CHARGE FOR SERVICES								
REVENUE FROM STATE								
437020	REVENUE FROM STATE-SUPERVISION	146,322	174,750	76,446	166,549	185,220	185,220	185,220
437022	REVENUE FROM STATE-RADIO	6,025	6,000	6,831	6,831	6,900	6,900	6,900
437023	REVENUE FROM STATE-GEN. PUBLIC LIAB.	28,256	27,000	32,123	32,123	25,500	25,500	25,500
437024	ST SALT STORAGE REIMB.	13,519	14,000	9,644	9,644	11,000	11,000	11,000
437033	ST AID LOCAL ROAD IMPROVEMENT	0	700,000	0	900,000	550,000	550,000	550,000
437045	ST AID-WINTER READINESS	48,318	48,300	58,170	58,170	58,200	58,200	58,200
477311	ROUTINE MAINTENANCE-STATE	3,230,662	2,799,400	1,864,831	2,713,868	2,912,340	2,912,340	2,912,340
477312	SNOW & ICE CONTROL-STATE	1,197,513	1,154,580	686,787	1,139,228	1,306,400	1,306,400	1,306,400
477313	ROAD & BRIDGE CONSTRUCTION-STATE	314,224	359,210	396,398	2,118,920	378,020	378,020	378,020
477520	RECORDS & REPORTS-STATE	210,522	195,320	131,988	198,317	221,880	221,880	221,880
477620	ST EQUIPMENT STORAGE REIMB	137,501	130,000	145,652	145,652	148,000	148,000	148,000
	TOTAL REVENUE FROM STATE	5,332,862	5,608,560	3,408,870	7,489,302	5,803,460	5,803,460	5,803,460
REVENUE FROM MUNICIPALITIES/OTHER								
477200	CO AID ROAD REVENUE	734,137	939,900	720,037	931,919	949,700	949,700	949,700
477411	MAINTENANCE-MUNICIPALITIES/OTHER	2,323,960	2,400,070	1,187,747	2,365,650	2,444,950	2,444,950	2,444,950
477416	CO AID BRIDGE REVENUE	222,928	26,700	0	26,229	27,640	27,640	27,640
477511	REVENUE FROM MAINTENANCE-PRIVATE	189,629	303,400	91,443	245,736	292,720	292,720	292,720
477530	RECORDS & REPORTS-MUNICIPALITIES	104,670	104,670	54,807	103,142	113,450	113,450	113,450
477540	RECORDS & REPORTS-COUNTY AID	41,238	42,140	31,430	41,775	45,350	45,350	45,350
477550	RECORDS & REPORTS-PRIVATE	2,186	13,230	1,600	10,714	13,580	13,580	13,580
	TOTAL REVENUE FROM MUNIC./OTHER	3,618,748	3,830,110	2,087,064	3,725,165	3,887,390	3,887,390	3,887,390
	TOTAL INTERGOVERNMENTAL CHRG FOR SERVICE	8,951,610	9,438,670	5,495,934	11,214,467	9,690,850	9,690,850	9,690,850

2026 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES	
							RECOMMENDED	ADOPTED
MISCELLANEOUS REVENUE								
487035	WINTER ROAD MATERIAL REVENUE	104,558	112,000	66,672	113,400	108,700	108,700	108,700
TOTAL MISCELLANEOUS REVENUE		104,558	112,000	66,672	113,400	108,700	108,700	108,700
TOTAL REVENUES		HIGHWAY INTERNAL SERVICE FUND						
		10,856,276	11,350,670	6,011,702	13,124,252	11,599,550	11,543,290	11,543,290

2026 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EQUITY APP.	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
322610	EQUITY APPLIED - RESTRICTED STIP	67,326	325,850	325,850	343,150	170,000	520,000	520,000
328500	EQUITY APPLIED - RESTRICTED	1,328,000	1,286,950	1,286,950	1,286,950	1,500,000	1,500,000	1,500,000
	TOTAL EQUITY	1,395,326	1,612,800	1,612,800	1,630,100	1,670,000	2,020,000	2,020,000
	TOTAL EQUITY							
	HIGHWAY INTERNAL SERVICE FUND							
		1,395,326	1,612,800	1,612,800	1,630,100	1,670,000	2,020,000	2,020,000

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
PUBLIC WORKS								
3110	HIGHWAY ADMINISTRATION	531,032	584,440	233,733	584,994	633,740	633,740	633,740
3191	SUPERVISION	292,644	349,490	152,891	333,098	370,440	370,440	370,440
3192	RADIO EXPENSES	20,567	14,780	5,780	15,250	17,660	17,660	17,660
3193	GENERAL PUBLIC LIABILITY	80,004	75,020	74,827	74,827	60,690	60,690	60,690
3240	MACHINERY OPERATIONS COST POOL	(577,819)	48,300	58,170	58,170	58,200	58,200	58,200
3311	C.T.H. MAINTENANCE	3,549,228	3,519,500	1,719,308	3,411,063	3,918,150	3,915,150	3,915,150
3313	ROAD & BRIDGE CONSTR. ON C.T.H.	2,002,705	3,764,370	208,833	3,717,918	4,235,000	4,235,000	4,235,000
3314	STIP-COUNTY AID BRIDGE	58,548	331,920	15,608	349,220	2,189,550	2,189,550	2,189,550
3315	SALT EXPENSE	56,634	112,000	66,672	113,400	108,700	108,700	108,700
3321	ROUTINE MAINTENANCE ON STATE HWYS	3,230,662	2,799,400	1,864,831	2,723,868	2,912,340	2,912,340	2,912,340
3322	SNOW & ICE CONTROL-STATE HWYS	1,197,513	1,154,580	686,787	1,139,228	1,306,400	1,306,400	1,306,400
3328	ROAD & BRIDGE CONSTR. ON STATE	314,224	359,210	396,398	2,118,920	378,020	378,020	378,020
3331	MAINTENANCE-TOWNS, VILLAGES, CITIES	2,323,960	2,400,070	1,187,747	2,365,650	2,444,950	2,444,950	2,444,950
3333	COUNTY AID ROAD CONSTRUCTION	887,580	1,066,220	841,595	1,058,239	1,088,780	1,088,780	1,088,780
3334	COUNTY AID BRIDGE	245,922	139,460	103,761	129,990	73,480	73,480	73,480
3371	MISC PROJECTS/INVENTORY SALES	189,629	303,400	91,443	245,736	292,720	292,720	292,720
3390	COUNTY PARKS	27,242	47,310	9,585	45,650	49,110	48,110	48,110
8020	CAPITAL OUTLAY POOL	1,101,735	1,216,950	334,853	1,216,950	1,355,500	1,171,000	1,171,000
TOTAL PUBLIC WORKS		15,532,010	18,286,420	8,052,822	19,702,171	21,493,430	21,304,930	21,304,930
TOTAL EXPENDITURES		HIGHWAY INTERNAL SERVICE FUND						
		15,532,010	18,286,420	8,052,822	19,702,171	21,493,430	21,304,930	21,304,930
HIGHWAY INTERNAL SERVICE FUND								
TAX LEVY			5,322,950			8,223,880	7,741,640	7,741,640

2026 COLUMBIA COUNTY BUDGET
SUMMARY - ALL FUNDS

ACCOUNT NAME	2024 ACTUAL	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 RECOMMENDED	2026 ADOPTED
TOTAL REVENUES BY CATEGORY							
TAXES	7,481,726	6,554,780	3,704,035	7,193,208	6,763,700	7,063,700	7,063,700
INTERGOVERNMENTAL GRANTS & AIDS	25,362,349	25,850,380	8,112,343	26,298,221	27,575,600	28,092,390	28,092,390
LICENSES & PERMITS	16,700	15,000	8,554	17,400	15,000	15,500	15,500
FINES, FORFEITURES & PENALTIES	524,936	422,100	267,842	426,100	424,100	444,100	444,100
PUBLIC CHARGES FOR SERVICES	11,803,779	10,772,010	5,805,480	11,301,162	12,578,440	12,615,780	12,615,780
INTERGOVERNMENTAL CHRGS FOR SERVICES	14,426,335	11,769,240	8,686,451	19,744,822	12,123,760	11,867,360	11,867,360
MISCELLANEOUS REVENUES	4,370,363	2,521,620	1,939,011	4,312,995	3,541,270	3,541,270	3,541,270
GRAND TOTAL	63,986,188	57,905,130	28,523,716	69,293,908	63,021,870	63,640,100	63,640,100
TOTAL EQUITY							
EQUITY	3,219,979	6,462,550	4,748,802	5,859,113	3,758,560	7,259,520	7,259,520
GRAND TOTAL	3,219,979	6,462,550	4,748,802	5,859,113	3,758,560	7,259,520	7,259,520
TOTAL EXPENDITURES BY CATEGORY							
GENERAL GOVERNMENT	14,795,076	13,360,880	11,736,692	18,877,038	13,771,180	13,423,690	13,423,690
PUBLIC SAFETY	15,141,183	16,789,920	8,307,055	16,519,434	17,608,150	17,445,890	17,445,890
PUBLIC WORKS	20,966,884	24,073,410	10,881,899	25,429,749	27,780,620	27,572,490	27,572,490
HEALTH & HUMAN SERVICES	29,515,998	30,339,730	15,341,456	32,015,083	32,713,160	33,023,350	33,023,350
CULTURE, RECREATION & EDUCATION	1,056,391	1,132,440	986,658	1,132,541	1,278,980	1,239,250	1,239,250
CONSERVATION & ECONOMIC	1,109,623	1,403,250	464,871	1,197,788	1,618,610	1,620,470	1,620,470
DEBT SERVICE	5,008,563	4,944,610	22,098,031	26,444,600	5,018,750	5,018,750	5,018,750
CAPITAL OUTLAY	1,367,195	1,811,520	911,129	1,426,758	3,092,060	1,442,940	1,442,940
RESERVE FOR CONTINGENCIES	298,508	200,000	47,230	100,000	200,000	200,000	200,000
GRAND TOTAL	89,259,421	94,055,760	70,775,021	123,142,991	103,081,510	100,986,830	100,986,830
COLUMBIA COUNTY TAX LEVY		29,688,080			36,301,080	30,087,210	30,087,210