

2027 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
TAXES								
412100	MANAGED FOREST LAND	42,203	36,000	45,305	50,480	42,500	42,500	42,500
412102	COUNTY SALES TAX	7,554,967	6,500,000	3,728,384	7,600,000	7,000,000	7,500,000	7,500,000
412103	REAL ESTATE TRANSFER FEES	272,030	227,700	128,139	256,280	245,140	245,140	245,140
412110	INTEREST ON TAXES	256,312	200,000	170,969	200,000	220,000	220,000	220,000
412120	PENALTY ON TAXES	135,437	100,000	86,268	100,000	120,000	110,000	110,000
	TOTAL TAXES	8,260,949	7,063,700	4,159,065	8,206,760	7,627,640	8,117,640	8,117,640
INTERGOVERNMENTAL GRANTS & AIDS								
422610	ST AID - CHILD SUPPORT	720,236	685,500	342,931	750,000	835,500	806,200	806,200
422620	CHILD SUPPORT INCENTIVES	149,323	150,000	113,993	150,000	150,000	150,000	150,000
424010	FEDERAL BULLETPROOF VEST	5,180	6,800	0	4,000	6,000	6,000	6,000
424510	FEDERAL EMERGENCY ASSISTANCE	42,819	42,430	0	43,000	43,000	43,000	43,000
431001	STATE SHARED REVENUE	255,893	264,600	0	264,593	266,000	270,150	270,150
431002	ST AID - EXEMPT BUSINESS COMPUTER	33,109	33,100	0	33,153	33,100	33,100	33,100
431003	STATE UTILITY PAYMENT	1,790,922	1,790,000	0	1,831,099	1,790,000	1,818,000	1,818,000
431004	ST AID - WIND TURBINE REVENUE	459,000	459,000	0	459,000	459,000	459,000	459,000
431006	ST AID - PERSONAL PROPERTY	375,639	377,350	377,353	377,353	380,490	380,490	380,490
431009	STATE SHARED REVENUE - SUPPLEMENT	662,318	684,800	0	684,840	690,000	699,220	699,220
431110	ST AID - COURT COSTS	272,120	320,000	163,746	327,583	327,000	327,000	327,000
431120	ST AID - GUARDIAN AD LITEM COSTS	90,735	94,100	0	92,311	92,300	92,300	92,300
431130	ST AID - INTERPRETERS	22,075	22,300	10,854	18,770	18,000	18,000	18,000
431200	INDIRECT COST REIMBURSEMENT	133,175	90,000	39,939	159,754	110,000	110,000	110,000
432010	DNR PAYMENTS IN LIEU OF TAXES	54,038	50,000	54,843	54,843	50,000	50,000	50,000
432410	ST AID - VICTIM WITNESS ASSISTANCE	101,835	88,000	44,202	90,000	90,000	90,000	90,000
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	35,848	20,000	0	20,000	40,000	40,000	40,000
433523	ST AID - WLIP PROGRAM	44,152	24,000	0	34,608	0	14,790	14,790

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							RECOMMENDED	ADOPTED
434020	ST AID - BOAT PATROL	13,296	11,400	0	15,930	14,280	14,280	14,280
434030	ST AID - LAW ENFORCEMENT TRAINING	25,900	30,000	0	30,000	30,000	30,000	30,000
434510	ST AID - HAZMAT REIMBURSEMENT	7,458	7,530	0	7,500	7,500	7,500	7,500
434520	ST AID - SARA	16,722	19,130	0	19,134	19,000	18,320	18,320
434526	ST AID - HAZARD MATERIALS	10,477	10,200	0	10,622	11,000	11,000	11,000
436410	VETERAN SERVICE OFFICER GRANT	15,813	16,600	16,600	16,600	16,600	16,600	16,600
438010	ST AID - RECYCLING GRANT	138,179	138,200	138,177	138,177	138,200	138,200	138,200
438210	ST AID - SNOWMOBILE	80,315	351,440	45,467	80,980	346,550	346,550	346,550
438410	ST AID - LAND CONSERVATION	148,836	202,500	0	202,500	221,600	221,600	221,600
438420	ST AID - WILDLIFE DAMAGE	41,142	40,450	0	46,776	46,780	46,780	46,780
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	95,180	175,000	0	175,000	183,000	183,000	183,000
438444	ST AID - TARGETED RUNOFF	225,000	300,000	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL GRANTS	6,069,834	6,507,530	1,349,105	6,141,225	6,418,000	6,444,180	6,444,180
	LICENSES & PERMITS							
442210	COUNTY CLERK - MARRIAGE LICENSE FEES	12,350	11,500	4,830	11,500	11,500	16,000	16,000
442220	COUNTY CLERK - D.N.R. FEES	49	100	32	68	100	100	100
442240	COUNTY CLERK - LICENSE PLATE SALES	5,833	3,500	2,589	5,500	5,500	5,500	5,500
448410	LWCD - ANIMAL WASTE PERMITS	850	400	1,200	1,400	600	600	600
	TOTAL LICENSES & PERMITS	19,082	15,500	8,651	18,468	17,700	22,200	22,200
	FINES, FORFEITURES & PENALTIES							
451410	COUNTY ORDINANCE FORFEITURES	338,399	250,000	181,684	250,000	250,000	275,000	275,000
451420	COUNTY SHARE FINES/BOND FORFEITURES	160,767	182,000	124,169	182,000	182,000	182,000	182,000
451430	COUNTY SHARE OCCUPATIONAL LICENSES	20	100	0	100	100	100	100
451440	IGNITION INTERLOCK REVENUE	15,444	12,000	7,538	12,000	12,000	12,000	12,000
	TOTAL FINES, FORFEITURES & PENALTIES	514,630	444,100	313,391	444,100	444,100	469,100	469,100

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GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025	2026	2026	2026	2027	2027 REVENUES	
		REVENUES	BUDGET	6 MO. ACTUAL	TOTAL EST.	DEPT REQUEST	RECOMMENDED	ADOPTED
PUBLIC CHARGES FOR SERVICES								
460410	CIRCUIT COURT FEES & COSTS	185,039	175,000	84,233	175,000	175,000	175,000	175,000
460510	FAMILY COUNSELING SERVICE FEES	5,115	4,500	2,365	4,500	4,500	4,500	4,500
460520	MARRIAGE LICENSE/MEDIATOR FEES	6,090	6,000	2,350	5,600	6,000	6,000	6,000
460530	MEDIATOR FEES (CLK CTS)	998	1,000	150	500	1,000	1,000	1,000
460710	REGISTER IN PROBATE FEES	40,988	25,000	18,442	25,000	25,000	30,000	30,000
460711	PROBATE LEGAL FEES REIMB.	554	500	420	500	500	500	500
461010	CREMATION FEES	87,836	79,000	37,625	75,552	81,000	81,000	81,000
461020	DEATH CERTIFICATE FEES	45,268	41,000	19,635	43,428	42,000	42,000	42,000
461030	MORGUE FEES	35,100	47,000	2,800	19,000	15,000	15,000	15,000
461040	DISINTERMENT FEES	0	130	260	260	130	130	130
461050	REMOVAL FEES	14,300	13,000	5,775	13,680	14,000	14,000	14,000
462020	TAX DEEDS IN REM	14,580	9,100	3,510	9,100	9,100	9,100	9,100
462110	GARNISHMENT FEES	936	800	357	670	670	670	670
462430	D.A. RESTITUTION SURCHARGE	12,905	15,000	5,144	12,000	12,000	12,000	12,000
462630	GENETIC TESTS/COURT FEES	1,702	2,000	881	1,000	2,000	2,000	2,000
462650	NON IVD REVENUE	105	250	0	100	100	100	100
463010	REGISTER OF DEEDS FEES	152,330	134,000	78,475	156,950	154,640	154,640	154,640
463020	REGISTER OF DEEDS CERTIFICATE FEES	29,864	26,900	13,227	26,450	25,970	25,970	25,970
463530	LAND RECORDS FEES	80,896	70,000	68,779	85,000	100,000	100,000	100,000
464011	SHERIFF FEES	56,552	55,000	41,367	60,000	60,000	70,000	70,000
464013	SHERIFF DEPUTY CONTRACT REVENUE	577,692	587,100	236,061	587,100	594,310	594,310	594,310
464015	REVENUE FROM RADIO TOWER LEASE	47,387	47,850	24,199	47,849	47,850	47,850	47,850
464031	HUBER BOARD REVENUE	103,503	75,000	55,385	85,000	85,000	85,000	85,000
464032	BOARD OF STATE INMATES REVENUE	128,449	120,000	37,930	110,000	110,000	110,000	110,000
464033	PRISONER MEDICAL REIMBURSEMENT	22,231	30,000	12,337	25,000	25,000	25,000	25,000
464034	BOARD OF FEDERAL INMATES REVENUE	548,622	485,000	277,580	520,125	520,120	520,120	520,120
464035	BRACELET PROGRAM REVENUE	4,323	5,000	1,356	3,500	3,500	3,500	3,500
467510	ZONING FEES AND PERMITS	281,605	242,510	142,531	259,175	259,150	263,150	263,150
467520	ZONING SALE REPORTS/MAPS	100	100	0	100	100	100	100

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GENERAL FUND

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							RECOMMENDED	ADOPTED
468010	RECYCLING REVENUES	367,554	1,440,000	296,578	680,000	780,000	780,000	780,000
468020	TIPPING FEES	1,338,730	1,339,000	537,580	1,250,000	1,290,000	1,290,000	1,290,000
468025	TIPPING FEES MUNICIPAL CONTRACTS	346,610	367,050	191,685	383,150	378,200	378,200	378,200
468030	CONSTRUCTION & DEMOLITION	1,151,367	996,500	887,030	1,380,000	1,205,000	1,205,000	1,205,000
468035	CONTAINER RENTAL	650,322	650,000	327,854	650,000	676,000	676,000	676,000
468038	CART RENTAL	110,293	125,000	64,933	124,000	128,000	128,000	128,000
468039	APPLIANCE FEES	185,692	185,000	72,438	178,000	180,000	180,000	180,000
468040	BRUSH/LEAVES DISPOSAL FEE	16,885	14,000	9,727	15,000	16,000	16,000	16,000
	TOTAL PUBLIC CHARGES FOR SERVICES	6,652,523	7,414,290	3,560,999	7,012,289	7,026,840	7,045,840	7,045,840
	INGOVERNMENT CHARGES							
471510	M.I.S. REVENUE FROM DEPARTMENTS	76,480	65,000	28,120	65,000	58,000	58,000	58,000
472321	ACCOUNTING ADMINISTRATION REVENUE	12,410	11,000	4,157	11,558	10,000	10,000	10,000
472322	AUDIT REVENUE FROM DEPARTMENTS	37,025	34,800	150	39,250	40,200	40,200	40,200
473620	INSURANCE REVENUE FROM DEPARTMENTS	716,238	732,760	676,810	719,722	836,830	836,830	836,830
473621	WORKER'S COMP. INSUR REV FROM DEPTS	472,302	404,600	370,186	409,406	447,450	447,450	447,450
473622	INSURANCE RECOVERIES	6,690,372	0	41,802	207,000	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	19,800	20,400	20,400	20,400	21,000	21,000	21,000
478020	RECYCLING REV FROM MUNICIPALITIES	301,695	319,150	168,636	320,100	330,360	330,360	330,360
478021	REFUSE CONTRACT REVENUE	555,975	572,570	286,088	571,830	590,200	590,200	590,200
478410	LWCD - ADMINISTRATION REVENUE	4,730	4,000	445	4,000	4,000	4,000	4,000
	TOTAL INGOVERNMENT CHARGES	8,899,252	2,176,510	1,609,019	2,380,491	2,350,270	2,350,270	2,350,270

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REVENUES (OTHER THAN COUNTY PROPERTY TAX)
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
MISCELLANEOUS REVENUES								
480495	COPY REVENUE - COURT OPERATIONS	14,464	10,000	6,072	10,000	10,000	10,000	10,000
481095	COPY REVENUE - MEDICAL EXAMINER	265	200	206	300	250	250	250
482010	INTEREST ON INVESTMENTS	3,600,193	3,000,000	1,143,209	3,000,000	3,000,000	3,000,000	3,000,000
482210	LOCAL BALLOT/SUPPORT COSTS	32,851	30,000	33,112	33,112	31,000	31,000	31,000
482211	VOTER REGISTRATION FEES	18,210	17,400	16,680	16,680	16,680	16,680	16,680
482296	COPY REVENUE - COUNTY CLERK	3,304	3,000	1,687	3,370	3,370	3,370	3,370
482495	COPY REVENUE - D.A.	105,422	50,000	19,065	40,000	40,000	40,000	40,000
483095	COPY REVENUE - DEEDS	60,351	49,330	31,771	63,540	57,700	57,700	57,700
483096	REG OF DEEDS INTERNET USAGE FEE	92,657	76,950	45,438	79,940	77,000	77,000	77,000
483420	RENT - COURTHOUSE	3,169	3,170	1,584	3,169	3,170	3,170	3,170
483435	RENT - OLD RECYCLING CENTER	2,500	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	51,350	51,350	51,350
483510	SALE MAPS/NOTICES/SEARCHES	194	250	148	300	300	300	300
483530	LAND RECORDS SYSTEM - DATA SALES	0	100	29	100	100	100	100
488401	SALE LWCD TREES	74,763	91,000	82,917	82,917	87,000	87,000	87,000
489912	SALE OF AUTO - SHERIFF	38,613	43,170	17,363	43,170	43,170	43,170	43,170
TOTAL MISCELLANEOUS REVENUES		4,081,158	3,411,270	1,419,414	3,413,300	3,429,970	3,429,970	3,429,970
TOTAL REVENUES		GENERAL FUND						
		34,497,427	27,032,900	12,419,644	27,616,633	27,314,520	27,879,200	27,879,200

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EQUITY APP.	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
355800	EQUITY APPLIED - RESTRICTED	186,705	330,400	129,385	184,942	352,780	334,390	334,390
365300	EQUITY APPLIED - SALES TAX	400,000	400,000	400,000	400,000	500,000	500,000	500,000
365400	EQUITY APPLIED - GENERAL FUND	2,238,480	3,152,580	3,076,593	3,125,512	0	2,117,170	2,117,170
365500	EQUITY APPLIED - HEALTH INSUR. RESERVE	200,000	200,000	200,000	200,000	200,000	200,000	200,000
371200	EQUITY APPLIED - FUEL/UTILITY RESERVE	0	0	0	0	0	89,520	89,520
371400	EQUITY APPLIED - INSURANCE RESERVE	166,945	25,000	25,000	25,000	50,000	50,000	50,000
371500	EQUITY APPLIED - ASSIGNED CAP IMPROVEMT	0	0	0	0	0	265,000	265,000
375800	EQUITY APPLIED - ASSIGNED NL	0	95,000	4,862	12,000	140,000	140,000	140,000
379997	EQUITY APPLIED - CONTINGENCY FUND	0	0	0	0	0	76,000	76,000
TOTAL EQUITY		3,192,130	4,202,980	3,835,840	3,947,454	1,242,780	3,772,080	3,772,080
TOTAL EQUITY GENERAL FUND		3,192,130	4,202,980	3,835,840	3,947,454	1,242,780	3,772,080	3,772,080

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EXPENDITURES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
GENERAL GOVERNMENT								
1190	COUNTY BOARD	98,617	103,890	56,055	104,188	104,660	97,660	97,660
1191	COMMISSIONS AND COMMITTEES	83,754	74,870	36,694	74,870	74,870	74,870	74,870
1220	COURT OPERATIONS	1,586,705	1,823,260	749,088	1,832,950	1,917,300	1,844,150	1,844,150
1270	MEDICAL EXAMINER	275,387	402,210	132,631	268,461	420,470	408,630	408,630
1410	COUNTY CLERK	352,764	386,590	163,134	354,084	412,290	397,450	397,450
1420	ELECTIONS	44,376	80,710	48,203	80,629	67,700	67,700	67,700
1425	STATE SPEC CHARGES	3,417	5,500	5,497	5,497	8,410	8,410	8,410
1431	HUMAN RESOURCES & PERSONNEL	471,274	579,330	259,487	581,629	623,230	663,290	663,290
1432	UNEMPLOYMENT CONTROL	914	20,000	4,862	12,000	15,000	15,000	15,000
1433	EMPLOYEE RETIREMENT PAYOUT POOL	222,547	537,850	173,773	380,300	500,600	473,300	473,300
1440	M.I.S. OPERATIONS	1,092,836	1,199,060	567,693	1,194,272	1,289,310	1,253,540	1,253,540
1451	M.I.S. INFORMATION TECHNOLOGY POOL	484,699	554,160	398,928	516,607	581,160	564,660	564,660
1510	COUNTY ACCOUNTING	760,075	910,740	352,186	764,190	976,420	883,070	883,070
1511	SINGLE AUDIT	73,842	80,540	47,726	80,541	78,420	78,420	78,420
1512	INDIRECT COST ALLOCATION PLAN	5,810	5,950	0	5,950	5,950	5,950	5,950
1560	COUNTY TREASURER	298,165	323,880	152,943	323,901	341,960	281,350	281,350
1561	TAX DEED EXPENSE	9,214	9,100	4,225	9,100	9,100	9,100	9,100
1610	DISTRICT ATTORNEY	632,485	714,980	321,999	715,470	762,890	738,780	738,780
1640	CORPORATION COUNSEL	261,172	286,670	136,801	288,373	307,990	386,570	386,570
1710	REGISTER OF DEEDS	327,461	359,480	199,292	359,049	381,160	369,570	369,570
1720	LAND INFORMATION	608,595	651,820	308,792	611,637	705,270	686,390	686,390
1721	LAND RECORDS EXPENDABLE TRUST	39,969	215,000	2,884	61,000	222,000	207,210	207,210
1722	LR STRATEGIC INITIATIVE PROGRAM	35,848	20,000	0	20,000	40,000	40,000	40,000
1723	LAND INFO - WLIP PROGRAM	44,152	24,000	0	34,608	0	14,790	14,790
1724	COUNTY SURVEYOR	16,320	20,000	7,500	20,000	20,000	20,000	20,000
1940	FACILITIES MANAGEMENT ADMIN.	290,208	352,160	140,447	347,845	376,960	364,300	364,300
1941	COURTHOUSE	317,792	355,520	148,651	357,260	370,320	359,800	359,800

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EXPENDITURES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EXPENDITURES	
							RECOMMENDED	ADOPTED
1942	LAW ENFORCEMENT CENTER	363,101	396,430	207,922	418,313	410,540	399,650	399,650
1947	OLD RECYCLING CENTER	3,286	4,420	1,288	3,500	4,050	4,050	4,050
1950	ADMINISTRATION BUILDING	353,536	394,810	196,018	390,445	408,530	406,850	406,850
1951	HHS BUILDING	270,217	304,840	154,581	296,109	319,580	316,060	316,060
1960	PROPERTY, LIABILITY, AUTO INSURANCE	7,797,082	1,074,550	892,615	1,161,817	1,175,550	1,175,550	1,175,550
1970	WORKERS COMP INSURANCE	562,767	462,580	486,560	486,560	498,880	498,880	498,880
6310	PLANNING AND ZONING	720,916	786,610	357,782	780,041	845,670	822,890	822,890
	TOTAL GENERAL GOVERNMENT	18,509,303	13,521,510	6,716,257	12,941,196	14,276,240	13,937,890	13,937,890
	PUBLIC SAFETY							
1944	CO JAIL/HUBER CENTER MAINTENANCE	1,025,247	1,152,370	537,602	1,158,250	1,175,100	1,144,970	1,144,970
2115	EMERGENCY MANAGEMENT	117,470	181,050	81,113	187,444	198,040	191,400	191,400
2116	S.A.R.A.	16,305	49,930	11,169	37,700	52,200	49,400	49,400
2117	HAZ-MAT PROGRAM	19,683	19,760	0	19,725	19,730	19,730	19,730
2126	HAZARD MATERIALS GRANT	10,547	10,200	10,622	10,622	11,000	11,000	11,000
2222	SHERIFF ADMINISTRATION	7,793,485	7,852,580	4,093,165	7,835,635	8,257,150	8,072,800	8,072,800
2224	BOAT PATROL	20,428	38,570	28,878	38,626	19,220	18,620	18,620
2226	COLUMBIA COUNTY DIVE TEAM	40,678	46,160	17,157	46,198	45,780	45,780	45,780
2240	DRUG EDUCATION AND ENFORCEMENT	99,927	94,560	54,459	92,837	95,260	91,810	91,810
2250	COUNTY JAIL	5,217,673	5,737,810	2,707,119	5,377,583	6,045,410	5,906,600	5,906,600
2911	DISPATCH CENTER	2,012,873	2,262,900	1,066,651	2,105,876	2,383,860	2,222,210	2,222,210
	TOTAL PUBLIC SAFETY	16,374,316	17,445,890	8,607,935	16,910,496	18,302,750	17,774,320	17,774,320
	PUBLIC WORKS							
3630	SOLID WASTE ADMINISTRATION	313,793	348,490	164,529	327,746	342,970	331,520	331,520
3631	RECYCLING OPERATION	1,604,234	2,070,110	823,441	1,755,953	1,819,940	1,793,210	1,793,210
3632	REFUSE	3,644,260	3,848,960	1,702,223	3,640,405	3,934,240	3,905,780	3,905,780
	TOTAL PUBLIC WORKS	5,562,287	6,267,560	2,690,193	5,724,104	6,097,150	6,030,510	6,030,510

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EXPENDITURES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EXPENDITURES	
							RECOMMENDED	ADOPTED
HEALTH & HUMAN SERVICES								
1645	CHILD SUPPORT	1,095,075	1,219,680	545,891	1,143,070	1,297,050	1,251,470	1,251,470
4710	VETERANS SERVICE OFFICE	246,954	278,620	101,822	246,981	271,040	263,630	263,630
4720	VETERANS RELIEF	9,949	15,300	799	11,100	82,800	82,800	82,800
	TOTAL HEALTH & HUMAN SERVICES	1,351,978	1,513,600	648,512	1,401,151	1,650,890	1,597,900	1,597,900
CULTURE, RECREATION AND EDUCATION								
6110	LIBRARY SYSTEM	857,956	953,060	953,064	953,064	1,081,930	1,065,550	1,065,550
6700	UNIVERSITY EXTENSION PROGRAM	102,147	108,650	52,640	107,146	114,060	111,540	111,540
6711	FAIRS AND EXHIBITS	11,000	11,000	11,000	11,000	11,000	11,000	11,000
6720	SNOWMOBILE TRAIL GRANT	80,315	351,440	80,980	80,980	346,550	346,550	346,550
6790	AG OUTREACH	152,047	166,540	58,136	166,450	171,550	145,260	145,260
	TOTAL CULTURE, RECREATION AND EDUCATION	1,203,465	1,590,690	1,155,820	1,318,640	1,725,090	1,679,900	1,679,900
CONSERVATION & ECONOMIC								
6722	SOLID WASTE CLEAN SWEEP PROGRAM	3,120	3,000	0	3,500	3,500	3,500	3,500
7410	LAND & WATER CONSERVATION	608,730	660,330	314,656	711,280	710,960	690,520	690,520
7415	WILDLIFE DAMAGE GRANT	41,142	40,450	21,291	46,776	46,780	46,780	46,780
7421	CONSERVATION FUND PROJECT	4,198	4,200	4,198	4,198	4,200	4,200	4,200
7423	LWCD - TREE PROGRAM	62,542	86,050	67,384	67,867	81,000	79,500	79,500
7430	LWCD - LAND & WATER RESOURCE PLAN	95,180	175,000	87,135	175,000	183,000	183,000	183,000
7444	TARGETED RUNOFF MGMT PROGRAM	225,000	300,000	0	0	0	0	0
7510	COMMUNITY ACTION COUNCIL	7,500	0	0	0	0	0	0
	TOTAL CONSERVATION & ECONOMIC	1,047,412	1,269,030	494,664	1,008,621	1,029,440	1,007,500	1,007,500
CAPITAL OUTLAY								
8000	CAPITAL OUTLAY POOL	1,252,387	1,442,940	552,411	1,334,609	1,381,550	1,118,050	1,118,050
	TOTAL CAPITAL OUTLAY	1,252,387	1,442,940	552,411	1,334,609	1,381,550	1,118,050	1,118,050

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EXPENDITURES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EXPENDITURES	
							RECOMMENDED	ADOPTED
	RESERVE FOR CONTINGENCIES							
9997	RESERVE FOR CONTINGENCIES	47,230	200,000	0	80,000	0	45,000	45,000
	TOTAL RESERVE FOR CONTINGENCIES	47,230	200,000	0	80,000	0	45,000	45,000
	TOTAL EXPENDITURES							
	GENERAL FUND	45,348,378	43,251,220	20,865,792	40,718,817	44,463,110	43,191,070	43,191,070
	GENERAL FUND							
	TAX LEVY		12,015,340			15,905,810	11,539,790	11,539,790

2027 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
INTERGOVERNMENTAL GRANTS & AIDS								
435010	ST AID - PRENATAL CARE COORDINATION	11,361	8,000	4,411	8,000	8,000	8,000	8,000
435013	ST AID - HEALTH CHECK	2,127	2,000	795	1,500	1,200	1,200	1,200
435020	ST AID - CONSOLIDATED HLTH PROGRAM	199,071	177,820	15,938	121,886	99,700	99,700	99,700
435021	ST AID - TB CONTROL & PREV.	1,819	1,500	0	1,000	1,000	1,000	1,000
435030	ST AID - WIC	183,322	207,450	35,787	150,732	221,610	221,610	221,610
435050	ST AID - PH OTHER STATE REV.	19,487	18,000	12,746	18,000	18,000	18,000	18,000
436010	ST AID - BCA	2,065,426	2,149,910	413,156	2,125,676	2,155,460	2,155,460	2,155,460
436011	ST AID - WIMCR	1,229,531	1,100,000	0	1,100,000	1,186,240	1,186,240	1,186,240
436013	ST AID - BCA/ADRC	920,596	835,280	214,023	835,280	834,750	834,750	834,750
436015	ST AID - CFA	2,131,118	2,087,200	631,386	2,087,200	2,060,800	2,025,430	2,025,430
436016	ST AID - TPA CLTS	1,178,837	1,456,150	150,884	935,285	345,160	345,160	345,160
436017	ST AID - TPA CLTS CASE MGMT	0	0	262,279	685,000	1,097,560	1,097,560	1,097,560
436020	ST AID - INCOME MAINTENANCE	849,752	853,630	502,963	861,328	985,670	985,670	985,670
436025	ST AID - CHILD CARE & DEVELOPMENT	50,521	118,950	18,642	79,490	79,490	79,490	79,490
436030	ST AID - ADMINISTRATION	7,500	7,500	0	7,500	7,500	7,500	7,500
436034	ST AID - ELDER CARE	19,646	19,650	0	18,660	18,660	18,660	18,660
436039	ST AID - DRUG COURT PROGRAM	80,487	68,040	0	68,040	63,920	63,920	63,920
436040	ST AID - OWI GRANT	123,637	136,080	0	132,120	136,080	136,080	136,080
436084	MA THERAPY SERVICES - BIRTH TO 3	48,788	64,000	15,791	64,000	64,000	64,000	64,000
436093	MA OUTPATIENT THERAPY	0	5,140	0	0	10,280	10,280	10,280
436095	MA CRISIS INTERVENTION	85,460	188,690	18,796	120,000	125,330	125,330	125,330
436096	MA CCS	5,262,905	4,392,250	1,887,206	5,110,151	5,495,170	5,495,170	5,495,170
436097	MA - MH CSP	259,844	375,000	88,937	355,800	375,000	375,000	375,000
436098	MA CASE MGMT REVENUE	14,186	16,400	2,821	12,560	12,600	12,600	12,600
438501	ST AID - OLDER AMERICANS ACT	349,898	291,830	36,204	251,830	260,810	260,810	260,810
438520	ST AID - TRANSPORTATION	154,390	154,390	157,440	157,440	157,440	155,050	155,050
TOTAL INTERGOVERNMENTAL GRANTS		15,249,709	14,734,860	4,470,205	15,308,478	15,821,430	15,783,670	15,783,670

2027 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
PUBLIC CHARGES FOR SERVICES								
465021	FLU VACCINE	1,373	700	0	1,300	1,300	1,300	1,300
465022	HEPATITIS B VACCINE	60	200	0	60	0	0	0
465024	TB VACCINE	1,540	1,500	500	1,000	1,500	1,500	1,500
465030	ENVIRONMENTAL SERVICES REVS	6,316	800	3,063	6,000	6,000	6,000	6,000
466010	REIMB FROM GUARDIAN	0	0	0	0	8,400	8,400	8,400
466029	CLINIC PRIVATE PAY	0	8,050	0	0	500	500	500
466030	PRIVATE INSURANCE	0	18,790	0	0	18,790	18,790	18,790
466040	OWI/DRUG COURT USER FEES	7,608	5,370	4,597	5,800	6,500	6,500	6,500
466071	JUVENILE SUPERVISION FEES	325	1,000	347	600	1,000	1,000	1,000
466075	CLTS - PARENTAL FEE	5,107	0	0	0	0	0	0
466076	TAX INTERCEPT COLLECTIONS	19,817	23,000	22,148	23,000	23,000	23,000	23,000
466080	3RD PARTY COLLECTIONS - MH	315,430	300,000	29,241	300,000	300,000	300,000	300,000
466081	3RD PARTY COLLECTIONS - AODA	1,931	1,500	2,749	4,000	1,500	1,500	1,500
466084	BIRTH TO 3 COLLECTIONS	12,534	10,000	4,095	11,500	11,500	11,500	11,500
466085	IDP COLLECTIONS	164,357	110,000	69,163	125,000	110,000	120,000	120,000
466087	CPS - SUBSTITUTE CARE COLLECTIONS	46,634	40,000	30,625	60,000	55,000	55,000	55,000
466088	YOUTH & FAMILY COLLECTIONS	23,046	25,000	7,977	20,000	22,500	22,500	22,500
466090	HS MEDICATION ASST. PROGRAM	0	300	0	0	0	0	0
466095	FAMILY CARE CSP	130,324	100,000	45,668	176,280	150,000	150,000	150,000
468501	OLDER AMERICANS ACT PROGRAM REV	194,101	188,630	94,581	182,140	194,400	196,840	196,840
468520	COA TRANSPORTATION PROGRAM REV	74,666	75,000	29,344	75,000	75,000	75,000	75,000
468521	AGING FOOT CLINIC REVENUES	12,056	9,150	5,993	9,150	9,150	9,150	9,150
468523	BENEFIT SPECIALIST PROGRAM REV	883	250	87	250	250	250	250
486095	COPY REVENUE	8,207	5,500	4,125	6,700	5,200	5,200	5,200
TOTAL PUBLIC CHARGES FOR SERVICES		1,026,315	924,740	354,303	1,007,780	1,001,490	1,013,930	1,013,930
TOTAL REVENUES HEALTH & HUMAN SERVICES FUND								
		16,276,024	15,659,600	4,824,508	16,316,258	16,822,920	16,797,600	16,797,600

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HEALTH & HUMAN SERVICES FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EQUITY APP.	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
355520	EQUITY APPLIED - RESTRICTED OAA	0	0	0	0	0	50,000	50,000
355850	EQUITY APPLIED - RESTRICTED - OPIOID SETTLEMENT	61,763	68,040	34,272	67,120	72,160	72,160	72,160
375510	EQUITY APPLIED - ASSIGNED HHS	8,841	9,280	2,517	7,026	4,010	4,010	4,010
377520	EQUITY APPLIED - ASSIGNED OAA	0	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL EQUITY		70,604	80,320	39,789	77,146	79,170	129,170	129,170
TOTAL EQUITY		HEALTH & HUMAN SERVICES FUND						
		70,604	80,320	39,789	77,146	79,170	129,170	129,170

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
HEALTH & HUMAN SERVICES FUND

ACCOUNT		2025	2026	2026	2026	2027	2027 EXPENDITURES	
NUMBER	ACCOUNT NAME	EXPENDITURES	BUDGET	6 MO. ACTUAL	TOTAL EST.	DEPT REQUEST	RECOMMENDED	ADOPTED
EXPENDITURES								
HEALTH & HUMAN SERVICES								
4401	MENTAL HEALTH SERVICES	9,345,339	7,262,070	4,014,176	7,335,901	6,344,530	6,320,720	6,320,720
4404	MEDICATION ASSISTED TREATMENT GRANT	69,518	172,630	38,343	141,645	172,630	172,630	172,630
4405	MH/SUBSTANCE ABUSE CLINIC	0	290,690	1,100	125,571	542,480	542,480	542,480
4406	CRISIS	0	0	0	0	1,739,080	1,730,200	1,730,200
4410	ECONOMIC SUPPORT	827,658	1,012,750	443,899	962,087	1,172,920	1,128,380	1,128,380
4420	HS MEDICATION ASST. PROGRAM	0	3,000	0	500	1,000	1,000	1,000
4510	AGENCY MANAGEMENT	260,162	292,060	131,369	291,430	314,000	306,020	306,020
4517	OWI TREATMENT COURT	127,428	139,690	51,654	135,720	139,780	139,780	139,780
4518	DRUG COURT PROGRAM	146,120	137,840	68,440	137,260	138,880	138,880	138,880
4520	SUPPORT AND OVERHEAD	940,155	1,071,740	482,508	919,443	1,185,730	1,113,610	1,113,610
4530	DIV OF BEHAVIORAL HEALTH & LT CARE	2,252,493	2,354,910	822,480	2,526,512	2,284,680	2,189,720	2,189,720
4534	FAMILY CARE	423,998	424,000	105,593	423,998	424,000	424,000	424,000
4535	AGING & DISABILITY RESOURCE CENTER	1,002,337	1,053,270	495,871	1,052,285	1,121,420	1,086,980	1,086,980
4536	ADULT PROTECTIVE SERVICES	258,378	277,940	131,635	292,090	304,340	295,230	295,230
4540	DIVISION OF CHILDREN & FAMILY SERVICES	4,804,438	4,353,720	2,275,056	5,579,267	4,996,980	4,847,810	4,847,810
4610	HEALTH SERVICES	603,409	739,130	317,692	740,896	751,520	729,390	729,390
4630	STATE CONSOLIDATED HEALTH CONTRACT	183,620	147,830	34,523	84,365	55,980	55,980	55,980
4639	PUBLIC HEALTH PREPAREDNESS	48,778	44,490	10,068	52,021	52,770	52,770	52,770
4641	WIC PROGRAM	183,322	207,450	90,594	150,732	221,610	221,610	221,610
5601	OLDER AMERICANS ACT PROGRAM	672,609	700,460	323,119	681,535	759,300	756,180	756,180
5609	ALZHEIMER CAREGIVER SUPPORT	26,288	25,190	11,657	23,931	23,930	23,930	23,930
5620	ELDERLY TRANSPORTATION	308,357	314,290	141,906	319,507	327,410	327,360	327,360
5625	SEC 53.10 ENHANCED MOBILITY	14,450	17,100	1,306	17,100	17,100	17,100	17,100
5630	AGING FOOT CLINIC	8,471	9,150	4,567	9,150	9,150	9,150	9,150
TOTAL EXPENDITURES		HEALTH & HUMAN SERVICES FUND						
		22,507,328	21,051,400	9,997,556	22,002,946	23,101,220	22,630,910	22,630,910
HEALTH & HUMAN SERVICES FUND								
TAX LEVY			5,311,480			6,199,130	5,704,140	5,704,140

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EQUITY APP.	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
353100	EQUITY APPLIED - RESTRICTED	0	0	0	0	30,000	30,000	30,000
TOTAL EQUITY		0	0	0	0	30,000	30,000	30,000
TOTAL EQUITY		DEBT SERVICE FUND						
		0	0	0	0	30,000	30,000	30,000

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EXPENDITURES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EXPENDITURES	
							RECOMMENDED	ADOPTED
EXPENDITURES								
DEBT SERVICE								
8300	DEBT SERVICE-SPACE NEEDS 2 (2016)	157,156	0	0	0	0	0	0
8350	DEBT SERVICE-SPACE NEEDS 3 (2016)	162,500	0	0	0	0	0	0
8400	DEBT SERVICE-2018 REFUND/RESTRUCTURE	2,681,750	2,593,750	196,875	2,593,750	2,505,750	2,505,750	2,505,750
8450	DEBT SERVICE-2019 REFUND/SHERIFF TOWER	1,075,000	1,055,000	27,500	1,055,000	1,030,000	1,030,000	1,030,000
8500	DEBT SERVICE-2024 REFUND/SPACE 2_3 / SW	22,368,194	1,370,000	787,500	1,370,000	1,457,500	1,457,500	1,457,500
	TOTAL DEBT SERVICE	26,444,600	5,018,750	1,011,875	5,018,750	4,993,250	4,993,250	4,993,250
	TOTAL EXPENDITURES							
	DEBT SERVICE FUND							
		26,444,600	5,018,750	1,011,875	5,018,750	4,993,250	4,993,250	4,993,250
	DEBT SERVICE FUND							
	TAX LEVY		5,018,750			4,963,250	4,963,250	4,963,250

2027 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
INTERGOVERNMENTAL GRANTS & AIDS								
MEDICAID								
435414	MEDICAID - ROOM & BOARD	3,048,634	3,524,810	1,580,298	3,362,670	3,489,560	3,489,560	3,489,560
435418	MEDICAID - PROVIDER ASSESSMENT	(173,400)	(173,400)	(86,700)	(163,200)	(153,000)	(153,000)	(153,000)
435421	MEDICAID - TRANSPORTATION	3,394	4,500	1,573	4,500	4,500	4,500	4,500
	TOTAL MEDICAID	2,878,628	3,355,910	1,495,171	3,203,970	3,341,060	3,341,060	3,341,060
MEDICARE								
435431	MEDICARE - ROOM & BOARD	618,900	751,230	253,455	624,940	722,700	722,700	722,700
435432	MEDICARE A - P.T.	116,170	134,420	50,628	124,900	135,300	135,300	135,300
435433	MEDICARE A - O.T.	117,281	145,470	49,613	120,657	130,920	130,920	130,920
435434	MEDICARE A - S.T.	77,012	113,290	23,686	62,650	96,290	96,290	96,290
435435	MEDICARE - ADJUSTMENT	312,311	347,050	119,830	320,500	353,990	353,990	353,990
435436	MEDICARE - DRUGS	62,413	58,600	18,777	49,100	59,770	59,770	59,770
435437	MEDICARE B - O.T.	47,988	54,010	30,335	67,800	72,400	72,400	72,400
435439	MEDICARE B - P.T.	65,857	62,370	76,252	141,450	147,110	147,110	147,110
435440	MEDICARE B VACCINES	10,852	6,620	2,237	6,620	6,950	6,950	6,950
435442	MEDICARE B - S.T.	38,949	52,730	13,699	34,900	39,600	39,600	39,600
435443	MEDICARE - R.T. SUPPLIES	492	1,000	0	1,000	1,000	1,000	1,000
435446	MEDICARE OUTPATIENT - PART B	11,178	13,130	4,985	7,670	11,800	11,800	11,800
435448	MEDICARE A - XRAY	2,058	2,400	313	2,400	2,400	2,400	2,400
435449	MEDICARE A - LAB	5,356	6,530	678	5,320	4,250	4,250	4,250
435450	MEDICARE A - SUPPLIES	614	1,500	0	1,500	1,500	1,500	1,500
	TOTAL MEDICARE	1,487,431	1,750,350	644,488	1,571,407	1,785,980	1,785,980	1,785,980
	TOTAL INTERGOVERNMENTAL GRANTS	4,366,059	5,106,260	2,139,659	4,775,377	5,127,040	5,127,040	5,127,040

2027 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
PUBLIC CHARGES FOR SERVICES								
PRIVATE-REVENUE								
435455	VA - ROOM & BOARD	1,123,043	1,145,830	667,172	1,247,820	1,310,210	1,310,210	1,310,210
435458	VA - ANCILLARY CHARGES	12,743	13,500	8,236	18,500	17,000	17,000	17,000
465405	FAMILY CARE REVENUE	1,014,204	925,750	592,781	1,140,200	1,226,150	1,226,150	1,226,150
465407	INSURANCE	354,789	284,570	130,752	186,880	205,570	205,570	205,570
465411	PRIVATE PAY-BED HOLD CHARGES	13,730	12,350	8,486	16,100	13,500	13,500	13,500
465413	PRIVATE PAY-SNF	1,912,616	1,757,700	916,965	1,757,700	1,810,430	1,810,430	1,810,430
465422	PRIVATE ROOM PREMIUM	135,280	132,160	75,632	132,160	132,160	132,160	132,160
	TOTAL PRIVATE-REVENUE	4,566,405	4,271,860	2,400,024	4,499,360	4,715,020	4,715,020	4,715,020
MISC PUBLIC CHARGES								
465431	EMPLOYEE MEALS	5,194	4,890	3,348	5,630	5,650	5,650	5,650
	TOTAL MISC PUBLIC CHARGES	5,194	4,890	3,348	5,630	5,650	5,650	5,650
	TOTAL PUBLIC CHARGES FOR SERVICES	4,571,599	4,276,750	2,403,372	4,504,990	4,720,670	4,720,670	4,720,670
MISCELLANEOUS REVENUE								
485422	RENTAL INCOME	10,800	10,800	5,400	10,800	10,800	10,800	10,800
485425	CATERING REVENUE	3,880	5,000	1,185	5,000	4,000	4,000	4,000
485427	MISC REVENUE-OTHER	416	2,500	796	2,500	2,500	2,500	2,500
485430	LEVEL 1 NURSING SCREENING	2,820	3,000	1,140	3,000	3,000	3,000	3,000
	TOTAL MISCELLANEOUS REVENUE	17,916	21,300	8,521	21,300	20,300	20,300	20,300
TOTAL REVENUES	COLUMBIA HEALTH CARE CENTER FUND	8,955,574	9,404,310	4,551,552	9,301,667	9,868,010	9,868,010	9,868,010

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EQUITY APP.	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
328500	EQUITY APPLIED - RESTRICTED	178,320	1,054,040	0	589,447	1,117,310	890,120	890,120
TOTAL EQUITY		178,320	1,054,040	0	589,447	1,117,310	890,120	890,120
TOTAL EQUITY		COLUMBIA HEALTH CARE CENTER FUND						
		178,320	1,054,040	0	589,447	1,117,310	890,120	890,120

2027 COLUMBIA COUNTY BUDGET
EXPENSES FOR OPERATION AND MAINTENANCE
COLUMBIA HEALTH CARE CENTER FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EXPENSES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EXPENSES	
							RECOMMENDED	ADOPTED
EXPENSES								
HEALTH & HUMAN SERVICES								
4212	NURSING ADM/REGISTERED NURSES	1,931,485	2,012,470	1,007,287	2,028,010	2,324,920	2,274,070	2,274,070
4213	LICENSED PRACTICAL NURSES	573,103	786,930	371,364	692,396	719,440	697,920	697,920
4214	NURSES AIDES	2,219,553	2,532,640	1,120,810	2,235,100	2,706,080	2,642,130	2,642,130
4215	ADMINISTRATION ASSISTANTS	0	54,260	16,010	29,530	56,550	54,720	54,720
4220	NURSING OTHER EXPENSE	544,337	734,800	267,695	568,050	715,600	715,600	715,600
4221	PHARMACY	81,307	89,000	28,557	66,760	83,000	83,000	83,000
4231	PHYSICIAN CARE	22,393	27,500	10,161	24,400	28,750	28,750	28,750
4241	SOCIAL SERVICES	203,793	214,200	105,674	214,770	224,990	221,060	221,060
4250	LIFE ENRICHMENT	356,072	409,150	185,651	376,400	416,020	396,320	396,320
4272	DIETARY	906,114	983,580	475,828	957,975	1,017,320	998,830	998,830
4282	PLANT OPERATION	424,677	472,760	193,238	456,230	495,350	493,490	493,490
4313	ENVIRONMENTAL SERVICES	579,036	688,220	302,801	618,770	741,880	720,930	720,930
4351	ADMINISTRATION	623,923	835,250	437,332	739,530	794,270	771,990	771,990
4353	MEDICAL RECORDS	61,085	79,160	38,613	77,910	86,520	84,690	84,690
4357	ADMINISTRATION OTHER EXPENSE	170,597	168,490	72,576	159,420	174,510	174,510	174,510
4358	FIXED ADMINISTRATION	453,481	157,950	296,320	451,006	168,820	168,820	168,820
8010	OUTLAY	68,328	211,990	44,866	194,857	231,300	231,300	231,300
TOTAL HEALTH & HUMAN SERVICES		9,219,284	10,458,350	4,974,783	9,891,114	10,985,320	10,758,130	10,758,130
TOTAL EXPENSES		COLUMBIA HEALTH CARE CENTER FUND						
		9,219,284	10,458,350	4,974,783	9,891,114	10,985,320	10,758,130	10,758,130
COLUMBIA HEALTH CARE CENTER FUND								
TAX LEVY			0			0	0	0

2027 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
INTERGOVERNMENTAL GRANTS & AIDS								
437010	ST TRANSPORTATION AIDS	1,796,385	1,743,740	436,410	1,745,685	1,690,400	1,647,240	1,647,240
	TOTAL INTERGOVERNMENTAL GRANTS	1,796,385	1,743,740	436,410	1,745,685	1,690,400	1,647,240	1,647,240
INTERGOVERNMENTAL CHARGE FOR SERVICES								
REVENUE FROM STATE								
437020	REVENUE FROM STATE-SUPERVISION	151,705	185,220	75,109	178,362	192,370	192,370	192,370
437022	REVENUE FROM STATE-RADIO	6,831	6,900	7,761	7,761	5,000	5,000	5,000
437023	REVENUE FROM STATE-GEN. PUBLIC LIAB.	32,123	25,500	32,989	32,989	30,000	30,000	30,000
437024	ST SALT STORAGE REIMB.	9,644	11,000	10,256	10,256	11,000	11,000	11,000
437033	ST AID LOCAL ROAD IMPROVEMENT	582,951	550,000	0	537,395	925,000	925,000	925,000
437045	ST AID-WINTER READINESS	58,170	58,200	73,811	73,811	74,800	74,800	74,800
477311	ROUTINE MAINTENANCE-STATE	2,942,820	2,912,340	2,135,660	2,864,609	3,157,840	3,157,840	3,157,840
477312	SNOW & ICE CONTROL-STATE	1,248,922	1,306,400	824,901	1,261,254	1,405,200	1,405,200	1,405,200
477313	ROAD & BRIDGE CONSTRUCTION-STATE	1,582,499	378,020	264,535	1,017,837	383,750	383,750	383,750
477520	RECORDS & REPORTS-STATE	216,277	221,880	143,912	217,840	231,780	234,350	234,350
477620	ST EQUIPMENT STORAGE REIMB	145,652	148,000	152,906	152,906	153,000	153,000	153,000
	TOTAL REVENUE FROM STATE	6,977,594	5,803,460	3,721,840	6,355,020	6,569,740	6,572,310	6,572,310
REVENUE FROM MUNICIPALITIES/OTHER								
477200	CO AID ROAD REVENUE	1,229,830	949,700	22,603	945,534	1,055,300	1,055,300	1,055,300
477411	MAINTENANCE-MUNICIPALITIES/OTHER	2,704,571	2,444,950	1,153,614	2,427,183	2,566,980	2,566,980	2,566,980
477416	CO AID BRIDGE REVENUE	18,646	27,640	0	27,388	57,260	57,260	57,260
477511	REVENUE FROM MAINTENANCE-PRIVATE	204,277	292,720	141,016	219,683	285,880	285,880	285,880
477530	RECORDS & REPORTS-MUNICIPALITIES	123,567	113,450	57,671	112,332	115,770	117,050	117,050
477540	RECORDS & REPORTS-COUNTY AID	54,493	45,350	1,051	45,046	50,180	50,730	50,730
477550	RECORDS & REPORTS-PRIVATE	3,290	13,580	4,013	10,171	12,890	13,040	13,040
	TOTAL REVENUE FROM MUNIC./OTHER	4,338,674	3,887,390	1,379,968	3,787,337	4,144,260	4,146,240	4,146,240
	TOTAL INTERGOVERNMENTAL CHRG FOR SERVICE	11,316,268	9,690,850	5,101,808	10,142,357	10,714,000	10,718,550	10,718,550

2027 COLUMBIA COUNTY BUDGET
REVENUES (OTHER THAN COUNTY PROPERTY TAX)
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
MISCELLANEOUS REVENUE								
487035	WINTER ROAD MATERIAL REVENUE	124,496	108,700	103,350	115,000	110,000	110,000	110,000
TOTAL MISCELLANEOUS REVENUE		124,496	108,700	103,350	115,000	110,000	110,000	110,000
TOTAL REVENUES		HIGHWAY INTERNAL SERVICE FUND						
		13,237,149	11,543,290	5,641,568	12,003,042	12,514,400	12,475,790	12,475,790

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EQUITY APP.	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EQUITY APPLIED	
							RECOMMENDED	ADOPTED
EQUITY								
322610	EQUITY APPLIED - RESTRICTED STIP	280,680	520,000	254,882	391,475	2,078,480	2,078,480	2,078,480
328500	EQUITY APPLIED - RESTRICTED	1,286,950	1,500,000	1,500,000	1,500,000	1,200,000	1,200,000	1,200,000
	TOTAL EQUITY	1,567,630	2,020,000	1,754,882	1,891,475	3,278,480	3,278,480	3,278,480
	TOTAL EQUITY							
	HIGHWAY INTERNAL SERVICE FUND							
		1,567,630	2,020,000	1,754,882	1,891,475	3,278,480	3,278,480	3,278,480

2027 COLUMBIA COUNTY BUDGET
EXPENSES FOR OPERATION AND MAINTENANCE
HIGHWAY INTERNAL SERVICE FUND

ACCOUNT NUMBER	ACCOUNT NAME	2025 EXPENSES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 EXPENSES	
							RECOMMENDED	ADOPTED
EXPENSES								
PUBLIC WORKS								
3110	HIGHWAY ADMINISTRATION	554,826	633,740	268,897	620,353	696,320	676,600	676,600
3191	SUPERVISION	303,409	370,440	150,219	356,724	384,730	384,730	384,730
3192	RADIO EXPENSES	5,780	17,660	4,930	17,660	21,310	9,340	9,340
3193	GENERAL PUBLIC LIABILITY	74,827	60,690	55,049	55,049	103,650	103,650	103,650
3240	MACHINERY OPERATIONS COST POOL	(365,696)	58,200	73,811	73,811	74,800	74,800	74,800
3311	C.T.H. MAINTENANCE	4,021,916	3,915,150	2,406,242	3,891,712	4,246,290	4,246,290	4,246,290
3313	ROAD & BRIDGE CONSTR. ON C.T.H.	2,737,246	4,235,000	693,784	4,209,704	4,597,850	4,592,850	4,592,850
3314	STIP-COUNTY AID BRIDGE	295,749	2,189,550	255,232	391,825	3,560,540	3,560,540	3,560,540
3315	SALT EXPENSE	68,477	108,700	103,350	115,000	110,000	110,000	110,000
3321	ROUTINE MAINTENANCE ON STATE HWYS	2,942,820	2,912,340	2,135,660	2,864,609	3,157,840	3,157,840	3,157,840
3322	SNOW & ICE CONTROL-STATE HWYS	1,248,922	1,306,400	824,901	1,261,254	1,405,200	1,405,200	1,405,200
3328	ROAD & BRIDGE CONSTR. ON STATE	1,582,499	378,020	264,535	1,017,837	383,750	383,750	383,750
3331	MAINTENANCE-TOWNS, VILLAGES, CITIES	2,704,571	2,444,950	1,153,614	2,426,183	2,566,980	2,566,980	2,566,980
3333	COUNTY AID ROAD CONSTRUCTION	1,356,150	1,088,780	157,885	1,084,614	1,197,880	1,197,880	1,197,880
3334	COUNTY AID BRIDGE	122,407	73,480	22,223	49,611	82,380	82,380	82,380
3371	MISC PROJECTS/INVENTORY SALES	204,277	292,720	141,016	219,683	285,880	285,880	285,880
3390	COUNTY PARKS	29,364	48,110	18,292	48,180	50,540	50,540	50,540
8020	CAPITAL OUTLAY POOL	900,905	1,171,000	851,259	1,365,598	1,330,000	1,167,000	1,167,000
TOTAL PUBLIC WORKS		18,788,449	21,304,930	9,580,899	20,069,407	24,255,940	24,056,250	24,056,250
TOTAL EXPENSES		HIGHWAY INTERNAL SERVICE FUND						
		18,788,449	21,304,930	9,580,899	20,069,407	24,255,940	24,056,250	24,056,250
HIGHWAY INTERNAL SERVICE FUND								
TAX LEVY			7,741,640			8,463,060	8,301,980	8,301,980

2027 COLUMBIA COUNTY BUDGET
SUMMARY - ALL FUNDS

ACCOUNT NAME	2025 ACTUAL	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 RECOMMENDED	2027 ADOPTED
TOTAL REVENUES BY CATEGORY							
TAXES	8,260,949	7,063,700	4,159,065	8,206,760	7,627,640	8,117,640	8,117,640
INTERGOVERNMENTAL GRANTS & AIDS	27,481,987	28,092,390	8,395,379	27,970,765	29,056,870	29,002,130	29,002,130
LICENSES & PERMITS	19,082	15,500	8,651	18,468	17,700	22,200	22,200
FINES, FORFEITURES & PENALTIES	514,630	444,100	313,391	444,100	444,100	469,100	469,100
PUBLIC CHARGES FOR SERVICES	12,250,437	12,615,780	6,318,674	12,525,059	12,749,000	12,780,440	12,780,440
INTERGOVERNMENTAL CHRGS FOR SERVICES	20,215,520	11,867,360	6,710,827	12,522,848	13,064,270	13,068,820	13,068,820
MISCELLANEOUS REVENUES	4,223,570	3,541,270	1,531,285	3,549,600	3,560,270	3,560,270	3,560,270
**GRAND TOTAL **	72,966,174	63,640,100	27,437,272	65,237,600	66,519,850	67,020,600	67,020,600
TOTAL EQUITY							
EQUITY	5,008,684	7,357,340	5,630,511	6,505,522	5,747,740	8,099,850	8,099,850
**GRAND TOTAL **	5,008,684	7,357,340	5,630,511	6,505,522	5,747,740	8,099,850	8,099,850
TOTAL EXPENDITURES/EXPENSES BY CATEGORY							
GENERAL GOVERNMENT	18,509,303	13,521,510	6,716,257	12,941,196	14,276,240	13,937,890	13,937,890
PUBLIC SAFETY	16,374,316	17,445,890	8,607,935	16,910,496	18,302,750	17,774,320	17,774,320
PUBLIC WORKS	24,350,736	27,572,490	12,271,092	25,793,511	30,353,090	30,086,760	30,086,760
HEALTH & HUMAN SERVICES	33,078,590	33,023,350	15,620,851	33,295,211	35,737,430	34,986,940	34,986,940
CULTURE, RECREATION & EDUCATION	1,203,465	1,590,690	1,155,820	1,318,640	1,725,090	1,679,900	1,679,900
CONSERVATION & ECONOMIC	1,047,412	1,269,030	494,664	1,008,621	1,029,440	1,007,500	1,007,500
DEBT SERVICE	26,444,600	5,018,750	1,011,875	5,018,750	4,993,250	4,993,250	4,993,250
CAPITAL OUTLAY	1,252,387	1,442,940	552,411	1,334,609	1,381,550	1,118,050	1,118,050
RESERVE FOR CONTINGENCIES	47,230	200,000	0	80,000	0	45,000	45,000
**GRAND TOTAL **	122,308,039	101,084,650	46,430,905	97,701,034	107,798,840	105,629,610	105,629,610
COLUMBIA COUNTY TAX LEVY		30,087,210			35,531,250	30,509,160	30,509,160