

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
General Fund

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	18,831,807.90	17,573,450.00	15,109,839.71	85.98%
Personal Services	9,361,225.53	10,587,081.00	7,904,491.48	74.66%
Materials & Services	4,655,372.22	4,114,004.00	2,959,283.91	71.93%
Capital Outlays	34,079.94	11,873.00	44,152.86	371.88%
Debt Service	1,117,312.43	1,162,924.00	79,496.80	6.84%
Transfers Out	2,413,365.38	1,697,568.00	1,256,243.81	74.00%
Total Expenditures	17,581,355.50	17,573,450.00	12,243,668.86	69.67%
Net Fund	1,250,452.40	-	2,866,170.85	

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	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Non Departmental				
Revenues	14,631,478.84	13,616,650.00	12,516,680.49	91.92%
Personal Services	-	-	-	
Materials & Services	15,241.08	15,417.00	12,255.03	79.49%
Debt Service	1,117,312.43	1,162,924.00	79,496.80	6.84%
Transfers Out	1,949,362.00	1,241,215.00	930,911.25	75.00%
Total Expenditures	3,081,915.51	2,419,556.00	1,022,663.08	42.27%
Net Fund Usage	11,549,563.33	11,197,094.00	11,494,017.41	102.65%
Land Use Compliance				
Personal Services	12,809.97	22,048.00	9,536.50	43.25%
Materials & Services	2,482.00	3,036.00	2,277.00	75.00%
Transfers Out	549.57	900.00	389.97	43.33%
Total Expenditures	15,841.54	25,984.00	12,203.47	46.97%
Net Fund Usage	(15,841.54)	(25,984.00)	(12,203.47)	46.97%
Assessor Department				
Revenues	305,756.10	250,500.00	136,994.97	54.69%
Personal Services	1,422,256.73	1,343,405.00	1,039,651.08	77.39%
Materials & Services	434,206.84	373,153.00	307,319.97	82.36%
Transfers Out	54,293.22	51,445.00	39,055.08	75.92%
Total Expenditures	1,910,756.79	1,768,003.00	1,386,026.13	78.40%
Net Fund Usage	(1,605,000.69)	(1,517,503.00)	(1,249,031.16)	82.31%
GIS Department				
Revenues	28,188.00	32,000.00	35,124.50	109.76%
Personal Services	305,887.30	304,608.00	219,657.79	72.11%
Materials & Services	68,367.58	98,859.00	91,322.90	92.38%
Transfers Out	13,049.15	12,776.00	9,014.48	70.56%
Total Expenditures	387,304.03	416,243.00	319,995.17	76.88%
Net Fund Usage	(359,116.03)	(384,243.00)	(284,870.67)	74.14%

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Tax Office				
Revenues	106,935.21	73,093.00	38,481.70	52.65%
Personal Services	284,537.47	291,319.00	225,377.02	77.36%
Materials & Services	156,576.14	116,449.00	80,563.55	69.18%
Transfers Out	11,307.82	11,407.00	8,310.75	72.86%
Total Expenditures	452,421.43	419,175.00	314,251.32	74.97%
Net Fund Usage	(345,486.22)	(346,082.00)	(275,769.62)	79.68%
Clerk's Office				
Revenues	358,576.82	349,451.00	271,050.08	77.56%
Personal Services	344,545.95	333,146.00	266,756.86	80.07%
Materials & Services	149,609.44	103,829.00	76,762.11	73.93%
Capital Outlay	402.09	-	-	
Transfers Out	13,710.18	13,314.00	10,127.88	76.07%
Total Expenditures	508,267.66	450,289.00	353,646.85	78.54%
Net Fund Usage	(149,690.84)	(100,838.00)	(82,596.77)	81.91%
Elections				
Revenues	55,971.49	3,450.00	24,895.89	721.62%
Personal Services	120,033.69	112,217.00	86,750.87	77.31%
Materials & Services	218,587.04	114,318.00	42,238.30	36.95%
Transfers Out	5,575.92	5,308.00	3,937.22	74.18%
Total Expenditures	344,196.65	231,843.00	132,926.39	57.33%
Net Fund Usage	(288,225.16)	(228,393.00)	(108,030.50)	47.30%
Sheriff - Patrol/Civil/Criminal				
Revenues	465,252.97	479,100.00	213,336.42	44.53%
Personal Services	1,171,122.08	2,735,035.00	1,958,485.95	71.61%
Materials & Services	1,076,014.41	1,188,860.00	794,377.67	66.82%
Capital Outlay	32,069.47	-	630.56	
Transfers Out	94,018.26	107,049.00	73,188.01	68.37%
Total Expenditures	2,373,224.22	4,030,944.00	2,826,682.19	70.12%
Net Fund Usage	(1,907,971.25)	(3,551,844.00)	(2,613,345.77)	73.58%

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Sheriff - Marine Patrol				
Revenues	227,447.97	235,177.00	80,918.56	34.41%
Personal Services	229,421.33	285,735.00	124,835.65	43.69%
Materials & Services	117,991.38	128,651.00	90,657.78	70.47%
Transfers Out	8,543.76	11,023.00	4,541.79	41.20%
Total Expenditures	355,956.47	425,409.00	220,035.22	51.72%
Net Fund Usage	(128,508.50)	(190,232.00)	(139,116.66)	73.13%
Sheriff - K9 Program				
Personal Services	210,578.20	191,733.00	149,170.58	77.80%
Materials & Services	47,155.40	50,161.00	33,841.64	67.47%
Transfers Out	8,322.95	7,458.00	5,632.69	75.53%
Total Expenditures	266,056.55	249,352.00	188,644.91	75.65%
Net Fund Usage	(266,056.55)	(249,352.00)	(188,644.91)	75.65%
Sheriff - City of Clatskanie				
Revenues	564,489.51	598,299.00	288,145.18	48.16%
Personal Services	510,106.30	477,016.00	410,799.60	86.12%
Materials & Services	106,713.49	114,313.00	86,761.32	75.90%
Transfers Out	22,992.32	19,607.00	16,277.84	83.02%
Total Expenditures	639,812.11	610,936.00	513,838.76	84.11%
Net Fund Usage	(75,322.60)	(12,637.00)	(225,693.58)	1785.97%
Sheriff - Timber Patrol				
Revenues	-	56,532.00	52,634.85	93.11%
Personal Services	-	37,665.00	65,936.64	175.06%
Materials & Services	-	5,653.00	4,239.75	75.00%
Capital Outlay	-	11,873.00	43,522.30	366.57%
Transfers Out	-	1,341.00	-	0.00%
Total Expenditures	-	56,532.00	113,698.69	201.12%
Net Fund Usage	-	-	(61,063.84)	

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Sheriff - Animal Control				
Revenues	162,796.33	158,500.00	142,998.62	90.22%
Personal Services	245,991.97	299,357.00	192,595.04	64.34%
Materials & Services	110,111.60	95,345.00	87,919.96	92.21%
Transfers Out	9,435.77	10,008.00	4,145.87	41.43%
Total Expenditures	365,539.34	404,710.00	284,660.87	70.34%
Net Fund Usage	(202,743.01)	(246,210.00)	(141,662.25)	57.54%
County Surveyor				
Revenues	35,210.00	31,500.00	31,050.00	98.57%
Personal Services	220,390.88	229,446.00	168,420.70	73.40%
Materials & Services	46,139.98	39,740.00	28,816.04	72.51%
Transfers Out	9,077.10	8,914.00	6,777.35	76.03%
Total Expenditures	275,607.96	278,100.00	204,014.09	73.36%
Net Fund Usage	(240,397.96)	(246,600.00)	(172,964.09)	70.14%
District Attorney				
Revenues	24,838.60	17,000.00	32,869.16	193.35%
Personal Services	1,449,332.34	1,456,813.00	1,048,177.03	71.95%
Materials & Services	396,058.17	283,837.00	220,947.78	77.84%
Capital Outlay	1,608.38	-	-	0.00%
Transfers Out	59,648.13	59,088.00	42,276.67	71.55%
Total Expenditures	1,906,647.02	1,799,738.00	1,311,401.48	72.87%
Net Fund Usage	(1,881,808.42)	(1,782,738.00)	(1,278,532.32)	71.72%
Child Support				
Revenues	169,492.70	146,500.00	7,804.00	5.33%
Personal Services	123,149.10	124,483.00	11,014.90	8.85%
Materials & Services	31,627.25	24,434.00	15,344.44	62.80%
Transfers Out	4,690.95	4,628.00	370.98	8.02%
Total Expenditures	159,467.30	153,545.00	26,730.32	17.41%
Net Fund Usage	10,025.40	(7,045.00)	(18,926.32)	268.65%

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
DA - Medicolegal				
Personal Services	115,749.15	117,487.00	92,579.20	78.80%
Materials & Services	54,752.88	57,353.00	29,089.10	50.72%
Transfers Out	4,977.58	5,066.00	3,774.61	74.51%
Total Expenditures	175,479.61	179,906.00	125,442.91	69.73%
Net Fund Usage	(175,479.61)	(179,906.00)	(125,442.91)	69.73%
Justice Court				
Revenues	611,890.52	550,300.00	497,487.00	90.40%
Personal Services	300,103.21	191,935.00	148,300.70	77.27%
Materials & Services	364,845.38	325,641.00	241,891.51	74.28%
Transfers Out	53,143.01	42,510.00	31,448.15	73.98%
Total Expenditures	718,091.60	560,086.00	421,640.36	75.28%
Net Fund Usage	(106,201.08)	(9,786.00)	75,846.64	775.05%
CC Firing Range				
Revenues	13,300.00	10,000.00	7,300.00	73.00%
Materials & Services	7,119.78	5,033.00	4,950.23	98.36%
Total Expenditures	7,119.78	5,033.00	4,950.23	98.36%
Net Fund Usage	6,180.22	4,967.00	2,349.77	47.31%
Juvenile				
Revenues	123,514.00	133,873.00	33,597.50	25.10%
Personal Services	732,337.72	620,110.00	502,828.97	81.09%
Materials & Services	326,729.64	247,345.00	138,136.02	55.85%
Transfers Out	29,500.49	25,109.00	19,798.54	78.85%
Total Expenditures	1,088,567.85	892,564.00	660,763.53	74.03%
Net Fund Usage	(965,053.85)	(758,691.00)	(627,166.03)	-82.66%

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Veteran's Services				
Revenues	120,938.11	168,202.00	107,960.00	64.18%
Materials & Services	150,843.69	203,102.00	138,503.06	68.19%
Total Expenditures	150,843.69	203,102.00	138,503.06	68.19%
Net Fund Usage	(29,905.58)	(34,900.00)	(30,543.06)	-87.52%
Public Health				
Revenues	1,506.00	4,940.00	8,501.09	172.09%
Personal Services	49,142.57		2,722.48	
Materials & Services	242,120.82	78,803.00	50,138.73	63.63%
Transfers Out	2,044.54		8.40	
Total Expenditures	293,307.93	78,803.00	52,869.61	67.09%
Net Fund Usage	(291,801.93)	(73,863.00)	(44,368.52)	-60.07%
Public Health - Environmental				
Revenues	172,894.50	163,814.00	173,635.00	106.00%
Personal Services	206,091.42	126,201.00	150,359.40	119.14%
Materials & Services	55,584.98	43,358.00	28,042.10	64.68%
Transfers Out	8,731.23	5,374.00	6,131.75	114.10%
Total Expenditures	270,407.63	174,933.00	184,533.25	105.49%
Net Fund Usage	(97,513.13)	(11,119.00)	(10,898.25)	-98.01%
Emergency Management				
Revenues	143,039.94	-	-	
Personal Services	219,511.88	164,536.00	178,568.91	108.53%
Materials & Services	138,750.75	97,583.00	66,961.68	68.62%
Transfers Out	8,023.40	7,565.00	7,246.83	95.79%
Total Expenditures	366,286.03	269,684.00	252,777.42	93.73%
Net Fund Usage	(223,246.09)	(269,684.00)	(252,777.42)	-93.73%

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Treasurer				
Revenues	194.00	-	12,392.53	
Personal Services	-	19,201.00	4,913.30	25.59%
Materials & Services	11,355.96	13,221.00	8,941.83	67.63%
Transfers Out	-	908.00	145.80	16.06%
Total Expenditures	11,355.96	33,330.00	14,000.93	42.01%
Net Fund Usage	(11,161.96)	(33,330.00)	(1,608.40)	-4.83%
Land Dev - Planning Service				
Revenues	217,228.72	230,569.00	157,267.51	68.21%
Personal Services	710,393.21	732,147.00	606,903.18	82.89%
Materials & Services	234,764.50	190,546.00	203,847.50	106.98%
Transfers Out	27,944.83	31,597.00	23,863.89	75.53%
Total Expenditures	973,102.54	954,290.00	834,614.57	87.46%
Net Fund Usage	(755,873.82)	(723,721.00)	(677,347.06)	-93.59%
Land Dev - Sanitation				
Revenues	290,867.57	264,000.00	238,714.66	90.42%
Personal Services	377,733.06	371,438.00	240,149.13	64.65%
Materials & Services	91,622.04	95,964.00	73,136.91	76.21%
Transfers Out	14,423.20	13,958.00	8,868.01	63.53%
Total Expenditures	483,778.30	481,360.00	322,154.05	66.93%
Net Fund Usage	(192,910.73)	(217,360.00)	(83,439.39)	-38.39%

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Works

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	12,946,777.50	14,630,462.00	9,573,166.14	65.43%
Personal Services	3,106,213.14	3,415,289.00	2,453,386.00	71.84%
Materials & Services	3,277,001.69	8,113,462.00	2,880,220.11	35.50%
Capital Outlays	2,267,279.58	1,050,000.00	15,000.00	1.43%
Transfers Out	112,917.11	128,807.00	88,051.06	68.36%
Contingency	4,183,365.98	1,922,904.00	-	0.00%
Total Expenditures	12,946,777.50	14,630,462.00	5,436,657.17	37.16%
Net Fund	-	-	4,136,508.97	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Parks Department

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	2,547,271.73	1,897,022.00	2,487,188.93	131.11%
Personal Services	417,604.27	451,587.00	333,011.29	73.74%
Materials & Services	575,800.28	534,098.00	523,632.47	98.04%
Capital Outlays	102,748.57	260,682.00	89,000.16	34.14%
Transfers Out	479,768.06	468,986.00	350,981.15	74.84%
Contingency	971,350.55	181,669.00	-	0.00%
Total Expenditures	2,547,271.73	1,897,022.00	1,296,625.07	68.35%
Net Fund	-	-	1,190,563.86	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Community Justice

	<u>Actual</u> FY25	<u>Budget</u> FY26	<u>Actual</u> Q1-Q3	<u>Budget %</u> Used
Total Revenues	6,849,105.78	5,996,085.00	5,778,714.20	96.37%
Personal Services	2,179,794.19	2,698,801.00	1,782,363.30	66.04%
Materials & Services	670,643.70	1,016,345.00	610,108.17	60.03%
Capital Outlays	13,616.80	395,000.00	92,846.20	23.51%
Debt Services	6,680.00	6,680.00	-	0.00%
Transfers Out	317,107.63	343,396.00	246,236.74	71.71%
Contingency & Reserves	3,661,263.46	1,535,863.00	-	0.00%
Total Expenditures	6,849,105.78	5,996,085.00	2,731,554.41	45.56%
Net Fund	-	-	3,047,159.79	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Fair Board

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	916,680.28	853,847.00	717,134.73	83.99%
Materials & Services	705,071.96	734,959.00	535,535.26	72.87%
Capital Outlays	95,458.99	81,000.00	6,185.77	7.64%
Contingency	116,149.33	37,888.00	-	0.00%
Total Expenditures	916,680.28	853,847.00	541,721.03	63.44%
Net Fund	-	-	175,413.70	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Solid Waste

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	10,816,818.86	10,797,304.00	10,994,731.71	101.83%
Personal Services	214,368.69	252,420.00	145,504.15	57.64%
Materials & Services	2,805,086.63	3,621,671.00	2,199,964.93	60.74%
Capital Outlays	124,926.46	450,000.00	-	0.00%
Transfers Out	9,217.99	10,959.00	4,994.73	45.58%
Contingency & Reserves	7,663,219.09	6,462,254.00	-	0.00%
Total Expenditures	10,816,818.86	10,797,304.00	2,350,463.81	21.77%
Net Fund	-	-	8,644,267.90	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Restricted Funds

	<u>Actual</u> FY25	<u>Budget</u> FY26	<u>Actual</u> Q1-Q3	<u>Budget %</u> Used
Total Revenues	9,340,845.46	5,674,027.00	5,826,341.18	102.68%
Personal Services	1,404,149.35	1,573,959.00	758,871.79	48.21%
Materials & Services	1,198,213.56	2,668,380.00	586,791.74	21.99%
Capital Outlays	4,375,173.02	882,180.00	407,644.76	46.21%
Transfers Out	114,874.71	166,261.00	90,689.11	54.55%
Contingency & Reserves	2,248,434.82	383,247.00	-	0.00%
Total Expenditures	9,340,845.46	5,674,027.00	1,843,997.40	32.50%
Net Fund	-	-	3,982,343.78	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Revenues	1,566,959.13	1,675,812.00	1,124,812.43	67.12%
Personal Services	870,936.70	920,747.00	610,270.16	66.28%
Materials & Services	373,156.01	708,391.00	203,352.62	28.71%
Transfers Out	32,933.21	46,674.00	19,732.01	42.28%
Total Expenditures	1,277,025.92	1,675,812.00	833,354.79	49.73%
Net Fund Usage	289,933.21	-	291,457.64	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Public Health - PE01 - 436.01				
Revenues	72,677.29	65,700.00	51,864.01	78.94%
Personal Services	56,079.40	48,780.00	50,236.89	102.99%
Materials & Services	7,311.49	14,995.00	8,866.57	59.13%
Transfers Out	2,223.42	1,925.00	1,523.13	79.12%
Total Expenditures	65,614.31	65,700.00	60,626.59	92.28%
Net Fund Usage	7,062.98	-	(8,762.58)	
State STD Investigation - 436.10				
Revenues	43,156.38	-	8,500.00	
Personal Services	15,373.33	-	-	
Materials & Services	1,803.98	-	-	
Transfers Out	565.64	-	-	
Total Expenditures	17,742.95	-	-	
Net Fund Usage	25,413.43	-	8,500.00	
Public Health - PE12 - 436.12				
Revenues	75,673.36	73,904.00	44,918.81	60.78%
Personal Services	61,686.56	56,167.00	44,900.15	79.94%
Materials & Services	11,352.23	15,608.00	12,305.69	78.84%
Transfers Out	2,374.21	2,129.00	1,687.12	79.24%
Total Expenditures	75,413.00	73,904.00	58,892.96	
Net Fund Usage	260.36	-	(13,974.15)	

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Public Health - PE13 - 436.13				
Revenues	152,755.15	162,796.00	108,421.44	66.60%
Personal Services	99,985.90	114,852.00	80,910.22	70.45%
Materials & Services	48,610.99	43,108.00	20,933.83	48.56%
Transfers Out	3,597.51	4,836.00	2,800.63	57.91%
Total Expenditures	152,194.40	162,796.00	104,644.68	
Net Fund Usage	560.75	-	3,776.76	
Public Health - PE02 - 436.22				
Revenues	49,943.95	43,038.00	27,776.17	64.54%
Personal Services	42,293.91	27,230.00	15,742.48	57.81%
Materials & Services	6,280.81	14,794.00	2,694.20	18.21%
Transfers Out	1,617.28	1,014.00	584.22	57.62%
Total Expenditures	50,192.00	43,038.00	19,020.90	
Net Fund Usage	(248.05)	-	8,755.27	
Public Health - PE01-09 - 436.23				
Revenues	111,331.93	-	84,166.45	
Personal Services	16,031.97	-	24,053.01	
Materials & Services	10,597.57	-	14,337.52	
Transfers Out	640.80	-	716.72	
Total Expenditures	27,270.34	-	39,107.25	
Net Fund Usage	84,061.59	-	45,059.20	

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Public Health - PE51-05 - 436.28				
Revenues	(58,090.37)	210,391.00	164,564.50	78.22%
Personal Services	-	91,914.00	89,113.51	96.95%
Materials & Services	-	115,085.00	18,174.95	15.79%
Transfers Out	-	3,392.00	2,921.34	86.12%
Total Expenditures	-	210,391.00	110,209.80	
Net Fund Usage	(58,090.37)	-	54,354.70	
Public Health - PE51-01 - 436.29				
Revenues	590,262.34	397,894.00	231,446.17	58.17%
Personal Services	327,056.09	269,093.00	134,166.49	49.86%
Materials & Services	219,823.51	117,616.00	30,116.66	25.61%
Transfers Out	13,508.54	11,185.00	4,583.14	40.98%
Total Expenditures	560,388.14	397,894.00	168,866.29	
Net Fund Usage	29,874.20	-	62,579.88	
Public Health - PE03 - 436.30				
Revenues	4,870.07	-	2,376.31	
Personal Services	2,395.25	-	2,644.45	
Materials & Services	-	-	323.98	
Transfers Out	98.51	-	92.95	
Total Expenditures	2,493.76	-	3,061.38	
Net Fund Usage	2,376.31	-	(685.07)	

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Public Health - PE36 - 436.36				
Revenues	53,784.24	96,377.00	33,992.10	35.27%
Personal Services	37,876.72	30,097.00	24,039.32	79.87%
Materials & Services	14,445.44	64,994.00	4,020.49	6.19%
Transfers Out	1,511.89	1,286.00	735.94	57.23%
Total Expenditures	53,834.05	96,377.00	28,795.75	
Net Fund Usage	(49.81)	-	5,196.35	
Public Health - PE36-01 - 436.38				
Revenues	2,262.33	208,981.00	28,254.21	13.52%
Personal Services	1,973.89	101,624.00	11,355.22	11.17%
Materials & Services	205.66	103,688.00	1,740.69	1.68%
Transfers Out	82.77	3,669.00	249.37	6.80%
Total Expenditures	2,262.32	208,981.00	13,345.28	
Net Fund Usage	0.01	-	14,908.93	
Public Health - PE42 - 436.42				
Revenues	33,145.19	38,534.00	30,852.10	80.06%
Personal Services	18,190.35	32,278.00	12,745.47	39.49%
Materials & Services	13,164.06	4,846.00	2,234.56	46.11%
Transfers Out	737.99	1,410.00	244.82	17.36%
Total Expenditures	32,092.40	38,534.00	15,224.85	
Net Fund Usage	1,052.79	-	15,627.25	

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Public Health - PE43 - 436.43				
Revenues	17,776.45	16,066.00	9,536.78	59.36%
Personal Services	13,362.78	8,499.00	8,747.90	102.93%
Materials & Services	6,683.07	7,175.00	3,504.79	48.85%
Transfers Out	611.61	392.00	95.55	24.38%
Total Expenditures	20,657.46	16,066.00	12,348.24	
Net Fund Usage	(2,881.01)	-	(2,811.46)	
Public Health - Roundhouse Foundation Grant - 436.45				
Revenues	5,000.00	-	10,000.00	
Total Expenditures	-	-	-	
Net Fund Usage	5,000.00	-	10,000.00	
Public Health - PE46 - 436.46				
Revenues	13,632.51	13,691.00	13,762.01	100.52%
Personal Services	11,958.63	10,430.00	6,120.03	58.68%
Materials & Services	1,244.67	2,873.00	1,049.36	36.52%
Transfers Out	488.05	388.00	113.14	29.16%
Total Expenditures	13,691.35	13,691.00	7,282.53	
Net Fund Usage	(58.84)	-	6,479.48	
Public Health - PE50 - 436.50				
Revenues	90,689.99	58,135.00	45,782.10	78.75%
Personal Services	38,037.73	46,111.00	37,691.97	81.74%
Materials & Services	5,000.45	10,080.00	5,867.60	58.21%
Transfers Out	1,632.98	1,944.00	1,595.17	82.06%
Total Expenditures	44,671.16	58,135.00	45,154.74	
Net Fund Usage	46,018.83	-	627.36	

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Public Health - PE51-03 - 436.53				
Revenues	179,108.58	65,870.00	-	0.00%
Personal Services	124,046.03	-	-	
Materials & Services	18,550.61	65,870.00	71.95	0.11%
Transfers Out	3,091.01	-	-	
Total Expenditures	145,687.65	65,870.00	71.95	
Net Fund Usage	33,420.93	-	(71.95)	
Public Health - PE62 - 436.63				
Revenues	5,420.61	20,000.00	19,378.07	96.89%
Personal Services	4,588.16	12,222.00	9,200.46	75.28%
Materials & Services	7,099.42	7,263.00	10,050.58	138.38%
Transfers Out	151.00	515.00	286.79	55.69%
Total Expenditures	11,838.58	20,000.00	19,537.83	
Net Fund Usage	(6,417.97)	-	(159.76)	
Public Health - CPCCO Naloxone Project - 436.79				
Revenues	18,243.36	-	72,973.44	
Materials & Services	-	-	60,953.55	
Total Expenditures	-	-	60,953.55	
Net Fund Usage	18,243.36	-	12,019.89	
Public Health - PE81 - 436.81				
Revenues	-	112,539.00	11,613.06	10.32%
Personal Services	-	71,450.00	5,226.77	7.32%
Materials & Services	-	38,365.00	1,614.07	4.21%
Transfers Out	-	2,724.00	182.05	6.68%
Total Expenditures	-	112,539.00	7,022.89	
Net Fund Usage	-	-	4,590.17	

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Public Health - PE01-09 - 436.83				
Revenues	20,065.05	20,065.00	10,200.05	50.84%
Materials & Services	-	10,200.00	542.90	5.32%
Capital Outlay	9,865.00	-	-	
Transfers Out	-	9,865.00	-	0.00%
Total Expenditures	9,865.00	20,065.00	542.90	
Net Fund Usage	10,200.05	-	9,657.15	
Public Health - PE01-12 - 436.85				
Revenues	-	-	1,517.82	
Materials & Services	-	-	474.69	
Total Expenditures	-	-	474.69	
Net Fund Usage	-	-	1,043.13	
Public Health - PE81-02 - 436.86				
Revenues	-	-	28,916.06	
Personal Services	-	-	26,998.81	
Materials & Services	-	-	3,473.99	
Transfers Out	-	-	751.99	
Total Expenditures	-	-	31,224.79	
Net Fund Usage	-	-	(2,308.73)	

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Health Grants

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Public Health - CBC Infrastructure Grant Interest - 436.89				
Revenues	-	-	-	
Personal Services	-	-	26,377.01	
Transfers Out	-	-	567.94	
Total Expenditures	-	-	26,944.95	
Net Fund Usage	-	-	(26,944.95)	
Public Health - PE51-01 Interest - 436.90				
Revenues	13,422.23	-	12,770.18	
Materials & Services	652.05	-	-	
Total Expenditures	652.05	-	-	
Net Fund Usage	12,770.18	-	12,770.18	
Public Health - Community Wellness - 437.02				
Revenues	3,796.17	3,799.00	3,528.27	92.87%
Materials & Services	-	3,799.00	-	0.00%
Total Expenditures	-	3,799.00	-	
Net Fund Usage	3,796.17	-	3,528.27	
Public Health - Columbia Pacific Donations - 437.03				
Revenues	68,032.32	68,032.00	67,702.32	99.52%
Materials & Services	330.00	68,032.00	-	0.00%
Total Expenditures	330.00	68,032.00	-	
Net Fund Usage	67,702.32	-	67,702.32	

Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Inmate Benefits

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	949,938.64	622,208.00	567,650.44	91.23%
Materials & Services	473,648.20	575,136.00	307,459.71	53.46%
Contingency & Reserves	476,290.44	47,072.00	-	0.00%
Total Expenditures	949,938.64	622,208.00	307,459.71	49.41%
Net Fund	-	-	260,190.73	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Economic Development

	<u>Actual</u> FY25	<u>Budget</u> FY26	<u>Actual</u> Q1-Q3	<u>Budget %</u> Used
Total Revenues	1,530,659.19	1,469,450.00	1,241,281.55	84.47%
Materials & Services	296,236.48	312,977.00	292,529.37	93.47%
Transfers Out	353,000.00	913,977.00	685,482.75	75.00%
Contingency & Reserves	881,422.71	242,496.00	-	0.00%
Total Expenditures	1,530,659.19	1,469,450.00	978,012.12	66.56%
Net Fund	-	-	263,269.43	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Public Transportation

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	2,988,763.83	4,100,611.00	1,681,144.08	41.00%
Personal Services	1,036,343.03	1,087,138.00	801,988.62	73.77%
Materials & Services	394,310.42	465,018.00	298,787.65	64.25%
Capital Outlay	503,319.45	180,790.00	-	0.00%
Transfers Out	34,368.35	45,608.00	29,733.92	65.19%
Contingency & Reserves	1,020,422.58	2,322,057.00	-	0.00%
Total Expenditures	2,988,763.83	4,100,611.00	1,130,510.19	27.57%
Net Fund	-	-	550,633.89	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Land Development - Building Services

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	1,922,300.46	1,813,719.00	1,691,837.13	93.28%
Personal Services	927,276.01	994,196.00	746,521.08	75.09%
Materials & Services	290,729.07	329,666.00	243,540.91	73.88%
Capital Outlay	28,448.52	33,000.00	26,588.70	80.57%
Transfers Out	37,658.26	39,967.00	29,256.29	73.20%
Contingency & Reserves	638,188.60	416,890.00	-	0.00%
Total Expenditures	1,922,300.46	1,813,719.00	1,045,906.98	57.67%
Net Fund	-	-	645,930.15	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Jail Fund

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	11,289,157.22	11,885,458.00	9,297,483.80	78.23%
Personal Services	4,839,959.86	5,452,877.00	4,104,347.66	75.27%
Materials & Services	3,993,172.86	4,150,081.00	3,221,961.49	77.64%
Capital Outlay	78,803.85	150,000.00	12,159.55	8.11%
Transfers Out	185,163.95	207,614.00	147,718.86	71.15%
Contingency & Reserves	2,192,056.70	1,924,886.00	-	0.00%
Total Expenditures	11,289,157.22	11,885,458.00	7,486,187.56	62.99%
Net Fund	-	-	1,811,296.24	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Sheriff's Levy

	<u>Actual</u> FY25	<u>Budget</u> FY26	<u>Actual</u> Q1-Q3	<u>Budget %</u> Used
Total Revenues	3,206,755.42	3,613,922.00	3,848,409.27	106.49%
Personal Services	966,621.68	1,057,608.00	1,013,906.85	95.87%
Materials & Services	304,600.31	439,000.00	310,311.20	70.69%
Capital Outlay		45,000.00	126,107.86	280.24%
Transfers Out	28,911.50	38,985.00	38,718.63	99.32%
Contingency & Reserves	1,906,621.93	2,033,329.00	-	0.00%
Total Expenditures	3,206,755.42	3,613,922.00	1,489,044.54	41.20%
Net Fund	-	-	2,359,364.73	

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Columbia County
Revenues & Expenditures with Budget Comparison
For the 9 Months Ending March 31, 2026
Internal Services

	<u>Actual</u> <u>FY25</u>	<u>Budget</u> <u>FY26</u>	<u>Actual</u> <u>Q1-Q3</u>	<u>Budget %</u> <u>Used</u>
Total Revenues	6,067,081.28	5,781,399.00	4,578,936.68	79.20%
Personal Services	4,193,847.57	4,185,658.00	3,128,970.99	74.75%
Materials & Services	1,292,841.85	1,303,548.00	964,805.21	74.01%
Capital Outlay	11,997.23	-	12,377.34	
Transfers Out	223,842.16	222,193.00	175,047.01	78.78%
Contingency & Reserves	344,552.47	70,000.00	-	0.00%
Total Expenditures	6,067,081.28	5,781,399.00	4,281,200.55	74.05%
Net Fund	-	-	297,736.13	

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	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Commissioners				
Revenues	1,052,744.22	1,016,204.00	768,914.36	75.67%
Personal Services	957,254.84	942,104.00	737,552.04	78.29%
Materials & Services	58,853.36	35,975.00	17,716.67	49.25%
Transfers Out	39,631.79	38,125.00	29,102.89	76.34%
Total Expenditures	1,055,739.99	1,016,204.00	784,371.60	77.19%
Net Fund Usage	(2,995.77)	-	(15,457.24)	
County Counsel				
Revenues	820,384.94	825,888.00	598,154.22	72.43%
Personal Services	746,922.51	753,940.00	588,083.08	78.00%
Materials & Services	44,838.69	41,778.00	14,417.37	34.51%
Transfers Out	30,887.62	30,170.00	23,093.18	76.54%
Total Expenditures	822,648.82	825,888.00	625,593.63	75.75%
Net Fund Usage	(2,263.88)	-	(27,439.41)	
Finance Office				
Revenues	1,085,346.36	1,032,779.00	761,166.97	73.70%
Personal Services	739,486.29	724,907.00	542,107.72	74.78%
Materials & Services	281,219.45	279,367.00	211,363.13	75.66%
Capital Outlay	2,010.47	-	-	
Transfers Out	30,255.42	28,505.00	17,229.32	60.44%
Total Expenditures	1,052,971.63	1,032,779.00	770,700.17	74.62%
Net Fund Usage	32,374.73	-	(9,533.20)	
Risk Management				
Revenues	481,573.37	343,905.00	504,404.83	146.67%
Materials & Services	251,939.32	273,905.00	275,506.77	100.58%
Transfers Out	-	-	15,688.89	
Contingency	-	70,000.00	-	0.00%
Total Expenditures	251,939.32	343,905.00	291,195.66	84.67%
Net Fund Usage	229,634.05	-	213,209.17	

	Actual FY25	Budget FY26	Actual Q1-Q3 FY26	Budget % Used
Information Technology				
Revenues	1,385,422.70	1,231,488.00	973,052.22	79.01%
Personal Services	810,552.06	793,329.00	632,087.39	79.68%
Materials & Services	380,306.61	351,030.00	202,787.75	57.77%
Transfers Out	88,521.37	87,129.00	66,096.35	75.86%
Total Expenditures	1,279,380.04	1,231,488.00	900,971.49	73.16%
Net Fund Usage	106,042.66	-	72,080.73	
Human Resources				
Revenues	255,086.97	285,227.00	201,388.70	70.61%
Personal Services	250,359.41	252,959.00	174,023.32	68.80%
Materials & Services	28,581.99	20,650.00	6,136.62	29.72%
Transfers Out	11,539.28	11,618.00	7,709.49	66.36%
Total Expenditures	290,480.68	285,227.00	187,869.43	65.87%
Net Fund Usage	(35,393.71)	-	13,519.27	
General Services				
Revenues	986,522.72	1,045,908.00	771,855.38	73.80%
Personal Services	689,272.46	718,419.00	455,117.44	63.35%
Materials & Services	247,102.43	300,843.00	236,876.90	78.74%
Capital Outlay	9,986.76	-	12,377.34	
Transfers Out	23,006.68	26,646.00	16,126.89	60.52%
Total Expenditures	969,368.33	1,045,908.00	720,498.57	68.89%
Net Fund Usage	17,154.39	-	51,356.81	