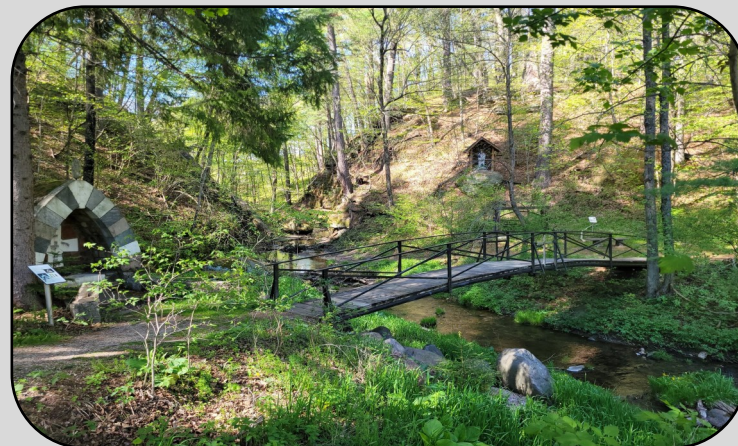




Columbia County 2025 Budget



2025 Columbia County Annual Budget

Darren W. Schroeder, Chair



Finance Committee

Douglas Richmond, Chair

Denise J. Brusveen, Vice Chair

Tess Carr, Secretary

Jeffrey A. Leckwee

Keith F. Miller

Proposed _____

Adopted _____



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BUDGET FACTS

2025
LEVY COMPARISON BY YEARS

LEVY FOR YEAR	EQUALIZED VALUATION(s)	TOTAL COUNTY LEVY(s)	MILL RATE*
2025	9,059,734,500	29,688,080	3.277
2024	8,364,946,800	29,636,680	3.543
2023	7,340,275,200	28,787,610	3.922
2022	6,436,186,576	28,461,490	4.422
2021	6,002,868,200	28,018,230	4.667
2020	5,770,652,600	27,610,590	4.785
2019	5,474,119,800	27,287,560	4.984
2018	5,286,573,500	27,178,740	5.141
2017	5,078,950,200	26,139,528	5.147
2016	4,929,884,300	25,466,181	5.166

*Per \$1,000 of assessed property valuation

2025 BUDGET OVERVIEW

The Columbia County budget for 2025 meets the State of Wisconsin's levy limit law, while continuing to serve the citizens of Columbia County. The budget represents a collaborative effort between the department heads, governing committees, Finance Committee, and the County Board Chair.

TAXATION LIMIT

Commencing in year 2006, a levy limit was enacted for all Wisconsin counties. For the 2025 budget, this levy limit sets counties' levies at "0" percent or the percentage increase in valuation due to Net New Construction. There are exemptions for County Aid Bridge, Library, State Special Charges, and Debt Service. Columbia County has a net new construction rate of 1.308%.

Computation of Allowable Levy:

2024 Levy	\$29,636,680
Add: Increases/Decreases to Exempt Budgets	
Library	58,960
County Aid Bridge	-32,240
State Charges	2,320
Debt Service	-63,950
Add: Net New Construction Increase	311,590
Add: Personal Property Adjustment	<u>-225,280</u>
2025 Adopted Levy	\$29,688,080
2025 Total State Allowable Levy	\$29,688,080

The Columbia County Property Tax Levy is \$29,688,080, which is an increase of \$51,400, or .2%. The mill rate will drop to 3.277, which is an 8% decrease.

Significant Factors in the 2025 Columbia County Budget:

USE OF RESERVES

Due to the levy restrictions, operational needs have exceeded available funding. The Columbia County 2025 budget has been balanced using \$2,238,480 from the General Fund.

Budgeted Use of Reserves		
	2024	2025
General Fund	1,070,310	2,238,480
General Nonlapsing Accounts	1,051,330	946,420
Fuel/Utility Reserve	50,000	-
Health Insurance Reserve	-	200,000
HHS Nonlapsing Accounts	103,550	76,600
Health Care Center	973,260	1,388,250
Highway	<u>1,376,720</u>	<u>1,612,800</u>
	4,625,170	6,462,550

MAJOR LEVY CHANGES

Department/Source	Levy Change \$50,000 or More
Sheriff	\$ 1,070,420
Health & Human Services	1,033,440
Highway	412,940
Court Operations	135,210
MIS	134,390
Property, Liability, Auto Insurance	113,720
Accounting/Audit	68,400
Library	58,960
Solid Waste	(113,510)
Interest on Investments	(500,000)
Sales Tax	(700,000)

REVENUE

Additional revenues have been added to the 2025 budget. Interest rates have continued to be favorable, so the County expects a high return on investments. Sales tax revenue has seen a steady increase and is expected to continue in this direction. The State budget included increased revenues for the County which began in 2024 and continues into 2025. The County also receives an additional Supplemental State Shared Revenue payment for public works, public safety and court operations.

PERSONAL PROPERTY

As part of Wisconsin Act 12, personal property is exempt from property taxes. The State will provide additional aid to the County for this change.

HEALTH INSURANCE

Rates increased 12.9%, which is an estimated total cost of \$453,000. The County implemented some cost saving adjustments to the plan. Health insurance reserves of \$200,000 were applied to offset the budget.

PERSONNEL

A wage study was completed and the 2025 budget reflects the implementation of the study. Over \$2.6 million was the impact of the wage adjustments.

The Sheriff's sworn union staff has a 3% adjustment included, based on their agreement.

Changes effective in 2025

- District Attorney – (2) Increase to Hours
- Facilities Management – (1) Increase to Hours
- Health & Human Services – (2) New Positions, (1) Increase to Hours
- Land Information – (1) New LTE Position
- MIS – (1) Reclass
- Wage Study Implementation

See page 253-254 for a detailed list of personnel changes.

Department	Capital Outlay \$50,000 & Larger	Amount
Highway	Vehicles, Equipment, Salt Storage	\$ 1,216,950
Facilities Management	Building Improvements, Parking Lot Maintenance, Chiller, and Equipment	1,042,770
Solid Waste	Trucks and Loaders	515,820
Sheriff	Patrol Cars, Changeover Equipment, Security Camera System, Equipment, Boat Patrol Equipment, and Dive Team Equipment	513,000
MIS	Servers, Switches, and Solid Waste Microwave	267,050
Health Care Center	Building Improvements, Resident Needs, and Equipment	98,300

A complete listing of Capital Outlay is available on pages 156 – 159 (Pool/Non-pool), pages 222 – 223 (Health Care Center), and pages 250 – 251 (Highway Department) of the budget book.

SUMMARY

The proposed Mill Rate is the lowest since 2011. The added debt from the Solid Waste rebuild and debt refinancing is absorbed within this mill rate.

Columbia County continues to be in a strong financial condition, with favorable audits, healthy reserves and a bond rating of Aa1.

The 2025 budget reflects effectively and responsibly utilizing taxpayer dollars and increased revenues to provide the needed services for our citizens. We thank the County Board, Departments Heads, and staff for their hard work and support of this budget.

QUICK FACTS

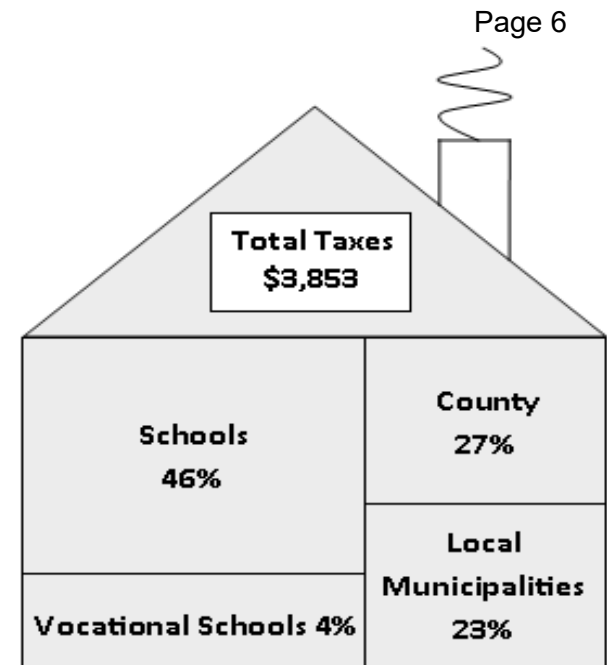
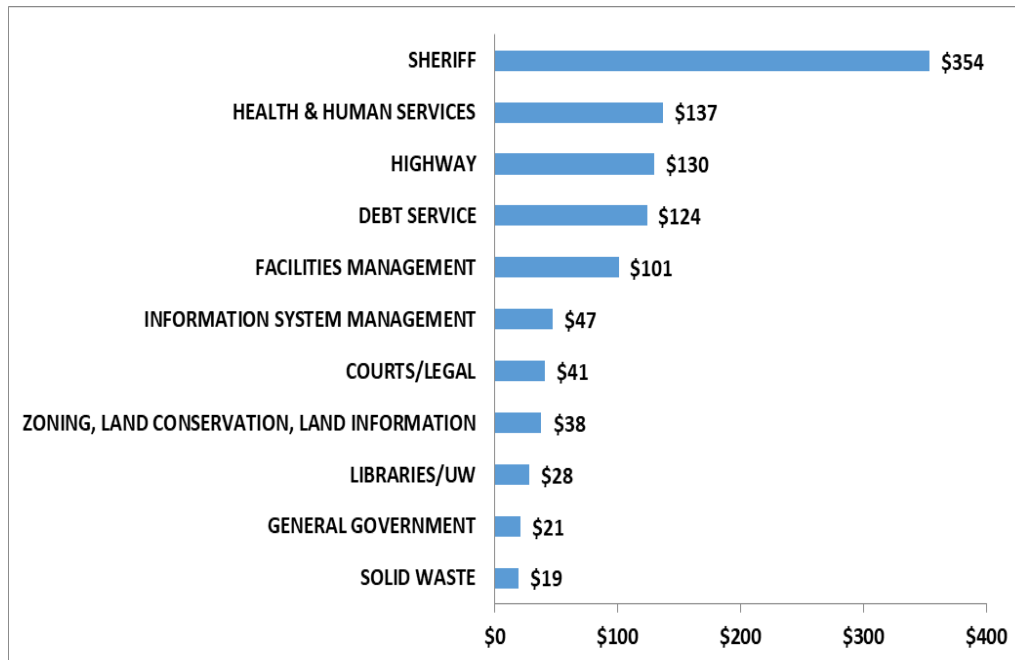
Columbia County's equalized value increased 8%.

The Columbia County 2025 Property Tax Levy has an increase of \$51,400. The Tax Rate of 3.277 is an 8% decrease.

The average homeowner (based on historical data from the Columbia County Land Information Department) has a home assessed at \$308,944 and pays a property tax of \$3,853. Of this total, \$1,040 represents taxes paid to Columbia County.

The property tax bill is divided according to the graphic chart to the right (chart represents county-wide AVERAGE).

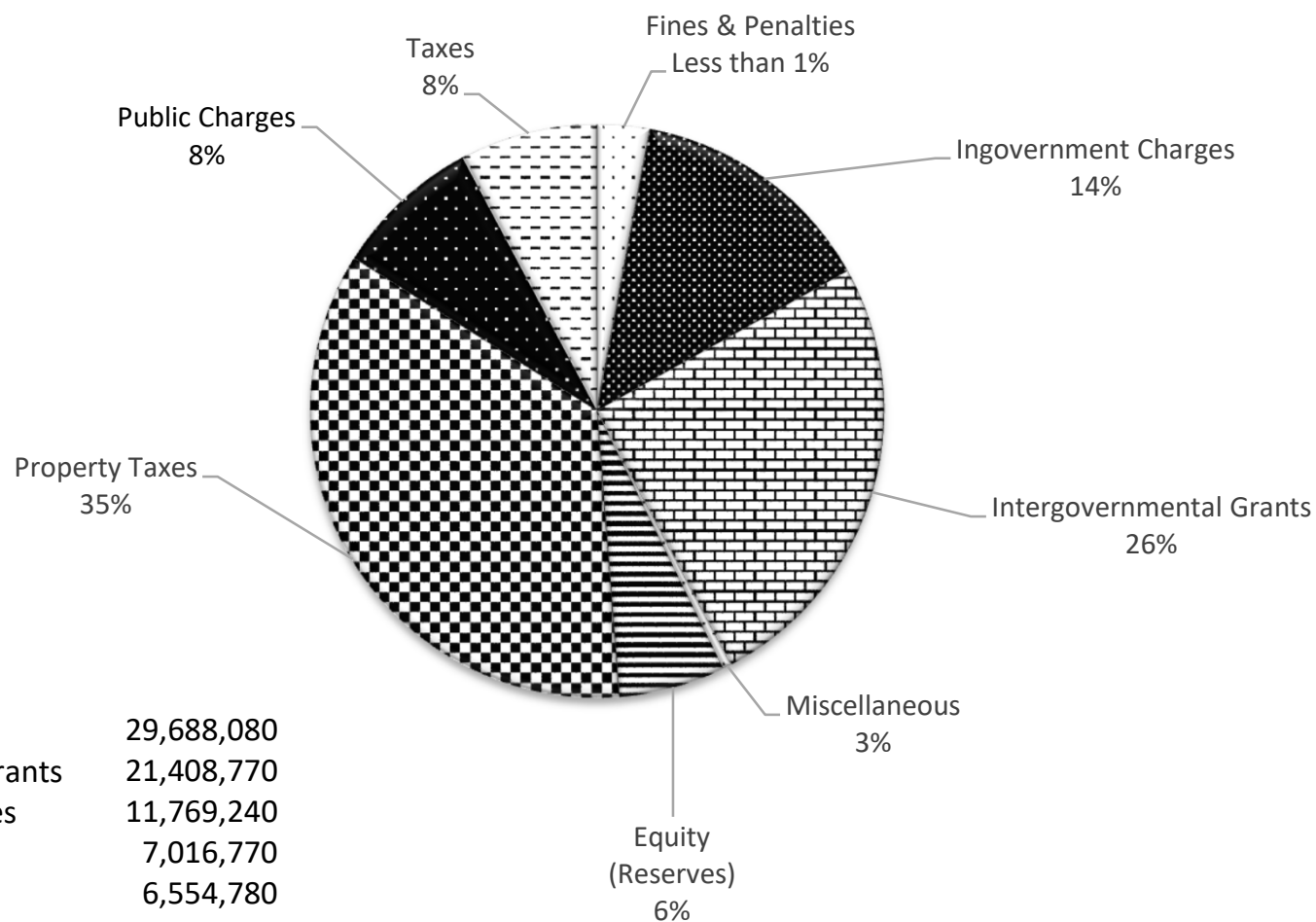
What does your \$1,040 (average) in County property taxes pay for?



The graph (to the left) denotes what county property taxes pay for by function. It does not reflect total spending.

2025 Budget

Where the Money Comes From

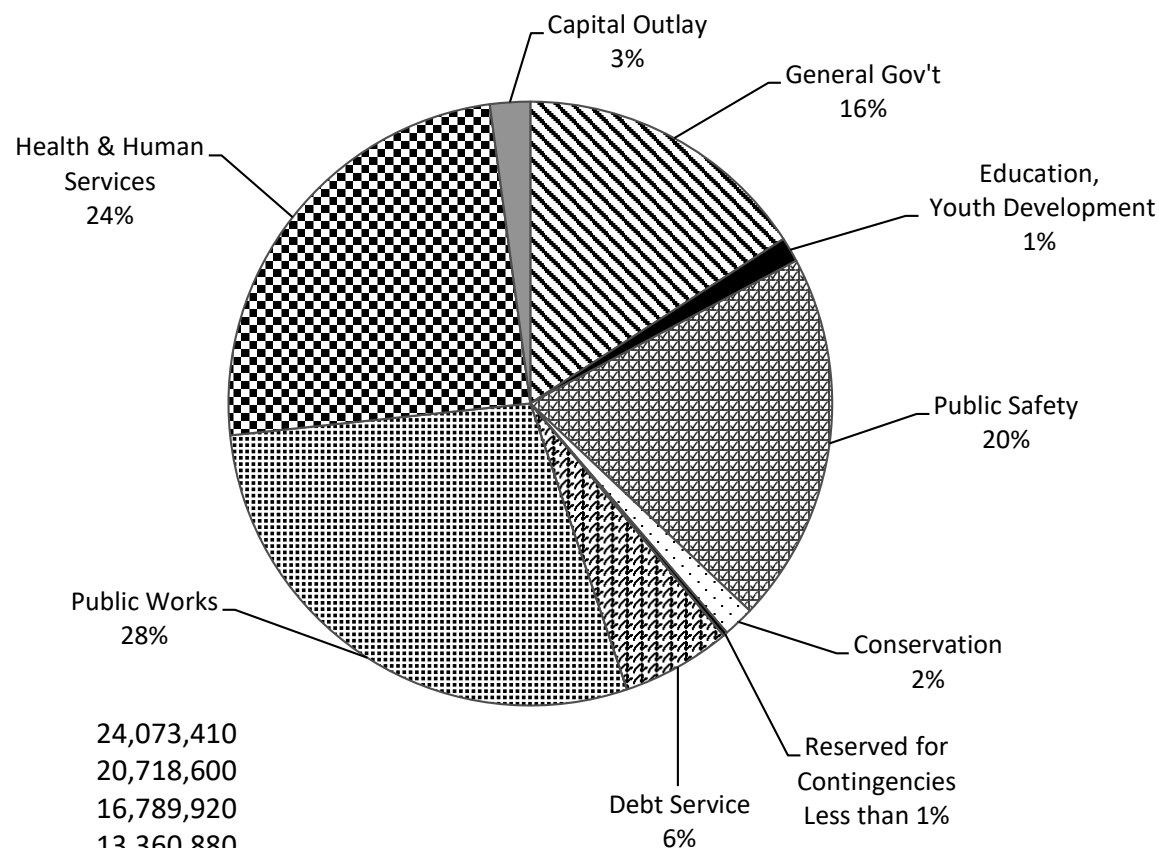


Property Taxes	29,688,080
Intergovernmental Grants	21,408,770
Ingovernment Charges	11,769,240
Public Charges	7,016,770
Taxes	6,554,780
Equity (Reserves)	5,074,300
Miscellaneous	2,500,590
Fines & Penalties	422,100

Excludes Health Care Center

2025 Budget

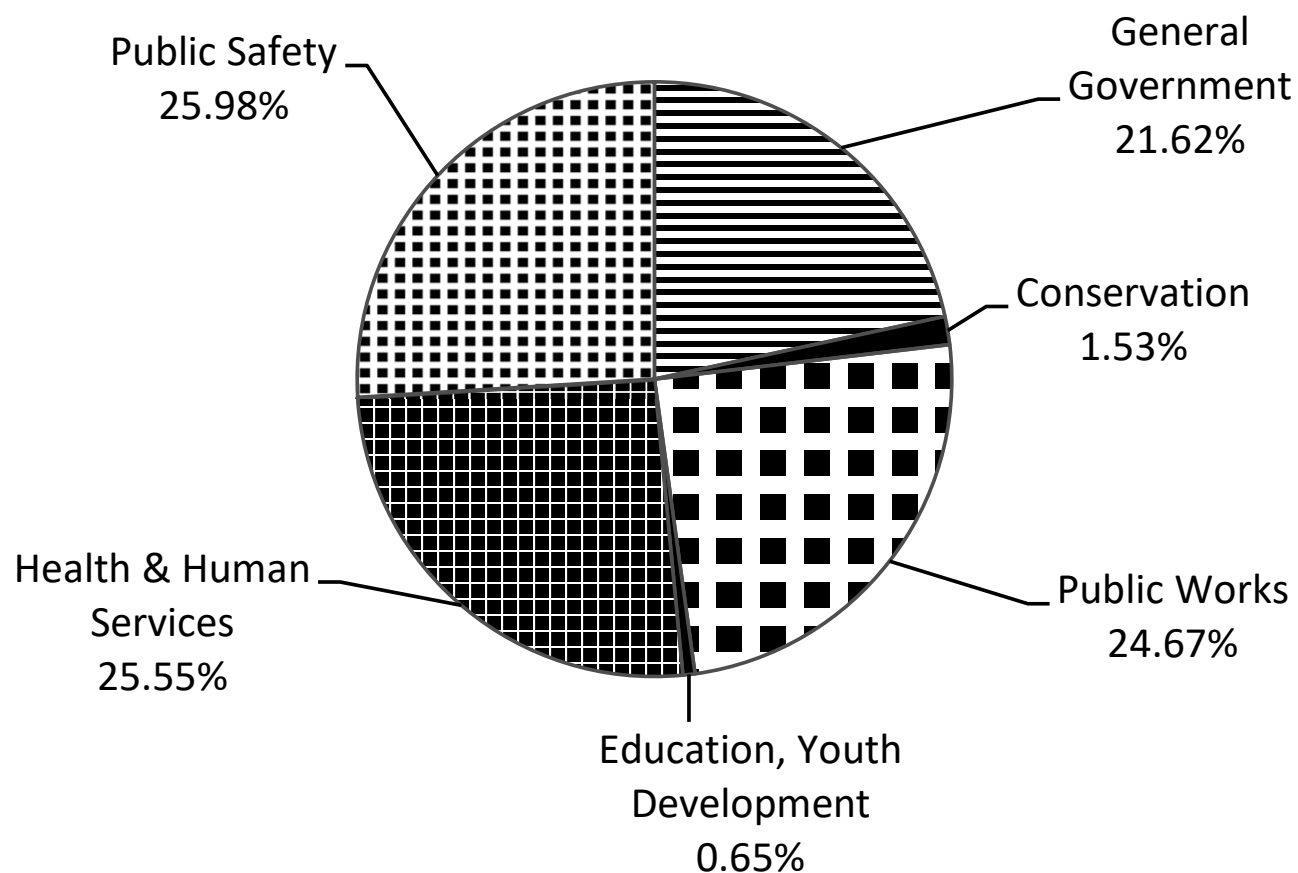
Where the Money Goes



Public Works	24,073,410
Health & Human Services	20,718,600
Public Safety	16,789,920
General Government	13,360,880
Debt Service	4,944,610
Conservation	1,403,250
Education, Youth Development	1,132,440
Capital Outlay	1,811,520
Reserved for Contingencies	200,000

Excludes Health Care Center

2025 Budget Authorized Positions by Function



Excludes Health Care Center



Columbia County Profile

Columbia County was organized in 1846, by some of the first settlers who had purchased land nearly ten years before, in an area where Poynette now stands. Villages had been sprouting up at Columbus, Dekorra and Wyocena, each of which wished to become the county seat, but it was Fort Winnebago (Portage) that was eventually chosen.

The County's early growth came at a time of poverty and political disturbance in Europe. Although the majority of its settlers were from New York, Ohio and New England, others came from overseas. Among them were citizens of Welsh, Scottish, Irish, Norwegian and German heritage.

The first railroad was built across Columbia County in 1857. Other lines followed, making Portage an important railroad center. Soon State roads, and eventually Interstate highways crisscrossed the county. In Columbia County, there are 281 State highway miles, 356 County Trunk highway miles and 969 miles of town roads. With its abundant waterways, Columbia County steadily developed into the region's agricultural, industrial and travel hub we know today.

Present day Columbia County covers 774 square miles with 19% covered in forest land. The County also boasts 2 area hospitals, 2 local airports, 6 county parks, 10 community libraries and 22,400 acres of state-owned wildlife areas. The County contains 90 wind turbines capable of powering approximately 45,000 average residential homes.

Columbia County is governed by the Board of Supervisors representing 28 area districts. The County Clerk, Treasurer, Register of Deeds, Judges, District Attorney, Clerk of Courts, and Sheriff are elected officials.

Columbia County services are administered from 8 different County building locations. Some of the largest County Departments include the Highway Department; the Columbia County Jail, Huber Center, and Sheriff's Department; Health and Human Services; and the Columbia County Health Care Center. Other high-profile citizen service areas include Judicial Services, Child Support, Treasurer, Planning & Zoning, County Clerk, Veteran's Services and Land Information among others.

The Columbia County Wisconsin website can be viewed online at <https://www.co.columbia.wi.us>.

2023 Columbia County Population

Towns (21)

Arlington	815
Caledonia	1,491
Columbus	632
Courtland	490
Dekorra	2,509
Fort Winnebago	816
Fountain Prairie	936
Hampden	583
Leeds	747
Lewiston	1,250
Lodi	3,276
Lowville	1,023
Marcellon	1,138
Newport	601
Otsego	664
Pacific	2,795
Randolph	765
Scott	876
Springvale	536
West Point	2,070
Wyocena	1,796

Villages (10)

Arlington	840
Cambria	779
Doylestown	278
Fall River	1,807
Friesland	318
Pardeeville	2,056
Poynette	2,578
Randolph	453
Rio	1,143
Wyocena	746

Cities (4)

Columbus	5,484
Lodi	3,216
Portage	9,915
Wisconsin Dells	2,557

Grand Total: 57,979

2024 Equalized Assessment

Towns	\$5,450,296,200	60%
Villages	\$1,233,018,800	14%
Cities	\$2,376,419,500	26%
	\$9,059,734,500	100%

Where do we live?

Ten Largest Municipalities

- | | |
|----------------|--------------------|
| 1. Portage | 6. Poynette |
| 2. Columbus | 7. Wisconsin Dells |
| 3. Lodi (Town) | 8. Dekorra |
| 4. Lodi (City) | 9. West Point |
| 5. Pacific | 10. Pardeeville |

Where do we work?

Top Ten Industry Groups

<u>Industry Group</u>	<u>Employment</u>
1. Manufacturing	5,510
2. Trade, Transportation, Utilities	4,320
3. Education & Health Services	4,234
4. Leisure & Hospitality	2,560
5. Public Administration	1,616
6. Construction	1,005
7. Professional & Business Services	987
8. Other Services	526
9. Financial Activities	478
10. Natural Resources & Mining	294

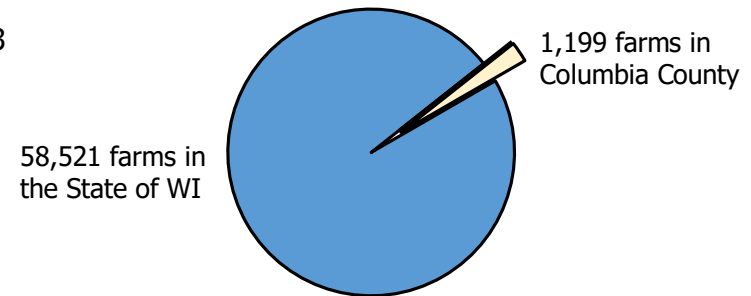
Prominent Public & Private Sector Employers in Columbia County

<u>Company</u>	<u>Product or Service</u>	<u>Size</u>
Aspirus Divine Savior Healthcare	Hospital, clinic, nursing home	500-999
Columbia County	Government	500-999
Cascade Mountain Ski Area	Skiing center	250-499
Associated Milk Producers, Inc.	Cheese manufacturing	250-499
Portage Community School District	Education	250-499
Saint-Gobain Corp.	Silicon components for medical industry	250-499
American Packaging Corp.	Commercial gravure printing	250-499
Columbia Correctional Facility	State maximum security prison	250-499
Wal-Mart (Portage/WI Dells)	Department store	250-499
Alkar	Manufacturing	100-249

Agriculture

	<u>Average Size of Farms</u>	<u>Total Acres in Farmland</u>
Wisconsin	236 acres	13,800,000
Columbia County	242 acres	290,003

Number of Farms in WI



Historical

- There are 20 Historical Markers located throughout the Columbia County territory.
- The Ice Age National and State Scenic Trail is one of eight Congressionally designated National Scenic Trails located throughout the United States. The Trail is a 1,200-mile footpath winding through 31 counties. It is one of the only two natural trails contained entirely within one state.
- Indian Agency House located just outside the City of Portage.
- Home of Pulitzer Prize winning author Zona Gale, author and educator Frederick Jackson Turner, and renowned environmentalist John Muir.
- The Merrimac Ferry is the lone survivor of upwards of 500 ferries chartered by territorial and state legislatures before the turn of the century.
- The Portage Canal is the only canal in Wisconsin, and it is listed on the National Register of Historic Places.

BUDGET SUMMARY

COLUMBIA COUNTY
SUMMARY OF BUDGETED REVENUES & EXPENDITURES
ALL FUNDS

	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 ADOPTED</u>	<u>% of Total</u>
REVENUES				
Taxes (Sales, Real Estate)	5,501,000	5,791,000	6,554,780	6.97%
State Aids & Grants	23,334,150	25,060,310	25,850,380	27.48%
Intergovernmental Revenue	11,267,720	10,902,960	11,769,240	12.51%
Charges for Services	10,088,150	9,440,080	10,772,010	11.45%
Fines, Forfeitures & Penalties	367,400	392,100	422,100	0.45%
Licenses & Permits	18,000	15,000	15,000	0.02%
Interest on Investments	150,000	1,500,000	2,000,000	2.13%
Miscellaneous Revenue	485,780	499,890	521,620	0.55%
TOTAL REVENUES	51,212,200	53,601,340	57,905,130	61.56%
OTHER SOURCES				
Columbia County Property Tax	28,787,610	29,636,680	29,688,080	31.57%
Equity Applied - Restricted	2,825,410	2,899,020	3,520,550	3.74%
Equity Applied - Committed	400,000	400,000	600,000	0.64%
Equity Applied - General Fund	1,340,290	1,070,310	2,238,480	2.38%
Equity Applied - Assigned	298,650	255,840	103,520	0.11%
TOTAL OTHER	33,651,960	34,261,850	36,150,630	38.44%
TOTAL REVENUES	84,864,160	87,863,190	94,055,760	100.00%
EXPENDITURES BY LINE ITEM				
Salaries	30,013,560	30,998,270	33,931,610	36.09%
Fringe Benefits	14,384,810	14,246,170	15,457,870	16.43%
Debt Service	5,000,700	5,008,790	4,945,310	5.26%
Contracted Services	10,839,770	10,791,680	11,790,780	12.54%
Operating Expense	6,671,840	6,771,240	7,581,200	8.06%
Utilities	1,361,430	1,413,470	1,423,100	1.51%
Insurance Premium	1,523,960	1,572,000	1,763,000	1.87%
Training/Conventions	233,720	267,610	297,020	0.32%
Capital Outlay	2,494,030	3,845,250	3,680,540	3.91%
Library	751,970	799,000	857,960	0.91%
Human Service Program Costs	3,005,950	3,139,620	3,174,480	3.38%
Aging Program Costs	133,940	217,630	209,930	0.22%
Health Care Center Program Costs	1,221,760	1,045,400	998,900	1.06%
Highway Machinery Charge	3,938,780	4,156,640	4,458,990	4.74%
Other	2,953,110	3,085,680	3,039,920	3.23%
Highway County Aid Refunds	184,830	304,740	245,150	0.26%
Reserve for Contingencies	150,000	200,000	200,000	0.21%
TOTAL EXPENDITURES	84,864,160	87,863,190	94,055,760	100.00%

COLUMBIA COUNTY 2024-2025 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2025 LEVY	2024 LEVY	INCREASE DECREASE
1190	COUNTY BOARD	108,490	123,850	(15,360)
1191	COMMISSIONS AND COMMITTEES	70,000	68,150	1,850
1220	COURT OPERATIONS	840,850	705,640	135,210
1270	MEDICAL EXAMINER	241,190	213,420	27,770
1410	COUNTY CLERK	371,030	359,640	11,390
1420	ELECTIONS	700	31,360	(30,660)
1425	STATE SPEC CHARGES	3,420	1,100	2,320
1431	HUMAN RESOURCES & PERSONNEL	453,850	465,480	(11,630)
1432	UNEMPLOYMENT CONTROL	10,000	15,000	(5,000)
1433	EMPLOYEE RETIREMENT PAYOUT POOL	464,430	441,520	22,910
1440	M.I.S. OPERATIONS	1,060,130	942,880	117,250
1451	M.I.S. INFORMATION TECHNOLOGY POOL	552,990	535,850	17,140
1510	COUNTY ACCOUNTING	840,030	767,010	73,020
1511	SINGLE AUDIT	39,340	43,960	(4,620)
1512	INDIRECT COST ALLOCATION PLAN	5,810	5,810	0
1560	COUNTY TREASURER	308,400	294,330	14,070
1560	COUNTY TREASURER REVENUE	(2,334,000)	(1,831,000)	(503,000)
1610	DISTRICT ATTORNEY	560,280	520,460	39,820

COLUMBIA COUNTY 2024-2025 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2025 LEVY	2024 LEVY	INCREASE DECREASE
1640	CORPORATION COUNSEL	269,630	281,740	(12,110)
1645	CHILD SUPPORT	319,510	303,480	16,030
1710	REGISTER OF DEEDS	(144,580)	(107,070)	(37,510)
1720	LAND INFORMATION	506,090	475,320	30,770
1724	COUNTY SURVEYOR	20,000	17,000	3,000
1940	FACILITIES MANAGEMENT	343,000	300,680	42,320
1941	COURTHOUSE	353,720	348,670	5,050
1942	LAW ENFORCEMENT CENTER	385,070	362,550	22,520
1944	CO JAIL/HUBER CENTER MAINTENANCE	1,222,180	1,270,840	(48,660)
1947	OLD RECYCLING CENTER	1,800	3,890	(2,090)
1950	ADMINISTRATION BUILDING	392,150	387,980	4,170
1951	HEALTH & HUMAN SERVICES BLDG.	284,190	270,670	13,520
1960	PROP, LIAB, AUTO INSURANCE	299,820	186,100	113,720
1970	WORKER'S COMPENSATION	90,000	100,000	(10,000)
2115	EMERGENCY MANAGEMENT	107,580	98,770	8,810
2116	S.A.R.A.	80,920	63,390	17,530
2222	SHERIFF ADMINISTRATION	6,768,850	6,172,790	596,060
2224	BOAT PATROL	10,590	11,620	(1,030)

COLUMBIA COUNTY 2024-2025 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2025 LEVY	2024 LEVY	INCREASE DECREASE
2226	COLUMBIA COUNTY DIVE TEAM	46,020	39,150	6,870
2240	DRUG EDUCATION AND ENFORCEMENT	96,160	80,350	15,810
2250	COUNTY JAIL	4,860,250	4,570,890	289,360
2911	9-1-1	2,120,680	1,957,330	163,350
3630	SOLID WASTE ADMINISTRATION	324,160	365,580	(41,420)
3631	RECYCLING OPERATIONS	603,150	538,220	64,930
3632	REFUSE	(140,110)	(3,090)	(137,020)
4710	VETERANS SERVICE OFFICE	250,350	229,310	21,040
4720	VETERANS RELIEF	15,300	15,300	0
6110	LIBRARY SYSTEM	857,960	799,000	58,960
6310	PLANNING AND ZONING	515,400	475,450	39,950
6700	UNIVERSITY EXTENSION PROGRAM	109,020	104,860	4,160
6711	FAIRS AND EXHIBITS	11,000	11,000	0
6722	SOLID WASTE CLEAN SWEEP PROGRAM	4,000	4,000	0
6790	AG OUTREACH	154,460	143,950	10,510
7410	LAND & WATER CONSERVATION DEPARTMENT	464,390	425,780	38,610
7421	CONSERVATION FUND PROJECT	2,100	2,100	0
7423	LWCD TREE PROGRAM	(4,950)	(3,630)	(1,320)

COLUMBIA COUNTY 2024-2025 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2025 LEVY	2024 LEVY	INCREASE DECREASE
7510	COMMUNITY ACTION COUNCIL	7,500	7,500	0
8000	CAPITAL OUTLAY POOL	1,771,520	2,036,800	(265,280)
200	HEALTH & HUMAN SERVICES FUND	4,816,270	3,782,830	1,033,440
610	COLUMBIA HEALTH CARE CENTER FUND	0	0	0
	TOTAL GENERAL FUND BUDGET	31,792,090	29,835,560	1,956,530

COLUMBIA COUNTY 2024-2025 BUDGET COMPARISON**GENERAL FUND - OTHER**

DEPT.	BUDGET	2025 LEVY	2024 LEVY	INCREASE DECREASE
100.355800	JAIL ASSESSMENT EQUITY	(75,000)	(75,000)	0
100.365300	SALES TAX APPLIED	(400,000)	(400,000)	0
100.365400	GENERAL FUND APPLIED	(2,238,480)	(1,070,310)	(1,168,170)
100.371200	FUEL/UTILITY RESERVE	0	(50,000)	50,000
100.361148	HEALTH INSURANCE RESERVE	(200,000)	0	(200,000)
100.412102	COUNTY SALES TAX	(6,000,000)	(5,300,000)	(700,000)
100.431001	STATE SHARED REVENUE	(256,000)	(250,180)	(5,820)
100.431002	ST AID - EXEMPT BUSINESS COMPUTERS	(33,100)	(32,600)	(500)
100.431003	STATE UTILITY PAYMENT	(1,750,000)	(1,750,000)	0
100.431004	ST AID - WIND TURBINE REVENUE	(459,000)	(459,000)	0
100.431006	ST AID - PERSONAL PROPERTY	(369,990)	(150,360)	(219,630)
100.431009	ST. SHARED REVENUE-SUPPLEMENT	(660,000)	(645,000)	(15,000)
100.431200	INDIRECT COST REVENUE	(80,000)	(80,000)	0
1560.432010	DNR PAYMENTS IN LIEU OF TAXES	(50,000)	(55,000)	5,000
9997	CONTINGENCY RESERVE	200,000	200,000	0
8300	DEBT SERVICE - SPACE NEEDS 2	157,160	2,839,310	(2,682,150)
8350	DEBT SERVICE - SPACE NEEDS 3	162,500	1,458,000	(1,295,500)
8400	DEBT SERVICE - 2018 REFUND/RESTRUCTURE	2,681,750	636,250	2,045,500
8450	DEBT SERVICE - 2019 REFUND/SHRF TWR/SFTWR	1,075,000	75,000	1,000,000
8500	DEBT SERVICE - 2024 REFUND/SPACE NEEDS 2_3/SW	868,200	0	868,200
TOTAL GENERAL FUND - OTHER BUDGET		(7,426,960)	(5,108,890)	(2,318,070)
TOTAL GENERAL FUND BUDGET (DEPARTMENT BUDGETS PLUS OTHER)		24,365,130	24,726,670	(361,540)

COLUMBIA COUNTY 2024-2025 BUDGET COMPARISON

HIGHWAY FUND

DEPT.	BUDGET	2025 LEVY	2024 LEVY	INCREASE DECREASE
3110	HIGHWAY ADMINISTRATION	229,080	200,170	28,910
3191	SUPERVISION	174,740	155,070	19,670
3192	RADIO EXPENSES	8,780	8,600	180
3193	GENERAL PUBLIC LIABILITY	48,020	61,380	(13,360)
3311	C.T.H. MAINTENANCE	3,519,500	3,327,350	192,150
3313	ROAD & BRIDGE CONSTR. ON C.T.H.	3,064,370	2,836,490	227,880
3314	STIP-COUNTY AID BRIDGE	6,070	131,650	(125,580)
3333	COUNTY AID ROAD CONSTRUCTION	126,320	153,670	(27,350)
3334	COUNTY AID BRIDGE	112,760	19,420	93,340
3390	COUNTY PARKS	47,310	47,010	300
8020	CAPITAL OUTLAY POOL	1,216,950	1,241,200	(24,250)
620.328500	EQUITY APPLIED	(1,286,950)	(1,328,000)	41,050
620.437010	TRANSPORTATION AIDS	(1,800,000)	(1,800,000)	0
620.437024	STATE SALT STORAGE REIMB.	(14,000)	(14,000)	0
620.477620	ST. EQUIPMENT STORAGE REIMB.	(130,000)	(130,000)	0
TOTAL HIGHWAY BUDGET		5,322,950	4,910,010	412,940

2025 COLUMBIA COUNTY PROPERTY TAX ANALYSIS

	2025 LEVY	2024 LEVY	INCREASE DECREASE
TOTAL GENERAL FUND DEPT. BUDGET	31,792,090	29,835,560	1,956,530
TOTAL GENERAL FUND - OTHER	(7,426,960)	(5,108,890)	(2,318,070)
TOTAL HIGHWAY FUND	5,322,950	4,910,010	412,940
GRAND TOTALS	29,688,080	29,636,680	51,400

BUDGET SUMMARY BY FUND FOR COUNTY BOARD

This Summary is
divided by Fund type:

- General
- Special Revenue – Health and Human Services
- Debt Service
- Enterprise – Health Care Center and Highway

Each Fund is
summarized by:

- Revenue
- Equity Applied
- Expenditures/Expenses
- Net Tax Levy

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

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

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

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
434020	ST AID - BOAT PATROL	11,855	8,500	0	8,500	9,500	9,500	9,500
434030	ST AID - LAW ENFORCEMENT TRAINING	14,669	25,000	4,000	20,000	25,000	25,000	25,000
434510	ST AID - HAZMAT REIMBURSEMENT	7,235	7,530	0	7,530	7,530	7,530	7,530
434520	ST AID - SARA	18,989	18,990	0	18,990	18,740	18,740	18,740
434526	ST AID - HAZARD MATERIALS	2,022	5,000	10,111	10,111	10,200	10,200	10,200
436410	VETERAN SERVICE OFFICER GRANT	12,650	15,810	15,813	15,813	15,810	15,810	15,810
438010	ST AID - RECYCLING GRANT	138,143	138,000	138,294	138,294	138,300	138,300	138,300
438210	ST AID - SNOWMOBILE	85,296	250,410	130,818	195,264	252,880	252,880	252,880
438410	ST AID - LAND CONSERVATION	146,920	146,740	0	146,740	148,830	148,830	148,830
438420	ST AID - WILDLIFE DAMAGE	47,187	47,780	0	44,910	45,000	45,000	45,000
438421	ST AID - CONSERVATION FUND	2,099	2,100	0	2,100	2,100	2,100	2,100
438430	ST AID - LAND & WATER RESOURCE PLAN	164,439	160,000	0	283,130	160,000	160,000	160,000
438444	ST AID - TARGETED RUNOFF	0	362,000	0	0	225,000	225,000	225,000
	TOTAL INTERGOVERNMENTAL GRANTS	4,340,176	5,918,890	1,153,138	5,772,229	6,015,580	6,069,670	6,069,670
	LICENSES & PERMITS							
442210	COUNTY CLERK - MARRIAGE LICENSE FEES	13,110	11,500	5,260	11,500	11,500	11,500	11,500
442220	COUNTY CLERK - D.N.R. FEES	56	100	25	50	100	100	100
442240	COUNTY CLERK - LICENSE PLATE SALES	3,105	3,000	1,474	3,000	3,000	3,000	3,000
448410	LWCD - ANIMAL WASTE PERMITS	200	400	0	300	400	400	400
	TOTAL LICENSES & PERMITS	16,471	15,000	6,759	14,850	15,000	15,000	15,000
	FINES, FORFEITURES & PENALTIES							
451410	COUNTY ORDINANCE FORFEITURES	279,242	200,000	158,696	230,000	230,000	230,000	230,000
451420	COUNTY SHARE FINES/BOND FORFEITURES	242,792	182,000	114,401	182,000	182,000	182,000	182,000
451430	COUNTY SHARE OCCUPATIONAL LICENSES	45	100	25	100	100	100	100
451440	IGNITION INTERLOCK REVENUE	11,165	10,000	6,411	10,000	10,000	10,000	10,000
	TOTAL FINES, FORFEITURES & PENALTIES	533,244	392,100	279,533	422,100	422,100	422,100	422,100

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

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

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

ACCOUNT NUMBER	ACCOUNT NAME	2023 REVENUES	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 REVENUES	
							RECOMMENDED	ADOPTED
467520	ZONING SALE REPORTS/MAPS	380	100	80	100	100	100	100
468010	RECYCLING REVENUES	923,348	480,000	259,638	488,000	600,000	600,000	600,000
468020	TIPPING FEES	1,258,644	1,175,000	656,072	1,285,000	1,300,000	1,300,000	1,300,000
468025	TIPPING FEES MUNICIPAL CONTRACTS	363,242	296,930	167,107	320,000	327,570	350,030	350,030
468030	CONSTRUCTION & DEMOLITION	909,845	786,200	442,606	867,380	875,000	875,000	875,000
468035	CONTAINER RENTAL	576,201	495,000	291,112	572,800	600,000	600,000	600,000
468038	CART RENTAL	88,832	96,000	50,347	110,000	102,000	102,000	102,000
468039	APPLIANCE FEES	139,916	130,000	86,250	150,000	160,000	160,000	160,000
468040	BRUSH/LEAVES DISPOSAL FEE	10,907	8,500	6,063	11,000	11,500	11,500	11,500
	TOTAL PUBLIC CHARGES FOR SERVICES	6,323,397	5,402,530	3,044,781	5,906,057	6,087,220	6,153,980	6,153,980
	INGOVERNMENT CHARGES							
471510	M.I.S. REVENUE FROM DEPARTMENTS	78,398	78,000	38,383	65,000	64,000	64,000	64,000
472321	ACCOUNTING ADMINISTRATION REVENUE	16,717	10,000	4,696	12,000	11,000	11,000	11,000
472322	AUDIT REVENUE FROM DEPARTMENTS	25,006	20,000	150	25,000	25,000	25,000	25,000
473620	INSURANCE REVENUE FROM DEPARTMENTS	537,155	542,100	551,672	591,466	706,380	706,380	706,380
473621	WORKER'S COMP. INSUR REV FROM DEPTS	646,786	650,000	469,297	517,499	645,000	645,000	645,000
474510	MUNICIPAL HAZ-MAT REIMBURSEMENT	12,225	12,230	12,225	12,230	12,230	12,230	12,230
478010	TRANSPORT OF RECYCLABLES	18,500	19,500	19,500	19,500	19,800	19,800	19,800
478020	RECYCLING REV FROM MUNICIPALITIES	319,487	250,820	144,099	286,000	274,630	298,820	298,820
478021	REFUSE CONTRACT REVENUE	614,470	481,390	249,117	495,000	510,640	544,340	544,340
478410	LWCD - ADMINISTRATION REVENUE	4,370	3,000	435	4,000	3,000	4,000	4,000
	TOTAL INGOVERNMENT CHARGES	2,273,114	2,067,040	1,489,574	2,027,695	2,271,680	2,330,570	2,330,570

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

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

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
GENERAL FUND

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

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

2025 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

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

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

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

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

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HEALTH & HUMAN SERVICES FUND

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

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

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

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
DEBT SERVICE FUND

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

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

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

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

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

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

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

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
COLUMBIA HEALTH CARE CENTER FUND

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

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

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

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

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

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

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

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

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

2025 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HIGHWAY INTERNAL SERVICE FUND

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

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

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

2025 COLUMBIA COUNTY BUDGET
SUMMARY - ALL FUNDS

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

GENERAL FUND

The General Fund accounts for all revenue and expenditures of the County which are not required to be accounted for in other funds. General operating activities funded through unrestricted revenue is recorded in this fund. General Fund expenditures include the cost of general government, public safety, certain social services programs, solid waste, recreation and education, conservation and economic development.

Revenues are received from general property taxes, federal and state revenues, licenses and permits, fines and forfeitures, user charges, intergovernmental revenue, investment income and other sources.

Although a county can maintain more than one fund in each governmental fund type, it can maintain only one General Fund.

GENERAL REVENUES AND RESERVES

PROGRAM DESCRIPTION:

These are general revenues and equity which have been applied to the 2025 Budget:

- State Aid – Shared Revenue
 - State Aid – Shared Revenue Supplemental
 - State Aid – Utility Payment
 - State Aid – Wind Turbine Revenue
 - State Aid – Exempt Business Computers
 - State Aid – Personal Property
 - County Sales Tax
 - Prior Sales Tax Applied
 - Prior Year Jail Assessment
 - Indirect Cost Plan Reimbursement
 - General Fund Applied
 - Health Insurance Reserve
 - DNR Payments in Lieu of Taxes
-

COLUMBIA COUNTY 2025 BUDGET

COMPANY NUMBER: 100 GENERAL FUND

GENERAL REVENUES & RESERVES

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
355800	Prior Year Jail Assessment	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
365300	Sales Tax Applied	400,000	400,000	400,000	400,000	400,000	400,000	400,000	
365400	General Fund Applied	1,418,420	1,340,290	1,070,310	1,070,310	1,070,310	0	2,238,480	2,238,480
365500	Health Insurance Reserve	0	0	0	0	0	0	200,000	200,000
371200	Fuel/Utility Reserve	0	0	50,000	50,000	50,000	0	0	0
412102	County Sales Tax	6,460,428	6,624,804	5,300,000	3,119,531	6,200,000	5,500,000	6,000,000	6,000,000
431001	State Shared Revenue	250,171	250,171	250,180	0	250,180	250,180	256,000	256,000
431002	St Aid - Exempt Business Computer	32,632	33,109	32,600	0	32,600	33,100	33,100	33,100
431003	State Utility Payment	1,765,889	1,773,236	1,750,000	0	1,750,000	1,750,000	1,750,000	1,750,000
431004	St Aid - Wind Turbine Revenue	378,000	378,000	459,000	0	459,000	459,000	459,000	459,000
431006	St Aid - Personal Property	152,293	150,361	150,360	150,360	150,360	369,990	369,990	369,990
431009	St. Shared Revenue-Supplement	0	0	645,000	0	645,000	660,000	660,000	660,000
431110	St Aid - Court Costs	213,737	216,089	0	0	0	0	0	0
431120	St Aid - Guardian Ad Litem	88,990	92,230	0	0	0	0	0	0
431200	Indirect Cost Reimb	195,100	103,373	80,000	45,733	182,850	80,000	80,000	80,000
432010	DNR Payments in Lieu of Taxes	57,791	55,182	55,000	56,933	56,933	50,000	50,000	50,000
	Total Equities and Revenues	11,488,451	11,491,845	10,317,450	4,967,867	11,322,233	9,627,270	12,571,570	12,571,570

COUNTY BOARD

Did You Know?

Columbia became a county in 1846, 2 years before Wisconsin became a state in 1848.

PROGRAM DESCRIPTION:

Columbia County is represented by twenty-eight (28) elected County Board Supervisors. From the Board, a County Board Chair is elected. The Chair of Columbia County serves on a part-time basis.

General powers of the County Board are provided under Wis. Stat. § 59.10. This statute authorizes numerous responsibilities. The Board's powers are exercised through the resolutions and ordinances it adopts.

County Board Supervisors are appointed, by the County Board Chair, to serve as members of committees and commissions for specific programs and for departments of county government.

Primary functions include adoption of the county budget, oversight of county facilities, adoption of county ordinances/resolutions pertaining to county affairs, adoption of policies governing administration of the county and appointment of various county officials, boards and commissions.

GOALS:

- Review the space utilization in the County Administration and Health and Human Services buildings.
 - Determine the scope of the Solid Waste facility rebuild project.
 - Implementation of the wage study.
 - Continue to deliver public services to respond to the needs of county residents.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1190 County Board Administration**

Department Head: Darren Schroeder, Chair

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	17,833	21,000	21,000	10,500	21,000	21,000	21,000	21,000
512000	Fringe Benefits	3,639	3,792	3,500	1,856	3,500	3,500	3,500	3,500
511190	Per Diem	18,430	18,060	23,520	8,120	23,520	23,520	23,520	23,520
521100	Contracted Services	23,419	34,620	20,000	1,311	5,000	10,000	10,000	10,000
521400	Chair/Vice Chair. Exp.	13,981	12,978	17,000	7,744	17,000	17,000	15,000	15,000
523131	Computer Support	8,260	9,110	8,030	8,170	8,170	7,660	7,660	7,660
533110	Office Supplies	2,900	1,592	2,500	1,074	2,000	2,500	2,500	2,500
533120	Publications/Subscriptions	2,764	2,731	3,600	2,089	3,600	3,600	3,600	3,600
533125	Telephone	1,307	610	500	233	500	500	500	500
533130	Dues	10,110	10,115	10,300	10,324	10,324	10,510	10,410	10,410
533140	Travel/Mileage	5,035	5,057	5,000	2,174	5,000	5,000	5,000	5,000
533160.031	Conf-WCA Convention	1,838	1,772	5,000	360	4,000	3,000	3,000	3,000
533160.032	Conf-Chairman - Other/Misc.	0	40	200	0	200	200	200	200
533160.033	Conf-Highway	1,894	660	2,000	1,946	2,000	2,000	1,000	1,000
533160.034	Conf-Solid Waste	0	505	600	50	600	600	600	600
533160.036	Conf-Land & Water Cons.	0	110	200	0	200	200	200	200
533160.037	Conf-HHS	0	0	100	0	100	100	0	0
533170	Postage	645	366	800	206	800	800	800	800
Total Expenditures		112,055	123,118	123,850	56,157	107,514	111,690	108,490	108,490

FINANCING PROPOSAL

County Appropriation	123,850	111,690	108,490	108,490
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1191 Commissions and Committees**

Department Head: Darren Schroeder, Chair

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511190	Per Diem	48,990	62,040	50,000	27,780	50,000	50,000	50,000	50,000
512000	Fringe Benefits	3,751	4,762	4,000	2,138	4,000	4,000	4,000	4,000
533140	Travel/Mileage	16,190	20,390	14,000	9,115	14,000	14,000	16,000	16,000
533150	Out of County Meals	48	0	150	0	150	150	0	0
Total Expenditures		68,979	87,192	68,150	39,033	68,150	68,150	70,000	70,000
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FINANCING PROPOSAL									
County Appropriation				68,150			68,150	70,000	70,000

COURT OPERATIONS

PROGRAM DESCRIPTION:

The administrative structure of the court system is detailed in Article VII, section 4(3) of the Wisconsin Constitution, Statute (758.19) and Supreme Court Rule (SCR) Chapter 70. The Wisconsin circuit courts are the state's trial courts. Circuit courts have original jurisdiction in all civil and criminal matters within the state, including probate, juvenile, and traffic matters, as well as civil and criminal trials.

Columbia County Circuit Court consists of three (3) branches. Each branch consists of one (1) judge and one (1) court reporter whose salaries are State funded and one (1) judicial assistant whose salary is County funded. Each judge is elected for a six (6) year term. In addition to the three branches, there is one (1) part-time contracted Court Commissioner and one (1) part-time appointed mediator for Family Court Services.

The Clerk of Court, Register in Probate, and deputies are statutorily mandated by the Wisconsin State Statutes, court district guidelines, circuit court rules, and county ordinances to provide recordkeeping and collect all fees, fines, and forfeitures for the judicial system. They provide administrative support services for all branches of the Columbia County Circuit Court including recordkeeping for all court hearings and activities, collecting money on court ordered obligations, managing the court's jury system, and assisting the public in accessing the courts and its records. Other responsibilities include passport processing, appeals, open records request, reports, court liaison/community activities, and many other. The Clerk of Court is an elected position with a four (4) year term and appoints the ten (10) deputy clerks. The Register in Probate is appointed by the judges and appoints the one (1) deputy register.

Did You Know?

The Wisconsin Court System provides statistical reports for all circuit court caseloads. The information can be broken down by individual counties. Columbia County's report can be found at:
<https://www.wicourts.gov/publications/statistics/circuit/circuitstats.htm>

GOALS:

- Continue to work together to achieve case processing goals set by the Chief Judges as the case age at dispositions being the primary measure of achievement.
 - Continue to perform numerous court functions, including case scheduling, tracking and maintaining case records, collection of court-imposed fines, fees, forfeitures, assessments and surcharges, and maintaining juror rosters.
 - Continue to complete mediation services within 30 days of referral for Columbia County cases.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1220 Court Operations**

Department Head: Julie Kayartz, Clerk of Courts and Judge Andrew Voigt

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	610,207	624,468	795,290	366,586	795,290	809,000	880,420	880,420
512000	Fringe Benefits	296,475	307,047	385,930	181,869	385,930	412,760	415,110	415,110
511170	Bailiffs	7,237	9,006	8,000	3,473	8,000	8,000	8,000	8,000
521100	Contracted Services	0	0	86,300	40,805	86,300	88,880	88,880	88,880
521121	Court Reporting	0	0	21,250	9,282	21,250	23,050	23,050	23,050
523100	Copy Machine	3,267	3,264	4,840	2,318	4,840	4,840	4,840	4,840
523131	Computer Support	770	330	2,150	2,150	2,150	2,270	2,270	2,270
523151	Printer/Scanner Pool	0	0	200	0	0	0	0	0
523200	Other Equipment Maint.	4,770	4,815	6,500	4,272	6,500	6,500	6,500	6,500
533110	Office Supplies	9,632	9,873	15,200	5,452	15,200	15,200	15,200	15,200
533120	Publications/Subscriptions	672	0	2,000	0	2,000	2,000	2,000	2,000
533125	Telephone	2,651	2,489	5,710	3,109	5,710	5,710	5,710	5,710
533130	Dues	125	125	2,670	830	2,670	2,670	2,670	2,670
533160	Training/Conventions	776	1,464	3,800	571	3,800	3,800	3,800	3,800
533170	Postage	18,484	19,169	24,000	15,668	24,000	26,000	26,000	26,000
535350	Bank Charges	(30)	(57)	100	(163)	100	100	100	100
535910	Expert Witness Fees	20,031	13,890	25,000	1,482	25,000	25,000	20,000	20,000
535920	Jury Fees	30,125	43,634	34,000	15,530	34,000	34,000	34,000	34,000
535921	Jury Expense	3,253	4,633	5,000	1,804	5,000	5,000	5,000	5,000
535922	Interpreter Expense	20,255	7,648	35,150	21,334	35,150	35,150	35,150	35,150
535930	Witness Fees	2,042	2,134	7,500	499	7,500	7,500	5,500	5,500
535940	Guardian Ad Litem	82,494	21,520	94,000	(17,341)	94,000	94,000	94,000	94,000
535945	Court Appointed Atty Fees	129,079	137,210	52,000	52,899	100,000	100,000	100,000	100,000
535950	Other Legal Fees	4,446	6,066	0	0	0	0	0	0
535970	Transcripts	0	0	5,250	2,202	5,250	5,250	5,250	5,250
Total Expenditures		1,246,761	1,218,728	1,621,840	714,631	1,669,640	1,716,680	1,783,450	1,783,450

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1220 Court Operations**

Department Head: Julie Kayartz, Clerk of Courts and Judge Andrew Voigt

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
431110	St Aid - Court Costs	0	0	217,000	108,713	217,086	217,000	217,000	217,000
431120	St Aid - Guardian Ad Litem	0	0	92,000	0	94,035	94,000	94,000	94,000
431130	St. Aid - Interpreters	0	0	30,000	13,116	24,336	24,400	24,400	24,400
451410	Co Share Forfeits	284,138	279,242	200,000	158,696	230,000	230,000	230,000	230,000
451420	Co Share Fines/Bond Forf	166,086	242,792	182,000	114,401	182,000	182,000	182,000	182,000
451430	Co Share Occup Licenses	90	45	100	25	100	100	100	100
451440	Ignition Interlock Revenue	9,272	11,165	10,000	6,411	10,000	10,000	10,000	10,000
460410	Court Fees & Costs	136,732	185,474	137,000	101,374	137,000	137,000	137,000	137,000
460510	Family Counseling Service Fee	0	0	5,600	2,650	5,600	5,600	5,600	5,600
460520	Marriage License/Mediator Fee	0	0	6,200	2,560	6,200	6,200	6,200	6,200
460530	Mediator Fees	0	0	1,000	355	1,000	1,000	1,000	1,000
460710	Register In Probate Fees	0	0	25,000	11,810	25,000	25,000	25,000	25,000
460711	Prob. Legal Fees Reimb.	0	0	1,000	157	1,000	1,000	1,000	1,000
480495	Copy Revenue	8,419	6,433	9,300	4,502	9,300	9,300	9,300	9,300
Total Equities and Revenues		604,737	725,151	916,200	524,770	942,657	942,600	942,600	942,600
County Appropriation				705,640			774,080	840,850	840,850

PERSONNEL INFORMATION

Authorized Positions: Total 17

1-Clk of Crt 1-Reg in Probate 1-Family Crt Mediator

1-Chief Deputy 10-Deputy 3-Judicial Assist

Note: other business units provide funding for these positions

Note: For 2024, Circuit Court Ops, Reg in Probate, Family Crt Mediator, and Crt Commissioner consolidated under this account

MEDICAL EXAMINER

PROGRAM DESCRIPTION:

Coroners and Medical Examiners of Wisconsin are governed by Wisconsin Statutes concerning medicolegal death investigation, which includes portions of Section 979, 59.34, and 69.18. Wisconsin Administrative Code DHS 135 also defines duties and responsibilities.

Beginning in 2007, the Office of Medical Examiner was created in Columbia County by abolishing the Office of the Coroner by Resolution 21-06, as allowed by Wisconsin State Statute. The duties of the Coroner and the Medical Examiner are synonymous. A Coroner is an elected bipartisan office and a Medical Examiner is an appointed county employee.

The Chief Medical Examiner will continue to serve as the chief medicolegal death investigator for the county. Duties include, but are not limited to: determination and documentation of the cause and manner of death in cases of jurisdiction, proper certification and completion of death certificates, ordering, attending, and conducting autopsies and other forensic tests, the consultation and rendering of objective investigative information to law enforcement and other legal authorities, the proper securing and storage of documents/evidence, and the responsible dispersal of public funds in providing for the budgetary administration of the office.

Did You Know?

The hyoid bone is the only bone in the human body that is not connected to another bone.

GOALS:

- Continue to perform thorough and professional investigations to best serve the community of Columbia County by implementing and utilizing updated techniques and maintaining credibility throughout the department.
 - Retain the skilled and knowledgeable staff within the Office. Provide continuing education opportunities to enhance the working knowledge of our staff.
 - Increase morgue storage capacity with hopes of increasing donation frequency and revenue. Maintain secured evidence storage to preserve the credibility and integrity of investigations.
 - Attain ABMDI certification for all full time staff and maintain "good standing" with the American Board of Medicolegal Death Investigators.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1270 Medical Examiner**

Department Head: Madeleine Groenier, Medical Examiner

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	139,035	143,249	196,700	77,403	187,150	199,740	214,860	214,860
511190	Per Diem	45,910	29,936	10,370	14,127	23,160	14,570	14,570	14,570
512000	Fringe Benefits	55,775	53,360	83,060	31,065	74,600	89,840	90,150	90,150
521100	Autopsies	40,864	57,357	63,500	18,821	57,880	65,500	65,500	65,500
521155	Cremations	2,530	2,780	2,780	0	1,390	2,780	2,780	2,780
523100	Copy Machine	1,836	2,101	2,230	1,111	2,230	2,230	2,230	2,230
523131	Computer Support	3,720	2,250	1,880	1,880	1,880	2,790	2,790	2,790
532300	Vehicle Maintenance	1,589	920	1,500	699	1,100	1,500	1,500	1,500
533110	Office Supplies	1,561	1,013	1,500	449	1,500	1,500	1,500	1,500
533125	Telephone	2,516	3,094	2,390	1,222	2,390	2,390	2,390	2,390
533130	Dues	240	90	170	30	150	670	670	670
533160	Training/Conventions	1,850	920	2,000	1,597	2,000	2,880	2,380	2,380
533170	Postage	0	18	500	14	100	500	500	500
534100	Gas/Oil	3,816	3,565	2,460	1,757	3,600	2,460	2,460	2,460
534200	Uniforms/Clothing	320	0	0	0	0	500	500	500
534310	Software Maintenance	0	0	6,000	6,000	6,000	4,790	4,790	4,790
534400	Operating Expenses	5,333	4,402	5,000	947	5,000	4,500	4,500	4,500
Total Expenditures		306,895	305,055	382,040	157,122	370,130	399,140	414,070	414,070

FINANCING PROPOSAL

461010	Cremation Fees	63,667	72,296	74,500	32,927	73,200	75,000	75,000	75,000
461020	Death Certificate Fees	34,562	36,803	40,000	16,810	37,600	38,500	38,500	38,500
461030	Morgue Fees	32,613	45,261	41,000	16,800	42,000	48,000	45,000	45,000

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1270 Medical Examiner**

Department Head: Madeleine Groenier, Medical Examiner

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
461040	Disinterment Fees	0	240	120	0	130	130	130	130
461050	Removal Fees	13,266	12,300	12,500	6,908	17,050	13,750	13,750	13,750
481095	Copy Revenue	1,347	360	500	245	500	500	500	500
Total Equities and Revenues		145,455	167,260	168,620	73,690	170,480	175,880	172,880	172,880
County Appropriation				213,420			223,260	241,190	241,190

PERSONNEL INFORMATION

Authorized Positions: Total 3
 1-Medical Examiner 1-Chief Deputy 1-Deputy

COUNTY CLERK

PROGRAM DESCRIPTION:

Authorization for the County Clerk's Office is listed under Wis. Stat. § 59.23. The County Clerk acts as Clerk of the County Board at all meetings, maintains all records and minutes of the Board and its committees as the legal custodian of the county's records, and is designated Administrative Coordinator for the county by County Resolution 48-86.

Other areas of responsibility include duties assigned as coordinator, facilitate countywide elections, maintain insurance coverage and file claims, issue official oaths of county officers, bonding coverage for county officials, maintain official Board of Proceedings, issue marriage licenses, update annual county directory, maintain Standing Rules of the Board, update committee appointments, issue renewal stickers, metal license plates and process title transfers for motor vehicles, issue DNR licenses and recreational vehicle renewals, administer dog license fund, prepare charges for phone and postage usage, update the county website with agenda and meeting minutes for all committees, and complete other miscellaneous duties.

Did You Know?

The County Clerk Budget adopted in 1925 was:

Salaries: \$2,940

Expense: \$500

GOALS:

- Continue monitoring “non-mandated” services offered in the County Clerk’s office to determine if it’s financially feasible to continue offering these services for the revenue generated.
 - Continue to balance the increasing demand of election related duties with “normal” County Clerk office duties.
 - Provide training to committee recording secretaries to develop uniform agendas and committee minutes.
 - Cross-train staff on all duties/tasks to keep the County Clerk’s office running as efficiently as possible.
 - Update procedure manuals of duties/tasks performed by staff in the County Clerk’s office.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1410 County Clerk**

Department Head: Susan Moll, County Clerk

Description	2022	2023	2024			2025	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	238,660	242,148	254,450	119,709	254,450	253,890	261,600	261,600
512000 Fringe Benefits	101,459	103,291	111,050	52,392	111,050	117,470	116,690	116,690
523100 Copy Machine	855	666	1,600	568	1,000	1,200	1,200	1,200
523131 Computer Support	4,340	3,330	3,000	2,860	2,860	3,630	3,630	3,630
523151 Printer/Scanner Pool	90	82	200	37	100	200	100	100
533110 Office Supplies	1,671	2,343	2,500	1,161	2,500	2,500	2,500	2,500
533125 Telephone	1,307	1,450	1,440	696	1,440	1,500	1,380	1,380
533130 Dues	125	125	130	125	125	130	130	130
533140 Travel/Mileage	0	47	220	0	220	220	0	0
533160 Training/Conventions	615	465	1,850	476	800	1,000	1,000	1,000
533170 Postage	118	97	800	97	200	800	400	400
Total Expenditures	349,240	354,044	377,240	178,121	374,745	382,540	388,630	388,630

FINANCING PROPOSAL

442210 Marriage Licenses	14,450	13,110	11,500	5,260	11,500	11,500	11,500	11,500
442220 DNR Licenses	61	56	100	25	50	100	100	100
442240 License Plate Sales	3,762	3,105	3,000	1,474	3,000	3,000	3,000	3,000
482296 Copy Revenue	3,277	2,546	3,000	1,769	3,000	3,000	3,000	3,000
Total Equities and Revenues	21,550	18,817	17,600	8,528	17,550	17,600	17,600	17,600

County Appropriation			359,640			364,940	371,030	371,030
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PERSONNEL INFORMATION

Authorized Positions: Total 4
 1-Co Clerk 1-Chief Deputy
 2-Constitutional Office Deputy

ELECTIONS

PROGRAM DESCRIPTION:

Facilitate two elections on odd years, four elections on even years, and special elections as needed; maintain Statewide Voter Registration and training for twenty-seven municipalities; recertify Chief Election Inspectors; conduct election inspector training; preparation and distribution of all election materials; compile candidate information for development of ballot layout and posting to website; oversee maintenance and care of election equipment; administer countywide elections; oversee printing of ballots; notice elections in county newspapers; comply with State requirements for reporting election results; preservation and maintenance of election materials in compliance with record retention requirements; provide candidate information for website; develop format for website election reporting; comply with statutory board of canvass; work cooperatively with 35 municipalities; and other required election responsibilities.

Did You Know?

As a Wisconsin voter, you can go to MyVote (<https://myvote.wi.gov>) to see what's on your ballot; register to vote; request an absentee ballot; track your absentee ballot; find your polling location; and look up your voting history.

GOALS:

- Provide training to municipal clerks and election inspectors on election security procedures that conforms with State recommendations.
 - Conduct Chief Election Inspector Certification training to certify chief election inspectors.
 - Work with municipal clerks to assist in the preparation and training of election inspectors on uniform election procedures in Columbia County that conforms with State regulations.
 - Continue to improve efficiency with election programming and WisVote services. This includes cross-training of staff and developing a manual specific to election procedures in Columbia County.
 - Keep electors informed on election changes, and educating first-time electors of voting procedures. Continue promoting new voter registrations and maintenance of existing voter information.
 - Continue to explore ways to reduce the costs of conducting elections.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1420 Elections**

Department Head: Susan Moll, County Clerk

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511190	Per Diem	540	360	600	258	600	400	400	400
523131	Computer Support	1,320	870	890	890	890	940	940	940
523200	Leases/Maint-Other Equip	1,777	1,684	1,540	1,016	1,540	1,500	1,500	1,500
533110	Office Supplies	6,482	5,429	7,000	4,025	7,000	3,500	3,500	3,500
533120	Publications/Subscriptions	3,421	2,832	7,000	1,257	5,000	5,000	4,000	4,000
533140	Travel/Mileage	0	0	250	0	200	240	0	0
533160	Training/Conventions	0	0	500	0	250	500	0	0
533170	Postage	82	77	300	64	150	150	0	0
534310	Software Maintenance	21,365	21,365	21,430	21,430	21,430	23,510	23,510	23,510
534400	Ballots	33,261	14,786	40,000	18,257	35,000	15,000	15,000	15,000
Total Expenditures		68,248	47,403	79,510	47,197	72,060	50,740	48,850	48,850
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FINANCING PROPOSAL									
482210	Local Ballot/Support Costs	35,507	32,945	30,000	36,540	36,540	30,000	30,000	30,000
482211	Voter Registration Fees	18,445	18,285	18,150	18,150	18,150	18,150	18,150	18,150
Total Equities and Revenues		53,952	51,230	48,150	54,690	54,690	48,150	48,150	48,150
County Appropriation				31,360			2,590	700	700

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1425 State Spec Charges**

Department Head: Shonna Neary, Comptroller

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534400	Operating Expenses	1,741	3,652	1,100	1,095	1,095	3,420	3,420	3,420
	Total Expenditures	1,741	3,652	1,100	1,095	1,095	3,420	3,420	3,420
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FINANCING PROPOSAL									
County Appropriation				1,100			3,420	3,420	3,420

HUMAN RESOURCES

PROGRAM DESCRIPTION:

The Human Resource Department's mission is to maintain Columbia County's compliance with Federal, State and local laws relating to employee/labor relations. This mission is accomplished through the innovative efforts of the staff in maintaining updates on all proposed and new regulations affecting labor/management relations.

The responsibilities of this Department lie in three areas. The Department is responsible for implementing County Board approved policies and procedures as they relate to personnel functions and for making recommendations to the Board through the Human Resources Committee regarding the same; maintenance and administration of payroll operations and wage/salary administration; and developing and maintaining health insurance and other employee fringe benefit programs.

The Director is the Equal Employment Opportunity, Affirmative Action and American Disabilities Act coordinator for the County.

GOALS:

- Continue to work with MIS on updating our application process.
- Focus on employee well-being.
- Update our wage and compensation plan(s).
- Work with M3 to continue monitoring our health insurance.

Did You Know?

56% of our workforce has between 0-2 years of service in their current position.

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1431 Human Resources & Personnel**

Department Head: Jessica Hale, Director

Description	2022	2023	2024			2025	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	269,882	275,880	294,850	137,227	273,554	285,450	289,940	289,940
512000 Fringe Benefits	101,901	103,805	113,600	52,543	104,785	118,150	112,580	112,580
521100 Contracted Services	15,039	9,180	30,000	17,218	102,300	24,550	20,650	20,650
521125 Labor Relations	0	0	500	0	0	500	500	500
521160 Medical/Physicals	0	1,021	2,460	1,062	2,460	2,460	2,460	2,460
523100 Copy Machine	1,366	1,425	1,640	795	1,640	1,640	1,640	1,640
523131 Computer Support	1,860	1,740	1,830	1,830	1,830	2,580	2,580	2,580
523200 Other Equipment	0	0	0	0	0	1,000	1,000	1,000
533110 Office Supplies	2,347	2,037	2,500	567	2,500	2,700	2,700	2,700
533125 Telephone	1,114	1,066	1,120	545	1,120	1,120	1,100	1,100
533130 Dues	210	486	250	235	235	580	580	580
533140 Travel/Mileage	0	0	100	0	0	0	0	0
533150 Out of County Meals	0	0	100	0	0	0	0	0
533170 Postage	990	1,016	1,050	451	1,050	1,050	1,050	1,050
533180 Advertising	150	0	1,000	375	1,000	1,000	750	750
534310 Software Maintenance	12,811	14,093	15,230	15,220	15,220	17,050	17,050	17,050
Total Expenditures	407,670	411,749	466,230	228,068	507,694	459,830	454,580	454,580
FINANCING PROPOSAL								
462110 Garnishment Fees	839	855	750	419	700	730	730	730
Total Equities and Revenues	839	855	750	419	700	730	730	730
County Appropriation			465,480			459,100	453,850	453,850

PERSONNEL INFORMATION

Authorized Positions: Total 3

1-HR Program Manager 1-HR Program Coord 1-Payroll/Benefits Coord

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1432 Unemployment Control**

Department Head: Jessica Hale, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
516100	Unemployment	14,572	21,451	30,000	12,309	30,000	32,000	30,000	30,000
	Total Expenditures	14,572	21,451	30,000	12,309	30,000	32,000	30,000	30,000
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FINANCING PROPOSAL									
375800	Equity Applied - Assigned	0	0	15,000	15,000	15,000	20,000	20,000	20,000
	Total Equities and Revenues	0	0	15,000	15,000	15,000	20,000	20,000	20,000
County Appropriation				15,000			12,000	10,000	10,000

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1433 Employee Retirement Payout Pool**

Department Head: Jessica Hale, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Payouts	422,480	497,834	425,000	298,527	425,000	450,000	450,000	450,000
512000	Fringe Benefits	32,472	26,255	32,520	25,143	32,520	34,430	34,430	34,430
512127	Retiree Health Insurance	35,000	44,300	59,000	59,000	59,000	55,000	55,000	55,000
Total Expenditures		489,952	568,389	516,520	382,670	516,520	539,430	539,430	539,430
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FINANCING PROPOSAL									
375800	Equity Applied - Assigned	54,762	87,049	75,000	75,000	75,000	75,000	75,000	75,000
Total Equities and Revenues		54,762	87,049	75,000	75,000	75,000	75,000	75,000	75,000
County Appropriation				441,520			464,430	464,430	464,430

MANAGEMENT INFORMATION SERVICES

PROGRAM DESCRIPTION:

The Management Information Services Department is responsible for the daily operation of Columbia County's information systems resources. This includes, but is not limited to, maintaining the information infrastructure; including data networks, wireless networks, computers, mobile devices, servers, and purchased applications; as well as the development of new application programs designed to improve productivity and address changes in business needs and changes in state and federal laws. Additionally, the department is an internal source of training and consulting services to all Columbia County departments.

Did You Know?

Human error accounts for 95% of all data breaches. Every 39 seconds there is a cyber attack. Since COVID-19 and the increase in staff working from home, the FBI have reported an increase of 300% in reported cybercrimes.

GOALS:

- Upgrade the microwave link between Solid Waste and Huber buildings.
 - Increase the flexibility and reliability within the County Board room.
 - Upgrade the Sheriff's Office CAD/RMS & GIS servers.
 - Provide the required training for staff to continue support within the County's financial system.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1440 MIS Operations**

Department Head: David Drews, Director

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	666,895	641,497	708,500	322,454	638,946	684,070	781,260	781,260
512000 Fringe Benefits	260,329	253,711	286,560	127,767	261,732	299,750	308,850	308,850
523131 Computer Support	5,710	4,860	5,760	5,700	5,700	7,560	7,560	7,560
523151 Printer/Scanner Pool	313	218	370	228	370	370	370	370
532300 Vehicle Maintenance	534	76	1,220	161	1,000	220	220	220
533110 Office Supplies	467	396	500	101	500	500	500	500
533125 Telephone	3,781	4,406	4,540	2,174	4,400	4,660	4,660	4,660
533130 Dues	50	71	100	75	75	200	200	200
533140 Travel/Mileage	0	149	130	0	0	130	0	0
533150 Out of County Meals	0	0	100	0	0	100	0	0
533160 Training/Conventions	10,432	10,902	12,500	6,227	12,500	19,000	19,000	19,000
533170 Postage	32	32	200	0	50	200	0	0
534100 Gas/Oil	260	257	300	74	100	250	250	250
534310 Computer Software	1,661	95	100	107	107	1,260	1,260	1,260
Total Expenditures	950,464	916,670	1,020,880	465,068	925,480	1,018,270	1,124,130	1,124,130
FINANCING PROPOSAL								
471510 MIS Revenue from Depts	80,850	78,398	78,000	38,383	65,000	64,000	64,000	64,000
Total Equities and Revenues	80,850	78,398	78,000	38,383	65,000	64,000	64,000	64,000
County Appropriation			942,880			954,270	1,060,130	1,060,130

PERSONNEL INFORMATION

Authorized Positions: Total: 10

1-MIS Director 1-Application Manager

2-Infra Suppt Spclst 2-Infra Suppt Spclst II 1-Infra Suppt Spclst III

1-Application Developer II 2-Application Developer

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1451 MIS IT Pool**

Department Head: David Drews, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Services	2,891	7,716	6,000	3,243	5,500	6,000	6,000	6,000
521210	Internet Access	34,117	34,920	36,900	18,348	36,700	36,900	36,900	36,900
521220	Contract Serv. - IT Consultant	67,599	25,059	47,200	21,506	35,000	47,200	47,200	47,200
523131	Computer Support	1,940	1,530	1,620	1,620	1,620	1,450	1,450	1,450
523200	Lease/Maint - Other Equip	134,582	144,225	163,600	132,343	140,000	167,140	162,140	162,140
533120	Publications/Subscriptions	420	870	1,900	450	1,900	1,900	1,900	1,900
533125	Telephone	33,897	30,147	35,500	32,894	33,500	36,500	36,500	36,500
534310	Computer Software	935	0	1,430	0	1,000	0	0	0
534315	Software Maintenance Exp.	168,671	231,720	236,200	180,936	231,000	255,400	255,400	255,400
534320	Computer Supplies	4,634	3,009	5,500	483	5,000	5,500	5,500	5,500
Total Expenditures		449,686	479,196	535,850	391,823	491,220	557,990	552,990	552,990

FINANCING PROPOSAL

County Appropriation	535,850	557,990	552,990	552,990
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ACCOUNTING

PROGRAM DESCRIPTION:

Under the direction of the Finance Committee, the Comptroller completes duties of County Auditor as defined in Chapter 59.72 of the Wis. Stats. The Accounting Office maintains the County's financial reporting system and all department subsystems in accordance with generally accepted accounting principles and governmental accounting, auditing, and financial reporting guidelines. This department is directly responsible for all accounting related activities and the supervision of operations for the following departments: Columbia County Jail, Health & Human Services, Health Care Center and the Highway Department.

Major responsibilities include: development of accounting systems; debt management; preparation and execution of County budget under Finance Committee review; vendor relations, including processing and payment of all invoices; purchasing, including requests for proposals and securing bids; internal auditing; grant reporting and compliance; preparation of necessary county, state and federal fiscal reports; provide necessary communication to any person(s) regarding County fiscal matters; receipt and journal entry processing; maintenance of County fixed asset system; administration of the Southern Housing Region Program; provide training and assistance to all County departments regarding accounting or budgeting; allocate insurance to County departments and reconciliation of all County accounts; coordinate County independent audit and prepare the Annual Comprehensive Financial Report (ACFR).

Did You Know?

The AICPA reported a 7.8% single-year decline in Accounting majors. Outreach is underway to inform students about opportunities in accounting. They launched a website www.thiswaytocpa.com to help educate students.

GOALS:

- Begin research on data analytics for Highway.
 - Begin research on budget programs.
 - Complete updates to bidding procedures.
 - Evaluate asset disposal processes.
 - Create online library of training resources.
 - Continue to cross-train staff.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1510 Accounting Administration**

Department Head: Shonna Neary, Comptroller

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	477,357	421,615	527,540	234,160	495,842	538,680	581,870	581,870
512000	Fringe Benefits	180,437	166,221	225,290	94,270	194,821	240,930	243,290	243,290
523100	Copy Machine	2,700	2,528	2,730	1,264	2,730	2,730	2,730	2,730
523131	Computer Support	6,150	4,920	5,050	5,050	5,050	7,060	7,060	7,060
523151	Printer/Scanner Pool	223	265	800	110	500	600	600	600
533110	Office Supplies	2,160	2,500	2,500	271	2,500	2,500	2,500	2,500
533116	Budget Publication	1,722	1,571	2,000	0	1,800	1,900	1,900	1,900
533120	Publications/Subscriptions	0	611	700	519	700	700	700	700
533125	Telephone	776	743	850	377	850	800	800	800
533130	Dues	920	1,010	1,050	985	1,050	1,050	1,050	1,050
533140	Travel/Mileage	184	155	300	107	300	250	250	250
533160	Training/Conventions	7,019	3,319	7,000	2,624	4,900	6,500	6,500	6,500
533170	Postage	1,183	1,230	1,200	562	1,200	1,200	1,200	1,200
534310	Software Maintenance	2,419	0	0	0	0	580	580	580
Total Expenditures		683,250	606,688	777,010	340,299	712,243	805,480	851,030	851,030

FINANCING PROPOSAL

472321	Accounting Admin Revenue	19,053	16,717	10,000	4,696	12,000	11,000	11,000	11,000
Total Equities and Revenues		19,053	16,717	10,000	3,652	12,000	11,000	11,000	11,000
County Appropriation				767,010			794,480	840,030	840,030

PERSONNEL INFORMATION

Authorized Positions: Total 8

1-Comptroller 1-Asst Comptroller 1-Off Mgr 1-Sen St Acct

1-Accountant I 1-Acctg Asst 1-Acctg Aide 1-LTE (730 hours)

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1511 Single Audit**

Department Head: Shonna Neary, Comptroller

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	GASB/Actuary	6,425	2,575	6,800	0	6,800	2,800	2,800	2,800
521150	Audit Fees	53,370	54,415	57,160	44,439	59,842	61,540	61,540	61,540
	Total Expenditures	59,795	56,990	63,960	44,439	66,642	64,340	64,340	64,340
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FINANCING PROPOSAL									
472322	Rev from Depts-Audit	23,950	25,006	20,000	150	25,000	25,000	25,000	25,000
	Total Equities and Revenues	23,950	25,006	20,000	150	25,000	25,000	25,000	25,000
County Appropriation				43,960			39,340	39,340	39,340

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1512 Indirect Cost Allocation Plan**

Department Head: Shonna Neary, Comptroller

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521150	Audit Fees	5,810	5,810	5,810	0	5,810	5,810	5,810	5,810
	Total Expenditures	5,810	5,810	5,810	0	5,810	5,810	5,810	5,810
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FINANCING PROPOSAL									
County Appropriation				5,810			5,810	5,810	5,810

COUNTY TREASURER

PROGRAM DESCRIPTION:

Chapter 59.20 of the Wis. Stats. establishes the duties of the County Treasurer which include the following: receive all monies belonging to the county as directed by statute or county ordinance; pay out all monies belonging to the county on order of the County Board; keep a true and accurate account of receipts and expenditures of all funds; provide the State Treasurer and other government officials with required statements and reports. Duties performed annually include a preliminary settlement made by February 20 with the treasurer of each taxing jurisdiction and collect remaining unpaid taxes and charges and settle in full with each taxing jurisdiction and the State by August 20.

Additional responsibilities include investment of excess funds, act as Treasurer of the Columbia County Drainage Board, certify new plats, check tax record cards for lending institutions, administer the state lottery tax credit program, and foreclose on properties with two (2) or more years outstanding delinquent taxes and oversee appraisal and sale of properties.

Did You Know?

New in 2024, The Department of Revenue split up the School Tax Levy Credit into two separate payments to the Counties. The first payment was in May and the second payment in July. We are able to earn interest on that money earlier until we pay the School Credit in the August Settlement.

GOALS:

- Continue to study and monitor County investments and bank functions to achieve maximum efficiency and return.
 - Continue working on Lottery & Gaming Credit file maintenance and updating mailing addresses to meet USPS standards.
 - Work on selling some of the County owned property that we have foreclosed on in prior years to get back onto the tax roll and recoup the County's money.
 - Continue updating the Treasurer's Office policy manual.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1560 County Treasurer**

Department Head: Stacy Opalewski, Treasurer

Description	2022	2023	2024			2025	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	163,013	165,636	178,450	80,750	178,450	181,520	188,060	188,060
512000 Fringe Benefits	70,506	72,294	80,730	36,289	80,730	85,800	84,940	84,940
521100 Contracted Services	13,787	11,850	14,300	3,681	14,300	13,720	13,720	13,720
523100 Copy Machine	1,980	1,980	2,000	990	2,000	2,000	2,000	2,000
523131 Computer Support	1,860	1,600	1,330	1,330	1,330	1,790	1,790	1,790
523151 Printer/Scanner Pool	443	449	950	390	950	830	830	830
533110 Office Supplies	1,718	2,813	3,000	1,638	3,000	3,000	3,000	3,000
533120 Publications/Subscriptions	419	419	420	419	419	420	420	420
533125 Telephone	662	672	690	350	690	690	690	690
533130 Dues	100	100	100	100	100	100	100	100
533140 Travel/Mileage	748	1,002	940	532	940	870	870	870
533160 Training/Conventions	593	1,065	1,220	510	1,220	1,220	1,220	1,220
533170 Postage	5,279	5,705	5,500	2,615	5,500	5,400	5,400	5,400
534310 Software Maintenance	0	0	0	583	583	760	760	760
535350 Bank Charges	4,418	4,492	4,700	2,233	4,700	4,600	4,600	4,600
Total Expenditures	265,526	270,077	294,330	132,410	294,912	302,720	308,400	308,400

FINANCING PROPOSAL

County Appropriation	294,330	302,720	308,400	308,400
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Authorized Positions: Total 3
 1-Treasurer 1-Chief Deputy 1-Admin Asst

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1560 County Treasurer Revenue**

Department Head: Stacy Opalewski, Treasurer

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
412100	Managed Forest Land	36,075	38,809	31,000	32,522	34,150	34,000	34,000	34,000
412110	Interest on Taxes	250,642	216,617	200,000	112,350	200,000	200,000	200,000	200,000
412120	Penalty on Taxes	127,217	109,970	100,000	57,441	100,000	100,000	100,000	100,000
482010	Interest on Investments	196,388	3,051,580	1,500,000	1,301,611	3,000,000	1,500,000	2,000,000	2,000,000
Total Equities and Revenues		610,322	3,416,976	1,831,000	1,503,924	3,334,150	1,834,000	2,334,000	2,334,000

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1561 Tax Deed Expense**

Department Head: Stacy Opalewski, Treasurer

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534400	Tax Deed Expense	8,484	7,439	9,600	3,861	9,600	9,600	9,600	9,600
	Total Expenditures	8,484	7,439	9,600	3,861	9,600	9,600	9,600	9,600
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FINANCING PROPOSAL									
462020	Tax Deeds In Rem	9,970	8,065	9,600	1,845	9,600	9,600	9,600	9,600
	Total Equities and Revenues	9,970	8,065	9,600	1,845	9,600	9,600	9,600	9,600
County Appropriation				0			0	0	0

DISTRICT ATTORNEY

PROGRAM DESCRIPTION:

Provide effective legal representation for the people of the State of Wisconsin and Columbia County in criminal, juvenile and local ordinance litigation, as authorized by Wis. Stat. § 978.05.

The statutory duties include the prosecution of state criminal matters, felonies and misdemeanors, and state and county forfeiture actions, including violations of the traffic code. Additional responsibilities include prosecution of open meetings, open records and election law violations, juvenile court matters, non-criminal traffic violations, miscellaneous civil matters and representing the State of Wisconsin in appeals of misdemeanor convictions.

Columbia County District Attorney's Office is responsible for prosecuting all criminal offenses occurring within the Columbia Correctional Institute located in Portage.

The District Attorney's Office has established a Victim/Witness Support Program to assist individuals involved in criminal and juvenile proceedings.

Did You Know?

There are approximately 527 prosecutors in the State of Wisconsin, out of approximately 16,893 lawyers licensed in this State. Each county has an elected District Attorney, except for Shawano and Menominee counties who share a DA.

GOALS:

- Continue to put the needs of victims first through every step of the process from pre-charging through post-sentencing. Adapt to the changing victim laws and confidentiality requirements.
 - Continue to adjust our electronic discovery process and procedure as more law enforcement agencies are using it through different operating systems. Work with them to keep costs and employee time to a minimum.
 - Create training binders for all positions so that more information is written down and documented, rather than relying solely on the experience and knowledge of long-term employees.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1610 District Attorney**

Department Head: Brenda Yaskal, District Attorney

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	334,964	319,750	380,870	180,560	380,870	381,180	432,520	432,520
512000	Fringe Benefits	160,961	158,580	203,120	92,875	203,120	217,350	221,030	221,030
521150	Audit Fees	0	0	700	0	0	0	0	0
523100	Copy Machine	5,102	5,102	5,100	2,550	5,100	5,100	5,100	5,100
523131	Computer Support	910	420	560	560	560	420	420	420
523200	Other Equipment Maint.	542	542	550	406	550	530	530	530
533110	Office Supplies	8,996	4,619	7,000	2,167	6,000	6,000	6,000	6,000
533125	Telephone	5,670	5,660	5,300	2,527	5,000	5,410	5,410	5,410
533130	Dues	1,967	1,295	3,470	2,829	3,000	3,470	3,470	3,470
533160	Training/Conventions	893	1,268	3,050	755	2,000	2,900	2,900	2,900
533170	Postage	7,150	3,178	6,180	188	4,180	5,180	5,180	5,180
535810	Library Books	422	182	560	89	250	450	450	450
535890	Court Costs	10,434	10,002	12,000	1,999	6,000	10,000	10,000	10,000
	Total Expenditures	538,011	510,598	628,460	287,505	616,630	637,990	693,010	693,010

FINANCING PROPOSAL

432410	St Aid Victim Witness	81,513	67,651	80,000	39,780	75,000	75,000	84,730	84,730
462430	D.A. Restitution Surcharge	5,849	7,328	8,000	9,051	19,000	8,000	8,000	8,000
482495	D.A. Copy Charges	17,505	47,943	20,000	41,307	80,000	40,000	40,000	40,000
Total Equities and Revenues		104,867	122,922	108,000	90,138	174,000	123,000	132,730	132,730

County Appropriation				520,460			514,990	560,280	560,280
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PERSONNEL INFORMATION

Authorized Positions: Total 8

5-Legal Secretary 2-Victim Witness Coordinator 1-Legal Assistant

CORPORATION COUNSEL

PROGRAM DESCRIPTION:

The primary function of the Corporation Counsel Office is to provide advice, legal counsel and opinions to the County Board and its committees, elected officials, and related agencies. The Corporation Counsel Office drafts resolutions and ordinances, represents the County in disputes between other counties and units of government, makes initial court appearances, motions, and litigates trials to the Court, Administrative Tribunals, and jury in civil legal matters. The Corporation Counsel Office additionally handles all civil commitments, guardianships, protective placements, child support and paternity matters, and researches and drafts correspondence, briefs, and other memoranda.

Did You Know?

In 1927, Mabel Watson Raimey (1895-1986) became the first African American woman to practice law in Wisconsin. The next African American woman to enter the Wisconsin Bar (Vel Phillips) wouldn't do so until 1951.

GOALS:

- Continue to divide responsibility for providing legal services to specific departments, committees, and other legal work between the attorneys.
 - Continue to develop efficiencies for Department functions and work with the Courts and the Child Support Agency.
 - Attain and retain staff to continue to sustain a high level of work performances.
 - Implement the 2023 Wisconsin Act 235 for the Land Information Department.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1640 Corporation Counsel**

Department Head: Jessica Hale, Corp Counsel

Description	2022	2023	2024			2025	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	167,053	164,945	188,500	83,765	153,789	164,760	178,330	178,330
512000 Fringe Benefits	54,877	54,937	63,420	28,059	55,523	62,650	63,800	63,800
521100 Contracted Services	49,475	120,593	2,000	16,580	20,000	2,000	2,000	2,000
523100 Copy Machine	1,366	1,425	1,640	795	1,640	1,640	1,640	1,640
523131 Computer Support	2,224	1,810	2,090	2,127	2,127	3,140	3,140	3,140
523151 Printer/Scanner Pool	205	994	410	420	440	410	410	410
523200 Other Equipment Maint.	1,873	1,873	1,880	937	1,880	1,000	1,000	1,000
533110 Office Supplies	825	923	900	689	900	970	970	970
533120 Publications/Subscriptions	10,785	11,799	13,140	8,346	13,140	13,140	11,200	11,200
533125 Telephone	2,206	1,313	1,180	326	1,180	1,180	1,160	1,160
533130 Dues	1,826	1,817	1,840	681	1,840	1,840	1,840	1,840
533140 Travel/Mileage	29	62	300	0	300	300	300	300
533150 Out of County Meals	0	0	100	0	100	0	0	0
533160 Training/Conventions	1,120	495	1,800	807	1,800	1,800	1,800	1,800
533170 Postage	524	517	540	79	540	540	540	540
535890 Court Costs	403	256	2,000	225	2,000	1,500	1,500	1,500
Total Expenditures	294,791	363,759	281,740	143,836	257,199	256,870	269,630	269,630

FINANCING PROPOSAL

County Appropriation	281,740	256,870	269,630	269,630
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PERSONNEL INFORMATION

Authorized Positions: Total 4

1-Corp Counsel 2-Assistant Corp Counsel 1-Assistant to Corp Counsel

Note: other business units provide funding for these positions

CHILD SUPPORT AGENCY

PROGRAM DESCRIPTION:

The Child Support Agency operates under the direction of the Corporation Counsel Office. The Agency is audited by Federal and State entities and is governed by Federal Codes and Regulations, Wisconsin Statutes and Administrative Code as well as case law.

The Child Support Agency's duties include: preparing and developing paternity establishment cases for unwed parents, obtaining and enforcing health insurance orders and child support orders (including medical support) for all types of family actions through court hearings, stipulations and administrative processes.

Did You Know?

In 2024, the Child Support Agency started scanning paper files with the goal of becoming a paperless Agency.

GOALS:

- Meet or exceed performance measures established by State and Federal guidelines in order to take full advantage of available funding.
 - Continue to be well informed of upcoming State or Federal legislative changes by working closely with Wisconsin Child Support Enforcement Association (WCSEA).
 - Attend meetings and trainings to enable the Child Support Agency to stay well informed on new/updated policy changes.
 - Scan child support paper files into FileDirector to work toward the Agency goal of becoming paperless.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1645 Child Support**

Department Head: Jessica Hale, Corp Counsel

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	640,597	645,393	716,980	314,305	646,766	710,230	756,980	756,980
512000 Fringe Benefits	289,455	287,107	320,730	139,622	291,070	339,210	339,260	339,260
521100 Contracted Services	5,540	5,795	6,000	2,395	5,000	5,000	5,000	5,000
521150 Audit Fees	1,950	0	2,500	0	2,500	2,500	2,500	2,500
523100 Copy Machine	2,377	2,707	2,500	1,338	2,700	2,700	2,700	2,700
523131 Computer Support	7,406	5,990	5,980	5,974	5,974	7,950	7,950	7,950
523151 Printer/Scanner Pool	653	493	1,360	274	550	700	700	700
523200 Other Equipment Maint.	2,061	1,744	1,750	872	1,750	2,030	2,030	2,030
533110 Office Supplies	4,264	3,839	3,850	2,886	3,850	3,850	3,850	3,850
533120 Publications/Subscriptions	279	303	350	317	317	350	350	350
533125 Telephone	2,568	2,033	1,900	1,028	1,900	1,900	1,900	1,900
533130 Dues	350	350	350	350	350	350	350	350
533140 Travel/Mileage	57	125	260	56	56	150	150	150
533150 Out of County Meals	18	106	100	10	10	100	100	100
533160 Training/Conventions	4,938	4,274	5,000	1,410	5,000	5,000	5,000	5,000
533170 Postage	7,707	8,884	8,500	5,051	8,500	8,500	8,500	8,500
534315 Software Maintenance	1,158	1,514	1,140	677	1,140	4,160	4,300	4,300
534411 Non IV D Operating Exp.	68	179	160	137	160	160	160	160
535970 Fees & Transcripts	835	765	1,000	324	1,000	1,000	1,000	1,000
535971 Service Process	3,124	702	5,000	913	3,500	3,500	3,500	3,500
535973 Genetic Tests	1,644	2,645	3,000	784	2,000	2,500	2,500	2,500
542100 Insurance	5,895	6,213	6,530	6,607	6,607	7,000	7,000	7,000
711120 MIS Charges	1,700	960	1,600	980	1,600	1,600	1,600	1,600
844000 Capital Outlay	0	0	9,440	8,602	8,602	0	0	0
Total Expenditures	984,644	982,121	1,105,980	494,912	1,000,902	1,110,440	1,157,380	1,157,380

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1645 Child Support**

Department Head: Jessica Hale, Corp Counsel

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
422610	S/A Child Support	647,489	645,546	650,000	325,233	650,000	650,000	685,370	685,370
422620	S/A Child Support-Incentives	130,561	117,599	150,000	59,146	150,000	150,000	150,000	150,000
462630	Genetic Tests/Court Costs	1,656	2,052	2,000	1,516	2,000	2,000	2,000	2,000
462650	Non IV D Revenue	700	175	500	35	500	500	500	500
Total Equities and Revenues		780,406	765,372	802,500	385,930	802,500	802,500	837,870	837,870
County Appropriation				303,480			307,940	319,510	319,510

PERSONNEL INFORMATION

Authorized Positions: Total 10

1-Admin 5-Paralegal 3-Legal Sec 1-Financial Clerk

Note: this business unit provides funding for other positions

REGISTER OF DEEDS

PROGRAM DESCRIPTION:

The Register of Deeds office provides the official county repository for real estate records, and vital records which consist of birth, death, marriage, domestic partnerships, and military discharges. In addition, the office provides safe archival storage and convenient access to these public records. The Register of Deeds office implements statutory changes, system modernization, program and procedural evaluation, and staff development which ensures a high level of timely service for our citizens and customers. The Register of Deeds files, records, and issues instruments and documents of significance both to the community as a whole and to its individual citizens. Vital records document the span of our lives from birth to death. Land records establish title and property rights.

Did You Know?

Columbia County property owners can be notified any time there is recording activity associated with their name. You can sign up for this free service at www.propertyfraudalert.com/WIColumbia.

GOALS:

- A smooth transition as a new Register of Deeds take office.
 - Begin the verification of documents for the years 1828-1963 that were indexed. The indexing project is proposed to be done by the end of 2024.
 - Have software and a policy in place that meets all statutory requirements for Act 235 (Judicial Security) which goes into effect on April 1, 2025.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1710 Register of Deeds**

Department Head: Lisa Krintz, Register of Deeds

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	173,448	178,886	184,800	88,365	184,800	188,170	195,140	195,140
512000	Fringe Benefits	75,345	77,370	81,760	38,980	81,760	87,530	86,670	86,670
523100	Copy Machine	1,610	1,610	1,610	805	1,610	1,610	1,610	1,610
523131	Computer Support	3,580	2,210	1,890	2,170	2,170	2,700	2,010	2,010
523151	Printer/Scanner Pool	433	388	420	263	380	410	410	410
533110	Office Supplies	1,565	1,819	1,640	619	1,422	2,260	2,260	2,260
533125	Telephone	516	521	530	267	540	550	550	550
533130	Dues	125	125	130	125	125	130	130	130
533140	Travel/Mileage	45	190	410	88	285	400	400	400
533160	Training/Conventions	1,252	1,587	1,650	501	1,091	1,050	1,050	1,050
533170	Postage	751	726	770	286	573	690	690	690
534310	Software Maintenance	48,390	49,842	51,340	51,337	51,337	52,880	52,880	52,880
	Total Expenditures	307,060	315,274	326,950	183,806	326,093	338,380	343,800	343,800
FINANCING PROPOSAL									
412103	RE Transfer Fees	234,790	222,019	160,000	110,984	227,691	220,780	220,780	220,780
463010	Register of Deeds Fees	159,205	136,815	135,000	61,900	126,020	125,000	125,000	125,000
463020	Reg. of Deeds Cert. Fees	27,554	27,777	28,300	12,672	25,500	27,330	27,330	27,330
483095	Copy Revenue	41,606	38,678	37,720	20,892	42,328	40,490	40,490	40,490
483096	Internet Usage Fee	86,761	74,626	73,000	32,854	75,426	74,780	74,780	74,780
	Total Equities and Revenues	549,916	499,915	434,020	239,302	496,965	488,380	488,380	488,380
County Appropriation				(107,070)			(150,000)	(144,580)	(144,580)

PERSONNEL INFORMATION

Authorized Positions: Total 3

1-Reg Deeds 1-Chief Deputy 1-Real Estate Web Site Technician

LAND INFORMATION

PROGRAM DESCRIPTION:

The Land Information Department was established by the Columbia County Board of Supervisors as part of the statewide Wisconsin Land Information Program. The WLIP provides funding to support local land records modernization efforts. Our objectives are to coordinate the modernization of land records and to maximize the effective development, maintenance, and use of shared geographic and land information system resources throughout Columbia County.

The Land Information Department is a central player in supporting all land records activities in Columbia County and is the coordinating office for land records. It serves as the office of the County Surveyor, performs the Real Property Listing functions, assessment management duties, and is responsible for all GIS and mapping initiatives as well as coordination and implementation of the Land Information Plan. The department works with county departments and communities to ensure quality and sound management of land records and land information systems.

The Land Information Department is governed by Wis. Stat. § 59 wherein specific duties are set forth and funding sources are determined.

- Real Property Listing and Assessment Management as defined in Wis. Stat. § 70.09
- Geographic Information Systems (GIS)
- Land Records Modernization, Land Information Officer duties Wis. Stat. § 59.72
- Office of the County Surveyor as defined in Wis. Stat. § 59.74
- Coordination and storage of property survey records

Did You Know?

The Land Information Department maintains nearly 32,000 address points and 1,900 miles of roads data within all 35 towns, villages, and cities in Columbia County. This data is utilized by multiple agencies and organizations both inside and outside of Columbia County including functions such as voter registration verification, 911, and GPS navigation.

GOALS:

- Meet Wisconsin State Statute 59.74(2)(I) requirements: Maintain 5% of section corners.
- Integrate GIS tax parcels with (~36) section center GPS data collected by County Surveyor.
- Maintain a web based portal with focus on equitable property values. Provide 24/7 access to answer common property and tax distribution questions in order to increase public trust and streamline the assessment process.
- Provide a monthly GIS (data and map service) update to support and maintain the public safety software solution in the Sheriff's Department.
- Maintain fully compliant GIS data sets to enable Next Generation 9-1-1 (NG911) implementation.
- Develop and implement a County-wide migration strategy to transition desktop and server GIS to ArcGIS Pro that will minimize data loss, downtime, and increase security.

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1720 Land Information**

Department Head: John Grams, Director

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	342,185	230,745	336,180	159,392	317,271	338,900	388,510	388,510
512000 Fringe Benefits	132,492	92,960	141,580	66,824	134,840	149,170	153,210	153,210
521100 Contracted Services	85	2,516	1,600	0	0	1,250	1,000	1,000
523100 Copy Machine	4,689	4,565	4,570	2,282	4,570	5,080	5,080	5,080
523131 Computer Support	5,670	4,220	4,570	4,390	4,390	4,620	5,080	5,080
523151 Printer/Scanner Pool	83	51	190	50	150	190	0	0
533110 Office Supplies	722	1,523	3,000	438	800	3,000	1,600	1,600
533125 Telephone	1,914	1,097	1,390	600	1,200	1,000	1,000	1,000
533130 Dues	370	330	420	330	330	420	420	420
533140 Travel/Mileage	178	0	500	66	300	500	300	300
533160 Training/Conventions	5,522	3,321	8,000	3,027	4,358	8,000	7,000	7,000
534310 Software Maintenance	51,475	57,672	59,470	59,026	59,026	59,770	59,770	59,770
534400 Operating Expenses	0	0	350	35	35	250	0	0
Total Expenditures	545,385	399,000	561,820	296,460	527,270	572,150	622,970	622,970

FINANCING PROPOSAL

355800 Restricted - NL	0	6,249	85,000	35,458	62,226	0	115,380	115,380
433510 St Aid Land Info Training	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
483510 Land Info Sale Maps/Notices	0	326	250	43	250	250	250	250
483530 LRS - Data Sales	54	57	250	0	250	250	250	250
Total Equities and Revenues	1,054	7,632	86,500	36,501	63,726	1,500	116,880	116,880

County Appropriation	475,320	570,650	506,090	506,090
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PERSONNEL INFORMATION

Authorized Positions: Total 6

1-Director 1-GIS Analyst 1-GIS Specialist 1-GIS Technician 1-Property Lister

1-LTE Intern (funded by trust)

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1721 Land Records Expendable Trust**

Department Head: John Grams, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	11,952	65,812	391,000	11,434	20,320	331,040	331,040	331,040
	Total Expenditures	11,952	65,812	391,000	11,434	20,320	331,040	331,040	331,040
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FINANCING PROPOSAL									
355800	Restricted - NL	0	0	321,000	0	0	261,040	261,040	261,040
463530	Land Records Fees	84,656	72,488	70,000	32,880	70,000	70,000	70,000	70,000
	Total Equities and Revenues	84,656	72,488	391,000	32,880	70,000	331,040	331,040	331,040
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund

Department: **1722 LR Strategic Initiative Program**

Department Head: John Grams, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	20,000	61,352	10,000	28,000	95,000	20,000	20,000	20,000
	Total Expenditures	20,000	61,352	10,000	28,000	95,000	20,000	20,000	20,000
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FINANCING PROPOSAL									
433522	St Aid Strategic Initiative	20,000	61,352	10,000	28,000	95,000	20,000	20,000	20,000
	Total Equities and Revenues	20,000	61,352	10,000	28,000	95,000	20,000	20,000	20,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1723 Land Info - WLIP Program**

Department Head: John Grams, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	0	0	26,090	0	0	26,090	29,260	29,260
	Total Expenditures	0	0	26,090	0	0	26,090	29,260	29,260
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FINANCING PROPOSAL									
433523	St. Aid WLIP Program	0	0	26,090	0	0	26,090	29,260	29,260
	Total Equities and Revenues	0	0	26,090	0	0	26,090	29,260	29,260
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1724 County Surveyor (Remonumentation)**

Department Head: John Grams, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	12,000	12,000	12,000	6,000	12,000	15,000	15,000	15,000
534400	Operating Expenses	0	3,352	5,000	0	5,000	5,000	5,000	5,000
538250	Remonumentation	35,000	0	0	0	0	20,000	0	0
538260	Corner Replacement Conting.	5,000	0	0	0	0	0	0	0
Total Expenditures		52,000	15,352	17,000	6,000	17,000	40,000	20,000	20,000
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FINANCING PROPOSAL									
County Appropriation				17,000			40,000	20,000	20,000

FACILITIES MANAGEMENT

PROGRAM DESCRIPTION:

Duties of the Facilities Management Department include maintaining all county buildings and adjoining grounds in a clean and orderly condition; repair of utilities which include electric wiring and controls, heating and ventilating systems; repair plumbing and repair of physical structures of the buildings. In addition to the above, the department must maintain meeting rooms; record monthly power, gas, and water expenses; maintain supplies for facilities management use; and inspect/collect fixed assets and maintain in storage areas.

Did You Know?

Facilities Management has reduced Kwh usage by 500,000 in the last 2 years, which is enough to power 63 average homes for 1 year (average home usage 7,920 Kwh per year).

GOALS:

- Continue to work with Alliant and Focus on Energy to seek rebate abilities for all projects and equipment.
 - Work with security video vendor to prioritize future replacements of equipment, prioritize network connectability for backup systems and server replacement.
 - Create preventative maintenance requirements for chillers, AHU's, and coolers with costing for future budgets.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1940 Facilities Management**

Department Head: Jason Willemarck, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	154,603	170,731	180,730	85,548	180,730	183,010	214,000	214,000
512000	Fringe Benefits	69,630	76,330	81,150	38,786	81,150	86,730	89,880	89,880
521160	Medical/Physicals	929	0	0	0	0	0	0	0
523100	Copy Machine	1,456	1,492	1,460	548	1,490	1,560	1,560	1,560
523131	Computer Support	6,540	5,580	4,780	4,740	4,740	4,680	4,680	4,680
532300	Vehicle Maintenance	1,982	2,080	4,800	140	4,250	4,800	4,800	4,800
533110	Office Supplies	383	78	450	355	425	700	700	700
533125	Telephone	3,233	3,052	2,950	1,107	2,900	2,400	2,400	2,400
534100	Gas/Oil	3,715	2,981	3,800	1,856	3,300	3,800	3,800	3,800
534310	Software Maintenance	17,732	26,678	20,560	5,355	20,000	21,180	21,180	21,180
Total Expenditures		260,203	289,002	300,680	138,435	298,985	308,860	343,000	343,000

FINANCING PROPOSAL

County Appropriation	300,680	308,860	343,000	343,000
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PERSONNEL INFORMATION

Authorized Positions: Total 3
 1-Director 1-Facilities Maint Worker 1-Admin Asst

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1941 Courthouse**

Department Head: Jason Willemarck, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	117,881	96,219	108,260	34,374	83,243	103,710	115,820	115,820
512000	Fringe Benefits	58,717	52,601	55,260	18,107	44,430	57,340	58,110	58,110
521100	Contracted Services	26,817	26,270	31,730	22,480	30,250	34,710	34,710	34,710
531100	Electric Utility	56,012	61,960	65,070	28,643	63,850	64,500	64,500	64,500
531200	Natural Gas Utility	24,777	16,754	27,850	7,671	23,250	25,500	25,500	25,500
531400	Water Utility	5,803	5,971	6,510	2,764	6,600	8,200	8,200	8,200
532100	Equipment Maint.	8,446	7,229	9,000	2,838	8,200	9,000	8,500	8,500
532200	Building Maint.	4,058	1,159	9,950	62	9,000	9,950	5,000	5,000
532700	Elevator Maint.	7,715	2,888	7,690	6,207	6,900	7,990	7,990	7,990
533125	Telephone	132	123	160	64	135	160	160	160
534200	Uniforms	0	300	400	137	350	400	400	400
534400	Operating Expenses	14,257	12,007	17,100	5,368	16,250	17,100	16,000	16,000
535100	Snowplowing	5,186	6,582	12,860	7,383	10,250	13,050	12,000	12,000
Total Expenditures		329,801	290,063	351,840	136,098	302,708	351,610	356,890	356,890
FINANCING PROPOSAL									
483420	Rent - Courthouse	3,169	3,169	3,170	1,584	3,169	3,170	3,170	3,170
Total Equities and Revenues		3,169	3,169	3,170	1,584	3,169	3,170	3,170	3,170
County Appropriation				348,670			348,440	353,720	353,720

PERSONNEL INFORMATION

Authorized Positions: Total 3
 1-Maintenance Mechanic 2-Janitor

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1942 Law Enforcement Center**

Department Head: Jason Willemarck, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	136,410	115,543	124,210	51,576	124,210	124,890	136,460	136,460
512000	Fringe Benefits	70,201	58,408	64,510	26,478	64,510	69,410	69,590	69,590
521100	Contracted Services	21,581	22,212	24,920	17,077	23,950	29,120	29,120	29,120
531100	Electric Utility	74,390	81,752	81,200	38,538	81,750	82,500	82,500	82,500
531200	Natural Gas Utility	30,052	21,894	28,500	10,341	24,750	27,500	27,500	27,500
531400	Water Utility	3,415	3,269	3,710	1,640	4,100	4,950	4,950	4,950
532100	Equipment Maint.	16,681	11,592	8,700	3,589	8,300	8,700	8,700	8,700
532200	Building Maint.	3,179	2,788	3,290	30	3,000	3,290	3,290	3,290
532700	Elevator Maint.	6,241	4,381	4,970	2,892	4,900	5,160	5,160	5,160
534200	Uniforms	272	62	300	0	250	300	300	300
534400	Operating Expenses	10,111	6,699	11,250	3,950	10,250	11,250	10,500	10,500
535100	Snowplowing	6,073	5,337	6,990	3,400	5,950	7,110	7,000	7,000
Total Expenditures		378,606	333,937	362,550	159,511	355,920	374,180	385,070	385,070

FINANCING PROPOSAL

County Appropriation	362,550	374,180	385,070	385,070
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PERSONNEL INFORMATION

Authorized Positions: Total 3
 1-Maintenance Mechanic 2-Janitor

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund

Department: 1944 Co Jail/Huber Center Maintenance

Department Head: Jason Willemarck, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	140,363	169,199	190,610	72,791	190,610	191,290	209,850	209,850
512000	Fringe Benefits	73,945	89,267	102,580	39,810	102,580	109,610	109,980	109,980
521100	Contracted Services	114,801	119,807	210,470	88,918	205,250	142,370	142,370	142,370
531100	Electric Utility	263,610	293,099	318,080	141,033	316,000	318,000	318,000	318,000
531200	Natural Gas Utility	164,669	118,917	183,500	58,277	182,450	172,000	172,000	172,000
531400	Water Utility	46,255	46,763	48,400	22,820	46,950	59,100	59,100	59,100
532100	Equipment Maint.	60,671	41,822	63,010	10,010	59,250	63,010	63,010	63,010
532200	Building Maint.	8,446	8,975	13,000	2,915	12,000	13,000	11,000	11,000
532700	Elevator Maint.	15,395	13,606	14,430	13,909	14,000	14,990	14,990	14,990
532800	Remodeling	20,937	39,542	47,450	42,546	43,450	47,450	47,450	47,450
534200	Uniforms	574	349	950	107	500	950	950	950
534400	Operating Expenses	56,271	54,130	70,000	21,026	68,000	70,000	65,000	65,000
535100	Snowplowing	4,101	5,334	8,360	3,400	6,570	8,480	8,480	8,480
Total Expenditures		970,038	1,000,810	1,270,840	517,562	1,247,610	1,210,250	1,222,180	1,222,180

FINANCING PROPOSAL

County Appropriation	1,270,840	1,210,250	1,222,180	1,222,180
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PERSONNEL INFORMATION

Authorized Positions: Total 4

1-Maintenance Mechanic 3-Janitor

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1947 Old Recycling Center**

Department Head: Jason Willemarck, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
531100	Electric Utility	2,151	2,016	2,750	1,199	2,450	2,750	2,750	2,750
532200	Building Maintenance	496	72	2,140	289	1,500	1,550	1,550	1,550
Total Expenditures		2,647	2,088	4,890	1,488	3,950	4,300	4,300	4,300
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FINANCING PROPOSAL									
483435	Rent - Old Recycling Center	1,000	1,000	1,000	1,000	1,000	2,500	2,500	2,500
Total Equities and Revenues		1,000	1,000	1,000	1,000	1,000	2,500	2,500	2,500
County Appropriation				3,890			1,800	1,800	1,800

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1950 Administration Building**

Department Head: Jason Willemarck, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	99,687	100,189	105,070	50,233	105,070	102,660	111,510	111,510
512000	Fringe Benefits	50,847	55,989	59,120	26,279	59,120	63,090	63,140	63,140
521100	Contracted Services	39,248	30,057	36,400	23,614	34,000	39,820	39,820	39,820
531100	Electric Utility	100,289	93,789	102,000	43,707	96,750	102,000	102,000	102,000
531200	Natural Gas Utility	27,590	13,726	29,500	6,689	22,250	23,450	23,450	23,450
531400	Water Utility	6,314	5,187	6,300	2,691	6,950	8,500	8,500	8,500
532100	Equipment Maint.	5,365	3,711	13,120	1,182	12,000	13,120	10,000	10,000
532200	Building Maint.	9,292	2,700	4,840	0	3,800	4,840	4,840	4,840
532700	Elevator Maint.	6,913	7,193	8,010	7,041	7,200	7,590	7,590	7,590
533125	Telephone	524	546	510	273	525	550	550	550
534200	Uniforms	183	166	400	51	350	400	400	400
534400	Operating Expenses	19,602	13,843	19,990	6,809	15,500	19,990	17,500	17,500
535100	Snowplowing	3,998	4,317	9,100	5,107	8,300	9,230	9,230	9,230
Total Expenditures		369,852	331,413	394,360	173,676	371,815	395,240	398,530	398,530
FINANCING PROPOSAL									
483450	Rent-Admin Bldg.	6,252	6,315	6,380	3,722	6,380	6,380	6,380	6,380
Total Equities and Revenues		6,252	6,315	6,380	3,722	6,380	6,380	6,380	6,380
County Appropriation				387,980			388,860	392,150	392,150

PERSONNEL INFORMATION

Authorized Positions: Total 2

2-Janitor

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **1951 HHS Building**

Department Head: Jason Willemarck, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	67,360	78,669	82,120	34,135	82,120	82,270	91,050	91,050
512000	Fringe Benefits	37,639	42,734	45,400	17,958	45,400	48,290	48,700	48,700
521100	Contracted Services	34,381	27,110	31,670	22,766	30,250	34,930	34,930	34,930
531100	Electric Utility	67,232	58,975	74,250	25,458	62,250	72,250	72,250	72,250
531200	Natural Gas Utility	15,943	11,552	15,750	4,852	13,950	15,750	15,750	15,750
531400	Water Utility	5,201	4,956	6,100	2,533	5,400	7,650	7,650	7,650
532100	Equipment Maint.	16,526	4,516	8,980	617	8,250	8,980	8,980	8,980
532200	Building Maint.	627	1,549	3,000	0	2,870	3,000	2,500	2,500
532700	Elevator Maint.	6,914	7,090	8,050	7,041	7,090	7,630	7,630	7,630
534200	Uniforms	0	0	300	184	250	300	300	300
534400	Operating Expenses	13,892	10,259	13,770	2,491	12,500	13,770	13,770	13,770
535100	Snowplowing	4,157	5,425	9,100	5,172	8,300	9,230	8,500	8,500
Total Expenditures		269,872	252,835	298,490	123,207	278,630	304,050	312,010	312,010
FINANCING PROPOSAL									
483451	Rent-HHS Bldg.	27,253	27,538	27,820	13,911	27,820	27,820	27,820	27,820
Total Equities and Revenues		27,253	27,538	27,820	13,911	27,820	27,820	27,820	27,820
County Appropriation				270,670			276,230	284,190	284,190

PERSONNEL INFORMATION

Authorized Positions: Total 1
 1-Janitor

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund

Department: 1960 Prop, Liab, Auto Insurance

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
533110	Office Supplies	137	231	200	131	200	200	200	200
542220	Liability Insurance	304,745	366,348	380,000	457,158	457,158	445,500	445,500	445,500
542230	Property Insurance	198,156	207,310	210,000	260,075	260,075	321,000	321,000	321,000
542240	Auto Insurance	105,287	111,797	113,000	124,822	124,822	135,000	135,000	135,000
542280	Claims Contingency	134,623	613,659	80,000	1,113,632	2,000,000	90,000	90,000	90,000
542290	Employee Bonds	13,468	13,945	15,000	14,170	14,170	14,500	14,500	14,500
	Total Expenditures	756,416	1,313,290	798,200	1,969,988	2,856,425	1,006,200	1,006,200	1,006,200

FINANCING PROPOSAL

371400	Equity Insurance Fund	40,906	104,837	70,000	70,000	70,000	0	0	0
473620.220	Ins Rev - Liability	231,783	272,542	274,500	236,961	276,755	335,790	335,790	335,790
473620.230	Ins Rev - Property	148,951	155,476	157,200	192,589	192,589	238,340	238,340	238,340
473620.240	Ins Rev - Auto Collision	102,495	109,137	110,400	122,122	122,122	132,250	132,250	132,250
473622.220	Ins Recoveries - Liability	7,477	7,748	0	0	7,500	0	0	0
473622.230	Ins Recoveries - Property	56,598	469,808	0	753,763	1,967,500	0	0	0
473622.240	Ins Recoveries - Auto Collision	18,606	44,142	0	395	25,000	0	0	0
Total Equities and Revenues		606,816	1,163,690	612,100	1,375,830	2,661,466	706,380	706,380	706,380
County Appropriation				186,100			299,820	299,820	299,820

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
Department: 1970 Workers Comp. Insurance

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
542260	Workers Compensation	669,431	746,833	750,000	595,932	595,932	735,000	735,000	735,000
	Total Expenditures	669,431	746,833	750,000	595,932	595,932	735,000	735,000	735,000
FINANCING PROPOSAL									
473621	Ins Rev - Work Comp	586,298	646,786	650,000	469,297	517,499	645,000	645,000	645,000
	Total Equities and Revenues	586,298	646,786	650,000	469,297	517,499	645,000	645,000	645,000
County Appropriation				100,000			90,000	90,000	90,000

EMERGENCY MANAGEMENT

PROGRAM DESCRIPTION:

Authorization for this program is the Federal Civil Defense Act of 1950, Chapter 323 of the Wis. Stats. This office functions under the direction of the Columbia County Sheriff, Sheriff's Chief Deputy, and the Emergency Management Director.

Responsibilities of this office include developing emergency preparedness capabilities in response to natural and man-made hazards, disasters, pandemics, and to coordinate activities of governmental and nongovernmental agencies during and following major events. Emergency preparedness, mitigation, response, and recovery is the joint responsibility of local, state and federal governments.

Did You Know?

Emergency Management is responsible for assisting our county municipalities with mitigation, preparedness, response, and recovery issues.

GOALS:

- Complete and renew the Columbia County All Hazards Mitigation plan. Use the plan for county-wide training and mitigation projects to improve our resiliency from potential hazards and disasters.
 - Follow our 3 year improvement plan established in December of 2023. Offer trainings and planning sessions to prepare our whole community for low probability, high risk events.
 - Continue public outreach. Be in contact with all 35 of our local municipalities and prepare them with their own planning specific to their locality, with having it mesh with our county-wide plans.
 - Continually refresh our emergency support functions to stay up to date with our resource availability throughout the county.
 - Stay up to date with FEMA and Wisconsin Emergency Management training with continuing education by both the Director and Deputy Director. Bring new ideas back to the office to improve plans in place for our citizens.
 - Continually improve our communications equipment to make sure we are able to properly communicate with mutual aid agencies anywhere we are called. Work with the Sheriff's Office on making sure our dispatch equipment is sufficient.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2115 Emergency Management**

Department Head: Roger Brandner, Sheriff

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	78,864	75,664	91,100	38,494	91,100	91,560	96,430	96,430
512000 Fringe Benefits	27,882	27,945	31,590	14,245	31,590	33,400	33,500	33,500
523131 Computer Support	1,010	820	830	830	830	1,090	1,090	1,090
532100 Equipment Maintenance	0	19	3,500	0	2,500	3,320	2,000	2,000
532300 Vehicle Maintenance	300	1,468	1,500	228	1,300	1,500	1,500	1,500
533110 Office Supplies	257	298	300	103	300	300	300	300
533125 Telephone	690	765	1,100	994	1,400	1,280	800	800
533160 Training/Conventions	2,141	1,675	3,500	494	3,000	3,500	3,500	3,500
533170 Postage	0	0	100	0	70	100	100	100
534100 Gas/Oil	2,729	2,581	3,500	1,647	3,500	3,500	3,500	3,500
534200 Uniforms	0	0	150	0	150	150	150	150
534310 Software Maintenance	2,466	2,104	4,800	0	4,800	4,800	4,800	4,800
534400 Operating Expenses	953	1,961	4,100	744	3,800	3,840	2,340	2,340
Total Expenditures	117,292	115,300	146,070	57,779	144,340	148,340	150,010	150,010

FINANCING PROPOSAL

424510 Emergency Mgmt Asst	53,834	48,045	47,300	0	42,967	42,430	42,430	42,430
Total Equities and Revenues	53,834	48,045	47,300	0	42,967	42,430	42,430	42,430

County Appropriation			98,770			105,910	107,580	107,580
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PERSONNEL INFORMATION

Authorized Positions: Total 1
 1-Director

S.A.R.A.**PROGRAM DESCRIPTION:**

Authorization for this program is Wis. Stat. § 323, Columbia County Resolution 7-88; and the Federal Law P.L. 99-499, which was enacted in October, 1986 by the United States Congress to protect and inform all citizens of the existence of hazardous chemicals that may be manufactured, stored, distributed or used in a community. This public law is the Emergency Planning and Community Right-to-Know Act of 1986, Title III of the Super Fund Amendments and Reauthorization Act of 1986 (S.A.R.A.).

S.A.R.A. establishes hazardous materials reporting and planning requirements for Federal, State, and Local governments and industry. S.A.R.A. directs that a number of deadlines be met to implement this very comprehensive hazardous materials program. A requirement for S.A.R.A. is that a local planning committee be appointed for each emergency planning district. Emergency planning grants are for the purpose of assisting committees to comply with the requirements of 323 and the Federal Act. Columbia County's Planning District, S.A.R.A. (Emergency Planning Grant), is implemented through the Columbia County Office of Emergency Management.

Did You Know?

Columbia County Emergency Management is responsible for producing 38 site plans that are continually changing. We work with sites that have extremely hazardous chemicals on how to respond to a release and how the public shall take action if it happens. Each plan takes over two weeks of coordination.

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2116 S.A.R.A.**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	40,166	40,351	52,110	19,810	60,830	60,830	66,020	66,020
512000	Fringe Benefits	19,753	20,105	25,610	7,253	29,060	29,060	29,210	29,210
523131	Computer Support	1,010	820	830	830	830	1,090	860	860
533110	Office Supplies	159	283	300	75	300	300	300	300
533125	Telephone	539	535	480	232	480	480	480	480
533140	Travel/Mileage	0	0	0	149	250	140	140	140
533160	Training/Conventions	676	444	2,800	696	2,300	2,300	2,300	2,300
533170	Postage	0	0	100	0	100	100	100	100
534100	Gas/Oil	0	0	0	0	0	100	100	100
534200	Uniforms	0	0	150	0	150	150	150	150
Total Expenditures		62,303	62,538	82,380	29,045	94,300	94,550	99,660	99,660
FINANCING PROPOSAL									
434520	St Aid-SARA	13,895	18,989	18,990	0	18,990	18,740	18,740	18,740
Total Equities and Revenues		13,895	18,989	18,990	0	18,990	18,740	18,740	18,740
County Appropriation				63,390			75,810	80,920	80,920

PERSONNEL INFORMATION

Authorized Positions: Total 1
 1-Dep Director

HAZ-MAT

PROGRAM DESCRIPTION:

The Haz-Mat budget was first developed in 1997 after several years of negotiations with the City of Portage. On October 16, 1996, the Columbia County Board of Supervisors passed Resolution No. 54-96, designating the City of Portage Fire Department Haz-Mat Response Team as the Columbia County Haz-Mat Response Team, pursuant to Sec. 323, Wis. Stats., to be eligible to receive grant funding. The formation of this budget is also contingent upon a majority of the county's local municipalities participating in the program by contracting with the county team.

Hazardous materials are substances that have the potential to threaten human life or the environment. The Columbia County Haz-Mat Response Team consists of technicians who meet the standards for responding to a Level B release of hazardous materials. Some of their activities include emergency response planning, training, exercising, education, and outreach.

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2117 Haz-Mat Program**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Services	19,742	19,460	19,760	12,225	19,760	19,760	19,760	19,760
	Total Expenditures	19,742	19,460	19,760	12,225	19,760	19,760	19,760	19,760
FINANCING PROPOSAL									
434510	St Aid HazMat Reimbursement	7,517	7,235	7,530	0	7,530	7,530	7,530	7,530
474510	HazMat Revenue from Muni.	12,225	12,225	12,230	12,225	12,230	12,230	12,230	12,230
	Total Equities and Revenues	19,742	19,460	19,760	12,225	19,760	19,760	19,760	19,760
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2126 Hazard Materials Grant**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	1,600	2,022	5,000	10,111	10,111	10,200	10,200	10,200
	Total Expenditures	1,600	2,022	5,000	10,111	10,111	10,200	10,200	10,200
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FINANCING PROPOSAL									
434526	St Aid Hazard Materials	1,600	2,022	5,000	10,111	10,111	10,200	10,200	10,200
	Total Equities and Revenues	1,600	2,022	5,000	10,111	10,111	10,200	10,200	10,200
County Appropriation				0			0	0	0

SHERIFF

PROGRAM DESCRIPTION:

Wis. Stat. § 59.26, 59.27, 59.28, and 59.29 govern Sheriff's duties and responsibilities.

The Columbia County Sheriff is elected on a partisan ballot for a four-year term. The duties and responsibilities of the Columbia County Sheriff are identified and regulated by Wisconsin State Statutes. The Sheriff and the administrative division of the Columbia County Sheriff's Office have overall responsibility for the administration of the office in its entirety, inclusive of the Columbia County Jail, 9-1-1, Boat Patrol, Drug Education and Enforcement, and the Dive Team.

The Sheriff's Office provides law enforcement and court security services essential to the health, safety, and welfare of Columbia County residents.

The Sheriff is sworn to the constitution of Wisconsin and the United States.

Did You Know?

With our proactive patrols and adjusted patrol strategies, we have reduced property crimes like burglary and theft to all-time lows.

GOALS:

- Mentor, coach, and lead our young deputy staff while staying fully staffed.
 - Continue to maintain minimum staffing levels of five (5) deputies working patrol so we can increase deputy coverage, provide more proactive patrols, reduce response times, and provide better citizen and deputy safety.
 - Continue to train new supervisors in leadership, management, and supervisory skillsets for succession planning.
 - Protect our county with the most professional and competent law enforcement possible while serving with integrity.
 - Increase our CSU security in the courthouse.
 - Continue to support events and find other ways to build on community partnerships and strengthen the relationships with the citizens focusing on kids.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2222 Sheriff Administration**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	3,666,279	3,712,212	3,778,790	1,877,132	3,778,790	4,081,970	4,138,360	4,138,360
512000	Fringe Benefits	1,638,920	1,672,791	1,800,690	842,646	1,800,690	1,965,640	1,945,840	1,945,840
511210	Wages-Transport/Other PT	200,569	228,204	206,700	91,111	206,700	206,700	243,900	243,900
512210	Benefits-Transport/Other PT	16,009	17,458	15,820	6,970	15,820	15,820	18,670	18,670
521100	Contracted Services	46	150	500	84	500	500	500	500
521160	Medical/Physicals	2,795	5,444	8,200	643	4,200	7,200	7,200	7,200
523100	Copy Machine	3,673	3,666	3,710	1,928	3,710	3,790	3,790	3,790
523131	Computer Support	69,460	62,660	63,960	62,660	62,660	68,150	69,770	69,770
523151	Printer/Scanner Pool	2,610	3,052	3,420	1,368	3,420	3,420	3,420	3,420
523200	Other Equipment Maint.	3,920	5,170	7,100	227	3,000	7,100	7,100	7,100
532300	Vehicle Maintenance	113,772	121,660	115,000	73,527	150,000	125,000	125,000	125,000
533110	Office Supplies	10,858	9,316	10,000	5,711	10,000	10,000	10,000	10,000
533120	Publications/Subscriptions	0	1,989	1,760	0	1,760	2,200	2,200	2,200
533125	Telephone	60,326	67,813	57,140	31,472	57,140	58,340	58,340	58,340
533130	Dues	2,690	2,667	4,100	2,052	3,600	3,280	3,280	3,280
533150	Out of County Meals	79	83	500	26	250	250	250	250
533160	Training/Conventions	31,944	40,330	35,150	33,784	35,150	34,900	34,900	34,900
533170	Postage	1,323	1,413	1,500	1,437	1,500	4,000	4,000	4,000
533190	Recruitment	5,847	4,389	5,000	3,340	5,000	5,000	5,000	5,000
534100	Gas/Oil	259,030	226,066	240,000	106,116	230,000	240,000	240,000	240,000
534200	Uniforms	52,705	45,354	41,500	27,946	45,000	41,500	41,500	41,500
534310	Software Maintenance	130,896	91,892	67,270	32,373	67,270	148,060	148,060	148,060
535355	Photos/Supplies	1,634	1,410	1,700	0	1,700	1,500	1,500	1,500
535600	Field Equipment	40,564	37,853	36,000	13,898	36,000	34,000	34,000	34,000
535973	Blood Tests	17,159	18,658	20,000	8,317	20,000	20,000	20,000	20,000
535980	Investigator Expense	5,698	3,044	6,000	499	6,000	6,000	6,000	6,000
535983	Prisoner Transports	2,648	24,617	6,500	5,605	6,500	6,500	6,500	6,500

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2222 Sheriff Administration**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
535985	Towing/Storage	6,900	714	3,200	290	3,200	3,200	3,200	3,200
542100	Insurance	159,315	183,835	188,730	187,947	187,947	244,100	244,100	244,100
Total Expenditures		6,507,669	6,593,910	6,729,940	3,419,109	6,747,507	7,348,120	7,426,380	7,426,380
FINANCING PROPOSAL									
424010	Federal Bulletproof Vest	5,423	4,047	5,500	0	4,500	4,500	4,500	4,500
434030	St Aid Law Enf. Training	22,453	14,669	25,000	4,000	20,000	25,000	25,000	25,000
464011	Sheriff Fees	47,718	45,174	48,000	25,670	50,000	50,000	50,000	50,000
464012	Sale of Accident Photos	225	175	220	15	25	0	0	0
464013	Deputy Contract Revenue	464,180	473,238	478,430	198,513	508,732	533,730	578,030	578,030
Total Equities and Revenues		539,999	537,303	557,150	228,198	583,257	613,230	657,530	657,530
County Appropriation				6,172,790			6,734,890	6,768,850	6,768,850

PERSONNEL INFORMATION

Authorized Positions: Total 63

1-Sheriff 1-Chief Deputy 1-Detective Captain 1-Patrol Captain 2-Patrol Lieutenant
 1-Detective Sergeant 5-Detective 6-Patrol Sergeant 25-Patrol Deputy 1-CSU Deputy
 1-Exec Conf Admin Asst 4-Admin Asst 1-Admin Asst (Part-Time) 13-CSU Deputy (Part-Time)

BOAT PATROL

PROGRAM DESCRIPTION:

The Boat Patrol Program enforces boating regulations to ensure the safety of Columbia County residents and visitors on our waterways.

Did You Know?

The Sheriff's Office advocates for life jacket use for all people during recreational waterway usage. In 2023, there were 28 boating fatalities in Wisconsin and only one of them was wearing a life jacket.

GOALS:

- Provide a more proactive enforcement presence on all Columbia County waterways in hopes of reducing accidents and impaired boat operation.
 - Continue to foster a close working relationship with the DNR wardens.
 - Train new deputy staff and certify them in the DNR Boat Safety Course.
 - Familiarize our newer staff on boat operations and safety equipment to enable better response to search and rescue calls.
 - Use proactive waterway patrols to address impaired operators that jeopardize the safety of others.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2224 Boat Patrol**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	2,792	7,191	7,500	1,695	7,500	7,500	7,500	7,500
512000	Fringe Benefits	531	1,328	1,500	370	1,500	1,500	1,500	1,500
521100	Contracted Services	1,500	1,510	1,500	1,000	1,500	3,000	3,000	3,000
523200	Leases/Maint-Other Equipment	0	0	1,250	0	1,250	1,250	1,250	1,250
532300	Vehicle Maintenance	2,755	1,196	2,500	124	2,500	2,500	2,500	2,500
533160	Training/Conventions	123	0	500	19	300	300	300	300
534100	Gas/Oil	1,010	1,231	1,200	182	1,200	1,200	1,200	1,200
534200	Uniforms	0	497	500	0	500	500	500	500
535600	Field Equipment	529	0	1,000	161	800	900	900	900
542100	Insurance	462	428	420	431	431	440	440	440
844000	Capital Outlay	1,990	2,341	2,250	0	2,250	1,000	1,000	1,000
Total Expenditures		11,692	15,722	20,120	3,982	19,731	20,090	20,090	20,090
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FINANCING PROPOSAL									
434020	St Aid Boat Patrol	8,521	11,855	8,500	0	8,500	9,500	9,500	9,500
Total Equities and Revenues		8,521	11,855	8,500	0	8,500	9,500	9,500	9,500
County Appropriation				11,620			10,590	10,590	10,590

DIVE TEAM

PROGRAM DESCRIPTION:

Provides training and equipment for a volunteer dive team in the event skilled divers are needed to assist in search, rescue, recovery, and investigative efforts.

Did You Know?

Solo SCUBA divers have a 10 times higher fatality rate than those who dive in pairs. For this reason, we always have two safety divers ready to assist if the primary diver experiences issues.

GOALS:

- Attend as many community events and demonstrations as possible.
 - Maintain a constantly ready status for any search and rescue calls.
 - Train Dive Team members in advanced open water, rescue diver, full face mask, and dry suit diving.
 - Maintain the current qualified diving volunteers for our Dive Team.
 - Acquire swift water rescue equipment to ensure our members have the necessary equipment to properly complete a rescue/recovery in swift water.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2226 Columbia County Dive Team**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511190	Per Diem	2,250	3,475	7,830	4,450	7,830	9,630	9,630	9,630
512000	Fringe Benefits	172	266	600	341	600	600	600	600
521100	Contracted Services	862	0	700	0	0	0	0	0
532300	Vehicle Maintenance	1,875	2,342	2,000	0	2,000	2,000	2,000	2,000
533130	Dues	0	340	680	724	724	730	730	730
533160	Training/Conventions	860	1,589	7,640	5,868	7,640	6,960	6,960	6,960
534400	Operating Expenses	1,529	437	1,600	981	1,600	1,600	1,600	1,600
535600	Field Equipment	1,288	1,926	2,000	246	2,000	2,000	2,000	2,000
844000	Capital Outlay	9,787	17,878	16,100	12,379	16,100	22,500	22,500	22,500
Total Expenditures		18,623	28,253	39,150	24,989	38,494	46,020	46,020	46,020

FINANCING PROPOSAL

County Appropriation	39,150	46,020	46,020	46,020
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DRUG EDUCATION AND ENFORCEMENT

PROGRAM DESCRIPTION:

Drug Education and Enforcement Program will provide funding for drug education by a Columbia County by the Columbia County Sheriff's Office. These staff members work with students, parents, and school officials through the Smart Choices, Safe Kids Program. The main emphasis of this program is the education and awareness of our students in our schools.

In addition to the above, funding will be used for organizing neighborhood watch programs - getting people involved in their community and taking responsibility for their neighborhoods.

Funds will also be earmarked to provide follow-up investigations on drug leads, cases that may be in progress with emphasis on drug felony cases, as well as our community drug awareness presentations.

Did You Know?

The Sheriff's Office five K-9 teams conducted 806 free air sniffs which resulted in 400 positive indications. The K9 teams conducted 19 tracks for people, six building searches, three area searches, four article searches, and numerous public demonstrations in 2023.

GOALS:

- Prioritize active investigations of drug trafficking in Columbia County and conduct more drug trafficking investigations.
 - Aggressively pursue drug impaired drivers with the Sheriff's Office seven Drug Recognition Experts (DRE).
 - To provide more drug abuse prevention, awareness, peer support, and education services to local groups, inmates, organizations, and schools within Columbia County.
 - Continue to work with local, state, and federal agencies to aggressively pursue drug operations in the Columbia County area.
 - Utilize the Sheriff's Office five K-9 teams to aggressively identify and remove dangerous drugs from the streets of Columbia County.
 - Utilize the Sheriff's Office automated license plate reader systems to gather intelligence and track known drug traffickers to assist with proactive investigations.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2240 Drug Education and Enforcement**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	41,877	50,079	40,000	22,524	50,000	50,000	50,000	50,000
512000	Fringe Benefits	8,604	10,390	8,980	4,864	10,390	10,390	10,390	10,390
533125	Telephone	4,145	4,548	4,600	3,925	4,600	6,100	6,100	6,100
533130	Dues	400	400	1,070	610	1,070	1,070	1,070	1,070
533160	Training/Conventions	2,184	3,194	3,200	2,249	3,200	3,200	3,200	3,200
534310	Software Maintenance	7,425	5,876	6,800	6,892	6,892	9,700	9,700	9,700
535600	Field Equipment	1,708	2,537	2,700	355	2,700	2,700	2,700	2,700
535982	Buy Money	2,000	1,500	1,000	0	1,000	1,000	1,000	1,000
535984	Patrol Dog Costs	4,000	5,250	6,000	6,000	6,000	6,000	6,000	6,000
552110	Crimestoppers Donations	3,000	3,000	3,000	0	3,000	3,000	3,000	3,000
552310	Drug Education/Awareness	2,954	2,152	3,000	0	3,000	3,000	3,000	3,000
Total Expenditures		78,297	88,926	80,350	47,419	91,852	96,160	96,160	96,160

FINANCING PROPOSAL

County Appropriation	80,350	96,160	96,160	96,160
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COUNTY JAIL

PROGRAM DESCRIPTION:

Chapter 59.27 of the Wis. Stats. state in part that the Sheriff shall "take charge and custody of the jail, keep a true and exact register of all prisoners..." The operation and maintenance of the County Jail is a duty of the elected Sheriff of the County. The jail holds inmates waiting for trial or court appearances as well as detains inmates sentenced by the Courts.

Did You Know?

We started the ES sanction program with the State in 2014, and in 9 years we surpassed \$1 million in additional revenue. In the past 7 years, we have over \$3 million in revenue from guarding inmates from other jurisdictions.

GOALS:

- Recruit, hire, train, and develop quality candidates for staff shortages.
 - Continue to make a professional investment for our jail staff.
 - Continue to do 30-minute inmate checks to reduce the likelihood of inmate self-harm. Maintain a safe and secure environment for jail staff and inmates.
 - Continue to find, support, and implement programs to help reduce recidivism of inmates.
 - Support the drug and alcohol treatment programs for addiction.
 - Continue guarding federal inmates to help increase revenue to offset pay and staffing increases.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2250 County Jail**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	2,610,222	2,644,161	2,901,120	1,260,191	2,700,000	2,924,250	3,157,840	3,157,840
512000	Fringe Benefits	1,081,185	1,080,836	1,230,640	533,929	1,100,000	1,313,010	1,319,700	1,319,700
521100	Contracted Services	186,708	181,304	189,000	94,295	189,000	194,520	194,520	194,520
521130	Prisoner Food Contract	286,290	305,363	364,000	154,334	340,000	378,200	378,200	378,200
521140	Bracelet Program Exp	4,093	4,858	5,000	1,845	5,000	5,000	5,000	5,000
521160	Medical/Physicals	57,748	60,395	93,200	28,606	93,200	93,200	93,200	93,200
523100	Copy Machine	5,542	6,130	6,060	3,039	6,060	6,060	6,060	6,060
523131	Computer Support	27,620	26,890	29,030	18,420	26,890	29,100	29,100	29,100
523151	Printer/Scanner Pool	2,428	3,143	3,190	1,062	3,190	3,190	3,190	3,190
523200	Other Equipment Maint.	0	0	9,000	8,995	8,995	18,000	0	0
533110	Office Supplies	10,090	11,120	10,750	3,426	10,750	8,750	8,750	8,750
533120	Publications/Subscriptions	9,787	12,312	13,120	7,947	13,120	13,600	13,600	13,600
533125	Telephone	10,161	8,461	9,410	2,681	9,000	9,250	9,250	9,250
533150	Out of County Meals	0	0	300	0	300	300	300	300
533160	Training/Conventions	16,851	12,989	19,450	11,773	19,450	21,280	21,280	21,280
533170	Postage	3,000	1,500	1,500	1,250	1,500	3,500	3,500	3,500
533190	Recruitment	9,751	8,301	7,500	4,461	7,500	8,500	8,500	8,500
534200	Uniforms	20,930	24,830	24,050	8,261	24,050	24,050	24,050	24,050
534310	Software Maintenance	8,038	18,197	23,100	8,990	23,100	44,690	44,690	44,690
534400	Operating Expenses	38,653	35,978	35,000	9,781	35,000	35,000	25,000	25,000
542100	Insurance	141,260	155,595	146,470	155,334	155,334	185,620	185,620	185,620
Total Expenditures		4,530,357	4,602,363	5,120,890	2,318,620	4,771,439	5,319,070	5,531,350	5,531,350

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **2250 County Jail**

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
464031	Huber Board Revenue	142,591	152,925	140,000	55,038	100,000	100,000	100,000	100,000
464032	Board of State Inmates	334,035	167,592	120,000	46,652	120,000	120,000	120,000	120,000
464033	Prisoner Medical Reimb.	43,547	34,132	30,000	15,034	30,000	30,000	30,000	30,000
464034	Board of Federal Inmates	0	234,207	250,000	264,244	428,000	416,100	416,100	416,100
464035	Bracelet Program Rev	10,392	10,777	10,000	427	4,000	5,000	5,000	5,000
Total Equities and Revenues		530,565	599,633	550,000	381,395	682,000	671,100	671,100	671,100
County Appropriation				4,570,890			4,647,970	4,860,250	4,860,250

PERSONNEL INFORMATION

Authorized Positions: Total 44

1-Administrator 1-Jail Lieutenant 4-Jail Sergeant 34-Jailer 1-Jail Booking Officer

1-Jail Nurse and Hlth Care Service Admin. 1-Jail Nurse 1-Accounting Assistant

9-1-1

PROGRAM DESCRIPTION:

Wis. Stat. § 146.70 govern Sheriff's duties and responsibilities.

All police communication and dispatch service to law enforcement officers, emergency medical services, and fire personnel are provided through the Columbia County Sheriff's Office Dispatch Center.

Did You Know?

COSO has been dispatching for the WI Dells Police, Kilbourn Fire, and Dells/Delton EMS since January 8, 2024. We have created a new CAD station, updated equipment, and expanded our capabilities to handle these new responsibilities. COSO is the only PSAP in the county.

A system which has the ability to connect a person dialing the digits "9-1-1" to a designated answering point in a public agency. When 9-1-1 is dialed from a landline, it automatically identifies the caller's address and phone number. A wireless call will display the caller's phone number and approximate location based off a triangulation of the cell towers. These locations then plot to a map and nearby emergency vehicle can be dispatched.

Our dispatch center can also operate from Marquette County Sheriff's Office, in case of an emergency, as they are our back-up for emergency radio services.

Public Service Answering Point (PSAP) is located at the Columbia County Sheriff's Office.

GOALS:

- Continue to train the Dispatch Sergeant and future coordinator to remove these daily supervisory responsibilities from the Patrol Captain. The Captain will continue to have oversight, but not daily supervision.
 - Increase our success with the recruitment, hiring, and retention of qualified dispatchers.
 - Continue to seek grants to help offset the costs of running the dispatch center.
 - Cross-train staff on administrative duties like FTO.
 - Continue to train, coach, and mentor dispatchers and keep them current on all systems and procedures.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: 2911 9-1-1

Department Head: Roger Brandner, Sheriff

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	837,001	929,452	1,212,110	535,715	1,212,110	1,225,700	1,288,420	1,288,420
512000	Fringe Benefits	364,350	399,334	536,560	231,522	536,560	576,310	573,840	573,840
523131	Computer Support	0	0	1,420	10,685	10,685	13,500	13,500	13,500
523200	Other Equipment Maint	405	0	2,000	43	2,000	1,500	500	500
523400	Land Lease Payment	22,900	23,583	24,290	23,527	23,527	25,030	25,030	25,030
533125	Telephone	11,786	6,539	4,950	1,477	4,950	4,470	4,470	4,470
533127	Teletype	12,087	12,291	12,600	11,985	11,985	12,400	12,400	12,400
533150	Out of County Meals	0	169	250	40	250	250	250	250
533160	Training/Conventions	10,161	5,216	14,050	6,543	14,050	17,180	17,180	17,180
533190	Recruitment	0	0	2,500	1,340	2,500	2,500	2,500	2,500
534200	Uniforms	3,450	3,296	3,950	900	3,950	5,250	4,500	4,500
534310	Software Maintenance	79,655	59,246	99,680	12,087	99,680	136,620	132,120	132,120
534400	Operating Expenses	0	0	0	0	0	1,000	1,000	1,000
535605	Police Radios Maintenance	82,136	82,136	87,750	86,750	87,750	90,360	90,360	90,360
542100	Insurance	0	1,580	1,650	0	1,650	2,040	2,040	2,040
Total Expenditures		1,423,931	1,522,842	2,003,760	922,614	2,011,647	2,114,110	2,168,110	2,168,110
FINANCING PROPOSAL									
464015	Radio Tower Lease	44,972	46,345	46,430	24,754	46,430	47,430	47,430	47,430
Total Equities and Revenues		44,972	46,345	46,430	24,754	46,430	47,430	47,430	47,430
County Appropriation				1,957,330			2,066,680	2,120,680	2,120,680

PERSONNEL INFORMATION

Authorized Positions: Total 20

1-Dispatch Coordinator 1-Dispatch Sergeant

18-Dispatchers

SOLID WASTE DEPARTMENT

PROGRAM DESCRIPTION:

The Solid Waste Department's goal is to protect the environment through sound refuse and recycling practices. The department assists individuals and businesses in dealing with specific solid waste and recycling issues. Tours and educational materials are available for public service groups, schools and municipalities within Columbia County. The department also ensures that Columbia County is in compliance with all state and federal solid waste and recycling rules and regulations.

Did You Know?

Recycling 1 ton of plastic saves the equivalent of 1,000 gallons of gasoline.

The Columbia County Recycling Center enables municipalities, businesses and residents to recycle items banned from landfills. Recyclables are collected at drop off sites throughout the county as well as curbside by county employees and private contractors and brought to the facility for processing. The material is then sorted, baled and sold to end users. The facility also accepts and recycles electronics, tires, fluorescent bulbs, and used oil.

The Solid Waste Transfer Station accepts refuse and demolition material that is collected and brought to the facility by county employees, private contractors and county residents. All refuse material brought into the facility is weighed and a tipping fee is charged. The material is dumped on the tipping floor and reloaded into trailers. It is then transported to a DNR licensed landfill.

Columbia County Solid Waste partners with Dane County Clean Sweep between June 1 and September 30 each year to provide safe collection and disposal of household hazardous waste and chemicals. Residents obtain a form from the department to document their materials. The items and the form are then taken to the Dane County Hazardous Waste Facility for disposal.

GOALS:

- Rebuild transfer station and recycling facility in a way that improves efficiency and minimizes risk.
 - Remodel shop and office.
 - Focus on safety awareness to reduce accidents and injuries.
 - Educate the public and municipalities on the proper preparation and disposal of recycling.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **3630 Solid Waste Administration**

Department Head: Greg Kaminski, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	227,882	219,535	237,190	111,229	232,000	190,260	211,850	211,850
512000	Fringe Benefits	82,537	93,691	105,070	41,047	86,440	88,030	89,270	89,270
521100	Contracted Services	2,598	0	1,500	745	1,500	1,500	1,500	1,500
523100	Copy Machine	1,860	1,746	1,800	859	1,700	1,700	1,700	1,700
523131	Computer Support	4,450	3,820	3,860	3,860	3,860	4,410	4,020	4,020
533110	Office Supplies	1,037	1,360	1,700	476	1,200	1,700	1,400	1,400
533125	Telephone	7,027	7,336	7,200	3,478	6,870	7,200	6,160	6,160
533130	Dues	1,250	1,230	1,350	768	1,350	1,350	1,350	1,350
533140	Travel/Mileage	2,055	2,290	2,310	1,072	2,200	2,410	2,410	2,410
533160	Training/Conventions	2,791	1,115	800	518	518	3,000	1,500	1,500
533170	Postage	2,549	2,696	2,800	1,389	2,800	3,000	3,000	3,000
	Total Expenditures	336,036	334,819	365,580	165,441	340,438	304,560	324,160	324,160

FINANCING PROPOSAL

County Appropriation	365,580	304,560	324,160	324,160
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PERSONNEL INFORMATION

Authorized Positions: Total 3
 1-Director 1-Administrative Secretary
 1-Administrative Assistant

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **3631 Recycling Operations**

Department Head: Greg Kaminski, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	408,936	402,944	416,500	141,001	298,400	411,380	449,730	449,730
511310	Huber Wages	354,546	224,614	149,760	129,048	255,600	222,960	216,100	216,100
512000	Fringe Benefits	174,843	174,771	196,600	65,800	129,840	207,830	209,310	209,310
512310	Huber Fringe Benefits	27,360	17,183	11,460	9,872	19,560	17,600	16,540	16,540
516300	CDL License Reimbursement	0	0	150	0	0	0	0	0
521100	Contracted Services	38,796	103,193	75,000	39,603	75,000	99,800	84,800	84,800
521160	Medical/Physicals	1,119	0	0	0	0	0	0	0
531100	Electric Utility	34,469	26,190	22,000	8,205	17,350	19,000	25,000	25,000
531500	Fuel	14,619	9,904	9,000	3,068	7,000	9,000	9,000	9,000
532300	Vehicle Maintenance	139,043	146,409	120,000	102,697	180,000	150,000	150,000	150,000
532600	Machine Maintenance	83,366	60,656	45,000	14,369	31,500	40,000	40,000	40,000
532750	Building Maintenance	22,401	9,918	20,000	8,120	17,750	20,000	20,000	20,000
533140	Travel/Mileage	5,138	4,311	5,480	2,889	5,780	5,560	5,560	5,560
534100	Gas/Oil	167,154	125,866	145,000	53,130	125,500	130,000	130,000	130,000
534200	Uniforms	5,241	5,329	5,400	2,436	4,920	5,600	5,600	5,600
534400	Operating Expenses	10,748	6,757	5,500	3,437	8,200	7,500	7,500	7,500
534470	Wire/Twine	59,281	48,178	30,000	10,037	20,000	25,000	25,000	25,000
534480	Recycling Rebates	59,411	0	0	0	0	0	0	0
535300	Safety	5,203	3,734	5,000	2,635	5,500	5,500	5,500	5,500
535350	Bank Charges	1,874	2,811	2,000	1,089	2,100	2,500	2,500	2,500
535610	Appliance Removal	72,141	114,670	95,000	79,849	145,000	125,000	125,000	125,000
542100	Insurance	45,132	43,600	48,240	44,669	44,669	61,490	61,490	61,490
844000	Capital Outlay	207,539	187,183	149,450	81,372	149,450	231,440	231,440	231,440
Total Expenditures		1,938,360	1,718,221	1,556,540	803,326	1,543,119	1,797,160	1,820,070	1,820,070

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **3631 Recycling Operations**

Department Head: Greg Kaminski, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
438010	St Aid Recycling	138,219	138,143	138,000	138,294	138,294	138,300	138,300	138,300
468010	Recycling Revenues	1,415,490	923,348	480,000	259,638	488,000	600,000	600,000	600,000
468039	Appliance Fees	145,658	139,916	130,000	86,250	150,000	160,000	160,000	160,000
478010.710	Trans. of Recyclables-C. Prtg	8,500	9,000	9,500	9,500	9,500	9,500	9,500	9,500
478010.719	Trans. of Recyclables-T. Lodi	9,000	9,500	10,000	10,000	10,000	10,300	10,300	10,300
478020	Recycling Rev frm Municipal.	285,273	319,487	250,820	144,099	286,000	274,630	298,820	298,820
Total Equities and Revenues		2,002,140	1,539,394	1,018,320	647,781	1,081,794	1,192,730	1,216,920	1,216,920
County Appropriation				538,220			604,430	603,150	603,150

PERSONNEL INFORMATION

Authorized Positions: Total 8

1-Supervisor 1-Working Mechanic Foreman 5-Truck Drivers 1-Baler/Machine Operator

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **3632 Refuse**

Department Head: Greg Kaminski, Director

Description		2022	2023	2024		2025	F/C	Adopted	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	390,274	426,843	427,650	217,421	437,420	432,180	467,550	467,550
512000	Fringe Benefits	178,295	188,075	198,920	96,607	193,560	213,110	214,060	214,060
521100	Contracted Services	9,361	10,911	11,800	225	10,000	13,450	13,450	13,450
521170	Garbage Disposal	1,121,275	1,259,645	1,201,300	657,500	1,283,000	1,224,870	1,224,870	1,224,870
521171	Recycling Residual	195,738	93,250	68,430	14,471	29,000	40,000	40,000	40,000
521175	Demolition Material Disposal	1,046,701	1,111,299	890,850	472,612	892,400	949,240	949,240	949,240
521176	Medical Waste Disposal	15,066	14,181	16,000	6,574	13,570	17,000	17,000	17,000
521177	Brush Grinding	10,450	13,675	15,000	0	15,000	16,000	16,000	16,000
531100	Electric Utility	7,066	3,776	3,000	0	6,000	15,000	15,000	15,000
531500	Fuel	1,950	1,654	1,000	886	2,100	2,500	2,500	2,500
532300	Vehicle Maintenance	68,199	83,417	85,000	67,367	140,000	150,000	150,000	150,000
532600	Machine Maintenance	28,869	14,710	30,000	1,615	12,000	30,000	30,000	30,000
532750	Building Maintenance	6,233	2,934	0	0	0	4,550	4,550	4,550
534100	Gas/Oil	117,239	124,161	130,000	55,254	110,000	130,000	130,000	130,000
534200	Uniforms	3,723	4,494	4,500	2,557	5,140	5,400	5,400	5,400
534400	Operating Expenses	4,761	4,664	4,500	3,728	6,000	5,500	5,500	5,500
535300	Safety	748	1,697	2,000	150	1,500	2,000	2,000	2,000
535350	Bank Charges	7,497	8,256	7,000	4,356	7,000	7,000	7,000	7,000
542100	Insurance	47,038	48,673	47,110	45,181	45,181	64,260	64,260	64,260
844000	Capital Outlay	260,152	323,260	191,870	137,357	191,870	284,380	284,380	284,380
Total Expenditures		3,520,635	3,739,575	3,335,930	1,783,861	3,400,741	3,606,440	3,642,760	3,642,760

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **3632 Refuse**

Department Head: Greg Kaminski, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
468020	Tipping Fees	1,205,798	1,258,644	1,175,000	656,072	1,285,000	1,300,000	1,300,000	1,300,000
468025	Tipping Fees Municipal Contr.	327,125	363,242	296,930	167,107	320,000	327,570	350,030	350,030
468030	Construction & Demolition	773,039	909,845	786,200	442,606	867,380	875,000	875,000	875,000
468035	Container Rental	491,527	576,201	495,000	291,112	572,800	600,000	600,000	600,000
468038	Cart Rental	78,880	88,832	96,000	50,347	110,000	102,000	102,000	102,000
468040	Brush/Leaves Disposal Fee	12,392	10,907	8,500	6,063	11,000	11,500	11,500	11,500
478021	Refuse Contract Revenue	588,459	614,470	481,390	249,117	495,000	510,640	544,340	544,340
Total Equities and Revenues		3,477,220	3,822,141	3,339,020	1,862,424	3,661,180	3,726,710	3,782,870	3,782,870
County Appropriation				(3,090)			(120,270)	(140,110)	(140,110)

PERSONNEL INFORMATION

Authorized Positions: Total 8

1-Working Foreman 1-Baler/Machine Operator 1-Master Mechanic

4-Truck Drivers 1-Perm PT Laborer

Note: This business unit provides funding for other positions

VETERANS SERVICE OFFICE

PROGRAM DESCRIPTION:

Chapter 45 of the Wis. Stats. provides for each county to have a County Veterans Service Officer and establishes duties of the Veterans Service Office.

All Columbia County resident veterans and their dependents may receive assistance through veteran services provided. This office provides information on veterans' compensation, pension, hospitalization, vocational training, educational programs, loan applications, insurance, hospital/domiciliary care, burial benefits, employment counseling and benefits to dependents. Approximately 3,950 veterans have been identified as residents of Columbia County.

Did You Know?

To hold the position of CVSO or ACVSO, a person must be a veteran as defined in Wisconsin Statute Chapter 45. According to the US Census Bureau, only 6.1% of the population of Wisconsin and 6.2% of the population of the US are veterans.

GOALS:

- Increase the number of outreach events to include non-veteran service organizations to connect with veterans, dependents, and surviving spouses who are not affiliated with veteran service organizations.
 - Hold an Open House with resource tables set up to include information for veterans and their families.
 - Coordinate with local resources to create, maintain, and regularly update a housing list to better assist veterans experiencing housing insecurity.
 - Continue to attend at least one veterans service organization meeting each month throughout the county.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **4710 Veterans Service Office**

Department Head: Rebekka Cary, Vet Officer

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	152,876	160,033	169,830	80,366	169,830	171,610	184,520	184,520
512000	Fringe Benefits	55,525	57,668	62,070	29,236	62,070	65,670	66,270	66,270
523100	Copy Machine	1,511	1,513	1,430	712	1,423	1,430	1,430	1,430
523131	Computer Support	2,040	1,830	1,830	1,890	1,890	2,510	2,510	2,510
533110	Office Supplies	710	240	600	244	600	600	600	600
533120	Publications/Subscriptions	617	334	330	0	330	360	360	360
533125	Telephone	582	661	580	348	710	710	710	710
533130	Dues	200	200	200	50	150	350	350	350
533140	Travel/Mileage	90	342	330	54	260	600	600	600
533160	Training/Conventions	3,129	2,959	6,270	3,446	4,620	6,950	6,950	6,950
533170	Postage	383	232	300	109	250	300	300	300
534310	Software Maintenance	1,681	1,347	1,350	1,347	1,347	1,560	1,560	1,560
Total Expenditures		219,344	227,359	245,120	117,802	243,480	252,650	266,160	266,160
FINANCING PROPOSAL									
436410	St Aid Veterans Service	12,650	12,650	15,810	15,813	15,813	15,810	15,810	15,810
Total Equities and Revenues		12,650	12,650	15,810	15,813	15,813	15,810	15,810	15,810
County Appropriation				229,310			236,840	250,350	250,350

PERSONNEL INFORMATION

Authorized Positions: Total 3
 1-Vet Service Officer 1-Assistant Vet Service Officer
 1 - Administrative Assistant PT

VETERANS RELIEF

PROGRAM DESCRIPTION:

Chapter 45 of the Wis. Stats. provide for each county to have a "County Veterans Service Commission" consisting of three residents of the county who are veterans appointed for staggered three-year terms by the County Board Chairperson. This commission investigates claims for aid, determines eligibility, and authorizes assistance for applying veterans and their dependents. The commission may delegate its administrative duties to the County Veterans Service Officer who serves as its Executive Secretary.

Veterans Relief provides short-term, temporary financial assistance to all resident veterans and their dependents.

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
Department: **4720 Veterans Relief**

Department Head: Rebekka Cary, Vet Officer

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
537110	Veterans Relief	3,551	5,554	4,500	2,333	2,588	4,500	4,500	4,500
537120	Care of Graves	7,425	7,750	8,500	0	8,500	8,500	8,500	8,500
537130	Indigent Burials	0	0	300	0	0	300	300	300
537150	Markers/Flags	1,500	1,200	2,000	1,952	1,952	2,000	2,000	2,000
Total Expenditures		12,476	14,504	15,300	4,285	13,040	15,300	15,300	15,300

FINANCING PROPOSAL									
County Appropriation				15,300			15,300	15,300	15,300

COLUMBIA COUNTY LIBRARY BOARD

PROGRAM DESCRIPTION:

The Columbia County Library Board provides library service to county residents by reimbursing existing municipal libraries for provision of service. A budget request is put together each year using percentages of county rural resident use and expenditures for each library in the preceding year, as documented in annual reports filed with the Wisconsin Department of Public Instruction.

The formula used is based on Wis. Stat. § 43.12.

Did You Know?

"If there's nowhere else to go, the library is where they come."

In 2023, 267,774 people entered our libraries. Attendance for programming climbed 35%. Combined digital and material (book, audio, video) checkout increased 14%.

GOALS:

- Build partnerships and develop cooperative programs that support local community needs.
 - Provide high quality technology services and increase access to digital resources.
 - Enhance information resources available at the County's public libraries and develop innovative ways to increase their use and reach new audiences.
 - Continue to support/advocate for increased funding resources for both public and private.
 - Continue an ongoing planning process which responds to the changing library service needs of County residents.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **6110 Library System**

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
552210	County Library Support	578,920	589,210	641,180	641,176	641,176	679,040	679,040	679,040
552220	Resource Library	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
552230	Cross Border Payments	163,946	153,753	148,820	151,921	151,921	169,920	169,920	169,920
Total Expenditures		751,866	751,963	799,000	802,097	802,097	857,960	857,960	857,960

FINANCING PROPOSAL

County Appropriation	799,000	857,960	857,960	857,960
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PLANNING AND ZONING

PROGRAM DESCRIPTION:

The Planning and Zoning Department is organized pursuant to Section 59.69 Wis. Stats., which is the statutory authorization for counties to create planning and zoning agencies and adopt master plans and zoning regulations. The intent of Section 59.69 and other Department statutory responsibilities is to protect and promote the public health, safety, and general welfare, by developing plans and establishing regulations to further the orderly and efficient use of land, prevent conflicts between adjacent land uses, and protect property values and natural resources.

The Department is responsible for developing and implementing the County Comprehensive Plan which includes the Farmland Preservation Plan. These plans are implemented by the general zoning code, which includes farmland preservation zoning that is effective in towns that adopt the code. The Department has county wide responsibility for other regulations; a floodplain zoning ordinance that is integral for the protection of lives and property and the maintenance of FEMA's flood insurance program in the county; and the Shoreland-Wetland zoning ordinance provides protection for water and other natural resources; the Land and Subdivision ordinance which established minimum standards for land divisions and platting; the construction and installation of private sewage systems; and the reclamation of nonmetallic mines. Ordinance administration involves permit issuance, inspections, monitoring compliance, responding to complaints and legal enforcement action when necessary.

Did You Know?

Columbia County's Farmland Preservation Plan is due to be re-certified at the end of 2025. The Planning & Zoning Department was awarded a \$30,000 DATCP grant to offset costs in doing so.

GOALS:

- Finalize DATCP certification of revised Farmland Preservation Plan and associated Comprehensive Plan revisions.
 - Complete required revisions to Floodplain Ordinance, related to the Kilbourn Dam breach study.
 - Maintain funding and implement processes necessary to promote Zoning Ordinance compliance on properties that require summons and compliant court action. An emphasis is placed on 4 properties with numerous violations.
 - Work with MIS department on PANDA application updates, including connection with Zoning Editor data and PANDA.
 - Achieve applicable certifications for new staff specialists.
 - Evaluate potential text amendments to the Zoning Ordinance.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **6310 Planning and Zoning**

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	376,592	420,003	444,370	203,609	444,370	437,060	472,940	472,940
512000	Fringe Benefits	152,625	169,932	182,390	81,793	182,390	192,810	194,830	194,830
521100	Contracted Services	0	0	15,000	0	0	15,000	15,000	15,000
521120	Certified Survey Expense	7,290	6,790	5,500	3,160	6,000	6,000	6,000	6,000
523100	Copy Machine	7,673	7,240	7,500	3,557	7,500	7,500	7,500	7,500
523131	Computer Support	3,940	3,580	3,350	3,345	3,345	4,620	4,620	4,620
523151	Printer/Scanner Pool	5	4	100	2	100	100	0	0
532300	Vehicle Maintenance	2,359	3,186	2,970	130	2,970	2,500	2,500	2,500
533110	Office Supplies	2,779	2,926	3,690	1,653	3,690	3,690	3,200	3,200
533120	Publications/Subscriptions	1,683	2,255	1,830	784	1,830	1,830	1,830	1,830
533125	Telephone	2,924	3,316	3,270	1,474	3,270	3,300	3,300	3,300
533130	Dues	968	811	1,120	261	1,120	1,370	1,370	1,370
533140	Travel/Mileage	0	9	200	16	100	200	0	0
533150	Out of County Meals	0	0	100	0	100	100	0	0
533160	Training/Conventions	1,281	3,207	3,360	921	3,360	3,110	3,000	3,000
533170	Postage	6,972	7,272	7,500	6,398	10,000	10,000	10,000	10,000
534100	Gas/Oil	2,066	2,738	2,900	957	2,900	2,900	2,900	2,900
534310	Software Maintenance	1,775	1,500	1,850	1,650	1,650	1,960	1,960	1,960
535350	Bank Charges	1,949	2,174	2,200	427	2,000	2,000	2,000	2,000
Total Expenditures		572,881	636,943	689,200	310,137	676,695	696,050	732,950	732,950

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **6310 Planning and Zoning**

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
467510.752	Sanitary Permits	57,370	59,120	45,000	28,405	50,000	45,000	45,000	45,000
467510.753	Plats	0	360	400	0	0	400	400	400
467510.756	Public Hearings	54,405	47,540	45,000	23,170	40,000	40,000	43,000	43,000
467510.757	Zoning Permits	129,392	120,038	80,000	55,370	80,000	82,000	82,000	82,000
467510.758	Emergency Service No.	5,925	7,350	4,500	2,475	4,500	4,500	4,500	4,500
467510.759	Non-Metallic Mining Fee	17,950	17,715	15,700	16,440	16,440	16,500	16,500	16,500
467510.762	Temp Occup Farm Trailer	2,250	2,400	2,000	2,550	2,550	2,550	2,550	2,550
467510.763	Certified Survey Fees	13,780	13,680	10,000	7,120	11,000	12,000	12,000	12,000
467510.764	Priv On-Site Waste Trtmt. Fee	3,800	4,145	3,500	1,800	3,500	3,500	3,500	3,500
467510.765	Annual Fees Campground	3,775	4,050	4,050	1,750	4,000	4,000	4,000	4,000
467510.767	Tourist Rooming House	2,310	3,190	3,500	3,410	3,500	4,000	4,000	4,000
467520	Zoning Sale Reports/Maps	120	380	100	80	100	100	100	100
Total Equities and Revenues		291,077	279,968	213,750	142,570	215,590	214,550	217,550	217,550
County Appropriation				475,450			481,500	515,400	515,400

PERSONNEL INFORMATION

Authorized Positions: Total 8

1-Director (50%) 1- Sr. Zoning & Sanitary Spec. 1-Zoning & Land Use Spec. 1-Zoning & Sanitary Spec.

1-Prn. Land Use Planner 1-Office Admin 1-Admin Assistant 1-LTE (480 hours)

U.W. EXTENSION

PROGRAM DESCRIPTION:

Chapter 59.56(3)(b) of the Wis. Stats. permits counties to establish an educational program with the U.W. Extension. Through this partnership with county government, Extension faculty and staff bring university resources focusing on 4-H youth development and nutrition to the residents of Columbia County.

Did You Know?

When adult volunteers selflessly share their knowledge, experience and guidance, they are providing a positive youth development experience to Columbia County youth involved in 4-H.

GOALS:

- Partner with departments, organizations and agencies in Columbia County to deliver high quality educational programming.
 - Partner with new organizations to increase accessibility to the educational opportunities of 4-H.
 - Support existing county community clubs, to build capacity, and bring in new families.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **6700 University Extension Program**

Department Head: Jeff Hoffman, Area Director

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	29,097	29,679	31,640	15,096	31,640	31,530	34,160	34,160
512000	Fringe Benefits	21,163	21,797	24,510	11,418	24,510	26,410	24,660	24,660
521100	Contracted Services	16,350	34,900	36,250	18,123	36,250	37,630	37,630	37,630
523100	Copy Machine	3,650	3,650	3,660	1,825	3,660	3,660	3,660	3,660
523131	Computer Support	4,570	2,260	2,370	2,370	2,370	3,480	3,480	3,480
523151	Printer/Scanner Pool	106	258	390	177	390	390	390	390
533110	Office Supplies	457	1,743	1,500	594	1,500	1,100	1,100	1,100
533120	Publications/Subscriptions	500	500	500	500	500	500	500	500
533121	Educational Materials	0	108	600	45	400	400	400	400
533125	Telephone	1,119	529	550	269	550	550	550	550
533130	Dues	0	115	120	115	115	120	120	120
533140	Travel/Mileage	369	497	1,300	274	1,300	900	900	900
533160	Training/Conventions	300	376	930	506	930	930	930	930
533170	Postage	523	128	540	310	540	540	540	540
Total Expenditures		78,204	96,540	104,860	51,622	104,655	108,140	109,020	109,020

FINANCING PROPOSAL

County Appropriation	104,860	108,140	109,020	109,020
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PERSONNEL INFORMATION

Authorized Positions: Total 1
 1-Admin Asst (25 Hours/Week)
 Contract Position: 1

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
Department: **6711 Fairs and Exhibits**

Department Head: Jeff Hoffman, Area Director

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
551210.100 Lodi Ag Fair	6,526	5,280	6,000	6,000	6,000	6,000	6,000	6,000
551210.200 Col Cty Fair-Portage	4,944	5,720	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	11,470	11,000	11,000	11,000	11,000	11,000	11,000	11,000

FINANCING PROPOSAL

County Appropriation	11,000	11,000	11,000	11,000
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SNOWMOBILE TRAIL FUND

PROGRAM DESCRIPTION:

The major goal of the Snowmobile Trail Fund program is to maintain a safe county snowmobile trail system.

Financial administration of the county snowmobile program is coordinated with the DNR, Columbia County Accounting and Land and Water Conservation Departments, and Columbia County Snowmobile Clubs.

Distribution of maintenance checks to county clubs is handled through this fund.

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **6720 Snowmobile Trail Grant**

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534400	Operating Expenses	71,484	85,296	250,410	195,264	195,264	252,880	252,880	252,880
	Total Expenditures	71,484	85,296	250,410	195,264	195,264	252,880	252,880	252,880
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FINANCING PROPOSAL									
438210	St. Aid - Snowmobile	71,484	85,296	250,410	130,818	195,264	252,880	252,880	252,880
	Total Equities and Revenues	71,484	85,296	250,410	130,818	195,264	252,880	252,880	252,880
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
Department: 6722 Clean Sweep Program

Department Head: Greg Kaminski, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	3,185	2,520	4,000	0	4,000	4,000	4,000	4,000
	Total Expenditures	3,185	2,520	4,000	0	4,000	4,000	4,000	4,000
FINANCING PROPOSAL									
County Appropriation				4,000			4,000	4,000	4,000

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **6790 Ag Outreach**

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	46,652	82,337	91,220	42,944	91,220	93,370	98,180	98,180
512000	Fringe Benefits	22,101	43,272	48,140	22,535	48,140	51,840	51,840	51,840
523100	Copy Machine	0	158	240	0	140	150	150	150
523131	Computer Support	1,240	1,160	1,220	1,220	1,220	1,720	1,720	1,720
533110	Office Supplies	609	344	500	49	350	300	300	300
533120	Publications/Subscriptions	0	91	170	78	160	160	160	160
533125	Telephone	325	720	660	262	660	660	660	660
533130	Dues	0	252	250	0	250	100	100	100
533160	Training/Conventions	391	575	750	295	750	750	750	750
533170	Postage	3,100	230	400	39	200	200	200	200
534100	Gas/Oil	98	519	400	0	400	400	400	400
Total Expenditures		74,516	129,658	143,950	67,422	143,490	149,650	154,460	154,460

FINANCING PROPOSAL

County Appropriation	143,950	149,650	154,460	154,460
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PERSONNEL INFORMATION

Authorized Positions: Total 2
 1- Ag Outreach Spec 1-Admin Asst (25 Hours/Week)

LAND AND WATER CONSERVATION

PROGRAM DESCRIPTION:

Chapter 92 of the Wisconsin State Statutes was the birthplace of Land and Water Conservation Departments (LWCD) throughout Wisconsin. The primary focus of this department is to implement the DATCP's Soil and Water Resource Management Program. The State approved County Land & Water Resource Management Plan is the main implementation tool. This tool combines DATCP and DNR Non Point Source Abatement programming into one larger overall program at the local level. The LWCD operates programs such as the DNR Targeted Runoff Management, LWRMP, Farmland Preservation, NR 243 (NOD), and Wildlife Damage. These programs are carried out in cooperation with DNR, DATCP, NRCS, APHIS, and other local districts, boards and workgroups.

The LWCD focus is to provide long-term protection, promotion and enhancement of Columbia County's natural resources. This is done primarily through departmental services such as technical assistance, conservation information and education, GIS application, financial assistance (grants), regulatory action (ordinances) and landowner project consultation. The LWCD has an agricultural outreach specialist on staff to assist Columbia County individuals in 8 different primary programmatic areas. These primary focus areas include but are not limited to: crop production, soil health, agricultural economics, farm sustainability, horticulture, farm financial management and educational support for local agriculture and conservation groups.

Did You Know?

Wisconsin Act 42 was signed into law in 2023. Act 42 significantly increased decades old tax credit rates available to eligible landowners through the Farmland Preservation Program. Approximately 700 Columbia County landowners will be eligible for an estimated \$1.1 million dollars in tax credits.

GOALS:

- Implement a new tier 2 NMFE grant in the form of a written nutrient management/soil fertility plan workshop to enhance nutrient management and conservation farming education.
 - Prepare and implement a non-operating and new landowner workshop, "Landowner 101".
 - Secure long-term contribution agreement with NRCS. This provides technical assistance to Columbia County landowners to implement conservation practices through the federally funded Environmental Quality Incentives Program (EQIP).
 - Complete and implement updated Columbia County snowmobile trail maintenance agreements with association and clubs.
 - Provided education and support to landowners/towns regrading Agriculture Enterprise Area (AEA) development.
 - Continue to work with producer led groups and lake groups to develop a watershed management approach to adopt lakeshore practices and conservation cropping practices that benefit water quality.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund

Department: **7410 Land & Water Conservation Department**

Department Head: Kurt Calkins, Director

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	360,482	344,995	388,270	184,380	388,270	386,950	417,850	417,850
512000 Fringe Benefits	143,836	133,785	157,190	74,720	157,190	166,580	168,240	168,240
523100 Copy Machine	4,316	4,635	4,500	2,601	4,500	4,700	4,700	4,700
523131 Computer Support	3,110	2,860	2,690	2,625	2,625	3,680	3,680	3,680
532300 Vehicle Maintenance	2,753	1,824	2,500	209	2,000	2,500	2,500	2,500
533110 Office Supplies	1,443	1,571	1,600	978	1,600	1,700	1,700	1,700
533125 Telephone	3,734	3,920	3,600	1,540	3,600	4,050	3,510	3,510
533130 Dues	1,743	1,795	1,850	1,845	1,845	1,850	1,850	1,850
533140 Travel/Mileage	12	20	120	0	50	120	0	0
533150 Out of County Meals	0	0	200	28	100	200	0	0
533160 Training/Conventions	2,458	1,885	4,210	3,042	3,600	3,710	3,710	3,710
533170 Postage	2,572	2,150	2,200	1,730	2,200	2,200	2,200	2,200
534100 Gas/Oil	2,246	1,820	2,500	1,504	2,500	2,500	2,500	2,500
534310 Software Maintenance	3,577	3,354	3,490	3,476	3,476	4,530	4,530	4,530
534400 Operating Expenses	206	761	1,000	30	400	650	650	650
Total Expenditures	532,488	505,375	575,920	278,708	573,956	585,920	617,620	617,620

FINANCING PROPOSAL

438410 St. Aid - Chapter 92	147,703	146,920	146,740	0	146,740	148,830	148,830	148,830
448410 LCD - Animal Waste Permits	200	200	400	0	300	400	400	400
478410 LCD - Admin. Revenue	8,124	4,370	3,000	435	4,000	3,000	4,000	4,000
Total Equities and Revenues	156,027	151,490	150,140	435	151,040	152,230	153,230	153,230
County Appropriation			425,780			433,690	464,390	464,390

PERSONNEL INFORMATION

Authorized Positions: Total 7

1-Director (50%) 1- Sr. Specialist 2-Specialist 1-Technician

1-Office Admin 1-LTE (480 hours)

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **7415 Wildlife Damage Fund**

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Services	37,256	46,737	47,330	21,951	44,460	44,550	44,550	44,550
551130	Administration	450	450	450	0	450	450	450	450
	Total Expenditures	37,706	47,187	47,780	21,951	44,910	45,000	45,000	45,000
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FINANCING PROPOSAL									
438420	St Aid Wildlife Damage	37,706	47,187	47,780	0	44,910	45,000	45,000	45,000
	Total Equities and Revenues	37,706	47,187	47,780	0	44,910	45,000	45,000	45,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
Department: 7421 Conservation Fund Project

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534400	Operating Expenses	0	4,198	4,200	4,198	4,198	4,200	4,200	4,200
	Total Expenditures	0	4,198	4,200	4,198	4,198	4,200	4,200	4,200
FINANCING PROPOSAL									
438421	St Aid-Conservation Fund Proj.	0	2,099	2,100	0	2,100	2,100	2,100	2,100
	Total Equities and Revenues	0	2,099	2,100	0	2,100	2,100	2,100	2,100
County Appropriation				2,100			2,100	2,100	2,100

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **7423 LWCD Tree Program**

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
533130	Dues	1,900	1,900	1,900	0	1,900	1,900	1,900	1,900
534400	Operating Expenses	445	612	800	723	723	800	800	800
534460	Trees/Shelters	58,539	63,169	71,490	81,216	81,216	81,150	81,150	81,150
535350	Bank Charges	699	870	800	959	1,000	1,000	1,000	1,000
551100	Awards	248	252	500	444	444	700	700	700
551200	Program Dollars	0	0	1,880	164	164	1,500	1,500	1,500
Total Expenditures		61,831	66,803	77,370	83,506	85,447	87,050	87,050	87,050
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FINANCING PROPOSAL									
488401	Sale LWCD Trees	69,078	79,754	81,000	109,576	109,576	92,000	92,000	92,000
Total Equities and Revenues		69,078	79,754	81,000	109,576	109,576	92,000	92,000	92,000
County Appropriation				(3,630)			(4,950)	(4,950)	(4,950)

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
 Department: **7430 LWCD - Land & Water Resource Plan**

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
551200	Cost Share Dollars	115,114	164,439	160,000	55,880	283,130	160,000	160,000	160,000
	Total Expenditures	115,114	164,439	160,000	55,880	283,130	160,000	160,000	160,000
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FINANCING PROPOSAL									
438430	St. Aid LWRP	115,114	164,439	160,000	0	283,130	160,000	160,000	160,000
	Total Equities and Revenues	115,114	164,439	160,000	0	283,130	160,000	160,000	160,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
Department: **7444 Targeted Runoff Mgmt Program**

Department Head: Kurt Calkins, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
551200	Cost Share Dollars	172,479	0	362,000	0	0	225,000	225,000	225,000
	Total Expenditures	172,479	0	362,000	0	0	225,000	225,000	225,000
FINANCING PROPOSAL									
438444	St Aid Targeted Runoff	172,479	0	362,000	0	0	225,000	225,000	225,000
	Total Equities and Revenues	172,479	0	362,000	0	0	225,000	225,000	225,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
Department: 7510 Community Action Council

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
551200	Program Costs	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	Total Expenditures	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
FINANCING PROPOSAL									
County Appropriation				7,500			7,500	7,500	7,500

CONTINGENCY FUND

The Contingency Fund budgets a set amount of dollars for expenditures that are not included in department budgets. This may include: an allowance for salary increases, emergency needs, unexpected purchases or contracts, and funds for identified needs, which have an undetermined cost at the time the budget is adopted; all that occur in the following budget year.

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund
Department: **9997 Contingency Fund**

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
666600	Contingency Fund	139,400	29,300	200,000	251,370	251,370	200,000	200,000	200,000
	Total Expenditures	139,400	29,300	200,000	251,370	251,370	200,000	200,000	200,000

FINANCING PROPOSAL

County Appropriation				200,000			200,000	200,000	200,000
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OUTLAY

Capital Outlay consists of expenditures relating to the purchase of equipment, facility modifications, land and other qualifying fixed assets.

A Capital Outlay Pool is established for the purpose of centralized capital equipment accounting. All capital assets are purchased from this account unless a specific financing source is available. All pool expenditures are accounted for in this segregated account and not in the departmental account.

Non-pool expenditures consist of capital equipment purchased from an outside source of funds (grant, trust) and are accounted for in the appropriate departmental account.

COLUMBIA COUNTY 2025 BUDGET

Fund: 100 General Fund

Department: **8000 Capital Outlay Pool**

Object Acct: 844000 Outlay

		2022	2023	2024			2025	F/C	
Description		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
041	Court Operations	1,120	0	3,000	2,710	2,710	0	0	0
101	Medical Examiner	9,144	3,819	0	0	0	77,600	0	0
152	Information Technology	131,137	63,630	402,500	378,275	398,280	337,050	267,050	267,050
201	Treasurer	703	0	0	0	0	5,000	0	0
221	County Clerk	0	0	0	0	0	11,000	9,000	9,000
241	District Attorney	3,327	0	2,000	0	0	6,550	3,200	3,200
341	Courthouse	19,985	19,461	86,890	0	65,000	259,750	0	0
342	Law Enforcement Center	1,500	10,460	18,680	6,506	6,510	895,600	80,600	80,600
344	County Jail Maintenance	36,882	87,049	548,150	114,149	350,000	3,100,170	933,170	933,170
345	Bldg Security/Camera System	69,185	66,236	84,050	33,365	84,050	84,050	79,050	79,050
347	Administration Building	33,000	13,030	55,150	0	52,000	119,500	19,500	19,500
348	Health and Human Svcs. Bldg.	18,599	26,163	450,000	0	0	53,500	9,500	9,500
352	Land Info - Info Technology	1,060	0	0	0	0	0	0	0
401	Sheriff Administration	73,052	70,235	56,580	50,870	56,580	38,450	38,450	38,450
402	County Jail	10,420	9,208	9,500	8,572	9,500	5,000	5,000	5,000
406	Sheriff - Autos	259,901	490,741	359,250	361,820	361,820	367,000	367,000	367,000
451	Emergency Management	9,324	0	5,200	0	5,200	15,000	0	0
751	Planning & Zoning	363	0	0	0	0	0	0	0
802	Waste Management Admin	0	0	1,350	1,277	1,277	0	0	0
841	Land Conservation	2,636	0	0	0	0	0	0	0
Total Expenditures		681,338	860,032	2,082,300	957,544	1,392,927	5,375,220	1,811,520	1,811,520
FINANCING PROPOSAL									
489912	Sale of Autos - Sheriff	42,180	36,055	45,500	25,997	40,000	40,000	40,000	40,000
Total Equities and Revenues		42,180	36,055	45,500	25,997	40,000	40,000	40,000	40,000
County Appropriation				2,036,800			5,335,220	1,771,520	1,771,520

2025 OUTLAY REQUESTS
(Capital Outlay Pool #8000.844000)

Department	Account Number	Outlay Description	Budget
MIS	152	Servers (5)	184,040
		Switches (2)	23,010
		Solid Waste Microwave	60,000
			<u>267,050</u>
County Clerk	221	Copier	<u>9,000</u>
District Attorney	241	Office Chairs (8)	<u>3,200</u>
Law Enforcement Center	342	Bobcat Rollout	5,000
		Plow Pickup Truck	70,000
		Floor Buffer	5,600
			<u>80,600</u>
County Jail Maintenance	344	Huber Chiller (2)	350,000
		Huber AHU #1 AC Coil Replacement	225,000
		Huber N2 Replacement Upgrade #1	61,010
		Huber N2 Replacement Upgrade #10	61,000
		Huber H121A Door/Framing	8,000
		Jail UPS Replacement	45,000
		Parking Lot Replacement	65,000
		Huber South/East Wall Tuck Pointing	35,000
		Circulation Pumps	36,150
		Repaint Sally Port Doors (4)	6,500
		Jail South/East Wall Tuck Pointing	25,000
		Tower Generator Outside Aux Connection (1)	8,000
		Jail Folger Adams Locks	4,510
		Huber Floor Buffer	3,000
Building Security/Camera System	345	Camera Replacement	39,800
		DVR Server	22,000
		Replacement of Failed Cameras/Components	17,250
			<u>79,050</u>
Administration Building	347	Toolcat Rollout	5,000
		Carpet Extractor	5,500
		Planter Sconce Lights	9,000
			<u>19,500</u>

2025 OUTLAY REQUESTS
(Capital Outlay Pool #8000.844000)

Department	Account Number	Outlay Description	Budget
HHS Building	348	Tile Scrubber	9,500
Sheriff Administration	401	Body Armor (7)	7,900
		Radars (5)	12,450
		Drone Batteries (10-12)	3,600
		Squad Printers (2)	900
		AED (6)	4,800
		Radio Batteries	1,000
		Tactical Body Armor/Plates - ERT (3)	7,800
			38,450
County Jail	402	Chairs (10-12)	5,000
Sheriff Autos	406	Patrol Squads (5)	270,000
		Vehicle Striping	6,000
		Changeover Costs	16,000
		Equipment: Lights, Bumpers, Cages	75,000
			367,000
Grand Total for Capital Outlay Pool			\$ 1,811,520

2025 OUTLAY REQUESTS
(not included in pool)

Department	Account Number	Outlay Description	Budget
Boat Patrol	2224.844000	Image Stabilizing Binoculars (2)	1,000
Dive Team	2226.844000	Replace Drysuits (3)	9,900
		Scuba Tanks (5)	1,400
		Communication System for Full Face Masks (3)	2,250
		Full Face Masks (3)	2,700
		Swift Water Rescue Equipment	6,250
			22,500
Recycling Operations	3631.844000	Skid Steer (Used)	35,000
		Small Loader (2025)	21,490
		Auto Side Load (2026)	46,050
		Rear Load Truck (2026)	51,900
		Auto Side Load (new lease 2029)	77,000
			231,440
Refuse	3632.844000	Auto Side Load (2025)	56,880
		Auto Side Load (2027)	62,500
		Roll Off Truck (2028)	40,000
		Auto Side Load (new lease 2029)	77,000
		Loader (new lease 2029)	48,000
			284,380
53.10 Enhanced Mobility	5625.844000	Rear Load Replacement Van	14,450
Grand Total for Capital Outlay Non Pool			\$ 553,770

SPECIAL REVENUE FUND

Health and Human Services

The Special Revenue Fund accounts for the proceeds of specific revenue sources used to finance projects or activities as required by law or contractual agreement. The one (1) fund currently established is:

Health and Human Services

Specific property taxes, grants, donations, and user fees are used to fund various Human Services/Health/Aging programs.

HEALTH AND HUMAN SERVICES REVENUES

PROGRAM DESCRIPTION:

Health and Human Services revenue is listed together as a direct offset to Mental Health, Substance Use, Economic Support, Children's Disability, Children and Family, Agency Management, Support and Overhead and Adult Protective Services overall expenses. They are not applied to any specific expense account.

State revenue sources include:

- Basic County Allocation
 - Wisconsin Medicaid Cost Reporting
 - Division of Children and Family Basic County Allocation
 - Income Maintenance Allocation
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **Health & Human Services**

Department Head: Heather Gove, Director

Description		2022	2023	2024		2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended
FINANCING PROPOSAL								
436010	St. Aid - BCA	1,330,244	1,342,159	1,323,640	286,404	1,323,640	1,323,640	1,323,640
436011	St. Aid - WiMCR	0	1,264,389	900,000	0	1,000,000	900,000	950,000
436015	St. Aid - CFA	908,045	909,550	909,550	231,010	909,550	917,040	917,040
436020	St. Aid-Income Maint./CCDF	794,374	923,092	744,000	306,719	800,000	751,500	791,290
Total Equities and Revenues		3,032,663	4,439,190	3,877,190	824,133	4,033,190	3,892,180	3,981,970

HUMAN SERVICES

PROGRAM DESCRIPTION:

The services provided by Columbia County Human Services include the following: Mental Health, Substance Use Disorders, OWI and Adult Drug Treatment Court, Children's Disability, Child Protective Services, Youth Justice, and Economic Support Programs. The majority of resources are spent on Mental Health and Substance Use Disorders.

A few examples of sources that create the legal authorization for these services are Wisconsin Statutes, Wisconsin Administrative rules, Medicaid and Medicare regulations, and court orders.

The funding for Human Services is provided through county levy, state grants, collections from clients, Medicaid/Medicare, and Basic County Allocation from the State.

Human Services works closely with state and county agencies, correctional institutions, local law enforcement, the District Attorney, Corporation Counsel, service providers, medical professionals, schools, and consumers to achieve its goals.

Did You Know?

Columbia County Economic Support staff are certified by the State and maintain 12 hours of ongoing education annually. Staff accurately determine budgets, do investigative interviews, retain State and Federal policies to include tax laws, determine household sizes, and administer the Public Assistance Fraud program. For every dollar of Food Share spent in the County, \$9 is put into our local economy.

GOALS:

- The Community Support Program will reduce the number of days in which individuals are admitted for a psychiatric hospital stay.
 - Columbia County will apply for the room and board grant in 2025 if there is an opportunity.
 - OWI Treatment Court will achieve a successful program graduation rate of at least 66%
 - Individuals will not wait more than 30-45 days before opening in CLTS once the referral is received for CLTS services.
 - DCF will host at least two events in an effort to retain current foster parents and recruit/license new foster parents.
 - Maintain a processing error rate of less than 6% on our Food Share applications. This will avoid any monetary sanctions and undue hardship on our clients.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4401 Mental Health Services/Alcohol and Drug Abuse**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	485,233	553,678	507,750	268,148	550,000	516,100	577,870	577,870
512000	Fringe Benefits	206,831	240,321	220,460	113,113	250,000	241,960	246,140	246,140
521100	Contracted Svs-General	2,594,426	2,850,585	2,630,830	1,277,159	2,700,000	3,047,640	3,047,640	3,047,640
521115	Contracted Svs-Under 18	1,808,224	1,898,787	1,577,250	859,091	1,850,000	1,781,000	1,781,000	1,781,000
521150	Audit Fees	1,125	1,300	1,250	0	1,250	1,250	1,250	1,250
523131	Computer Support	4,967	4,505	4,170	4,248	4,248	6,190	6,190	6,190
533110	Office Supplies	502	1,465	700	146	700	700	700	700
533125	Telephone	2,662	3,566	2,700	1,220	2,700	2,590	2,590	2,590
533140	Travel/Mileage	3,250	3,846	5,700	2,038	4,200	4,520	4,520	4,520
533145	Travel-Auto Cost Pool	373	821	660	708	1,400	1,470	1,470	1,470
533150	Out of County Meals	0	0	100	0	0	0	0	0
533160	Training/Conventions	585	820	4,050	0	2,250	2,330	2,000	2,000
534310	Software Maintenance	4,721	7,568	4,450	4,460	5,000	9,450	9,450	9,450
534500	Program Costs	24,920	34,877	109,000	16,504	60,000	101,690	101,690	101,690
552135	Services	539,841	872,459	661,700	408,033	661,700	670,000	670,000	670,000
552136	Services - Under 18	137,206	103,634	203,700	24,294	150,000	203,700	190,000	190,000
711120	MIS Charges	5,360	7,080	7,200	3,180	7,200	7,200	7,200	7,200
Total Expenditures		5,820,226	6,585,312	5,941,670	2,982,342	6,250,648	6,597,790	6,649,710	6,649,710

FINANCING PROPOSAL

436010	St Aid - BCA	284,147	195,597	418,610	33,843	380,000	413,920	413,920	413,920
436011	St Aid - CCS Cost Settlement	787,576	118,430	0	0	0	0	0	0
436095	MA Crisis Intervention	112,986	142,194	120,000	46,025	120,000	130,000	130,000	130,000
436096	MA CCS	3,397,141	4,052,243	3,500,000	1,546,340	4,000,000	4,000,000	4,018,620	4,018,620
436097	MA-MH CSP	253,203	244,638	250,000	9,505	250,000	275,000	275,000	275,000
436098	MA-Case Management Revenue	173	414	300	109	200	200	200	200

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services

Department: **4401 Mental Health Services/Alcohol and Drug Abuse**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
466080	MH-Institutional Collections	531,848	225,994	300,000	176,339	340,000	300,000	300,000	300,000
466081	3rd Party Collections	9,201	5,382	7,500	1,255	6,500	6,000	6,000	6,000
466085	IDP Collections	79,926	84,913	77,000	47,884	82,000	77,000	77,000	77,000
466097	MH/AODA Cost Shares-CoPay	1,706	0	1,000	0	0	1,000	1,000	1,000
Total Equities and Revenues		5,457,907	5,069,805	4,674,410	1,861,300	5,178,700	5,203,120	5,221,740	5,221,740
County Appropriation				1,267,260			1,394,670	1,427,970	1,427,970

PERSONNEL INFORMATION

Authorized Positions: Total 9

2-Coordinator 1-Behav Health/Public Health Aide

4-Social Worker 2-Acctg Assistant

Note: this business unit provides funding for other positions, and other business units provide funding for some of these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4403 Intoxicated Driver Program**

Department Head: Heather Gove, Director

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Svs-General	0	0	17,500	0	17,500	17,500	17,500	17,500
	Total Expenditures	0	0	17,500	0	17,500	17,500	17,500	17,500
FINANCING PROPOSAL									
466085	IDP Collections	19,982	21,228	17,500	11,971	17,500	17,500	17,500	17,500
	Total Equities and Revenues	19,982	21,228	17,500	11,971	17,500	17,500	17,500	17,500
County Appropriation				0		0	0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4404 Medication Assisted Treatment Grant**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	22,194	11,464	48,810	6,858	15,000	29,770	35,270	35,270
512000	Fringe Benefits	9,909	4,509	22,270	2,944	4,700	14,570	15,070	15,070
521100	Contracted Svs-General	125,249	2,184	101,030	8,935	35,000	81,330	81,330	81,330
523131	Computer Support	420	560	640	635	635	830	830	830
533110	Office Supplies	374	550	200	36	200	200	200	200
533125	Telephone	530	356	480	185	480	230	230	230
533140	Travel/Mileage	5	3	660	82	100	340	340	340
533160	Training/Conventions	420	625	3,000	225	1,500	3,000	3,000	3,000
534500	Program Costs	30,573	12,548	64,110	806	20,000	40,810	34,810	34,810
552135	Services	815	905	3,500	1,320	3,000	3,500	3,500	3,500
711120	MIS Charges	0	260	440	220	440	480	480	480
Total Expenditures		190,489	33,964	245,140	22,246	81,055	175,060	175,060	175,060
FINANCING PROPOSAL									
436010	St. Aid - BCA	166,432	33,964	245,140	4,075	81,055	175,060	175,060	175,060
Total Equities and Revenues		166,432	33,964	245,140	4,075	81,055	175,060	175,060	175,060
County Appropriation				0			0	0	0

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4410 Economic Support**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	449,893	494,776	556,400	243,756	556,400	568,470	641,070	641,070
512000	Fringe Benefits	228,538	247,043	280,160	123,084	280,160	302,820	307,740	307,740
521150	Audit Fees	250	250	250	0	250	250	250	250
523131	Computer Support	5,330	5,184	4,590	4,800	4,800	7,410	7,410	7,410
523151	Printer/Scanner Pool	165	139	300	124	300	0	0	0
533110	Office Supplies	4,687	7,683	1,100	216	1,100	150	150	150
533125	Telephone	1,590	1,161	4,800	1,790	4,800	5,060	5,060	5,060
533140	Travel/Mileage	163	0	200	0	200	100	100	100
533145	Travel-Auto Cost Pool	153	167	200	0	200	100	100	100
533150	Out of County Meals	0	0	100	0	100	100	100	100
533160	Training/Conventions	583	309	250	0	250	250	250	250
534500	Program Costs	600	453	850	405	850	800	800	800
553600	Fraud Investigation	4,039	0	0	0	0	0	0	0
711120	MIS Charges	1,880	2,680	2,000	1,620	2,000	2,000	2,000	2,000
	Total Expenditures	697,871	759,845	851,200	375,795	851,410	887,510	965,030	965,030

FINANCING PROPOSAL

375510	Assigned NL-Enhanced Funding	0	2,068	32,810	32,810	32,810	5,820	5,820	5,820
436025	St Aid - Child Care Program	59,111	79,845	87,810	31,455	80,000	84,000	84,000	84,000
Total Equities and Revenues		59,111	81,913	120,620	64,265	112,810	89,820	89,820	89,820
County Appropriation				730,580			797,690	875,210	875,210

PERSONNEL INFORMATION

Authorized Positions: Total 12

1-Div Administrator 2-Lead Wrkr

1-Legal Asst./Fraud Specialist 7-Econ Supp Spec 1-Aide

Note: other business units provide funding for some of these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4420 HS Medication Asst Program**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534500	Program Costs	0	0	3,000	48	3,000	3,000	3,000	3,000
	Total Expenditures	0	0	3,000	48	3,000	3,000	3,000	3,000
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FINANCING PROPOSAL									
375510	HHS Assigned NL	3,950	3,950	2,700	2,700	2,700	2,700	2,700	2,700
466090	3rd Party Coll-Medication	228	209	300	133	300	300	300	300
	Total Equities and Revenues	4,178	4,159	3,000	2,833	3,000	3,000	3,000	3,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4510 Agency Management**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	172,782	163,298	172,390	81,807	172,390	175,410	197,850	197,850
512000	Fringe Benefits	54,713	52,715	60,630	26,709	60,630	64,250	66,480	66,480
523131	Computer Support	810	940	910	940	940	1,360	1,360	1,360
533140	Travel/Mileage	179	51	250	0	100	200	200	200
533160	Training/Conventions	539	1,099	1,650	60	1,000	1,650	1,650	1,650
Total Expenditures		229,023	218,103	235,830	109,516	235,060	242,870	267,540	267,540

FINANCING PROPOSAL

County Appropriation	235,830	242,870	267,540	267,540
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PERSONNEL INFORMATION

Authorized Positions: Total 2
 1-Director 1-Acctg Super/Proj Mgr

Note: this business unit provides funding for other positions, and other business units provide funding for some of these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4517 OWI Treatment Court**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	49,728	31,682	54,220	25,068	54,220	57,280	62,730	62,730
512000	Fringe Benefits	22,514	13,899	25,900	12,005	25,900	27,930	28,300	28,300
521100	Contracted Svs-General	20,814	17,540	29,440	11,746	17,000	26,500	23,890	23,890
523131	Computer Support	390	310	630	300	300	480	480	480
523151	Printer/Scanner Pool	15	7	100	2	20	0	0	0
533110	Office Supplies	0	304	700	3	100	200	200	200
533125	Telephone	617	671	580	248	560	560	560	560
533140	Travel/Mileage	51	67	950	0	50	500	500	500
533160	Training/Conventions	803	2,392	4,080	3,296	4,080	3,580	3,580	3,580
533170	Postage	58	17	100	9	25	100	100	100
534500	Program Costs	7,287	8,598	10,770	3,204	6,000	9,390	6,250	6,250
541100	Rent	0	1,680	1,700	849	1,700	1,700	1,700	1,700
552135	Services	8,448	9,667	11,820	1,098	5,000	11,090	11,020	11,020
711120	MIS Charges	140	280	300	40	200	300	300	300
Total Expenditures		110,865	87,114	141,290	57,868	115,155	139,610	139,610	139,610

FINANCING PROPOSAL

436040	St. Aid-OWI Grant	84,803	83,079	136,090	22,489	109,755	102,070	136,110	136,110
466040	OWI Court User Fees	3,799	3,612	3,500	2,064	3,700	3,500	3,500	3,500
Total Equities and Revenues		88,602	86,691	139,590	24,553	113,455	105,570	139,610	139,610
County Appropriation				1,700			34,040	0	0

PERSONNEL INFORMATION

Authorized Positions: Total 1
 1-Coordinator

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4518 Drug Court Program**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	50,342	53,229	57,050	31,015	57,050	59,820	64,480	64,480
512000	Fringe Benefits	23,397	23,937	26,390	13,787	26,390	28,420	28,510	28,510
521100	Contracted Svs-General	18,178	24,286	25,750	9,427	19,000	25,750	21,000	21,000
523131	Computer Support	590	880	610	610	610	860	860	860
533110	Office Supplies	110	145	700	74	100	100	100	100
533125	Telephone	643	690	580	251	580	580	580	580
533140	Travel/Mileage	644	70	780	0	50	540	540	540
533145	Travel-Auto Cost Pool	0	212	170	194	350	410	410	410
533150	Out of County Meals	0	13	100	0	20	100	100	100
533160	Training/Conventions	982	2,818	4,080	368	800	3,580	3,580	3,580
533170	Postage	58	22	100	9	25	100	100	100
534500	Program Costs	6,494	11,588	11,190	5,910	15,000	9,890	9,890	9,890
541100	Rent - Co Departments	0	1,680	1,700	849	1,700	1,700	1,700	1,700
552135	Services	2,753	5,684	7,920	1,146	5,000	5,100	5,100	5,100
711120	MIS Charges	0	40	160	60	160	160	160	160
Total Expenditures		104,191	125,294	137,280	63,700	126,835	137,110	137,110	137,110

FINANCING PROPOSAL

355850	Opioid Settlement-Restricted	0	37,185	68,040	6,740	57,795	0	68,080	68,080
436039	St. Aid-Drug Court Program	81,923	87,029	68,040	19,842	68,040	102,070	68,030	68,030
466040	Drug Court User Fees	751	1,080	1,200	505	1,000	1,000	1,000	1,000
Total Equities and Revenues		82,674	125,294	137,280	27,087	126,835	103,070	137,110	137,110

County Appropriation	0	34,040	0	0
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PERSONNEL INFORMATION

Authorized Positions: Total 1

1-Coordinator

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4520 Support and Overhead**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	489,018	445,414	572,060	233,208	500,000	497,850	564,230	564,230
512000	Fringe Benefits	224,958	206,410	254,250	110,426	155,000	249,670	261,070	261,070
521150	Audit Fees	4,600	6,706	8,250	0	8,250	8,250	8,250	8,250
523100	Copy Machine	11,889	12,645	12,030	4,401	12,400	15,050	15,050	15,050
523131	Computer Support	7,610	6,420	6,430	6,430	6,430	8,890	8,890	8,890
523151	Printer/Scanner Pool	1,923	1,911	2,150	1,108	2,000	2,150	2,150	2,150
533110	Office Supplies	6,488	8,866	8,880	4,404	8,880	9,000	9,000	9,000
533125	Telephone	9,636	8,838	9,760	4,917	9,760	9,690	9,690	9,690
533130	Dues	4,530	4,530	4,550	4,530	4,530	4,550	4,550	4,550
533140	Travel/Mileage	338	0	400	0	400	200	200	200
533145	Travel-Auto Cost Pool	51	6	0	16	50	0	0	0
533160	Training/Conventions	1,074	954	1,700	746	1,200	1,000	1,000	1,000
533170	Postage	6,062	6,699	7,000	3,251	6,800	7,010	7,010	7,010
533180	Advertising	371	588	400	0	400	400	400	400
534500	Program Costs	109	306	150	67	150	130	130	130
535350	Bank Fees	407	455	400	113	420	420	420	420
542100	Insurance	127,550	143,513	143,240	68,127	143,240	149,690	149,690	149,690
711120	MIS Charges	22,940	6,800	20,000	1,740	7,500	8,000	8,000	8,000
844000	Capital Outlay	28,584	0	0	0	0	0	0	0
Total Expenditures		948,138	861,061	1,051,650	443,484	867,410	971,950	1,049,730	1,049,730

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4520 Support and Overhead**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
465040	Interdept Translator Rev.	1,947	0	0	0	0	0	0	0
466076	Tax Intercept Collections	43,279	24,401	30,000	23,394	25,000	30,000	30,000	30,000
486095	Copy Revenue	1,092	965	1,500	1,707	2,000	1,500	1,500	1,500
Total Equities and Revenues		46,318	25,366	31,500	25,101	27,000	31,500	31,500	31,500
County Appropriation				1,020,150			940,450	1,018,230	1,018,230

PERSONNEL INFORMATION

Authorized Positions: Total 10

1-Div Administrator (25%) 1-Executive Secretary/Compliance Officer

3-Clk Typist 2-Accountant I 2-Acctg Assistant 1-Acctg Aide

Note: this business unit provides funding for other positions, and other business units provide funding for some of these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services

Department: **4530 Division of Behavioral Health & LTC/Children's Waiver**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	368,237	387,706	545,000	214,151	500,000	551,540	666,890	666,890
512000	Fringe Benefits	151,579	160,497	231,460	90,466	150,000	246,900	277,050	277,050
521115	Contracted Svs-Under 18	349,806	555,233	521,400	376,372	600,000	785,400	785,400	785,400
521150	Audit Fees	0	1,300	1,250	0	1,250	1,250	1,250	1,250
523131	Computer Support	3,780	4,010	4,520	4,515	4,515	7,140	7,980	7,980
533110	Office Supplies	136	140	100	139	139	100	500	500
533125	Telephone	3,524	4,132	3,600	1,433	3,300	3,910	4,370	4,370
533140	Travel/Mileage	10,767	9,371	10,990	4,534	10,990	11,390	11,390	11,390
533145	Travel-Auto Cost Pool	226	529	250	1,820	3,000	4,020	4,020	4,020
533160	Training/Conventions	1,148	1,918	2,750	15	2,750	6,350	6,350	6,350
534500	Program Costs	93,726	95,771	93,180	50	93,250	93,080	93,080	93,080
552136	Services - Under 18	793,772	557,962	390,800	280,587	750,000	390,800	390,800	390,800
711120	MIS Charges	3,460	4,360	2,960	1,380	2,500	2,960	2,960	2,960
	Total Expenditures	1,780,161	1,782,929	1,808,260	975,462	2,121,694	2,104,840	2,252,040	2,252,040

FINANCING PROPOSAL

436010	St Aid - BCA	165,703	149,514	159,600	64,234	159,600	175,600	175,600	175,600
436016	St Aid - TPA CLTS	1,011,302	809,207	900,450	299,861	900,450	1,041,870	1,164,700	1,164,700
436030	St Aid - Admin.	7,500	7,500	7,500	0	7,500	7,500	7,500	7,500
436084	MA Therapy Serv-Birth to 3	56,317	60,347	60,000	20,541	55,000	52,250	52,250	52,250
436098	MA Case Mgmt Revenue	9,152	15,494	10,000	5,421	11,500	11,500	11,500	11,500

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services

Department: **4530 Division of Behavioral Health & LTC/Children's Waiver**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
466075	CLTS-Parental Fee	10,557	7,844	7,500	2,025	5,575	0	0	0
466084	Birth-3 Cost Shares	4,120	8,060	5,000	8,894	12,000	9,000	9,000	9,000
Total Equities and Revenues		1,264,651	1,057,966	1,150,050	400,976	1,151,625	1,297,720	1,420,550	1,420,550
County Appropriation				658,210			807,120	831,490	831,490

PERSONNEL INFORMATION

Authorized Positions: Total 10

1-Div Administrator 8-Social Worker 1-Coordinator

Note: other business units provide funding for some of these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
Department: 4534 Family Care

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Svs-General	424,000	423,998	424,000	105,593	423,998	424,000	424,000	424,000
	Total Expenditures	424,000	423,998	424,000	105,593	423,998	424,000	424,000	424,000
FINANCING PROPOSAL									
County Appropriation				424,000			424,000	424,000	424,000

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services

Department: **4540 Division of Children and Family Services**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	891,882	952,331	1,070,410	500,955	894,954	1,152,100	1,273,710	1,273,710
512000	Fringe Benefits	378,822	402,636	464,870	218,364	418,926	534,300	540,680	540,680
521115	Contract Svs-Under 18	281,347	367,832	400,000	69,145	400,000	400,000	400,000	400,000
521150	Audit Fees	500	500	500	0	500	500	500	500
523131	Computer Support	10,950	10,150	10,750	10,750	10,750	16,370	16,370	16,370
533110	Office Supplies	852	4,439	900	313	900	900	900	900
533125	Telephone	8,954	10,469	8,640	4,101	9,570	8,740	8,740	8,740
533140	Travel/Mileage	10,999	12,335	15,400	6,510	14,400	14,500	14,500	14,500
533145	Travel-Auto Cost Pool	10,437	10,215	16,300	11,685	23,000	22,980	22,980	22,980
533150	Out of County Meals	117	592	400	490	800	900	900	900
533160	Training/Conventions	1,714	3,110	3,040	924	3,040	3,190	3,190	3,190
534500	Program Costs	35,861	45,290	75,680	15,135	47,000	64,820	64,820	64,820
552100	Child Care Institution	508,753	621,193	600,000	836,625	1,000,000	700,000	700,000	700,000
552110	Foster Care	519,712	446,014	450,000	315,330	500,000	500,000	500,000	500,000
552120	Group Care	21,049	0	50,000	0	0	50,000	40,000	40,000
552136	Services - Under 18	6,159	8,541	14,800	155	5,000	22,500	17,500	17,500
552140	P/S Shelter	6,533	9,456	10,000	0	0	5,000	5,000	5,000
552160	Secured Detention	77,910	4,200	110,000	10,410	50,000	80,000	80,000	80,000
553300	Kinship Care	180,289	174,682	163,800	106,836	155,600	163,800	163,800	163,800
711120	MIS Charges	3,040	3,720	2,960	880	2,960	3,000	3,000	3,000
Total Expenditures		2,955,880	3,087,705	3,468,450	2,108,608	3,537,400	3,743,600	3,856,590	3,856,590

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services

Department: **4540 Division of Children and Family Services**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
436015	St Aid-BCA/CFA	871,067	927,129	936,830	389,667	936,830	1,016,200	1,016,200	1,016,200
466070	Step Parent Adopt Prog	1,800	600	900	1,200	1,200	0	0	0
466071	Juvenile Supervision	850	324	1,500	829	2,000	1,800	1,800	1,800
466087	Substitute Care Collections	51,411	40,545	100,000	12,000	45,000	85,000	85,000	85,000
466088	YA Collections	31,801	26,893	45,000	15,733	33,000	45,000	45,000	45,000
Total Equities and Revenues		956,929	995,491	1,084,230	419,429	1,018,030	1,148,000	1,148,000	1,148,000
County Appropriation				2,384,220			2,595,600	2,708,590	2,708,590

PERSONNEL INFORMATION

Authorized Positions: Total 19

1-Division Administrator 2-Supervisor 13-Social Worker

2-DCF Aide 1-Youth Service Coordinator

HEALTH SERVICES

PROGRAM DESCRIPTION:

Public Health is charged with protecting and improving the health of the community through education, promoting healthy lifestyles, and preventing injuries. Public Health Services include Women, Infants and Children (WIC), Prenatal Care Coordination (PNCC), Health Check, Communicable Disease surveillance, prevention and control, Environmental Health, Immunization Clinics, Well Water Testing, and Amish Home Visitation.

Columbia County Health and Human Services is certified by Wisconsin Department of Health Services (DHS) as a Level II Health Department. Columbia County Health and Human Services presented to DHS evidence of providing seven programs or services which address at least five focus areas identified in the state health plan: Healthiest Wisconsin 2020: Everyone Living Better, Longer.

Funding for Public Health is provided by county levy, Medical Assistance, collection for services and state and federal grants.

Did You Know?

Health departments have a fundamental responsibility to provide public health protections and services in a number of areas including preventing the spread of communicable disease, ensuring food, air and water quality are safe, supporting maternal and child health, improving access to clinical care services, and preventing chronic disease and injury. In addition, public health departments provide local protections and services specific to their community's needs.

GOALS:

- Public Health will hold five CPR/First Aid BLS trainings.
 - Public Health staff will perform 30 car seat inspections and/or education.
 - At least 75% of children residing in Columbia County will be up to date with their vaccinations by 24 months of age in order to prevent communicable diseases.
 - Engage with 20 community members to create a family emergency plan.
 - Public Health will hold a tabletop exercise focused on public health emergency preparedness.
 - WIC will increase the approximate monthly caseload to 550 participants to improve the health and nutrition of women, infants, and children.
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COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4610 Health Services**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	305,420	332,868	401,610	156,679	401,610	381,360	426,300	426,300
512000	Fringe Benefits	126,437	128,436	168,360	65,014	168,360	170,940	174,650	174,650
523131	Computer Support	3,328	2,810	2,780	2,930	2,930	4,040	4,040	4,040
523151	Printer/Scanner Pool	214	706	160	510	680	400	400	400
532300	Vehicle Maintenance	0	0	0	0	0	1,520	1,520	1,520
533110	Office Supplies	1,722	2,212	1,310	659	1,310	1,000	1,000	1,000
533125	Telephone	2,971	3,508	2,840	1,423	2,840	2,580	2,580	2,580
533130	Dues	1,420	1,520	1,370	1,108	1,370	1,370	1,370	1,370
533140	Travel/Mileage	2,301	4,656	1,320	1,907	2,000	340	340	340
533150	Out of County Meals	39	0	0	0	0	100	0	0
533160	Training/Conventions	962	922	2,210	804	2,210	2,200	2,200	2,200
533170	Postage	1,570	1,306	1,500	818	1,500	1,200	1,200	1,200
534100	Gas/Oil	0	0	0	0	0	1,500	1,500	1,500
534500	Program Cost	4,796	7,080	200	4,484	7,000	300	300	300
536100	Medical Supplies	515	318	2,000	15	2,000	2,000	2,000	2,000
536700	Vaccines	0	0	5,000	560	5,000	2,500	2,500	2,500
542100	Insurance	11,624	13,010	13,970	5,717	13,970	13,570	13,570	13,570
553440	Fluoride	0	105	500	0	500	250	250	250
711120	MIS Charges	3,840	3,060	800	1,220	1,220	800	800	800
Total Expenditures		467,159	502,517	605,930	243,848	614,500	587,970	636,520	636,520

FINANCING PROPOSAL

375510	Assigned NL-Enhanced Funding	0	79,400	0	0	0	0	0	0
435010	St Aid - Prenatal Care	3,886	7,814	6,000	1,944	3,500	5,300	5,300	5,300

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4610 Health Services**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
435013	St Aid - Health Check	0	94	900	1,826	3,600	1,500	1,500	1,500
465021	Flu	0	0	3,000	32	1,000	1,000	1,000	1,000
465022	Hep B	0	0	800	60	100	500	500	500
465024	TB	0	0	1,000	400	880	1,000	1,000	1,000
485035	Nursing Misc. Revenues	0	0	0	17,228	17,228	0	0	0
Total Equities and Revenues		3,886	87,308	11,700	21,490	26,308	9,300	9,300	9,300
County Appropriation				594,230			578,670	627,220	627,220

PERSONNEL INFORMATION

Authorized Positions: Total 7

1-Div Administrator 1-Supervisor 3-Pub Hlth Nurse

1-Health Educator 1-Accounting Assistant

Note: this business unit provides funding for other positions, and other business units provide funding for some of these positions

Note: business units 4620 and 4680 were consolidated under this business unit

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4630 State Consolidated Health Cont.**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	74,308	107,759	95,010	65,643	95,010	52,060	117,530	117,530
512000	Fringe Benefits	29,786	46,533	44,320	28,069	44,320	23,290	49,930	49,930
521100	Contracted Svs-General	198,263	65,794	5,000	44,418	44,418	2,000	0	0
523131	Computer Support	570	580	610	610	610	0	860	860
533110	Office Supplies	633	904	1,700	1,902	1,902	200	240	240
533140	Travel/Mileage	181	304	300	158	300	130	0	0
533160	Training/Conventions	3,547	7,060	10,000	9,071	10,000	12,400	8,700	8,700
533170	Postage	1,423	1,522	0	67	67	0	0	0
534500	Program Costs	23,981	34,572	13,250	29,596	29,596	13,710	9,360	9,360
542100	Insurance	2,853	4,794	5,030	1,989	5,030	2,790	2,790	2,790
Total Expenditures		335,545	269,822	175,220	181,523	231,253	106,580	189,410	189,410
FINANCING PROPOSAL									
435020	St Aid-Consolidated Health Cont.	335,545	269,822	175,220	59,424	182,460	92,080	174,910	174,910
Total Equities and Revenues		335,545	269,822	175,220	59,424	182,460	92,080	174,910	174,910
County Appropriation				0			14,500	14,500	14,500

PERSONNEL INFORMATION

Authorized Position: Total 1
 1-Community Health Worker (funded through 12/31/25)

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4638 Public Health Preparedness**

Department Head: Heather Gove, Director

Description		2022	2023	2024		2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request Recommended	
511000	Wages	29,366	25,121	19,700	9,776	19,700	20,810	23,180
512000	Fringe Benefits	14,374	10,378	8,690	4,888	8,690	9,310	9,510
523131	Computer Support	620	580	610	610	610	860	860
532300	Vehicle Maintenance	0	0	0	0	0	150	150
533110	Office Supplies	0	0	240	36	240	240	240
533125	Telephone	1,814	2,006	1,920	598	1,920	1,380	1,380
533140	Travel/Mileage	0	0	370	0	370	0	0
533160	Training/Conventions	0	452	970	600	970	0	0
534100	Gas/Oil	0	0	0	0	0	130	280
534310	Software Maintenance	0	11,219	11,720	1,692	11,720	16,120	16,120
534500	Program Costs	19,543	3,122	5,960	1,630	5,960	2,890	170
542100	Insurance	1,036	1,277	1,420	541	1,420	960	960
Total Expenditures		66,753	54,155	51,600	20,371	51,600	52,850	52,850
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FINANCING PROPOSAL								
435020	St Aid Consolidated Cont.	66,753	54,155	51,600	11,462	51,600	52,850	52,850
Total Equities and Revenues		66,753	54,155	51,600	11,462	51,600	52,850	52,850
County Appropriation				0		0	0	0

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4641 WIC Program**

Department Head: Heather Gove, Director

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	100,052	100,938	113,930	47,322	113,930	117,080	130,240	130,240
512000	Fringe Benefits	42,889	41,709	49,370	18,801	49,370	52,460	53,280	53,280
523131	Computer Support	1,338	1,532	1,160	1,436	1,436	1,990	1,990	1,990
533110	Office Supplies	1,287	807	1,600	179	1,600	1,000	1,000	1,000
533125	Telephone	2,071	2,256	1,940	659	1,940	2,380	2,380	2,380
533130	Dues	50	50	100	0	100	0	0	0
533140	Travel/Mileage	754	935	1,000	352	1,000	1,000	1,000	1,000
533160	Training/Conventions	0	118	3,400	35	3,400	7,000	7,000	7,000
533170	Postage	891	579	2,000	96	2,000	1,780	1,000	1,000
534500	Program Costs	2,295	896	5,490	185	5,490	17,230	4,230	4,230
536100	Medical Supplies	564	1,202	3,550	599	3,550	2,000	1,200	1,200
541100	Rent	3,384	3,416	3,450	1,726	3,450	3,450	3,450	3,450
542100	Insurance	4,144	4,644	5,460	2,172	5,460	4,940	4,940	4,940
711120	MIS Charges	880	720	1,220	320	1,220	1,280	780	780
Total Expenditures		160,599	159,802	193,670	73,882	193,946	213,590	212,490	212,490
FINANCING PROPOSAL									
435013	St Aid - Health Check	425	1,443	550	952	1,500	1,000	1,000	1,000
435030	St Aid - WIC	160,599	159,934	193,120	28,320	192,170	212,590	211,490	211,490
Total Equities and Revenues		161,024	161,377	193,670	29,272	193,670	213,590	212,490	212,490
County Appropriation				0			0	0	0

PERSONNEL INFORMATION

Authorized Positions: Total 3
 1-Prog Director 1-Registered Diet Tech
 1- LTE Breastfeeding Counselor

Note: other business units provide funding for some of these positions

AGING AND DISABILITY RESOURCE CENTER

PROGRAM DESCRIPTION:

The Aging & Disability Resource Center (ADRC) of Columbia County assists any citizens over the age of 18 with transportation, caregiver support, home delivered meals, meal site dining program, elder and disability benefit

information, foot clinic, health promotion programs, family caregiving support, Alzheimer's support, homemaker services, and a bi-monthly newsletter, Grapevine. The ADRC also provides long term support information and assistance. Citizens that require long term care are given options that include private pay, IRIS-I Respect I Self-Direct Program (Advocates4U, Connections, First Person Care Consultants, or TMG) or enrollment with an MCO-Managed Care Organization (My Choice Wisconsin or Includa) for the Family Care and Partnership programs. The ADRC also provides Adult Protective Services, which is a mandated program by the State of Wisconsin.

These programs are legally authorized by various Wisconsin Statutes, the Older Americans Act (Federal), the Department of Transportation and the Columbia County ADRC Board. Funding for these programs is provided by the Wisconsin Department of Transportation, Medical Assistance, State and Federal grants, donations, service recipient contributions and some county levy dollars.

The ADRC works close with meal sites, volunteers, catering companies, Greater Wisconsin Agency on Aging Resources (GWAAR), Managed Care Organizations (MCO's), IRIS Consultant Agencies and the State of Wisconsin Bureau of Aging and Disability Resources (BADR).

Did You Know?

The US Census American Community Survey, 2015-2019 indicates that 17.4% of Columbia County residents are 65+ and that nearly 30% of all households in Columbia County include at least one person aged 65+.

GOALS:

- Research the feasibility of hosting or partnering with community providers to hold a resource fair in at least one community/area in the county in an effort to combat the perception that ADRC's are "the best kept secret".
- The APS team will work together to develop a process to document APS referrals. From assessment through investigation, and through case closure, to create consistency amongst workers.
- APS will provide education to a minimum of three external partners on issues related to adult and elder abuse, as a way to reduce crisis and prevent involuntary services.
- The ADRC will continue to recruit volunteer home-delivered meal drivers to alleviate stress to the transportation program.
- The ADRC will designate a staff person to provide training and implement a plan to actively engage our caregiving customers in the online Trualta platform as another means of support.
- The Transportation Coordinator will request approval to apply for funding to help support the addition of social outings to the Transportation Program.

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4535 Aging & Disability Resource Center**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	489,674	513,569	563,210	266,428	563,210	570,830	653,670	653,670
512000	Fringe Benefits	219,220	231,945	259,500	199,207	259,500	271,080	277,530	277,530
521150	Audit Fees	1,125	500	500	0	500	500	500	500
523100	Copy Machine	2,836	2,845	2,870	1,305	2,870	2,790	2,790	2,790
523131	Computer Support	5,530	4,990	4,620	5,170	5,170	6,940	6,940	6,940
523151	Printer/Scanner Pool	180	509	230	375	550	230	230	230
533110	Office Supplies	2,894	2,530	2,000	2,968	2,968	2,000	2,000	2,000
533125	Telephone	6,880	7,645	6,820	3,271	6,820	6,640	6,640	6,640
533130	Dues	370	390	550	505	505	550	550	550
533140	Travel/Mileage	2,000	3,822	3,830	1,851	3,830	4,120	4,120	4,120
533145	Travel-Auto Cost Pool	264	232	560	257	560	340	340	340
533150	Out of County Meals	0	0	100	0	100	250	0	0
533160	Training/Conventions	1,139	803	3,100	1,825	3,100	3,100	3,100	3,100
533170	Postage	2,146	2,396	2,200	955	2,200	2,250	2,250	2,250
533180	Advertising	730	2,250	1,740	230	1,740	1,740	1,740	1,740
534500	Program Costs	6,555	3,024	4,180	175	4,180	5,740	5,740	5,740
541100	Rent	20,316	20,406	20,980	10,308	20,980	20,980	20,980	20,980
542100	Insurance	19,046	21,053	21,680	9,480	21,680	22,550	22,550	22,550
711120	MIS Charges	2,720	1,200	2,000	520	2,000	2,000	2,000	2,000
Total Expenditures		783,625	820,109	900,670	504,830	902,463	924,630	1,013,670	1,013,670

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4535 Aging & Disability Resource Center**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
436013	St Aid - BCA	783,067	796,526	829,670	189,252	829,670	824,150	824,150	824,150
468523	Benefit Specialist Program Rev.	215	935	250	114	250	250	250	250
486095	Copy Revenue	289	421	290	344	600	270	270	270
	Total Equities and Revenues	783,571	797,882	830,210	189,710	830,520	824,670	824,670	824,670
County Appropriation				70,460			99,960	189,000	189,000

PERSONNEL INFORMATION

Authorized Positions: Total 11

1-Director 1-Assistant Director 1-ADRC Receptionist 2-Social Worker

1-Marketing/Outreach Coordinator 2-Information/Assistance Specialist

2-Benefit Specialist 1-Dementia Care Specialist

Note: this business unit provides funding for other positions, and other business units provide funding for some of these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **4536 Adult Protective Services**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	129,866	120,218	139,890	61,414	139,890	141,160	154,450	154,450
512000	Fringe Benefits	55,467	53,127	62,000	26,187	62,000	65,850	66,700	66,700
521100	Contracted Svs-General	16,346	30,000	18,310	9,205	20,500	18,310	18,310	18,310
523131	Computer Support	980	910	880	880	880	1,320	1,320	1,320
533110	Office Supplies	161	122	220	147	260	220	220	220
533125	Telephone	1,150	1,260	960	414	994	920	920	920
533140	Travel/Mileage	4,221	3,113	5,000	1,881	4,410	5,000	5,000	5,000
533145	Travel-Auto Cost Pool	29	45	170	0	100	100	0	0
533150	Out of County Meals	45	392	200	62	150	200	200	200
533160	Training/Conventions	294	0	2,050	82	1,000	2,010	2,010	2,010
533170	Postage	0	0	250	0	250	250	0	0
534500	Program Costs	5,319	7,867	4,000	8,333	12,000	4,400	4,400	4,400
542100	Insurance	5,646	5,791	6,480	2,508	5,016	5,920	5,920	5,920
552135	Services	2,750	9,000	4,500	482	3,000	4,500	4,500	4,500
711120	MIS Charges	160	40	400	120	400	400	400	400
Total Expenditures		222,434	231,885	245,310	111,715	250,850	250,560	264,350	264,350
FINANCING PROPOSAL									
436010	St Aid - BCA	38,545	46,148	38,550	26,456	38,550	38,550	38,550	38,550
436034	St Aid - Elder Care	20,574	21,768	20,570	20,680	20,680	20,570	20,570	20,570
Total Equities and Revenues		59,119	67,916	59,120	47,136	59,230	59,120	59,120	59,120
County Appropriation				186,190			191,440	205,230	205,230

PERSONNEL INFORMATION

Authorized Positions: Total 2

2-Social Worker

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **5601 Older Americans Act Program**

Department Head: Heather Gove, Director

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	135,943	146,482	160,490	81,046	160,490	153,940	202,330	202,330
512000	Fringe Benefits	40,048	46,928	54,100	27,087	54,100	56,080	62,170	62,170
521100	Contracted Svs-General	10,031	12,604	33,500	18,676	33,500	36,300	36,300	36,300
521310	Delivery of Food	22,791	22,038	23,400	9,110	23,400	27,500	27,500	27,500
523131	Computer Support	842	828	850	854	854	1,220	1,220	1,220
532300	Vehicle Maintenance	0	1,867	1,400	240	1,400	2,450	2,450	2,450
533110	Office Supplies	389	266	1,000	460	1,000	700	700	700
533125	Telephone	764	1,286	720	736	1,472	860	860	860
533126	Telephone-Site	0	0	160	0	160	0	0	0
533140	Travel/Mileage	4,454	2,333	4,600	1,997	4,600	4,360	4,360	4,360
533145	Travel-Auto Cost Pool	44	79	100	0	100	0	0	0
533160	Training/Conventions	978	844	3,740	872	3,740	3,740	3,740	3,740
533170	Postage	1,647	1,646	1,700	745	1,700	2,100	2,100	2,100
533185	Newsletter	3,939	4,616	6,010	3,545	6,010	6,010	6,010	6,010
533186	Public Relations	0	0	250	0	250	0	0	0
534100	Gas/Oil	2,999	3,358	3,000	1,535	3,000	3,000	3,980	3,980
534420	Meals	193,562	153,298	211,370	76,780	211,370	203,920	203,920	203,920
534500	Program Costs	27,487	23,088	16,430	4,753	16,430	18,730	18,730	18,730
534600	Site Supplies	78	4,131	3,000	11,325	21,150	3,000	3,000	3,000
534700	Site Expense	0	336	1,000	0	500	1,010	1,010	1,010
541200	Rent-Outside Agencies	1,020	2,080	2,080	1,040	2,080	2,080	2,080	2,080
542100	Insurance	6,145	6,564	7,190	3,460	7,190	6,310	6,310	6,310
552135	Services	4,464	7,896	4,400	2,944	4,400	5,150	5,150	5,150
711120	MIS Charges	0	220	100	300	300	160	160	160
	Total Expenditures	457,625	442,788	540,590	247,505	559,196	538,620	594,080	594,080

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **5601 Older Americans Act Program**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
438501	St Aid - Older Americans Act	287,613	276,421	328,340	34,850	328,340	315,700	315,700	315,700
468501	Older Americans Act Prog. Rev.	175,026	166,266	173,430	82,757	150,000	184,100	184,100	184,100
	Total Equities and Revenues	462,639	442,687	501,770	117,607	478,340	499,800	499,800	499,800
County Appropriation				38,820			38,820	94,280	94,280

PERSONNEL INFORMATION

Authorized Positions: Total 10 (Plus 1,852 Driver Hours)

1-Health Promotions Coordinator

9-Meal Site Managers 1,852 Driver Hours

Note: this business unit provides funding for other positions

Note: business unit 5605 was consolidated with this business unit

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **5609 Alzheimer Caregiver Support**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Svs-General	0	345	5,000	0	5,000	10,810	10,810	10,810
533160	Training/Conventions	0	0	620	0	620	620	620	620
534500	Program Costs	32	2,897	5,080	0	5,080	5,080	5,080	5,080
552135	Services	5,609	95	11,110	2,504	16,921	11,110	11,110	11,110
Total Expenditures		5,641	3,337	21,810	2,504	27,621	27,620	27,620	27,620
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FINANCING PROPOSAL									
436010	St Aid - BCA	8,326	4,659	21,810	110	27,621	27,620	27,620	27,620
Total Equities and Revenues		8,326	4,659	21,810	110	27,621	27,620	27,620	27,620
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **5620 Elderly Transportation**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	119,805	137,324	161,980	60,055	161,980	164,110	224,130	224,130
512000	Fringe Benefits	37,022	39,322	46,610	19,273	46,610	49,430	57,480	57,480
523131	Computer Support	1,235	1,145	1,320	1,313	1,313	1,900	1,900	1,900
532300	Vehicle Maintenance	14,540	15,079	11,270	10,509	11,270	11,270	11,270	11,270
533110	Office Supplies	371	154	150	228	228	220	220	220
533125	Telephone	1,782	1,889	1,550	648	1,550	1,480	1,480	1,480
533130	Dues	0	0	100	0	0	100	100	100
533140	Travel/Mileage	28	0	150	0	150	150	150	150
533150	Out of County Meals	0	0	100	0	100	100	100	100
533160	Training/Conventions	0	0	620	273	620	620	620	620
533170	Postage	150	192	150	82	150	150	150	150
533180	Advertising	1,312	1,440	500	0	500	500	500	500
534100	Gas/Oil	18,502	18,771	18,000	6,904	18,000	18,000	18,710	18,710
534500	Program Costs	5,186	657	2,610	10	2,610	3,110	3,110	3,110
542100	Insurance	7,811	8,857	9,280	5,138	9,280	8,740	8,740	8,740
711120	MIS Charges	1,400	320	500	640	640	500	500	500
Total Expenditures		209,144	225,150	254,890	105,073	255,001	260,380	329,160	329,160
FINANCING PROPOSAL									
438520	St Aid - Transportation	153,914	154,122	154,120	154,798	154,798	154,800	154,800	154,800
468520	COA Transportation Program	59,017	69,710	69,020	25,348	69,020	73,830	73,830	73,830
Total Equities and Revenues		212,931	223,832	223,140	180,146	223,818	228,630	228,630	228,630
County Appropriation				31,750			31,750	100,530	100,530

PERSONNEL INFORMATION

Authorized Positions: Total 2 (Plus 7,548 Driver Hours)

2-Transportation Clerk 7,548 Driver Hours

Note: this business unit provides funding for other positions, and other business units provide funding for some of these positions

COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
Department: **5625 53.10 Enhanced Mobility**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
844000	Capital Outlay	0	0	16,620	44,030	44,030	14,450	14,450	14,450
	Total Expenditures	0	0	16,620	44,030	44,030	14,450	14,450	14,450

FINANCING PROPOSAL

County Appropriation				16,620			14,450	14,450	14,450
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COLUMBIA COUNTY 2025 BUDGET

Fund: 200 Health & Human Services
 Department: **5630 Aging Foot Clinic**

Department Head: Heather Gove, Director

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Svs-General	6,511	6,624	6,510	3,800	6,510	6,690	6,690	6,690
534500	Program Costs	861	925	1,390	314	1,390	1,450	1,450	1,450
542100	Insurance	53	104	100	103	103	100	100	100
	Total Expenditures	7,425	7,653	8,000	4,217	8,003	8,240	8,240	8,240
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FINANCING PROPOSAL									
468521	Foot Clinic Revenue	9,854	9,666	8,000	5,396	10,792	8,240	8,240	8,240
	Total Equities and Revenues	9,854	9,666	8,000	5,396	10,792	8,240	8,240	8,240
County Appropriation				0			0	0	0

DEBT SERVICE FUND

The Debt Service Fund accounts for the payment of interest and principal on long-term, general obligation debt.

COLUMBIA COUNTY 2025 BUDGET

Fund: 300 Debt Service Fund

Department: **8300 Debt Service - Space Needs 2 (2016)**

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
611000	Principal	2,000,000	2,000,000	2,500,000	2,500,000	2,500,000	0	0	0
612000	Interest	414,313	381,813	339,310	182,156	339,312	0	157,160	157,160
Total Expenditures		2,414,313	2,381,813	2,839,310	2,682,156	2,839,312	0	157,160	157,160
FINANCING PROPOSAL									
County Appropriation				2,839,310			0	157,160	157,160

COLUMBIA COUNTY 2025 BUDGET

Fund: 300 Debt Service Fund

Department: **8350 Debt Service - Space Needs 3 (2016)**

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
611000	Principal	0	1,000,000	1,100,000	0	1,100,000	0	0	0
612000	Interest	388,000	388,000	358,000	179,000	358,000	0	162,500	162,500
Total Expenditures		388,000	1,388,000	1,458,000	179,000	1,458,000	0	162,500	162,500
FINANCING PROPOSAL									
County Appropriation				1,458,000			0	162,500	162,500

COLUMBIA COUNTY 2025 BUDGET

Fund: 300 Debt Service Fund

Department: **8400 Debt Service - 2018 Refund/Restructure**

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
611000	Principal	950,000	100,000	150,000	0	150,000	2,200,000	2,200,000	2,200,000
612000	Interest	517,750	489,250	486,250	243,125	486,250	481,750	481,750	481,750
Total Expenditures		1,467,750	589,250	636,250	243,125	636,250	2,681,750	2,681,750	2,681,750

FINANCING PROPOSAL

County Appropriation	636,250	2,681,750	2,681,750	2,681,750
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COLUMBIA COUNTY 2025 BUDGET

Fund: 300 Debt Service Fund

Department: **8450 Debt Service - 2019 Refund/Sheriff Tower/Software**

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
611000	Principal	0	0	0	0	0	1,000,000	1,000,000	1,000,000
612000	Interest	75,000	75,000	75,000	37,500	75,000	75,000	75,000	75,000
Total Expenditures		75,000	75,000	75,000	37,500	75,000	1,075,000	1,075,000	1,075,000
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FINANCING PROPOSAL									
County Appropriation				75,000			1,075,000	1,075,000	1,075,000

COLUMBIA COUNTY 2025 BUDGET

Fund: 300 Debt Service Fund
Department: 8500 Debt Service - 2024 Refund-Space Needs 2_3/SW Rebuild

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
611000	Principal	0	0	0	0	0	0	0	0
612000	Interest	0	0	0	0	0	874,330	868,200	868,200
Total Expenditures		0	0	0	0	0	874,330	868,200	868,200

FINANCING PROPOSAL

County Appropriation	0	874,330	868,200	868,200
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**COLUMBIA COUNTY, WISCONSIN
2025
PRINCIPAL AND INTEREST PAYMENT SCHEDULE**

	SPACE NEEDS II FEBRUARY 2016 \$18,000,000	SPACE NEEDS III DECEMBER 2016 \$17,510,000	REFUND-SPACE NEEDS I & III NOVEMBER 2018 \$14,900,000		REFUND-RADIO UPGRADE SHERIFF PROJECT JULY 2019 \$7,045,000		REFUND-SPACE NEEDS II & III / SOLID WASTE NOVEMBER 2024 \$23,500,000		TOTAL		
Year of Maturity	Interest	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2025	157,156	162,500	2,200,000	481,750	1,000,000	75,000	0	868,194	3,200,000	1,744,600	4,944,600
2026			2,200,000	393,750	1,000,000	55,000	200,000	1,170,000	3,400,000	1,618,750	5,018,750
2027			2,200,000	305,750	1,000,000	30,000	300,000	1,157,500	3,500,000	1,493,250	4,993,250
2028			2,500,000	217,750			1,100,000	1,122,500	3,600,000	1,340,250	4,940,250
2029			2,100,000	117,750			1,700,000	1,052,500	3,800,000	1,170,250	4,970,250
2030			1,000,000	33,750			3,000,000	935,000	4,000,000	968,750	4,968,750
2031							4,300,000	752,500	4,300,000	752,500	5,052,500
2032							4,500,000	532,500	4,500,000	532,500	5,032,500
2033							4,200,000	315,000	4,200,000	315,000	4,515,000
2034							4,200,000	105,000	4,200,000	105,000	4,305,000
Totals	157,156	162,500	12,200,000	1,550,500	3,000,000	160,000	23,500,000	8,010,694	38,700,000	10,040,850	48,740,850

Existing Indebtedness

Columbia County issued General Obligation Promissory Notes for the purpose of construction of a Health and Human Services Building and Administration Building, renovation of the existing Courthouse, renovation of Solid Waste Department facilities, construction of a new Cambria Highway Shop and Salt Shed and reimbursement of the cost of new Jail and Courthouse roofs.

Issued \$10,000,000 in February of 2015; Issued \$18,000,000 in February of 2016; Issued \$17,510,000 in December of 2016.

Columbia County issued General Obligation Bonds in the amount of \$14,900,000 in November of 2018 for the purpose of restructuring debt.

Space Needs I - Original notes \$10,000,000 dated February 2015; balance \$10,000,000

Space Needs III - Original notes \$17,510,000 dated December 2016; restructure \$5,410,000

Columbia County issued General Obligation Bonds in the amount of \$7,045,000 in July of 2019 for the purpose of restructuring debt (\$3,805,000) and upgrade sheriff towers, radios, and software (\$3,240,000).

Columbia County issued General Obligation Bonds in the amount of \$23,500,000 in November of 2024 for the purpose of restructuring debt and rebuilding and equipping the Solid Waste facility.

Space Needs II - Original notes \$18,000,000 dated February 2016; balance \$11,500,000

Space Needs III - Original notes \$17,510,000 dated December 2016; balance \$10,000,000

Solid Waste - Issued \$4,400,000

ENTERPRISE FUND

Health Care Center

Fees and charges are received from external users to support this budget.

HEALTH CARE CENTER REVENUES

PROGRAM DESCRIPTION:

Health Care Center revenues are listed together as a direct offset to their overall expenses. They are not applied to any specific expense account.

Patient Care reimbursement applies to several accounts.

Revenue sources include:

- Medicaid
 - Medicare
 - Private Revenue
 - Miscellaneous Public Charges
 - Miscellaneous Revenue
 - State Aid – IGT Money
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **Columbia Health Care Center**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
328500	IGT Equity Applied	0	0	973,260	0	579,764	822,810	1,388,250	1,388,250
425410	Supplement Payment Program	361,350	72,200	150,000	0	0	0	0	0
435414	MA Room & Bd.	2,536,640	2,743,141	3,192,270	1,315,638	3,137,340	3,294,210	3,294,210	3,294,210
435418	MA - Provider Assessment	(193,800)	(193,800)	(193,800)	(96,900)	(193,800)	(193,800)	(193,800)	(193,800)
435421	MA Transportation	1,873	3,774	4,500	2,141	4,200	4,300	4,300	4,300
435431	Medicare - Room & Board	475,280	539,990	676,700	203,000	450,170	551,020	551,020	551,020
435432	Medicare A - P.T.	120,024	111,057	130,980	41,233	103,460	105,510	105,510	105,510
435433	Medicare A - O.T.	109,548	103,513	120,710	41,044	102,650	104,710	104,710	104,710
435434	Medicare A - S.T.	75,257	76,914	85,180	26,092	70,850	72,260	72,260	72,260
435435	Medicare - Adjustment	101,621	191,816	246,470	50,904	115,600	182,780	182,780	182,780
435436	Medicare - Drugs	45,508	57,638	70,400	17,019	44,070	46,270	46,270	46,270
435437	Medicare B - O.T.	85,396	73,774	78,410	47,056	121,390	115,320	115,320	115,320
435439	Medicare B - P.T.	149,009	93,580	143,230	35,848	94,410	96,290	96,290	96,290
435440	Medicare B Vaccines	7,112	7,231	4,750	812	4,750	5,200	5,200	5,200
435442	Medicare B - S.T.	61,983	38,062	20,440	21,769	42,000	39,900	39,900	39,900
435443	Medicare - R.T. Supplies	0	123	1,200	0	500	400	400	400
435446.507	PT Outpatient Part B	1,183	934	1,200	6,799	9,740	6,750	6,750	6,750
435448	Medicare A - Xray	782	2,278	3,420	719	2,150	2,580	2,580	2,580
435449	Medicare A - Lab	1,058	6,906	5,850	1,920	5,340	6,410	6,410	6,410
435450	Medicare A - Supplies	0	1,802	1,500	0	1,500	1,500	1,500	1,500
435455	VA - Room & Board	757,492	855,326	636,790	381,526	701,930	631,740	631,740	631,740
435458	VA - Ancillary Charges	19,015	6,399	10,080	4,972	13,000	12,000	12,000	12,000
465405	Family Care Revenue	541,918	878,240	673,160	493,295	940,170	893,160	893,160	893,160
465407	Insurance	425,925	290,936	278,230	251,932	484,940	436,450	436,450	436,450
465411	PP - Bed Hold Charges	11,040	8,065	7,210	5,220	7,210	8,650	8,650	8,650
465413	PP - SNF	1,702,350	1,703,520	1,440,400	1,014,630	1,931,200	1,646,600	1,646,600	1,646,600
465422	Private Room Premium	152,144	130,032	130,240	63,856	130,240	136,750	136,750	136,750

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **Columbia Health Care Center**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
465431	Employee Meals	2,247	6,357	6,250	1,561	4,080	4,890	4,890	4,890
485422	Rental Income	10,800	10,800	10,800	5,400	10,800	10,800	10,800	10,800
485425	Catering Revenue	3,421	3,664	3,700	945	3,700	3,880	3,880	3,880
485427	Misc Revenue - Other	995	1,618	3,450	562	3,450	3,110	3,110	3,110
485430	Level 1 Nursing Screen	1,740	2,100	4,640	1,200	3,600	3,240	3,240	3,240
	Total Equities and Revenues	7,568,911	7,827,990	8,921,620	3,940,193	8,930,404	9,055,690	9,621,130	9,621,130

COLUMBIA HEALTH CARE CENTER

PROGRAM DESCRIPTION:

The Columbia Health Care Center is a 95 bed skilled nursing facility licensed by the State of Wisconsin and located in Wyocena. This facility is governed by the Columbia Health Care Committee to ensure quality care within budgetary means and to meet the rules and regulations established by State and Federal legislation for nursing homes.

This Center provides 24-hour skilled nursing care with an emphasis on serving residents with special care and behavioral needs. CHCC provides a range of services including long-term care, end-of-life care, dementia care, and short-term rehabilitative care.

Did You Know?

CHCC is a Medicare-certified facility and is a great rehabilitation option for both cardiac and orthopedic patients. Inpatient and outpatient services are offered. Facility tours are available.

GOALS:

- Maintain tradition of not utilizing county tax levy (since 2004).
 - Maintain a CMS 5 star rating.
 - Find creative ways to enhance CHCC's appeal as an employer in this highly competitive market.
-

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4212 Nursing Adm/Reg. Nurses**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	654,600	880,816	869,350	419,225	857,080	1,290,000	1,363,450	1,363,450
512000	Fringe Benefits	206,302	215,283	222,780	123,810	259,570	464,140	479,880	479,880
521100	Outside Service-Pool	0	14,362	15,000	0	0	0	0	0
Total Expenditures		860,902	1,110,461	1,107,130	543,035	1,116,650	1,754,140	1,843,330	1,843,330

PERSONNEL INFORMATION

Authorized Positions: Total 20

1-Director of Nursing 4-Nurse Managers 7-RN

1-MDS Coordinator 7-Casual Employees

Note: Budget consolidated with business unit 4211.

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4213 Licensed Practical Nurses**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	390,980	367,422	434,010	195,914	488,940	502,650	529,840	529,840
512000	Fringe Benefits	117,099	129,286	163,410	73,775	171,225	183,400	189,370	189,370
521100	Outside Service-Pool	48,175	25,978	35,000	4,712	4,712	0	0	0
Total Expenditures		556,254	522,686	632,420	274,401	664,877	686,050	719,210	719,210

PERSONNEL INFORMATION

Authorized Positions: Total 19
 12-LPN 7-Casual Employees

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4214 Nurses Aides**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	1,016,707	1,136,612	1,410,040	657,012	1,486,795	1,483,660	1,671,390	1,671,390
512000	Fringe Benefits	434,692	477,121	582,160	253,154	612,090	633,080	668,310	668,310
Total Expenditures		1,451,399	1,613,733	1,992,200	910,166	2,098,885	2,116,740	2,339,700	2,339,700

PERSONNEL INFORMATION

Authorized Positions: Total 70
 47-Nursing Assistants 23-Casual Employees

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4215 Administration Assistants**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	37,503	39,537	42,240	20,693	27,230	30,300	35,230	35,230
512000	Fringe Benefits	33,712	33,652	35,150	17,315	18,430	36,200	37,470	37,470
Total Expenditures		71,215	73,189	77,390	38,008	45,660	66,500	72,700	72,700

PERSONNEL INFORMATION

Authorized Positions: Total 2
 2-Administrative Assistants (1PT)

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4220 Other Expense - Nursing**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Outside Service	24,162	26,823	29,240	15,560	35,000	33,840	33,840	33,840
521122	MA Transportation	2,688	2,871	5,000	1,542	2,700	4,000	4,000	4,000
533160	Training/Conventions	390	814	1,500	64	1,000	3,920	3,920	3,920
533161	Training-Nurses Aides	98	6,566	1,000	11,109	15,000	24,000	24,000	24,000
535200	Small Tools	1,023	1,270	1,000	25	500	1,000	1,000	1,000
535600	Equipment	2,702	1,379	2,500	1,498	2,000	2,500	2,500	2,500
536100	Medical Supplies	25,377	29,712	22,000	24,111	47,000	50,000	50,000	50,000
536100.550	Urologicals	4,023	3,606	5,000	2,542	5,000	5,000	5,000	5,000
536100.551	Dressings	11,104	16,422	13,000	11,191	20,000	20,000	20,000	20,000
536100.552	Gloves	877	6,149	6,000	6,730	12,000	14,000	14,000	14,000
536100.553	Disposables	3,595	4,600	4,500	1,967	4,000	4,500	4,500	4,500
536100.554	Syringes/Lab Supplies	6,164	3,776	6,000	2,941	5,000	5,500	5,500	5,500
536115	R.T. Supplies	5,042	13,314	14,000	7,413	14,000	14,500	14,500	14,500
536120	Medical Equip. Repairs	2,283	1,187	2,000	1,944	2,000	2,000	2,000	2,000
536200	Nursing Ancillaries	35,016	41,323	38,000	22,414	37,000	40,000	40,000	40,000
536500	Lab	3,914	6,489	7,500	1,746	3,500	5,000	5,000	5,000
536510	X-Ray	2,623	2,261	4,500	1,176	2,000	3,000	3,000	3,000
536515	Medical Supplies Part - A	21	2,184	750	80	500	750	750	750
536520	R.T. Part A	723	4,303	1,000	30	1,000	1,000	1,000	1,000
536525	P.T. Medicare - Part A	72,014	69,582	100,000	27,294	54,000	75,000	75,000	75,000
536530	O.T. Medicare - Part A	60,032	63,990	100,000	23,845	50,000	70,000	70,000	70,000
536540	S.T. Medicare - Part A	26,736	24,593	35,000	9,713	20,000	30,000	30,000	30,000
536545	Medicare Part A Other	8,387	7,183	3,500	426	1,500	2,500	2,500	2,500
536600.507	Medicare OP - PT	0	179	500	3,214	6,000	6,000	6,000	6,000
536600.508	Medicare OP - OT	0	0	500	1,560	3,500	4,000	4,000	4,000
536700	Vaccines	0	0	2,500	0	1,000	1,000	1,000	1,000
536810.507	Private - IP - PT	9,588	5,207	8,000	4,381	10,000	12,000	12,000	12,000
536810.508	Private - IP - OT	2,506	1,679	2,500	2,628	6,000	6,000	6,000	6,000

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4220 Other Expense - Nursing**

Department Head: Amy Yamriska, Admin.

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
536810.509 Private - IP - ST	239	699	500	1,056	2,200	2,500	2,500	2,500
536810.510 Private - Other Ancill. Chg	26	3,614	100	4,732	7,000	3,000	3,000	3,000
536825.507 Private OP - PT	812	2,878	1,200	2,592	6,000	5,000	5,000	5,000
536825.508 Private OP - OT	0	0	250	0	250	250	250	250
536861.511 VA - Ancillary Charges	60,997	49,960	65,000	22,615	50,000	60,000	60,000	60,000
536910 ST Medicare - Part B	29,697	16,393	20,000	9,212	18,000	20,000	20,000	20,000
536950 OT Medicare - Part B	57,690	40,273	60,000	22,891	50,000	60,000	60,000	60,000
536960 PT Medicare - Part B	100,071	52,205	100,000	19,572	40,000	70,000	70,000	70,000
536970 Enterals	0	454	500	0	500	1,000	1,000	1,000
Total Expenditures	560,620	513,938	664,540	269,814	535,150	662,760	662,760	662,760

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4221 Pharmacy**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Outside Service	4,919	4,775	5,000	2,381	4,800	5,000	5,000	5,000
536710	Drugs-Medicare	51,852	54,612	75,000	22,878	47,000	58,000	58,000	58,000
536720	Drugs-OTC MA	14,593	12,408	16,000	4,074	8,400	12,000	12,000	12,000
Total Expenditures		71,364	71,795	96,000	29,333	60,200	75,000	75,000	75,000

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4231 Physician Care**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Outside Service	12,545	11,050	14,000	4,550	13,000	14,000	14,000	14,000
536750	Physician	7,860	7,860	9,550	4,836	11,000	14,250	14,250	14,250
Total Expenditures		20,405	18,910	23,550	9,386	24,000	28,250	28,250	28,250

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4241 Social Services**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	71,297	73,928	77,520	38,463	77,520	145,190	153,490	153,490
512000	Fringe Benefits	38,611	39,900	40,340	19,947	40,250	53,180	54,950	54,950
Total Expenditures		109,908	113,828	117,860	58,410	117,770	198,370	208,440	208,440

PERSONNEL INFORMATION

Authorized Positions: Total 2
 1-Director of Social Services 1-Social Worker

Note: Budget consolidated from business unit 4242.

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4250 Life Enrichment**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	60,354	62,740	65,650	32,573	65,650	186,180	201,440	201,440
512000	Fringe Benefits	36,080	38,680	38,590	19,080	38,500	154,370	158,820	158,820
534400	Operating Expenses	0	0	0	0	0	4,000	4,000	4,000
539999	Misc. Operating Expense	0	0	0	0	0	4,000	4,000	4,000
Total Expenditures		96,434	101,420	104,240	51,653	104,150	348,550	368,260	368,260

PERSONNEL INFORMATION

Authorized Positions: Total 4
 1-Life Enrichment Director 3-Life Enrichment Aides

Note: Budget consolidated from business units 4253 and 4254.

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4272 Dietary**

Department Head: Amy Yamriska, Admin.

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	272,116	309,746	349,400	134,455	317,590	389,980	441,670	441,670
512000 Fringe Benefits	149,299	159,122	193,000	64,921	168,560	233,870	236,930	236,930
521200 Consultation	0	0	0	0	0	14,400	14,400	14,400
532100 Equipment Maint.	0	0	0	0	0	3,500	3,500	3,500
534300 Cleaning Supplies	0	0	0	0	0	7,500	7,500	7,500
534400 Operating Expenses	0	0	0	0	0	9,000	9,000	9,000
534410 Dishes & Utensils	0	0	0	0	0	1,200	1,200	1,200
534420 Food	0	0	0	0	0	242,000	242,000	242,000
535600 Equipment Purchases	0	0	0	0	0	1,500	1,500	1,500
Total Expenditures	421,415	468,868	542,400	199,376	486,150	902,950	957,700	957,700

PERSONNEL INFORMATION

Authorized Positions: Total 15

1-Director of Food Service 2-Cooks

11-Dietary Aides 1-Dietary Crew Leader

Note: Budget consolidated from business units 4271 and 4273.

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4282 Plant Operation**

Department Head: Amy Yamriska, Admin.

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	83,235	94,513	99,830	47,601	99,690	100,740	112,490	112,490
512000 Fringe Benefits	22,205	22,669	24,030	12,214	23,990	25,190	27,070	27,070
521100 Outside Service	0	0	0	0	0	40,000	40,000	40,000
531100 Electric	0	0	0	0	0	90,000	90,000	90,000
531200 Natural Gas	0	0	0	0	0	75,000	75,000	75,000
531300 Waste Removal	0	0	0	0	0	5,500	5,500	5,500
531400 Water	0	0	0	0	0	50,000	50,000	50,000
532100 Equipment Maint.	0	0	0	0	0	4,500	4,500	4,500
532200 Building Maint.	0	0	0	0	0	11,000	11,000	11,000
532300 Vehicle Maintenance	0	0	0	0	0	5,400	5,400	5,400
532400 Inspection	0	0	0	0	0	7,500	7,500	7,500
534100 Gas/Oil	0	0	0	0	0	4,000	4,000	4,000
534400 Operating Expenses	0	0	0	0	0	12,000	12,000	12,000
535200 Small Tools	0	0	0	0	0	1,000	1,000	1,000
535300 Other Expense - Adm House	0	0	0	0	0	1,000	1,000	1,000
535600 Equipment Purchases	0	0	0	0	0	500	500	500
Total Expenditures	105,440	117,182	123,860	59,815	123,680	433,330	446,960	446,960

PERSONNEL INFORMATION

Authorized Positions: Total 3
 2-Maintenance Mechanic 1-Groundskeeper LTE

Note: Budget consolidated from business units 4287 and 4289.

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4313 Environmental Services**

Department Head: Amy Yamriska, Admin.

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	209,791	232,668	302,650	124,577	310,430	363,190	429,000	429,000
512000 Fringe Benefits	135,644	121,267	165,520	57,690	157,470	187,620	200,620	200,620
521100 Outside Service	0	0	0	0	0	3,000	3,000	3,000
532100 Equipment Maint.	0	0	0	0	0	4,000	4,000	4,000
532500 Building Decor	0	0	0	0	0	1,000	1,000	1,000
534400 Operating Expenses	0	0	0	0	0	32,000	32,000	32,000
534600 Linens	0	0	0	0	0	5,000	5,000	5,000
535200 Small Tools	0	0	0	0	0	1,500	1,500	1,500
Total Expenditures	345,435	353,935	468,170	182,267	467,900	597,310	676,120	676,120

PERSONNEL INFORMATION

Authorized Positions: Total 13

1-Director of Environmental Services 1-Environmental Crew Leader

11-Environmental Services Aides

Note: Budget consolidated from business units 4312 and 4318.

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4351 Administration**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	156,386	159,567	166,020	82,378	166,025	439,910	470,630	470,630
512000	Fringe Benefits	47,295	50,739	53,380	25,245	53,290	188,110	190,840	190,840
Total Expenditures		203,681	210,306	219,400	107,623	219,315	628,020	661,470	661,470

PERSONNEL INFORMATION

Authorized Positions: Total 7

1-Administrator 1-Human Resource Analyst

1-Accounting Supervisor 1-Administrative Secretary (62.5%)

1-Accounting Aide (53%) 2-Accounting Assistants

Note: Budget consolidated from business units 4352 and 4354.

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4353 Medical Records**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	55,229	52,802	56,510	27,787	56,510	57,630	61,010	61,010
512000	Fringe Benefits	26,656	34,504	37,250	15,303	29,805	32,150	33,090	33,090
521200	Consultation	0	0	1,600	0	800	1,600	1,600	1,600
Total Expenditures		81,885	87,306	95,360	43,090	87,115	91,380	95,700	95,700

PERSONNEL INFORMATION

Authorized Positions: Total 2

1-Medical Records Supervisor 1-Medical Records Clerk

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4357 Other Expense - Administration**

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
516200	Employee Assistance	840	825	880	1,125	1,125	1,200	1,200	1,200
521100	Outside Service	15,448	19,008	21,520	10,294	20,700	22,020	22,020	22,020
521150	Audit Fees	7,650	7,700	7,650	0	8,500	8,500	8,500	8,500
521160	Medical/Physicals	0	6,416	500	147	500	500	500	500
523100	Copy Machine	142	191	400	606	1,000	400	400	400
523131	Computer Support	32,400	30,060	28,520	28,920	28,920	31,230	31,230	31,230
523151	Printer/Scanner Pool	664	705	450	451	780	450	450	450
533110	Office Supplies	4,537	5,246	6,890	2,742	6,200	6,200	6,200	6,200
533120	Publications/Subscriptions	129	1,572	2,420	416	2,080	2,450	2,000	2,000
533125	Telephone	10,582	12,460	12,260	5,703	12,000	12,130	11,770	11,770
533130	Dues	14,094	16,996	16,310	10,240	18,390	19,170	19,170	19,170
533140	Travel/Mileage	0	16	600	56	200	680	680	680
533160	Training/Conventions	8,361	20,858	18,720	7,604	16,300	18,400	18,400	18,400
533161	Employee Inservice	0	0	500	0	500	500	500	500
533170	Postage	2,241	4,305	5,100	266	4,500	4,500	4,500	4,500
533180	Advertising	4,508	2,483	5,000	642	2,500	4,000	4,000	4,000
535200	Small Tools	0	0	250	0	250	250	250	250
535300	Safety	0	0	500	0	500	500	500	500
535350	Bank Charges	6,852	4,519	6,500	11,759	16,000	9,000	9,000	9,000
535400	Scholarships	1,239	0	1,200	0	0	1,200	1,200	1,200
535450	Uncollectible Account Exp	9,731	769	5,000	0	4,000	5,000	5,000	5,000
537100	Employee Relations	0	207	500	0	500	500	500	500
612000	Interest Expense-Leases	175	84	130	184	600	600	600	600
711120	MIS Charges	14,160	15,780	16,000	4,800	14,000	14,000	14,000	14,000
Total Expenditures		133,753	150,200	157,800	85,955	160,045	163,380	162,570	162,570

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **4358 Fixed - Administration**

Department Head: Amy Yamriska, Admin.

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
516100 Unemployment	131	933	1,500	0	1,000	1,500	1,500	1,500
542220 Liability Insurance	23,076	21,054	24,000	20,480	20,480	22,000	22,000	22,000
542230 Property Insurance	19,066	19,816	20,630	26,813	26,813	33,740	33,740	33,740
542240 Auto Insurance	1,004	916	1,050	806	806	830	830	830
542250 Equip Failure Insurance	2,241	2,621	2,700	2,424	2,424	2,700	2,700	2,700
542260 Worker's Compensation	135,457	141,508	131,480	103,280	103,280	138,290	138,290	138,290
543100 Depr Exp. - Land	3,034	8,092	0	4,784	9,570	0	0	0
543300 Depr Exp. - Buildings	103,786	109,927	0	56,315	113,170	0	0	0
543350 Depr Exp. - Bldg. Improve	37,752	55,056	0	29,669	59,370	0	0	0
543400 Depr Exp. - Mach & Equip	65,602	87,635	0	45,478	90,900	0	0	0
543500 Depr Exp. - Vehicles	0	4,459	0	2,543	5,090	0	0	0
543600 Depr Exp. - Other	3,168	2,517	0	1,254	2,530	0	0	0
543700 Depr Exp. - Leased Assets	6,078	6,078	6,180	2,523	6,180	5,600	5,600	5,600
Total Expenditures	400,395	460,612	187,540	296,369	441,613	204,660	204,660	204,660

COLUMBIA COUNTY 2025 BUDGET

Fund: 610 Health Care Center
 Department: **8010 Capital Outlay**
 Object Acct: 844000 Capital Outlay

Department Head: Amy Yamriska, Admin.

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
001	Outlay - Nursing	27,073	30,880	33,300	0	33,000	22,800	22,800	22,800
002	Outlay - Dietary	0	2,348	8,500	0	8,500	24,000	24,000	24,000
003	Outlay - Housekeeping	0	4,940	9,200	0	5,200	0	0	0
004	Outlay - Laundry	0	0	43,000	0	43,000	13,000	13,000	13,000
005	Outlay - Bldg Improvement	10,195	84,158	27,920	0	13,900	35,500	35,500	35,500
006	Outlay - Plant Operation	0	32,520	3,000	4,803	4,803	3,000	3,000	3,000
008	Outlay - Admin House	25,915	0	0	0	0	0	0	0
013	Outlay - Administration	0	1,128	1,100	0	1,100	0	0	0
Total Expenditures		63,183	155,974	126,020	4,803	109,503	98,300	98,300	98,300

2025 HEALTH CARE CENTER OUTLAY
(not included in pool)

Department	Account Number	Outlay Description	Budget
Health Care Center - Nursing	8010.844000.001	Bariatric Bed & Mattresses (3)	8,000
		Bariatric Standing Table	6,000
		Wheelchair Scale	3,800
		Bariatric Eva Walker	5,000
			<u>22,800</u>
Health Care Center - Dietary	8010.844000.002	Tabletop Steamer	10,000
		Portable Steam Table	14,000
			<u>24,000</u>
Health Care Center - Laundry	8010.844000.004	Washing Machine	<u>13,000</u>
Health Care Center - Bldg Improvement	8010.844000.005	Night Stands - Willow Ct. (25)	12,000
		Willow Heat Exchangers (2)	10,000
		Employee Hallway Flooring	8,000
		Willow Ct. Nurses Station Countertops	5,500
			<u>35,500</u>
Health Care Center - Plant Operations	8010.844000.006	Skid Loader	<u>3,000</u>
Grand Total for Health Care Center Capital Outlay			<u><u>\$ 98,300</u></u>

ENTERPRISE FUND Highway

Fees and charges are received from external users to support this budget.

HIGHWAY DEPARTMENT

PROGRAM DESCRIPTION:

The Columbia County Highway and Transportation Department is regulated by Chapter 83 of the Wis. State Statutes and the Wisconsin Uniform Cost Accounting System.

The Highway Department consists of the main facility/office located in Wyocena and four (4) outlying shops located in Cambria, Columbus, Lodi, and Portage. The Highway Department has a total of 82 full-time employees and 10 Limited Term Employees (LTEs).

The Highway Department's primary goal is to provide safe, well-maintained highways throughout the county while coordinating with other levels of government, both the State and local governments to accommodate user's needs.

Did You Know?

The State Highway Commission acquired the "Colsac" ferry in 1933 from Columbia and Sauk Counties. It has operated as a free ferry since they turned it over to the state without charge.

GOALS:

- Review the Department Safety Manual and Employee Handbook with staff.
 - Create a Department Training Manual.
 - Initiate a formal Department training process by position and activity.
 - Increase training for field, shop and supervisors.
 - Continue to work on salt reduction including increase brine usage.
 - **GOOD, SAFE ROADS!**
-

COLUMBIA COUNTY 2025 BUDGET

COMPANY NUMBER: 620 HIGHWAY INTERNAL SERVICE FUND

GENERAL REVENUES

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
328500	Equity Applied	1,322,500	1,328,000	1,328,000	1,328,000	1,328,000	1,286,950	1,286,950	1,286,950
437010	Transportation Aids	1,805,459	1,783,519	1,800,000	900,054	1,800,108	1,800,000	1,800,000	1,800,000
437024	State Salt Storage Reimb.	14,001	13,897	14,000	13,519	13,519	14,000	14,000	14,000
477620	St. Equipment Storage Reimb.	137,276	125,572	130,000	137,501	137,501	130,000	130,000	130,000
	Total Equities and Revenues	3,279,236	3,250,988	3,272,000	2,379,074	3,279,128	3,230,950	3,230,950	3,230,950

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3110 Highway Administration**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	319,689	334,221	339,230	168,392	333,989	341,390	363,520	363,520
512000	Fringe Benefits	126,800	132,696	134,930	67,462	149,460	142,380	145,610	145,610
521150	Audit Fees	5,100	5,100	6,000	0	6,000	6,000	6,000	6,000
523131	Computer Support	3,910	3,140	3,040	3,040	3,040	4,120	4,120	4,120
523151	Printer/Scanner Pool	921	1,530	840	928	1,500	1,500	1,500	1,500
532300	Vehicle Maintenance	2,264	1,726	2,500	0	3,500	5,300	5,300	5,300
533110	Office Supplies	2,921	3,066	4,300	1,504	4,150	3,500	3,500	3,500
533125	Telephone	6,812	5,596	5,570	2,848	5,697	5,700	5,700	5,700
533130	Dues	2,686	2,693	2,750	2,693	2,693	2,750	2,750	2,750
533160	Training/Conventions	783	1,169	2,000	1,530	2,000	2,000	2,000	2,000
533170	Postage	1,612	1,608	2,110	1,007	2,110	2,150	2,150	2,150
534310	Computer Software	495	800	700	540	740	1,000	1,000	1,000
543400	Depr. Exp. - Mach. & Equip.	3,423	2,765	4,000	1,023	3,040	4,000	4,000	4,000
543700	Depr. Exp. - Leased Asset	2,590	2,585	2,590	1,292	2,585	2,590	2,590	2,590
612000	Interest Expense - Leases	150	129	100	51	94	100	100	100
711120	MIS Charges	12,160	9,400	12,800	3,640	9,600	9,600	9,600	9,600
711291	Cost Allocation-Hwy Office	24,361	25,475	25,000	0	25,000	25,000	25,000	25,000
Total Expenditures		516,677	533,699	548,460	255,950	555,198	559,080	584,440	584,440
FINANCING PROPOSAL									
477520	Records & Reports-State	200,102	205,146	183,660	123,152	194,670	198,060	195,320	195,320
477530	Records & Reports-District	95,681	100,255	103,200	48,980	97,692	106,350	104,670	104,670
477540	Records & Reports-Co Aid	41,675	42,425	48,530	0	48,373	42,820	42,140	42,140
477550	Records & Reports-Private	4,805	6,740	12,900	808	8,363	13,440	13,230	13,230
Total Equities and Revenues		342,263	354,566	348,290	172,940	349,098	360,670	355,360	355,360
County Appropriation				200,170			198,410	229,080	229,080

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3191 Supervision**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	120,526	127,467	157,290	75,030	148,800	166,600	177,370	177,370
513100	Highway Incidental Labor	93,191	87,292	106,570	53,135	106,243	118,290	125,940	125,940
523131	Computer Support	1,270	1,000	1,000	1,000	1,000	1,380	1,380	1,380
533125	Telephone	2,679	2,384	2,780	849	2,131	2,470	2,400	2,400
533160	Training/Conventions	4,001	1,020	4,300	0	2,700	4,300	4,300	4,300
541310	Highway Machinery Charge	33,609	35,268	35,000	16,305	35,000	36,500	36,500	36,500
711120	MIS Charges	1,400	600	3,200	660	1,520	1,600	1,600	1,600
Total Expenditures		256,676	255,031	310,140	146,979	297,394	331,140	349,490	349,490
FINANCING PROPOSAL									
437020	Rev fr State-Supervision	128,338	127,515	155,070	73,489	148,697	165,570	174,750	174,750
Total Equities and Revenues		128,338	127,515	155,070	73,489	148,697	165,570	174,750	174,750
County Appropriation				155,070			165,570	174,740	174,740

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3192 Radio Expenses**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	9,821	10,121	10,430	10,432	10,432	10,750	10,750	10,750
532100	Repairs/Maint.-Equipment	2,217	1,053	4,000	7,922	9,400	4,030	4,030	4,030
543400	Depr. Exp.-Mach & Equip	2,167	2,167	2,170	1,083	2,167	0	0	0
Total Expenditures		14,205	13,341	16,600	19,437	21,999	14,780	14,780	14,780
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FINANCING PROPOSAL									
437022	Rev fr State-Radio	5,123	8,907	8,000	6,025	6,025	6,000	6,000	6,000
Total Equities and Revenues		5,123	8,907	8,000	6,025	6,025	6,000	6,000	6,000
County Appropriation				8,600			8,780	8,780	8,780

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
Department: **3193 General Public Liability**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
542100	Insurance	61,178	83,197	79,380	80,004	80,004	75,020	75,020	75,020
	Total Expenditures	61,178	83,197	79,380	80,004	80,004	75,020	75,020	75,020
FINANCING PROPOSAL									
437023	Rev fr State-GPL	15,164	20,489	18,000	28,256	28,256	27,000	27,000	27,000
	Total Equities and Revenues	15,164	20,489	18,000	28,256	28,256	27,000	27,000	27,000
County Appropriation				61,380			48,020	48,020	48,020

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3220 Field Small Tools COST POOL**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	7,308	2,959	8,000	374	6,000	8,000	8,000	8,000
513100	Highway Incidental Labor	5,651	2,004	5,420	267	4,284	5,680	5,680	5,680
534400	Operating Expenses	105,671	86,624	87,600	47,495	87,600	87,600	87,600	87,600
541310	Highway Machinery Charge	754	150	920	153	500	500	500	500
711220	Field Small Tools Credit	(142,613)	(132,760)	(111,650)	(45,474)	(69,853)	(83,840)	(83,840)	(83,840)
711290	Cost Allocation	23,229	41,023	9,710	(2,815)	(28,531)	(17,940)	(17,940)	(17,940)
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0
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COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3230 Shop Operations COST POOL**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	248,250	218,976	250,000	150,959	258,000	260,000	260,000	260,000
513100	Highway Incidental Labor	191,948	149,901	169,380	106,280	184,212	184,600	184,600	184,600
521100	Contracted Services	11,467	10,943	9,600	4,120	9,600	9,600	9,600	9,600
523131	Computer Support	18,760	15,210	14,850	14,730	14,730	14,610	14,610	14,610
533125	Telephone	1,877	1,946	1,730	836	1,780	1,810	1,810	1,810
533160	Training/Conventions	13,723	503	13,500	0	10,000	12,500	12,500	12,500
534310	Software Maintenance	7,793	6,728	10,410	93	8,750	8,750	8,750	8,750
534400	Operating Expenses	115,020	96,375	105,000	56,446	105,000	105,000	105,000	105,000
541310	Highway Machinery Charge	10,295	12,205	19,000	2,847	15,000	15,000	15,000	15,000
542100	Insurance	991	1,706	2,240	1,979	1,979	2,440	2,440	2,440
543400	Depr. Exp.-Mach & Equip	19,065	11,855	11,920	2,158	4,940	4,320	4,320	4,320
711120	MIS Charges	0	0	3,200	240	3,200	800	800	800
711290	Cost Allocation	(639,189)	(526,348)	(610,830)	(340,688)	(617,191)	(619,430)	(619,430)	(619,430)
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0	0
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COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3232 Fuel Handling COST POOL**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	8,289	12,369	10,300	6,681	12,700	12,700	12,700	12,700
511188	Office Salaries Reallocated	7,138	5,646	8,000	2,495	5,500	6,000	6,000	6,000
512188	Office Benefits Reallocated	3,141	2,555	3,620	1,117	2,460	2,760	2,760	2,760
513100	Highway Incidental Labor	6,409	8,493	6,980	4,700	9,068	9,020	9,020	9,020
521100	Contracted Services	1,648	0	6,500	0	6,500	6,500	6,500	6,500
523131	Computer Support	0	300	280	280	280	270	270	270
532100	Equipment	1,716	3,222	4,000	0	4,000	4,000	4,000	4,000
534400	Operating Expenses	11,584	18,601	14,000	2,863	13,000	13,000	13,000	13,000
541310	Highway Machinery Charge	2,257	1,126	1,700	630	1,700	1,700	1,700	1,700
542100	Insurance	513	1,481	1,490	1,788	1,788	2,060	2,060	2,060
543400	Depr. Exp.-Mach & Equip	46,032	37,322	35,510	19,417	38,835	38,840	38,840	38,840
711240	Fuel Handling Credits	(78,483)	(81,269)	(85,000)	(39,538)	(82,000)	(85,000)	(85,000)	(85,000)
711290	Cost Allocation	(10,244)	(9,846)	(7,380)	(433)	(13,831)	(11,850)	(11,850)	(11,850)
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0	0
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COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3240 Machinery Operations COST POOL**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	420,096	385,635	440,000	238,421	511,000	520,000	520,000	520,000
513100	Highway Incidental Labor	324,821	265,379	298,100	168,913	364,854	369,200	369,200	369,200
534100	Gas/Oil	829,770	674,373	800,000	304,358	750,000	800,000	800,000	800,000
534400	Operating Expenses	802,458	673,347	747,400	473,002	900,000	900,000	900,000	900,000
541310	Highway Machinery Charge	76,369	87,624	73,000	90,916	94,600	114,000	114,000	114,000
543400	Depr. Exp.-Mach & Equip	835,914	1,137,657	920,000	529,809	925,000	973,000	973,000	973,000
711260	Machinery Rental Credit	(4,437,068)	(4,879,921)	(4,087,370)	(2,503,096)	(4,600,000)	(4,600,000)	(4,600,000)	(4,600,000)
711290	Cost Allocation	945,488	858,220	850,870	745,995	1,102,864	972,100	972,100	972,100
Total Expenditures		(202,152)	(797,686)	42,000	48,318	48,318	48,300	48,300	48,300
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FINANCING PROPOSAL									
437045	St. Aid - Winter Readiness	34,504	44,993	42,000	48,318	48,318	48,300	48,300	48,300
Total Equities and Revenues		34,504	44,993	42,000	48,318	48,318	48,300	48,300	48,300
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3270 Buildings and Grounds COST POOL**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	55,027	63,992	65,000	44,243	72,000	65,000	65,000	65,000
513100	Highway Incidental Labor	42,547	43,981	44,040	31,153	51,408	46,150	46,150	46,150
521100	Contracted Services	37,156	34,004	118,080	19,190	43,080	118,200	118,200	118,200
523131	Computer Support	90	500	500	500	500	690	690	690
531100	Electric	64,797	65,638	74,000	32,330	70,000	72,000	72,000	72,000
531200	Natural Gas	45,859	42,347	65,000	20,024	65,000	65,000	65,000	65,000
531400	Water	18,983	17,978	19,000	7,552	19,000	19,000	19,000	19,000
533125	Telephone	13,144	12,673	13,840	6,794	13,800	13,920	13,920	13,920
534400	Operating Expenses	29,191	43,823	35,000	57,984	60,000	45,000	45,000	45,000
534401	Salt Expense	1,582	1,795	3,600	1,032	3,600	3,600	3,600	3,600
541310	Highway Machinery Charge	20,993	30,513	31,300	16,677	31,300	31,500	31,500	31,500
542100	Insurance - Co Depts.	30,989	31,689	33,030	41,534	41,534	50,240	50,240	50,240
543100	Depr. Exp.- Land Improv	7,441	7,441	7,440	3,720	7,440	7,440	7,440	7,440
543300	Depr. Exp - Buildings	360,079	360,079	376,660	258,129	376,660	376,660	376,660	376,660
711120	MIS Charges	0	4,700	2,400	40	2,400	400	400	400
711290	Cost Allocation	(727,878)	(761,153)	(888,890)	(540,902)	(857,722)	(914,800)	(914,800)	(914,800)
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0	0
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COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
Department: **3290 Salt Brine COST POOL**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	8,104	9,121	8,000	5,762	10,000	10,000	10,000	10,000
513100	Highway Incidental Labor	6,266	6,471	5,420	3,981	7,140	7,100	7,100	7,100
534400	Operating Expenses	36,659	16,056	9,860	3,025	6,000	6,000	6,000	6,000
541310	Highway Machinery Charge	2,912	3,259	3,000	2,876	4,200	4,200	4,200	4,200
711220	Salt Brine Credits	(7,321)	(66,582)	(66,000)	(52,412)	(64,340)	(30,000)	(30,000)	(30,000)
711290	Cost Allocation	(46,620)	31,675	39,720	36,768	37,000	2,700	2,700	2,700
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0
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COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3311 C.T.H. Maintenance**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	677,541	735,659	630,000	465,923	685,000	650,000	650,000	650,000
513100	Highway Incidental Labor	523,877	504,909	426,830	329,509	489,090	461,500	461,500	461,500
521100	Contracted Services	0	0	3,000	0	3,000	3,000	3,000	3,000
523131	Computer Support	5,580	9,290	8,040	7,950	7,950	8,570	8,570	8,570
533125	Telephone	3,749	4,269	3,800	1,692	3,530	3,680	3,680	3,680
533160	Training/Conventions	6,678	14,237	14,700	13,378	14,700	14,700	14,700	14,700
534400	Operating Expenses	462,648	298,332	285,000	186,618	285,000	300,000	300,000	300,000
534401	Salt Expense	401,047	544,369	600,340	302,936	495,000	550,000	550,000	550,000
534402	Salt Handling	60,749	73,089	62,000	0	62,000	67,190	67,190	67,190
535200	Small Tool Charge	34,522	34,712	25,360	13,130	16,437	19,450	19,450	19,450
541310	Highway Machinery Charge	1,013,573	1,179,725	940,000	696,196	1,000,000	1,100,000	1,100,000	1,100,000
542100	Insurance	34	586	1,080	31	31	910	910	910
543300	Depreciation - Salt Facilities	122,074	122,074	118,500	0	118,500	130,500	130,500	130,500
711250	Equipment Storage	209,260	216,941	208,700	0	208,700	210,000	210,000	210,000
Total Expenditures		3,521,332	3,738,192	3,327,350	2,017,363	3,388,938	3,519,500	3,519,500	3,519,500

FINANCING PROPOSAL

County Appropriation	3,327,350	3,519,500	3,519,500	3,519,500
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COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3313 Road & Bridge Constr. on C.T.H.**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	472,288	386,303	446,500	17,485	406,372	439,500	439,500	439,500
513100	Highway Incidental Labor	365,174	262,043	302,500	12,484	290,150	312,050	312,050	312,050
523131	Computer Support	730	700	680	680	680	860	860	860
532300	Vehicle Maintenance	9,531	8,972	11,000	0	10,000	10,000	10,000	10,000
533125	Telephone	288	310	270	137	340	400	400	400
533160	Training/Conventions	195	305	1,000	925	1,000	1,000	1,000	1,000
534400	Operating Expenses	3,091,148	2,422,236	1,624,620	1,465	1,624,620	2,329,860	2,329,860	2,329,860
535200	Small Tool Charge	24,288	18,159	17,980	420	9,751	13,150	13,150	13,150
541310	Highway Machinery Charge	864,575	832,230	601,940	3,489	601,940	627,550	627,550	627,550
551500	Railroad Consortium Pymt	25,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total Expenditures		4,853,217	3,961,258	3,036,490	67,085	2,974,853	3,764,370	3,764,370	3,764,370
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FINANCING PROPOSAL									
437033	St Aid Local Road Improvement	1,199,269	250,000	200,000	0	199,270	700,000	700,000	700,000
Total Equities and Revenues		1,199,269	250,000	200,000	0	199,270	700,000	700,000	700,000
County Appropriation				2,836,490			3,064,370	3,064,370	3,064,370

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3314 STIP-Co Aid Bridge**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024		2025	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	619	3,218	0	0	0	0	0	0
513100	Highway Incidental Labor	478	2,143	0	0	0	0	0	0
521110	Contr Svs-Engineering	7,541	8,424	48,720	20,652	48,720	180,120	180,120	180,120
521120	Contr Svs-Construction	104,103	0	0	0	0	0	0	0
521130	Contr Svs-Real Estate	9,850	1,100	0	600	600	83,000	83,000	83,000
534400	Operating Expenses	560	481	0	0	0	0	0	0
535150	Right of Way	8,005	0	0	0	0	62,730	62,730	62,730
535200	Small Tool Charge	32	151	0	0	0	0	0	0
541310	Highway Machinery Charge	645	3,984	0	0	0	0	0	0
551220	STIP Local Bridge Aid	0	78,278	131,650	5,705	131,650	9,040	6,070	6,070
Total Expenditures		131,833	97,779	180,370	26,957	180,970	334,890	331,920	331,920
FINANCING PROPOSAL									
322610	Hwy Res.-STIP	131,833	88,706	48,720	48,720	49,320	325,850	325,850	325,850
Total Equities and Revenues		131,833	88,706	48,720	48,720	49,320	325,850	325,850	325,850
County Appropriation				131,650			9,040	6,070	6,070

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3315 Salt Expense**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	28,285	35,142	29,000	17,705	29,000	32,000	32,000	32,000
513100	Highway Incidental Labor	21,871	24,369	19,650	12,233	20,706	22,720	22,720	22,720
534400	Operating Expenses	2,991	231	2,000	3,990	4,500	4,000	4,000	4,000
535200	Small Tool Charge	1,454	1,677	1,170	682	695	960	960	960
541310	Highway Machinery Charge	70,966	83,830	68,160	35,457	68,160	73,750	73,750	73,750
711290	Cost Allocation	(60,749)	(73,089)	280	(4,429)	(5,701)	(21,430)	(21,430)	(21,430)
Total Expenditures		64,818	72,160	120,260	65,638	117,360	112,000	112,000	112,000
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FINANCING PROPOSAL									
487035	Winter Road Material Rev	102,000	119,106	120,260	65,638	117,360	112,000	112,000	112,000
Total Equities and Revenues		102,000	119,106	120,260	65,638	117,360	112,000	112,000	112,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3321 Routine Maint. on State Hwys**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	777,944	740,938	805,000	479,223	805,000	809,000	809,000	809,000
513100	Highway Incidental Labor	601,508	504,996	545,390	340,885	574,770	574,390	574,390	574,390
534400	Operating Expenses	669,079	749,792	666,950	403,894	666,950	690,000	690,000	690,000
535200	Small Tool Charge	39,805	34,889	32,410	12,099	19,317	24,210	24,210	24,210
541310	Highway Machinery Charge	686,985	697,774	681,460	442,457	681,460	690,000	690,000	690,000
542100	Insurance	5,383	9,335	10,000	8,355	8,355	11,800	11,800	11,800
Total Expenditures		2,780,704	2,737,724	2,741,210	1,686,913	2,755,852	2,799,400	2,799,400	2,799,400

FINANCING PROPOSAL

477311	Routine Maint-State	2,780,704	2,737,724	2,741,210	1,686,913	2,755,852	2,799,400	2,799,400	2,799,400
Total Equities and Revenues		2,780,704	2,737,724	2,741,210	1,686,913	2,755,852	2,799,400	2,799,400	2,799,400

County Appropriation				0			0	0	0
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COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3322 Snow & Ice Control - State Hwys**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	291,161	298,650	285,000	196,112	285,000	290,000	290,000	290,000
513100	Highway Incidental Labor	225,126	208,133	193,090	135,869	199,335	205,900	205,900	205,900
534400	Operating Expenses	9,882	78,111	24,820	54,109	62,200	10,000	10,000	10,000
535200	Small Tool Charge	14,973	14,297	11,470	7,321	9,454	8,680	8,680	8,680
541310	Highway Machinery Charge	628,156	723,946	601,000	491,170	601,000	640,000	640,000	640,000
	Total Expenditures	1,169,298	1,323,137	1,115,380	884,581	1,156,989	1,154,580	1,154,580	1,154,580
FINANCING PROPOSAL									
477312	Snow & Ice Control	1,169,298	1,323,137	1,115,380	884,581	1,156,989	1,154,580	1,154,580	1,154,580
	Total Equities and Revenues	1,169,298	1,323,137	1,115,380	884,581	1,156,989	1,154,580	1,154,580	1,154,580
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3328 Road & Bridge Constr. on State Hwy**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	64,580	98,382	91,500	69,300	121,000	91,500	91,500	91,500
513100	Highway Incidental Labor	49,934	66,661	61,990	49,480	86,394	64,970	64,970	64,970
534400	Operating Expenses	307,582	151,270	128,470	18,060	89,000	90,000	90,000	90,000
535200	Small Tool Charge	3,321	4,621	3,680	1,663	2,904	2,740	2,740	2,740
541310	Highway Machinery Charge	85,977	157,898	114,500	76,671	164,740	110,000	110,000	110,000
Total Expenditures		511,394	478,832	400,140	215,174	464,038	359,210	359,210	359,210
<hr/>									
FINANCING PROPOSAL									
477313	Road & Bridge Constr-State	511,394	478,832	400,140	215,174	464,030	359,210	359,210	359,210
Total Equities and Revenues		511,394	478,832	400,140	215,174	464,030	359,210	359,210	359,210
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3331 Maintenance - Towns, Villages, Cities**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	302,788	335,970	365,000	192,356	345,000	365,000	365,000	365,000
513100	Highway Incidental Labor	234,116	230,740	247,290	135,132	246,330	259,150	259,150	259,150
534400	Operating Expenses	355,618	296,233	575,700	77,273	475,000	505,000	505,000	505,000
534401	Salt Expense	399,327	488,227	425,000	242,536	425,000	480,000	480,000	480,000
535200	Small Tool Charge	15,571	15,926	14,700	6,007	8,278	10,920	10,920	10,920
541310	Highway Machinery Charge	696,760	791,044	772,310	417,128	772,310	780,000	780,000	780,000
Total Expenditures		2,004,180	2,158,140	2,400,000	1,070,432	2,271,918	2,400,070	2,400,070	2,400,070

FINANCING PROPOSAL

477411	Maintenance-Munic/Other	2,004,180	2,158,140	2,400,000	1,070,432	2,271,918	2,400,070	2,400,070	2,400,070
Total Equities and Revenues		2,004,180	2,158,140	2,400,000	1,070,432	2,271,918	2,400,070	2,400,070	2,400,070

County Appropriation				0			0	0	0
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COUNTY AID ROAD CONSTRUCTION

PROGRAM DESCRIPTION:

County Aid Road Construction consists of major roadwork. Participating municipalities are reimbursed for 50 percent of the allowable advance payment forwarded to the county. Generally, all towns, villages and cities will participate in this program on a per annual basis.

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3333 County Aid Road Construction**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	78,441	85,988	84,000	0	82,000	84,600	84,600	84,600
513100	Highway Incidental Labor	60,651	58,257	56,910	0	58,548	60,070	60,070	60,070
534400	Operating Expenses	555,235	611,672	650,430	0	650,430	622,600	622,600	622,600
535200	Small Tool Charge	4,034	4,039	3,380	0	1,968	2,530	2,530	2,530
541310	Highway Machinery Charge	166,141	188,964	156,000	0	156,000	170,100	170,100	170,100
551210	Co Aid Refunds	171,078	161,320	153,670	130,671	153,667	126,320	126,320	126,320
Total Expenditures		1,035,580	1,110,240	1,104,390	130,671	1,102,613	1,066,220	1,066,220	1,066,220

FINANCING PROPOSAL

477200	Co Aid Municipal Revenue	864,502	948,920	950,720	0	948,946	939,900	939,900	939,900
Total Equities and Revenues		864,502	948,920	950,720	0	948,946	939,900	939,900	939,900
County Appropriation				153,670			126,320	126,320	126,320

BRIDGE AID**PROGRAM DESCRIPTION:**

The Bridge Aid program provides for the construction or repair of culverts and bridges. Participating municipalities are reimbursed for 50 percent of their costs; excluding consultant design costs. At present, all towns, villages, and cities participate in this program.

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3334 County Aid Bridge**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	8,860	2,047	2,150	0	17,730	5,000	5,000	5,000
513100	Highway Incidental Labor	6,851	1,387	1,460	0	12,660	3,550	3,550	3,550
534400	Operating Expenses	18,273	4,315	5,800	0	102,100	8,700	8,700	8,700
535200	Small Tool Charge	455	96	100	0	425	150	150	150
541310	Highway Machinery Charge	19,791	4,624	3,600	0	43,100	9,300	9,300	9,300
551210	Co Aid Bridge Refunds	114,179	8,532	19,420	22,994	22,994	112,760	112,760	112,760
Total Expenditures		168,409	21,001	32,530	22,994	199,009	139,460	139,460	139,460
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FINANCING PROPOSAL									
477416	County Aid Bridge Rev	54,230	12,469	13,110	0	176,015	26,700	26,700	26,700
Total Equities and Revenues		54,230	12,469	13,110	0	176,015	26,700	26,700	26,700
County Appropriation				19,420			112,760	112,760	112,760

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3371 Miscellaneous Projects/Inventory Sales**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	7,128	15,275	19,200	2,885	10,000	19,200	19,200	19,200
513100	Highway Incidental Labor	5,508	10,354	13,010	2,023	7,140	13,630	13,630	13,630
534400	Operating Expenses	268,654	241,227	198,920	69,317	121,000	200,000	200,000	200,000
534401	Salt Expense	16,685	16,883	24,100	3,034	24,100	25,000	25,000	25,000
535200	Small Tool Charge	366	718	770	92	240	570	570	570
541310	Highway Machinery Charge	12,740	32,353	44,000	3,247	32,000	45,000	45,000	45,000
Total Expenditures		311,081	316,810	300,000	80,598	194,480	303,400	303,400	303,400
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FINANCING PROPOSAL									
477511	Rev from Maintenance-Private	311,081	316,810	300,000	80,598	194,480	303,400	303,400	303,400
Total Equities and Revenues		311,081	316,810	300,000	80,598	194,480	303,400	303,400	303,400
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
 Department: **3390 County Parks**

Department Head: Don Nichols Jr., Commissioner

Description	2022	2023	2024			2025	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	9,034	7,593	16,000	3,020	16,000	16,000	16,000	16,000
513100 Highway Incidental Labor	6,985	5,144	10,840	2,153	11,424	11,360	11,360	11,360
521100 Contracted Services	3,934	5,042	5,080	1,265	5,080	5,080	5,080	5,080
531100 Electric Utility	346	323	500	154	370	500	500	500
534400 Operating Expenses	803	898	1,200	130	1,200	1,200	1,000	1,000
534410 LWCD Park Maintenance	3,927	0	3,000	0	3,000	3,000	3,000	3,000
535200 Small Tool Charge	464	356	640	74	384	480	480	480
541310 Highway Machinery Charge	9,750	8,853	9,750	3,495	9,750	9,890	9,890	9,890
Total Expenditures	35,243	28,209	47,010	10,291	47,208	47,510	47,310	47,310

FINANCING PROPOSAL

County Appropriation	47,010	47,510	47,310	47,310
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COLUMBIA COUNTY 2025 BUDGET

Fund: 620 Highway Department
Department: **8020 Capital Outlay Pool**

Department Head: Don Nichols Jr., Commissioner

Description		2022	2023	2024			2025	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
822000	Outlay - Buildings	33,288	38,916	86,400	0	86,400	0	0	0
833000	Outlay - Salt Domes	0	0	0	0	0	413,450	413,450	413,450
844000	Outlay - Mach & Equip	1,103,117	1,468,458	1,154,800	427,610	1,154,800	873,500	803,500	803,500
Total Expenditures		1,136,405	1,507,374	1,241,200	427,610	1,241,200	1,286,950	1,216,950	1,216,950

FINANCING PROPOSAL

County Appropriation	1,241,200	1,286,950	1,216,950	1,216,950
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2025 HIGHWAY OUTLAY
(not included in pool)

Department	Account Number	Outlay Description	Budget
Highway - Salt Domes	8020.833000	Portage Salt Storage Replacement	<u>413,450</u>
Highway - Machinery & Equipment	8020.844000	Tandem Axle Plow Truck	310,000
		Skidloader, Trailer & Grapple Bucket	106,000
		Paint Striper Machine	290,000
		Supervisor Pickup Truck	65,000
		Tandem Wedge Tank	15,000
		Truck Broom	17,500
			<u>803,500</u>
Grand Total for Highway Capital Outlay			<u>\$ 1,216,950</u>

OTHER

FOR INFORMATIONAL PURPOSES

2025 DIVISION OF COUNTY PROPERTY TAX

General	23,160,110
State Special Charges	3,420
Library	857,960
Recycling	603,150
County Aid Bridge	118,830
Debt Service	4,944,610
TOTAL COUNTY TAX	29,688,080
Equalized Valuation	9,059,734,500
Mill Rate per \$1,000 assessed property valuation	3.277

ESTIMATED FUND BALANCES AS OF 12/31/24

Governmental Funds		
Restricted-Reserved for 2025 Budget	3,461,500	
Restricted-Reserved for Nonlapsing/Restricted Funds	19,216,340	
Restricted-Reserved for Delinquent Taxes	1,153,910	
Unrestricted	30,040,100	53,871,850
Enterprise Fund-Health Care Center		
Restricted-Investment in Capital Assets	4,548,450	
Restricted-Reserved for 2025 Budget	1,388,250	
Restricted-Special Use Funds	163,670	
Unrestricted	795,820	6,896,190
Enterprise Fund-Highway Department		
Restricted-Investment in Capital Assets	13,077,770	
Restricted-Reserved for 2025 Budget	1,612,800	
Restricted-Special Use Funds	696,570	
Unrestricted	5,288,958	20,676,098
		81,444,138

POST 2024 ADOPTED BUDGET PERSONNEL ADJUSTMENTS

<u>APPROVED</u> <u>DATE</u>	<u>EFFECTIVE</u> <u>DATE</u>	<u>DEPARTMENT</u>	<u>POSITION</u>	<u>DESCRIPTION</u>
11/2023	1/2024	Sheriff	All	Increase mandated holiday OT to double time from time and a half
12/2023	1/2024	Health & Human Services	Human Services Aide (3)	Reclass to Division of Children & Families Aide (2) (No Pay Change) Reclass to Behavioral Health/Public Health Aide (No Pay Change)
12/2023	1/2024	Health & Human Services	Economic Support Aide	Reclass to Economic Support Intake (No Pay Change)
12/2023	12/2023	Solid Waste	Administrative Assistant Operations Supervisor	Increase Hours from 30 hours/week to 40 hours/week Eliminate Position
1/2024		Sheriff	Secretary Executive Secretary	Reclass to Administrative Assistants (No Pay Change) Reclass to Executive Confidential Administrative Assistant (No Pay Change)
2/2024		Emergency Management	Emergency Management Coordinator Deputy Emergency Management Coordinator	Emergency Management Director (No Pay Change) Deputy Emergency Management Director (No Pay Change)
2/2024		Health & Human Services	Meal Site Manager	Reclass to Dining Center Coordinator (No Pay Change)
7/2024	8/2024	Land & Water Conservation	Land & Water Management Specialist	Reclass to Land & Water Management Technician (Reclass from Grade J to Grade I)
7/2024	8/2024	Sheriff	Dispatch Sergeant	Reclass to E911 Dispatch Coordinator (Reclass from Grade J to Grade L)
7/2024	8/2024	Health & Human Services	Division Administrator Economic Support Division Administrator Support Services Legal Assistant/Fraud Specialist Executive Secretary/Compliance Officer	Reclass to Division Administrator Economic Support/Support Services Eliminated Position New Position New PT Position
8/2024	10/2024	Sheriff	Deputy	New Position

2025 BUDGET PERSONNEL ADJUSTMENTS

<u>DEPARTMENT</u>	<u>POSITION</u>	<u>DESCRIPTION</u>
District Attorney	Victim Witness (2)	Increase Hours from 37.5 hours/week to 40 hours/week
Facilities Management	Administrative Assistant	Increase Hours from 37.5 hours/week to 40 hours/week
Health & Human Services	Economic Support Intake	Increase Hours from 37.5 hours/week to 40 hours/week
	Community Health Worker	Extend Position/Increase Hours - 37.5 to 40 hours/week
	Social Worker	New Position
Land Information	LTE Intern	New Position
MIS	Information Support Specialist I	Promote to Information Support Specialist II
All		Wage Study Implementation

GLOSSARY

GLOSSARY OF TERMS

Appropriation -- A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. "County Appropriation" as listed on individual department budgets, refers to tax levy allocated.

Budget -- A plan for the acquisition and allocation of resources to accomplish specified purposes. The County budget is adopted for calendar year term. The budget can be amended only through County Board resolutions.

Approved Budget -- The County's budget for the fiscal year, as reviewed and given final approval by the County Board.

Recommended Budget -- The County's budget for the fiscal year, as prepared by the Comptroller's Office and recommended by the County Finance Committee.

Budget Amendment -- Amendment made to the budget during the fiscal year by the Board of Supervisors, to properly account for unanticipated changes, which occur in revenues or expenditures, and for program initiatives approved during the fiscal year.

Capital Outlay -- Expenditures relating to the purchase of equipment, facility modifications, land, and other fixed assets.

Capital Outlay Pool -- A County account established for the purpose of centralized capital equipment accounting. All capital assets are purchased from this account unless a specific financing source is available. This pool is integrated into our fixed asset accounting system.

Contingency Fund -- A fund budgeted within the General Fund which can account for labor increases as well as any unknown future contingencies.

Debt Service -- The planned accumulation of revenues and appropriation of expenditures for the retirement of long-term debt principal and interest.

Equity Applied -- Internal reserves that are being used to offset expenses.

Equalized Value -- The State of Wisconsin's estimate of the value of property in a defined jurisdiction (e.g. county, village, city, etc.). Equalized value is used to apportion property tax levies (county, school districts, vocational technical and adult education districts) among municipalities.

Fund -- Government accounting and budgeting systems must be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Capital Projects Fund -- This fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Fund -- This fund accounts for the payment of interest and principal on long-term bonded debt.

Enterprise Fund -- This fund accounts for the financing of services to the general public where most of the costs involved are paid in the form of charges by the users of such services. The two (2) funds established at this time are the Columbia Health Care Center and the Highway Department.

General Fund -- This fund accounts for all revenue and expenditures of the County which are not required to be accounted for in other funds. General operating activities funded through unrestricted revenue, are recorded in this fund. General Fund expenditures include the cost of general government, public safety, certain social service programs, solid waste, leisure activities, conservation and economic development. Revenues are received from general property taxes, federal and state revenues, licenses and permits, fines and forfeitures, user charges, intergovernmental revenue, investment income and other sources. Although a county can maintain more than one fund in each governmental fund type, it can maintain only one General Fund.

Special Revenue Fund -- This fund accounts for the proceeds of specific revenue sources used to finance projects or activities as required by law or contractual agreement. The one (1) fund currently established is Health & Human Services.

Line Item -- A specific expenditure category, object code, within an account budget; e.g.: rent, salaries, travel, and postage.

Mill -- A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

Non-Lapsing Funds -- Monies within accounts, which, because of regulations, cannot lapse to the General Fund. The accounts with non-lapsing balances are allowed to maintain them after the calendar year is completed. All other account balances are transferred to the County General Fund at year-end. Non-lapsing balances can also be referred to as carryover funds.

Tax Base -- The aggregate value of all items being taxed. The base of the county's real property tax is the market valuation of all real estate in the county. The base for sales tax is the total volume of taxable sales.

Tax Levy -- The total amount of revenues to be raised by property taxes, for the purposes stated in the budget, to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

Tax Levy Limit -- The maximum amount at which the County may levy a tax, imposed by the state legislature. County levies are frozen at the 2005 levy, increased by the percentage of change in equalized value due to new construction, or a percentage determined by the state.

Tax Rate -- Amount of tax levied for each \$1,000 of assessed valuation. Also referred to as "Mill Rate".

Transfer -- A movement of money from one account to another.

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