Columbia County













HHS Mental Health/Substance Abuse Clinic

Highway Salt Shed ~ Portage

Solid Waste Transfer Station/Recycling Facility

2026 Budget

2026 Columbia County

Annual Budget

Darren W. Schroeder, Chair

Columbia County



HHS Mental Health/Substance Abuse Clinic | Highway Salt Shed - Portage | Solid Waste Transfer Station/Recycling Facility

2026 Budget

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

2026
LEVY COMPARISON BY YEARS

LEVY FOR YEAR	EQUALIZED VALUATION(s)	TOTAL COUNTY LEVY(s)	MILL RATE*
2026	**9,836,694,300**	**30,087,210**	**3.059**
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

*Per $1,000 of assessed property valuation

2026 BUDGET OVERVIEW

The Columbia County budget for 2026 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 2026 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 1.149%.

Computation of Allowable Levy:

2025 Levy	$29,688,080
Add: Increases/Decreases to Exempt Budgets	
Library	95,100
County Aid Bridge	-72,640
State Charges	2,080
Debt Service	74,140
Add: Net New Construction Increase	277,290
Add: Terminated TID	23,160
2026 Adopted Levy	**$30,087,210**
2026 Total State Allowable Levy	**$30,087,210**

The Columbia County Property Tax Levy is $30,087,210, which is an increase of $399,130, or 1.3%. The mill rate will drop to 3.059, which is a 7% decrease.

Significant Factors in the 2026 Columbia County Budget:

USE OF RESERVES

Due to the levy restrictions, operational needs have exceeded available funding. The Columbia County 2026 budget has been balanced using $3,152,580 from the General Fund.

Budgeted Use of Reserves		
	2025	2026
General Fund	2,238,480	3,152,580
General Nonlapsing Accounts	946,420	850,400
Health Insurance Reserve	200,000	200,000
HHS Nonlapsing Accounts	76,600	80,320
Health Care Center	1,388,250	1,054,040
Highway	1,612,800	*2,020,000
	6,462,550	7,357,340

*Includes $350,000 ARPA interest funds transferred to Highway; $1,670,000 Highway equity applied.

MAJOR LEVY CHANGES

Department/Source	Levy Change $50,000 or More
Highway	$ 2,418,690
Sheriff	676,880
Health & Human Services	495,210
Library	95,100
MIS	75,100
Debt Service	74,140
Accounting/Audit	66,250
Child Support	62,420
Facilities Management	(61,430)
Court Operations	(120,090)
Sales Tax	(500,000)
Solid Waste	(687,510)
Interest on Investments	(1,000,000)

REVENUE
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 maintain. The State budget included increased revenues for the Circuit Court grant and Land and Water Conservation SWRM grant.

MENTAL HEALTH/SUBSTANCE ABUSE CLINIC
The 2026 budget includes a budget for the clinic for a partial year. At this time, the clinic is estimated to open mid-year 2026.

SOLID WASTE
The 2026 budget includes Solid Waste being back to normal operations since the fire that occurred in May 2023. The rebuild of the transfer station/recycling center is expected to be completed by the end of 2025.

HEALTH INSURANCE
Rates increased 11.7%, which is an estimated total cost of $726,340. Health insurance reserves of $200,000 were applied to offset the budget.

PERSONNEL
A 3% cost of living adjustment has been included for general county employees.
The Sheriff's sworn union staff has a 3% adjustment included, based on their agreement.

Changes effective in 2026

- Accounting – (1) Promotion
- Court Operations – Adjust Bailiff Pay from Per Diem to Hourly
- Health & Human Services – (5) New Positions, (1) Increase to Hours
- Human Resources – (1) New Position

See page 250-251 for a detailed list of personnel changes.

FUNDING OF CAPITAL OUTLAY NEEDS

Department	Capital Outlay $50,000 & Larger	Amount
Highway	Vehicles and Equipment	$ 1,171,000
Facilities Management	Building Improvements, Parking Lot Maintenance, ID Card System, and Equipment	829,800
Solid Waste	Trucks, Forklift, Skid Steer, GPS Monitoring Equipment, and General Fund Repayment	551,170
Sheriff	Patrol Vehicles, Detective/Administration Vehicles, Changeover Equipment, Security Camera System, Equipment, Boat Patrol Equipment, and Dive Team Equipment	514,630
Health Care Center	Building Improvements, Bus, Resident Needs, and Equipment	211,990
MIS	Servers and Network Equipment	114,000
Health & Human Services	Electronic Health Records System, Card Reader, Van, and Chairs	66,350

A complete listing of Capital Outlay is available on pages 154 – 156 (Pool/Non-pool), pages 219 – 220 (Health Care Center), and pages 247 – 248 (Highway Department) of the budget book.

SUMMARY

The proposed Mill Rate is the lowest since 2011.

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

The 2026 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.

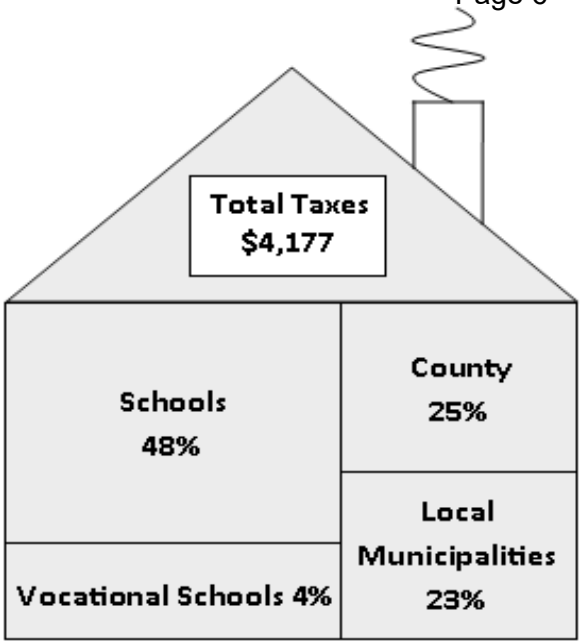
QUICK FACTS

Columbia County's equalized value increased 9%.

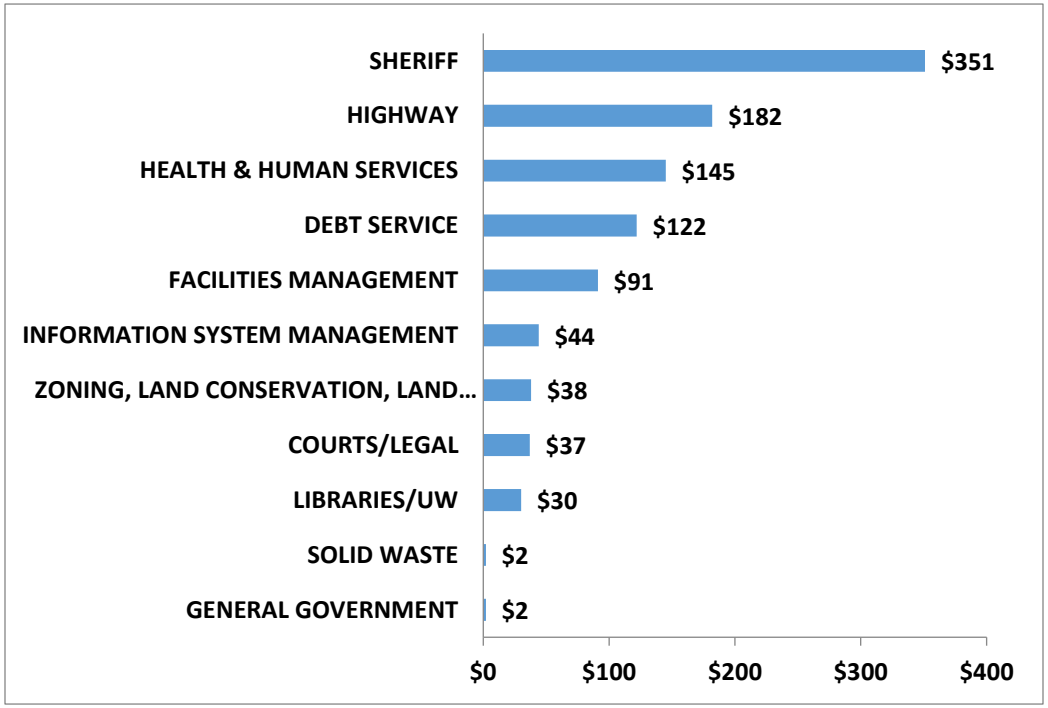
The Columbia County 2026 Property Tax Levy has an increase of $399,130. The Tax Rate of 3.059 is a 7% decrease.

The average homeowner (based on historical data from the Columbia County Land Information Department) has a home assessed at $298,503 and pays a property tax of $4,177. Of this total, $1,044 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).

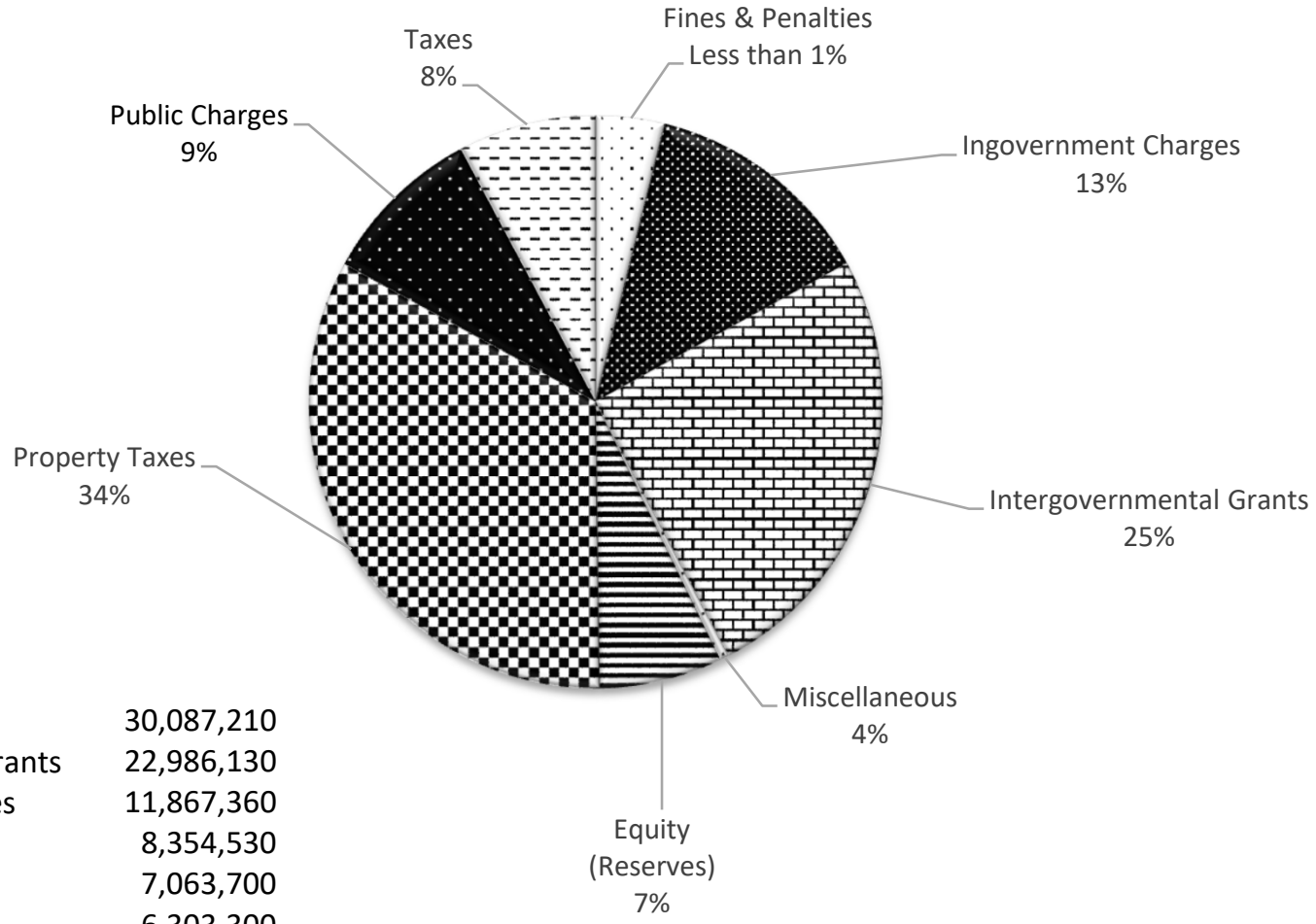


What does your $1,044 (average) in County property taxes pay for?



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

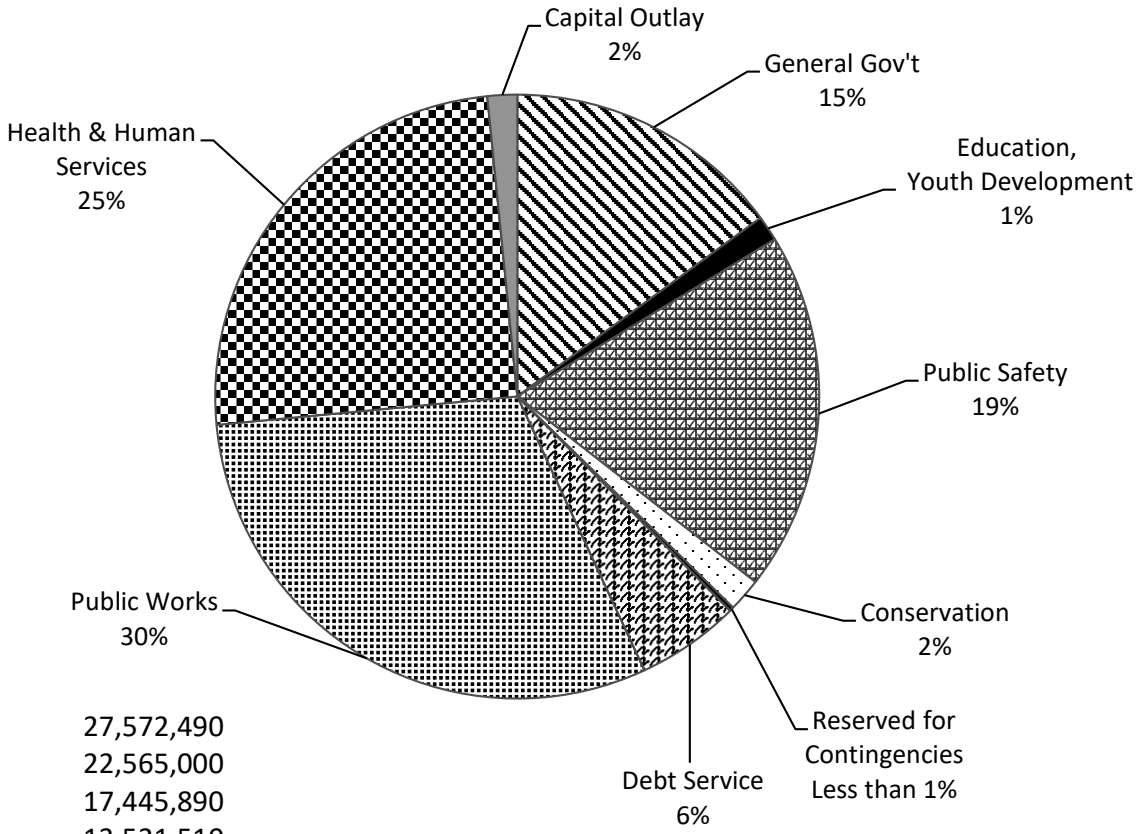
2026 Budget
Where the Money Comes From



Property Taxes	30,087,210
Intergovernmental Grants	22,986,130
Ingovernment Charges	11,867,360
Public Charges	8,354,530
Taxes	7,063,700
Equity (Reserves)	6,303,300
Miscellaneous	3,519,970
Fines & Penalties	444,100

Excludes Health Care Center

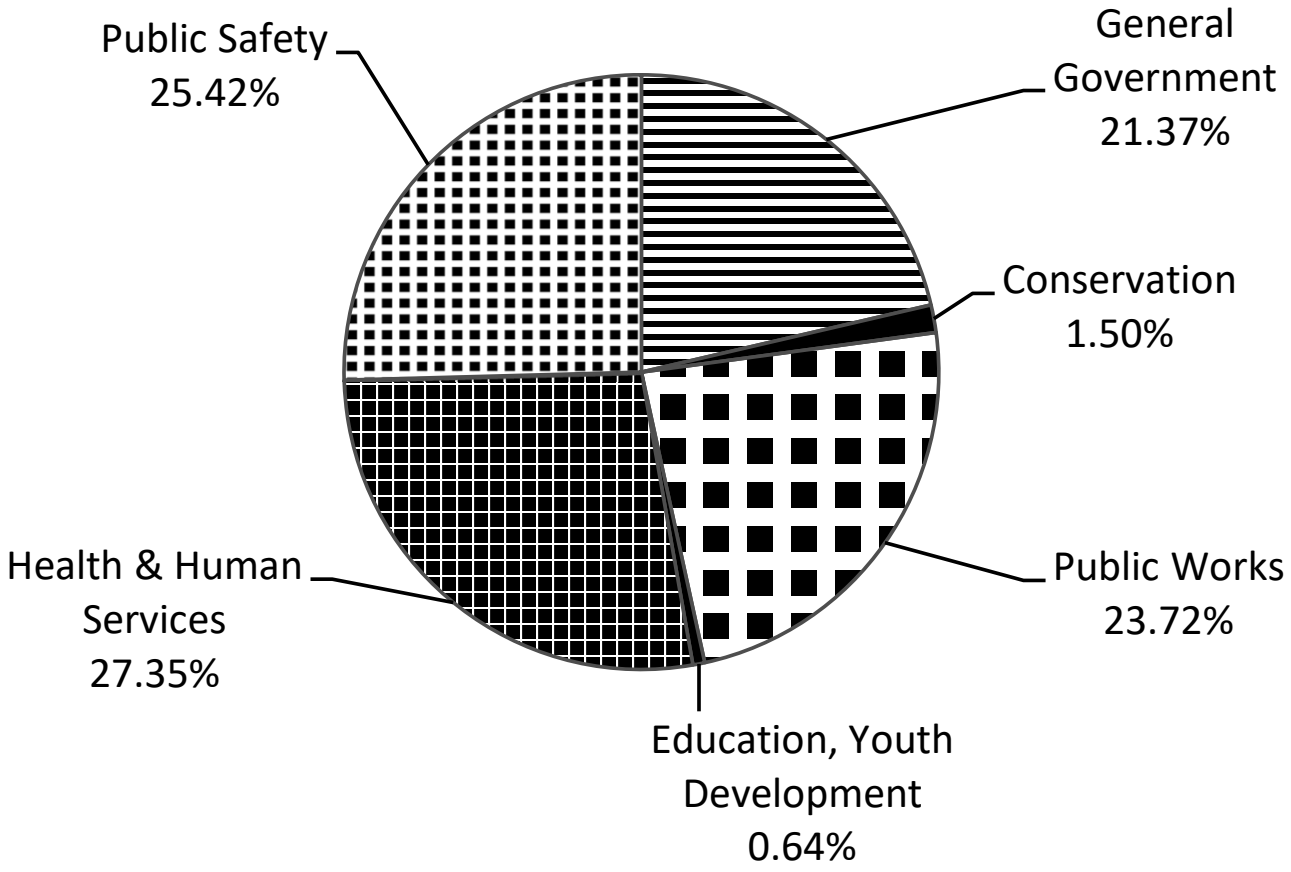
2026 Budget
Where the Money Goes



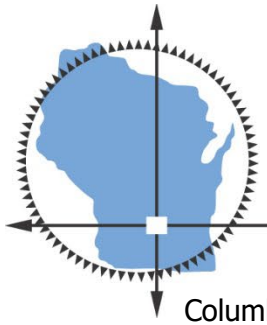
Public Works	27,572,490
Health & Human Services	22,565,000
Public Safety	17,445,890
General Government	13,521,510
Debt Service	5,018,750
Conservation	1,620,470
Capital Outlay	1,442,940
Education, Youth Development	1,239,250
Reserved for Contingencies	200,000

Excludes Health Care Center

2026 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.

2024 Columbia County Population

Towns (21)	
Arlington	814
Caledonia	1,494
Columbus	636
Courtland	488
Dekorra	2,516
Fort Winnebago	819
Fountain Prairie	943
Hampden	580
Leeds	747
Lewiston	1,257
Lodi	3,284
Lowville	1,026
Marcellon	1,141
Newport	602
Otsego	663
Pacific	2,802
Randolph	775
Scott	882
Springvale	535
West Point	2,092
Wyocena	1,809

Villages (10)	
Arlington	838
Cambria	779
Doylestown	278
Fall River	1,814
Friesland	321
Pardeeville	2,138
Poynette	2,670
Randolph	450
Rio	1,144
Wyocena	738

Cities (4)	
Columbus	5,478
Lodi	3,224
Portage	10,036
Wisconsin Dells	3,383

Grand Total:	**59,196**

2025 Equalized Assessment

Towns	$5,903,481,500	60%
Villages	$1,332,088,800	14%
Cities	$2,601,124,000	26%
	$9,836,694,300	**100%**

Where do we live?

Ten Largest Municipalities

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

Where do we work?

Top Ten Industry Groups

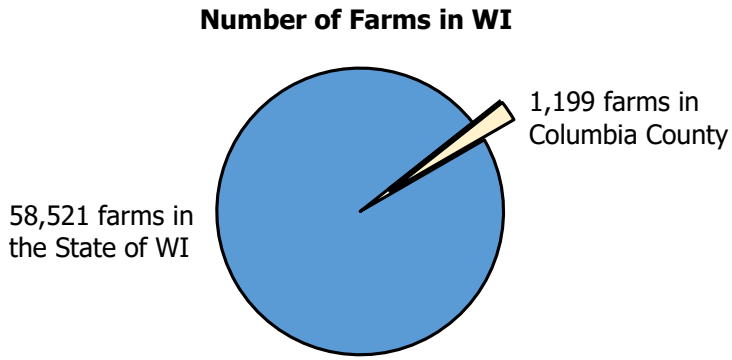
Industry Group	Employment
1. Manufacturing	5,352
2. Trade, Transportation, Utilities	4,241
3. Education & Health Services	4,103
4. Leisure & Hospitality	2,609
5. Public Administration	1,617
6. Professional & Business Services	1,377
7. Construction	1,100
8. Other Services	577
9. Financial Activities	482
10. Natural Resources & Mining	334

Prominent Public & Private Sector Employers in Columbia County

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

Agriculture

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



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

	2024 BUDGET	2025 BUDGET	2026 ADOPTED	% of Total
REVENUES				
Taxes (Sales, Real Estate)	5,791,000	6,554,780	7,063,700	6.99%
State Aids & Grants	25,060,310	25,850,380	28,092,390	27.78%
Intergovernmental Revenue	10,902,960	11,769,240	11,867,360	11.74%
Charges for Services	9,440,080	10,772,010	12,615,780	12.48%
Fines, Forfeitures & Penalties	392,100	422,100	444,100	0.44%
Licenses & Permits	15,000	15,000	15,500	0.02%
Interest on Investments	1,500,000	2,000,000	3,000,000	2.97%
Miscellaneous Revenue	499,890	521,620	541,270	0.54%
TOTAL REVENUES	**53,601,340**	**57,905,130**	**63,640,100**	**62.96%**
OTHER SOURCES				
Columbia County Property Tax	29,636,680	29,688,080	30,087,210	29.76%
Equity Applied - Restricted	2,899,020	3,520,550	3,472,480	3.44%
Equity Applied - Committed	400,000	600,000	600,000	0.59%
Equity Applied - General Fund	1,070,310	2,238,480	3,152,580	3.12%
Equity Applied - Assigned	255,840	103,520	132,280	0.13%
TOTAL OTHER	**34,261,850**	**36,150,630**	**37,444,550**	**37.04%**
TOTAL REVENUES	**87,863,190**	**94,055,760**	**101,084,650**	**100.00%**
EXPENDITURES BY LINE ITEM				
Salaries	30,998,270	33,931,610	36,484,210	36.09%
Fringe Benefits	14,246,170	15,457,870	17,156,940	16.97%
Debt Service	5,008,790	4,945,310	5,019,450	4.97%
Contracted Services	10,791,680	11,790,780	14,330,710	14.18%
Operating Expense	6,771,240	7,581,200	8,073,420	7.99%
Utilities	1,413,470	1,423,100	1,313,020	1.30%
Insurance Premium	1,572,000	1,763,000	1,562,720	1.55%
Training/Conventions	267,610	297,020	266,530	0.26%
Capital Outlay	3,845,250	3,680,540	3,485,250	3.45%
Library	799,000	857,960	953,060	0.94%
Human Service Program Costs	3,139,620	3,174,480	3,488,460	3.45%
Aging Program Costs	217,630	209,930	250,940	0.25%
Health Care Center Program Costs	1,045,400	998,900	1,101,450	1.09%
Highway Machinery Charge	4,156,640	4,458,990	4,711,810	4.66%
Other	3,085,680	3,039,920	2,501,410	2.47%
Highway County Aid Refunds	304,740	245,150	185,270	0.18%
Reserve for Contingencies	200,000	200,000	200,000	0.20%
TOTAL EXPENDITURES	**87,863,190**	**94,055,760**	**101,084,650**	**100.00%**

COLUMBIA COUNTY 2025-2026 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2026 LEVY	2025 LEVY	INCREASE DECREASE
1190	COUNTY BOARD	103,890	108,490	(4,600)
1191	COMMISSIONS AND COMMITTEES	74,870	70,000	4,870
1220	COURT OPERATIONS	720,760	840,850	(120,090)
1270	MEDICAL EXAMINER	221,880	241,190	(19,310)
1410	COUNTY CLERK	368,490	371,030	(2,540)
1420	ELECTIONS	33,310	700	32,610
1425	STATE SPECIAL CHARGES	5,500	3,420	2,080
1431	HUMAN RESOURCES & PERSONNEL	480,710	453,850	26,860
1432	UNEMPLOYMENT CONTROL	0	10,000	(10,000)
1433	EMPLOYEE RETIREMENT PAYOUT POOL	462,850	464,430	(1,580)
1440	M.I.S. OPERATIONS	1,134,060	1,060,130	73,930
1451	M.I.S. INFORMATION TECHNOLOGY POOL	554,160	552,990	1,170
1510	COUNTY ACCOUNTING	899,740	840,030	59,710
1511	SINGLE AUDIT	45,740	39,340	6,400
1512	INDIRECT COST ALLOCATION PLAN	5,950	5,810	140
1560	COUNTY TREASURER	323,880	308,400	15,480
1560	COUNTY TREASURER REVENUE	(3,336,000)	(2,334,000)	(1,002,000)
1610	DISTRICT ATTORNEY	561,980	560,280	1,700

COLUMBIA COUNTY 2025-2026 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2026 LEVY	2025 LEVY	INCREASE DECREASE
1640	CORPORATION COUNSEL	286,670	269,630	17,040
1645	CHILD SUPPORT	381,930	319,510	62,420
1710	REGISTER OF DEEDS	(155,400)	(144,580)	(10,820)
1720	LAND INFORMATION	540,070	506,090	33,980
1724	COUNTY SURVEYOR	20,000	20,000	0
1940	FACILITIES MANAGEMENT	352,160	343,000	9,160
1941	COURTHOUSE	352,350	353,720	(1,370)
1942	LAW ENFORCEMENT CENTER	396,430	385,070	11,360
1944	CO JAIL/HUBER CENTER MAINTENANCE	1,152,370	1,222,180	(69,810)
1947	OLD RECYCLING CENTER	1,920	1,800	120
1950	ADMINISTRATION BUILDING	388,430	392,150	(3,720)
1951	HEALTH & HUMAN SERVICES BLDG.	277,020	284,190	(7,170)
1960	PROP, LIAB, AUTO INSURANCE	316,790	299,820	16,970
1970	WORKER'S COMPENSATION	57,980	90,000	(32,020)
2115	EMERGENCY MANAGEMENT	138,620	107,580	31,040
2116	S.A.R.A.	30,800	80,920	(50,120)
2222	SHERIFF ADMINISTRATION	7,173,680	6,768,850	404,830
2224	BOAT PATROL	27,170	10,590	16,580

COLUMBIA COUNTY 2025-2026 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2026 LEVY	2025 LEVY	INCREASE DECREASE
2226	COLUMBIA COUNTY DIVE TEAM	46,160	46,020	140
2240	DRUG EDUCATION AND ENFORCEMENT	94,560	96,160	(1,600)
2250	COUNTY JAIL	5,022,810	4,860,250	162,560
2911	DISPATCH CENTER	2,215,050	2,120,680	94,370
3630	SOLID WASTE ADMINISTRATION	348,490	324,160	24,330
3631	RECYCLING OPERATIONS	(32,640)	603,150	(635,790)
3632	REFUSE	(215,160)	(140,110)	(75,050)
4710	VETERANS SERVICE OFFICE	262,020	250,350	11,670
4720	VETERANS RELIEF	15,300	15,300	0
6110	LIBRARY SYSTEM	953,060	857,960	95,100
6310	PLANNING AND ZONING	544,000	515,400	28,600
6700	UNIVERSITY EXTENSION PROGRAM	108,650	109,020	(370)
6711	FAIRS AND EXHIBITS	11,000	11,000	0
6722	SOLID WASTE CLEAN SWEEP PROGRAM	3,000	4,000	(1,000)
6790	AG OUTREACH	166,540	154,460	12,080
7410	LAND & WATER CONSERVATION DEPARTMENT	453,430	464,390	(10,960)
7421	CONSERVATION FUND PROJECT	2,100	2,100	0
7423	LWCD TREE PROGRAM	(4,950)	(4,950)	0

COLUMBIA COUNTY 2025-2026 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2026 LEVY	2025 LEVY	INCREASE DECREASE
7510	COMMUNITY ACTION COUNCIL	0	7,500	(7,500)
8000	CAPITAL OUTLAY POOL	1,399,770	1,771,520	(371,750)
200	HEALTH & HUMAN SERVICES FUND	5,311,480	4,816,270	495,210
610	COLUMBIA HEALTH CARE CENTER FUND	0	0	0
	TOTAL GENERAL FUND BUDGET	**31,105,430**	**31,792,090**	**(686,660)**

COLUMBIA COUNTY 2025-2026 BUDGET COMPARISON

GENERAL FUND - OTHER

DEPT.	BUDGET	2026 LEVY	2025 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	(3,054,760)	(2,238,480)	(816,280)
100.365500	HEALTH INSURANCE RESERVE	(200,000)	(200,000)	0
100.412102	COUNTY SALES TAX	(6,500,000)	(6,000,000)	(500,000)
100.431001	STATE SHARED REVENUE	(264,600)	(256,000)	(8,600)
100.431002	ST AID - EXEMPT BUSINESS COMPUTERS	(33,100)	(33,100)	0
100.431003	STATE UTILITY PAYMENT	(1,790,000)	(1,750,000)	(40,000)
100.431004	ST AID - WIND TURBINE REVENUE	(459,000)	(459,000)	0
100.431006	ST AID - PERSONAL PROPERTY	(377,350)	(369,990)	(7,360)
100.431009	ST. SHARED REVENUE-SUPPLEMENT	(684,800)	(660,000)	(24,800)
100.431200	INDIRECT COST REVENUE	(90,000)	(80,000)	(10,000)
1560.432010	DNR PAYMENTS IN LIEU OF TAXES	(50,000)	(50,000)	0
9997	CONTINGENCY RESERVE	200,000	200,000	0
8300	DEBT SERVICE - SPACE NEEDS 2	0	157,160	(157,160)
8350	DEBT SERVICE - SPACE NEEDS 3	0	162,500	(162,500)
8400	DEBT SERVICE - 2018 REFUND/RESTRUCTURE	2,593,750	2,681,750	(88,000)
8450	DEBT SERVICE - 2019 REFUND/SHRF TWR/SFTWR	1,055,000	1,075,000	(20,000)
8500	DEBT SERVICE - 2024 REFUND/SPACE NEEDS 2_3/SW	1,370,000	868,200	501,800
	TOTAL GENERAL FUND - OTHER BUDGET	**(8,759,860)**	**(7,426,960)**	**(1,332,900)**
	TOTAL GENERAL FUND BUDGET (DEPARTMENT BUDGETS PLUS OTHER)	**22,345,570**	**24,365,130**	**(2,019,560)**

COLUMBIA COUNTY 2025-2026 BUDGET COMPARISON

HIGHWAY FUND

DEPT.	BUDGET	2026 LEVY	2025 LEVY	INCREASE DECREASE
3110	HIGHWAY ADMINISTRATION	239,480	229,080	10,400
3191	SUPERVISION	185,220	174,740	10,480
3192	RADIO EXPENSES	10,760	8,780	1,980
3193	GENERAL PUBLIC LIABILITY	35,190	48,020	(12,830)
3311	C.T.H. MAINTENANCE	3,915,150	3,519,500	395,650
3313	ROAD & BRIDGE CONSTR. ON C.T.H.	3,685,000	3,064,370	620,630
3314	STIP-COUNTY AID BRIDGE	1,669,550	6,070	1,663,480
3333	COUNTY AID ROAD CONSTRUCTION	139,080	126,320	12,760
3334	COUNTY AID BRIDGE	45,840	112,760	(66,920)
3390	COUNTY PARKS	48,110	47,310	800
8020	CAPITAL OUTLAY POOL	1,171,000	1,216,950	(45,950)
620.328500	EQUITY APPLIED	(1,500,000)	(1,286,950)	(213,050)
620.437010	TRANSPORTATION AIDS	(1,743,740)	(1,800,000)	56,260
620.437024	STATE SALT STORAGE REIMBURSEMENT	(11,000)	(14,000)	3,000
620.477620	ST. EQUIPMENT STORAGE REIMBURSEMENT	(148,000)	(130,000)	(18,000)
	TOTAL HIGHWAY BUDGET	**7,741,640**	**5,322,950**	**2,418,690**

2026 COLUMBIA COUNTY PROPERTY TAX ANALYSIS

	2026 LEVY	2025 LEVY	INCREASE DECREASE
TOTAL GENERAL FUND DEPT. BUDGET	31,105,430	31,792,090	(686,660)
TOTAL GENERAL FUND - OTHER	(8,759,860)	(7,426,960)	(1,332,900)
TOTAL HIGHWAY FUND	7,741,640	5,322,950	2,418,690
GRAND TOTALS	**30,087,210**	**29,688,080**	**399,130**

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

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

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES RECOMMENDED	2026 REVENUES ADOPTED
REVENUES								
	TAXES							
412100	MANAGED FOREST LAND	35,777	34,000	35,486	35,558	36,000	36,000	36,000
412102	COUNTY SALES TAX	6,841,276	6,000,000	3,403,182	6,600,000	6,200,000	6,500,000	6,500,000
412103	REAL ESTATE TRANSFER FEES	251,700	220,780	111,968	236,852	227,700	227,700	227,700
412110	INTEREST ON TAXES	233,056	200,000	100,977	211,287	200,000	200,000	200,000
412120	PENALTY ON TAXES	119,917	100,000	52,422	109,511	100,000	100,000	100,000
	TOTAL TAXES	7,481,726	6,554,780	3,704,035	7,193,208	6,763,700	7,063,700	7,063,700
	INTERGOVERNMENTAL GRANTS & AIDS							
422610	ST AID - CHILD SUPPORT	671,047	685,370	347,884	685,500	685,500	685,500	685,500
422620	CHILD SUPPORT INCENTIVES	150,239	150,000	114,834	150,000	150,000	150,000	150,000
424010	FEDERAL BULLETPROOF VEST	6,800	4,500	0	6,800	6,800	6,800	6,800
424510	FEDERAL EMERGENCY ASSISTANCE	42,967	42,430	0	42,430	42,430	42,430	42,430
431001	STATE SHARED REVENUE	250,158	256,000	0	255,893	264,600	264,600	264,600
431002	ST AID - EXEMPT BUSINESS COMPUTER	33,109	33,100	0	33,109	33,100	33,100	33,100
431003	STATE UTILITY PAYMENT	1,778,041	1,750,000	0	1,767,079	1,760,000	1,790,000	1,790,000
431004	ST AID - WIND TURBINE REVENUE	459,000	459,000	0	459,000	459,000	459,000	459,000
431006	ST AID - PERSONAL PROPERTY	150,360	369,990	375,639	375,639	377,350	377,350	377,350
431009	STATE SHARED REVENUE - SUPPLEMENT	647,427	660,000	0	662,318	684,800	684,800	684,800
431110	ST AID - COURT COSTS	217,086	217,000	108,373	272,120	320,000	320,000	320,000
431120	ST AID - GUARDIAN AD LITEM COSTS	94,035	94,000	0	94,035	94,100	94,100	94,100
431130	ST AID - INTERPRETERS	24,336	24,400	11,221	22,221	22,300	22,300	22,300
431200	INDIRECT COST REIMBURSEMENT	182,936	80,000	33,308	133,232	90,000	90,000	90,000
432010	DNR PAYMENTS IN LIEU OF TAXES	56,933	50,000	54,038	54,038	50,000	50,000	50,000
432410	ST AID - VICTIM WITNESS ASSISTANCE	90,897	84,730	44,306	88,000	88,000	88,000	88,000
433510	ST AID - LAND INFO TRAINING	1,000	1,000	1,000	1,000	1,000	1,000	1,000
433522	ST AID - STRATEGIC INITIATIVE	92,800	20,000	20,000	35,848	20,000	20,000	20,000
433523	ST AID - WLIP PROGRAM	0	29,260	0	55,480	24,000	24,000	24,000

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

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES RECOMMENDED	2026 REVENUES ADOPTED
434020	ST AID - BOAT PATROL	8,753	9,500	0	9,000	11,400	11,400	11,400
434030	ST AID - LAW ENFORCEMENT TRAINING	52,850	25,000	1,452	25,000	30,000	30,000	30,000
434510	ST AID - HAZMAT REIMBURSEMENT	7,524	7,530	0	7,530	7,530	7,530	7,530
434520	ST AID - SARA	17,810	18,740	0	18,747	18,740	19,130	19,130
434526	ST AID - HAZARD MATERIALS	10,111	10,200	10,477	10,477	10,200	10,200	10,200
436410	VETERAN SERVICE OFFICER GRANT	15,813	15,810	15,813	15,813	16,600	16,600	16,600
438010	ST AID - RECYCLING GRANT	138,294	138,300	138,178	138,178	138,200	138,200	138,200
438210	ST AID - SNOWMOBILE	195,264	252,880	43,890	80,315	351,440	351,440	351,440
438410	ST AID - LAND CONSERVATION	146,745	148,830	0	148,830	202,500	202,500	202,500
438420	ST AID - WILDLIFE DAMAGE	44,753	45,000	0	39,450	40,450	40,450	40,450
438421	ST AID - CONSERVATION FUND	2,099	2,100	0	2,099	2,100	2,100	2,100
438430	ST AID - LAND & WATER RESOURCE PLAN	225,033	160,000	0	160,000	175,000	175,000	175,000
438444	ST AID - TARGETED RUNOFF	0	225,000	0	225,000	300,000	300,000	300,000
	TOTAL INTERGOVERNMENTAL GRANTS	5,814,220	6,069,670	1,320,413	6,074,181	6,477,140	6,507,530	6,507,530
	LICENSES & PERMITS							
442210	COUNTY CLERK - MARRIAGE LICENSE FEES	12,790	11,500	5,040	11,500	11,500	11,500	11,500
442220	COUNTY CLERK - D.N.R. FEES	42	100	25	50	100	100	100
442240	COUNTY CLERK - LICENSE PLATE SALES	3,568	3,000	3,089	5,000	3,000	3,500	3,500
448410	LWCD - ANIMAL WASTE PERMITS	300	400	400	850	400	400	400
	TOTAL LICENSES & PERMITS	16,700	15,000	8,554	17,400	15,000	15,500	15,500
	FINES, FORFEITURES & PENALTIES							
451410	COUNTY ORDINANCE FORFEITURES	298,939	230,000	169,723	230,000	230,000	250,000	250,000
451420	COUNTY SHARE FINES/BOND FORFEITURES	213,975	182,000	89,525	182,000	182,000	182,000	182,000
451430	COUNTY SHARE OCCUPATIONAL LICENSES	50	100	20	100	100	100	100
451440	IGNITION INTERLOCK REVENUE	11,972	10,000	8,574	14,000	12,000	12,000	12,000
	TOTAL FINES, FORFEITURES & PENALTIES	524,936	422,100	267,842	426,100	424,100	444,100	444,100

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

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES RECOMMENDED	2026 REVENUES ADOPTED
	PUBLIC CHARGES FOR SERVICES							
460410	CIRCUIT COURT FEES & COSTS	200,082	137,000	103,023	200,000	175,000	175,000	175,000
460510	FAMILY COUNSELING SERVICE FEES	5,150	5,600	2,400	4,500	4,500	4,500	4,500
460520	MARRIAGE LICENSE/MEDIATOR FEES	6,304	6,200	2,460	6,000	6,000	6,000	6,000
460530	MEDIATOR FEES (CLK CTS)	580	1,000	547	1,000	1,000	1,000	1,000
460710	REGISTER IN PROBATE FEES	30,110	25,000	15,461	25,000	25,000	25,000	25,000
460711	PROBATE LEGAL FEES REIMB.	320	1,000	371	500	500	500	500
461010	CREMATION FEES	73,662	75,000	49,218	78,000	79,000	79,000	79,000
461020	DEATH CERTIFICATE FEES	37,791	38,500	23,885	40,000	41,000	41,000	41,000
461030	MORGUE FEES	56,950	45,000	16,950	45,000	47,000	47,000	47,000
461040	DISINTERMENT FEES	0	130	0	240	130	130	130
461050	REMOVAL FEES	14,879	13,750	7,700	11,000	13,000	13,000	13,000
462020	TAX DEEDS IN REM	7,265	9,600	1,530	14,100	9,100	9,100	9,100
462110	GARNISHMENT FEES	854	730	504	828	800	800	800
462430	D.A. RESTITUTION SURCHARGE	15,350	8,000	8,917	15,000	15,000	15,000	15,000
462630	GENETIC TESTS/COURT FEES	2,895	2,000	879	2,000	2,000	2,000	2,000
462650	NON IVD REVENUE	105	500	70	250	250	250	250
463010	REGISTER OF DEEDS FEES	135,510	125,000	70,425	142,770	134,000	134,000	134,000
463020	REGISTER OF DEEDS CERTIFICATE FEES	25,487	27,330	15,192	30,384	26,900	26,900	26,900
463530	LAND RECORDS FEES	71,992	70,000	37,400	70,000	70,000	70,000	70,000
464011	SHERIFF FEES	50,272	50,000	26,249	50,000	55,000	55,000	55,000
464013	SHERIFF DEPUTY CONTRACT REVENUE	520,488	578,030	232,250	578,031	587,100	587,100	587,100
464015	REVENUE FROM RADIO TOWER LEASE	46,430	47,430	27,038	47,429	47,850	47,850	47,850
464031	HUBER BOARD REVENUE	94,082	100,000	48,992	70,000	75,000	75,000	75,000
464032	BOARD OF STATE INMATES REVENUE	117,142	120,000	47,325	115,000	120,000	120,000	120,000
464033	PRISONER MEDICAL REIMBURSEMENT	28,231	30,000	10,532	30,000	30,000	30,000	30,000
464034	BOARD OF FEDERAL INMATES REVENUE	583,242	416,100	274,007	500,000	485,000	485,000	485,000
464035	BRACELET PROGRAM REVENUE	6,408	5,000	3,634	5,000	5,000	5,000	5,000
467510	ZONING FEES AND PERMITS	258,937	217,450	143,370	238,730	232,010	242,510	242,510
467520	ZONING SALE REPORTS/MAPS	100	100	40	100	100	100	100

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

ACCOUNT NUMBER	ACCOUNT NAME	2024 REVENUES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 REVENUES RECOMMENDED	2026 REVENUES ADOPTED
468010	RECYCLING REVENUES	529,577	600,000	245,328	428,000	1,440,000	1,440,000	1,440,000
468020	TIPPING FEES	1,361,909	1,300,000	641,920	1,308,480	1,339,000	1,339,000	1,339,000
468025	TIPPING FEES MUNICIPAL CONTRACTS	305,879	350,030	186,358	350,000	367,050	367,050	367,050
468030	CONSTRUCTION & DEMOLITION	970,465	875,000	498,169	977,840	996,500	996,500	996,500
468035	CONTAINER RENTAL	602,015	600,000	319,418	635,640	650,000	650,000	650,000
468038	CART RENTAL	100,474	102,000	54,807	121,200	125,000	125,000	125,000
468039	APPLIANCE FEES	180,485	160,000	92,107	182,000	185,000	185,000	185,000
468040	BRUSH/LEAVES DISPOSAL FEE	12,382	11,500	9,789	13,860	14,000	14,000	14,000
	TOTAL PUBLIC CHARGES FOR SERVICES	6,453,804	6,153,980	3,218,265	6,337,882	7,403,790	7,414,290	7,414,290
	INGOVERNMENT CHARGES							
471510	M.I.S. REVENUE FROM DEPARTMENTS	57,135	64,000	35,660	62,400	65,000	65,000	65,000
472321	ACCOUNTING ADMINISTRATION REVENUE	15,508	11,000	4,157	14,330	11,000	11,000	11,000
472322	AUDIT REVENUE FROM DEPARTMENTS	27,350	25,000	150	34,500	34,800	34,800	34,800
473620	INSURANCE REVENUE FROM DEPARTMENTS	591,466	706,380	676,102	716,238	732,760	732,760	732,760
473621	WORKER'S COMP. INSUR REV FROM DEPTS	517,499	645,000	431,304	472,302	661,000	404,600	404,600
473622	INSURANCE RECOVERIES	3,462,774	0	1,568,547	6,330,800	0	0	0
474510	MUNICIPAL HAZ-MAT REIMBURSEMENT	12,225	12,230	12,225	12,225	12,230	12,230	12,230
478010	TRANSPORT OF RECYCLABLES	19,500	19,800	19,800	19,800	20,400	20,400	20,400
478020	RECYCLING REV FROM MUNICIPALITIES	261,538	298,820	163,954	305,910	319,150	319,150	319,150
478021	REFUSE CONTRACT REVENUE	506,470	544,340	277,988	555,850	572,570	572,570	572,570
478410	LWCD - ADMINISTRATION REVENUE	3,260	4,000	630	6,000	4,000	4,000	4,000
	TOTAL INGOVERNMENT CHARGES	5,474,725	2,330,570	3,190,517	8,530,355	2,432,910	2,176,510	2,176,510

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

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

2026 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EQUITY APP.	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EQUITY APPLIED RECOMMENDED	2026 EQUITY APPLIED ADOPTED
EQUITY								
355800	EQUITY APPLIED - RESTRICTED	141,771	451,420	125,922	222,944	220,000	330,400	330,400
365300	EQUITY APPLIED - SALES TAX	400,000	400,000	400,000	400,000	400,000	400,000	400,000
365400	EQUITY APPLIED - GENERAL FUND	1,070,310	2,238,480	2,238,480	2,238,480	0	3,054,760	3,152,580
365500	EQUITY APPLIED - HEALTH INSUR. RESERVE	0	200,000	200,000	200,000	200,000	200,000	200,000
371400	EQUITY APPLIED - INSURANCE RESERVE	114,526	0	0	0	25,000	25,000	25,000
375800	EQUITY APPLIED - ASSIGNED NL	0	95,000	95,000	95,000	95,000	95,000	95,000
TOTAL EQUITY		1,726,607	3,384,900	3,059,402	3,156,424	940,000	4,105,160	4,202,980
TOTAL EQUITY	GENERAL FUND	1,726,607	3,384,900	3,059,402	3,156,424	940,000	4,105,160	4,202,980

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES RECOMMENDED	2026 EXPENDITURES ADOPTED
EXPENDITURES								
GENERAL GOVERNMENT								
1190	COUNTY BOARD	101,252	108,490	56,835	106,737	107,800	103,890	103,890
1191	COMMISSIONS AND COMMITTEES	84,062	70,000	39,925	70,000	70,000	74,870	74,870
1220	COURT OPERATIONS	1,529,753	1,783,450	713,868	1,757,990	1,842,920	1,823,260	1,823,260
1270	MEDICAL EXAMINER	335,698	414,070	136,869	347,421	407,240	402,210	402,210
1410	COUNTY CLERK	362,683	388,630	166,930	361,707	386,800	386,590	386,590
1420	ELECTIONS	73,270	48,850	35,524	48,300	82,710	80,710	80,710
1425	STATE SPEC CHARGES	1,095	3,420	3,417	3,417	5,500	5,500	5,500
1431	HUMAN RESOURCES & PERSONNEL	482,815	454,580	218,875	462,296	481,780	481,510	579,330
1432	UNEMPLOYMENT CONTROL	12,905	30,000	369	15,000	21,500	20,000	20,000
1433	EMPLOYEE RETIREMENT PAYOUT POOL	429,408	539,430	203,620	533,430	537,850	537,850	537,850
1440	M.I.S. OPERATIONS	963,886	1,124,130	525,163	1,092,942	1,195,030	1,199,060	1,199,060
1451	M.I.S. INFORMATION TECHNOLOGY POOL	471,704	552,990	382,641	488,540	554,160	554,160	554,160
1510	COUNTY ACCOUNTING	705,116	851,030	365,197	771,295	905,830	910,740	910,740
1511	SINGLE AUDIT	63,442	64,340	28,539	73,840	80,540	80,540	80,540
1512	INDIRECT COST ALLOCATION PLAN	5,810	5,810	0	5,810	5,950	5,950	5,950
1560	COUNTY TREASURER	280,356	308,400	140,194	308,399	324,340	323,880	323,880
1561	TAX DEED EXPENSE	8,101	9,600	4,434	9,600	9,100	9,100	9,100
1610	DISTRICT ATTORNEY	572,493	693,010	307,375	690,634	712,150	714,980	714,980
1640	CORPORATION COUNSEL	268,059	269,630	125,127	269,586	285,570	286,670	286,670
1710	REGISTER OF DEEDS	324,679	343,800	179,848	342,778	359,340	359,480	359,480
1720	LAND INFORMATION	527,027	622,970	320,865	621,223	649,360	651,820	651,820
1721	LAND RECORDS EXPENDABLE TRUST	30,795	331,040	2,327	105,000	215,000	215,000	215,000
1722	LR STRATEGIC INITIATIVE PROGRAM	92,800	20,000	10,000	35,848	20,000	20,000	20,000
1723	LAND INFO - WLIP PROGRAM	0	29,260	20,000	55,480	24,000	24,000	24,000
1724	COUNTY SURVEYOR	16,900	20,000	7,500	20,000	20,000	20,000	20,000
1940	FACILITIES MANAGEMENT ADMIN.	294,216	343,000	158,715	329,860	351,900	352,160	352,160
1941	COURTHOUSE	278,488	356,890	160,892	330,955	369,960	355,520	355,520

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES RECOMMENDED	2026 EXPENDITURES ADOPTED
1942	LAW ENFORCEMENT CENTER	318,297	385,070	177,890	323,600	407,030	396,430	396,430
1947	OLD RECYCLING CENTER	2,220	4,300	2,683	4,000	4,420	4,420	4,420
1950	ADMINISTRATION BUILDING	327,246	398,530	182,401	380,914	404,600	394,810	394,810
1951	HHS BUILDING	238,806	312,010	141,227	284,954	321,660	304,840	304,840
1960	PROPERTY, LIABILITY, AUTO INSURANCE	4,354,866	1,006,200	6,022,426	7,330,615	1,074,550	1,074,550	1,074,550
1970	WORKERS COMP INSURANCE	595,932	735,000	562,767	562,767	749,000	462,580	462,580
6310	PLANNING AND ZONING	640,896	732,950	332,249	732,100	783,590	786,610	786,610
	TOTAL GENERAL GOVERNMENT	14,795,076	13,360,880	11,736,692	18,877,038	13,771,180	13,423,690	13,521,510
	PUBLIC SAFETY							
1944	CO JAIL/HUBER CENTER MAINTENANCE	1,047,306	1,222,180	575,635	1,125,700	1,230,390	1,152,370	1,152,370
2115	EMERGENCY MANAGEMENT	120,154	150,010	53,010	112,475	117,820	160,550	181,050
2116	S.A.R.A.	74,238	99,660	1,323	41,843	112,120	70,430	49,930
2117	HAZ-MAT PROGRAM	19,749	19,760	0	19,755	19,760	19,760	19,760
2126	HAZARD MATERIALS GRANT	10,111	10,200	10,547	10,547	10,200	10,200	10,200
2222	SHERIFF ADMINISTRATION	7,121,041	7,426,380	3,906,960	7,401,774	7,913,600	7,852,580	7,852,580
2224	BOAT PATROL	16,357	20,090	4,664	19,327	38,570	38,570	38,570
2226	COLUMBIA COUNTY DIVE TEAM	38,231	46,020	18,706	46,157	46,160	46,160	46,160
2240	DRUG EDUCATION AND ENFORCEMENT	89,223	96,160	58,414	96,025	94,560	94,560	94,560
2250	COUNTY JAIL	4,746,011	5,531,350	2,586,763	5,479,373	5,766,360	5,737,810	5,737,810
2911	DISPATCH CENTER	1,858,762	2,168,110	1,091,033	2,166,458	2,258,610	2,262,900	2,262,900
	TOTAL PUBLIC SAFETY	15,141,183	16,789,920	8,307,055	16,519,434	17,608,150	17,445,890	17,445,890
	PUBLIC WORKS							
3630	SOLID WASTE ADMINISTRATION	309,478	324,160	154,921	323,093	347,710	348,490	348,490
3631	RECYCLING OPERATION	1,629,256	1,820,070	869,556	1,735,533	2,077,980	2,070,110	2,070,110
3632	REFUSE	3,496,140	3,642,760	1,804,600	3,668,952	3,861,500	3,848,960	3,848,960
	TOTAL PUBLIC WORKS	5,434,874	5,786,990	2,829,077	5,727,578	6,287,190	6,267,560	6,267,560

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

2026 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT NAME	2024 EXPENDITURES	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 EXPENDITURES RECOMMENDED	2026 EXPENDITURES ADOPTED
	RESERVE FOR CONTINGENCIES							
9997	RESERVE FOR CONTINGENCIES	298,508	200,000	47,230	100,000	200,000	200,000	200,000
	TOTAL RESERVE FOR CONTINGENCIES	298,508	200,000	47,230	100,000	200,000	200,000	200,000
	TOTAL EXPENDITURES GENERAL FUND	40,513,778	41,923,840	25,926,259	46,404,443	45,365,690	43,153,400	43,251,220
	GENERAL FUND TAX LEVY		14,604,250			17,497,780	12,015,340	12,015,340

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

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

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

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

2026 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HEALTH & HUMAN SERVICES FUND

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

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

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

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

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

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

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

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

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

2026 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
COLUMBIA HEALTH CARE CENTER FUND

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

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

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

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

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

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

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

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

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

2026 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HIGHWAY INTERNAL SERVICE FUND

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

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

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

2026 COLUMBIA COUNTY BUDGET
SUMMARY - ALL FUNDS

ACCOUNT NAME	2024 ACTUAL	2025 BUDGET	2025 6 MO. ACTUAL	2025 TOTAL EST.	2026 DEPT REQUEST	2026 RECOMMENDED	2026 ADOPTED
TOTAL REVENUES BY CATEGORY							
TAXES	7,481,726	6,554,780	3,704,035	7,193,208	6,763,700	7,063,700	7,063,700
INTERGOVERNMENTAL GRANTS & AIDS	25,362,349	25,850,380	8,112,343	26,298,221	27,575,600	28,092,390	28,092,390
LICENSES & PERMITS	16,700	15,000	8,554	17,400	15,000	15,500	15,500
FINES, FORFEITURES & PENALTIES	524,936	422,100	267,842	426,100	424,100	444,100	444,100
PUBLIC CHARGES FOR SERVICES	11,803,779	10,772,010	5,805,480	11,301,162	12,578,440	12,615,780	12,615,780
INTERGOVERNMENTAL CHRGS FOR SERVICES	14,426,335	11,769,240	8,686,451	19,744,822	12,123,760	11,867,360	11,867,360
MISCELLANEOUS REVENUES	4,370,363	2,521,620	1,939,011	4,312,995	3,541,270	3,541,270	3,541,270
GRAND TOTAL	63,986,188	57,905,130	28,523,716	69,293,908	63,021,870	63,640,100	63,640,100
TOTAL EQUITY							
EQUITY	3,219,979	6,462,550	4,748,802	5,859,113	3,758,560	7,259,520	7,357,340
GRAND TOTAL	3,219,979	6,462,550	4,748,802	5,859,113	3,758,560	7,259,520	7,357,340
TOTAL EXPENDITURES BY CATEGORY							
GENERAL GOVERNMENT	14,795,076	13,360,880	11,736,692	18,877,038	13,771,180	13,423,690	13,521,510
PUBLIC SAFETY	15,141,183	16,789,920	8,307,055	16,519,434	17,608,150	17,445,890	17,445,890
PUBLIC WORKS	20,966,884	24,073,410	10,881,899	25,429,749	27,780,620	27,572,490	27,572,490
HEALTH & HUMAN SERVICES	29,515,998	30,339,730	15,341,456	32,015,083	32,713,160	33,023,350	33,023,350
CULTURE, RECREATION & EDUCATION	1,056,391	1,132,440	986,658	1,132,541	1,278,980	1,239,250	1,239,250
CONSERVATION & ECONOMIC	1,109,623	1,403,250	464,871	1,197,788	1,618,610	1,620,470	1,620,470
DEBT SERVICE	5,008,563	4,944,610	22,098,031	26,444,600	5,018,750	5,018,750	5,018,750
CAPITAL OUTLAY	1,367,195	1,811,520	911,129	1,426,758	3,092,060	1,442,940	1,442,940
RESERVE FOR CONTINGENCIES	298,508	200,000	47,230	100,000	200,000	200,000	200,000
GRAND TOTAL	89,259,421	94,055,760	70,775,021	123,142,991	103,081,510	100,986,830	101,084,650
COLUMBIA COUNTY TAX LEVY		29,688,080			36,301,080	30,087,210	30,087,210

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 2026 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 2026 BUDGET

COMPANY NUMBER: 100 GENERAL FUND

GENERAL REVENUES & RESERVES

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
355800	Prior Year Jail Assessment	75,000	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	400,000
365400	General Fund Applied	1,340,290	1,070,310	2,238,480	2,238,480	2,238,480	0	3,054,760	3,054,760
365500	Health Insurance Reserve	0	0	200,000	200,000	200,000	200,000	200,000	200,000
412102	County Sales Tax	6,624,804	6,841,276	6,000,000	3,403,182	6,600,000	6,200,000	6,500,000	6,500,000
431001	State Shared Revenue	250,171	250,158	256,000	0	255,893	264,600	264,600	264,600
431002	St Aid - Exempt Business Computer	33,109	33,109	33,100	0	33,109	33,100	33,100	33,100
431003	State Utility Payment	1,773,236	1,778,041	1,750,000	0	1,767,079	1,760,000	1,790,000	1,790,000
431004	St Aid - Wind Turbine Revenue	378,000	459,000	459,000	0	459,000	459,000	459,000	459,000
431006	St Aid - Personal Property	150,361	150,360	369,990	375,639	375,639	377,350	377,350	377,350
431009	St. Shared Revenue-Supplement	0	647,427	660,000	0	662,318	684,800	684,800	684,800
431110	St Aid - Court Costs	216,089	0	0	0	0	0	0	0
431120	St Aid - Guardian Ad Litem	92,230	0	0	0	0	0	0	0
431200	Indirect Cost Reimb	103,373	182,936	80,000	33,308	133,232	90,000	90,000	90,000
432010	DNR Payments in Lieu of Taxes	55,182	56,933	50,000	54,038	54,038	50,000	50,000	50,000
	Total Equities and Revenues	11,491,845	11,944,550	12,571,570	6,779,647	13,253,788	10,593,850	13,978,610	13,978,610

COUNTY BOARD

Did You Know?

Columbia became a county in 1846, two 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 and determine the space utilization in the County Administration and Health and Human Services buildings.
- Continue monitoring the Solid Waste facility and Mental Health Clinic completion.
- Continue to deliver public services to respond to the needs of county residents.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1190 County Board Administration**
Department Head: Darren Schroeder, Chair

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	21,000	21,000	21,000	10,500	21,000	21,000	21,000	21,000
512000	Fringe Benefits	3,792	3,870	3,500	1,808	3,500	3,500	4,000	4,000
511190	Per Diem	18,060	19,810	23,520	7,910	23,520	23,520	22,520	22,520
521100	Contracted Services	34,620	8,976	10,000	4,600	10,000	10,000	10,000	10,000
521400	Chair/Vice Chair. Exp.	12,978	14,118	15,000	7,809	15,000	15,000	15,000	15,000
523131	Computer Support	9,110	8,170	7,660	7,660	7,660	6,990	6,990	6,990
533110	Office Supplies	1,592	1,807	2,500	520	2,000	2,500	2,000	2,000
533120	Publications/Subscriptions	2,731	3,696	3,600	1,878	3,600	3,600	3,600	3,600
533125	Telephone	610	465	500	197	500	480	480	480
533130	Dues	10,115	10,324	10,410	10,357	10,357	10,410	10,410	10,410
533140	Travel/Mileage	5,057	5,083	5,000	2,227	5,000	5,000	3,640	3,640
533160.031	Conf-WCA Convention	1,772	1,481	3,000	360	2,000	3,000	2,000	2,000
533160.032	Conf-Chairman - Other/Misc.	40	0	200	0	200	200	200	200
533160.033	Conf-Highway	660	1,946	1,000	842	1,000	1,000	1,000	1,000
533160.034	Conf-Solid Waste	505	50	600	0	600	600	300	300
533160.036	Conf-Land & Water Cons.	110	20	200	0	200	200	150	150
533170	Postage	366	436	800	167	600	800	600	600
	Total Expenditures	123,118	101,252	108,490	56,835	106,737	107,800	103,890	103,890

F I N A N C I N G P R O P O S A L

County Appropriation			108,490			107,800	103,890	103,890

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Darren Schroeder, Chair

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511190	Per Diem	62,040	59,460	50,000	27,780	50,000	50,000	56,000	56,000
512000	Fringe Benefits	4,762	4,569	4,000	2,133	4,000	4,000	4,300	4,300
533140	Travel/Mileage	20,390	20,033	16,000	10,012	16,000	16,000	14,570	14,570
	Total Expenditures	87,192	84,062	70,000	39,925	70,000	70,000	74,870	74,870
F I N A N C I N G P R O P O S A L									
County Appropriation				70,000			70,000	74,870	74,870

COURT OPERATIONS

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

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 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.

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.
- Complete and implement local rules.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1220 Court Operations**
Department Head: Julie Kayartz, Clerk of Courts and Judge Andrew Voigt

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	624,468	761,330	880,420	397,276	880,420	910,360	918,480	918,480
512000	Fringe Benefits	307,047	360,790	415,110	184,667	415,110	483,190	457,610	457,610
511170	Bailiffs	9,006	6,541	8,000	5,798	10,000	15,000	15,000	15,000
521100	Contracted Services	0	82,096	88,880	42,579	88,880	92,280	92,280	92,280
521121	Court Reporting	0	21,437	23,050	10,603	23,050	24,960	24,960	24,960
523100	Copy Machine	3,264	4,641	4,840	2,294	4,700	4,210	4,210	4,210
523131	Computer Support	330	2,150	2,270	2,310	2,310	2,310	2,310	2,310
523200	Other Equipment Maint.	4,815	5,465	6,500	4,611	6,500	5,550	5,550	5,550
533110	Office Supplies	9,873	12,820	15,200	7,271	16,000	20,000	18,000	18,000
533120	Publications/Subscriptions	0	182	2,000	0	2,000	2,000	1,800	1,800
533125	Telephone	2,489	6,292	5,710	3,376	6,700	6,960	6,960	6,960
533130	Dues	125	905	2,670	1,266	2,670	1,450	1,450	1,450
533160	Training/Conventions	1,464	1,665	3,800	1,336	3,800	3,800	3,800	3,800
533170	Postage	19,169	28,598	26,000	15,681	30,000	30,000	30,000	30,000
535350	Bank Charges	(57)	(296)	100	(131)	100	100	100	100
535910	Expert Witness Fees	13,890	5,969	20,000	8,200	20,000	20,000	20,000	20,000
535920	Jury Fees	43,634	28,435	34,000	26,718	40,000	40,000	40,000	40,000
535921	Jury Expense	4,633	3,033	5,000	3,264	5,000	5,000	5,000	5,000
535922	Interpreter Expense	7,648	46,789	35,150	19,327	40,000	40,000	40,000	40,000
535930	Witness Fees	2,134	1,513	5,500	1,877	5,500	5,500	5,500	5,500
535940	Guardian Ad Litem	21,520	30,178	94,000	(37,998)	50,000	50,000	50,000	50,000
535945	Court Appointed Atty Fees	137,210	115,627	100,000	11,755	100,000	75,000	75,000	75,000
535950	Other Legal Fees	6,066	0	0	0	0	0	0	0
535970	Transcripts	0	3,593	5,250	1,788	5,250	5,250	5,250	5,250
	Total Expenditures	1,218,728	1,529,753	1,783,450	713,868	1,757,990	1,842,920	1,823,260	1,823,260

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1220 Court Operations**
Department Head: Julie Kayartz, Clerk of Courts and Judge Andrew Voigt

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
431110	St Aid - Court Costs	0	217,086	217,000	108,373	272,120	320,000	320,000	320,000
431120	St Aid - Guardian Ad Litem	0	94,035	94,000	0	94,035	94,100	94,100	94,100
431130	St. Aid - Interpreters	0	24,336	24,400	11,221	22,221	22,300	22,300	22,300
451410	Co Share Forfeits	279,242	298,939	230,000	169,723	230,000	230,000	250,000	250,000
451420	Co Share Fines/Bond Forf	242,792	213,975	182,000	89,525	182,000	182,000	182,000	182,000
451430	Co Share Occup Licenses	45	50	100	20	100	100	100	100
451440	Ignition Interlock Revenue	11,165	11,972	10,000	8,574	14,000	12,000	12,000	12,000
460410	Court Fees & Costs	185,474	200,082	137,000	103,023	200,000	175,000	175,000	175,000
460510	Family Counseling Service Fee	0	5,150	5,600	2,400	4,500	4,500	4,500	4,500
460520	Marriage License/Mediator Fee	0	6,304	6,200	2,460	6,000	6,000	6,000	6,000
460530	Mediator Fees	0	580	1,000	547	1,000	1,000	1,000	1,000
460710	Register In Probate Fees	0	30,110	25,000	15,461	25,000	25,000	25,000	25,000
460711	Prob. Legal Fees Reimb.	0	320	1,000	371	500	500	500	500
480495	Copy Revenue	6,433	9,372	9,300	8,932	10,000	10,000	10,000	10,000
	Total Equities and Revenues	725,151	1,112,311	942,600	520,630	1,061,476	1,082,500	1,102,500	1,102,500
County Appropriation				840,850			760,420	720,760	720,760

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

MEDICAL EXAMINER

Did You Know?

If a human beings DNA were uncoiled, it would stretch 10 billion miles…from Earth to Pluto and back.

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.

GOALS:

- Remain committed to conducting professional, thorough investigations that serve the best interests of Columbia County by applying proven forensic techniques and maintaining the high standards of integrity and credibility within our Office.
- Train and retain new staff while pursuing ongoing development to enhance departmental skills.
- Expand morgue storage capacity to adequately accommodate the needs of the majority of Columbia County residents who have selected to participate in organ and tissue donation.
- Upgrade the vehicle lift system to reduce the risk of injury associated with current manual handling methods for this Office and the departments that help with lift assists.
- Review and update the Columbia County Mass Fatality Plan.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Pamela Stock, Medical Examiner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	143,249	173,340	214,860	73,415	178,184	210,370	212,320	212,320
511190	Per Diem	29,936	23,117	14,570	5,355	9,555	14,570	14,570	14,570
512000	Fringe Benefits	53,360	71,948	90,150	30,602	77,912	98,270	98,210	98,210
521100	Autopsies	57,357	40,657	65,500	13,484	50,200	54,920	48,000	48,000
521155	Cremations	2,780	695	2,780	2,190	3,285	4,200	4,200	4,200
523100	Copy Machine	2,101	2,274	2,230	1,175	2,230	2,280	2,280	2,280
523131	Computer Support	2,250	1,880	2,790	2,790	2,790	2,570	2,570	2,570
532300	Vehicle Maintenance	920	2,234	1,500	2,216	3,000	3,000	3,000	3,000
533110	Office Supplies	1,013	1,206	1,500	769	1,500	1,500	1,500	1,500
533125	Telephone	3,094	2,408	2,390	1,050	2,390	2,580	2,580	2,580
533130	Dues	90	150	670	125	425	520	520	520
533160	Training/Conventions	920	1,891	2,380	1,212	2,380	3,380	3,380	3,380
533170	Postage	18	36	500	0	450	450	450	450
534100	Gas/Oil	3,565	3,419	2,460	1,694	3,330	3,500	3,500	3,500
534200	Uniforms/Clothing	0	0	500	0	500	1,080	1,080	1,080
534310	Software Maintenance	0	6,000	4,790	0	4,790	0	0	0
534400	Operating Expenses	4,402	4,443	4,500	792	4,500	4,050	4,050	4,050
	Total Expenditures	305,055	335,698	414,070	136,869	347,421	407,240	402,210	402,210

F I N A N C I N G P R O P O S A L

461010	Cremation Fees	72,296	73,662	75,000	49,218	78,000	79,000	79,000	79,000
461020	Death Certificate Fees	36,803	37,791	38,500	23,885	40,000	41,000	41,000	41,000
461030	Morgue Fees	45,261	56,950	45,000	16,950	45,000	47,000	47,000	47,000

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Pamela Stock, Medical Examiner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
461040	Disinterment Fees	240	0	130	0	240	130	130	130
461050	Removal Fees	12,300	14,879	13,750	7,700	11,000	13,000	13,000	13,000
481095	Copy Revenue	360	242	500	265	265	200	200	200
	Total Equities and Revenues	167,260	183,524	172,880	98,018	174,505	180,330	180,330	180,330
County Appropriation				241,190			226,910	221,880	221,880

PERSONNEL INFORMATION

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

COUNTY CLERK

Did You Know?

H.R. Tongen holds the record for the most years of service as County Clerk with 46 years (1915-1960), followed by Sue Moll with 19 years of service (2007-2025).

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.

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 2026 BUDGET

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

Department Head: Susan Moll, County Clerk

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	242,148	247,905	261,600	109,635	240,000	250,600	252,200	252,200
512000	Fringe Benefits	103,291	106,443	116,690	49,970	112,000	126,090	124,480	124,480
523100	Copy Machine	666	970	1,200	540	1,200	1,200	1,200	1,200
523131	Computer Support	3,330	2,860	3,630	3,630	3,630	3,400	3,400	3,400
523151	Printer/Scanner Pool	82	90	100	38	100	100	100	100
533110	Office Supplies	2,343	2,076	2,500	1,561	2,500	2,500	2,500	2,500
533125	Telephone	1,450	1,274	1,380	536	1,200	1,380	1,180	1,180
533130	Dues	125	125	130	125	125	180	180	180
533140	Travel/Mileage	47	0	0	62	62	0	0	0
533160	Training/Conventions	465	800	1,000	740	740	1,100	1,100	1,100
533170	Postage	97	140	400	93	150	250	250	250
	Total Expenditures	354,044	362,683	388,630	166,930	361,707	386,800	386,590	386,590
	F I N A N C I N G P R O P O S A L								
442210	Marriage Licenses	13,110	12,790	11,500	5,040	11,500	11,500	11,500	11,500
442220	DNR Licenses	56	42	100	25	50	100	100	100
442240	License Plate Sales	3,105	3,568	3,000	3,089	5,000	3,000	3,500	3,500
482296	Copy Revenue	2,546	3,603	3,000	1,745	3,000	3,000	3,000	3,000
	Total Equities and Revenues	18,817	20,003	17,600	9,899	19,550	17,600	18,100	18,100
	County Appropriation			371,030			369,200	368,490	368,490

PERSONNEL INFORMATION

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

ELECTIONS

Did You Know?

There are approximately 46,293 eligible voters in Columbia County. Approximately 38,405 are registered to vote, which equates to 83%. The state average is 81%. The Town of Dekorra and Town of Lodi tie for the highest number of registered voters at 96% in Columbia County.

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-six 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.

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 2026 BUDGET

Fund: 100 General Fund
Department: **1420 Elections**
Department Head: Susan Moll, County Clerk

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511190	Per Diem	360	600	400	360	360	800	800	800
523131	Computer Support	870	890	940	940	940	830	830	830
523151	Printer/Scanner Pool	0	0	0	0	0	100	100	100
523200	Leases/Maint-Other Equip	1,684	1,006	1,500	858	1,000	1,050	1,050	1,050
533110	Office Supplies	5,429	6,664	3,500	1,433	3,500	7,000	7,000	7,000
533120	Publications/Subscriptions	2,832	7,569	4,000	3,078	4,000	7,500	7,500	7,500
534310	Software Maintenance	21,365	22,312	23,510	22,545	23,500	24,730	24,730	24,730
534400	Ballots	14,786	34,229	15,000	6,310	15,000	40,000	38,000	38,000
844000	Capital Outlay	0	0	0	0	0	700	700	700
	Total Expenditures	47,326	73,270	48,850	35,524	48,300	82,710	80,710	80,710
F I N A N C I N G P R O P O S A L									
482210	Local Ballot/Support Costs	32,945	40,689	30,000	32,851	32,851	30,000	30,000	30,000
482211	Voter Registration Fees	18,285	18,150	18,150	17,460	17,460	17,400	17,400	17,400
	Total Equities and Revenues	51,230	58,839	48,150	50,311	50,311	47,400	47,400	47,400
County Appropriation				700			35,310	33,310	33,310

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Shonna Neary, Comptroller

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
534400	Operating Expenses	3,652	1,095	3,420	3,417	3,417	5,500	5,500	5,500
	Total Expenditures	3,652	1,095	3,420	3,417	3,417	5,500	5,500	5,500

F I N A N C I N G P R O P O S A L

County Appropriation				3,420			5,500	5,500	5,500

HUMAN RESOURCES

Did You Know?

The popular tradition of Casual Fridays started as an HR initiative in the 1950's to boost morale. It really took off in the 1990's during the tech boom in Silicon Valley.

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.
- Review, update, and create standardized forms.
- Review the current evaluation form and the evaluation application for improvements.
- Implement monthly cross-training.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jessica Hale, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	275,880	269,255	289,940	138,073	297,685	304,530	307,530	373,830
512000	Fringe Benefits	103,805	102,431	112,580	53,044	113,711	125,190	124,310	154,980
521100	Contracted Services	9,180	84,933	20,650	5,295	20,650	20,500	18,440	18,440
521125	Labor Relations	0	0	500	0	0	0	0	0
521160	Medical/Physicals	1,021	1,945	2,460	789	2,250	2,200	2,200	2,200
523100	Copy Machine	1,425	1,516	1,640	726	1,640	1,640	1,640	1,640
523131	Computer Support	1,740	1,830	2,580	2,580	2,580	2,250	2,250	3,000
523200	Other Equipment	0	0	1,000	468	1,000	1,080	1,080	1,080
533110	Office Supplies	2,037	2,383	2,700	163	2,500	2,500	2,500	2,500
533125	Telephone	1,066	1,082	1,100	461	1,100	980	980	1,080
533130	Dues	486	235	580	235	580	610	610	610
533170	Postage	1,016	981	1,050	451	800	800	800	800
533180	Advertising	0	1,004	750	0	750	650	650	650
534310	Software Maintenance	14,093	15,220	17,050	16,590	17,050	18,850	18,520	18,520
	Total Expenditures	411,749	482,815	454,580	218,875	462,296	481,780	481,510	579,330
F I N A N C I N G P R O P O S A L									
365400	General Fund Applied	0	0	0	0	0	0	0	97,820
462110	Garnishment Fees	855	854	730	504	828	800	800	800
	Total Equities and Revenues	855	854	730	504	828	800	800	98,620
County Appropriation				453,850			480,980	480,710	480,710

PERSONNEL INFORMATION

Authorized Positions: Total 4
1-HR Manager 3-HR Coord

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jessica Hale, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
516100	Unemployment	21,451	12,905	30,000	369	15,000	21,500	20,000	20,000
	Total Expenditures	21,451	12,905	30,000	369	15,000	21,500	20,000	20,000
F I N A N C I N G P R O P O S A L									
375800	Equity Applied - Assigned	0	0	20,000	20,000	20,000	20,000	20,000	20,000
	Total Equities and Revenues	0	0	20,000	20,000	20,000	20,000	20,000	20,000
County Appropriation				10,000			1,500	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1433 Employee Retirement Payout Pool** Department Head: Jessica Hale, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Payouts	497,834	347,061	450,000	143,632	450,000	442,000	442,000	442,000
512000	Fringe Benefits	26,255	23,347	34,430	10,988	34,430	33,850	33,850	33,850
512127	Retiree Health Insurance	44,300	59,000	55,000	49,000	49,000	62,000	62,000	62,000
	Total Expenditures	568,389	429,408	539,430	203,620	533,430	537,850	537,850	537,850
F I N A N C I N G P R O P O S A L									
375800	Equity Applied - Assigned	87,049	0	75,000	75,000	75,000	75,000	75,000	75,000
	Total Equities and Revenues	87,049	0	75,000	75,000	75,000	75,000	75,000	75,000
County Appropriation				464,430			462,850	462,850	462,850

MANAGEMENT INFORMATION SERVICES

Did You Know?

CAPTCHA is a really long acronym. It stands for: Completely Automated Public Turing test to tell Computers and Humans Apart.

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.

GOALS:

- Implement a new independent audio/video system for the courthouse.
- Successfully upgrade the server at the Solid Waste facility.
- Implement new Americans with Disabilities Act requirements.
- Develop a collections application for the HHS Accounting team.
- Upgrade active directory.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1440 MIS Operations**
Department Head: David Drews, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	641,497	676,687	781,260	363,117	767,674	817,800	825,690	825,690
512000	Fringe Benefits	253,711	266,367	308,850	143,418	295,768	344,340	341,620	341,620
523131	Computer Support	4,860	5,700	7,560	7,560	7,560	7,620	7,620	7,620
523151	Printer/Scanner Pool	218	258	370	28	200	250	250	250
532300	Vehicle Maintenance	76	252	220	98	150	270	270	270
533110	Office Supplies	396	436	500	16	400	500	500	500
533125	Telephone	4,406	3,983	4,660	2,034	3,900	4,160	4,160	4,160
533130	Dues	71	75	200	150	150	200	150	150
533140	Travel/Mileage	149	141	0	136	250	350	260	260
533160	Training/Conventions	10,902	9,701	19,000	8,243	16,000	18,000	17,000	17,000
534100	Gas/Oil	257	179	250	101	150	250	250	250
534310	Computer Software	95	107	1,260	262	740	1,290	1,290	1,290
	Total Expenditures	916,638	963,886	1,124,130	525,163	1,092,942	1,195,030	1,199,060	1,199,060
F I N A N C I N G P R O P O S A L									
471510	MIS Revenue from Depts	78,398	57,135	64,000	35,660	62,400	65,000	65,000	65,000
	Total Equities and Revenues	78,398	57,135	64,000	35,660	62,400	65,000	65,000	65,000
County Appropriation				1,060,130			1,130,030	1,134,060	1,134,060

PERSONNEL INFORMATION

Authorized Positions: Total: 10
1-IT Director 1-IT Manager
1-Sr Systems Analyst 2-IT Systems Analyst 2-IT Support Specialist
1-IT Programmer Analyst II 2-IT Programmer Analyst I

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: David Drews, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	7,716	6,312	6,000	4,122	8,100	8,000	8,000	8,000
521210	Internet Access	34,920	36,696	36,900	18,402	29,900	23,730	23,730	23,730
521220	Contract Serv. - IT Consultant	25,059	26,194	47,200	9,017	41,200	54,800	54,800	54,800
523131	Computer Support	1,530	1,620	1,450	1,450	1,450	1,360	1,360	1,360
523200	Lease/Maint - Other Equip	144,225	132,303	162,140	129,930	129,930	156,970	156,970	156,970
533120	Publications/Subscriptions	870	870	1,900	0	1,900	2,550	2,550	2,550
533125	Telephone	30,147	33,545	36,500	34,273	34,600	38,600	38,600	38,600
534310	Computer Software	0	754	0	0	0	1,000	1,000	1,000
534315	Software Maintenance Exp.	231,720	231,875	255,400	183,513	235,960	257,650	257,650	257,650
534320	Computer Supplies	3,009	1,535	5,500	1,934	5,500	9,500	9,500	9,500
	Total Expenditures	479,196	471,704	552,990	382,641	488,540	554,160	554,160	554,160

F I N A N C I N G P R O P O S A L

County Appropriation			552,990			554,160	554,160	554,160

ACCOUNTING

Did You Know?

More than 300,000 accountants and auditors left the profession from 2020 to 2022, a loss of 17% of registered CPAs.

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).

GOALS:

- Create provider contracts application to reduce manual workload and prepare for phase-out of current software.
- Implement private billing contracts and procedures for Mental Health/Substance Abuse Clinic.
- Implement collection applications.
- Complete housing application, administrator RFP, and grant award.
- Complete final ARPA reporting.
- Research and develop strategy for attracting and retaining accounting staff.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1510 Accounting Administration**
Department Head: Shonna Neary, Comptroller

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	421,615	494,641	581,870	251,432	536,973	600,840	609,340	609,340
512000	Fringe Benefits	166,221	192,519	243,290	100,515	209,273	280,290	276,760	276,760
523100	Copy Machine	2,528	2,528	2,730	1,264	2,484	2,550	2,550	2,550
523131	Computer Support	4,920	5,050	7,060	7,020	7,020	6,540	6,540	6,540
523151	Printer/Scanner Pool	265	180	600	35	300	300	300	300
533110	Office Supplies	2,500	883	2,500	494	2,500	2,500	2,500	2,500
533116	Budget Publication	1,571	1,556	1,900	0	1,800	1,800	1,800	1,800
533120	Publications/Subscriptions	611	199	700	0	1,215	700	700	700
533125	Telephone	743	789	800	287	800	800	800	800
533130	Dues	1,010	985	1,050	820	1,015	1,430	1,430	1,430
533140	Travel/Mileage	155	292	250	0	150	210	150	150
533160	Training/Conventions	3,319	4,253	6,500	2,857	5,985	6,000	6,000	6,000
533170	Postage	1,230	1,241	1,200	473	1,200	1,300	1,300	1,300
534310	Software Maintenance	0	0	580	0	580	570	570	570
	Total Expenditures	606,688	705,116	851,030	365,197	771,295	905,830	910,740	910,740
F I N A N C I N G P R O P O S A L									
472321	Accounting Admin Revenue	16,717	15,508	11,000	4,157	14,330	11,000	11,000	11,000
	Total Equities and Revenues	16,717	15,508	11,000	4,157	14,330	11,000	11,000	11,000
County Appropriation				840,030			894,830	899,740	899,740

PERSONNEL INFORMATION

Authorized Positions: Total 8
1-Comptroller 1-Asst Comptroller 1-Office Coord 1-Sen Acct
1-Accountant II 1-Acctg Specialist II 1-Acctg Assist 1-LTE (730 hours)

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Shonna Neary, Comptroller

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	GASB/Actuary	2,575	6,800	2,800	0	2,800	7,200	7,200	7,200
521150	Audit Fees	54,415	56,642	61,540	28,539	71,040	73,340	73,340	73,340
	Total Expenditures	56,990	63,442	64,340	28,539	73,840	80,540	80,540	80,540
F I N A N C I N G P R O P O S A L									
472322	Rev from Depts-Audit	25,006	27,350	25,000	150	34,500	34,800	34,800	34,800
	Total Equities and Revenues	25,006	27,350	25,000	150	34,500	34,800	34,800	34,800
County Appropriation				39,340			45,740	45,740	45,740

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Shonna Neary, Comptroller

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521150	Audit Fees	5,810	5,810	5,810	0	5,810	5,950	5,950	5,950
	Total Expenditures	5,810	5,810	5,810	0	5,810	5,950	5,950	5,950

F I N A N C I N G P R O P O S A L

County Appropriation				5,810			5,950	5,950	5,950

COUNTY TREASURER

Did You Know?

The Treasurer's Office has four different computer programs that all staff have to learn in order to do their daily work.

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.

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.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Stacy Opalewski, Treasurer

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	165,636	174,323	188,060	87,873	188,060	193,790	194,850	194,850
512000	Fringe Benefits	72,294	76,086	84,940	40,404	84,940	94,750	93,480	93,480
521100	Contracted Services	11,850	10,031	13,720	0	13,720	13,720	13,720	13,720
523100	Copy Machine	1,980	1,980	2,000	1,136	2,000	2,000	2,000	2,000
523131	Computer Support	1,600	1,330	1,790	1,790	1,790	2,520	2,520	2,520
523151	Printer/Scanner Pool	449	715	830	330	830	800	800	800
533110	Office Supplies	2,813	2,496	3,000	653	3,000	3,000	3,000	3,000
533120	Publications/Subscriptions	419	419	420	419	419	420	420	420
533125	Telephone	672	724	690	267	690	690	690	690
533130	Dues	100	100	100	100	100	100	100	100
533140	Travel/Mileage	1,002	944	870	536	870	910	660	660
533160	Training/Conventions	1,065	510	1,220	808	1,220	1,050	1,050	1,050
533170	Postage	5,705	5,526	5,400	3,297	5,400	5,500	5,500	5,500
534310	Software Maintenance	0	583	760	612	760	790	790	790
535350	Bank Charges	4,492	4,589	4,600	1,969	4,600	4,300	4,300	4,300
	Total Expenditures	270,077	280,356	308,400	140,194	308,399	324,340	323,880	323,880

F I N A N C I N G P R O P O S A L

County Appropriation				308,400			324,340	323,880	323,880

Authorized Positions: Total 3
1-Treasurer 1-Chief Deputy/Acct Spec II 1-Admin Asst II

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Stacy Opalewski, Treasurer

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
412100	Managed Forest Land	38,809	35,777	34,000	35,486	35,558	36,000	36,000	36,000
412110	Interest on Taxes	216,617	233,056	200,000	100,977	211,287	200,000	200,000	200,000
412120	Penalty on Taxes	109,970	119,917	100,000	52,422	109,511	100,000	100,000	100,000
482010	Interest on Investments	3,051,580	3,737,394	2,000,000	1,594,146	3,741,000	3,000,000	3,000,000	3,000,000
	Total Equities and Revenues	3,416,976	4,126,144	2,334,000	1,783,031	4,097,356	3,336,000	3,336,000	3,336,000

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Stacy Opalewski, Treasurer

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
534400	Tax Deed Expense	7,439	8,101	9,600	4,434	9,600	9,100	9,100	9,100
	Total Expenditures	7,439	8,101	9,600	4,434	9,600	9,100	9,100	9,100
F I N A N C I N G P R O P O S A L									
462020	Tax Deeds In Rem	8,065	7,265	9,600	1,530	14,100	9,100	9,100	9,100
	Total Equities and Revenues	8,065	7,265	9,600	1,530	14,100	9,100	9,100	9,100
County Appropriation				0			0	0	0

DISTRICT ATTORNEY

Did You Know?

In addition to prosecuting cases, the DA's Office is also involved in training law enforcement throughout the county and in helping create positive public relations surrounding law enforcement. Promoting justice helps to create a sense of security in the community as well as ensuring that victims' rights are protected.

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.

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.
- Continue the production of training binders while also ensuring that each aspect of the positions can be done by more than one person so when a person leaves, that knowledge is not lost.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Brenda Yaskal, District Attorney

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	319,750	359,897	432,520	194,235	432,520	451,930	456,330	456,330
512000	Fringe Benefits	158,580	182,585	221,030	91,239	221,030	221,810	220,270	220,270
523100	Copy Machine	5,102	5,100	5,100	2,604	5,100	4,430	4,430	4,430
523131	Computer Support	420	560	420	420	420	590	560	560
523200	Other Equipment Maint.	542	540	530	399	530	530	530	530
533110	Office Supplies	4,619	5,642	6,000	1,218	5,000	5,000	5,000	5,000
533125	Telephone	5,660	5,203	5,410	2,735	5,410	6,950	6,950	6,950
533130	Dues	1,295	2,854	3,470	3,524	3,524	3,810	3,810	3,810
533160	Training/Conventions	1,268	1,891	2,900	632	2,900	2,900	2,900	2,900
533170	Postage	3,178	2,151	5,180	2,102	4,000	4,000	4,000	4,000
535810	Library Books	182	180	450	181	200	200	200	200
535890	Court Costs	10,002	5,890	10,000	8,086	10,000	10,000	10,000	10,000
	Total Expenditures	510,598	572,493	693,010	307,375	690,634	712,150	714,980	714,980
F I N A N C I N G P R O P O S A L									
432410	St Aid Victim Witness	67,651	90,897	84,730	44,306	88,000	88,000	88,000	88,000
462430	D.A. Restitution Surcharge	7,328	15,350	8,000	8,917	15,000	15,000	15,000	15,000
482495	D.A. Copy Charges	47,943	112,935	40,000	41,778	80,000	50,000	50,000	50,000
	Total Equities and Revenues	122,922	219,182	132,730	95,001	183,000	153,000	153,000	153,000
County Appropriation				560,280			559,150	561,980	561,980

PERSONNEL INFORMATION

Authorized Positions: Total 8
2-Victim Witness Coordinator 5-Legal Assistant II 1-Legal Assistant Lead

CORPORATION COUNSEL

Did You Know?

Wisconsin law defines specific standards for cheese, including grading based on flavor, body, texture, color and finish. Wisconsin Administrative Code Chapter ATCP 81 defines these specific standards.

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.

GOALS:

- Continue to divide responsibility for providing legal services to specific departments, committees, and other legal work between the attorneys.
- Improve the efficiency of reviewing and approving contracts by decreasing the average contract turnaround time.
- Continue legal education and training to keep legal staff and relevant departments informed on legal updates.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jessica Hale, Corp Counsel

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	164,945	167,312	178,330	83,078	178,330	187,180	189,010	189,010
512000	Fringe Benefits	54,937	55,601	63,800	29,674	63,800	70,310	70,130	70,130
521100	Contracted Services	120,593	20,368	2,000	1,636	2,000	2,000	2,000	2,000
523100	Copy Machine	1,425	1,516	1,640	726	1,640	1,640	1,640	1,640
523131	Computer Support	1,810	2,127	3,140	3,096	3,096	2,780	2,780	2,780
523151	Printer/Scanner Pool	994	429	410	1	410	410	410	410
523200	Other Equipment Maint.	1,873	1,873	1,000	468	1,000	1,080	1,080	1,080
533110	Office Supplies	923	869	970	167	970	970	970	970
533120	Publications/Subscriptions	11,799	13,540	11,200	4,962	11,200	12,420	12,420	12,420
533125	Telephone	1,313	833	1,160	420	1,160	1,700	1,700	1,700
533130	Dues	1,817	1,484	1,840	60	1,840	1,880	1,880	1,880
533140	Travel/Mileage	62	0	300	0	300	200	150	150
533160	Training/Conventions	495	1,353	1,800	238	1,800	1,500	1,500	1,500
533170	Postage	517	529	540	334	540	500	500	500
535890	Court Costs	256	225	1,500	267	1,500	1,000	500	500
	Total Expenditures	363,759	268,059	269,630	125,127	269,586	285,570	286,670	286,670

F I N A N C I N G P R O P O S A L

County Appropriation			269,630		285,570	286,670	286,670

PERSONNEL INFORMATION

Authorized Positions: Total 4
1-Corp Counsel 2-Assistant Corp Counsel 1-Legal Administrator

Note: other business units provide funding for these positions

CHILD SUPPORT AGENCY

Did You Know?

The Columbia County Child Support Agency received no findings for its 2025 Triennial-IRS FTI Safeguard meeting with the State on June 11, 2025.

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.

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 2026 BUDGET

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

Department Head: Jessica Hale, Corp Counsel

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	645,393	671,574	756,980	336,499	756,980	779,740	787,400	787,400
512000	Fringe Benefits	287,107	291,848	339,260	152,361	339,260	378,550	374,370	374,370
521100	Contracted Services	5,795	5,054	5,000	2,114	5,000	5,000	5,000	5,000
521150	Audit Fees	0	0	2,500	0	2,500	0	0	0
523100	Copy Machine	2,707	2,660	2,700	1,377	2,700	2,850	2,850	2,850
523131	Computer Support	5,990	5,974	7,950	7,954	7,954	8,010	8,010	8,010
523151	Printer/Scanner Pool	493	453	700	160	700	600	600	600
523200	Other Equipment Maint.	1,744	1,888	2,030	1,016	2,030	2,030	2,030	2,030
533110	Office Supplies	3,839	3,833	3,850	3,094	3,850	3,850	3,850	3,850
533120	Publications/Subscriptions	303	317	350	367	367	220	220	220
533125	Telephone	2,033	2,048	1,900	1,073	1,900	2,140	2,140	2,140
533130	Dues	350	350	350	350	350	350	350	350
533140	Travel/Mileage	125	56	150	84	214	160	120	120
533150	Out of County Meals	106	10	100	64	100	100	100	100
533160	Training/Conventions	4,274	3,782	5,000	0	5,000	4,500	4,500	4,500
533170	Postage	8,884	8,432	8,500	7,605	8,500	8,500	8,500	8,500
534315	Software Maintenance	1,514	1,272	4,300	2,635	4,300	3,680	3,680	3,680
534411	Non IV D Operating Exp.	179	310	160	83	160	160	160	160
535970	Fees & Transcripts	765	838	1,000	748	1,000	1,000	1,000	1,000
535971	Service Process	702	1,620	3,500	1,687	3,500	2,500	2,500	2,500
535973	Genetic Tests	2,645	1,809	2,500	1,128	2,500	2,500	2,500	2,500
542100	Insurance	6,213	6,607	7,000	6,821	6,821	6,910	6,600	6,600
711120	MIS Charges	960	2,040	1,600	1,760	3,520	3,200	3,200	3,200
844000	Capital Outlay	0	8,602	0	0	0	0	0	0
	Total Expenditures	982,121	1,021,377	1,157,380	528,980	1,159,206	1,216,550	1,219,680	1,219,680

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jessica Hale, Corp Counsel

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
422610	S/A Child Support	645,546	671,047	685,370	347,884	685,500	685,500	685,500	685,500
422620	S/A Child Support-Incentives	117,599	150,239	150,000	114,834	150,000	150,000	150,000	150,000
462630	Genetic Tests/Court Costs	2,052	2,895	2,000	879	2,000	2,000	2,000	2,000
462650	Non IV D Revenue	175	105	500	70	250	250	250	250
	Total Equities and Revenues	765,372	824,286	837,870	463,667	837,750	837,750	837,750	837,750
County Appropriation				319,510			378,800	381,930	381,930

PERSONNEL INFORMATION

Authorized Positions: Total 10
1-Admin 5-Case Worker 3-Legal Asst I 1-Financial Specialist

Note: this business unit provides funding for other positions

REGISTER OF DEEDS

Did You Know?

The Office of the Register of Deeds was established in 1836, 12 years before Wisconsin became a State.

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.

GOALS:

- Begin the verification of the approximately 74,000 documents that were indexed for the years of 1828-1963.
- Revise real estate online agreements to include language pertaining to Act 235.
- Establish an office disaster recovery, cybersecurity policy, and procedure manual.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1710 Register of Deeds**
Department Head: Christine Clark, Register of Deeds

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	178,886	185,438	195,140	84,685	195,140	198,870	199,960	199,960
512000	Fringe Benefits	77,370	79,501	86,670	36,777	86,670	95,740	94,930	94,930
523100	Copy Machine	1,610	1,610	1,610	805	1,610	1,610	1,610	1,610
523131	Computer Support	2,210	2,170	2,010	1,890	1,890	2,430	2,430	2,430
523151	Printer/Scanner Pool	388	371	410	125	270	410	410	410
533110	Office Supplies	1,819	1,598	2,260	1,257	2,100	2,510	2,510	2,510
533125	Telephone	521	557	550	217	440	550	550	550
533130	Dues	125	125	130	125	125	130	130	130
533140	Travel/Mileage	190	237	400	0	200	400	260	260
533160	Training/Conventions	1,587	1,091	1,050	775	900	1,530	1,530	1,530
533170	Postage	726	644	690	315	556	690	690	690
534310	Software Maintenance	49,842	51,337	52,880	52,877	52,877	54,470	54,470	54,470
	Total Expenditures	315,274	324,679	343,800	179,848	342,778	359,340	359,480	359,480
F I N A N C I N G P R O P O S A L									
412103	RE Transfer Fees	222,019	251,700	220,780	111,968	236,852	227,700	227,700	227,700
463010	Register of Deeds Fees	136,815	135,510	125,000	70,425	142,770	134,000	134,000	134,000
463020	Reg. of Deeds Cert. Fees	27,777	25,487	27,330	15,192	30,384	26,900	26,900	26,900
483095	Copy Revenue	38,678	49,202	40,490	29,837	60,111	49,330	49,330	49,330
483096	Internet Usage Fee	74,626	76,410	74,780	35,226	79,794	76,950	76,950	76,950
	Total Equities and Revenues	499,915	538,309	488,380	262,648	549,911	514,880	514,880	514,880
County Appropriation				(144,580)			(155,540)	(155,400)	(155,400)

PERSONNEL INFORMATION

Authorized Positions: Total 3
1-Reg Deeds 1-Chief Deputy 1-Deputy

LAND INFORMATION

Did You Know?

The Land Information Department created a mapping application highlighting tourism and various recreational activities throughout the County, including: ATV/UTV & Snowmobile Trails, Hunting & Fishing opportunities, Bicycle Routes, and more.

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

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 a 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.
- Leverage the latest GIS technology to provide advanced geospatial analysis and practical solutions for county departments and communities.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1720 Land Information**
Department Head: John Grams, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	230,745	320,580	388,510	178,233	388,510	395,820	399,690	399,690
512000	Fringe Benefits	92,960	131,391	153,210	72,246	153,210	169,990	168,650	168,650
521100	Contracted Services	2,516	0	1,000	0	1,000	1,000	1,000	1,000
523100	Copy Machine	4,565	3,856	5,080	2,117	5,090	4,250	4,250	4,250
523131	Computer Support	4,220	4,390	5,080	5,080	5,080	4,940	4,940	4,940
533110	Office Supplies	1,523	1,308	1,600	302	950	1,400	1,400	1,400
533125	Telephone	1,097	1,216	1,000	314	700	750	750	750
533130	Dues	330	330	420	330	330	430	430	430
533140	Travel/Mileage	0	109	300	85	200	250	180	180
533160	Training/Conventions	3,321	4,821	7,000	3,145	7,000	7,000	7,000	7,000
534310	Software Maintenance	57,672	59,026	59,770	59,013	59,153	63,530	63,530	63,530
	Total Expenditures	398,949	527,027	622,970	320,865	621,223	649,360	651,820	651,820
F I N A N C I N G P R O P O S A L									
355800	Restricted - NL	6,249	66,771	115,380	50,922	112,944	0	110,400	110,400
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	326	52	250	128	250	250	250	250
483530	LRS - Data Sales	57	0	250	0	100	100	100	100
	Total Equities and Revenues	7,632	67,823	116,880	52,050	114,294	1,350	111,750	111,750
County Appropriation				506,090			648,010	540,070	540,070

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 2026 BUDGET

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

Department Head: John Grams, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	65,812	30,795	331,040	2,327	105,000	215,000	215,000	215,000
	Total Expenditures	65,812	30,795	331,040	2,327	105,000	215,000	215,000	215,000
F I N A N C I N G P R O P O S A L									
355800	Restricted - NL	0	0	261,040	0	35,000	145,000	145,000	145,000
463530	Land Records Fees	72,488	71,992	70,000	37,400	70,000	70,000	70,000	70,000
	Total Equities and Revenues	72,488	71,992	331,040	37,400	105,000	215,000	215,000	215,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1722 LR Strategic Initiative Program**
Department Head: John Grams, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	61,352	92,800	20,000	10,000	35,848	20,000	20,000	20,000
	Total Expenditures	61,352	92,800	20,000	10,000	35,848	20,000	20,000	20,000
F I N A N C I N G P R O P O S A L									
433522	St Aid Strategic Initiative	61,352	92,800	20,000	20,000	35,848	20,000	20,000	20,000
	Total Equities and Revenues	61,352	92,800	20,000	20,000	35,848	20,000	20,000	20,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: John Grams, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	0	0	29,260	20,000	55,480	24,000	24,000	24,000
	Total Expenditures	0	0	29,260	20,000	55,480	24,000	24,000	24,000
F I N A N C I N G P R O P O S A L									
433523	St. Aid WLIP Program	0	0	29,260	0	55,480	24,000	24,000	24,000
	Total Equities and Revenues	0	0	29,260	0	55,480	24,000	24,000	24,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: John Grams, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	12,000	12,000	15,000	7,500	15,000	15,000	15,000	15,000
534400	Operating Expenses	3,352	4,900	5,000	0	5,000	5,000	5,000	5,000
	Total Expenditures	15,352	16,900	20,000	7,500	20,000	20,000	20,000	20,000

F I N A N C I N G P R O P O S A L

County Appropriation				20,000			20,000	20,000	20,000

FACILITIES MANAGEMENT

Did You Know?

In 2024, Facilities Management received $2,542.50 from Focus on Energy rebates for regular preventative maintenance on boilers and chillers. Lighting upgrade projects have also contributed to the rebates.

PROGRAM DESCRIPTION:

Duties of the Facilities Management Department include maintaining all county buildings, tower communications sites, 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 storage areas.

GOALS:

- Video security connectivity to the network, prioritize buildings, backup systems and continue server replacement.
- Continue Long Term Capital Improvement structure for prioritization in budget process.
- Work with Alliant and Focus on Energy to continue rebate abilities for all projects and equipment.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jason Willemarck, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	170,731	180,403	214,000	91,666	210,000	213,210	215,290	215,290
512000	Fringe Benefits	76,330	79,102	89,880	39,759	85,000	98,660	97,940	97,940
523100	Copy Machine	1,492	1,532	1,560	664	1,550	1,560	1,560	1,560
523131	Computer Support	5,580	4,740	4,680	4,710	4,710	5,020	5,020	5,020
532300	Vehicle Maintenance	2,080	4,011	4,800	568	2,500	4,800	4,000	4,000
533110	Office Supplies	78	415	700	64	650	700	700	700
533125	Telephone	3,052	2,208	2,400	1,095	2,200	2,400	2,400	2,400
534100	Gas/Oil	2,981	3,301	3,800	1,271	3,000	3,800	3,500	3,500
534310	Software Maintenance	26,678	18,504	21,180	18,918	20,250	21,750	21,750	21,750
	Total Expenditures	289,002	294,216	343,000	158,715	329,860	351,900	352,160	352,160
	F I N A N C I N G P R O P O S A L								
	County Appropriation			343,000			351,900	352,160	352,160

PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jason Willemarck, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	96,219	83,771	115,820	44,992	112,000	119,910	121,020	121,020
512000	Fringe Benefits	52,601	45,844	58,110	26,674	52,000	65,890	64,940	64,940
521100	Contracted Services	26,270	28,309	34,710	27,364	32,150	34,340	34,340	34,340
531100	Electric Utility	61,960	59,018	64,500	29,645	61,000	64,500	60,000	60,000
531200	Natural Gas Utility	16,754	14,689	25,500	9,799	21,000	25,500	20,000	20,000
531400	Water Utility	5,971	6,637	8,200	3,053	6,800	8,200	8,200	8,200
532100	Equipment Maint.	7,229	4,106	8,500	1,837	7,800	8,500	8,000	8,000
532200	Building Maint.	1,159	6,762	5,000	2,625	4,850	5,000	5,000	5,000
532700	Elevator Maint.	2,888	6,779	7,990	7,105	7,105	8,460	8,460	8,460
533125	Telephone	123	128	160	68	150	160	160	160
534200	Uniforms	300	280	400	0	350	400	400	400
534400	Operating Expenses	12,007	13,238	16,000	4,239	14,250	16,000	15,000	15,000
535100	Snowplowing	6,582	8,927	12,000	3,491	11,500	13,100	10,000	10,000
	Total Expenditures	290,063	278,488	356,890	160,892	330,955	369,960	355,520	355,520
F I N A N C I N G P R O P O S A L									
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				353,720			366,790	352,350	352,350

PERSONNEL INFORMATION

Authorized Positions: Total 3
1-Facility Maint Tech I 2-Custodian

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jason Willemarck, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	115,543	115,644	136,460	58,868	100,000	143,140	144,480	144,480
512000	Fringe Benefits	58,408	57,936	69,590	32,186	58,000	77,970	77,170	77,170
521100	Contracted Services	22,212	20,612	29,120	20,326	28,500	35,670	35,670	35,670
531100	Electric Utility	81,752	77,592	82,500	39,120	81,500	82,500	79,000	79,000
531200	Natural Gas Utility	21,894	19,040	27,500	12,327	19,250	27,500	21,000	21,000
531400	Water Utility	3,269	3,443	4,950	1,901	4,500	4,950	4,950	4,950
532100	Equipment Maint.	11,592	4,743	8,700	2,293	7,800	8,700	8,700	8,700
532200	Building Maint.	2,788	1,060	3,290	1,582	3,000	3,290	3,290	3,290
532700	Elevator Maint.	4,381	5,046	5,160	3,022	4,800	5,370	5,370	5,370
534200	Uniforms	62	0	300	130	250	300	300	300
534400	Operating Expenses	6,699	8,172	10,500	4,678	9,200	10,500	10,500	10,500
535100	Snowplowing	5,337	5,009	7,000	1,457	6,800	7,140	6,000	6,000
	Total Expenditures	333,937	318,297	385,070	177,890	323,600	407,030	396,430	396,430

F I N A N C I N G P R O P O S A L

County Appropriation			385,070			407,030	396,430	396,430

PERSONNEL INFORMATION

Authorized Positions: Total 3
1-Facility Maint Tech I 2-Custodian

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1944 Co Jail/Huber Center Maintenance**

Department Head: Jason Willemarck, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	169,199	153,775	209,850	91,595	175,000	213,490	215,510	215,510
512000	Fringe Benefits	89,267	79,594	109,980	45,716	89,000	122,800	121,070	121,070
521100	Contracted Services	119,807	179,400	142,370	97,246	142,000	133,500	133,500	133,500
531100	Electric Utility	293,099	286,332	318,000	148,207	315,000	318,000	300,000	300,000
531200	Natural Gas Utility	118,917	110,003	172,000	73,696	152,000	172,000	125,000	125,000
531400	Water Utility	46,763	50,464	59,100	23,778	52,000	59,100	50,000	50,000
532100	Equipment Maint.	41,822	56,494	63,010	20,953	62,000	63,000	60,000	60,000
532200	Building Maint.	8,975	7,182	11,000	5,519	10,950	11,000	11,000	11,000
532700	Elevator Maint.	13,606	14,276	14,990	14,762	14,800	15,590	15,590	15,590
532800	Remodeling	39,542	42,545	47,450	32,169	42,000	47,450	47,450	47,450
534200	Uniforms	349	568	950	584	750	950	750	750
534400	Operating Expenses	54,130	61,407	65,000	19,959	62,000	65,000	65,000	65,000
535100	Snowplowing	5,334	5,266	8,480	1,451	8,200	8,510	7,500	7,500
	Total Expenditures	1,000,810	1,047,306	1,222,180	575,635	1,125,700	1,230,390	1,152,370	1,152,370

F I N A N C I N G P R O P O S A L

County Appropriation			1,222,180		1,230,390	1,152,370	1,152,370

PERSONNEL INFORMATION

Authorized Positions: Total 4
1-Facility Maint Tech I 3-Custodian

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jason Willemarck, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
531100	Electric Utility	2,016	1,931	2,750	1,232	2,500	2,870	2,870	2,870
532200	Building Maintenance	72	289	1,550	1,451	1,500	1,550	1,550	1,550
	Total Expenditures	2,088	2,220	4,300	2,683	4,000	4,420	4,420	4,420
F I N A N C I N G P R O P O S A L									
483435	Rent - Old Recycling Center	1,000	1,000	2,500	2,500	2,500	2,500	2,500	2,500
	Total Equities and Revenues	1,000	1,000	2,500	2,500	2,500	2,500	2,500	2,500
County Appropriation				1,800			1,920	1,920	1,920

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jason Willemarck, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	100,189	101,242	111,510	52,285	110,500	115,980	117,090	117,090
512000	Fringe Benefits	55,989	52,485	63,140	29,088	54,000	70,270	69,080	69,080
521100	Contracted Services	30,057	28,518	39,820	27,057	39,000	33,890	39,390	39,390
531100	Electric Utility	93,789	86,754	102,000	42,727	98,500	102,000	92,000	92,000
531200	Natural Gas Utility	13,726	12,587	23,450	7,368	19,500	23,450	20,000	20,000
531400	Water Utility	5,187	5,569	8,500	2,879	7,850	8,500	8,500	8,500
532100	Equipment Maint.	3,711	4,971	10,000	1,314	11,000	10,000	10,000	10,000
532200	Building Maint.	2,700	534	4,840	2,659	4,800	4,840	4,840	4,840
532700	Elevator Maint.	7,193	8,006	7,590	9,109	9,109	7,930	7,930	7,930
533125	Telephone	546	571	550	218	580	580	580	580
534200	Uniforms	166	326	400	0	375	400	400	400
534400	Operating Expenses	13,843	18,917	17,500	5,018	17,000	17,500	17,500	17,500
535100	Snowplowing	4,317	6,766	9,230	2,679	8,700	9,260	7,500	7,500
	Total Expenditures	331,413	327,246	398,530	182,401	380,914	404,600	394,810	394,810
F I N A N C I N G P R O P O S A L									
483450	Rent-Admin Bldg.	6,315	6,380	6,380	3,722	6,380	6,380	6,380	6,380
	Total Equities and Revenues	6,315	6,380	6,380	3,722	6,380	6,380	6,380	6,380
County Appropriation				392,150			398,220	388,430	388,430

PERSONNEL INFORMATION

Authorized Positions: Total 2
2-Custodian

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Jason Willemarck, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	78,669	77,799	91,050	43,204	85,000	95,650	96,580	96,580
512000	Fringe Benefits	42,734	40,409	48,700	23,202	42,000	54,900	54,160	54,160
521100	Contracted Services	27,110	26,451	34,930	25,308	31,500	32,460	32,460	32,460
531100	Electric Utility	58,975	51,355	72,250	26,167	68,500	72,500	60,000	60,000
531200	Natural Gas Utility	11,552	9,717	15,750	6,290	14,000	15,750	13,000	13,000
531400	Water Utility	4,956	5,268	7,650	2,813	6,800	7,650	7,650	7,650
532100	Equipment Maint.	4,516	2,634	8,980	781	7,800	8,980	8,980	8,980
532200	Building Maint.	1,549	394	2,500	1,278	2,200	2,500	2,500	2,500
532700	Elevator Maint.	7,090	7,041	7,630	7,504	7,504	7,940	7,940	7,940
534200	Uniforms	0	222	300	0	250	300	300	300
534400	Operating Expenses	10,259	11,341	13,770	3,390	11,500	13,770	13,770	13,770
535100	Snowplowing	5,425	6,175	8,500	1,290	7,900	9,260	7,500	7,500
	Total Expenditures	252,835	238,806	312,010	141,227	284,954	321,660	304,840	304,840
F I N A N C I N G P R O P O S A L									
483451	Rent-HHS Bldg.	27,538	27,822	27,820	13,911	27,822	27,820	27,820	27,820
	Total Equities and Revenues	27,538	27,822	27,820	13,911	27,822	27,820	27,820	27,820
County Appropriation				284,190			293,840	277,020	277,020

PERSONNEL INFORMATION

Authorized Positions: Total 1
1-Custodian

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **1960 Prop, Liab, Auto Insurance**

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
533110	Office Supplies	231	235	200	49	200	200	200	200
542220	Liability Insurance	366,348	457,158	445,500	454,444	454,444	475,350	475,350	475,350
542230	Property Insurance	207,310	260,075	321,000	331,996	331,996	359,000	359,000	359,000
542240	Auto Insurance	111,797	124,822	135,000	129,490	129,490	135,000	135,000	135,000
542280	Claims Contingency	613,659	3,498,406	90,000	5,091,962	6,400,000	90,000	90,000	90,000
542290	Employee Bonds	13,945	14,170	14,500	14,485	14,485	15,000	15,000	15,000
	Total Expenditures	1,313,290	4,354,866	1,006,200	6,022,426	7,330,615	1,074,550	1,074,550	1,074,550
F I N A N C I N G P R O P O S A L									
371400	Equity Insurance Fund	104,837	114,526	0	0	0	25,000	25,000	25,000
473620.220	Ins Rev - Liability	272,542	276,755	335,790	303,819	343,955	335,000	335,000	335,000
473620.230	Ins Rev - Property	155,476	192,589	238,340	245,502	245,502	265,560	265,560	265,560
473620.240	Ins Rev - Auto Collision	109,137	122,122	132,250	126,781	126,781	132,200	132,200	132,200
473622.220	Ins Recoveries - Liability	7,748	7,164	0	0	7,500	0	0	0
473622.230	Ins Recoveries - Property	469,808	3,408,082	0	1,560,881	6,310,000	0	0	0
473622.240	Ins Recoveries - Auto Collision	44,142	47,528	0	7,666	13,300	0	0	0
	Total Equities and Revenues	1,163,690	4,168,766	706,380	2,244,649	7,047,038	757,760	757,760	757,760
County Appropriation				299,820			316,790	316,790	316,790

COLUMBIA COUNTY 2026 BUDGET

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

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
542260	Workers Compensation	746,833	595,932	735,000	562,767	562,767	749,000	462,580	462,580
	Total Expenditures	746,833	595,932	735,000	562,767	562,767	749,000	462,580	462,580
F I N A N C I N G P R O P O S A L									
473621	Ins Rev - Work Comp	646,786	517,499	645,000	431,304	472,302	661,000	404,600	404,600
	Total Equities and Revenues	646,786	517,499	645,000	431,304	472,302	661,000	404,600	404,600
County Appropriation				90,000			88,000	57,980	57,980

EMERGENCY MANAGEMENT

Did You Know?

The highest recorded flood of the Wisconsin River occurred in 2010. The river crested at 20.66 feet on September 28, 2010. Approximately 70% of the historic crests of the Wisconsin River have occurred since 2010.

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 Emergency Management Director who reports to the Public Safety Committee.

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.

GOALS:

- Strengthen emergency operations, planning, and preparedness through updating our county strategic plan, emergency operations plan, and emergency support functions to align with current hazards and best practices.
- Improve public engagement through increasing outreach, community education, and an active social media presence.
- Enhance local private/public and regional partnerships through coordination meetings, increasing interest in our local emergency planning committee, and meeting with area volunteer organizations to build positive partnerships.
- Build an effective Emergency Management office by defining current roles, professional development plans, fostering a culture of resiliency and openness to continuous improvement.
- Become involved in our countywide Critical Incident Stress Debriefing Team and County Chaplains program to offer additional assistance and support to our responders and the community we serve.
- Conducting a thorough inventory and assessment of our Emergency Management resources, condition, capabilities, and gaps in service.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Marie Darling-Ellis, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	75,664	79,278	96,430	35,098	73,905	75,590	105,340	119,350
512000	Fringe Benefits	27,945	28,891	33,500	11,886	26,590	33,760	46,630	53,120
523131	Computer Support	820	830	1,090	1,090	1,090	750	860	860
532100	Equipment Maintenance	19	989	2,000	0	2,000	1,000	1,000	1,000
532300	Vehicle Maintenance	1,468	1,034	1,500	372	1,500	1,500	1,500	1,500
533110	Office Supplies	298	103	300	177	300	300	300	300
533125	Telephone	765	721	800	401	800	860	860	860
533160	Training/Conventions	1,675	1,367	3,500	808	1,700	500	500	500
533170	Postage	0	8	100	0	100	100	100	100
534100	Gas/Oil	2,581	3,270	3,500	1,642	2,000	1,000	1,000	1,000
534200	Uniforms	0	0	150	0	150	150	150	150
534310	Software Maintenance	2,104	2,326	4,800	0	0	110	110	110
534400	Operating Expenses	1,961	1,337	2,340	1,536	2,340	2,000	2,000	2,000
535300	Safety	0	0	0	0	0	200	200	200
	Total Expenditures	115,300	120,154	150,010	53,010	112,475	117,820	160,550	181,050

F I N A N C I N G P R O P O S A L

424510	Emergency Mgmt Asst	48,045	42,967	42,430	0	42,430	42,430	42,430	42,430
	Total Equities and Revenues	48,045	42,967	42,430	0	42,430	42,430	42,430	42,430
County Appropriation				107,580			75,390	118,120	138,620

PERSONNEL INFORMATION

Authorized Positions: Total 1
1-Director

Note: This business unit provides funding for other positions

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.).

Did You Know?

Columbia County Emergency Management works with facilities housing extremely hazardous chemicals to create offsite plans for responders to utilize in the event of a release. These plans are distributed to fire departments, first responders, dispatch, and the State of Wisconsin.

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.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Marie Darling-Ellis, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	40,351	52,096	66,020	0	27,762	70,350	42,020	28,010
512000	Fringe Benefits	20,105	18,448	29,210	10	10,061	32,820	19,460	12,970
523100	Copy Machine	0	0	0	0	0	1,840	1,840	1,840
523131	Computer Support	820	830	860	1,090	1,090	750	750	750
532300	Vehicle Maintenance	0	0	0	0	0	1,500	1,500	1,500
533110	Office Supplies	283	75	300	0	300	500	500	500
533125	Telephone	535	454	480	223	480	610	610	610
533140	Travel/Mileage	0	243	140	0	0	0	0	0
533160	Training/Conventions	444	2,092	2,300	0	1,800	2,300	2,300	2,300
533170	Postage	0	0	100	0	100	100	100	100
534100	Gas/Oil	0	0	100	0	100	1,000	1,000	1,000
534200	Uniforms	0	0	150	0	150	150	150	150
535300	Safety	0	0	0	0	0	200	200	200
	Total Expenditures	62,538	74,238	99,660	1,323	41,843	112,120	70,430	49,930

F I N A N C I N G P R O P O S A L

434520	St Aid-SARA	18,989	17,810	18,740	0	18,747	18,740	19,130	19,130
	Total Equities and Revenues	18,989	17,810	18,740	0	18,747	18,740	19,130	19,130
County Appropriation				80,920			93,380	51,300	30,800

PERSONNEL INFORMATION

Authorized Positions: Total 1
1-Dep Director

Note: other business units provide funding for these positions

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 2026 BUDGET

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

Department Head: Marie Darling-Ellis, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	19,460	19,749	19,760	0	19,755	19,760	19,760	19,760
	Total Expenditures	19,460	19,749	19,760	0	19,755	19,760	19,760	19,760
F I N A N C I N G P R O P O S A L									
434510	St Aid HazMat Reimbursement	7,235	7,524	7,530	0	7,530	7,530	7,530	7,530
474510	HazMat Revenue from Muni.	12,225	12,225	12,230	12,225	12,225	12,230	12,230	12,230
	Total Equities and Revenues	19,460	19,749	19,760	12,225	19,755	19,760	19,760	19,760
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Marie Darling-Ellis, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	2,022	10,111	10,200	10,547	10,547	10,200	10,200	10,200
	Total Expenditures	2,022	10,111	10,200	10,547	10,547	10,200	10,200	10,200
F I N A N C I N G P R O P O S A L									
434526	St Aid Hazard Materials	2,022	10,111	10,200	10,477	10,477	10,200	10,200	10,200
	Total Equities and Revenues	2,022	10,111	10,200	10,477	10,477	10,200	10,200	10,200
County Appropriation				0			0	0	0

SHERIFF

Did You Know?

2025 was the first time in almost 30 years, the Sheriff's office was fully staffed with patrol deputies for almost 6 months straight.

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 divisions of the Columbia County Sheriff's Office will maintain the County Jail, investigate deaths and crimes within Columbia County, attend upon the courts, enforce all state laws and county and local ordinances, serve and execute civil process to include serving court-related documents as well as responsible for the Dispatch Center, Boat Patrol, Drug Education and Enforcement, and the Dive Team.

The Sheriff's Office provides law enforcement services essential to the health, security, safety, and welfare of Columbia County residents. The Sheriff's Office also provides court services where these deputies provide security to the courthouse and administration building as well as transport inmates to and from court and between secure facilities.

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

GOALS:

- Train, mentor, coach and lead our young deputy staff to maintain standards and provide exceptional law enforcement response to the citizens of Columbia County.
- Retain our highly qualified and motivated deputies to attain full staffing in patrol.
- Identify, develop, and train deputies and newer supervisory staff in leadership, management, and supervisory skills to plan for succession in leadership positions.
- Continue to maintain minimum patrol staffing levels of (5) deputies to increase coverage, reduce response times, increase deputy safety with adequate backup for dangerous incidents, provide more proactive patrols, and increase safety for the citizens.
- Protect those who live, work, and play in Columbia County with professional and competent law enforcement while serving with integrity.
- Continue to foster community relationships, engage with citizens, and build and strengthen partnerships while focusing on positive interactions with children in our communities.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Roger Brandner, Sheriff

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	3,712,212	4,116,215	4,138,360	2,057,927	4,138,360	4,378,280	4,391,690	4,391,690
512000	Fringe Benefits	1,672,791	1,804,441	1,945,840	962,046	1,945,840	2,145,770	2,106,570	2,106,570
511210	Wages-Transport/Other PT	228,204	196,596	243,900	122,590	243,900	273,810	276,490	276,490
512210	Benefits-Transport/Other PT	17,458	15,040	18,670	9,378	18,670	20,960	21,170	21,170
521100	Contracted Services	150	744	500	252	500	500	500	500
521160	Medical/Physicals	5,444	1,465	7,200	198	3,000	6,450	6,450	6,450
523100	Copy Machine	3,666	3,622	3,790	1,695	3,790	3,760	3,760	3,760
523131	Computer Support	62,660	62,660	69,770	69,880	69,880	72,620	72,620	72,620
523151	Printer/Scanner Pool	3,052	2,952	3,420	871	3,000	3,010	3,010	3,010
523200	Other Equipment Maint.	5,170	2,119	7,100	4,525	7,100	4,020	4,020	4,020
532300	Vehicle Maintenance	121,660	152,855	125,000	74,534	140,000	132,500	132,500	132,500
533110	Office Supplies	9,316	9,586	10,000	4,410	10,000	10,000	10,000	10,000
533120	Publications/Subscriptions	1,989	0	2,200	0	2,200	2,200	2,200	2,200
533125	Telephone	67,813	62,614	58,340	33,296	58,340	60,540	60,540	60,540
533130	Dues	2,667	3,070	3,280	2,637	3,280	6,450	6,450	6,450
533150	Out of County Meals	83	26	250	21	250	250	250	250
533160	Training/Conventions	40,330	57,968	34,900	24,913	34,900	34,900	34,900	34,900
533170	Postage	1,413	2,496	4,000	2,584	4,000	4,000	4,000	4,000
533190	Recruitment	4,389	6,299	5,000	204	2,500	3,000	3,000	3,000
534100	Gas/Oil	226,066	217,190	240,000	108,446	228,000	228,000	228,000	228,000
534200	Uniforms	45,354	56,100	41,500	19,085	41,500	41,500	40,500	40,500
534310	Software Maintenance	91,892	62,940	148,060	146,105	148,060	156,320	156,320	156,320
535355	Photos/Supplies	1,410	239	1,500	402	1,000	750	750	750
535600	Field Equipment	37,853	31,306	34,000	27,972	34,000	33,500	33,500	33,500
535973	Blood Tests	18,658	17,280	20,000	7,374	20,000	20,000	20,000	20,000
535980	Investigator Expense	3,044	1,960	6,000	260	6,000	4,000	4,000	4,000
535983	Prisoner Transports	24,617	46,343	6,500	0	6,500	6,500	6,500	6,500

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **2222 Sheriff Administration**
Department Head: Roger Brandner, Sheriff

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
535985	Towing/Storage	714	(1,032)	3,200	651	2,500	2,500	2,500	2,500
542100	Insurance	183,835	187,947	244,100	224,704	224,704	257,510	220,390	220,390
	Total Expenditures	6,593,910	7,121,041	7,426,380	3,906,960	7,401,774	7,913,600	7,852,580	7,852,580
F I N A N C I N G P R O P O S A L									
424010	Federal Bulletproof Vest	4,047	6,800	4,500	0	6,800	6,800	6,800	6,800
434030	St Aid Law Enf. Training	14,669	52,850	25,000	1,452	25,000	30,000	30,000	30,000
464011	Sheriff Fees	45,174	50,272	50,000	26,249	50,000	55,000	55,000	55,000
464013	Deputy Contract Revenue	473,238	520,488	578,030	232,250	578,031	587,100	587,100	587,100
	Total Equities and Revenues	537,128	630,410	657,530	259,951	659,831	678,900	678,900	678,900
County Appropriation				6,768,850			7,234,700	7,173,680	7,173,680

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 3-Admin Asst II 1-Admin Asst II PT 1-Admin Assist III 13-CSU Deputy PT

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 Wisconsin River is most of the western border of Columbia County. The Columbia County Sheriff's Office has jurisdiction on more than 45 miles of the river. Lake Wisconsin is a major portion of the Wisconsin River system and is a very busy fishing and recreational waterway.

GOALS:

- Continue to work closely with the Wisconsin DNR to ensure safety on Columbia County waterways.
- Provide proactive waterway enforcement to ensure the safety of all users of Columbia County waterways.
- Increase enforcement of laws governing dangerous watercraft operation and operating while impaired to increase boating safety.
- Train more deputies, including certified jailers and Court Services Unit staff in boating safety, seated field sobriety and boat operations to allow for more coverage on Columbia County waterways.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Roger Brandner, Sheriff

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	7,191	6,330	7,500	16	7,500	7,500	7,500	7,500
512000	Fringe Benefits	1,328	1,382	1,500	3	1,500	1,500	1,500	1,500
521100	Contracted Services	1,510	1,500	3,000	2,500	2,500	3,000	3,000	3,000
523200	Leases/Maint-Other Equipment	0	1,250	1,250	124	1,250	1,250	1,250	1,250
532300	Vehicle Maintenance	1,196	1,809	2,500	336	2,500	1,500	1,500	1,500
533160	Training/Conventions	0	19	300	149	149	200	200	200
534100	Gas/Oil	1,231	461	1,200	208	1,200	1,200	1,200	1,200
534200	Uniforms	497	437	500	0	500	500	500	500
535600	Field Equipment	0	538	900	0	900	500	500	500
542100	Insurance	428	431	440	398	398	420	420	420
844000	Capital Outlay	2,341	2,200	1,000	930	930	21,000	21,000	21,000
	Total Expenditures	15,722	16,357	20,090	4,664	19,327	38,570	38,570	38,570
F I N A N C I N G P R O P O S A L									
434020	St Aid Boat Patrol	11,855	8,753	9,500	0	9,000	11,400	11,400	11,400
	Total Equities and Revenues	11,855	8,753	9,500	0	9,000	11,400	11,400	11,400
County Appropriation				10,590			27,170	27,170	27,170

DIVE TEAM

PROGRAM DESCRIPTION:

These funds provide training and equipment for a team in the event skilled divers are needed to assist in search, rescue, recovery, and investigative efforts.

Did You Know?

Diving the Wisconsin River is challenging and dangerous. Most areas have little to no visibility and searching must be done by touch.

GOALS:

- Add Sheriff's Office employees to the Dive Team.
- Attend community events to demonstrate the Dive Team functions and increase awareness of waterway safety.
- Train and obtain equipment to increase the team's ability to identify and dive on target locations.
- Maintain a constant state of readiness to respond to search and rescue callouts.
- Maintain the current qualified diving volunteers and keep them up to date on training.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Roger Brandner, Sheriff

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511190	Per Diem	3,475	8,400	9,630	5,075	9,630	9,630	9,630	9,630
512000	Fringe Benefits	266	643	600	388	737	740	740	740
532300	Vehicle Maintenance	2,342	1,539	2,000	129	2,000	2,000	2,000	2,000
533130	Dues	340	724	730	576	730	770	770	770
533160	Training/Conventions	1,589	6,948	6,960	3,648	6,960	7,320	7,320	7,320
534400	Operating Expenses	437	2,322	1,600	1,302	1,600	3,600	3,600	3,600
535600	Field Equipment	1,926	1,950	2,000	1,374	2,000	2,000	2,000	2,000
844000	Capital Outlay	17,878	15,705	22,500	6,214	22,500	20,100	20,100	20,100
	Total Expenditures	28,253	38,231	46,020	18,706	46,157	46,160	46,160	46,160

F I N A N C I N G P R O P O S A L

County Appropriation			46,020			46,160	46,160	46,160

DRUG EDUCATION AND ENFORCEMENT

Did You Know?

There were approximately 43 drug overdoses countywide in 2024, with 4 of them resulting in death. These are the lowest numbers seen in Columbia County in over a decade and can be credited to the multi-faceted approach of treatment, education, support, and enforcement in Columbia County.

PROGRAM DESCRIPTION:

The Drug Education and Enforcement Program provides funding for drug education by the Columbia County Sheriff's Office. These staff members work with students, parents, and school officials through the Smart Choices, Safe Kids and D.A.R.E. Programs. The main emphasis of these programs is the education, awareness, and good life choices for our students in our schools.

In addition to the above, funding will be used for organizing neighborhood watch and Crime Stoppers programs to get people involved in their communities 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 felony drug cases, drug trafficking, as well as our community drug awareness presentations.

GOALS:

- Continue to focus on proactive undercover drug investigations, identify those selling dangerous drugs in Columbia County, and hold them accountable.
- Provide more drug awareness, abuse prevention, and safety educational presentations to community groups, civic organizations, inmates, schools, and other groups in Columbia County.
- Continue to use connections built with other local, state, and federal agencies to aggressively pursue drug trafficking operations in and through Columbia County.
- Utilize the Sheriff's Office's 10 Drug Recognition Experts (DRE) to aggressively pursue and remove impaired drivers from our roadways.
- Utilize the Sheriff's Office K-9 teams to aggressively interdict and remove dangerous controlled substances from the streets of Columbia County.
- Utilize intelligence technology, including automated license plate reader systems, to identify, track, and gather intelligence on known drug traffickers.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **2240 Drug Education and Enforcement**
Department Head: Roger Brandner, Sheriff

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	50,079	51,565	50,000	24,762	50,000	50,000	50,000	50,000
512000	Fringe Benefits	10,390	11,238	10,390	5,108	10,390	10,390	10,390	10,390
533125	Telephone	4,548	4,522	6,100	5,493	6,100	5,160	5,160	5,160
533130	Dues	400	610	1,070	575	935	910	910	910
533160	Training/Conventions	3,194	2,249	3,200	1,290	3,200	3,200	3,200	3,200
534310	Software Maintenance	5,876	3,892	9,700	8,821	9,700	9,200	9,200	9,200
535600	Field Equipment	2,537	2,271	2,700	1,364	2,700	2,700	2,700	2,700
535982	Buy Money	1,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000
535984	Patrol Dog Costs	5,250	6,000	6,000	6,000	6,000	6,000	6,000	6,000
552110	Crimestoppers Donations	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
552310	Drug Education/Awareness	2,152	2,876	3,000	1,001	3,000	3,000	3,000	3,000
	Total Expenditures	88,926	89,223	96,160	58,414	96,025	94,560	94,560	94,560

F I N A N C I N G P R O P O S A L

County Appropriation			96,160			94,560	94,560	94,560

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?

The jail is full staffed which has been a goal not attained in decades. Since 2024, the jail has hired and trained 22 new Jail Deputies and a Jail Nurse. To fill and retain our staff reduces overtime, field training, and equipment outfitting costs. It also makes our facility safer and more efficient.

GOALS:

- Retain, train, and coach the new staff that we have hired in the past two years.
- Continue to make a professional investment in all jail staff through training and opportunities.
- Continue to do 30-minute checks to reduce the likelihood of inmate self-harm.
- Maintain a safe and secure environment for jail staff and inmates.
- Support the drug and alcohol addiction treatment programs.
- Continue to hold federal inmates to garner revenue.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Roger Brandner, Sheriff

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	2,644,161	2,733,080	3,157,840	1,415,050	3,157,840	3,263,130	3,293,400	3,293,400
512000	Fringe Benefits	1,080,836	1,112,906	1,319,700	599,358	1,319,700	1,454,200	1,436,500	1,436,500
521100	Contracted Services	181,304	191,053	194,520	98,084	194,520	193,820	193,820	193,820
521130	Prisoner Food Contract	305,363	330,908	378,200	155,462	350,000	370,000	370,000	370,000
521140	Bracelet Program Exp	4,858	3,322	5,000	1,284	5,000	5,000	5,000	5,000
521160	Medical/Physicals	60,395	57,038	93,200	12,798	88,200	88,200	73,200	73,200
523100	Copy Machine	6,130	5,975	6,060	3,110	6,060	6,010	6,010	6,010
523131	Computer Support	26,890	18,560	29,100	29,100	29,100	33,470	33,470	33,470
523151	Printer/Scanner Pool	3,143	1,894	3,190	2,335	3,190	3,220	3,220	3,220
523200	Other Equipment Maint.	0	8,995	0	0	0	0	0	0
533110	Office Supplies	11,120	8,261	8,750	4,285	8,750	8,250	8,250	8,250
533120	Publications/Subscriptions	12,312	10,894	13,600	7,391	13,000	12,350	12,350	12,350
533125	Telephone	8,461	7,294	9,250	4,622	9,000	9,000	9,000	9,000
533150	Out of County Meals	0	0	300	0	300	300	300	300
533160	Training/Conventions	12,989	20,667	21,280	10,819	21,280	21,150	20,900	20,900
533170	Postage	1,500	1,499	3,500	1,500	3,500	3,500	3,500	3,500
533190	Recruitment	8,301	7,430	8,500	2,164	5,000	5,000	5,000	5,000
534200	Uniforms	24,830	19,105	24,050	7,223	21,250	21,240	21,240	21,240
534310	Software Maintenance	18,197	22,805	44,690	43,217	44,690	45,180	45,180	45,180
534400	Operating Expenses	35,978	30,769	25,000	14,968	25,000	25,000	25,000	25,000
542100	Insurance	155,595	153,556	185,620	173,993	173,993	198,340	172,470	172,470
	Total Expenditures	4,602,363	4,746,011	5,531,350	2,586,763	5,479,373	5,766,360	5,737,810	5,737,810

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Roger Brandner, Sheriff

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
464031	Huber Board Revenue	152,925	94,082	100,000	48,992	70,000	75,000	75,000	75,000
464032	Board of State Inmates	167,592	117,142	120,000	47,325	115,000	120,000	120,000	120,000
464033	Prisoner Medical Reimb.	34,132	28,231	30,000	10,532	30,000	30,000	30,000	30,000
464034	Board of Federal Inmates	234,207	583,242	416,100	274,007	500,000	485,000	485,000	485,000
464035	Bracelet Program Rev	10,777	6,408	5,000	3,634	5,000	5,000	5,000	5,000
	Total Equities and Revenues	599,633	829,105	671,100	384,490	720,000	715,000	715,000	715,000
County Appropriation				4,860,250			5,051,360	5,022,810	5,022,810

PERSONNEL INFORMATION

Authorized Positions: Total 44
1- Captain/Jail Administrator 1-Jail Lieutenant 4-Jail Sergeant 30-Jailer I 4-Jailer II 1-Admin Assist II
1-Jail Nurse/Health Services Coord 1-Jail Nurse 1-Accounting Specialist II

DISPATCH CENTER

Did You Know?

Our most senior dispatcher has 13 years of experience at Columbia County. Respectively, our 2nd most senior dispatcher has only 6 years at Columbia County. The remaining 14 dispatchers each have less than 3 years of experience dispatching at Columbia County.

PROGRAM DESCRIPTION:

Wis. Stat. § 146.70 governs the Public Safety Answering Points (PSAP).

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

The Sheriff's Office maintains 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 personnel can be dispatched. Enhanced 911 video texting is a new added feature for getting emergency personnel to critical and emergent situations. The Sheriff's Office also has capabilities of mass reverse notifications to our citizens through the IPAWS/RAVE system.

In case of an emergency event in Columbia County, our dispatch center can also operate from Marquette County Sheriff's Office as they are our back-up for emergency radio services as well as through a fully functioning Mobile Command Center.

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

GOALS:

- Continue to provide guidance, leadership, and assistance to the Dispatch Coordinator as she continues to take over command of the dispatch center. The Captain will continue to have oversight, but not daily supervision.
- Increase our success with the recruitment, hiring, and retention of qualified dispatchers by having new candidates complete a job shadow before hiring.
- Continue to seek grants to help offset the costs of running the dispatch center.
- Cross-train staff on additional duties such as field training officers.
- Continue to train, coach, and mentor all dispatchers and keep them current on all systems and procedures.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **2911 Dispatch Center**

Department Head: Roger Brandner, Sheriff

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	929,452	1,151,453	1,288,420	569,340	1,288,420	1,319,280	1,331,400	1,331,400
512000	Fringe Benefits	399,334	465,722	573,840	233,727	573,840	637,900	630,850	630,850
523131	Computer Support	0	10,685	13,500	13,500	13,500	14,160	14,160	14,160
523200	Other Equipment Maint	0	43	500	0	0	0	0	0
523400	Land Lease Payment	23,583	24,287	25,030	24,238	24,238	25,440	25,440	25,440
533125	Telephone	6,539	3,267	4,470	1,826	4,470	6,030	6,030	6,030
533127	Teletype	12,291	11,985	12,400	12,087	12,087	12,100	12,100	12,100
533150	Out of County Meals	169	40	250	0	250	250	250	250
533160	Training/Conventions	5,216	7,302	17,180	8,696	17,180	17,320	17,070	17,070
533190	Recruitment	0	5,500	2,500	1,975	3,500	2,500	2,500	2,500
534200	Uniforms	3,296	3,557	4,500	2,171	4,500	4,500	4,500	4,500
534310	Software Maintenance	59,246	86,363	132,120	132,342	132,342	129,920	129,920	129,920
534400	Operating Expenses	0	30	1,000	0	1,000	0	0	0
535605	Police Radios Maintenance	82,136	86,750	90,360	89,352	89,352	87,040	87,040	87,040
542100	Insurance	1,580	1,778	2,040	1,779	1,779	2,170	1,640	1,640
	Total Expenditures	1,522,842	1,858,762	2,168,110	1,091,033	2,166,458	2,258,610	2,262,900	2,262,900
F I N A N C I N G P R O P O S A L									
464015	Radio Tower Lease	46,345	46,430	47,430	27,038	47,429	47,850	47,850	47,850
	Total Equities and Revenues	46,345	46,430	47,430	27,038	47,429	47,850	47,850	47,850
County Appropriation				2,120,680			2,210,760	2,215,050	2,215,050

PERSONNEL INFORMATION

Authorized Positions: Total 20
1-Dispatch Coordinator 1-Dispatch Sergeant
18-Dispatcher

SOLID WASTE DEPARTMENT

Did You Know?

The new Solid Waste Recycling facility will be able to process up to 12 tons of recycling per hour.

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.

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:

- Remodel shop and office.
- Ensure that the new facility is operated efficiently and properly maintained.
- Focus on safety awareness to reduce accidents and injuries.
- Educate the public and municipalities on the proper preparation and disposal of recycling.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Greg Kaminski, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	219,535	212,784	211,850	106,815	215,650	222,570	224,780	224,780
512000	Fringe Benefits	93,691	74,964	89,270	33,829	84,920	99,960	99,210	99,210
521100	Contracted Services	0	745	1,500	773	1,500	1,800	1,800	1,800
523100	Copy Machine	1,746	1,952	1,700	774	1,430	1,600	1,600	1,600
523131	Computer Support	3,820	3,860	4,020	4,020	4,020	4,340	4,340	4,340
533110	Office Supplies	1,360	1,101	1,400	1,006	1,600	1,500	1,500	1,500
533125	Telephone	7,336	7,039	6,160	3,051	6,100	6,320	6,320	6,320
533130	Dues	1,230	1,217	1,350	1,032	1,350	1,600	1,600	1,600
533140	Travel/Mileage	2,290	2,314	2,410	1,088	2,310	2,520	1,840	1,840
533160	Training/Conventions	1,115	518	1,500	903	903	2,000	2,000	2,000
533170	Postage	2,696	2,984	3,000	1,630	3,310	3,500	3,500	3,500
	Total Expenditures	334,819	309,478	324,160	154,921	323,093	347,710	348,490	348,490

F I N A N C I N G P R O P O S A L

County Appropriation			324,160			347,710	348,490	348,490

PERSONNEL INFORMATION

Authorized Positions: Total 3
1-Director 1-Admin Assistant II
1-Administrative Assistant I

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Greg Kaminski, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	402,944	323,973	449,730	167,518	340,300	449,130	453,530	453,530
511310	Huber Wages	224,614	291,014	216,100	153,989	305,220	270,120	272,820	272,820
512000	Fringe Benefits	174,771	145,466	209,310	73,426	188,470	231,440	228,810	228,810
512310	Huber Fringe Benefits	17,183	22,263	16,540	11,780	23,350	17,700	17,910	17,910
521100	Contracted Services	103,193	72,185	84,800	31,947	80,000	113,700	113,700	113,700
531100	Electric Utility	26,190	16,035	25,000	8,881	19,000	40,000	40,000	40,000
531500	Fuel	9,904	5,720	9,000	3,828	9,000	10,000	10,000	10,000
532300	Vehicle Maintenance	146,409	228,140	150,000	83,123	160,000	150,000	150,000	150,000
532600	Machine Maintenance	60,656	29,677	40,000	13,733	40,000	60,000	60,000	60,000
532750	Building Maintenance	9,918	12,030	20,000	2,898	6,000	15,000	15,000	15,000
533140	Travel/Mileage	4,311	6,206	5,560	2,909	5,800	5,810	4,230	4,230
534100	Gas/Oil	125,866	99,726	130,000	51,438	105,350	130,000	130,000	130,000
534200	Uniforms	5,329	4,889	5,600	2,312	5,000	5,770	5,770	5,770
534400	Operating Expenses	6,757	6,842	7,500	1,267	6,500	7,500	7,500	7,500
534470	Wire/Twine	48,178	17,839	25,000	11,397	19,400	55,000	55,000	55,000
535300	Safety	3,734	5,337	5,500	2,991	5,000	6,000	6,000	6,000
535350	Bank Charges	2,811	2,596	2,500	1,294	2,500	2,500	0	0
535610	Appliance Removal	114,670	139,891	125,000	70,399	126,000	130,000	130,000	130,000
542100	Insurance	43,600	44,669	61,490	57,203	57,203	60,860	51,690	51,690
844000	Capital Outlay	187,183	154,758	231,440	117,223	231,440	317,450	318,150	318,150
	Total Expenditures	1,718,221	1,629,256	1,820,070	869,556	1,735,533	2,077,980	2,070,110	2,070,110

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Greg Kaminski, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
438010	St Aid Recycling	138,143	138,294	138,300	138,178	138,178	138,200	138,200	138,200
468010	Recycling Revenues	923,348	529,577	600,000	245,328	428,000	1,440,000	1,440,000	1,440,000
468039	Appliance Fees	139,916	180,485	160,000	92,107	182,000	185,000	185,000	185,000
478010.710	Trans. of Recyclables-C. Prtg	9,000	9,500	9,500	9,500	9,500	9,800	9,800	9,800
478010.719	Trans. of Recyclables-T. Lodi	9,500	10,000	10,300	10,300	10,300	10,600	10,600	10,600
478020	Recycling Rev frm Municipal.	319,487	261,538	298,820	163,954	305,910	319,150	319,150	319,150
	Total Equities and Revenues	1,539,394	1,129,394	1,216,920	659,367	1,073,888	2,102,750	2,102,750	2,102,750
County Appropriation				603,150			(24,770)	(32,640)	(32,640)

PERSONNEL INFORMATION

Authorized Positions: Total 8
1-Supervisor 1-Foreman 6-Equipment Operator SW

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Greg Kaminski, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	426,843	445,811	467,550	234,621	477,329	465,890	470,460	470,460
512000	Fringe Benefits	188,075	196,311	214,060	103,592	208,070	238,990	236,260	236,260
521100	Contracted Services	10,911	7,950	13,450	241	9,500	11,460	11,460	11,460
521170	Garbage Disposal	1,259,645	1,441,502	1,224,870	824,964	1,448,379	1,516,800	1,516,800	1,516,800
521171	Recycling Residual	93,250	14,472	40,000	0	0	40,000	40,000	40,000
521175	Demolition Material Disposal	1,111,299	876,472	949,240	289,262	885,240	942,820	942,820	942,820
521176	Medical Waste Disposal	14,181	13,812	17,000	5,706	14,000	14,000	14,000	14,000
521177	Brush Grinding	13,675	12,800	16,000	0	14,000	15,000	15,000	15,000
531100	Electric Utility	3,776	2,338	15,000	2,170	4,000	12,000	12,000	12,000
531500	Fuel	1,654	1,544	2,500	1,095	2,490	3,000	3,000	3,000
532300	Vehicle Maintenance	83,417	85,823	150,000	31,994	119,340	140,000	140,000	140,000
532600	Machine Maintenance	14,710	12,803	30,000	4,607	20,000	30,000	30,000	30,000
532750	Building Maintenance	2,934	0	4,550	0	4,000	6,000	6,000	6,000
534100	Gas/Oil	124,161	107,049	130,000	50,110	96,420	110,000	110,000	110,000
534200	Uniforms	4,494	4,730	5,400	2,174	4,690	5,560	5,560	5,560
534400	Operating Expenses	4,664	6,168	5,500	3,094	5,500	6,000	6,000	6,000
535300	Safety	1,697	1,375	2,000	648	1,600	2,000	2,000	2,000
535350	Bank Charges	8,256	10,383	7,000	5,176	9,110	9,000	0	0
542100	Insurance	48,673	45,181	64,260	60,904	60,904	60,660	54,580	54,580
844000	Capital Outlay	323,260	209,616	284,380	184,242	284,380	232,320	233,020	233,020
	Total Expenditures	3,739,575	3,496,140	3,642,760	1,804,600	3,668,952	3,861,500	3,848,960	3,848,960

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Greg Kaminski, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
468020	Tipping Fees	1,258,644	1,361,909	1,300,000	641,920	1,308,480	1,339,000	1,339,000	1,339,000
468025	Tipping Fees Municipal Contr.	363,242	305,879	350,030	186,358	350,000	367,050	367,050	367,050
468030	Construction & Demolition	909,845	970,465	875,000	498,169	977,840	996,500	996,500	996,500
468035	Container Rental	576,201	602,015	600,000	319,418	635,640	650,000	650,000	650,000
468038	Cart Rental	88,832	100,474	102,000	54,807	121,200	125,000	125,000	125,000
468040	Brush/Leaves Disposal Fee	10,907	12,382	11,500	9,789	13,860	14,000	14,000	14,000
478021	Refuse Contract Revenue	614,470	506,470	544,340	277,988	555,850	572,570	572,570	572,570
	Total Equities and Revenues	3,822,141	3,859,594	3,782,870	1,988,449	3,962,870	4,064,120	4,064,120	4,064,120
County Appropriation				(140,110)			(202,620)	(215,160)	(215,160)

PERSONNEL INFORMATION

Authorized Positions: Total 8
1-Mechanic 6-Equipment Operator SW
1-Perm PT Laborer

Note: This business unit provides funding for other positions

VETERANS SERVICE OFFICE

Did You Know?

Brownie, the WWII war dog is buried at the Central Wisconsin Veterans Memorial Cemetery in King, WI. His grave is the most visited grave at the cemetery.

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 3,800 veterans have been identified as residents of Columbia County.

GOALS:

- Meet with the nursing homes throughout the county to inform them of the possible benefits for the veteran or surviving spouses of veterans residing there.
- Increase and facilitate enrollment in preventative dental care for veterans.
- Prioritize outreach efforts at veteran and non-veteran events.
- Establish quarterly town hall meetings to educate the public regarding veteran benefits.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **4710 Veterans Service Office**
Department Head: Rebekka Cary, Vet Officer

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	160,033	169,909	184,520	77,126	172,967	188,910	190,760	190,760
512000	Fringe Benefits	57,668	59,955	66,270	28,201	61,352	72,800	72,170	72,170
523100	Copy Machine	1,513	1,423	1,430	712	1,423	1,430	1,430	1,430
523131	Computer Support	1,830	1,890	2,510	2,510	2,510	2,400	2,400	2,400
533110	Office Supplies	240	364	600	154	600	400	400	400
533120	Publications/Subscriptions	334	316	360	0	360	360	360	360
533125	Telephone	661	684	710	256	710	710	710	710
533130	Dues	200	150	350	350	450	450	450	450
533140	Travel/Mileage	342	153	600	63	600	630	360	360
533160	Training/Conventions	2,959	4,447	6,950	2,988	6,950	7,720	7,720	7,720
533170	Postage	232	266	300	79	300	300	300	300
534310	Software Maintenance	1,347	1,347	1,560	1,478	1,478	1,560	1,560	1,560
	Total Expenditures	227,359	240,904	266,160	113,917	249,700	277,670	278,620	278,620
	F I N A N C I N G P R O P O S A L								
436410	St Aid Veterans Service	12,650	15,813	15,810	15,813	15,813	16,600	16,600	16,600
	Total Equities and Revenues	12,650	15,813	15,810	15,813	15,813	16,600	16,600	16,600
	County Appropriation			250,350			261,070	262,020	262,020

PERSONNEL INFORMATION

Authorized Positions: Total 3
1-Vet Service Officer 1-Assistant Vet Service Officer
1-Administrative Assistant I 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 2026 BUDGET

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

Department Head: Rebekka Cary, Vet Officer

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
537110	Veterans Relief	5,554	33,885	4,500	650	4,500	4,500	4,500	4,500
537120	Care of Graves	7,750	7,810	8,500	0	7,900	8,500	8,500	8,500
537130	Indigent Burials	0	0	300	0	0	300	300	300
537150	Markers/Flags	1,200	6,952	2,000	0	2,000	2,000	2,000	2,000
	Total Expenditures	14,504	48,647	15,300	650	14,400	15,300	15,300	15,300

F I N A N C I N G P R O P O S A L

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 2024, 328,880 people entered our libraries. A combined 2,742 programs brought in 52,987 people. Registered borrowers climbed to 27,356, an increase of 10%. Circulation for physical and digital materials reached 488,717.

GOALS:

- Reflect the community each Columbia County library serves.
- Provide equitable access for quality technology and information resources.
- Plan for and adapt to evolving library service needs.
- Continue to advocate for increased funding resources.
- Build partnerships and develop cooperative programs that support local community needs.

COLUMBIA COUNTY 2026 BUDGET

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

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
552210	County Library Support	589,210	641,176	679,040	679,041	679,041	788,500	749,070	749,070
552220	Resource Library	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
552230	Cross Border Payments	153,753	151,921	169,920	169,915	169,915	194,990	194,990	194,990
	Total Expenditures	751,963	802,097	857,960	857,956	857,956	992,490	953,060	953,060

F I N A N C I N G P R O P O S A L

County Appropriation			857,960			992,490	953,060	953,060

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.

Did You Know?

The Planning & Zoning Department issued 445 Zoning and Sanitary permits in 2024. These permits allow people to invest in their properties and communities. Administrative fees for permits generate greater than $213,000 per year on average.

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.

GOALS:

- Finalize DATCP certification of Farmland Preservation Certified Agricultural Zoning Ordinance.
- Evaluate necessary updates to Chapter 18 – Emergency Response System to clarify procedures associated with mobile home parks and campgrounds.
- Evaluate necessary updates to Chapter 12 – Subchapter 500 Shoreland Wetland Protection Ordinance.
- Complete evaluation of current Chapter 7 Section 7.13 Planning & Zoning Fees, and recommend necessary changes as needed.
- Work with MIS department on application updates, including connection with Zoning Editor data and PANDA.
- Maintain funding and implement processes necessary to promote Zoning Ordinance compliance on properties that require summons and complain court action.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	420,003	426,479	472,940	219,745	472,940	496,550	501,420	501,420
512000	Fringe Benefits	169,932	170,495	194,830	91,067	194,830	216,980	215,330	215,330
521100	Contracted Services	0	0	15,000	0	15,000	15,000	15,000	15,000
521120	Certified Survey Expense	6,790	6,000	6,000	0	6,000	9,000	9,000	9,000
523100	Copy Machine	7,240	7,153	7,500	3,430	7,000	7,500	7,500	7,500
523131	Computer Support	3,580	3,345	4,620	4,980	4,980	5,800	5,800	5,800
532300	Vehicle Maintenance	3,186	1,268	2,500	476	2,500	3,000	3,000	3,000
533110	Office Supplies	2,926	2,533	3,200	994	3,200	3,200	3,000	3,000
533120	Publications/Subscriptions	2,255	2,129	1,830	839	1,700	1,830	1,830	1,830
533125	Telephone	3,316	2,953	3,300	1,206	3,300	3,300	3,300	3,300
533130	Dues	811	1,065	1,370	527	1,000	1,370	1,370	1,370
533160	Training/Conventions	3,207	2,519	3,000	992	3,000	3,000	3,000	3,000
533170	Postage	7,272	9,825	10,000	4,881	10,000	11,100	11,100	11,100
534100	Gas/Oil	2,738	2,426	2,900	1,061	2,900	2,900	2,900	2,900
534310	Software Maintenance	1,500	1,650	1,960	1,750	1,750	1,960	1,960	1,960
535350	Bank Charges	2,174	1,056	2,000	301	2,000	1,100	1,100	1,100
	Total Expenditures	636,930	640,896	732,950	332,249	732,100	783,590	786,610	786,610

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
467510.752	Sanitary Permits	59,120	60,650	45,000	28,510	50,000	45,000	50,000	50,000
467510.753	Plats	360	0	400	0	0	400	400	400
467510.756	Public Hearings	47,540	43,040	43,000	25,880	45,000	43,000	45,000	45,000
467510.757	Zoning Permits	120,038	104,872	82,000	47,920	88,000	88,000	91,000	91,000
467510.758	Emergency Service No.	7,350	5,625	4,500	3,375	5,000	5,000	5,500	5,500
467510.759	Non-Metallic Mining Fee	17,715	17,235	16,500	17,110	17,110	17,110	17,110	17,110
467510.762	Temp Occup Farm Trailer	2,400	2,700	2,550	2,400	2,400	2,000	2,000	2,000
467510.763	Certified Survey Fees	13,680	14,080	12,000	10,930	18,000	18,000	18,000	18,000
467510.764	Priv On-Site Waste Trtmt. Fee	4,145	3,950	3,500	1,975	3,500	3,500	3,500	3,500
467510.765	Annual Fees Campground	4,050	2,825	4,000	2,300	4,000	4,000	4,000	4,000
467510.767	Tourist Rooming House	3,190	3,960	4,000	2,970	5,720	6,000	6,000	6,000
467520	Zoning Sale Reports/Maps	380	100	100	40	100	100	100	100
	Total Equities and Revenues	279,968	259,037	217,550	143,410	238,830	232,110	242,610	242,610
County Appropriation				515,400			551,480	544,000	544,000

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 Coord 1-Admin Assistant II 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?

4-H is the nation's largest youth development and empowerment organization. Youth involved in 4-H are four times more likely to make contributions to their communities. Those same youth are also two times more likely to be civically active, participate in out-of-school programs and make healthier choices.

GOALS:

- Providing experiential learning opportunities to assist youth to explore and identify their interests, passions and talents to cultivate a sense of purpose and direction.
- Support adults and older youth leaders involved in 4-H educational programs in using best practices to create inclusive and welcoming educational spaces and to facilitate youth learning.
- Continue building partnerships with departments, organizations and agencies in Columbia County to increase accessibility to the educational opportunities of 4-H.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Vacant, Area Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	29,679	31,644	34,160	16,097	34,160	35,900	36,250	36,250
512000	Fringe Benefits	21,797	22,600	24,660	9,110	24,660	22,200	21,900	21,900
521100	Contracted Services	34,900	36,247	37,630	18,817	37,630	39,070	39,070	39,070
523100	Copy Machine	3,650	3,650	3,660	1,825	3,660	3,660	3,660	3,660
523131	Computer Support	2,260	2,370	3,480	3,480	3,480	2,820	2,820	2,820
523151	Printer/Scanner Pool	258	438	390	197	390	390	390	390
533110	Office Supplies	1,743	1,460	1,100	25	1,100	1,100	1,100	1,100
533120	Publications/Subscriptions	500	500	500	500	500	500	500	500
533121	Educational Materials	108	45	400	0	400	400	400	400
533125	Telephone	529	551	550	198	550	550	550	550
533130	Dues	115	115	120	125	125	120	120	120
533140	Travel/Mileage	497	1,031	900	494	900	900	660	660
533160	Training/Conventions	376	832	930	556	930	930	930	930
533170	Postage	128	349	540	540	540	300	300	300
	Total Expenditures	96,540	101,832	109,020	51,964	109,025	108,840	108,650	108,650

F I N A N C I N G P R O P O S A L

County Appropriation			109,020		108,840	108,650	108,650

PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Vacant, Area Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
551210.100	Lodi Ag Fair	5,280	6,000	6,000	0	6,000	5,500	5,500	5,500
551210.200	Col Cty Fair-Portage	5,720	5,000	5,000	5,000	5,000	5,500	5,500	5,500
	Total Expenditures	11,000	11,000	11,000	5,000	11,000	11,000	11,000	11,000

F I N A N C I N G P R O P O S A L

County Appropriation			11,000			11,000	11,000	11,000

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 2026 BUDGET

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

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
534400	Operating Expenses	85,296	195,264	252,880	80,315	80,315	351,440	351,440	351,440
	Total Expenditures	85,296	195,264	252,880	80,315	80,315	351,440	351,440	351,440
F I N A N C I N G P R O P O S A L									
438210	St. Aid - Snowmobile	85,296	195,264	252,880	43,890	80,315	351,440	351,440	351,440
	Total Equities and Revenues	85,296	195,264	252,880	43,890	80,315	351,440	351,440	351,440
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **6722 Clean Sweep Program**

Department Head: Greg Kaminski, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	2,520	2,160	4,000	0	4,000	4,000	3,000	3,000
	Total Expenditures	2,520	2,160	4,000	0	4,000	4,000	3,000	3,000

F I N A N C I N G P R O P O S A L

County Appropriation				4,000			4,000	3,000	3,000

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	82,337	91,282	98,180	45,533	98,180	103,140	104,150	104,150
512000	Fringe Benefits	43,272	45,953	51,840	24,173	51,840	58,460	57,600	57,600
523100	Copy Machine	158	0	150	0	150	250	250	250
523131	Computer Support	1,160	1,220	1,720	1,720	1,720	1,500	1,500	1,500
533110	Office Supplies	344	387	300	0	300	300	300	300
533120	Publications/Subscriptions	91	156	160	78	160	160	160	160
533125	Telephone	720	593	660	174	660	660	660	660
533130	Dues	252	252	100	0	100	290	290	290
533160	Training/Conventions	575	830	750	0	750	1,010	750	750
533170	Postage	230	84	200	60	200	280	280	280
534100	Gas/Oil	519	705	400	0	500	600	600	600
	Total Expenditures	129,658	141,462	154,460	71,738	154,560	166,650	166,540	166,540

F I N A N C I N G P R O P O S A L

County Appropriation			154,460			166,650	166,540	166,540

PERSONNEL INFORMATION

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

LAND AND WATER CONSERVATION

Did You Know?

Columbia County LWCD is actively engaging in outreach and education efforts to underserved rural farming communities through a DATCP tier 2 NMFE grant. This grant promotes nutrient management planning and conservation farming practices such as cover crops, conservation tillage and rotational grazing.

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.

GOALS:

- Ag Outreach Specialist will be expanding nutrient management and conservation farming education through the implementation of a new tier 2 NMFE DATCP grant.
- Complete GIS project comparing USDA cropland data layer and Columbia County NMP Layer.
- Develop and submit DNR NOD and TRM grants to secure cost share funding to bring identified landowners into compliance with NR 151 and Chapter 11 NPS standards.
- Evaluate potential projects that could be eligible to use Environmental Impact Fee funds from ATC.
- Complete transition of documents out of FileDirector software into Ascent Conservation Portal.
- 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.

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **7410 Land & Water Conservation Department** Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	344,995	372,510	417,850	193,925	417,850	438,290	442,590	442,590
512000	Fringe Benefits	133,785	146,084	168,240	79,106	168,240	186,900	185,460	185,460
523100	Copy Machine	4,635	4,855	4,700	2,452	4,700	4,800	4,800	4,800
523131	Computer Support	2,860	2,625	3,680	3,680	3,680	4,970	4,970	4,970
532300	Vehicle Maintenance	1,824	2,188	2,500	2,004	2,500	3,500	3,500	3,500
533110	Office Supplies	1,571	1,620	1,700	591	1,700	1,800	1,800	1,800
533125	Telephone	3,920	3,373	3,510	1,637	3,510	3,600	3,600	3,600
533130	Dues	1,795	1,845	1,850	1,848	1,848	1,900	1,900	1,900
533160	Training/Conventions	1,885	3,496	3,710	2,352	3,000	3,150	3,150	3,150
533170	Postage	2,150	2,045	2,200	1,600	2,200	2,500	2,500	2,500
534100	Gas/Oil	1,820	2,464	2,500	1,599	2,500	2,500	2,500	2,500
534310	Software Maintenance	3,354	3,476	4,530	2,750	2,750	3,060	3,060	3,060
534400	Operating Expenses	761	98	650	80	400	500	500	500
	Total Expenditures	505,355	546,679	617,620	293,624	614,878	657,470	660,330	660,330
F I N A N C I N G P R O P O S A L									
438410	St. Aid - Chapter 92	146,920	146,745	148,830	0	148,830	202,500	202,500	202,500
448410	LCD - Animal Waste Permits	200	300	400	400	850	400	400	400
478410	LCD - Admin. Revenue	4,370	3,260	4,000	630	6,000	4,000	4,000	4,000
	Total Equities and Revenues	151,490	150,305	153,230	1,030	155,680	206,900	206,900	206,900
County Appropriation				464,390			450,570	453,430	453,430

PERSONNEL INFORMATION

Auhorized Positions: Total 7
1-Director (50%) 1- Sr. Specialist 2-Specialist 1-Technician
1-Office Coord 1-Intern (480 hours)

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	46,737	44,302	44,550	18,904	39,000	40,000	40,000	40,000
551130	Administration	450	450	450	0	450	450	450	450
	Total Expenditures	47,187	44,752	45,000	18,904	39,450	40,450	40,450	40,450
F I N A N C I N G P R O P O S A L									
438420	St Aid Wildlife Damage	47,187	44,753	45,000	0	39,450	40,450	40,450	40,450
	Total Equities and Revenues	47,187	44,753	45,000	0	39,450	40,450	40,450	40,450
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 100 General Fund
Department: **7421 Conservation Fund Project**

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
534400	Operating Expenses	4,198	4,198	4,200	4,198	4,198	4,200	4,200	4,200
	Total Expenditures	4,198	4,198	4,200	4,198	4,198	4,200	4,200	4,200
F I N A N C I N G P R O P O S A L									
438421	St Aid-Conservation Fund Proj.	2,099	2,099	2,100	0	2,099	2,100	2,100	2,100
	Total Equities and Revenues	2,099	2,099	2,100	0	2,099	2,100	2,100	2,100
County Appropriation				2,100			2,100	2,100	2,100

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
533130	Dues	1,900	0	1,900	0	1,900	1,900	1,900	1,900
534400	Operating Expenses	612	960	800	625	625	800	800	800
534460	Trees/Shelters	63,169	81,216	81,150	57,999	58,123	80,000	80,000	80,000
535350	Bank Charges	870	1,163	1,000	707	800	950	950	950
551100	Awards	252	534	700	999	999	900	900	900
551200	Program Dollars	0	164	1,500	0	0	1,500	1,500	1,500
	Total Expenditures	66,803	84,037	87,050	60,330	62,447	86,050	86,050	86,050
F I N A N C I N G P R O P O S A L									
488401	Sale LWCD Trees	79,754	109,576	92,000	74,763	74,763	91,000	91,000	91,000
	Total Equities and Revenues	79,754	109,576	92,000	74,763	74,763	91,000	91,000	91,000
County Appropriation				(4,950)			(4,950)	(4,950)	(4,950)

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
551200	Cost Share Dollars	164,439	225,033	160,000	0	160,000	175,000	175,000	175,000
	Total Expenditures	164,439	225,033	160,000	0	160,000	175,000	175,000	175,000
F I N A N C I N G P R O P O S A L									
438430	St. Aid LWRP	164,439	225,033	160,000	0	160,000	175,000	175,000	175,000
	Total Equities and Revenues	164,439	225,033	160,000	0	160,000	175,000	175,000	175,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Kurt Calkins, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
551200	Cost Share Dollars	0	0	225,000	0	225,000	300,000	300,000	300,000
	Total Expenditures	0	0	225,000	0	225,000	300,000	300,000	300,000
F I N A N C I N G P R O P O S A L									
438444	St Aid Targeted Runoff	0	0	225,000	0	225,000	300,000	300,000	300,000
	Total Equities and Revenues	0	0	225,000	0	225,000	300,000	300,000	300,000
County Appropriation				0			0	0	0

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 2026 BUDGET

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

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
666600	Contingency Fund	29,300	298,508	200,000	47,230	100,000	200,000	200,000	200,000
	Total Expenditures	29,300	298,508	200,000	47,230	100,000	200,000	200,000	200,000

F I N A N C I N G P R O P O S A L

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

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 2026 BUDGET

Fund: 100 General Fund
Department: **8000 Capital Outlay Pool**
Object Acct: 844000 Outlay

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
041	Court Operations	0	3,094	0	0	0	0	0	0
101	Medical Examiner	3,819	0	0	0	0	18,550	18,550	18,550
152	Information Technology	63,630	378,275	267,050	203,802	250,000	245,000	114,000	114,000
201	Treasurer	0	2,996	0	0	0	0	0	0
221	County Clerk	0	0	9,000	7,159	7,159	0	0	0
241	District Attorney	0	0	3,200	0	3,000	3,700	3,200	3,200
341	Courthouse	19,461	57,571	0	14,899	14,899	82,000	15,000	15,000
342	Law Enforcement Center	10,460	6,506	80,600	3,000	73,000	523,200	475,200	475,200
344	County Jail Maintenance	87,049	306,885	933,170	261,697	561,000	1,591,400	266,400	266,400
345	Bldg Security/Camera System	66,236	99,509	79,050	29,431	79,050	79,050	79,050	79,050
347	Administration Building	13,030	20,434	19,500	13,382	19,000	92,850	52,350	52,350
348	Health and Human Svcs. Bldg.	26,163	0	9,500	0	9,200	35,850	20,850	20,850
401	Sheriff Administration	70,235	55,840	38,450	25,683	38,450	38,450	38,450	38,450
402	County Jail	9,208	14,642	5,000	4,792	5,000	5,000	5,000	5,000
406	Sheriff - Autos	490,741	420,166	367,000	347,284	367,000	373,150	351,030	351,030
451	Emergency Management	0	0	0	0	0	3,860	3,860	3,860
802	Waste Management Admin	0	1,277	0	0	0	0	0	0
	Total Expenditures	860,032	1,367,195	1,811,520	911,129	1,426,758	3,092,060	1,442,940	1,442,940
F I N A N C I N G P R O P O S A L									
489912	Sale of Autos - Sheriff	36,055	52,832	40,000	5,355	40,000	43,170	43,170	43,170
	Total Equities and Revenues	36,055	52,832	40,000	5,355	40,000	43,170	43,170	43,170
County Appropriation				1,771,520			3,048,890	1,399,770	1,399,770

2026 OUTLAY REQUESTS
(Capital Outlay Pool #8000.844000)

Department	Account Number	Outlay Description	Budget
Medical Examiner	101	Mortuary Cooler	12,100
		Mortuary Scissor Lift	6,450
			18,550
MIS	152	Servers (3)	55,400
		Network Equipment (4)	58,600
			114,000
District Attorney	241	Recliners (2)	1,200
		Office Chairs (4)	2,000
			3,200
Courthouse	341	Recondition Secure Lot Gate	15,000
Law Enforcement Center	342	Bobcat Rollout	5,000
		Chiller Recondition	250,000
		Re-roof, Dispatch Area 1/2 Roof	125,000
		6' Bobcat Snow Blade	4,200
		ID Card System	91,000
			475,200
County Jail Maintenance	344	Huber Boiler Room Double Door/Frame	18,500
		Huber Shop Service Door/Frame	8,500
		Huber/Jail Circulation Pumps (10)	38,600
		Jail AHU #3 Replacement (Complete Penthouse)	55,000
		Jail JCI Smoke Detector Replacements	72,000
		Jail Refill Reclaim/Heat (Recovery in Penthouse)	22,000
		Jail Parking Lot Replacement	45,000
		Jail Folger Adams Locks	6,800
			266,400
Building Security/Camera System	345	Camera Replacement (5 yr plan)	39,800
		DVR Server	22,000
		Replacement of Failed Cameras/Components	17,250
			79,050

2026 OUTLAY REQUESTS
(Capital Outlay Pool #8000.844000)

Department	Account Number	Outlay Description	Budget
Administration Building	347	Toolcat Rollout	5,000
		Seal Coat and Stripe	20,850
		Dewatering Pump Replacement/Controllers	17,000
		CRU/Data Closet Refurbish	9,500
			52,350
HHS Building	348	Seal Coat and Stripe	20,850
Sheriff Administration	401	Body Armor (10)	10,400
		Radars (5)	13,000
		Tactical Body Armor/Plates - ERT (3)	7,800
		Squad Printers (3)	950
		AED (6)	4,800
		Radio Batteries (10)	1,500
			38,450
County Jail	402	Chairs (5-10)	5,000
Sheriff Autos	406	Patrol Vehicles (3)	143,100
		Detective/Admin Squads (3)	131,260
		Changeover Costs (3)	21,380
		Vehicle Striping (3)	4,290
		Equipment: Lights, Bumper, Cages	51,000
			351,030
Emergency Management	451	Vehicle Lighting/Install	3,860
		Grand Total for Capital Outlay Pool	**$ 1,442,940**

2026 OUTLAY REQUESTS
(not included in pool)

Department	Account Number	Outlay Description	Budget
Elections	1420.844000	Printer	700
Boat Patrol	2224.844000	Boat Motor	21,000
Dive Team	2226.844000	Replace Drysuits (3)	9,900
		Communication System for Full Face Mask	2,400
		Full Face Mask (3)	2,700
		Side Scan Sonar	5,100
			20,100
Recycling Operations	3631.844000	General Fund Repayment	100,000
		Forklift (Used)	40,000
		GPS Monitoring	2,500
		Auto Side Load Truck (2026)	46,050
		Rear Load Truck (2026)	51,900
		Auto Side Load Truck (2029)	77,700
			318,150
Refuse	3632.844000	Skid Steer (used)	48,000
		GPS Monitoring	2,500
		Auto Side Load Truck (2027)	62,500
		Roll Off Truck (2029)	42,320
		Auto Side Load Truck (2029)	77,700
			233,020
MH and Substance Abuse Clinic	4405.844000	Electronic Health Records	45,000
Support and Overhead	4520.844000	Door Card Reader/Wiring	2,500
Division of BH & LTC/Children's Waiver	4530.844000	Chairs (2)	1,000
Division of Children and Family Services	4540.844000	Chairs (2)	750
53.10 Enhanced Mobility	5625.844000	Side Load Van	17,100
		Grand Total for Capital Outlay Non Pool	**$ 659,320**

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 2026 BUDGET

Fund: 200 Health & Human Services
Department: **Health & Human Services**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
436010	St. Aid - BCA	1,342,159	1,344,725	1,323,640	286,404	1,323,640	1,323,640	1,323,640	1,323,640
436011	St. Aid - WiMCR	1,264,389	1,214,072	950,000	0	1,000,000	1,000,000	1,100,000	1,100,000
436015	St. Aid - CFA	909,550	917,045	917,040	231,010	917,040	917,040	919,350	919,350
436020	St. Aid-Income Maint./CCDF	923,092	966,077	791,290	365,404	850,000	850,000	853,630	853,630
	Total Equities and Revenues	4,439,190	4,441,919	3,981,970	882,818	4,090,680	4,090,680	4,196,620	4,196,620

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.

Did You Know?

Columbia County has only 9 licensed foster homes for children. There are currently no homes in Lodi, Cambria, or Randolph.

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.

GOALS:

- Columbia County will apply for the SOR grant if there is the opportunity to continue the MAT program past the current grant expiration of September 2025.
- Treatment Court focuses on the stabilization of participants, induction into treatment, and resolving conditions that are likely to interfere with retention and compliance with treatment. Responsivity needs (housing, health insurance, primary care physician, access to MAT, employment, therapy, GED) will be identified and targeted using goal directed case management to increase retention and compliance resulting in at least three graduations per year.
- DCF will host at least three events in an effort to retain current Foster Care parents and recruit/license new foster parents and/or respite providers.
- All initial assessments will be completed and approved within 60 days of assignment. This would equate to 100% timeliness.
- Economic Support will investigate, close, and process two welfare fraud cases per month.

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4401 Mental Health Services/Alcohol and Drug Abuse** Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	553,678	562,777	577,870	292,515	577,870	603,780	609,700	609,700
512000	Fringe Benefits	240,321	230,383	246,140	130,630	246,140	278,100	274,700	274,700
521100	Contracted Svs-General	2,850,585	3,345,643	3,047,640	2,055,486	3,400,000	3,442,680	3,423,400	3,423,400
521115	Contracted Svs-Under 18	1,898,787	2,146,286	1,781,000	1,134,591	2,000,000	1,932,250	1,932,250	1,932,250
521150	Audit Fees	1,300	0	1,250	0	1,250	1,250	1,250	1,250
523131	Computer Support	4,505	4,247	6,190	6,281	6,281	6,350	6,350	6,350
533110	Office Supplies	1,465	983	700	1,114	1,500	1,200	1,200	1,200
533125	Telephone	3,566	2,543	2,590	1,302	2,590	3,120	3,120	3,120
533140	Travel/Mileage	3,846	4,927	4,520	2,512	4,520	4,730	4,490	4,490
533145	Travel-Auto Cost Pool	821	670	1,470	378	700	1,050	770	770
533160	Training/Conventions	820	1,279	2,000	238	1,200	2,500	2,000	2,000
534310	Software Maintenance	7,568	4,459	9,450	4,200	9,450	4,900	4,900	4,900
534500	Program Costs	34,877	39,593	101,690	45,579	80,000	77,620	77,620	77,620
552135	Services	872,459	957,034	670,000	435,239	940,000	756,120	756,120	756,120
552136	Services - Under 18	103,634	40,833	190,000	88,752	190,000	157,000	157,000	157,000
711120	MIS Charges	7,080	5,980	7,200	1,260	6,500	7,200	7,200	7,200
	Total Expenditures	6,585,312	7,347,637	6,649,710	4,200,077	7,468,001	7,279,850	7,262,070	7,262,070
	F I N A N C I N G P R O P O S A L								
436010	St Aid - BCA	195,597	307,001	413,920	67,689	318,000	414,300	395,020	395,020
436011	St Aid - CCS Cost Settlement	118,430	0	0	0	0	0	0	0
436095	MA Crisis Intervention	142,194	133,867	130,000	25,078	130,000	135,000	135,000	135,000
436096	MA CCS	4,052,243	4,214,168	4,018,620	1,791,596	4,100,000	4,200,000	4,202,650	4,202,650
436097	MA-MH CSP	244,638	238,046	275,000	69,106	375,000	375,000	375,000	375,000
436098	MA-Case Management Revenue	414	740	200	0	400	400	400	400

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4401 Mental Health Services/Alcohol and Drug Abuse** Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
466080	MH-Institutional Collections	225,994	274,461	300,000	133,028	300,000	300,000	300,000	300,000
466081	3rd Party Collections	5,382	1,475	6,000	851	1,500	1,500	1,500	1,500
466085	IDP Collections	84,913	90,306	77,000	61,060	90,000	110,000	110,000	110,000
466095	Family Care CSP	0	13,843	0	33,994	100,000	100,000	100,000	100,000
466097	MH/AODA Cost Shares-CoPay	0	0	1,000	0	0	0	0	0
	Total Equities and Revenues	5,069,805	5,273,907	5,221,740	2,182,402	5,414,900	5,636,200	5,619,570	5,619,570
County Appropriation				1,427,970			1,643,650	1,642,500	1,642,500

PERSONNEL INFORMATION

Authorized Positions: Total 9
2-Supervisor 1-Case Aide
4-Social Worker 2-Acctg Specialist II

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	11,464	13,356	35,270	6,322	28,000	36,380	36,740	36,740
512000	Fringe Benefits	4,509	5,723	15,070	1,799	12,600	16,690	16,740	16,740
521100	Contracted Svs-General	2,184	35,043	81,330	23,624	60,000	95,340	94,930	94,930
523131	Computer Support	560	635	830	830	830	710	710	710
533110	Office Supplies	550	1,221	200	76	200	3,490	3,490	3,490
533125	Telephone	356	404	230	219	480	480	480	480
533140	Travel/Mileage	3	86	340	0	40	210	210	210
533160	Training/Conventions	625	928	3,000	400	1,000	1,380	1,380	1,380
534500	Program Costs	12,548	1,632	34,810	165	2,500	15,270	15,270	15,270
552135	Services	905	2,640	3,500	600	2,500	2,200	2,200	2,200
711120	MIS Charges	260	220	480	180	480	480	480	480
	Total Expenditures	33,964	61,888	175,060	34,215	108,630	172,630	172,630	172,630
F I N A N C I N G P R O P O S A L									
436010	St. Aid - BCA	33,964	61,888	175,060	18,303	108,630	172,630	172,630	172,630
	Total Equities and Revenues	33,964	61,888	175,060	18,303	108,630	172,630	172,630	172,630
County Appropriation				0			0	0	0

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4405 MH_Substance Abuse Clinic**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	0	0	0	0	0	0	161,160	161,160
512000	Fringe Benefits	0	0	0	0	0	0	60,610	60,610
521100	Contracted Services	0	0	0	0	0	7,500	7,500	7,500
523100	Copy Machine	0	0	0	0	0	100	100	100
523131	Computer Support	0	0	0	0	0	1,680	1,680	1,680
533110	Office Supplies	0	0	0	0	0	1,200	1,200	1,200
533125	Telephone	0	0	0	0	0	2,420	2,420	2,420
533130	Dues	0	0	0	0	0	1,100	1,100	1,100
533140	Travel/Mileage	0	0	0	0	0	2,940	2,940	2,940
533160	Training/Conventions	0	0	0	0	0	2,500	2,500	2,500
533170	Postage	0	0	0	0	0	380	380	380
534500	Program Costs	0	0	0	0	0	2,500	2,500	2,500
711120	MIS Charges	0	0	0	0	0	1,600	1,600	1,600
844000	Capital Outlay	0	0	0	0	0	45,000	45,000	45,000
	Total Expenditures	0	0	0	0	0	68,920	290,690	290,690
	F I N A N C I N G P R O P O S A L								
436010	St. Aid - BCA	0	0	0	0	0	0	15,420	15,420
436093	MA Outpatient Therapy	0	0	0	0	0	0	5,140	5,140
436095	MA Crisis Intervention	0	0	0	0	0	0	53,690	53,690
436096	MA CCS	0	0	0	0	0	0	189,600	189,600

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4405 MH_Substance Abuse Clinic**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
466029	Clinic Private Pay	0	0	0	0	0	0	8,050	8,050
466030	Private Insurance	0	0	0	0	0	0	18,790	18,790
	Total Equities and Revenues	0	0	0	0	0	0	290,690	290,690
County Appropriation				0			68,920	0	0

PERSONNEL INFORMATION

Authorized Positions: Total 4
1-Div Manager 3-Clinical Therapist

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4410 Economic Support**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	494,776	492,177	641,070	263,582	641,070	644,000	650,310	650,310
512000	Fringe Benefits	247,043	243,862	307,740	129,869	307,740	341,330	335,980	335,980
521100	Contracted Svs-General	0	0	0	0	0	7,500	7,500	7,500
521150	Audit Fees	250	0	250	0	250	250	250	250
523131	Computer Support	5,184	4,800	7,410	7,590	7,590	8,670	8,670	8,670
523151	Printer/Scanner Pool	139	134	0	0	0	0	0	0
533110	Office Supplies	7,683	508	150	510	510	510	510	510
533125	Telephone	1,161	3,983	5,060	2,348	5,060	5,280	5,280	5,280
533140	Travel/Mileage	0	0	100	0	100	0	0	0
533145	Travel-Auto Cost Pool	167	38	100	25	100	100	0	0
533150	Out of County Meals	0	0	100	0	100	0	0	0
533160	Training/Conventions	309	0	250	0	250	250	250	250
534500	Program Costs	453	815	800	593	800	1,000	1,000	1,000
711120	MIS Charges	2,680	3,520	2,000	1,440	2,000	3,000	3,000	3,000
	Total Expenditures	759,845	749,837	965,030	405,957	965,570	1,011,890	1,012,750	1,012,750
	F I N A N C I N G P R O P O S A L								
375510	Assigned NL-Enhanced Funding	2,068	48,624	5,820	5,820	5,820	0	4,080	4,080
436025	St Aid - Child Care Program	79,845	78,971	84,000	26,670	84,000	118,950	118,950	118,950
	Total Equities and Revenues	81,913	127,595	89,820	32,490	89,820	118,950	123,030	123,030
	County Appropriation			875,210			892,940	889,720	889,720

PERSONNEL INFORMATION

Authorized Positions: Total 12
1-Div Manager 2-Lead Wrkr
1-Fraud Specialist 7-Econ Supp Spec 1-Case Aide

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
534500	Program Costs	0	48	3,000	0	3,000	3,000	3,000	3,000
	Total Expenditures	0	48	3,000	0	3,000	3,000	3,000	3,000
F I N A N C I N G P R O P O S A L									
375510	HHS Assigned NL	3,950	2,700	2,700	2,700	2,700	2,700	2,700	2,700
466090	3rd Party Coll-Medication	209	171	300	0	300	300	300	300
	Total Equities and Revenues	4,159	2,871	3,000	2,700	3,000	3,000	3,000	3,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	163,298	167,156	197,850	92,657	197,850	207,860	209,900	209,900
512000	Fringe Benefits	52,715	54,046	66,480	29,074	66,480	78,970	78,330	78,330
523131	Computer Support	940	940	1,360	1,360	1,360	1,500	1,500	1,500
533140	Travel/Mileage	51	145	200	58	150	250	180	180
533160	Training/Conventions	1,099	458	1,650	650	1,100	2,150	2,150	2,150
	Total Expenditures	218,103	222,745	267,540	123,799	266,940	290,730	292,060	292,060

F I N A N C I N G P R O P O S A L

County Appropriation			267,540			290,730	292,060	292,060

PERSONNEL INFORMATION

Authorized Positions: Total 2
1-Director 1-Acctg Manager

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	31,682	52,065	62,730	30,368	62,730	63,260	63,260	63,260
512000	Fringe Benefits	13,899	23,865	28,300	15,133	28,300	31,360	31,360	31,360
521100	Contracted Svs-General	17,540	22,905	23,890	16,249	23,890	27,300	27,300	27,300
523131	Computer Support	310	300	480	480	480	750	750	750
523151	Printer/Scanner Pool	7	9	0	9	500	530	530	530
533110	Office Supplies	304	14	200	148	200	100	100	100
533125	Telephone	671	527	560	235	560	480	480	480
533140	Travel/Mileage	67	0	500	9	200	350	350	350
533160	Training/Conventions	2,392	3,826	3,580	2,438	3,580	3,480	3,480	3,480
533170	Postage	17	61	100	14	50	100	100	100
534500	Program Costs	8,598	5,785	6,250	985	5,500	7,510	7,510	7,510
541100	Rent	1,680	1,697	1,700	849	1,700	1,700	1,700	1,700
552135	Services	9,667	1,693	11,020	380	11,000	2,610	2,610	2,610
711120	MIS Charges	280	80	300	340	500	160	160	160
	Total Expenditures	87,114	112,827	139,610	67,637	139,190	139,690	139,690	139,690
	F I N A N C I N G P R O P O S A L								
436040	St. Aid-OWI Grant	83,079	108,823	136,110	25,102	135,240	136,080	136,080	136,080
466040	OWI Court User Fees	3,612	3,869	3,500	2,545	3,750	3,610	3,610	3,610
	Total Equities and Revenues	86,691	112,692	139,610	27,647	138,990	139,690	139,690	139,690
	County Appropriation			0			0	0	0

PERSONNEL INFORMATION

Authorized Positions: Total 1
1-Coordinator

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4518 Drug Court Program**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	53,229	64,480	64,480	31,208	64,480	67,740	67,740	67,740
512000	Fringe Benefits	23,937	28,146	28,510	13,685	28,510	32,080	32,080	32,080
521100	Contracted Svs-General	24,286	23,222	21,000	14,003	21,000	23,350	23,350	23,350
523131	Computer Support	880	610	860	860	860	750	750	750
533110	Office Supplies	145	82	100	163	600	500	500	500
533125	Telephone	690	533	580	236	580	480	480	480
533140	Travel/Mileage	70	24	540	93	225	100	100	100
533145	Travel-Auto Cost Pool	212	155	410	80	150	100	100	100
533150	Out of County Meals	13	0	100	0	0	0	0	0
533160	Training/Conventions	2,818	1,023	3,580	2,800	3,000	3,480	3,480	3,480
533170	Postage	22	61	100	14	75	100	100	100
534500	Program Costs	11,588	9,103	9,890	5,932	9,890	6,050	6,050	6,050
541100	Rent - Co Departments	1,680	1,697	1,700	848	1,700	1,700	1,700	1,700
552135	Services	5,684	1,900	5,100	740	2,000	1,250	1,250	1,250
711120	MIS Charges	40	80	160	0	80	160	160	160
	Total Expenditures	125,294	131,116	137,110	70,662	133,150	137,840	137,840	137,840
F I N A N C I N G P R O P O S A L									
355850	Opioid Settlement-Restricted	37,185	46,722	68,080	68,080	68,080	68,040	68,040	68,040
436039	St. Aid-Drug Court Program	87,029	82,749	68,030	14,312	62,320	68,040	68,040	68,040
466040	Drug Court User Fees	1,080	1,645	1,000	2,450	2,750	1,760	1,760	1,760
	Total Equities and Revenues	125,294	131,116	137,110	84,842	133,150	137,840	137,840	137,840
County Appropriation				0			0	0	0

PERSONNEL INFORMATION

Authorized Positions: Total 1
1-Coordinator

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	445,414	498,250	564,230	237,718	480,000	579,790	585,490	585,490
512000	Fringe Benefits	206,410	220,573	261,070	110,576	210,000	278,870	275,730	275,730
521150	Audit Fees	6,706	6,650	8,250	0	8,250	8,250	8,250	8,250
523100	Copy Machine	12,645	12,191	15,050	8,186	15,050	13,020	13,020	13,020
523131	Computer Support	6,420	6,430	8,890	8,510	8,510	8,920	8,920	8,920
523151	Printer/Scanner Pool	1,911	1,868	2,150	226	1,000	1,450	1,450	1,450
533110	Office Supplies	8,866	7,649	9,000	2,890	7,000	8,000	8,000	8,000
533125	Telephone	8,838	10,407	9,690	2,217	6,500	7,620	7,620	7,620
533130	Dues	4,530	4,530	4,550	4,530	4,530	4,550	4,550	4,550
533140	Travel/Mileage	0	0	200	0	0	0	0	0
533160	Training/Conventions	954	746	1,000	190	400	1,160	1,160	1,160
533170	Postage	6,699	6,625	7,010	3,029	7,010	14,190	14,190	14,190
533180	Advertising	588	30	400	0	250	250	250	250
534310	Software Maintenance	0	0	0	0	0	1,390	1,390	1,390
534500	Program Costs	306	292	130	164	300	300	300	300
535350	Bank Fees	455	304	420	170	420	450	450	450
542100	Insurance	143,513	129,839	149,690	67,850	149,690	161,000	130,470	130,470
711120	MIS Charges	6,800	4,680	8,000	5,120	8,000	8,000	8,000	8,000
844000	Capital Outlay	0	0	0	0	0	2,500	2,500	2,500
	Total Expenditures	861,055	911,064	1,049,730	451,376	906,910	1,099,710	1,071,740	1,071,740

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
377510	Assigned NL-Enhanced Funding	0	0	0	0	0	2,500	2,500	2,500
466076	Tax Intercept Collections	24,401	23,933	30,000	19,015	20,000	23,000	23,000	23,000
486095	Copy Revenue	965	3,179	1,500	2,957	5,100	5,000	5,000	5,000
	Total Equities and Revenues	25,366	27,112	31,500	21,972	25,100	30,500	30,500	30,500
County Appropriation				1,018,230			1,069,210	1,041,240	1,041,240

PERSONNEL INFORMATION

Authorized Positions: Total 10
1-Div Manager (25%) 1-Admin Compliance Officer
3-Admin Assist I 2-Accountant 2-Acctg Specialist II 1-Acctg Assist

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

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4530 Division of Behavioral Health & LTC/Children's Waiver** Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	387,706	452,528	666,890	255,043	650,000	764,000	833,650	833,650
512000	Fringe Benefits	160,497	189,776	277,050	110,525	250,175	341,210	366,230	366,230
521115	Contracted Svs-Under 18	555,233	768,871	785,400	155,495	650,000	783,000	783,000	783,000
521150	Audit Fees	1,300	1,000	1,250	0	1,250	1,250	1,250	1,250
523131	Computer Support	4,010	4,515	7,980	7,740	7,740	7,490	8,240	8,240
533110	Office Supplies	140	451	500	2,525	3,000	5,000	5,000	5,000
533125	Telephone	4,132	3,188	4,370	1,986	4,370	5,040	5,520	5,520
533140	Travel/Mileage	9,371	9,089	11,390	5,004	11,390	13,390	12,840	12,840
533145	Travel-Auto Cost Pool	529	2,053	4,020	1,896	3,500	4,200	4,030	4,030
533160	Training/Conventions	1,918	1,640	6,350	0	6,350	7,100	7,100	7,100
534500	Program Costs	95,771	93,220	93,080	40	93,080	95,590	95,590	95,590
552136	Services - Under 18	557,962	590,296	390,800	377,176	470,000	228,500	228,500	228,500
711120	MIS Charges	4,360	2,580	2,960	9,820	10,000	2,960	2,960	2,960
844000	Capital Outlay	0	0	0	0	0	1,000	1,000	1,000
	Total Expenditures	1,782,929	2,119,207	2,252,040	927,250	2,160,855	2,259,730	2,354,910	2,354,910

F I N A N C I N G P R O P O S A L

436010	St Aid - BCA	149,514	255,264	175,600	65,031	175,600	175,600	175,600	175,600
436016	St Aid - TPA CLTS	809,207	932,249	1,164,700	201,889	1,164,700	1,358,810	1,456,150	1,456,150
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	60,347	68,850	52,250	14,165	64,000	64,000	64,000	64,000
436098	MA Case Mgmt Revenue	15,494	16,922	11,500	0	16,000	16,000	16,000	16,000

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4530 Division of Behavioral Health & LTC/Children's Waiver** Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
466075	CLTS-Parental Fee	7,844	9,010	0	0	0	0	0	0
466084	Birth-3 Cost Shares	8,060	13,740	9,000	4,144	10,000	10,000	10,000	10,000
	Total Equities and Revenues	1,057,966	1,303,535	1,420,550	285,229	1,437,800	1,631,910	1,729,250	1,729,250
County Appropriation				831,490			627,820	625,660	625,660

PERSONNEL INFORMATION

Authorized Positions: Total 12
1-Div Manager 10-Social Worker 1-Supervisor

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Svs-General	423,998	423,998	424,000	105,593	424,000	424,000	424,000	424,000
	Total Expenditures	423,998	423,998	424,000	105,593	424,000	424,000	424,000	424,000

F I N A N C I N G P R O P O S A L

County Appropriation				424,000			424,000	424,000	424,000

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4540 Division of Children and Family Services** Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	952,331	1,039,945	1,273,710	536,243	1,073,126	1,313,480	1,326,220	1,326,220
512000	Fringe Benefits	402,636	437,834	540,680	230,323	450,710	601,570	594,000	594,000
521115	Contract Svs-Under 18	367,832	354,775	400,000	335,151	650,000	323,390	323,390	323,390
521150	Audit Fees	500	0	500	0	500	500	500	500
523131	Computer Support	10,150	10,750	16,370	16,370	16,370	14,640	14,640	14,640
533110	Office Supplies	4,439	1,353	900	367	900	1,000	1,000	1,000
533125	Telephone	10,469	8,419	8,740	4,122	8,345	9,120	9,120	9,120
533140	Travel/Mileage	12,335	13,254	14,500	6,755	14,500	14,500	10,970	10,970
533145	Travel-Auto Cost Pool	10,215	10,984	22,980	10,967	23,000	23,000	16,950	16,950
533150	Out of County Meals	592	922	900	220	700	900	900	900
533160	Training/Conventions	3,110	2,798	3,190	1,525	3,190	3,500	3,500	3,500
534500	Program Costs	45,290	42,926	64,820	22,855	46,000	66,210	66,210	66,210
552100	Child Care Institution	621,193	1,427,025	700,000	336,746	1,000,000	800,000	800,000	800,000
552110	Foster Care	446,014	666,701	500,000	264,146	750,000	550,000	550,000	550,000
552120	Group Care	0	77,431	40,000	248,586	500,000	180,000	180,000	180,000
552136	Services - Under 18	8,541	583	17,500	25	5,000	16,750	12,750	12,750
552140	P/S Shelter	9,456	0	5,000	1,203	3,000	5,000	5,000	5,000
552160	Secured Detention	4,200	144,810	80,000	24,525	50,000	80,000	80,000	80,000
553300	Kinship Care	174,682	229,828	163,800	107,271	247,500	279,000	354,820	354,820
711120	MIS Charges	3,720	2,140	3,000	1,360	3,000	3,000	3,000	3,000
844000	Capital Outlay	0	0	0	0	0	750	750	750
	Total Expenditures	3,087,705	4,472,478	3,856,590	2,148,760	4,845,841	4,286,310	4,353,720	4,353,720

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4540 Division of Children and Family Services** Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
436015	St Aid-BCA/CFA	927,129	1,093,573	1,016,200	446,175	1,016,200	1,092,030	1,167,850	1,167,850
466070	Step Parent Adopt Prog	600	1,200	0	0	0	0	0	0
466071	Juvenile Supervision	324	904	1,800	0	1,800	1,000	1,000	1,000
466087	Substitute Care Collections	40,545	35,106	85,000	18,519	35,000	40,000	40,000	40,000
466088	YA Collections	26,893	26,549	45,000	13,250	20,000	25,000	25,000	25,000
	Total Equities and Revenues	995,491	1,157,332	1,148,000	477,944	1,073,000	1,158,030	1,233,850	1,233,850
County Appropriation				2,708,590			3,128,280	3,119,870	3,119,870

PERSONNEL INFORMATION

Authorized Positions: Total 19
1-Division Manager 2-Supervisor 13-Social Worker
2-Case Aide 1-Youth Service Coordinator

HEALTH SERVICES

Did You Know?

Columbia County Public Health staff are all trained in ICS (Incident Command System) – 100 & 200, and NIMS (National Incident Management System) – 700 & 800.

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.

GOALS:

- In fall of 2026, Columbia County will start the Community Health Needs Assessment by putting out a county-wide survey.
- 65% of children born in 2024 will have at least one lead test completed.
- Columbia County Public Health Staff will perform 35 car seat inspections and/or education.
- The Columbia County Fit Family program will utilize a hydroponic garden in Fit Families activities.
- Columbia County Public Health will create a volunteer recruitment plan and procedure during a public health emergency.
- Columbia County WIC will maintain a caseload of 520 for three consecutive months.

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4610 Health Services**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	332,868	339,935	426,300	192,904	426,300	495,010	495,570	495,570
512000	Fringe Benefits	128,436	138,237	174,650	81,133	174,650	215,530	211,890	211,890
523131	Computer Support	2,810	2,930	4,040	4,044	4,044	1,750	1,750	1,750
523151	Printer/Scanner Pool	706	935	400	711	800	1,000	1,000	1,000
532300	Vehicle Maintenance	0	0	1,520	122	1,520	1,500	1,500	1,500
533110	Office Supplies	2,212	1,902	1,000	319	1,000	500	500	500
533125	Telephone	3,508	3,070	2,580	1,148	2,300	1,080	600	600
533130	Dues	1,520	1,108	1,370	605	1,370	1,260	1,260	1,260
533140	Travel/Mileage	4,656	3,670	340	693	1,300	250	180	180
533160	Training/Conventions	922	1,255	2,200	56	2,000	630	630	630
533170	Postage	1,306	2,505	1,200	1,076	2,250	1,250	1,250	1,250
534100	Gas/Oil	0	523	1,500	735	1,800	800	800	800
534500	Program Cost	7,080	11,177	300	3,664	10,000	8,200	8,200	8,200
536100	Medical Supplies	318	15	2,000	79	500	500	500	500
536700	Vaccines	0	4,779	2,500	948	2,500	2,500	2,500	2,500
542100	Insurance	13,010	11,439	13,570	4,918	13,570	13,840	9,700	9,700
553440	Fluoride	105	0	250	106	250	500	500	500
711120	MIS Charges	3,060	2,320	800	140	800	800	800	800
	Total Expenditures	502,517	525,800	636,520	293,401	646,954	746,900	739,130	739,130

F I N A N C I N G P R O P O S A L

375510	Assigned NL-Enhanced Funding	79,400	0	0	0	0	0	0	0
435010	St Aid - Prenatal Care	7,814	7,535	5,300	3,304	8,000	8,000	8,000	8,000

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4610 Health Services**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
435013	St Aid - Health Check	94	2,180	1,500	321	2,000	2,000	2,000	2,000
435021	St Aid - TB Control & Prev.	0	0	0	0	500	1,500	1,500	1,500
435050	St. Aid - PH Other State Rev.	0	0	0	10,801	15,000	18,000	18,000	18,000
436010	St Aid - BCA	0	0	0	0	0	0	3,860	3,860
465021	Flu	0	637	1,000	0	700	700	700	700
465022	Hep B	0	180	500	60	150	200	200	200
465024	TB	0	1,160	1,000	548	2,000	1,500	1,500	1,500
465030	Environmental Services Revs.	0	0	0	2,470	3,200	800	800	800
	Total Equities and Revenues	87,308	11,692	9,300	17,504	31,550	32,700	36,560	36,560
County Appropriation				627,220			714,200	702,570	702,570

PERSONNEL INFORMATION

Authorized Positions: Total 7
1-Div Manager 1-Supervisor 3-Pub Hlth Nurse
1-Health Educator 1-Accounting Specialist II

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

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4630 State Consolidated Health Cont.**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	107,759	125,353	117,530	51,870	117,530	82,040	82,900	82,900
512000	Fringe Benefits	46,533	51,973	49,930	21,652	49,930	41,440	41,810	41,810
521100	Contracted Svs-General	65,794	118,027	0	0	0	0	0	0
523131	Computer Support	580	610	860	860	860	3,040	3,040	3,040
533110	Office Supplies	904	1,902	240	54	240	1,200	1,200	1,200
533125	Telephone	0	0	0	0	0	1,440	1,920	1,920
533140	Travel/Mileage	304	605	0	0	0	1,050	1,050	1,050
533160	Training/Conventions	7,060	12,838	8,700	10,557	14,727	2,300	2,300	2,300
533170	Postage	1,522	167	0	188	188	1,000	1,000	1,000
534100	Gas/Oil	0	0	0	0	0	1,200	1,200	1,200
534500	Program Costs	34,572	38,049	9,360	2,914	9,360	5,910	5,910	5,910
536100	Medical Supplies	0	0	0	0	0	1,500	1,500	1,500
542100	Insurance	4,794	3,979	2,790	1,225	2,790	6,170	4,000	4,000
	Total Expenditures	269,822	353,503	189,410	89,320	195,625	148,290	147,830	147,830
F I N A N C I N G P R O P O S A L									
435020	St Aid-Consolidated Health Cont.	269,822	353,504	174,910	32,950	181,122	133,790	133,330	133,330
	Total Equities and Revenues	269,822	353,504	174,910	32,950	181,122	133,790	133,330	133,330
County Appropriation				14,500			14,500	14,500	14,500

PERSONNEL INFORMATION

Authorized Position: Total 1
1-Community Health Worker (funded through 12/31/26)

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4639 Public Health Preparedness**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	25,121	9,777	23,180	10,579	23,180	13,860	17,260	17,260
512000	Fringe Benefits	10,378	4,888	9,510	4,777	9,510	5,980	7,430	7,430
523131	Computer Support	580	610	860	860	860	750	750	750
532300	Vehicle Maintenance	0	0	150	0	150	150	150	150
533110	Office Supplies	0	36	240	0	240	200	200	200
533125	Telephone	2,006	598	1,380	657	1,380	1,440	1,440	1,440
533160	Training/Conventions	452	600	0	0	0	0	550	550
534100	Gas/Oil	0	0	280	0	280	280	280	280
534310	Software Maintenance	11,219	1,692	16,120	472	14,630	14,630	14,630	14,630
534500	Program Costs	3,122	6,214	170	4,717	4,717	1,340	1,340	1,340
542100	Insurance	1,277	617	960	367	735	1,010	460	460
	Total Expenditures	54,155	25,032	52,850	22,429	55,682	39,640	44,490	44,490
F I N A N C I N G P R O P O S A L									
435020	St Aid Consolidated Cont.	54,155	53,222	52,850	7,620	55,907	39,640	44,490	44,490
	Total Equities and Revenues	54,155	53,222	52,850	7,620	55,907	39,640	44,490	44,490
County Appropriation				0			0	0	0

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4641 WIC Program**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	100,938	105,208	130,240	53,220	130,240	133,240	133,240	133,240
512000	Fringe Benefits	41,709	41,544	53,280	23,506	53,280	59,480	59,480	59,480
523131	Computer Support	1,532	1,436	1,990	1,988	1,988	2,180	2,180	2,180
533110	Office Supplies	807	224	1,000	28	1,000	110	110	110
533125	Telephone	2,256	1,470	2,380	792	2,380	1,940	1,940	1,940
533140	Travel/Mileage	935	1,073	1,000	417	1,000	900	900	900
533160	Training/Conventions	118	3,326	7,000	265	2,452	430	430	430
533170	Postage	579	383	1,000	271	800	500	500	500
534500	Program Costs	896	7,064	4,230	1,775	4,230	0	1,740	1,740
536100	Medical Supplies	1,202	599	1,200	0	1,200	0	0	0
541100	Rent	3,416	3,452	3,450	1,726	3,450	3,450	3,450	3,450
542100	Insurance	4,644	4,132	4,940	1,986	4,940	5,040	3,300	3,300
711120	MIS Charges	720	440	780	260	500	180	180	180
	Total Expenditures	159,752	170,351	212,490	86,234	207,460	207,450	207,450	207,450
F I N A N C I N G P R O P O S A L									
435013	St Aid - Health Check	1,443	1,178	1,000	0	0	0	0	0
435030	St Aid - WIC	159,934	170,370	211,490	38,044	207,460	207,450	207,450	207,450
	Total Equities and Revenues	161,377	171,548	212,490	38,044	207,460	207,450	207,450	207,450
County Appropriation				0			0	0	0

PERSONNEL INFORMATION

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

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

AGING AND DISABILITY RESOURCE CENTER

> ***Did You Know?***
>
> The Alzheimer's Family Caregiver Support Program is state funded. Columbia County provides grant awards of $2,000 to a maximum of 11 families each year.

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, First Person Care Consultants, Lutheran Social Services Connections, TMG, Progressive Community Service) or enrollment with an MCO-Managed Care Organization (Molina or Inclusa) for the Family Care and Partnership programs. There are 4 MCO's in our region as of 2025.

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).

GOALS:

- The ADRC will implement a resource guide of private pay providers willing to serve older adults and adults with disabilities with various tasks such as indoor and outdoor chores and respite care, along with information about interviewing and hiring workers.
- The APS Social Work team will continue to facilitate the Financial Abuse Specialty Team started in 2026 as an important aspect in prevention of and response to increasing financial scams and exploitation.
- APS will continue to explore options for an electronic records documentation system.
- The Home Delivered Meal program will continue to utilize the state-wide prioritization policy and procedures to ensure we are serving our most socially and economically needy residents as demand continues to outpace funding.
- The ADRC will apply for a 5310 Enhanced Mobility grant as part of the fleet management program (being that the current fleet includes a van with close to 160,000 miles).
- The ADRC will continue to keep a current list of all the foot clinic services offered throughout the county to ensure customer needs are being met.

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4535 Aging & Disability Resource Center**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	513,569	570,435	653,670	307,905	653,670	665,140	671,670	671,670
512000	Fringe Benefits	231,945	246,858	277,530	129,351	277,530	307,320	305,060	305,060
521150	Audit Fees	500	0	500	0	0	500	500	500
523100	Copy Machine	2,845	2,612	2,790	1,325	2,790	2,790	2,790	2,790
523131	Computer Support	4,990	5,170	6,940	7,760	7,760	8,720	8,720	8,720
523151	Printer/Scanner Pool	509	657	230	215	230	230	230	230
533110	Office Supplies	2,530	4,439	2,000	396	1,200	1,700	1,700	1,700
533125	Telephone	7,645	6,870	6,640	2,972	6,640	6,070	6,070	6,070
533130	Dues	390	505	550	567	567	500	500	500
533140	Travel/Mileage	3,822	3,005	4,120	2,066	4,120	4,590	3,340	3,340
533145	Travel-Auto Cost Pool	232	156	340	0	150	350	260	260
533160	Training/Conventions	803	3,192	3,100	1,043	2,100	3,300	3,300	3,300
533170	Postage	2,396	2,571	2,250	792	1,700	2,680	2,680	2,680
533180	Advertising	2,250	7,775	1,740	230	230	3,500	3,500	3,500
534500	Program Costs	3,024	4,537	5,740	321	5,740	4,180	4,180	4,180
541100	Rent	20,406	20,617	20,980	10,398	20,980	20,980	20,980	20,980
542100	Insurance	21,053	18,136	22,550	9,256	22,550	23,580	15,790	15,790
711120	MIS Charges	1,200	2,180	2,000	1,380	2,000	2,000	2,000	2,000
	Total Expenditures	820,109	899,715	1,013,670	475,977	1,009,957	1,058,130	1,053,270	1,053,270

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4535 Aging & Disability Resource Center**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
436013	St Aid - BCA	796,526	861,350	824,150	197,617	824,150	827,190	835,280	835,280
468523	Benefit Specialist Program Rev.	935	279	250	130	250	250	250	250
486095	Copy Revenue	421	611	270	649	1,200	500	500	500
	Total Equities and Revenues	797,882	862,240	824,670	198,396	825,600	827,940	836,030	836,030
County Appropriation				189,000			230,190	217,240	217,240

PERSONNEL INFORMATION

Authorized Positions: Total 11
1-Director 1-Supervisor 1-Admin Assist I 1-Social Worker
1-Marketing/Outreach Coordinator 3-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 2026 BUDGET

Fund: 200 Health & Human Services
Department: **4536 Adult Protective Services**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	120,218	135,531	154,450	67,641	154,450	162,260	163,850	163,850
512000	Fringe Benefits	53,127	56,273	66,700	28,603	66,700	74,900	74,000	74,000
521100	Contracted Svs-General	30,000	18,942	18,310	7,230	18,310	20,510	20,510	20,510
523131	Computer Support	910	880	1,320	1,320	1,320	1,460	1,460	1,460
533110	Office Supplies	122	210	220	236	236	200	200	200
533125	Telephone	1,260	939	920	468	920	960	960	960
533140	Travel/Mileage	3,113	4,984	5,000	2,681	5,000	5,300	3,860	3,860
533150	Out of County Meals	392	135	200	49	200	200	200	200
533160	Training/Conventions	0	1,078	2,010	92	2,010	1,750	1,750	1,750
534500	Program Costs	7,867	10,975	4,400	101	4,400	4,400	4,400	4,400
542100	Insurance	5,791	4,878	5,920	2,310	5,920	6,030	3,910	3,910
552135	Services	9,000	5,212	4,500	1,908	4,500	2,600	2,600	2,600
711120	MIS Charges	40	120	400	0	400	240	240	240
	Total Expenditures	231,840	240,157	264,350	112,639	264,366	280,810	277,940	277,940
F I N A N C I N G P R O P O S A L									
436010	St Aid - BCA	46,148	60,286	38,550	23,350	46,700	38,550	38,550	38,550
436034	St Aid - Elder Care	21,768	20,680	20,570	19,646	19,646	19,650	19,650	19,650
	Total Equities and Revenues	67,916	80,966	59,120	42,996	66,346	58,200	58,200	58,200
County Appropriation				205,230			222,610	219,740	219,740

PERSONNEL INFORMATION

Authorized Positions: Total 2
2-Social Worker

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **5601 Older Americans Act Program**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	146,482	161,021	202,330	99,968	202,330	253,490	255,940	255,940
512000	Fringe Benefits	46,928	51,656	62,170	29,591	62,170	70,380	69,840	69,840
521100	Contracted Svs-General	12,604	29,022	36,300	15,938	33,520	33,520	33,520	33,520
521310	Delivery of Food	22,038	18,202	27,500	6,684	27,500	26,950	26,950	26,950
523131	Computer Support	828	854	1,220	1,382	1,382	1,260	1,260	1,260
532300	Vehicle Maintenance	1,867	710	2,450	711	2,450	2,450	1,500	1,500
533110	Office Supplies	266	716	700	386	700	500	500	500
533125	Telephone	1,286	1,505	860	1,246	1,350	1,920	1,920	1,920
533140	Travel/Mileage	2,333	3,860	4,360	1,422	4,360	4,370	3,180	3,180
533160	Training/Conventions	844	9,743	3,740	401	1,700	3,070	3,070	3,070
533170	Postage	1,646	1,709	2,100	806	2,100	1,830	1,830	1,830
533185	Newsletter	4,616	5,538	6,010	4,118	6,010	6,010	6,010	6,010
534100	Gas/Oil	3,358	4,791	3,980	3,510	6,200	7,570	7,570	7,570
534420	Meals	153,298	191,915	203,920	91,133	205,840	244,930	244,930	244,930
534500	Program Costs	23,088	18,951	18,730	3,436	18,730	29,680	29,680	29,680
534600	Site Supplies	4,131	22,300	3,000	1,042	3,000	0	0	0
534700	Site Expense	336	0	1,010	0	1,010	0	0	0
541200	Rent-Outside Agencies	2,080	2,080	2,080	1,040	2,080	2,440	2,440	2,440
542100	Insurance	6,564	5,924	6,310	3,061	6,310	7,210	5,760	5,760
552135	Services	7,896	9,016	5,150	1,721	5,150	4,400	4,400	4,400
711120	MIS Charges	220	1,880	160	40	160	160	160	160
	Total Expenditures	442,709	541,393	594,080	267,636	594,052	702,140	700,460	700,460

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **5601 Older Americans Act Program**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
377520	Assigned Equity	0	0	0	0	0	3,000	3,000	3,000
438501	St Aid - Older Americans Act	276,421	326,923	315,700	15,802	315,700	291,830	291,830	291,830
468501	Older Americans Act Prog. Rev.	166,266	171,015	184,100	77,845	184,100	188,630	188,630	188,630
	Total Equities and Revenues	442,687	497,938	499,800	93,647	499,800	483,460	483,460	483,460
County Appropriation				94,280			218,680	217,000	217,000

PERSONNEL INFORMATION

Authorized Positions: Total 10 (Plus 4,000 Driver Hours)
1-Health Promotions Coordinator
9-Meal Site Managers 4,000 Driver Hours

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **5609 Alzheimer Caregiver Support**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Svs-General	345	2,000	10,810	1,290	10,810	10,810	10,810	10,810
533160	Training/Conventions	0	0	620	389	620	620	620	620
534500	Program Costs	2,897	856	5,080	1,324	5,080	4,660	4,660	4,660
552135	Services	95	2,429	11,110	120	11,110	9,100	9,100	9,100
	Total Expenditures	3,337	5,285	27,620	3,123	27,620	25,190	25,190	25,190
F I N A N C I N G P R O P O S A L									
436010	St Aid - BCA	4,659	5,285	27,620	285	27,620	25,190	25,190	25,190
	Total Equities and Revenues	4,659	5,285	27,620	285	27,620	25,190	25,190	25,190
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **5620 Elderly Transportation**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	137,324	125,707	224,130	114,142	224,130	204,130	206,120	206,120
512000	Fringe Benefits	39,322	37,455	57,480	25,327	57,480	56,950	56,690	56,690
523131	Computer Support	1,145	1,313	1,900	1,805	1,805	1,650	1,650	1,650
532300	Vehicle Maintenance	15,079	17,106	11,270	10,560	20,970	21,900	21,900	21,900
533110	Office Supplies	154	315	220	124	220	200	200	200
533125	Telephone	1,889	1,442	1,480	736	1,480	1,680	1,680	1,680
533130	Dues	0	0	100	0	0	0	0	0
533140	Travel/Mileage	0	0	150	25	100	0	0	0
533150	Out of County Meals	0	0	100	0	0	0	0	0
533160	Training/Conventions	0	273	620	0	200	550	550	550
533170	Postage	192	174	150	72	150	200	200	200
533180	Advertising	1,440	1,002	500	0	0	500	500	500
534100	Gas/Oil	18,771	16,416	18,710	6,443	15,000	16,000	16,000	16,000
534500	Program Costs	657	4,003	3,110	311	2,500	3,100	1,100	1,100
542100	Insurance	8,857	7,699	8,740	5,585	8,740	10,570	7,220	7,220
711120	MIS Charges	320	1,520	500	280	500	480	480	480
	Total Expenditures	225,150	214,425	329,160	165,410	333,275	317,910	314,290	314,290
F I N A N C I N G P R O P O S A L									
438520	St Aid - Transportation	154,122	154,798	154,800	154,390	154,390	154,390	154,390	154,390
468520	COA Transportation Program	69,710	55,638	73,830	29,006	78,540	75,000	75,000	75,000
	Total Equities and Revenues	223,832	210,436	228,630	183,396	232,930	229,390	229,390	229,390
County Appropriation				100,530			88,520	84,900	84,900

PERSONNEL INFORMATION

Authorized Positions: Total 2 (Plus 5,400 Driver Hours)
1-Transportation Coordinator 1-Prog Asst - Trans 5,400 Driver Hours

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
844000	Capital Outlay	0	48,327	14,450	0	14,450	17,100	17,100	17,100
	Total Expenditures	0	48,327	14,450	0	14,450	17,100	17,100	17,100

F I N A N C I N G P R O P O S A L

County Appropriation			14,450			17,100	17,100	17,100

COLUMBIA COUNTY 2026 BUDGET

Fund: 200 Health & Human Services
Department: **5630 Aging Foot Clinic**
Department Head: Heather Gove, Director

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Svs-General	6,624	7,840	6,690	4,104	8,200	8,200	8,200	8,200
534500	Program Costs	925	681	1,450	23	500	850	850	850
542100	Insurance	104	121	100	78	100	100	100	100
	Total Expenditures	7,653	8,642	8,240	4,205	8,800	9,150	9,150	9,150
F I N A N C I N G P R O P O S A L									
468521	Foot Clinic Revenue	9,666	11,080	8,240	5,889	8,800	9,150	9,150	9,150
	Total Equities and Revenues	9,666	11,080	8,240	5,889	8,800	9,150	9,150	9,150
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 2026 BUDGET

Fund: 300 Debt Service Fund
Department: **8400 Debt Service - 2018 Refund/Restructure**

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
611000	Principal	100,000	150,000	2,200,000	0	2,200,000	2,200,000	2,200,000	2,200,000
612000	Interest	489,250	486,250	481,750	240,875	481,750	393,750	393,750	393,750
	Total Expenditures	589,250	636,250	2,681,750	240,875	2,681,750	2,593,750	2,593,750	2,593,750

F I N A N C I N G P R O P O S A L

County Appropriation				2,681,750			2,593,750	2,593,750	2,593,750

COLUMBIA COUNTY 2026 BUDGET

Fund: 300 Debt Service Fund
Department: **8450 Debt Service - 2019 Refund/Sheriff Tower/Software**

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
611000	Principal	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
612000	Interest	75,000	75,000	75,000	37,500	75,000	55,000	55,000	55,000
	Total Expenditures	75,000	75,000	1,075,000	37,500	1,075,000	1,055,000	1,055,000	1,055,000

F I N A N C I N G P R O P O S A L

County Appropriation				1,075,000			1,055,000	1,055,000	1,055,000

COLUMBIA COUNTY 2026 BUDGET

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

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
611000	Principal	0	0	0	21,500,000	21,500,000	200,000	200,000	200,000
612000	Interest	0	0	868,200	0	868,194	1,170,000	1,170,000	1,170,000
	Total Expenditures	0	0	868,200	21,500,000	22,368,194	1,370,000	1,370,000	1,370,000

F I N A N C I N G P R O P O S A L

County Appropriation			868,200			1,370,000	1,370,000	1,370,000

COLUMBIA COUNTY, WISCONSIN
2026
PRINCIPAL AND INTEREST PAYMENT SCHEDULE

	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	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
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	10,000,000	1,068,750	2,000,000	85,000	23,500,000	7,142,500	35,500,000	8,296,250	43,796,250

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.
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
- VA
- Miscellaneous Public Charges
- Miscellaneous Revenue
- State Aid – IGT Money

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
328500	IGT Equity Applied	0	0	1,388,250	0	995,989	1,072,320	1,054,040	1,054,040
425410	Supplement Payment Program	72,200	0	0	0	0	0	0	0
435414	MA Room & Bd.	2,743,141	2,799,581	3,294,210	1,434,726	3,294,210	3,524,810	3,524,810	3,524,810
435418	MA - Provider Assessment	(193,800)	(193,800)	(193,800)	(86,700)	(173,400)	(173,400)	(173,400)	(173,400)
435421	MA Transportation	3,774	3,499	4,300	2,323	4,300	4,500	4,500	4,500
435431	Medicare - Room & Board	539,990	436,570	551,020	356,290	682,940	751,230	751,230	751,230
435432	Medicare A - P.T.	111,057	83,390	105,510	64,734	122,200	134,420	134,420	134,420
435433	Medicare A - O.T.	103,513	89,322	104,710	69,030	132,250	145,470	145,470	145,470
435434	Medicare A - S.T.	76,914	52,267	72,260	53,923	102,990	113,290	113,290	113,290
435435	Medicare - Adjustment	191,816	144,084	182,780	167,509	315,500	347,050	347,050	347,050
435436	Medicare - Drugs	57,638	39,109	46,270	31,566	55,810	58,600	58,600	58,600
435437	Medicare B - O.T.	73,774	83,430	115,320	24,118	49,100	54,010	54,010	54,010
435439	Medicare B - P.T.	93,580	78,813	96,290	28,479	56,700	62,370	62,370	62,370
435440	Medicare B Vaccines	7,231	5,792	5,200	5,649	6,970	6,620	6,620	6,620
435442	Medicare B - S.T.	38,062	42,865	39,900	27,724	50,220	52,730	52,730	52,730
435443	Medicare - R.T. Supplies	123	0	400	492	940	1,000	1,000	1,000
435446.507	PT Outpatient Part B	934	17,695	6,750	6,502	10,940	13,130	13,130	13,130
435448	Medicare A - Xray	2,278	1,426	2,580	874	2,300	2,400	2,400	2,400
435449	Medicare A - Lab	6,906	4,137	6,410	3,531	6,220	6,530	6,530	6,530
435450	Medicare A - Supplies	1,802	0	1,500	0	1,000	1,500	1,500	1,500
435455	VA - Room & Board	855,326	1,126,679	631,740	582,885	1,041,670	1,145,830	1,145,830	1,145,830
435458	VA - Ancillary Charges	6,399	11,436	12,000	10,340	14,400	13,500	13,500	13,500
465405	Family Care Revenue	878,240	963,512	893,160	443,310	907,600	925,750	925,750	925,750
465407	Insurance	290,936	388,835	436,450	123,156	258,700	284,570	284,570	284,570
465411	PP - Bed Hold Charges	8,065	12,735	8,650	8,830	11,770	12,350	12,350	12,350
465413	PP - SNF	1,703,520	1,947,128	1,646,600	927,445	1,706,510	1,757,700	1,757,700	1,757,700
465422	Private Room Premium	130,032	133,280	136,750	64,912	128,600	132,160	132,160	132,160

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
F I N A N C I N G P R O P O S A L									
465431	Employee Meals	6,357	3,802	4,890	2,662	4,890	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	3,664	2,976	3,880	1,541	3,880	5,000	5,000	5,000
485427	Misc Revenue - Other	1,618	531	3,110	55	2,450	2,500	2,500	2,500
485430	Level 1 Nursing Screen	2,100	2,670	3,240	1,140	3,000	3,000	3,000	3,000
	Total Equities and Revenues	7,827,990	8,292,564	9,621,130	4,362,446	9,811,449	10,476,630	10,458,350	10,458,350

COLUMBIA HEALTH CARE CENTER

Did You Know?

Columbia Health Care Center processed a total of 353,615 pounds of laundry in 2024.

PROGRAM DESCRIPTION:

The Columbia Health Care Center is an 85 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, memory care, and short-term rehabilitative care.

GOALS:

- Maintain tradition of not utilizing county tax levy (since 2004).
- Continue to recruit and train nursing assistants through the WisCaregivers program.
- Work with new therapy provider to increase Medicare reimbursement.
- Maintain a CMS 5 star rating.

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	880,816	861,914	1,363,450	708,088	1,395,691	1,449,170	1,472,710	1,472,710
512000	Fringe Benefits	215,283	324,346	479,880	226,055	491,167	542,380	539,760	539,760
521100	Outside Service-Pool	14,362	0	0	0	0	0	0	0
	Total Expenditures	1,110,461	1,186,260	1,843,330	934,143	1,886,858	1,991,550	2,012,470	2,012,470

PERSONNEL INFORMATION

Authorized Positions: Total 20
1-Director of Nursing 4-Nurse Managers 7-RN
1-Nurse Manager-MDS 7-RN-Casual

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	367,422	404,033	529,840	199,275	520,230	553,640	559,070	559,070
512000	Fringe Benefits	129,286	193,045	189,370	82,704	198,130	230,190	227,860	227,860
521100	Outside Service-Pool	25,978	4,712	0	0	0	0	0	0
	Total Expenditures	522,686	601,790	719,210	281,979	718,360	783,830	786,930	786,930

PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	1,136,612	1,346,449	1,671,390	783,488	1,734,114	1,818,650	1,836,480	1,836,480
512000	Fringe Benefits	477,121	540,501	668,310	261,574	629,297	702,690	696,160	696,160
	Total Expenditures	1,613,733	1,886,950	2,339,700	1,045,062	2,363,411	2,521,340	2,532,640	2,532,640

PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	39,537	19,574	35,230	0	14,580	35,940	36,290	36,290
512000	Fringe Benefits	33,652	14,521	37,470	0	6,834	18,200	17,970	17,970
	Total Expenditures	73,189	34,095	72,700	0	21,414	54,140	54,260	54,260

PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Outside Service	26,823	30,311	33,840	17,196	40,000	40,500	40,500	40,500
521122	MA Transportation	2,871	2,728	4,000	2,015	4,000	4,800	4,800	4,800
533160	Training/Conventions	814	726	3,920	111	2,230	2,500	2,500	2,500
533161	Training-Nurses Aides	6,566	18,834	24,000	6,680	14,000	18,000	18,000	18,000
535200	Small Tools	1,270	55	1,000	242	1,000	1,000	1,000	1,000
535600	Equipment	1,379	1,734	2,500	1,647	4,000	4,000	4,000	4,000
536100	Medical Supplies	29,712	48,650	50,000	18,996	46,000	50,000	50,000	50,000
536100.550	Urologicals	3,606	5,774	5,000	1,602	3,500	4,500	4,500	4,500
536100.551	Dressings	16,422	19,040	20,000	6,043	16,000	19,000	19,000	19,000
536100.552	Gloves	6,149	12,860	14,000	6,787	14,000	15,000	15,000	15,000
536100.553	Disposables	4,600	3,912	4,500	1,522	3,500	4,500	4,500	4,500
536100.554	Syringes/Lab Supplies	3,776	4,591	5,500	3,597	8,000	8,500	8,500	8,500
536115	R.T. Supplies	13,314	18,275	14,500	9,012	18,000	20,000	20,000	20,000
536120	Medical Equip. Repairs	1,187	2,473	2,000	285	1,000	2,000	2,000	2,000
536200	Nursing Ancillaries	41,323	44,706	40,000	19,626	40,000	46,000	46,000	46,000
536500	Lab	6,489	4,470	5,000	2,844	6,000	7,000	7,000	7,000
536510	X-Ray	2,261	3,619	3,000	846	2,000	3,000	3,000	3,000
536515	Medical Supplies Part - A	2,184	80	750	929	2,000	2,000	2,000	2,000
536520	R.T. Part A	4,303	419	1,000	500	1,200	1,500	1,500	1,500
536525	P.T. Medicare - Part A	69,582	55,878	75,000	41,227	82,000	95,000	95,000	95,000
536530	O.T. Medicare - Part A	63,990	52,626	70,000	37,390	80,000	92,000	92,000	92,000
536540	S.T. Medicare - Part A	24,593	20,094	30,000	18,293	36,000	42,000	42,000	42,000
536545	Medicare Part A Other	7,183	1,918	2,500	88	2,000	2,500	2,500	2,500
536600.507	Medicare OP - PT	179	8,945	6,000	3,171	7,200	8,000	8,000	8,000
536600.508	Medicare OP - OT	0	1,765	4,000	1,195	3,000	4,000	4,000	4,000
536700	Vaccines	0	2,889	1,000	1,088	2,000	2,500	2,500	2,500
536810.507	Private - IP - PT	5,207	6,576	12,000	3,799	8,500	11,000	11,000	11,000
536810.508	Private - IP - OT	1,679	3,458	6,000	0	2,000	5,000	5,000	5,000

COLUMBIA COUNTY 2026 BUDGET

Fund: 610 Health Care Center
Department: **4220 Other Expense - Nursing**
Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
536810.509	Private - IP - ST	699	1,565	2,500	0	1,000	2,000	2,000	2,000
536810.510	Private - Other Ancill. Chg	3,614	7,054	3,000	803	2,000	3,000	3,000	3,000
536825.507	Private OP - PT	2,878	4,062	5,000	0	2,000	5,000	5,000	5,000
536825.508	Private OP - OT	0	0	250	0	250	500	500	500
536861.511	VA - Ancillary Charges	49,960	55,526	60,000	27,647	65,000	72,000	72,000	72,000
536910	ST Medicare - Part B	16,393	18,118	20,000	12,361	25,000	30,000	30,000	30,000
536950	OT Medicare - Part B	40,273	37,304	60,000	12,513	26,000	45,000	45,000	45,000
536960	PT Medicare - Part B	52,205	47,138	70,000	16,685	35,000	60,000	60,000	60,000
536970	Enterals	454	327	1,000	494	1,200	1,500	1,500	1,500
	Total Expenditures	513,938	548,500	662,760	277,234	606,580	734,800	734,800	734,800

COLUMBIA COUNTY 2026 BUDGET

Fund: 610 Health Care Center
Department: **4221 Pharmacy**
Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Outside Service	4,775	4,675	5,000	2,231	4,700	5,000	5,000	5,000
536710	Drugs-Medicare	54,612	46,434	58,000	29,374	64,000	68,000	68,000	68,000
536720	Drugs-OTC MA	12,408	10,864	12,000	9,811	14,000	16,000	16,000	16,000
	Total Expenditures	71,795	61,973	75,000	41,416	82,700	89,000	89,000	89,000

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Outside Service	11,050	14,040	14,000	5,395	14,000	14,000	14,000	14,000
536750	Physician	7,860	9,588	14,250	5,247	11,000	13,500	13,500	13,500
	Total Expenditures	18,910	23,628	28,250	10,642	25,000	27,500	27,500	27,500

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	73,928	77,518	153,490	77,547	153,488	161,260	162,840	162,840
512000	Fringe Benefits	39,900	63,031	54,950	22,675	46,759	51,520	51,360	51,360
	Total Expenditures	113,828	140,549	208,440	100,222	200,247	212,780	214,200	214,200

PERSONNEL INFORMATION

Authorized Positions: Total 2
1-Manager-Social Services 1-Social Worker

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	62,740	65,646	201,440	101,594	210,619	221,260	223,420	223,420
512000	Fringe Benefits	38,680	40,898	158,820	71,559	160,176	181,100	177,730	177,730
534400	Operating Expenses	0	0	4,000	1,711	4,000	4,000	4,000	4,000
539999	Misc. Operating Expense	0	0	4,000	2,584	4,000	4,000	4,000	4,000
	Total Expenditures	101,420	106,544	368,260	177,448	378,795	410,360	409,150	409,150

PERSONNEL INFORMATION

Authorized Positions: Total 4
1-Manager-Life Enrichment 3-Life Enrichment Assistant

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	309,746	269,093	441,670	209,808	452,336	474,300	478,940	478,940
512000	Fringe Benefits	159,122	162,334	236,930	80,737	192,048	214,090	211,840	211,840
521200	Consultation	0	0	14,400	5,814	14,400	14,400	14,400	14,400
532100	Equipment Maint.	0	0	3,500	3,049	4,500	3,700	3,700	3,700
534300	Cleaning Supplies	0	0	7,500	4,878	8,000	8,000	8,000	8,000
534400	Operating Expenses	0	0	9,000	5,214	9,500	9,000	9,000	9,000
534410	Dishes & Utensils	0	0	1,200	796	1,200	1,200	1,200	1,200
534420	Food	0	0	242,000	132,441	250,000	255,000	255,000	255,000
535600	Equipment Purchases	0	0	1,500	953	1,500	1,500	1,500	1,500
	Total Expenditures	468,868	431,427	957,700	443,690	933,484	981,190	983,580	983,580

PERSONNEL INFORMATION

Authorized Positions: Total 15
1-Manager-Dietary Services 2-Cooks
11-Dietary Assistants 1-Dietary Services Lead

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	94,513	99,658	112,490	55,266	112,490	117,820	118,970	118,970
512000	Fringe Benefits	22,669	19,045	27,070	13,325	27,077	29,530	29,590	29,590
521100	Outside Service	0	0	40,000	10,339	40,000	45,000	45,000	45,000
531100	Electric	0	0	90,000	39,953	95,000	96,000	96,000	96,000
531200	Natural Gas	0	0	75,000	29,826	65,000	70,000	70,000	70,000
531300	Waste Removal	0	0	5,500	3,495	6,000	6,500	6,500	6,500
531400	Water	0	0	50,000	22,698	46,550	47,000	47,000	47,000
532100	Equipment Maint.	0	0	4,500	847	4,500	4,500	4,500	4,500
532200	Building Maint.	0	0	11,000	9,870	25,000	25,000	25,000	25,000
532300	Vehicle Maintenance	0	0	5,400	272	3,000	4,400	4,400	4,400
532400	Inspection	0	0	7,500	4,693	10,000	10,000	10,000	10,000
534100	Gas/Oil	0	0	4,000	734	2,000	2,000	2,000	2,000
534400	Operating Expenses	0	0	12,000	2,658	10,000	11,100	11,100	11,100
535200	Small Tools	0	0	1,000	685	1,200	1,200	1,200	1,200
535300	Other Expense - Adm House	0	0	1,000	0	500	1,000	1,000	1,000
535600	Equipment Purchases	0	0	500	0	500	500	500	500
	Total Expenditures	117,182	118,703	446,960	194,661	448,817	471,550	472,760	472,760

PERSONNEL INFORMATION

Authorized Positions: Total 3
2-Facility Maint Worker 1-Groundskeeper LTE

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	232,668	240,712	429,000	198,661	429,424	424,200	428,350	428,350
512000	Fringe Benefits	121,267	156,494	200,620	88,538	207,242	216,090	213,370	213,370
521100	Outside Service	0	0	3,000	2,750	2,750	3,000	3,000	3,000
532100	Equipment Maint.	0	0	4,000	1,358	4,000	4,000	4,000	4,000
532500	Building Decor	0	0	1,000	0	1,000	1,000	1,000	1,000
534400	Operating Expenses	0	0	32,000	15,707	32,000	32,000	32,000	32,000
534600	Linens	0	0	5,000	0	5,000	5,000	5,000	5,000
535200	Small Tools	0	0	1,500	81	1,500	1,500	1,500	1,500
	Total Expenditures	353,935	397,206	676,120	307,095	682,916	686,790	688,220	688,220

PERSONNEL INFORMATION

Authorized Positions: Total 13
1-Manager-Environmental Services 1-Environmental Services Asst Lead
11-Environmental Services Assistant

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	159,567	166,024	470,630	224,181	470,865	620,840	626,920	626,920
512000	Fringe Benefits	50,739	103,150	190,840	130,426	190,872	207,120	208,330	208,330
	Total Expenditures	210,306	269,174	661,470	354,607	661,737	827,960	835,250	835,250

PERSONNEL INFORMATION

Authorized Positions: Total 7
1-Administrator 1-HR Generalist
1-Accounting Supervisor 1-Exec Asst Corp Comp Officer (62.5%)
1-Accounting Asst (53%) 2-Accounting Specialist II

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	52,802	56,761	61,010	18,085	49,134	60,350	60,930	60,930
512000	Fringe Benefits	34,504	32,235	33,090	5,132	16,632	16,400	16,630	16,630
521200	Consultation	0	0	1,600	0	0	1,600	1,600	1,600
	Total Expenditures	87,306	88,996	95,700	23,217	65,766	78,350	79,160	79,160

PERSONNEL INFORMATION

Authorized Positions: Total 1
1-Medical Records Coordinator

COLUMBIA COUNTY 2026 BUDGET

Fund: 610 Health Care Center
Department: **4357 Other Expense - Administration**
Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
516200	Employee Assistance	825	1,125	1,200	1,090	1,090	1,410	1,410	1,410
521100	Outside Service	19,008	21,390	22,020	10,906	23,350	24,190	24,190	24,190
521150	Audit Fees	7,700	10,200	8,500	0	18,000	18,300	18,300	18,300
521160	Medical/Physicals	6,416	446	500	0	500	500	500	500
523100	Copy Machine	191	1,088	400	326	580	600	600	600
523131	Computer Support	30,060	28,920	31,230	31,360	31,360	30,410	30,410	30,410
523151	Printer/Scanner Pool	705	829	450	334	400	450	450	450
533110	Office Supplies	5,246	6,025	6,200	2,312	6,000	6,000	6,000	6,000
533120	Publications/Subscriptions	1,572	1,316	2,000	390	2,020	2,130	2,130	2,130
533125	Telephone	12,460	11,449	11,770	6,295	11,700	13,100	13,100	13,100
533130	Dues	16,996	20,452	19,170	10,795	18,571	19,010	19,010	19,010
533140	Travel/Mileage	16	56	680	41	200	490	360	360
533160	Training/Conventions	20,858	10,855	18,400	8,365	13,660	17,130	17,130	17,130
533161	Employee Inservice	0	0	500	0	500	500	500	500
533170	Postage	4,305	2,266	4,500	266	4,000	4,000	4,000	4,000
533180	Advertising	2,483	918	4,000	182	2,000	2,000	2,000	2,000
534310	Software Maintenance	0	0	0	0	350	350	350	350
535200	Small Tools	0	0	250	0	250	250	250	250
535300	Safety	0	72	500	0	500	500	500	500
535350	Bank Charges	4,519	14,254	9,000	1,005	2,500	3,000	3,000	3,000
535400	Scholarships	0	0	1,200	0	0	1,200	1,200	1,200
535450	Uncollectible Account Exp	769	5,627	5,000	30,364	35,000	10,000	10,000	10,000
537100	Employee Relations	207	184	500	241	500	500	500	500
612000	Interest Expense-Leases	84	511	600	290	600	600	600	600
711120	MIS Charges	15,780	10,760	14,000	4,460	12,000	12,000	12,000	12,000
	Total Expenditures	150,200	148,743	162,570	109,022	185,631	168,620	168,490	168,490

COLUMBIA COUNTY 2026 BUDGET

Fund: 610 Health Care Center
Department: **4358 Fixed - Administration**
Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
516100	Unemployment	933	892	1,500	1,291	2,500	1,500	1,500	1,500
542220	Liability Insurance	21,054	20,480	22,000	23,440	23,440	25,790	25,790	25,790
542230	Property Insurance	19,816	26,813	33,740	35,576	35,576	38,470	38,470	38,470
542240	Auto Insurance	916	806	830	814	814	850	850	850
542250	Equip Failure Insurance	2,621	2,424	2,700	2,754	2,754	2,960	2,960	2,960
542260	Worker's Compensation	141,508	103,280	138,290	94,449	94,449	145,110	82,580	82,580
543100	Depr Exp. - Land	8,092	9,045	0	4,521	9,100	0	0	0
543300	Depr Exp. - Buildings	109,927	111,278	0	54,963	110,000	0	0	0
543350	Depr Exp. - Bldg. Improve	55,056	59,587	0	29,702	59,500	0	0	0
543400	Depr Exp. - Mach & Equip	87,635	118,501	0	51,718	104,000	0	0	0
543500	Depr Exp. - Vehicles	4,459	5,087	0	2,543	5,100	0	0	0
543600	Depr Exp. - Other	2,517	2,452	0	1,194	2,400	0	0	0
543700	Depr Exp. - Leased Assets	6,078	5,447	5,600	2,911	5,900	5,800	5,800	5,800
	Total Expenditures	460,612	466,092	204,660	305,876	455,533	220,480	157,950	157,950

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Amy Yamriska, Admin.

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
001	Outlay - Nursing	30,880	27,119	22,800	7,008	21,700	23,250	18,850	18,850
002	Outlay - Dietary	2,348	6,043	24,000	1,156	13,900	0	0	0
003	Outlay - Housekeeping	4,940	0	0	0	0	4,500	4,500	4,500
004	Outlay - Laundry	0	0	13,000	0	13,000	0	0	0
005	Outlay - Bldg Improvement	84,158	0	35,500	23,541	45,600	27,940	27,940	27,940
006	Outlay - Plant Operation	32,520	4,803	3,000	0	0	8,100	8,100	8,100
009	Outlay - Life Enrichment	0	0	0	0	0	150,000	150,000	150,000
013	Outlay - Administration	1,128	889	0	0	0	2,600	2,600	2,600
	Total Expenditures	155,974	38,854	98,300	31,705	94,200	216,390	211,990	211,990

2026 HEALTH CARE CENTER OUTLAY
(not included in pool)

Department	Account Number	Outlay Description	Budget
Nursing	8010.844000.001	Resident Room Reclining Chairs (5)	6,700
		Alternating Air Mattresses (3)	6,000
		Broda Chair	2,900
		Stamina InMotion Ellipticals (6)	1,650
		PAPR Kit	1,600
			18,850
Housekeeping	8010.844000.003	Housekeeping Carts (5)	4,500
Building Improvement	8010.844000.005	Dining Room Fire Doors	12,500
		Employee Entrance Door	4,740
		Garage Entrance Steel Door	3,000
		Dining Room Table Bases (10)	7,700
			27,940
Plant Operations	8010.844000.006	Wheelbarrow Ladder	2,000
		Commercial Snow Blower & Entrance Blower	5,000
		Shop Air Compressor	1,100
			8,100
Life Enrichment	8010.844000.009	Paratransit Bus	150,000
Administration	8010.844000.013	Kronos Timeclock	2,600
		Grand Total for Health Care Center Capital Outlay	**$ 211,990**

ENTERPRISE FUND
Highway

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

HIGHWAY DEPARTMENT

Did You Know?

In the mid 1800's, the Village of Dekorra had a 1,000 foot wharf, inns, taverns, several stores, two blacksmiths, a wagon maker, and a post office. It also had one of the best ferries on the river which operated from where the DNR boat landing is today.

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.

GOALS:

- Develop a lock out/tag out program for the maintenance shop. Provide equipment and tools that improve safety for field employees.
- Create a Department Training Manual.
- Initiate a formal Department training process by position and activity.
- Review Department equipment and material inventory. Remove items that are no longer in service or obsolete.
- Continue to work on salt reduction including increased brine usage.
- **GOOD, SAFE ROADS!**

COLUMBIA COUNTY 2026 BUDGET

COMPANY NUMBER: 620 HIGHWAY INTERNAL SERVICE FUND

GENERAL REVENUES

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
FINANCING PROPOSAL									
328500	Equity Applied	1,328,000	1,328,000	1,286,950	1,286,950	1,286,950	1,500,000	1,500,000	1,500,000
437010	Transportation Aids	1,783,519	1,800,108	1,800,000	449,096	1,796,385	1,800,000	1,743,740	1,743,740
437024	State Salt Storage Reimb.	13,897	13,519	14,000	9,644	9,644	11,000	11,000	11,000
477620	St. Equipment Storage Reimb.	125,572	137,501	130,000	145,652	145,652	148,000	148,000	148,000
	Total Equities and Revenues	3,250,988	3,279,128	3,230,950	1,891,342	3,238,631	3,459,000	3,402,740	3,402,740

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3110 Highway Administration**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	334,221	334,677	363,520	153,273	363,520	385,420	385,420	385,420
512000	Fringe Benefits	132,696	127,163	145,610	60,229	145,610	166,730	166,730	166,730
521150	Audit Fees	5,100	5,650	6,000	0	6,000	6,000	6,000	6,000
523131	Computer Support	3,140	3,040	4,120	3,720	3,720	4,540	4,540	4,540
523151	Printer/Scanner Pool	1,530	1,566	1,500	1,171	1,950	1,620	1,620	1,620
532300	Vehicle Maintenance	1,726	4,280	5,300	0	5,000	6,000	6,000	6,000
533110	Office Supplies	3,066	3,435	3,500	862	3,500	3,500	3,500	3,500
533125	Telephone	5,596	5,536	5,700	2,877	5,755	5,770	5,770	5,770
533130	Dues	2,693	2,693	2,750	2,869	2,869	2,880	2,880	2,880
533160	Training/Conventions	1,169	1,728	2,000	633	2,000	4,600	4,600	4,600
533170	Postage	1,608	1,701	2,150	801	2,150	2,280	2,280	2,280
534310	Computer Software	800	712	1,000	709	940	1,380	1,380	1,380
543400	Depr. Exp. - Mach. & Equip.	2,765	2,886	4,000	2,344	4,690	4,690	4,690	4,690
543700	Depr. Exp. - Leased Asset	2,585	2,585	2,590	1,292	2,590	2,630	2,630	2,630
612000	Interest Expense - Leases	129	94	100	33	100	100	100	100
711120	MIS Charges	9,400	6,760	9,600	2,920	9,600	9,600	9,600	9,600
711291	Cost Allocation-Hwy Office	25,475	26,526	25,000	0	25,000	26,000	26,000	26,000
	Total Expenditures	533,699	531,032	584,440	233,733	584,994	633,740	633,740	633,740
F I N A N C I N G P R O P O S A L									
477520	Records & Reports-State	205,146	210,522	195,320	131,988	198,317	221,880	221,880	221,880
477530	Records & Reports-District	100,255	104,670	104,670	54,807	103,142	113,450	113,450	113,450
477540	Records & Reports-Co Aid	42,425	41,238	42,140	31,430	41,775	45,350	45,350	45,350
477550	Records & Reports-Private	6,740	2,186	13,230	1,600	10,714	13,580	13,580	13,580
	Total Equities and Revenues	354,566	358,616	355,360	219,825	353,948	394,260	394,260	394,260
County Appropriation				229,080			239,480	239,480	239,480

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3191 Supervision**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	127,467	149,083	177,370	82,132	177,370	186,360	186,360	186,360
513100	Highway Incidental Labor	87,292	106,008	125,940	51,895	109,916	136,040	136,040	136,040
523131	Computer Support	1,000	1,000	1,380	1,380	1,380	1,380	1,380	1,380
533125	Telephone	2,384	1,852	2,400	927	2,032	2,400	2,400	2,400
533160	Training/Conventions	1,020	0	4,300	0	4,300	4,300	4,300	4,300
534310	Software Maintenance	0	0	0	0	0	400	400	400
541310	Highway Machinery Charge	35,268	33,421	36,500	16,197	36,500	37,960	37,960	37,960
711120	MIS Charges	600	1,280	1,600	360	1,600	1,600	1,600	1,600
	Total Expenditures	255,031	292,644	349,490	152,891	333,098	370,440	370,440	370,440
F I N A N C I N G P R O P O S A L									
437020	Rev fr State-Supervision	127,515	146,322	174,750	76,446	166,549	185,220	185,220	185,220
	Total Equities and Revenues	127,515	146,322	174,750	76,446	166,549	185,220	185,220	185,220
County Appropriation				174,740			185,220	185,220	185,220

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
521100	Contracted Services	10,121	10,432	10,750	1,511	10,750	10,860	10,860	10,860
532100	Repairs/Maint.-Equipment	1,053	7,970	4,030	4,269	4,500	6,800	6,800	6,800
543400	Depr. Exp.-Mach & Equip	2,167	2,165	0	0	0	0	0	0
	Total Expenditures	13,341	20,567	14,780	5,780	15,250	17,660	17,660	17,660
F I N A N C I N G P R O P O S A L									
437022	Rev fr State-Radio	8,907	6,025	6,000	6,831	6,831	6,900	6,900	6,900
	Total Equities and Revenues	8,907	6,025	6,000	6,831	6,831	6,900	6,900	6,900
County Appropriation				8,780			10,760	10,760	10,760

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
542100	Insurance	83,197	80,004	75,020	74,827	74,827	60,690	60,690	60,690
	Total Expenditures	83,197	80,004	75,020	74,827	74,827	60,690	60,690	60,690
F I N A N C I N G P R O P O S A L									
437023	Rev fr State-GPL	20,489	28,256	27,000	32,123	32,123	25,500	25,500	25,500
	Total Equities and Revenues	20,489	28,256	27,000	32,123	32,123	25,500	25,500	25,500
County Appropriation				48,020			35,190	35,190	35,190

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	2,959	3,496	8,000	9,841	10,000	8,000	8,000	8,000
513100	Highway Incidental Labor	2,004	2,496	5,680	6,273	6,371	5,840	5,840	5,840
534400	Operating Expenses	86,624	88,561	87,600	28,153	87,000	87,600	87,600	87,600
541310	Highway Machinery Charge	150	524	500	1,648	1,750	750	750	750
711220	Field Small Tools Credit	(132,760)	(83,316)	(83,840)	(42,764)	(75,260)	(95,810)	(95,810)	(95,810)
711290	Cost Allocation	41,023	(11,761)	(17,940)	(3,151)	(29,861)	(6,380)	(6,380)	(6,380)
	Total Expenditures	0	0	0	0	0	0	0	0

F I N A N C I N G P R O P O S A L

County Appropriation			0		0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	218,976	268,169	260,000	142,934	260,000	274,000	274,000	274,000
513100	Highway Incidental Labor	149,901	190,517	184,600	90,275	161,122	200,020	200,020	200,020
521100	Contracted Services	10,943	6,047	9,600	3,866	9,600	9,600	9,600	9,600
523131	Computer Support	15,210	14,730	14,610	15,080	15,080	15,130	15,130	15,130
523151	Printer/Scanner Pool	0	0	0	0	0	150	150	150
533125	Telephone	1,946	1,715	1,810	868	1,810	1,840	1,840	1,840
533160	Training/Conventions	503	205	12,500	0	12,500	7,500	6,000	6,000
534310	Software Maintenance	6,728	5,353	8,750	0	4,500	4,500	4,500	4,500
534400	Operating Expenses	96,375	106,862	105,000	56,109	105,000	115,000	115,000	115,000
541310	Highway Machinery Charge	12,205	8,436	15,000	3,606	15,000	15,000	15,000	15,000
542100	Insurance	1,706	1,979	2,440	1,716	1,716	2,620	2,620	2,620
543400	Depr. Exp.-Mach & Equip	11,855	4,329	4,320	7,781	9,258	2,830	2,830	2,830
711120	MIS Charges	0	340	800	35	800	800	800	800
711290	Cost Allocation	(526,348)	(608,682)	(619,430)	(322,270)	(596,386)	(648,990)	(647,490)	(647,490)
	Total Expenditures	0	0	0	0	0	0	0	0

F I N A N C I N G P R O P O S A L

County Appropriation	0		0	0	0	

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	12,369	11,152	12,700	5,930	12,700	15,300	15,300	15,300
511188	Office Salaries Reallocated	5,646	4,856	6,000	2,450	5,880	6,000	6,000	6,000
512188	Office Benefits Reallocated	2,555	2,178	2,760	1,041	2,498	2,510	2,510	2,510
513100	Highway Incidental Labor	8,493	7,892	9,020	3,761	7,870	11,170	11,170	11,170
521100	Contracted Services	0	0	6,500	0	6,500	6,800	6,800	6,800
523131	Computer Support	300	280	270	270	270	270	270	270
532100	Equipment	3,222	4,500	4,000	37	4,000	4,000	4,000	4,000
534400	Operating Expenses	18,601	5,135	13,000	3,878	13,000	13,000	13,000	13,000
541310	Highway Machinery Charge	1,126	987	1,700	1,156	1,700	2,500	2,500	2,500
542100	Insurance	1,481	1,788	2,060	1,333	1,333	2,270	2,270	2,270
543400	Depr. Exp.-Mach & Equip	37,322	38,834	38,840	19,417	38,840	38,840	38,840	38,840
711240	Fuel Handling Credits	(81,269)	(83,982)	(85,000)	(35,303)	(80,000)	(83,420)	(83,420)	(83,420)
711290	Cost Allocation	(9,846)	6,380	(11,850)	(3,970)	(14,591)	(19,240)	(19,240)	(19,240)
	Total Expenditures	0	0	0	0	0	0	0	0

F I N A N C I N G P R O P O S A L

County Appropriation	0		0	0	0	

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	385,635	411,485	520,000	299,330	520,000	662,000	662,000	662,000
513100	Highway Incidental Labor	265,379	291,966	369,200	190,019	322,244	483,260	483,260	483,260
534100	Gas/Oil	674,373	600,912	800,000	246,523	700,000	800,000	800,000	800,000
534400	Operating Expenses	673,347	751,132	900,000	413,559	900,000	900,000	900,000	900,000
541310	Highway Machinery Charge	87,624	98,024	114,000	92,613	114,000	145,750	145,750	145,750
543400	Depr. Exp.-Mach & Equip	1,137,657	1,262,200	973,000	502,548	1,073,000	1,265,000	1,265,000	1,265,000
711260	Machinery Rental Credit	(4,879,921)	(4,927,045)	(4,600,000)	(2,313,877)	(4,630,000)	(4,872,810)	(4,872,810)	(4,872,810)
711290	Cost Allocation	858,220	933,507	972,100	627,455	1,058,926	675,000	675,000	675,000
	Total Expenditures	(797,686)	(577,819)	48,300	58,170	58,170	58,200	58,200	58,200
F I N A N C I N G P R O P O S A L									
437045	St. Aid - Winter Readiness	44,993	48,318	48,300	58,170	58,170	58,200	58,200	58,200
	Total Equities and Revenues	44,993	48,318	48,300	58,170	58,170	58,200	58,200	58,200
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	63,992	86,854	65,000	74,524	133,524	164,000	164,000	164,000
513100	Highway Incidental Labor	43,981	61,577	46,150	48,005	82,745	119,720	119,720	119,720
521100	Contracted Services	34,004	33,954	118,200	20,661	43,200	118,930	118,930	118,930
523131	Computer Support	500	500	690	690	690	690	690	690
531100	Electric	65,638	63,917	72,000	32,763	70,000	72,000	72,000	72,000
531200	Natural Gas	42,347	25,869	65,000	27,587	55,170	65,000	65,000	65,000
531400	Water	17,978	15,411	19,000	8,865	19,000	19,000	19,000	19,000
533125	Telephone	12,673	13,439	13,920	7,296	14,600	15,580	15,580	15,580
534310	Software Maintenance	0	0	0	0	0	400	400	400
534400	Operating Expenses	43,823	26,745	45,000	60,027	67,000	45,000	45,000	45,000
534401	Salt Expense	1,795	1,121	3,600	1,271	3,600	3,600	3,600	3,600
541310	Highway Machinery Charge	30,513	35,874	31,500	20,856	31,500	36,250	36,250	36,250
542100	Insurance - Co Depts.	31,689	41,534	50,240	54,138	54,138	58,410	58,410	58,410
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	375,988	376,660	258,594	376,660	376,660	376,660	376,660
711120	MIS Charges	4,700	2,320	400	3,380	4,000	800	800	800
711290	Cost Allocation	(761,153)	(792,544)	(914,800)	(622,377)	(963,267)	(1,103,480)	(1,103,480)	(1,103,480)
	Total Expenditures	0	0	0	0	0	0	0	0

F I N A N C I N G P R O P O S A L

County Appropriation	0		0	0	0	

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	9,121	8,528	10,000	5,101	10,000	10,000	10,000	10,000
513100	Highway Incidental Labor	6,471	5,956	7,100	3,406	6,197	7,300	7,300	7,300
534400	Operating Expenses	16,056	11,317	6,000	1,300	6,000	6,000	6,000	6,000
541310	Highway Machinery Charge	3,259	3,968	4,200	1,686	3,400	4,200	4,200	4,200
711220	Salt Brine Credits	(66,582)	(60,085)	(30,000)	(8,610)	(17,500)	(12,000)	(12,000)	(12,000)
711290	Cost Allocation	31,675	30,316	2,700	(2,883)	(8,097)	(15,500)	(15,500)	(15,500)
	Total Expenditures	0	0	0	0	0	0	0	0

F I N A N C I N G P R O P O S A L

County Appropriation	0		0	0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	735,659	736,083	650,000	445,322	650,000	790,000	790,000	790,000
513100	Highway Incidental Labor	504,909	522,403	461,500	280,623	402,805	576,700	576,700	576,700
521100	Contracted Services	0	0	3,000	0	3,000	3,000	0	0
523131	Computer Support	9,290	7,965	8,570	8,260	8,260	8,260	8,260	8,260
533125	Telephone	4,269	3,346	3,680	1,765	3,680	3,840	3,840	3,840
533160	Training/Conventions	14,237	15,218	14,700	17,175	18,000	14,700	14,700	14,700
534310	Software Maintenance	0	0	0	0	0	800	800	800
534400	Operating Expenses	298,332	318,135	300,000	106,625	300,000	300,000	300,000	300,000
534401	Salt Expense	544,369	425,295	550,000	261,231	500,000	550,000	550,000	550,000
534402	Salt Handling	73,089	58,475	67,190	0	67,190	67,000	67,000	67,000
535200	Small Tool Charge	34,712	19,578	19,450	11,342	16,845	24,600	24,600	24,600
541310	Highway Machinery Charge	1,179,725	1,095,983	1,100,000	586,182	1,100,000	1,200,000	1,200,000	1,200,000
542100	Insurance	586	31	910	783	783	990	990	990
543300	Depreciation - Salt Facilities	122,074	122,074	130,500	0	130,500	158,260	158,260	158,260
711250	Equipment Storage	216,941	224,642	210,000	0	210,000	220,000	220,000	220,000
	Total Expenditures	3,738,192	3,549,228	3,519,500	1,719,308	3,411,063	3,918,150	3,915,150	3,915,150

F I N A N C I N G P R O P O S A L

County Appropriation	3,519,500			3,918,150	3,915,150	3,915,150

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3313 Road & Bridge Constr. on C.T.H.**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	386,303	159,996	439,500	51,832	439,500	450,000	450,000	450,000
513100	Highway Incidental Labor	262,043	114,237	312,050	32,345	272,358	328,500	328,500	328,500
523131	Computer Support	700	680	860	860	860	840	840	840
532300	Vehicle Maintenance	8,972	4,916	10,000	0	5,000	10,000	10,000	10,000
533125	Telephone	310	354	400	192	400	400	400	400
533160	Training/Conventions	305	925	1,000	0	1,000	1,250	1,250	1,250
534400	Operating Expenses	2,422,236	1,413,835	2,329,860	41,804	2,329,860	2,700,000	2,700,000	2,700,000
535200	Small Tool Charge	18,159	3,839	13,150	1,339	11,390	14,010	14,010	14,010
541310	Highway Machinery Charge	832,230	273,923	627,550	50,461	627,550	700,000	700,000	700,000
551500	Railroad Consortium Pymt	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	Total Expenditures	3,961,258	2,002,705	3,764,370	208,833	3,717,918	4,235,000	4,235,000	4,235,000
F I N A N C I N G P R O P O S A L									
437033	St Aid Local Road Improvement	250,000	0	700,000	0	900,000	550,000	550,000	550,000
	Total Equities and Revenues	250,000	0	700,000	0	900,000	550,000	550,000	550,000
County Appropriation				3,064,370			3,685,000	3,685,000	3,685,000

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	3,218	0	0	0	0	0	0	0
513100	Highway Incidental Labor	2,143	0	0	0	0	0	0	0
521110	Contr Svs-Engineering	8,424	51,437	180,120	15,002	180,120	101,900	101,900	101,900
521120	Contr Svs-Construction	0	0	0	0	0	1,930,000	1,930,000	1,930,000
521130	Contr Svs-Real Estate	1,100	600	83,000	0	100,300	147,300	147,300	147,300
534400	Operating Expenses	481	152	0	0	0	0	0	0
535150	Right of Way	0	0	62,730	0	62,730	10,000	10,000	10,000
535200	Small Tool Charge	151	0	0	0	0	0	0	0
541310	Highway Machinery Charge	3,984	0	0	0	0	0	0	0
551220	STIP Local Bridge Aid	78,278	6,359	6,070	606	6,070	350	350	350
	Total Expenditures	97,779	58,548	331,920	15,608	349,220	2,189,550	2,189,550	2,189,550
F I N A N C I N G P R O P O S A L									
322610	Hwy Res.-STIP	88,706	67,326	325,850	325,850	343,150	170,000	520,000	520,000
	Total Equities and Revenues	88,706	67,326	325,850	325,850	343,150	170,000	520,000	520,000
County Appropriation				6,070			2,019,550	1,669,550	1,669,550

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3315 Salt Expense**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	35,142	27,380	32,000	19,636	32,000	35,000	35,000	35,000
513100	Highway Incidental Labor	24,369	19,141	22,720	12,423	19,830	25,550	25,550	25,550
534400	Operating Expenses	231	8,010	4,000	0	4,000	4,000	4,000	4,000
535200	Small Tool Charge	1,677	914	960	504	829	1,090	1,090	1,090
541310	Highway Machinery Charge	83,830	59,664	73,750	39,267	73,750	75,000	75,000	75,000
711290	Cost Allocation	(73,089)	(58,475)	(21,430)	(5,158)	(17,009)	(31,940)	(31,940)	(31,940)
	Total Expenditures	72,160	56,634	112,000	66,672	113,400	108,700	108,700	108,700
F I N A N C I N G P R O P O S A L									
487035	Winter Road Material Rev	119,106	104,558	112,000	66,672	113,400	108,700	108,700	108,700
	Total Equities and Revenues	119,106	104,558	112,000	66,672	113,400	108,700	108,700	108,700
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3321 Routine Maint. on State Hwys**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	740,938	935,087	809,000	542,884	809,000	850,000	850,000	850,000
513100	Highway Incidental Labor	504,996	666,370	574,390	341,973	501,337	620,500	620,500	620,500
534400	Operating Expenses	749,792	767,120	690,000	488,818	690,000	700,000	700,000	700,000
535200	Small Tool Charge	34,889	23,038	24,210	13,785	20,965	26,470	26,470	26,470
541310	Highway Machinery Charge	697,774	830,692	690,000	464,805	690,000	700,000	700,000	700,000
542100	Insurance	9,335	8,355	11,800	12,566	12,566	15,370	15,370	15,370
	Total Expenditures	2,737,724	3,230,662	2,799,400	1,864,831	2,723,868	2,912,340	2,912,340	2,912,340
F I N A N C I N G P R O P O S A L									
477311	Routine Maint-State	2,737,724	3,230,662	2,799,400	1,864,831	2,713,868	2,912,340	2,912,340	2,912,340
	Total Equities and Revenues	2,737,724	3,230,662	2,799,400	1,864,831	2,713,868	2,912,340	2,912,340	2,912,340
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3322 Snow & Ice Control - State Hwys**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	298,650	278,675	290,000	170,697	290,000	350,000	350,000	350,000
513100	Highway Incidental Labor	208,133	194,819	205,900	108,719	179,713	255,500	255,500	255,500
534400	Operating Expenses	78,111	55,572	10,000	10,603	22,000	40,000	40,000	40,000
535200	Small Tool Charge	14,297	9,302	8,680	4,363	7,515	10,900	10,900	10,900
541310	Highway Machinery Charge	723,946	659,145	640,000	392,405	640,000	650,000	650,000	650,000
	Total Expenditures	1,323,137	1,197,513	1,154,580	686,787	1,139,228	1,306,400	1,306,400	1,306,400
F I N A N C I N G P R O P O S A L									
477312	Snow & Ice Control	1,323,137	1,197,513	1,154,580	686,787	1,139,228	1,306,400	1,306,400	1,306,400
	Total Equities and Revenues	1,323,137	1,197,513	1,154,580	686,787	1,139,228	1,306,400	1,306,400	1,306,400
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3328 Road & Bridge Constr. on State Hwy**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	98,382	85,549	91,500	117,951	193,800	92,000	92,000	92,000
513100	Highway Incidental Labor	66,661	61,081	64,970	73,127	120,098	67,160	67,160	67,160
534400	Operating Expenses	151,270	66,290	90,000	52,798	1,590,000	91,000	91,000	91,000
535200	Small Tool Charge	4,621	2,053	2,740	3,057	5,022	2,860	2,860	2,860
541310	Highway Machinery Charge	157,898	99,251	110,000	149,465	210,000	125,000	125,000	125,000
	Total Expenditures	478,832	314,224	359,210	396,398	2,118,920	378,020	378,020	378,020
F I N A N C I N G P R O P O S A L									
477313	Road & Bridge Constr-State	478,832	314,224	359,210	396,398	2,118,920	378,020	378,020	378,020
	Total Equities and Revenues	478,832	314,224	359,210	396,398	2,118,920	378,020	378,020	378,020
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3331 Maintenance - Towns, Villages, Cities**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	335,970	392,310	365,000	255,222	365,000	383,250	383,250	383,250
513100	Highway Incidental Labor	230,740	277,899	259,150	161,794	226,191	279,770	279,770	279,770
534400	Operating Expenses	296,233	434,589	505,000	118,911	505,000	505,000	505,000	505,000
534401	Salt Expense	488,227	377,140	480,000	205,229	480,000	485,000	485,000	485,000
535200	Small Tool Charge	15,926	10,805	10,920	6,540	9,459	11,930	11,930	11,930
541310	Highway Machinery Charge	791,044	831,217	780,000	440,051	780,000	780,000	780,000	780,000
	Total Expenditures	2,158,140	2,323,960	2,400,070	1,187,747	2,365,650	2,444,950	2,444,950	2,444,950

F I N A N C I N G P R O P O S A L

477411	Maintenance-Munic/Other	2,158,140	2,323,960	2,400,070	1,187,747	2,365,650	2,444,950	2,444,950	2,444,950
	Total Equities and Revenues	2,158,140	2,323,960	2,400,070	1,187,747	2,365,650	2,444,950	2,444,950	2,444,950
County Appropriation				0			0	0	0

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 2026 BUDGET

Fund: 620 Highway Department
Department: **3333 County Aid Road Construction**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	85,988	81,031	84,600	57,584	84,600	85,000	85,000	85,000
513100	Highway Incidental Labor	58,257	57,856	60,070	35,684	52,427	62,050	62,050	62,050
534400	Operating Expenses	611,672	463,383	622,600	489,317	622,600	625,000	625,000	625,000
535200	Small Tool Charge	4,039	1,944	2,530	1,492	2,192	2,650	2,650	2,650
541310	Highway Machinery Charge	188,964	129,923	170,100	135,961	170,100	175,000	175,000	175,000
551210	Co Aid Refunds	161,320	153,443	126,320	121,557	126,320	139,080	139,080	139,080
	Total Expenditures	1,110,240	887,580	1,066,220	841,595	1,058,239	1,088,780	1,088,780	1,088,780
F I N A N C I N G P R O P O S A L									
477200	Co Aid Municipal Revenue	948,920	734,137	939,900	720,037	931,919	949,700	949,700	949,700
	Total Equities and Revenues	948,920	734,137	939,900	720,037	931,919	949,700	949,700	949,700
County Appropriation				126,320			139,080	139,080	139,080

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 2026 BUDGET

Fund: 620 Highway Department
Department: **3334 County Aid Bridge**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	2,047	27,667	5,000	0	5,000	5,250	5,250	5,250
513100	Highway Incidental Labor	1,387	19,755	3,550	0	3,099	3,830	3,830	3,830
534400	Operating Expenses	4,315	129,810	8,700	0	8,700	9,000	9,000	9,000
535200	Small Tool Charge	96	664	150	0	130	160	160	160
541310	Highway Machinery Charge	4,624	45,032	9,300	0	9,300	9,400	9,400	9,400
551210	Co Aid Bridge Refunds	8,532	22,994	112,760	103,761	103,761	45,840	45,840	45,840
	Total Expenditures	21,001	245,922	139,460	103,761	129,990	73,480	73,480	73,480
F I N A N C I N G P R O P O S A L									
477416	County Aid Bridge Rev	12,469	222,928	26,700	0	26,229	27,640	27,640	27,640
	Total Equities and Revenues	12,469	222,928	26,700	0	26,229	27,640	27,640	27,640
County Appropriation				112,760			45,840	45,840	45,840

COLUMBIA COUNTY 2026 BUDGET

Fund: 620 Highway Department
Department: **3371 Miscellaneous Projects/Inventory Sales**
Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	15,275	6,901	19,200	3,450	19,200	20,000	20,000	20,000
513100	Highway Incidental Labor	10,354	4,891	13,630	2,142	11,898	14,600	14,600	14,600
534400	Operating Expenses	241,227	155,677	200,000	75,998	160,000	200,000	200,000	200,000
534401	Salt Expense	16,883	9,155	25,000	4,570	9,140	12,500	12,500	12,500
535200	Small Tool Charge	718	189	570	89	498	620	620	620
541310	Highway Machinery Charge	32,353	12,816	45,000	5,194	45,000	45,000	45,000	45,000
	Total Expenditures	316,810	189,629	303,400	91,443	245,736	292,720	292,720	292,720
F I N A N C I N G P R O P O S A L									
477511	Rev from Maintenance-Private	316,810	189,629	303,400	91,443	245,736	292,720	292,720	292,720
	Total Equities and Revenues	316,810	189,629	303,400	91,443	245,736	292,720	292,720	292,720
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
511000	Wages	7,593	6,719	16,000	3,313	16,000	16,800	16,800	16,800
513100	Highway Incidental Labor	5,144	4,795	11,360	2,053	9,915	12,260	12,260	12,260
521100	Contracted Services	5,042	4,048	5,080	715	5,080	5,080	5,080	5,080
531100	Electric Utility	323	307	500	153	350	350	350	350
534400	Operating Expenses	898	320	1,000	77	1,000	1,100	1,100	1,100
534410	LWCD Park Maintenance	0	1,656	3,000	165	3,000	3,000	2,000	2,000
535200	Small Tool Charge	356	163	480	86	415	520	520	520
541310	Highway Machinery Charge	8,853	9,234	9,890	3,023	9,890	10,000	10,000	10,000
	Total Expenditures	28,209	27,242	47,310	9,585	45,650	49,110	48,110	48,110

F I N A N C I N G P R O P O S A L

County Appropriation			47,310			49,110	48,110	48,110

COLUMBIA COUNTY 2026 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

	Description	2023 Expended	2024 Expended	2025 Orig. Budget	2025 6 Mo. Actual	2025 Est. Total	2026 Request	F/C Recommended	Adopted
822000	Outlay - Buildings	38,916	0	0	0	8,587	0	0	0
833000	Outlay - Salt Domes	0	0	413,450	0	413,450	0	0	0
844000	Outlay - Mach & Equip	1,468,458	1,101,735	803,500	334,853	794,913	1,355,500	1,171,000	1,171,000
	Total Expenditures	1,507,374	1,101,735	1,216,950	334,853	1,216,950	1,355,500	1,171,000	1,171,000

F I N A N C I N G P R O P O S A L

County Appropriation			1,216,950			1,355,500	1,171,000	1,171,000

2026 HIGHWAY OUTLAY
(not included in pool)

Department	Account Number	Outlay Description	Budget
Machinery & Equipment	8020.844000	Tandem Axle Plow Truck & Attachments	310,000
		Tri Axle Plow Truck & Attachments	337,500
		Wedge Tanks (2)	30,000
		Quad Axle Trucks (4)	28,500
		Grader	325,000
		Supervisor Truck	65,000
		Brush Chipper	75,000
		Grand Total for Highway Capital Outlay	**$ 1,171,000**

OTHER

FOR INFORMATIONAL PURPOSES

2026 DIVISION OF COUNTY PROPERTY TAX

General	24,096,350
State Special Charges	5,500
Library	953,060
Recycling	(32,640)
County Aid Bridge	46,190
Debt Service	5,018,750
TOTAL COUNTY TAX	**30,087,210**
Equalized Valuation	**9,836,694,300**
Mill Rate per $1,000 assessed property valuation	**3.059**

ESTIMATED FUND BALANCES AS OF 12/31/25

Governmental Funds		
Restricted-Reserved for 2026 Budget	4,283,300	
Restricted-Reserved for Nonlapsing/Restricted Funds	19,308,640	
Restricted-Reserved for Delinquent Taxes	1,215,448	
Unrestricted	30,978,034	55,785,422
Enterprise Fund-Health Care Center		
Restricted-Investment in Capital Assets	4,266,520	
Restricted-Reserved for 2026 Budget	1,054,040	
Restricted-Special Use Funds	168,548	
Unrestricted	1,014,632	6,503,740
Enterprise Fund-Highway Department		
Restricted-Investment in Capital Assets	12,713,478	
Restricted-Reserved for 2026 Budget	2,020,000	
Restricted-Special Use Funds	3,085,273	
Unrestricted	3,248,943	21,067,694
		83,356,856

POST 2025 ADOPTED BUDGET PERSONNEL ADJUSTMENTS

APPROVED DATE	EFFECTIVE DATE	DEPARTMENT	POSITION	DESCRIPTION
3/2025	1/2026	Health & Human Services	Community Health Worker	Extend position through 12/31/2026
3/2025	4/2025	Health & Human Services	Social Worker	New position
3/2025	4/2025	Sheriff	Dispatch Staff	Retention incentives
8/2025	9/2025	Emergency Management	LTE Clerical Info Specialist	New position through 12/31/2025
8/2025	9/2025	Human Resources	LTE Admin Assistant	New position through 2/28/2026

2026 BUDGET PERSONNEL ADJUSTMENTS

DEPARTMENT	POSITION	DESCRIPTION
Accounting	Accountant	Promote to Accountant II
Court Operations	Bailiff	Per diem pay switched to hourly
Health & Human Services	Breastfeeding Counselor	Increase hours from 320 hours to 599 hours per year
	Clinical Therapist (3)	New positions
	Division Manager - Clinical	New position
	Social Worker	New position
Human Resources	HR Coordinator	New position
All		Across the board increase 3%

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 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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