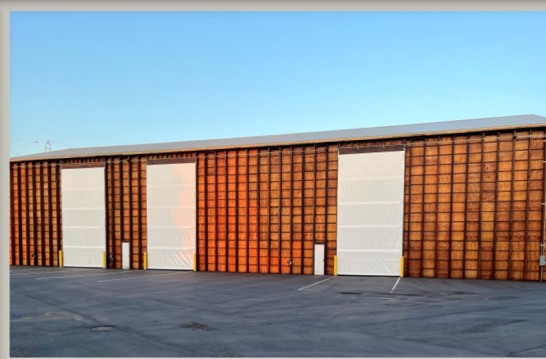


Columbia County

Capital Projects - Before and After



HHS Mental Health/Substance Abuse Clinic

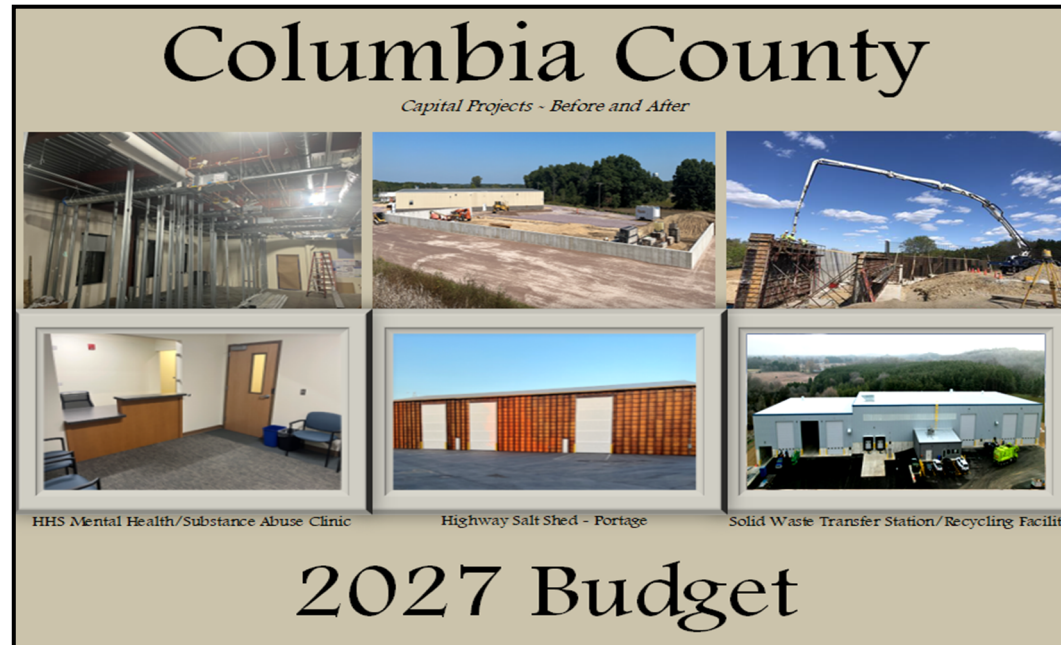
Highway Salt Shed - Portage

Solid Waste Transfer Station/Recycling Facility

2027 Budget

2027 Columbia County Annual Budget

Douglas Richmond, Chair



Finance Committee:

Tess Carr, Chair

Jeffrey A. Leckwee, Vice Chair

Denise J. Brusveen, Secretary

Tom Dunn

Susan Schweitzer

Proposed ✓

Adopted _____

TABLE OF CONTENTS

Budget Facts

Page Number

Levy Comparison by Years	1
Budget Overview.....	2
"Where the Money Comes From"	7
"Where the Money Goes" ..	8
Authorized Positions by Function	9
Columbia County Profile ...	10

Budget Summary

Revenue and Expenditure Summary	14
Department Appropriation Summary - Budget Comparison	15
Budget Summary by Fund - Adopted by County Board	22

Budget in Detail

General Fund	47
Contingency Fund ..	152
Capital Outlay	153
Health and Human Services - Special Revenue Fund .	157
Debt Service Fund .	195
Health Care Center - Enterprise Fund	199
Highway – Enterprise Fund.....	222

Other

Division of Tax/ Estimated Fund Balances	250
2026/2027 Personnel Adjustments	251

Glossary

Glossary of Terms..	253
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Index

Index of Departments/Budgets.....	256
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BUDGET FACTS

2027
LEVY COMPARISON BY YEARS

LEVY FOR YEAR	EQUALIZED VALUATION	TOTAL COUNTY LEVY	MILL RATE*
2027	10,468,888,500	30,509,160	2.914
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

*Per \$1,000 of assessed property valuation

2027 BUDGET OVERVIEW

The Columbia County budget for 2027 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 2027 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 1.203%.

Computation of Allowable Levy:

2026 Levy	\$30,087,210
Add: Increases/Decreases to Exempt Budgets	
Library	112,490
County Aid Bridge	44,850
State Charges	2,910
Debt Service	(55,500)
Add: Net New Construction	293,940
Add: Terminated TID	<u>23,260</u>
2027 Adopted Levy	\$30,509,160
2027 Total State Allowable Levy	\$30,509,160

The Columbia County Property Tax Levy is \$30,509,160, which is an increase of \$421,950, or 1.4%. The mill rate will drop to 2.914, which is a 4.7% decrease.

Significant Factors in the 2027 Columbia County Budget:

USE OF RESERVES

Due to the levy restrictions, operational needs have exceeded available funding. The Columbia County 2027 budget has been balanced using \$2,117,170 from the General Fund.

Budgeted Use of Reserves		
	2026	2027
Capital Improvements	-	265,000
Contingency Applied	-	76,000
Fuel/Utility	-	89,520
General Fund	3,152,580	2,117,170
General Nonlapsing Accounts	850,400	1,024,390
Health Insurance Reserve	200,000	200,000
Health & Human Services	80,320	129,170
Debt Service	-	30,000
Health Care Center	1,054,040	890,120
Highway	<u>*2,020,000</u>	<u>3,278,480</u>
	7,357,340	8,099,850

*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	\$ 560,340
Health & Human Services	392,660
Sheriff	272,330
Solid Waste	197,360
Human Resources	181,910
Library	112,490
Corporation Counsel	99,900
MIS	71,980
Debt Service	(55,500)
Facilities Management	(77,920)
Child Support	(88,760)
Employee Retirement Pool	(114,550)
Sales Tax	(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.

HEALTH INSURANCE

The County went out to bid for health insurance. The provider will be Dean Health Plan. Rates decreased 1.65%, which is an estimated savings of \$56,890. Health insurance reserves of \$200,000 were applied to offset the budget.

PERSONNEL

A 2.5% cost of living adjustment has been included for general county employees.
The Sheriff's sworn union staff has a 2.5% adjustment included, based on their agreement.

Changes effective in 2027

- Health Care Center – (1) New Position
- Human Resources – (1) New Position
- Sheriff – (1) Eliminated Position

See page 251-252 for a detailed list of personnel changes.

Department	Capital Outlay \$50,000 & Larger	Amount
Highway	Generator Switch, Vehicles, and Equipment	\$ 1,167,000
Sheriff	Patrol Vehicles and Equipment, Security Camera System, Deputy Equipment, Communication Equipment, Boat Patrol Equipment, and Dive Team Equipment	629,980
Facilities Management	Building Improvements, Parking Lot Maintenance, and Equipment	295,000
Solid Waste	Truck Leases	260,240
MIS	Network Equipment and AV Upgrade	260,500
Health Care Center	Building Improvements, Resident Needs, and Nursing Equipment	231,300

A complete listing of Capital Outlay is available on pages 153 – 156 (Pool/Non-pool), pages 220 – 221 (Health Care Center), and pages 248 – 249 (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 2027 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

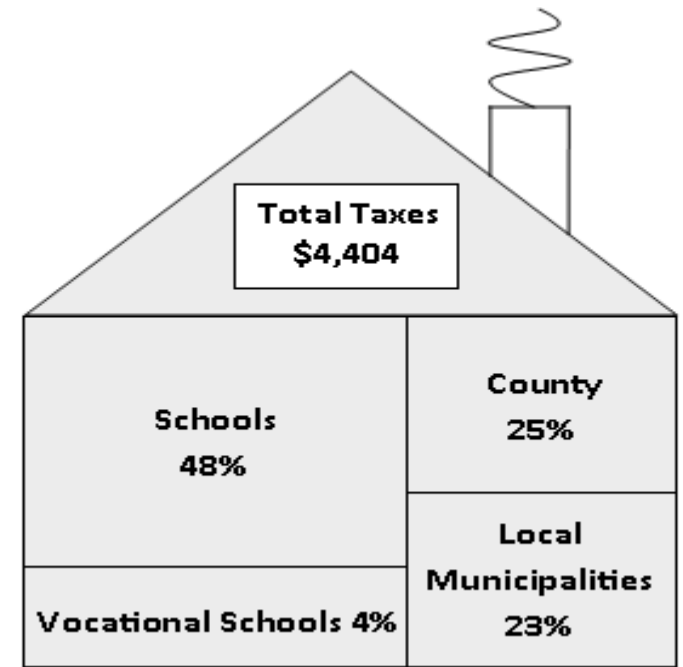
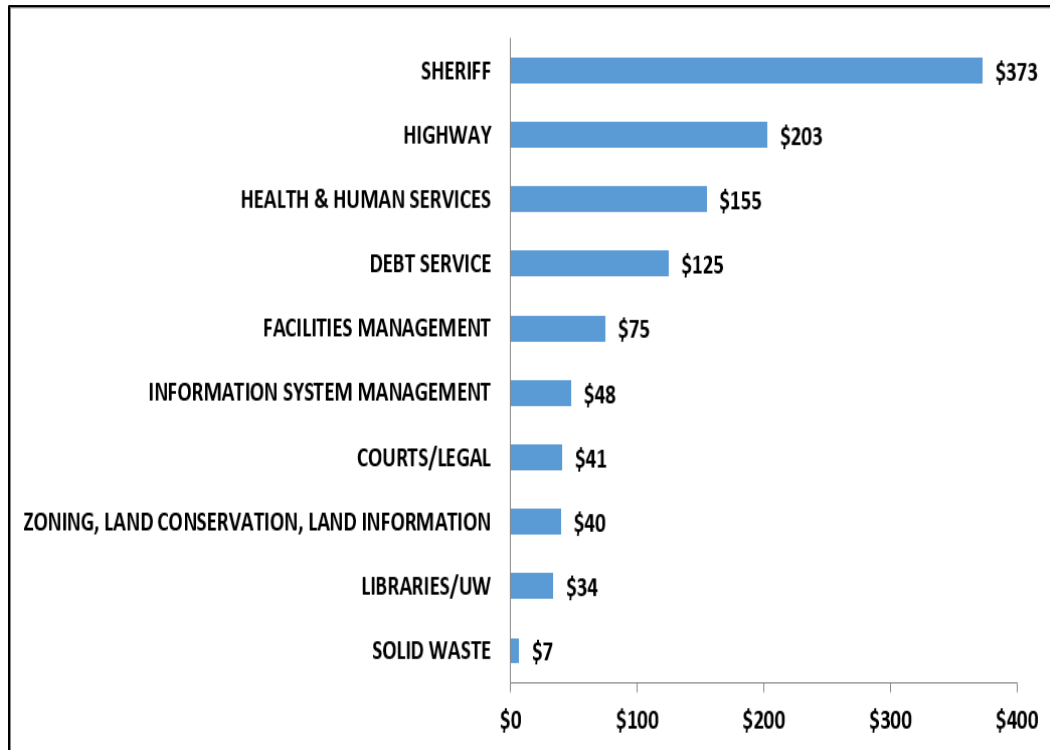
Columbia County's equalized value increased 6%.

The Columbia County 2027 Property Tax Levy has an increase of \$421,950. The Tax Rate of 2.914 is a 4.7% decrease.

The average homeowner (based on historical data from the Columbia County Land Information Department) has a home assessed at \$318,016 and pays a property tax of \$4,404. Of this total, \$1,101 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).

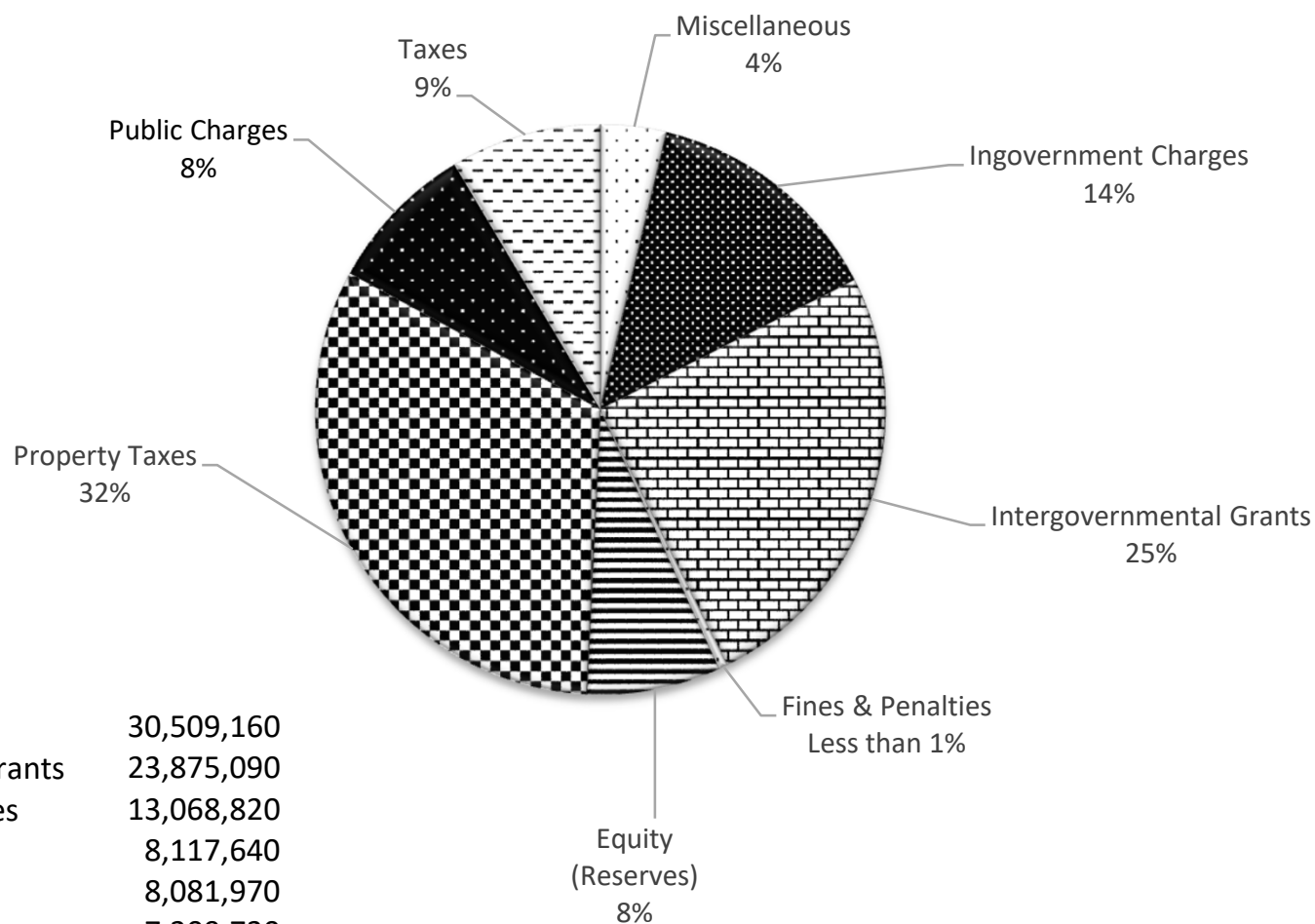
What does your \$1,101 (average) in County property taxes pay for?



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

2027 Budget

Where the Money Comes From

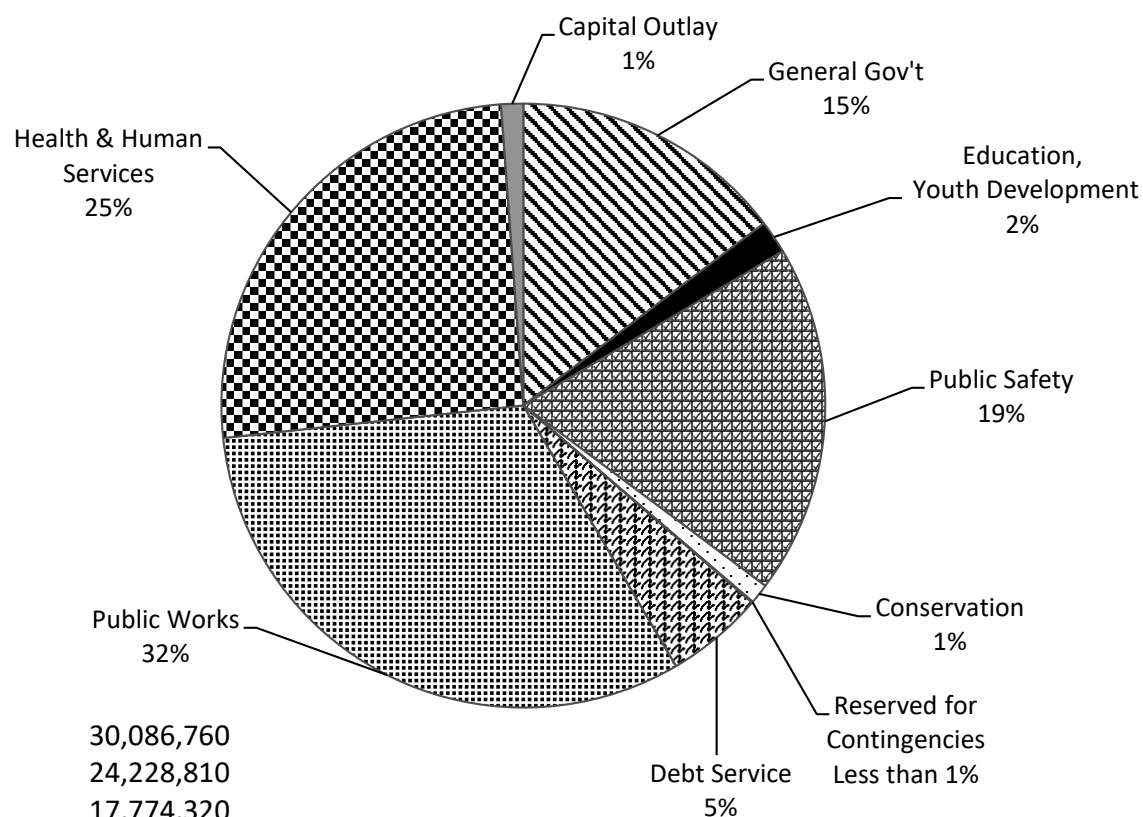


Property Taxes	30,509,160
Intergovernmental Grants	23,875,090
Ingovernment Charges	13,068,820
Taxes	8,117,640
Public Charges	8,081,970
Equity (Reserves)	7,209,730
Miscellaneous	3,539,970
Fines & Penalties	469,100

Excludes Health Care Center

2027 Budget

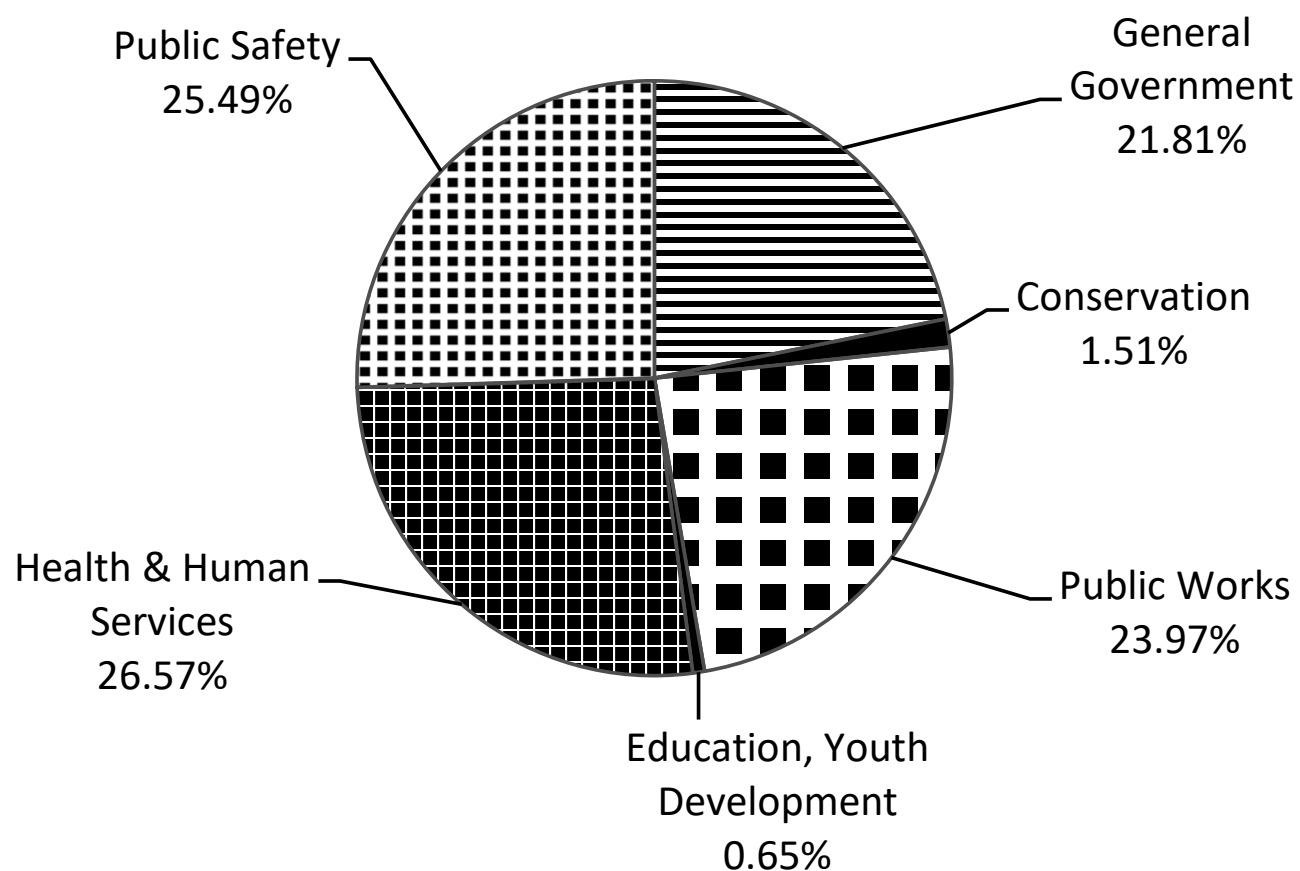
Where the Money Goes



Public Works	30,086,760
Health & Human Services	24,228,810
Public Safety	17,774,320
General Government	13,937,890
Debt Service	4,993,250
Education, Youth Development	1,679,900
Capital Outlay	1,118,050
Conservation	1,007,500
Reserved for Contingencies	45,000

Excludes Health Care Center

2027 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>.

2025 Columbia County Population

Towns (21)

Arlington	813
Caledonia	1,504
Columbus	633
Courtland	489
Dekorra	2,529
Fort Winnebago	817
Fountain Prairie	940
Hampden	581
Leeds	748
Lewiston	1,257
Lodi	3,287
Lowville	1,032
Marcellon	1,150
Newport	599
Otsego	666
Pacific	2,806
Randolph	772
Scott	889
Springvale	536
West Point	2,108
Wyocena	1,820

Villages (10)

Arlington	813
Cambria	781
Doylestown	278
Fall River	1,823
Friesland	321
Pardeeville	2,167
Poynette	2,791
Randolph *	1,782
Rio	1,143
Wyocena	737

Cities (4)

Columbus *	5,485
Lodi	3,234
Portage	10,581
Wisconsin Dells *	3,393

Grand Total: 58,888

* Multiple Counties

2026 Equalized Assessment

Towns	\$6,362,614,400	61%
Villages	\$1,462,254,500	14%
Cities	\$2,644,019,600	25%
	\$10,468,888,500	100%

Where do we live?

Ten Largest Municipalities

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

Where do we work?

Top Ten Industry Groups

<u>Industry Group</u>	<u>Employment</u>
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

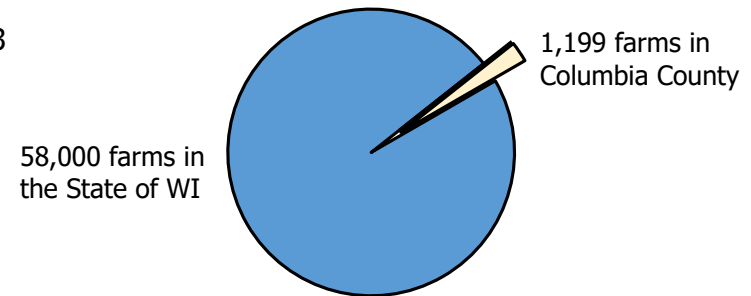
Prominent Public & Private Sector Employers in Columbia County

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

Agriculture

	<u>Average Size of Farms</u>	<u>Total Acres in Farmland</u>
Wisconsin	236 acres	13,700,000
Columbia County	242 acres	290,003

Number of Farms in WI



Historical

- There are 20 Historical Markers located throughout the Columbia County territory.
- The Ice Age National and State Scenic Trail is one of eight Congressionally designated National Scenic Trails located throughout the United States. The Trail is a 1,200-mile footpath winding through 30 counties. It is one of the only two natural trails contained entirely within one state.
- Indian Agency House located just outside the City of Portage.
- Home of Pulitzer Prize winning author Zona Gale, author and educator Frederick Jackson Turner, and renowned environmentalist John Muir.
- The Merrimac Ferry is the lone survivor of upwards of 500 ferries chartered by territorial and state legislatures before the turn of the century.
- The Portage Canal is the only canal in Wisconsin, and it is listed on the National Register of Historic Places.

BUDGET SUMMARY

COLUMBIA COUNTY
SUMMARY OF BUDGETED REVENUES & EXPENDITURES
ALL FUNDS

	<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>2027 ADOPTED</u>	<u>% of Total</u>
REVENUES				
Taxes (Sales, Real Estate)	6,554,780	7,063,700	8,117,640	7.69%
State Aids & Grants	25,850,380	28,092,390	29,002,130	27.46%
Intergovernmental Revenue	11,769,240	11,867,360	13,068,820	12.37%
Charges for Services	10,772,010	12,615,780	12,780,440	12.10%
Fines, Forfeitures & Penalties	422,100	444,100	469,100	0.44%
Licenses & Permits	15,000	15,500	22,200	0.02%
Interest on Investments	2,000,000	3,000,000	3,000,000	2.84%
Miscellaneous Revenue	521,620	541,270	560,270	0.53%
TOTAL REVENUES	57,905,130	63,640,100	67,020,600	63.45%
OTHER SOURCES				
Columbia County Property Tax	29,688,080	30,087,210	30,509,160	28.89%
Equity Applied - Restricted	3,520,550	3,472,480	4,655,150	4.41%
Equity Applied - Committed	600,000	600,000	700,000	0.66%
Equity Applied - General Fund	2,238,480	3,152,580	2,117,170	2.00%
Equity Applied - Assigned	103,520	132,280	551,530	0.52%
Equity Applied - Contingency	0	0	76,000	0.07%
TOTAL OTHER	36,150,630	37,444,550	38,609,010	36.55%
TOTAL REVENUES	94,055,760	101,084,650	105,629,610	100.00%
EXPENDITURES BY LINE ITEM				
Salaries	33,931,610	36,484,210	38,472,510	36.42%
Fringe Benefits	15,457,870	17,156,940	17,549,300	16.61%
Debt Service	4,945,310	5,019,450	4,995,390	4.73%
Contracted Services	11,790,780	14,330,710	15,724,960	14.89%
Operating Expense	7,581,200	8,073,420	8,622,490	8.16%
Utilities	1,423,100	1,313,020	1,350,890	1.28%
Insurance Premium	1,763,000	1,562,720	1,699,730	1.61%
Training/Conventions	297,020	266,530	238,280	0.23%
Capital Outlay	3,680,540	3,485,250	2,881,970	2.73%
Library	857,960	953,060	1,065,550	1.01%
Human Service Program Costs	3,174,480	3,488,460	4,024,160	3.81%
Aging Program Costs	209,930	250,940	301,850	0.29%
Health Care Center Program Costs	998,900	1,101,450	1,109,200	1.05%
Highway Machinery Charge	4,458,990	4,711,810	5,052,910	4.78%
Other	3,039,920	2,501,410	2,261,800	2.14%
Highway County Aid Refunds	245,150	185,270	233,620	0.22%
Reserve for Contingencies	200,000	200,000	45,000	0.04%
TOTAL EXPENDITURES	94,055,760	101,084,650	105,629,610	100.00%

COLUMBIA COUNTY 2026-2027 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2027 LEVY	2026 LEVY	INCREASE DECREASE
1190	COUNTY BOARD	97,660	103,890	(6,230)
1191	COMMISSIONS AND COMMITTEES	74,870	74,870	0
1220	COURT OPERATIONS	710,750	720,760	(10,010)
1270	MEDICAL EXAMINER	256,250	221,880	34,370
1410	COUNTY CLERK	372,480	368,490	3,990
1420	ELECTIONS	20,020	33,310	(13,290)
1425	STATE SPECIAL CHARGES	8,410	5,500	2,910
1431	HUMAN RESOURCES & PERSONNEL	662,620	480,710	181,910
1433	EMPLOYEE RETIREMENT PAYOUT POOL	348,300	462,850	(114,550)
1440	M.I.S. OPERATIONS	1,195,540	1,134,060	61,480
1451	M.I.S. INFORMATION TECHNOLOGY POOL	564,660	554,160	10,500
1510	COUNTY ACCOUNTING	873,070	899,740	(26,670)
1511	SINGLE AUDIT	38,220	45,740	(7,520)
1512	INDIRECT COST ALLOCATION PLAN	5,950	5,950	0
1560	COUNTY TREASURER	281,350	323,880	(42,530)
1560	COUNTY TREASURER REVENUE	(3,372,500)	(3,336,000)	(36,500)
1610	DISTRICT ATTORNEY	596,780	561,980	34,800
1640	CORPORATION COUNSEL	386,570	286,670	99,900

COLUMBIA COUNTY 2026-2027 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2027 LEVY	2026 LEVY	INCREASE DECREASE
1645	CHILD SUPPORT	293,170	381,930	(88,760)
1710	REGISTER OF DEEDS	(190,880)	(155,400)	(35,480)
1720	LAND INFORMATION	557,810	540,070	17,740
1724	COUNTY SURVEYOR	20,000	20,000	0
1940	FACILITIES MANAGEMENT	364,300	352,160	12,140
1941	COURTHOUSE	347,550	352,350	(4,800)
1942	LAW ENFORCEMENT CENTER	388,840	396,430	(7,590)
1944	CO JAIL/HUBER CENTER MAINTENANCE	1,096,060	1,152,370	(56,310)
1947	OLD RECYCLING CENTER	1,550	1,920	(370)
1950	ADMINISTRATION BUILDING	388,060	388,430	(370)
1951	HEALTH & HUMAN SERVICES BLDG.	256,400	277,020	(20,620)
1960	PROP, LIAB, AUTO INSURANCE	288,720	316,790	(28,070)
1970	WORKER'S COMPENSATION	51,430	57,980	(6,550)
2115	EMERGENCY MANAGEMENT	148,400	138,620	9,780
2116	S.A.R.A.	31,080	30,800	280
2222	SHERIFF ADMINISTRATION	7,372,490	7,173,680	198,810
2224	BOAT PATROL	4,340	27,170	(22,830)
2226	COLUMBIA COUNTY DIVE TEAM	45,780	46,160	(380)

COLUMBIA COUNTY 2026-2027 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2027 LEVY	2026 LEVY	INCREASE DECREASE
2240	DRUG EDUCATION AND ENFORCEMENT	91,810	94,560	(2,750)
2250	COUNTY JAIL	5,162,980	5,022,810	140,170
2911	DISPATCH CENTER	2,174,360	2,215,050	(40,690)
3630	SOLID WASTE ADMINISTRATION	331,520	348,490	(16,970)
3631	RECYCLING OPERATIONS	343,650	(32,640)	376,290
3632	REFUSE	(377,620)	(215,160)	(162,460)
4710	VETERANS SERVICE OFFICE	247,030	262,020	(14,990)
4720	VETERANS RELIEF	6,800	15,300	(8,500)
6110	LIBRARY SYSTEM	1,065,550	953,060	112,490
6310	PLANNING AND ZONING	559,640	544,000	15,640
6700	UNIVERSITY EXTENSION PROGRAM	111,540	108,650	2,890
6711	FAIRS AND EXHIBITS	11,000	11,000	0
6722	SOLID WASTE CLEAN SWEEP PROGRAM	3,500	3,000	500
6790	AG OUTREACH	145,260	166,540	(21,280)
7410	LAND & WATER CONSERVATION DEPARTMENT	464,320	453,430	10,890
7421	CONSERVATION FUND PROJECT	2,100	2,100	0
7423	LWCD TREE PROGRAM	(7,500)	(4,950)	(2,550)
8000	CAPITAL OUTLAY POOL	809,880	1,399,770	(589,890)

COLUMBIA COUNTY 2026-2027 BUDGET COMPARISON

GENERAL FUND - DEPARTMENT APPROPRIATIONS (EXCLUDES HIGHWAY)

DEPT.	BUDGET	2027 LEVY	2026 LEVY	INCREASE DECREASE
200	HEALTH & HUMAN SERVICES FUND	5,704,140	5,311,480	392,660
610	COLUMBIA HEALTH CARE CENTER FUND	0	0	0
	TOTAL GENERAL FUND BUDGET	31,436,060	31,105,430	330,630

COLUMBIA COUNTY 2026-2027 BUDGET COMPARISON**GENERAL FUND - OTHER**

DEPT.	BUDGET	2027 LEVY	2026 LEVY	INCREASE DECREASE
100.355800	JAIL ASSESSMENT EQUITY	(100,000)	(75,000)	(25,000)
100.365300	SALES TAX APPLIED	(500,000)	(400,000)	(100,000)
100.365400	GENERAL FUND APPLIED	(2,117,170)	(3,054,760)	937,590
100.365500	HEALTH INSURANCE RESERVE	(200,000)	(200,000)	0
100.412102	COUNTY SALES TAX	(7,500,000)	(6,500,000)	(1,000,000)
100.431001	STATE SHARED REVENUE	(270,150)	(264,600)	(5,550)
100.431002	ST AID - EXEMPT BUSINESS COMPUTERS	(33,100)	(33,100)	0
100.431003	STATE UTILITY PAYMENT	(1,818,000)	(1,790,000)	(28,000)
100.431004	ST AID - WIND TURBINE REVENUE	(459,000)	(459,000)	0
100.431006	ST AID - PERSONAL PROPERTY	(380,490)	(377,350)	(3,140)
100.431009	ST. SHARED REVENUE-SUPPLEMENT	(699,220)	(684,800)	(14,420)
100.431200	INDIRECT COST REVENUE	(110,000)	(90,000)	(20,000)
1560.432010	DNR PAYMENTS IN LIEU OF TAXES	(50,000)	(50,000)	0
9997	CONTINGENCY RESERVE	45,000	200,000	(155,000)
8400	DEBT SERVICE - 2018 REFUND/RESTRUCTURE	2,505,750	2,593,750	(88,000)
8450	DEBT SERVICE - 2019 REFUND/SHRF TWR/SFTWR	1,030,000	1,055,000	(25,000)
8500	DEBT SERVICE - 2024 REFUND/SPACE NEEDS 2_3/SW	1,427,500	1,370,000	57,500
TOTAL GENERAL FUND - OTHER BUDGET		(9,228,880)	(8,759,860)	(469,020)
TOTAL GENERAL FUND BUDGET (DEPARTMENT BUDGETS PLUS OTHER)		22,207,180	22,345,570	(138,390)

COLUMBIA COUNTY 2026-2027 BUDGET COMPARISON

HIGHWAY FUND

DEPT.	BUDGET	2027 LEVY	2026 LEVY	INCREASE DECREASE
3110	HIGHWAY ADMINISTRATION	261,430	239,480	21,950
3191	SUPERVISION	192,360	185,220	7,140
3192	RADIO EXPENSES	4,340	10,760	(6,420)
3193	GENERAL PUBLIC LIABILITY	73,650	35,190	38,460
3311	C.T.H. MAINTENANCE	4,246,290	3,915,150	331,140
3313	ROAD & BRIDGE CONSTR. ON C.T.H.	3,667,850	3,685,000	(17,150)
3314	STIP-COUNTY AID BRIDGE	1,482,060	1,669,550	(187,490)
3333	COUNTY AID ROAD CONSTRUCTION	142,580	139,080	3,500
3334	COUNTY AID BRIDGE	25,120	45,840	(20,720)
3390	COUNTY PARKS	50,540	48,110	2,430
8020	CAPITAL OUTLAY POOL	1,167,000	1,171,000	(4,000)
620.328500	EQUITY APPLIED	(1,200,000)	(1,500,000)	300,000
620.437010	TRANSPORTATION AIDS	(1,647,240)	(1,743,740)	96,500
620.437024	STATE SALT STORAGE REIMBURSEMENT	(11,000)	(11,000)	0
620.477620	ST. EQUIPMENT STORAGE REIMBURSEMENT	(153,000)	(148,000)	(5,000)
	TOTAL HIGHWAY BUDGET	8,301,980	7,741,640	560,340

2027 COLUMBIA COUNTY PROPERTY TAX ANALYSIS

	2027 LEVY	2026 LEVY	INCREASE DECREASE
TOTAL GENERAL FUND DEPT. BUDGET	31,436,060	31,105,430	330,630
TOTAL GENERAL FUND - OTHER	(9,228,880)	(8,759,860)	(469,020)
TOTAL HIGHWAY FUND	8,301,980	7,741,640	560,340
GRAND TOTALS	30,509,160	30,087,210	421,950

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

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

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
REVENUES								
TAXES								
412100	MANAGED FOREST LAND	42,203	36,000	45,305	50,480	42,500	42,500	42,500
412102	COUNTY SALES TAX	7,554,967	6,500,000	3,728,384	7,600,000	7,000,000	7,500,000	7,500,000
412103	REAL ESTATE TRANSFER FEES	272,030	227,700	128,139	256,280	245,140	245,140	245,140
412110	INTEREST ON TAXES	256,312	200,000	170,969	200,000	220,000	220,000	220,000
412120	PENALTY ON TAXES	135,437	100,000	86,268	100,000	120,000	110,000	110,000
	TOTAL TAXES	8,260,949	7,063,700	4,159,065	8,206,760	7,627,640	8,117,640	8,117,640
INTERGOVERNMENTAL GRANTS & AIDS								
422610	ST AID - CHILD SUPPORT	720,236	685,500	342,931	750,000	835,500	806,200	806,200
422620	CHILD SUPPORT INCENTIVES	149,323	150,000	113,993	150,000	150,000	150,000	150,000
424010	FEDERAL BULLETPROOF VEST	5,180	6,800	0	4,000	6,000	6,000	6,000
424510	FEDERAL EMERGENCY ASSISTANCE	42,819	42,430	0	43,000	43,000	43,000	43,000
431001	STATE SHARED REVENUE	255,893	264,600	0	264,593	266,000	270,150	270,150
431002	ST AID - EXEMPT BUSINESS COMPUTER	33,109	33,100	0	33,153	33,100	33,100	33,100
431003	STATE UTILITY PAYMENT	1,790,922	1,790,000	0	1,831,099	1,790,000	1,818,000	1,818,000
431004	ST AID - WIND TURBINE REVENUE	459,000	459,000	0	459,000	459,000	459,000	459,000
431006	ST AID - PERSONAL PROPERTY	375,639	377,350	377,353	377,353	380,490	380,490	380,490
431009	STATE SHARED REVENUE - SUPPLEMENT	662,318	684,800	0	684,840	690,000	699,220	699,220
431110	ST AID - COURT COSTS	272,120	320,000	163,746	327,583	327,000	327,000	327,000
431120	ST AID - GUARDIAN AD LITEM COSTS	90,735	94,100	0	92,311	92,300	92,300	92,300
431130	ST AID - INTERPRETERS	22,075	22,300	10,854	18,770	18,000	18,000	18,000
431200	INDIRECT COST REIMBURSEMENT	133,175	90,000	39,939	159,754	110,000	110,000	110,000
432010	DNR PAYMENTS IN LIEU OF TAXES	54,038	50,000	54,843	54,843	50,000	50,000	50,000
432410	ST AID - VICTIM WITNESS ASSISTANCE	101,835	88,000	44,202	90,000	90,000	90,000	90,000
433510	ST AID - LAND INFO TRAINING	1,000	1,000	1,000	1,000	1,000	1,000	1,000
433522	ST AID - STRATEGIC INITIATIVE	35,848	20,000	0	20,000	40,000	40,000	40,000
433523	ST AID - WLIP PROGRAM	44,152	24,000	0	34,608	0	14,790	14,790

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

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
434020	ST AID - BOAT PATROL	13,296	11,400	0	15,930	14,280	14,280	14,280
434030	ST AID - LAW ENFORCEMENT TRAINING	25,900	30,000	0	30,000	30,000	30,000	30,000
434510	ST AID - HAZMAT REIMBURSEMENT	7,458	7,530	0	7,500	7,500	7,500	7,500
434520	ST AID - SARA	16,722	19,130	0	19,134	19,000	18,320	18,320
434526	ST AID - HAZARD MATERIALS	10,477	10,200	0	10,622	11,000	11,000	11,000
436410	VETERAN SERVICE OFFICER GRANT	15,813	16,600	16,600	16,600	16,600	16,600	16,600
438010	ST AID - RECYCLING GRANT	138,179	138,200	138,177	138,177	138,200	138,200	138,200
438210	ST AID - SNOWMOBILE	80,315	351,440	45,467	80,980	346,550	346,550	346,550
438410	ST AID - LAND CONSERVATION	148,836	202,500	0	202,500	221,600	221,600	221,600
438420	ST AID - WILDLIFE DAMAGE	41,142	40,450	0	46,776	46,780	46,780	46,780
438421	ST AID - CONSERVATION FUND	2,099	2,100	0	2,099	2,100	2,100	2,100
438430	ST AID - LAND & WATER RESOURCE PLAN	95,180	175,000	0	175,000	183,000	183,000	183,000
438444	ST AID - TARGETED RUNOFF	225,000	300,000	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL GRANTS	6,069,834	6,507,530	1,349,105	6,141,225	6,418,000	6,444,180	6,444,180
	LICENSES & PERMITS							
442210	COUNTY CLERK - MARRIAGE LICENSE FEES	12,350	11,500	4,830	11,500	11,500	16,000	16,000
442220	COUNTY CLERK - D.N.R. FEES	49	100	32	68	100	100	100
442240	COUNTY CLERK - LICENSE PLATE SALES	5,833	3,500	2,589	5,500	5,500	5,500	5,500
448410	LWCD - ANIMAL WASTE PERMITS	850	400	1,200	1,400	600	600	600
	TOTAL LICENSES & PERMITS	19,082	15,500	8,651	18,468	17,700	22,200	22,200
	FINES, FORFEITURES & PENALTIES							
451410	COUNTY ORDINANCE FORFEITURES	338,399	250,000	181,684	250,000	250,000	275,000	275,000
451420	COUNTY SHARE FINES/BOND FORFEITURES	160,767	182,000	124,169	182,000	182,000	182,000	182,000
451430	COUNTY SHARE OCCUPATIONAL LICENSES	20	100	0	100	100	100	100
451440	IGNITION INTERLOCK REVENUE	15,444	12,000	7,538	12,000	12,000	12,000	12,000
	TOTAL FINES, FORFEITURES & PENALTIES	514,630	444,100	313,391	444,100	444,100	469,100	469,100

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

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

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

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
468010	RECYCLING REVENUES	367,554	1,440,000	296,578	680,000	780,000	780,000	780,000
468020	TIPPING FEES	1,338,730	1,339,000	537,580	1,250,000	1,290,000	1,290,000	1,290,000
468025	TIPPING FEES MUNICIPAL CONTRACTS	346,610	367,050	191,685	383,150	378,200	378,200	378,200
468030	CONSTRUCTION & DEMOLITION	1,151,367	996,500	887,030	1,380,000	1,205,000	1,205,000	1,205,000
468035	CONTAINER RENTAL	650,322	650,000	327,854	650,000	676,000	676,000	676,000
468038	CART RENTAL	110,293	125,000	64,933	124,000	128,000	128,000	128,000
468039	APPLIANCE FEES	185,692	185,000	72,438	178,000	180,000	180,000	180,000
468040	BRUSH/LEAVES DISPOSAL FEE	16,885	14,000	9,727	15,000	16,000	16,000	16,000
	TOTAL PUBLIC CHARGES FOR SERVICES	6,652,523	7,414,290	3,560,999	7,012,289	7,026,840	7,045,840	7,045,840
	INGOVERNMENT CHARGES							
471510	M.I.S. REVENUE FROM DEPARTMENTS	76,480	65,000	28,120	65,000	58,000	58,000	58,000
472321	ACCOUNTING ADMINISTRATION REVENUE	12,410	11,000	4,157	11,558	10,000	10,000	10,000
472322	AUDIT REVENUE FROM DEPARTMENTS	37,025	34,800	150	39,250	40,200	40,200	40,200
473620	INSURANCE REVENUE FROM DEPARTMENTS	716,238	732,760	676,810	719,722	836,830	836,830	836,830
473621	WORKER'S COMP. INSUR REV FROM DEPTS	472,302	404,600	370,186	409,406	447,450	447,450	447,450
473622	INSURANCE RECOVERIES	6,690,372	0	41,802	207,000	0	0	0
474510	MUNICIPAL HAZ-MAT REIMBURSEMENT	12,225	12,230	12,225	12,225	12,230	12,230	12,230
478010	TRANSPORT OF RECYCLABLES	19,800	20,400	20,400	20,400	21,000	21,000	21,000
478020	RECYCLING REV FROM MUNICIPALITIES	301,695	319,150	168,636	320,100	330,360	330,360	330,360
478021	REFUSE CONTRACT REVENUE	555,975	572,570	286,088	571,830	590,200	590,200	590,200
478410	LWCD - ADMINISTRATION REVENUE	4,730	4,000	445	4,000	4,000	4,000	4,000
	TOTAL INGOVERNMENT CHARGES	8,899,252	2,176,510	1,609,019	2,380,491	2,350,270	2,350,270	2,350,270

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

ACCOUNT NUMBER	ACCOUNT NAME	2025 REVENUES	2026 BUDGET	2026 6 MO. ACTUAL	2026 TOTAL EST.	2027 DEPT REQUEST	2027 REVENUES	
							RECOMMENDED	ADOPTED
MISCELLANEOUS REVENUES								
480495	COPY REVENUE - COURT OPERATIONS	14,464	10,000	6,072	10,000	10,000	10,000	10,000
481095	COPY REVENUE - MEDICAL EXAMINER	265	200	206	300	250	250	250
482010	INTEREST ON INVESTMENTS	3,600,193	3,000,000	1,143,209	3,000,000	3,000,000	3,000,000	3,000,000
482210	LOCAL BALLOT/SUPPORT COSTS	32,851	30,000	33,112	33,112	31,000	31,000	31,000
482211	VOTER REGISTRATION FEES	18,210	17,400	16,680	16,680	16,680	16,680	16,680
482296	COPY REVENUE - COUNTY CLERK	3,304	3,000	1,687	3,370	3,370	3,370	3,370
482495	COPY REVENUE - D.A.	105,422	50,000	19,065	40,000	40,000	40,000	40,000
483095	COPY REVENUE - DEEDS	60,351	49,330	31,771	63,540	57,700	57,700	57,700
483096	REG OF DEEDS INTERNET USAGE FEE	92,657	76,950	45,438	79,940	77,000	77,000	77,000
483420	RENT - COURTHOUSE	3,169	3,170	1,584	3,169	3,170	3,170	3,170
483435	RENT - OLD RECYCLING CENTER	2,500	2,500	2,500	2,500	2,500	2,500	2,500
483450	RENT - ADMINISTRATION BUILDING	6,380	6,380	3,722	6,380	6,380	6,380	6,380
483451	RENT - HHS BUILDING	27,822	27,820	13,911	27,822	51,350	51,350	51,350
483510	SALE MAPS/NOTICES/SEARCHES	194	250	148	300	300	300	300
483530	LAND RECORDS SYSTEM - DATA SALES	0	100	29	100	100	100	100
488401	SALE LWCD TREES	74,763	91,000	82,917	82,917	87,000	87,000	87,000
489912	SALE OF AUTO - SHERIFF	38,613	43,170	17,363	43,170	43,170	43,170	43,170
TOTAL MISCELLANEOUS REVENUES		4,081,158	3,411,270	1,419,414	3,413,300	3,429,970	3,429,970	3,429,970
TOTAL REVENUES		GENERAL FUND						
		34,497,427	27,032,900	12,419,644	27,616,633	27,314,520	27,879,200	27,879,200

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
GENERAL FUND

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

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

2027 COLUMBIA COUNTY BUDGET
EXPENDITURES FOR OPERATION AND MAINTENANCE
GENERAL FUND

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

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

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

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

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

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HEALTH & HUMAN SERVICES FUND

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

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

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

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
DEBT SERVICE FUND

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

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

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

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

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

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

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

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
COLUMBIA HEALTH CARE CENTER FUND

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

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

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

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

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

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

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

2027 COLUMBIA COUNTY BUDGET
EQUITY APPLIED
HIGHWAY INTERNAL SERVICE FUND

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

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

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

2027 COLUMBIA COUNTY BUDGET
SUMMARY - ALL FUNDS

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

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 2027 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 2027 BUDGET

COMPANY NUMBER: 100 GENERAL FUND

GENERAL REVENUES & RESERVES

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
355800	Prior Year Jail Assessment	75,000	75,000	75,000	75,000	75,000	100,000	100,000	100,000
365300	Sales Tax Applied	400,000	400,000	400,000	400,000	400,000	500,000	500,000	500,000
365400	General Fund Applied	1,070,310	2,238,480	3,054,760	3,054,760	3,054,760	0	2,117,170	2,117,170
365500	Health Insurance Reserve	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000
412102	County Sales Tax	6,841,276	7,554,967	6,500,000	3,728,384	7,600,000	7,000,000	7,500,000	7,500,000
431001	State Shared Revenue	250,158	255,893	264,600	0	264,593	266,000	270,150	270,150
431002	St Aid - Exempt Business Computer	33,109	33,109	33,100	0	33,153	33,100	33,100	33,100
431003	State Utility Payment	1,778,041	1,790,922	1,790,000	0	1,831,099	1,790,000	1,818,000	1,818,000
431004	St Aid - Wind Turbine Revenue	459,000	459,000	459,000	0	459,000	459,000	459,000	459,000
431006	St Aid - Personal Property	150,360	375,639	377,350	377,353	377,353	380,490	380,490	380,490
431009	St. Shared Revenue-Supplement	647,427	662,318	684,800	0	684,840	690,000	699,220	699,220
431200	Indirect Cost Reimb	182,936	133,175	90,000	39,939	159,754	110,000	110,000	110,000
432010	DNR Payments in Lieu of Taxes	56,933	54,038	50,000	54,843	54,843	50,000	50,000	50,000
	Total Equities and Revenues	11,944,550	14,232,541	13,978,610	7,930,279	15,194,395	11,578,590	14,237,130	14,237,130

COUNTY BOARD

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.

Did You Know?

The original draft of Robert's Rules of Order was written in Milwaukee, Wisconsin in early 1874. U.S. Army Major Henry Martyn Robert was stranded in Milwaukee during a very harsh winter and was compelled to write the Rules following a very contentious Church meeting in Massachusetts that he presided over. The first edition was published on February 1876.

GOALS:

- Continue to deliver public services to respond to the needs of county residents.
 - Continue monitoring the Mental Health Clinic space use and concerns.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Douglas Richmond, Chair

Description	2024	2025	2026			2027	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	21,000	21,000	21,000	10,500	21,000	21,000	21,000	21,000
512000 Fringe Benefits	3,870	3,815	4,000	2,036	4,000	4,000	4,000	4,000
511190 Per Diem	19,810	18,130	22,520	9,870	22,520	22,520	22,520	22,520
521100 Contracted Services	8,976	7,082	10,000	1,403	10,000	10,000	3,000	3,000
521400 Chair/Vice Chair. Exp.	14,118	15,977	15,000	8,266	15,000	15,000	15,000	15,000
523131 Computer Support	8,170	7,660	6,990	6,990	6,990	7,200	7,200	7,200
533110 Office Supplies	1,807	1,632	2,000	1,202	2,000	2,000	2,000	2,000
533120 Publications/Subscriptions	3,696	4,456	3,600	2,227	4,454	4,600	4,600	4,600
533125 Telephone	465	424	480	223	480	480	480	480
533130 Dues	10,324	10,357	10,410	9,854	9,854	9,860	9,860	9,860
533140 Travel/Mileage	5,083	5,086	3,640	2,061	3,640	3,640	3,640	3,640
533160.031 Conf-WCA Convention	1,481	1,615	2,000	484	2,000	2,060	2,060	2,060
533160.032 Conf-Chairman - Other/Misc.	0	0	200	25	200	200	200	200
533160.033 Conf-Highway	1,946	842	1,000	479	1,000	1,000	1,000	1,000
533160.034 Conf-Solid Waste	50	0	300	0	300	300	300	300
533160.036 Conf-Land & Water Cons.	20	0	150	30	150	150	150	150
533170 Postage	436	541	600	405	600	650	650	650
Total Expenditures	101,252	98,617	103,890	56,055	104,188	104,660	97,660	97,660

FINANCING PROPOSAL

County Appropriation	103,890	104,660	97,660	97,660
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Douglas Richmond, Chair

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511190	Per Diem	59,460	58,620	56,000	27,720	56,000	56,000	56,000	56,000
512000	Fringe Benefits	4,569	4,505	4,300	2,129	4,300	4,300	4,300	4,300
533140	Travel/Mileage	20,033	20,629	14,570	6,845	14,570	14,570	14,570	14,570
Total Expenditures		84,062	83,754	74,870	36,694	74,870	74,870	74,870	74,870
FINANCING PROPOSAL									
County Appropriation				74,870			74,870	74,870	74,870

COURT OPERATIONS

PROGRAM DESCRIPTION:

The administrative structure of the court system is detailed in Article VII, section 4(3) of the Wisconsin Constitution, Statute (758.19) and Supreme Court Rule (SCR) Chapter 70. The

Wisconsin circuit courts are the state's trial courts. Circuit courts have original jurisdiction in all civil and criminal matters within the state, including probate, juvenile, and traffic matters, as well as civil and criminal trials.

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

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

Did You Know?

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

GOALS:

- Continue to work to achieve case process goals set by the Chief Judges as the case age as dispositions being the primary measure of achievement.
 - Continue to perform numerous court functions, including case scheduling, tracking and maintaining case records/exhibits pursuant to SCR 72, collection of court imposed fines, fees, forfeitures, assessments and surcharges.
 - Continue to maintain juror rosters, manage and send summons for jury service dates, assist jurors on trial dates, and process payment to jurors and witnesses.
 - Continue to complete mediation services as referred and requested for Columbia County cases.
-

COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

Department: **1220 Court Operations**

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

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	761,330	847,292	918,480	419,884	918,480	962,690	962,690	962,690
512000	Fringe Benefits	360,790	385,098	457,610	213,444	457,610	516,470	462,340	462,340
511170	Bailiffs	6,541	11,793	15,000	8,120	16,000	16,400	16,400	16,400
521100	Contracted Services	82,096	84,084	92,280	43,380	93,030	93,030	77,110	77,110
521121	Court Reporting	21,437	22,128	24,960	5,067	13,000	10,660	10,660	10,660
523100	Copy Machine	4,641	4,369	4,210	1,945	3,900	3,900	3,900	3,900
523131	Computer Support	2,150	2,310	2,310	2,280	2,280	3,940	3,940	3,940
523200	Other Equipment Maint.	5,465	5,805	5,550	4,662	6,000	6,000	6,000	6,000
533110	Office Supplies	12,820	13,742	18,000	7,280	18,000	16,000	16,000	16,000
533120	Publications/Subscriptions	182	193	1,800	0	1,800	1,500	1,500	1,500
533125	Telephone	6,292	6,966	6,960	3,944	8,000	7,470	7,470	7,470
533130	Dues	905	1,266	1,450	1,203	1,450	1,390	1,390	1,390
533160	Training/Conventions	1,665	2,029	3,800	1,192	3,800	6,250	3,250	3,250
533170	Postage	28,598	28,128	30,000	16,334	30,000	32,000	32,000	32,000
535350	Bank Charges	(296)	(322)	100	(105)	100	100	0	0
535910	Expert Witness Fees	5,969	13,125	20,000	5,913	20,000	20,000	20,000	20,000
535920	Jury Fees	28,435	52,823	40,000	30,241	60,000	40,000	40,000	40,000
535921	Jury Expense	3,033	6,208	5,000	2,811	5,000	5,000	5,000	5,000
535922	Interpreter Expense	46,789	40,580	40,000	18,306	40,000	40,000	40,000	40,000
535930	Witness Fees	1,513	3,327	5,500	1,512	5,500	5,500	5,500	5,500
535940	Guardian Ad Litem	30,178	(12,711)	50,000	(22,105)	50,000	50,000	50,000	50,000
535945	Court Appointed Atty Fees	115,627	64,735	75,000	(18,017)	75,000	75,000	75,000	75,000
535970	Transcripts	3,593	3,737	5,250	1,797	4,000	4,000	4,000	4,000
Total Expenditures		1,529,753	1,586,705	1,823,260	749,088	1,832,950	1,917,300	1,844,150	1,844,150

COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

Department: **1220 Court Operations**

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

Description	2024	2025	2026			2027	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL								
431110 St Aid - Court Costs	217,086	272,120	320,000	163,746	327,583	327,000	327,000	327,000
431120 St Aid - Guardian Ad Litem	94,035	90,735	94,100	0	92,311	92,300	92,300	92,300
431130 St. Aid - Interpreters	24,336	22,075	22,300	10,854	18,770	18,000	18,000	18,000
451410 Co Share Forfeits	298,939	338,399	250,000	181,684	250,000	250,000	275,000	275,000
451420 Co Share Fines/Bond Forf	213,975	160,767	182,000	124,169	182,000	182,000	182,000	182,000
451430 Co Share Occup Licenses	50	20	100	0	100	100	100	100
451440 Ignition Interlock Revenue	11,972	15,444	12,000	7,538	12,000	12,000	12,000	12,000
460410 Court Fees & Costs	200,082	185,039	175,000	84,233	175,000	175,000	175,000	175,000
460510 Family Counseling Service Fee	5,150	5,115	4,500	2,365	4,500	4,500	4,500	4,500
460520 Marriage License/Mediator Fee	6,304	6,090	6,000	2,350	5,600	6,000	6,000	6,000
460530 Mediator Fees	580	998	1,000	150	500	1,000	1,000	1,000
460710 Register In Probate Fees	30,110	40,988	25,000	18,442	25,000	25,000	30,000	30,000
460711 Prob. Legal Fees Reimb.	320	554	500	420	500	500	500	500
480495 Copy Revenue	9,372	14,464	10,000	6,072	10,000	10,000	10,000	10,000
Total Equities and Revenues	1,112,311	1,152,807	1,102,500	602,023	1,103,864	1,103,400	1,133,400	1,133,400
County Appropriation			720,760			813,900	710,750	710,750

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

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 shall serve as the County's chief medicolegal death investigator and shall be responsible for the administration and performance of the duties and functions of the office as set forth herein. The duties of the Office shall include, but not be limited to, determining and documenting the cause and manner of death in all cases within its jurisdiction; certifying and completing death certificates in accordance with applicable federal and state laws and regulations; ordering, authorizing, and attending autopsies and other forensic examinations or tests as necessary; providing objective investigative findings, professional consultation, and expert assistance to law enforcement agencies, prosecuting authorities, courts, and other governmental entities; ensuring the proper collection, preservation, security, storage, and disposition of documents, records, and evidentiary materials maintained by the Office; and administering the Office in a fiscally responsible expenditure of public funds and preparation, implementation, and oversight of the Office's budget in accordance with applicable laws, regulations, and County policies.

Did You Know?

Julius Caesar's assassination on March 15, 44 BCE, led to the first recorded autopsy in history.

A physician named Antistius examined Caesar's body and documented 23 stab wounds. Antistius concluded that only one stab wound was fatal and ruled the official cause of death internal bleeding.

GOALS:

- Remain committed to conducting professional, thorough investigations that serve the best interests of Columbia County while ensuring compliance with all applicable state statutes and legal standards. By applying proven techniques and upholding the highest standards of integrity and credibility, our office will provide impartial, accountable investigative services.
 - Recruit, train, and retain qualified staff while promoting ongoing professional development to enhance departmental knowledge, skills and effectiveness.
 - Implement, review, and update the County's Mass Fatality Response Plan to ensure operational readiness within the Medical Examiner's Department.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Pamela Stock, Medical Examiner

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	173,340	155,382	212,320	62,728	125,460	219,790	219,790	219,790
511190	Per Diem	23,117	6,385	14,570	7,840	14,570	14,570	14,570	14,570
512000	Fringe Benefits	71,948	58,124	98,210	25,446	50,890	108,630	97,890	97,890
521100	Autopsies	40,657	29,857	48,000	22,512	48,500	49,000	49,000	49,000
521155	Cremations	695	3,240	4,200	3,150	4,200	4,200	4,200	4,200
523100	Copy Machine	2,274	2,531	2,280	1,021	2,280	2,230	2,230	2,230
523131	Computer Support	1,880	2,790	2,570	2,570	2,570	2,690	2,690	2,690
532300	Vehicle Maintenance	2,234	3,168	3,000	499	3,000	2,300	2,300	2,300
533110	Office Supplies	1,206	1,460	1,500	1,466	1,500	1,500	1,500	1,500
533125	Telephone	2,408	2,442	2,580	1,315	2,580	2,760	2,760	2,760
533130	Dues	150	255	520	50	400	700	500	500
533160	Training/Conventions	1,891	1,527	3,380	674	3,000	3,400	2,500	2,500
533170	Postage	36	348	450	448	650	500	500	500
534100	Gas/Oil	3,419	3,043	3,500	1,620	3,500	3,500	3,500	3,500
534200	Uniforms/Clothing	0	439	1,080	0	1,080	480	480	480
534310	Software Maintenance	6,000	0	0	231	231	220	220	220
534400	Operating Expenses	4,443	4,396	4,050	1,061	4,050	4,000	4,000	4,000
Total Expenditures		335,698	275,387	402,210	132,631	268,461	420,470	408,630	408,630

FINANCING PROPOSAL

461010	Cremation Fees	73,662	87,836	79,000	37,625	75,552	81,000	81,000	81,000
461020	Death Certificate Fees	37,791	45,268	41,000	19,635	43,428	42,000	42,000	42,000
461030	Morgue Fees	56,950	35,100	47,000	2,800	19,000	15,000	15,000	15,000

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Pamela Stock, Medical Examiner

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
461040	Disinterment Fees	0	0	130	260	260	130	130	130
461050	Removal Fees	14,879	14,300	13,000	5,775	13,680	14,000	14,000	14,000
481095	Copy Revenue	242	265	200	206	300	250	250	250
Total Equities and Revenues		183,524	182,769	180,330	66,301	152,220	152,380	152,380	152,380
County Appropriation				221,880			268,090	256,250	256,250

PERSONNEL INFORMATION

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

COUNTY CLERK

PROGRAM DESCRIPTION:

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

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

Did You Know?

There are approximately 3,144 counties and county equivalents in the United States.
Eight states have a Columbia County!

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 and ADA compliant 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 2027 BUDGET

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

Department Head: Lisa Black, County Clerk

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	247,905	237,378	252,200	106,330	234,655	261,390	261,390	261,390
512000	Fringe Benefits	106,443	106,270	124,480	49,992	109,666	139,570	124,780	124,780
523100	Copy Machine	970	813	1,200	529	1,100	1,200	1,200	1,200
523131	Computer Support	2,860	3,630	3,400	3,400	3,400	3,910	3,910	3,910
523151	Printer/Scanner Pool	90	77	100	38	80	100	100	100
533110	Office Supplies	2,076	2,244	2,500	962	2,430	2,450	2,400	2,400
533125	Telephone	1,274	1,123	1,180	592	1,190	1,200	1,200	1,200
533130	Dues	125	125	180	175	175	180	180	180
533140	Travel/Mileage	0	86	0	0	0	160	160	160
533160	Training/Conventions	800	740	1,100	869	1,020	1,550	1,550	1,550
533170	Postage	140	278	250	79	200	250	250	250
534310	Software Maintenance	0	0	0	168	168	330	330	330
Total Expenditures		362,683	352,764	386,590	163,134	354,084	412,290	397,450	397,450

FINANCING PROPOSAL

442210	Marriage Licenses	12,790	12,350	11,500	4,830	11,500	11,500	16,000	16,000
442220	DNR Licenses	42	49	100	32	68	100	100	100
442240	License Plate Sales	3,568	5,833	3,500	2,589	5,500	5,500	5,500	5,500
482296	Copy Revenue	3,603	3,304	3,000	1,687	3,370	3,370	3,370	3,370
Total Equities and Revenues		20,003	21,536	18,100	9,138	20,438	20,470	24,970	24,970

County Appropriation	368,490	391,820	372,480	372,480
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PERSONNEL INFORMATION

Authorized Positions: Total 4

1-Co Clerk 1-Chief Deputy

2-Deputy

ELECTIONS

PROGRAM DESCRIPTION:

Facilitate two elections on odd years, four elections on even years, and special elections as needed; maintain Statewide Voter Registration and training for twenty-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.

Did You Know?

Wisconsin has had elections for 190 years; the first election was 12 years before Wisconsin officially became a state. The Wisconsin Territory held its first election in 1836. Residents chose delegates to represent them at the first Territorial Convention; 7 delegates in the Territorial Council (Senate) and 13 delegates in the Assembly.

GOALS:

- Provide training to municipal clerks and election inspectors on election security procedures that conforms with State recommendations.
 - Provide training to clerks using the new Election Law & Administration Manual.
 - 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 2027 BUDGET

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

Department Head: Lisa Black, County Clerk

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511190	Per Diem	600	360	800	129	360	360	360	360
521100	Contracted Services	0	0	0	0	0	9,500	9,500	9,500
523131	Computer Support	890	940	830	830	830	1,040	1,040	1,040
523151	Printer/Scanner Pool	0	0	100	0	100	100	100	100
523200	Leases/Maint-Other Equip	1,006	954	1,050	1,031	1,250	1,230	1,230	1,230
533110	Office Supplies	6,664	2,360	7,000	3,725	7,000	3,500	3,500	3,500
533120	Publications/Subscriptions	7,569	3,414	7,500	804	7,500	4,250	4,250	4,250
534310	Software Maintenance	22,312	23,427	24,730	23,555	25,100	27,720	27,720	27,720
534400	Ballots	34,229	12,921	38,000	18,129	38,000	20,000	20,000	20,000
844000	Capital Outlay	0	0	700	0	489	0	0	0
Total Expenditures		73,270	44,376	80,710	48,203	80,629	67,700	67,700	67,700
FINANCING PROPOSAL									
482210	Local Ballot/Support Costs	40,689	32,851	30,000	33,112	33,112	31,000	31,000	31,000
482211	Voter Registration Fees	18,150	18,210	17,400	16,680	16,680	16,680	16,680	16,680
Total Equities and Revenues		58,839	51,061	47,400	49,792	49,792	47,680	47,680	47,680
County Appropriation				33,310			20,020	20,020	20,020

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Shonna Neary, Comptroller

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534400	Operating Expenses	1,095	3,417	5,500	5,497	5,497	8,410	8,410	8,410
	Total Expenditures	1,095	3,417	5,500	5,497	5,497	8,410	8,410	8,410
FINANCING PROPOSAL									
County Appropriation				5,500			8,410	8,410	8,410

HUMAN RESOURCES

PROGRAM DESCRIPTION:

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

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

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

Did You Know?

Employees who feel valued and respected are more likely to be engaged, collaborate effectively, and remain with their organization longer.

GOALS:

- Review the distribution of workload to ensure efficiency within the Human Resources department and assist and encourage all Department Heads to do the same within their departments.
 - Continue to review, update, and create standardized forms to improve HR processes and services.
 - Continue to cross-train amongst Human Resources staff and assist and encourage all Department Heads to develop cross-training policies within their department.
 - Encourage a culture of safety and wellness.
 - Create a compensation guide. Continue to develop department appropriate employee retention and recruitment incentives.
 - Explore cafeteria style benefits.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Gunnar Horstman, Interim Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	269,255	298,876	373,830	157,034	373,830	394,140	443,660	443,660
512000 Fringe Benefits	102,431	110,095	154,980	63,848	154,980	175,480	173,510	173,510
521100 Contracted Services	84,933	34,498	18,440	14,721	18,950	18,370	10,670	10,670
521160 Medical/Physicals	1,945	2,085	2,200	244	1,100	2,000	2,000	2,000
523100 Copy Machine	1,516	1,450	1,640	732	1,640	1,540	2,600	2,600
523131 Computer Support	1,830	2,580	3,000	3,000	3,000	3,040	3,800	3,800
523200 Other Equipment	0	972	1,080	540	1,080	1,080	2,160	2,160
533110 Office Supplies	2,383	1,669	2,500	451	2,500	2,150	2,150	2,150
533125 Telephone	1,082	946	1,080	508	1,080	980	1,560	1,560
533130 Dues	235	534	610	235	610	610	300	300
533170 Postage	981	483	800	134	600	600	660	660
533180 Advertising	1,004	0	650	161	3,780	3,730	600	600
534310 Software Maintenance	15,220	17,085	18,520	17,879	18,479	19,510	19,620	19,620
Total Expenditures	482,815	471,274	579,330	259,487	581,629	623,230	663,290	663,290
FINANCING PROPOSAL								
365400 General Fund Applied	0	0	97,820	21,833	70,752	0	0	0
462110 Garnishment Fees	854	936	800	357	670	670	670	670
Total Equities and Revenues	854	936	98,620	22,190	71,422	670	670	670
County Appropriation			480,710			622,560	662,620	662,620

PERSONNEL INFORMATION

Authorized Positions: Total 5
 1-HR Director 1-HR Manager 3-HR Coord

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Gunnar Horstman, Interim Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
516100	Unemployment	12,905	914	20,000	4,862	12,000	15,000	15,000	15,000
	Total Expenditures	12,905	914	20,000	4,862	12,000	15,000	15,000	15,000
FINANCING PROPOSAL									
375800	Equity Applied - Assigned	0	0	20,000	4,862	12,000	15,000	15,000	15,000
	Total Equities and Revenues	0	0	20,000	4,862	12,000	15,000	15,000	15,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Gunnar Horstman, Interim Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Payouts	347,061	161,214	442,000	110,727	300,000	400,000	370,000	370,000
512000	Fringe Benefits	23,347	12,333	33,850	9,276	22,950	30,600	28,300	28,300
512127	Retiree Health Insurance	59,000	49,000	62,000	53,770	57,350	70,000	75,000	75,000
Total Expenditures		429,408	222,547	537,850	173,773	380,300	500,600	473,300	473,300
FINANCING PROPOSAL									
375800	Equity Applied - Assigned	0	0	75,000	0	0	125,000	125,000	125,000
Total Equities and Revenues		0	0	75,000	0	0	125,000	125,000	125,000
County Appropriation				462,850			375,600	348,300	348,300

MANAGEMENT INFORMATION SERVICES

PROGRAM DESCRIPTION:

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

Did You Know?

GPS is free...for some. Even though it is free to use GPS globally, it costs \$2 million dollars to operate every day. This money comes from American tax revenue.

GOALS:

- Upgrade components to make the audio/video system independent for Branch 3 at the Courthouse.
 - Replace all edge networking equipment for the Administration building.
 - Implement new phishing-resistant authentication devices.
 - Upgrade the County's Enterprise SQL server.
 - Upgrade the card reader and camera security server at the Health Care Center location.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: David Drews, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	676,687	773,175	825,690	385,390	832,660	872,820	872,820	872,820
512000 Fringe Benefits	266,367	293,941	341,620	160,661	331,086	383,450	347,680	347,680
523131 Computer Support	5,700	7,560	7,620	7,620	7,620	7,680	7,680	7,680
523151 Printer/Scanner Pool	258	40	250	80	200	200	200	200
532300 Vehicle Maintenance	252	98	270	459	700	4,420	4,420	4,420
533110 Office Supplies	436	259	500	41	500	350	350	350
533125 Telephone	3,983	4,063	4,160	1,966	4,000	4,360	4,360	4,360
533130 Dues	75	150	150	150	150	150	150	150
533140 Travel/Mileage	141	428	260	0	200	260	260	260
533160 Training/Conventions	9,701	12,245	17,000	10,278	16,000	13,900	13,900	13,900
534100 Gas/Oil	179	256	250	92	200	200	200	200
534310 Computer Software	107	621	1,290	956	956	1,520	1,520	1,520
Total Expenditures	963,886	1,092,836	1,199,060	567,693	1,194,272	1,289,310	1,253,540	1,253,540
FINANCING PROPOSAL								
471510 MIS Revenue from Depts	57,135	76,480	65,000	28,120	65,000	58,000	58,000	58,000
Total Equities and Revenues	57,135	76,480	65,000	28,120	65,000	58,000	58,000	58,000
County Appropriation			1,134,060			1,231,310	1,195,540	1,195,540

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 2027 BUDGET

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

Department Head: David Drews, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Services	6,312	6,678	8,000	3,490	7,500	8,000	7,500	7,500
521210	Internet Access	36,696	29,393	23,730	12,005	23,735	23,810	23,810	23,810
521220	Contract Serv. - IT Consultant	26,194	22,212	54,800	9,119	48,200	58,900	46,900	46,900
523131	Computer Support	1,620	1,450	1,360	1,360	1,360	1,440	1,440	1,440
523200	Lease/Maint - Other Equip	132,303	145,970	156,970	137,954	139,500	156,820	152,820	152,820
533120	Publications/Subscriptions	870	1,496	2,550	450	2,550	12,100	12,100	12,100
533125	Telephone	33,545	34,738	38,600	38,124	38,326	45,150	45,150	45,150
534310	Computer Software	754	0	1,000	936	936	330	330	330
534315	Software Maintenance Exp.	231,875	234,419	257,650	188,265	245,000	265,110	265,110	265,110
534320	Computer Supplies	1,535	8,343	9,500	7,225	9,500	9,500	9,500	9,500
	Total Expenditures	471,704	484,699	554,160	398,928	516,607	581,160	564,660	564,660

FINANCING PROPOSAL

County Appropriation	554,160	581,160	564,660	564,660
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ACCOUNTING

PROGRAM DESCRIPTION:

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

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

Did You Know?

The Governmental Accounting Standards Board (GASB) establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

The GASB develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, etc.

GOALS:

- Continue department and staff development. Retain and develop staff through training and cross-training. Update procedures as needed.
- Work with new administrator on Southern Housing Region CDBG-Housing program to ensure compliance with state and federal regulations.
- Implement private insurance billing contracts and billing procedures for the Mental Health/Substance Abuse Clinic and other eligible programs.
- Revamp Comprehensive Community Services (CCS) billing and correction process to keep pace with program expansion.
- Document requirements for insurance claims tracking application to benefit Accounting staff, County Clerk staff, and all departments with insurance claims.
- Develop and implement billing application for District Attorney.

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Shonna Neary, Comptroller

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	494,641	535,395	609,340	246,962	536,803	637,830	596,960	596,960
512000	Fringe Benefits	192,519	203,239	276,760	93,819	205,315	314,950	262,470	262,470
523100	Copy Machine	2,528	2,624	2,550	1,176	2,550	2,550	2,550	2,550
523131	Computer Support	5,050	7,060	6,540	6,540	6,540	6,820	6,820	6,820
523151	Printer/Scanner Pool	180	124	300	99	190	320	320	320
533110	Office Supplies	883	2,349	2,500	522	2,500	2,500	2,500	2,500
533116	Budget Publication	1,556	1,642	1,800	0	1,800	1,800	1,800	1,800
533120	Publications/Subscriptions	199	1,227	700	0	400	500	500	500
533125	Telephone	789	596	800	324	700	700	700	700
533130	Dues	985	1,015	1,430	1,225	1,424	1,430	1,430	1,430
533140	Travel/Mileage	292	196	150	0	150	150	150	150
533160	Training/Conventions	4,253	3,151	6,000	452	4,000	5,000	5,000	5,000
533170	Postage	1,241	1,196	1,300	549	1,300	1,300	1,300	1,300
534310	Software Maintenance	0	261	570	518	518	570	570	570
Total Expenditures		705,116	760,075	910,740	352,186	764,190	976,420	883,070	883,070
FINANCING PROPOSAL									
472321	Accounting Admin Revenue	15,508	12,410	11,000	4,157	11,558	10,000	10,000	10,000
Total Equities and Revenues		15,508	12,410	11,000	4,157	11,558	10,000	10,000	10,000
County Appropriation				899,740			966,420	873,070	873,070

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 2027 BUDGET

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

Department Head: Shonna Neary, Comptroller

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	GASB/Actuary	6,800	2,800	7,200	0	7,200	3,000	3,000	3,000
521150	Audit Fees	56,642	71,042	73,340	47,726	73,341	75,420	75,420	75,420
	Total Expenditures	63,442	73,842	80,540	47,726	80,541	78,420	78,420	78,420
FINANCING PROPOSAL									
472322	Rev from Depts-Audit	27,350	37,025	34,800	150	39,250	40,200	40,200	40,200
	Total Equities and Revenues	27,350	37,025	34,800	150	39,250	40,200	40,200	40,200
County Appropriation				45,740			38,220	38,220	38,220

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Shonna Neary, Comptroller

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521150	Audit Fees	5,810	5,810	5,950	0	5,950	5,950	5,950	5,950
	Total Expenditures	5,810	5,810	5,950	0	5,950	5,950	5,950	5,950
FINANCING PROPOSAL									
County Appropriation				5,950			5,950	5,950	5,950

COUNTY TREASURER

PROGRAM DESCRIPTION:

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

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

Did You Know?

You are entitled to claim a Lottery & Gaming credit on the tax bill for your "Primary" residence, which reduces the amount of taxes that are due.

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.
 - Continue working on selling more 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 2027 BUDGET

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

Department Head: Stacy Opalewski, Treasurer

Description	2024	2025	2026			2027	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	174,323	184,642	194,850	90,427	194,850	201,370	177,630	177,630
512000 Fringe Benefits	76,086	82,535	93,480	44,114	93,480	105,220	68,350	68,350
521100 Contracted Services	10,031	10,373	13,720	5,133	13,720	13,000	13,000	13,000
523100 Copy Machine	1,980	2,155	2,000	1,022	2,000	2,050	2,050	2,050
523131 Computer Support	1,330	1,790	2,520	2,480	2,480	2,470	2,470	2,470
523151 Printer/Scanner Pool	715	647	800	383	800	780	780	780
533110 Office Supplies	2,496	1,786	3,000	920	3,000	2,600	2,600	2,600
533120 Publications/Subscriptions	419	419	420	429	429	430	430	430
533125 Telephone	724	552	690	300	690	690	690	690
533130 Dues	100	100	100	100	100	100	100	100
533140 Travel/Mileage	944	1,061	660	334	660	660	660	660
533160 Training/Conventions	510	808	1,050	513	1,050	1,050	1,050	1,050
533170 Postage	5,526	5,911	5,500	3,746	5,500	6,300	6,300	6,300
534310 Software Maintenance	583	612	790	842	842	940	940	940
535350 Bank Charges	4,589	4,774	4,300	2,200	4,300	4,300	4,300	4,300
Total Expenditures	280,356	298,165	323,880	152,943	323,901	341,960	281,350	281,350

FINANCING PROPOSAL

County Appropriation	323,880	341,960	281,350	281,350
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Authorized Positions: Total 3

1-Treasurer 1-Chief Deputy/Acct Spec II 1-Admin Asst II PT

COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

Department: **1560 County Treasurer Revenue**

Department Head: Stacy Opalewski, Treasurer

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
412100	Managed Forest Land	35,777	42,203	36,000	45,305	50,480	42,500	42,500	42,500
412110	Interest on Taxes	233,056	256,312	200,000	170,969	200,000	220,000	220,000	220,000
412120	Penalty on Taxes	119,917	135,437	100,000	86,268	100,000	120,000	110,000	110,000
482010	Interest on Investments	3,737,394	3,600,193	3,000,000	1,143,209	3,000,000	3,000,000	3,000,000	3,000,000
Total Equities and Revenues		4,126,144	4,034,145	3,336,000	1,445,751	3,350,480	3,382,500	3,372,500	3,372,500

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Stacy Opalewski, Treasurer

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534400	Tax Deed Expense	8,101	9,214	9,100	4,225	9,100	9,100	9,100	9,100
	Total Expenditures	8,101	9,214	9,100	4,225	9,100	9,100	9,100	9,100
FINANCING PROPOSAL									
462020	Tax Deeds In Rem	7,265	14,580	9,100	3,510	9,100	9,100	9,100	9,100
	Total Equities and Revenues	7,265	14,580	9,100	3,510	9,100	9,100	9,100	9,100
County Appropriation				0			0	0	0

DISTRICT ATTORNEY

PROGRAM DESCRIPTION:

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

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

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

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

Did You Know?

The 5th Amendment of the US Constitution prohibits "double jeopardy", i.e. being prosecuted for the same crime twice. However, the Supreme Court has held that someone can get prosecuted by *both* the Federal government and the State government for the same act: "where there are two sovereigns, there are two laws, and two 'offences'". Gamble v. US, 587 U.S. 678 (2019)

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 law and confidentiality requirement.
 - Work with the court to transition to an in-person pre-trial process for civil traffic citations.
 - By the end of calendar year 2027, have training binders for each position in the DA's Office; Attorney, Legal Assistant, Victim Witness Coordinator.
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Brenda Yaskal, District Attorney

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	359,897	412,799	456,330	204,261	456,330	475,340	475,340	475,340
512000	Fringe Benefits	182,585	184,105	220,270	97,387	220,270	247,600	222,090	222,090
523100	Copy Machine	5,100	5,056	4,430	2,548	4,430	4,430	4,430	4,430
523131	Computer Support	560	550	560	560	560	560	560	560
523200	Other Equipment Maint.	540	532	530	399	530	530	530	530
533110	Office Supplies	5,642	3,746	5,000	1,725	5,000	5,000	5,000	5,000
533125	Telephone	5,203	5,507	6,950	3,668	6,950	7,820	7,820	7,820
533130	Dues	2,854	3,524	3,810	4,231	4,500	4,710	4,710	4,710
533160	Training/Conventions	1,891	1,311	2,900	1,752	2,900	2,900	4,300	4,300
533170	Postage	2,151	4,103	4,000	2,000	4,000	4,000	4,000	4,000
535810	Library Books	180	181	200	0	0	0	0	0
535890	Court Costs	5,890	11,071	10,000	3,468	10,000	10,000	10,000	10,000
	Total Expenditures	572,493	632,485	714,980	321,999	715,470	762,890	738,780	738,780

FINANCING PROPOSAL

432410	St Aid Victim Witness	90,897	101,835	88,000	44,202	90,000	90,000	90,000	90,000
462430	D.A. Restitution Surcharge	15,350	12,905	15,000	5,144	12,000	12,000	12,000	12,000
482495	D.A. Copy Charges	112,935	105,422	50,000	19,065	40,000	40,000	40,000	40,000
Total Equities and Revenues		219,182	220,162	153,000	68,411	142,000	142,000	142,000	142,000

County Appropriation	561,980	620,890	596,780	596,780
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PERSONNEL INFORMATION

Authorized Positions: Total 8

2-Victim Witness Coordinator 5-Legal Assistant II 1-Legal Assistant Lead

CORPORATION COUNSEL

PROGRAM DESCRIPTION:

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

Did You Know?

If you attend law school at UW-Madison or Marquette and graduate, you don't have to take the bar exam to practice law in Wisconsin.

GOALS:

- Continue to divide responsibility for providing legal services to specific departments, committees, and other legal work between the attorneys.
 - Continue to improve the efficiency of reviewing and approving contracts by decreasing the average contract turnaround time.
 - Continue to ensure compliance with federal, state, and local laws by providing legal advice to elected officials, departments and committees.
 - Continue legal education and training to keep legal staff and relevant departments informed on legal updates.
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Gunnar Horstman, Interim Corp Counsel

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	167,312	177,581	189,010	87,687	189,010	199,550	262,510	262,510
512000	Fringe Benefits	55,601	61,069	70,130	32,609	70,130	78,640	93,840	93,840
521100	Contracted Services	20,368	2,511	2,000	0	2,000	2,000	2,000	2,000
523100	Copy Machine	1,516	1,451	1,640	732	1,640	1,540	2,980	2,980
523131	Computer Support	2,127	3,096	2,780	2,772	2,772	2,700	2,700	2,700
523151	Printer/Scanner Pool	429	6	410	50	300	300	300	300
523200	Other Equipment Maint.	1,873	972	1,080	540	1,080	1,080	0	0
533110	Office Supplies	869	851	970	162	970	860	860	860
533120	Publications/Subscriptions	13,540	9,429	12,420	7,248	12,420	13,000	13,000	13,000
533125	Telephone	833	724	1,700	766	1,700	1,460	1,460	1,460
533130	Dues	1,484	1,870	1,880	1,601	1,601	1,650	1,650	1,650
533140	Travel/Mileage	0	0	150	0	150	100	100	100
533160	Training/Conventions	1,353	1,001	1,500	1,252	1,500	1,500	1,500	1,500
533170	Postage	529	344	500	91	500	500	560	560
534310	Software Maintenance	0	0	0	0	0	110	110	110
535890	Court Costs	225	267	500	1,291	2,600	3,000	3,000	3,000
Total Expenditures		268,059	261,172	286,670	136,801	288,373	307,990	386,570	386,570

FINANCING PROPOSAL

County Appropriation	286,670	307,990	386,570	386,570
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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

PROGRAM DESCRIPTION:

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

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

Did You Know?

The Columbia County Child Support Agency was awarded the Certificate of Excellence for federal fiscal year 2025 by meeting all four federal performance measures.

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 2027 BUDGET

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

Department Head: Gunnar Horstman, Interim Corp Counsel

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	671,574	723,103	787,400	341,725	739,711	818,150	818,150	818,150
512000 Fringe Benefits	291,848	314,267	374,370	165,314	345,010	420,580	376,200	376,200
521100 Contracted Services	5,054	5,096	5,000	2,433	5,000	5,000	5,000	5,000
521150 Audit Fees	0	2,100	0	0	0	0	0	0
523100 Copy Machine	2,660	2,718	2,850	1,333	2,850	2,850	2,850	2,850
523131 Computer Support	5,974	7,954	8,010	8,018	8,018	8,880	8,880	8,880
523151 Printer/Scanner Pool	453	321	600	130	600	500	500	500
523200 Other Equipment Maint.	1,888	2,032	2,030	1,016	2,030	2,030	2,030	2,030
533110 Office Supplies	3,833	4,145	3,850	2,525	3,850	3,850	3,850	3,850
533120 Publications/Subscriptions	317	367	220	207	207	120	120	120
533125 Telephone	2,048	2,155	2,140	1,326	2,140	2,380	2,380	2,380
533130 Dues	350	350	350	350	350	350	350	350
533140 Travel/Mileage	56	214	120	182	182	120	120	120
533150 Out of County Meals	10	65	100	19	100	100	0	0
533160 Training/Conventions	3,782	3,247	4,500	2,229	4,500	4,000	3,500	3,500
533170 Postage	8,432	7,756	8,500	7,429	8,500	8,000	8,000	8,000
534310 Software Maintenance	1,272	3,295	3,680	2,862	3,680	3,680	3,680	3,680
534411 Non IV D Operating Exp.	310	191	160	269	269	160	160	160
535970 Fees & Transcripts	838	1,471	1,000	696	1,000	1,000	1,000	1,000
535971 Service Process	1,620	3,112	2,500	(175)	2,500	2,500	2,500	2,500
535973 Genetic Tests	1,809	1,915	2,500	650	2,500	2,500	2,300	2,300
542100 Insurance	6,607	6,821	6,600	6,873	6,873	7,100	7,100	7,100
711120 MIS Charges	2,040	2,380	3,200	480	3,200	3,200	2,800	2,800
844000 Capital Outlay	8,602	0	0	0	0	0	0	0
Total Expenditures	1,021,377	1,095,075	1,219,680	545,891	1,143,070	1,297,050	1,251,470	1,251,470

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Gunnar Horstman, Interim Corp Counsel

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
422610	S/A Child Support	671,047	720,236	685,500	342,931	750,000	835,500	806,200	806,200
422620	S/A Child Support-Incentives	150,239	149,323	150,000	113,993	150,000	150,000	150,000	150,000
462630	Genetic Tests/Court Costs	2,895	1,702	2,000	881	1,000	2,000	2,000	2,000
462650	Non IV D Revenue	105	105	250	0	100	100	100	100
Total Equities and Revenues		824,286	871,366	837,750	457,805	901,100	987,600	958,300	958,300
County Appropriation				381,930			309,450	293,170	293,170

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

PROGRAM DESCRIPTION:

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

Did You Know?

The earliest deed in the state dates back to 1793 and was officially recorded in Brown County in 1828.

GOALS:

- Swift application roll-out to reduce postage costs.
 - Update Register of Deeds office policies.
 - Continue the verification of approximately 74,000 documents that were indexed for the years of 1828-1963.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Christine Clark, Register of Deeds

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	185,438	186,281	199,960	93,486	199,960	208,200	208,200	208,200
512000	Fringe Benefits	79,501	79,764	94,930	45,025	94,930	106,710	95,930	95,930
523100	Copy Machine	1,610	1,745	1,610	820	1,640	1,640	1,640	1,640
523131	Computer Support	2,170	1,930	2,430	2,350	2,350	2,460	2,460	2,460
523151	Printer/Scanner Pool	371	245	410	272	540	430	430	430
533110	Office Supplies	1,598	2,280	2,510	1,259	2,350	2,480	2,480	2,480
533125	Telephone	557	410	550	209	420	550	550	550
533130	Dues	125	125	130	125	125	130	130	130
533140	Travel/Mileage	237	120	260	73	150	260	260	260
533160	Training/Conventions	1,091	992	1,530	835	1,370	1,440	1,440	1,440
533170	Postage	644	692	690	374	750	650	650	650
534310	Software Maintenance	51,337	52,877	54,470	54,464	54,464	56,210	55,400	55,400
	Total Expenditures	324,679	327,461	359,480	199,292	359,049	381,160	369,570	369,570

FINANCING PROPOSAL

412103	RE Transfer Fees	251,700	272,030	227,700	128,139	256,280	245,140	245,140	245,140
463010	Register of Deeds Fees	135,510	152,330	134,000	78,475	156,950	154,640	154,640	154,640
463020	Reg. of Deeds Cert. Fees	25,487	29,864	26,900	13,227	26,450	25,970	25,970	25,970
483095	Copy Revenue	49,202	60,351	49,330	31,771	63,540	57,700	57,700	57,700
483096	Internet Usage Fee	76,410	92,657	76,950	45,438	79,940	77,000	77,000	77,000
Total Equities and Revenues		538,309	607,232	514,880	297,050	583,160	560,450	560,450	560,450
County Appropriation				(155,400)			(179,290)	(190,880)	(190,880)

PERSONNEL INFORMATION

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

LAND INFORMATION

PROGRAM DESCRIPTION:

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

The Land Information Department is a central player in coordinating and supporting all land records activities in Columbia County. 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 other county departments and municipalities 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
 - 911 Call-Routing and Mapping
-

Did You Know?

Three out of the four presidents on Mount Rushmore were county surveyors: George Washington, Thomas Jefferson, and Abraham Lincoln.

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 2027 BUDGET

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

Department Head: John Grams, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	320,580	384,227	399,690	165,821	378,401	428,680	428,680	428,680
512000	Fringe Benefits	131,391	149,098	168,650	69,439	153,833	190,220	171,840	171,840
521100	Contracted Services	0	0	1,000	0	0	0	0	0
523100	Copy Machine	3,856	4,224	4,250	2,115	4,232	4,250	4,250	4,250
523131	Computer Support	4,390	5,080	4,940	4,940	4,940	5,780	5,780	5,780
533110	Office Supplies	1,308	623	1,400	112	550	900	900	900
533125	Telephone	1,216	632	750	336	672	700	700	700
533130	Dues	330	330	430	330	425	480	480	480
533140	Travel/Mileage	109	131	180	58	115	180	180	180
533160	Training/Conventions	4,821	5,237	7,000	2,172	5,000	7,000	6,500	6,500
534310	Software Maintenance	59,026	59,013	63,530	63,469	63,469	67,080	67,080	67,080
Total Expenditures		527,027	608,595	651,820	308,792	611,637	705,270	686,390	686,390
FINANCING PROPOSAL									
355800	Restricted - NL	66,771	111,705	110,400	54,385	109,942	130,780	127,180	127,180
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	52	194	250	148	300	300	300	300
483530	LRS - Data Sales	0	0	100	29	100	100	100	100
Total Equities and Revenues		67,823	112,899	111,750	55,562	111,342	132,180	128,580	128,580
County Appropriation				540,070			573,090	557,810	557,810

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 2027 BUDGET

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

Department Head: John Grams, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	30,795	39,969	215,000	2,884	61,000	222,000	207,210	207,210
	Total Expenditures	30,795	39,969	215,000	2,884	61,000	222,000	207,210	207,210
FINANCING PROPOSAL									
355800	Restricted - NL	0	0	145,000	0	0	122,000	107,210	107,210
463530	Land Records Fees	71,992	80,896	70,000	68,779	85,000	100,000	100,000	100,000
	Total Equities and Revenues	71,992	80,896	215,000	68,779	85,000	222,000	207,210	207,210
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

Department: **1722 LR Strategic Initiative Program**

Department Head: John Grams, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	92,800	35,848	20,000	0	20,000	40,000	40,000	40,000
	Total Expenditures	92,800	35,848	20,000	0	20,000	40,000	40,000	40,000
FINANCING PROPOSAL									
433522	St Aid Strategic Initiative	92,800	35,848	20,000	0	20,000	40,000	40,000	40,000
	Total Equities and Revenues	92,800	35,848	20,000	0	20,000	40,000	40,000	40,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: John Grams, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Services	0	44,152	24,000	0	34,608	0	14,790	14,790
	Total Expenditures	0	44,152	24,000	0	34,608	0	14,790	14,790
FINANCING PROPOSAL									
433523	St. Aid WLIP Program	0	44,152	24,000	0	34,608	0	14,790	14,790
	Total Equities and Revenues	0	44,152	24,000	0	34,608	0	14,790	14,790
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: John Grams, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Services	12,000	15,000	15,000	7,500	15,000	15,000	15,000	15,000
534400	Operating Expenses	4,900	1,320	5,000	0	5,000	5,000	5,000	5,000
Total Expenditures		16,900	16,320	20,000	7,500	20,000	20,000	20,000	20,000
FINANCING PROPOSAL									
County Appropriation				20,000			20,000	20,000	20,000

FACILITIES MANAGEMENT

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.

Did You Know?

The reduction of 607,000 gallons of water usage in the Huber Facility since 2024's project is the equivalent to 6 homes annual water usage.

GOALS:

- Continue with video security connectivity to network, card reader upgrades, and server replacement for video storage.
 - Facility Assessment Condition Report for Jail/Huber to support long term capital improvements.
 - Work with Alliant and Focus on Energy to continue rebates for all capital projects.
 - Look at succession planning.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Jason Willemarck, Director

Description	2024	2025	2026			2027	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	180,403	184,506	215,290	88,235	215,000	225,870	225,870	225,870
512000 Fringe Benefits	79,102	74,011	97,940	37,642	96,000	110,250	99,260	99,260
523100 Copy Machine	1,532	1,677	1,560	542	1,560	1,800	1,800	1,800
523131 Computer Support	4,740	4,710	5,020	5,035	5,035	5,630	5,630	5,630
532300 Vehicle Maintenance	4,011	1,800	4,000	231	3,200	4,120	3,500	3,500
533110 Office Supplies	415	123	700	33	550	700	550	550
533125 Telephone	2,208	2,210	2,400	1,116	2,300	2,400	2,400	2,400
534100 Gas/Oil	3,301	2,253	3,500	1,154	3,200	3,500	3,500	3,500
534310 Software Maintenance	18,504	18,918	21,750	6,459	21,000	22,690	21,790	21,790
Total Expenditures	294,216	290,208	352,160	140,447	347,845	376,960	364,300	364,300

FINANCING PROPOSAL

County Appropriation	352,160	376,960	364,300	364,300
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PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Jason Willemarck, Director

Description	2024	2025	2026			2027	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	83,771	104,031	121,020	37,103	121,000	126,120	126,120	126,120
512000 Fringe Benefits	45,844	57,430	64,940	19,462	64,000	73,330	65,610	65,610
521100 Contracted Services	28,309	31,758	34,340	29,601	32,450	35,290	35,290	35,290
531100 Electric Utility	59,018	62,449	60,000	30,597	64,750	60,000	60,000	60,000
531200 Natural Gas Utility	14,689	17,503	20,000	12,158	23,600	20,000	20,000	20,000
531400 Water Utility	6,637	7,532	8,200	3,654	7,950	8,200	8,200	8,200
532100 Equipment Maint.	4,106	5,649	8,000	1,405	7,200	8,000	7,200	7,200
532200 Building Maint.	6,762	3,937	5,000	194	4,500	5,000	5,000	5,000
532700 Elevator Maint.	6,779	7,724	8,460	7,215	8,300	8,820	8,820	8,820
533125 Telephone	128	154	160	76	160	160	160	160
534200 Uniforms	280	154	400	0	350	400	400	400
534400 Operating Expenses	13,238	12,049	15,000	4,246	13,500	15,000	14,000	14,000
535100 Snowplowing	8,927	7,422	10,000	2,940	9,500	10,000	9,000	9,000
Total Expenditures	278,488	317,792	355,520	148,651	357,260	370,320	359,800	359,800
FINANCING PROPOSAL								
371200 Assigned Equity Fuel/Utility	0	0	0	0	0	0	9,080	9,080
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	12,250	12,250
County Appropriation			352,350			367,150	347,550	347,550

PERSONNEL INFORMATION

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

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Jason Willemarck, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	115,644	132,058	144,480	67,786	144,000	152,310	152,310	152,310
512000	Fringe Benefits	57,936	66,523	77,170	36,116	77,000	87,500	78,110	78,110
521100	Contracted Services	20,612	26,497	35,670	18,339	35,000	31,400	31,400	31,400
531100	Electric Utility	77,592	82,133	79,000	41,472	84,450	79,000	79,000	79,000
531200	Natural Gas Utility	19,040	21,499	21,000	15,959	24,000	21,000	21,000	21,000
531400	Water Utility	3,443	4,053	4,950	2,115	4,500	4,950	4,950	4,950
532100	Equipment Maint.	4,743	7,094	8,700	17,623	25,623	8,700	8,700	8,700
532200	Building Maint.	1,060	3,487	3,290	535	3,100	3,290	3,290	3,290
532700	Elevator Maint.	5,046	5,015	5,370	3,217	5,300	5,590	5,590	5,590
534200	Uniforms	0	298	300	0	250	300	300	300
534400	Operating Expenses	8,172	9,049	10,500	2,501	9,100	10,500	9,500	9,500
535100	Snowplowing	5,009	5,395	6,000	2,259	5,990	6,000	5,500	5,500
Total Expenditures		318,297	363,101	396,430	207,922	418,313	410,540	399,650	399,650

FINANCING PROPOSAL

371200	Assigned Equity Fuel/Utility	0	0	0	0	0	0	10,810	10,810
Total Equities and Revenues		0	0	0	0	0	0	10,810	10,810

County Appropriation	396,430	410,540	388,840	388,840
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PERSONNEL INFORMATION

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

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

Department: 1944 Co Jail/Huber Center Maintenance

Department Head: Jason Willemarck, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	153,775	153,654	215,510	66,212	210,000	211,480	211,480	211,480
512000	Fringe Benefits	79,594	78,297	121,070	40,792	130,000	134,860	120,210	120,210
521100	Contracted Services	179,400	133,763	133,500	85,854	134,000	145,830	132,850	132,850
531100	Electric Utility	286,332	298,902	300,000	141,154	305,000	300,000	300,000	300,000
531200	Natural Gas Utility	110,003	128,337	125,000	84,045	131,000	125,000	125,000	125,000
531400	Water Utility	50,464	52,141	50,000	25,620	50,250	50,000	50,000	50,000
532100	Equipment Maint.	56,494	65,231	60,000	13,892	58,750	60,000	60,000	60,000
532200	Building Maint.	7,182	9,499	11,000	3,492	10,250	11,000	11,000	11,000
532700	Elevator Maint.	14,276	14,813	15,590	8,249	15,550	16,230	16,230	16,230
532800	Remodeling	42,545	32,168	47,450	39,982	42,050	47,450	47,450	47,450
534200	Uniforms	568	888	750	216	500	750	750	750
534400	Operating Expenses	61,407	52,158	65,000	25,820	64,000	65,000	64,000	64,000
535100	Snowplowing	5,266	5,396	7,500	2,274	6,900	7,500	6,000	6,000
	Total Expenditures	1,047,306	1,025,247	1,152,370	537,602	1,158,250	1,175,100	1,144,970	1,144,970

FINANCING PROPOSAL

371200	Assigned Equity Fuel/Utility	0	0	0	0	0	0	48,910	48,910
Total Equities and Revenues		0	0	0	0	0	0	48,910	48,910
County Appropriation				1,152,370			1,175,100	1,096,060	1,096,060

PERSONNEL INFORMATION

Authorized Positions: Total 4

1-Facility Maint Tech I 3-Custodian

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Jason Willemarck, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
531100	Electric Utility	1,931	1,763	2,870	1,288	2,300	2,500	2,500	2,500
532200	Building Maintenance	289	1,523	1,550	0	1,200	1,550	1,550	1,550
	Total Expenditures	2,220	3,286	4,420	1,288	3,500	4,050	4,050	4,050
FINANCING PROPOSAL									
483435	Rent - Old Recycling Center	1,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
	Total Equities and Revenues	1,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
County Appropriation				1,920			1,550	1,550	1,550

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Jason Willemarck, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	101,242	112,293	117,090	55,560	117,000	123,630	123,630	123,630
512000	Fringe Benefits	52,485	56,697	69,080	32,471	69,000	78,860	70,290	70,290
521100	Contracted Services	28,518	30,504	39,390	27,258	38,500	37,060	37,060	37,060
531100	Electric Utility	86,754	87,973	92,000	43,941	92,500	92,000	92,000	92,000
531200	Natural Gas Utility	12,587	13,939	20,000	10,779	21,000	20,000	20,000	20,000
531400	Water Utility	5,569	6,225	8,500	3,299	7,000	8,500	8,500	8,500
532100	Equipment Maint.	4,971	13,738	10,000	5,433	9,300	10,000	10,000	10,000
532200	Building Maint.	534	2,932	4,840	113	4,200	4,840	4,000	4,000
532700	Elevator Maint.	8,006	9,211	7,930	7,879	7,900	8,260	17,490	17,490
533125	Telephone	571	453	580	233	500	480	480	480
534200	Uniforms	326	133	400	445	445	400	400	400
534400	Operating Expenses	18,917	12,557	17,500	5,675	16,000	17,000	16,000	16,000
535100	Snowplowing	6,766	6,881	7,500	2,932	7,100	7,500	7,000	7,000
Total Expenditures		327,246	353,536	394,810	196,018	390,445	408,530	406,850	406,850
FINANCING PROPOSAL									
371200	Assigned Equity Fuel/Utility	0	0	0	0	0	0	12,410	12,410
483450	Rent-Admin Bldg.	6,380	6,380	6,380	3,722	6,380	6,380	6,380	6,380
Total Equities and Revenues		6,380	6,380	6,380	3,722	6,380	6,380	18,790	18,790
County Appropriation				388,430			402,150	388,060	388,060

PERSONNEL INFORMATION

Authorized Positions: Total 2
 2-Custodian

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Jason Willemarck, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	77,799	92,944	96,580	46,020	96,000	101,970	101,970	101,970
512000	Fringe Benefits	40,409	47,677	54,160	25,820	54,000	61,740	55,010	55,010
521100	Contracted Services	26,451	28,254	32,460	27,359	30,500	34,380	34,380	34,380
531100	Electric Utility	51,355	54,745	60,000	29,345	59,600	60,000	60,000	60,000
531200	Natural Gas Utility	9,717	10,986	13,000	7,860	13,690	13,000	13,000	13,000
531400	Water Utility	5,268	6,131	7,650	3,334	6,950	7,650	7,650	7,650
532100	Equipment Maint.	2,634	4,201	8,980	0	5,400	8,500	5,000	5,000
532200	Building Maint.	394	2,031	2,500	1,712	2,400	2,500	2,500	2,500
532700	Elevator Maint.	7,041	7,656	7,940	7,747	7,940	8,270	17,500	17,500
534200	Uniforms	222	102	300	279	279	300	300	300
534400	Operating Expenses	11,341	11,258	13,770	3,198	12,250	13,770	12,250	12,250
535100	Snowplowing	6,175	4,232	7,500	1,907	7,100	7,500	6,500	6,500
Total Expenditures		238,806	270,217	304,840	154,581	296,109	319,580	316,060	316,060
FINANCING PROPOSAL									
371200	Assigned Equity Fuel/Utility	0	0	0	0	0	0	8,310	8,310
483451	Rent-HHS Bldg.	27,822	27,822	27,820	13,911	27,822	51,350	51,350	51,350
Total Equities and Revenues		27,822	27,822	27,820	13,911	27,822	51,350	59,660	59,660
County Appropriation				277,020			268,230	256,400	256,400

PERSONNEL INFORMATION

Authorized Positions: Total 1
 1-Custodian

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

Department: 1960 Prop, Liab, Auto Insurance

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
533110	Office Supplies	235	110	200	10	200	200	200	200
542220	Liability Insurance	457,158	631,357	475,350	229,714	396,571	500,350	500,350	500,350
542230	Property Insurance	260,075	331,996	359,000	409,075	409,075	420,000	420,000	420,000
542240	Auto Insurance	124,822	129,490	135,000	141,324	141,324	150,000	150,000	150,000
542280	Claims Contingency	3,498,406	6,689,637	90,000	97,845	200,000	90,000	90,000	90,000
542290	Employee Bonds	14,170	14,492	15,000	14,647	14,647	15,000	15,000	15,000
	Total Expenditures	4,354,866	7,797,082	1,074,550	892,615	1,161,817	1,175,550	1,175,550	1,175,550

FINANCING PROPOSAL

371400	Equity Insurance Fund	114,526	166,945	25,000	25,000	25,000	50,000	50,000	50,000
473620.220	Ins Rev - Liability	276,755	343,955	335,000	225,036	267,948	366,220	366,220	366,220
473620.230	Ins Rev - Property	192,589	245,502	265,560	313,647	313,647	324,180	324,180	324,180
473620.240	Ins Rev - Auto Collision	122,122	126,781	132,200	138,127	138,127	146,430	146,430	146,430
473622.220	Ins Recoveries - Liability	7,164	6,777	0	0	7,000	0	0	0
473622.230	Ins Recoveries - Property	3,408,082	6,513,430	0	0	100,000	0	0	0
473622.240	Ins Recoveries - Auto Collision	47,528	170,165	0	41,802	100,000	0	0	0
Total Equities and Revenues		4,168,766	7,573,555	757,760	743,612	951,722	886,830	886,830	886,830
County Appropriation				316,790			288,720	288,720	288,720

COLUMBIA COUNTY 2027 BUDGET

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

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
542260	Workers Compensation	595,932	562,767	462,580	486,560	486,560	498,880	498,880	498,880
	Total Expenditures	595,932	562,767	462,580	486,560	486,560	498,880	498,880	498,880
FINANCING PROPOSAL									
473621	Ins Rev - Work Comp	517,499	472,302	404,600	370,186	409,406	447,450	447,450	447,450
	Total Equities and Revenues	517,499	472,302	404,600	370,186	409,406	447,450	447,450	447,450
County Appropriation				57,980			51,430	51,430	51,430

EMERGENCY MANAGEMENT

PROGRAM DESCRIPTION:

Authorization for this program is the Federal Civil Defense Act of 1950, Chapter 323 of the Wis. Stats. This office functions under the direction of the 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.

Did You Know?

Columbia County EM coordinates with nearly 300 emergency response partners across fire, EMS, law enforcement, public works, and volunteer organizations to keep our communities safe. From severe weather alerts to large-scale incident coordination, we work behind the scenes every day to help ensure county preparedness, response, recovery, and resilience.

GOALS:

- Strengthen emergency operations, planning, and preparedness through updating our county strategic plan, emergency operations plan, and emergency support functions to align with current best practices.
 - Improve public engagement through increasing outreach, community education, and an active social media presence.
 - Continue to build positive partnerships throughout the community and begin planning and curriculum for a Community Emergency Response Team (CERT) to improve our capacity during emergencies.
 - Engage residents and partner with agencies to identify gaps in services and develop reunification, sheltering, and post-vention strategies that reflect community needs, strengths, and priorities.
 - Strengthen collaboration with Columbia County departments to gain a better understanding of their functions, capabilities, and priorities. Use these partnerships to identify opportunities for collaboration and enhanced communication.
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Marie Darling-Ellis, Director

		2024	2025	2026			2027	F/C	
Description		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	79,278	82,412	119,350	57,850	131,734	128,980	128,980	128,980
512000	Fringe Benefits	28,891	26,479	53,120	20,159	47,280	59,670	53,730	53,730
523131	Computer Support	830	1,130	860	1,020	1,020	760	760	760
532100	Equipment Maintenance	989	525	1,000	26	1,000	1,000	800	800
532300	Vehicle Maintenance	1,034	1,002	1,500	0	1,500	1,500	1,200	1,200
533110	Office Supplies	103	287	300	180	300	750	750	750
533125	Telephone	721	515	860	812	1,050	1,210	1,210	1,210
533160	Training/Conventions	1,367	808	500	200	500	500	500	500
533170	Postage	8	6	100	0	0	0	0	0
534100	Gas/Oil	3,270	2,228	1,000	215	600	600	600	600
534200	Uniforms	0	147	150	0	150	150	150	150
534310	Software Maintenance	2,326	0	110	85	110	220	220	220
534400	Operating Expenses	1,337	1,931	2,000	566	2,000	2,500	2,300	2,300
535300	Safety	0	0	200	0	200	200	200	200
	Total Expenditures	120,154	117,470	181,050	81,113	187,444	198,040	191,400	191,400

FINANCING PROPOSAL

424510	Emergency Mgmt Asst	42,967	42,819	42,430	0	43,000	43,000	43,000	43,000
Total Equities and Revenues		42,967	42,819	42,430	0	43,000	43,000	43,000	43,000

County Appropriation	138,620	155,040	148,400	148,400
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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?

EPCRA supports approximately 3,000 Local Emergency Planning Committees (LEPCs) nationwide in developing and maintaining emergency response plans.

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 2027 BUDGET

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

Department Head: Marie Darling-Ellis, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	52,096	11,283	28,010	6,476	21,120	29,150	29,150	29,150
512000 Fringe Benefits	18,448	2,409	12,970	2,325	8,690	14,410	12,910	12,910
523100 Copy Machine	0	585	1,840	1,035	2,070	2,190	2,190	2,190
523131 Computer Support	830	1,090	750	860	860	760	760	760
532300 Vehicle Maintenance	0	0	1,500	5	1,500	1,500	1,200	1,200
533110 Office Supplies	75	369	500	214	500	700	700	700
533125 Telephone	454	363	610	154	310	240	240	240
533140 Travel/Mileage	243	0	0	0	0	0	0	0
533160 Training/Conventions	2,092	206	2,300	100	1,700	2,300	1,300	1,300
533170 Postage	0	0	100	0	0	0	0	0
534100 Gas/Oil	0	0	1,000	0	600	600	600	600
534200 Uniforms	0	0	150	0	150	150	150	150
535300 Safety	0	0	200	0	200	200	200	200
Total Expenditures	74,238	16,305	49,930	11,169	37,700	52,200	49,400	49,400

FINANCING PROPOSAL

434520 St Aid-SARA	17,810	16,722	19,130	0	19,134	19,000	18,320	18,320
Total Equities and Revenues	17,810	16,722	19,130	0	19,134	19,000	18,320	18,320

County Appropriation			30,800			33,200	31,080	31,080
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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 2027 BUDGET

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

Department Head: Marie Darling-Ellis, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Services	19,749	19,683	19,760	0	19,725	19,730	19,730	19,730
	Total Expenditures	19,749	19,683	19,760	0	19,725	19,730	19,730	19,730
FINANCING PROPOSAL									
434510	St Aid HazMat Reimbursement	7,524	7,458	7,530	0	7,500	7,500	7,500	7,500
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	19,749	19,683	19,760	12,225	19,725	19,730	19,730	19,730
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Marie Darling-Ellis, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
521100	Contracted Services	10,111	10,547	10,200	10,622	10,622	11,000	11,000	11,000
	Total Expenditures	10,111	10,547	10,200	10,622	10,622	11,000	11,000	11,000
FINANCING PROPOSAL									
434526	St Aid Hazard Materials	10,111	10,477	10,200	0	10,622	11,000	11,000	11,000
	Total Equities and Revenues	10,111	10,477	10,200	0	10,622	11,000	11,000	11,000
County Appropriation				0			0	0	0

SHERIFF

PROGRAM DESCRIPTION:

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

Did You Know?

Columbia County Sheriff's Office staff drive over 1.3 million miles every year.

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 and the Wisconsin Constitution. The Sheriff 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, keep and preserve the peace, 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 and is the chief law enforcement officer in their county.

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.
 - Continue to develop succession plans for future new leaders.
 - 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.
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Roger Brandner, Sheriff

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	4,116,215	4,444,051	4,391,690	2,172,588	4,391,690	4,548,840	4,548,840	4,548,840
512000	Fringe Benefits	1,804,441	1,999,100	2,106,570	1,026,059	2,106,570	2,338,700	2,156,670	2,156,670
511210	Wages-Transport/Other PT	196,596	259,276	276,490	129,457	276,490	291,910	291,910	291,910
512210	Benefits-Transport/Other PT	15,040	19,835	21,170	9,903	21,170	22,330	22,330	22,330
521100	Contracted Services	744	512	500	504	504	800	750	750
521160	Medical/Physicals	1,465	6,051	6,450	3,615	6,450	6,450	6,450	6,450
523100	Copy Machine	3,622	3,389	3,760	1,695	3,760	5,070	5,070	5,070
523131	Computer Support	62,660	69,880	72,620	72,620	72,620	77,610	76,240	76,240
523151	Printer/Scanner Pool	2,952	1,989	3,010	800	2,500	2,510	2,510	2,510
523200	Other Equipment Maint.	2,119	5,292	4,020	2,790	4,020	2,200	2,200	2,200
532300	Vehicle Maintenance	152,855	142,997	132,500	84,074	142,500	142,500	143,100	143,100
533110	Office Supplies	9,586	8,451	10,000	5,478	9,500	10,000	10,000	10,000
533120	Publications/Subscriptions	0	3,849	2,200	0	2,200	2,400	2,400	2,400
533125	Telephone	62,614	63,153	60,540	41,791	60,540	49,150	49,150	49,150
533130	Dues	3,070	3,179	6,450	5,549	6,450	6,100	6,100	6,100
533150	Out of County Meals	26	41	250	0	200	200	200	200
533160	Training/Conventions	57,968	36,453	34,900	17,712	34,900	34,900	34,900	34,900
533170	Postage	2,496	3,916	4,000	3,142	4,000	4,000	4,000	4,000
533190	Recruitment	6,299	653	3,000	1,015	3,000	3,000	3,000	3,000
534100	Gas/Oil	217,190	208,653	228,000	125,600	235,000	228,000	228,000	228,000
534200	Uniforms	56,100	43,845	40,500	20,180	40,500	40,500	40,500	40,500
534310	Software Maintenance	62,940	146,880	156,320	154,265	154,265	121,900	122,400	122,400
535355	Photos/Supplies	239	1,592	750	0	750	750	750	750
535600	Field Equipment	31,306	32,827	33,500	10,853	33,500	33,500	31,500	31,500
535973	Blood Tests	17,280	15,047	20,000	6,651	20,000	17,500	17,500	17,500
535980	Investigator Expense	1,960	2,288	4,000	322	4,000	4,000	4,000	4,000
535983	Prisoner Transports	46,343	45,156	6,500	7,605	7,605	6,500	6,500	6,500

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Roger Brandner, Sheriff

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
535985	Towing/Storage	(1,032)	426	2,500	(54)	2,000	2,000	2,000	2,000
542100	Insurance	187,947	224,704	220,390	188,951	188,951	253,830	253,830	253,830
Total Expenditures		7,121,041	7,793,485	7,852,580	4,093,165	7,835,635	8,257,150	8,072,800	8,072,800
FINANCING PROPOSAL									
424010	Federal Bulletproof Vest	6,800	5,180	6,800	0	4,000	6,000	6,000	6,000
434030	St Aid Law Enf. Training	52,850	25,900	30,000	0	30,000	30,000	30,000	30,000
464011	Sheriff Fees	50,272	56,552	55,000	41,367	60,000	60,000	70,000	70,000
464013	Deputy Contract Revenue	520,488	577,692	587,100	236,061	587,100	594,310	594,310	594,310
Total Equities and Revenues		630,410	665,324	678,900	277,428	681,100	690,310	700,310	700,310
County Appropriation				7,173,680			7,566,840	7,372,490	7,372,490

PERSONNEL INFORMATION

Authorized Positions: Total 64

1-Sheriff 1-Chief Deputy 1-Detective Captain 1-Patrol Captain 2-Patrol Lieutenant

1-Detective Sergeant 5-Detective 6-Patrol Sergeant 25-Patrol Deputy 1-CSU Deputy

1-Exec Conf Admin Asst 4-Admin Asst 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?

Alcohol is one of the leading contributing factors in fatal recreational boating accidents because it impairs judgement, balance, vision, and reaction time. The sun, wind, heat, and wave motion can intensify alcohol's effects.

GOALS:

- Complete a department wide boat patrol safety training focusing on safe operation of patrol boats, equipment, and enforcement activity.
 - Continue to work closely with the DNR to increase patrol coverage and ensure safety for all users of Columbia County waterways.
 - Proactively patrol Columbia County waterways to identify dangerous and impaired operators that jeopardize the safety of others.
 - Train additional deputies and certify them in the DNR Boat Safety Course to increase coverage for our patrol.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Roger Brandner, Sheriff

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	6,330	9,422	7,500	3,435	7,500	7,500	7,500	7,500
512000	Fringe Benefits	1,382	1,555	1,500	730	1,500	1,500	1,500	1,500
521100	Contracted Services	1,500	3,000	3,000	2,500	3,000	3,000	3,000	3,000
523200	Leases/Maint-Other Equipment	1,250	252	1,250	133	1,250	1,250	1,250	1,250
532300	Vehicle Maintenance	1,809	2,398	1,500	91	1,500	1,500	1,500	1,500
533160	Training/Conventions	19	149	200	76	200	200	200	200
534100	Gas/Oil	461	1,217	1,200	221	1,200	1,200	1,200	1,200
534200	Uniforms	437	488	500	216	500	500	400	400
535600	Field Equipment	538	619	500	0	500	1,000	500	500
542100	Insurance	431	398	420	642	642	470	470	470
844000	Capital Outlay	2,200	930	21,000	20,834	20,834	1,100	1,100	1,100
Total Expenditures		16,357	20,428	38,570	28,878	38,626	19,220	18,620	18,620
FINANCING PROPOSAL									
434020	St Aid Boat Patrol	8,753	13,296	11,400	0	15,930	14,280	14,280	14,280
Total Equities and Revenues		8,753	13,296	11,400	0	15,930	14,280	14,280	14,280
County Appropriation				27,170			4,940	4,340	4,340

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?

An interesting fact about public safety scuba diving is that most public safety dives are conducted entirely by touch rather than sight. The waters in Columbia County often times have visibility less than a few feet.

GOALS:

- Continue to train newly added Sheriff's Office deputies so they can be integrated into the Dive Team.
 - Attend community events to spread awareness of the team, increase water safety awareness, and strengthen community bonds.
 - Be prepared to perform a search or rescue operation at any time, regardless of the time of year.
 - Perform advanced rescue trainings to hone team skills.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Roger Brandner, Sheriff

Description	2024	2025	2026			2027	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511190 Per Diem	8,400	8,350	9,630	1,700	9,630	9,630	9,630	9,630
512000 Fringe Benefits	643	639	740	130	740	740	740	740
532300 Vehicle Maintenance	1,539	1,726	2,000	549	2,000	2,000	2,000	2,000
533130 Dues	724	576	770	808	808	810	810	810
533160 Training/Conventions	6,948	3,648	7,320	513	7,320	8,700	8,700	8,700
534400 Operating Expenses	2,322	1,408	3,600	2,954	3,600	5,000	5,000	5,000
535600 Field Equipment	1,950	2,038	2,000	838	2,000	2,000	2,000	2,000
844000 Capital Outlay	15,705	22,293	20,100	9,665	20,100	16,900	16,900	16,900
Total Expenditures	38,231	40,678	46,160	17,157	46,198	45,780	45,780	45,780

FINANCING PROPOSAL

County Appropriation	46,160	45,780	45,780	45,780
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DRUG EDUCATION AND ENFORCEMENT

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 education, awareness, and good life choices for our youth.

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 into drug leads, cases that may be in progress with emphasis on felony drug cases, drug trafficking, as well as our community drug awareness presentations.

Did You Know?

Illicit chemists continue to chemically alter fentanyl to try to stay ahead of testing capabilities. There are believed to be more than 1,400 fentanyl analogs identified throughout the world.

GOALS:

- Utilize the Sheriff's Office K-9 teams to aggressively interdict and remove dangerous controlled substances from the streets of Columbia County.
 - Embrace technology, including automated license plate readers and surveillance cameras, to increase intelligence gathering to identify and pursue known drug traffickers.
 - Increase the awareness of dangerous drugs in our communities by providing drug awareness, abuse prevention and safety presentations to community and civic groups, inmates, and schools.
 - Continue to aggressively pursue and remove drug impaired drivers from our roadways utilizing the deputies trained in the Drug Recognition Expert and ARIDE programs.
 - Focus on proactive drug investigations to further identify and investigate drug dealers operating in Columbia County to remove dangerous drugs from our communities.
 - Work in collaboration with other law enforcement agencies on the shared mission of interdicting the supply of drugs reaching Columbia County.
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Roger Brandner, Sheriff

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	51,565	53,938	50,000	25,947	50,000	50,000	50,000	50,000
512000 Fringe Benefits	11,238	11,590	10,390	5,604	10,390	11,090	11,090	11,090
533125 Telephone	4,522	5,845	5,160	4,787	5,000	4,910	4,910	4,910
533130 Dues	610	575	910	810	810	810	810	810
533160 Training/Conventions	2,249	3,133	3,200	1,688	3,200	3,200	3,200	3,200
534310 Software Maintenance	3,892	8,821	9,200	8,237	8,237	9,700	8,250	8,250
535600 Field Equipment	2,271	3,242	2,700	1,386	2,700	3,050	2,550	2,550
535982 Buy Money	1,000	1,000	1,000	0	1,000	0	0	0
535984 Patrol Dog Costs	6,000	6,000	6,000	6,000	6,000	7,500	6,000	6,000
552110 Crimestoppers Donations	3,000	3,000	3,000	0	3,000	3,000	3,000	3,000
552310 Drug Education/Awareness	2,876	2,783	3,000	0	2,500	2,000	2,000	2,000
Total Expenditures	89,223	99,927	94,560	54,459	92,837	95,260	91,810	91,810

FINANCING PROPOSAL

County Appropriation	94,560	95,260	91,810	91,810
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COUNTY JAIL

PROGRAM DESCRIPTION:

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

Did You Know?

The jail processed 2,798 new inmate bookings this year into the facility. That is an average of 8 inmate bookings per day. On average, an inmate is in custody for 8 days before being released.

GOALS:

- Retain, train, and coach the new staff that we have hired in recent years.
 - Continue to make a professional investment in all jail staff through training and advanced opportunities.
 - Maintain a safe and secure environment for jail staff and inmates. Continue to do wellbeing checks twice an hour to reduce the likelihood of inmate self-harm.
 - Update our logging protocols to ensure all data entries are easily checked for accuracy and compliance.
 - Support the drug and alcohol addiction treatment programs.
 - Continue to hold federal inmates to reduce county taxpayer funded budgets.
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Roger Brandner, Sheriff

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	2,733,080	3,048,064	3,293,400	1,474,199	3,100,000	3,419,340	3,419,340	3,419,340
512000 Fringe Benefits	1,112,906	1,228,145	1,436,500	632,164	1,300,000	1,616,590	1,457,800	1,457,800
521100 Contracted Services	191,053	197,064	193,820	96,949	193,820	197,120	220,800	220,800
521130 Prisoner Food Contract	330,908	341,951	370,000	145,875	340,000	370,000	370,000	370,000
521140 Bracelet Program Exp	3,322	2,418	5,000	1,128	2,500	2,500	2,500	2,500
521160 Medical/Physicals	57,038	43,203	73,200	50,097	85,000	86,200	86,200	86,200
523100 Copy Machine	5,975	5,942	6,010	2,847	6,010	6,010	6,010	6,010
523131 Computer Support	18,560	29,100	33,470	33,470	33,470	37,290	37,290	37,290
523151 Printer/Scanner Pool	1,894	1,512	3,220	845	2,300	2,140	2,140	2,140
523200 Other Equipment Maint.	8,995	0	0	0	0	0	0	0
533110 Office Supplies	8,261	6,409	8,250	3,526	7,500	7,250	7,250	7,250
533120 Publications/Subscriptions	10,894	13,535	12,350	7,196	12,350	12,440	12,440	12,440
533125 Telephone	7,294	8,202	9,000	3,753	8,000	7,960	7,960	7,960
533150 Out of County Meals	0	0	300	0	300	300	0	0
533160 Training/Conventions	20,667	20,042	20,900	11,962	18,000	19,400	16,000	16,000
533170 Postage	1,499	3,486	3,500	3,000	3,500	3,500	3,500	3,500
533190 Recruitment	7,430	3,497	5,000	3,706	5,000	5,000	5,000	5,000
534200 Uniforms	19,105	20,660	21,240	12,522	21,240	22,400	22,400	22,400
534310 Software Maintenance	22,805	43,467	45,180	40,801	45,180	26,970	26,970	26,970
534400 Operating Expenses	30,769	26,983	25,000	9,666	20,000	20,000	20,000	20,000
542100 Insurance	153,556	173,993	172,470	173,413	173,413	183,000	183,000	183,000
Total Expenditures	4,746,011	5,217,673	5,737,810	2,707,119	5,377,583	6,045,410	5,906,600	5,906,600

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Roger Brandner, Sheriff

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
464031	Huber Board Revenue	94,082	103,503	75,000	55,385	85,000	85,000	85,000	85,000
464032	Board of State Inmates	117,142	128,449	120,000	37,930	110,000	110,000	110,000	110,000
464033	Prisoner Medical Reimb.	28,231	22,231	30,000	12,337	25,000	25,000	25,000	25,000
464034	Board of Federal Inmates	583,242	548,622	485,000	277,580	520,125	520,120	520,120	520,120
464035	Bracelet Program Rev	6,408	4,323	5,000	1,356	3,500	3,500	3,500	3,500
	Total Equities and Revenues	829,105	807,128	715,000	384,588	743,625	743,620	743,620	743,620
County Appropriation				5,022,810			5,301,790	5,162,980	5,162,980

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

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 an 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.

Did You Know?

Last year, our dispatchers answered 16,422 (911) calls with an average answering time of 3.1 seconds for all these calls. 6,413 of those (911) calls were answered within 2 seconds. Another 5,754 (911) calls were answered within 3 seconds. The remaining 4,255 (911) calls were mainly repeating calls for an emergency that was already being handled.

GOALS:

- The Administration will continue providing oversight, insight, and guidance to the Dispatch Coordinator but the day to day supervision, training, logistics, and daily operations of the dispatch center will be the sole responsibility of the Coordinator.
 - Continue proactive exploration of grants to offset operational costs within the Dispatch Center. Focus areas will be quality assurance programs, assistive call taking and translation technologies, and replace aging and failing workstations.
 - Support skill-focused training and professional development.
 - Strengthen retention efforts.
 - Continue to reduce errors while dispatching first responders within 60 seconds of the actual emergency call.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Roger Brandner, Sheriff

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	1,151,453	1,232,738	1,331,400	556,714	1,230,000	1,324,970	1,267,710	1,267,710
512000	Fringe Benefits	465,722	485,036	630,850	262,007	580,382	675,720	575,350	575,350
523131	Computer Support	10,685	13,500	14,160	14,160	14,160	14,490	14,070	14,070
523400	Land Lease Payment	24,287	25,015	25,440	24,765	24,765	25,300	25,300	25,300
533125	Telephone	3,267	2,947	6,030	1,824	6,030	16,410	16,410	16,410
533127	Teletype	11,985	12,087	12,100	12,342	12,342	12,340	12,340	12,340
533150	Out of County Meals	40	0	250	0	200	0	0	0
533160	Training/Conventions	7,302	11,471	17,070	8,519	14,000	17,070	13,670	13,670
533190	Recruitment	5,500	2,548	2,500	185	1,200	1,200	1,200	1,200
534200	Uniforms	3,557	4,058	4,500	1,355	4,200	4,300	4,100	4,100
534310	Software Maintenance	86,363	132,342	129,920	96,103	129,920	142,450	142,450	142,450
535605	Police Radios Maintenance	86,750	89,352	87,040	87,033	87,033	91,800	91,800	91,800
542100	Insurance	1,778	1,779	1,640	1,644	1,644	1,730	1,730	1,730
844000	Capital Outlay	0	0	0	0	0	56,080	56,080	56,080
Total Expenditures		1,858,689	2,012,873	2,262,900	1,066,651	2,105,876	2,383,860	2,222,210	2,222,210

FINANCING PROPOSAL

464015	Radio Tower Lease	46,430	47,387	47,850	24,199	47,849	47,850	47,850	47,850
Total Equities and Revenues		46,430	47,387	47,850	24,199	47,849	47,850	47,850	47,850
County Appropriation				2,215,050			2,336,010	2,174,360	2,174,360

PERSONNEL INFORMATION

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

Note: The levy was increased in 2024 due to the transfer of services for the Wisconsin Dells dispatch. 4 dispatchers were authorized under the increase; 4 dispatchers remain in this budget for those services.

SOLID WASTE DEPARTMENT

PROGRAM DESCRIPTION:

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

Did You Know?

The Solid Waste Transfer Station transported more than 40,000 tons of trash to the landfill in 2025.

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:

- Look for opportunities to increase volume in the recycling facility.
 - 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.
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Greg Kaminski, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	212,784	209,864	224,780	104,207	208,120	209,740	209,740	209,740
512000	Fringe Benefits	74,964	81,748	99,210	45,244	94,220	107,710	96,460	96,460
521100	Contracted Services	745	773	1,800	0	1,500	1,000	800	800
523100	Copy Machine	1,952	1,628	1,600	797	1,450	1,600	1,600	1,600
523131	Computer Support	3,860	4,020	4,340	4,300	4,300	4,780	4,780	4,780
533110	Office Supplies	1,101	1,679	1,500	1,021	2,130	2,000	2,000	2,000
533125	Telephone	7,039	5,985	6,320	3,389	6,750	6,840	6,840	6,840
533130	Dues	1,217	1,480	1,600	782	1,600	1,600	1,600	1,600
533140	Travel/Mileage	2,314	2,243	1,840	729	1,500	1,790	1,790	1,790
533160	Training/Conventions	518	903	2,000	1,976	1,976	1,600	1,600	1,600
533170	Postage	2,984	3,470	3,500	2,084	4,200	4,200	4,200	4,200
534310	Software Maintenance	0	0	0	0	0	110	110	110
Total Expenditures		309,478	313,793	348,490	164,529	327,746	342,970	331,520	331,520

FINANCING PROPOSAL

County Appropriation	348,490	342,970	331,520	331,520
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PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Greg Kaminski, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	323,973	320,510	453,530	159,046	397,110	476,460	476,460	476,460
511310	Huber Wages	291,014	259,106	272,820	121,638	251,000	250,000	250,000	250,000
512000	Fringe Benefits	145,466	141,362	228,810	80,540	201,100	258,650	231,920	231,920
512310	Huber Fringe Benefits	22,263	19,821	17,910	9,305	19,200	19,130	19,130	19,130
521100	Contracted Services	72,185	70,315	113,700	49,980	91,630	116,870	116,870	116,870
531100	Electric Utility	16,035	24,289	40,000	22,195	36,950	40,000	40,000	40,000
531500	Fuel	5,720	13,549	10,000	18,769	28,000	28,000	28,000	28,000
532300	Vehicle Maintenance	228,140	161,261	150,000	46,182	128,200	130,000	130,000	130,000
532600	Machine Maintenance	29,677	43,604	60,000	15,407	40,500	50,000	50,000	50,000
532750	Building Maintenance	12,030	7,191	15,000	8,852	18,600	20,000	20,000	20,000
533140	Travel/Mileage	6,206	4,192	4,230	951	1,890	2,140	2,140	2,140
534100	Gas/Oil	99,726	96,018	130,000	69,775	122,300	130,000	130,000	130,000
534200	Uniforms	4,889	4,097	5,770	2,011	4,900	6,000	6,000	6,000
534400	Operating Expenses	6,842	2,278	7,500	1,880	6,500	7,000	7,000	7,000
534470	Wire/Twine	17,839	11,397	55,000	21,046	32,000	43,000	43,000	43,000
535300	Safety	5,337	5,744	6,000	2,712	5,220	6,000	6,000	6,000
535350	Bank Charges	2,596	3,149	0	366	366	0	0	0
535610	Appliance Removal	139,891	136,719	130,000	31,157	95,000	105,000	105,000	105,000
542100	Insurance	44,669	57,203	51,690	57,337	57,337	53,980	53,980	53,980
844000	Capital Outlay	154,758	222,429	318,150	104,292	218,150	77,710	77,710	77,710
	Total Expenditures	1,629,256	1,604,234	2,070,110	823,441	1,755,953	1,819,940	1,793,210	1,793,210

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Greg Kaminski, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
438010	St Aid Recycling	138,294	138,179	138,200	138,177	138,177	138,200	138,200	138,200
468010	Recycling Revenues	529,577	367,554	1,440,000	296,578	680,000	780,000	780,000	780,000
468039	Appliance Fees	180,485	185,692	185,000	72,438	178,000	180,000	180,000	180,000
478010.710	Trans. of Recyclables-C. Prtg	9,500	9,500	9,800	9,800	9,800	10,100	10,100	10,100
478010.719	Trans. of Recyclables-T. Lodi	10,000	10,300	10,600	10,600	10,600	10,900	10,900	10,900
478020	Recycling Rev frm Municipal.	261,538	301,695	319,150	168,636	320,100	330,360	330,360	330,360
Total Equities and Revenues		1,129,394	1,012,920	2,102,750	696,229	1,336,677	1,449,560	1,449,560	1,449,560
County Appropriation				(32,640)			370,380	343,650	343,650

PERSONNEL INFORMATION

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

Note: other business units provide funding for these positions

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Greg Kaminski, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	445,811	493,835	470,460	222,369	443,700	487,740	487,740	487,740
512000	Fringe Benefits	196,311	216,682	236,260	109,147	217,560	265,830	237,370	237,370
521100	Contracted Services	7,950	8,362	11,460	8,491	11,000	12,460	12,460	12,460
521170	Garbage Disposal	1,441,502	1,514,810	1,516,800	563,818	1,369,000	1,565,570	1,565,570	1,565,570
521171	Recycling Residual	14,472	5,109	40,000	34,813	76,400	75,000	75,000	75,000
521175	Demolition Material Disposal	876,472	761,916	942,820	474,666	951,200	973,590	973,590	973,590
521176	Medical Waste Disposal	13,812	11,474	14,000	7,201	17,280	18,000	18,000	18,000
521177	Brush Grinding	12,800	16,801	15,000	0	15,000	16,000	16,000	16,000
531100	Electric Utility	2,338	6,929	12,000	5,852	11,800	13,000	13,000	13,000
531500	Fuel	1,544	4,207	3,000	4,867	8,500	10,000	10,000	10,000
532300	Vehicle Maintenance	85,823	75,085	140,000	15,295	60,000	90,000	90,000	90,000
532600	Machine Maintenance	12,803	17,078	30,000	20,272	40,800	35,000	35,000	35,000
532750	Building Maintenance	0	1,479	6,000	4,227	8,000	10,000	10,000	10,000
534100	Gas/Oil	107,049	106,313	110,000	52,669	103,500	110,000	110,000	110,000
534200	Uniforms	4,730	4,024	5,560	2,337	4,900	5,820	5,820	5,820
534400	Operating Expenses	6,168	6,473	6,000	3,212	6,000	6,000	6,000	6,000
535300	Safety	1,375	1,482	2,000	269	1,400	1,500	1,500	1,500
535350	Bank Charges	10,383	12,596	0	1,462	1,462	0	0	0
542100	Insurance	45,181	60,904	54,580	59,883	59,883	56,200	56,200	56,200
844000	Capital Outlay	209,616	318,701	233,020	111,373	233,020	182,530	182,530	182,530
	Total Expenditures	3,496,140	3,644,260	3,848,960	1,702,223	3,640,405	3,934,240	3,905,780	3,905,780

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Greg Kaminski, Director

Description		2024	2025	2026		2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended
FINANCING PROPOSAL								
468020	Tipping Fees	1,361,909	1,338,730	1,339,000	537,580	1,250,000	1,290,000	1,290,000
468025	Tipping Fees Municipal Contr.	305,879	346,610	367,050	191,685	383,150	378,200	378,200
468030	Construction & Demolition	970,465	1,151,367	996,500	887,030	1,380,000	1,205,000	1,205,000
468035	Container Rental	602,015	650,322	650,000	327,854	650,000	676,000	676,000
468038	Cart Rental	100,474	110,293	125,000	64,933	124,000	128,000	128,000
468040	Brush/Leaves Disposal Fee	12,382	16,885	14,000	9,727	15,000	16,000	16,000
478021	Refuse Contract Revenue	506,470	555,975	572,570	286,088	571,830	590,200	590,200
	Total Equities and Revenues	3,859,594	4,170,182	4,064,120	2,304,897	4,373,980	4,283,400	4,283,400
County Appropriation				(215,160)			(349,160)	(377,620)

PERSONNEL INFORMATION

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

Note: This business unit provides funding for other positions

VETERANS SERVICE OFFICE

PROGRAM DESCRIPTION:

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

All Columbia County resident veterans and their dependents may receive assistance through veteran services provided. This office provides information on veterans' compensation, pension, hospitalization, vocational training, educational programs, loan applications, insurance, hospital/domiciliary care, burial benefits, employment counseling and benefits to dependents. Approximately 3,800 veterans have been identified as residents of Columbia County.

Did You Know?

As of July 31, 2026, there were more than 600 service members reported wounded during Epic Fury. According to statements from the Pentagon and CENTCOM, the majority of those suffer from traumatic brain injuries. During the initial days of Epic Fury, roughly 650 Wisconsin National Guard soldiers were in Kuwait and Iraq.

GOALS:

- Increase number of appointments we are able to conduct by 25 percent, due to having two fully accredited service officers, by 12/31/2027.
 - Reduce time to review VA claim decisions to no later than 30 days following notification.
 - Conduct 12 outreach events during 2027, including nursing home visits.
 - Create a list of points of contact for each cemetery in Columbia County. This will be critical as we update and maintain our records for veterans burial places to assist WDVA in compliance with Wis Statute 45.62.
 - Establish quarterly town hall meetings to educate the public regarding veteran benefits.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Kent Telford, Vet Officer

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	169,909	172,967	190,760	71,906	162,757	178,590	178,590	178,590
512000	Fringe Benefits	59,955	61,028	72,170	22,387	70,289	77,350	69,940	69,940
523100	Copy Machine	1,423	1,423	1,430	712	1,430	1,430	1,430	1,430
523131	Computer Support	1,890	2,510	2,400	2,400	2,400	2,860	2,860	2,860
533110	Office Supplies	364	339	400	117	300	300	300	300
533120	Publications/Subscriptions	316	391	360	0	360	360	360	360
533125	Telephone	684	549	710	282	570	710	710	710
533130	Dues	150	450	450	50	200	200	200	200
533140	Travel/Mileage	153	63	360	0	360	820	820	820
533160	Training/Conventions	4,447	5,521	7,720	2,273	6,500	6,400	6,400	6,400
533170	Postage	266	235	300	80	200	250	250	250
534310	Software Maintenance	1,347	1,478	1,560	1,615	1,615	1,770	1,770	1,770
Total Expenditures		240,904	246,954	278,620	101,822	246,981	271,040	263,630	263,630
FINANCING PROPOSAL									
436410	St Aid Veterans Service	15,813	15,813	16,600	16,600	16,600	16,600	16,600	16,600
Total Equities and Revenues		15,813	15,813	16,600	16,600	16,600	16,600	16,600	16,600
County Appropriation				262,020			254,440	247,030	247,030

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 2027 BUDGET

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

Department Head: Kent Telford, Vet Officer

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
537110	Veterans Relief	33,885	2,456	4,500	837	1,600	4,500	4,500	4,500
537120	Care of Graves	7,810	7,570	8,500	0	7,500	76,000	76,000	76,000
537130	Indigent Burials	0	0	300	0	0	300	300	300
537150	Markers/Flags	6,952	(77)	2,000	(38)	2,000	2,000	2,000	2,000
Total Expenditures		48,647	9,949	15,300	799	11,100	82,800	82,800	82,800
FINANCING PROPOSAL									
379997	Contingency Fund Applied	0	0	0	0	0	0	76,000	76,000
Total Equities and Revenues		0	0	0	0	0	0	76,000	76,000
County Appropriation				15,300			82,800	6,800	6,800

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?

In 2025, 353,121 people entered our libraries. A combined 3,116 programs brought in 57,799 participants. Jointly, ten libraries were open 24,543 hours. Libraries made 257,280 collections and materials available to residents for free check-out.

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 2027 BUDGET

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

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
535820	Delivery Service	0	0	0	0	0	0	5,000	5,000
552210	County Library Support	641,176	679,041	749,070	749,074	749,074	855,170	833,790	833,790
552220	Resource Library	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
552230	Cross Border Payments	151,921	169,915	194,990	194,990	194,990	217,760	217,760	217,760
Total Expenditures		802,097	857,956	953,060	953,064	953,064	1,081,930	1,065,550	1,065,550
FINANCING PROPOSAL									
County Appropriation				953,060			1,081,930	1,065,550	1,065,550

PLANNING AND ZONING

PROGRAM DESCRIPTION:

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

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

Did You Know?

Annually, the Planning & Zoning department issues an average of 415 zoning permits in the 18 towns under County zoning. Of those 415 permits, 73 are for new home construction. This is based on an average of the last 5 years.

GOALS:

- Evaluate necessary updates to Chapter 12 – Subchapter 500 Shoreland Wetland Protection Ordinance.
 - Recommend and implement update of current Chapter 7 Section 7.13 Planning & Zoning Fees.
 - Continue working with MIS department on application updates, including connection with Zoning Editor data and PANDA.
 - Work with Corporation Counsel to implement the processes necessary to promote Zoning Ordinance compliance on properties that require court action.
 - Work with Land Information department to evaluate development of GIS applications that could reduce the need for ArcGIS licensing.
 - Continue to provide information and education to the general public regarding renewable energy project regulations.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Kurt Calkins, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	426,479	466,337	501,420	228,042	491,567	529,070	529,070	529,070
512000 Fringe Benefits	170,495	187,260	215,330	100,462	214,576	241,970	219,190	219,190
521100 Contracted Services	0	13,825	15,000	0	15,000	15,000	15,000	15,000
521120 Certified Survey Expense	6,000	14,970	9,000	6,850	13,700	14,000	14,000	14,000
523100 Copy Machine	7,153	7,108	7,500	3,671	7,500	7,500	7,500	7,500
523131 Computer Support	3,345	4,980	5,800	5,795	5,795	5,860	5,860	5,860
532300 Vehicle Maintenance	1,268	2,238	3,000	0	3,000	3,000	3,000	3,000
533110 Office Supplies	2,533	2,587	3,000	843	2,500	2,500	2,500	2,500
533120 Publications/Subscriptions	2,129	2,404	1,830	950	1,830	1,830	1,830	1,830
533125 Telephone	2,953	2,530	3,300	1,460	3,300	3,110	3,110	3,110
533130 Dues	1,065	1,025	1,370	220	1,370	1,370	1,370	1,370
533160 Training/Conventions	2,519	1,442	3,000	579	3,000	2,500	2,500	2,500
533170 Postage	9,825	8,995	11,100	5,870	11,100	11,500	11,500	11,500
534100 Gas/Oil	2,426	2,506	2,900	709	2,900	2,900	2,900	2,900
534310 Software Maintenance	1,650	1,750	1,960	2,003	2,003	2,660	2,660	2,660
535350 Bank Charges	1,056	959	1,100	328	900	900	900	900
Total Expenditures	640,896	720,916	786,610	357,782	780,041	845,670	822,890	822,890

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Kurt Calkins, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL								
467510.752 Sanitary Permits	60,650	60,980	50,000	27,045	55,000	55,000	55,000	55,000
467510.753 Plats	0	0	400	0	400	400	400	400
467510.756 Public Hearings	43,040	53,100	45,000	20,760	45,000	45,000	45,000	45,000
467510.757 Zoning Permits	104,872	95,890	91,000	50,031	91,000	91,000	95,000	95,000
467510.758 Emergency Service No.	5,625	9,075	5,500	3,075	5,500	5,500	5,500	5,500
467510.759 Non-Metallic Mining Fee	17,235	17,905	17,110	18,225	18,225	18,200	18,200	18,200
467510.762 Temp Occup Farm Trailer	2,700	2,550	2,000	2,250	2,550	2,550	2,550	2,550
467510.763 Certified Survey Fees	14,080	28,890	18,000	14,520	28,000	28,000	28,000	28,000
467510.764 Priv On-Site Waste Trtmt. Fee	3,950	4,200	3,500	1,875	3,500	3,500	3,500	3,500
467510.765 Annual Fees Campground	2,825	3,625	4,000	2,550	4,000	4,000	4,000	4,000
467510.767 Tourist Rooming House	3,960	5,390	6,000	2,200	6,000	6,000	6,000	6,000
467520 Zoning Sale Reports/Maps	100	100	100	0	100	100	100	100
Total Equities and Revenues	259,037	281,705	242,610	142,531	259,275	259,250	263,250	263,250
County Appropriation			544,000			586,420	559,640	559,640

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-Intern (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?

Under Wisconsin Act 455, youth under 16 must complete an approved safety certification course to drive farm equipment on public roads. In 2026, 18 youth successfully completed Tractor Safety training hosted by the Columbia County 4-H AmeriCorps member, in partnership with the Columbia County Farm Bureau, the Columbia County Fair Board, and SeedLink, LLC.

GOALS:

- Enhance youth development programming through experiential learning opportunities that promote skill development, civic engagement, leadership, and exploration of future education and career interests.
 - Support and retain a strong volunteer and youth leadership base by providing education, resources, and training focused on best practices in positive youth development.
 - Leverage collaborative partnerships to extend the reach of 4-H programming, reduce barriers to participation, and increase access to educational opportunities for youth and families throughout Columbia County.
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COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

Department: **6700 University Extension Program**

Department Head: Pattie Carroll, Area Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	31,644	34,161	36,250	16,942	36,250	38,270	38,270	38,270
512000	Fringe Benefits	22,600	18,556	21,900	10,018	21,900	24,420	21,900	21,900
521100	Contracted Services	36,247	37,634	39,070	19,532	39,070	40,050	40,050	40,050
523100	Copy Machine	3,650	3,665	3,660	900	2,300	2,400	2,400	2,400
523131	Computer Support	2,370	3,480	2,820	2,820	2,820	2,950	2,950	2,950
523151	Printer/Scanner Pool	438	374	390	0	390	390	390	390
533110	Office Supplies	1,460	1,083	1,100	239	1,100	1,100	1,100	1,100
533120	Publications/Subscriptions	500	500	500	500	500	0	0	0
533121	Educational Materials	45	414	400	501	501	950	950	950
533125	Telephone	551	398	550	149	300	300	300	300
533130	Dues	115	125	120	125	125	130	130	130
533140	Travel/Mileage	1,031	765	660	334	660	1,070	1,070	1,070
533160	Training/Conventions	832	556	930	414	930	1,120	1,120	1,120
533170	Postage	349	436	300	166	300	300	300	300
534310	Software Maintenance	0	0	0	0	0	610	610	610
Total Expenditures		101,832	102,147	108,650	52,640	107,146	114,060	111,540	111,540

FINANCING PROPOSAL

County Appropriation	108,650	114,060	111,540	111,540
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PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Pattie Carroll, Area Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
551210.100 Lodi Ag Fair	6,000	6,000	5,500	5,500	5,500	5,500	5,500	5,500
551210.200 Col Cty Fair-Portage	5,000	5,000	5,500	5,500	5,500	5,500	5,500	5,500
Total Expenditures	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000

FINANCING PROPOSAL

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

PROGRAM DESCRIPTION:

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

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

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Kurt Calkins, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534400	Operating Expenses	195,264	80,315	351,440	80,980	80,980	346,550	346,550	346,550
	Total Expenditures	195,264	80,315	351,440	80,980	80,980	346,550	346,550	346,550
FINANCING PROPOSAL									
438210	St. Aid - Snowmobile	195,264	80,315	351,440	45,467	80,980	346,550	346,550	346,550
	Total Equities and Revenues	195,264	80,315	351,440	45,467	80,980	346,550	346,550	346,550
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Greg Kaminski, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	2,160	3,120	3,000	0	3,500	3,500	3,500	3,500
	Total Expenditures	2,160	3,120	3,000	0	3,500	3,500	3,500	3,500
FINANCING PROPOSAL									
County Appropriation				3,000			3,500	3,500	3,500

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Kurt Calkins, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	91,282	97,834	104,150	36,212	104,150	102,670	102,670	102,670
512000	Fringe Benefits	45,953	49,530	57,600	19,602	57,600	63,750	37,460	37,460
523100	Copy Machine	0	207	250	0	250	250	250	250
523131	Computer Support	1,220	1,720	1,500	1,500	1,500	1,520	1,520	1,520
533110	Office Supplies	387	281	300	110	300	300	300	300
533120	Publications/Subscriptions	156	254	160	78	160	160	160	160
533125	Telephone	593	473	660	304	660	660	660	660
533130	Dues	252	101	290	0	200	140	140	140
533160	Training/Conventions	830	661	750	272	750	1,220	1,220	1,220
533170	Postage	84	97	280	58	280	280	280	280
534100	Gas/Oil	705	889	600	0	600	600	600	600
Total Expenditures		141,462	152,047	166,540	58,136	166,450	171,550	145,260	145,260

FINANCING PROPOSAL

County Appropriation	166,540	171,550	145,260	145,260
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PERSONNEL INFORMATION

Authorized Positions: Total 2

1- Ag Outreach Spec 1-Admin Asst II (25 Hours/Week)

LAND AND WATER CONSERVATION

PROGRAM DESCRIPTION:

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

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

Did You Know?

Annually this department coordinates environmental and youth educational awareness by sponsoring a speaking and a poster contest. In 2026, we had the largest participation numbers we have ever seen, with greater than 350 students participating.

GOALS:

- Ag Outreach Specialist will utilize existing networks and create new connections for more programming aligned with the 2022 public input survey and recent feedback from events.
 - Ag Outreach Specialist will continue to implement nutrient management/conservation farmer education through the Tier 1 and 2 NMFE DATCP grant.
 - Develop and submit a large scale DNR TRM grant focused on Spring Creek Watershed.
 - Complete the final installation of Wyona Park improvements.
 - Utilize GIS data analysis completed in 2026 related to NMP coverage to target cost share and educational opportunities to the remaining landowners.
 - Continue to work with producer led and lake groups to develop a watershed management approach to adopt lakeshore practices and conservation cropping practices that benefit water quality.
-

COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

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

Department Head: Kurt Calkins, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	372,510	413,448	442,590	205,696	469,260	466,990	466,990	466,990
512000 Fringe Benefits	146,084	163,169	185,460	89,617	210,100	209,770	189,710	189,710
523100 Copy Machine	4,855	3,924	4,800	2,293	4,800	4,800	4,800	4,800
523131 Computer Support	2,625	3,680	4,970	4,965	4,965	5,020	5,020	5,020
532300 Vehicle Maintenance	2,188	6,167	3,500	1,059	3,500	3,500	3,500	3,500
533110 Office Supplies	1,620	1,563	1,800	410	1,800	1,700	1,700	1,700
533125 Telephone	3,373	3,323	3,600	1,582	3,200	3,240	2,860	2,860
533130 Dues	1,845	1,848	1,900	1,895	1,895	1,950	1,950	1,950
533160 Training/Conventions	3,496	2,649	3,150	1,758	3,150	3,200	3,200	3,200
533170 Postage	2,045	1,939	2,500	1,113	2,500	2,600	2,600	2,600
534100 Gas/Oil	2,464	2,261	2,500	1,068	2,500	2,700	2,700	2,700
534310 Software Maintenance	3,476	4,434	3,060	3,110	3,110	4,990	4,990	4,990
534400 Operating Expenses	98	325	500	90	500	500	500	500
Total Expenditures	546,679	608,730	660,330	314,656	711,280	710,960	690,520	690,520

FINANCING PROPOSAL

438410 St. Aid - Chapter 92	146,745	148,836	202,500	0	202,500	221,600	221,600	221,600
448410 LCD - Animal Waste Permits	300	850	400	1,200	1,400	600	600	600
478410 LCD - Admin. Revenue	3,260	4,730	4,000	445	4,000	4,000	4,000	4,000
Total Equities and Revenues	150,305	154,416	206,900	1,645	207,900	226,200	226,200	226,200

County Appropriation			453,430			484,760	464,320	464,320
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PERSONNEL INFORMATION

Authorized Positions: Total 7

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

1-Office Coord 1-Intern (480 hours)

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Kurt Calkins, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	44,302	40,692	40,000	21,291	46,326	46,330	46,330	46,330
551130	Administration	450	450	450	0	450	450	450	450
Total Expenditures		44,752	41,142	40,450	21,291	46,776	46,780	46,780	46,780
FINANCING PROPOSAL									
438420	St Aid Wildlife Damage	44,753	41,142	40,450	0	46,776	46,780	46,780	46,780
Total Equities and Revenues		44,753	41,142	40,450	0	46,776	46,780	46,780	46,780
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Kurt Calkins, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
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
FINANCING PROPOSAL									
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 2027 BUDGET

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

Department Head: Kurt Calkins, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
533130	Dues	0	1,900	1,900	1,900	1,900	1,900	1,900	1,900
534400	Operating Expenses	960	626	800	718	718	800	800	800
534460	Trees/Shelters	81,216	58,123	80,000	62,783	62,783	74,950	74,950	74,950
535350	Bank Charges	1,163	894	950	717	950	950	950	950
551100	Awards	534	999	900	1,266	1,266	900	900	900
551200	Program Dollars	164	0	1,500	0	250	1,500	0	0
Total Expenditures		84,037	62,542	86,050	67,384	67,867	81,000	79,500	79,500
FINANCING PROPOSAL									
488401	Sale LWCD Trees	109,576	74,763	91,000	82,917	82,917	87,000	87,000	87,000
Total Equities and Revenues		109,576	74,763	91,000	82,917	82,917	87,000	87,000	87,000
County Appropriation				(4,950)			(6,000)	(7,500)	(7,500)

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Kurt Calkins, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
551200	Cost Share Dollars	225,033	95,180	175,000	87,135	175,000	183,000	183,000	183,000
	Total Expenditures	225,033	95,180	175,000	87,135	175,000	183,000	183,000	183,000
FINANCING PROPOSAL									
438430	St. Aid LWRP	225,033	95,180	175,000	0	175,000	183,000	183,000	183,000
	Total Equities and Revenues	225,033	95,180	175,000	0	175,000	183,000	183,000	183,000
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 2027 BUDGET

Fund: 100 General Fund
Department: 9997 Contingency Fund

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
666600	Contingency Fund	298,508	47,230	200,000	0	80,000	0	45,000	45,000
	Total Expenditures	298,508	47,230	200,000	0	80,000	0	45,000	45,000

FINANCING PROPOSAL

County Appropriation				200,000			0	45,000	45,000
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OUTLAY

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

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

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

COLUMBIA COUNTY 2027 BUDGET

Fund: 100 General Fund

Department: **8000 Capital Outlay Pool**

Object Acct: 844000 Outlay

		2024	2025	2026			2027	F/C	
Description		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
041	Court Operations	3,094	0	0	0	0	3,000	2,500	2,500
101	Medical Examiner	0	1,227	18,550	0	18,550	2,250	2,250	2,250
151	MIS	0	0	0	0	0	500	500	500
152	Information Technology	378,275	212,056	114,000	113,962	113,962	260,000	260,000	260,000
201	Treasurer	2,996	0	0	0	0	0	0	0
211	Human Resources	0	0	0	0	0	400	400	400
221	County Clerk	0	7,159	0	0	0	2,380	500	500
241	District Attorney	0	1,643	3,200	0	840	1,000	0	0
261	Corporation Counsel	0	0	0	0	0	500	0	0
341	Courthouse	57,571	14,899	15,000	0	14,000	121,500	92,500	92,500
342	Law Enforcement Center	6,506	63,056	475,200	6,202	470,000	29,500	29,500	29,500
344	County Jail Maintenance	306,885	417,666	266,400	70,881	185,000	276,350	173,000	173,000
345	Bldg Security/Camera System	99,509	42,868	79,050	25,685	79,050	79,050	79,050	79,050
347	Administration Building	20,434	17,225	52,350	560	39,350	35,000	0	0
348	Health and Human Svcs. Bldg.	0	4,334	20,850	0	15,500	22,000	0	0
401	Sheriff Administration	55,840	38,750	38,450	21,591	38,450	105,530	105,530	105,530
402	County Jail	14,642	5,117	5,000	5,017	5,017	5,000	5,000	5,000
406	Sheriff - Autos	420,166	426,387	351,030	308,513	351,030	436,590	366,320	366,320
451	Emergency Management	0	0	3,860	0	3,860	0	0	0
802	Waste Management Admin	1,277	0	0	0	0	0	0	0
841	Land Conservation	0	0	0	0	0	1,000	1,000	1,000
Total Expenditures		1,367,195	1,252,387	1,442,940	552,411	1,334,609	1,381,550	1,118,050	1,118,050
FINANCING PROPOSAL									
371500	Assigned Eqty-Cap Improvemt	0	0	0	0	0	0	265,000	265,000
489912	Sale of Autos - Sheriff	52,832	38,613	43,170	17,363	43,170	43,170	43,170	43,170
Total Equities and Revenues		52,832	38,613	43,170	17,363	43,170	43,170	308,170	308,170
County Appropriation				1,399,770			1,338,380	809,880	809,880

2027 OUTLAY REQUESTS
(Capital Outlay Pool #8000.844000)

Department	Account Number	Outlay Description	Budget
Court Operations	41	Chairs (3)	2,500
Medical Examiner	101	Portable Radio	1,000
		Camera (2)	1,250
			2,250
MIS	151	Chair	500
Information Technology	152	Networking Equipment (9)	165,000
		AV Upgrade Branch 3	95,000
			260,000
Human Resources	211	Chair	400
County Clerk	221	Printer	500
Courthouse	341	Security Wall/Door-Court #2 Hallway	55,000
		Electrical Room AC Unit	25,000
		Crack Seal and Stripe	12,500
			92,500
Law Enforcement Center	342	UPS Batteries	15,000
		West Entrance Door/Frame Replacement	9,500
		Bob Cat Rollout	5,000
			29,500
County Jail Maintenance	344	Huber-Washer (2)	80,000
		Huber-Shop Service Door/Frame	9,500
		Huber-Folger Adams Locks	8,500
		Jail-Sewage Grinding Pumps	18,000
		Jail-Parking Lot Crack Seal and Stripe	22,000
		Jail-Parking Lot Lighting	35,000
			173,000

2027 OUTLAY REQUESTS
(Capital Outlay Pool #8000.844000)

Department	Account Number	Outlay Description	Budget
Building Security/Camera System	345	Camera Replacement (5 year plan)	34,000
		DVR Server	23,000
		Replacement of Failed Cameras/Components	10,000
		New Cameras	12,050
			<u>79,050</u>
Sheriff Administration	401	Body Armor (10)	12,000
		Body Cameras	80,350
		Tactical Body Armor/Plates-ERT (3)	10,330
		Squad Printers (2)	1,350
		Radio Batteries (9)	1,500
			<u>105,530</u>
County Jail	402	Chairs (7-10)	<u>5,000</u>
Sheriff Autos	406	Patrol Vehicles (5)	280,000
		Squad Changeover Equipment	57,500
		Squad Changeover Cost	21,820
		Vehicle Decals	7,000
			<u>366,320</u>
Land & Water Conservation	841	Chairs (2)	<u>1,000</u>
Grand Total for Capital Outlay Pool			<u>\$ 1,118,050</u>

2027 OUTLAY REQUESTS

Department	Account Number	Outlay Description	Budget
Boat Patrol	2224.844000	Stabilizing Binoculars	1,100
Dive Team	2226.844000	Dry Suit	3,400
		Gloves	850
		Buoyancy Control Device	1,000
		Regulators (3)	3,300
		Dive Record Monitor (3)	1,350
		Dive Lights (4)	2,000
		Inflatable Rescue Boat	5,000
			16,900
Dispatch Center	2911.844000	Point, iFERN#1, and MARC Replacements	55,000
		UPS Batteries (20)	1,080
			56,080
Recycling Operations	3631.844000	Auto Side Load Truck (2029)	77,710
Refuse	3632.844000	Auto Side Load Truck (2027)	62,500
		Roll Off Truck (2029)	42,320
		Auto Side Load Truck (2029)	77,710
			182,530
Division of BH & LTC/Children's Waiver	4530.844000	Work Station (2)	12,500
Division of Children and Family Services	4540.844000	Chairs (2)	1,000
		Stand-up Desk	200
			1,200
Elderly Transportation	5620.844000	Printer	500
53.10 Enhanced Mobility	5625.844000	Side Load Van	17,100
Grand Total for Capital Outlay Non Pool			\$ 365,620

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 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
436010	St. Aid - BCA	1,344,725	1,345,929	1,323,640	286,404	1,323,640	1,323,640	1,323,640	1,323,640
436011	St. Aid - WiMCR	1,214,072	1,229,531	1,100,000	0	1,100,000	1,186,240	1,186,240	1,186,240
436015	St. Aid - CFA	917,045	917,045	919,350	233,316	919,350	917,040	917,040	917,040
436020	St. Aid-Income Maint./CCDF	966,077	849,752	853,630	502,963	853,630	853,630	853,630	853,630
	Total Equities and Revenues	4,441,919	4,342,257	4,196,620	1,022,683	4,196,620	4,280,550	4,280,550	4,280,550

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 Child Protection/Youth Justice services.

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 and federal grants, collections from clients, Medicaid/Medicare, and Basic County Allocation from the State.

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

Did You Know?

The CLTS Program helps support children with a long-term disability and their families. As of the end of 2025, 312 cases were open (201 in 2024), 353 children total served (225 in 2024), 25 screened out, and 13 on the waitlist (91 in 2024).

GOALS:

- 100% of the reports received from Northwest Connections will be reviewed for linkage and follow up for further support when deemed appropriate by Columbia County crisis.
 - Individuals will not wait more than 30-45 days before opening in CLTS once the referral is received for CLTS services.
 - 100% of individuals under court orders will have access to funding for psychotropic medications in attempt to allow them to be in the least restrictive environment.
 - Maintain a Food Share active error rate of 6% or less per state and federal requirements.
 - Hold two community outreach events to promote Child Care certifications in Columbia County.
 - Investigate, close, and process three welfare fraud cases per month.
-

COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services

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

Department Head: Heather Gove, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	562,777	629,379	609,700	343,164	609,700	463,400	463,400	463,400
512000	Fringe Benefits	230,383	260,167	274,700	155,692	274,700	227,280	204,970	204,970
521100	Contracted Svs-General	3,345,643	4,660,885	3,423,400	1,866,538	3,423,400	3,331,950	3,331,950	3,331,950
521115	Contracted Svs-Under 18	2,146,286	2,378,103	1,932,250	1,084,862	1,900,000	2,187,000	2,187,000	2,187,000
521150	Audit Fees	0	0	1,250	0	1,250	1,800	1,800	1,800
523100	Copy Machine	0	0	0	0	0	3,640	3,640	3,640
523131	Computer Support	4,247	6,281	6,350	6,331	6,331	4,560	4,560	4,560
533110	Office Supplies	983	2,370	1,200	1,545	2,000	500	500	500
533125	Telephone	2,543	2,436	3,120	1,402	3,120	2,160	2,160	2,160
533140	Travel/Mileage	4,927	5,228	4,490	2,369	4,000	4,620	4,620	4,620
533145	Travel-Auto Cost Pool	670	364	770	261	500	510	510	510
533160	Training/Conventions	1,279	1,837	2,000	3,744	5,500	2,000	2,000	2,000
534310	Software Maintenance	4,459	4,200	4,900	4,381	4,900	830	830	830
534500	Program Costs	39,593	82,314	77,620	27,031	55,000	107,320	105,820	105,820
552135	Services	957,034	1,208,883	756,120	473,086	940,000	2,160	2,160	2,160
552136	Services - Under 18	40,833	99,932	157,000	41,230	100,000	0	0	0
711120	MIS Charges	5,980	2,960	7,200	2,540	5,500	4,800	4,800	4,800
	Total Expenditures	7,347,637	9,345,339	7,262,070	4,014,176	7,335,901	6,344,530	6,320,720	6,320,720

FINANCING PROPOSAL

436010	St Aid - BCA	307,001	342,866	395,020	56,288	395,020	132,820	131,320	131,320
436095	MA Crisis Intervention	133,867	85,460	135,000	18,796	120,000	0	0	0
436096	MA CCS	4,214,168	5,262,905	4,202,650	1,887,206	5,000,000	5,003,010	5,003,010	5,003,010
436097	MA-MH CSP	238,046	259,844	375,000	88,937	355,800	375,000	375,000	375,000
436098	MA-Case Management Revenue	740	436	400	51	60	0	0	0

COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services

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

Department Head: Heather Gove, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
466080 MH-Institutional Collections	274,461	315,430	300,000	29,241	300,000	0	0	0
466081 3rd Party Collections	1,475	1,931	1,500	2,749	4,000	0	0	0
466085 IDP Collections	90,306	141,613	110,000	69,163	125,000	110,000	120,000	120,000
466095 Family Care CSP	13,843	130,324	100,000	45,668	176,280	150,000	150,000	150,000
Total Equities and Revenues	5,273,907	6,540,809	5,619,570	2,198,099	6,476,160	5,770,830	5,779,330	5,779,330
County Appropriation			1,642,500			573,700	541,390	541,390

PERSONNEL INFORMATION

Authorized Positions: Total 6

1-Supervisor 1-Case Aide

2-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

Costs for Crisis have been moved to business unit 4404

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	13,356	12,560	36,740	5,541	36,740	38,130	38,130	38,130
512000	Fringe Benefits	5,723	4,676	16,740	2,069	16,740	18,460	18,460	18,460
521100	Contracted Svs-General	35,043	46,899	94,930	27,526	70,000	96,700	96,700	96,700
523131	Computer Support	635	830	710	705	705	930	930	930
533110	Office Supplies	1,221	614	3,490	405	3,490	750	750	750
533125	Telephone	404	376	480	220	480	480	480	480
533140	Travel/Mileage	86	18	210	67	210	410	410	410
533160	Training/Conventions	928	400	1,380	0	1,380	2,000	2,000	2,000
534500	Program Costs	1,632	1,825	15,270	985	9,500	12,460	12,460	12,460
552135	Services	2,640	1,140	2,200	765	2,200	2,070	2,070	2,070
711120	MIS Charges	220	180	480	60	200	240	240	240
Total Expenditures		61,888	69,518	172,630	38,343	141,645	172,630	172,630	172,630
FINANCING PROPOSAL									
436010	St. Aid - BCA	61,888	69,518	172,630	13,079	141,645	172,630	172,630	172,630
Total Equities and Revenues		61,888	69,518	172,630	13,079	141,645	172,630	172,630	172,630
County Appropriation				0			0	0	0

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services
 Department: **4405 MH/Substance Abuse Clinic**

Department Head: Heather Gove, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	0	0	161,160	0	80,580	335,370	335,370	335,370
512000 Fringe Benefits	0	0	60,610	0	30,305	153,410	153,410	153,410
521100 Contracted Services	0	0	7,500	0	1,200	5,200	5,200	5,200
523100 Copy Machine	0	0	100	0	300	0	0	0
523131 Computer Support	0	0	1,680	0	1,680	1,680	1,680	1,680
533110 Office Supplies	0	0	1,200	0	600	3,200	3,200	3,200
533125 Telephone	0	0	2,420	0	456	1,920	1,920	1,920
533130 Dues	0	0	1,100	1,100	1,100	1,100	1,100	1,100
533140 Travel/Mileage	0	0	2,940	0	1,470	7,650	7,650	7,650
533145 Travel-Auto Cost Pool	0	0	0	0	0	1,020	1,020	1,020
533160 Training/Conventions	0	0	2,500	0	750	2,500	2,500	2,500
533170 Postage	0	0	380	0	30	500	500	500
534310 Software Maintenance	0	0	0	0	0	560	560	560
534500 Program Costs	0	0	2,500	0	500	160	160	160
541100 Rent	0	0	0	0	0	23,530	23,530	23,530
542100 Insurance	0	0	0	0	0	1,640	1,640	1,640
711120 MIS Charges	0	0	1,600	0	6,600	3,040	3,040	3,040
844000 Capital Outlay	0	0	45,000	0	0	0	0	0
Total Expenditures	0	0	290,690	1,100	125,571	542,480	542,480	542,480

FINANCING PROPOSAL

436010 St. Aid - BCA	0	0	15,420	0	15,420	15,420	15,420	15,420
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COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services
 Department: **4405 MH/Substance Abuse Clinic**

Department Head: Heather Gove, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
436093 MA Outpatient Therapy	0	0	5,140	0	0	10,280	10,280	10,280
436095 MA Crisis Intervention	0	0	53,690	0	0	5,330	5,330	5,330
436096 MA CCS	0	0	189,600	0	110,151	492,160	492,160	492,160
466029 Clinic Private Pay	0	0	8,050	0	0	500	500	500
466030 Private Insurance	0	0	18,790	0	0	18,790	18,790	18,790
Total Equities and Revenues	0	0	290,690	0	125,571	542,480	542,480	542,480
County Appropriation			0			0	0	0

PERSONNEL INFORMATION

Authorized Positions: Total 4

1-Div Manager 3-Clinical Therapist

COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services
 Department: **4406 Crisis**

Department Head: Heather Gove, Director

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	0	0	0	0	0	186,720	186,720	186,720
512000 Fringe Benefits	0	0	0	0	0	90,430	81,780	81,780
521100 Contracted Services	0	0	0	0	0	545,340	545,340	545,340
521115 Contracted Svs-Under 18	0	0	0	0	0	55,000	55,000	55,000
523131 Computer Support	0	0	0	0	0	1,650	1,650	1,650
533110 Office Supplies	0	0	0	0	0	1,250	1,250	1,250
533125 Telephone	0	0	0	0	0	1,440	1,440	1,440
533130 Dues	0	0	0	0	0	1,280	1,280	1,280
533140 Travel/Mileage	0	0	0	0	0	380	150	150
533145 Travel-Auto Cost Pool	0	0	0	0	0	100	100	100
533160 Training/Conventions	0	0	0	0	0	1,500	1,500	1,500
533170 Postage	0	0	0	0	0	1,230	1,230	1,230
534310 Software Maintenance	0	0	0	0	0	450	450	450
534500 Program Costs	0	0	0	0	0	270	270	270
552135 Services	0	0	0	0	0	745,000	745,000	745,000
552136 Services Under 18	0	0	0	0	0	106,000	106,000	106,000
711120 MIS Charges	0	0	0	0	0	1,040	1,040	1,040
Total Expenditures	0	0	0	0	0	1,739,080	1,730,200	1,730,200

FINANCING PROPOSAL

436010 St. Aid BCA	0	0	0	0	0	259,590	261,090	261,090
436095 MA Crisis Intervention	0	0	0	0	0	120,000	120,000	120,000

COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services
 Department: **4406 Crisis**

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
436098	MA-Case Management Revenue	0	0	0	0	0	100	100	100
466010	Reimb. from Guardian	0	0	0	0	0	8,400	8,400	8,400
466080	MH-Institutional Collections	0	0	0	0	0	300,000	300,000	300,000
466081	3rd Party Collections	0	0	0	0	0	1,500	1,500	1,500
Total Equities and Revenues		0	0	0	0	0	689,590	691,090	691,090
County Appropriation				0			1,049,490	1,039,110	1,039,110

PERSONNEL INFORMATION

Authorized Positions: Total 3
 1-Supervisor 2-Social Worker

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

Costs were previously under business unit 4401

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	492,177	548,645	650,310	281,197	615,000	730,580	730,580	730,580
512000	Fringe Benefits	243,862	261,665	335,980	149,348	320,000	412,620	368,080	368,080
521100	Contracted Svs-General	0	0	7,500	0	7,500	7,500	7,500	7,500
521150	Audit Fees	0	0	250	0	250	0	0	0
523100	Copy Machine	0	0	0	0	50	2,100	2,100	2,100
523131	Computer Support	4,800	7,590	8,670	8,665	8,665	9,540	9,540	9,540
533110	Office Supplies	508	846	510	43	510	510	510	510
533125	Telephone	3,983	4,763	5,280	2,297	5,280	5,760	5,760	5,760
533145	Travel-Auto Cost Pool	38	46	0	0	0	100	100	100
533150	Out of County Meals	0	0	0	0	0	100	100	100
533160	Training/Conventions	0	285	250	776	776	200	200	200
533170	Postage	0	0	0	0	0	150	150	150
534310	Software Maintenance	0	0	0	206	206	110	110	110
534500	Program Costs	815	798	1,000	527	850	850	850	850
711120	MIS Charges	3,520	3,020	3,000	840	3,000	2,800	2,800	2,800
	Total Expenditures	749,703	827,658	1,012,750	443,899	962,087	1,172,920	1,128,380	1,128,380

FINANCING PROPOSAL

375510	Assigned NL-Enhanced Funding	48,624	8,841	4,080	2,517	4,580	3,010	3,010	3,010
436020	St Aid - Fraud	0	0	0	0	7,698	132,040	132,040	132,040
436025	St Aid - Child Care Program	78,971	50,521	118,950	18,642	79,490	79,490	79,490	79,490
Total Equities and Revenues		127,595	59,362	123,030	21,159	91,768	214,540	214,540	214,540
County Appropriation				889,720			958,380	913,840	913,840

PERSONNEL INFORMATION

Authorized Positions: Total 13

1-Div Manager 3-Econ Supp Lead

1-Fraud Specialist 7-Econ Supp Spec 1-Case Aide

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026		2027	F/C		Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
534500	Program Costs	48	0	3,000	0	500	1,000	1,000	1,000
	Total Expenditures	48	0	3,000	0	500	1,000	1,000	1,000
FINANCING PROPOSAL									
375510	HHS Assigned NL	0	0	2,700	0	500	1,000	1,000	1,000
466090	3rd Party Coll-Medication	171	0	300	0	0	0	0	0
	Total Equities and Revenues	171	0	3,000	0	500	1,000	1,000	1,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	167,156	197,833	209,900	97,495	209,900	221,600	221,600	221,600
512000	Fringe Benefits	54,046	60,261	78,330	32,124	78,330	88,600	80,620	80,620
523131	Computer Support	940	1,360	1,500	1,500	1,500	1,520	1,520	1,520
533140	Travel/Mileage	145	58	180	0	100	180	180	180
533160	Training/Conventions	458	650	2,150	250	1,600	2,100	2,100	2,100
Total Expenditures		222,745	260,162	292,060	131,369	291,430	314,000	306,020	306,020

FINANCING PROPOSAL

County Appropriation	292,060	314,000	306,020	306,020
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PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	52,065	58,880	63,260	25,250	63,260	67,440	67,440	67,440
512000	Fringe Benefits	23,865	28,074	31,360	12,848	31,360	35,130	35,130	35,130
521100	Contracted Svs-General	22,905	30,613	27,300	8,877	27,300	22,490	22,490	22,490
523131	Computer Support	300	480	750	840	840	760	760	760
523151	Printer/Scanner Pool	9	162	530	182	400	410	410	410
533110	Office Supplies	14	133	100	0	50	200	200	200
533125	Telephone	527	476	480	243	480	480	480	480
533140	Travel/Mileage	0	176	350	78	150	310	310	310
533160	Training/Conventions	3,826	2,788	3,480	603	3,280	730	730	730
533170	Postage	61	38	100	9	40	100	100	100
534500	Program Costs	5,785	2,975	7,510	1,780	6,500	7,260	7,260	7,260
541100	Rent	1,697	1,697	1,700	849	1,700	1,700	1,700	1,700
552135	Services	1,693	596	2,610	55	200	2,610	2,610	2,610
711120	MIS Charges	80	340	160	40	160	160	160	160
	Total Expenditures	112,827	127,428	139,690	51,654	135,720	139,780	139,780	139,780

FINANCING PROPOSAL

436040	St. Aid-OWI Grant	108,823	123,637	136,080	0	132,120	136,080	136,080	136,080
466040	OWI Court User Fees	3,869	3,738	3,610	3,047	3,700	3,700	3,700	3,700
Total Equities and Revenues		112,692	127,375	139,690	3,047	135,820	139,780	139,780	139,780

County Appropriation	0	0	0	0
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PERSONNEL INFORMATION

Authorized Positions: Total 1
 1-Coordinator

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	64,480	68,077	67,740	36,283	67,740	72,220	72,220	72,220
512000	Fringe Benefits	28,146	28,979	32,080	16,892	32,080	35,850	35,850	35,850
521100	Contracted Svs-General	23,222	33,218	23,350	9,890	23,350	19,280	19,280	19,280
523131	Computer Support	610	860	750	750	750	760	760	760
533110	Office Supplies	82	369	500	138	500	500	500	500
533125	Telephone	533	480	480	246	480	480	480	480
533140	Travel/Mileage	24	156	100	189	300	200	200	200
533145	Travel-Auto Cost Pool	155	117	100	231	350	200	200	200
533160	Training/Conventions	1,023	3,150	3,480	603	3,250	730	730	730
533170	Postage	61	31	100	9	50	100	100	100
534500	Program Costs	9,103	7,437	6,050	2,100	6,050	5,700	5,700	5,700
541100	Rent - Co Departments	1,697	1,697	1,700	849	1,700	1,700	1,700	1,700
552135	Services	1,900	1,529	1,250	220	500	1,000	1,000	1,000
711120	MIS Charges	80	20	160	40	160	160	160	160
Total Expenditures		131,116	146,120	137,840	68,440	137,260	138,880	138,880	138,880

FINANCING PROPOSAL

355850	Opioid Settlement-Restricted	46,722	61,763	68,040	34,272	67,120	72,160	72,160	72,160
436039	St. Aid-Drug Court Program	82,749	80,487	68,040	0	68,040	63,920	63,920	63,920
466040	Drug Court User Fees	1,645	3,870	1,760	1,550	2,100	2,800	2,800	2,800
Total Equities and Revenues		131,116	146,120	137,840	35,822	137,260	138,880	138,880	138,880

County Appropriation	0	0	0	0
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PERSONNEL INFORMATION

Authorized Positions: Total 1

1-Coordinator

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	498,250	516,619	585,490	257,468	500,000	622,340	622,340	622,340
512000	Fringe Benefits	220,573	225,604	275,730	120,718	220,000	313,820	281,700	281,700
521150	Audit Fees	6,650	7,215	8,250	0	8,250	7,700	7,700	7,700
523100	Copy Machine	12,191	15,673	13,020	4,974	12,000	8,280	8,280	8,280
523131	Computer Support	6,430	8,510	8,920	8,920	8,920	8,710	8,710	8,710
523151	Printer/Scanner Pool	1,868	367	1,450	279	1,000	150	150	150
533110	Office Supplies	7,649	7,854	8,000	2,204	7,500	7,500	7,500	7,500
533125	Telephone	10,407	4,814	7,620	2,812	6,000	6,000	6,000	6,000
533130	Dues	4,530	4,530	4,550	4,530	4,530	4,530	4,530	4,530
533160	Training/Conventions	746	350	1,160	713	1,000	1,300	1,300	1,300
533170	Postage	6,625	6,290	14,190	2,187	7,500	10,000	10,000	10,000
533180	Advertising	30	24	250	0	50	0	0	0
534310	Software Maintenance	0	0	1,390	927	927	1,650	1,650	1,650
534500	Program Costs	292	248	300	796	1,000	500	500	500
535350	Bank Fees	304	401	450	161	350	350	350	350
542100	Insurance	129,839	126,476	130,470	70,533	130,470	144,900	144,900	144,900
711120	MIS Charges	4,680	15,180	8,000	3,340	8,000	8,000	8,000	8,000
844000	Capital Outlay	0	0	2,500	1,946	1,946	40,000	0	0
Total Expenditures		911,064	940,155	1,071,740	482,508	919,443	1,185,730	1,113,610	1,113,610

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026		2027	F/C	Adopted	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request		Recommended
FINANCING PROPOSAL									
375510	Assigned NL-Enhanced Funding	0	0	2,500	0	1,946	0	0	0
466076	Tax Intercept Collections	23,933	19,817	23,000	22,148	23,000	23,000	23,000	23,000
486095	Copy Revenue	3,179	6,510	5,000	3,207	5,000	3,500	3,500	3,500
	Total Equities and Revenues	27,112	26,327	30,500	25,355	29,946	26,500	26,500	26,500
County Appropriation				1,041,240			1,159,230	1,087,110	1,087,110

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 2027 BUDGET

Fund: 200 Health & Human Services

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	452,528	592,342	833,650	301,855	805,000	877,750	877,750	877,750
512000	Fringe Benefits	189,776	247,430	366,230	141,511	355,000	446,480	401,520	401,520
521115	Contracted Svs-Under 18	768,871	451,894	783,000	164,615	475,000	450,000	450,000	450,000
521150	Audit Fees	1,000	1,250	1,250	0	1,250	1,800	1,800	1,800
523131	Computer Support	4,515	8,580	8,240	8,735	8,735	8,830	8,830	8,830
533110	Office Supplies	451	4,736	5,000	2,252	5,250	4,250	4,250	4,250
533125	Telephone	3,188	4,383	5,520	2,406	5,520	5,520	5,520	5,520
533140	Travel/Mileage	9,089	10,364	12,840	4,129	12,000	12,000	12,000	12,000
533145	Travel-Auto Cost Pool	2,053	1,867	4,030	634	1,867	1,870	1,870	1,870
533160	Training/Conventions	1,640	3,500	7,100	0	3,500	4,200	4,200	4,200
534310	Software Maintenance	0	0	0	0	1,300	1,300	1,300	1,300
534500	Program Costs	93,220	93,103	95,590	249	95,590	95,990	95,990	95,990
552136	Services - Under 18	590,296	816,584	228,500	192,674	750,000	356,750	306,750	306,750
711120	MIS Charges	2,580	16,460	2,960	3,420	5,500	5,440	5,440	5,440
844000	Capital Outlay	0	0	1,000	0	1,000	12,500	12,500	12,500
	Total Expenditures	2,119,207	2,252,493	2,354,910	822,480	2,526,512	2,284,680	2,189,720	2,189,720

FINANCING PROPOSAL

436010	St Aid - BCA	255,264	234,125	175,600	27,212	175,600	177,010	177,010	177,010
436016	St Aid - TPA CLTS	932,249	1,178,837	1,456,150	150,884	935,285	345,160	345,160	345,160
436017	St Aid - TPA CLTS Case Mgmt	0	0	0	262,279	685,000	1,097,560	1,097,560	1,097,560
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	68,850	48,788	64,000	15,791	64,000	64,000	64,000	64,000
436098	MA Case Mgmt Revenue	16,922	13,750	16,000	2,770	12,500	12,500	12,500	12,500

COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services

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

Department Head: Heather Gove, Director

Description		2024	2025	2026		2027	F/C	Adopted	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request		Recommended
466075	CLTS-Parental Fee	9,010	5,107	0	0	0	0	0	
466084	Birth-3 Cost Shares	13,740	12,534	10,000	4,095	11,500	11,500	11,500	
Total Equities and Revenues		1,303,535	1,500,641	1,729,250	463,031	1,891,385	1,715,230	1,715,230	
County Appropriation				625,660			569,450	474,490	474,490

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 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Svs-General	423,998	423,998	424,000	105,593	423,998	424,000	424,000	424,000
Total Expenditures		423,998	423,998	424,000	105,593	423,998	424,000	424,000	424,000

FINANCING PROPOSAL

County Appropriation	424,000	424,000	424,000	424,000
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COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services
 Department: **4540 Division of Children and Family Services**

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	1,039,945	1,170,868	1,326,220	573,729	1,159,610	1,368,520	1,368,520	1,368,520
512000	Fringe Benefits	437,834	482,318	594,000	267,807	538,394	667,970	601,880	601,880
521115	Contract Svs-Under 18	354,775	443,151	323,390	33,129	323,390	315,000	265,000	265,000
521150	Audit Fees	0	500	500	0	500	1,000	1,000	1,000
523100	Copy Machine	0	0	0	0	0	2,090	2,090	2,090
523131	Computer Support	10,750	16,385	14,640	14,640	14,640	14,120	14,120	14,120
533110	Office Supplies	1,353	863	1,000	406	1,000	1,500	1,500	1,500
533125	Telephone	8,419	8,238	9,120	4,091	8,200	9,120	9,120	9,120
533140	Travel/Mileage	13,254	15,533	10,970	7,254	14,400	15,000	15,000	15,000
533145	Travel-Auto Cost Pool	10,984	12,672	16,950	16,212	31,000	20,000	20,000	20,000
533150	Out of County Meals	922	460	900	201	600	900	900	900
533160	Training/Conventions	2,798	3,705	3,500	991	3,500	3,500	3,500	3,500
533170	Postage	0	0	0	0	0	400	400	400
534500	Program Costs	42,926	46,965	66,210	18,006	50,000	66,780	54,000	54,000
552100	Child Care Institution	1,427,025	1,001,349	800,000	715,524	1,717,260	1,000,000	1,000,000	1,000,000
552110	Foster Care	666,701	637,194	550,000	209,199	600,000	700,000	700,000	700,000
552120	Group Care	77,431	622,218	180,000	277,763	666,630	400,000	400,000	400,000
552136	Services - Under 18	583	6,146	12,750	3,801	10,750	14,880	14,880	14,880
552140	P/S Shelter	0	5,950	5,000	2,788	5,500	6,000	6,000	6,000
552160	Secured Detention	144,810	76,635	80,000	14,775	75,000	80,000	80,000	80,000
553300	Kinship Care	229,828	250,268	354,820	112,447	354,820	306,000	285,700	285,700
711120	MIS Charges	2,140	3,020	3,000	1,220	3,000	3,000	3,000	3,000
844000	Capital Outlay	0	0	750	1,073	1,073	1,200	1,200	1,200
Total Expenditures		4,472,478	4,804,438	4,353,720	2,275,056	5,579,267	4,996,980	4,847,810	4,847,810

COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services
 Department: **4540 Division of Children and Family Services**

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
436015	St Aid-BCA/CFA	1,093,573	1,214,073	1,167,850	398,070	1,167,850	1,143,760	1,108,390	1,108,390
466070	Step Parent Adopt Prog	1,200	0	0	0	0	0	0	0
466071	Juvenile Supervision	904	325	1,000	347	600	1,000	1,000	1,000
466087	Substitute Care Collections	35,106	46,634	40,000	30,625	60,000	55,000	55,000	55,000
466088	YA Collections	26,549	23,046	25,000	7,977	20,000	22,500	22,500	22,500
Total Equities and Revenues		1,157,332	1,284,078	1,233,850	437,019	1,248,450	1,222,260	1,186,890	1,186,890
County Appropriation				3,119,870			3,774,720	3,660,920	3,660,920

PERSONNEL INFORMATION

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

HEALTH SERVICES

PROGRAM DESCRIPTION:

Public Health is charged with protecting and improving the health of the community through education, promoting healthy lifestyles, and preventing injuries. Public Health Services include Women, Infants and Children (WIC), Communicable Disease, Maternal Child Health, Reproductive Health, Public Health Preparedness, Community Health and Environmental Health.

Columbia County Health and Human Services is certified by Wisconsin Department of Health Services (DHS) as a Level III Health Department. Public Health uses the Columbia County Community Health Improvement Plan as the county's roadmap for improving community health.

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

Did You Know?

In the event of an emergency, Public Health may request emPOWER data, which provides federal data and mapping to help communities nationwide to protect the health of at-risk Medicare beneficiaries.

This includes 4.5 million individuals who live independently and rely on electricity-dependent durable medical and assistive equipment and devices and/or certain essential health care services.

GOALS:

- Participate in 40 community events and offer 15 training/education courses for the community.
 - Conduct 25 Health Checks for children aged 0-18.
 - Provide 250 immunizations for VFC/VFA clients.
 - 100% of children with a blood lead level of 3.5 or higher will receive case management services.
 - Provide mental health support to 15 perinatal clients.
 - Columbia County Health Department will hold one tabletop exercise.
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	339,935	404,536	495,570	211,291	495,570	489,890	489,890	489,890
512000	Fringe Benefits	138,237	161,780	211,890	89,562	211,890	224,800	203,170	203,170
523131	Computer Support	2,930	4,044	1,750	1,862	1,862	1,880	1,880	1,880
523151	Printer/Scanner Pool	935	1,153	1,000	350	500	1,200	1,200	1,200
532300	Vehicle Maintenance	0	122	1,500	0	1,500	1,500	1,000	1,000
533110	Office Supplies	1,902	729	500	251	500	500	500	500
533125	Telephone	3,070	2,404	600	361	600	1,130	1,130	1,130
533130	Dues	1,108	1,615	1,260	573	1,260	1,310	1,310	1,310
533140	Travel/Mileage	3,670	1,881	180	456	800	820	820	820
533160	Training/Conventions	1,255	763	630	56	630	1,050	1,050	1,050
533170	Postage	2,505	2,378	1,250	1,489	2,584	2,500	2,500	2,500
534100	Gas/Oil	523	1,764	800	567	1,000	1,000	1,000	1,000
534500	Program Cost	11,177	6,209	8,200	1,665	4,000	4,500	4,500	4,500
536100	Medical Supplies	15	497	500	7	500	500	500	500
536700	Vaccines	4,779	2,610	2,500	489	1,500	1,500	1,500	1,500
542100	Insurance	11,439	9,838	9,700	4,886	9,700	10,200	10,200	10,200
552135	Services	0	0	0	3,327	5,000	6,000	6,000	6,000
553440	Fluoride	0	106	500	0	500	200	200	200
711120	MIS Charges	2,320	980	800	500	1,000	1,040	1,040	1,040
	Total Expenditures	525,800	603,409	739,130	317,692	740,896	751,520	729,390	729,390

FINANCING PROPOSAL

435010	St Aid - Prenatal Care	7,535	11,361	8,000	4,411	8,000	8,000	8,000	8,000
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
435013	St Aid - Health Check	2,180	2,127	2,000	795	1,500	1,200	1,200	1,200
435021	St Aid - TB Control & Prev.	0	1,819	1,500	0	1,000	1,000	1,000	1,000
435050	St. Aid - PH Other State Rev.	0	19,487	18,000	12,746	18,000	18,000	18,000	18,000
436010	St Aid - BCA	0	0	3,860	0	3,860	3,860	3,860	3,860
465021	Flu	637	1,373	700	0	1,300	1,300	1,300	1,300
465022	Hep B	180	60	200	0	60	0	0	0
465024	TB	1,160	1,540	1,500	500	1,000	1,500	1,500	1,500
465030	Environmental Services Revs.	0	6,316	800	3,063	6,000	6,000	6,000	6,000
Total Equities and Revenues		11,692	44,083	36,560	21,515	40,720	40,860	40,860	40,860
County Appropriation				702,570			710,660	688,530	688,530

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 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	125,353	103,052	82,900	19,121	50,000	31,860	31,860	31,860
512000	Fringe Benefits	51,973	44,768	41,810	8,429	20,000	14,570	14,570	14,570
521100	Contracted Svs-General	118,027	0	0	0	0	0	0	0
523131	Computer Support	610	860	3,040	3,000	3,000	2,280	2,280	2,280
533110	Office Supplies	1,902	485	1,200	294	600	200	200	200
533125	Telephone	0	0	1,920	879	1,920	960	960	960
533140	Travel/Mileage	605	405	1,050	29	100	0	0	0
533160	Training/Conventions	12,838	19,481	2,300	540	1,080	1,850	1,850	1,850
533170	Postage	167	208	1,000	14	50	500	500	500
534100	Gas/Oil	0	0	1,200	0	800	100	100	100
534500	Program Costs	38,049	11,046	5,910	25	2,500	1,320	1,320	1,320
536100	Medical Supplies	0	862	1,500	158	315	1,000	1,000	1,000
542100	Insurance	3,979	2,453	4,000	2,034	4,000	1,340	1,340	1,340
Total Expenditures		353,503	183,620	147,830	34,523	84,365	55,980	55,980	55,980
FINANCING PROPOSAL									
435020	St Aid-Consolidated Health Cont.	353,503	152,166	133,330	10,730	69,865	46,930	46,930	46,930
Total Equities and Revenues		353,503	152,166	133,330	10,730	69,865	46,930	46,930	46,930
County Appropriation				14,500			9,050	9,050	9,050

PERSONNEL INFORMATION

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2027 BUDGET

Fund: 200 Health & Human Services
 Department: **4639 Public Health Preparedness**

Department Head: Heather Gove, Director

Description		2024	2025	2026		2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request Recommended	
511000	Wages	9,777	18,523	17,260	3,024	17,260	16,300	16,300
512000	Fringe Benefits	4,888	8,100	7,430	1,509	7,430	7,460	7,460
523131	Computer Support	610	860	750	750	750	760	760
532300	Vehicle Maintenance	0	0	150	0	150	200	200
533110	Office Supplies	36	12	200	0	200	700	700
533125	Telephone	598	1,286	1,440	549	1,440	1,440	1,440
533140	Travel/Mileage	0	0	0	186	400	410	410
533160	Training/Conventions	600	0	550	2,021	5,021	1,200	1,200
534100	Gas/Oil	0	0	280	0	280	150	150
534310	Software Maintenance	1,692	14,545	14,630	515	14,630	15,330	15,330
534500	Program Costs	6,214	4,717	1,340	1,281	4,000	4,340	4,340
542100	Insurance	617	735	460	233	460	480	480
552135	Services	0	0	0	0	0	4,000	4,000
Total Expenditures		25,032	48,778	44,490	10,068	52,021	52,770	52,770
FINANCING PROPOSAL								
435020	St Aid Consolidated Cont.	53,222	46,905	44,490	5,208	52,021	52,770	52,770
Total Equities and Revenues		53,222	46,905	44,490	5,208	52,021	52,770	52,770
County Appropriation				0		0	0	0

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	105,208	111,319	133,240	56,446	92,738	137,240	137,240	137,240
512000	Fringe Benefits	41,544	44,834	59,480	25,015	40,896	65,310	65,310	65,310
523131	Computer Support	1,436	1,988	2,180	2,288	2,288	2,320	2,320	2,320
533110	Office Supplies	224	358	110	730	1,550	500	500	500
533125	Telephone	1,470	1,582	1,940	798	1,940	2,090	2,090	2,090
533130	Dues	0	0	0	0	0	230	230	230
533140	Travel/Mileage	1,073	1,054	900	281	500	510	510	510
533160	Training/Conventions	3,326	410	430	0	1,000	2,000	2,000	2,000
533170	Postage	383	675	500	156	250	500	500	500
534500	Program Costs	7,064	12,712	1,740	830	1,740	2,090	2,090	2,090
536100	Medical Supplies	599	268	0	54	200	1,000	1,000	1,000
541100	Rent	3,452	3,452	3,450	1,726	3,450	3,450	3,450	3,450
542100	Insurance	4,132	3,690	3,300	1,830	3,300	3,330	3,330	3,330
711120	MIS Charges	440	980	180	440	880	1,040	1,040	1,040
Total Expenditures		170,351	183,322	207,450	90,594	150,732	221,610	221,610	221,610
FINANCING PROPOSAL									
435013	St Aid - Health Check	1,178	0	0	0	0	0	0	0
435030	St Aid - WIC	170,370	183,322	207,450	35,787	150,732	221,610	221,610	221,610
Total Equities and Revenues		171,548	183,322	207,450	35,787	150,732	221,610	221,610	221,610
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

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, neglect and exploitation investigations 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, Midstate Independent Living Choices, TMG, Progressive Community Service) or enrollment with an MCO-Managed Care Organization (Community Care, Inc., Lakeland Care, Inc., My Choice Wisconsin/Partnership, iCare, or Inclusa) for the Family Care and Partnership programs. There are 4 MCO's in our region as of 2026.

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

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

Did You Know?

One year of home-delivered meals is estimated to cost \$3,500. This cost is comparable to one day in a hospital or 10 days in a nursing home.

GOALS:

- All ADRC programs will request Healthcare Power of Attorney documents and assist or refer customers who have not yet completed or need to update the document. Documents received will be entered into PeerPlace. Documents that the ADRC assist with will be scanned into PeerPlace and a copy will be provided to the listed primary care office.
- Implement a satisfaction survey to gather actionable feedback, measure customer sentiment, identify areas of improvement, and boost the ability to create loyalty by understanding customer needs.
- Dementia Care Specialist will continue collaborating with the local fire department, EMS, and Sheriff's office, with a goal of having 50 Purple Tube Project/caregiver emergency plans completed by 12/31/2027.
- The Financial Abuse Specialty Team will facilitate quarterly education on financial exploitation and scam prevention.
- Develop a group of interested individuals for the purpose of advocating for issues important to older adults.
- The Health Promotions Coordinator and Dementia Care Specialist will attend Alzheimer's Advocacy Day along with ADRC Advocacy members and other identified advocates.

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	570,435	634,779	671,670	311,963	671,670	704,060	704,060	704,060
512000	Fringe Benefits	246,858	260,107	305,060	144,829	305,060	341,380	307,230	307,230
521150	Audit Fees	0	0	500	0	500	700	700	700
523100	Copy Machine	2,612	2,881	2,790	1,438	2,790	4,290	4,000	4,000
523131	Computer Support	5,170	7,760	8,720	8,720	8,720	8,900	8,900	8,900
523151	Printer/Scanner Pool	657	448	230	325	600	0	0	0
533110	Office Supplies	4,439	861	1,700	849	1,700	1,700	1,700	1,700
533125	Telephone	6,870	6,071	6,070	3,275	6,070	6,070	6,070	6,070
533130	Dues	505	567	500	735	735	270	270	270
533140	Travel/Mileage	3,005	3,933	3,340	1,134	3,340	3,500	3,500	3,500
533145	Travel-Auto Cost Pool	156	0	260	40	260	190	190	190
533150	Out of County Meals	0	0	0	0	0	200	200	200
533160	Training/Conventions	3,192	1,529	3,300	650	2,590	2,710	2,710	2,710
533170	Postage	2,571	2,222	2,680	1,138	2,680	2,800	2,800	2,800
533180	Advertising	7,775	38,565	3,500	857	2,000	2,000	2,000	2,000
534310	Computer Software	0	0	0	0	0	110	110	110
534500	Program Costs	4,537	2,623	4,180	434	4,800	4,180	4,180	4,180
541100	Rent	20,617	20,617	20,980	10,314	20,980	20,980	20,980	20,980
542100	Insurance	18,136	17,094	15,790	8,890	15,790	15,380	15,380	15,380
711120	MIS Charges	2,180	2,280	2,000	280	2,000	2,000	2,000	2,000
	Total Expenditures	899,715	1,002,337	1,053,270	495,871	1,052,285	1,121,420	1,086,980	1,086,980

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
436013	St Aid - BCA	861,350	920,596	835,280	214,023	835,280	834,750	834,750	834,750
468523	Benefit Specialist Program Rev.	279	883	250	87	250	250	250	250
486095	Copy Revenue	611	1,697	500	918	1,700	1,700	1,700	1,700
	Total Equities and Revenues	862,240	923,176	836,030	215,028	837,230	836,700	836,700	836,700
County Appropriation				217,240			284,720	250,280	250,280

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 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	135,531	156,488	163,850	77,247	163,850	172,970	172,970	172,970
512000	Fringe Benefits	56,273	64,047	74,000	34,352	74,000	83,810	75,380	75,380
521100	Contracted Svs-General	18,942	20,493	20,510	8,800	29,700	24,420	24,420	24,420
523131	Computer Support	880	1,320	1,460	1,460	1,460	1,480	1,480	1,480
533110	Office Supplies	210	615	200	412	810	900	800	800
533125	Telephone	939	962	960	462	960	960	960	960
533140	Travel/Mileage	4,984	5,470	3,860	1,706	3,860	4,080	3,500	3,500
533150	Out of County Meals	135	69	200	33	150	200	200	200
533160	Training/Conventions	1,078	92	1,750	611	1,750	1,500	1,500	1,500
534500	Program Costs	10,975	948	4,400	695	4,400	4,400	4,400	4,400
542100	Insurance	4,878	4,416	3,910	2,052	3,910	3,780	3,780	3,780
552135	Services	5,212	3,458	2,600	3,785	7,000	4,100	4,100	4,100
711120	MIS Charges	120	0	240	20	240	1,740	1,740	1,740
Total Expenditures		240,157	258,378	277,940	131,635	292,090	304,340	295,230	295,230
FINANCING PROPOSAL									
436010	St Aid - BCA	60,286	46,700	38,550	23,282	46,560	46,560	46,560	46,560
436034	St Aid - Elder Care	20,680	19,646	19,650	0	18,660	18,660	18,660	18,660
Total Equities and Revenues		80,966	66,346	58,200	23,282	65,220	65,220	65,220	65,220
County Appropriation				219,740			239,120	230,010	230,010

PERSONNEL INFORMATION

Authorized Positions: Total 2

2-Social Worker

Note: this business unit provides funding for other positions

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	161,021	235,598	255,940	102,173	255,940	265,260	265,260	265,260
512000	Fringe Benefits	51,656	62,513	69,840	25,963	69,840	80,400	80,400	80,400
521100	Contracted Svs-General	29,022	37,038	33,520	11,749	30,000	30,000	30,000	30,000
521310	Delivery of Food	18,202	16,467	26,950	5,039	12,000	14,990	14,990	14,990
523131	Computer Support	854	1,382	1,260	1,267	1,267	1,280	1,280	1,280
532300	Vehicle Maintenance	710	606	1,500	35	750	1,500	1,000	1,000
533110	Office Supplies	716	956	500	474	900	660	660	660
533125	Telephone	1,505	1,892	1,920	625	1,920	1,350	1,350	1,350
533140	Travel/Mileage	3,860	2,949	3,180	1,002	2,500	2,500	2,500	2,500
533160	Training/Conventions	9,743	1,043	3,070	601	2,870	2,870	2,870	2,870
533170	Postage	1,709	2,324	1,830	1,490	2,500	2,480	2,480	2,480
533185	Newsletter	5,538	6,521	6,010	4,609	6,010	6,920	6,920	6,920
534100	Gas/Oil	4,791	7,128	7,570	2,884	6,450	7,570	7,570	7,570
534420	Meals	191,915	247,855	244,930	148,789	245,908	294,930	294,930	294,930
534500	Program Costs	18,951	8,526	29,680	8,976	29,680	33,620	31,000	31,000
534600	Site Supplies	22,300	12,180	0	0	0	0	0	0
541200	Rent-Outside Agencies	2,080	2,080	2,440	1,040	2,440	2,440	2,440	2,440
542100	Insurance	5,924	5,170	5,760	3,662	5,760	6,890	6,890	6,890
552135	Services	9,016	19,981	4,400	2,741	4,400	3,400	3,400	3,400
711120	MIS Charges	1,880	400	160	0	400	240	240	240
Total Expenditures		541,393	672,609	700,460	323,119	681,535	759,300	756,180	756,180

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
355520	Restricted Equity Applied	0	0	0	0	0	0	50,000	50,000
377520	Assigned Equity	0	0	3,000	3,000	3,000	3,000	3,000	3,000
438501	St Aid - Older Americans Act	326,923	349,898	291,830	36,204	251,830	260,810	260,810	260,810
468501	Older Americans Act Prog. Rev.	171,015	194,101	188,630	94,581	182,140	194,400	196,840	196,840
	Total Equities and Revenues	497,938	543,999	483,460	133,785	436,970	458,210	510,650	510,650
County Appropriation				217,000			301,090	245,530	245,530

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 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Svs-General	2,000	4,080	10,810	10,307	10,810	10,810	10,810	10,810
533160	Training/Conventions	0	389	620	470	620	620	620	620
534500	Program Costs	856	10,990	4,660	0	4,660	4,660	4,660	4,660
552135	Services	2,429	10,829	9,100	880	7,841	7,840	7,840	7,840
Total Expenditures		5,285	26,288	25,190	11,657	23,931	23,930	23,930	23,930
FINANCING PROPOSAL									
436010	St Aid - BCA	5,285	26,288	25,190	6,891	23,931	23,930	23,930	23,930
Total Equities and Revenues		5,285	26,288	25,190	6,891	23,931	23,930	23,930	23,930
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	125,707	211,317	206,120	90,589	206,120	210,720	210,720	210,720
512000	Fringe Benefits	37,455	48,508	56,690	21,712	56,690	64,010	64,010	64,010
523131	Computer Support	1,313	1,805	1,650	1,647	1,647	1,680	1,680	1,680
532300	Vehicle Maintenance	17,106	20,142	21,900	7,800	18,720	13,550	13,550	13,550
533110	Office Supplies	315	336	200	127	300	350	350	350
533125	Telephone	1,442	1,370	1,680	569	1,680	1,680	1,680	1,680
533130	Dues	0	0	0	0	0	180	180	180
533140	Travel/Mileage	0	0	0	0	0	150	150	150
533160	Training/Conventions	273	0	550	0	0	280	280	280
533170	Postage	174	202	200	106	250	250	250	250
533180	Advertising	1,002	57	500	0	250	250	200	200
534100	Gas/Oil	16,416	15,057	16,000	8,381	20,110	24,350	24,350	24,350
534500	Program Costs	4,003	941	1,100	405	1,100	1,100	1,100	1,100
542100	Insurance	7,699	7,802	7,220	5,270	7,220	8,040	8,040	8,040
711120	MIS Charges	1,520	820	480	5,300	5,420	320	320	320
844000	Capital Outlay	0	0	0	0	0	500	500	500
Total Expenditures		214,425	308,357	314,290	141,906	319,507	327,410	327,360	327,360
FINANCING PROPOSAL									
438520	St Aid - Transportation	154,798	154,390	154,390	157,440	157,440	157,440	155,050	155,050
468520	COA Transportation Program	55,638	74,666	75,000	29,344	75,000	75,000	75,000	75,000
Total Equities and Revenues		210,436	229,056	229,390	186,784	232,440	232,440	230,050	230,050
County Appropriation				84,900			94,970	97,310	97,310

PERSONNEL INFORMATION

Authorized Positions: Total 2 (Plus 5,400 Driver Hours)

1-Transportation Coordinator 1-Prog Asst - 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 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
844000	Capital Outlay	48,327	14,450	17,100	1,306	17,100	17,100	17,100	17,100
	Total Expenditures	48,327	14,450	17,100	1,306	17,100	17,100	17,100	17,100

FINANCING PROPOSAL

County Appropriation				17,100			17,100	17,100	17,100
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Heather Gove, Director

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Svs-General	7,840	8,352	8,200	4,136	8,200	8,200	8,200	8,200
534500	Program Costs	681	23	850	343	850	850	850	850
542100	Insurance	121	96	100	88	100	100	100	100
Total Expenditures		8,642	8,471	9,150	4,567	9,150	9,150	9,150	9,150
FINANCING PROPOSAL									
468521	Foot Clinic Revenue	11,080	12,056	9,150	5,993	9,150	9,150	9,150	9,150
Total Equities and Revenues		11,080	12,056	9,150	5,993	9,150	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 2027 BUDGET

Fund: 300 Debt Service Fund

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

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
611000	Principal	150,000	2,200,000	2,200,000	0	2,200,000	2,200,000	2,200,000	2,200,000
612000	Interest	486,250	481,750	393,750	196,875	393,750	305,750	305,750	305,750
	Total Expenditures	636,250	2,681,750	2,593,750	196,875	2,593,750	2,505,750	2,505,750	2,505,750

FINANCING PROPOSAL

County Appropriation	2,593,750	2,505,750	2,505,750	2,505,750
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COLUMBIA COUNTY 2027 BUDGET

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

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
611000	Principal	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
612000	Interest	75,000	75,000	55,000	27,500	55,000	30,000	30,000	30,000
Total Expenditures		75,000	1,075,000	1,055,000	27,500	1,055,000	1,030,000	1,030,000	1,030,000
FINANCING PROPOSAL									
County Appropriation				1,055,000			1,030,000	1,030,000	1,030,000

COLUMBIA COUNTY 2027 BUDGET

Fund: 300 Debt Service Fund

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

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
611000	Principal	0	21,500,000	200,000	200,000	200,000	300,000	300,000	300,000
612000	Interest	0	868,194	1,170,000	587,500	1,170,000	1,157,500	1,157,500	1,157,500
	Total Expenditures	0	22,368,194	1,370,000	787,500	1,370,000	1,457,500	1,457,500	1,457,500
FINANCING PROPOSAL									
353100	Equity Applied - Restricted	0	0	0	0	0	30,000	30,000	30,000
	Total Equities and Revenues	0	0	0	0	0	30,000	30,000	30,000
County Appropriation				1,370,000			1,427,500	1,427,500	1,427,500

COLUMBIA COUNTY, WISCONSIN
2027
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
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	7,800,000	675,000	1,000,000	30,000	23,300,000	5,972,500	32,100,000	6,677,500	38,777,500

Existing Indebtedness

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
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
328500	IGT Equity Applied	276,711	178,320	1,054,040	0	589,447	1,117,310	890,120	890,120
435414	MA Room & Bd.	2,799,581	3,048,634	3,524,810	1,580,298	3,362,670	3,489,560	3,489,560	3,489,560
435418	MA - Provider Assessment	(193,800)	(173,400)	(173,400)	(86,700)	(163,200)	(153,000)	(153,000)	(153,000)
435421	MA Transportation	3,499	3,394	4,500	1,573	4,500	4,500	4,500	4,500
435431	Medicare - Room & Board	436,570	618,900	751,230	253,455	624,940	722,700	722,700	722,700
435432	Medicare A - P.T.	83,390	116,170	134,420	50,628	124,900	135,300	135,300	135,300
435433	Medicare A - O.T.	89,322	117,281	145,470	49,613	120,657	130,920	130,920	130,920
435434	Medicare A - S.T.	52,267	77,012	113,290	23,686	62,650	96,290	96,290	96,290
435435	Medicare - Adjustment	144,084	312,311	347,050	119,830	320,500	353,990	353,990	353,990
435436	Medicare - Drugs	39,109	62,413	58,600	18,777	49,100	59,770	59,770	59,770
435437	Medicare B - O.T.	83,430	47,988	54,010	30,335	67,800	72,400	72,400	72,400
435439	Medicare B - P.T.	78,813	65,857	62,370	76,252	141,450	147,110	147,110	147,110
435440	Medicare B Vaccines	5,792	10,852	6,620	2,237	6,620	6,950	6,950	6,950
435442	Medicare B - S.T.	42,865	38,949	52,730	13,699	34,900	39,600	39,600	39,600
435443	Medicare - R.T. Supplies	0	492	1,000	0	1,000	1,000	1,000	1,000
435446.507	PT Outpatient Part B	17,695	11,178	13,130	4,985	7,670	11,800	11,800	11,800
435448	Medicare A - Xray	1,426	2,058	2,400	313	2,400	2,400	2,400	2,400
435449	Medicare A - Lab	4,137	5,356	6,530	678	5,320	4,250	4,250	4,250
435450	Medicare A - Supplies	0	614	1,500	0	1,500	1,500	1,500	1,500
435455	VA - Room & Board	1,126,679	1,123,043	1,145,830	667,172	1,247,820	1,310,210	1,310,210	1,310,210
435458	VA - Ancillary Charges	11,436	12,743	13,500	8,236	18,500	17,000	17,000	17,000
465405	Family Care Revenue	963,512	1,014,204	925,750	592,781	1,140,200	1,226,150	1,226,150	1,226,150
465407	Insurance	388,835	354,789	284,570	130,752	186,880	205,570	205,570	205,570
465411	PP - Bed Hold Charges	12,735	13,730	12,350	8,486	16,100	13,500	13,500	13,500
465413	PP - Room & Board	1,947,128	1,912,616	1,757,700	916,965	1,757,700	1,810,430	1,810,430	1,810,430
465422	Private Room Premium	133,280	135,280	132,160	75,632	132,160	132,160	132,160	132,160
465431	Employee Meals	3,802	5,194	4,890	3,348	5,630	5,650	5,650	5,650

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
FINANCING PROPOSAL									
485422	Rental Income	10,800	10,800	10,800	5,400	10,800	10,800	10,800	10,800
485425	Catering Revenue	2,976	3,880	5,000	1,185	5,000	4,000	4,000	4,000
485427	Misc Revenue - Other	531	416	2,500	796	2,500	2,500	2,500	2,500
485430	Level 1 Nursing Screen	2,670	2,820	3,000	1,140	3,000	3,000	3,000	3,000
	Total Equities and Revenues	8,569,275	9,133,894	10,458,350	4,551,552	9,891,114	10,985,320	10,758,130	10,758,130

COLUMBIA HEALTH CARE CENTER

PROGRAM DESCRIPTION:

The Columbia Health Care Center is a 75 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.

Did You Know?

Columbia Health Care Center was named a top nursing home provider on medicare.gov in 2026.

CHCC also had a cite-free health survey in 2026.

GOALS:

- Maintain tradition of not utilizing county tax levy (since 2004).
 - Maintain a CMS 5 star rating.
 - Maintain an average Medicare census of 6 residents.
 - Continue to recruit and train nursing assistants through WisCaregivers program.
-

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	861,914	1,426,766	1,472,710	761,168	1,538,680	1,719,510	1,719,510	1,719,510
512000	Fringe Benefits	324,346	504,719	539,760	246,119	489,330	605,410	554,560	554,560
	Total Expenditures	1,186,260	1,931,485	2,012,470	1,007,287	2,028,010	2,324,920	2,274,070	2,274,070

PERSONNEL INFORMATION

Authorized Positions: Total 21

1-Director of Nursing 4-Nurse Managers 8-RN

1-Nurse Manager-MDS 7-RN-Casual

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	404,033	394,280	559,070	266,930	489,510	498,050	498,050	498,050
512000	Fringe Benefits	193,045	177,801	227,860	101,048	199,500	221,390	199,870	199,870
521100	Outside Service-Pool	4,712	1,022	0	3,386	3,386	0	0	0
Total Expenditures		601,790	573,103	786,930	371,364	692,396	719,440	697,920	697,920

PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026		2027	F/C	Adopted	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request		Recommended
511000	Wages	1,346,449	1,676,052	1,836,480	842,194	1,683,600	1,986,700	1,986,700	1,986,700
512000	Fringe Benefits	540,501	543,501	696,160	278,616	551,500	719,380	655,430	655,430
	Total Expenditures	1,886,950	2,219,553	2,532,640	1,120,810	2,235,100	2,706,080	2,642,130	2,642,130

PERSONNEL INFORMATION

Authorized Positions: Total 70

47-Nursing Assistants 23-Nursing Assist-Casual

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	19,574	0	36,290	10,701	20,010	38,140	38,140	38,140
512000	Fringe Benefits	14,521	0	17,970	5,309	9,520	18,410	16,580	16,580
Total Expenditures		34,095	0	54,260	16,010	29,530	56,550	54,720	54,720

PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Outside Service	30,311	33,721	40,500	17,806	42,800	7,200	7,200	7,200
521122	MA Transportation	2,728	2,775	4,800	1,418	3,000	3,700	3,700	3,700
533160	Training/Conventions	726	1,644	2,500	284	1,000	1,500	1,500	1,500
533161	Training-Nurses Aides	18,834	13,332	18,000	4,646	10,000	15,000	15,000	15,000
534310	Software Maintenance	0	0	0	0	0	34,700	34,700	34,700
535200	Small Tools	55	360	1,000	245	1,000	1,000	1,000	1,000
535600	Equipment	1,734	2,482	4,000	503	2,000	2,500	2,500	2,500
536100	Medical Supplies	48,650	42,566	50,000	25,381	54,000	60,000	60,000	60,000
536100.550	Urologicals	5,774	3,194	4,500	1,747	3,300	4,500	4,500	4,500
536100.551	Dressings	19,040	11,584	19,000	5,998	10,650	16,000	16,000	16,000
536100.552	Gloves	12,860	15,099	15,000	8,581	17,000	20,000	20,000	20,000
536100.553	Disposables	3,912	3,433	4,500	2,030	4,300	5,000	5,000	5,000
536100.554	Syringes/Lab Supplies	4,591	5,488	8,500	3,188	7,000	8,500	8,500	8,500
536115	R.T. Supplies	18,275	21,742	20,000	8,050	18,000	25,000	25,000	25,000
536120	Medical Equip. Repairs	2,473	393	2,000	302	1,000	2,000	2,000	2,000
536200	Nursing Ancillaries	44,706	43,038	46,000	24,299	46,000	51,000	51,000	51,000
536500	Lab	4,470	4,648	7,000	1,498	3,500	6,500	6,500	6,500
536510	X-Ray	3,619	2,059	3,000	290	1,000	3,000	3,000	3,000
536515	Medical Supplies Part - A	80	1,704	2,000	0	750	1,500	1,500	1,500
536520	R.T. Part A	419	705	1,500	63	750	1,000	1,000	1,000
536525	P.T. Medicare - Part A	55,878	77,419	95,000	29,481	63,700	85,000	85,000	85,000
536530	O.T. Medicare - Part A	52,626	66,026	92,000	25,483	53,500	75,000	75,000	75,000
536540	S.T. Medicare - Part A	20,094	25,617	42,000	6,872	18,000	37,000	37,000	37,000
536545	Medicare Part A Other	1,918	88	2,500	390	1,000	2,500	2,500	2,500
536600.507	Medicare OP - PT	8,945	5,412	8,000	3,169	4,500	8,000	8,000	8,000
536600.508	Medicare OP - OT	1,765	1,195	4,000	1,324	2,500	3,500	3,500	3,500
536700	Vaccines	2,889	4,988	2,500	853	1,000	2,000	2,000	2,000
536810.507	Private - IP - PT	6,576	12,014	11,000	5,468	8,000	10,000	10,000	10,000
536810.508	Private - IP - OT	3,458	2,289	5,000	0	1,000	4,000	4,000	4,000

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
536810.509 Private - IP - ST	1,565	0	2,000	0	500	1,500	1,500	1,500
536810.510 Private - Other Ancill. Chg	7,054	5,386	3,000	27	1,000	3,000	3,000	3,000
536825.507 Private OP - PT	4,062	1,437	5,000	0	1,000	3,500	3,500	3,500
536825.508 Private OP - OT	0	0	500	0	500	500	500	500
536861.511 VA - Ancillary Charges	55,526	49,801	72,000	21,374	49,000	64,000	64,000	64,000
536910 ST Medicare - Part B	18,118	17,577	30,000	7,158	15,000	25,000	25,000	25,000
536950 OT Medicare - Part B	37,304	27,437	45,000	14,631	32,000	45,000	45,000	45,000
536960 PT Medicare - Part B	47,138	36,978	60,000	44,713	87,800	75,000	75,000	75,000
536970 Enterals	327	706	1,500	423	1,000	1,500	1,500	1,500
Total Expenditures	548,500	544,337	734,800	267,695	568,050	715,600	715,600	715,600

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Outside Service	4,675	4,544	5,000	2,369	4,760	5,000	5,000	5,000
536710	Drugs-Medicare	46,434	61,309	68,000	18,906	47,330	62,000	62,000	62,000
536720	Drugs-OTC MA	10,864	15,454	16,000	7,282	14,670	16,000	16,000	16,000
Total Expenditures		61,973	81,307	89,000	28,557	66,760	83,000	83,000	83,000

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Outside Service	14,040	13,780	14,000	6,565	15,760	17,750	17,750	17,750
536750	Physician	9,588	8,613	13,500	3,596	8,640	11,000	11,000	11,000
Total Expenditures		23,628	22,393	27,500	10,161	24,400	28,750	28,750	28,750

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	77,518	153,480	162,840	81,655	166,280	171,920	171,920	171,920
512000	Fringe Benefits	63,031	50,313	51,360	24,019	48,490	53,070	49,140	49,140
	Total Expenditures	140,549	203,793	214,200	105,674	214,770	224,990	221,060	221,060

PERSONNEL INFORMATION

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	65,646	199,153	223,420	107,158	217,940	235,860	235,860	235,860
512000	Fringe Benefits	40,898	149,217	177,730	74,947	150,460	172,160	152,460	152,460
534400	Operating Expenses	0	3,954	4,000	1,766	4,000	4,000	4,000	4,000
539999	Misc. Operating Expense	0	3,748	4,000	1,780	4,000	4,000	4,000	4,000
	Total Expenditures	106,544	356,072	409,150	185,651	376,400	416,020	396,320	396,320

PERSONNEL INFORMATION

Authorized Positions: Total 4

1-Manager-Life Enrichment 3-Life Enrichment Assistant

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	269,093	423,870	478,940	231,311	466,615	490,350	490,350	490,350
512000	Fringe Benefits	162,334	173,495	211,840	88,457	177,660	202,270	183,780	183,780
521200	Consultation	0	12,609	14,400	5,715	14,400	14,400	14,400	14,400
532100	Equipment Maint.	0	4,390	3,700	1,208	3,500	4,250	4,250	4,250
534300	Cleaning Supplies	0	9,226	8,000	4,234	7,500	8,000	8,000	8,000
534400	Operating Expenses	0	9,933	9,000	6,153	9,250	9,750	9,750	9,750
534410	Dishes & Utensils	0	1,383	1,200	709	1,300	1,300	1,300	1,300
534420	Food	0	269,899	255,000	136,672	276,000	285,000	285,000	285,000
535600	Equipment Purchases	0	1,309	1,500	1,369	1,750	2,000	2,000	2,000
Total Expenditures		431,427	906,114	983,580	475,828	957,975	1,017,320	998,830	998,830

PERSONNEL INFORMATION

Authorized Positions: Total 15

1-Manager-Dietary Services 2-Cooks

11-Dietary Assistants 1-Dietary Services Lead

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description	2024	2025	2026			2027	F/C	
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000 Wages	99,658	112,411	118,970	40,310	104,400	125,200	125,200	125,200
512000 Fringe Benefits	19,045	28,554	29,590	11,686	24,000	30,700	28,840	28,840
521100 Outside Service	0	31,309	45,000	19,413	35,000	39,500	39,500	39,500
531100 Electric	0	105,466	96,000	47,857	96,000	100,000	100,000	100,000
531200 Natural Gas	0	56,366	70,000	36,957	79,870	80,000	80,000	80,000
531300 Waste Removal	0	8,570	6,500	3,608	8,660	8,700	8,700	8,700
531400 Water	0	44,919	47,000	14,075	47,000	50,000	50,000	50,000
532100 Equipment Maint.	0	1,838	4,500	2,537	6,100	4,500	4,500	4,500
532200 Building Maint.	0	13,434	25,000	6,587	25,000	25,000	25,000	25,000
532300 Vehicle Maintenance	0	329	4,400	0	4,400	6,050	6,050	6,050
532400 Inspection	0	9,870	10,000	5,192	10,000	10,000	10,000	10,000
534100 Gas/Oil	0	1,634	2,000	793	2,000	2,000	2,000	2,000
534400 Operating Expenses	0	8,786	11,100	3,732	11,100	11,000	11,000	11,000
535200 Small Tools	0	941	1,200	491	1,200	1,200	1,200	1,200
535300 Other Expense - Adm House	0	250	1,000	0	1,000	1,000	1,000	1,000
535600 Equipment Purchases	0	0	500	0	500	500	500	500
Total Expenditures	118,703	424,677	472,760	193,238	456,230	495,350	493,490	493,490

PERSONNEL INFORMATION

Authorized Positions: Total 3

2-Facility Maint Worker 1-Groundskeeper LTE

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	240,712	370,260	428,350	189,553	389,580	480,530	480,530	480,530
512000 Fringe Benefits	156,494	168,594	213,370	90,228	182,340	214,350	193,400	193,400
521100 Outside Service	0	2,750	3,000	2,750	3,000	3,000	3,000	3,000
532100 Equipment Maint.	0	2,602	4,000	358	4,000	4,000	4,000	4,000
532500 Building Decor	0	190	1,000	0	1,000	1,000	1,000	1,000
534400 Operating Expenses	0	33,097	32,000	17,677	32,350	32,500	32,500	32,500
534600 Linens	0	1,462	5,000	1,185	5,000	5,000	5,000	5,000
535200 Small Tools	0	81	1,500	1,050	1,500	1,500	1,500	1,500
Total Expenditures	397,206	579,036	688,220	302,801	618,770	741,880	720,930	720,930

PERSONNEL INFORMATION

Authorized Positions: Total 13

1-Manager-Environmental Services 1-Environmental Services Asst Lead

11-Environmental Services Assistant

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026		2027	F/C	Adopted	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request		Recommended
511000	Wages	166,024	445,505	626,920	333,205	540,950	559,600	559,600	559,600
512000	Fringe Benefits	103,150	178,418	208,330	104,127	198,580	234,670	212,390	212,390
	Total Expenditures	269,174	623,923	835,250	437,332	739,530	794,270	771,990	771,990

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 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	56,761	49,163	60,930	28,727	58,010	62,800	62,800	62,800
512000	Fringe Benefits	32,235	11,922	16,630	9,886	19,900	22,120	20,290	20,290
521200	Consultation	0	0	1,600	0	0	1,600	1,600	1,600
Total Expenditures		88,996	61,085	79,160	38,613	77,910	86,520	84,690	84,690

PERSONNEL INFORMATION

Authorized Positions: Total 1
 1-Medical Records Coordinator

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
516200 Employee Assistance	1,125	1,090	1,410	1,045	2,500	1,750	1,750	1,750
521100 Outside Service	21,390	20,036	24,190	11,672	22,750	24,200	24,200	24,200
521150 Audit Fees	10,200	18,090	18,300	0	18,000	18,500	18,500	18,500
521160 Medical/Physicals	446	0	500	0	500	500	500	500
523100 Copy Machine	1,088	565	600	236	400	600	600	600
523131 Computer Support	28,920	31,420	30,410	30,410	30,410	33,820	33,820	33,820
523151 Printer/Scanner Pool	829	690	450	503	670	840	840	840
533110 Office Supplies	6,025	5,815	6,000	3,345	7,260	6,200	6,200	6,200
533120 Publications/Subscriptions	1,316	1,648	2,130	420	1,400	2,100	2,100	2,100
533125 Telephone	11,449	12,441	13,100	6,596	13,210	13,450	13,450	13,450
533130 Dues	20,452	19,368	19,010	1,750	19,000	20,120	20,120	20,120
533140 Travel/Mileage	56	113	360	0	150	360	360	360
533160 Training/Conventions	10,855	11,106	17,130	7,559	14,000	16,630	16,630	16,630
533161 Employee Inservice	0	0	500	0	250	250	250	250
533170 Postage	2,266	2,307	4,000	2,320	4,500	4,500	4,500	4,500
533180 Advertising	918	365	2,000	1,152	1,500	1,500	1,500	1,500
534310 Software Maintenance	0	0	350	289	320	1,140	1,140	1,140
535200 Small Tools	0	0	250	0	0	250	250	250
535300 Safety	72	191	500	0	250	500	500	500
535350 Bank Charges	14,254	4,355	3,000	641	3,000	3,000	3,000	3,000
535400 Scholarships	0	1,200	1,200	0	0	1,200	1,200	1,200
535450 Uncollectible Account Exp	5,627	29,917	10,000	0	8,000	10,000	10,000	10,000
537100 Employee Relations	184	336	500	0	250	500	500	500
612000 Interest Expense-Leases	511	544	600	238	500	600	600	600
711120 MIS Charges	10,760	9,000	12,000	4,400	10,600	12,000	12,000	12,000
Total Expenditures	148,743	170,597	168,490	72,576	159,420	174,510	174,510	174,510

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
516100 Unemployment	892	1,291	1,500	0	1,500	1,500	1,500	1,500
542220 Liability Insurance	20,480	23,440	25,790	18,781	21,500	25,500	25,500	25,500
542230 Property Insurance	26,813	35,576	38,470	41,940	41,940	42,350	42,350	42,350
542240 Auto Insurance	806	814	850	852	852	1,180	1,180	1,180
542250 Equip Failure Insurance	2,424	2,754	2,960	3,382	3,382	3,540	3,540	3,540
542260 Worker's Compensation	103,280	94,449	82,580	82,694	82,694	87,200	87,200	87,200
543100 Depr Exp. - Land	9,045	9,041	0	4,521	9,041	0	0	0
543300 Depr Exp. - Buildings	111,278	109,927	0	54,963	109,927	0	0	0
543350 Depr Exp. - Bldg. Improve	59,587	59,885	0	31,303	62,534	0	0	0
543400 Depr Exp. - Mach & Equip	118,501	103,260	0	51,402	102,706	0	0	0
543500 Depr Exp. - Vehicles	5,087	5,087	0	2,543	5,088	0	0	0
543600 Depr Exp. - Other	2,452	2,135	0	710	1,442	0	0	0
543700 Depr Exp. - Leased Assets	5,447	5,822	5,800	3,229	8,400	7,550	7,550	7,550
Total Expenditures	466,092	453,481	157,950	296,320	451,006	168,820	168,820	168,820

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Alexa Aranda, Admin.

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
001	Outlay - Nursing	27,119	15,873	18,850	16,002	16,002	29,700	29,700	29,700
002	Outlay - Dietary	6,043	1,156	0	0	0	0	0	0
003	Outlay - Housekeeping	0	0	4,500	2,768	4,500	0	0	0
004	Outlay - Laundry	0	27,758	0	0	0	0	0	0
005	Outlay - Bldg Improvement	0	23,541	27,940	17,855	17,855	199,500	199,500	199,500
006	Outlay - Plant Operation	4,803	0	8,100	1,842	6,500	0	0	0
009	Outlay - Life Enrichment	0	0	150,000	6,399	150,000	2,100	2,100	2,100
013	Outlay - Administration	889	0	2,600	0	0	0	0	0
Total Expenditures		38,854	68,328	211,990	44,866	194,857	231,300	231,300	231,300

2027 HEALTH CARE CENTER OUTLAY

Department	Account Number	Outlay Description	Budget
Health Care Center - Nursing	8010.844000.001	AEDs (3)	6,000
		Reclining Shower Chair	1,000
		Broda Wheelchair	3,300
		C.N.A. Mobile Devices (7)	4,500
		Resident Room Lift Chairs (4)	3,000
		Resident Room Reclining Chairs (5)	6,700
		Bariatric Air Mattresses (3)	5,200
			29,700
Health Care Center - Bldg Improvement	8010.844000.005	Thermal Solution Boiler	71,300
		Whirlpool Tub-Mulberry	19,200
		Willow Ct Entrance Flooring	10,000
		Air Conditioner Compressor	10,000
		Controller System for Resident Rooms (17)	52,000
		Sprinkler Shut Off Valves (2)	8,000
		Genetec Directory Server	9,000
		Lower Level Plumbing-Phase 1	20,000
	199,500		
Health Care Center - Life Enrichment	8010.844000.009	Resident Room TVs (6)	2,100
Grand Total for Health Care Center Capital Outlay			\$ 231,300

ENTERPRISE FUND Highway

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

HIGHWAY DEPARTMENT

PROGRAM DESCRIPTION:

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

The Highway Department consists of the main facility/office located in Wycena and four (4) outlying shops located in Cambria, Columbus, Lodi, and Portage. The Highway Department has a total of 77 full-time employees and 10 Limited Term Employees (LTEs).

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

Did You Know?

With the expanding state and county highway system, the Wisconsin Highway Commission published a monthly magazine called *Badger Highways* from 1925-1929. It included information about state and federal laws impacting drivers and progress reports on road projects throughout the state.

GOALS:

- Create a department training manual.
 - Develop a lock out/tag out program for the maintenance shop.
 - Continue to work on salt reduction including increased brine usage.
 - Increase Municipality work to generate revenue for the department.
 - Field safety training, flagger, work zone, etc.
 - **GOOD, SAFE ROADS!**
-

COLUMBIA COUNTY 2027 BUDGET

COMPANY NUMBER: 620 HIGHWAY INTERNAL SERVICE FUND

GENERAL REVENUES

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026		2027	F/C	Adopted	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
FINANCING PROPOSAL									
328500	Equity Applied	1,328,000	1,286,950	1,500,000	1,500,000	1,500,000	1,200,000	1,200,000	1,200,000
437010	Transportation Aids	1,800,108	1,796,385	1,743,740	436,410	1,745,685	1,690,400	1,647,240	1,647,240
437024	State Salt Storage Reimb.	13,519	9,644	11,000	10,256	10,256	11,000	11,000	11,000
477620	St. Equipment Storage Reimb.	137,501	145,652	148,000	152,906	152,906	153,000	153,000	153,000
Total Equities and Revenues		3,279,128	3,238,631	3,402,740	2,099,572	3,408,847	3,054,400	3,011,240	3,011,240

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	334,677	334,960	385,420	166,423	364,450	402,750	402,750	402,750
512000	Fringe Benefits	127,163	141,365	166,730	68,657	148,217	183,200	165,080	165,080
521150	Audit Fees	5,650	5,815	6,000	0	6,000	6,000	6,000	6,000
523131	Computer Support	3,040	3,720	4,540	4,540	4,540	4,800	4,800	4,800
523151	Printer/Scanner Pool	1,566	1,638	1,620	744	1,620	1,610	1,610	1,610
532300	Vehicle Maintenance	4,280	5,083	6,000	0	5,800	5,500	5,500	5,500
533110	Office Supplies	3,435	3,301	3,500	604	3,500	3,500	3,500	3,500
533125	Telephone	5,536	5,819	5,770	3,234	6,500	6,500	6,500	6,500
533130	Dues	2,693	2,869	2,880	2,869	2,869	2,880	2,880	2,880
533160	Training/Conventions	1,728	879	4,600	1,037	4,600	4,100	4,100	4,100
533170	Postage	1,701	1,615	2,280	1,191	2,000	2,090	2,090	2,090
534310	Computer Software	712	708	1,380	812	1,350	950	950	950
543400	Depr. Exp. - Mach. & Equip.	2,886	5,360	4,690	2,761	5,620	5,620	5,620	5,620
543600	Depr. Exp. - Other	0	161	0	638	1,280	1,280	1,280	1,280
543700	Depr. Exp. - Leased Asset	2,585	2,585	2,630	1,292	2,585	2,700	2,700	2,700
543800	Depr. Exp. - Software Subs.	0	0	0	11,080	21,790	23,700	23,700	23,700
612000	Interest Expense - Leases	94	57	100	15	32	200	200	200
612400	Interest Expense - Software Subs.	0	0	0	0	0	1,340	1,340	1,340
711120	MIS Charges	6,760	6,940	9,600	3,000	9,600	9,600	8,000	8,000
711291	Cost Allocation-Hwy Office	26,526	31,951	26,000	0	28,000	28,000	28,000	28,000
Total Expenditures		531,032	554,826	633,740	268,897	620,353	696,320	676,600	676,600
FINANCING PROPOSAL									
477520	Records & Reports-State	210,522	216,277	221,880	143,912	217,840	231,780	234,350	234,350
477530	Records & Reports-District	104,670	123,567	113,450	57,671	112,332	115,770	117,050	117,050
477540	Records & Reports-Co Aid	41,238	54,493	45,350	1,051	45,046	50,180	50,730	50,730
477550	Records & Reports-Private	2,186	3,290	13,580	4,013	10,171	12,890	13,040	13,040
Total Equities and Revenues		358,616	397,627	394,260	206,647	385,389	410,620	415,170	415,170
County Appropriation				239,480			285,700	261,430	261,430

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	149,083	163,773	186,360	78,964	186,360	198,690	198,690	198,690
513100	Highway Incidental Labor	106,008	102,488	136,040	52,058	123,724	139,080	139,080	139,080
523131	Computer Support	1,000	1,380	1,380	1,380	1,380	1,580	1,580	1,580
533125	Telephone	1,852	1,667	2,400	886	1,800	1,920	1,920	1,920
533160	Training/Conventions	0	0	4,300	0	4,300	4,300	4,300	4,300
534310	Software Maintenance	0	0	400	400	400	400	400	400
541310	Highway Machinery Charge	33,421	33,641	37,960	15,971	37,960	37,960	37,960	37,960
711120	MIS Charges	1,280	460	1,600	560	800	800	800	800
Total Expenditures		292,644	303,409	370,440	150,219	356,724	384,730	384,730	384,730
FINANCING PROPOSAL									
437020	Rev fr State-Supervision	146,322	151,705	185,220	75,109	178,362	192,370	192,370	192,370
Total Equities and Revenues		146,322	151,705	185,220	75,109	178,362	192,370	192,370	192,370
County Appropriation				185,220			192,360	192,360	192,360

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
521100	Contracted Services	10,432	1,511	10,860	1,545	10,860	11,080	2,050	2,050
532100	Repairs/Maint.-Equipment	7,970	4,269	6,800	3,385	6,800	10,230	7,290	7,290
543400	Depr. Exp.-Mach & Equip	2,165	0	0	0	0	0	0	0
Total Expenditures		20,567	5,780	17,660	4,930	17,660	21,310	9,340	9,340
FINANCING PROPOSAL									
437022	Rev fr State-Radio	6,025	6,831	6,900	7,761	7,761	5,000	5,000	5,000
Total Equities and Revenues		6,025	6,831	6,900	7,761	7,761	5,000	5,000	5,000
County Appropriation				10,760			16,310	4,340	4,340

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
542100	Insurance	80,004	74,827	60,690	55,049	55,049	103,650	103,650	103,650
	Total Expenditures	80,004	74,827	60,690	55,049	55,049	103,650	103,650	103,650
FINANCING PROPOSAL									
437023	Rev fr State-GPL	28,256	32,123	25,500	32,989	32,989	30,000	30,000	30,000
	Total Equities and Revenues	28,256	32,123	25,500	32,989	32,989	30,000	30,000	30,000
County Appropriation				35,190			73,650	73,650	73,650

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	3,496	15,236	8,000	3,670	7,200	8,000	8,000	8,000
513100	Highway Incidental Labor	2,496	9,615	5,840	2,436	4,780	5,600	5,600	5,600
534400	Operating Expenses	88,561	74,753	87,600	23,696	87,600	67,000	67,000	67,000
541310	Highway Machinery Charge	524	2,527	750	429	750	500	500	500
711220	Field Small Tools Credit	(83,316)	(86,041)	(95,810)	(78,220)	(151,347)	(91,370)	(91,370)	(91,370)
711290	Cost Allocation	(11,761)	(16,090)	(6,380)	47,989	51,017	10,270	10,270	10,270
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	268,169	295,905	274,000	166,667	295,000	308,800	308,800	308,800
513100	Highway Incidental Labor	190,517	185,072	200,020	109,610	195,851	216,160	216,160	216,160
521100	Contracted Services	6,047	8,670	9,600	3,133	9,600	9,600	9,000	9,000
523131	Computer Support	14,730	15,080	15,130	15,130	15,130	17,890	17,890	17,890
523151	Printer/Scanner Pool	0	0	150	0	0	0	0	0
533125	Telephone	1,715	1,724	1,840	856	1,840	1,840	1,840	1,840
533160	Training/Conventions	205	205	6,000	353	6,000	6,000	3,000	3,000
534310	Software Maintenance	5,353	3,519	4,500	0	4,500	4,530	4,530	4,530
534400	Operating Expenses	106,862	136,775	115,000	61,166	116,000	116,000	116,000	116,000
541310	Highway Machinery Charge	8,436	8,380	15,000	4,465	15,000	15,000	12,000	12,000
542100	Insurance	1,979	1,901	2,620	1,906	1,906	3,430	3,430	3,430
543400	Depr. Exp.-Mach & Equip	4,329	13,560	2,830	2,981	8,760	8,250	8,250	8,250
711120	MIS Charges	340	235	800	60	560	560	560	560
711290	Cost Allocation	(608,682)	(671,026)	(647,490)	(366,327)	(670,147)	(708,060)	(701,460)	(701,460)
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0	0
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	11,152	11,709	15,300	5,810	15,300	16,100	16,100	16,100
511188	Office Salaries Reallocated	4,856	4,465	6,000	3,148	6,700	6,800	6,800	6,800
512188	Office Benefits Reallocated	2,178	1,898	2,510	1,472	3,133	3,090	3,090	3,090
513100	Highway Incidental Labor	7,892	7,342	11,170	3,822	10,158	11,270	11,270	11,270
521100	Contracted Services	0	0	6,800	0	6,800	6,800	6,800	6,800
523131	Computer Support	280	270	270	270	270	370	370	370
532100	Equipment	4,500	2,031	4,000	0	4,000	4,000	4,000	4,000
534400	Operating Expenses	5,135	8,202	13,000	1,320	13,000	10,500	10,500	10,500
541310	Highway Machinery Charge	987	1,667	2,500	1,149	2,500	2,750	2,750	2,750
542100	Insurance	1,788	1,333	2,270	999	999	6,480	6,480	6,480
543400	Depr. Exp.-Mach & Equip	38,834	38,834	38,840	19,417	38,834	38,840	38,840	38,840
711240	Fuel Handling Credits	(83,982)	(78,982)	(83,420)	(35,824)	(83,420)	(84,000)	(84,000)	(84,000)
711290	Cost Allocation	6,380	1,231	(19,240)	(1,583)	(18,274)	(23,000)	(23,000)	(23,000)
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0	0
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	411,485	544,746	662,000	312,106	662,000	692,000	692,000	692,000
513100	Highway Incidental Labor	291,966	341,821	483,260	204,906	439,502	484,400	484,400	484,400
534100	Gas/Oil	600,912	552,654	800,000	311,659	800,000	816,000	816,000	816,000
534400	Operating Expenses	751,132	737,324	900,000	502,811	900,000	1,100,000	1,100,000	1,100,000
541310	Highway Machinery Charge	98,024	101,790	145,750	103,961	115,600	120,000	120,000	120,000
543400	Depr. Exp.-Mach & Equip	1,262,200	1,098,508	1,265,000	424,828	1,180,350	1,200,000	1,200,000	1,200,000
711260	Machinery Rental Credit	(4,927,045)	(4,804,714)	(4,872,810)	(2,570,206)	(4,900,000)	(4,959,910)	(4,959,910)	(4,959,910)
711290	Cost Allocation	933,507	1,062,175	675,000	783,746	876,359	622,310	622,310	622,310
Total Expenditures		(577,819)	(365,696)	58,200	73,811	73,811	74,800	74,800	74,800
FINANCING PROPOSAL									
437045	St. Aid - Winter Readiness	48,318	58,170	58,200	73,811	73,811	74,800	74,800	74,800
Total Equities and Revenues		48,318	58,170	58,200	73,811	73,811	74,800	74,800	74,800
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	86,854	154,942	164,000	95,777	170,214	187,300	187,300	187,300
513100	Highway Incidental Labor	61,577	97,840	119,720	62,977	113,005	131,110	131,110	131,110
521100	Contracted Services	33,954	36,267	118,930	16,374	41,630	46,230	46,230	46,230
523131	Computer Support	500	690	690	690	690	790	790	790
531100	Electric	63,917	66,874	72,000	36,017	72,500	74,000	74,000	74,000
531200	Natural Gas	25,869	35,638	65,000	32,685	50,500	55,000	55,000	55,000
531400	Water	15,411	17,113	19,000	9,564	20,000	20,000	20,000	20,000
533125	Telephone	13,439	15,221	15,580	7,612	15,500	15,720	15,720	15,720
534310	Software Maintenance	0	1,697	400	2,097	2,097	400	2,100	2,100
534400	Operating Expenses	26,745	19,288	45,000	17,025	35,000	35,200	35,200	35,200
534401	Salt Expense	1,121	2,384	3,600	2,470	3,600	3,600	3,600	3,600
541310	Highway Machinery Charge	35,874	39,141	36,250	23,899	38,500	52,000	52,000	52,000
542100	Insurance - Co Depts.	41,534	54,138	58,410	69,130	69,130	70,070	70,070	70,070
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	375,988	399,765	376,660	255,494	398,165	391,830	391,830	391,830
711120	MIS Charges	2,320	6,220	800	880	1,280	800	800	800
711290	Cost Allocation	(792,544)	(954,659)	(1,103,480)	(636,411)	(1,039,251)	(1,091,490)	(1,093,190)	(1,093,190)
Total Expenditures		0	0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0	0
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026		2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request Recommended	
511000	Wages	8,528	12,211	10,000	5,461	10,500	10,600	10,600
513100	Highway Incidental Labor	5,956	7,811	7,300	3,514	6,971	7,420	7,420
534400	Operating Expenses	11,317	5,613	6,000	5,345	7,600	8,000	8,000
541310	Highway Machinery Charge	3,968	4,018	4,200	2,742	4,200	4,400	4,400
711220	Salt Brine Credits	(60,085)	(15,697)	(12,000)	(5,693)	(11,400)	(16,000)	(16,000)
711290	Cost Allocation	30,316	(13,956)	(15,500)	(11,369)	(17,871)	(14,420)	(14,420)
Total Expenditures		0	0	0	0	0	0	0

FINANCING PROPOSAL

County Appropriation	0	0	0
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	736,083	876,718	790,000	607,129	790,000	887,000	887,000	887,000
513100	Highway Incidental Labor	522,403	547,871	576,700	399,559	524,481	620,900	620,900	620,900
521100	Contracted Services	0	1,500	0	0	0	0	0	0
523131	Computer Support	7,965	8,275	8,260	8,260	8,260	8,260	8,260	8,260
533125	Telephone	3,346	3,536	3,840	1,817	3,700	3,840	3,840	3,840
533160	Training/Conventions	15,218	21,986	14,700	6,080	14,700	14,700	14,700	14,700
534310	Software Maintenance	0	0	800	800	800	1,200	1,200	1,200
534400	Operating Expenses	318,135	379,344	300,000	198,918	300,000	318,000	318,000	318,000
534401	Salt Expense	425,295	501,507	550,000	330,762	500,000	550,000	550,000	550,000
534402	Salt Handling	58,475	77,685	67,000	0	77,000	80,000	80,000	80,000
535200	Small Tool Charge	19,578	22,503	24,600	27,338	38,120	22,620	22,620	22,620
541310	Highway Machinery Charge	1,095,983	1,201,227	1,200,000	824,188	1,200,000	1,300,000	1,300,000	1,300,000
542100	Insurance	31	783	990	1,391	1,391	1,510	1,510	1,510
543300	Depreciation - Salt Facilities	122,074	117,847	158,260	0	158,260	158,260	158,260	158,260
711250	Equipment Storage	224,642	261,134	220,000	0	275,000	280,000	280,000	280,000
	Total Expenditures	3,549,228	4,021,916	3,915,150	2,406,242	3,891,712	4,246,290	4,246,290	4,246,290

FINANCING PROPOSAL

County Appropriation	3,915,150	4,246,290	4,246,290	4,246,290
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	159,996	288,902	450,000	101,922	450,000	690,000	690,000	690,000
513100	Highway Incidental Labor	114,237	179,257	328,500	67,582	298,755	483,000	483,000	483,000
523131	Computer Support	680	860	840	840	840	940	940	940
532300	Vehicle Maintenance	4,916	0	10,000	0	6,500	10,000	5,000	5,000
533125	Telephone	354	384	400	232	645	870	870	870
533160	Training/Conventions	925	0	1,250	0	1,250	1,250	1,250	1,250
534400	Operating Expenses	1,413,835	1,709,013	2,700,000	311,497	2,700,000	2,664,190	2,664,190	2,664,190
535200	Small Tool Charge	3,839	7,482	14,010	4,875	21,714	17,600	17,600	17,600
541310	Highway Machinery Charge	273,923	521,348	700,000	176,836	700,000	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		2,002,705	2,737,246	4,235,000	693,784	4,209,704	4,597,850	4,592,850	4,592,850
FINANCING PROPOSAL									
437033	St Aid Local Road Improvement	0	582,951	550,000	0	537,395	925,000	925,000	925,000
Total Equities and Revenues		0	582,951	550,000	0	537,395	925,000	925,000	925,000
County Appropriation				3,685,000			3,672,850	3,667,850	3,667,850

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026		2027	F/C		
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	0	376	0	523	523	0	0	0
513100	Highway Incidental Labor	0	233	0	348	348	0	0	0
521110	Contr Svs-Engineering	51,437	87,566	101,900	121,853	162,593	335,860	335,860	335,860
521120	Contr Svs-Construction	0	0	1,930,000	0	0	2,785,000	2,785,000	2,785,000
521130	Contr Svs-Real Estate	600	118,139	147,300	51,447	147,300	89,590	89,590	89,590
535150	Right of Way	0	88,509	10,000	79,194	79,194	284,170	284,170	284,170
535200	Small Tool Charge	0	10	0	25	25	0	0	0
541310	Highway Machinery Charge	0	198	0	631	631	0	0	0
551220	STIP Local Bridge Aid	6,359	718	350	1,211	1,211	65,920	65,920	65,920
Total Expenditures		58,396	295,749	2,189,550	255,232	391,825	3,560,540	3,560,540	3,560,540
FINANCING PROPOSAL									
322610	Hwy Res.-STIP	67,326	280,680	520,000	254,882	391,475	2,078,480	2,078,480	2,078,480
Total Equities and Revenues		67,326	280,680	520,000	254,882	391,475	2,078,480	2,078,480	2,078,480
County Appropriation				1,669,550			1,482,060	1,482,060	1,482,060

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	27,380	39,926	35,000	26,215	35,000	37,000	37,000	37,000
513100	Highway Incidental Labor	19,141	24,997	25,550	16,955	23,237	25,900	25,900	25,900
534400	Operating Expenses	8,010	765	4,000	0	2,000	4,000	4,000	4,000
535200	Small Tool Charge	914	1,030	1,090	1,039	1,689	940	940	940
541310	Highway Machinery Charge	59,664	79,444	75,000	45,709	75,000	79,000	79,000	79,000
711290	Cost Allocation	(58,475)	(77,685)	(31,940)	13,432	(21,926)	(36,840)	(36,840)	(36,840)
	Total Expenditures	56,634	68,477	108,700	103,350	115,000	110,000	110,000	110,000
FINANCING PROPOSAL									
487035	Winter Road Material Rev	104,558	124,496	108,700	103,350	115,000	110,000	110,000	110,000
	Total Equities and Revenues	104,558	124,496	108,700	103,350	115,000	110,000	110,000	110,000
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	935,087	939,413	850,000	582,599	850,000	900,000	900,000	900,000
513100	Highway Incidental Labor	666,370	587,703	620,500	384,920	564,315	630,000	630,000	630,000
534400	Operating Expenses	767,120	654,028	700,000	625,109	700,000	750,000	750,000	750,000
535200	Small Tool Charge	23,038	24,045	26,470	27,154	41,015	22,950	22,950	22,950
541310	Highway Machinery Charge	830,692	725,065	700,000	506,599	700,000	844,000	844,000	844,000
542100	Insurance	8,355	12,566	15,370	9,279	9,279	10,890	10,890	10,890
Total Expenditures		3,230,662	2,942,820	2,912,340	2,135,660	2,864,609	3,157,840	3,157,840	3,157,840

FINANCING PROPOSAL

477311	Routine Maint-State	3,230,662	2,942,820	2,912,340	2,135,660	2,864,609	3,157,840	3,157,840	3,157,840
Total Equities and Revenues		3,230,662	2,942,820	2,912,340	2,135,660	2,864,609	3,157,840	3,157,840	3,157,840

County Appropriation				0			0	0	0
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	278,675	313,698	350,000	189,640	350,000	400,000	400,000	400,000
513100	Highway Incidental Labor	194,819	197,337	255,500	121,987	232,365	280,000	280,000	280,000
534400	Operating Expenses	55,572	9,712	40,000	8,355	12,000	15,000	15,000	15,000
535200	Small Tool Charge	9,302	8,069	10,900	7,171	16,889	10,200	10,200	10,200
541310	Highway Machinery Charge	659,145	720,106	650,000	497,748	650,000	700,000	700,000	700,000
Total Expenditures		1,197,513	1,248,922	1,306,400	824,901	1,261,254	1,405,200	1,405,200	1,405,200
FINANCING PROPOSAL									
477312	Snow & Ice Control	1,197,513	1,248,922	1,306,400	824,901	1,261,254	1,405,200	1,405,200	1,405,200
Total Equities and Revenues		1,197,513	1,248,922	1,306,400	824,901	1,261,254	1,405,200	1,405,200	1,405,200
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	85,549	183,024	92,000	20,786	156,195	92,000	92,000	92,000
513100	Highway Incidental Labor	61,081	113,453	67,160	13,790	103,698	64,400	64,400	64,400
534400	Operating Expenses	66,290	1,074,866	91,000	207,831	632,407	100,000	100,000	100,000
535200	Small Tool Charge	2,053	4,742	2,860	998	7,537	2,350	2,350	2,350
541310	Highway Machinery Charge	99,251	206,414	125,000	21,130	118,000	125,000	125,000	125,000
Total Expenditures		314,224	1,582,499	378,020	264,535	1,017,837	383,750	383,750	383,750
FINANCING PROPOSAL									
477313	Road & Bridge Constr-State	314,224	1,582,499	378,020	264,535	1,017,837	383,750	383,750	383,750
Total Equities and Revenues		314,224	1,582,499	378,020	264,535	1,017,837	383,750	383,750	383,750
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	Adopted
511000	Wages	392,310	485,704	383,250	207,149	383,250	444,000	444,000	444,000
513100	Highway Incidental Labor	277,899	304,624	279,770	135,879	254,440	310,800	310,800	310,800
534400	Operating Expenses	434,589	626,716	505,000	104,800	505,000	515,860	515,860	515,860
534401	Salt Expense	377,140	375,577	485,000	282,086	485,000	485,000	485,000	485,000
535200	Small Tool Charge	10,805	12,512	11,930	9,163	18,493	11,320	11,320	11,320
541310	Highway Machinery Charge	831,217	899,438	780,000	414,537	780,000	800,000	800,000	800,000
	Total Expenditures	2,323,960	2,704,571	2,444,950	1,153,614	2,426,183	2,566,980	2,566,980	2,566,980

FINANCING PROPOSAL

477411	Maintenance-Munic/Other	2,323,960	2,704,571	2,444,950	1,153,614	2,427,183	2,566,980	2,566,980	2,566,980
Total Equities and Revenues		2,323,960	2,704,571	2,444,950	1,153,614	2,427,183	2,566,980	2,566,980	2,566,980

County Appropriation	0	0	0	0
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COUNTY AID ROAD CONSTRUCTION

PROGRAM DESCRIPTION:

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

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	81,031	109,278	85,000	1,591	85,000	90,000	90,000	90,000
513100	Highway Incidental Labor	57,856	67,719	62,050	1,056	56,432	63,000	63,000	63,000
534400	Operating Expenses	463,383	813,833	625,000	16,123	625,000	700,000	700,000	700,000
535200	Small Tool Charge	1,944	2,832	2,650	76	4,102	2,300	2,300	2,300
541310	Highway Machinery Charge	129,923	236,168	175,000	3,757	175,000	200,000	200,000	200,000
551210	Co Aid Refunds	153,443	126,320	139,080	135,282	139,080	142,580	142,580	142,580
Total Expenditures		887,580	1,356,150	1,088,780	157,885	1,084,614	1,197,880	1,197,880	1,197,880

FINANCING PROPOSAL

477200	Co Aid Municipal Revenue	734,137	1,229,830	949,700	22,603	945,534	1,055,300	1,055,300	1,055,300
Total Equities and Revenues		734,137	1,229,830	949,700	22,603	945,534	1,055,300	1,055,300	1,055,300
County Appropriation				139,080			142,580	142,580	142,580

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 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	27,667	4,204	5,250	0	5,250	10,000	10,000	10,000
513100	Highway Incidental Labor	19,755	2,605	3,830	0	3,485	7,000	7,000	7,000
534400	Operating Expenses	129,810	5,447	9,000	0	9,000	20,000	20,000	20,000
535200	Small Tool Charge	664	109	160	0	253	260	260	260
541310	Highway Machinery Charge	45,032	6,281	9,400	0	9,400	20,000	20,000	20,000
551210	Co Aid Bridge Refunds	22,994	103,761	45,840	22,223	22,223	25,120	25,120	25,120
Total Expenditures		245,922	122,407	73,480	22,223	49,611	82,380	82,380	82,380
FINANCING PROPOSAL									
477416	County Aid Bridge Rev	222,928	18,646	27,640	0	27,388	57,260	57,260	57,260
Total Equities and Revenues		222,928	18,646	27,640	0	27,388	57,260	57,260	57,260
County Appropriation				45,840			25,120	25,120	25,120

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000	Wages	6,901	10,484	20,000	1,907	15,000	15,000	15,000	15,000
513100	Highway Incidental Labor	4,891	6,501	14,600	1,196	9,959	10,500	10,500	10,500
534400	Operating Expenses	155,677	145,605	200,000	73,233	100,000	200,000	200,000	200,000
534401	Salt Expense	9,155	14,785	12,500	60,963	72,000	15,000	15,000	15,000
535200	Small Tool Charge	189	272	620	57	724	380	380	380
541310	Highway Machinery Charge	12,816	26,630	45,000	3,660	22,000	45,000	45,000	45,000
Total Expenditures		189,629	204,277	292,720	141,016	219,683	285,880	285,880	285,880
FINANCING PROPOSAL									
477511	Rev from Maintenance-Private	189,629	204,277	292,720	141,016	219,683	285,880	285,880	285,880
Total Equities and Revenues		189,629	204,277	292,720	141,016	219,683	285,880	285,880	285,880
County Appropriation				0			0	0	0

COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description	2024	2025	2026			2027	F/C	Adopted
	Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
511000 Wages	6,719	8,829	16,800	5,648	16,800	17,800	17,800	17,800
513100 Highway Incidental Labor	4,795	5,471	12,260	3,749	11,154	12,460	12,460	12,460
521100 Contracted Services	4,048	4,696	5,080	2,501	5,935	5,940	5,940	5,940
531100 Electric Utility	307	308	350	188	380	390	390	390
534400 Operating Expenses	320	491	1,100	727	1,100	1,200	1,200	1,200
534410 LWCD Park Maintenance	1,656	171	2,000	0	2,000	2,000	2,000	2,000
535200 Small Tool Charge	163	229	520	273	811	450	450	450
541310 Highway Machinery Charge	9,234	9,169	10,000	5,206	10,000	10,300	10,300	10,300
Total Expenditures	27,242	29,364	48,110	18,292	48,180	50,540	50,540	50,540

FINANCING PROPOSAL

County Appropriation	48,110	50,540	50,540	50,540
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COLUMBIA COUNTY 2027 BUDGET

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

Department Head: Don Nichols Jr., Commissioner

Description		2024	2025	2026			2027	F/C	Adopted
		Expended	Expended	Orig. Budget	6 Mo. Actual	Est. Total	Request	Recommended	
822000	Outlay - Buildings	0	72,033	0	0	0	113,000	60,000	60,000
833000	Outlay - Salt Domes	0	218,852	0	194,598	194,598	0	0	0
844000	Outlay - Mach & Equip	1,101,735	610,020	1,171,000	656,661	1,171,000	1,217,000	1,107,000	1,107,000
	Total Expenditures	1,101,735	900,905	1,171,000	851,259	1,365,598	1,330,000	1,167,000	1,167,000

FINANCING PROPOSAL

County Appropriation	1,171,000	1,330,000	1,167,000	1,167,000
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2027 HIGHWAY OUTLAY

Department	Account Number	Outlay Description	Budget
Highway - Buildings	8020.822000	Generator Switch (Wyocena Shop)	60,000
Highway - Machinery & Equipment	8020.844000	Single Axle Plow Truck (2)	640,000
		Quad Axle Dump Trucks Trade (4)	28,500
		Front End Loader & Forks	258,500
		Truck Chassis (Bridge Crew)	115,000
		Pick-Up Truck	65,000
			1,107,000
Grand Total for Highway Capital Outlay			\$ 1,167,000

OTHER

FOR INFORMATIONAL PURPOSES

2027 DIVISION OF COUNTY PROPERTY TAX

General	24,037,260
State Special Charges	8,410
Library	1,065,550
Recycling	343,650
County Aid Bridge	91,040
Debt Service	4,963,250
TOTAL COUNTY TAX	30,509,160
Equalized Valuation	10,468,888,500
Mill Rate per \$1,000 assessed property valuation	2.914

ESTIMATED FUND BALANCES AS OF 12/31/26

Governmental Funds		
Restricted-Reserved for 2027 Budget	3,931,250	
Restricted-Reserved for Nonlapsing/Restricted Funds	23,858,623	
Restricted-Reserved for Delinquent Taxes	1,718,863	
Unrestricted	28,464,190	57,972,926
Enterprise Fund-Health Care Center		
Restricted-Investment in Capital Assets	4,055,877	
Restricted-Reserved for 2027 Budget	890,120	
Restricted-Special Use Funds	176,665	
Unrestricted	1,255,583	6,378,245
Enterprise Fund-Highway Department		
Restricted-Investment in Capital Assets	14,062,372	
Restricted-Reserved for 2027 Budget	3,278,480	
Restricted-Special Use Funds	872,964	
Unrestricted	4,700,740	22,914,556
		87,265,727

POST 2026 ADOPTED BUDGET PERSONNEL ADJUSTMENTS

<u>APPROVED DATE</u>	<u>EFFECTIVE DATE</u>	<u>DEPARTMENT</u>	<u>POSITION</u>	<u>DESCRIPTION</u>
10/2025	10/2025	Health & Human Services	WIC Program Director	Reduce hours from 40 hours to 37.5 hours per week
5/2026	5/2026	Sheriff	Dispatcher	Reclass to Administrative Assistant II
7/2026	7/2026	Health & Human Services	Economic Support Specialist-Lead	New position
8/2026	8/2026	Health Care Center	Nursing Staff	Night Shift Differential increase to \$2.00 per hour
9/2026	9/2026	Solid Waste	Recycling Supervisor	Reclass to Operations Supervisor
9/2026	9/2026	Treasurer	Administrative Assistant II	Reduce hours from 40 hours to 18.75 hours per week

2027 BUDGET PERSONNEL ADJUSTMENTS

<u>DEPARTMENT</u>	<u>POSITION</u>	<u>DESCRIPTION</u>
Dispatch	Dispatcher	Eliminate position
Health Care Center	Registered Nurse	New position
Human Resources	HR Director	New position
All		Across the board increase 2.5%

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.

Net New Construction – Measurement of growth in property value due to construction. The formula includes new building construction, land improvements, deducts demolition of buildings, and removal of land improvements. The percentage is used to determine the allowable increase to the levy limit.

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.

INDEX

INDEX **(By Department)**

A		Corporation Counsel	80-81
Accounting	70-71	County Board	49-50
Single Audit	72	Commissions and Committees	51
Indirect Cost Allocation Plan	73	County Clerk	58-59
State Special Charges	62	Elections	60-61
Aging & Disability Resource Center (ADRC)	185-187	D	
Adult Protective Services	188	Debt Service	
Older Americans Act Program	189-190	2018 Refund/Restructure	195
Alzheimer Caregiver Support	191	2019 Refund/Sheriff Tower/Software	196
Elderly Transportation	192	2024 Refund-Space Needs 2_3/SW Rebuild	197
53.10 Enhanced Mobility	193	Summary	198
Aging Foot Clinic	194	District Attorney	78-79
B		Division of County Property Tax	250
Budget Overview	2-6	E	
Budget Graphs	7-9	Emergency Management	103-104
Budget Summary - Line Item	14	S.A.R.A.	105-106
Budget Summary	22-46	Haz-Mat	107-108
Budget Appropriation Comparison	15-21	Hazardous Material Grant	109
C		F	
Child Support	82-84	Facilities Management	93-94
Court Operations	52-54	Courthouse	95
Columbia County Profile	10-13	Law Enforcement Center	96
Columbia Health Care Center	199-219	County Jail Maintenance	97
Capital Outlay	220-221	Old Recycling Center	98
Contingency Fund	152	Administration Building	99
		HHS Building	100
		Fund Balances	250

INDEX **(By Department)**

G

Glossary	253-255
----------	---------

H

Health Services	179-181
State Consolidated Health Contract	182
Public Health Preparedness	183
WIC Program	184

Highway	222-247
Highway Capital Outlay	248-249

Human Resources	63-64
Unemployment Control	65
Employee Retirement Payout Pool	66
Personnel Adjustments	251-252

Human Services	159
Mental Health/AODA Services	160-161
Medication Assisted Treatment Grant	162
MH and Substance Abuse Clinic	163-164
Crisis	165-166
Economic Support Administration	167
HS Medication Assistance Program	168
Agency Management	169
OWI Treatment Court	170
Drug Court Program	171
Support & Overhead	172-173
Div. of Behav. Hlth. & LTC/Children's Waiver	174-175
Family Care	176
Division of Children & Family Services	177-178

I

Insurance	
Property, Liability, Auto	101
Workers Comp.	102

L

Land and Water Conservation	146-147
Wildlife Damage Fund	148
Conservation Fund Project	149
LWCD-Tree Program	150
Land and Water Resource Plan	151
Snowmobile Trail Grant	142-143
Ag Outreach	145

Land Information	87-88
Land Records Expendable Trust	89
Land Records Strategic Init. Program	90
WLIP Program	91
County Surveyor	92

Levy Comparison	1
-----------------	---

Library System	134-135
----------------	---------

M

Management Information Services	67-68
MIS IT Pool	69

Medical Examiner	55-57
------------------	-------

O

Outlay	153-156
--------	---------

P

Planning and Zoning	136-138
---------------------	---------

INDEX
(By Department)

R		V
Register of Deeds	85-86	Veterans Service Office 130-131
Revenues		Veterans Relief 132-133
General/Reserves	47-48	
Columbia Health Care Center	199-201	
Health & Human Services	157-158	
Highway	223	
S		
Sheriff	110-112	
Boat Patrol	113-114	
Dive Team	115-116	
Drug Education and Enforcement	117-118	
County Jail Operations	119-121	
Dispatch Center	122-123	
Solid Waste	124-125	
Recycling Operations	126-127	
Refuse	128-129	
Clean Sweep	144	
T		
Taxation Limit	2	
Treasurer	74-76	
Tax Deed Expense	77	
U		
Unemployment Control	65	
University of Wisconsin Extension	139-140	
Fairs and Exhibits	141	